




Temporary **ASSIGNMENT GUIDE**





The Marathon Petroleum Temporary Assignment Guide is designed to assist you with the steps necessary for temporarily relocating to a new work location.

If you have questions about issues or circumstances not addressed in the Guide, contact the Employee Relocation Office in Findlay at relocation@marathonpetroleum.com.

This Guide summarizes services available to eligible employees under the Marathon Petroleum Temporary Assignment Policy (“Policy”). However, if there’s any discrepancy or conflict between this Guide and the terms of the Policy, the Policy will control.


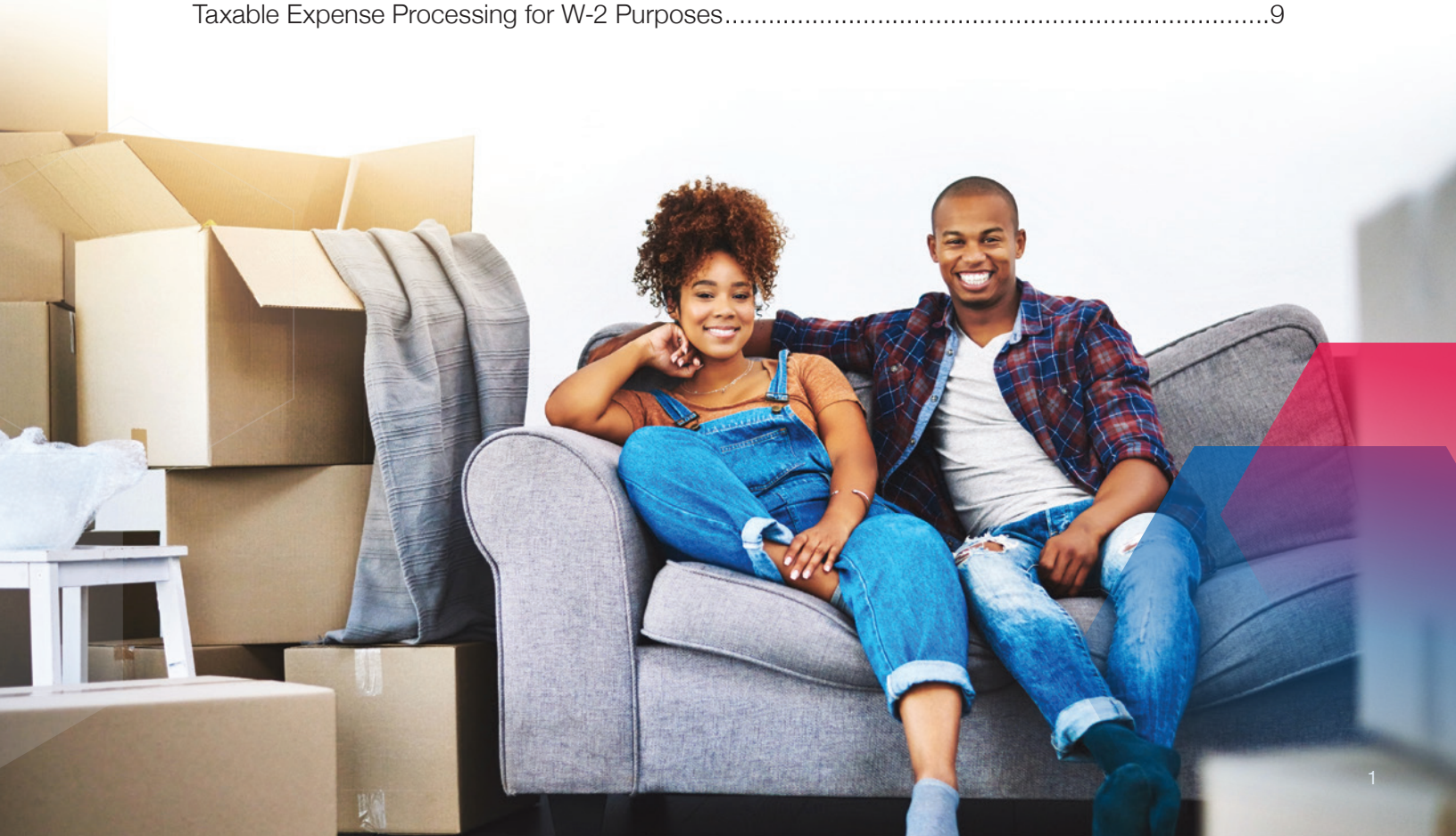




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Short-Term Temporary Assignments (STTA)

ELIGIBILITY

You're eligible for certain allowances under the Company's Relocation Policy if you're a salaried employee (exempt or non-exempt) working at a new geographic location at the Company's request on an assignment for a period that is expected to last greater than 30 days but less than 90 days.

