

GRI Index General Disclosures

The Organization and its Reporting Practices

Disclosure #	Disclosure Title	Reference/Location
2-1	Organizational details: Legal name of organization	United States Steel Corporation
	Organizational details: Nature of ownership and legal form	Publicly listed, Delaware Corporation
	Organizational details: Location of headquarters	Pittsburgh, Pennsylvania
	Organizational details: Countries of operation	2022 10-K , p. 4
2-2	Entities included in the organization's sustainability reporting	2022 10-K , Exhibit 2.1
2-3	Reporting: Reporting period for sustainability reporting	January 1, 2022 – December 31, 2022
	Reporting: Frequency of sustainability reporting	Annually
	Reporting: Reporting period for financial reporting	January 1, 2022 – December 31, 2022
	Reporting: Publication date of the report	June 13, 2023
	Reporting: Contact point	Erika Chan, General Manager — Sustainability; Sustainability@uss.com
2-4	Restatements of information	2022 10-K , Exhibit 3.1
2-5	External assurance	U. S. Steel has received limited, third-party assurance over Scope 1 and Scope 2 GHG emissions as well as OSHA Days Away From Work safety data that is reported in the ESG Report. The 2022 ESG Report is not externally assured. This letter can be accessed on our website . USSK received high, third-party assurance over Scope 1 and Scope 2 GHG emissions.

Activities and Workers

Disclosure #	Disclosure Title	Reference/Location
2-6	Active sectors	Public
	Description of value chain	Sustainable Procurement Policy Supplier Code of Conduct
	Other relevant business relationships	None
	Significant changes to the organization and its supply chain	2022 10-K , Business Segments, p. 4; Human Capital Management, p. 10
2-7	Total number of employees	22,740
	Breakdown of employees by gender	Male: 88.3% Female: 11.7% (Data includes employees in U.S. and Slovakia)
	Breakdown of employees by region	North America: 14,487 Slovakia: 8,253
	Total number of employees by employment type (full-time and part-time), by gender	Female Full-Time: 10% of the U.S. workforce Female Part-Time: 31% of the U.S. workforce
2-8	Total number of workers who are not employees	Contingent workers are less than 1% of our workforce.
	Most common types of worker, their contractual relationship with the organization, and the type of work performed	Our contingent workers are supporting various functions throughout the business, but they are less than 1% of the overall workforce.

Governance

Disclosure #	Disclosure Title	Reference/Location	Disclosure #	Disclosure Title	Reference/Location
2-9	Governance structure	2022 ESG Report, Corporate Governance , p. 23	2-13	Delegation of responsibility for managing the organization's impacts on the economy, environment, and people	2023 Proxy Statement , p. 26 2022 ESG Report, Corporate Governance , p. 23
	Committees responsible for decision-making on and overseeing the management of the organization's impacts on the economy, environment, and people	2023 Proxy Statement , p. 23–26		Process and frequency of reporting on the management of the organization's impacts on the economy, environment, and people	2022 ESG Report, Corporate Governance , p. 23
	Composition of the highest governance body and its committees	2023 Proxy Statement , p. 2	2-14	Process for reviewing and approving reported information, including material topics	2022 ESG Report, Corporate Governance , p. 23
2-10	Nomination and selection of the highest governance body	2023 Proxy Statement , Proposal 1: Election of Directors, p. 8–18	2-15	Processes to ensure that conflicts of interest are prevented and mitigated and whether or not they are disclosed to stakeholders	Conflicts of Interest Policy
2-11	Chair of the highest governance body	2023 Proxy Statement , Board Leadership Structure, p. 21	2-16	Description of how critical concerns are communicated to the highest governance body	2023 Proxy Statement , p. 32
2-12	Role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development	2023 Proxy Statement , Corporate Governance, p. 26–29 Corporate Governance & Sustainability Committee Charter	2-17	Nature and total number of critical concerns	This information is confidential to U. S. Steel. Please see our 2023 Proxy Statement , p. 32 for information on how communications to the Board, Committee Chairs, Board Chair and directors are handled.
	Role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people and the effectiveness of the process and frequency of process if reviewed	2021 TCFD Report , Risk Management, p. 8–9 2023 Proxy Statement , Corporate Governance, p. 26–29 2022 ESG Report, Corporate Governance , p. 23		Collective knowledge, skills, and experience of the highest governance body on sustainable development	2023 Proxy Statement , p. 3, 11–18

Governance—continued

Disclosure #	Disclosure Title	Reference/Location
2-18	Evaluation of the performance of the highest governance body	The Board regularly assesses its performance through annual Board and committee self-evaluations. Each standing committee, other than the Executive Committee, annually reviews its own performance and reports the results and any recommendations to the Board. The process is designed and overseen by the Corporate Governance & Sustainability Committee. 2023 Proxy Statement , p. 24
2-19	Remuneration policies	2023 Proxy Statement , p. 30–34, 42–63
2-20	Process to determine remuneration	2023 Proxy Statement , Our Compensation Process, p. 51–52
	Stakeholders' involvement in remuneration	2023 Proxy Statement , Proposal 2: Advisory Vote on Executive Compensation, p. 37; Stockholder Feedback and Say on Pay Vote, p. 45
2-21	Ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees	The annual total compensation for fiscal year 2022 for our CEO was \$18,988,369 and for the Median Employee was \$143,684. The resulting ratio of our CEO's annual total compensation, calculated as described above, to the annual total compensation of our Median Employee for fiscal year 2022 is 132 to 1. 2023 Proxy Statement , p. 80
	Percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees	0.87% increase in CEO pay from 2021 to 2022. 31.4% increase in Median Employee pay from 2021 to 2022.

Strategy, Policies and Practices

Disclosure #	Disclosure Title	Reference/Location
2-22	Statement on sustainable development strategy	2023 Proxy Statement , A Message from our Board Chair, p. ii 2022 ESG Report, CEO and CSSO Letters , p. 14–15
2-23	Policy commitments for responsible business conduct	Code of Ethical Business Conduct Current versions of key corporate policies can be found on the U. S. Steel website under Ethics & Compliance.
	Policy commitment to respect human rights	Policy on Human Rights and Indigenous Rights
	Communication of policy commitments to workers, business partners, and other relevant parties	The 2022 ESG Report is publicly available on our website. 2022 ESG Report, Ethics and Compliance Resources , p. 21
2-24	Embedding policy commitments	2022 ESG Report, Policies, Training and Communication , p. 20
2-25	Processes to remediate negative impacts: Commitments to the remediation of negative impacts that the organization identifies it has caused or contributed to	The U. S. Steel Ethics and Safety Line
	Processes to remediate negative impacts: Approach to identify and address grievances	We have adopted Investigation Protocols to ensure that all reports alleging misconduct are reviewed, processed, escalated if needed, and investigated thoroughly. The Protocols cover every step of the investigation process in detail, from receiving and assigning each report to conducting and documenting an appropriate investigation. Notably, a cross-functional committee reviews the results of all investigations, including any remedial actions, before they are closed to further ensure that each report is handled appropriately.
	Processes to remediate negative impacts	2022 ESG Report, Ethics and Safety Line , p. 20–21

Strategy, Policies and Practices—continued

Disclosure #	Disclosure Title	Reference/Location
2-25 continued	Processes to remediate negative impacts: How stakeholders are involved in the design, review, operation, and improvement of these mechanisms	The number and types of reports alleging misconduct received, the types of actions taken in response to substantiated allegations, and anonymized summaries of select cases are provided to employees regularly. The Audit Committee receives additional data about new reports and closed cases quarterly, as well as summaries of significant allegations and investigations, to help facilitate its oversight of the ethics and compliance program.
	Processes to remediate negative impacts: Tracking the effectiveness of the grievance mechanisms and other remediation processes	Data trends on new reports (by location, issue, anonymity of reporter) and closed cases (remedial actions, substantiation rates) are reported to the Audit Committee regularly.
2-26	Mechanism to seek advice on implementing the organization's policies and practices for responsible business conduct	2022 ESG Report, The U. S. Steel Ethics and Safety Line , p. 20–21
	Mechanism to raise concerns about the organization's business conduct	2022 ESG Report, The U. S. Steel Ethics and Safety Line , p. 20–21
2-27	Compliance with laws and regulations: Total number of fines	0
	Compliance with laws and regulations: Total number of non-monetary sanctions	0
	Compliance with laws and regulations: Total monetary value of fines for instances of non-compliance during reporting year	0

Disclosure #	Disclosure Title	Reference/Location
2-27 continued	Compliance with laws and regulations: Total monetary value of fines for instances of non-compliance during previous reporting periods	0
	Compliance with laws and regulations: Significant instances of non-compliance	0
2-28	Membership associations	2022 ESG Report, Collaborations and Associations , p. 35

Stakeholder Engagement

2-29	Categories of stakeholders and how they are identified	Employees, communities, investors, customers, suppliers, lenders and non-governmental organizations. For more information, see the Material Topics and Stakeholder Engagement section of our 2021 Sustainability Report , p. 19.
	Purpose of stakeholder engagement and how organization ensures meaningful engagement	2023 Proxy Statement , Commitment to Stockholder Engagement, p. 31–32 2022 ESG Report, Collaborations and Associations , p. 35
2-30	Collective bargaining agreements: Percentage of total employees covered by collective bargaining agreements	80% of employees in United States and Slovakia are covered by collective bargaining agreements.
	For employees not covered, report whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations	20% of U. S. Steel employees are corporate employees.

Material Topics

Disclosure #	Disclosure Title	Reference/Location	Disclosure #	Disclosure Title	Reference/Location
3-1	Process to determine material topics	In 2022, U. S. Steel engaged with an independent third-party to update the materiality assessment that was conducted in 2019. We conducted interviews and surveys with 16 executives across U. S. Steel business lines and over 15 external stakeholders. The stakeholders rated the importance of ESG topics to themselves and to other stakeholders, as well as to U. S. Steel’s corporate goals and strategy. Our assessment identified 16 significant ESG topics to U. S. Steel and nine of these topics were considered of highest importance.	3-3 continued	Management of material topics: Actions to prevent or mitigate, address, and manage potential negative impacts for each material topic	GRI 3-3 Disclosures , p. 76–79
	Stakeholders and experts whose views have informed the process of determining material topics	Employees, communities, investors, customers, suppliers, lenders and non-governmental organizations		Management of material topics: Processes used to track the effectiveness of the actions for each material topic; Goals, targets, and indicators used to evaluate progress for each material topic; effectiveness of actions; and lessons learned regarding each material topic and how these have been incorporated into the organization’s operational policies and procedures	GRI 3-3 Disclosures , p. 76–79
3-2	List of material topics	<ul style="list-style-type: none"> + Air quality + Customer engagement + Diversity, equity and inclusion + Energy conservation + GHG emissions + Innovation + Safety and health + Talent management + Water quality and conservation 		Management of material topics: Description of how engagement with stakeholders has informed the actions taken and whether the actions have been effective for each material topic	<p>GRI 3-3 Disclosures, p. 76–79</p> <p>During the stakeholder engagement process, we identified two recurring and emerging themes which encompasses many of our ESG material topics:</p> <ol style="list-style-type: none"> 1. Just Transition—ensuring that the transition to net-zero greenhouse gas emissions for the steel industry is just and equitable for stakeholders that are directly affected 2. Decarbonization—reducing greenhouse gas emissions through product and process innovation, responsible supply chain initiatives, energy conservation efforts and other activities
	Changes to material topics compared to previous reporting period	No changes			
3-3	Management of material topics: Actual and potential, negative and positive impacts for each material topic	GRI 3-3 Disclosures , p. 76–79			
	Negative impacts through activities or as a result of business relationships	GRI 3-3 Disclosures , p. 76–79			
	Management of material topics: Policies or commitments regarding each material topic	GRI 3-3 Disclosures , p. 76–79			

GRI 3-3 Disclosures

POTENTIAL IMPACTS—Is the topic material because of negative impacts, positive impacts, or both—and why?

