

TABLE A-17

Imputed amounts for higher education R&D expenditures, by type of cost: FY 2023

(Dollars in thousands)

Type of cost	All R&D expenditures	Imputed amount	Imputed amount as % of total
All costs	108,681,008	87,627	0.1
Direct costs	84,208,503	3,303,333	3.9
Salaries, wages, and fringe benefits	47,089,302	270,614	0.6
Software purchases	222,099	8,376	3.8
Noncapitalized	200,525	8,003	4.0
Capitalized	21,574	373	1.7
Capitalized equipment	3,259,897	17,843	0.5
Passed through to subrecipients	9,514,892	35,255	0.4
Other direct costs	24,122,313	863,075	3.6
Indirect costs	24,472,505	145,477	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 2022. Institutions reporting less than \$1 million in total R&D expenditures in FY 2022 completed a shorter version of the survey form in FY 2023 that did not include this question.

Source(s):

National Center for Science and Engineering Statistics, Higher Education Research and Development Survey, FY 2023.