



Marathon Petroleum Matching Gifts Plan

Effective January 1, 2013



Matching Gifts Plan



Table of Contents

I. Objectives	1
II. Contributor Eligibility	1
III. Recipient Eligibility	2
IV. Gift Matched	2
V. Limitations	3
VI. Ineligible Contributions.....	3
VII. Participation by Associated Companies and Organizations	3
VIII. Senior VP Human Resources Approval for Minor Amendments	4
IX. Administration	4
X. Modification and Termination	4

Matching Gifts Plan

I. Objectives

1. The Marathon Petroleum Matching Gifts Plan, 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:
 - a) Encourage employees to support their alma maters or other institutions of higher education;
 - b) Provide a means whereby the employee can share with the Company in a worthwhile cause; and
 - c) Provide another approach to determining the recipients of Company support to higher education.
2. 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 Plan.

II. Contributor Eligibility

1. The following persons **are** eligible to have gifts matched under the Plan:
 - a) Regular employees working on a “Full-time” or “Part-time” basis. For purposes of eligibility, Regular “Full-time” basis means the employee has a normal work schedule of at least 40 hours per week or at least 80 hours on a bi-weekly basis **or** a normal work schedule which has been reduced to 20 or more hours per week to accommodate a bona fide health problem or disability.

Regular Part-time means the employee is a non-supervisory employee employed to work on a part-time basis (minimum of 20 hours but less than 35 hours per week), and not on a time, special job completion, or call when needed basis.
 - b) Employees on Sick Leave
 - c) Employees Family Leave
 - d) Employees on Personal Leave
 - e) Employees on Military Leave
 - f) Non-employee directors of Marathon Petroleum Corporation
 - g) Non-management directors of MPLX GP LLC
 - h) Retirees whose retirement dates are on or after January 1, 2012
 - i) Non-employee directors of Marathon Petroleum Corporation who have concluded their board service on or after January 1, 2012
 - j) Non-management directors of MPLX GP LLC who have concluded their board service on or after January 1, 2013

Matching Gifts Plan



2. The following persons **are not** eligible to have gifts matched under the Plan:
 - a) Employees on an Educational Leave
 - b) Retired employees, except as permitted in Section 1, above
 - c) Casual employees

III. Recipient Eligibility

1. An educational institution is eligible to receive matching gifts under the Plan 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:

- Is accredited or approved by a nationally recognized accrediting agency, by a state department of education, or by a state university.
 - Has attained a pre-accredited status with a designated national accrediting agency.
 - Its credits have been and are accepted as if coming from an accredited institution by not fewer than three accredited institutions.
 - 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. Gift Matched

1. Through the Marathon Petroleum Matching Gifts Plan, Marathon Petroleum Company LP will contribute to any one or more qualifying educational institutions or organizations an amount equal to the total 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 Plan;
 - 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.

Matching Gifts Plan

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.1.h., i. and j., 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 Plan 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 Plan. The matching gift will be for the same eligible purpose designated by the donor.
7. The request must be submitted and received by the administrator no later than March 31 of the calendar year immediately following the year in which the individual actually made the contribution.

VI. Ineligible Contributions

Pledges to make a contribution in the future, payment of tuition and student fees, purchases of goods and services including tickets to athletic events and payments of alumni dues are not eligible contributions. Contributions designated for scholarship funds are not eligible contributions unless the educational institution administers such fund.

VII. 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 Plan. Currently, these participating companies include, but are not limited to, Marathon Petroleum Company LP, Marathon Petroleum Corporation, Marathon Petroleum Service Company, Catlettsburg Refining LLC, Marathon Petroleum Logistics Services LLC, Blanchard Refining Company LLC, and MPLX GP 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.

Matching Gifts Plan

VIII. Senior VP Human Resources Approval for Minor Amendments

In addition to the other methods of amending the Marathon Petroleum Company LP employee benefit plans, practices, and policies (hereinafter referred to as “MPC Employee Benefit Plans”) which have been authorized, or may in the future be authorized, by the Marathon Petroleum Corporation Board of Directors; the Company’s Senior Vice President of Human Resources and Administrative Services may approve the following types of amendments to MPC Employee Benefit Plans:

- i. With the opinion of counsel, technical amendments required by applicable laws and regulations;
- ii. With the opinion of counsel, amendments that are clarifications of plan provisions;
- iii. Amendments in connection with a signed definitive agreement governing a merger, acquisition or divestiture such that, for MPC Employee Benefit Plans, needed changes are specifically described in the definitive agreement, or if not specifically described in the definitive agreement, the needed changes are in keeping with the intent of the definitive agreement;
- iv. Amendments in connection with changes that have a minimal cost impact (as defined below) to the Company; and
- v. With the opinion of counsel, amendments in connection with changes resulting from state or federal legislative actions that have a minimal cost impact (as defined below) to the Company.

For purposes of the above, “minimal cost impact” is defined as an annual cost impact to the Company per MPC Employee Benefit Plan case that does not exceed the greater of:

- i. an amount that is less than one-half of the one percent of its documented total cost (including administrative costs) for the previous year; or
- ii. \$500,000.

IX. Administration

JK Group, P.O. Box 2236, Princeton, NJ 08543-2236, will administer the Plan. Call 1-866-609-8071 for further information or to obtain a [brochure](#).

X. Modification and Termination

The Company reserves the right to modify or terminate this Plan, in whole or in part, in such manner as it shall determine, either alone or in conjunction with other plans 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.