ACTIONS—Examples of actions taken to prevent, mitigate, remediate, and/or manage potential negative impacts

EFFECTIVENESS—Processes used to track the effectiveness of actions (e.g., auditing or verification, impact assessments, measurement systems, stakeholder feedback, grievance mechanisms, external performance ratings, and benchmarking)

POLICIES, COMMITMENTS, GOALS & TARGETS—Any policies, goals and/or targets relating to topic

STAKEHOLDER ENGAGEMENT AND LESSONS LEARNED—Examples to show how we incorporate lessons learned to manage impacts more successfully in the future and whether stakeholder feedback was involved

	Potential Impacts	Actions	Effectiveness	Policies, Commitments, Goals and Targets	Stakeholder Engagement and Lessons Learned
GHG Emissions —Minimizing direct and indirect greenhouse gas emissions generated through our operations, facilities, supply chain, and final products by implementing energy efficiency improvements, renewable energy adoption, process efficiencies, operational innovation and supply chain engagement	Steel accounts for ~8% of global GHG emissions. We recognize that we have a role to play in reducing our own GHG emissions.	<ul style="list-style-type: none"> + We have set two Scope 1 and 2 GHG emissions targets + Actively exploring different GHG reduction technologies + GHG Reduction Task Force + GHG is part of enterprise risk management (ERM) and there is a quarterly action plan reviewed by leadership + Publicly released a roadmap to achieve the 2030 and 2050 GHG goals 	<p>2022 Absolute Emissions, CO₂e (Million Metric Tonnes) decreased in North America to 21.21 from 22.51 in 2021 and decreased in USSK to 7.45 from 9.06 in 2021.</p> <ul style="list-style-type: none"> + See the Greenhouse Gas Emissions section of the 2022 ESG Report, p. 60–61 	<ul style="list-style-type: none"> + Reduce emissions intensity (Scope 1 and 2) by 20% by 2030 based on 2018 baseline + Achieve net-zero Scope 1 and 2 GHG emissions by 2050 	We understand that we cannot do this alone. See the Collaborations and Associations section of the 2022 ESG Report, p. 35, to see how we collaborate with our stakeholders on GHG emissions reduction.
Customer Engagement —Interacting and developing or continuing a partnership with customers to create solutions for them that can adapt to their business needs	We have customers who have set their own goals for emissions reduction from their products. We are working with them by providing steel with a lower carbon footprint.	<ul style="list-style-type: none"> + We have begun conducting life-cycle assessments (LCAs) of products to help inform customers of our product cradle-to-gate + We are working with customers on how we can engineer products to better meet their needs 	See the Process Innovation , p. 27 and the Customer Collaboration Story , p. 32, sections of the 2022 ESG Report.	Continue to promote verdeX® and work with customers to increase verdeX® sales.	We value our collaborations with our customers, and we know we can help be part of the solution to achieving their sustainability goals.
Air Quality —Putting measures in place to monitor, avoid and minimize adverse impacts on air quality from operations	Exposure to air pollution can affect our health, and we care about our local communities and the people within them.	An inversion prediction model was developed at our Clairton facility in Allegheny County . For more information, see p. 68 of the 2022 ESG Report.	<ul style="list-style-type: none"> + Based upon on actual monitoring data from the last two years, Allegheny County, including the area in which the coke plant is located, has met all Federal health-based National Ambient Air Quality Standards + The Liberty area has met the National Ambient Air Quality Standards for the third year in a row 	<ul style="list-style-type: none"> + Established a goal to reduce our global corporate NO_x emissions intensity by 10% by 2030 with a 2018 baseline + Strive for 100% compliance with all federal, state, and local agencies' rules, regulations, and permit conditions + Shut down Clairton Coke Batteries facilities 1–3 in early 2023 	Our CAP (Community Advisory Panel) at our Mon Valley Works' Clairton and Edgar Thomson Plants meet on a quarterly basis to discuss relevant plant and local updates. This panel includes local community members.

	Potential Impacts	Actions	Effectiveness	Policies, Commitments, Goals and Targets	Stakeholder Engagement and Lessons Learned
<p>DE&I—Creating a culture of caring and belonging that provides opportunities for growth, attracting, developing, and retaining employees from all walks of life, and striving for diversity, equity (racial, gender, LGBTQ+, economic) and inclusion across all levels of the organization. This involves maintaining an environment where employees feel valued and heard</p>	<p>DE&I is important to our investors, employees, and brand. Leveraging DE&I allows for different perspectives, approaches and ideas facilitating more successful business outcomes. Investing in and supporting our diverse workforce strengthens our U. S. Steel community, sparks innovation, increases productivity, and fuels our steady growth year after year.</p> <p>For more information on DE&I at U. S. Steel, please see our 2023 DE&I Report.</p>	<ul style="list-style-type: none"> + 8 ERGs + Named to Newsweek’s Most Loved Workplaces + Benchmarked against CEI, DEI, Vibrant Pittsburgh Index + Held Day of Understanding on 360° Safety (Psychological and Physical) + Produced first DE&I report in 2021 + Director and up interview slates were 40% diverse + Compensation equity reviewed 	<ul style="list-style-type: none"> + ERG membership grew by 34% in 2022 and held more than 100 events + Recognized and ranked 71/100 in Newsweek’s Most Loved Workplaces + Maintained 100% Corporate Equality Index score on the Human Rights Campaign Foundation’s Best Places to Work for LGBTQ Equality in 2020, 2021 and 2022; Recognized as a 2022 Best Place to Work for Disability Inclusion (Disability Equality Index); recognized as Vibrant Pittsburgh 2022 Champion + Over 1,000 leaders attended Day of Understanding + Candidate interview slates were 60% diverse and 50% filled by diverse hires + Confirmed we do not show evidence of lack of fairness in pay 	<ul style="list-style-type: none"> + Strive to increase representation of women and people of color in Senior Manager and above roles by 50% from 2022 to 2030 in North America + Provide measurable equity of pay, opportunities and performance assessment between demographic groups + Strive to have 100% of our North America non-represented workforce engage in DE&I skill-building activities 	<p>No matter how many accolades we receive, we’ll keep looking to see what we can do better. We will continue to listen to our employees to find out what they need, support and improve our engagement programs, and reach as many diverse applicants as we can.</p> <p>We cannot lose sight of our efforts in any business condition.</p>
<p>Energy Conservation—Enhancing the systematic planning of efficient production, distribution, storage, and consumption of energy throughout the value chain. Achieved by implementing measures such as energy efficiency, smart metering and distributed energy resources (renewable energy, storage, electric vehicles, etc.)</p>	<p>U. S. Steel is a historic innovator and leader in the energy-efficient production of steel using blast furnaces. We also recognize the synergies between the integrated route and EAF techniques that reduce our carbon footprint and optimize operations. Our published 2050 roadmap shows our continued commitment to moving toward more energy-efficient processes at our facilities and researching and analyzing new technologies.</p>	<ul style="list-style-type: none"> + A new solar power plant built by Entergy will supply renewable energy to Big River Steel to produce our sustainable verdeX® sustainable steel product + Installed electric vehicle (EV) charging stations for our executive EV fleet and employee vehicles at Big River Steel + Launched our first carbon-neutral data center at Big River Steel + Released inaugural Climate Strategy Report 	<p>Total energy consumption in the U.S. decreased from 76.22 MMWH in 2021 to 71.94 MMWH in 2022 and USSK decreased from 27.27 MMWH in 2021 to 22.53 MMWH in 2022.</p> <p>See the Disclosures section of the 2022 ESG Report, p. 82–83, for more information.</p>	<p>The energy conservation projects implemented at Big River Steel contribute to BRS’ mission to reduce 500,000 tons of CO₂ emissions by 2030.</p>	<p>Our Climate Strategy Report ensures transparency for our climate-related activities and energy conservation projects by sharing information with relevant stakeholders, including customers, employees, and the communities where we operate.</p>

	Potential Impacts	Actions	Effectiveness	Policies, Commitments, Goals and Targets	Stakeholder Engagement and Lessons Learned
<p>Innovation—Remaining competitive in the marketplace through innovative and sustainable products and technologies</p>	<p>Demand for lower carbon footprint steel is increasing year over year. If we fail to get ahead of this demand, we could potentially see a negative effect on our business.</p>	<ul style="list-style-type: none"> + Commercialized five additional products of differentiated AHSS grades, coated and cold-rolled + Announced a \$3 billion investment in a second mini mill to further enhance our product offerings of low GHG emission steels + Continue to supply customers with sustainable verdeX® steel 	<p>Continue to see increased demand for more sustainable grades of steel.</p>	<p>Commitment to commercialize more sustainable grades in 2023.</p>	<p>Our customers are continuing to make headway in developing more sustainable products year over year. We play a big role in that collaboration by providing sustainable steel solutions to help them to reach their goals.</p> <p>See our Collaboration and Associations section, p. 35, of the 2022 ESG Report for more information on our many partnerships.</p>
<p>Safety and Health—Keeping our employees healthy and safe by ensuring compliance with regulations, conformance with company policies, and enabling programs that incentivize greater employee well-being</p>	<p>Safety is our primary core value. The steel industry is one of the most hazardous industries in manufacturing. Our main priority is keeping our workforce safe.</p> <p>We empower our employees with the capabilities and resources needed to assess, reduce, and eliminate workplace risks and hazards and appreciate their dedication to safety.</p>	<p>Implemented a Corporate Safety & Security Center of Excellence</p> <ul style="list-style-type: none"> + Continuous improvement of our safety management system (SMS) + Implemented quarterly health check process to monitor the health of our safety management system at increasing intervals within every organization in 2022 	<ul style="list-style-type: none"> + Conducted self-assessment on SMS at each plant, then performed baseline SMS audits and established a maturity index score for each plant. We used these scores from our audits to help individual plant locations prioritize and act on their risks and opportunities for improvement + Received National Safety Council's Green Cross Award for Safety Excellence and worldsteel Association's Health and Safety Excellence award in 2022 + Achieved a corporate OSHA Days Away From Work (DAFW) rate of 0.05 	<ul style="list-style-type: none"> + Achieved ISO 45001 certification at the Mon Valley Works by the end of Q1 2023 + Achieve ISO 45001 certification at Big River Steel and the Gary Works by the end of 2023 + Achieve ISO 45001 certification at the balance of our sites by 2024 	<p>We are continuing to work towards ISO 45001 certification for each facility.</p> <p>The health of our Safety Management System and its effectiveness for our employees and stakeholders will be judged by the independent analysis provided by the 45001 process.</p>

