

Marathon Petroleum Employee Service Plan

Current as of January 1, 2023



Employee Service Plan

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I. Purpose

- A. The Marathon Petroleum Employee Service Plan (“Employee Service Plan” or “Plan”) establishes uniform treatment in accrediting service and provides for appropriate recognition of employees with long service records.
- B. The accredited service of regular employees is used to determine benefits under the Company’s Service Award Program. In addition, it is also used in determining benefit levels for vacation, sick/STD, retiree health and severance benefits, and in determining eligibility for retiree health coverage.

II. Eligibility

- A. Regular employees who work on a full-time or part-time basis are eligible to accrue service, with the exception of those in employee groups for whom different plans have been established by union contracts.

For purposes of eligibility, “full-time” basis means the regular employee has a normal work schedule of at least 40 hours per week or at least 80 hours on a bi-weekly basis. “Part-time” basis means the employee is a non-supervisory employee who is employed to work on a part-time basis (minimum of 20 hours per week but less than 35 hours per week), and not on a time, special job completion, or call when needed basis.

- B. Casual employees are **not** eligible to accrue service under this Plan.
- C. Former MPC College Co-ops and Interns who accept regular full-time employment on or after May 1, 1999, will have their co-op/intern service recognized in the same manner as a rehire.

III. Computation of Service

- A. Continuous Service Date*
 - 1. An employee’s service is calculated from their “Continuous Service Date,” which begins on the date they begin current employment.
 - 2. An employee’s Continuous Service Date may be adjusted for periods of time when the employee is off the payroll and not receiving service credit. Beginning with the Continuous Service Date, each twelve months of service, even though not consecutive, is considered to be one year of service.
- B. Time Off the Payroll
 - 1. If an employee is off the payroll for less than 30 consecutive days, the time absent is considered as service.
 - 2. If an employee is off the payroll for 30 consecutive days or more, the time absent is **not** considered as service.

* Previously referred to as Accredited Service Date.

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- C. Service Recognition while on a Company-approved Leave of Absence
 - 1. Medical Leave — service is recognized.
 - 2. Military Leave — service is recognized.
 - 3. Educational Leave — service is **NOT** recognized.
 - 4. Family Leave — service is recognized.
 - 5. Paid Parental Leave — service is recognized.
 - 6. Personal Leave — service is **NOT** recognized
 - 7. Special leave of absence approved by the Company – service is recognized.
- D. Service Recognition for Transfers, New Hires and Rehires
 - 1. Service accredited under the Plan is for purposes of service recognition and health and welfare benefit plans, as described in Appendix A. Service for purposes of the Thrift and Retirement Plans is governed by specific provisions of each such plan.
 - 2. For purposes of this Plan, the term “MPC Controlled Group” means the group of corporations and other trades or business that are in common control with Marathon Petroleum Company LP (“MPC”) as determined under the Internal Revenue Code of 1986.
- E. Service Recognition Relating to Acquisitions and Mergers
 - 1. If an individual is hired by MPC as a direct result of an acquisition of or merger with a company, the decision as to whether prior service with the other company is considered as MPC service is made on or about the time of the acquisition or merger. Service under the Employee Service Plan is for purposes of service recognition and health and welfare benefit plans, as described in Appendix B, for Acquisitions. Service for purposes of the Thrift and Retirement Plans is governed by the specific provisions of each such plan.

IV. Recognition

- A. Employees who attain one year of service are presented with a commemorative gift.
- B. Employees who attain their fifth year anniversary and any fifth year anniversary thereafter are eligible for an award of their choice from a catalog displaying a special selection of awards prepared by MPC’s service award vendor, in addition to a certificate of recognition and letter of congratulations. The catalog contains jewelry and items for personal use, as well as items for the home or office. The value of the gifts increases depending upon the employee’s years of service.
- C. In addition to an award selection, employees who attain their twenty-fifth year anniversary and any fifth year anniversary thereafter will also receive a commemorative gift.
- D. An employee will have twelve months from date of eligibility to order a service award. Otherwise, eligibility will be forfeited until their next fifth year service anniversary.

