

**Deloitte.**

Corporate R&D Survey 2016  
Survey



Dear Sir or Madam,

For the last five years Deloitte has been monitoring research, development and innovation strategies followed by companies in Poland and 10 Central European countries. On this basis we draft the "CE Corporate R&D Report". Currently we are carrying the fifth round of the survey, this year in cooperation with the Polish National Center for Research and Development (NCBR) and PKO Bank Polski.

We would like to know your opinion on the decisive factors for business involvement in R&D. Therefore, we kindly ask you to fill in the current survey. It will take not more than ten minutes.

We ensure full confidentiality of information provided to us and guarantee its non-disclosure to third parties. The data is collected solely for statistical purposes and shall not be stored in Deloitte database. It will be used to develop the report and its summary, which will be sent to respondents who have provided us with their e-mail address.

Should you have any queries, please contact Michał Turczyk, Director, Deloitte R&D and Government Incentives Team at [mturczyk@deloittece.com](mailto:mturczyk@deloittece.com) or Dominika Orzolek, Manager, Deloitte R&D and Government Incentives Team at [dorzolek@deloittece.com](mailto:dorzolek@deloittece.com)

Thank you for your cooperation.

**Deloitte R&D and Government Incentives Team**

### 1. What percentage of your turnover was spent on R&D in 2015?

<input type="checkbox"/> We did not incur any R&D expenditures, because:	<input type="checkbox"/> We spent on R&D % of our turnover:
<input type="checkbox"/> We do not have any R&D activities	<input type="checkbox"/> Less than 1%
<input type="checkbox"/> We finished our R&D activities.	<input type="checkbox"/> Between 1% and 3%
<input type="checkbox"/> We are not sure whether we conduct R&D activities.	<input type="checkbox"/> Between 3 and 5 %
<input type="checkbox"/> We do not have separate accounting records for R&D costs.	<input type="checkbox"/> Between 5 and 10%
<input type="checkbox"/> Other, please specify: _____	<input type="checkbox"/> Above 10%
_____	<input type="checkbox"/> I do not know

### 2. How would you foresee the R&D spending of your company in the coming 1-2 and 3-5 years?

	In 1-2 following years	In 3-5 following years
Lower compared to 2015	<input type="checkbox"/>	<input type="checkbox"/>
Approximately the same as in 2015	<input type="checkbox"/>	<input type="checkbox"/>
Higher than in 2015	<input type="checkbox"/>	<input type="checkbox"/>
We do not plan any R&D spending	<input type="checkbox"/>	<input type="checkbox"/>

### 3. How do you protect Intellectual Property / know-how in your company:

<input type="checkbox"/> Patents/utility design
<input type="checkbox"/> Company secrets policy
<input type="checkbox"/> Industrial design
<input type="checkbox"/> Trademark
<input type="checkbox"/> Copyright
<input type="checkbox"/> None

**4. To what extent would the external factors mentioned below influence the increase of your R&D spending in the coming 1-2 years?**

*(Please rate the importance of the various factors on a scale from 1 to 5 where 1 means "a factor without any influence" and 5 means "the most important factor".)*

	0	1	2	3	4	5
Stability and transparency of the regulatory environment /state administration	<input type="radio"/>					
Availability of more types of benefits (cash grant, tax allowance, etc.)	<input type="radio"/>					
More R&D cash grants as compared to R&D tax incentives	<input type="radio"/>					
Effective management of IPR resulting from R&D activities.	<input type="radio"/>					
Possibility of co-financing costs of IP protection procedures, including costs of protection maintenance period		<input type="radio"/>				
Access to and cooperation with universities/research institutes	<input type="radio"/>					
Availability of skilled and experienced researchers	<input type="radio"/>					
Lower costs of researchers	<input type="radio"/>					
Access to the R&D sectorial and competitors' benchmarks	<input type="radio"/>					
Possibility of joint R&D projects implementation with larger enterprises	<input type="radio"/>					
Other factors (if your R&D expenses are influenced by factors other than the ones listed above, please, also rate the importance of these factors) please specify: _____	<input type="radio"/>					
_____						

