Using TimeControl® for R&D Tax Credits

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Many governments have identified innovation as a key source of long term wealth and financial health for their jurisdictions. Areas which do more innovation, research and development, are creating long term employment opportunities, the potential for exports and intellectual capital which can be an advantage to the entire region for many years to come.

It is no surprise then that many government jurisdictions create incentives for such innovation to be conducted in their region with their residents. Research and Development tax credits are a common tool for federal, state/provincial and even regional/municipal governments to encourage organizations to establish R&D facilities in a particular area.

Every government jurisdiction varies in its requirements, interest and facility so R&D tax credit programs are all different and often different even within a single country but the basic premise of each program is the same: Do qualifying work in our area with the people here and your organization will pay less taxes and possibly receive other benefits.

A fundamental challenge for each tax credit jurisdiction is to ensure that the tax credits are being supplied to those organizations who actually did work that qualified and that the amount claimed in the tax return was the amount spent on the qualifying activity.

This often means that substantiating timesheets which can identify not only how much time was spent but what people spent their time on are required.

TimeControl is such a timesheet system.

Here at HMS Software, as publishers of TimeControl we are often called upon to support an organization's requirements to provide supporting information for an R&D tax credit claim. Our consultants and support personnel have extensive experience configuring TimeControl to our client's financial specifications to ensure that it meets their needs for their particular type of tax return.

Over the next few pages we'll describe some of the generic requirements of the most common R&D tax credit programs and some specifics for different jurisdictions.

> **Note:** We caution you that this information changes often, sometimes with each fiscal budget of the jurisdiction in question and that the information we've gathered here is not being provided as recommendations of tax law or tax return advice. Please consult an accounting and/or legal professional within your jurisdiction for your eligibility for R&D tax credits.

There are some basic rules that are common to all the R&D tax credit programs we've encountered. When you think of the reason R&D tax credit systems exist in the first place, they make perfect sense:

Is it R&D?

R&D programs are all designed to promote certain types of activities being performed in their jurisdictions. The definition of what qualifies as an acceptable activity varies from jurisdiction from jurisdiction but there is always such a definition. It's critical in a successful claim to be able to identify what work was performed that met the criteria vs. what work was performed that did not meet the criteria and that only the qualifying work be part of the R&D tax claim.

What projects are included in your claim?

R&D claims seem to always be organized by project. It is common in an organization to have more than one project underway and some projects will not have any R&D in them at all. For example, basic operations projects or projects billed and paid for by someone else are rarely eligible for an R&D tax claim. Each project which includes R&D activities may also have within in some work that is not R&D related. But each project which is part of the R&D claim must be listed in some way as part of the R&D claim.

Did someone who qualifies do the work?

R&D programs aren't just about sponsoring altruistic R&D, they're also about local employment and building a skilled, knowledgeable and innovative labor force in a particular region. So, it's no surprise that it's important to be able to identify who did the work. If R&D work was organized in this region but then all outsourced to some other country, then the work in that other country is unlikely to be eligible for an R&D tax claim in this jurisdiction. Different jurisdictions may have different rules for who constitutes and eligible R&D expenditure based on citizenship, type of residency and even the location that work was accomplished in. All of those must be traceable in the information submitted to substantiate the R&D tax claim.

How much time was spent on each element of the work?

Some organizations have been established to only do R&D work. Therefore, by definition, the entire enterprise's expenses should be eligible for R&D work but that may not in fact be the case. Virtually all jurisdictions want to determine how much time was spent on different types of work and even in an all-R&D organization, there will be some tasks that are do not fit the particular R&D eligibility requirements of the region. For this reason, the organization must be prepared to show information at a finer level of detail than just the project. Data down to the sub-component or task level is almost always requested in an R&D audit.

The "Triangle" Audit

TimeControl is often part of a financial R&D tax audit that we at HMS refer to as the "Triangle Audit". Audits for R&D have two main elements. The first is technical to determine if the claim is in fact eligible at all. Does it fit the definition of Research? Once that is determined, there is often a second financial audit to determine if the amount requested in the tax credit is justified. The financial tax audits often seem to follow this format.

