

**Form 5500**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security  
Administration

Pension Benefit Guaranty Corporation

**Annual Return/Report of Employee Benefit Plan**

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110  
1210-0089

**2022**

**This Form is Open to Public Inspection**

**Part I Annual Report Identification Information**

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 10/03/2022

- A** This return/report is for:
  - a multiemployer plan
  - a single-employer plan
  - a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
  - a DFE (specify) \_\_\_\_\_
- B** This return/report is:
  - the first return/report
  - the final return/report
  - an amended return/report
  - a short plan year return/report (less than 12 months)
- C** If the plan is a collectively-bargained plan, check here. . . . . ▶
- D** Check box if filing under:
  - Form 5558
  - automatic extension
  - the DFVC program
  - special extension (enter description)
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶

**Part II Basic Plan Information**—enter all requested information

<b>1a</b> Name of plan <u>U. S. STEEL TUBULAR SERVICES SAVINGS PLAN</u>	<b>1b</b> Three-digit plan number (PN) ▶ <u>029</u>
	<b>1c</b> Effective date of plan <u>01/01/2008</u>
	<b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>UNITED STATES STEEL CORPORATION AND AFFILIATED COS.</u>  <u>600 GRANT STREET - ROOM 1681</u> <u>PITTSBURGH, PA 15219-2800</u>
	<b>2b</b> Employer Identification Number (EIN) <u>25-1897152</u>
	<b>2c</b> Plan Sponsor's telephone number
	<b>2d</b> Business code (see instructions) <u>331110</u>

**Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.**

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	<u>03/31/2023</u>	<u>TUCKER KULP</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2022)  
v. 220413

<p><b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor</p> <p>UNITED STATES STEEL AND CARNEGIE PENSION FUND</p> <p>600 GRANT STREET - ROOM 1681 PITTSBURGH, PA 15219-2800</p>	<p><b>3b</b> Administrator's EIN 25-0851750</p> <p><b>3c</b> Administrator's telephone number</p>
<p><b>4</b> If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:</p> <p><b>a</b> Sponsor's name</p> <p><b>c</b> Plan Name</p>	<p><b>4b</b> EIN</p> <p><b>4d</b> PN</p>
<p><b>5</b> Total number of participants at the beginning of the plan year</p>	<p><b>5</b> 402</p>
<p><b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b>, <b>6a(2)</b>, <b>6b</b>, <b>6c</b>, and <b>6d</b>).</p>	
<p><b>a(1)</b> Total number of active participants at the beginning of the plan year .....</p>	<p><b>6a(1)</b> 270</p>
<p><b>a(2)</b> Total number of active participants at the end of the plan year .....</p>	<p><b>6a(2)</b> 0</p>
<p><b>b</b> Retired or separated participants receiving benefits .....</p>	<p><b>6b</b> 0</p>
<p><b>c</b> Other retired or separated participants entitled to future benefits.....</p>	<p><b>6c</b> 0</p>
<p><b>d</b> Subtotal. Add lines <b>6a(2)</b>, <b>6b</b>, and <b>6c</b>.....</p>	<p><b>6d</b> 0</p>
<p><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....</p>	<p><b>6e</b> 0</p>
<p><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....</p>	<p><b>6f</b> 0</p>
<p><b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....</p>	<p><b>6g</b> 0</p>
<p><b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....</p>	<p><b>6h</b> 0</p>
<p><b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....</p>	<p><b>7</b></p>
<p><b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3F</p> <p><b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:</p>	
<p><b>9a</b> Plan funding arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>	<p><b>9b</b> Plan benefit arrangement (check all that apply)</p> <p>(1) <input type="checkbox"/> Insurance</p> <p>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts</p> <p>(3) <input checked="" type="checkbox"/> Trust</p> <p>(4) <input type="checkbox"/> General assets of the sponsor</p>
<p><b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)</p>	
<p><b>a Pension Schedules</b></p> <p>(1) <input type="checkbox"/> <b>R</b> (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p>	<p><b>b General Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)</p> <p>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)</p> <p>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)</p> <p>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)</p>

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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

If "Yes" is checked, complete lines 11b and 11c.

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**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) .....  Yes  No

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**11c** Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

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<b>SCHEDULE C (Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2022</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 10/03/2022

<b>A</b> Name of plan <u>U. S. STEEL TUBULAR SERVICES SAVINGS PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>029</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>UNITED STATES STEEL CORPORATION AND AFFILIATED COS.</u>	<b>D</b> Employer Identification Number (EIN) <u>25-1897152</u>	

**Part I Service Provider Information (see instructions)**

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

**1 Information on Persons Receiving Only Eligible Indirect Compensation**

**a** Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).....  Yes  No

**b** If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**(b)** Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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**2. Information on Other Service Providers Receiving Direct or Indirect Compensation.** Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 64 65 71	RECORDKEEPER	11553	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

STRATEGIC ADVISORS, INC.

