



Charter of the United States Steel Corporation Compensation & Organization Committee

A. Purpose

The Compensation & Organization Committee (the “Committee”) of United States Steel Corporation (the “Corporation”) has been organized for the purposes of carrying out such responsibilities and performing such duties as may be assigned to it from time to time by the Board of Directors of the Corporation (the “Board”) and those duties outlined in this charter (the “Charter”), relating to the compensation of the executive officers of the Corporation (for purposes of this Charter, an “executive officer” shall mean an individual that is determined by the Board to be an “executive officer” as such term is defined under Section 16 of the Securities Exchange Act of 1934 and the rules promulgated thereunder).

B. Duties and Responsibilities

The primary duties and responsibilities of the Committee are to:

1. review and approve the Corporation’s overall compensation philosophy and related compensation and benefit programs, policies and practices;
2. annually review and approve the Corporation’s peer companies and other relevant data sources for purposes of evaluating the Corporation’s compensation competitiveness and establishing the appropriate competitive positioning of the levels and mix of compensation elements, and compensation practices;
3. review and approve corporate goals and objectives relevant to the compensation of the Chief Executive Officer (“CEO”), and evaluate the CEO’s performance in light of the approved goals and objectives, recommend to the independent directors the CEO’s compensation level based on such evaluation;
4. approve the compensation of the Corporation’s executive officers other than the CEO, including new hire awards or grants, base salary and other compensation arrangements;
5. review and discuss with management the Corporation’s Compensation Discussion and Analysis (“CD&A”) and the related executive compensation information. Based on such review and discussions, if appropriate, recommend that the CD&A be included in the Corporation’s annual report on Form 10-K, annual proxy statement or information statement; review other disclosures required by the Securities and Exchange Commission related to the Committee or its responsibilities and prepare the Compensation Committee report on executive officer compensation required to be included in the Corporation’s annual report on Form 10-K, annual proxy statement or information statement;

6. administer plans and programs under which short-term incentives are awarded to executive officers and approve such awards;
7. administer plans and programs under which long-term incentives are awarded to executive officers and approve grants of options, restricted stock units, performance awards and other incentives under those plans and programs;
8. approve corporate goals under short and long-term incentive plans and timely certify awards under corporate performance-based plans;
9. assess whether the Corporation's compensation policies and practices for could be reasonably likely to create a risk that could have a material adverse effect on the Corporation;
10. consider the most recent stockholder advisory vote on executive compensation in connection with determining executive compensation policies and decisions;
11. make recommendations to the Board regarding adoption or amendment to any incentive compensation plan, and approve any other employee benefit plans, and approve participation in such plans, including the designation of executive officers;
12. make recommendations to the Board concerning policy matters relating to employee benefits, while retaining exclusive authority over the compensation and benefits of executive officers;
13. determine the Corporation's stock ownership guidelines and review compliance by the Corporation's executive officers with such guidelines; and
14. review and discuss with management the Corporation's human capital management strategies, including in the areas of diversity, equity and inclusion, culture and employee engagement, and pay equity.
15. in its sole discretion, retain or obtain the advice of a compensation consultant, legal counsel or other adviser (each, an "Adviser") and shall be directly responsible for the appointment, compensation (which shall be paid by the Corporation) and oversight of the work of any such Adviser; before selecting any such Adviser, the Committee must take into consideration all factors relevant to such Adviser's independence, including, without limitation, the factors set forth in the listing rules of the New York Stock Exchange. However, the Committee need not engage in an analysis of these Adviser independence factors before consulting with or obtaining advice from in-house legal counsel. The Committee shall exercise its own judgment in the fulfillment of its duties and is not required to implement or act consistently with the advice or recommendations of any Adviser. At least annually, the Committee shall: (i) assess the independence of any Adviser who has performed services for the Committee and (ii) evaluate the performance and effectiveness of such Adviser;
16. conduct an annual self-evaluation of the Committee's performance;
17. annually review this Charter;

18. perform such other duties and responsibilities as may be assigned to the Committee by the Board.

C. Membership

The Board will elect Committee members annually and designate one Committee member to serve as chair (the "Committee Chair"). The Board may change Committee membership at any time, including changes required by occurrence of a vacancy in the Committee, a change in the number of Committee members or removal of a Committee member by the Board.

The Committee shall consist of at least three Board members, each of whom shall be "independent" as defined in the listing standards of the New York Stock Exchange.

D. Powers

The Committee shall have the authority to delegate matters to subcommittees and, as the Committee may deem appropriate, to other Board committees in connection with the administration of, and making administrative amendments to, employee benefit plans. The Committee may also delegate authority to a committee consisting of officers of the Corporation to take action on matters involving the Corporation's employee benefit plans that are routine in nature, are legally mandated, and/or do not have a material financial impact on the Corporation, provided that the Committee retains exclusive authority over executive compensation and benefits.

E. Meetings, Quorum, Invitees

The Committee will meet from time to time as requested by the Chair of the Committee. Any member of the Committee and the Board Chair may also request the Chair of the Committee to convene a meeting of the Committee.

Attendance by a majority of Committee members shall constitute a quorum for transaction of Committee business.

It is the Committee's intent to maintain regular executive sessions at which executives, management representatives, and third-party service providers generally will be excluded.

F. Committee Procedures: Compensation and Benefits

The Committee will follow such procedures as it deems reasonable and appropriate in evaluating the compensation and benefits of the Corporation's executive officers. These include:

- Submitting all equity plans to stockholders for approval, as required.
- Submitting to stockholders for approval on an advisory basis (i) the Corporation's executive compensation and (ii) the frequency of advisory votes on executive compensation, when required.
- Consulting with an Adviser to determine reasonable and appropriate compensation levels for the Corporation's executive officers.

Total compensation levels for each executive officer shall be set at levels which are reasonable, fair and competitive with executives with similar experience and responsibility in the relevant market. The Committee will seek to align executive officer compensation with the interests of the Corporation's stockholders.

The Committee will receive and consider recommendations from the CEO regarding compensation levels and components (including base salary, short and long term incentive awards, and perquisites and other benefits) for executive officers, except himself or herself. Individual and corporate performance factors will be considered by the Committee in its evaluation of appropriate compensation levels for each executive officer.

G. Reports to the Board

The Committee will keep a record of its actions and proceedings. The Committee will report to the Board on all matters relevant to the Committee's discharge of its responsibilities and will make such recommendations to the Board as the Committee deems appropriate.

Last amended by the Board of Directors on July 26, 2022.