

Marathon Petroleum Employee Service Plan

**Amended and Restated
Effective September 1, 2024**



Employee Service Plan

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Employee Service Plan

I. Purpose

The Marathon Petroleum Employee Service Plan (“Employee Service Plan” or “Plan”) establishes uniform treatment in accrediting service and provides appropriate recognition of employees with long service records. Accredited service reflects the total years, months, and days of employment with the Company.

- A. The accredited service of regular employees is used to determine benefits under the Company’s Employee Service Award Program.
- B. Accredited service is also used to determine benefit levels for Short Term Disability benefits, severance benefits, and in determining eligibility and benefit levels for retiree health coverage, when applicable.

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. Accredited service begins on the first day of regular employment with the Company.
 2. An employee’s total accredited service is determined based on their Continuous Service Date.
 3. 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. (i.e., for a former employee who is rehired, or for certain leave types, as described below.)
 4. Beginning with the Continuous Service Date, each twelve months of service, even though not consecutive, is considered to be one year of service.

* Previously referred to as Accredited Service Date.

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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.

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. Accredited service under the Plan for purposes of service recognition and health and welfare benefit plans is described in Appendix A.
2. Service for purposes of the Thrift and Retirement Plans is governed by specific provisions of each such plan.
3. 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 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.
2. Accredited service under the Plan for purposes of service recognition and health and welfare benefit plans is described in Appendix B for acquisitions and mergers.
3. Service for purposes of the Thrift and Retirement Plans is governed by the specific provisions of each of those plans.

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IV. Recognition and Rewards – Employee Service Award Program

- A. The Company's Service Award Program is administered by the Company's service award vendor, Awardco.
- B. In addition to a certificate of recognition, employees who attain one year of service, five years of service, and any fifth year of service thereafter are awarded Service Award points. These points can be used by employees to select a gift(s) of their choice from the recognition and rewards platform ("the platform"), which is managed by Awardco.
- C. The amount of points awarded increases upon completion of the next fifth year anniversary. If a gift selection has a greater value than the amount of available points, employees have the option to pay the difference via a personal credit card through the platform.
- D. In addition to a gift(s) selection, employees who attain their twenty-fifth year anniversary and any fifth year anniversary thereafter will have the option to use points to also select an acrylic commemorative in the platform. The commemorative contains the employee's name and service year attained.
- E. Service Award points awarded in the platform will not expire once awarded, as long as an employee remains actively employed. Unless an employee is considered a retiree at the time of separation, Service Award points not used will be forfeited at the time of separation and will not be reinstated if the employee is rehired.

For purposes of this Plan, a "retiree" is an employee who at the time of their separation is at least age 50 with at least ten years of accredited service based on their Continuous Service Date. Such an employee is "retirement eligible" for purposes of this Plan.

- F. Service Award points can be used in combination with any awarded MarAward points and redeemed for eligible purchases. Service Award points can be redeemed only toward tangible gift options available through the platform.
- G. When an employee retires, Service Award points will be awarded for the next highest service award level. For example, an employee who retires with 33 years of service will be awarded Service Award points at the level for 35 years of service. An email will be sent to the retiree's personal email address shortly after their retirement date. Retirees will also have the option to select a commemorative gift with awarded points.

Unused Service Award points can be used in combination with Service Award points awarded upon retirement. Retirees have twelve months from the date of retirement to redeem Service Award points for a gift(s).

- H. Employees on LTD will receive their Service Award points only upon their return to work or, if they do not return to active service, they may receive Service Award retirement points upon retirement.

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I. 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 Management in the absence of HR, this employee should not receive a service award at retirement, they must notify the Benefits Service Center. Otherwise, they will be awarded Service Award retirement points to order a gift(s) following their retirement.

J. Lost or Stolen Awards

1. Awards will not be replaced at Company expense for any reason.

K. Returns or Exchanges

1. An employee who has purchased and received a tangible award may have the opportunity to return an item, but will be subject to Amazon Business Marketplace's return policy. Note, policies may vary for each country or region in which orders will be fulfilled. To submit a return, employees should visit mpc.awardco.com and submit a support ticket.
2. An employee who uses awarded points to purchase a commemorative gift will not have the opportunity to return this item.

