

Marathon Petroleum Adoption Assistance Plan

Amended and Restated
January 1, 2024



Adoption Assistance Plan

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Adoption Assistance Plan

I. Purpose

Marathon Petroleum Company LP has established this Adoption Assistance Plan (the “Plan”) for the exclusive benefit of its eligible employees. The Plan provides for the reimbursement of adoption-related expenses that are paid or incurred in connection with the final adoption of an eligible child and while an eligible employee of the Company. It is intended that benefits paid under the Plan will be excludable from an employee’s income for federal income tax purposes to the full extent permitted under Internal Revenue Code (the “Code”) Section 137.

II. Eligibility

Regular Full-time and Regular Part-time employees are eligible to participate, except where collective bargaining agreements prohibit participation.

Regular Full-time employment means you have a normal work schedule with the Company of at least 40 hours per week or at least 80 hours on a bi-weekly basis.

Regular Part-time employment means you are a non-supervisory employee who is employed to work on a part-time basis (minimum of 20 hours but less than 35 hours per week), and not on a time, special job completion, or call when needed basis.

You are not eligible for this Plan if you are:

- A. A casual, intern, co-op or common law employee who has not been designated by the Company as a Regular Full-time or Regular Part-time employee; or
- B. An employee represented by a collective bargaining agreement that prohibits participation; or
- C. An individual who has signed an agreement, or has otherwise agreed, to provide services to the Company as an independent contractor, regardless of the tax or other legal consequences of such an arrangement; or
- D. A leased employee compensated through a leasing entity, whether or not you fall within the definition of “leased employee” as defined in Code Section 414(n).

III. Enrollment

Employees do not enroll for participation in benefits available under the Plan.

IV. Plan Benefits

The Company will provide reimbursement according to the following provisions:

- A. The maximum reimbursement limit for the adoption of each child is \$10,000;
- B. There is no limit on the number of adoptions permitted;
- C. The lifetime maximum reimbursement is \$20,000 (for purposes of this maximum, a spouse or Domestic Partner each employed by a Participating Company shall be recognized as having received the same adoption assistance reimbursement amount);
- D. Duplication of benefits is not permitted for a spouse or Domestic Partner each employed by the Company;

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- E. Reimbursement is intended to be non-taxable for federal income tax purposes but is subject to all applicable withholdings;
- F. Reimbursement is not considered for Retirement or Thrift Plan purposes and does not affect any other benefit that is income-related;
- G. Reimbursement will be provided for qualifying adoption expenses incurred on or after an eligible employee's date of hire as a Regular Full-time or Regular Part-time employee;
- H. Reimbursement will be provided only to eligible employees who are employed by the Company on the date of the reimbursement payout; and
- I. The child adopted must be under the age of 18 or physically or mentally incapable of self-care and must not be a stepchild of the eligible employee (i.e., not a spouse's child) or a child of an eligible employee's domestic partner.

Please refer to Appendix A for a list of eligible and ineligible expenses.

Note: The tax-free status of employer-provided adoption assistance reimbursement payments is based on adjusted gross income. See your tax advisor for details. Regardless of the tax treatment, the reimbursement will be provided. See Section VIII for additional tax information.

V. Continuation of Participation

As described below, if you are on a leave of absence, you may be eligible to continue participation as follows:

- A. Participation may continue if you are on any of the following leaves of absence:
 - Military Leave,
 - Medical Leave,
 - Personal Leave, and
 - Family Leave.
- B. Participation terminates if you are on a leave of absence other than described in A, such as an Educational Leave.

VI. Reimbursement Requirements

- A. The adoption related expenses submitted for reimbursement must have been paid or incurred in connection with the final adoption of an eligible child.
- B. Adoption expenses must be qualified as defined under Code Section 137 (please refer to Appendix A for a listing of qualified adoption expenses).
- C. Qualifying expenses must be submitted within 90 days of the date the adoption is finalized, including adoption date.
- D. The adoption related expenses reimbursed will include only those expenses incurred while you were an eligible employee under the Plan.