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- E. When an employee retires, a gift selection can be made from the next highest service award level. For example, an employee who retires with 33 years of service will be able to choose from the 35 year level of gift options. A brochure will be mailed to the retiree's home address approximately 3 to 4 months following their retirement date. Retirees will also receive a commemorative gift. (Employees with at least ten years of accredited service and are at least age 50 upon separation of employment are eligible.)
- F. Employees on LTD will receive their service award only upon their return to work, or if they do not return to active service, they may receive one service award upon retirement.
- G. Termination of Retirement Eligible Employees
 - 1. Occasionally, a retirement eligible employee is terminated for cause or allowed to resign in lieu of termination. If in the opinion of the individual who has overall Human Resources responsibility for the employee's organization, or in the absence thereof, for the following areas: Refining, Midstream, or Corporate & Commercial Services this employee should not receive a service award at retirement, they must notify the Benefits Service Center. Otherwise, they will be permitted to order a retirement gift following their retirement.
- H. Lost or Stolen Awards
 - 1. Awards will not be replaced at Company expense for any reason. However, in the situation where an employee has lost an award or it has been stolen or destroyed, the employee may submit to the Benefits Service Center, a written request to purchase the item at their own expense.
- I. Purchase of Awards
 - 1. Awards are not available for purchase by employees unless an award was lost, stolen, or destroyed.
- J. Exchanges
 - 1. An employee who has received their award cannot later have the award returned in exchange for another item.
- K. General Warranty Policy
 - 1. Service award vendors assume liability for any defective, broken, or lost item due to shipping. If return shipping is arranged by the service award vendor, all expenses arising from the repair or replacement of an award during the stated warranty period will be covered. Costs associated with the repair or replacement of awards due to ordinary wear, misuse, or neglect, are not covered by the warranty policy.
 - 2. Warranties on other gifts vary. The service award vendor may be contacted regarding any warranty questions.

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V. Participation by Affiliated Companies and Organizations

Upon specific authorization and subject to such terms and conditions as it may establish, MPC may permit eligible employees of subsidiaries and affiliated organizations to participate in this Plan. Currently, these participating companies include, but are not limited to, Marathon Petroleum Company LP; Marathon Petroleum Service Company; Marathon Petroleum Logistics Services LLC; Marathon Refining Logistics Services LLC; Marathon Petroleum Company Canada, Ltd.; Marathon Trading and Supply Services Limited; Andeavor Servicios de Mexico, de R.L. de C.V.; and Tesoro Petroleum (Singapore) Pte. Ltd.

For purposes of this Plan, the terms “MPC” and “Company” and other similar words shall include Marathon Petroleum Company LP and, where the context requires, such affiliated companies and organizations, and the term “employee” and other similar words shall include any eligible employee of these companies and organizations.

VI. Modification and Termination of the Plan

MPC reserves the right to modify or terminate this Plan, in whole or in part, in such manner as it shall determine, at any time, and for any reason.

VII. Further Information

- A. Benefits Services coordinates administration of the Plan.
- B. Human Resources Systems, Technology, and Analytics maintains service records for all employees.

Appendix A

Service Recognition for Transfers, New Hires, and Rehires

Health and Welfare Benefit Plans/Policies — TRANSFERS	
Transfers within the MPC Controlled Group	Effective January 1, 2002, any employee transferred to a participating employer from a non-participating employer in the MPC Controlled Group, will have such past service with such former employer recognized.
Transfers to the MPC Controlled Group from an Affiliated Employer	<p>Effective January 1, 2002, any employee transferred to a participating employer in the MPC Controlled Group from an Affiliated Employer will have such past service with such former employer recognized. “Affiliated Employers” for this purpose include USX Corporation, United States Steel Corporation and United States Steel and Carnegie Pension Fund.</p> <p>On or after January 1, 2010, transfers are not recognized from Affiliated Employers described above and, therefore, service with such former Affiliated Employers is not recognized under this Plan.</p> <p>Effective July 1, 2011, employers within the controlled group to which Marathon Oil Company belongs (as determined under the common control rules of the Internal Revenue Code of 1986) are included in the group of such former Affiliated Employers.</p> <p>Irrespective of an employee’s transfer date, service prior to January 1, 2012, recognized by this Plan (including its predecessor Plan) or the Marathon Oil Company Service Plan will be recognized under this Plan.</p>

