

# Marathon Petroleum Educational Reimbursement Plan

Effective January 1, 2024





# Educational Reimbursement Plan

## Table of Contents

- I. Objective ..... 1
- II. Employee Eligibility..... 1
- III. Approval ..... 1
- IV. Tuition Assistance..... 2
- V. Certification and Licensing (“C&L”) Assistance ..... 6
- VI. Taxability of Educational Reimbursement Benefits ..... 9
- VII. Participation by Associated Companies and Organizations..... 9
- VIII. Transfers and Termination of Employment ..... 10
- IX. Administration of the Plan ..... 10
- X. Further Information..... 10
- XI. Modification and Termination ..... 10
- Appendix A – Approval Process..... 11
- Appendix B – Steps to Submit Requests for Reimbursement ..... 14



# Educational Reimbursement Plan

## I. Objective

Marathon Petroleum offers educational reimbursement benefits to encourage self-development by providing financial assistance for certain education-related expenses. This benefit is intended to encourage professionalism and assist employees in increasing effectiveness in their current position, preparing employees for possible advancement, and/or increasing an employee's adaptability to new ideas and change.

The Educational Reimbursement Plan (the "Plan") includes assistance with the cost of tuition, required textbooks and supplies, and fees required by the school and/or course and charged to all students related to the pursuit of a degree or the expenses related to a non-degree college course ("Tuition Assistance"), as well as expense reimbursement for Company-approved Certification or Licensing programs, including the examinations required as part of those programs ("C&L Assistance").

## II. Employee Eligibility

Regular Full-time and Regular Part-time employees are eligible to participate in the Plan. Casual, Intern and International employees are not eligible to participate in the Plan. For eligibility purposes:

1. Regular Full-time means a normal work schedule of at least 40 hours per week or at least 80 hours on a bi-weekly basis.
2. Regular Part-time means a non-supervisory employee scheduled 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.
3. A Regular employee includes International Commuters, Seasonal employees, and Expatriates.
4. An employee can participate while on an approved leave, other than Educational Leave; an employee on an Educational Leave is not eligible to participate in the Plan.

An employee must have been in his or her position a reasonable amount of time to allow pursuit of further education without adversely affecting job performance, which should be taken into consideration when a request to participate in a program is made.

## III. Approval

Approval for all programs and courses under this Plan is at the discretion of Management in conjunction with Human Resources. Appendix A outlines the steps required to obtain approval.

Employees must obtain approval prior to enrolling in a course or beginning a program to avoid incurring expenses that are not reimbursable under the Plan.

Once a Course or Program has been approved, refer to Appendix A for the administrative procedures of the approval process including deadlines and reimbursement requests.

# Educational Reimbursement Plan

## IV. Tuition Assistance

Tuition Assistance provides reimbursement for the cost of tuition, and other required expenses as described in section B. Tuition Assistance is only provided for expenses related to an eligible course taken at a school that is regionally and/or nationally accredited, Title IV approved and/or recognized by the U.S. Department of Education.

### A. Eligible Degree Programs

Eligible Degree Programs include an Associate's Degree, a Bachelor's Degree, and a Master's Degree, including an Executive MBA (EMBA) Program.

A Master's Degree Program is one that leads to an advanced academic or professional degree, with the general prerequisite the employee has attained a Bachelor's Degree. An Executive MBA (EMBA) Program is a condensed postgraduate degree program in the field of Business Administration. An EMBA is meant for working professionals as it focuses more on the subtle details of business and less on the theory.

To be approved under the Plan, a Degree Program must meet the following criteria:

1. The degree is consistent with the employee's ability, potential, and scholastic background or a reasonable chance exists for the employee to use the acquired knowledge.
2. The degree is reasonably applicable to the work the employee is doing or for which the employee might be reasonably expected to be qualified to do.
3. The required curriculum leading to the degree and the number of hours to be completed is appropriate.
4. The degree is in a field of interest to the Company and a reasonable chance exists for the Company to derive some benefit from it.

### B. Eligible Fees and Expenses

1. Tuition

The amount charged by a college or university to take a course.

2. Required Textbooks

May include books in printed or electronic format (including shipping charges if purchased online by the student), newspaper subscriptions, or magazine subscriptions, book rental costs, and associated taxes provided the materials are required for the enrolled course(s).