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- E. Adoption expenses will not be reimbursed if they were reimbursed or are reimbursable under a federal, state, or local program or under another employer-sponsored program.
- F. No expenses will be reimbursed if they are associated with a surrogate parenting arrangement or with the adoption of a stepchild or a child of an eligible employee's domestic partner.
- G. No expenses will be reimbursed if the request for reimbursement is not submitted within 90 days of the date of the finalized adoption, including adoption date.

VII. Adoption Assistance Reimbursement Procedure

Once your adoption becomes final, you will need to file a claim for reimbursement with Maven within 90 days of the date of the finalized adoption, including adoption date. Although adoption related expenses may have been incurred and paid by you in years prior to the year in which the adoption became final, you can receive reimbursement for all expenses up to the Plan limit as long as the expense was incurred while you were an eligible employee under this Plan, and you file your claim within this deadline. You will also need to submit with your claim copies of itemized bills or receipts substantiating the nature and amount of all expenses, as well as a copy of the final decree of adoption.

Download the "Maven Clinic" app (Google Play or App Store) or go to <https://mavenclinic.com/join/mpc> to enroll or sign into your account. You must enroll in the core adoption program within Fertility & Family Building.*

* In the event an employee is not eligible for Fertility & Family Building services, contact the Marathon Petroleum Benefits Service Center at 1-888-421-2199 Option 1, then 3, for an alternate reimbursement process.

Find Maven Wallet by selecting the "Maven Wallet" dashboard tile in the "Home" tab or selecting "My Maven Wallet" in your profile (the "Me" tab) and complete the survey. Once submitted, the Maven Wallet team will review your application and verify your eligibility. Employee must activate Maven Wallet (one Maven Wallet per family, even if both are MPC employees) to submit eligible expenses. You will receive notification when your application is processed via email and directly in the Maven app. Please note that this review can take up to one business day.

- Submit the documentation below to Maven Wallet, within 90 days of the date of service or the date of finalized adoption (including adoption date).
 - **All Wallet expenses submitted for reimbursement must be accompanied by an itemized invoice and proof of payment.** The itemized invoice should include:
 - Name of eligible person receiving the service,
 - Date of service,
 - Description of service(s),
 - Service provider's name and contact information,
 - And a receipt showing your (or your eligible spouse's/ partner's) financial responsibility for the service, and
 - Any other substantiation required for the particular expense.
 - Documentation of finalized adoption.

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Once your eligible expenses are approved, Maven makes every effort to ensure you receive reimbursement in your next 1-2 payroll cycles. Reimbursements will be made through MPC's Payroll on an off-cycle basis via direct deposit to your bank account.

If a claim for a Plan benefit is wholly or partially denied by Maven, Maven shall furnish notice of the decision to the Participant within a reasonable period of time after receipt of the claim, including the reason for the denial. Participants have the right to appeal such a denial directly to Maven. Maven will evaluate the appeal and advise the Company of its recommendation. Maven will provide an appeal response to the Participant.

VIII. Important Tax Considerations

It is intended that benefits paid under the Plan may be excludable from your income for federal income taxes to the extent permitted under Code Section 137. **You are responsible for understanding the tax treatment of reimbursements under this Plan and for claiming the applicable income exclusion by filing Form 8839 with your federal income taxes.** (Form 8839 and Instructions are available from the IRS and on the IRS website at www.irs.gov.)

- A. If you do not satisfy the conditions of Code Section 137, all or part of the reimbursements under this Plan may be considered taxable income when you file your federal income tax return — for example, if your adjusted gross income exceeds IRS limits.
- B. The Plan shall be operated in compliance with the nondiscrimination requirements of Code Section 137, which means that benefits may otherwise be limited or determined to be taxable to an employee claiming or otherwise receiving a benefit under the Plan. Relating to this Internal Revenue Code compliance requirement, the determination of who is a “highly compensated employee,” including the determinations of the number and identity of employees in the “top-paid group,” shall be made in accordance with Code Section 414(q) and the Treasury Regulations issued thereunder and shall use the same look-back year method as used in the Company's tax-qualified retirement plans.
- C. It is important for you to understand that although the Company is required to withhold applicable federal employment taxes from reimbursements (e.g., for Social Security, Medicare, and federal unemployment tax) and to report the total amount of reimbursements to the IRS on your Form W-2, reimbursements under this Plan are not subject to and are made free from federal income tax withholding. If you must include any of the reimbursements in your income, your withholding may not be enough to cover the tax on these payments.
- D. State taxes may also apply to reimbursements under this Plan.
- E. In addition to the income exclusion discussed above, you may also be entitled to a federal income tax credit for adoption expenses other than those reimbursed under this Plan or elsewhere. You are responsible for coordinating the income exclusion and tax credit.
- F. The Company does not guarantee any particular tax treatment of amounts paid under the Plan. You are responsible for claiming the income exclusion and any taxes that may apply to reimbursements made to you under the Plan.