04-2654524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	1046	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

**Part I Service Provider Information (continued)**

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TRP EMG MKT STOCK-T ROWE PRICE SVCS  52-2269240	ANNUALIZED AT 0.15%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

**Part II Service Providers Who Fail or Refuse to Provide Information**

**4** Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

<b>(a)</b> Enter name and EIN or address of service provider (see instructions)	<b>(b)</b> Nature of Service Code(s)	<b>(c)</b> Describe the information that the service provider failed or refused to provide

**Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)**  
(complete as many entries as needed)

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

**SCHEDULE D  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

**DFE/Participating Plan Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2022**

**This Form is Open to Public Inspection.**

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 10/03/2022

<b>A</b> Name of plan <u>U. S. STEEL TUBULAR SERVICES SAVINGS PLAN</u>		<b>B</b> Three-digit plan number (PN) ▶ <u>029</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>UNITED STATES STEEL CORPORATION AND AFFILIATED COS.</u>		<b>D</b> Employer Identification Number (EIN) <u>25-1897152</u>

**Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**  
(Complete as many entries as needed to report all interests in DFEs)

<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

**a** Name of MTIA, CCT, PSA, or 103-12 IE:

**b** Name of sponsor of entity listed in (a):

**c** EIN-PN

**d** Entity code

**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)



**SCHEDULE H  
(Form 5500)**

Department of the Treasury  
Internal Revenue Service

Department of Labor  
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Financial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

► **File as an attachment to Form 5500.**

OMB No. 1210-0110

**2022**

**This Form is Open to Public Inspection**

For calendar plan year 2022 or fiscal plan year beginning **01/01/2022** and ending **10/03/2022**

<b>A</b> Name of plan <b>U. S. STEEL TUBULAR SERVICES SAVINGS PLAN</b>	<b>B</b> Three-digit plan number (PN) ► <b>029</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>UNITED STATES STEEL CORPORATION AND AFFILIATED COS.</b>	<b>D</b> Employer Identification Number (EIN) <b>25-1897152</b>

**Part I Asset and Liability Statement**

**1** Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

<b>Assets</b>	<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total noninterest-bearing cash.....	<b>1a</b>	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions.....	<b>1b(1)</b>	
<b>(2)</b> Participant contributions.....	<b>1b(2)</b>	
<b>(3)</b> Other.....	<b>1b(3)</b>	
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....	<b>1c(1)</b>	5808
<b>(2)</b> U.S. Government securities.....	<b>1c(2)</b>	
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred.....	<b>1c(3)(A)</b>	
<b>(B)</b> All other.....	<b>1c(3)(B)</b>	
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred.....	<b>1c(4)(A)</b>	
<b>(B)</b> Common.....	<b>1c(4)(B)</b>	
<b>(5)</b> Partnership/joint venture interests.....	<b>1c(5)</b>	
<b>(6)</b> Real estate (other than employer real property).....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants).....	<b>1c(7)</b>	
<b>(8)</b> Participant loans.....	<b>1c(8)</b>	265595
<b>(9)</b> Value of interest in common/collective trusts.....	<b>1c(9)</b>	11282751
<b>(10)</b> Value of interest in pooled separate accounts.....	<b>1c(10)</b>	
<b>(11)</b> Value of interest in master trust investment accounts.....	<b>1c(11)</b>	
<b>(12)</b> Value of interest in 103-12 investment entities.....	<b>1c(12)</b>	
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....	<b>1c(13)</b>	810873
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts).....	<b>1c(14)</b>	
<b>(15)</b> Other.....	<b>1c(15)</b>	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	1d(1)	1514475	
(2) Employer real property.....	1d(2)		
e Buildings and other property used in plan operation.....	1e		
f Total assets (add all amounts in lines 1a through 1e).....	1f	13879502	0
<b>Liabilities</b>			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k	0	0
<b>Net Assets</b>			
l Net assets (subtract line 1k from line 1f).....	1l	13879502	0