3. Required Supplies

Supplies related to a course may be reimbursable if they are documented as a required part of the course (i.e., stated in the course syllabus), but does not include equipment such as laptops, printers, etc. Any other items that are needed, but not specifically required to take the course, will not be eligible for reimbursement.

# Educational Reimbursement Plan

## 4. Required Fees

General fees charged by the college or university to all students that are required for enrollment in and completion of an approved course or degree and are not refundable after completion of a course or course of study.

Eligible fees include, but are not limited to:

- Tuition
- Supplies (must be stated as required in the syllabus)
- Registration fees
- Laboratory fees
- Technology fees (this does not include equipment such as laptops, printers, etc.)
- Software fees specific to the course the employee is taking

## C. Ineligible Expenses

Expenses other than tuition, required textbooks, required supplies and required fees are not eligible for reimbursement (refer to section B above).

Fees not covered include, but are not limited to:

- CEUs/PDUs (unless college credit is also earned)
- Deferral fees
- Late fees
- Finance charges
- Parking/transportation fees
- Meals/Lodging
- Laptops/computers, printers, tablets, notebooks, etc.
- Microsoft Office software and other software

## D. Eligible Courses (including non-degree courses)

1. Formal college-credit courses offered by an accredited college or university.
2. Online courses offered by an accredited college or university.
3. Non-degree courses offered by an accredited institution, including colleges or universities.
  - a. A non-degree course is a course offered by a college or university that an employee takes on an individual or stand-alone basis, not as part of a specific Degree Program.
4. Private, business, or technical school courses. Before approving such courses, the Manager/Supervisor should evaluate the school's standards and determine if costs are compatible with the level of training received.

# Educational Reimbursement Plan

5. Required general-education courses within a curriculum that lead to a degree in a field of interest to the Company, even though these courses are not specifically job-related (i.e., religion or art courses).
6. Employees assessed tuition while conducting thesis research after all other coursework has been completed will be reimbursed subject to the following:
  - a. Master's Thesis: Reimbursement will be considered for the first two semesters or first three quarters of thesis research only.
  - b. All tuition related to a thesis will be reimbursed based on the tuition guidelines in effect at time of payment.
7. An employee must be active both at the time the course commences and at the time of reimbursement. A course will ordinarily be considered to commence on the "term start date" for any course that is offered during a regular academic term at an educational institution.

## **E. Ineligible Courses/Fees**

The following are considered ineligible courses under the Plan:

1. Recreation or leisure time courses such as golf, bridge, sewing, and dancing are not covered, unless they are part of the curriculum stated above.
2. Dale Carnegie, Evelyn Wood Reading Dynamics, and other similar programs are not covered under Tuition Assistance. If a Manager/Supervisor recommends one of these programs for an employee as a Company-sponsored development action, it may be eligible for reimbursement as a business expense.
3. Preparation courses and fees related to exams that are required to attend graduate school, including GMAT/GRE/LSAT.
4. Fees charged in lieu of a course, including college credit granted for Company-sponsored training (in-house and outside training), college credit granted for work or life experience, CLEP, DSST, PLA, and Lifelong Learning Credits.
5. Courses or programs taken through institutions outside of the United States.

## **F. Requesting Reimbursement**

Once a course has been completed with a grade of "C-" or better (or "Pass" if taking a "Pass/Fail" course), an employee may request reimbursement for eligible expenses related to the course, as described above. No reimbursement will be made unless the grade requirement is met.

Eligible expenses will be reimbursed at 100% after any grant, scholarship, financial aid, and all other sources of financial aid that do not require repayment are applied, up to the annual maximum. (Reimbursements made under these guidelines shall not duplicate those made by any other parties.)

**Note:** Reimbursement of an individual course cannot be split between two calendar years.

See Appendix B for the steps required to request reimbursement upon completion of a course.

# Educational Reimbursement Plan

## G. Reimbursement Maximum

An employee may be reimbursed for eligible expenses up to a maximum of \$5,250 per calendar year for an approved Associate's or Bachelor's Degree Program or up to a maximum of \$9,000 per calendar year for an approved Master's Degree Program, subject to the following guidelines:

1. The annual maximum is based on the year in which reimbursement is received, regardless of when a course was completed.
2. Reimbursement for all non-degree courses (including Master's level courses) completed independent of a Degree Program are applied toward the \$5,250 calendar year maximum.
3. The maximum reimbursement an employee can receive under any combination of non-degree courses or courses taken under an approved Associate's or Bachelor's Degree Program in a calendar year is \$5,250.
4. The maximum reimbursement an employee can receive under any combination of non-degree courses, courses under an approved Associate's or Bachelor's Degree Program, and courses under a Master's Degree Program in a calendar year is \$9,000. The Tuition Assistance benefit reimbursement maximums are not combined with the C&L benefit reimbursement maximum, they are separate.