	Potential Impacts	Actions	Effectiveness	Policies, Commitments, Goals and Targets	Stakeholder Engagement and Lessons Learned
<p>Talent Management—Committing and investing in human capital by attracting, developing, and retaining talent while creating a shared vision and purpose that recognizes contributions of the workforce and drives shared value. Providing opportunities that enable skill development and professional growth to build a workforce with diverse competencies that meet our business needs</p>	<p>Effective talent management can have significant impact on business performance, including overall total shareholder return (TSR). Given our Best for All® Strategy, we must ensure we have the talent and capabilities needed to achieve our goals.</p> <p>Similarly, employee engagement levels can have significant impact on organizational outcomes including safety, quality, and ultimately profitability.</p>	<ul style="list-style-type: none"> + Launched an online learning platform for employees to access at their convenience + Launched comprehensive leadership development programs for front-line and mid-level leaders + Launched a pilot mentoring program for early-career leaders + Participated in McKinsey Connected Leaders programing for Black, Asian, and Hispanic/Latino mid-level and executive leaders + Implemented a digital pre-employment assessment for hourly employees + Provided programming on DE&I-related topics for which all non-union employees can access/participate + Coaching services are provided for targeted talent segments + Continued deployment of shift manager education on managing union employees + Continued improvement of succession planning process 	<ul style="list-style-type: none"> + Overall adoption rate of our online learning platform is 70%; average course rating is 4.3/5; 97% of users agree the platform has been helpful in their development + Workshop ratings for both front-line and mid-level leadership development programs are 4/5 or greater + Mid-point program evaluations indicated 77% of Mentees in the pilot program were satisfied with the program and their experience + Those engaged in coaching gave a 4.8/5.0 rating regarding how coaching is contributing to their professional development + 87% of shift managers surveyed indicated they felt better prepared to manage union employees + 76% of shift managers surveyed indicated they had a better understanding of unconscious bias and the importance of finding ways to be more inclusive 	<ul style="list-style-type: none"> + Build a productive learning environment among non-represented employees; internal promotion rates should be equal to or exceed 20% + Ensure equitable participation in all leadership development programs (20% for women; 13% POC; based on employee population) + Build leadership development programs targeted towards diverse talent segments + Conduct a validation study of hourly pre-employment assessment + Establish baseline number of critical roles based on current/future business needs for each Business Unit. Critical roles identified should be equal to or less than 5% of total roles across the organization + Identify workforce engagement and understand sentiment during key employee lifecycle phases; ensure 100% of eligible leaders have action plans in place 	<p>Understanding of employee engagement and sentiment will be key to improving talent management practices and policies, as well as building the capabilities of our people.</p> <p>We need to fully enable our non-represented workforce to be able to continuously grow and develop their skills so that we can realize our Best for All® future.</p>
<p>Water Quality—Driving water stewardship across operations and the supply chain, monitoring operational water usage and identifying opportunities to improve water efficiency, address leakages, and to mitigate impacts in water-scarce regions</p>	<p>Our facilities use a considerable amount of water for cooling and process purposes. We recognize that water is an invaluable resource and it is essential to our business, our stakeholders and our communities that we do our best to manage consumption and increase efficiency.</p>	<p>Several of our locations utilize water recycling systems to reduce the amount of freshwater required for the manufacturing process.</p>	<p>Many of our processes use water-recycling systems that return water for reuse in operations.</p>	<p>Please see the Environment section, p. 64, of the 2022 ESG Report for more information on our water-related commitments.</p>	<p>We will continue to implement conservation practices to work towards reducing our water consumption and our footprint on local ecosystems and communities.</p>

GRI Index Economic

Economic Performance

Disclosure #	Disclosure Title	Reference/Location
201-1	Direct economic value generated and distributed	2022 10-K , Item 7: Management’s Discussion and Analysis of Financial Condition and Results of Operations, p. 43–58
201-2	Financial implications and other risks and opportunities due to climate change	2022 10-K , Item 1A: Risk Factors, p. 26, Climate change may be associated with increased occurrence of extreme weather conditions, which could include, among other things, increased risk of flooding, potential heat stress at facilities and other natural disasters that may lead our customers to curtail or shut down production or to supply chain and operational disruptions. We also face increased competition within our industry and from alternative materials and risks concerning innovation, new technologies, products and increasing customer demand for lower-carbon-footprint products. 2022 10-K , p. 94, We designated our three global syndicated revolving credit facilities as Sustainability Linked Loans to incorporate our sustainability related goals and values 2021 TCFD Report , p. 5
201-3	Defined benefit plan obligations and other retirement plans	2022 10-K , Pensions and Other Post-employment Benefits, p. 73; Note 18: Pensions and other Benefits, p. 95–101
201-4	Financial assistance received from government	2022 10-K , p. 111

Market Presence

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 had zero new hires in senior management and above from the local community.

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 greener steels they expect from like-minded partners like U. S. Steel.
203-2	Significant indirect economic impacts	2022 ESG Report, Community Engagement , p. 54–58

Anti-Corruption

205-1	Operations assessed for risks related to corruption	Anti-Corruption Policy 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. 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.
-------	---	--

Anti-Corruptions—continued

Disclosure #	Disclosure Title	Reference/Location
205-2	Communication and training about anti-corruption policies and procedures	2022 ESG Report, Ethics & Compliance , p. 19
205-3	Confirmed incidents of corruption and actions taken	There are no incidents of corruption that U. S. Steel is aware of based on procedures and assessments for 2022.

GRI Index Environmental

Environmental

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:

Compliance with environmental laws and regulations

Continuous improvement in environmental and resource management

Continued reduction of GHG emissions through innovation

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.

Materials

Disclosure #	Disclosure Title	Reference/Location
301-1	Materials used by weight or volume	29 million metric tonnes of raw material consumption, including coal, coke, and other carbonaceous materials, iron ore materials, fluxes, alloys, and coating metals.
301-2	Recycled input materials used	U. S. Steel's North America operations recycled 4.4 million metric tonnes of purchased and produced steel scrap annually in 2022. USSK recycled approximately 684 thousand tonnes of produced steel scrap in 2022. 2022 10-K , p. 19
301-3	Reclaimed products and their packaging materials	Recycled byproduct coke plant process residues (metric tonnes): 3,067 Recycled EAF slag off-site use (metric tonnes): 67,971 Recycled spent pickle liquor off-site reuse (metric tonnes): 23,276 Recycled mill scale off-site use (metric tonnes): 58,630 Recycled briquettes (metric tonnes): 92,269 Recycled spent pickle liquor regeneration (metric tonnes): 159,811 Recycled sinter (metric tonnes): 1,624,312 Recycled blast furnace slag off-site use (metric tonnes): 2,016,120 Recycled scrap steel (metric tonnes): 4,395,165

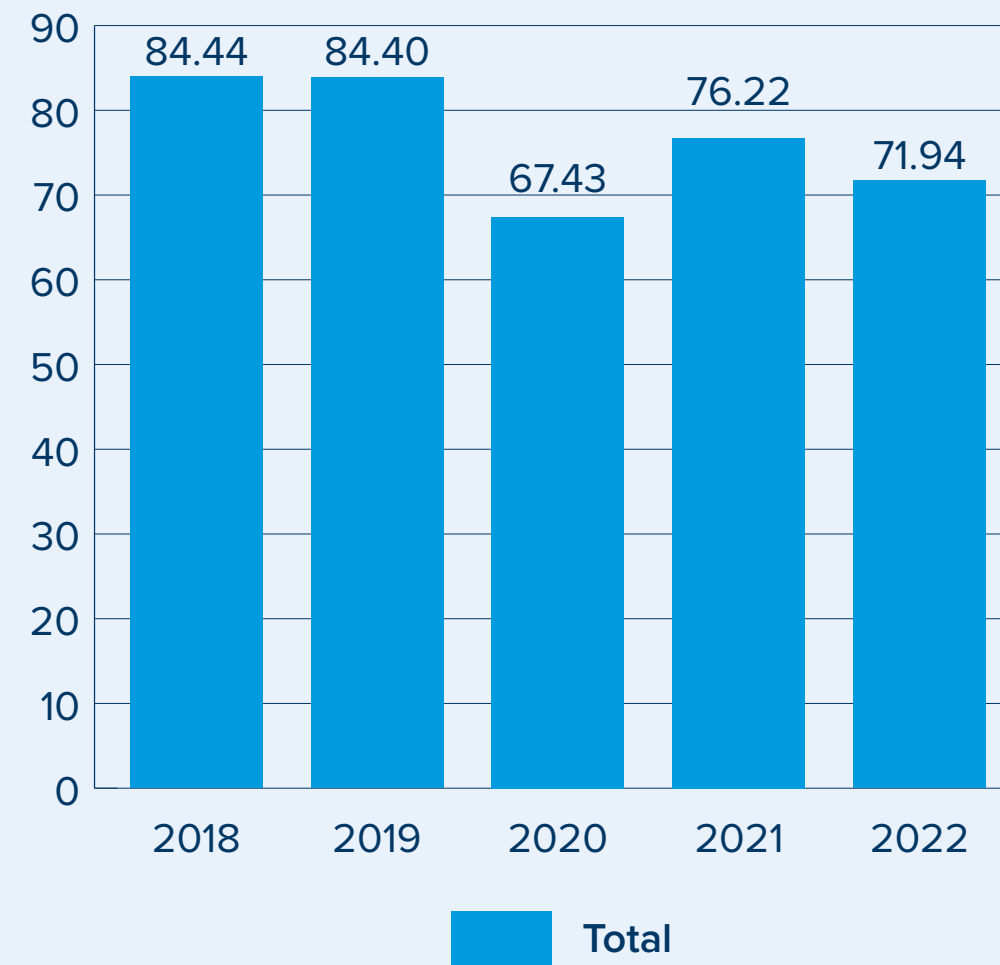
Energy

Disclosure #	Disclosure Title	Reference/Location
302-1	Energy consumption within the organization	North America: 64.02 MMWH USSK: 21.83 MMWH
302-2	Energy consumption outside of the organization	North America: 7.92 MMWH USSK: 0.71 MMWH

TOTAL ENERGY CONSUMPTION (Internal and External)