**Part II Income and Expense Statement**

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: (A) Employers.....	2a(1)(A)	189018	
(B) Participants.....	2a(1)(B)	162933	
(C) Others (including rollovers).....	2a(1)(C)	0	
(2) Noncash contributions.....	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2).....	2a(3)		351951
<b>b Earnings on investments:</b>			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit).....	2b(1)(A)	38	
(B) U.S. Government securities.....	2b(1)(B)		
(C) Corporate debt instruments.....	2b(1)(C)		
(D) Loans (other than to participants).....	2b(1)(D)		
(E) Participant loans.....	2b(1)(E)	9946	
(F) Other.....	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F).....	2b(1)(G)		9984
(2) Dividends:			
(A) Preferred stock.....	2b(2)(A)		
(B) Common stock.....	2b(2)(B)	9679	
(C) Registered investment company shares (e.g. mutual funds).....	2b(2)(C)	1217	
(D) Total dividends. Add lines 2b(2)(A), (B), and (C).....	2b(2)(D)		10896
(3) Rents.....	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds.....	2b(4)(A)	94416	
(B) Aggregate carrying amount (see instructions).....	2b(4)(B)	117886	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result.....	2b(4)(C)		-23470
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate.....	2b(5)(A)		
(B) Other.....	2b(5)(B)	-254763	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		-254763

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	2b(6)		-2244833
(7) Net investment gain (loss) from pooled separate accounts .....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts .....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	2b(10)		-189237
<b>c</b> Other income .....	2c		
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	2d		-2339472
<b>Expenses</b>			
<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	2e(1)	771536	
(2) To insurance carriers for the provision of benefits .....	2e(2)		
(3) Other .....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		771536
<b>f</b> Corrective distributions (see instructions).....	2f		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	2g		242
<b>h</b> Interest expense.....	2h		
<b>i</b> Administrative expenses: (1) Professional fees .....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees .....	2i(3)	1046	
(4) Other .....	2i(4)	11553	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		12599
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	2j		784377
<b>Net Income and Reconciliation</b>			
<b>k</b> Net income (loss). Subtract line 2j from line 2d.....	2k		-3123849
<b>l</b> Transfers of assets:			
(1) To this plan .....	2l(1)		
(2) From this plan.....	2l(2)		10755653

**Part III Accountant's Opinion**

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1)  Unmodified (2)  Qualified (3)  Disclaimer (4)  Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1)  DOL Regulation 2520.103-8 (2)  DOL Regulation 2520.103-12(d) (3)  neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: PRICEWATERHOUSECOOPERS LLP

(2) EIN: 13-4008324

d The opinion of an independent qualified public accountant is **not attached** because:

(1)  This form is filed for a CCT, PSA, or MTIA. (2)  It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

**Part IV Compliance Questions**

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.) .....

	Yes	No	Amount
4a		X	

		Yes	No	Amount
<b>b</b> Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....	<b>4b</b>		X	
<b>c</b> Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.) .....	<b>4c</b>		X	
<b>d</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....	<b>4d</b>		X	
<b>e</b> Was this plan covered by a fidelity bond?.....	<b>4e</b>	X		10000000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>4f</b>		X	
<b>g</b> Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser? .....	<b>4g</b>		X	
<b>h</b> Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....	<b>4h</b>		X	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	<b>4i</b>		X	
<b>j</b> Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.).....	<b>4j</b>		X	
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....	<b>4k</b>	X		
<b>l</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>4l</b>		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>4m</b>		X	
<b>n</b> If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3. ....	<b>4n</b>			

**5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?.....  Yes  No  
 If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

**5b** If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
UNITED STATES STEEL CORPORATION SAVINGS FUND PLAN FOR SALARIED EMPLOYEES	25-1897152	003

**5c** Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) .....  Yes  No  Not determined  
 If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year \_\_\_\_\_.



## **Report of Independent Auditors**

To the Administrator of U.S. Steel Tubular Services Savings Plan

### ***Opinion***

We have audited the accompanying financial statements of U.S. Steel Tubular Services Savings Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits as of October 3, 2022 and December 31, 2021, and the related statement of changes in net assets available for benefits for the period from January 1, 2022 to October 3, 2022, including the related notes (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of October 3, 2022, and December 31, 2021, and the changes in its net assets available for benefits for the period from January 1, 2022 to October 3, 2022, in accordance with accounting principles generally accepted in the United States of America.

### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (US GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Emphasis of Matter***

As discussed in Note 1 to the financial statements, the Plan was merged into United States Steel Corporation Savings Fund Plan for Salaried Employees effective October 3, 2022. Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the plan, and determining that the plan's transactions that are presented and disclosed in the financial statements are in conformity with the plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.



### ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with US GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with US GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

*PricewaterhouseCoopers LLP*

Pittsburgh, Pennsylvania

March 31, 2023

**SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM 11-K**

(Mark One)

- ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

For the Period Ended October 3, 2022

OR

- TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission file number 333-151438

**U. S. Steel Tubular Services Savings Plan**  
(Full title of the Plan)

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**United States Steel Corporation**  
**600 Grant Street**  
**Pittsburgh, PA 15219-2800**

(Name of issuer of securities held pursuant to plan and  
the address of its principal executive offices)

# U. S. Steel Tubular Services Savings Plan

Index to Financial Statements and Supplementary Information  
October 3, 2022, and December 31, 2021

	<b>Page (s)</b>
<b>Report of Independent Registered Public Accounting Firm</b>	<a href="#"><u>1</u></a>
<b>Financial Statements</b>	
Statements of Net Assets Available for Benefits at October 3, 2022 and December 31, 2021	<a href="#"><u>2</u></a>
Statement of Changes in Net Assets Available for Benefits for the period ended October 3, 2022	<a href="#"><u>2</u></a>
Notes to Financial Statements	<a href="#"><u>3-7</u></a>
<b>Signature</b>	<a href="#"><u>8</u></a>
<b>Index to Exhibits</b>	<a href="#"><u>9</u></a>

Note: Other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted as they are not applicable.

## The Corporation

United States Steel Corporation is a Delaware corporation. It has executive offices at 600 Grant Street, Pittsburgh, PA 15219-2800. The terms "Corporation," "Company," "U. S. Steel" and "United States Steel" when used herein refer to United States Steel Corporation or United States Steel Corporation and subsidiaries as required by the context. The term "Plan" when used herein refers to U. S. Steel Tubular Services Savings Plan.



## **Report of Independent Registered Public Accounting Firm**

To the Administrator and Plan Participants of U.S. Steel Tubular Services Savings Plan

### ***Opinion on the Financial Statements***

We have audited the accompanying statements of net assets available for benefits of U.S. Steel Tubular Services Savings Plan (the “Plan”) as of October 3, 2022, and December 31, 2021, and the related statement of changes in net assets available for benefits for the period from January 1, 2022 to October 3, 2022, including the related notes (collectively referred to as the “financial statements”). In our opinion, the financial statements present fairly, in all material respects, the net assets available for benefits of the Plan as of October 3, 2022, and December 31, 2021, and the changes in net assets available for benefits for the period from January 1, 2022 to October 3, 2022, in conformity with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note 1 to the financial statements, the Plan was merged into United States Steel Corporation Savings Fund Plan for Salaried Employees effective October 3, 2022.

### ***Basis for Opinion***

These financial statements are the responsibility of the Plan’s management. Our responsibility is to express an opinion on the Plan’s financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) (PCAOB) and are required to be independent with respect to the Plan in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits of these financial statements in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

/s/PricewaterhouseCoopers LLP

Pittsburgh, Pennsylvania  
March 31, 2023

We have served as the Plan’s auditor since 2009.

## U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

### Statements of Net Assets Available for Benefits

(\$ in thousands)

	October 3, 2022	December 31, 2021
<b>Assets</b>		
Investments:		
Investments, at fair value (see Notes 8 & 9)	\$ —	\$ 13,614
Receivables:		
Participant Loans (see Note 7)	—	266
<b>Net assets available for benefits</b>	<b>\$ —</b>	<b>\$ 13,880</b>

The accompanying notes are an integral part of these financial statements.

### Statement of Changes in Net Assets Available for Benefits

(\$ in thousands)

	Period from January 1, 2022, to October 3, 2022
<b>Additions</b>	
Loss on investments:	
Interest	\$ 21
Dividends	11
Net depreciation on fair value of investments	(2,723)
<b>Total loss on investments</b>	<b>(2,691)</b>
Contributions received from:	
Employers (see Note 1)	189
Participants (including rollovers)	163
<b>Total contributions</b>	<b>352</b>
<b>Total additions</b>	<b>(2,339)</b>
<b>Deductions</b>	
Benefit payments directly to participants or beneficiaries	772
Administration expenses	13
<b>Total deductions</b>	<b>785</b>
<b>Net decrease in plan assets before plan transfers</b>	<b>(3,124)</b>
Net transfers out of the plan due to termination and merger (see Note 1a)	(10,756)
<b>Net decrease in plan assets</b>	<b>(13,880)</b>
<b>Net assets available for benefits:</b>	
Beginning of year	13,880
<b>End of year</b>	<b>\$ —</b>

The accompanying notes are an integral part of these financial statements.

## U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

### NOTES TO FINANCIAL STATEMENTS October 3, 2022, and December 31, 2021

1. **Plan description** - The following description provides general information regarding the U. S. Steel Tubular Services Savings Plan (the Plan), which was a defined contribution plan. The Plan was sponsored by United States Steel Corporation (the "Plan Sponsor") and covered non-union salaried employees of: U. S. Steel Tubular Products, Inc. - Tubular Processing - Houston Operations, U. S. Steel Oilwell Services, LLC - Wheeling Machine Products, U. S. Steel Oilwell Services, LLC - Offshore Operations - Houston, and U. S. Steel Oilwell Services, LLC - Rig Site Services. Eligibility began in the month following the month of hire. The Plan was subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

a. **Plan termination and merger** - The Plan Sponsor had the right under the Plan to terminate the Plan in whole or in part at any time for any reason. In the event of Plan termination, participants would become 100% vested in their employer contributions and the net value of the assets of the Plan would be allocated among the participants and beneficiaries of the Plan in compliance with ERISA.