EXPENSES REIMBURSED

The Company recognizes your STTA is an important undertaking and will reimburse you for a variety of expenses. Eligible STTA expenses apply to the **employee only**; expenses incurred by any other person traveling with, visiting, or living with the employee on temporary assignment are **not** eligible for reimbursement. Eligible employee expenses include:

1) Temporary Living Expenses

The Company will provide the employee housing, such as a hotel room, apartment, or other suitable accommodations, while on STTA. In compliance with Travel Services, using Airbnb, VRBO, campgrounds, and similar services is prohibited for safety reasons. Housing accommodations must be approved by the receiving organization's Supervisor and Human Resources Business Partner ("HRBP"). **Advance house-hunting trip expenses are not provided/reimbursable for employees on STTA.**

Eligible temporary living expenses include:

- Rent.
- Maintenance.
- Cleaning.
- Necessary utilities (gas, electric, water/sewage).
- Reasonable meals/groceries (food/beverage items only).
- Cable and internet services.

NOTE: Approval for reimbursement of other expenses will be at the discretion of the receiving organization's Supervisor and HRBP and will be based on business needs.

2) Travel Expenses

The Company will reimburse the employee for transportation, reasonable lodging, and meal expenses for one total round trip to (beginning of assignment) and from (end of assignment) the temporary assignment location. Travel is defined as the time it takes the employee to travel by the most direct route from the employee's primary residence to the temporary living location and from the temporary living location to the employee's primary residence.

Eligible travel expenses include:

- Round-trip transportation:
 - If driving a personal vehicle, reimbursement will include total round-trip mileage to and from the STTA work site at the current IRS mileage rate by traveling the most direct route. Reimbursement is limited to one vehicle.
 - If public transportation is used, accommodations should be in the economy or tourist class for air travel and the most practical class for rail travel (including a rental vehicle and fuel, if needed).
- Reasonable lodging accommodations on the direct route, if needed during travel.
- Reasonable meals/groceries (food/beverage items only) on the direct route, if needed during travel.

3) Transportation at the Temporary Assignment Location

Employees are expected to use their personal vehicle at the temporary assignment location. If a personal vehicle is unavailable, employees will be provided with a rental or Company vehicle for the duration of the assignment.

NOTE: The Company does not provide fuel and mileage expense reimbursement for daily travel to and from the temporary work location. Once the employee is at the temporary work location, transportation back and forth to work should be treated the same as a normal commute to the regular work location.



4) Home Trips

Employees can take home trips while on temporary assignment; home trips must be approved by the receiving organization's Supervisor and HRBP before returning home.

Eligible home trip expenses include:

- Round-trip transportation:
 - If driving a personal vehicle, reimbursement will include total round-trip mileage to and from the home location at the current IRS mileage rate by traveling the most direct route. Reimbursement is limited to one vehicle.
 - If public transportation is used, accommodations should be in the economy or tourist class for air travel and the most practical class for rail travel (including a rental vehicle, if needed).
- Reasonable lodging accommodations on the direct route, if needed during travel.
- Reasonable meals/groceries (food/beverage items only) on the direct route, if needed during travel.

A home trip can be substituted for another person to visit the employee at the temporary assignment location, with Supervisor approval. Expenses will be treated as if the employee had taken a home trip.

In special cases where the distance between the temporary location and the employee's home location is short and travel time and costs are low, the authorization should not include additional time off from the temporary assignment.

NOTE: Home trips are not permitted if the employee sells their home or no longer rents property at the old location.

5) Home Site Expenses

Employees on STTA are eligible for reimbursement of certain home site expenses. Refer to "Home Site Expenses" on page 5 for additional details.

Please refer to page 6 for instructions on Concur Expense reporting.

Long-Term Temporary Assignments (LTTA)

ELIGIBILITY

You're eligible for certain allowances under the Company's Relocation Policy if you're a salaried employee (exempt or non-exempt) working at a new geographic location at the Company's request on an assignment for a period that is expected to last greater than 90 days. LTTA expenses will apply to the employee **and** may apply to accompanying household members (if applicable).

