

Disclosures



GRI INDEX GENERAL DISCLOSURES

Organizational Profile

Disclosure #	Disclosure Title	Reference/Location
102-1	Name of organization	United States Steel Corporation
102-2	Activities, brands, products, and services	2021 10-K , p. 4
102-3	Location of headquarters	Pittsburgh, Pennsylvania.
102-4	Location of operations	2021 10-K , p. 4
102-5	Ownership and legal form	2021 10-K , p. 41
102-6	Markets served	2021 10-K , p. 6
102-7	Scale of the organization	2021 10-K , p. 4
102-8	Information on employees and other workers	2021 Sustainability Report , Empowering People: Diversity Equity and Inclusion p. 45 Total number of employees by employment type (full-time and part-time), by gender Female Full Time 9.8% of workforce in US/Female Part Time 37% of workforce in U.S.
102-9	Supply chain	Supplier Code of Conduct Sustainable Procurement Policy
102-10	Significant changes to the organization and its supply chain	2021 10-K , Business (Segments pp. 4–5, Human Capital Management p. 9)

GRI INDEX GENERAL DISCLOSURES

Organizational Profile

Disclosure #	Disclosure Title	Reference/Location
102-11	Precautionary principle or approach-	<p>Environmental stewardship is a core value at U. S. Steel, firmly embedded as one of our S.T.E.E.L. Principles. We know we must operate our facilities in an environmentally responsible manner and take steps to protect and preserve our shared natural resources. As a company, U. S. Steel articulates our core value of environmental stewardship through three basic principles that are the responsibility of all our employees and our operations. These principles are:</p> <ul style="list-style-type: none"> ▶ Compliance with environmental laws and regulations ▶ Continuous improvement in environmental and resource management ▶ Continued reduction of GHG emissions through innovation <p>With a focus on these principles, U. S. Steel collaborates with industrial organizations and in collaboration with our peer companies to promote sustainable and cost-effective environmental strategies through the development of appropriate air, water, waste and climate-change laws and regulations at the local, state, national, and international levels.</p>
102-12	External initiatives	2021 Sustainability Report , Community Engagement p. 55
102-13	Membership of associations	2021 Sustainability Report , Collaborations and Associations p. 43
102-14	Statement from senior decision-maker	2022 Proxy Statement , pp. 3, 5–7. See statements from board chair and CEO.

GRI INDEX GENERAL DISCLOSURES

Organizational Profile**Strategy**

Disclosure #	Disclosure Title	Reference/Location																												
102-15	Key impacts, risks, and opportunities	2021 Sustainability Report , Corporate Governance p. 29																												
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Our Best for All® strategy is focused on providing customers with profitable steel solutions for people and planet, creating a more sustainable future for all our stakeholders. This strategy is informed by assessment of the climate-related risks and opportunities in our industry as well as potential climate impacts on our facilities, customers and suppliers.

For more information, see [2021 10-K](#), Item 1A: Risk Factors, pp. 24–32.; [2021 TCFD Report](#), Strategy p. 5

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Organizational Profile

Ethics & Integrity

Disclosure #	Disclosure Title	Reference/Location
102-16	Values, principles, standards, and norms of behavior	Code of Ethical Business Conduct
102-17	Mechanisms for advice and concerns about ethics	2021 Sustainability Report , Ethics and Compliance, p. 21

GRI INDEX GENERAL DISCLOSURES

Governance

Disclosure #	Disclosure Title	Reference/Location
102-18	Governance structure	<p>2021 Sustainability Report, Corporate Governance p. 26</p> <p>2022 Proxy Statement, Corporate Governance framework pp. 18–19, Board Committees pp. 24–25</p>
102-19	Delegating authority	<p>2022 Proxy Statement, Board Oversight of Sustainability and Corporate Governance, p. 27</p> <p>2021 Sustainability Report, Corporate Governance p. 26</p> <p>The Board of Directors is responsible for managing the business and affairs of the company. Our Board does this by appointing and overseeing officers who run the day-to-day operations of the company, and ensuring appropriate governance processes are in place such as regular reporting to the Board on a variety of topics, including economic, environmental, and social topics, to appropriately exercise oversight. Certain matters are delegated to the standing committees of the Board for more specific oversight, such as sustainability, enterprise risk management, and public policy matters.</p> <p>A strong governance program is essential to the oversight of sustainability. Each board committee meets at least quarterly and is comprised of entirely independent Directors. We have a formal sustainability steering team that meets monthly, and an Executive Environmental and Sustainability Committee composed of all of our C-suite executives, including our CEO.</p> <p>The Head of Sustainability and the Corporate Sustainability team drive the evolution of the corporate sustainability strategy throughout all business segments and lead the development of corporate- and business-level sustainability plans with a particular focus on carbon reduction strategies. This includes evaluating and monitoring stakeholder expectations and megatrends such as climate-related risks and opportunities.</p> <p>The Head of Sustainability reports to the SVP, Chief Strategy and Sustainability Officer, who has responsibility for the sustainability program throughout the enterprise. The Head of Sustainability chairs the Sustainability Steering Committee, which is comprised of key members from Sustainability, Strategy, Finance/Risk, Environmental Affairs, Compliance/Legal, Procurement, Operations, Corporate Governance, Government Affairs, Human Resources, and Communications/ Public Affairs. The committee meets on a monthly basis and drives the sustainability strategy throughout the company, taking a strategic view of the issues and reporting to the CEO and Executive Committee. The committee is responsible for setting and communicating sustainability metrics, goals, and performance in addition to coordinating internal and external sustainability-related communications such as the annual Sustainability Report.</p>

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Governance

Disclosure #	Disclosure Title	Reference/Location
102-20	Executive-level responsibility for economic, environmental, and social topics	2021 Sustainability Report , Risk Management Structure p. 27
102-21	Consulting stakeholders on economic, environmental, and social topics	2021 Sustainability Report , Risk Management p. 27 2021 Sustainability Report , Community Engagement p. 55 2022 Proxy Statement , Commitment to stakeholder engagement pp. 28–29.
102-22	Composition of the highest governance body and its committees	2022 Proxy Statement , Election of Directors pp. 8–17
102-23	Chair of the highest governance body	2022 Proxy Statement , Corporate Governance Board Leadership Structure p. 20 The Board regularly considers the appropriate leadership structure for U. S. Steel. It has concluded that the Corporation and its stockholders are best served by the Board retaining discretion to determine whether the same individual should serve as both Chief Executive Officer and Board Chair, or whether the Board Chair should be an independent director. The Board believes that it is important to retain the flexibility to make this determination at any given point in time based on what will provide the best leadership structure, taking into account the needs of U. S. Steel at that time. David S. Sutherland currently serves as the independent Board Chair. If the Board Chair is not independent, then the independent directors will elect from among themselves a Lead Director. The Board Chair (or Lead Director) is elected annually by the Board.
102-24	Nominating and selecting the highest governance body	2022 Proxy Statement , Election of Directors pp. 8–17
102-25	Conflicts of interest	2022 Proxy Statement , Election of Directors pp. 8–17 Conflicts of Interest Policy

GRI INDEX GENERAL DISCLOSURES

Governance

Disclosure #	Disclosure Title	Reference/Location
102-26	Role of highest governance body in setting purpose, values, and strategy	<p>The Board of Directors oversees the Company's purpose, values and strategy, including approving our Code of Ethical Business Conduct which outlines our S.T.E.E.L. Principles. Through its standing committees, the Board delegates oversight of specific topics, including sustainability, social topics, environmental matters and certain policies, as outlined in the respective committee charters.</p> <p>Each committee meets quarterly and is comprised of entirely independent Directors. The full Board of Directors maintains direct oversight of health and safety and environmental matters. The Corporate Governance & Sustainability Committee has been delegated oversight of the company's sustainability program, initiatives, disclosures and goals. The Audit Committee retains oversight of the company's enterprise risk management program, which includes monitoring risks related to macroeconomic, social, regulatory and climate related topics.</p> <p>The Board, in overseeing the corporate strategy, considers risks and opportunities, including climate related risks and opportunities.</p> <p>2022 Proxy Statement, Corporate Governance pp. 26–27</p> <p>Corporate Governance & Sustainability Committee Charter</p>
102-27	Collective knowledge of highest governance body	2022 Proxy Statement , Director Nominee Skill Matrix, p. 11–17
102-28	Evaluating the highest governance body's performance	<p>2022 Proxy Statement, p.18; Performance Highlights, p. 27</p> <p>The Board discharges its responsibilities through regularly scheduled meetings as well as through telephonic meetings, actions by written consent and other communications with management as appropriate. U. S. Steel expects directors to attend all meetings of the Board and the Board committees upon which they serve, and all annual meetings of its stockholders.</p> <ul style="list-style-type: none"> ▶ During the fiscal year ended December 31, 2021, the Board held seven meetings and numerous interim conference calls. ▶ All of the directors attended in excess of 75% of the meetings of the Board and the committees on which they served. ▶ All of the then-serving directors attended the 2021 Annual Meeting of Stockholders.
102-29	Identifying and managing economic, environmental, and social impacts	<p>2021 TCFD Report, Risk Management p. 8–9</p> <p>2021 Sustainability Report, Corporate Governance p. 26</p> <p>2022 Proxy Statement, Corporate Governance Sustainability Framework pp. 26–27, Commitment to Stakeholder Engagement pp. 28–29.</p>

