



Temporary Assignment Q&As

The following is a Q&A of the MPC Relocation Policy for employees on Temporary Assignment. Details of the Policy are available through the Employee Relocation Office in Findlay, or online at www.myMPCbenefits.com. This Q&A does not replace or modify in any way the provisions or interpretations of the Policy. The Company reserves the right to modify, amend, or terminate the Policy at any time.

Temporary Living Expenses

1. *The Temporary Assignment Guide states the receiving organization's Supervisor and Human Resources Business Partner must approve my housing accommodations. How do I obtain their approval?*

A. You are responsible for researching housing options in the area of your temporary assignment. You should locate 2-3 housing options (if possible). Once you have located housing options, you should put the details in an email to your temporary Supervisor and Human Resources Business Partner. The email should include:

- Location of each housing option and rank by preference
- Type of housing (hotel, apartment, etc.) and note if it's furnished or unfurnished
- Daily rate or monthly rent amount
- Additional fees, such as application fees, parking fees, etc., if applicable
- Cancellation terms and fees, if applicable

Your temporary Supervisor and Human Resources Business Partner must approve your housing option(s) before you make final arrangements. You should keep their approval for your records, and in case it's requested during a future audit.

B. Approval for reimbursement of other expenses, such as internet services, will be at the discretion of the receiving organization's Supervisor and Human Resources Business Partner and will be based on business needs. If you are requesting additional expenses, such as internet services, those should also be included with your request for housing accommodations. Written approval must be included with your receipt/invoice when processing your expenses through Concur.

2. *I understand that I should use my T&E card for all temporary assignment expenses. What if the residence I am staying at does not accept my T&E card, or what if they charge a fee to use a credit card? Should I pay out of pocket and then submit for reimbursement?*

A. If the residence does not accept your T&E card, you must pay out of pocket and submit for reimbursement through Concur.

B. If the residence accepts your T&E card, but charges a fee to use a credit card, it is preferred that you pay out of pocket and submit for reimbursement through Concur. This is the preferred method to keep the costs down for the Company. However, if you are not comfortable paying out of pocket and submitting for reimbursement, then you are not required to do so.

3. *My temporary Supervisor and Human Resources Business Partner have approved my temporary housing. The residence requires a deposit. Do I use my T&E card for the deposit or pay out of pocket?*

A. You must pay the deposit out of pocket. At the end of your temporary assignment you should receive the full deposit back. Any damages or reasoning for why you wouldn't receive the full deposit back are your responsibility. If you are unable to pay the deposit out of pocket, contact the Employee Relocation Office to discuss.

B. If you put the deposit on your T&E card (accidentally, etc.), you will need to categorize the amount as a personal expense in Concur and have the amount payroll deducted.

4. *The Temporary Assignment Guide states that “cleaning” is included as a reimbursable living expense. What does “cleaning” include?*

- A. If you are staying in a hotel, cleaning services will be provided by the hotel staff.
- Dry cleaning/laundry services are not approved cleaning services/expenses.
- B. If you are staying in an apartment, etc., where cleaning services are not automatically provided, then you may need to purchase basic cleaning supplies. An itemized receipt, regardless of value, must be included when processing your expenses through Concur.
- Basic cleaning supplies include:
 - Disinfectants such as Windex, Pledge, Lysol, toilet bowl cleaner, etc.
 - Reusable/non-disposable products such as sponges, rags, mop, broom, etc., will be covered as a one-time expense.
 - Daily household products such as hand/dish soap, dishwasher detergent, dry cleaning, laundry detergent, vacuum cleaner, etc., are not approved expenses.
 - Personal hygiene products such as tissues, toilet paper, toothpaste, soap, hair products, deodorant, etc., are not approved expenses.
 - Hiring a cleaning service may be permitted with approval from the temporary Supervisor. Written approval must be included with your receipt when processing your expenses through Concur.
 - Carpet cleaning services are not typically permitted. However, if it is stated in the lease agreement that the carpets must be cleaned before vacating, the expense may be permitted. A copy of the lease agreement, with notation of where it states carpet cleaning is required, must be included with your receipt when processing your expenses through Concur.

5. *I will be staying in an apartment for the duration of my temporary assignment. I would like to purchase renter’s insurance. Is renter’s insurance an eligible expense?*

- A. Renter’s insurance is not an eligible expense, unless the landlord requires all tenants to carry renter’s insurance. Documentation from the landlord, showing/attesting that all tenants are required to carry renter’s insurance, must be included with your receipt when processing your expenses through Concur.