North America: 71.94 MMWH

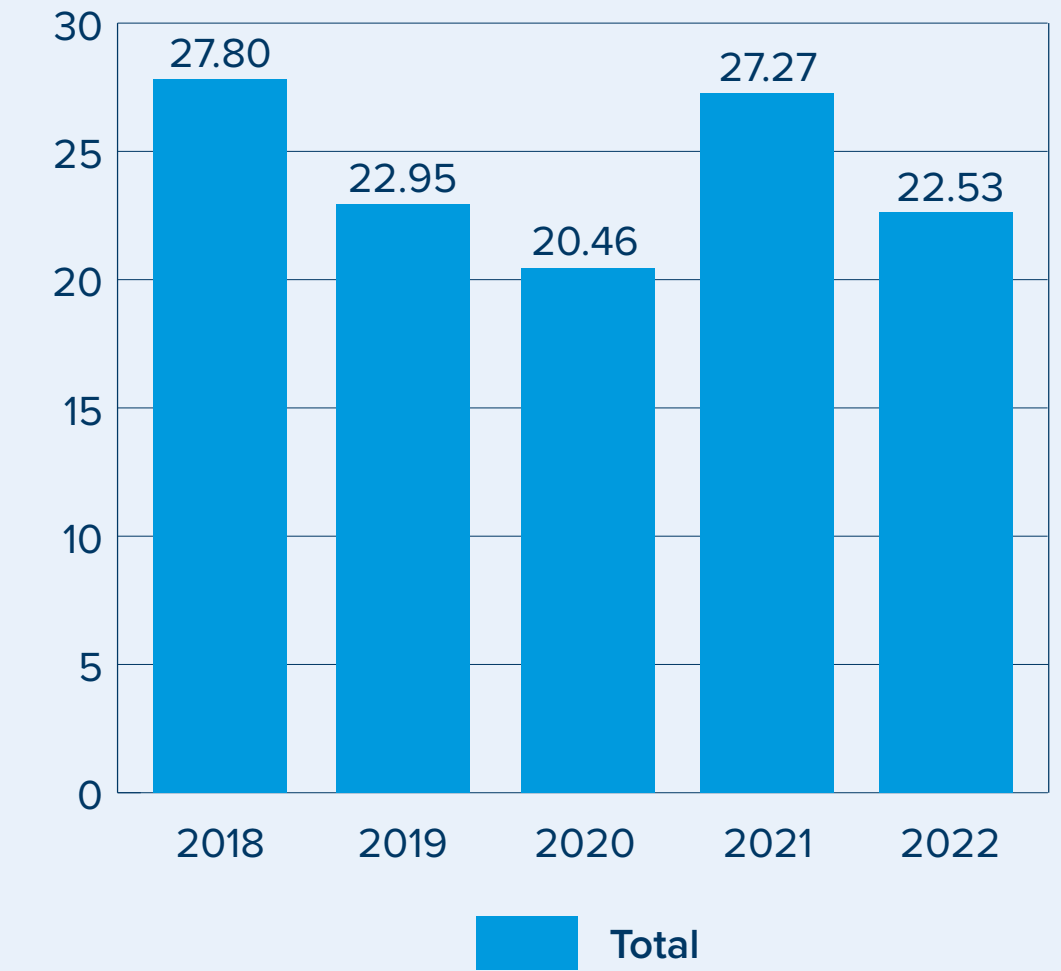
U. S. STEEL ANNUAL TOTAL ENERGY USAGE FOR THE NORTH AMERICA OPERATIONS (million megawatt hours of energy)



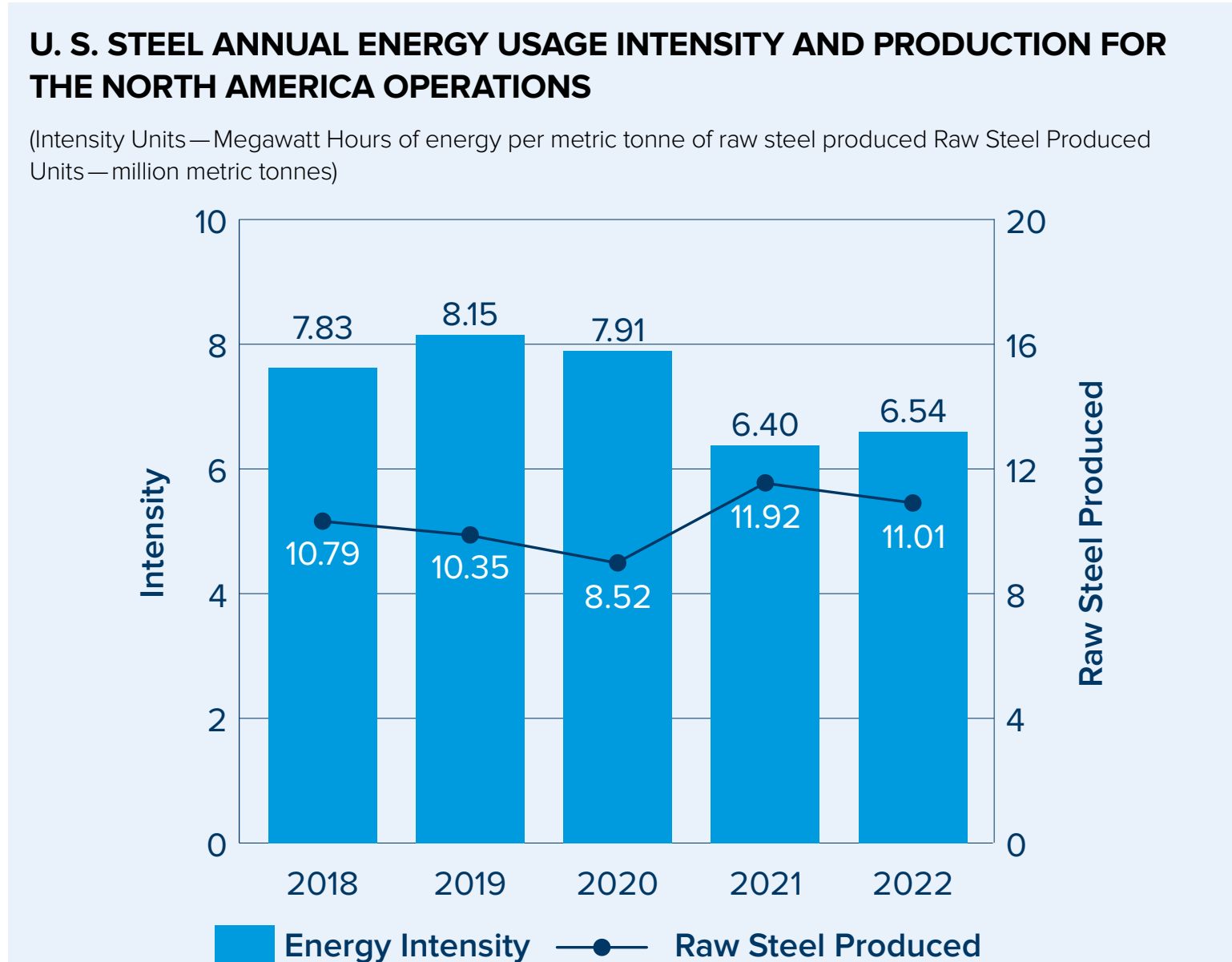
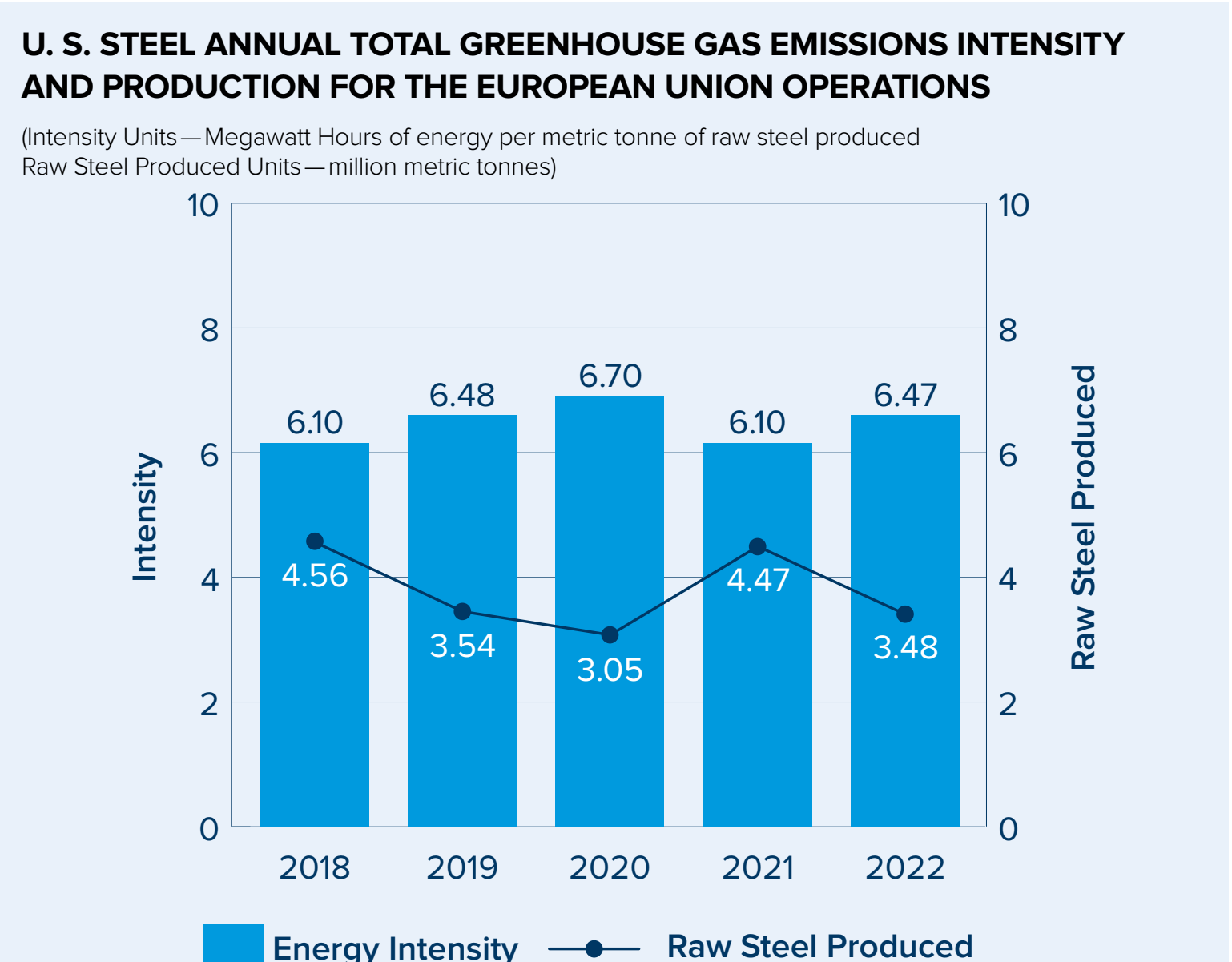
Energy usage is reported in megawatt hours and includes all forms of energy consumed converted to megawatt hours

Disclosure #	Disclosure Title	Reference/Location
302-2 continued		USSK: 22.53 MMWH

U. S. STEEL ANNUAL TOTAL ENERGY USAGE FOR THE EUROPEAN OPERATIONS (million megawatt hours of energy)



Energy usage is reported in megawatt hours and includes all forms of energy consumed converted to megawatt hours