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Governance

Disclosure #	Disclosure Title	Reference/Location
102-30	Effectiveness of risk management processes	2021 Sustainability Report , Corporate Governance p. 26
102-31	Review of economic, environmental, and social topics	2021 Sustainability Report : Corporate Governance p. 27
102-32	Highest governance body's role in sustainability reporting	2021 Sustainability Report : Corporate Governance p. 28
102-33	Communicating critical concerns	2022 Proxy Statement , Communications from Stockholders and Interested Parties p. 29
102-35	Remuneration policies	2022 Proxy Statement , Compensation Discussion and Analysis: Our Compensation Process pp. 49–51, Elements of Compensation pp. 51–52, Compensation Policies and Other Considerations pp. 58–60
102-36	Process for determining remuneration	2022 Proxy Statement , Compensation Discussion and Analysis: Our Compensation Process pp. 49–51
102-37	Stakeholders' involvement in remuneration	2022 Proxy Statement , Proposal 2: Advisory Vote on Executive Compensation, p. 33
102-38	Annual total compensation ratio	2022 Proxy Statement , CEO Pay Ratio p. 75
102-39	Percentage increase in annual total compensation ratio	<p>2022 Proxy Statement, CEO Pay Ratio p. 75</p> <p>The disclosure below presents the ratio of annual total compensation of our CEO to the annual total compensation of our “Median Employee,” (calculated in accordance with Item 402(u) of Regulation S-K) excluding our CEO for the last two years, as reported in our 2022 and 2021 proxy statements. The 47% year-over-year increase is primarily due to (i) above target payout of annual non-equity incentive compensation following a year of exceptional company financial performance, (ii) the grant to the CEO of a strategic transformation award, an equity award linked to rigorous strategic goals, including GHG emissions reductions and (iii) the year over year change in the form of long-term performance grants from cash to equity, which, in conformance with SEC requirements, are reported in 2021 for equity, while the 2020 performance-award grants were made in cash and will not be reported until a payout is made, if any, in 2023.</p> <p>2021 was 172 to 1</p> <p>2020 was 117 to 1</p>

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Stakeholder Engagement

Disclosure #	Disclosure Title	Reference/Location
102-41	Collective bargaining agreements	Approximately 80% of our employees in the United States and Slovakia are covered by collective-bargaining agreements, guided by the National Labor Relations Act in the United States and the Law on Collective Bargaining in Slovakia. We work closely with union representatives to provide safe and productive workplaces that enable our employees to deliver high-quality products and meet the needs of our customers. Our partnership with the United Steelworkers includes not only a commitment to safety programs, but also a common approach to combating the unfairly traded imports that threaten our industry, our company, and ultimately, the jobs of our employees.
102-43	Approach to stakeholder engagement	2021 Sustainability Report , Material Topics and Stakeholder Engagement, p. 19
102-44	Key topics and concerns raised	2022 Proxy Statement , p. 28

Reporting Practice

Disclosure #	Disclosure Title	Reference/Location
102-45	Entities included in the consolidated financial statements	2021 10-K , Exhibit 21: Subsidiaries and Joint Ventures as of December 31, 2021 pp. 525–526
102-46	Defining report content and topic Boundaries	2021 Sustainability Report , Material Topics and Stakeholder Engagement p. 19
102-47	List of material topics	2021 Sustainability Report , Material Topics and Stakeholder Engagement p. 19
102-48	Restatements of information	2021 10-K pp. 333, 380
102-49	Changes in reporting	None
102-50	Reporting period	For the fiscal year ended Dec. 31, 2021
102-51	Date of most recent report	2020 Sustainability Report, released June 16, 2021
102-52	Reporting cycle	Annually

GRI INDEX GENERAL DISCLOSURES

Stakeholder Engagement

Disclosure #	Disclosure Title	Reference/Location
102-53	Contact point for questions regarding the report	Erika Chan General Manager—Sustainability Sustainability@uss.com
102-54	Claims of reporting in accordance with the GRI Standards	This report references disclosures from the GRI Standards. This report has been prepared in accordance with the GRI Standards: Core option.
102-55	GRI content index	2021 Sustainability Report, GRI Index p. 74
102-56	External assurance	U. S. Steel has received limited, third-party assurance over Scope 1 and Scope 2 GHG emissions as well as days away from work safety data that is reported in the Sustainability Report. The 2021 Sustainability Report is not externally assured. The letter can be accessed on our website.

Management Approach

Disclosure #	Disclosure Title	Reference/Location
103-1	Explanation of the material topic and its Boundary	2021 Sustainability Report , U. S. Steel ESG Materiality Assessment Results p. 19
103-2	The management approach and its components	2021 Sustainability Report , ESG at U. S. Steel ESG Materiality Assessment Results p. 19
103-3	Evaluation of the management approach	2021 TCFD Report , Risk Management Process and Integration into Overall Risk Management (pp. 8–10)

GRI INDEX ECONOMIC

Economic Performance

Disclosure #	Disclosure Title	Reference/Location
201-1	Direct economic value generated and distributed	2021 Form 10-K Summary, Item 7: Management's discussion Item 7: Management's Discussion and Analysis of Financial Condition and Results of Operations, p. 43
202-2	Financial implications and other risks and opportunities due to climate change	<p>2021 Form 10-K Summary, Item 1A: Risk Factors, p. 24, We designated our three global syndicated revolving credit facilities as Sustainability Linked Loans to incorporate our sustainability related goals and values.</p> <p>2021 Sustainability Report, ESG at U. S. Steel Risk Management, p. 27</p> <p>2021 TCFD Report Metrics & Targets, Entered into sustainability-linked financing arrangements, with climate-related targets to align the company's financial goals with its sustainability goals, p. 9</p> <p>Risks, p. 8</p>
201-3	Defined benefit plan obligations and other retirement plans	2021 10-K , (Pension and Other Post-employment Benefits, Net Periodic Benefit Costs, Funded Status of Pension/OPEB Plans); Note 18: Pensions and other Benefits, p. 29, 68
201-4	Financial assistance received from government	2021 10-K , pp. 101–102

GRI INDEX ECONOMIC

Market Presence

Disclosure #	Disclosure Title	Reference/Location
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	We pay 100% of our workforce over the minimum wage. Most of our employees are under labor agreements which dictate the starting wage for all employees, regardless of gender. For all non-contract employees, we use market data to pay all genders competitively.
202-2	Proportion of senior management hired from the local community	We define senior management as our senior manager level and above roles. In 2021, 57% of our new hires were local. We define local as within driving distance of one of our operations. This statistic is for all U.S. locations.

GRI INDEX ECONOMIC

Indirect Economic Impacts

Disclosure #	Disclosure Title	Reference/Location
203-1	Infrastructure investments and services supported	U. S. Steel has begun the process of building a new 3 million ton state-of-the-art mini mill in Osceola, Arkansas. This \$3 billion investment will provide “built-for-purpose” steelmaking supported by a comprehensive suite of finishing assets, including Advanced High-Strength Steels. We are expanding our mini mill steelmaking capability as we continue to transition towards sustainable, lower greenhouse gas emission steelmaking. This investment is a platform to provide our customers with more of the green steel they expect from like-minded partners like U. S. Steel.
203-2	Significant indirect economic impacts	2021 Sustainability Report , Empowering People Community Engagement, p. 55

Anti-Corruption

Disclosure #	Disclosure Title	Reference/Location
205-1	Operations assessed for risks related to corruption	<p>Anti-Corruption Policy</p> <p>Although our operations are located entirely in countries in the top third of Transparency International’s Corruption Perceptions Index, we may occasionally do business with customers and suppliers in higher-risk countries. Our anti-corruption management system is based on a comprehensive corruption risk assessment that is periodically updated and enables us to address the specific risks that we face.</p> <p>Our procedure for risk-based due diligence reviews of business partners is designed to identify foreign government ties, prior corrupt behavior, and other corruption-related risk factors. We have developed an internal monitoring system consisting of periodic reviews of select business partners and transactions to ensure that our corruption risks are being mitigated. Of course, our compliance training program, whistleblower reporting mechanisms, and misconduct investigation process are integral components of our anti-corruption management system in that they ensure that employees understand what is expected of them and that any concerns are promptly raised and addressed.</p>
205-2	Communication and training about anti-corruption policies and procedures	2021 Sustainability Report , Ethics & Compliance, p. 21

GRI INDEX ENVIRONMENTAL

Environmental

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These principles are:

- ▶ Compliance with environmental laws and regulations
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GRI INDEX ENVIRONMENTAL

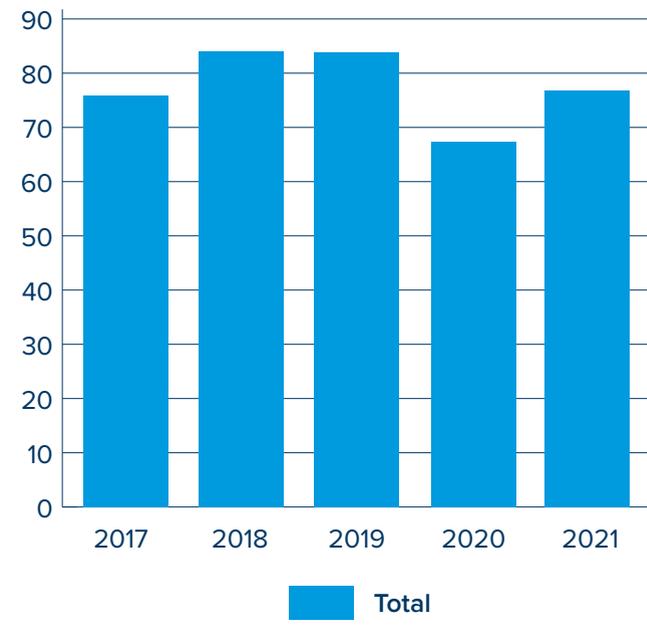
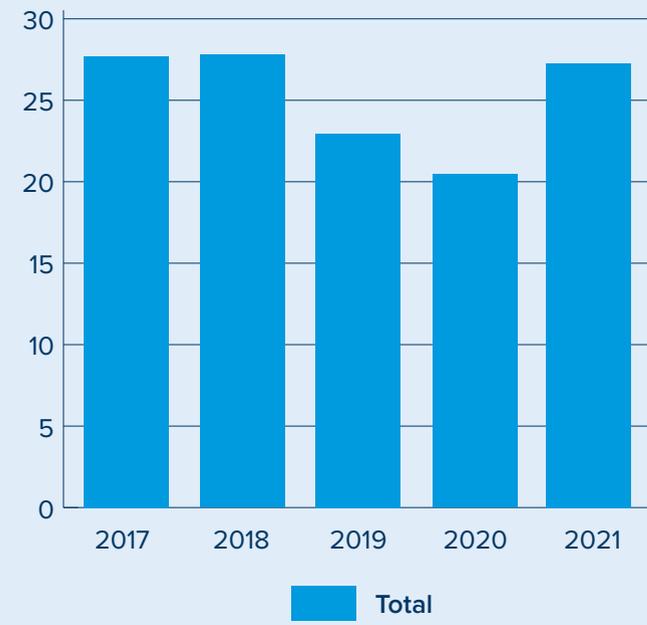
Materials

Disclosure #	Disclosure Title	Reference/Location
301-3	Reclaimed products and their packaging materials	Steel can be recycled over and over without any loss of quality in the material itself. In 2021 we also recycled approximately 3.2 million metric tons of blast furnace slag and an additional 235 thousand metric tons of steelmaking slag by selling it for use in aggregate and in highway construction. By using blast furnace and coke oven gases generated in our facilities as energy, between 2018 and 2020 we have saved enough natural gas and other fuels to heat nearly 1 million households each year.

