

**SUMMARY OF INDEPENDENT RESEARCH DEVELOPMENT AND BID PROPOSAL COSTS INCURRED,  
INDIRECT COSTS INCURRED, AND SALES BY DEFENSE CONTRACTORS  
2020-2021**

Cost Element	2020 Contractor Incurred Cost Year			2021 Contractor Incurred Cost Year		
	Total Incurred IR&D / B&P (millions)	DoD Participation in Total Sales	DoD Share of Incurred Costs (millions)	Total Incurred IR&D / B&P (millions)	DoD Participation in Total Sales	DoD Share of Incurred Costs (millions)
<b>INDEPENDENT RESEARCH AND DEVELOPMENT / BID AND PROPOSAL COSTS</b>						
Independent Research and Development (IR&D)	\$ 6,988	66.4%	\$ 4,642	\$ 6,965	67.4%	\$ 4,692
DoD Excluding FMS		60.9%	\$ 4,259		62.0%	\$ 4,318
DoD Foreign Military Sales (FMS)		5.5%	\$ 383		5.4%	\$ 375
Bid and Proposal (B&P)	\$ 3,161	66.4%	\$ 2,100	\$ 3,296	67.4%	\$ 2,221
DoD Excluding FMS		60.9%	\$ 1,927		62.0%	\$ 2,044
DoD FMS		5.5%	\$ 173		5.4%	\$ 177
Total IR&D and B&P Costs	\$ 10,150	66.4%	\$ 6,742	\$ 10,261	67.4%	\$ 6,913
<b>CONTRACTOR INDIRECT COSTS</b>						
Contractor Indirect Costs	\$ 122,561	66.4%	\$ 81,416	\$ 149,764	67.4%	\$ 100,904
<b>CONTRACTOR SALES</b>						
Sales - Total DoD & Non-DoD (millions)		100.0%	\$ 485,982		100.0%	\$ 478,030
Sales - DoD						
DoD Excluding FMS (% / \$\$-millions)		60.9%	\$ 296,185		62.0%	\$ 296,346
DoD FMS (% / \$\$-millions)		5.5%	\$ 26,650		5.4%	\$ 25,727
Total DoD (% / \$\$-millions)		66.4%	\$ 322,835		67.4%	\$ 322,074
<b>DoD SHARE OF IR&amp;D / B&amp;P AS A PERCENT OF TOTAL DoD SALES</b>						
IR&D / B&P Percent of DoD Sales	2020 Contractor Incurred Cost Year			2021 Contractor Incurred Cost Year		
	DoD IR&D	DoD B&P	Combined IR&D and B&P	DoD IR&D	DoD B&P	Combined IR&D and B&P
Total DoD Sales (millions)	\$ 322,835	\$ 322,835	\$ 322,835	\$ 322,074	\$ 322,074	\$ 322,074
DoD Share of Incurred IR&D/B&P (millions)	\$ 4,642	\$ 2,100	\$ 6,742	\$ 4,692	\$ 2,221	\$ 6,913
DoD IR&D/B&P as a Percent of DoD Sales	1.44%	0.65%	2.09%	1.46%	0.69%	2.15%