

TABLE A-17

Imputed amounts for higher education R&D expenditures, by type of cost: FY 2022

(Dollars in thousands)

Type of cost	All R&D expenditures	Imputed amount	Imputed amount as % of total
All costs	97,680,528	77,556	0.1
Direct costs	75,399,863	2,846,301	3.8
Salaries, wages, and fringe benefits	43,076,988	388,888	0.9
Software purchases	192,819	3,954	2.1
Noncapitalized	178,059	3,695	2.1
Capitalized	14,760	259	1.8
Capitalized equipment	2,700,652	9,844	0.4
Passed through to subrecipients	8,521,194	15,596	0.2
Other direct costs	20,908,210	584,840	2.8
Indirect costs	22,280,665	136,454	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. 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.

Source(s):

National Center for Science and Engineering Statistics, Higher Education Research and Development Survey, FY 2022.