

Marathon Petroleum Surrogacy Assistance Program

Effective January 1, 2024



Surrogacy Assistance Program

Table of Contents

- I. Purpose 1
- II. Eligibility..... 1
- III. Enrollment 1
- IV. Program Benefits 1
- V. Continuation of Participation 2
- VI. Reimbursement Requirements 2
- VII. Surrogacy Assistance Reimbursement Procedure 3
- VIII. Important Tax Considerations..... 4
- IX. Termination of Participation 4
- X. Administration of the Program..... 4
- XI. Further Information..... 4
- XII. Participation by Associated Companies and Organizations..... 5
- XIII. Modification and Termination of the Program 5

- Appendix A – Eligible and Ineligible Expenses 6

Surrogacy Assistance Program

I. Purpose

Marathon Petroleum Company LP has established this Surrogacy Assistance Program (the “Program”) for the exclusive benefit of its eligible employees. The Program provides for the reimbursement of surrogacy-related expenses that are paid in connection with a surrogacy arrangement that is supported by a legal agreement, where a person agrees to become pregnant and deliver a child for an employee who is, or will ultimately become, the parent or one of the parents of the newborn child or children. Reimbursed surrogacy expenses are taxable to employee; refer to Section VIII. Important Tax Considerations.

II. Eligibility

Regular Full-time and Regular Part-time employees are eligible to participate, except where collective bargaining agreements prohibit participation.

Regular Full-time employment means you have a normal work schedule with the Company of at least 40 hours per week or at least 80 hours on a bi-weekly basis.

Regular Part-time employment means you are a non-supervisory employee who is 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.

You are not eligible for this Program if you are:

- A. A casual, intern, co-op or common law employee who has not been designated by the Company as a Regular Full-time or Regular Part-time employee; or
- B. An employee represented by a collective bargaining agreement that prohibits participation; or
- C. An individual who has signed an agreement, or has otherwise agreed, to provide services to the Company as an independent contractor, regardless of the tax or other legal consequences of such an arrangement; or
- D. A leased employee compensated through a leasing entity, whether or not you fall within the definition of “leased employee” as defined in Code Section 414(n).

III. Enrollment

Employees do not enroll for participation in benefits available under the Program.

IV. Program Benefits

The Company will provide reimbursement according to the following provisions:

- A. The lifetime maximum reimbursement limit for surrogacy assistance is \$20,000 (for purposes of this maximum, a spouse or Domestic Partner each employed by a Participating Company shall be recognized as having received the same adoption assistance reimbursement amount);
- B. Duplication of benefits is not permitted for a spouse or Domestic Partner each employed by the Company;
- C. Reimbursement is taxable and is subject to all applicable withholdings;

Surrogacy Assistance Program

- D. Reimbursement is not considered for Retirement or Thrift Plan purposes and does not affect any other benefit that is income-related;
- E. Reimbursement will be provided for eligible surrogacy expenses incurred on or after an eligible employee's date of hire as a Regular Full-time or Regular Part-time employee; and
- F. Reimbursement will be provided only to eligible employees who are employed by the Company on the date of the reimbursement payout.

Please refer to Appendix A for a list of eligible and ineligible expenses.

V. Continuation of Participation

As described below, if you are on a leave of absence, you may be eligible to continue participation as follows:

- A. Participation may continue if you are on any of the following leaves of absence:
 - Military Leave,
 - Medical Leave,
 - Personal Leave, and
 - Family Leave.
- B. Participation terminates if you are on a leave of absence other than described in A, such as an Educational Leave.

VI. Reimbursement Requirements

- A. The surrogacy arrangement must be supported by a legal surrogacy agreement or a letter from an attorney attesting that there is a signed agreement or that the arrangement is legal despite the absence of a signed agreement.
- B. Eligible expenses must be submitted within 90 days of the date of service, including service date.
- C. Surrogacy related expenses reimbursed will include only those expenses incurred while you were an eligible employee under the Program.
- D. Surrogacy expenses will not be reimbursed if they were reimbursed or are reimbursable under another employer-sponsored program.
- E. No expenses will be reimbursed if the request for reimbursement is submitted more than 90 days from the service date, including service date.

Surrogacy Assistance Program

VII. Surrogacy Assistance Reimbursement Procedure

You will need to file a claim for reimbursement with Maven within 90 days of the date of the service, including service date. You will also need to submit with your claim copies of itemized bills or receipts substantiating the nature and amount of all expenses, as well as a copy of the legal surrogacy agreement or a letter from an attorney attesting that there is a signed agreement or that the arrangement is legal despite the absence of a signed agreement.

Download the “Maven Clinic” app (Google Play or App Store) or go to <https://mavenclinic.com/join/mpc> to enroll or sign into your account. You must enroll in the core surrogacy program within Fertility & Family Building.