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Health and Welfare Benefit Plans/Policies — NEW HIRES/REHIRES	
New hires and rehires from participating employers in the MPC Controlled Group	<p>Previous controlled group service with any participating employer in the MPC Controlled Group will count as recognized by each MPC Controlled Group participating employer at the time of termination. This includes former College Co-ops and Interns hired as Regular Full-time employees on or after May 1, 1999. This Plan will only recognize bona fide service while classified as a Co-op or Intern with a participating employer within the MPC Controlled Group.</p>
New hires and rehires from non-participating employers of the MPC Controlled Group or from an Affiliated Employer	<p>New hires who are former employees (non-transferee) of a non-participating employer in the MPC Controlled Group and/or former employees of any Former Affiliated Employer will be treated as new employees (versus rehires), with no recognition of the previous service with the non-participating employer and/or no recognition of the previous service with the Former Affiliated Employer.</p> <p>“Former Affiliated Employers” for this purpose include USX Corporation, United States Steel LLC, United States Steel Corporation and United States Steel and Carnegie Pension Fund.</p> <p>Effective July 1, 2011, members of the controlled group to which Marathon Oil Corporation belongs (as determined under the common control rules of the Internal Revenue Code of 1986) are included in the group of former Affiliated Employers.</p> <p>Effective May 14, 2021, Speedway LLC and its non-MPC affiliates are included in the group of former Affiliated Employers.</p>
Certain hires from Speedway LLC or its affiliates	<p>A Previously Transferred Employee who is hired by MPC or a participating employer on or after May 14, 2021, will have their service with Speedway LLC (or any of its operating affiliates) prior to May 14, 2021, recognized.</p> <p>For this purpose, a “Previously Transferred Employee” is an individual who transferred from employment at MPC (or a non-Speedway affiliate of MPC) to Speedway LLC (or a non-MPC affiliate of Speedway LLC) prior to May 14, 2021.</p> <p>Former employees of Speedway LLC (and its operating affiliates) who at no time transferred from or to MPC or a member of the MPC Controlled Group, will be new hires with no recognition of such prior Speedway LLC (and its operating affiliates) service.</p>

Appendix B

Service Recognition Relating to Acquisitions and Mergers

Health and Welfare Benefit Plans/Policies — RELATING TO THE ASHLAND, INC. ACQUISITION		
Ashland employees acquired on July 1, 2005	This Plan provides past service credit for health and welfare benefit plan/policy purposes to former Ashland employees acquired by MPC on July 1, 2005, for their respective years of service recognized by Ashland.	
Transfers to MPC from Ashland prior to July 1, 2005	1. With no prior MOC service.	Ashland service recognized under MPC Health and Welfare Plans for eligibility and benefit purposes.
	2. With prior MOC service.	Ashland service plus service with MOC is recognized under MPC's Health and Welfare Plans for eligibility and benefit purposes.
Transfers to MPC from MOC prior to July 1, 2005, with prior Ashland service	1. Transferred in 1998.	If transferred from MOC to MPC in 1998 MOC service plus service with Ashland is recognized under MPC Health and Welfare Plans for eligibility and benefit purposes.
	2. Transferred 01/01/99 through 06/30/05.	If transferred from MOC to MPC after 1998 through June 30, 2005, MOC service plus only service with the former Ashland Petroleum Division of Ashland, Inc., prior to January 1, 1998, is recognized under MPC Health and Welfare Plans for eligibility and benefit purposes. Ashland service after December 31, 1998, is not recognized.
New Hires on or after July 1, 2005, with prior Ashland service	Ashland service will not be recognized under MPC Health and Welfare Benefit Plans for eligibility and benefit purposes for New Hires employed with MPC on or after July 1, 2005.	
New Hires to MPC prior to July 1, 2005, with prior Ashland Service	Former service with the former Ashland Petroleum Division will count as recognized by Ashland at the time of termination from Ashland. This includes former College Co-ops and Interns hired as Regular Full-time employees on or after May 1, 1999. MPC will only recognize bona fide service while classified as a Co-op or Intern with MPC or the former Ashland Petroleum Division of Ashland, Inc.	

