



GUIDELINES FOR THE HIRING OF EMPLOYEES OR FORMER EMPLOYEES OF THE INDEPENDENT AUDITOR

GENERAL PURPOSE

To provide guidance on hiring employees or former employees of the independent public accounting firm of Marathon Petroleum Corporation (“MPC”). Pursuant to Section 206 of the Sarbanes-Oxley Act of 2002, it is unlawful for a registered public accounting firm to perform for an issuer any audit service if a chief executive officer, controller, chief financial officer, chief accounting officer or any person serving in an equivalent position for the issuer was employed by that registered independent public accounting firm and participated in any capacity in the audit of that issuer during the one-year period immediately preceding the date of the initiation of the audit.

POLICY STATEMENT

Pursuant to the MPC Audit Committee Charter, the Audit Committee is responsible for approving guidelines for the company’s hiring of employees and former employees of independent auditors, which shall meet the requirements of applicable law and listing standards.

Guidelines

The Audit Committee establishes the following guidelines for hiring employees or former employees of independent auditors.

1. MPC and its consolidated subsidiaries (the “MPC Group”) shall not hire any employee or former employee of its independent auditor for a position with the company in a financial reporting oversight role (as defined below) if such employee or former employee was the lead or concurring partner or any member of the audit engagement team (as defined below) who provided more than ten hours of audit, review or attestation services (collectively “Services”) for MPC until after the filing date of MPC’s annual report on Form 10-K with the Securities and Exchange Commission (“SEC”) for the year following the reporting period in which the individual performed such Services.
2. The prohibition contained in Section 1 shall not apply to an employee or former employee of an independent auditor hired by MPC or its affiliates for a position other than a position involving financial reporting oversight.
3. For purposes hereof, a “financial reporting oversight role” means a role in which an individual is in a position to, or does, exercise influence over the contents of the financial statements or related information (such as management’s discussion and analysis) to be filed with the SEC or influence over anyone who prepares financial statements or related information, such as a member of the board of directors or similar management or governing body, chief executive officer, president, chief financial officer, chief operating officer, general counsel, chief accounting officer, controller, director of internal audit, director of financial reporting, treasurer or any equivalent position.
4. For purposes hereof, “audit engagement team” means any partner, principal, stockholder or professional employee of the independent auditors participating in an audit, review or attestation engagement by MPC or its affiliates.



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5. The company will periodically advise the Audit Committee of any partners or professional employees of an independent auditor hired by MPC or its affiliates as permitted under these guidelines.
- If MPC or its affiliates contemplate the hiring of employees or former employees of an independent auditor, the company will advise the lead or concurring partner of the independent auditor of such intent in order to jointly discuss and assess the impact such hiring might have on continued auditor independence
6. The following exemptions shall apply to these hiring guidelines:
- Individuals employed by MPC or its affiliates as a result of a business combination between any such entity and an entity that is also an audit client of the independent auditor, provided employment was not in contemplation of the business combination and the Audit Committee is aware of the prior employment relationship
 - Individuals employed by MPC or its affiliates due to an emergency or other unusual circumstance, provided that the Audit Committee determines that the relationship is in the interest of the stockholders

POLICY APPLICATION

This Policy applies to MPC and those entities within the MPC Group that have adopted it. Further, the substance of this Policy, appropriately adapted for the conditions involved, is recommended for adoption by MPC affiliate-operated joint venture entities.

POLICY ADMINISTRATION

The administration of this Policy is the responsibility of the MPC Executive Vice President and Chief Financial Officer.

POLICY REVIEW

This Policy shall be reviewed at least once every five years, or more frequently as stipulated by the approver, or when a significant change occurs, including any change in law that impacts the content or substance of this Policy.

POLICY EXCEPTIONS

None

REFERENCES

None