

1. PURPOSE

The American University of Paris is committed to creating fundraising opportunities to support the University's mission and strategic ambitions. The University is also committed to complying with all French fundraising laws, especially those regarding solicitations via the Internet. This policy articulates AUP guidelines and policies related to the solicitation and acceptance of charitable gifts via the Internet by The American University of Paris.

2. WHO IS AFFECTED BY THIS POLICY

This policy affects all potential on-line donors to the University attempting to make a gift to the University directly via our website (not via an e-mail link).

3. LEGAL CONTEXT OR REGULATORY BODY

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

As a registered charitable organization and association *à but non-lucratif*, AUP issues French and US gift receipts for contributions.

The legal definition of a charitable contribution 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. There are two general types of gifts: restricted and unrestricted. Restricted gifts are to be used for a specific purpose as agreed by the donor and the University. Unrestricted gifts can be used at the discretion of University leadership to support the University's mission.

4. POLICY STATEMENT

This policy governs the solicitation and acceptance of gifts to The American University of Paris Inc. received directly via the AUP public website (not via an electronic solicitation directed to a defined constituent group).

4.1 Fundraising approvals

All fundraising material on the AUP website soliciting gifts for The American University of Paris must be approved in advance by the Vice President for Development and Alumni Relations. If for any reason advance approval is not possible, the material may be approved by the Vice President for Finance and Administration or the President.

4.2 Gift Types

The American University of Paris accepts charitable gifts online. Online gifts may be made via the AUP website or authorized giving platform.

4.3 Acceptance of Gifts via the AUP website

The American University of Paris welcomes the financial support of current and former students, parents of current and former students, faculty, staff, and identified friends of the University. Gifts made to The American University of Paris will be verified prior to acceptance and donors must be identified members of our existing community as outlined above. When completing a gift directly via the website, prospective donors are required to identify their affiliation with AUP and provide current contact information including email, phone and mailing address. If a

prospective donor is not a recognized member of the AUP community, every effort will be made to confirm their stated connection to the University. If this is not possible, the gift will be returned to the donor.

Gifts may only be accepted or refused by the AUP Board of Trustees, AUP President and University Leadership Team, and the staff of the Office of Development and Alumni Relations. Potential gifts outside the articulated funding priorities of the University must be reviewed and approved by the Vice President for Presidential Initiatives before they are accepted.

All proposed gifts or pledges of 10,000(Euros or US Dollars) or more will be documented in a written agreement signed by the donor and authorized representatives of the University and/or the Foundation.

5. RESPONSIBILITIES

The **Office of Development and Alumni Relations** is the authority delegated to accept, record and receive all philanthropic contributions to the University.

6. DEFINITIONS

A **Gift** is an outright contribution, made on a one-time basis and not in fulfillment of an existing pledge.

A **Pledge** is a written promise to contribute a specified sum of money upon an agreed schedule. In order to protect and document the interests of both the donor and the University, each pledge requires a signed gift agreement specifying the amount and purpose of the commitment, with a specific payment schedule for the completion of the pledge. Verbal commitments will not serve as appropriate documentation for pledges. Pledge reminders will be issued according to the payment plan.

7. APPROVALS & HISTORY

Reviewed by Outreach and Advancement Team: 1/2020

Approved by Leadership Team: 8/2020

Next review: August 1, 2024

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

advancement@aup.edu