The three elements of the financial audit are:
1. HR/Payroll
2. Timesheets
3. Project Management

The audit typically starts with reviewing the tax return and comparing the amounts claimed with the HR and payroll records. If the amounts claimed don't match the amounts paid, the claim has an immediate problem. The auditor will look to Human Resources to determine that employees claimed in fact were working during this period and not absent for extended leave. They will look at the payroll records to ensure that the amounts claimed don't exceed the amounts paid to that employee. Location records and other qualifying information may also be reviewed with HR.
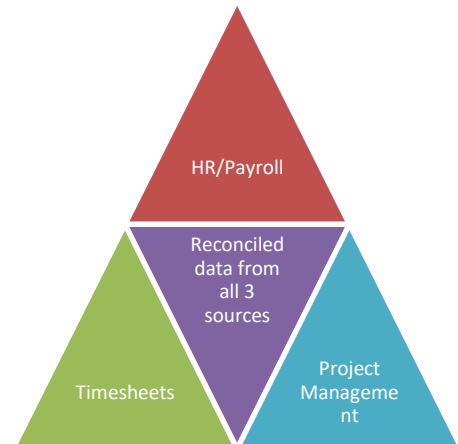
Once the gross amounts are accepted, it's time for the auditor to turn their attention to the timesheets. Amounts claimed must match the amounts in the timesheets for those activities. The most preferred reports for this activity that we are asked for are:
- ❑ A report by employee (with matching summary reports) which shows all work for the year for that employee broken out by week with the total eligible vs. ineligible hours per week. The auditor looks for the eligible total to match the tax return and for the total to match the HR/Payroll records.
- ❑ A report by project and possibly by eligible vs. ineligible tasks and then by employee showing work by those employees on the project divided by eligible vs. ineligible.
- ❑ A report by employee then by project and task showing the work done throughout the year on eligible vs. ineligible tasks.

If the timesheet information matches the tax returns and the R&D claim, then the auditor will be interested in the project management data. Common questions include:
- ❑ Did each project have a project plan?
- ❑ Does the progress indicated in the plan match the amount of time spent in the timesheet information?
- ❑ Did the project progress with some variance over the original plan? (Plans which progressed exactly as planned seem to have been retrofitted after the fact and are generally suspect)

Having a timesheet such as TimeControl which provides the single source of information for all these purposes makes such audits much simpler. There is no reconciliation process between the three aspects of the triangle because the same information was the source of the R&D tax claim, the HR records the payroll and the project management progress.

The US government has a long history of supporting innovation through research and development that occurs in the USA.

The Research Credit (RC) program is maintained by the Internal Revenue Service through tax credits. Multiple years of tax credits can applied for and the rates for each year vary in the program.

The IRS maintains extensive information on their website at irs.gov of what organizations and what kinds of activities are eligible for research credits. There is an extensive guide of what to expect in an R&D tax credit audit on the website. In particular, the IRS points to a case called Eustace vs. Commissioner that points to how <u>not</u> to conduct a successful audit. In this case the IRS describes an organization that had insufficient information on what their employees had worked on in Research activities. The company submitted interviews with several employees and a list of salaries with estimates of what kinds of work was done by each employee. The court held that the IRS requires more detailed information not just at a research project level but down to the "subcomponent".

> **In the case Eustace v. Commissioner:**
>
> "The Tax Court in **Eustace**, held that the taxpayer was required to tie salaries to qualified activities at the subcomponent level."
>
> Source: IRS.gov website

Tax returns which include a Research Credit request will need to complete form 6765 as well as possibly other schedules and these must be accompanied by supporting documentation.

The US standards for research credits focuses on "Qualified Research Expenses" (QREs). These items are those which require substantiating documentation such as a timesheet.

Like most government sponsored research and development tax credit programs, the US program looks at several key factors:

1. Is the research work being done by an American company and benefiting Americans?
2. Is the work being accomplished in the USA and by American workers.
3. Does the work meet the qualifications to be considered Research?
4. Is there sufficient supporting information to ensure that the amount of labor and the cost of labor matches what is being claimed in the Research Credit?

TimeControl has been used by US firms for many years as one element of a successful Research Credit tax claim. TimeControl is able to identify down to the task level who did what work and to produce auditable information for every employee.

The key to successful audits of Research Credit information is compliance. When the research credit, the tax return, the human resources records, and the payroll all match due to the same timesheet information being used as the source for all these purposes, the financial audit has a very high probability of success.