**5. With respect to R&D tax incentives, which statement is relevant for your company?**

- I am familiar with the R&D tax incentives and use them.
- I am familiar with the R&D tax incentives but do not use them because:
  - I believe that my company does not carry out any R&D activities/projects that would be eligible for R&D tax incentives.
  - My company is familiar with R&D tax incentives but uncertain about which activity could be classified as R&D and aware of risks how to prove that its activities are R&D (classification of activities as R&D activities).
  - My company is familiar with how to prove that its activities are R&D but the company's reporting/cost tracking/time sheet/etc. systems are not capable of appropriate recording/proof of related costs.
  - My company is uncertain about the approach of the tax authority with respect to R&D costs; therefore I find the use of these tax incentives risky.
  - R&D tax regulations are not clear and are presenting too many risks for the company.
  - Other, please specify: \_\_\_\_\_
- I am not familiar with the R&D tax incentives and do not use them.

**6. With respect to R&D grants, which statement is relevant for your company?**

- I am familiar with the R&D grants and use them.
- I am familiar with the R&D grants but do not use them because:
  - I believe that my company does not carry out any R&D activities/projects that would be eligible for R&D grants.
  - My company is familiar with R&D grant opportunities but has no sufficient resources to monitor such opportunities and eventually prepare successful application(s).
  - My company is familiar with R&D grant opportunities but the company does not have enough financial resources which are needed for realization of the project.
  - Grant opportunities relevant for our company would require involvement of partners (consortium), but the nature of our R&D project/our business interests do not allow such co-operation with third parties
  - Other, please specify: \_\_\_\_\_
- I am not familiar with the R&D grants and do not use them.

**7. In your view, what is the most serious problem in the current system of R&D support (both in terms of subsidies and of R&D tax deductions)?**

- Identifying the activities that meet the R&D requirements for requesting a subsidy or a tax deduction
- Keeping track of costs separately
- Unclear guidelines on the conditions of the eligibility of the costs and their calculation
- Lack of tax clarity in the assessment of subsidies or tax deductions by tax or other authorities.
- Other, please specify: \_\_\_\_\_  
\_\_\_\_\_

**8. Are you cooperating with third parties when you are carrying out R&D projects?**

No, because:

Yes, because:

- |   |   |
|---|---|
| <input type="checkbox"/> Our Company has got an R&D Centre located in (please indicate the location): / our company has got sufficient internal R&D potential | <input type="checkbox"/> It is needed for conducting our research projects                                  |
| <input type="checkbox"/> Our Company has got an R&D Centre in other firm of capital group (please specify the location):                                      | <input type="checkbox"/> It is required in order to receive higher cash grant for conducting an R&D project |
| <input type="checkbox"/> Other reason - please specify: _____<br>_____  | <input type="checkbox"/> It is required to apply for grant  |
|   | <input type="checkbox"/> Other reason - please specify: _____<br>_____                                      |

**9. What percentage of your investment costs was spent on R&D in 2015?**

- We did not incur any R&D expenditures
- Less than 1%
- Between 1% and 5%
- Between 5 and 10%
- Above 10%
- I do not know

**10. I am familiar with the R&D grants but I do not apply for any grant with my (potential) R&D projects because:**

- Our corporate policy / business philosophy does not allow it
- The administration of the grant process is too bureaucratic and complicated
- The application criteria are not in line with project specifics
- Changes and uncertainty of the R&D project are not accommodated by the assessment criteria
- I am not planning to hire new employees for R&D activities (and relevant grant calls would require job creation)
- I cannot make a commitment to continue to employ current (existing) R&D employees for the required period and under the required conditions
- The R&D project may be completed on time, but the results / staff requirement may differ from the results / number of staff declared in the grant agreement, and this uncertainty cannot be handled properly by the application system
- There is risk that our development priorities may change during the implementation of a co-financed R&D project
- There are no possibilities of declaring income generation as a result of co-financed R&D project during its duration period