Disclosure #	Disclosure Title	Reference/Location																		
302-3	Energy intensity	North America: 6.54 (MWH/tonne RSP)																		
<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 tonne of raw steel produced Raw Steel Produced Units—million metric tonnes)</p>  <table border="1"> <thead> <tr> <th>Year</th> <th>Energy Intensity (MWH/tonne RSP)</th> <th>Raw Steel Produced (million metric tonnes)</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>7.83</td> <td>10.79</td> </tr> <tr> <td>2019</td> <td>8.15</td> <td>10.35</td> </tr> <tr> <td>2020</td> <td>7.91</td> <td>8.52</td> </tr> <tr> <td>2021</td> <td>6.40</td> <td>11.92</td> </tr> <tr> <td>2022</td> <td>6.54</td> <td>11.01</td> </tr> </tbody> </table> <p>Energy intensity is based on the total energy consumption in megawatt hours divided by the total quantity in metric tonnes of raw steel produced in North America as published in the U. S. Steel Annual Report and that are converted into finished steel products.</p>			Year	Energy Intensity (MWH/tonne RSP)	Raw Steel Produced (million metric tonnes)	2018	7.83	10.79	2019	8.15	10.35	2020	7.91	8.52	2021	6.40	11.92	2022	6.54	11.01
Year	Energy Intensity (MWH/tonne RSP)	Raw Steel Produced (million metric tonnes)																		
2018	7.83	10.79																		
2019	8.15	10.35																		
2020	7.91	8.52																		
2021	6.40	11.92																		
2022	6.54	11.01																		
302-3 continued		USSK: 6.47 (MWH/tonne RSP)																		
<p>U. S. STEEL ANNUAL TOTAL GREENHOUSE GAS EMISSIONS INTENSITY AND PRODUCTION FOR THE EUROPEAN UNION OPERATIONS</p> <p>(Intensity Units—Megawatt Hours of energy per metric tonne of raw steel produced Raw Steel Produced Units—million metric tonnes)</p>  <table border="1"> <thead> <tr> <th>Year</th> <th>Energy Intensity (MWH/tonne RSP)</th> <th>Raw Steel Produced (million metric tonnes)</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>6.10</td> <td>4.56</td> </tr> <tr> <td>2019</td> <td>6.48</td> <td>3.54</td> </tr> <tr> <td>2020</td> <td>6.70</td> <td>3.05</td> </tr> <tr> <td>2021</td> <td>6.10</td> <td>4.47</td> </tr> <tr> <td>2022</td> <td>6.47</td> <td>3.48</td> </tr> </tbody> </table> <p>Energy intensity is based on the total energy consumption in megawatt hours divided by the total quantity in metric tonnes of raw steel produced in the EU as published in the U. S. Steel Annual Report and that are converted into finished steel products.</p>			Year	Energy Intensity (MWH/tonne RSP)	Raw Steel Produced (million metric tonnes)	2018	6.10	4.56	2019	6.48	3.54	2020	6.70	3.05	2021	6.10	4.47	2022	6.47	3.48
Year	Energy Intensity (MWH/tonne RSP)	Raw Steel Produced (million metric tonnes)																		
2018	6.10	4.56																		
2019	6.48	3.54																		
2020	6.70	3.05																		
2021	6.10	4.47																		
2022	6.47	3.48																		
302-4	Reduction of energy consumption	Total energy consumption in the U.S. decreased from 76.22 MMWH in 2021 to 71.94 MMWH in 2022 and USSK decreased from 27.27 MMWH in 2021 to 22.53 MMWH in 2022. Refer to energy consumption graphs on p. 82 of the 2022 ESG Report.																		
302-5	Reductions in energy requirements of products and services	2022 ESG Report, Environment , p. 64																		

Water and Effluents

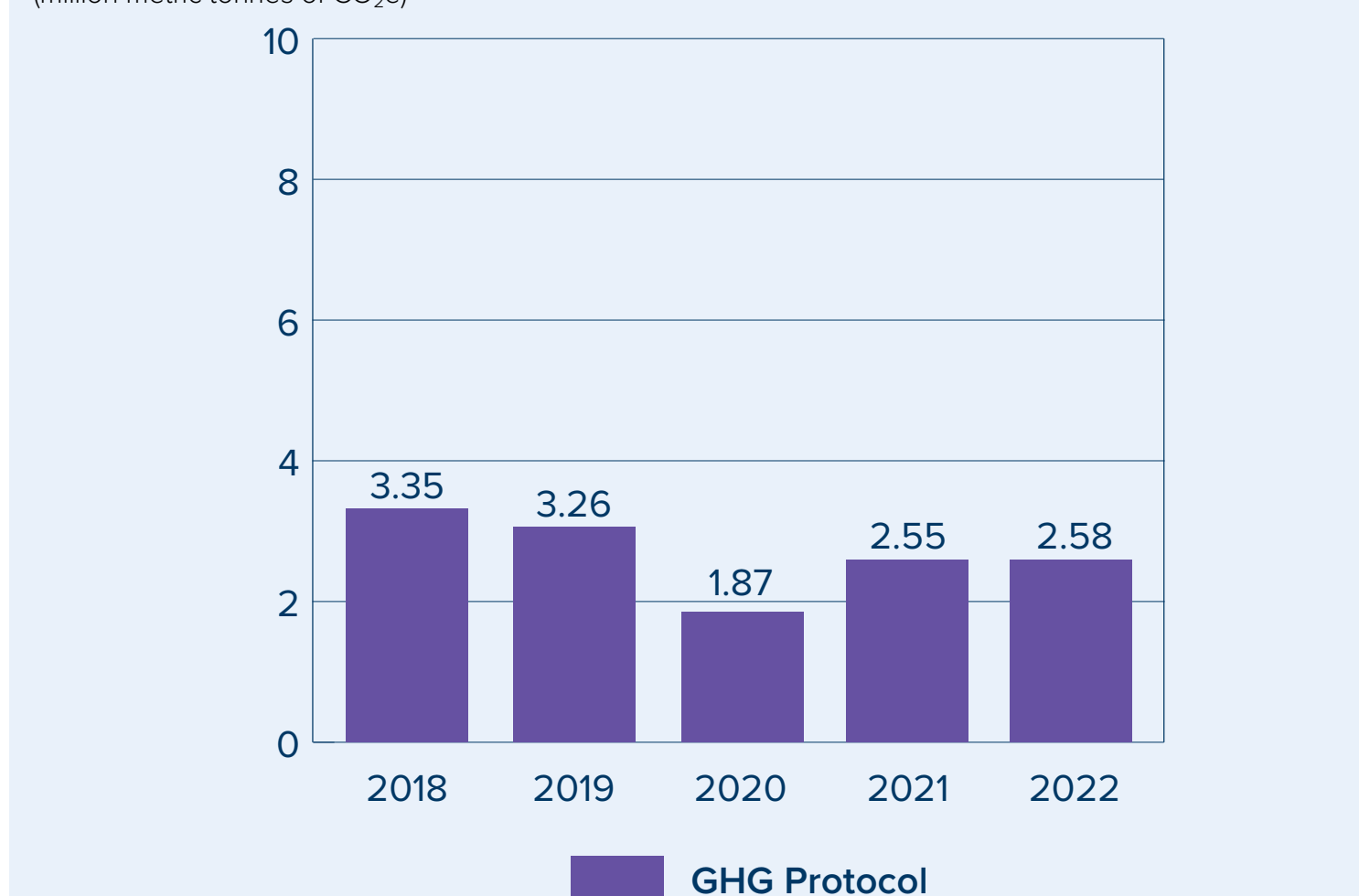
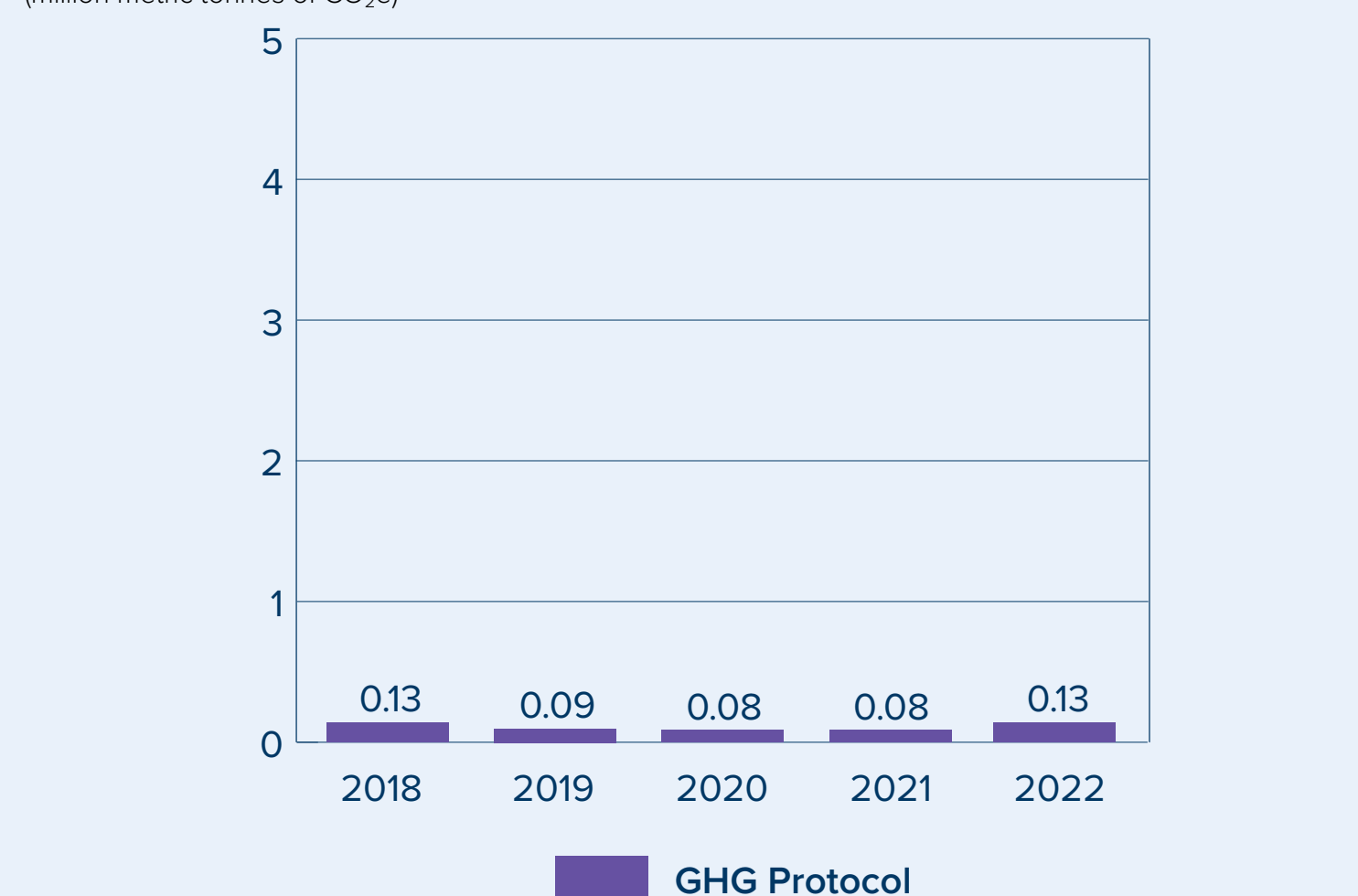
Disclosure #	Disclosure Title	Reference/Location	Disclosure #	Disclosure Title	Reference/Location
303-1	Interactions with water as a shared resource	<p>U. S. Steel’s facilities use water for both cooling and process purposes. U. S. Steel is committed to reducing our water consumption and implements conservation practices to meet the goal. Numerous processes use water-recycle systems that return water for reuse in operations, 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> <p>Environmental Management Policy</p> <p>2022 ESG Report, Environment, p. 64</p>	303-2 continued	Wastewater Treatment	<p>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> <p>Water Recycling</p> <p>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.</p> <p>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.</p>
303-2	Management of water discharge-related impacts	<p>Permitting</p> <p>U. S. Steel facilities include more than 20 locations with over 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>Stormwater</p> <p>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>	303-3	Water withdrawal	1,205,351 megaliters
			303-4	Water discharge	997,549 megaliters
			303-5	Water consumption	207,802 megaliters
					<p>Most water recycle systems are operated at a constant flow rate independent of tons of steel being produced and water consumption. Also, precipitation and evaporation rates fluctuate annually and have an impact on final discharge numbers.</p> <p>Water consumption is not a linear relationship to steel production. The total corporate water consumption values include operations outside of steelmaking such as mining and cokemaking operations that can vary from year to year.</p>

Biodiversity

Disclosure #	Disclosure Title	Reference/Location	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	2022 ESG Report, Environment , p. 64 Environmental Management Policy	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, 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 fourth 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 and bird boxes 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>
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> <p>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.</p> <p>We develop and promote the development of wildlife habitats on and around our facilities.</p> <p>We remediate and restore former U. S. Steel properties, allowing them to be used for new residential, commercial and industrial purposes.</p>	304-4	Total number of IUCN Red List species and national conservation list species with habitats in areas affected by the operations of the organization, by level of extinction risk	This is something that U. S. Steel does not currently track but may do so in the future.