After the close of business on October 3, 2022, the Plan was terminated and consolidated into the United States Steel Corporation Savings Fund Plan for Salaried Employees (Savings Fund Plan). The consolidation of the Plan involved several steps. Effective September 30, 2022, eligible employees in the Plan ceased to be eligible for contributions to the Plan and, effective October 1, 2022, became eligible for new contributions, including an enhanced Retirement Account, in the Savings Fund Plan. Effective 11:59 p.m. Eastern time on October 3, 2022, the Plan Sponsor terminated the Plan. (The automatic vesting otherwise required by the termination occurred on September 30, 2022, with the discontinuance of contributions.) Effective after the close of business October 3, 2022, Plan balances were transferred to the Savings Fund Plan. Effective October 1, 2022, eligible employees in the Savings Fund Plan whose account balances were transferred from the Plan to the Savings Fund Plan after the close of business October 3, 2022, were treated as fully vested in the Savings Fund Plan.

The Savings Fund Plan uses the same Trustee, custodian, and recordkeeper as the Plan. The net assets transferred to the Savings Fund Plan were comprised of approximately \$10.5 million in investments and \$254 thousand in participant loans.

b. **Contributions** - The Plan received (1) participant contributions (a) as pre-tax, after-tax and/or Roth 401(k) savings, and/or (b) rollover contributions, and (2) employer contributions, as matching contributions and/or non-contributory defined contribution Retirement Account contributions. Each component of contributions is described in further detail below. Eligible employees were able to save from 1 percent to 16 percent of base salary (35 percent if annual base salary in the immediately preceding year is equal to or less than the threshold amount for determining highly compensated employees for the year preceding the year in which savings occur) in half percent increments on a pre-tax basis, an after-tax basis, as after-tax Roth 401(k) savings or a combination thereof. Other qualified plan limits included:

	2022	2021
Dollar Limit on IRC Sec. 401(k) pre-tax contributions	\$ 20,500	\$ 19,500
Dollar Limit on IRC Sec. 414(v) catch-up contributions	\$ 6,500	\$ 6,500
Maximum covered compensation [IRC 401(a)(17)]	\$ 305,000	\$ 290,000
Highly Compensated Employee Definition [IRC 414(q)]	\$ 135,000	\$ 130,000

The Plan had an auto-enrollment feature where eligible employees were automatically enrolled in the Plan at a pre-tax contribution percentage of 3 percent per pay period, unless they selected a different pre-tax contribution percentage amount or made an affirmative election not to contribute to the Plan. Additionally, the Plan had an auto-escalation feature where the initial 3 percent pre-tax contribution percentage automatically increased by 1 percent on the enrollment anniversary date each year until the contribution percentage reached 6 percent. Participants were able to, at any time, change their contribution percentage or suspend any future deductions from their pay. The auto-escalation feature was available to all participants, even if they were not automatically enrolled. The annual increase feature applied to Roth 401(k) savings where a participant had a Roth 401(k) savings election but not a pre-tax savings election.

Savings on the first 6 percent of base salary were matched by company contributions on a dollar-for-dollar basis. Matching company contributions, which vested when a participant attained two years of continuous service, were initially invested in United States Steel Corporation common stock, whereas each participating employee had the option of having savings invested in full increments of 1 percent among the active investment options (see Notes 1(g), 8 and 9). Eligible participants could have also contributed amounts representing the direct rollover of pre-tax funds from a qualified retirement plan sponsored by any previous employer or a conduit IRA, or from the United States Steel Corporation Plan for Employee Pension Benefits (Revision of 2003). The Plan allowed direct rollovers of a lump-sum distribution from a designated Roth account under a qualified 401(k) plan sponsored by any of the employee's previous employers. All investments were participant directed.

## U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

### NOTES TO FINANCIAL STATEMENTS October 3, 2022, and December 31, 2021

Separate investment elections were able to be made for Employee Savings (pre-tax savings, after-tax savings, Roth 401(k) savings, catch-up contributions and Roth 401(k) catch-up contributions), Retirement Account contributions, rollover account contributions and Roth 401(k) rollover account contributions. All contributions were deposited in the trust on a monthly basis (more frequently in the case of employee contributions for eligible employees paid on a more frequent basis). Monies deposited were invested by Fidelity Management Trust Company (the "Trustee") in the investment options specified by the participants.