EXPENSES REIMBURSED

The Company recognizes your LTTA is an important undertaking and may reimburse you for a variety of expenses, including:

1) Advance House-Hunting Trip Expenses

The Company will reimburse the employee and one other person for the cost of **one** advance house-hunting trip for a maximum of **five** days. An advance house-hunting trip is sometimes unnecessary if local housing options are available.

Eligible advance house-hunting trip expenses include:

- Round-trip transportation:
 - If driving a personal vehicle, reimbursement will include total round-trip mileage, plus local miles for house-hunting, at the current IRS mileage rate by traveling the most direct route. Reimbursement is limited to one vehicle.
 - If public transportation is used, accommodations should be in the economy or tourist class for air travel and the most practical class for rail travel (including a rental vehicle and fuel, if needed).
- Reasonable lodging accommodations on the direct route, if needed during travel.
- Reasonable meals/groceries (food/beverage items only) on the direct route, if needed during travel.

2) Temporary Living Expenses

The Company will provide the employee and household members (if applicable) housing, such as a hotel room, apartment, or other suitable accommodations, while on LTTA. In compliance with Travel Services, using Airbnb, VRBO, campgrounds, or similar services is prohibited for safety reasons. Housing accommodations must be approved by the receiving organization's Supervisor and HRBP.

The following living expenses are reimbursable:

- Rent.
- Maintenance.
- Cleaning.
- Necessary utilities (gas, electric, water/sewage).
- Cable and internet services.
- Furniture rental, if applicable, with prior approval from the receiving organization's Supervisor and the HRBP.
- Reasonable meals/groceries (food/beverage items only) for the employee and household members (if applicable) for a maximum of **30** days at the temporary assignment location.

NOTE: Approval for reimbursement of other expenses will be at the discretion of the receiving organization's Supervisor and HRBP and will be based on business needs.

3) Travel Expenses

The Company will reimburse the employee and household members (if applicable) for transportation, reasonable lodging, and meal costs for one trip to (beginning of assignment) and from (end of assignment) the temporary assignment location. Travel is defined as the time it takes the employee and household members (if applicable) to travel by the most direct route from the employee's primary residence to the temporary living location and/or from the temporary living location to the employee's primary residence.

Eligible travel expenses include:

- Round-trip transportation:
 - If driving a personal vehicle, reimbursement will include total round-trip mileage to and from the LTTA work site at the current IRS mileage rate by traveling the most direct route. Reimbursement is limited to two vehicles.

- If public transportation is used, accommodations should be in the economy or tourist class for air travel and the most practical class for rail travel (including a rental vehicle and fuel, if needed).

- Reasonable lodging accommodations on the direct route, if needed during travel.
- Reasonable meals/groceries (food/beverage items only) on the direct route, if needed during travel.

4) Moving Expenses

The Company will pay the moving company directly for moving the employee's household goods (packing, moving, unpacking, and insurance in transit). **If moving into furnished housing or rental furniture has been approved, the shipment of household goods is limited to a maximum of 2,100 pounds.**

Furniture rental is not the norm/intention for LTTAs. However, if an employee needs to rent furniture in lieu of shipment of their own household goods, prior approval must be obtained by the receiving organization's Supervisor and HRBP. The employee will be deemed to be moving into furnished housing if approved.

Shipment of automobiles at Company expense is permitted as follows:

- 0 vehicles if moving less than 400 miles from your home location to your temporary assignment home or work location if temporary housing is not secured.
- 1 vehicle if moving 400 or more miles.

NOTE: Once it's known that an employee is being placed on an LTTA, the Employee Relocation Office will notify the moving company and advise them to contact the employee to schedule the movement of the employee's household goods.

5) Transportation at the Temporary Assignment Location

Employees are expected to use their personal vehicle at the temporary assignment location. If a personal vehicle is unavailable, employees will be provided with a rental or Company vehicle for a maximum of 90 days.



NOTE: The Company does not provide fuel and mileage expense reimbursement for daily travel to and from the temporary work location. Once the employee is at the temporary work location, transportation back and forth to work should be treated the same as a normal commute to the regular work location.