Emissions

Disclosure #	Disclosure Title	Reference/Location												
305-1	Direct (Scope 1) GHG emissions	North America: 18.63 CO ₂ eq (MT)												
		<p>U. S. STEEL ANNUAL SCOPE 1 GREENHOUSE GAS EMISSIONS FOR THE NORTH AMERICA OPERATIONS</p> <p>(million metric tonnes of CO₂e)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>GHG Emissions (million metric tonnes of CO₂e)</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>23.18</td> </tr> <tr> <td>2019</td> <td>22.81</td> </tr> <tr> <td>2020</td> <td>18.11</td> </tr> <tr> <td>2021</td> <td>19.96</td> </tr> <tr> <td>2022</td> <td>18.63</td> </tr> </tbody> </table> <p>GHG emissions are reported in metric tonnes of total carbon, methane, and nitrous oxide converted to carbon dioxide equivalents and excludes GHG emissions from onsite landfills. The annual amounts vary based on a variety of factors including facilities operating, production levels, and energy efficiency projects implementation.</p>	Year	GHG Emissions (million metric tonnes of CO ₂ e)	2018	23.18	2019	22.81	2020	18.11	2021	19.96	2022	18.63
Year	GHG Emissions (million metric tonnes of CO ₂ e)													
2018	23.18													
2019	22.81													
2020	18.11													
2021	19.96													
2022	18.63													
305-1 continued		USSK: 7.32 CO ₂ eq (MT)												
		<p>U. S. STEEL ANNUAL SCOPE 1 GREENHOUSE GAS EMISSIONS FOR THE EUROPEAN UNION OPERATIONS</p> <p>(million metric tonnes of CO₂e)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>GHG Emissions (million metric tonnes of CO₂e)</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>9.28</td> </tr> <tr> <td>2019</td> <td>7.47</td> </tr> <tr> <td>2020</td> <td>6.61</td> </tr> <tr> <td>2021</td> <td>8.98</td> </tr> <tr> <td>2022</td> <td>7.32</td> </tr> </tbody> </table> <p>GHG emissions are reported in metric tonnes of total carbon, methane, and nitrous oxide converted to carbon dioxide equivalents. 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.</p>	Year	GHG Emissions (million metric tonnes of CO ₂ e)	2018	9.28	2019	7.47	2020	6.61	2021	8.98	2022	7.32
Year	GHG Emissions (million metric tonnes of CO ₂ e)													
2018	9.28													
2019	7.47													
2020	6.61													
2021	8.98													
2022	7.32													

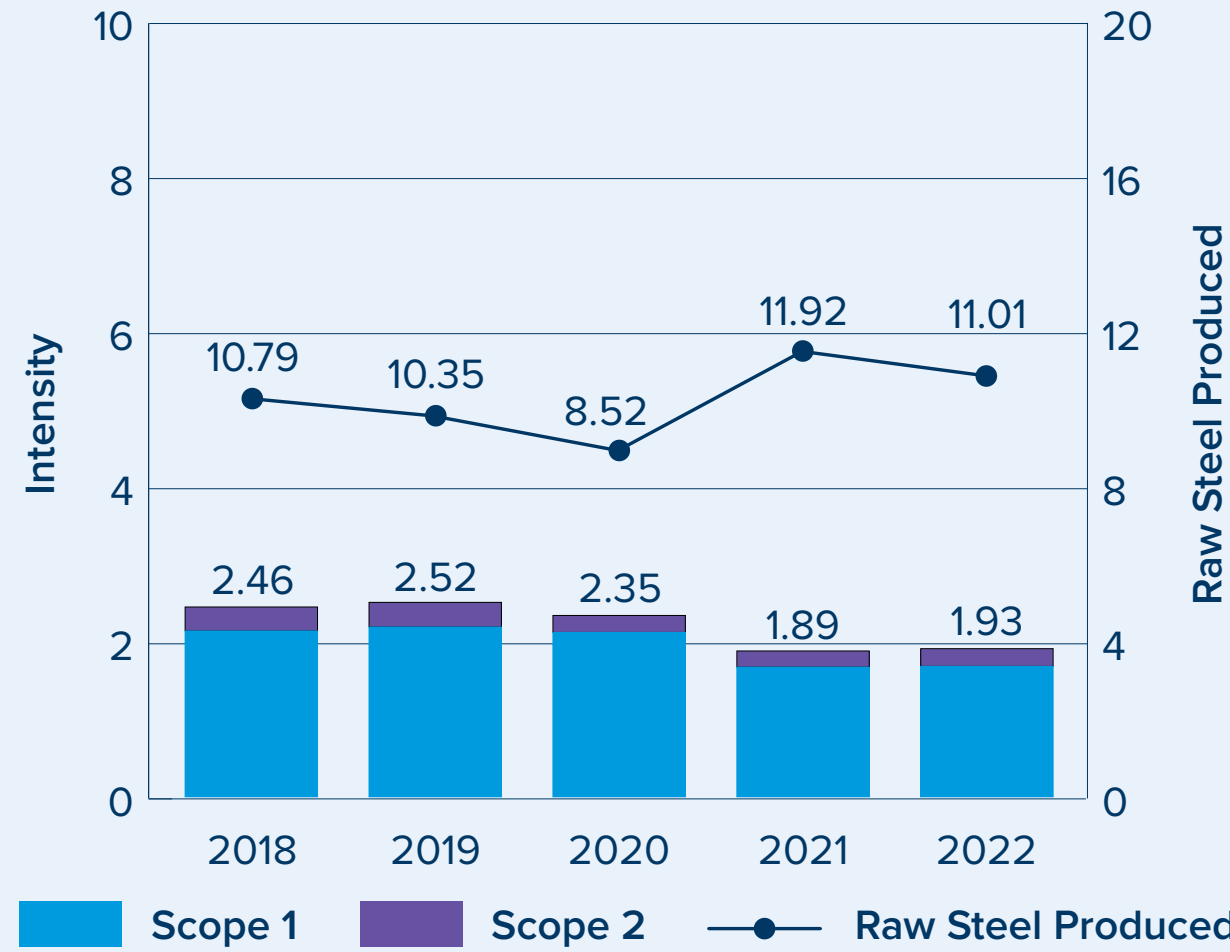
Disclosure #	Disclosure Title	Reference/Location												
305-2	Energy indirect (Scope 2) GHG emissions	North America: 2.58 CO ₂ eq (MT)												
		<p>U. S. STEEL ANNUAL MARKET-BASED SCOPE 2 GREENHOUSE GAS EMISSIONS FOR THE NORTH AMERICA OPERATIONS</p> <p>(million metric tonnes of CO₂e)</p>  <table border="1"> <thead> <tr> <th>Year</th> <th>GHG Protocol (million metric tonnes of CO₂e)</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>3.35</td> </tr> <tr> <td>2019</td> <td>3.26</td> </tr> <tr> <td>2020</td> <td>1.87</td> </tr> <tr> <td>2021</td> <td>2.55</td> </tr> <tr> <td>2022</td> <td>2.58</td> </tr> </tbody> </table> <p>GHG emissions are reported in metric tonnes of total carbon, methane, and nitrous oxide converted to carbon dioxide equivalents. 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.</p>	Year	GHG Protocol (million metric tonnes of CO ₂ e)	2018	3.35	2019	3.26	2020	1.87	2021	2.55	2022	2.58
Year	GHG Protocol (million metric tonnes of CO ₂ e)													
2018	3.35													
2019	3.26													
2020	1.87													
2021	2.55													
2022	2.58													
305-2 continued		USSK: 0.13 CO ₂ eq (MT)												
		<p>U. S. STEEL ANNUAL MARKET-BASED SCOPE 2 GREENHOUSE GAS EMISSIONS FOR THE EUROPEAN UNION OPERATIONS</p> <p>(million metric tonnes of CO₂e)</p>  <table border="1"> <thead> <tr> <th>Year</th> <th>GHG Protocol (million metric tonnes of CO₂e)</th> </tr> </thead> <tbody> <tr> <td>2018</td> <td>0.13</td> </tr> <tr> <td>2019</td> <td>0.09</td> </tr> <tr> <td>2020</td> <td>0.08</td> </tr> <tr> <td>2021</td> <td>0.08</td> </tr> <tr> <td>2022</td> <td>0.13</td> </tr> </tbody> </table> <p>GHG emissions are reported in metric tonnes of total carbon converted to carbon dioxide equivalents. 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.</p>	Year	GHG Protocol (million metric tonnes of CO ₂ e)	2018	0.13	2019	0.09	2020	0.08	2021	0.08	2022	0.13
Year	GHG Protocol (million metric tonnes of CO ₂ e)													
2018	0.13													
2019	0.09													
2020	0.08													
2021	0.08													
2022	0.13													
305-3	Other indirect (Scope 3) GHG emissions	We are currently working on calculating our Scope 3 emissions and may consider disclosing in the future.												