Plan participants also participated in a non-contributory defined contribution Retirement Account maintained under the Plan. With respect to the defined contribution Retirement Account component, the Employing Companies made contributions equal to 4% of the employee's monthly base salary to the employee's account on a monthly basis. Participants became fully vested in the value of the Retirement Account after attaining two years of continuous service. Participants also became fully vested in the value of the Retirement Account upon termination of the Plan with the cessation of contributions on September 30, 2022.

- c. *Payment of benefits*** - Participants were permitted to withdraw unmatched after-tax savings at any time. Pre-tax savings and earnings thereon and Roth 401(k) savings and earnings thereon were available only for withdrawal at termination of employment or age 59 ½, except under certain financial hardship conditions. Vested company contributions and earnings were available for withdrawal upon vesting; however, such amounts were not available for in-service withdrawals prior to age 59 ½. A participant's vested company contributions and matched after-tax savings could not be withdrawn in a partial withdrawal within 24 months after the contribution was made. Terminated employees with a vested account balance of more than \$1,000 (including any unpaid loan balance) were able to defer distribution until age 70 ½ (age 72 if the participant was born after June 30, 1949). A participant who terminated employment for any reason, and who, on the effective date of termination, had two or more years of continuous service, was entitled to receive his or her entire account balance, including all company contributions. A participant who terminated employment for any reason with less than two years of continuous service forfeited nonvested company contributions unless termination was by reason of permanent layoff, total and permanent disability, involuntary termination of employment under circumstances which would satisfy paragraph 2.1(a) of the United States Steel Corporation Supplemental Unemployment Benefit Program for Non-Union Employees, or death. Forfeiture occurred as of the date on which the participant (i) incurred five consecutive one-year breaks in continuous service or (ii) if earlier received a distribution of the entire vested portion of his account.
- d. *Forfeited accounts*** - Any forfeited nonvested company contributions (\$0 thousand in 2022 and \$10 thousand in 2021) from either matching company contributions or Retirement Account contributions were credited to the Company and reduced subsequent company contributions required under the Plan. Forfeitures that occurred on or after January 1, 2015, were able to be applied to plan expenses. There were no forfeited nonvested accounts credited against company contributions in 2022. In 2021, company contributions were reduced by \$13 thousand from forfeited nonvested accounts. After termination of the Plan, \$3 thousand in forfeitures that occurred during 2022 including earnings thereon not used to reduce the amount of matching company contributions or Retirement Account contributions were credited ratably to the accounts of all participants whose balances were transferred to the Savings Fund Plan.
- e. *Participant accounts*** - Under the investment transfer provisions, and absent any trade restrictions under Section 16b of the Securities Exchange Act, a participant could have elected to transfer funds (including matching company contributions) between investments on a daily basis. Transfer requests made before the time that markets close on a day stock markets were open were processed after markets close that same day. All other transfer requests were processed after markets close on the next day that the stock markets were open. Transfers were permitted on a daily basis but may have been subject to fund-specific restrictions and limited by other pending transfers.

In addition, the Trustee had an excessive trading policy on the mutual funds it offered under the Plan that also applied to certain non-Trustee funds at the request of the applicable fund manager or Plan Sponsor. Final regulations under ERISA section 408(b)(2) required the Trustee to disclose to participants the following information: 1) a description of any compensation that would have been charged directly against the amount invested in connection with the acquisition, sale, transfer of, or withdrawal from an investment; 2) a description of the annual operating expenses if the return was not fixed; and 3) a description of any ongoing expenses in addition to annual operating expenses.

All or part of the taxable portion of a lump-sum distribution from the United States Steel Corporation Plan for Employee Pension Benefits could have been rolled over into an eligible participant's account within 60 days following receipt of the distribution. Eligible participants were also able to roll over assets from the qualified plans of their immediately preceding employer (or from a conduit IRA solely containing such assets and earnings). There were no rollovers into the Plan for 2022. Rollovers into the Plan for 2021 totaled \$14 thousand.

- f. *Notes receivable from participants*** - The loan program enabled participants to borrow up to 50 percent of the value of their vested account (other than the Retirement Account and the Retiree Health Care Account) subject to certain provisions. The maximum loan amount was \$50,000 and the minimum loan amount was \$500. Repayments of loans were made in level monthly installments over a period of not less than twelve months or more than 60 months. A

## U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

### NOTES TO FINANCIAL STATEMENTS October 3, 2022, and December 31, 2021

maximum of two loans could have been outstanding at any one time. The interest rate on loans was the Prime Rate as provided by Reuters as of market close on the last business day of the prior month plus one percent and remained fixed for the duration of the loan. The loans bore interest at rates that ranged from 4.25 to 6.50 percent on loans outstanding at December 31, 2021. Any loans outstanding at the time the Plan was terminated were transferred to the Savings Fund Plan. Prepayment of the entire outstanding loan could have been made at any time without penalty. In the event of a loan default, the loan amount outstanding at that time became subject to taxation. Loans were recorded at net realizable value in the financial statements.