## H. Tuition Assistance Deadlines

### 1. Reimbursement Deadline

Reimbursement requests must be submitted **no later than six months** from the course end date indicated on the online application request. The end date should represent the last day of the Term/Semester. Reimbursement requests submitted more than six months from the end date indicated on the online application are not eligible for reimbursement.

Upon Manager/Supervisor and HR approval, incomplete course work may qualify for reimbursement if an employee is prevented from completing the course because of a transfer, temporary relocation, change in work schedule, or a significant increase in workload.

### 2. Calendar Year Deadline

There is an annual payroll deadline by which requests must be submitted to be eligible for reimbursement within the current calendar year. Requests submitted after that date are processed in the following calendar year. This deadline generally occurs in early December. Employees are responsible to either contact the third-party administrator or consult with their Human Resources Business Partner ("HRBP") for deadline details. Employees are responsible for submitting requests in accordance with that deadline to maximize their annual benefit maximums and taxability status, regardless of when the courses are taken.

Expenses submitted after the annual deadline will be processed the following calendar year, provided the reimbursement request was submitted within six months from the course end date indicated on the online application request and all other terms of the Plan are met. In this case, reimbursements will be subject to the annual benefit maximums and IRS tax limits for the new year (even if the program was completed during the prior year).

# Educational Reimbursement Plan

## I. Repayment Requirements

The Marathon Petroleum Tuition Assistance Repayment Agreement is a provision that requires an employee to repay amounts received for Tuition Assistance in the event the employee voluntarily separates employment from the Company. (Repayment requirements apply to non-degree courses and courses taken as part of a Degree Program.)

By acknowledging the Repayment Agreement, which is included with the Submit Agreement, an employee agrees to repay Tuition Assistance received under this Plan based on the following schedule, should the employee voluntarily terminate employment with the Company:

<b>Time Elapsed</b> <i>The amount of time between the date(s) of the Tuition Assistance reimbursement and the employee's termination date.</i>	<b>Percentage of Repayment</b> <i>Applicable to the amount of Tuition Assistance received during the 24 months prior to the employee's termination date.</i>
<b>6 months or less</b>	100 percent
<b>More than 6 months, but less than 12 months</b>	75 percent
<b>More than 12 months, but less than 18 months</b>	50 percent
<b>More than 18 months, but less than 24 months</b>	25 percent

Under this provision, the Company may withhold from an employee's final paycheck (base salary, bonuses, vacation pay, and/or expense reimbursements), to the extent permitted by applicable law, monies up to the amount due the Company for any Tuition Assistance paid within the above timeframes.

## J. Time Off Work

Course schedules should not conflict with the employee's work schedule. If special situations require time off the job, employees should work with their Manager/Supervisor and HRBP.

## V. Certification and Licensing ("C&L") Assistance

Certification and Licensing Assistance provides reimbursement for expenses related to the preparation for and taking of an exam required to obtain a Company-approved certification or license.

The approval of expenses related to obtaining a certification or license is made by the employee's Manager/Supervisor and HRBP and is based on the eligible expenses as described below and the supporting documentation provided at the time of the request.

### A. Program Criteria

Eligible C&L Programs include those through which an employee obtains a professional license or certification as a result of passing a uniform examination, such as the CPA.

To be approved under the Plan, a C&L Program must meet the following criteria:

1. The certification or license must relate to the employee's job function or career.



## Educational Reimbursement Plan

2. The employee must incur expenses related to completing the program to obtain the certification or license and must not be reimbursed for these expenses in any other manner.

An employee may obtain a certification or license in more than one area.

### **B. Eligible Expenses**

The expenses related to obtaining a certification or license are eligible, but the expenses associated with maintaining it are not eligible.

