



Political Contributions Policy

Lawful and Ethical
Conduct

1. POLICY

All U. S. Steel political activity must comply with the letter and spirit of applicable laws and regulations, seek to protect and enhance shareholder value, and must be consistent with the S.T.E.E.L. Principles, the Code, and the company’s policy positions and general business interests.

Key Definitions
<p>“Political Contributions”</p> <p>Includes monetary and in-kind contributions to elected officials, candidates, political parties, other political committees, or organizations established under IRC § 527.</p>
<p>“PAC”</p> <p>Political Action Committee</p>

Current Sponsored PAC(s)
<ul style="list-style-type: none"> ➤ United States Steel Corporation PAC (“U. S. Steel PAC”)

2. APPLICABILITY

U. S. Steel Employees.

3. POLITICAL CONTRIBUTIONS

U. S. Steel may make Political Contributions (including Political Contributions to state and/or local candidates) and support or oppose ballot measures, initiatives, or referenda, as permitted by law.

a. Employee Political Contributions

Employees are free to make personal Political Contributions on their own time and at their own expense in accordance with applicable laws. U. S. Steel will not pressure employees to make Political Contributions or reimburse employees for any Political Contributions, including to the U. S. Steel PAC.

b. Political Action Committees

U. S. Steel may sponsor PACs to enable employees to collectively and voluntarily support political candidates.

Only eligible persons will be asked to consider supporting a sponsored PAC. No corporate funds will be contributed to or commingled with PAC funds, but corporate funds and resources may be used to administer sponsored PACs, as allowed by applicable laws.

Any PAC sponsored by U. S. Steel will only make contributions to support candidates, committees, or issues that U. S. Steel has determined to be consistent with U. S. Steel’s policy positions and principles.

c. Indirect Political Expenditures

U. S. Steel may participate in or contribute to trade associations, chambers of commerce, and other industry groups and tax-exempt organizations. Some of these organizations may engage in political activities, such as lobbying.

4. AUTHORIZATION AND OVERSIGHT

Only authorized personnel may commit corporate or PAC funds for political purposes. All such expenditures must:

- Be pre-approved by the Vice President – Government Affairs (or their designee) in consultation with the Chief Strategy & Sustainability Officer
- Be approved as required by PAC governing documents and policies (if applicable)
- Comply with applicable laws and regulations (which may be reviewed by the Legal Department)

a. Contribution Decisions

In reviewing Political Contribution requests, the Vice President – Government Affairs will



consider the company's policy positions, principles, general business interests, and other relevant factors, including the merits of the recipient, the timing of the proposed contribution or expenditure, and the appropriateness of U. S. Steel's level of involvement. Requests may be denied for any lawful reason.

b. Internal Reporting

Annually, the Corporate Governance and Public Policy Committee of the Board of Directors will review reports of Political Contributions from the Chief Strategy & Sustainability Officer (or their designee). Such reports will identify recipients and amounts spent.

5. DISCLOSURE

U. S. Steel is committed to transparency with respect to its Political Contributions. Annually, we will post a Political Contributions and Expenditures Report on [ussteel.com](https://www.ussteel.com). Political Contributions will also be disclosed in public filings with the FEC and state campaign finance authorities, as required.

a. Disclosure of Political Contributions

In the annual Political Contributions and Expenditures Report, we will disclose the recipient and amount of any corporate Political Contributions and any Political Contributions made by sponsored PACs.

b. Disclosure of Other Expenditures

We make reasonable efforts to track amounts paid to trade associations, chambers of commerce, and other industry groups and tax-exempt organizations (such as those registered under IRC § 501(c)(4) or 501(c)(6)) that may be used for lobbying or political purposes and are therefore non-deductible under IRC § 162(e).

In our annual Political Contributions and Expenditures Report, we will identify

- Entities to which we paid \$25,000 or more during the prior year if we determine that at least a portion of the amount paid was non-deductible under IRC § 162(e)
- Independent expenditures, as defined in 11 C.F.R. § 100.16, made during the prior year
- Amounts spent to support or oppose ballot measures, initiatives, or referenda during the prior year

c. Statement of Compliance

Each annual Political Contributions and Expenditures Report will affirm our adherence to this policy.

6. FOREIGN POLITICAL CONTRIBUTIONS

Political contributions to an individual or entity outside the United States must comply with the [Anti-Corruption Policy](#).