This can be accomplished by ensuring that all staff use TimeControl as their timesheet and that those engaged in R&D activities at any time during the year have those tasks identified by the administrators as QREs in the background of the TimeControl configuration. These QREs can then be used in a TimeControl report which provides the numbers required for the tax return as well as other financial requirements.

The more consistency in the internal systems, the more likely the audit is to be successful.

> **"TimeControl was accepted by the Internal Revenue Service as providing excellent documentation of R&D engineering activities when applying for R&D Tax Credits"**
>
> Paulette L. Bennett
> Division Controller
> Parker Hannifin

Canada's Scientific Research and Experimental Development (SRED) program is managed by Revenue Canada and is designed to provide incentive for Canadian organizations to perform R&D in Canada. The program identifies which types of work can be considered eligible for tax credits.

The SRED program expects Canadian organizations to use the scientific method in doing research. This implies a hypothesis, gathering data, analyzing the data to proof or disproof the hypothesis and reporting the findings. In system terms, this implies having a project plan, progressing the plan and tracking work spent on the plan.

Certain types of work can be considered eligible for R&D and other types not. This means that even within a project that may be an R&D project, there may be some tasks that are eligible for a credit, and others which are not. This requires tracking timesheet data at the task level in order to create a successful R&D claim. For example, creating software that includes new algorithms to migrate data from one version of a software system to another is likely to be eligible. Performing the upgrade function while migrating the data likely is not. Revenue Canada lists eligible activities as:

❐ engineering
❐ design
❐ operations research
❐ mathematical analysis
❐ computer programming
❐ data collection
❐ testing
❐ psychological research

Work that would not be eligible for R&D tax credits under the SR&ED program include:

❐ market research or sales promotion;
❐ quality control or routine testing of materials, devices, products or processes;
❐ research in social sciences or the humanities;
❐ prospecting, exploring or drilling for, or producing minerals, petroleum or natural gas;
❐ commercial production of a new or improved material, device or product, or the commercial use of a new or improved process;
❐ style changes
❐ routine data collection.

R&D credits in Canada are refundable for some kinds of firms and non-refundable for others. The claim for credits accompanies the organization's tax return to Revenue Canada. Rates vary but up to 35% of eligible expenditures can be returned to the organization as either a credit or full refund.

Employees must perform their work in Canada for that work to be eligible. This means that the location of an employee or contractor must be identified as part of the claim. If the work is being performed in Quebec, additional provincial tax credits may be available, so the location must also be able to be identified at this level.

Work-for-pay which is invoiced to a client is not eligible so an organization which is doing some work for internal use or use in a commercial product to be sold later must be distinguished for work that is being done on behalf of another organization which will pay for it.

R&D tax claims can include salaried labour, wage labour, contractor labour, non-labour material or equipment costs and sub-contracted costs so long as they are identified as relevant to the R&D work.

Overhead costs such as secretarial support or project management which support the R&D effort can be costed through two methods. One method requires tracking those support costs directly with timesheets. The second method allows overhead costs to be allocated as a percentage of the R&D labour costs.

Audits for R&D tax claims are performed by Revenue Canada in two parts. The technical audit is performed by an industry subject matter expert and determines if the work claimed fits the eligibility requirements. The auditor can accept or reject a project in its entirety or down to the task level. Audit documents at this level include the project plan, technical update documents, technical specifications and documented progress on each element of the plan.

The province of Quebec, Canada is one jurisdiction which we here at HMS are particularly aware of because it is where the HMS headquarters is located and where we have successfully submitted many years of R&D tax claims. The provincial government has additional tax credits that extend the Canadian benefits by either crediting or refunding up to 37.5% of expenditures that were not already credited by the Canadian federal system.

The Quebec R&D claim takes its cue from the Canadian Federal claim. While reporting is different; the claimant must complete forms such as the RD1029 form at right as part of the tax return, the auditing and criteria for eligibility are determined at the federal level.

The requirements for what constitutes a successful vs. unsuccessful claim is defined by and managed by Revenue Canada. Should there be an audit, however, Revenue Quebec is entitled to review any supporting financial documentation as it would with any other financial information that is part of the corporate tax return. While the technical analysis of what is acceptable and eligible R&D might be done by Revenue Canada, the claimant must ensure that supporting documentation such as timesheets are maintained to the satisfaction of both the federal and provincial auditors. Federal and provincial auditors communicate with each other on such initiatives so if there is a problem or challenge in one jurisdiction, it is echoed by the other.

