

Marathon Petroleum Educational Reimbursement Plan

Effective January 1, 2022





Educational Reimbursement Plan

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Educational Reimbursement Plan

I. Objective

Marathon Petroleum offers educational reimbursement benefits to encourage self-development by providing financial assistance for certain education-related expenses. This benefit is intended to encourage professionalism and assist employees in increasing effectiveness in their current position, preparing employees for possible advancement, and/or increasing an employee's adaptability to new ideas and change.

The Educational Reimbursement Plan (the "Plan") includes assistance with the cost of tuition and required textbooks and supplies related to the pursuit of a degree or the expenses related to a non-degree college course ("Tuition Assistance"), as well as expense reimbursement for Company-approved Certification or Licensing programs, including the examinations required as part of those programs ("C&L Assistance").

II. Employee Eligibility

Regular Full-time and Regular Part-time employees are eligible to participate in the Plan. For eligibility purposes:

1. Regular Full-time means a normal work schedule of at least 40 hours per week, or at least 80 hours on a bi-weekly basis.
2. Regular Part-time means a non-supervisory employee scheduled 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.
3. A Regular employee includes International Commuters, Seasonal employees, and Expatriates.
4. An employee can participate while on an approved leave, other than Educational Leave; an employee on an Educational Leave is not eligible to participate in the Plan.

An employee must have been in his or her position a reasonable amount of time to allow pursuit of further education without adversely affecting job performance, which should be taken into consideration when a request to participate is made.

III. Approval

Approval for all expenses under this Plan is at the discretion of Management in conjunction with Human Resources. Appendix A outlines the steps required to obtain approval.

Employees should obtain approval prior to enrolling in a course or beginning a program to avoid incurring expenses that are not reimbursable under the Plan.

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IV. Tuition Assistance

Tuition Assistance provides reimbursement for the cost of tuition and required textbooks and supplies related to an eligible course taken at an accredited college or university.

A. Eligible Degree Programs

Eligible Degree Programs include an Associate's Degree, a Bachelor's Degree, and a Master's Degree.

A Master's Degree Program is one that leads to an advanced academic or professional degree, with the general prerequisite the employee has attained a Bachelor's Degree.

To be approved under the Plan, a Degree Program must meet the following criteria:

1. The degree is consistent with the employee's ability, potential, and scholastic background or a reasonable chance exists for the employee to use the acquired knowledge.
2. The degree is reasonably applicable to the work the employee is doing or for which the employee might be reasonably expected to be qualified to do.
3. The required curriculum leading to the degree and the number of hours to be completed is appropriate.
4. The degree is in a field of interest to the Company and a reasonable chance exists for the Company to derive some benefit from it.

B. Eligible Expenses

1. **Tuition:** The amount charged by a college or university to take a course.
2. **Required Textbooks:** May include books in printed or electronic format (including shipping charges if purchased online by the student), newspaper subscriptions, or magazine subscriptions, provided the materials are required for the enrolled course(s).
3. **Required Supplies:** Supplies related to a course may be reimbursable if they are a required part of the course. Any other items that are needed, but not specifically required (i.e., stated in the syllabus), will **not** be eligible for reimbursement.

C. Ineligible Expenses

Expenses other than tuition, required textbooks, and required supplies are not eligible for reimbursement, including fees.

General fees charged by the college or university to all students (i.e., a general service fee or technology fee) as well as specific course fees (i.e., a lab fee or online content fee) are not considered an eligible expense.

D. Eligible Courses (including non-degree courses)

1. Formal college-credit courses offered by an accredited college or university.
2. Online courses offered by an accredited college or university.

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3. Non-credit and/or non-degree courses offered by an accredited institution, including colleges or universities.
 - a. A non-degree course is a course offered by a college or university that an employee takes on an individual or stand-alone basis, not as part of a specific Degree Program.
4. Private, business, or technical school courses. Before approving such courses, the Manager/Supervisor should evaluate the school's standards and determine if costs are compatible with the level of training received.
5. Required general-education courses within a curriculum that lead to a diploma or degree in a field of interest to the Company, even though these courses are not specifically job-related (i.e., religion or art courses).
6. Employees assessed tuition while conducting thesis research after all other course work has been completed will be reimbursed subject to the following guidelines:
 - a. One-half of the eligible costs associated with thesis research may be reimbursed upon completion of semesters or quarters. The remainder of the reimbursement will not take place until the employee's thesis has been assigned a grade or approved by the school.
 - b. Master's Thesis: Reimbursement will be considered for the first two semesters or first three quarters of thesis research only.

