



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, 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. I will be required to submit proof of joint responsibility by supplying one of the below (information must be dated to confirm eligibility at time of enrollment):
 - Joint deed, mortgage, or lease;
 - Joint ownership of a motor vehicle;
 - Joint checking/savings account;
 - Joint utility bill; or
 - Joint credit account or other liability

Acknowledgements

I acknowledge that:

1. I must provide documentation substantiating my domestic partner relationship and may be required to substantiate this on a periodic basis.
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 enroll my domestic partner and/or my domestic partner's children 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. 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, and Employee Assistance Program under federal or state law (i.e., COBRA).
5. I have an obligation to file an *Affidavit 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 (including, but not limited to, by reason of legal marriage to my domestic partner). 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 *Affidavit of Termination of Domestic Partner Relationship* form, 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 an *Affidavit of 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: _____

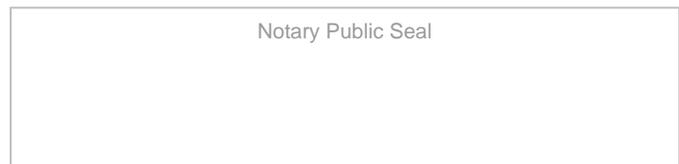
Notarization:

State of _____ County of _____

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

By _____, Notary Public.

My Commission Expires _____.



**Upload this completed form to the Marathon Oil Benefits Enrollment Portal or mail to:
 Marathon Oil Company Benefits Service Center at bswift
 Attn: Dependent Verification
 P.O. Box 617907
 Chicago, IL 60661**

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 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
7. Jointly share financial responsibility for basic living expenses such as the cost of housing and utilities and any other expenses of maintaining a household. This includes the requirement to submit proof of joint responsibility by supplying one of the below (information must be dated to confirm eligibility at time of enrollment):
 - Joint deed, mortgage, or lease;
 - Joint ownership of a motor vehicle;
 - Joint checking/savings account;
 - Joint utility bill; or
 - Joint credit account or other liability

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, 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, 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. 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,) are 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 supporting documentation must be submitted to the Marathon Oil 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* 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, or vision plan, the IRS generally considers the Company's contribution toward the additional coverage as imputed income. The coverage for a domestic partner generally becomes a taxable benefit to employees with additional withholdings incorporated into the employee's wages. Imputed income also generally applies to the domestic partner's eligible dependent children enrolled in the Company's health, dental or vision 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 Sections 105 and 152 ("Tax Dependent").

Premium payments for health, dental, and vision coverage of a domestic partner generally are not eligible for pre-tax treatment and thus will generally 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.

If you believe that you can claim your domestic partner and/or your domestic partner's children as Tax Dependents, you must contact the Marathon Oil Company Ask HR promptly upon such Tax Dependent status arising and absolutely no later than the end of the tax year in which such Tax Dependent status arises, as the Company will not modify tax treatment for prior tax years.

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 and vision coverage when the domestic partner first meets the qualifications set forth in the *Marathon Oil Company Affidavit of Domestic Partner Relationship* or within 31 days of a qualifying event. 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 update their dependent status in the Marathon Oil Benefits Enrollment Portal within 31 days of the marriage, which includes submitting a marriage certificate. Such benefit change will discontinue, if applicable, 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 if not previously eligible for pre-tax deduction. Also, the employee/retiree should review current beneficiary designations and make changes, if desired.

What if the domestic partner relationship ends?

Benefit eligibility for the former domestic partner and his/her children terminate on the date the relationship ended. Within 31 days of the event, employees/retirees must update benefits coverage in the Marathon Oil Benefits Enrollment Portal, which will include the submission of an *Affidavit of Termination of Domestic Partner Relationship*. 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.