

**Table 4****Higher education R&D expenditures, by type of cost: FY 2022**

(Millions of current dollars)

| Type of cost                         | R&D expenditures |
|--------------------------------------|------------------|
| All costs                            | 97,681           |
| Direct costs                         | 75,400           |
| Salaries, wages, and fringe benefits | 43,077           |
| Software purchases                   | 193              |
| Noncapitalized software              | 178              |
| Capitalized software                 | 15               |
| Capitalized equipment                | 2,701            |
| Passed through to subrecipients      | 8,521            |
| Other direct costs                   | 20,908           |
| Indirect costs                       | 22,281           |
| Recovered                            | 16,107           |
| Unrecovered                          | 6,174            |

**Note(s):**

This table includes only institutions reporting \$1 million or more in total R&D expenditures in FY 2021. Institutions reporting less than \$1 million in total R&D expenditures in FY 2021 completed a shorter version of the survey form in FY 2022 that did not include this question. Total expenditures from institutions reporting less than \$1 million in R&D in FY 2022 was \$162 million.

**Source(s):**

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