6. *I’m going on a long-term temporary assignment. The Temporary Assignment Guide states the employee and household members (if applicable) are eligible for a maximum of thirty days of reasonable meals/groceries (food/beverage items only) at the temporary assignment location.*

Why does the Policy only allow thirty days of reasonable meals/groceries (food/beverage items only)?

- A. The intent of the Policy allowing thirty days of reasonable meals/groceries (food/beverage items only) is so the employee and household members (if applicable) have time to get settled into the temporary location and become familiar with the area.

Are the thirty days of eligibility consecutive days?

- B. No. The thirty days of eligibility do not have to be used consecutively.

Can the employee and household members (if applicable) do a combination of eating at restaurants and getting groceries?

- C. Yes. The employee and household members (if applicable) can do a combination of eating at restaurants and getting groceries. However, the Policy states, “reasonable meals/groceries (food/beverage items only).” The expectation would be that if the employee is buying groceries for a week, that they are not dining out multiple times that week. The general rule of thumb is to treat the expenses as if the employee is on a business trip.

7. *Are employees allowed to purchase alcohol as part of reasonable meals/groceries (food/beverage items only)? If so, what is considered “reasonable”?*

- A. Yes, employees can purchase alcohol as part of reasonable meals/groceries (food/beverage items only). The expectation would be that if the employee is buying groceries for a week, that they are not dining out multiple times that week. This includes alcohol purchases.

B. For purposes of the Policy, regardless of the number of eligible household members (if applicable), “reasonable” is considered a maximum of:

- Two bottles of wine per week, or
- One bottle of liquor per two weeks, or
- One case (24-pack) of beer per week, or
- Two drinks per day if dining at a restaurant.

Note: Although employees can purchase alcohol as part of reasonable meals/groceries (food/beverage items only), the intent is not for employees to purchase alcohol to stock up their home bar, throw a party, etc.

Travel Expenses

1. I am driving to the temporary assignment location. Along the way, I want to stop and visit friends/family, stop at some tourist sites, etc. Am I permitted to do this under the Policy?

- A. The intent of the Policy is to get the employee and household members (if applicable under LTTA benefits) to the temporary assignment location (beginning of assignment) and back home (end of assignment) by the most practical and direct route.
- B. Plans that deviate from the most practical and direct route for travel to and/or from the temporary assignment location must be discussed with your Human Resources Business Partner and the Employee Relocation Office in advance.

2. The Temporary Assignment Guide states that reasonable meals/groceries (food/beverage items only) are covered if needed during travel. I arrived back to my home location late and decided to eat at a restaurant versus cooking. My expense was denied. Why was it denied?

- A. Meals/groceries (food/beverage items only) are not covered in the home location, regardless of the time or reason.

Moving Expenses

1. I'm going on a long-term temporary assignment. The Temporary Assignment Guide states that the Moving Company will move my household goods. The turnaround time of my assignment is happening faster than the Moving Company can pack and deliver my household goods. What are my options?

- A. If the Moving Company is unable to deliver your household goods before you can move into your temporary residence, you may stay in a hotel at the temporary location until your household goods can be delivered.

Note: If your temporary residence is furnished, it is expected that you will stay in the temporary residence and not a hotel. Most furnished residences will come with basic furniture and other items needed until your household goods can be delivered. If there are concerns with staying in the temporary residence prior to your household goods being delivered, you must contact your Human Resources Business Partner and the Employee Relocation Office in advance.

- B. Staying in a hotel at the temporary location until your household goods can be delivered, and you can move into your temporary residence, does not extend/change your thirty days of eligible meals/groceries (food/beverage items only) under Temporary Living Expenses.

2. I'm going on a long-term temporary assignment. The Temporary Assignment Guide states that furniture rental is not the norm/intention for long-term temporary assignments. How do I request a review of my situation if I need/want to rent furniture?

- A. If you need/want to rent furniture, those situations will be evaluated on a case-by-case basis with your temporary Supervisor, Human Resources Business Partner, and the Employee Relocation Office. You will be required to explain why you need/want to rent furniture and to provide a cost estimate from a local rental business. Only basic, necessary furniture will be permitted (bed, couch, kitchen table and chairs, etc.).
- B. If your request is approved, it will be deemed that you are moving into furnished housing. The Moving Company will be permitted to move up to 2,100 pounds of household goods for you (clothing, dishes, pots and pans, etc.), if needed.
- C. Written approval must be included with your receipt when processing your expenses through Concur.