In particular, one criteria that is unique to the Quebec claim is determining the location of the company who is claiming and the location of where the eligible R&D work was accomplished. The intent of the highly successful provincial program is to encourage R&D in Quebec and to give incentives for organizations to locate their R&D activities in Quebec.

There are numerous other jurisdictions where R&D tax relief or tax credit is available.

United Kingdom

In the UK, for example, the HM Revenue and Customs website carries extensive information about tax relief for eligible R&D activities on its website at www.hmrc.gov.uk.

European Union

In the EU, numerous member countries have R&D tax incentives. Information can be found on different national policies as well as overriding policies by the EU on how these policies must be interpreted between territories on the European Commission European Research Area site at ec.europa.eu/research/era.

Australia

In Australia, there is an entire ministry devoted to R&D called the Ministry of Innovation, Industry, Science and Research. It can be located online through the minister's site at minister.innovation.gov.au/Pages/home.aspx. Additional information about Australia's tax incentives for R&D can be found on the AusIndustry site at www.ausindustry.gov.au/InnovationandRandD/RandDTaxCredit/Pages/RandDTaxCredit.aspx.

Others

Regardless of the jurisdiction, the basic premise of all these programs is the same. The government wishes to provide an incentive to do research and development in that area. The intent of the program is to locate innovative businesses and personnel in that jurisdiction to perform R&D activities. The documentation for each jurisdiction varies but one constant from all these programs is the requirement to distinguish eligible activities from ineligible activities and to determine that only the effort spent on eligible activities and personnel is credited.

This is best done with a timesheet system such as TimeControl which can identify employees and the work that they did and categorize the people as eligible vs. ineligible and the work as eligible vs. ineligible..

# Configuring TimeControl to manage R&D Tax Credits

First of all, organize your work into projects and have a plan. Most jurisdictions including Canada and the US require that you identify the work you intend to do that is R&D. This means having some kind of plan in advance and your timesheet data should be organized that way.

If you are using a commercial project scheduling system to make your schedule such as Microsoft Project, you can import those projects and tasks into TimeControl directly.

Configure Tables

Project Table configuration
Create a User Defined field in the Project Table to indicate that this is an R&D project or not. This will allow you to create a report at the end of your fiscal year that includes only those projects which contained project work. Make two choices for Yes/No as drop-down options and ensure that all projects have this field filled in.
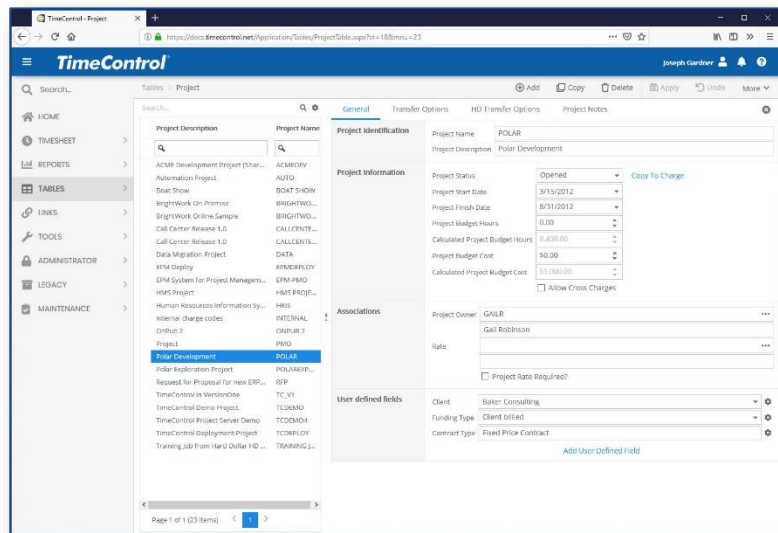