All tuition related to a thesis will be reimbursed based on the Tuition Assistance guidelines in effect on the date the employee's thesis is assigned a grade or approved by the school.
7. An employee must be active both at the time the course commences and at the time of reimbursement. A course will ordinarily be considered to commence on the "first regular day of class" for any course that is offered during a regular academic term at an educational institution.

E. Ineligible Courses

The following are considered ineligible courses under the Plan:

1. Recreation or leisure time courses such as golf, bridge, sewing, and dancing are not covered, unless they are part of the curriculum stated above.
2. Dale Carnegie, Evelyn Wood Reading Dynamics, and other similar programs are not covered under Tuition Assistance. If a Manager/Supervisor recommends one of these programs for an employee as a Company-sponsored development action, it may be eligible for reimbursement as a business expense.
3. Preparation courses to prepare for an exam that is required to attend graduate school, including GMAT/GRE test-prep courses.
4. Fees charged in lieu of a course, including college credit granted for Company-sponsored training (in-house and outside training) and college credit granted for work or life experience.

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F. Requesting Reimbursement

Once a course has been completed with a grade of “C” or better (or “Pass” if taking a “Pass/Fail” course), an employee may request reimbursement for eligible expenses related to the course, as described above. No reimbursement will be made unless the grade requirement is met.

Eligible expenses will be reimbursed at 100% after any grant, scholarship, financial aid, and all other sources of reimbursement are applied, up to the annual maximum based on the Degree Program, as specified below. (Reimbursements made under these guidelines shall not duplicate those made by any other parties.)

Note: Reimbursement of an individual course cannot be split between two calendar years.

See Appendix B for the steps required to request reimbursement upon completion of a course.

G. Reimbursement Maximum

An employee may be reimbursed for eligible expenses up to a maximum of \$5,250 per calendar year for an approved Associate’s or Bachelor’s Degree Program or up to a maximum of \$9,000 per calendar year for an approved Master’s Degree Program, subject to the following guidelines:

1. The annual maximum is based on the year in which reimbursement is received, regardless of when a course was completed.
2. Reimbursement for all non-degree courses (including Master’s level courses) completed independent of a Degree Program are applied toward the \$5,250 calendar year maximum.
3. The maximum reimbursement an employee can receive under any combination of non-degree courses or courses taken under an approved Associate’s or Bachelor’s Degree Program in a calendar year is \$5,250.
4. The maximum reimbursement an employee can receive under any combination of non-degree courses, courses under an approved Associate’s or Bachelor’s Degree Program, and courses under a Master’s Degree Program in a calendar year is \$9,000.

H. Tuition Assistance Deadlines

1. Reimbursement Deadline

Reimbursement requests must be submitted **no later than six months from the date the course was completed**. Reimbursement requests submitted more than six months following course completion are not eligible for reimbursement.

Upon Manager/Supervisor and HR approval, incomplete course work may qualify for reimbursement if an employee is prevented from completing the course because of a transfer, temporary relocation, change in work schedule, or a significant increase in work load.

2. Calendar Year Deadline

There is an annual payroll deadline by which requests must be submitted to be eligible for reimbursement within the current calendar year. Requests submitted after that date are not processed until the following calendar year. This deadline generally occurs in early December. Employees are responsible to consult with their Human Resources Business Partner (“HRBP”) for deadline details and to work within that deadline.

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Expenses submitted after the annual deadline will be processed the following calendar year, provided the program was completed within 6 months and all other terms of the Plan are met. In this case, reimbursements will be subject to the annual benefit maximums and IRS tax limits for the new year (even if the program was completed during the prior year).

