

TABLE A-17

Imputed amounts for higher education R&D expenditures, by type of cost: FY 2020

(Dollars in thousands)

Type of cost	All R&D expenditures	Imputed amount	Imputed amount as % of total
All costs	86,296,178	120,807	0.1
Direct costs	66,514,804	2,639,031	4.0
Salaries, wages, and fringe benefits	38,703,867	350,677	0.9
Software purchases	158,145	4,173	2.6
Noncapitalized	144,023	3,795	2.6
Capitalized	14,122	378	2.7
Capitalized equipment	2,588,624	8,036	0.3
Passed through to subrecipients	7,053,612	15,783	0.2
Other direct costs	18,010,556	584,860	3.2
Indirect costs	19,781,374	132,601	0.7

Note(s):

Imputation rate at total level is lower than imputation rates at detail levels because some institutions could provide totals but not details. This table includes only institutions reporting \$1 million or more in total R&D expenditures in FY 2019. Institutions reporting less than \$1 million in total R&D expenditures in FY 2019 completed a shorter version of the survey form in FY 2020 that did not include this question.

Source(s):

National Center for Science and Engineering Statistics, Higher Education Research and Development Survey, FY 2020.