

TABLE A-17

Imputed amounts for higher education R&D expenditures, by type of cost: FY 2021

(Dollars in thousands)

Type of cost	All R&D expenditures	Imputed amount	Imputed amount as % of total
All costs	89,723,447	98,338	0.1
Direct costs	69,185,932	2,651,490	3.8
Salaries, wages, and fringe benefits	40,337,368	362,093	0.9
Software purchases	172,603	3,749	2.2
Noncapitalized	158,043	3,625	2.3
Capitalized	14,560	124	0.9
Capitalized equipment	2,662,006	7,190	0.3
Passed through to subrecipients	7,576,989	12,502	0.2
Other direct costs	18,436,966	521,452	2.8
Indirect costs	20,537,515	116,960	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 2020. Institutions reporting less than \$1 million in total R&D expenditures in FY 2020 completed a shorter version of the survey form in FY 2021 that did not include this question.

Source(s):

National Center for Science and Engineering Statistics, Higher Education Research and Development Survey, FY 2021.