2021 Recycled Materials	US (metric tons)	USSK (metric tons)
Scrap Steel	4,357,278	878,941
Sinter	1,542,898	3,208,700
Blast Furnace Slag Off-Site Use	2,026,678	1,221,148
Spent Pickle Liquor Regeneration	183,303	90,020
Steel Slag Off-Site Use	77,231	158,068
Briquettes	114,032	28,119
Mill Scale Off-Site Use	109,137	5,578
Byproduct Coke Plant Process Residues	4,635	4,173
Spent Pickle Liquor Off-Site Reuse	22,443	0
EAF Slag Off-Site Use	15,281	0
	8,452,916	5,594,747
Total		14,047,663

GRI INDEX ENVIRONMENTAL

Energy

Disclosure #	Disclosure Title	Reference/Location												
302-1	Energy consumption within the organization	<p>U. S. Steel Annual Total Energy Usage For The North America Operations (million megawatt hours of energy)</p>  <table border="1"> <caption>U. S. Steel Annual Total Energy Usage For The North America Operations</caption> <thead> <tr> <th>Year</th> <th>Total (million megawatt hours)</th> </tr> </thead> <tbody> <tr> <td>2017</td> <td>76</td> </tr> <tr> <td>2018</td> <td>84</td> </tr> <tr> <td>2019</td> <td>84</td> </tr> <tr> <td>2020</td> <td>68</td> </tr> <tr> <td>2021</td> <td>77</td> </tr> </tbody> </table>	Year	Total (million megawatt hours)	2017	76	2018	84	2019	84	2020	68	2021	77
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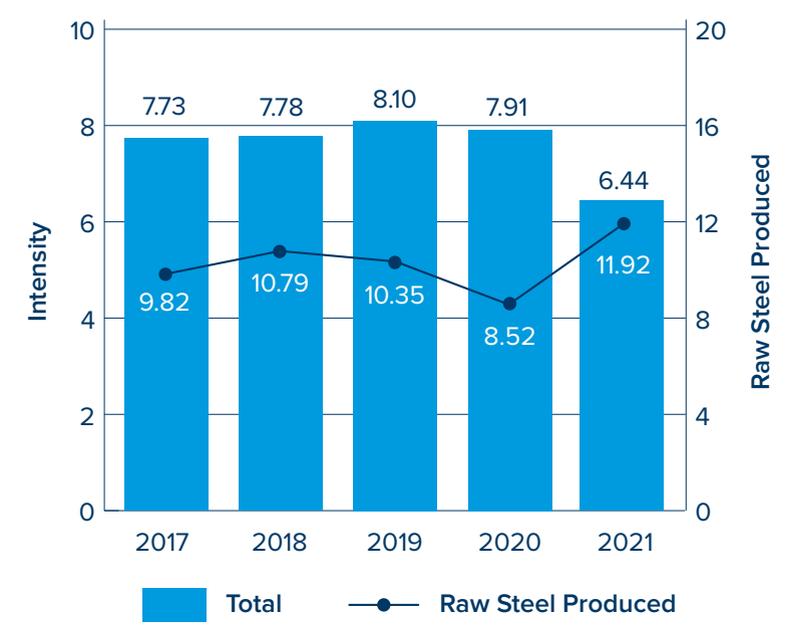
Energy use is reported in megawatt hours and includes all forms of energy consumed converted to megawatt hours

GRI INDEX ENVIRONMENTAL

Energy

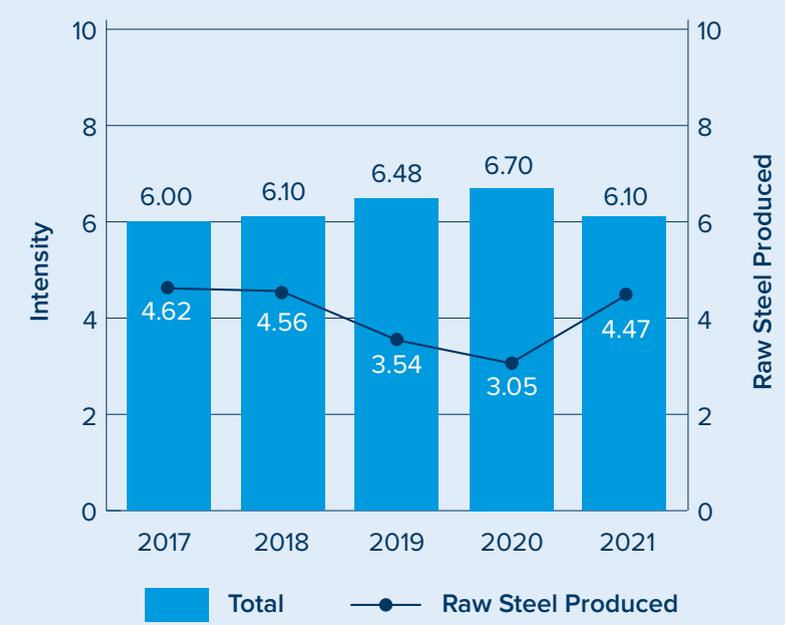
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302-3	Energy intensity	<p>U. S. Steel Annual Energy Usage Intensity And Production For The North America Operations</p> <p>Intensity units—megawatt hours of energy per metric ton of raw steel produced Raw Steel Produced units—million metric tons</p>
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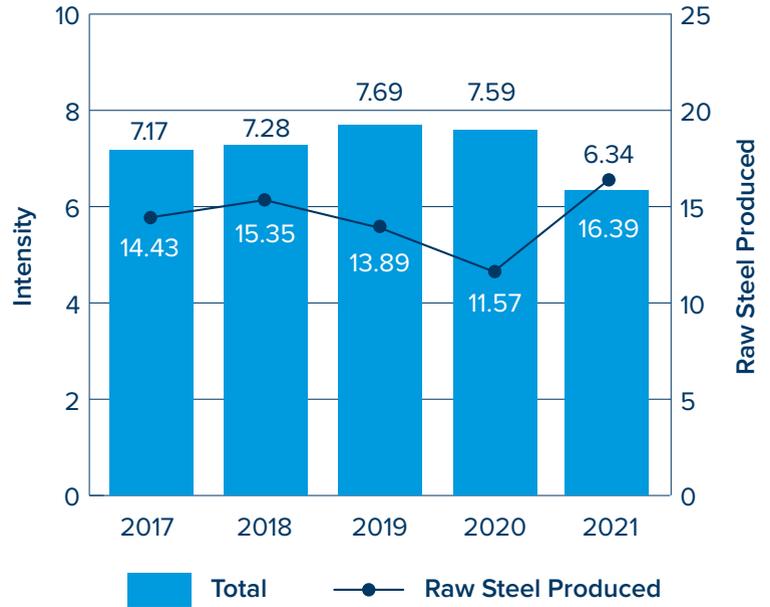
Energy intensity is based on the total energy consumption in megawatt hours divided by the total quantity in metric tons of raw steel produced in North America as published in the U. S. Steel Annual Report and that are converted into finished steel products.