Charge Table configuration
Create a User Defined field in the Charge Table to indicate that this task is eligible for R&D tax credits. Virtually all R&D tax credit jurisdictions including Canada and the US insist that you identify work that is eligible vs. work that is non-eligible. Definitions of what can be counted or not vary from jurisdiction to jurisdiction but the requirement to track the tasks distinctly does not. A combination of technical and financial resources is often

required to highlight which tasks can be counted for a tax credit and which not. The technical resource must be able to describe the nature of the task. The financial resource must be
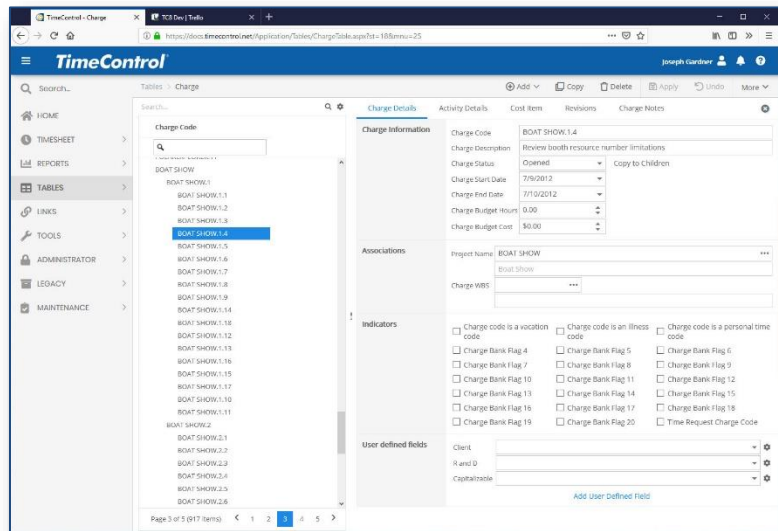
familiar with the local tax law and in particular the definition of eligible tax credit activities for R&D. Having these people do the definition ensures that untrained end users do not attempt to make these decisions.

Employee Table configuration
Create a User Defined field in the Employee Table to indicate the location of this employee. Virtually all R&D tax credit jurisdictions are designed to provide incentive for employment in that jurisdiction. Work performed outside the jurisdiction is often not eligible and you must indicate where the work occurred. If you are using sub-contractors, and they are not charging a fixed price for their work, then the location of that sub-contractor's personnel might also need to be tracked.
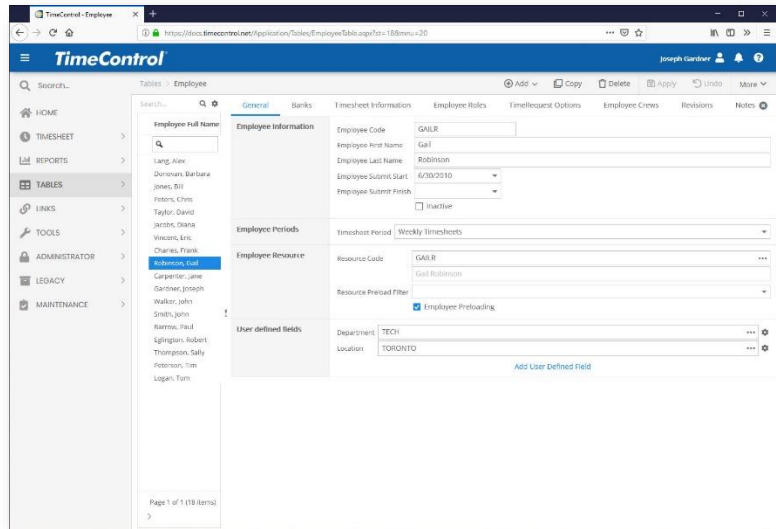
Configure Reports

Project table listing for R&D
Create a report of projects that were active in this fiscal year and whether they included R&D Eligibility or not by displaying the custom field for that value in the report.

Charge table listing for R&D
Create a report of charges which shows the new field with the R&D eligibility or non eligibility for each task. The organization must be prepared to describe the reason that the eligible charges comply with the definition for R&D eligible tasks.

Employee table listing for R&D

Create a report of employees that shows the geographic location of that employee and whether or not that employee was an internal staff member or an external contractor.

R&D claim report

Create a report based on the Posted Timesheet Detail table showing timesheet data for the fiscal year by Employee and within each employee, sub-totaled by Project and within each project by R&D Eligible vs. R&D Non-Eligible hours. The total of all hours should be the total hours spent at the organization for that fiscal year.

If you are using the TimeControl rate table to determine exact costs, show also the Rate for the internal costs of those staff for those hours.

