



# **Marathon Petroleum Employee Giving & Volunteer Program**

**Effective March 31, 2020**



# 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 community. 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 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 Policy.

### 1. Employee Giving Program

- a) Regular U.S.-based employees of the Company working on a Full-time, Part-time or Casual basis. For purposes of this Program:
  - i. Regular 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;
  - ii. Regular 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;
  - iii. Casual means the employee works on a time, special job completion, or call-when-needed basis.
- b) Non-store Speedway employees

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## 2. Volunteer Incentive Program

- a) Regular U.S.-based employees of the Company working on a Full-time, Part-time or Casual basis. For purposes of this Program:
  - i. Regular 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;
  - ii. Regular 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;
  - iii. Casual means the employee works on a time, special job completion, or call-when-needed basis;
- b) Non-store Speedway employees;
- c) An eligible employee's immediate family (including spouse).

## 3. Matching Gifts for Higher Education Program

- a) Active U.S.-based employees of the Company designated as a Full-time, Part-time or Casual employment status;
- b) Speedway employees;  
**Note:** Speedway store employees will not have portal access and must submit requests for a matching gift on a paper form for manual processing.
- c) Active non-employee directors of Marathon Petroleum Corporation;
- d) Active non-management directors of MPLX GP LLC;
- e) Retirees whose retirement dates are before January 1, 2020, subject to the limitations in Article V;
- f) Non-employee directors of Marathon Petroleum Corporation who have concluded their board service before January 1, 2020, subject to the limitations in Article V;
- g) Non-management directors of MPLX GP LLC who have concluded their board service before January 1, 2020, subject to the limitations in Article V;

The following individuals are not eligible to have gifts matched under the Matching Gifts for Higher Education Program:

- a) Retirees whose retirement dates are on or after January 1, 2020;
- b) Non-employee directors of Marathon Petroleum Corporation and non-management directors of MPLX GP LLC who conclude their board service on or after January 1, 2020.

Other than indicated above, eligibility for the Program terminates on the date employment ends. Employees who have eligible service based on the guidelines herein should plan to submit requests accordingly.

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## III. Eligible Organizations

### 1. Employee Giving & VIP:

In order to be considered eligible, an organization must be located in the United States and must be 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 Section 170(c)(1) of the Code.

### 2. Matching Gifts for Higher Education:

- a) An educational institution is eligible to receive a matching gift under the Program if it is listed as a two- or four-year accredited college or university in the current edition of **GuideStar USA, Inc.**, an information service specializing in reporting on U.S. nonprofit companies.
- b) In order to receive a matching gift, the institution of higher education, or an educational organization of that institution, must be one to which deductible gifts may be made for federal income tax purposes and is included in Section 170(c)(2) of the Internal Revenue Code of 1986, as amended (the “IRC”).

## IV. Ineligible Organizations

### 1. Employee Giving & VIP:

Organizations not recognized by the Internal Revenue Service as a designated tax-exempt public charity under Section 501(c)(3) of the Internal Revenue Code (or as an instrumentality of a federal, state, or local government as provided by Section 170(c)(1) of the Code) are not considered eligible under the VIP.

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

- a) Religious institutions operations (churches, mosques, and synagogues); and
- b) Political institutions (labor advocacy groups).

#### **Special Notes:**

- a) 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.

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 Employee Giving & Volunteer Program if the Parent registers a program within an eligible classification and attests that the program meets the requirements as stated above.

### 2. Matching Gifts for Higher Education:

A school located outside the United States and its possessions is not eligible for a matching gift.

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## V. Contributions Eligible for a Matching Gift

### 1. Employee Giving Program:

To support charitable contributions made by employees 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 gift of cash or securities made by an eligible Contributor to a qualifying organization will be matched up to an aggregate maximum of \$10,000 per individual Contributor per calendar year.

Employees may elect to make a gift via payroll deduction, credit card or record a donation made “offline” (directly to the charity).

- i. For offline donations made in the form of cash, check, stocks/bonds/securities and credit card donations, employees will be required to submit documentation from the charity as proof of their donations to receive the match.
  - ii. For donations made via credit card, the minimum transaction allowed is \$10.
- b) The Contributor may make an unrestricted contribution or designate a purpose, except those defined as ineligible in the Employee Giving & Volunteer Program. The matching gift will be for the same eligible purpose designated by the donor.
  - c) Distributions made from an IRC section 501(c)(3) organization which qualifies as a private foundation (as defined under IRC section 509(a)) or a public charity (as defined under IRC section 170(b)(1)(A)(vi)), as well as distributions from a charitable remainder trust (as defined under IRC section 664), are eligible for a matching gift as described above, provided that such distributions:
    - i. Meet all of the requirements for gifts made to eligible educational institutions as described in the Marathon Petroleum Matching Gifts for Employee Giving & Volunteer Program;
    - ii. Consist entirely of assets of the private foundation, public charity, or charitable remainder trust that are solely attributable to the contributor; and
    - iii. Are made pursuant to a recommendation or designation by the employee.