The following expenses are eligible for reimbursement when an employee is pursuing a professional certification or license:

1. **Examination Fees.** Employees will be reimbursed the cost of sitting for an exam related to a specific certification or license. No more than two sittings of the examination are eligible. If a second sitting is necessary and a review course has not already been submitted for reimbursement, it is recommended an approved review course be completed prior to the second exam sitting.
  - a. If a series of examinations is required to obtain a certification or license, two sittings are permitted for each examination in the series.
  - b. Other expenses associated with sitting for an exam are also eligible. For example, fees for a background check, an application fee, and/or an exam sitting fee required to take the exam are eligible for reimbursement.
2. **Expenses Associated with a Review Course.** Employees will be reimbursed for the cost of one review course, provided they qualify for and sit for the examination. (i.e., review course for the CPA Exam).
  - a. The review course is at the choice of the employee; however, the course must be approved by the employee's Manager/Supervisor in advance and must be specific to the certification or licensing exam being taken.
  - b. Books, materials, and fees required as a part of the review course, including online or electronic review courses or materials, are also eligible for reimbursement.
  - c. The expenses related to the review course cannot be submitted until the employee sits for the exam, unless the employee is prevented from completing the course or from taking the exam because of a transfer, temporary relocation, change in work schedule, or a significant increase in workload. In that case, the expenses may still be eligible as determined by the employee's Manager/Supervisor.

### **C. Ineligible Expenses**

1. Fees associated with maintaining or renewing a certification or license are not eligible. When maintaining a certification or license is necessary for an employee to perform his or her job (for example, a yearly recertification exam), reimbursement may be made through business expense if approved by the employee's Manager/Supervisor.
2. Dues for membership in a professional affiliation are not eligible, including renewing a membership. Reimbursement for such expenses may be made through business expense if approved by the employee's Manager/Supervisor.

# Educational Reimbursement Plan

3. Certifications and licenses which qualify an employee for a specific career from which the Company would be unlikely to benefit.
4. Fees for a certificate program or other program that results in a certificate of completion or other certificate type that is **not** a professional license or certification. If a Manager/Supervisor recommends this type of program for an employee as a Company-sponsored developmental action, reimbursement may be made through business expense.
5. Fees related to an entry exam that are required to enroll in a certification or license, that includes GMAT.
6. Fees related to CEUs/PDUs unless college credit is earned (those may fall under a non-degree course).
7. **Expenses associated with travel are not eligible.** Employees will not be reimbursed under the Plan for meals, mileage, or transportation costs associated with travel to the examination location. Reimbursement for such expenses may be made through business expense if approved by the employee's Manger/Supervisor. Normal business expense reimbursement rules as stated in the T&E card policy apply.
8. Course or programs outside of the United States outside are not eligible for reimbursement.

## D. Requesting Reimbursement

Eligible expenses will be reimbursed at 100% after any grant, scholarship, financial aid, and all other sources of financial aid that do not require repayment are applied, up to the annual maximum. (Reimbursements made under these guidelines shall not duplicate those made by any other parties.) The employee must submit proof of completing the certification/licensing exam (either pass or fail).

Reimbursement for eligible expenses may be made after sitting for the examination, but not later than six months following completion of the program. Reimbursement is not contingent upon an employee passing the examination.

See Appendix B for the steps required to request reimbursement.

## E. Reimbursement Maximum

An employee may be reimbursed up to a maximum of \$5,250 per calendar year for any approved C&L Program. The C&L benefit maximum is not combined with the Tuition Assistance benefit maximums.

## F. Reimbursement Deadline

1. All C&L reimbursement requests must be submitted **no later than six months** from the end date indicated on the online application request. The end date should represent the day the employee sat for the certification exam.
2. If the program involves a series of exams to obtain a certification or license, eligible expenses must be submitted **no later than six months** following the completion of each individual exam.

# Educational Reimbursement Plan

For example, an employee should submit expenses after completion of the exam for each component of the CPA program versus waiting to submit expenses after obtaining the CPA certification.

3. The fee to obtain the physical license is covered even if it is submitted more than six months after the actual program is completed. If the request should be rejected due to the payment deadline, the employee will need to submit an appeal to be reviewed by Plan Administrator.

## VI. Taxability of Educational Reimbursement Benefits

Taxable and non-taxable reimbursements made under the Educational Reimbursement Plan will be processed through Payroll as specified below.