The total of all the R&D Eligible hours per project for each employee is the amount that should appear in the R&D tax credit claim. If the organization is working within multiple jurisdictions, then further filter the report to show only those projects and/or the hours of those employees who are eligible claimants. Click on the image at right to see the summary and detailed reports in a larger size on the TimeControl website.

We've assembled some additional resources you may find useful as you plan for your R&D tax credit management environment.

TimeControl R&D Solution area
This area of our TimeControl website includes a webcast, slides, the TimeControl brochure, the TimeControl Executive Perspective white paper and other collateral that may be of interest to those considering using TimeControl in their project management environment. TimeControl.com/use-cases/r-and-d-tax-credits

TimeControl R et D solution en français pour les crédit d'impôt au Québec
Notre section pour les crédits d'impôt pour R et D en français inclus une webcast faites en français spécifiquement pour les organisations au Québec qui veut faire une demande de crédit d'impôt. Car le bureau chef de HMS et au Québec aussi, nous sommes familiers avec les requise pour une demande de crédit d'impôt pour R et D ici qui sera acceptable. TimeControl.com/fr/use-cases/r-and-d-tax-credits

USA Internal Revenue Service
The IRS website at www.irs.gov contains extensive information on filing R&D tax returns. Form F6765 or its equivalent must be completed as part of the tax return.

Revenue Canada
Revenue Canada maintains extensive information on how to claim an R&D tax credit on its website at www.cra-arc.gc.ca. In particular, the R&D program is described in detail on the Overview of the Scientific Research and Experimental Development (SR&ED) Tax Incentive Program. The form T661 must be completed as part of the tax return.

Revenue Quebec
If R&D is done in the Province of Quebec, Canada, additional credits may be available. The Revenue Quebec website at www.revenu.gouv.qc.ca carries extensive information on how to benefit from and apply for the credit. In addition, form 1029 must be completed.

In today's challenging economy, tracking productivity is more important than ever. It is no longer enough to know only how much time has been spent. Now management demands that you know what was done with the time. Many organizations are turning to project and task based management as a way of being more effective. One of the most difficult aspects of implementing project control is the capture and approval of labor actuals. *TimeControl* provides an electronic timesheet system designed to serve both Finance and Project Management
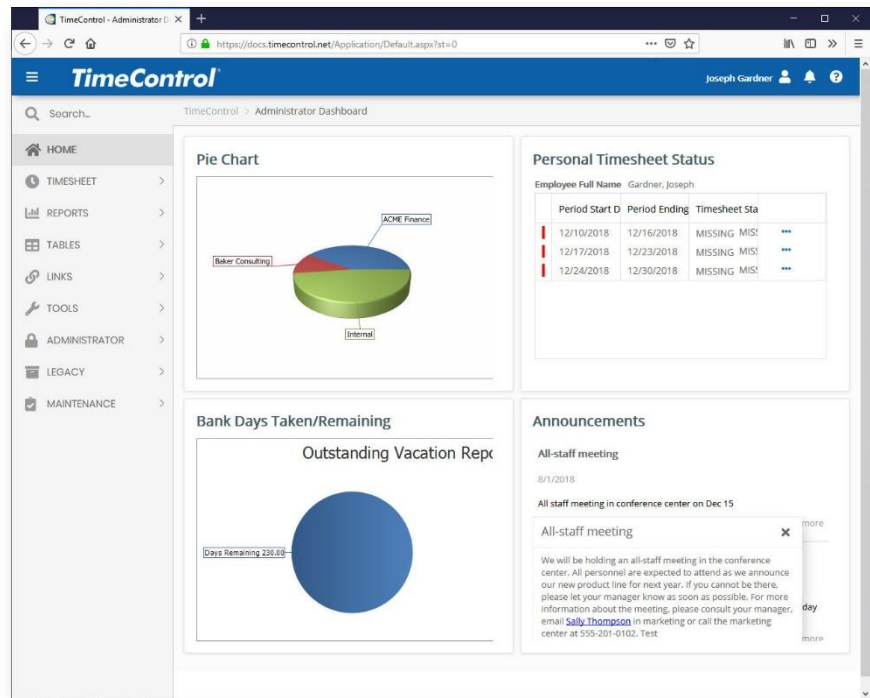
Subscribe in the Cloud Online or Install on-premises

TimeControl is available both as a subscription model with our Timesheet as a Service TimeControlOnline or as a purchasable license to be installed on your premises. You can find out more about our online subscription at www.timecontrol.net.

