



**Marathon Petroleum  
Matching Gifts for  
Higher Education Program**

**Effective August 1, 2019**



# Matching Gifts Program



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# Matching Gifts Program

## I. Objective

The Marathon Petroleum Matching Gifts for Higher Education Program (the “Program”), sponsored by Marathon Petroleum Company LP, is designed to supplement other aid-to-education programs conducted by Marathon Petroleum.

The Program is intended to encourage employees to support their alma maters or other institutions of higher education and provide a means whereby the employee can share with the Company in a worthwhile cause.

## II. Eligible Contributors

1. The following individuals are eligible to have gifts matched under the Program:

- a) Active U.S.-based employees of MPC designated as Regular Full-time or Regular Part-time 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; and

2. The following individuals are not eligible to have gifts matched under the 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; and
- c) Casual or common law employees who have not been designated by the Company as a Regular Full-time or Regular Part-time employee.

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## III. Eligible Institutions

1. 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.
2. 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").
3. A school located outside the United States and its possessions is not eligible for a matching gift.

## IV. Contributions Eligible for a Matching Gift

1. 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 under the Program, 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).
    - 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.
    - For donations made via credit card, the minimum transaction allowed is \$10.
  - b) 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.
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 for Higher Education 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. 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.
2. 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.
3. 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.
4. 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

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;
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.

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## **VII. Program Continuation**

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

## **VIII. Administration**

YourCause, located at 6111 West Plano Parkway, Suite 1000YC, Plano, TX, 75093, administers the Matching Gifts for Higher Education Program and manages the Employee Giving & Volunteer Portal.

All questions about the Program should be directed to Community Investment Manager Cathy Huffman at 419 421-3993 or via email at [CHuffman@marathonpetroleum.com](mailto:CHuffman@marathonpetroleum.com).

## **IX. 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.