L. General Warranty Policy

1. Amazon Business Marketplace assumes liability for any defective, broken, or lost item due to shipping. Employees should contact the service award vendor to determine if damage is covered by the warranty policy.
2. Warranties on items purchased through the Amazon Business Marketplace vary. The service award vendor may be contacted regarding any warranty questions.

M. Additional Provisions for International Locations

1. Marathon Petroleum Company Canada, Ltd. (Canada)
 - a. Items available in Canada include the same as those offered in the U.S.
 - b. All Service Award points that are issued to an employee will be reviewed and are taxable to the employee, if required. If points are deemed taxable, they will be recorded as imputed income on an employee's payroll record upon issuance. Employees will receive a tax gross up to help offset any tax liability; however, in some cases the gross up may not cover the full amount depending on an individual's tax elections. The Payroll Department will calculate the appropriate tax gross up necessary and process payment via an employee's paycheck at the time the points are issued.
2. Andeavor Servicios de Mexico, de R.L. de C.V. and Tesoro Mexico Supply & Marketing, S. de R.L. de C.V. (Mexico)
 - a. Items available in Mexico include eGift Cards, Prepaid Virtual Cards, Hotels, Uber and Uber Eats, and PayPal.

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- b. All Service Award points that are issued to an employee will be reviewed and are taxable to the employee, if required. If points are deemed taxable, they will be recorded as imputed income on an employee's payroll record upon issuance. Employees will receive a tax gross up to help offset any tax liability; however, in some cases the gross up may not cover the full amount depending on an individual's tax elections. The Payroll Department will calculate the appropriate tax gross up necessary and process payment via an employee's paycheck at the time the points are issued.
- 3. Marathon Petroleum Peru S.R.L. (Peru)
 - a. Items available in Peru include eGift Cards, Prepaid Virtual Cards, Hotels, and Uber.
 - b. All Service Award points that are issued to an employee will be reviewed and are taxable to the employee, if required. If points are deemed taxable, they will be recorded as imputed income on an employee's payroll record upon issuance. Employees will receive a tax gross up to help offset any tax liability; however, in some cases the gross up may not cover the full amount depending on an individual's tax elections. The Payroll Department will calculate the appropriate tax gross up necessary and process payment via an employee's paycheck at the time the points are issued.
- 4. Tesoro Petroleum Pte. Ltd. (Singapore)
 - a. Items available in Singapore include items on Amazon Business Marketplace, eGift Cards, Prepaid Virtual Cards, and Hotels
 - b. All Service Award points that are issued to an employee will be reviewed and are taxable to the employee, if required. If points are deemed taxable, they will be recorded as imputed income on an employee's payroll record upon issuance. Employees will receive a tax gross up to help offset any tax liability; however, in some cases the gross up may not cover the full amount depending on an individual's tax elections. The Payroll Department will calculate the appropriate tax gross up necessary and process payment via an employee's paycheck at the time the points are issued.
- 5. Marathon Trading and Supply Services Limited (United Kingdom/UK)
 - a. Items available in the United Kingdom include items on Amazon Business Marketplace, eGift Cards, Prepaid Virtual Cards, and Hotels.
 - b. All Service Award points that are issued to an employee will be reviewed and are taxable to the employee, if required. If points are deemed taxable, they will be recorded as imputed income on an employee's payroll record upon issuance. Employees will receive a tax gross up to help offset any tax liability; however, in some cases the gross up may not cover the full amount depending on an individual's tax elections. The Payroll Department will calculate the appropriate tax gross up necessary and process payment via an employee's paycheck at the time the points are issued.

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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; Tesoro Petroleum (Singapore) Pte. Ltd; and Marathon Petroleum Peru S.R.L.

The following participating companies in international locations participate only in Section IV. Recognition and Rewards — Employee Service Award Program: Andeavor Servicios de Mexico, de R.L. de C.V. and Tesoro Mexico Supply & Marketing, S. de R.L. de C.V.

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. Employee Benefits coordinates administration of the Plan.
- B. An employee's accredited service and Continuous Service Date is maintained in the Human Resources Information System. Questions about accredited service will be reviewed by Human Resources in conjunction with Employee Benefits.

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 lffco, 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.