



Marathon Petroleum Employee Giving & Volunteer Program

Effective February 19, 2024



Employee Giving & Volunteer Program



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Employee Giving & Volunteer Program

I. Objective

The purpose of the Marathon Petroleum Company LP (“the Company”) Employee Giving & Volunteer Program (“the Program”) is to provide an opportunity for employees to invest in their communities. The Program offers employees an opportunity to give financially to, and/or to perform volunteer services for local charitable, non-profit or educational organizations, and to have those efforts financially supported by the Company.

The following three components are included in the Program:

1. **Employee Open Giving Program:** encourages employees to financially support local charitable or non-profit organizations and provides a means whereby the employee’s contributions are enhanced by the Company.
2. **Volunteer Incentive Program (“VIP”):** rewards employees’ service efforts while also demonstrating Marathon’s support for volunteerism in the form of a “grant” or cash contribution made to eligible organizations when the minimum number of volunteer hours has been completed.
3. **Matching Gifts for Higher Education Program:** encourages employees to support their alma mater or other institutions of higher education and provides a means whereby the employee’s contributions are enhanced by the Company.

II. Eligibility

The following individuals are eligible to participate under each Program, and are considered a “Contributor” for purposes of this Program.

1. Employee Open Giving Program

- a) Active U.S.-based employees of the Company working on a Full-time, Part-time, Intern, Co-op or Casual basis.
- b) Current non-employee members of the Marathon Petroleum Corporation Board of Directors.
- c) Current non-management members of the MPLX GP LLC Board of Directors.

2. VIP

- a) Active U.S.-based employees of the Company working on a Full-time, Part-time, Intern, Co-op or Casual basis.
- b) An eligible employee’s immediate family residing in the employee’s household (including spouse, partner, or significant other and/or children or step-children).

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3. Matching Gifts for Higher Education Program

- a) Active U.S.-based employees of the Company designated as a Full-time, Part-time, Intern, Co-op or Casual employment status.
- b) Current non-employee members of the Marathon Petroleum Corporation Board of Directors.
- c) Current non-management members of the MPLX GP LLC Board of Directors.

Other than as indicated above, eligibility for the Program (including making a donation and/or requesting a match for an offline donation) terminates on the date employment ends (or, in the case of directors, on the date Board service concludes).

For purposes of this Program:

- a) “Full-time” means the employee has a normal work schedule of at least 40 hours per week or at least 80 hours on a bi-weekly basis.
- b) “Part-time” means the employee is a non-supervisory employee 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.
- c) “Intern” or “Co-op” means the employee is a student enrolled in a college program in conjunction with Marathon Petroleum Company.
- d) “Casual” means the employee works on a time, special job completion, or call-when-needed basis.

III. Eligible Organizations

1. Employee Open Giving Program and VIP:

To be considered eligible, an organization must be:

- a) Located in the United States; and
- b) Recognized by the Internal Revenue Service as a designated tax-exempt public charity under Section 501(c)(3) of the Internal Revenue Code (the “Code”) or as an instrumentality of a federal, state, or local government as provided by Code Section 170(c)(1).

2. Matching Gifts for Higher Education Program:

To be considered eligible, an institution of higher education must be:

- a) Listed as a two- or four-year accredited college or university in the applicable Internal Revenue Service (IRS) database.
- b) An organization to which deductible gifts may be made for federal income tax purposes as defined under Code Section 170(c)(2).

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Notes:

To determine whether a particular organization is eligible under the Program, an employee should enter the organization's tax identification number in the Company's Employee Giving & Volunteer Portal (the "Portal"). If the organization does not appear in the search result, the employee may suggest the organization to be considered by following the directions in the Portal.

IV. Ineligible Organizations

1. Employee Open Giving Program and VIP:

Organizations not recognized by the Internal Revenue Service at the time of the donation and the match request as a designated tax-exempt public charity under Code Section 501(c)(3) (or as an instrumentality of a federal, state, or local government as defined under Code Section 170(c)(1)) are not eligible under the Employee Open Giving Program and VIP.

In addition, the following types of organizations are not eligible under the Program, even with a valid 501(c)(3) designation:

- a) Religious institutions (including but not limited to churches, mosques, and synagogues), unless they are explicitly designated for certain secular activities that:
 - i. Are open to all individuals in the community regardless of religious belief;
 - ii. Serve a secular purpose, such as a food pantry or a homeless shelter; and
 - iii. Do not require participants to join in religious worship as a condition of receiving the services that the nonprofit offers.
- b) Political institutions, including but not limited to political parties, political action committees ("PACs"), lobbying organizations and labor advocacy groups.
- c) Private/family foundations or personal trusts.
- d) Organizations that create a conflict of interest or reputational risk for the Company.
- e) Organizations that do not comply with the USA Patriot Act.
- f) Organizations whose policies, bylaws or practices are inconsistent with the Company's values or Code of Business Conduct, such as organizations that discriminate based on age, gender, race, ethnicity, national origin, sexual orientation, gender identity, religion, mental and/or physical disabilities, military or veteran status, or any other status or condition protected under law or Company policy.