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GRI INDEX ENVIRONMENTAL
Energy

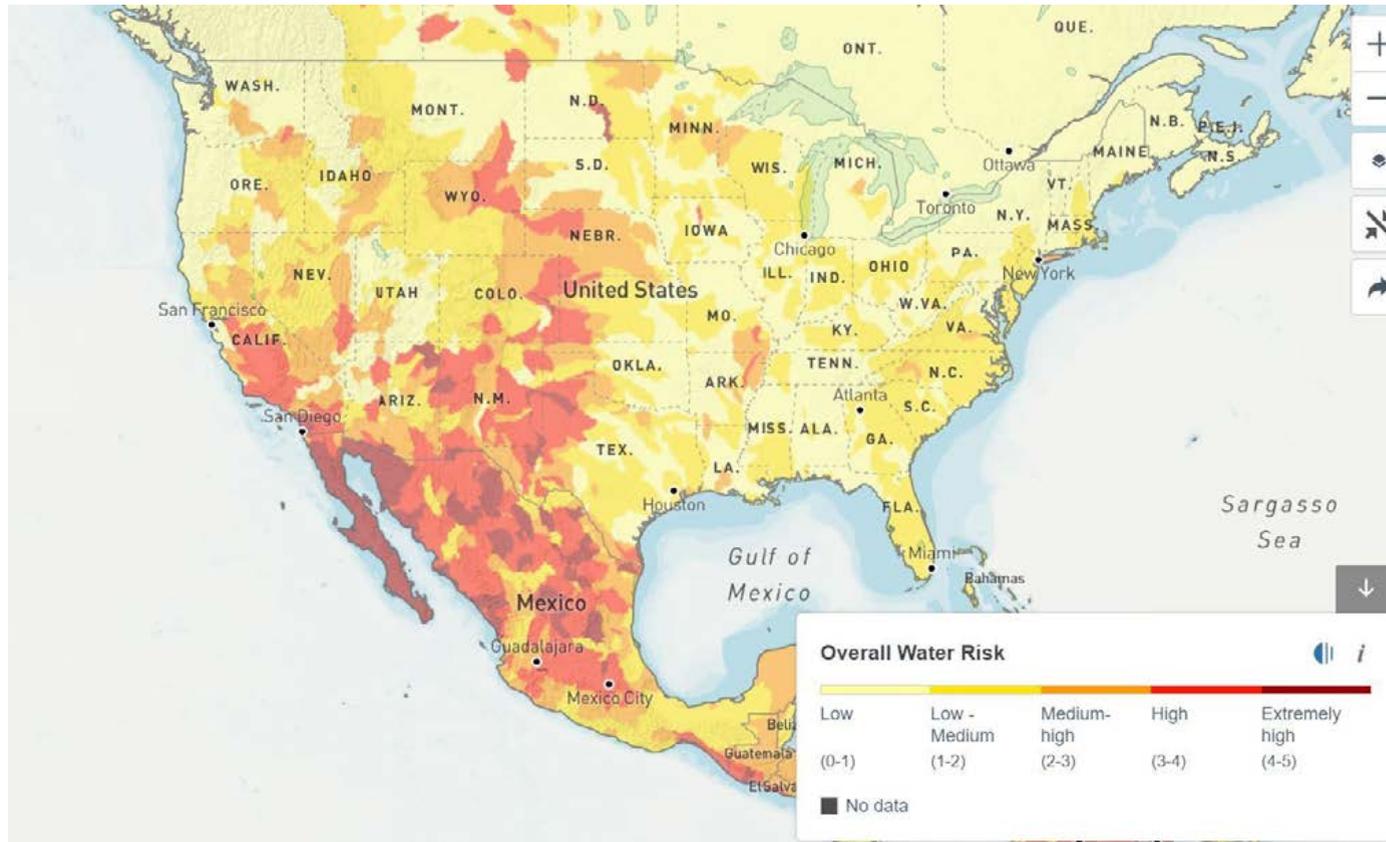
Disclosure #	Disclosure Title	Reference/Location																		
302-3 (continued)	Energy intensity	<p>U. S. Steel Annual Energy Usage Intensity And Production for the Global Operations Intensity units— megawatt hours of energy per metric ton of raw steel produced Raw Steel Produced units—million metric tons</p>  <table border="1" data-bbox="1170 677 1940 1284"> <caption>U. S. Steel Annual Energy Usage Intensity And Production for the Global Operations</caption> <thead> <tr> <th>Year</th> <th>Intensity (MW/ton)</th> <th>Raw Steel Produced (million metric tons)</th> </tr> </thead> <tbody> <tr> <td>2017</td> <td>7.17</td> <td>14.43</td> </tr> <tr> <td>2018</td> <td>7.28</td> <td>15.35</td> </tr> <tr> <td>2019</td> <td>7.69</td> <td>13.89</td> </tr> <tr> <td>2020</td> <td>7.59</td> <td>11.57</td> </tr> <tr> <td>2021</td> <td>6.34</td> <td>16.39</td> </tr> </tbody> </table>	Year	Intensity (MW/ton)	Raw Steel Produced (million metric tons)	2017	7.17	14.43	2018	7.28	15.35	2019	7.69	13.89	2020	7.59	11.57	2021	6.34	16.39
Year	Intensity (MW/ton)	Raw Steel Produced (million metric tons)																		
2017	7.17	14.43																		
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2021	6.34	16.39																		
302-5	Reductions in energy requirements of products and services	2021 Sustainability Report , Environment—Management Systems, p. 86																		

Energy intensity is based on the total energy consumption in megawatt hours divided by the total quantity in metric tons of raw steel produced globally as published in the U. S. Steel Annual Report and that are converted into finished steel products.

GRI INDEX ENVIRONMENTAL

Water And Effluents

Disclosure #	Disclosure Title	Reference/Location
303-1	Interactions with water as a shared resource	<p>U. S. Steel’s facilities use water for both cooling and process purposes. U. S. Steel is committed to reducing our water consumption and implements conservation practices to meet the goal. Numerous processes use water-recycle systems that return water for reuse in operations, drastically reducing the amount of water brought into plants.</p> <p>Plants are located in areas with low to low-medium water scarcity impacts. Although drought conditions and water conservation regulations have not historically impacted operations, U. S. Steel is aware of our responsibility to continually update and implement best management practices to further environmental preservation. When recycling is not feasible, proper treatment and discharge to local waterways is utilized in compliance with all state and local regulations.</p>



GRI INDEX ENVIRONMENTAL

Water And Effluents

Disclosure #	Disclosure Title	Reference/Location
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303-1	Interactions with water as a shared resource	
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Environmental Management Policy, Water
[2021 Sustainability Report](#), Environment—Water, p. 93

“[Aqueduct Water Risk Atlas](#)” maps by [WRI](#) are licensed under [CC BY 4.0](#). Dots added to originals to show U. S. Steel facility locations

GRI INDEX ENVIRONMENTAL

Water And Effluents

Disclosure #	Disclosure Title	Reference/Location
303-2	Management of water discharge-related impacts	<p data-bbox="1164 513 1287 543">Permitting</p> <p data-bbox="1164 569 2944 713">U. S. Steel facilities include more than 20 locations with more than 100 outfalls regulated by the National Pollutant Discharge Elimination System (NPDES) program. We regularly sample for submission to the proper regulatory agencies in accordance with permit requirements. Prior to discharging to public waterways, process water is treated using both chemical and physical processes, such as pH control, precipitation, sedimentation, filtration, and solids removal and dewatering.</p> <p data-bbox="1164 739 1305 769">Stormwater</p> <p data-bbox="1164 795 2944 939">Stormwater is also regulated through the NPDES program. Each facility has its own stormwater management practices that it implements along with routine inspections and sampling. Methods to manage stormwater quality are referred to as Best Management Practices (BMPs). Some stormwater-specific BMPs include raw material management, street sweeping, catch basin filtration, and stormwater containment areas. In addition to BMPs, several facilities also use full-scale treatment for stormwater prior to discharge.</p> <p data-bbox="1164 965 1435 994">Wastewater Treatment</p> <p data-bbox="1164 1020 2944 1123">U. S. Steel is responsible for the operation and maintenance of more than 40 wastewater treatment plants (WWTP). These plants are tasked with treating site-specific process water, ranging from waste oil to hazardous waste, before discharging from U. S. Steel property. Some properties also maintain their own sanitary plants.</p>

GRI INDEX ENVIRONMENTAL

Water And Effluents

Disclosure #	Disclosure Title	Reference/Location																
303-3	Water withdrawal	<table border="1"> <thead> <tr> <th>Facility¹</th> <th>Year</th> <th>Total Withdrawal² (megaliters)</th> <th>Total Recycled (megaliters)</th> <th>Total Discharged (megaliters)</th> <th>Total Consumption (megaliters)</th> </tr> </thead> <tbody> <tr> <td>All</td> <td>2021</td> <td>1,174,735</td> <td>874,136</td> <td>1,009,241</td> <td>165,494</td> </tr> </tbody> </table>					Facility ¹	Year	Total Withdrawal ² (megaliters)	Total Recycled (megaliters)	Total Discharged (megaliters)	Total Consumption (megaliters)	All	2021	1,174,735	874,136	1,009,241	165,494
Facility ¹	Year						Total Withdrawal ² (megaliters)	Total Recycled (megaliters)	Total Discharged (megaliters)	Total Consumption (megaliters)								
All	2021						1,174,735	874,136	1,009,241	165,494								
303-4	Water discharge																	
303-5	Water consumption																	

Water Recycling

The tailings basin utilized at Minntac provides an example of water recycling, ensuring that 90–95% of effluent discharge is reclaimed to satisfy operational water demand. This equates to the reuse of 43,000 gallons per minute, or 62 million gallons per day. U. S. Steel is committed to reusing as much of our effluent as possible to reduce process water demands and potential downstream impacts.

Another water conservation measure is to use treated process water as a source of cooling water for the blast furnace slag pits. U. S. Steel also uses leak-detection measures and monitoring of processes, influent water, and effluent water to assist in conservation measures. An example of this is the addition of a seep collection and return system at the western portion of the Minntac plant.

