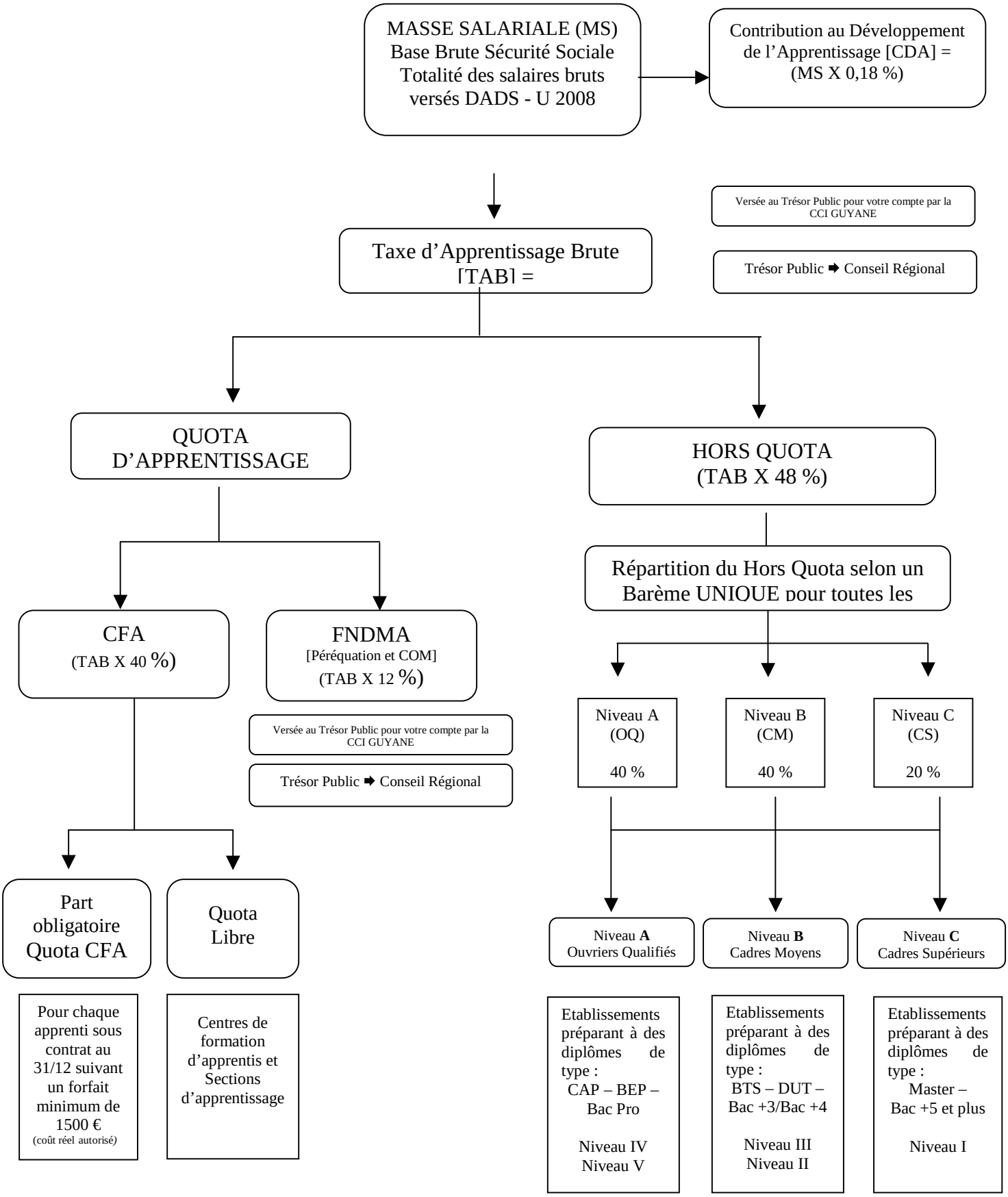Décomposition de la taxe d'apprentissage par destination