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(54) **EPITAXIAL SOURCE/DRAIN STRUCTURE AND METHOD OF FORMING SAME**

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(57) **ABSTRACT**

A semiconductor device and a method of forming the same are provided. The semiconductor device includes a gate stack over an active region and a source/drain region in the active region adjacent the gate stack. The source/drain region includes a first semiconductor layer having a first germanium concentration and a second semiconductor layer over the first semiconductor layer. The second semiconductor layer has a second germanium concentration greater than the first germanium concentration. The source/drain region further includes a third semiconductor layer over the second semiconductor layer and a fourth semiconductor layer over the third semiconductor layer. The third semiconductor layer has a third germanium concentration greater than the second germanium concentration. The fourth semiconductor layer has a fourth germanium concentration less than the third germanium concentration.