GRI INDEX ENVIRONMENTAL

Biodiversity

Disclosure #	Disclosure Title	Reference/Location
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	2021 Sustainability Report , Biodiversity, p. 96 Environmental Management Policy, Biodiversity
304-2	Significant impacts of activities, products, and services on biodiversity	<p>Whether within our plants or through our raw material mining operations, U. S. Steel's footprint stretches over a large portion of the countries where we operate. Within that expanse, we operate in a variety of environments that each have different climates, flora, and fauna. It is our responsibility to respect the environments surrounding our operations and maintain their biodiversity. Because each site is unique, we tailor operating procedures and protection plans to minimize the impacts to biodiversity.</p> <ul style="list-style-type: none"> ▶ We consider the impacts on wildlife, including protected species (such as the northern long-eared bat and the Karner blue butterfly) when applying for construction and operating permits ▶ We develop and promote the development of wildlife habitats on and around our facilities ▶ We remediate and restore former U. S. Steel properties, allowing them to be used for new residential, commercial and industrial purposes

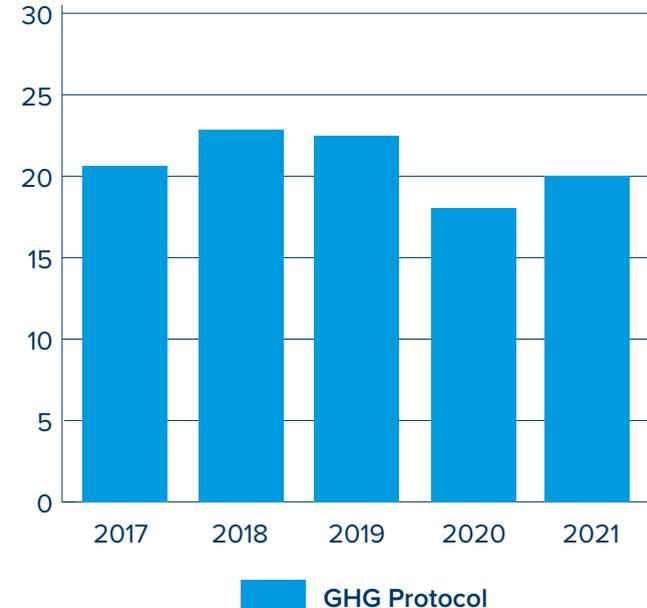
GRI INDEX ENVIRONMENTAL

Biodiversity

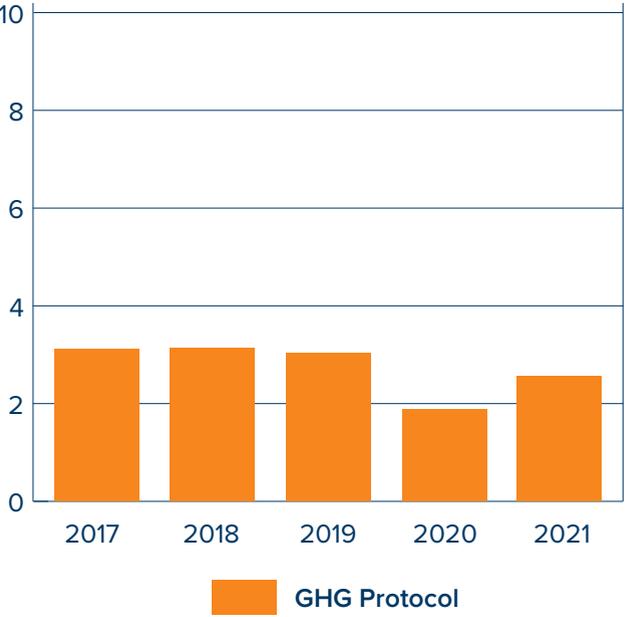
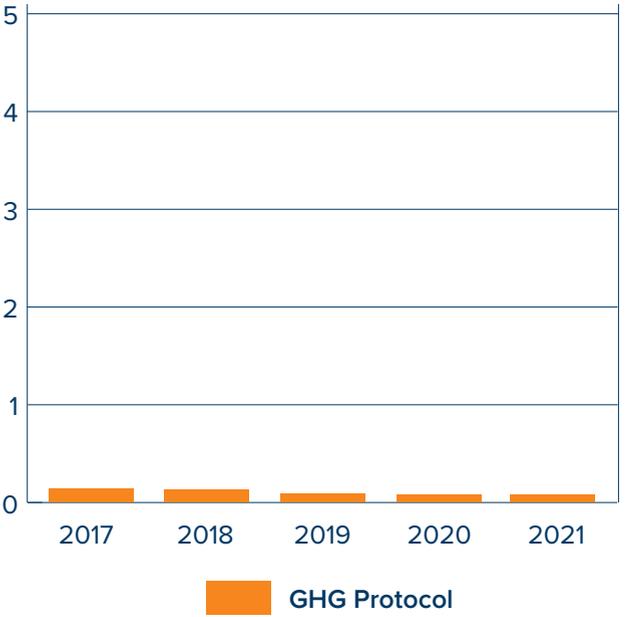
Disclosure #	Disclosure Title	Reference/Location
304-3	Habitats protected or restored	<p>Along with minimizing the negative effects of operations on biodiversity, U. S. Steel also takes steps to have a positive impact on surrounding areas. At Great Lakes Works, where a snake habitat was constructed by U. S. Steel to promote native biodiversity. Turtle nesting habitats have been placed along Lake Michigan at Gary Works as well. Some of our sites, such as Minntac in Minnesota, peacefully coexist with wildlife including deer, turkey, moose, and lynx.</p> <p>A major remediation project was recently completed at our former Geneva Steel mill property in Utah. Approximately 180 acres were restored for future redevelopment at the site. To date, more than 90% of the site has been restored, with a large portion now home to new residential, commercial, and industrial buildings, warehouses, related manufacturing, and shipping facilities.</p> <p>We were particularly pleased and excited to find that a pair of bald eagles were nesting at the Irvin plant along the Monongahela River in West Mifflin, Pennsylvania. This is the third year that the eagles have nested at the Irvin site.</p> <p>In 2007, U. S. Steel's Keetac facility enrolled 10,420 acres of its property in a Minnesota program created by the Sustainable Forest Incentive Act. This allows the general public to have year-round, non-motorized access to the property for purposes of hunting, trapping and other outdoor activities. The availability of this property to the general public is a significant contribution to the region, providing local residents access to an area that is rich in wildlife and natural resources.</p> <p>U. S. Steel's Great Lakes Works and the organization Friends of the Detroit River collaborated to complete a habitat restoration project along a portion of the Detroit River. Land was cleared and new trees and shrubs were planted. Sand runways were constructed to help turtles reach nesting areas along the riverbank. Bird boxes and a snake habitat were also constructed. The project was funded by the U.S. Environmental Protection Agency Great Lakes National Program Officer through a Great Lakes Restoration Initiative grant.</p>

GRI INDEX ENVIRONMENTAL

Emissions

Disclosure #	Disclosure Title	Reference/Location												
305-1	Direct (Scope 1) GHG emissions	<p>U. S. Steel Annual Scope 1 Greenhouse Gas Emissions For The North America Operations (million metric tons of CO₂e)</p>  <table border="1"> <caption>U. S. Steel Annual Scope 1 Greenhouse Gas Emissions For The North America Operations (GHG Protocol)</caption> <thead> <tr> <th>Year</th> <th>GHG Protocol (million metric tons of CO₂e)</th> </tr> </thead> <tbody> <tr> <td>2017</td> <td>21</td> </tr> <tr> <td>2018</td> <td>23</td> </tr> <tr> <td>2019</td> <td>23</td> </tr> <tr> <td>2020</td> <td>18</td> </tr> <tr> <td>2021</td> <td>20</td> </tr> </tbody> </table> <p>GHG emissions are reported in metric tons of total carbon, methane and nitrous oxide converted to carbon dioxide equivalents and excludes GHG emissions from on-site landfills. The annual amounts vary based on a variety of factors including facilities operating, production levels, and energy efficiency projects implementation.</p>	Year	GHG Protocol (million metric tons of CO ₂ e)	2017	21	2018	23	2019	23	2020	18	2021	20
Year	GHG Protocol (million metric tons of CO ₂ e)													
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		<p>U. S. Steel Annual Scope 1 Greenhouse Gas Emissions For The European Union Operations (million metric tons of CO₂e)</p>  <table border="1"> <caption>U. S. Steel Annual Scope 1 Greenhouse Gas Emissions For The European Union Operations (EU ETS)</caption> <thead> <tr> <th>Year</th> <th>EU ETS (million metric tons of CO₂e)</th> </tr> </thead> <tbody> <tr> <td>2017</td> <td>9</td> </tr> <tr> <td>2018</td> <td>9</td> </tr> <tr> <td>2019</td> <td>7</td> </tr> <tr> <td>2020</td> <td>6</td> </tr> <tr> <td>2021</td> <td>9</td> </tr> </tbody> </table> <p>GHG emissions are reported in metric tons of total carbon converted to carbon dioxide equivalents and excludes GHG emissions from on-site landfills. The annual amounts vary based on a variety of factors including facilities operating, production levels, and energy efficiency projects implementation.</p>	Year	EU ETS (million metric tons of CO ₂ e)	2017	9	2018	9	2019	7	2020	6	2021	9
Year	EU ETS (million metric tons of CO ₂ e)													
2017	9													
2018	9													
2019	7													
2020	6													
2021	9													

GRI INDEX ENVIRONMENTAL
Emissions

Disclosure #	Disclosure Title	Reference/Location
305-2	Energy indirect (Scope 2) GHG emissions	<p>U. S. Steel Annual Scope 2 Greenhouse Gas Emissions For The North America Operations (million metric tons of CO₂e)</p>  <p>U. S. Steel Annual Scope 2 Greenhouse Gas Emissions For The European Union Operations (million metric tons of CO₂e)</p> 

GHG emissions are reported in metric tons of total carbon, methane and nitrous oxide converted to carbon dioxide equivalents and excludes GHG emissions from on-site landfills. The annual amounts vary based on a variety of factors including the use of grid specific emissions factors, electricity generation, facilities operating, production levels, and energy efficiency projects implementation.

GHG emissions are reported in metric tons of total carbon converted to carbon dioxide equivalents and excludes GHG emissions from on-site landfills. The annual amounts vary based on a variety of factors including the use of grid specific emissions factors, electricity generation, facilities operating, production levels, and energy efficiency projects implementation.

GRI INDEX ENVIRONMENTAL
Emissions

Disclosure #	Disclosure Title	Reference/Location
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305-4 GHG emissions intensity

U. S. Steel Annual Total Greenhouse Gas Emissions Intensity And Production For The North America Operations

Intensity units—metric tons of CO₂e per metric ton of raw steel produced



GHG emissions intensity is based on the total quantity in metric tons of GHG emissions calculated in accordance with GHG Protocol standards divided by the total quantity in metric tons of raw steel produced in North America as published in the U. S. Steel Annual Report and that are processed into finished steel products.