**g. Investment options** - Please refer to the Summary Plan Description for details on the investment options that were offered by the Plan.

#### 2. Accounting policies:

**a. Basis of accounting** - Financial statements were prepared under the accrual method of accounting in accordance with accounting principles generally accepted in the United States of America (US GAAP).

**b. Use of estimates** - The preparation of the financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

**c. Investment valuation** - The Plan's investments were stated at fair value as defined by Accounting Standards Codification (ASC) Topic 820, *Fair Value Measurement* (see Note 9).

**d. Net appreciation/depreciation** - The Plan presents in the accompanying Statements of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments which consists of the net realized gains or losses and the net unrealized appreciation or depreciation on those investments.

**e. Investment by the trustee** - The Trustee invested any monies received with respect to any investment option in the appropriate shares, units or other investments as soon as practicable. Purchases and sales of securities were recorded on a trade-date basis.

**f. Administrative expenses** - An annual administrative fee of \$35 was deducted in quarterly increments (\$8.75 per quarter) from all participant accounts to cover the Plan's administrative costs. Plan administrative costs may have included legal, accounting, trustee, recordkeeping, and other administrative fees and expenses associated with maintaining the Plan.

For one investment option, a quarterly revenue credit was allocated to accounts if held during the prior quarter. Revenue credits may have helped reduce overall net cost to invest and represented the allocation of a portion of the revenue associated with the option based in part on a participant's average daily balance in the fund.

**g. Payment of benefits** - Benefits were recorded when paid.

**h. Income recognition** - Interest income was recorded on the accrual basis. Dividends were recorded on the ex-dividend date.

**i. Participant loans** - Notes receivable from participants were measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income was recorded on the accrual basis. Loans in default were classified as benefit payments to participants based upon the terms of the Plan.

**j. Excess contributions payable** - Amounts payable to participants for contributions in excess of amounts allowed by the IRS were recorded as a liability with a corresponding reduction to contributions.

**k. Subsequent events** - The Plan has evaluated subsequent events through March 31, 2023, the date on which the financial statements were available to be issued.

**3. Plan amendments** - Effective September 30, 2022 (except as otherwise noted), the Plan was amended to authorize: (1) a cessation of contributions (employee and employer) into the Plan, (2) a termination of the Plan effective October 3, 2022 at 11:59 p.m. Eastern time, and (3) a transfer of account balances (including plan loans) from the Plan into the United States Steel Corporation Savings Fund Plan for Salaried Employees effective after the close of business October 3, 2022, as soon as determined feasible by the Plan Administrator, and to make miscellaneous technical corrections and clarifications.

Effective June 30, 2022, the Plan was amended to reflect changes in the name of the target date investment options and to remove obsolete information.

# U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

## NOTES TO FINANCIAL STATEMENTS October 3, 2022, and December 31, 2021

4. **Employer-related investments** - Purchases and sales of United States Steel Corporation common stock in accordance with provisions of the Plan were permitted under ERISA.
5. **Tax status** - The Internal Revenue Service (IRS) determined and informed the Plan Sponsor by letter dated July 8, 2014, that the Plan, as amended and restated effective January 1, 2013, qualified under §401(a) of the Internal Revenue Code (IRC) of 1986, as amended, and its related trust was exempt from tax under §501(a) of the IRC of 1986, as amended. The Plan was amended subsequent to the amendments taken into account by the IRS in conjunction with its issuance of the July 8, 2014, determination letter. The Plan Sponsor and Tax Counsel for the Plan believed the Plan was designed and was operated in compliance with the applicable requirements of the IRC and therefore, believed that the Plan was qualified through the point of Plan termination, and the related trust was tax-exempt.

US GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Sponsor analyzed the tax positions taken by the Plan, and has concluded that as of October 3, 2022, there were no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. There are currently no active audits in progress for any tax periods. The Plan Sponsor believes it is no longer subject to examinations by the IRS for the years prior to 2019.

6. **Risks and uncertainties** - Investments are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with these investments and the level of uncertainty related to changes in the value of these investments, it is at least reasonably possible that changes in the near term could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits and the Statements of Changes in Net Assets Available for Benefits.
7. **Related party and party-in-interest transactions** - Certain investments of the Plan were mutual funds and common collective trusts managed by Fidelity Investments. Therefore, these transactions qualified as party-in-interest transactions. The Trustee collected management fees by offsetting the investment return in an amount as noted by the investment's expense ratio. Therefore, the Plan was not directly billed for these fees.