**11. Which system of incentives has the biggest influence on the increase of your R&D spending:**

- Pure R&D cash grants system
- Mixed system (availability of both cash grants and R&D tax incentives)
- R&D grants and tax incentives affect my R&D spending equally
- Incentives have no influence on our R&D spending

**12. Do you consider taking advantage of a tax credit for R&D activities available since the 1st January 2016?**

- Yes
- No, because:
- I am not aware of introduction such instruments
- I am not familiar with conditions related to the use of the new tax credit
- Proposed benefits of the new tax credit are not satisfying when compared to the risks of conducting R&D activities
- Proposed benefits of the new tax credit are not satisfying when compared to the additional administrative effort
- there is a risk of losing the tax credit benefits due to the inability to obtain a confirmation of the correctness of deductions and uncertainty of tax authorities decisions

**13. Introduction of new R&D tax credit in Poland offering an additional premium for conducting R&D works and decrease of the due tax value since 2016:**

- will increase our R&D spending in next 1 - 2 years
- will increase our R&D spending in next 3 - 5 years
- will decrease our R&D spending in next 1 - 2 years
- will decrease our R&D spending in next 3 - 5 years
- will be neutral for our R&D spending
- will be an incentive for us to start reporting current R&D expenditures in financial statements/for statistical purposes

**14. How would you rate the existing incentives for R&D activities?**

- Unsatisfactory
- Somewhat satisfactory
- Mostly satisfactory
- Very satisfactory
- Not aware of the government policies
- No opinion

### 15. How do you manage R&D&I policy in your company?

- There is no organized strategy in place, the management is responsible for answering marked demand in this respect (ad-hoc reactions)
- Development of R&D&I strategy is in progress
- The R&D&I strategy has been approved and the implementation process started
- There is an organized R&D&I strategy implemented and:
  - there is a responsible CIO / a member of the board appointed
  - the strategy includes external scouting focused on financing/purchasing new ideas/projects (i.a. supporting start-ups, running venture capital fund)
  - the strategy assumes gaining collaborative advantage by engaging external resources to find solutions for specific business opportunities and challenges (expanding open innovation network by engaging employees, customers, competitors)

### 16. When conducting R&D activities:

- we cooperate with state research facilities (research institutes, Polish Academy of Sciences institutes, universities) in Poland
- we cooperate with research facilities from outside Poland (please indicate the location / country)
- we cooperate with large enterprises in form of:
  - delegating R&D works
  - providing R&D works
  - joint venture R&D projects
- we cooperate with SMEs in form of:
  - delegating R&D works
  - providing R&D works
  - joint venture R&D projects
- we use crowdsourcing techniques to obtain research resources

### 17. Does your company fall within the group of:

- Micro enterprises (enterprise which employs fewer than 10 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 2 million)
- Small enterprises (enterprise which employs fewer than 50 persons and whose annual turnover and/or annual balance sheet total does not exceed EUR 10 million)
- Medium enterprises (enterprises which employ fewer than 250 persons and which have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million)
- Other (enterprises which employ equal or more than 250 persons and which have an annual turnover exceeding EUR 50 million, and/or an annual balance sheet total exceeding EUR 43 million)

**Basic information:**

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**Name of the company\*:** \_\_\_\_\_

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**Date of establishment  
(start date of  
operations):** \_\_\_\_\_

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**Industry:**

- Construction
  - Energy and Resources
  - Financial sector
  - Healthcare
  - IT, media and telecommunication
  - Natural sciences
  - Manufacturing and Engineering
  - Public sector
  - Wholesale / retail
  - Transport
  - Other \_\_\_\_\_
- 

**Your position:** \_\_\_\_\_

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**Phone:** \_\_\_\_\_

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**E-mail\*:** \_\_\_\_\_

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*\*Please fill in this information to get the final report of this survey.*

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