### A. Internal Revenue Code Limits

1. Reimbursements up to \$5,250 per calendar year per employee are considered non-taxable income.
2. Reimbursements in excess of \$5,250 per calendar year are generally subject to tax withholding and will be included as gross income on the employee's W-2 form.
3. The Plan shall be operated in compliance with the nondiscrimination requirements of Code Section 127, which means that benefits may otherwise be limited or determined to be taxable to an employee claiming or otherwise receiving a benefit under the Plan. The determination of who is a "highly compensated employee," including the determinations of the number and identity of employees in the "top-paid group," shall be made in accordance with Code Section 414(q) and the Treasury Regulations issued thereunder and shall use the same look-back year method as used in the Company's tax-qualified retirement plans.

### B. C&L Tax Allowance

Employees receiving taxable reimbursements for expenses related to obtaining a certification or license which is requested or required by the Company may receive a tax allowance.

The employee's Manager/Supervisor makes the determination if the certification or license is requested or required by the Company and, therefore, if the employee is eligible for a tax allowance. (This applies to C&L Assistance only.)

## 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 are Marathon Petroleum Company LP, Marathon Petroleum Service Company, Marathon Petroleum Logistics Services LLC and Marathon Refining Logistics Services LLC.

The term "Company" and other similar words mean Marathon Petroleum Company LP and such affiliated organizations. The term "employee" and other similar words shall include any eligible employee of these companies.

# Educational Reimbursement Plan

## **VIII. Transfers and Termination of Employment**

In the event an employee transfers to a nonparticipating employer within the controlled group to which Marathon Petroleum Company LP belongs after the employee has enrolled in a course or C&L Program that is eligible under the Plan, eligibility will continue until the end of the respective semester, quarter, or session.

- A. If the employee has enrolled in a C&L Program that requires an examination, eligibility will continue up to and including the first sitting of the exam, or the first sitting of the first examination if a series of examinations is required, provided the transfer is within the U.S.
- B. Terminated employees who satisfy all conditions for the commencement of a benefit under the Marathon Petroleum Termination Allowance Plan who, on the effective date of their termination have started a course or a C&L Program eligible for reimbursement under this Plan, will continue eligibility until the end of the respective semester, quarter, or session.

If the employee has enrolled in a C&L Program that requires an examination, eligibility will continue up to and including the first sitting of the exam, or the first sitting of the first examination if a series of examinations is required.

## **IX. Administration of the Plan**

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

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

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

## **X. Further Information**

Human Resources coordinates the administration of these guidelines throughout the Company. For questions, contact your HRBP or the third-party administrator contact center.

## **XI. 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.

## Appendix A

### Approval Process

All requests to obtain approval for a course or program must be submitted through Edcor's online system. The following steps should be taken to obtain approval prior to beginning a course or program. Upon notice of approval, the course(s) or program may commence.

*With the transition from Workday to Edcor, the following provisions apply until January 6, 2024:*

#### A. Degree Program

1. Degree Program Approval – Required

Prior to beginning a Degree Program, an employee must obtain approval from their direct Manager/Supervisor and HRBP by submitting an online Degree Program Request through Edcor's online system, which also includes acknowledging an online Tuition Reimbursement Repayment Agreement.

The Degree Program Request will include the degree, major and school.

**Note:** If courses have not commenced within one year of the date the Degree Program Request was approved, a new request must be submitted for approval.

2. Course Application – Required

Once the Degree Program has been approved, the employee will submit subsequent applications for courses to be taken each Term/Semester. The application will include the relevant course information such as the Term Dates, Course Names, and Amounts.

- a. All subsequent applications will have the degree and major pre-populated from the approved Degree Program Request.
- b. Applications must be submitted **no later than six months** from the course end date indicated on the online application.
- c. Applications submitted more than six months from the end date indicated on the online application are not eligible for reimbursement.

The following provisions apply:

1. If one or more years have passed from the time of the most recent course, an updated Degree Program Request must be submitted.
2. An employee who is initially approved for a specific Degree Program and later changes to a new Degree Program must complete a new Degree Program Request, even if that employee is attending the same college or university.
3. A new Degree Program Request is not required if an employee transfers to a different accredited college or university but remains within the same Degree Program. However, this should be discussed with the Manager/Supervisor and HRBP prior to the transfer.

# Educational Reimbursement Plan

## B. Non-Degree Course

An employee must obtain approval from their direct Manager/Supervisor and HRBP by submitting an online Non-Degree Course Application Request, which includes signing an online Tuition Reimbursement Repayment Agreement. The employee will be required to submit an application for each term/semester they are taking individual courses. Applications must be submitted **no later than six months** from the course end date indicated on the online application to be eligible for reimbursement.

