

TABLE A-20

**Response summary for question 13, capitalization thresholds, by highest degree granted, institutional control, and capitalization threshold: FY 2022**

(Number)

Capitalization thresholds	All institutions	Highest degree granted		Institutional control	
		Doctorate	Nondoctorate	Public	Private
Equipment					
Do not capitalize	8	4	4	5	3
500	2	2	0	0	2
1,000	11	8	3	3	8
1,500	1	1	0	0	1
2,000	4	2	2	1	3
2,500	7	5	2	1	6
3,000	12	10	2	1	11
3,500	1	1	0	1	0
5,000	526	413	113	371	155
7,500	1	1	0	0	1
10,000	15	10	5	3	12
15,000	1	0	1	0	1
25,000	9	3	6	1	8
50,000	1	1	0	0	1
100,000	1	0	1	1	0
250,000	4	2	2	4	0
1,000,000	1	1	0	0	1
5,000,000	1	0	1	0	1
Software					
Do not capitalize	97	70	27	59	38
500	1	1	0	0	1
1,000	11	6	5	3	8
1,500	1	1	0	0	1
2,000	1	1	0	0	1
2,500	3	2	1	0	3
3,000	12	8	4	3	9
5,000	270	199	71	164	106
7,500	1	1	0	0	1
10,000	18	11	7	6	12
15,000	1	0	1	0	1
20,000	1	0	1	0	1
25,000	13	8	5	3	10
50,000	11	11	0	5	6
75,000	2	2	0	1	1
100,000	98	84	14	91	7
140,000	1	1	0	1	0
200,000	3	3	0	3	0
250,000	17	15	2	14	3
300,000	1	1	0	0	1
400,000	3	3	0	3	0
500,000	14	14	0	11	3
1,000,000	22	18	4	21	1
4,000,000	2	2	0	2	0
5,000,000	1	1	0	1	0

**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.

**Source(s):**

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