U. S. Steel Annual Total Greenhouse Gas Emissions Intensity And Production For The European Union Operations

Intensity units—metric tons of CO₂e per metric ton of raw steel produced



GHG emissions intensity is based on the total quantity in metric tons of GHG emissions calculated in accordance with GHG Protocol and EU ETS standards divided by the total quantity in metric tons of raw steel produced in the EU as published in the U. S. Steel Annual Report and that are processed into finished steel products.

GRI INDEX ENVIRONMENTAL
Emissions

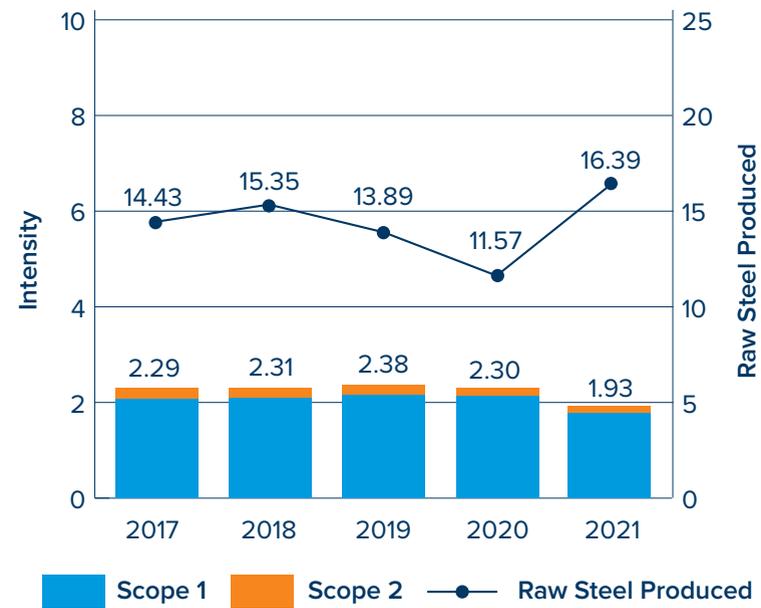
Disclosure #	Disclosure Title	Reference/Location
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305-4 (continued)

GHG emissions intensity

U. S. Steel Annual Total Greenhouse Gas Emissions Intensity And Production For The Global Operations

Intensity units—metric tons of CO₂e per metric ton of raw steel produced



GHG emissions intensity is based on the total quantity in metric tons of GHG emissions calculated in accordance with GHG Protocol and EU ETS standards divided by the total quantity in metric tons of raw steel produced globally as published in the U. S. Steel Annual Report and that are processed into finished steel products.

GRI INDEX ENVIRONMENTAL

Emissions

Disclosure #	Disclosure Title	Reference/Location																																													
305-4 (continued)	GHG emissions intensity	<table border="1"> <thead> <tr> <th>Area</th> <th>Units</th> <th>Scope 1 Intensity</th> <th>Scope 2 Intensity</th> <th>Total Intensity</th> </tr> </thead> <tbody> <tr> <td>Global</td> <td>metric tons CO₂e/metric tons raw steel</td> <td>1.77</td> <td>0.16</td> <td>1.93</td> </tr> <tr> <td>Europe</td> <td>metric tons CO₂e/metric tons raw steel</td> <td>2.01</td> <td>0.02</td> <td>2.03</td> </tr> <tr> <td>North America</td> <td>metric tons CO₂e/metric tons raw steel</td> <td>1.68</td> <td>0.22</td> <td>1.90</td> </tr> <tr> <td colspan="5">North America by business</td> </tr> <tr> <td>Integrated</td> <td>metric tons CO₂e/metric tons raw steel</td> <td>1.93</td> <td>0.05</td> <td>1.98</td> </tr> <tr> <td>Mini mills</td> <td>metric tons CO₂e/metric tons raw steel</td> <td>0.22</td> <td>0.19</td> <td>0.41</td> </tr> <tr> <td>Tubular</td> <td>metric tons CO₂e/metric tons raw steel</td> <td>0.37</td> <td>0.43</td> <td>0.80</td> </tr> <tr> <td>Pellets</td> <td>metric tons CO₂e/metric tons pellets</td> <td>0.09</td> <td>0.05</td> <td>0.14</td> </tr> </tbody> </table>	Area	Units	Scope 1 Intensity	Scope 2 Intensity	Total Intensity	Global	metric tons CO ₂ e/metric tons raw steel	1.77	0.16	1.93	Europe	metric tons CO ₂ e/metric tons raw steel	2.01	0.02	2.03	North America	metric tons CO ₂ e/metric tons raw steel	1.68	0.22	1.90	North America by business					Integrated	metric tons CO ₂ e/metric tons raw steel	1.93	0.05	1.98	Mini mills	metric tons CO ₂ e/metric tons raw steel	0.22	0.19	0.41	Tubular	metric tons CO ₂ e/metric tons raw steel	0.37	0.43	0.80	Pellets	metric tons CO ₂ e/metric tons pellets	0.09	0.05	0.14
Area	Units	Scope 1 Intensity	Scope 2 Intensity	Total Intensity																																											
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6. NA Integrated includes all operations at Gary Works, Granite City Works, and Mon Valley Works, including coke production at the latter.

7. Mini mills include all operations at Big River Steel.

8. Tubular includes the Fairfield Works EAF melt shop and the Fairfield Tubular Seamless Pipe Mill.

9. Pellets includes mining, beneficiation, and pelletizing operations at both Minntac and Keetac.

10. Stand-alone finishing facilities are not included in the splits but are included in the North America and Global roll-ups.

GRI INDEX ENVIRONMENTAL

Emissions

Disclosure #	Disclosure Title	Reference/Location
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<p>In order to protect air quality, the United States Environmental Protection Agency and state and local environmental agencies have enacted laws to regulate air emissions from various sources.</p> <p>Many of our facilities have Title V operating permits that are required by the Clean Air Act. These permits are enforceable by the issuing agency, usually the state, as well as the USEPA. The Title V permit is unique for each facility, is comprehensive, and is intended to include “all applicable requirements” under the Clean Air Act and underlying regulations that apply to the facility. The permits include emissions limits and standards and work-practice requirements, as well as air pollution control equipment, stack testing, monitoring, record-keeping, and reporting requirements. U. S. Steel is required to provide periodic monitoring reports to the regulatory authorities and certify compliance at least annually, identifying any deviations from the applicable requirements.</p> <p>Some of our facilities are not required to have a Title V permit. These facilities are typically regulated by installation permits, construction permits, minor source operating permits, permit-by-rules, or a combination of these regulatory and permitting mechanisms. Included in the various permit or rule types are conditions that limit the amount of air emissions; applicable federal, state, and local authority regulations; work practice standards; and monitoring related to the operations and maintenance of air pollution control equipment, reporting of process conditions, and record-keeping requirements.</p> <p>U. S. Steel is committed to environmental progress and strives for 100% compliance with all federal, state, and local agencies’ rules, regulations, and permit conditions, even as the regulations become more stringent.</p>

Air Emissions — Tons	2021
NOx	26,511
SO₂	11,837
VOC	1,754
CO	179,365
Lead	2.32
PM10*	8,239
PM2.5*	6,506

* PM10 and PM2.5 for Kosice based on average PM10/PM and PM2.5/PM ratio for other U. S. Steel sites

NOx is produced from a variety of sources, such as car engines, agricultural activities, industrial operations, and even lightning. At our facilities, the primary source of NOx generation is from the combustion of fuels. NOx is a regulated pollutant but is also a precursor to ozone and PM2.5 (particulate matter of 2.5 microns or smaller). In 2021, we set a corporate NOx intensity goal of a 10% reduction by 2030, using 2018 as a baseline year.

GRI INDEX ENVIRONMENTAL

Waste

Disclosure #	Disclosure Title	Reference/Location
306-4	Waste diverted from disposal	<p>Steel Scrap</p> <p>In 2021, U. S. Steel recycled approximately 5.2 million metric tons of scrap steel in our integrated and mini mills. Steel can be recycled over and over without any loss of quality to the products being produced.</p> <p>Blast Furnace and Steel Slag</p> <p>In 2021, U. S. Steel recycled approximately 3.2 million metric tons of blast furnace slag and 235,299 metric tons of steel slag. Blast furnace (iron) slag and basic oxygen furnace (steel) slag are highly sustainable products that are used in place of natural aggregates, such as limestone and gravel, in numerous construction and product applications. Blast furnace slag is used in cement manufacturing, asphalt mixes, glass manufacturing, precast concrete, wallboard, mineral wool, and sub-base for road and interstate highway construction. Steel slag, which like blast furnace slag can be used in cement manufacturing and asphalt mixes, is also recycled in applications such as landfill daily cover and internal haul roads, phosphorus removal in wastewater treatment, ground water remediation, reactive barrier walls, and agricultural applications, including as a liming agent and micronutrient in fertilizer. Use of iron and steel slag in place of mined and quarried rock and mineral aggregates saves these natural resources and reduces the impact to the environment.</p> <p>U. S. Steel also works with outside organization to repurpose our used equipment. Examples include transforming used conveyor belts into rubber mats and used tires from our mining mobile equipment into feeding and water troughs for livestock. At USSK, construction waste like concrete, debris, and ceramics from reconstruction and modernization projects is reused by third parties, a recycling effort that has continuously minimized the use of landfills.</p> <p>Other Cokemaking and Steelmaking Recyclable Materials</p> <p>U. S. Steel recycles several other materials from the byproduct, cokemaking, ironmaking, steelmaking, and steel finishing operations. In 2021, 8,808 metric tons of process materials from the cokemaking byproducts plant were collected and returned directly to coke ovens. Carbon, iron, and steel bearing residuals, such as coal and coke fines, taconite pellet fines, blast furnace and steel furnace air pollution control dusts and sludges are used to produce sinter and briquettes, which are then used as feedstocks for ironmaking and steelmaking, respectively. This included the production of approximately 4.8 million metric tons of sinter, which was used in the blast furnaces, along with 142,151 metric tons of briquettes that was used in the blast furnaces and Basic Oxygen Process (BOP) furnaces.</p> <p>An additional 114,715 metric tons of mill scale not used internally to make sinter or briquettes was sold to cement manufacturers, which use the mill scale for its iron content, a critical ingredient in cement. Hydrochloric acid, which is used in steel pickling operations to remove heavy iron oxide rust from the surface of steel coils to prepare the coils for surface coating, results in an iron oxide rich material called spent pickle liquor. The spent pickle liquor is recycled by being sent to a recycling plant to regenerate the hydrochloric acid and return it to plants for reuse in pickling, or it is sold for beneficial use as a wastewater treatment chemical.</p>