3. *I'm going on a long-term temporary assignment. The Temporary Assignment Guide states that I can have 1 vehicle shipped if moving 400 or more miles. My spouse/partner is accompanying me for the temporary assignment, and we need 2 vehicles shipped. Is that allowed?*
 - A. Typically, no. However, if you need/want a second vehicle shipped, those situations will be evaluated on a case-by-case basis with your Human Resources Business Partner and the Employee Relocation Office. You will be required to explain why you need/want a second vehicle shipped. The cost to ship a vehicle will be evaluated in conjunction with the distance of your assignment, time off work for travel, etc., before a decision is determined.
4. *I scheduled my household goods movement and my belongings arrived before my temporary residence was ready. Will the Moving Company take my household goods to storage or will MPC pay for a local storage unit to keep my household goods until my temporary residence is ready?*
 - A. No. MPC will not pay for storage if this occurs. It is your responsibility to plan appropriately, and any storage costs will be at your expense.

Transportation at the Temporary Assignment Location

1. *The Temporary Assignment Guide states that I will be provided with a rental or Company vehicle for a maximum of 90 days. What do I do for transportation following the 90 days?*
 - A. The intent of the Policy is for employees to take their personal vehicle(s) with them to the temporary assignment location. There may be a delay when the employee needs to start their temporary assignment and when their vehicle arrives (if eligible for vehicle shipment). As a result, a rental or Company vehicle may be needed.
 - B. If a personal vehicle is not available, employees will be provided with a rental or Company vehicle for a maximum of 90 days. Following the 90 days, employees will be responsible for finding/paying for their own transportation costs.
2. *I'm going on a long-term temporary assignment. My spouse/partner is accompanying me, and we only have one personal vehicle. Can I get a rental or Company vehicle for 90 days, so my spouse/partner can use our shared personal vehicle?*
 - A. No. Employees have the option of taking household members with them to the temporary assignment location, but the Company is not responsible for paying for additional transportation for them. It is expected that you will use your personal vehicle for the duration of your temporary assignment and your spouse/partner will need to find/make other arrangements.
 - B. If the Company approves your request to have a second vehicle shipped (refer to "Moving Expenses" #3 above), the Company is not responsible for providing your spouse/partner with a rental or Company vehicle while waiting for delivery of your personal vehicles. The Company will provide you with one rental or Company vehicle until your personal vehicles arrive. Your spouse/partner will need to find/make other arrangements for transportation until your personal vehicles arrive.

Note: Once your personal vehicles arrive, you must return the rental or Company vehicle immediately. If you choose to keep the rental vehicle for additional days, any additional costs will be at your expense.

Home Trips

1. *The Temporary Assignment Guide states that employees cannot save up unused home trips to use for themselves later, resulting in the employee being away from the temporary work location more frequently than one weekend every two weeks (STTA) or every three weeks (LTTA).*

What if business needs don't allow me to take a home trip when I am eligible?

 - A. If you are not able to take your home trip when you are eligible, you can discuss with your temporary Supervisor the option of substituting your home trip for another person to visit you at the temporary assignment location (see #2 below). Otherwise, your home trip will be forfeited.

What is a "weekend" considered?

 - B. For purposes of the Policy, a weekend is generally considered Friday – Sunday.
 - C. Employees who must travel a significant distance, where it takes a large portion of the days to travel home and back to the temporary assignment location, may take a maximum of five days for their home trip (one travel day home, three days at home, and one travel day back to the temporary assignment location).

2. *The Temporary Assignment Guide states that a home trip can be substituted for another person to visit the employee at the temporary assignment location, with Supervisor approval.*

What benefits would the visitor be eligible for?

- A. Benefit eligibility will be treated no different than if you had taken the trip home.
- You would be eligible for round-trip transportation, reasonable lodging accommodations if needed during travel, and reasonable meals/groceries (food/beverage items only) if needed during travel. Your visitor would be eligible for the same benefits.
 - You would not be eligible for lodging or meals/groceries while in your home location. Therefore, your visitor would not be eligible for lodging or meals/groceries while in your temporary location.

How do expenses get reported?

- B. Where possible, you should use your T&E card to pay for your visitor's eligible expenses (such as airfare, etc.). When it is not possible for you to use your T&E card, your visitor should pay out of pocket, save receipts, then you will submit for reimbursement through Concur.
- C. Expenses must be reported in Concur using the TA – Spouse/Guest Expense categories.
- Note:** Reimbursed expenses for household members/guests are taxable to employees regardless of the length of the temporary assignment; no tax allowance is provided.