6) Home Trips

Employees can take home trips while on temporary assignment; home trips must be approved by the receiving organization's Supervisor and HRBP before returning home.

Eligible home trip expenses include:

- Round-trip transportation:
 - If driving a personal vehicle, reimbursement will include total round-trip mileage to and from the home location at the current IRS mileage rate by traveling the most direct route. Reimbursement is limited to one vehicle.
 - If public transportation is used, accommodations should be in the economy or tourist class for air travel and the most practical class for rail travel (including a rental vehicle, if needed).
- Reasonable lodging accommodations on the direct route, if needed during travel.
- Reasonable meals/groceries (food/beverage items only) on the direct route, if needed during travel.

A home trip can be substituted for another person to visit the employee at the temporary assignment location, with Supervisor approval. Expenses will be treated as if the employee had taken a home trip. For employees with accompanying household members who prefer to return home together, home trips may be used for the household members.

In special cases where the distance between the temporary location and the employee's home location is short and travel time and costs are low, the authorization should not include additional time off from the temporary assignment.

NOTE: Home trips will not be permitted if the employee sells their home or no longer rents property at the home location.

7) Temporary Assignment Allowance

Employees will receive a lump-sum Temporary Assignment Allowance of \$2,000.

NOTE: The Temporary Assignment Allowance is taxable; a tax allowance is not provided.

8) Home Site Expenses

Employees on LTTA are eligible for reimbursement of certain home site expenses. Refer to "Home Site Expenses" below for additional details.

9) Tax Consulting Services

Employees on LTTA in a state other than their home state are eligible for reimbursement of up to \$500 per year in tax consulting/tax preparation services if the assignment is expected to last, or does last, more than one year.

Please refer to page 6 for instructions on Concur Expense reporting.

Home Site Expenses

MPC's Business Expense Reporting (BER) oversees Home Site Expenses. Click [Home Site Expenses While on Company Business Travel](#) to view the guidelines.

Employees who must compensate a provider for the care of dependent children, animals, elderly parents, and/or an incapacitated spouse during a temporary assignment will be reimbursed the following:

- Up to \$80 per day for the first dependent child and up to \$45 for each additional dependent child
- Up to \$35 per day, per animal for up to (2) animals. **NOTE:** This allowance is only if the home is not occupied. Employees who take their animal(s) to the temporary location will not be eligible for reimbursement of animal care expenses.
- Up to \$80 per day for the care of an incapacitated spouse.
- Up to \$80 per day for the care of an elderly parent and up to \$45 for each additional elderly parent.

The following conditions apply to be eligible for reimbursement:

- Employees cannot be reimbursed for services normally provided while working at their home location.
- The provider cannot reside in the employee's home.
- The provider cannot be the parent, stepparent, or legal guardian of the dependent child(ren).
- The provider cannot be a child of the elderly parent.

An employee who incurs expenses for the following services to maintain a primary residence during a temporary assignment will be reimbursed according to the following provisions when a primary residence is not occupied by a household member:

- \$35 per seven-day period starting on day 8 for house sitter/check services.
- \$65 per seven-day period starting on day 8 for lawn maintenance.
- \$65 per seven-day period starting on day 8 for snow removal. **NOTE:** If additional services are required due to severe weather, email your HRBP.

The following conditions apply to be eligible for reimbursement:

- The provider cannot reside in the employee's home.
- The employee cannot be reimbursed for services that are routinely provided while the employee is working at the home location. For example, if lawn maintenance is scheduled regularly at the employee's home while not on a temporary assignment, the employee would not be eligible for reimbursement for lawn maintenance.

The employee must utilize services during the eligible timeframe and cannot accumulate unused services for later use.

To receive reimbursement:

- Employees must submit valid receipts from the service provider containing the following information:
 1. Provider's name, address, and telephone number.
 2. Statements of services provided + date(s), time, cost of service.

NOTE: Reimbursements are taxable expenses to employees. Unused services within any seven-day period cannot be accrued for later or more frequent utilization.

If the employee on temporary assignment derives a benefit or profit from the home at the primary residence (i.e., renting the house), the employee is no longer eligible for reimbursement of Home Site Expenses.

Instructions — Concur Expense Reporting

Employees should follow the instructions below to process corporate credit card charges related to the temporary assignment. These charges must be assigned to the appropriate expense type under Temporary Assignment (TA).