I. Repayment Requirements

The Marathon Petroleum Tuition Assistance Repayment Agreement is a provision that requires an employee to repay amounts received for Tuition Assistance in the event the employee voluntarily separates employment from the Company. (Repayment requirements apply to non-degree courses and courses taken as part of a Degree Program.)

By signing the Repayment Agreement, an employee agrees to repay Tuition Assistance received under this Plan based on the following schedule, should the employee voluntarily terminate employment with the Company:

Time Elapsed <i>The amount of time between the date(s) of the Tuition Assistance reimbursement and the employee's termination date.</i>	Percentage of Repayment <i>Applicable to the amount of Tuition Assistance received during the 24 months prior to the employee's termination date.</i>
6 months or less	100 percent
More than 6 months, but less than 12 months	75 percent
More than 12 months, but less than 18 months	50 percent
More than 18 months, but less than 24 months	25 percent

Under this provision, the Company may withhold from an employee's final paycheck (base salary, bonuses, vacation pay, and/or expense reimbursements), to the extent permitted by applicable law, monies up to the amount due the Company for any Tuition Assistance paid within the above timeframes.

J. Time Off Work

Course schedules should not conflict with the employee's work schedule. If special situations require time off the job, employees should work with their Manager/Supervisor and HRBP.

V. Certification and Licensing ("C&L") Assistance

Certification and Licensing Assistance provides reimbursement for expenses related to the preparation for and taking of an exam required to obtain a Company-approved certification or license.

The approval of expenses related to obtaining a certification or license is made by the employee's Manager/Supervisor and HRBP and is based on the eligible expenses as described below and the supporting documentation provided at the time of the request.

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A. Program Criteria

Eligible C&L Programs include those through which an employee obtains a professional license or certification as a result of passing a uniform examination, such as the CPA.

To be approved under the Plan, a C&L Program must meet the following criteria:

1. The certification or license must relate to the employee's job function or career.
2. The employee must incur expenses related to completing the program to obtain the certification or license and must not be reimbursed for these expenses in any other manner.

An employee may obtain a certification or license in more than one area.

B. Eligible Expenses

The expenses related to obtaining a certification or license are eligible, but the expenses associated with maintaining it are not eligible.

The following expenses are eligible for reimbursement when an employee is pursuing a professional certification or license:

1. **Examination Fees.** Employees will be reimbursed the cost of sitting for an exam related to a specific certification or license. No more than two sittings of the examination are eligible. If a second sitting is necessary, it is recommended an approved review course be completed prior to the second exam sitting.
 - a. If a series of examinations is required to obtain a certification or license, two sittings are permitted for each examination in the series.
 - b. Other expenses associated with sitting for an exam are also eligible. For example, fees for a background check, an application fee, and/or an exam sitting fee required to take the exam are eligible for reimbursement.
2. **Travel Expenses.** Employees will be reimbursed for meals while away taking the examination. Lodging will be reimbursed only when the designated test site is more than 65 miles from the employee's Company location. Employees will be provided the necessary transportation to the location for taking the examination or will be reimbursed for mileage if the employee's personal vehicle is used. The examination must be taken at the test site nearest to the employee's location.

When it is necessary to travel by air to take an examination, it must be indicated on the travel requisition that the airfare is to be charged to the employee's credit card and the reason for the travel. When the employee receives the invoice from the credit card company, it must be submitted as documentation for reimbursement. If this is not done, the airfare will not be processed properly from a tax standpoint.

3. **Expenses Associated with a Review Course.** Employees will be reimbursed for the cost of one review course, provided they qualify and sit for the examination. (i.e., review course for the CPA Exam)

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- a. The review course is at the choice of the employee, but it must be properly approved by the employee's Manager/Supervisor in advance and must be specific to the certification or licensing exam being taken.
- b. Books, materials, and fees required as a part of the review course, including online or electronic review courses or materials, are also eligible for reimbursement.
- c. The expenses related to the review course cannot be submitted until the employee sits for the exam, unless the employee is prevented from completing the course or from taking the exam because of a transfer, temporary relocation, change in work schedule, or a significant increase in work load. In that case, the expenses may still be eligible as determined by the employee's Manager/Supervisor.