If my spouse/partner also works for MPC, can my spouse/partner utilize the home trip to visit me at the temporary assignment location?

- D. Yes. For purposes of the home trip benefit eligibility, your spouse/partner who works for MPC would be treated no different than a visitor that does not work for MPC.
- E. If your spouse/partner needs time off work for travel, etc., they must record their time off work as vacation.

Can I save up or bank unused home trips so multiple people can visit me at the temporary assignment location?

- F. No. If you want to substitute a home trip for another person to visit you at the temporary assignment location, that must be done at the time you are eligible for the home trip (see #1 under "Home Trips" on page 4).

3. *Instead of going back to my home location, I want to use my home trip eligibility to go somewhere else. Is that allowed?*

- A. Typically, no. The intent of home trips is not for employees to go to other locations than their normal home location. However, in very limited circumstances, and with the temporary Supervisor's approval, employees can go somewhere other than their normal home location.
- B. You will be required to provide your temporary Supervisor with a cost analysis of your eligible travel expenses (such as transportation, reasonable lodging and meals/groceries during travel, etc.) based on if you were going to your normal home location versus the other location you are requesting to go.
- Approval to take a home trip to a location other than your normal home location must not require any additional time off work than had you gone home. If additional time off work is needed, you are required to record the additional time off work as vacation.
 - If your eligible travel expenses costs more to go to the other location, you are responsible for the additional cost.
- Example:** If the eligible travel expenses (such as transportation, reasonable lodging and meals/groceries during travel, etc.) costs \$500 to go to your normal home location, but costs \$600 to go to the other location, you are responsible for the \$100 cost difference.
- Benefit eligibility will be treated no different than if you had taken the trip home.
 - You would be eligible for round-trip transportation, reasonable lodging accommodations if needed during travel, and reasonable meals/groceries (food/beverage items only) if needed during travel.
 - You would not be eligible for lodging or meals/groceries while in your home location. Therefore, you would not be eligible for lodging or meals/groceries while in the other location (regardless if the total cost is less than if you had gone home).
 - Written approval from your temporary Supervisor, including the cost analysis, must be submitted when processing your expenses through Concur.

Relocation Allowance

1. *I'm going on a long-term temporary assignment. The Temporary Assignment Guide states that I will receive a lump-sum Relocation Allowance of \$2,000. When and how will I receive this money?*

A. The lump-sum Relocation Allowance of \$2,000 will be included in your first available paycheck, following notification to the Employee Relocation Office of your long-term temporary assignment.

Note: The Relocation Allowance is taxable; no tax allowance is provided.

Home Site Expenses

1. *I am going to need to use some of the home site benefits. Do I make my own arrangements, or does the Relocation Company handle? If I need to make my own arrangements, can the Relocation Company provide recommendations?*

A. You will need to make your own arrangements, and the Relocation Company does not typically provide recommendations. Each employee/situation is different, so it is up to the employee to coordinate for themselves.

2. *Can I accrue my allowable weeks and have one service that is more than the dollar maximum under Policy?*

A. No. You must utilize services during the eligible time period and cannot accumulate unused services to be used later.

3. *Should I use my T&E card to pay for home site expenses, or pay out of pocket and submit for reimbursement?*

A. In general, it is preferred that you use your T&E card for all temporary assignment expenses. However, there are different ways that you can pay for/process home site expenses:

- You pay out of pocket and submit for reimbursement through Concur.
 - If the service provider, such as a friend, neighbor, etc., does not accept your T&E card, you must pay out of pocket and submit for reimbursement through Concur.
 - If the service provider accepts your T&E card, but charges a fee to use a credit card, it is preferred that you pay out of pocket and submit for reimbursement through Concur. This is the preferred method to keep the costs down for the Company and employee. However, if you are not comfortable paying out of pocket and submitting for reimbursement, then you are not required to do so. As a reminder, the Company only pays up to a certain amount per home site expense regardless of any additional fees charged for using the T&E card.
- You use your T&E card and pay the full amount.
 - If the full amount of the service(s) is more than the Policy allows, you will need to categorize any amount above what the Policy allows as a personal expense in Concur and have the additional amount payroll deducted.
- You use your T&E card and pay the service provider up to the maximum amount allowed under the Policy. Anything above what the Policy allows (if applicable), you pay out of pocket separately to the service provider. This will eliminate any need for payroll deduction as noted above.

