

MARATHON OIL COMPANY AFFIDAVIT OF DOMESTIC PARTNER RELATIONSHIP

(This form is to certify a non-spousal domestic partner relationship for purposes of benefits commencing on/after January 1, 2007, including Health, Dental, Vision, Wellness, EAP, Family Leave and International Assignment benefits, if applicable.)

Employee Information (Please print)

<i>Last Name</i>		<i>Middle Initial</i>	<i>Employee Number</i>	<i>Date of Birth</i>
<i>Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Gender</i>

Domestic Partner Information (Please print)

<i>Last Name</i>	<i>First Name</i>	<i>Middle Initial</i>	<i>Social Security No. / Employee No.*</i>	<i>Date of Birth</i>
<i>Address</i>	<i>City</i>	<i>State</i>	<i>Zip Code</i>	<i>Gender</i>

*Employee Number if also a Marathon Oil Company Employee

Domestic Partner Dependent Child Information (Please print)

(List only the domestic partner's unmarried biological or adopted children who are in the custody and care of the domestic partner and are a member of the employee's household. Refer to plan documents for definition of eligible dependent children.)

<i>Last Name</i>	<i>First Name</i>	<i>Middle Initial</i>	<i>Social Security No.</i>	<i>Date of Birth</i>	<i>Gender</i>

Declaration

I, the undersigned, declare that:

1. My domestic partner and I are at least 18 years of age;
2. My domestic partner and I are in an exclusive relationship;
3. My domestic partner and I are not married to each other or anyone else, and I have not had a domestic partner or a spouse within twelve months prior to this signed *Marathon Oil Company Affidavit of Domestic Partner Relationship*;
4. My domestic partner and I are not related by blood to a degree of closeness that would prohibit marriage in my state of residence;
5. My domestic partner and I have jointly shared the same residence for at least one year immediately preceding the date of this signed *Marathon Oil Company Affidavit of Domestic Partner Relationship* with the intent to continue doing so indefinitely; and
6. My domestic partner and I jointly share financial responsibility for basic living expenses such as the cost of food, shelter, and any other expenses of maintaining a household. If requested, both would be able to provide at least three of the following as verification of their joint responsibility (information must be dated to confirm eligibility at time of enrollment):
 - Joint deed, mortgage, or lease;
 - Designation of the domestic partner as primary beneficiary for life insurance coverage;
 - Designation of the domestic partner as primary beneficiary in the employee's will;
 - Durable power of attorney for health care or financial management;
 - Joint ownership of a motor vehicle;
 - Joint checking/savings account;
 - Joint credit account or other liability; or
 - A relationship or cohabitation contract which obligates each of the parties to provide support for the other party.

Acknowledgements

I acknowledge that:

1. I may be required to provide documentation substantiating my domestic partner relationship.

2. If I choose to enroll my domestic partner and/or my domestic partner's children in the Company's Health, Dental, and/or Vision Plans, I must complete Benefit Change Form 857 within 31 days of the notarized date on the *Marathon Oil Company Affidavit of Domestic Partner Relationship* form (or during Benefits Open Enrollment for coverage effective the following January 1, or within 31 days of a qualifying event).
3. Payment for health, dental, and/or vision coverage for my domestic partner and children of my domestic partner may result in additional taxable income for federal, state, and local income tax and Social Security payroll withholding purposes. Wellness Plan and Employee Assistance Program (EAP) coverage is automatic and may be subject to additional taxable income. International Assignment benefits may also be subject to additional taxable income.
4. I understand that my non-employee domestic partner and my non-employee domestic partner's children do not have rights to continuing coverage through the Company's Health Plan, Dental Plans, Vision Plans, Wellness Plan, and EAP under federal or state law (i.e., COBRA).
5. I have an obligation to file a *Statement of Termination of Domestic Partner Relationship* within 31 days of the earliest of a) the death of my domestic partner, or b) the date on which any of the criteria of a domestic partner relationship is no longer met. (In the event of my death, the Benefits Service Center will complete the *Termination of Domestic Partner Relationship* form.) I further understand the effective date of the termination of my domestic partner relationship is the earliest of a) the date my death, b) the date of death of my domestic partner, c) the date on which I file a signed *Statement of Termination of Domestic Partner Relationship* form with Marathon Oil Company, or d) the date on which one or more of the criteria for domestic partner relationship are not met.
6. I cannot file another *Marathon Oil Company Affidavit of Domestic Partner Relationship* for a new domestic partner until at least 12 months after filing a *Termination of Domestic Partner Relationship* form.
7. Marathon Oil Company is not providing legal or tax advice and I have been advised to consult an attorney or tax advisor regarding the possible legal or tax implications of filing this *Marathon Oil Company Affidavit of Domestic Partner Relationship*.

Certification

I certify the information contained in this *Marathon Oil Company Affidavit for Domestic Partner Relationship* is true and correct and understand that a false declaration may result in termination of coverage. In the event of a false declaration, the Company and the respective Plans may recover damages for all costs and expenses incurred as a result of such false declaration, including, without being limited to, attorney's fees incurred by the Company to recover such costs and expenses. I further understand that knowingly providing false information to the Company could result in disciplinary action, up to and including termination.