## C. Certification and Licensing (C&L) Program

An employee must obtain approval from their direct Manager/Supervisor and HRBP by submitting an online C&L Application Request. The employee will be required to submit an application request with the certification(s) being pursued, the certifying body and all requested expenses related to each certification(s). If the employee is requesting a second exam sitting, an additional application will need to be submitted and approved. Applications must be submitted **no later than six months** from the end date indicated on the online application.

*The following provisions will apply on January 6, 2024:*

## A. Degree Program

### 1. Degree Program Approval – Required

Prior to beginning a Degree Program, an employee must obtain approval from their direct Manager/Supervisor and HRBP by submitting an online Degree Program Request through Edcor's online system, which also includes acknowledging an online Tuition Reimbursement Repayment Agreement.

**Note:** If courses have not commenced within one year of the date the Degree Program Request was approved, a new request must be submitted for approval.

The Degree Program Request will include the degree, major and school.

### 2. Course Application – Required

Once the Degree Program has been approved, the employee will submit subsequent applications for courses to be taken each Term/Semester. The application will include the relevant course information such as the Term Dates, Course Names, and Amounts.

a. All subsequent applications will have the degree and major pre-populated from the approved Degree Program Request.

**b. Applications must be submitted no later than 120 days before to 30 days after the course start date.**

**c. Applications submitted more than 30 days after the course start date indicated on the online application are not eligible for reimbursement.**

# Educational Reimbursement Plan

The following provisions apply:

1. If one or more years have passed from the time of the most recent course, an updated Degree Program Request must be submitted.
2. An employee who is initially approved for a specific Degree Program and later changes to a new Degree Program must complete a new Degree Program Request, even if that employee is attending the same college or university.
3. A new Degree Program Request is not required if an employee transfers to a different accredited college or university but remains within the same Degree Program. However, this should be discussed with the Manager/Supervisor and HRBP prior to the transfer.

## B. Non-Degree Course

An employee must obtain approval from their direct Manager/Supervisor and HRBP by submitting an online Non-Degree Course Application Request, which includes signing an online Tuition Reimbursement Repayment Agreement. The employee will be required to submit an application for each term/semester they are taking individual courses. **Applications must be submitted no later than 120 days before to 30 days after the course start date. Applications submitted more than 30 days after the course start date indicated on the online application are not eligible for reimbursement.**

## C. Certification and Licensing (C&L) Program

An employee must obtain approval from their direct Manager/Supervisor and HRBP by submitting an online C&L Application Request. The employee will be required to submit an application request with the certification(s) being pursued, the certifying body and all requested expenses related to each certification(s). If the employee is requesting a second exam sitting, an additional application will need to be submitted and approved. **Applications must be submitted no later than 120 days before to 30 days after the course start date. Applications submitted more than 30 days after the course start date indicated on the online application are not eligible for reimbursement.**

## **Appendix B**

### **Steps to Submit Requests for Reimbursement**

Requests for reimbursement are submitted online through the Edcor Educational Reimbursement website (<https://marathonpetroleum.tap.edcor.com>), as described below.

#### **A. Tuition Assistance**

Upon successful completion of a course, an employee submits an online Tuition Reimbursement Request. The following documentation is required and must be included with the request for reimbursement for each completed course:

1. Itemized billing statement or receipt that includes the breakdown of tuition and fees.
  - The itemized billing statement or receipt must indicate any non-repayable financial aid that the employee received.
2. Proof showing that the amount being requested for reimbursement has been paid in full or proof of an approved deferral agreement.
3. Documentation must include a school identifier and student name/ID.
4. Book receipts.
5. Grade report indicating the course name, grade earned, school identifier and student name/ID.

#### **B. C&L Assistance**

A request for reimbursement of eligible expenses related to a C&L Program can be made after sitting for the exam.

An employee requests reimbursement by submitting an online C&L Reimbursement Request. The following documentation is required and must be included with the request for reimbursement of a C&L Program:

1. Itemized billing statement or receipt for the institution indicating the cost of the requested expenses.
  - The itemized billing statement or receipt must indicate any non-repayable financial aid that the employee received.
2. Documentation must include a student name/ID and institution/certifying body identifier.
3. Proof of payment that the amount being requested for reimbursement has been paid in full or proof of an approved deferral agreement.
4. Book receipts.
5. Proof of completion of the certification exam (either pass or fail).