4. *What constitutes a valid receipt from a home site service provider?*

A. Employees must submit valid receipts from the service provider that include the following:

- Name and signature of provider.
- Statement of services provided.
- Date, time and cost of services.
- Address and telephone number of provider.

If the service provider is an established business, they should be able to readily provide an invoice/receipt with the above information. If the service provider is not an established business, such as a friend, neighbor, etc., then they may not be able to readily provide an invoice/receipt with the above information.

When an invoice/receipt is not available, the employee can create an invoice/receipt in Word, Excel, etc., format, containing the above information, and submit it for reimbursement. If an invoice/receipt is deemed to be incomplete, it will be returned to the employee and not approved until a valid invoice/receipt has been submitted.

Note: Home Site Expenses are taxable; no tax allowance is provided.

Tax Consulting Services

1. *I'm going on a long-term temporary assignment. Do I qualify for Tax Consulting Services?*

- A. Maybe. If you are on an long-term temporary assignment in a state other than your normal home state, and if your assignment is expected to last, or does last, more than one year, you are eligible for reimbursement of up to \$500 per year in tax consulting/tax preparation services.

Note: If you terminate employment voluntarily or involuntarily for cause, you will not be eligible for reimbursement.

Miscellaneous

1. *How do I record my time off work and travel for my temporary assignment?*

- A. Eligible time off work for advance house-hunting (LTTA only), packing/delivery of household goods (LTTA only), and travel time to and from the temporary assignment location for eligible home trips where no work is performed during travel should be recorded as Excused Paid. Travel to and from the temporary assignment location at the beginning of assignment and end of assignment should be recorded as Time Worked. If further time off is needed, beyond what your Supervisor has approved, you will need to use Vacation.

Note: Eligible time off work generally should not exceed the employee's regularly scheduled work hours for the day of the absence. If the employee is not regularly scheduled to work the day of the absence, a time off entry will not be recorded, unless the travel is for the beginning of assignment or end of assignment.

Concur Expense Reporting

1. *If I am working at a different location, other than my normal home location, for 30 days or less, should I use TA expense types when submitting my expense report(s) through Concur?*

- A. No. If you are working at a different location, other than your normal home location, for 30 days or less, it is considered a normal business trip and not a temporary assignment. Therefore, you must use normal business expense types (not TA expense types) when submitting your expense report(s) through Concur.

2. *I am on temporary assignment. My department occasionally dines out for business meetings/functions. Does that count toward my eligible meals/groceries (food/beverage items only) while on temporary assignment? If not, how should my meal(s) be recorded through Concur?*

- A. If your department is dining out for a true business meeting/function, it does not count toward your eligible meals/groceries while on temporary assignment.
- B. Generally, when dining out as a department, one employee will pay the bill for the entire group. The employee paying the bill would record the expense as Meals – Individual and Customer and provide an itemized list of attendees.

Temporary Assignment Tax Information

1. *Why do I have two state taxes being withheld from my paycheck?*

- A. State income tax withholding will be based upon the employee's home state and work state. Depending on the tax laws and rates for the home state and work state, employees on temporary assignment may be eligible for tax differential payments to help mitigate the temporary effect of additional taxation caused by the work location being in a different state than the primary home address. The tax differential payment amount will be determined by calculating the difference in state tax rate percentages. Employees should note the following:
- Any tax rate differential monies will be benefits bearing for purposes of 401(k) matching and cash balance pay credits; however, will not be included in eligible earnings for purposes of annual bonus calculations.
 - Any tax rate differential payment is considered taxable income and will be subject to federal, state, and local taxes.

Note: For additional information, you should contact your Human Resources Business Partner.

2. *What can I do if the temporary assignment has adversely affected by taxes?*

- A. If the temporary assignment results in an adverse state and/or local tax situation, you should contact your Human Resources Business Partner for a possible adverse tax impact payment. This request is then submitted to the Payroll Tax Coordinator.
- B. The adverse tax impact payment for the state and/or local taxes if an adverse situation exists will be calculated at the completion of the temporary assignment and/or after your temporary assignment crosses over a tax year. The amount of adverse tax impact payment will be charged to the area where you were on temporary assignment.

Note: If you terminate employment voluntarily or involuntarily for cause, you will not be eligible for a possible adverse tax impact payment.