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IX. Termination of Participation

Your eligibility to participate in the Plan shall cease on the earlier of:

- A. The date you cease to be eligible to participate; or
- B. The date on which your employment with the Company terminates; or
- C. The date on which your employer discontinues participation; or
- D. The date on which Marathon Petroleum Company LP terminates the Plan.

X. Administration of the Plan

Human Resources, in conjunction with Maven, the third party administrator, coordinates the administration of this Plan throughout the Company. The contract with Maven is incorporated by reference as part of this Plan document. The terms of the contract prevail in the event of a conflict with any other Plan provision or other document.

The Company has discretionary authority to interpret the Plan, to make eligibility and benefit determinations, and to make factual determinations in connection with the Plan. Any determinations of the Company are final and binding.

The Plan operates on a calendar year basis. Employees are not required or permitted to contribute to the Plan. All Plan benefits are paid by the Company from its general assets.

XI. Further Information

A. Limitation Regarding Employment

Neither the existence of the Plan nor the fact that an employee becomes eligible for benefits provided under this Plan shall give any person any right to continued employment. Further, the Company may make decisions relating to an employee's employment without regard to the effect that such decisions may have on the employee's rights under the Plan.

B. Severability

In case any Plan provisions shall be held illegal or invalid for any reason, such illegality or invalidity shall not affect the remaining provisions, and the Plan shall be construed and enforced as if such illegal and invalid provisions had never been set forth in the Plan.

C. Internal Revenue Service (IRS) Regulations

Employees are responsible for ensuring the expenses submitted for reimbursement under this program meet all of the eligibility requirements set forth under the Internal Revenue Service regulations. Deliberately providing false information could result in penalties imposed by the Internal Revenue Service.

XII. Participation by Associated Companies and Organizations

Upon specific authorization and subject to any terms and conditions it may wish to establish, Marathon Petroleum Company LP may permit eligible employees of subsidiaries and affiliated organizations to participate in this Plan. Currently, these participating companies include, but are not limited to, Marathon Petroleum Company LP, Marathon Petroleum Service Company, Marathon Refining Logistics Services LLC and Marathon Petroleum Logistics Services LLC.

The term “Company” and other similar words shall include Marathon Petroleum Company LP and such affiliated organizations. The term “employee” and other similar words shall include any eligible employee of these companies.

XIII. Modification and Termination of the Plan

The Company reserves the right to modify or terminate this Plan, in whole or in part, in such manner, as it shall determine, either alone or in conjunction with other plans of the Company. Modification or termination may be made by the Company for any reason.

Appendix A

Qualifying and Non-Qualifying Expenses

The following is not intended to be a complete list of Internal Revenue Service Qualifying Adoption Assistance Expenses and non-Qualifying Adoption Assistance Expenses. If you have questions concerning eligibility of adoption expenses for favorable tax treatment, contact your tax advisor.

Qualified Adoption Expenses include:

- Adoption fees
- Attorney fees
- Court costs
- Travel expenses (including meals and lodging) while away from home
- Re-adoption expenses relating to the adoption of a foreign child

Qualified Adoption Expenses do not include expenses:

- For which you received funds under any state, local, or federal program
- That violate state or federal law
- For carrying out a surrogate parenting arrangement
- For the adoption of your spouse's child*
- Reimbursed by your employer or otherwise allowed as a credit or deduction under any other provision of federal income tax law

* Unrelated to IRS rules, this Plan does not provide reimbursement for expenses for the adoption of your domestic partner's child.