Disclosure #	Disclosure Title	Reference/Location
305-4	GHG emissions intensity	North America: 1.93 (t CO ₂ e/t raw steel)

U. S. STEEL ANNUAL TOTAL GREENHOUSE GAS EMISSIONS INTENSITY AND PRODUCTION FOR THE NORTH AMERICA OPERATIONS

(Totals include Scope 1 and Market-Based Scope 2)

(Intensity Units—metric tonnes of CO₂e per metric tonne of raw steel produced; Raw Steel Produced Units—million metric tonnes)



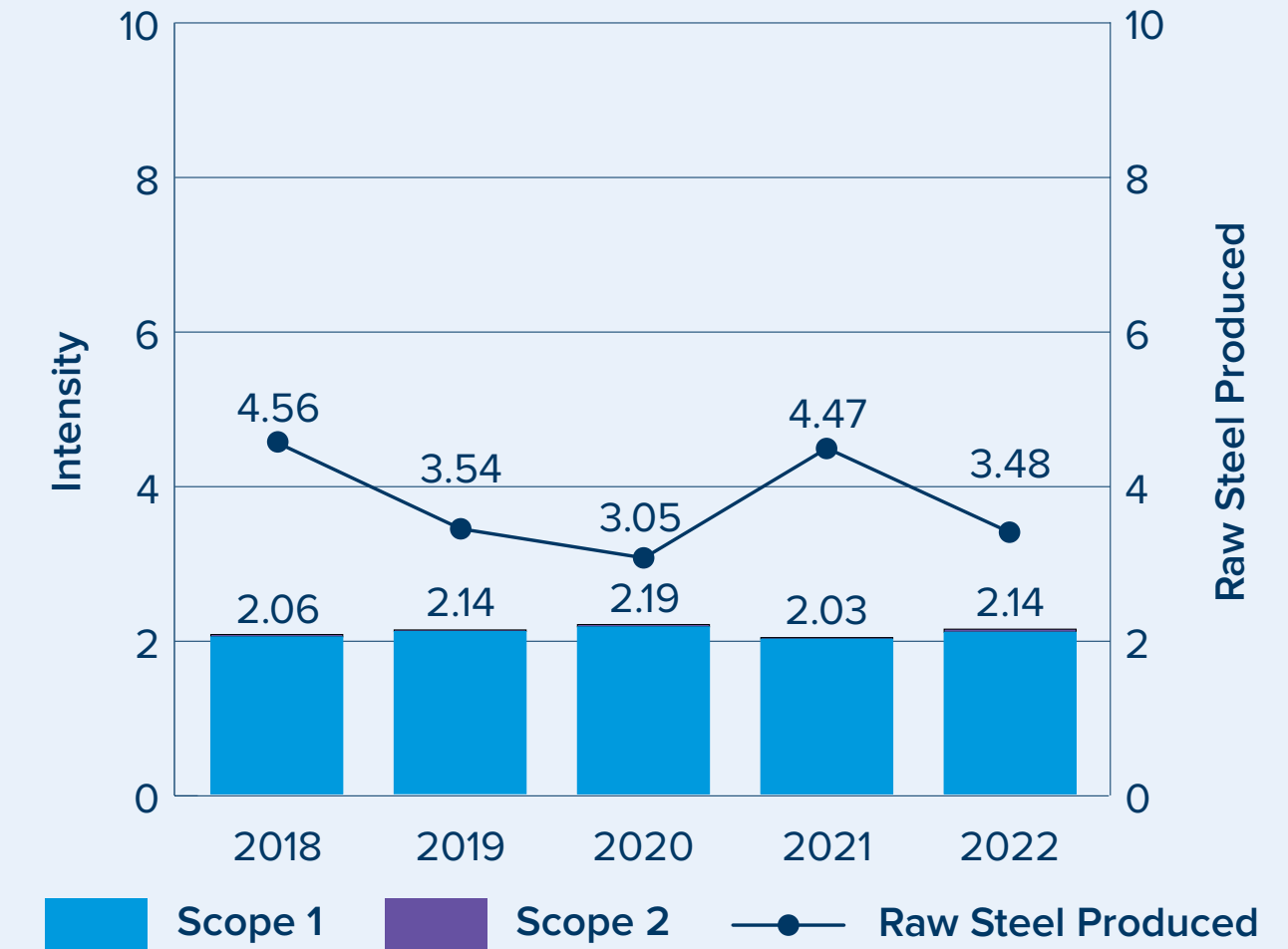
The GHG emissions intensity is based on the total quantity in metric tonnes of GHG emissions calculated in accordance with GHG Protocol standards divided by the total quantity in metric tonnes of raw steel produced in North America as published in the U. S. Steel Annual Report and that are processed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

Disclosure #	Disclosure Title	Reference/Location
305-4 continued	GHG emissions intensity	USSK: 2.14 (t CO ₂ e/t raw steel)

U. S. STEEL ANNUAL TOTAL GREENHOUSE GAS EMISSIONS INTENSITY AND PRODUCTION FOR THE EUROPEAN UNION OPERATIONS

(Totals include Scope 1 and Market-Based Scope 2)

(Intensity Units—metric tonnes of CO₂e per metric tonne of raw steel produced; Raw Steel Produced Units—million metric tonnes)



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

2022 GHG INTENSITY

U. S. Steel Areas	Units	Scope 1 Intensity	Market-Based Scope 2 Intensity	Total Intensity
Global	metric tonnes CO ₂ e/metric tonnes raw steel	1.79	0.19	1.98
Europe	metric tonnes CO ₂ e/metric tonnes raw steel	2.10	0.04	2.14
North America	metric tonnes CO ₂ e/metric tonnes raw steel	1.69	0.23	1.93
North America by business	Units	Scope 1 Intensity	Market-Based Scope 2 Intensity	Total Intensity
Integrated	metric tonnes CO ₂ e/metric tonnes raw steel	1.99	0.05	2.05
Mini mills	metric tonnes CO ₂ e/metric tonnes raw steel	0.22	0.19	0.41
Tubular	metric tonnes CO ₂ e/metric tonnes raw steel	0.33	0.40	0.73
Pellets	metric tonnes CO ₂ e/metric tonnes pellets	0.09	0.05	0.14

FOOTNOTES: 1. North America Integrated includes all operations at Gary Works, Granite City Works, and Mon Valley Works, including coke production at the latter. 2. Mini mills include all operations at Big River Steel. 3. Tubular includes the Fairfield Works EAF melt shop and the Fairfield Tubular Seamless Pipe Mill. 4. Pellets includes mining, beneficiation, and pelletizing operations at both Minntac and Keetac. 5. Stand-alone finishing facilities are not included in the splits but are included in the North America and Global roll-ups. 6. Total intensity values may not add up due to rounding.

Disclosure #	Disclosure Title	Reference/Location
305-5	Reductions of GHG emissions	2022 Absolute Emissions, CO ₂ e (Million Metric Tonnes) decreased in North America to 21.21 from 22.51 in 2021 and decreased in USSK to 7.45 from 9.06 in 2021.

U. S. STEEL ANNUAL TOTAL GREENHOUSE GAS EMISSIONS FOR THE NORTH AMERICA OPERATIONS
 (Scope 1 and Market-Based Scope 2)
 (million metric tonnes of CO₂e)

Year	2018	2019	2020	2021	2022
Total Emissions	26.53	26.07	19.98	22.51	21.21

GHG emissions are reported in metric tonnes of total carbon, methane, and nitrous oxide converted to carbon dioxide equivalents. 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.

Disclosure #	Disclosure Title	Reference/Location
305-5 continued	U. S. STEEL ANNUAL TOTAL GREENHOUSE GAS EMISSIONS FOR THE EUROPEAN OPERATIONS (Scope 1 and Market-Based Scope 2) (million metric tonnes of CO ₂ e)	U. S. STEEL ANNUAL TOTAL GREENHOUSE GAS EMISSIONS FOR THE EUROPEAN OPERATIONS (Scope 1 and Market-Based Scope 2) (million metric tonnes of CO ₂ e)

Year	2018	2019	2020	2021	2022
Total Emissions	9.41	7.56	6.70	9.06	7.45

GHG emissions are reported in metric tonnes of total carbon converted to carbon dioxide equivalents. 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.

U. S. Steel is focusing on the new mini mill and process improvements at our operations.

[Climate Strategy Report](#), U. S. Steel's net-zero Goal, p. 8

305-6	Emissions of ozone-depleting substances (ODS)	U. S. Steel complies with US EPA regulations for managing Ozone-Depleting Substances per the Clean Air Act provisions for protecting the Ozone layer.
-------	---	---

Emissions—continued

Disclosure #	Disclosure Title	Reference/Location
305-7	Nitrogen oxides (NO _x), sulfur oxides (SO _x), 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 US EPA. 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> <p>NO_x 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 NO_x generation is from the combustion of fuels. NO_x 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 NO_x intensity goal of a 10% reduction by 2030, using 2018 as a baseline year.</p> <p>2022 Air Emissions (tons) NO_x: 25,754 SO₂: 10,105 VOC: 1,320 CO₂: 154,143 Lead: 1.37 PM10: 8,306 PM2.5: 6,571</p> <p>* PM10 and PM2.5 for Košice based on average PM10/PM and PM2.5/PM ratio for other U. S. Steel sites</p>

Waste

Disclosure #	Disclosure Title	Reference/Location
306-1	Waste generation and significant waste-related impacts	The definition of significant waste-related impacts has not been internally established by U. S. Steel to which to compare waste generation inputs, activities, and outputs.
306-2	Management of significant waste-related impacts	U. S. Steel takes action to prevent waste generation by collecting and recycling tar decanter sludge and other coke processing residues back into the coke ovens; sending spent pickle liquor (ferrous chloride solution) for regeneration to hydrochloric acid to be used again on the steel pickling lines, or used directly as a wastewater treatment chemical; and sending electric arc furnace dust to recyclers that recover zinc and iron oxide products from it.
306-3	Waste generated; Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste	U. S. Steel does not currently track waste generation and related impacts from upstream and downstream value chains.
306-4	Waste diverted from disposal	<p>Steel Scrap</p> <p>In 2022, U. S. Steel recycled approximately 5.1 million metric tonnes 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 2022, U. S. Steel recycled approximately 3.0 million metric tonnes of blast furnace slag and 204,540 metric tonnes 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 organizations 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>

Disclosure #	Disclosure Title	Reference/Location	Disclosure #	Disclosure Title	Reference/Location
306-4 continued		<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 2022, 6,240 metric tonnes 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 3.5 million metric tonnes of sinter, which was used in the blast furnaces, along with 107,876 metric tonnes of briquettes that was used in the blast furnaces and Basic Oxygen Process (BOP) furnaces.</p> <p>An additional 64,151 metric tonnes 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> <p>In 2022, U. S. Steel reused 235,838 metric tonnes of regenerated hydrochloric acid in the pickling lines and sent 23,276 metric tonnes 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 conserved enough natural gas and other fuels from 2020 to 2022 to heat approximately 3.2 million households each year.</p>	306-4 continued		<p>2022 Waste Data (metric tonnes):</p> <ul style="list-style-type: none"> - Process materials from cokemaking byproducts plant collected and returned to coke ovens: 6,240 - Hydrochloric acid sent off-site for direct beneficial use in wastewater treatment: 23,276 - Mill scale sold to cement manufacturers: 64,151 - Steel slag recycled: 204,540 - Regenerated hydrochloric acid in pickling lines reused: 235,838 - Briquettes used in blast furnaces and Basic Oxygen Process (BOP) furnaces: 107,876 - Blast furnace slag recycled: 3.0m - Sinter used in blast furnaces: 3.5m - Scrap steel recycled: 5.1m
			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 around 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 damage. 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>

Waste—continued

Disclosure #	Disclosure Title	Reference/Location
306-5 continued	Tailings Basin Management	<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 onsite 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> <p>2022 Data:</p> <ul style="list-style-type: none"> - 28–30% of crude ore from beneficiation process becomes product - 70–72% of crude ore from beneficiation process becomes waste tailings stored in onsite tailings basins - 70% of taconite is generated as tailings

Supplier Environmental Assessment

Disclosure #	Disclosure Title	Reference/Location
308-1	New suppliers that were screened using environmental criteria	<p>We are in the process of implementing a data collection / screening program using an online tool, for suppliers representing 75% of total spend, that will provide data on environmental issues relating to energy and GHG emissions, water, waste, biodiversity, etc. Ultimately this will be embedded into the procurement supplier selection process, with expected implementation in 2023.</p> <p>In addition, the Supplier Code of Conduct outlines expectations for suppliers to strive to minimize the adverse impact of their operations on the environment.</p>
308-2	Negative environmental impacts in the supply chain and actions taken	<p>We are in the process of implementing a data collection / screening program using an online tool, for suppliers representing 75% of total spend, that will provide data on environmental issues relating to energy and GHG emissions, water, waste, biodiversity, etc. Ultimately this will be embedded into the procurement supplier selection process, with expected implementation in 2023.</p>

GRI Index Social

Employment

401-1	New employee hires and employee turnover	<p>2022 Employee Turnover</p> <p>New hires/Rehires:</p> <p>Under 30: Female 14%; Male 86%</p> <p>30–50: Female 18%; Male 82%</p> <p>Over 50: Female 16%; Male 84%</p> <p>Attrition:</p> <p>Under 30: Female 13%; Male 87%</p> <p>30–50: Female 13%; Male 87%</p> <p>Over 50: Female 12%; Male 88%</p>
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, 2021, and 2022, 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>2022 10-K, Steel Industry Background and Competition, p. 7</p>

Employment—continued

Disclosure #	Disclosure Title	Reference/Location
401-3	Parental leave	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.

