Table A-17. Imputed amounts for higher education R&D expenditures, by type of cost: FY 2025

(Dollars in thousands)

Type of cost	All R&D expenditures	Imputed amount	Imputed amount as % of total
All costs	124,273,460	73,067	0.1
Direct costs	97,206,297	3,614,771	3.7
Salaries, wages, and fringe benefits	54,886,500	138,658	0.3
Software purchases	283,492	9,108	3.2
Noncapitalized	265,355	9,044	3.4
Capitalized	18,137	64	0.4
Capitalized equipment	3,919,178	130,664	3.3
Passed through to subrecipients	11,484,809	5,105	0.0
Other direct costs	26,632,318	1,095,880	4.1
Indirect costs	27,067,163	129,885	0.5

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 2024. Institutions reporting less than $1 million in total R&D expenditures in FY 2024 completed a shorter version of the survey form in FY 2025 that did not include this question.

Source(s):
National Center for Science and Engineering Statistics, Higher Education Research and Development Survey, FY 2025.