Employee Signature: _____

Date: _____

Domestic Partner Signature: _____

Date: _____

Notarization:

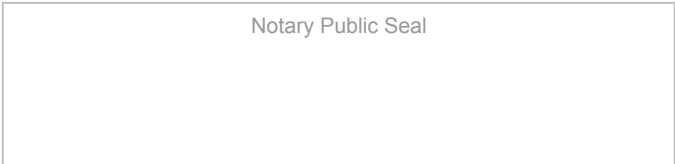
State of _____.

County of _____.

The foregoing affidavit was acknowledged before me this _____ day of _____, _____.

By _____, Notary Public.

My Commission Expires _____.



RETURN COMPLETED FORM TO MARATHON OIL COMPANY, HEALTH & WELFARE BENEFITS,
 5555 SAN FELIPE STREET, HOUSTON, TX 77056, FAX TO 713-513-4495, OR SCAN AND
 EMAIL TO: MROBenefitsHelp@MarathonOil.com. QUESTIONS CALL 1-855-652-3067

Information provided in the Marathon Oil Company Affidavit of Domestic Partner Relationship will be kept confidential to the extent permitted by business necessity and the law. Additionally, the Company will need to share information with third party administrators with whom the Company contracts for purposes of administering benefit programs.

Benefit Eligibility for Domestic Partners

What is a domestic partner relationship?

In general terms, a domestic partner relationship is a relationship of two individuals of the same or opposite sex who are in a long-term, committed relationship (similar to that of a legally-recognized marriage), but who are not legally married, in which the partners agree to be jointly responsible for each other's common welfare and financial obligations. A domestic partner relationship recognized by the Company is one that meets the criteria established in the "*Marathon Oil Company Affidavit of Domestic Partner Relationship*."

Who qualifies as a domestic partner of a Marathon Oil Company employee?

To qualify as a domestic partner of a Marathon Oil Company employee a *Marathon Oil Company Affidavit of Domestic Partner Relationship* must be completed, requiring both parties to declare they are:

1. At least 18 years of age;
2. In an exclusive relationship;
3. Not married to each other or anyone else, and have not had another domestic partner within the prior twelve months;
4. Not related by blood to a degree of closeness that would prohibit marriage in their state of residence;
5. Have jointly shared the same residence for at least one year immediately preceding the date of the signed *Marathon Oil Company Affidavit of Domestic Partner Relationship* with the intent to continue doing so indefinitely; and
6. Jointly share financial responsibility for basic living expenses such as the cost of housing and utilities and any other expenses of maintaining a household. If requested, both would be able to provide at least three of the following as verification of their joint responsibility (information must be dated to confirm eligibility at time of enrollment):
 - Joint deed, mortgage, or lease,
 - Designation of the domestic partner as primary beneficiary for life insurance coverage,
 - Designation of the domestic partner as primary beneficiary in the employee's will,
 - Durable power of attorney for health care or financial management,
 - Joint ownership of a motor vehicle,
 - Joint checking/savings account,
 - Joint credit account or other liability, or
 - A relationship or cohabitation contract which obligates each of the parties to provide support for the other party.

For which benefits are domestic partners eligible?

Qualifying domestic partners of Regular Full-Time or Regular Part-Time employees are eligible for health, dental, vision, wellness, and EAP benefits. Employees may be eligible for Family Leave to care for the serious health condition, birth, adoption, and placement of a child of a domestic partner. Further, the employee may be eligible for a Personal Leave for reasons not meeting the definition of a Family Leave. Employees on International Assignments may be eligible for international-related benefits that are determined on an individual basis according to the country of assignment.

For which benefits are children of domestic partners eligible?

Qualifying children of domestic partners are eligible for health, dental, vision, wellness, and EAP benefits. Employees may be eligible for Family Leave to care for the serious health condition of a child of a domestic partner or may be eligible for a Personal Leave for reasons not meeting the definition of a Family Leave.

Are domestic partners of retirees eligible?

Domestic partners and eligible dependent children of the domestic partner who are covered under a Company-sponsored health plan at the time of the employee's retirement are eligible for participation as long as the retiree, domestic partner, and the domestic partner's eligible dependent children remain enrolled in a Company-sponsored health plan. Wellness benefits may continue into retirement, provided the domestic partner is enrolled in an under age-65 Company-sponsored health plan. Retirees may not add a domestic partner or children of a domestic partner to a Company-sponsored health plan after retirement commences. The Family Leave Plans and the Employee Assistance Program are active employee benefit plans, therefore, are not applicable to retirees. If the Retiree enrolls in the Pre-65 Dental and/or Pre-65 Vision Plan within 31 days of their retirement, they can add the Domestic Partner (and eligible children of their Domestic Partner) to the plan(s). If the Domestic Partner (and eligible children of the Domestic Partner,) is not added to coverage at that time, they are not eligible for coverage in these plans at a later date.

Can a retiree complete a Marathon Oil Company Affidavit of Domestic Partner Relationship form after they are retired?

