

| Firms subject to taxes in France Taxation according to the Law on Sponsorship | | |
|---|--------------------|--|
| | Annual gift | Annual gift following tax deduction (Aillagon Law – art. 238bis of GTC) |
| Exclusive partner of a Chair* | 300 000 € | 120 000 € |
| Founding member of a Chair* (example) | 80 000 € | 32 000 € |
| Financing an amphitheater | 200 000 € | 80 000 € |
| Financing a classroom | 140 000 € | 56 000 € |

(*) Engagement over 4 years

| Individuals subject to taxes in France Taxation according to the Law on Sponsorship | | |
|---|-------------------|--|
| Annual gifts | | |
| | Gift | Gift following tax deduction (Aillagon Law - art. 200 of GTC) |
| Friend | 150 – 699 € | 60 – 279.6 € |
| Associate | 700 – 1 499 € | 280 – 599.6 € |
| Partner | 1 500 – 2 999 € | 600 – 1 199.6 € |
| Donors' Club | | |
| Cumulative gifts for the Campaign of 2002 - 2006 | | |
| Club | 3 000 – 7 999 € | 1 200 – 3 199.6 € |
| Premier Club | 8 000 – 19 999 € | 3 200 – 7 999.6 € |
| Elite Club | 20 000 – 49 999 € | 8 000 – 19 999.6 € |
| Exception Club | Over 50 000 € | (20 000 € and more) |