Scheme of **R&D** incentives in Catalonia

- **TECNIOSPRING Program**
- **Torres Quevedo Program**
  - **EMPLEA Program**
  - **Industrial Doctorates plan**
    Four grants programs for hiring different profiles of researchers
- **Personal income tax for non-residents**
  Flat rate of 24% for non-residents during the first 6 years

- **Corporate tax deductions related to R&D&I**
  Up to 59% for R&D expenses

- **Discounts at the Employer’s Social Security contributions**
  40% bonuses for staff exclusively dedicated to R&D

- **Patent Box**
  Up to 60% of net incomes arising from the letting of the right to use qualifying IP will be tax exempt

- **Incentives Program for High Impact Business Investments**
  Grants for the creation of new R&D centers or extension of existing ones. Up to €200,000

- **ACCIÓ: R&D Projects**
  Grants for individual or cooperative R&D projects. Up to €125,000 (individuals) and €300,000 (cooperatives)

- **CDTI: R&D projects financing**
  Loans (up to 75% of the approved budget) for R&D projects with a non-reimbursable tranche (up to 30% of the loan).

- **SME Instruments**
  Grants for SMEs with innovative projects clearly aimed at increasing growth and performance. Between €500,000 and 2,5M€.

- **R&D projects in ICT field**
  Combination of 0% interest loan and grant (up to 100% of the project budget)