C. Ineligible Expenses

1. Fees associated with maintaining or renewing a certification or license are not eligible. When maintaining a certification or license is necessary for an employee to perform his or her job (for example, a yearly recertification exam), reimbursement may be made through business expense if approved by the employee's Manager/Supervisor.
2. Dues for membership in a professional affiliation are not eligible. Reimbursement for such expenses may be made through business expense if approved by the employee's Manager/Supervisor.
3. Certifications and licenses which qualify an employee for a specific career from which the Company would be unlikely to benefit.
4. Fees for a certificate program or other program that results in a certificate of completion or other certificate type that is **not** a professional license or certification. If a Manager/Supervisor recommends this type of program for an employee as a Company-sponsored developmental action, reimbursement may be made through business expense.

D. Requesting Reimbursement

Eligible expenses will be reimbursed at 100% after any grant, scholarship, financial aid, and all other sources of reimbursement are applied, up to the annual maximum as specified below. (Reimbursements made under these guidelines shall not duplicate those made by any other parties.)

To request reimbursement, an employee must submit the original invoices and/or receipts of expenses under the following guidelines:

1. **Reimbursement Requests for Required C&L Programs:** If the employee is requested or required by the Company to obtain a specific certification or license, reimbursement for approved expenses may be made at any time after they are incurred, but not later than six months following completion of the program. For example, if a certification requires the purchase of materials and an exam fee, the expenses can be submitted prior to sitting for the exam.

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2. **Reimbursement Requests for Voluntary C&L Programs:** If the employee is voluntarily attempting to obtain a certification or license, reimbursement for approved expenses may be made after sitting for the examination, but not later than six months following completion of the program.

Note: Whether the program is required or voluntary, reimbursement is not contingent upon an employee passing the examination.

See Appendix B for the steps required to request reimbursement.

E. Reimbursement Maximum

An employee may be reimbursed up to a maximum of \$5,250 per calendar year for any approved C&L Program.

F. Reimbursement Deadline

1. All C&L reimbursement requests must be submitted **no later than six months following completion of the program.**
2. If the program involves a series of exams to obtain a certification or license, eligible expenses must be submitted **no later than six months following completion of each individual exam.**

For example, an employee should submit expenses after completion of the exam for each component of the CPA program versus waiting to submit expenses after obtaining the CPA certification.

G. Time Off Work for C&L

Unless prohibited by urgent work schedules or work load (as determined by the employee's Manager/Supervisor), an employee must sit for the examination required for a C&L Program on the first opportunity following completion of the review or certification course. Employees are permitted time off from work for the day(s) the examination is given.

In regard to time off from work to study or attend review courses:

1. **Required C&L Programs:** Employees who are required or requested by the Company to obtain a certification or license may be permitted time off from work to study and attend a review course class or classes, if approved by the employee's Manager/Supervisor.
2. **Voluntary C&L Programs:** Employees who voluntarily pursue a certification or license are not permitted time off from work to study and attend a review course.

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VI. Taxability of Educational Reimbursement Benefits

Taxable and non-taxable reimbursements made under the Educational Reimbursement Plan will be processed through Payroll as specified below.

A. Internal Revenue Code Limits

1. Reimbursements up to \$5,250 per calendar year per employee are considered non-taxable income.
2. Reimbursements in excess of \$5,250 per calendar year are generally subject to tax withholding and will be included as gross income on the employee's W-2 form.
3. Reimbursement for travel expenses (including meals and lodging) is taxable, unless it qualifies as a business expense deduction outside of this Plan.

B. C&L Tax Allowance

Employees receiving taxable reimbursements for expenses related to obtaining a certification or license which is requested or required by the Company may receive a tax allowance.

The employee's Manager/Supervisor makes the determination if the certification or license is requested or required by the Company and, therefore, if the employee is eligible for a tax allowance. *(This applies to C&L Assistance only.)*

VII. Participation by Associated Companies and Organizations

Upon specific authorization and subject to such terms and conditions as it may establish, Marathon Petroleum Company LP may permit eligible employees of subsidiaries and affiliated organizations to participate in this Plan. Currently, these participating companies are Marathon Petroleum Company LP, Marathon Petroleum Corporation, Marathon Petroleum Service Company, Marathon Petroleum Logistics Services LLC, and Marathon Refining Logistics Services LLC.