Company common stock was available as an investment option to participants. As a result, transactions related to this investment qualify as party-in-interest transactions (See Note 4). Dividends received were \$10 thousand for 2022. Purchases and sales for 2022 were \$140 thousand and \$94 thousand, respectively. The total realized and unrealized losses during 2022 were \$276 thousand, and the total realized and unrealized gains during 2021 were \$128 thousand.

The Plan also held notes receivable totaling \$266 thousand at December 31, 2021, representing participant loans that qualify as party-in-interest transactions. There were no notes receivable from participants at October 3, 2022.

8. **Stable value common collective trust** - Until its termination, the Plan invested in a stable value common collective trust, the Fidelity Managed Income Portfolio II - Class 3 (MIP II). MIP II is managed by the Trustee and invests in assets (typically fixed-income securities or bond funds and may include derivative instruments such as futures contracts and swap agreements), enters into "wrap" contracts issued by third parties, and invests in cash equivalents represented by shares in money market funds. The Plan's investment in MIP II was presented at the net asset value of units of a bank collective trust. The net asset value, as provided by the Trustee, was based on the fair value of the underlying investments held by MIP II less its liabilities.

As an investment option in the Plan, there were no restrictions on redemptions for this fund. If the Plan were to initiate a full redemption of the collective trust, then the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner. There were no unfunded commitments related to this investment.

9. **Fair value measurement** - ASC Topic 820 establishes a single definition of fair value, creates a three-tier hierarchy as a framework for measuring fair value based on inputs used to value the Plan's investments, and requires additional disclosure about fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy are summarized below.

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Partnership has the ability to access.
- Level 2 - Inputs to the valuation methodology include:
  - Quoted prices for similar assets or liabilities in active markets;
  - Quoted prices for identical or similar assets or liabilities in inactive markets;
  - Inputs other than quoted prices that are observable for the asset or liability; and

## U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

### NOTES TO FINANCIAL STATEMENTS October 3, 2022, and December 31, 2021

- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The Plan's assets were classified as follows:

Level 1
Interest-bearing cash
Common Stock
Mutual Funds

An instrument's level is based on the lowest level of any input that is significant to the fair value measurement. Interest-bearing cash was an investment in a short-term money market fund that was valued at \$1 per share, which approximates fair value. Common stock was valued at the closing price reported on the active market on which the individual securities are traded. Mutual funds were valued at the daily closing price as reported by the fund. The Plan's mutual funds were open-ended mutual funds registered with the U.S. Securities and Exchange Commission. These funds were required to publish their daily net asset value and to transact at that price. The Plan's mutual funds were deemed to be actively traded.

Common collective trusts were valued at the net asset value of units of the bank collective trust. Refer to Note 8 for a description of the stable value common collective trust. The net asset value was used as a practical expedient to estimate fair value. This practical expedient would not have been used if it was determined to be probable that the fund will sell the investment for an amount different from the reported net asset value. Participant transactions (purchases and sales) could have occurred daily. If the Plan initiated a full redemption of the collective trust, the issuer reserved the right to require 12 months' notification in order to ensure that securities liquidations would be carried out in an orderly business manner.

The preceding valuation methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

There were no investments held by the Plan at October 3, 2022.

There were no Level 2 or 3 assets at December 31, 2021.

There were no transfers to Level 3 during the period ended October 3, 2022.

A summary of the Plan's assets carried at fair value as of December 31, 2021, is shown below.

<b>Investments at Fair Value at December 31, 2021</b>		
(\$ in thousands)		
Asset Classes	Total	Quoted Prices (Level 1)
Interest-bearing cash	\$ 6	\$ 6
Common stock	1,514	1,514
Mutual Funds	811	811
Total assets in the fair value hierarchy	\$ 2,331	\$ 2,331
Investments measured at net asset value <sup>(a)</sup>	11,283	
Investments at fair value	\$ 13,614	

<sup>(a)</sup> In accordance with Subtopic 820-10, certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the Statements of Net Assets Available for Benefits. These investments represent holdings in common collective trusts.

## SIGNATURES

THE PLAN. Pursuant to the requirements of the Securities Exchange Act of 1934, the administrator of the U. S. Steel Tubular Services Savings Plan has duly caused this annual report to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Pittsburgh, Commonwealth of Pennsylvania, on March 31, 2023.

UNITED STATES STEEL AND CARNEGIE PENSION FUND, AS PLAN ADMINISTRATOR

/s/ Tiffany L. Green

Tiffany L. Green,

Comptroller

**U. S. STEEL TUBULAR SERVICES SAVINGS PLAN**

**Index to Exhibits**

The following exhibit is filed as part of this Form 11-K.

Exhibit Number	Exhibit Description
<a href="#">23.1</a>	Consent of PricewaterhouseCoopers LLP