

**SUMMARY OF INDEPENDENT RESEARCH DEVELOPMENT AND BID PROPOSAL COSTS INCURRED,
INDIRECT COSTS INCURRED, AND SALES BY DEFENSE CONTRACTORS
2018-2019**

Cost Element	2018 Contractor Incurred Cost Year			2019 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)
INDEPENDENT RESEARCH AND DEVELOPMENT / BID AND PROPOSAL COSTS						
Independent Research and Development (IR&D)	\$ 4,785	61.8%	\$ 2,959	\$ 6,239	61.0%	\$ 3,805
DoD Excluding FMS		55.5%	\$ 2,658		54.3%	\$ 3,390
DoD Foreign Military Sales (FMS)		6.3%	\$ 301		6.7%	\$ 415
Bid and Proposal (B&P)	\$ 1,907	61.8%	\$ 1,179	\$ 2,899	61.0%	\$ 1,768
DoD Excluding FMS		55.5%	\$ 1,059		54.3%	\$ 1,575
DoD FMS		6.3%	\$ 120		6.7%	\$ 193
Total IR&D and B&P Costs	\$ 6,692	61.8%	\$ 4,138	\$ 9,138	61.0%	\$ 5,573
CONTRACTOR INDIRECT COSTS						
Contractor Indirect Costs	\$ 99,440	61.8%	\$ 61,492	\$ 138,056	61.0%	\$ 84,197
CONTRACTOR SALES						
Sales - Total DoD & Commercial (millions)		100.0%	\$ 494,103		100.0%	\$ 684,672
Sales - DoD						
DoD Excluding FMS (% / \$\$-millions)		55.5%	\$ 274,449		54.3%	\$ 372,000
DoD FMS (% / \$\$-millions)		6.3%	\$ 31,098		6.7%	\$ 45,565
Total DoD (% / \$\$-millions)		61.8%	\$ 305,546		61.0%	\$ 417,565
DoD SHARE OF IR&D / B&P AS A PERCENT OF TOTAL DoD SALES						
IR&D / B&P Percent of DoD Sales	2018 Contractor Incurred Cost Year			2019 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)	\$ 305,546	\$ 305,546	\$ 305,546	\$ 417,565	\$ 417,565	\$ 417,565
DoD Share of Incurred IR&D/B&P (millions)	\$ 2,959	\$ 1,179	\$ 4,138	\$ 3,805	\$ 1,768	\$ 5,573
DoD IR&D/B&P as a Percent of DoD Sales	0.97%	0.39%	1.35%	0.91%	0.42%	1.33%