

**Table A-17. Imputed amounts for higher education R&D expenditures, by type of cost: FY 2024**

(Dollars in thousands)

Type of cost	All R&D expenditures	Imputed amount	Imputed amount as % of total
All costs	117,554,145	443,990	0.4
Direct costs	91,317,926	3,552,800	3.9
Salaries, wages, and fringe benefits	51,514,640	331,985	0.6
Software purchases	249,255	9,729	3.9
Noncapitalized	225,588	9,090	4.0
Capitalized	23,667	639	2.7
Capitalized equipment	3,603,337	13,446	0.4
Passed through to subrecipients	10,460,284	32,779	0.3
Other direct costs	25,490,410	916,393	3.6
Indirect costs	26,236,219	206,855	0.8

**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 2023. Institutions reporting less than \$1 million in total R&D expenditures in FY 2023 completed a shorter version of the survey form in FY 2024 that did not include this question.

**Source(s):**

National Center for Science and Engineering Statistics, Higher Education Research and Development Survey, FY 2024.