Notes:

Certain activities or outreach programs that are held at or sponsored by an educational or religious institution may be eligible, depending on the program's classification. For example, a "Back Pack Buddy" program, a non-sectarian soup kitchen, or a food bank may be eligible if it is registered under a valid 501(c)(3) organization and placed in an eligible organizational category as identified in Section III herein.

In the case where a program does not have its own 501(c)(3) designation, but operates under another organization's designation (known as the "Parent" organization), such program may be eligible under the Program if the Parent registers a program within an eligible classification and attests that the program meets the requirements as stated above.

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2. Matching Gifts for Higher Education:

An institution of higher education located outside the United States is not eligible under the Matching Gifts for Higher Education Program.

V. Contributions Eligible for a Matching Gift

1. Employee Open Giving Program:

To support charitable contributions made by Contributors to eligible organizations, the Company will match funds to the same organization, up to the annual maximum provided below. The Company reserves the right to alter the Company match amount without notice based on business environment.

- a) The total tax deductible value of a monetary gift or a of securities/stock made by an eligible Contributor to one or more qualifying organizations will be matched up to an aggregate maximum of \$10,000 per individual Contributor per calendar year.
- b) Employees may elect to make a gift via payroll deduction, via credit/debit card through the Portal, or record a donation made “offline” (directly to the charitable organization) via check, credit/debit card, securities/stock transfer or donor advised fund transaction.

2. Matching Gifts for Higher Education:

To support charitable contributions made by Contributors to eligible institutions of higher education, the Company will match funds to the same organization, up to the annual maximum provided below. The Company reserves the right to alter the Company match amount without notice based on business environment.

- a) The total tax deductible value of a monetary gift or a gift of securities/stock made by an eligible Contributor to one or more eligible institutions of higher education will be matched up to an aggregate maximum of \$10,000 per individual Contributor per calendar year.
- b) Employees may elect to make a gift via payroll deduction, via credit/debit card through the Portal or record a donation made “offline” (directly to the institution of higher education) via check, credit/debit card, securities/stock transfer or donor advised fund transaction.

3. Offline Donations

For offline donations made in the form of check, donor advised fund/stocks/bonds/securities or debit/credit card, employees must provide:

- a) An official receipt from the organization, including: Contributor Name (MPC employee or employee and spouse, partner, or significant other, if donation is made from joint account), Donation Amount, Donation Date, and Organization Name; and
- b) Additional documentation to show proof of the completed donation: Image showing both sides of an endorsed check; statement from financial institution (e.g. bank/credit card statement); stock transfer certificate; or donor advised fund transaction.

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4. Additional Requirements

- a) For donations made via credit/debit card through the Portal, the minimum transaction allowed is \$10.
- b) The Contributor may make an unrestricted contribution or designate a purpose, except those defined as ineligible in Section IV herein. The Company's matching gift will be designated as for the same eligible purpose designated by the Contributor.
- c) To complete a matching gift request, employees must affirm and acknowledge the compliance statement as prompted on the Portal:
 - i. I affirm that this donation and match request aligns with Marathon Petroleum's Employee Giving & Volunteer Program guidelines.
 - ii. I affirm that the match amount I am requesting is for the tax-deductible portion of my eligible monetary donation, which I made directly to the eligible organization.
 - iii. I affirm that neither my family nor I will receive any direct benefit (including goods or services or payment of fees/dues as outlined in the program guidelines and FAQs) or financial reimbursement as a result of this donation and/or match.
 - iv. I affirm that this donation is my personal contribution made from my own personal funds or from a trust at my direction. This is not the proceeds of a fundraiser or a collection of charitable donations from other employees, contractors, friends or family (excluding my spouse/domestic partner).
 - v. I understand that Marathon Petroleum reserves the right to audit or request additional documentation and to alter the Company match amounts without notice based on the business environment.
 - vi. I understand that presenting false or misleading information in my matching contribution request and/or misrepresentation by me of the statements made herein will forfeit my rights to any matching contributions and, in addition, may result in action for restitution of funds, disqualification from the program as well as disciplinary action up to and including termination of employment, and/or possible civil or criminal liability.
- d) Requests must be submitted and received by the administrator no later than January 31 of the calendar year immediately following the year in which an individual made the contribution.

Notes:

Donations submitted via the Portal are subject to additional reviews, approvals verifications and audit. In the event that Marathon determines in its sole discretion that information provided was false or misleading, Marathon reserves the right to seek a return of any matching gift funds received and may take further action including, but not limited to, removing any organization from the list of eligible organizations for the matching gift program. Employees whose use of this Program is non-compliant or inconsistent with these guidelines are subject to discipline up to and including termination of employment.

Donations submitted via the Portal should be the individual employees' personal donations, not funds that have been raised through third-party events or activities. Further details are outlined in the fundraiser guidance for Company-sponsored events.

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Employees are required to affirm and acknowledge the compliance statement for each new donation and/or match request made through the Portal before submitting for approval. The Company's matching donations do not imply the Company's endorsement of any organization to which employees choose to donate.

