

NAMED GIFTS

Policy Number: OA002EN Last Review: 30 September 2025

1. PURPOSE

This policy outlines the process by which The American University of Paris makes decisions regarding named gift opportunities for University buildings, facilities, faculty support funds, scholarships, prizes, centers or programs. It ensures consistency and fairness in recognizing individuals and institutions whose financial support has furthered the strategic direction of the University.

2. WHO IS AFFECTED BY THIS POLICY

This policy applies to any individual or institution considering philanthropic support of the University at a financial level that would result in public recognition of that support. It does not replace the naming of academic units, programs or activities that are within the routine purview of the Office of Academic Affairs.

3. LEGAL CONTEXT OR REGULATORY BODY

The American University of Paris, Inc., a Delaware nonprofit corporation, qualifies as a tax-exempt organization under US Internal Revenue Code Section 501(c)(3), which is eligible to receive charitable contributions that are deductible for US income tax purposes (Tax Identification Number 98-0013023). US dollar gifts are tax deductible to the extent allowed by law. The American University of Paris, Inc. is also an association 1901 étrangère declarée en France (SIRET 784 308 272 00037 – Code APE 8542 Z), and contributions are tax-deductible in France according to tax laws.

The American University of Paris Foundation, is a New York nonprofit corporation that qualifies as a tax-exempt organization under US Internal Revenue Code Section 501(c)(3), which is eligible to receive charitable contributions that are deductible for US income tax purposes (Tax Identification Number 13-3276905). US dollar gifts are tax deductible to the extent allowed by law.

The legal definition of a charitable contribution (gift) is a contribution that is donative in intent, given voluntarily and without expectation of consideration for which in general no contractual or grant requirements are imposed. Gifts are normally awarded irrevocably.

POLICY STATEMENT

This policy applies to the naming of any University assets, initiatives or activities as a form of recognition of the contribution by an individual or organization to The American University of Paris.

Donor Naming

- 4.1 Naming of a University asset or University initiative shall be made in accordance with this Policy and related procedures.
- 4.2 The President or the Vice President for Development and Alumni Relations must be consulted prior to making any offer of named recognition. In consultation with the Board of Trustees, the President has final approval of any named space, fund or initiative.
- 4.3 Naming may be granted to recognize:
 - A current expendable gift, for the period of the gift (i.e. a three-year named scholarship);
 - An endowment to support a University initiative such as scholarships or faculty, permanently;
 - A gift-in-kind to be used by the University;
 - In extraordinary circumstances, the distinguished volunteer contribution of an individual or organization to the University or broader community.
- 4.4 University assets or University initiatives may be assigned the name of the donor making the gift, or, with the approval of the President, the name of another individual or organization designated by the donor, with the consent of that individual or organization.
- 4.5 Named gifts and public recognition of support shall enhance the profile and image of the University.
- 4.6 Naming shall not be granted in a manner that implies the University's endorsement of a political or ideological position or the use of a particular product or service.

- 4.7 Naming shall be independent of, and shall not influence, any decisions made by the University in relation to internal academic, administrative or operational matters.
- 4.8 All granting of named recognition will be formally documented in an agreement, or in the case of University-initiated or honorific naming, in a formal memorandum.
- 4.9 The Vice President for Development and Alumni Relations establishes guidelines to support this policy, which includes funding levels for types of naming opportunities. Any proposed naming which deviates from the guidelines will be disclosed to the President as part of the approval process.

Renaming

From time to time, the name of a University building, property, or major academic unit may be changed. Name changes or renaming may occur if the University deems that the use or purpose of the building or property has changed; if in the consideration of the President, significant private gifts to support the University offer an opportunity for appropriate recognition of donors; or if the University determines that confusion exists between names of buildings, streets, structures, building areas, landmarks, or other property within the University. When the name of a University building, property or major academic unit is changed, proper memorialization of the previous name will be noted in the building, property or major academic unit.

Removal of a Name

The University reserves the right to remove any name from a building, property, or major academic unit should the continued use of this name be inconsistent with the mission and values of AUP, or compromise the public's trust or image of AUP, or if the donor does not perform obligations as specified in the gift agreement.

5. RESPONSIBILITIES

Approvals

- 5.1 Approval by the Board of Trustees, based on the recommendation of the President, is required for the naming of the following:
 - Buildings;
 - Discrete components of buildings;
 - Academic assets such as Faculties, Departments or other academic units and Centers.
- 5.2 Approval by the President, based on the joint recommendation of the Provost and the Vice President for Development and Alumni Relations, is required for the naming of the following:
 - Smaller physical assets such as classrooms, laboratories, conference rooms, and seminar rooms;
 - Literary or artistic collections;
 - Endowed chairs or professorships;
 - Lectures:
 - Awards or other forms of recognition of faculty excellence in teaching or research;
 - Student awards and prizes or other forms of student recognition; and
 - Other University initiatives that relate to academic activities that are not otherwise specifically addressed in this
 policy.
- 5.3 Approval of the President, based on the recommendation of the Vice President for Development and Alumni Relations, is required for the naming of other University initiatives that are of a non-academic nature not otherwise specifically identified in this policy.

Revocation

Any decision to revoke the naming of a University asset or University initiative shall be made by the Board of Trustees based on the recommendation of the President.

6. DEFINITIONS

Major academic units: departments, centers, institutes, programs, labs, and any other academic units as determined by the President.

Property: any campus structure, facility, classroom, office or sub-part thereof owned or operated by the University.

7. APPROVALS & HISTORY

March 2018: Reviewed by the Office of Outreach and Advancement April 16, 2018: Reviewed and Approved by the Leadership Team November 1, 2021: Next review

September 2025: Reviewed by the Office of Development and Alumni Relations

September 30, 2025: Approved by the Leadership Team

October 1, 2028: Next review

8. ISSUING OFFICE AND CONTACT

The American University of Paris Development and Alumni Relations Vice President for Development and Alumni Relations

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