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Health and Welfare Benefit Plans/Policies — RELATING TO OTHER ACQUISITIONS AND MERGERS	
ExxonMobil	This Plan provides past service credit for health and welfare benefit plan/policy purposes to former employees of certain ExxonMobil properties (Charleston, WV terminal) acquired by MPC for their respective years of service recognized by ExxonMobil.
Center Terminal Company	This Plan provides past service credit for health and welfare benefit plan/policy purposes to former employees of Center Terminal Company–Hartford and Center Terminal Company–Indianapolis who were acquired by MPC on July 12, 2006, for their respective years of service recognized by Center Terminal Company–Hartford and Center Terminal Company–Indianapolis.
Republic Barge	This Plan provides past service credit for health and welfare benefit plan/policy purposes to former employees of Republic Barge Transportation Company who were acquired by MPC on November 15, 2006, for their respective years of service recognized by Republic Barge Transportation Company.
BP	This Plan provides past service credit for health and welfare benefit plan/policy purposes to former employees of BP Products North America Inc. who were acquired by MPC on February 1, 2013, for their respective years of service recognized by BP Products North America Inc. or who were on an approved leave of absence on February 1, 2013, covered by a collective bargaining agreement or legally protected leave of absence, returned to work not later than May 31, 2013, and acquired by MPC immediately upon their return.
Felda Iffco, LLC	This Plan provides past service credit for health and welfare benefit plan/policy purposes to former employees of Felda Iffco, LLC who were acquired by MPC on April 1, 2014, for their respective years of service recognized by Felda Iffco, LLC.
MarkWest Hydrocarbon, Inc.	This Plan provides past service credit for health and welfare benefit plan/policy purposes to former employees of MarkWest Hydrocarbon, Inc. who became employees of MW Logistics Services LLC, a subsidiary of MPC, on December 4, 2015, for their respective years of service recognized by MarkWest Hydrocarbon, Inc.
Enbridge Pipelines (Ozark) L.L.C.	This Plan provides past service credit for health and welfare benefit plan/policy purposes to former employees of Enbridge Pipelines (Ozark) L.L.C. who were acquired by MPC on August 21, 2017, for their respective years of service recognized by Enbridge Pipelines (Ozark) L.L.C.
Pin Oak Terminals, LLC	This Plan provides past service credit for health and welfare benefit plan/policy purposes to former employees of Pin Oak Terminals, LLC. who were acquired by MPC on September 26, 2018, for their respective years of service recognized by Pin Oak Terminals, LLC.

(continued)

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Health and Welfare Benefit Plans/Policies — RELATING TO OTHER ACQUISITIONS AND MERGERS	
Andeavor LLC (“Andeavor”)	This Plan will recognize the years of service for each Andeavor-Acquired Employee*, as recognized by Andeavor as of December 31, 2018. Former employees of Andeavor and its subsidiaries hired on or after January 1, 2019, will be new hires with no recognition of such prior Andeavor (and its subsidiaries) service, except for purposes of vesting under the Marathon Petroleum Thrift Plan and the Marathon Petroleum Retirement Plan, as provided under the respective plans.
Flint Hills	This Plan provides past service credit for health and welfare benefit plan/policy purposes to former employees of Flint Hills who were acquired by MPC on July 1, 2019, for their respective years of service recognized by Flint Hills.
NOCO	This Plan provides past service credit for health and welfare benefit plan/policy purposes to former employees of NOCO who were acquired by MPC on July 15, 2019, for their respective years of service recognized by NOCO.
BOE South	This Plan provides past service credit for health and welfare benefit plan/policy purposes to former employees of BOE South who were acquired by MPC on August 15, 2019, for their respective years of service recognized by Felda Iffco, LLC.
Foster Wheeler	This Plan provides past service credit for health and welfare benefit plan/policy purposes to former employees of Foster Wheeler who were acquired by MPC on December 10, 2021, for their respective years of service recognized by Amec Foster Wheeler Martinez, Inc.
BOE North Dakota	This Plan provides past service credit for health and welfare benefit plan/policy purposes to former employees of BOE who were acquired by MPC on May 31, 2022, for their respective years of service recognized by BOE North Dakota.

* “Andeavor-Acquired Employees” means active employees of Andeavor and its subsidiaries as of 11:59 p.m., September 30, 2018 (including employees of Andeavor and its subsidiaries who were on a Leave of Absence as of 11:59 p.m., September 30, 2018) and who on October 1, 2018, or soon thereafter, as a direct result of the Closing, became employees of the controlled group to which Marathon Petroleum Company LP belongs (“Controlled Group”) and are such employees as of 12:01 a.m., January 1, 2019.

In addition, former employees of Andeavor and its subsidiaries who as a result of being transferred, newly hired or rehired by Andeavor and its subsidiaries and who subsequently became employees of the Controlled Group are also considered Andeavor-Acquired Employees provided their transfer, hire or rehire dates were during the period from October 1, 2018, through the end of the day on December 31, 2018, and they are employees of the Controlled Group as of 12:01 a.m., January 1, 2019.