VI. Ineligible Contributions (not eligible for a Matching Gift)

The following types of gifts are not eligible for a match under the Program:

1. Pledges to make a contribution in the future.
2. Payment of tuition and/or any student fees.
3. Purchases of goods and services, including tickets to athletic events.
4. Payments of alumni dues.
5. Contributions designated for endowed professorship funds.
6. Contributions to scholarship funds; if the educational institution administers such fund, the contribution may be eligible.
7. Contributions that are deemed non-tax deductible.
8. Transaction fees for the donation.
9. Offline Cash donations.

VII. VIP "Grant" for Eligible Volunteer Service

1. Individual VIP Grant

An eligible employee who performs a minimum of 24 hours of volunteer service at an eligible organization during a calendar year qualifies and may apply for a \$500 individual VIP grant. The individual VIP grant will be awarded in the form of a \$500 CauseCard, which is redeemable to the charitable organization of the employee's choice. Hours may be pooled from multiple events for the individual VIP grant.

The completed hours and identified employees eligible for an individual VIP grant will be reviewed monthly. Employees who have reached the 24-hour minimum will receive notification that their service is approved and that a \$500 CauseCard is ready for redemption.

2. Group VIP Grant

An eligible employee may also apply for a \$500 group VIP grant on behalf of a qualified group volunteer event in which he or she participated if the event generates a minimum of 24 collective volunteer hours. For purposes of this Program, a qualified group is one in which the employee participates and may include immediate family members residing in the employee's household (including spouse, partner, or significant other and/or children or step-children) or other co-workers. The group VIP grant will be paid to the qualified charitable organization at which the group volunteer event took place.

Once the 24-hour minimum is met for a group VIP grant, the employee recording the event should apply for the grant through the Portal under "My Volunteering."

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Notes:

The maximum number of VIP grants an employee may receive in a calendar year is two: one individual VIP grant for the individual employee's volunteer hours, and one group VIP grant for the employee and immediate family member or internal employee group, for a maximum total amount of \$1,000 per year.

VIII. Volunteer Service

To qualify for a grant under this Program, a minimum of 24 hours of eligible volunteer service at an eligible organization must be performed.

1. Eligible Volunteer Service

Volunteer activities that benefit the general community are considered eligible service under the Program and include, but are not limited to:

- a) Committee work.
- b) Fundraising events or activities.
- c) Tutoring or mentoring.
- d) Neighborhood revitalization.
- e) Coaching non-school related sports teams.
- f) Leading or participating in non-school related activities (i.e., Boy Scouts, Girl Scouts).
- g) Participating in booster activities when the booster organization has its own 501(c)(3) status or is registered by a Parent organization in an eligible classification.
- h) Volunteering to work at or organize a "thon" type activity.

2. Ineligible Volunteer Service

The following volunteer activities are not considered eligible service under the Program and would not be eligible for a grant:

- a) Volunteering performed by someone outside the employee's immediate family and/or internal employee group.
- b) Volunteering that results in a conflict of interest and/or any kind of personal gain for the eligible participant or their family, including any kind of direct or indirect compensation or "in-kind" gifts received (i.e., pay for service, tickets for fundraising events, membership dues, or school tuition).
- c) Anticipated volunteer service or volunteer service not yet performed.
- d) Volunteering at Company-sponsored functions or Company-sponsored meetings associated with an otherwise eligible organization.
- e) Participating in or pledges made to "thon" type activities (i.e., a walk-a-thon or bike-a-thon).

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IX. Recording Volunteer Service

Employees can record volunteer hours in the Portal. Hours can be recorded in increments as they are completed.

Volunteer hours recorded in the Portal are subject to audit. If a discrepancy is found, the employee will be asked to resubmit the hours. If a grant is at any time found to have been generated by falsely reported volunteer hours, Marathon Petroleum Company LP will expect a return of the funds, and involved employees may be subject to disciplinary action up to and including termination.

Grant requests must be submitted no later than January 31 of the calendar year immediately following the year in which volunteer service was performed.

X. Program Continuation

Employees on the following leaves of absence continue eligibility for the Program while on leave:

1. Medical Leave.
2. Family Leave.
3. Personal Leave.
4. Military Leave.

Program eligibility ends while on an educational leave of absence.

XI. Administration

YourCause, located at 6111 West Plano Parkway, Suite 1000YC, Plano, TX, 75093, administers the VIP and manages the Employee Giving & Volunteer Portal.

The Company reserves the right to, at its discretion, determine whether or not an organization or specific volunteer service is eligible for a matching gift, VIP grant, or any other feature of this Program. All questions about the Program should be directed to Community Investment Specialist Karyn Kamphaus at 419.421.4385 or via email at kmkamphaus@marathonpetroleum.com.

XII. Modification and Termination

The Company reserves the right to modify or terminate this Program, in whole or in part, in such manner as it shall determine, either alone or in conjunction with other plans and programs of the Company. Modification or termination may be made by the Company for any reason, including but not limited to modifications under the Code or to comply with applicable state or federal regulations. Modifications or termination can be applied, at the sole discretion of the Company, to any or all Contributors.