### 2. Matching Gifts for Higher Education:

The total tax deductible value of a gift of cash or securities made by an eligible Contributor to a qualifying educational institution or organization will be matched, up to an aggregate maximum of \$10,000 per individual Contributor per calendar year.

- a) Employees may elect to make a gift via credit card or record a donation made “offline” (directly to the educational institution).
  - i. For offline donations made in the form of cash, check, stocks/bonds/securities and credit card donations, employees will be required to submit documentation from the charity as proof of their donations to receive the match.
  - ii. For donations made via credit card, the minimum transaction allowed is \$10.

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- b) The Contributor may make an unrestricted contribution or designate a purpose, except those defined as ineligible in the Program. The matching gift will be for the same eligible purpose designated by the Contributor.
- c) Distributions made from an IRC section 501(c)(3) organization which qualifies as a private foundation (as defined under IRC section 509(a)) or a public charity (as defined under IRC section 170(b)(1)(A)(vi)), as well as distributions from a charitable remainder trust (as defined under IRC section 664), are eligible for a matching gift as described above, provided that such distributions:
  - i. Meet all of the requirements for gifts made to eligible educational institutions as described in the Marathon Petroleum Matching Gifts for Higher Education Program
  - ii. Consist entirely of assets of the private foundation, public charity, or charitable remainder trust that are solely attributable to the Contributor; and
  - iii. Are made pursuant to a recommendation or designation by the Contributor.
- d) Limitations
  - i. Retirees whose retirement dates are prior to January 1, 2020, are limited to making contributions in the year of retirement and through the end of the calendar year immediately following retirement; contributions under this Program are not permitted beyond this specified time period.
  - ii. Former non-employee directors of Marathon Petroleum Corporation and former non-management directors of MPLX GP LLC whose retirement dates are prior to January 1, 2020, are limited to making contributions in the year Board service concludes and through the end of the calendar year immediately following the conclusion of Board service; contributions under this Program are not permitted beyond this specified time period.
  - iii. Eligibility for a match under the Program terminates on the date employment ends. All employees who have made an eligible contribution based on the guidelines herein should plan to submit their requests accordingly.
  - iv. Requests must be submitted and received by the administrator no later than March 31 of the calendar year immediately following the year in which an individual made the contribution. Please note, this deadline applies to active employees, eligible retirees, and eligible board members only. (As stated in above, if employment is terminated, an individual is no longer eligible to request a matching gift under the Program, regardless of when the charitable contribution was made.)

### **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 student fees;
3. Purchases of goods and services, including tickets to athletic events;
4. Payments of alumni dues;

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5. Contributions designated for endowed professorship funds;
6. Contributions to scholarship funds; if the educational institution administers such fund, the contribution may be eligible; and
7. Contributions that are deemed non-tax deductible.

## VII. VIP “Grant” for Eligible Volunteer Service

If an eligible employee performs a minimum of 24 hours of volunteer service at an eligible organization during a calendar year, they qualify and may apply for a Marathon Petroleum VIP grant in the amount of \$500. Hours may be pooled from multiple events for the individual grant.

Eligible employees may also apply for a \$500 grant on behalf of a qualified group volunteer event in which they 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 (including spouse and/or children) or other co-workers. The group award will be paid as a grant to the charity where the group volunteer event took place.

The maximum number of grants an employee may receive in a calendar year is two — one grant for the employee and one grant for the employee and immediate family member or internal employee group, for a maximum grant amount of \$1,000 per year.

The VIP grant is issued via a virtual CauseCard, redeemable to the charity of choice. On a monthly basis, Community Affairs will review completed hours and identify employees eligible for a grant. 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.

## 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.



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## 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 that is performed by someone outside the employee's immediate family and/or internal employee group;
- b) Volunteering that results in any kind of personal gain for the eligible participant or their family, including any kind of 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; and
- e) Participating in or pledges made to "thon" type activities (i.e., a walk-a-thon or bike-a-thon).

## IX. Recording Volunteer Service

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

Please note: volunteer hours recorded in the Portal are subject to random verification. If a discrepancy is found, the employee will be asked to resubmit his/her hours. If a grant is at any time found to have been generated by falsely reported volunteer hours, Community Affairs will expect a return of the funds and employees may be subject to disciplinary action, per the terms of agreement in the Portal.

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

This deadline applies to active employees only. As stated in Section II., if employment is terminated, an individual is no longer eligible to request a grant under the Program, regardless of when the service was performed.

## X. Program Continuation

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

1. Medical or Sick Leave;
2. Family Leave of 12 workweeks or less or "Wounded Warrior" Family Leave of 26 workweeks or less;
3. Personal Leave; and
4. Military Leave.

Program eligibility ends while on the following leave of absence:

1. Educational Leave.

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## **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 VIP grant. All questions about the program should be directed to Community Investment Specialist Ashley Goecke at 419-421-3832 or via email at [AJGoecke@marathonpetroleum.com](mailto:AJGoecke@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 Internal Revenue 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 members.