



Transferred Exempt Employees

The following is a summary of the MPC Relocation Policy for Transferred Exempt Employees. Details of the Policy are available through the Employee Relocation Office in Findlay, or online at <u>www.myMPCbenefits.com</u>. This summary does not replace or modify in any way the provisions or interpretations of the Policy. The Company reserves the right to modify, amend, or terminate the Policy at any time.

Provision	Summary of Provision
Eligibility	The employee must be transferring into a regular part-time or full-time grade 7 or above exempt position.
Mileage Rule	The distance between the employee's new place of work and their former residence must be at least 50 miles more than the distance between the employee's old place of work and their former residence.
Repayment Agreement	The employee will be required to sign an Employee Reimbursement Agreement.
Relocation Allowance	 The Relocation Allowance is made up of two components: The first component is a lump-sum calculation based on family size, origin and destination locations. TRC Global Mobility, Inc. (TRC) will make the calculation after their initial phone call with a transferring employee. The maximum lump-sum allowance is \$15,000. The second component is 1.5x the employee's monthly salary, based on their new base annual salary. The maximum 1.5x monthly salary allowance is \$15,000. The maximum Relocation Allowance payment an employee may be eligible to receive is \$30,000. The purpose of this one-time payment is for an employee to tailor its monies around their personal plans and needs in the following areas: Advance house-hunting trip(s) Temporary living Travel expenses — including mileage Return trip(s) Home site expenses (such as childcare, mowing, etc.) Other miscellaneous expenses
Spousal/Domestic Partner Employment Assistance	The Company has contracted with IMPACT Group, a career assistance firm, to provide the employee's accompanying spouse/domestic partner with the necessary tools to conduct a successful job search at the new location. A maximum of \$1,500 of services is provided.
Household Goods & Storage/Vehicle Shipment	 The Company has contracted with Walker Transfer-Powell, an agent of Atlas Van Lines, to provide the employee with the following benefits: One pick-up from primary residence One delivery to new residence Storage up to 365 days Second move Walker Transfer-Powell will also coordinate the shipment of any vehicles that are at Company expense. Vehicle shipment will be permitted as follows: 0 vehicles if moving up to 400 miles 1 vehicle if moving 400 to 799 miles

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Home Sale Assistance	 The Company has contracted with TRC Global Mobility, Inc. (TRC), a relocation management company, to help facilitate the sale of the employee's home. TRC will provide employees with a Home Marketing Assistance Program that includes professional guidance for: Finding approved real estate brokers in the area Obtaining two Broker Market Analyses (BMA) — setting a realistic listing price Developing a marketing strategy Identifying necessary repairs and improvements Negotiating a sale
Guaranteed Offer (GO)	 The employee works with TRC to obtain two BMAs and determine a realistic listing price. The employee is expected to aggressively market their home for sale; however, if the employee does not have an offer pending, the following is an approximate timeline of events: Day 45 — TRC will order appraisals and inspections Day 60 — Pending return of appraisals/inspections, TRC will issue GO Day 90 — Employee must decide to accept or reject the GO Normal and customary closing costs reimbursed Note: The above timeline may fluctuate depending on Appraiser/Inspector availability, if a 3rd appraisal is needed, etc.
Home Sale Incentive	The employee may be eligible for an incentive equal to 3% of the sales price of their home, up to a maximum of \$20,000.
Lease Cancellation	The employee will be eligible for the reimbursement of up to 2 months' rent in connection with a lease cancellation.
Equity Advance	If the employee has not received the proceeds from the sale of their former residence soon enough to make the down payment on their new residence, they may be eligible for an equity advance.
Home Purchase Assistance	 If the employee purchases a home at the new location within 12 months of their transfer effective date, the Company will reimburse the employee for certain purchase costs: Homeowner — Normal and customary closing costs Renter — Up to \$1,000 in normal and customary closing costs
Housing Supplement Payment (HSP) Rental Supplement Payment (RSP)	 A Housing Supplement Payment (HSP)/Rental Supplement Payment (RSP) will be provided to employees who qualify based on higher housing costs in their new work location. Eligible locations include Alaska, California, Colorado, Utah, and Washington Employees are not eligible if relocating within the same state Paid bi-weekly for up to 4 years on a decreasing scale of 25% per year If an employee has an active offer to relocate, and their decision to accept/reject the offer is contingent on seeing an HSP/RSP estimate, then one will be provided upon request.
Location Premium (AK and CA Only)	 Employees relocating to Alaska and California are eligible for a one-time payment to help defray relocation expenses due to the higher cost of living in these areas. 10% of the employee's new base annual salary for Alaska bound 15% of the employee's new base annual salary for California bound 5% of the employee's new base annual salary for Alaska to California (or vice versa) bound Employees are not eligible if relocating within the same state
Duplicate Expenses	The employee who purchases a new home prior to closing the sale of their former residence may be eligible for reimbursement of certain limited expenses incurred at the unoccupied residence for a period. These expenses are limited to: • Real estate taxes • Homeowner's insurance • Mortgage interest • Necessary utilities (gas, electric, water/sewage only)

(continued)

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Loss-on-Sale	 The employee may be eligible for assistance in covering a loss incurred on the sale of the home at the old location. Purchase Price – Sales Price = Loss-on-Sale Maximum loss-on-sale is \$100,000 Home improvements will not be considered
Tax Allowances	The Company will provide tax allowances to assist the employee in paying federal, FICA, and, when applicable, state income taxes on certain taxable amounts under the Policy.