Multi-lingual

We know that not every user speaks English as their first language. TimeControl comes with a number of languages already in the system but every label and every message is open to the TimeControl Manage Languages module so you can change the existing translations or even add your own. This is a great feature for adjusting terminology in the system to match your organization's (The only word you can't change is: "TimeControl").

Easy to use web interface

TimeControl's interface is browser-based and user-intuitive. User Profiles determines what the user will be presented with and the user can define where TimeControl should start and what defaults they wish. End users can use a variety of browsers such as Internet Explorer, Firefox, Chrome, Safari, or Mozilla.

Free TimeControl Mobile App

TimeControl includes a free Mobile App available from the Apple App Store for iOS devices and Google Play for Android devices. Enter timesheet hours and expenses you can even manage approvals. When linked to TimeControl Industrial or TimeControl Industrial Online, you can also add Crew Timesheets and Material consumption.

Timesheet Approvals

TimeControl supports HMS Software's unique Matrix Approval Process for Labor Actuals which allows for quick authorization of project data. This process resolves the inherent conflict that is found when both the financial and project management hierarchies must approve timesheet data simultaneously. Automated validation of timesheet data is handled by TimeControl's remarkable Validation Rules . Additional approvals can be done manually with a simple Approve/Reject or Approve/Update process. The Project Manager Validation screen displays an easy-to-view hierarchical interface for managing project approvals.
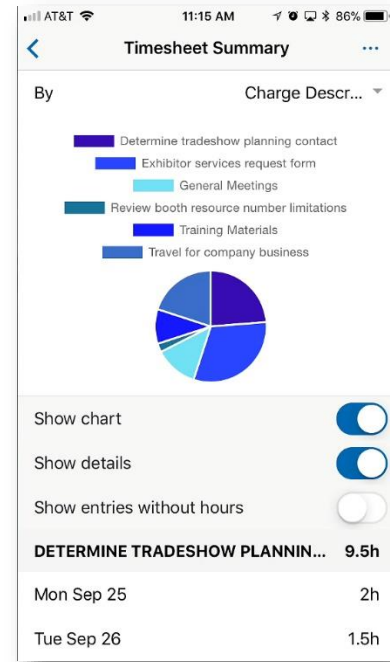
Total Flexibility with User Profiles

TimeControl's User Profiles allows the Administrator to determine which menu choices, reports and fields are accessible by each user. The entire interface can be tailored to the user's individual needs. No other system on the market today offers this much flexibility.
Field level security ensures that only the information which is important to each user, is displayed. Fields can be made read-only or invisible, removing them from view entirely. This makes *TimeControl* at once a secure, deployable system and an easy-to-use one as well.

Links to Project Management Systems

TimeControl includes direct links to project management systems including Oracle-Primavera Pro and EPPM, Microsoft Project, Project Server, Project Online and Project for the Web, JIRA, Deltek's Open Plan and Cobra, ARES PRISM, InEight's Hard Dollar, BrightWork and SharePoint. In fact, multiple products and versions can be supported simultaneously.

Integrating with a project management system drastically reduces timesheet errors as only valid tasks will be available in which to charge time. Hours entered in *TimeControl* are returned directly to the project management system as activity and resource progress.
TimeControl also supports customizable export formats for integration with virtually any financial or HR system.

Vacation Approvals with TimeRequest™

The TimeRequest module allows users to make a request for certain types of times to be approved for entry in future timesheets. The most common application of this module may be for requesting Vacation time off. Once approved, the time is then automatically entered by *TimeControl* into the appropriate future timesheet.

The TimeRequest module is, however, not restricted to just Vacation requests. Any category of time can be exposed to the module. This allows an infinite number of applications such as for travel time, training time, offsite or onsite time or any other type of time category where the organization wishes it to be approved in advance.

E-mail Enabled

TimeControl allows email notifications to be sent for various events such as missing timesheets, incomplete or non-approved timesheets as well as timesheets that were rejected or re-released for approval.

Expense Reports

TimeControl includes extensive expense report functionality. Users can enter an unlimited number of expense report items for each timesheet line.

