

TABLE A-17

Imputed amounts for higher education R&D expenditures, by type of cost: FY 2019

(Dollars in millions)

Type of cost	All R&D expenditures	Imputed amount	Imputed amount as % of total
All costs	83,496	69	0.1
Direct costs	64,331	2,479	3.9
Salaries, wages, and fringe benefits	36,575	336	0.9
Software purchases	136	3	2.3
Noncapitalized	121	3	2.6
Capitalized	15	0	0.0
Capitalized equipment	2,434	6	0.2
Passed through to subrecipients	6,708	11	0.2
Other direct costs	18,478	567	3.1
Indirect costs	19,165	119	0.6

Note(s):

Imputation rate at total level is lower than imputation rates at detail levels because some institutions could provide totals but not details. Because of rounding, detail may not add to total. Percentages calculated on unrounded numbers. This table includes only institutions reporting \$1 million or more in total R&D expenditures in FY 2018. Institutions reporting less than \$1 million in total R&D expenditures in FY 2018 completed a shorter version of the survey form in FY 2019 that did not include this question.

Source(s):

National Center for Science and Engineering Statistics, Higher Education Research and Development Survey, FY 2019.