After importing the charges, they will automatically be assigned an expense type. You must change the expense type to one of the sub-categories shown below, listed under the main **Temporary Assignment (TA)** category — or to one of the Home Site Reimbursement sub-categories, as applicable.

• TEMPORARY ASSIGNMENT (TA)

- TA – Airfare
- TA – Car Rental
- TA – Gas - Rental Car
- TA – Lodging
- TA – Meals
- TA – Mileage (Personal Vehicle)
- TA – Spouse/Guest Expense – Airline
- TA – Spouse/Guest Expense – Lodging
- TA – Spouse/Guest Expense – Meals
- TA – Spouse/Guest Expense – Transportation - Other
- TA – Tax Consulting Services
- TA – Transportation

• HOME SITE REIMBURSEMENT

- Home Site – Dependent Child
- Home Site – Elderly Care
- Home Site – House Sitter/Check
- Home Site – Incapacitated Spouse
- Home Site – Lawn Maintenance
- Home Site – Pet Care
- Home Site – Snow Removal



If the expense is for normal business expenses (i.e., travel to another Marathon location for a business meeting), do not use the temporary assignment categories — use the normal BER categories (airfare, lodging, etc.).

TEMPORARY ASSIGNMENT (TA) EXPENSE CATEGORIES

The following details additional individual temporary assignment (TA) expense sub-categories.

1) TA – Airfare

Accommodations should be in the economy or tourist class for air travel. Airfare may be needed under the following temporary assignment provisions:

- Advance house-hunting trip (STTA – not eligible).
- Travel expenses.
- Home trips.

NOTE: Airfare for household members and guests (if applicable) must be split into the TA – Spouse/Guest Expense – Airline category. Flight expenses for pets are **not** reimbursed. If travel arrangements are booked through Concur, no receipt is required.

2) TA – Car Rental

Vehicle rental may be needed under the following temporary assignment provisions:

- Advance house-hunting trip (STTA – not eligible).
- Travel expenses.
- Transportation at the temporary assignment location (maximum of 90 days).
- Home trips.

If an employee starts on STTA, but the temporary assignment transitions into an LTTA due to the duration, the provisions of the LTTA policy will apply. If a rental vehicle is utilized while an employee is on STTA, HR should partner with the Employee Relocation Office to determine the most cost-effective option for the employee's method of transportation while on TA, but in no event will the utilization of a rental vehicle exceed 90 days in total.

3) TA – Gas - Rental Car

Fuel reimbursement may be needed under the following temporary assignment provisions:

- Advance house-hunting trip (STTA – not eligible).
- Travel expenses.

NOTE: Fuel reimbursement is not permitted if a personal vehicle is used. See “TA – Mileage (Personal Vehicle)” on page 8 for more information.

4) TA – Lodging

Employees are eligible for reimbursement of lodging expenses related to the temporary assignment. Eligible expenses include:

- Rent.
- Maintenance.
- Cleaning.
- Necessary utilities (gas, electric, water/sewage).

Expenses such as pet deposit fees, gym memberships, laundry detergent/laundromat/dry cleaning, cable, bedding, towels, vacuum cleaners, etc., are not eligible for reimbursement. Renter's insurance is not an eligible expense unless the property owner requires all tenants to carry renter's insurance (documentation from the property owner will be required).

NOTE: Meals included on lodging receipts must be split into the “TA – Meals” category.

5) TA – Meals

Employees on STTA are eligible for reimbursement of meals/groceries (food/beverage items only) related to the temporary assignment.

Employees on LTTA and household members (if applicable) accompanying the employee on LTTA are eligible for reimbursement of meals/groceries (food/beverage items only) related to the temporary assignment for a maximum of 30 days under Temporary Living Expenses. This is separate from eligible meals/groceries (food/beverage items only) under Advance House-Hunting Trip Expenses, Travel Expenses, etc.

If an employee starts on STTA, but the temporary assignment transitions into an LTTA due to the duration, meals/groceries (food/beverage items only) will typically cease once the temporary assignment turns into an LTTA.

- If the employee has incurred at least 30 days of meals/groceries (food/beverage items only) while on STTA, then meals/groceries (food/beverage items only) will cease as of the effective date of the LTTA.
- If the employee has not incurred at least 30 days of meals/groceries (food/beverage items only) while on STTA, then meals/groceries (food/beverage items only) will be reimbursed after the LTTA has begun until a maximum of 30 days has been reached.