Links to Payroll, HR and ERP/Finance

TimeControl is designed with a Links module that lets you define links to corporate systems and software including Payroll software or online services, Human Resources systems and ERP/Finance systems.

Using TimeControl to fulfill the requirements of not only project management but also Finance, HR and Payroll means you can eliminate the costs and inefficency of mlutiple timesheets.

Reporting

TimeControl's reporting engine looks just like Excel™. Reports can even be saved in Excel or HTML format.
TimeControl's Reporting Wizards make report generation easy. *TimeControl's* field-level security is always active so only the fields which a user has permission for will be shown. Predefined reports are available in a variety of formats which include posted timesheet data, table lists, printouts of the timesheets themselves and missing timesheet reports.

For more information

For a more complete description of TimeControl and its features, visit TimeControl.com. To try the timesheet system for free, visit freetrial.timecontrol.com.

Amongst our many clients we're proud to include the following:

Engineering/Construction
CANAM
Koch Business Solutions
Keppel Floatec
JRI Engineering (Chile)
Aegion
SCX (UK)
Foster Wheeler
BOSCH Security Systems
ESI Inc of Tennessee
Karridale (Australia)

Manufacturing
Hamon Deltak
Tennant
Volvo-Novabus
Esterline Advanced Sensors (UK)
Kirchhoff Automotive
Progress Rail
Enerkem
Scheidt Bachmann
ASL Environmental Sciences

Defense / Aerospace
Aero Info (a Boeing Company)
CAE Electronics (Australia)
General Dynamics (Australia)
Safran
PAL Aerospace

Government
USCG (United States Coast Guard)
SFMTA (San Francisco Mass Transit)
Ville de Montreal
AEMO (Australia)
Alachua County
RBQ (Régie du Bâtiment du Québec
City of Rocklin
Ross Valley Sanitary

Technology
EXFO
Ricoh
Accedian
Videojet
Scisys (UK, Germany)
Ascendant (Bermuda)

Financial
Centre de Recherche Informatique de Montreal
CPA du Quebec
MCAP
Residential Mortgage
Value Recovery
Vancity

Health/Pharmaceutical
SmileDirect
Conduent
Sandoz
Zoetis

Conservation
Kawartha Conservation
Minnesota Land Trust
Conservation Ontario

Other
Kelly Services
Reebok-CCM
Pontoon Solutions

HMS Software, a division of Montreal, Canada-based Heuristic Management Systems Inc., is a leading provider of enterprise timesheet and project management systems.

Founded in 1984, HMS Software's expertise in implementing enterprise project-management and enterprise timesheet systems is recognized worldwide by some of the world's best-known organizations. HMS's signature product, TimeControl, an enterprise timekeeping system designed to serve the needs of both Finance and Project Management, is distributed worldwide through an extensive list of distributors and dealers located on every continent with representatives in the US, the UK, Australia, Mexico, Europe, Asia, South Africa and the Middle East.

HMS Software's client list includes some of the world's leading corporations in the telecommunications, IT, finance, engineering, defense/aerospace and government sectors including such organizations as Acergy, Aecon Construction, Alcan, the Atlanta Airport, Akzo Nobel, The Canadian Business Development Bank, The City of Montreal, EDS, Ericsson, General Motors, the Government of Saskatchewan, John Deere, Kelly Services, The UK's National Health Service, Standard Life, UPS, Volvo Novabus and hundreds of others. HMS maintains offices in Montreal, Quebec and Toronto, Ontario.

For more information about HMS, please visit www.hms.ca.

TimeControl

First published by HMS in 1994, TimeControl has been adopted hundreds of clients and hundreds of thousands users around the world. TimeControl is designed to serve the needs of both project and finance simultaneously. It allows an organization to use a single timesheet for project tracking, time and attendance, time and billing, HR tracking, R&D Tax Credits, DCAA and project costing instead of having to deploy many timesheets to serve these needs. TimeControl is available for purchase for an on-premises implementation or as a subscription as service. TimeControl's architecture is flexible and extensive supporting numerous databases such as Oracle, Microsoft SQL Server and MySQL, multiple browsers such as Internet Explorer, Firefox, Safari and Chrome and even includes a free Mobile App available on Google Play for Android devices and the Apple Store for iOS devices.

For more information about TimeControl please visit: Timecontrol.com.