GRI INDEX ENVIRONMENTAL

Waste

Disclosure #	Disclosure Title	Reference/Location
306-4 (continued)	Waste diverted from disposal	<p>In 2021, U. S. Steel reused 273,323 metric tons of regenerated hydrochloric acid in the pickling lines and sent 22,443 metric tons off-site for direct beneficial use in wastewater treatment.</p> <p>Coke Oven Gas and Blast Furnace Gas</p> <p>We reduce the amount of waste generated and emissions produced in steelmaking by reusing the byproduct gases produced in our blast furnaces and coke ovens because it is good for the environment and good for business.</p> <p>U. S. Steel Mon Valley Works is one of the most energy-efficient integrated iron and steel facilities in the world. The Mon Valley Works reuses gases from blast furnaces and coke ovens to support combustion processes at U. S. Steel's Clairton, Edgar Thomson, and Irvin facilities, as well as to generate electricity at the Edgar Thomson and Clairton plants. The Mon Valley Works is a certified Alternative Energy System recognized by the Pennsylvania Department of Environmental Protection (PADEP).</p> <p>Company wide, by using the blast furnace and coke oven gas generated in our cokemaking and steelmaking activities to power our facilities, we avoided consuming enough natural gas and other fuels from 2018 to 2021 to heat more than 3.2 million households each year.</p>
306-5	Waste directed to disposal	<p>Mineral Waste Management</p> <p>At our Minnesota Ore Operations in the Mesabi Iron Range, we operate several highly efficient taconite mines—"Keetac" and "Minntac." The stockpiling of materials not suitable for processing is regulated by the Minnesota Department of Natural Resources (MNDNR).</p> <p>Waste rock and surface material must be removed to uncover the taconite that will be processed. Waste rock and surface overburden are stockpiled around the active mining area and back within previously mined areas. U. S. Steel complies with MNDNR design and construction standards for stockpiles, as well as reclamation standards. Annual reports are sent to MNDNR that address both completed and planned reclamation activities.</p> <p>Approximately 70% of the processed taconite is non-iron-bearing materials that are generated as tailings. Minntac and Keetac both operate tailings basins for the storage of tailings that are approximately 8,000 and 6,000 acres, respectively. Each of the tailings basins features active interior tailings disposal basins (6,000 acres and 2,400 acres, respectively) with separate exterior perimeter dams. They utilize an instrumentation network around the tailings impoundment to routinely monitor the dam. Routine inspections are performed at both facilities, including observing for dam see page. Inspections are performed by knowledgeable personnel or third-party engineers. Inactive areas of the tailings basins are reclaimed. Dam safety reports that review the annual activities and monitoring are provided to MNDNR annually. MNDNR also conducts independent inspections of reclamation success and dam safety.</p>

GRI INDEX ENVIRONMENTAL

Waste

Disclosure #	Disclosure Title	Reference/Location
306-5 (continued)	Waste directed to disposal	<p>Tailings Basin Management</p> <p>At our Keetac and Minntac facilities, the ore mining process requires the beneficiation of taconite to produce high-grade iron ore pellets. The beneficiation process results in 28–30% of the crude ore that is mined becoming product, and 70–72% becoming waste tailings stored in on-site tailings basins.</p> <p>In 2020, additional monitoring instrumentation was installed at various locations around both basins to help ensure the ongoing safety and stability of the facilities.</p> <p>Tailings basin dams are regulated by the Minnesota Department of Natural Resources. Minnesota Rules 6130 lays out the requirements for metallic mineral mining in Minnesota, including the mine and tailings basin areas. This includes the requirement to obtain a Permit to Mine, which regulates the operation, maintenance, closure, and post-closure of the facilities. Minnesota Rules 6115 includes the requirements for dam safety, which is applicable to the tailings basin storage facilities in the state.</p> <p>U. S. Steel is a member of the Mineland Vision Partnership (MVP), working with regulatory agencies, mining companies, and communities to plan and design future landscapes that benefit all. The MVP is a regional collaboration that develops opportunities for changing of dynamic minescapes, preserving lands to sustain current and future mining, and providing resources and education.</p> <p>Both the Keetac and Minntac facilities conduct reclamation activities in compliance with Minnesota Rules 6130, planting vegetation to provide several benefits, including dust mitigation and stormwater controls, in addition to providing wildlife habitats. The facilities work with regulatory agencies to ensure the proper seed mixture is used to maximize growth with use of native species.</p>

GRI INDEX SOCIAL

Employment

Disclosure #	Disclosure Title	Reference/Location																								
401-1	New employee hires and employee turnover	<p>While our overall attrition rate in 2021 was 10%, we experienced a low voluntary attrition level of 4%.</p> <p>2021 Employee Turnover</p> <p>New hires/Rehires</p> <table border="1"> <thead> <tr> <th>Age Group</th> <th>Female</th> <th>Male</th> </tr> </thead> <tbody> <tr> <td>Under 30</td> <td>13%</td> <td>88%</td> </tr> <tr> <td>30–50</td> <td>15%</td> <td>85%</td> </tr> <tr> <td>Over 50</td> <td>17%</td> <td>83%</td> </tr> </tbody> </table> <p>Attrition</p> <table border="1"> <thead> <tr> <th>Age Group</th> <th>Female</th> <th>Male</th> </tr> </thead> <tbody> <tr> <td>Under 30</td> <td>17%</td> <td>83%</td> </tr> <tr> <td>30–50</td> <td>13%</td> <td>87%</td> </tr> <tr> <td>Over 50</td> <td>10%</td> <td>90%</td> </tr> </tbody> </table>	Age Group	Female	Male	Under 30	13%	88%	30–50	15%	85%	Over 50	17%	83%	Age Group	Female	Male	Under 30	17%	83%	30–50	13%	87%	Over 50	10%	90%
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401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>As part of our commitment to cultivating a culture of caring, we have inclusive benefits available for our U.S. non-represented workforce, including expanded parental leave, backup dependent care, infertility coverage, gender-confirmation coverage, and healthcare continuation for the families of employees who suffer work-related or military service fatalities. In each of 2020 and 2021, U. S. Steel earned a 100% score on the Human Rights Campaign annual Corporate Equality Index in recognition of our comprehensive and inclusive benefits.</p> <p>2021 10-K, Steel Industry Background and Competition p. 7</p>																								
401-3	Parental leave	<p>U. S. Steel provides up to eight weeks of paid time off for either parent following the birth of a child, the birth of a child of a domestic partner, or the placement of a child for foster care or adoption. For birth mothers, this new parental leave is in addition to the available short-term disability period of six or eight weeks depending on the type of delivery.</p>																								

GRI INDEX SOCIAL

Labor/Management Relations

Disclosure #	Disclosure Title	Reference/Location
402-1	Minimum notice periods regarding operational changes	U. S. Steel follows all applicable laws, rules and regulations regarding notification to employees prior to operational changes that may affect them. Advance notification and/or consultation of certain operational changes is provided for in certain labor agreements that cover represented U. S. Steel employees.

GRI INDEX SOCIAL

Occupational Health And Safety

Disclosure #	Disclosure Title	Reference/Location
403-1	Occupational health and safety management system	Safety and Industrial Hygiene Policy 2021 Sustainability Report , p. 54
403-2	Hazard identification, risk assessment, and incident investigation	<p>In 2021, we made significant improvements to our hazard identification and risk assessment (HIRA) process, including:</p> <ul style="list-style-type: none"> ▶ Defining a more systematic approach ▶ Development of a customized HIRA module in our Safety Recordkeeping System (SRKS) ▶ Leveraging data from our Risk Registers and HIRA process to guide our safety improvement initiatives <p>We now have a better understanding of our risk profile within each department at our U. S. Steel locations. Our revised HIRA process will enable us to easily prioritize our risk and put our focus and attention on the most hazardous jobs within each operating facility.</p> <p>One of the principal opportunities for improvement we had in 2021 was the identification and development of an easy-to-use Root Cause Analysis Tool. 5-Why and Fishbone Analysis tools were built directly into the SRKS that allow our management teams to easily identify, analyze, and document the root causes of our incidents with the intention to eliminate repeat events from occurring in the future.</p>

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Occupational Health And Safety