Expenses such as vitamins, household products (such as hand soap, foil, etc.), animal food/products, etc., are not eligible for reimbursement.

NOTE: Meals/groceries (food/beverage items only) for household members (if applicable) must be split into the TA – Spouse/Guest Expense – Meals category.

6) TA – Mileage (Personal Vehicle)

Mileage reimbursement may be needed under the following temporary assignment provisions:

- Advance house-hunting trip (STTA – not eligible).
- Travel expenses.
- Home trips.

NOTE: The current mileage reimbursement rate will be paid when traveling via personal vehicle. The IRS establishes the standard reimbursement rate each year to cover gas, tolls, and vehicle depreciation.

7) TA – Tax Consulting Services

Employees on LTTA in a state other than their home state are eligible for reimbursement of up to \$500 per year in tax consulting/tax preparation services if the assignment is expected to last, or does last, more than one year.

8) TA – Transportation

Other transportation expenses related to the temporary assignment include:

- Train, taxi, bus, subway, limo service, Uber, Lyft, etc.
- Parking/valet fees.
- Car wash or other incidental expenses.

Expenses such as vehicle registration/inspections, changes in vehicle insurance rates, etc., are not eligible for reimbursement.

9) Spouse/Guest

Eligible expenses for household members/guests must be split into the TA – Spouse/Guest Expense categories.

- Advance house-hunting trip — includes transportation, lodging, and meals/groceries (food/beverage items only) for one round trip to and from the temporary assignment location for one spouse/guest (STTA – not eligible).
- Travel expenses — include transportation, lodging, and meals/groceries (food/beverage items only) for one round trip to (beginning of assignment) and from (end of assignment) the temporary assignment location for eligible household members (STTA – not eligible).
- Temporary living expenses — include lodging and meals/groceries (food/beverage items only) for household members for up to 30 days (STTA – not eligible).
- Home trips — includes home trip expenses for household member(s) or household member/guest visit(s) to the temporary assignment location.

NOTE: Business, temporary assignment, and relocation expenses are subject to audit.



Temporary Assignment Tax Information

If you're on a temporary assignment at a new geographic location, it is essential you understand the potential tax consequences of the assignment.

NON-TAXABLE: ASSIGNMENT EXPECTED TO LAST (AND DOES LAST) ONE YEAR OR LESS

If the temporary assignment is expected to last (and does last) one year or less, eligible temporary assignment expenses are considered non-taxable to employees.

NOTE: *If the temporary assignment was originally scheduled for less than one year but later becomes expected to last more than one year, expenses incurred **before** the change in expectation are non-taxable. Reimbursed expenses incurred **after** the change in expectation are taxable.*

TAXABLE: ASSIGNMENT EXPECTED TO LAST MORE THAN ONE YEAR

If the temporary assignment is expected to last more than one year, eligible temporary assignment expenses are considered taxable to employees (regardless of whether the assignment exceeds one year).

The Company will provide a tax allowance on most reimbursements considered taxable income to the employee on temporary assignment, except that no tax allowance will be paid on expenses incurred after an employee has disposed of their home at the old location.

NOTE: *If an employee on temporary assignment does not maintain a permanent residence at the home location, temporary assignment expenses are taxable to the employee, and no tax allowance is provided, regardless of the length of the assignment.*

The disposal of the home will be deemed to have occurred upon the actual sale of the home or termination of a lease on an apartment, condominium, or other residence. Employees must notify their HRBP and the Employee Relocation Office in Findlay when home disposal occurs.

TAXABLE: EXPENSES FOR HOUSEHOLD MEMBERS/GUESTS

Reimbursed expenses for household members/guests are taxable to employees regardless of the length of the temporary assignment. All eligible expenses for household members/guests should be split into the TA – Spouse/Guest Expense categories.

NOTE: *Expenses for household members/guests are taxable; no tax allowance is provided.*

TAXABLE EXPENSE PROCESSING FOR W-2 PURPOSES

If an employee is on a taxable temporary assignment, expenses will be downloaded from Concur Expense in December of each year and processed in the payroll system to include expenses in the employee's taxable income.

All applicable tax allowances will be calculated simultaneously and included in one of the final payrolls of the year. A summary report showing taxable reimbursed expense(s) and tax allowances will be provided to the employee.