The Marathon Oil Company Affidavit of Domestic Partner Relationship form can only be completed while employed as a Regular Full-Time or Regular Part-Time employee.

How can domestic partners be enrolled for benefits?

A completed *Marathon Oil Company Affidavit of Domestic Partner Relationship* and *Benefit Change Form 857* must be sent to the Benefits Service Center. Current employees may enroll a domestic partner at the point their partner first meets the qualifications. New employees may enroll their domestic partner at the time of hire if they meet the qualifications specified in the *Marathon Oil Company Affidavit of Domestic Partner Relationship* form. Employees choosing not to enroll their domestic partner when first eligible (within 31 days of the notarized Affidavit or within 31 days of a qualifying event)

may enroll them during Benefits Open Enrollment, provided a *Marathon Oil Company Affidavit of Domestic Partner Relationship* form has been completed.

What are the federal tax implications for enrolling domestic partners in health, dental, wellness, and vision coverage?

When a domestic partner is added to a Company health, dental, vision, or wellness plan, the IRS considers the Company's contribution toward the additional coverage as imputed income. The coverage for a domestic partner becomes a taxable benefit to employees with additional withholdings incorporated into the employee's wages. Retirees will receive a W-2 from Marathon Oil Company that specifies imputed taxable income information. Imputed income also applies to the domestic partner's eligible dependent children enrolled in the Company's health, dental, vision or wellness plans. However, imputed income treatment will not apply to the domestic partner's children if the employee's own children are enrolled for coverage. As always, imputed taxable income treatment does NOT apply to coverage for the employee, retiree, and their own eligible dependent children. These taxes can be avoided only if an employee or retiree is eligible to claim the domestic partner and/or the domestic partner's children as a tax dependent under IRC Section 152. In this case, the employee or retiree will realize the favorable tax treatment through their own personal income tax filing.

Premium payments for health, dental, and vision coverage of a domestic partner are not eligible for pre-tax treatment and thus will be deducted from the employee's pay on an after-tax basis. Coverage for the employee and the employee's eligible dependent children will continue premium payments on a pre-tax basis. Retiree premiums are paid on an after-tax basis and not eligible for pre-tax treatment. Retirees are required to pay for the taxes for the Domestic Partner's health coverage in advance of each calendar year for which coverage is effective.

International Assignment benefits may be subject to additional taxable income.

Employees and retirees are urged to discuss tax consequences with a tax professional prior to benefit enrollment.

Can a domestic partner be added or deleted midyear if he/she experiences a qualified status change?

Employees (not retirees) can add a domestic partner midyear to health, dental, wellness, and vision coverage when the domestic partner first meets the qualifications set forth in the *Marathon Oil Company Affidavit of Domestic Partner Relationship*, provided the employee is currently enrolled in the Health Plan. A domestic partner can be deleted midyear (by employees and retirees) if he/she is no longer eligible or experiences a qualified status change.

Will coverage continue for the domestic partner and the domestic partner's eligible dependent children if the employee or retiree dies?

No. Once the domestic partner relationship is terminated, regardless of reason, coverage for the domestic partner and the domestic partner's eligible dependent children concludes.

Are domestic partners eligible for COBRA continuation coverage?

No. Federal COBRA law does not require employers to provide health, dental, vision, and EAP continuation coverage for domestic partners and children of domestic partners if active employee or retiree coverage ceases. The former employee/retiree and the former employee's/retiree's eligible dependent children remain eligible for COBRA continuation coverage.

Can employees use their flexible spending accounts for their domestic partner's unreimbursed medical and/or dental expenses?

Not generally. However, if the domestic partner is a dependent of the employee and is claimed on the employee's federal income tax return, then the employee's flexible spending account may be used to reimburse otherwise eligible expenses of the domestic partner.

What happens if a domestic partner becomes a legal spouse of an employee/retiree?

Employees/retirees will need to complete a Termination of Domestic Partner Relationship form and a *Benefit Change Form 857* (including *Affirmation for Dependent Coverage*) and return to the Benefits Service Center within 31 days of the marriage. Such benefit change will discontinue the imputation of income for the Company's contribution toward the former domestic partner's coverage and allow the employee's deductions for the former domestic partner's portion of health, dental, and vision premium payments to be made on a pre-tax basis. Also, the employee/retiree should review current beneficiary designations and make changes, if desired.

What if the domestic partner relationship ends?

If the domestic partner relationship ends the Benefits Service Center must be notified within 31 days of the event. Upon notification, the Benefits Service Center will provide the necessary forms to initiate a change in benefits coverage, if applicable. Benefit eligibility for the former domestic partner and his/her children terminate on the date the relationship ended, as specified on the *Termination of Domestic Partner Relationship* form submitted by the employee/retiree. Also, the employee/retiree should review current beneficiary designations and make changes, if desired.

What else should employees know?

Please be aware that tax and legal consequences may be associated with an employee's decision to elect coverage for a domestic partner and the domestic partner's eligible dependent children. As a result, employees are encouraged to seek advice from a tax advisor and/or attorney prior to completion of the *Marathon Oil Company Affidavit for Domestic Partner Relationship* and prior to election of benefits for domestic partners and their eligible dependent children.