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

VIII. Transfers and Termination of Employment

- A. In the event an employee transfers to a nonparticipating employer within the controlled group to which Marathon Petroleum Company LP belongs after the employee has enrolled in a course or C&L Program that is eligible under the Plan, eligibility will continue until the end of the respective semester, quarter, or session.

If the employee has enrolled in a C&L Program that requires an examination, eligibility will continue up to and including the first sitting of the exam, or the first sitting of the first examination if a series of examinations is required, provided the transfer is within the U.S.



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- B. Terminated employees who satisfy all conditions for the commencement of a benefit under the Marathon Petroleum Termination Allowance Plan who, on the effective date of their termination have started a course or a C&L Program eligible for reimbursement under this Plan, will continue eligibility until the end of the respective semester, quarter, or session. If the employee has enrolled in a C&L Program that requires an examination, eligibility will continue up to and including the first sitting of the exam, or the first sitting of the first examination if a series of examinations is required.

IX. Further Information

Human Resources coordinates the administration of these guidelines throughout the Company. For questions, contact your HRBP.

X. Modification and Termination

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

Approval Process

The following steps should be taken through the Employee Request Framework in Workday to obtain approval prior to beginning a course or program. Upon notice of HR approval, the course(s) or program may commence.

A. Degree Program

Prior to beginning an approved Degree Program, an employee must obtain approval from their direct Manager/Supervisor and HRBP by submitting an online Degree Program Request, which includes signing an online Tuition Reimbursement Repayment Agreement.

The following documentation is required to submit a Degree Program Request:

1. A description of the program, including program curriculum and courses required to obtain the degree.
2. The cost per credit hour.

Note: If courses have not commenced within one year of the date the Degree Program Request was approved, a new request must be submitted for approval.

The following rules also apply:

1. If one or more years have passed from the time of the most recent course, an updated Degree Program Request must be submitted.
2. An employee who is initially approved for a specific Degree Program and later changes to a new Degree Program must complete a new Degree Program Request, even if that employee is attending the same college or university.
3. A new Degree Program Request is not required if an employee transfers to a different accredited college or university but remains within the same Degree Program. However, this should be discussed with the Manager/Supervisor and HRBP prior to the transfer.

B. Non-Degree Course

Prior to beginning a non-degree course, an employee must obtain approval from their direct Manager/Supervisor and HRBP by submitting an online Non-Degree Course Request, which includes signing an online Tuition Reimbursement Repayment Agreement.

The following documentation is required to submit a Non-Degree Course Request:

1. A description of the course, including the cost and duration of the course.
2. The cost per credit hour.



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C. Certification and Licensing (C&L) Program

Prior to beginning a C&L Program, an employee must obtain approval from their direct Manager/Supervisor and HRBP by submitting an online C&L Program Request.

The following documentation is required to submit a C&L Program Request:

1. A description of the program.
2. The total cost and duration of the program.
3. Review course information, if applicable.

Appendix B

Steps Required to Request Reimbursement

Requests for reimbursement are submitted online through the Employee Request Framework in Workday as described below.

A. Tuition Assistance

Upon successful completion of a course, an employee submits an online Tuition Reimbursement Request. The following documentation is required and must be included with the request for reimbursement for each completed course:

1. Official grade report.
2. Itemized statement of tuition, less financial aid.
3. Receipts for required textbooks and supplies.
4. Statement of financial aid, if applicable.

Note: Each course is submitted and reimbursed individually as it is completed.

B. Requesting C&L Assistance

A request for reimbursement of eligible expenses related to a C&L Program can be made at the time expenses are incurred for a required program or upon successful completion of a voluntary program. (See Section V.D. for details.)

An employee requests reimbursement by submitting an online C&L Reimbursement Request. The following documentation is required and must be included with the request for reimbursement of a C&L Program:

1. Confirmation of program completion. If you do not receive a confirmation that you completed the program, contact your HRBP for other options.
2. Itemized statement and/or receipts to document payment of expenses incurred to complete the program (exam fees, travel, lodging, etc.).
3. Statement of Financial Aid (if applicable).