Labor/Management Relations

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.
-------	--	---

Occupational Health and Safety

403-1	Occupational health and safety management system	Safety and Industrial Hygiene Policy 2022 ESG Report, Health and Safety , p. 49–53
403-2	Hazard identification, risk assessment, and incident investigation	In 2022, we continued to leverage our HIRA system to drive down risk in our operational areas. We have integrated our HIRA process with our quarterly safety campaigns to better communicate risk reduction across the enterprise.
403-3	Occupational health services	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. 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.
403-4	Worker participation, consultation, and communication on occupational health and safety	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. 1. March to Risk Reduction (March–April) 2. The Heat is On...Reduce Risk Now! (June–September) 3. Fall into Safety (November–January) .

Disclosure #	Disclosure Title	Reference/Location
403-4 continued		These three safety campaigns included 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 various environmental activities throughout our 2022 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 2023, 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
403-5	Worker training on occupational health and safety	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.
403-6	Promotion of worker health	In 2022, we expanded our commitment to cultivating a culture of caring and inclusivity by maintaining inclusive and family-focused benefit programs for our U.S. workforce. Programs designed to support an inclusive workplace culture and to attract and retain a diverse workforce include: Mental Health Care: The Company is committed to the 360° safety of our employees and their families. Due to the pandemic and other life stressors, we realize the importance of offering our employees, their spouses, and children a robust benefit to focus care on mental health. With our new mental health and EAP benefits, the Company will cover the first 8 sessions of therapy or coaching to support our employees and families directly. Parental leave: 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, 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 assisted infertility procedures, treatments and medications. Gender confirmation procedure coverage: Additional medical coverage for treatments and medications associated with gender confirmation. Domestic Violence and Abuse Leave: Paid time off to support our employees facing situations that are beyond their control and should not impact their employment relationship. Domestic partner coverage: The allowance of eligible domestic partners and eligible children to receive coverage under U. S. Steel's non-represented health and welfare programs. Bereavement leave: Provides for up to 15 days for immediate family.

Occupational Health and Safety—continued

Disclosure #	Disclosure Title	Reference/Location
403-6 continued		Adoption assistance: The company will reimburse up to \$4,000 for eligible expenses related to the adoption of a child. 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. Emergency backup care provides emergency child or adult dependent care up to 10 times per year (available for both represented and non-represented employees). 2022 10-K , Employee Health & Safety, p. 10 2023 Proxy Statement , Employee Health & Safety, p. 28–29
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2022 ESG Report, Health and Safety , p. 49–53
403-8	Workers covered by an occupational health and safety management system	2022 ESG Report, Health and Safety , p. 49–53
403-9	Work-related injuries	2022 10-K , Employee Health and Safety p. 10–11
403-10	Work-related ill health	Global OSHA Days Away From Work Incidence Rate (0.05 injuries per 200,000 manhours for 2022)

Training and Education

404-1	Average hours of training per year per employee or training days per employee	Throughout the year in the U.S., we delivered 3,552 distinct Learning & Development courses to more than 14,000 employees for more than 370,000 hours of employee training. Learning & Development offerings were mainly focused on leadership development and DE&I. 190,000 hours of employee training courses were provided during 2022 for USSK. Employee Category Rollup and Average Training Hours per Employee Trained in the U.S.: Represented: 29.78 hours Non-Represented: 14.57 hours Other: 13.51 hours Grand Total: 26.09 hours
404-2	Programs for upgrading employee skills and transition assistance programs	Provided 3,552 distinct Learning & Development courses to more than 14,000 employees for more than 370,000 hours of employee training in the U.S. 190,000 hours of employee training courses were provided during 2022 for USSK.

Disclosure #	Disclosure Title	Reference/Location
404-3	Percentage of employees receiving regular performance and career development reviews	20% of the overall U.S. and USSK workforce. Represented employees make up the majority (80%) and do not complete performance reviews.

Diversity and Equal Opportunity

405-1	Diversity of governance bodies and employees	Non-represented: Female 18%, Male 82% Represented: Female 8%, Male 92% Grand Total: Female 10%, Male 90% Non-represented: 16% Under 30, 52% 30–50, 33% Over 50 Represented: 9% Under 30, 48% 30–50, 43% Over 50 Grand Total: 11% Under 30, 49% 30–50, 40% Over 50 Non-represented: 13% POC, 87% White Represented: 22% POC, 78% White Grand Total: 20% POC, 80% White
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 represented employees covered by a collective bargaining agreement, remuneration is governed by the terms of the relevant labor agreement.

Freedom of Association and Collective Bargaining

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.
--------------	--	---

Child Labor

408-1	Operations and suppliers at significant risk for incidents of child labor	Child labor is covered generally in our Code of Ethical Business Conduct on p. 26, our Human Rights and Indigenous Rights Policy , and our Supplier Code of Conduct .
--------------	---	---

Forced or Compulsory Labor

Disclosure #	Disclosure Title	Reference/Location
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Forced or compulsory labor is covered generally in our Code of Ethical Business Conduct p. 26, Human Rights and Indigenous Rights Policy , and Supplier Code of Conduct

Local Communities

413-1	Operations with local community engagement, impact assessments, and development programs	2022 ESG Report, Community Engagement , p. 54–58
413-2	Operations with significant actual and potential negative impacts on local communities	2022 ESG Report, Community Engagement , p. 54–58

Supplier Social Assessment

414-1	New suppliers that were screened using social criteria	<p>We are in the process of implementing a data collection/screening program using an online tool, for suppliers representing 75% of total spend, that will provide data on social issues relating to employment, health and safety, child labor, and forced labor. Ultimately this will be embedded into the procurement supplier selection process, with expected implementation in 2023.</p> <p>In addition, the Supplier Code of Conduct outlines expectations for suppliers to be socially responsible.</p>
414-2	Negative social impacts in the supply chain and actions taken	We are in the process of implementing a data collection/screening program using an online tool, for suppliers representing 75% of total spend, that will provide data on social issues relating to employment, health and safety, child labor, and forced labor. Ultimately this will be embedded into the procurement supplier selection process, with expected implementation in 2023.

Public Policy

415-1	Political contributions and/or lobbying	Political Contributions Policy
-------	---	--

Sustainable Accounting Standards Board (SASB) Index

IS—Iron & Steel Producers

Sector	Code	Accounting Metric	Response	Sector	Code	Accounting Metric	Response															
EM-IS	110a.1—Greenhouse Gas Emissions	Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations	26 million metric tonnes CO ₂ eq Percentage covered under emissions-limiting regulations is 31% within European operations.	EM-IS	150a.1—Waste Management	Amount of waste generated, percentage hazardous, percentage recycled	2022 ESG Report, GRI 301-1, 301-2, 301-3 , p. 81															
EM-IS	110a.2—Greenhouse Gas Emissions	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	U.S. Steel is focusing on the new mini mill and process improvements at our operations. Climate Strategy Report , U. S. Steel's net-zero Goal, p. 8	EM-IS	320a.1—Workforce Health & Safety	(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 0.05 OSHA Days Away From Work for the Workforce Health & Safety metric															
EM-IS	120a.1—Air Emissions	Air emissions of the following pollutants: (1) CO, (2) NO _x (excluding N ₂ O), (3) SO _x , (4) particulate matter (PM ₁₀), (5) manganese (MnO), (6) lead (Pb), (7) volatile organic compounds (VOCs), and (8) polycyclic aromatic hydrocarbons (PAHs)	2022 ESG Report, GRI 305-7 , p. 90 (U. S. Steel does not report on MnO or PAHs at this time.)	EM-IS	430a.1—Supply Chain Management	Discussion of the process for managing iron ore and/or coking coal sourcing risks arising from environmental and social issues	Sustainable Procurement Policy Supplier Code of Conduct															
EM-IS	130a.1—Energy Management	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	<table border="1"> <thead> <tr> <th></th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>MGJ</td> <td>375.35</td> <td>339.5</td> </tr> <tr> <td>%</td> <td>7.20%</td> <td>8.0%</td> </tr> <tr> <td>%</td> <td>n/a</td> <td>1.4%</td> </tr> </tbody> </table>		2021	2022	MGJ	375.35	339.5	%	7.20%	8.0%	%	n/a	1.4%	EM-IS	000.A—Activity Metric	Raw steel production, percentage from: (1) basic oxygen furnace processes, (2) electric arc furnace processes	Total steel production in 2022: 22.4M (net tons) <ul style="list-style-type: none"> 13.2M North American Flat-Rolled 3.3M Mini Mill 5.0M USSK 0.9M Tubular (1) basic oxygen furnace processes: 81.25% (2) electric arc furnace processes: 18.75%			
	2021	2022																				
MGJ	375.35	339.5																				
%	7.20%	8.0%																				
%	n/a	1.4%																				
EM-IS	130a.2—Energy Management	(1) Total fuel consumed, (2) percentage coal, (3) percentage natural gas, (4) percentage renewable	<table border="1"> <thead> <tr> <th></th> <th>2021</th> <th>2022</th> </tr> </thead> <tbody> <tr> <td>MGJ</td> <td>342.76</td> <td>308.4</td> </tr> <tr> <td>%</td> <td>65.60%</td> <td>65.91%</td> </tr> <tr> <td>%</td> <td>30.90%</td> <td>32.11%</td> </tr> <tr> <td>%</td> <td>0.30%</td> <td>0.24%</td> </tr> </tbody> </table>		2021	2022	MGJ	342.76	308.4	%	65.60%	65.91%	%	30.90%	32.11%	%	0.30%	0.24%	EM-IS	000.B—Activity Metric	Total iron ore production	22,059,000 (thousands of tons) 2022 10-K , p. 113
	2021	2022																				
MGJ	342.76	308.4																				
%	65.60%	65.91%																				
%	30.90%	32.11%																				
%	0.30%	0.24%																				
EM-IS	140a.1—Water Management	(1) Total fresh water withdrawn, (2) percentage recycled, (3) percentage in regions with High or Extremely High Baseline Water Stress	(1): 1,205,351 megaliters (2): 73% (3): 0%	EM-IS	000.C—Activity Metric	Total coking coal production	5,034,000 (thousands of tons) 2022 10-K , p. 113															