



Marathon Petroleum Matching Gifts Program

Effective January 1, 2018



Matching Gifts Program



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Matching Gifts Program

I. Objectives

The Marathon Petroleum Matching Gifts Program, sponsored by Marathon Petroleum Company LP, is designed to supplement other aid-to-education programs conducted by Marathon Petroleum and is intended to accomplish the following objectives:

1. Encourage employees to support their alma maters or other institutions of higher education;
2. Provide a means whereby the employee can share with the Company in a worthwhile cause; and
3. Provide another approach to determining the recipients of Company support to higher education.

Employees may want to support colleges or universities which they or a member of their family attended, or may wish to contribute to other institutions of higher education based on loyalty to their church, community or other organizations. Any such reasons are within the scope of the Program.

II. Contributor Eligibility

1. The following persons are eligible to have gifts matched under the Program:
 - a) Regular Full-Time and Part-Time employees of a participating company, as specified in Article VIII.
 - b) Active non-employee directors of Marathon Petroleum Corporation.
 - c) Active non-management directors of MPLX GP LLC.
 - d) Retirees whose retirement dates are on or after January 1, 2012, subject to the limitations in Article V.
 - e) Non-employee directors of Marathon Petroleum Corporation who have concluded their board service on or after January 1, 2012, subject to the limitations in Article V.
 - f) Non-management directors of MPLX GP LLC who have concluded their board service on or after January 1, 2013, subject to the limitations in Article V.
2. The following persons are not eligible to have gifts matched under the Program:
 - a) Retired employees, except as permitted in Article II., Section 1(d), above.
 - b) Casual or common law employee who have not been designated by the Company as a Regular Full-time or Regular Part-time employee.

Eligibility for a match under the Program terminates on the date employment ends, unless designated a Retiree. All employees who have made an eligible contribution based on the guidelines herein should plan their requests accordingly.

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III. Recipient Eligibility

1. An educational institution is eligible to receive matching gifts under the Program if it is listed in the current edition of the Higher Education Directory published by Higher Education Publications, Inc., Falls Church, Virginia.

Note: An educational institution is listed in the Higher Education Directory if it offers at least a two-year program of college level studies in residence and meets one of the following criteria:

- a) Is accredited or approved by a nationally recognized accrediting agency, by a state department of education, or by a state university.
 - b) Has attained a pre-accredited status with a designated national accrediting agency.
 - c) Its credits have been and are accepted as if coming from an accredited institution by not fewer than three accredited institutions.
 - d) It will accept the matched gift for educational purposes and will not use it to defray all or part of tuition costs incurred by a member of the donor's immediate family.
2. An institution of higher education, or an educational organization of that institution, is eligible to receive matching gifts if it is 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").
 3. A school located outside the United States and its possessions is not eligible for a matching gift.

IV. Eligible Contributions (Eligible for a Matching Gift)

1. Through the Marathon Petroleum Matching Gifts Program, Marathon Petroleum Company LP will contribute to any one or more qualifying educational institutions or organizations an amount equal to the total tax deductible value of a gift of cash or securities made by an eligible contributor.
2. 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:
 - a) Meet all of the requirements for gifts made to eligible educational institutions as described in the Marathon Petroleum Matching Gifts Program;
 - b) Consist entirely of assets of the private foundation, public charity, or charitable remainder trust that are solely attributable to the contributor; and
 - c) Are made pursuant to a recommendation or designation by the contributor.

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V. Limitations

1. Gifts will be matched up to an aggregate maximum of \$10,000 per individual contributor per calendar year.
2. Retired employees, former non-employee Marathon Corporation Board of Director members, and former non-management MPLX GP LLC Board of Director members, as identified in Article II., Section 1(d)(e)(f), are limited to making contributions in the year of retirement and in the calendar year immediately following the year of retirement or conclusion of Board service; contributions under this Program are not permitted beyond this specified time period.
3. The date on which an individual gift is made by an eligible individual is the date used in calculating the \$10,000 limitation.
4. Any single gift cannot be less than \$50.
5. Proof of a gift of cash or securities must be provided by the donor and the donor must document the market value of securities.
6. The donor 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 donor.
7. 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 and retirees only. As stated in Section II., 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

The following types of gifts are not eligible for a match under the Matching Gifts 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.
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.

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VII. Program Continuation

1. Employees on the following leaves of absence continue program eligibility while on such leave:
 - a) Sick Leave;
 - b) Family Leave of 12 workweeks or less or “Wounded Warrior” Family Leave of 26 workweeks or less;
 - c) Personal Leave; and
 - d) Military Leave.
2. Program eligibility ends while on the following leave of absence:
 - a) Educational Leave.

VIII. 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 Program. Currently, these participating companies include, but are not limited to, Marathon Petroleum Company LP, Marathon Petroleum Corporation, Marathon Petroleum Service Company, Marathon Petroleum Logistics Services LLC, MPLX GP LLC, MW Logistics Services LLC, Marathon Refining Logistics Services LLC, Speedway LLC, and Speedway Prepaid Card 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, retiree, or director of these companies as set forth in the eligibility provisions in Article II above.

IX. Administration

CyberGrants (formerly JK Group), P.O. Box 2236, Princeton, NJ 08543-2236, administers the Matching Gifts Program. Call 1-866-609-8071 for further information or click [here](#) to obtain a brochure.

X. 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 or 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.