



Marathon Petroleum Regular New Hire Expense Reimbursement Plan

Employee Name _____

Employee Number _____

Employment Date _____

Address Prior to Relocation

Street _____

City _____ State _____ ZIP _____

Address After Relocation

Street _____

City _____ State _____ ZIP _____

Company Location

Organizational Component _____

Company Address _____

City _____ State _____ ZIP _____

Record of New Employee Advances

Date	Amount
_____	_____
_____	_____

Provisions of Plan

The new employee may elect a \$5,000 TAXABLE lump-sum payment, or the tax-assisted reimbursement of eligible relocation expenses. **Note: Relocation must be completed within 12 months of hire date to qualify for reimbursement.**

Option 1: Electing \$5,000 TAXABLE lump-sum payment:

If electing the \$5,000 TAXABLE lump-sum payment, first complete the front page of the New Employee Expense Reimbursement Report and then check the box for Option 1 on the last page. For those employees electing the taxable lump-sum payment, the "Record of New Employee Advances" section should be completed, if applicable. Any advances will be deducted from the final settlement. Note: For those employees electing the lump-sum option, the total advances cannot exceed \$3,000.

The new employee should sign the form, have the local Human Resources Representative review the form and sign the form, secure the new employee supervisor's signature, and forward the form to the Findlay Employee Relocation Office, Room 3100. Payment of the taxable lump-sum will be included in a subsequent paycheck.

Option 2: Electing tax-assisted reimbursement of eligible relocation expenses:

If electing the tax-assisted reimbursement, the new employee should immediately notify their HR Representative upon deciding to elect this option. The HR Representative will then notify the Findlay Employee Relocation Office to get the process started for the new employee.

Eligible expenses for reimbursement under the tax-assisted option include:

1. Transportation of Household Goods and Personal Effects

The Company will either: 1) Pay our corporate preferred vendor, Walker Transfer-Powell, to pack, move, store (maximum storage of 90 days), and unpack the new employee's household goods and personal effects with insurance on such items while in transit; or 2) Pay for leased towing equipment rental when no additional means are used to move the new employee's household goods. If a personal vehicle is used to tow a trailer, the Company will pay the new employee one and one-half times the current mileage reimbursement rate for this vehicle. If a truck is rented, the Company will reimburse the new employee for the actual gas used by the truck.

2. Final Trip Expenses

These expenses, including transportation, reasonable meals and lodging, en route to the new location will be paid by the Company for the new employee and household members. If transportation is by private vehicle, the Company will pay the new employee the current mileage reimbursement rate between the old and new locations by the most practical route. Reimbursement will be based on tourist or economy fare if public transportation is used.

3. Advance Trip Expenses

The Company will reimburse the new employee and one other household member the expenses of one advance house-hunting trip. These expenses will be limited to round-trip transportation, reasonable meals and lodging. A maximum of 15 days is allowed for the advance trip and temporary living combined.

4. Temporary Living Expenses

When it is not possible to coordinate to the day the leaving of the "old" residence and occupancy of the "new" residence, reasonable meals and lodging expenses will be reimbursed for the new employee and, when necessary, the household members. A maximum of 15 days is allowed for the advance trip and temporary living combined.

5. Relocation Allowance

The Company will pay the new employee who elects the tax-assisted reimbursement option a Relocation Allowance of \$500. This allowance is to cover all expenses incurred by the new employee (and household members) which are not specifically covered under other provisions of the Plan.

(continued)

6. Tax Allowances

For those new employees electing the tax-assisted reimbursement of actual moving expenses, the Company will provide tax allowances at the time of final settlement to ASSIST the new employee in paying Federal, FICA and, when applicable, State income tax on taxable amounts paid under this Plan.

The new employee electing the tax-assisted reimbursement, should complete the front page of the New Employee Expense Reimbursement Report and then check the box for Option 2 on the last page. For those employees electing the tax-assisted reimbursement of relocation expenses, this form should be completed in its entirety and supporting documentation for the allowed expenses attached. The "Record of New Employee Advances" section should be completed, if applicable. Any advances will be deducted from the final settlement. Note: For those employees electing the tax-assisted reimbursement of allowable relocation expenses, advances may be issued for no more than 70% of the total expenses.

The new employee should sign the form, have the local Human Resources Representative review the form and sign the form, secure the new employee supervisor's signature, and forward the form to the Findlay Employee Relocation Office, Room 3100. Reimbursement of actual moving expenses (plus appropriate tax allowances) will be included in a subsequent paycheck.

All relocating employees who must compensate a provider for the care of dependent children, elderly parents and/or an incapacitated spouse during the house-hunting trip that requires the employee to be away from home at least one night, will be reimbursed under the Relocation Assistance Plan according to the following provisions:

- a. an allowance up to \$60 per day for the first dependent child and up to \$35 for each additional dependent child.
- b. an allowance up to \$60 per day for care of an incapacitated spouse.
- c. an allowance up to \$60 per day for care of an elderly parent and up to \$35 for each additional elderly parent.
- d. the provider cannot reside in the employee's home.
- e. the provider cannot be the parent of the dependent child(ren).
- f. the employee cannot be reimbursed for care that is normally provided had the relocation, otherwise, not occurred.
- g. the employee must submit valid receipts from the service provider indicating dates, times and cost of care.
- h. reimbursements are taxable expenses to employees.

All relocating employees whose primary residence is not occupied by a household member during the Relocation will be reimbursed under the Relocation Assistance Plan for expenses not normally incurred, accordingly:

- a. housesitter or house check service — up to \$25 per week as long as the provider is not a household member and the residence is unoccupied for a period in excess of seven days.
- b. animal care — up to \$25 per day, per animal, for up to two animals.
- c. lawn maintenance — up to \$50 per week for lawn maintenance while the house is not occupied for periods in excess of seven days.
- d. snow removal — up to \$50 per week for snow removal as needed.
- e. the employee must submit valid receipts from the service provider indicating dates, times and cost of services.
- f. reimbursements for housesitter or house check service, animal care, lawn maintenance and snow removal are taxable expenses to employees.

New Employee Expense Reimbursement Report

Option 1: I am electing a \$5,000 TAXABLE lump-sum payment in lieu of tax-assisted reimbursement of documented relocation expenses. I am aware that the Federal tax will be withheld at the established minimum required withholding rate. In addition, FICA, state and local taxes, if applicable, will also be withheld.

Option 2: I am electing the tax-assisted reimbursement of documented relocation expenses as shown below.

1. Transportation of Household Goods and Personal Effects*			AMOUNT
Date	Item	Place	To Be Reimbursed
Total			

** Walker Transfer-Powell will direct bill MPC the costs associated with the movement of household goods and personal effects. No documentation is required in this section if Walker Transfer-Powell's services are used.*

2. Final Trip Expenses			AMOUNT
Date	Item	Place	To Be Reimbursed
Total			

3. Advance Trip Expenses			AMOUNT
Date	Item	Place	To Be Reimbursed
Total			

4. Temporary Living Expenses			AMOUNT
Date	Item	Place	To Be Reimbursed
Total			

5. Relocation Allowance		To Be Reimbursed
Paid to the employees. Refer to "Provisions of Plan," item 5 on page 2.		\$500

Signatures

New Employee Date

HR Representative Date

Final Approval (Employee's Supervisor) Date