Disclosure #	Disclosure Title	Reference/Location
403-3	Occupational health services	<p>U. S. Steel employs dedicated internal industrial hygiene professionals who, under the supervision of a Certified Industrial Hygienist, coordinate sampling plans and exposure mitigations with our internal plant medical services to ensure compliance with local, state and federal regulations.</p> <p>We have established protocols for access to medical records that comply with HIPAA requirements to ensure confidentiality with the affected employees. Access to all medical records and exposure documentation is controlled through our licensed medical professionals. These services are available to all employees through onsite medical facilities.</p>
403-4	Worker participation, consultation, and communication on occupational health and safety	<p>Three seasonal safety campaigns were held this year across U. S. Steel that emphasized worker engagement and the sharing of best practices throughout the corporation.</p> <ol style="list-style-type: none"> 1. March to Zero 2021: Success is No Accident (March–April) 2. All Summer Long ... Stay Safe and Stay Green (May–August) 3. Safety and Environmental ... Never Take a Holiday (November–January) <p>These three safety campaigns included 15 worker engagement activities covering topics such as safety risk identification and elimination, fatality prevention, and safety management processes. We also partnered with our Environmental Affairs Department which coordinated five environmental activities throughout our 2021 safety campaigns. Surveys were conducted, employees were recognized, and best practices were shared routinely throughout the safety campaigns. Every other week, each organization would share the outputs of their engagement efforts on a report out call. In 2022, we look forward to finding new ways to engage our employees on the identification of hazards and the determination of controls to make our workplace safer.</p>
403-5	Worker training on occupational health and safety	<p>U. S. Steel recognizes the importance of ensuring our employees have the education, qualification, and experience necessary to carry out their daily work duties in a manner that will keep them and their coworkers safe. All employees receive routine safety and health training in a multitude of formats to ensure we equip our employees with the skills and knowledge that will positively impact their safety performance. New employee orientation and annual safety awareness training are provided on an annual basis, and task-specific on-the-job training is performed and built into the job qualification requirements of every employee.</p>

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Occupational Health And Safety

Disclosure #	Disclosure Title	Reference/Location
403-6	Promotion of worker health	<p>In 2021, we continued our commitment to cultivating a culture of caring and inclusivity by maintaining inclusive and family-focused benefit programs for our U.S. non-represented workforce. Programs designed to support an inclusive workplace culture and to attract and retain a diverse workforce include:</p> <ul style="list-style-type: none"> ▶ Domestic partner coverage: The allowance of eligible domestic partners and eligible children to receive coverage under U. S. Steel’s health and welfare programs ▶ Healthcare continuation for work-related or military service fatalities: Healthcare continuation for surviving eligible family members of employees who are fatally injured at work or in the line of duty while on military leave ▶ Gender confirmation procedure coverage: Additional medical coverage for treatments and medications associated with gender confirmation <p>In addition, we are fostering our culture of caring through benefit programs designed to further support our employees and their families with new programs, such as:</p> <ul style="list-style-type: none"> ▶ Parental leave: Up to eight weeks paid time off for either parent following the birth of a child, the birth of a child of a domestic partner, or the placement of a child for foster care or adoption. For birth mothers, this new parental leave is in addition to the available short-term disability period of six or eight weeks depending on the type of delivery ▶ Infertility coverage: Additional medical coverage for infertility treatments and medications ▶ Bereavement leave: Provides for up to 15 days for immediate family ▶ Adoption assistance: The company will reimburse up to \$4,000 for eligible expenses related to the adoption of a child ▶ Emergency backup care (New for 2021): Provides emergency child or adult dependent care up to 10 times per year (available for both represented and non-represented employees) <p>COVID-19-Related Data Analytics: A dashboard continues to track COVID-related absences, medical/disability claims, and pandemic-related healthcare usage for each location.</p> <p>2021 10-K, Employee Health & Safety p. 10</p> <p>2022 Proxy Statement, Social: Employee Health & Safety, p. 22–23</p>

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Occupational Health And Safety

Disclosure #	Disclosure Title	Reference/Location
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2021 Sustainability Report , Health and Safety, p. 51
403-8	Workers covered by an occupational health and safety management system	2021 Sustainability Report , Health and Safety, p. 51
403-9	Work-related injuries	2021 Annual Report , Employee Health and Safety, p. 10
403-10	Work-related ill health	2021 Annual Report , Employee Health and Safety, p. 10

GRI INDEX SOCIAL

Training And Education

Disclosure #	Disclosure Title	Reference/Location										
404-1	Average hours of training per year per employee or training days per employee	Throughout the year, we delivered 1,422 distinct Learning & Development training courses to more than 13,000 employees for more than 360,000 hours of employee training. Learning & Development offerings were mainly focused on leadership development and DE&I. <table border="1" data-bbox="1164 1289 2094 1506"> <thead> <tr> <th>Employee Category Rollup</th> <th>Avg Training Hours per Employee Trained</th> </tr> </thead> <tbody> <tr> <td>Union</td> <td>31.14</td> </tr> <tr> <td>Non-Union</td> <td>14.44</td> </tr> <tr> <td>Other</td> <td>7.24</td> </tr> <tr> <td>Grand Total</td> <td>27.70</td> </tr> </tbody> </table>	Employee Category Rollup	Avg Training Hours per Employee Trained	Union	31.14	Non-Union	14.44	Other	7.24	Grand Total	27.70
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404-2	Programs for upgrading employee skills and transition assistance programs	2021 Sustainability Report , p. 110										

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Diversity And Equal Opportunity

Disclosure #	Disclosure Title	Reference/Location																				
405-1	Diversity of governance bodies and employees	<table border="1"> <thead> <tr> <th>Job Classification</th> <th>Female</th> <th>Male</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Non-union</td> <td>18.0%</td> <td>82.0%</td> <td>100.0%</td> </tr> <tr> <td>Union</td> <td>7.4%</td> <td>92.6%</td> <td>100.0%</td> </tr> <tr> <td>Grand Total</td> <td>9.6%</td> <td>90.4%</td> <td>100.0%</td> </tr> </tbody> </table>	Job Classification	Female	Male	Total	Non-union	18.0%	82.0%	100.0%	Union	7.4%	92.6%	100.0%	Grand Total	9.6%	90.4%	100.0%				
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405-2	Ratio of basic salary and remuneration of women to men	We conduct Pay Equity analysis of our salaried positions and in the organization the average ratio of female to male salary by job level is 100%. For union represented employees covered by a collective bargaining agreement, remuneration is governed by the terms of the relevant labor agreement.																				

GRI INDEX SOCIAL

Freedom Of Association And Collective Bargaining

Disclosure #	Disclosure Title	Reference/Location
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Approximately 80% of our employees in North America and Slovakia are covered by collective-bargaining agreements, guided by the National Labor Relations Act in the U.S. and the Law on Collective Bargaining in Slovakia. We work closely with union representatives to provide safe and productive workplaces that enable our employees to deliver high-quality products and meet the needs of our customers. Our partnership with the United Steelworkers includes not only a commitment to safety programs, but also a common approach to combating the unfairly traded imports that threaten our industry, our company, and ultimately, the jobs of our employees.

Local Communities

Disclosure #	Disclosure Title	Reference/Location
413-1	Operations with local community engagement, impact assessments, and development programs	2021 Sustainability Report , Community Engagement, p. 55
413-2	Operations with significant actual and potential negative impacts on local communities	2021 Sustainability Report , Community Engagement, p. 55

Public Policy

Disclosure #	Disclosure Title	Reference/Location
415-1	Political contributions and/or lobbying	Political Contributions Policy Political Contributions and Expenditures Report

SASB Index



SUSTAINABLE ACCOUNTING STANDARDS BOARD (SASB) INDEX

IS — Iron & Steel Producers**Greenhouse Gas Emissions**

Sector	Code	Accounting Metric	Response
EM-IS	110a.1	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	29 million metric tons Percentage covered under emissions-limiting regulations is 31% within European operations.
EM-IS	110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	2021 Sustainability Report , Working Aggressively Toward a Net Zero Carbon Target for 2050, p. 102

Air Emissions

Sector	Code	Accounting Metric	Response
EM-IS	120a.1	Air emissions of the following pollutants: (1) CO, (2) NOx (excluding N ₂ O), (3) SOx, (4) particulate matter (PM ₁₀), (5) manganese (MnO), (6) lead (Pb), (7) volatile organic compounds (VOCs), and (8) polycyclic aromatic hydrocarbons (PAHs)	GRI 305-7 , p. 67 U. S. Steel does not report on MnO or PAHs at this time.

SUSTAINABLE ACCOUNTING STANDARDS BOARD (SASB) INDEX

IS—Iron & Steel Producers**Energy Management**

Sector	Code	Accounting Metric	Response
EM-IS	130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	<ol style="list-style-type: none"> 374.35 MGJ total energy consumed 7.2% grid electricity Insufficient data on renewables
EM-IS	130a.2	(1) Total fuel consumed, (2) percentage coal, (3) percentage natural gas, (4) percentage renewable	<ol style="list-style-type: none"> 342.76 MGJ 65.6% coal 30.9% natural gas 0.3% renewable

Water Management

Sector	Code	Accounting Metric	Response
EM-IS	140a.1	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	<ol style="list-style-type: none"> GRI 303-3, p. 94 74% 0%

Waste Management

Sector	Code	Accounting Metric	Response
EM-IS	150a.1	Amount of waste generated, percentage hazardous, percentage recycled	<p>GRI 301-3, p. 87</p> <p>U. S. Steel does not report on amount of waste generated and hazardous waste at this time.</p>

SUSTAINABLE ACCOUNTING STANDARDS BOARD (SASB) INDEX

IS—Iron & Steel Producers**Workforce Health & Safety**

Sector	Code	Accounting Metric	Response
EM-IS	320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near-miss frequency rate (NMFR) for (a) full-time employees and (b) contract employees	U. S. Steel reports 0.06 OSHA Days Away From Work for the Workforce Health & Safety metric.

Supply Chain Management

Sector	Code	Accounting Metric	Response
EM-IS	430a.1	Discussion of the process for managing iron ore and/or coking coal sourcing risks arising from environmental and social issues	GRI 102-9, p. 74

Activity Metric

Sector	Code	Accounting Metric	Response
EM-IS	000.A	Raw steel production, percentage from: (1) basic oxygen furnace processes, (2) electric arc furnace processes	Total steel production: 16.389 million metric tons 1. 82% 2. 18%
EM-IS	000.B	Total iron ore production	2021 10-K , Iron Ore, p. 17
EM-IS	000.C	Total coking coal production	2021 10-K , Coke, p. 18