Find Maven Wallet by selecting the “Maven Wallet” dashboard tile in the “Home” tab or selecting “My Maven Wallet” in your profile (the “Me” tab) and complete the survey. Once submitted, the Maven Wallet team will review your application and verify your eligibility. Employee must activate Maven Wallet (one Maven Wallet per family, even if both are MPC employees) to submit eligible expenses. You will receive notification when your application is processed via email and directly in the Maven app. Please note that this review can take up to one business day.

- Submit the documentation below to Maven Wallet, within 90 days of the date of service (including service date).
 - **All Wallet expenses submitted for reimbursement must be accompanied by an itemized invoice and proof of payment.** The itemized invoice should include:
 - Name of eligible person receiving the service,
 - Date of service,
 - Description of service(s),
 - Service provider’s name and contact information,
 - And a receipt showing your (or your eligible spouse’s/ partner’s) financial responsibility for the service, and
 - Any other substantiation required for the particular expense.
 - Documentation of legal surrogacy arrangement

Once your eligible expenses are approved, Maven makes every effort to ensure you receive reimbursement in your next 1-2 payroll cycles. Reimbursements will be made through MPC’s Payroll on an off-cycle basis via direct deposit to your bank account.

If a claim for a Program benefit is wholly or partially denied by Maven, Maven shall furnish notice of the decision to the Participant within a reasonable period of time after receipt of the claim, including the reason for the denial. Participants have the right to appeal such a denial directly to Maven. Maven will evaluate the appeal and advise the Company of its recommendation. Maven will provide an appeal response to the Participant.

Surrogacy Assistance Program

VIII. Important Tax Considerations

Reimbursements made under the Surrogacy Assistance Program are considered taxable income to employee and is subject to applicable federal, state and local income and employment taxes, which the Company may withhold as appropriate. You are encouraged to consult your tax advisor to discuss your specific situation.

IX. Termination of Participation

Your eligibility to participate in the Program shall cease on the earlier of:

- A. The date you cease to be eligible to participate; or
- B. The date on which your employment with the Company terminates; or
- C. The date on which your employer discontinues participation; or
- D. The date on which Marathon Petroleum Company LP terminates the Program itself.

X. Administration of the Program

Human Resources, in conjunction with Maven, the third party administrator, coordinates the administration of this Program throughout the Company. The contract with Maven is incorporated by reference as part of this Program document. The terms of the contract prevail in the event of a conflict with any other Program provision or other document.

The Company has discretionary authority to interpret the Program, to make eligibility and benefit determinations, and to make factual determinations in connection with the Program. Any determinations of the Company are final and binding.

The Program operates on a calendar year basis. Employees are not required or permitted to contribute to the Program. All Program benefits are paid by the Company from its general assets.

XI. Further Information

A. Limitation Regarding Employment

Neither the existence of the Program nor the fact that an employee becomes eligible for benefits provided under this Program shall give any person any right to continued employment. Further, the Company may make decisions relating to an employee's employment without regard to the effect that such decisions may have on the employee's rights under the Program.

B. Severability

In case any Program provisions shall be held illegal or invalid for any reason, such illegality or invalidity shall not affect the remaining provisions, and the Program shall be construed and enforced as if such illegal and invalid provisions had never been set forth in the Program.

Surrogacy Assistance Program

XII. Participation by Associated Companies and Organizations

Upon specific authorization and subject to any terms and conditions it may wish to establish, Marathon Petroleum Company LP may permit eligible employees of subsidiaries and affiliated organizations to participate in this Program. Currently, these participating companies include, but are not limited to, Marathon Petroleum Company LP, Marathon Petroleum Service Company, Marathon Refining Logistics Services LLC, and Marathon Petroleum Logistics Services 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 of these companies.

XIII. Modification and Termination of the Program

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 Programs of the Company. Modification or termination may be made by the Company for any reason.

Appendix A

Eligible and Ineligible Expenses

Eligible Surrogacy Assistance Expenses

- Court costs, legal and attorney's fees
- Embryo/egg/sperm donation agency fees
- Surrogacy agency fees
- Gestational carrier, egg/sperm donor screening costs
- Surrogate/gestational carrier compensation
- Egg/sperm donor compensation
- Egg/sperm donation shipping and transport fees
- In vitro fertilization (IVF) and other medical costs related to the impregnation of the surrogate, if not covered by another source
- Extraction and other medical costs related to the egg/sperm/embryo donation, if not covered by another source
- Fees associated with the adoption of a surrogate child
- Reasonable travel and lodging costs for the intended parents and any minor children associated with the surrogacy process

Ineligible Surrogacy Assistance Expenses

- Any surrogacy arrangement that is not legally valid and recognized in the appropriate jurisdiction
- Gifts or personal expenses to a gestational carrier and/or family members
- Gifts or personal expenses to an egg, sperm or embryo donor
- Voluntary donations or contributions to the surrogacy agency
- Fees for gestational carrier's maternity care