

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of
The Securities Exchange Act of 1934

Date of Report (Date of earliest event reported):
August 16, 2013

United States Steel Corporation
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation)

1-16811
(Commission File Number)

25-1897152
(IRS Employer Identification No.)

600 Grant Street, Pittsburgh, PA
(Address of principal executive offices)

15219-2800
(Zip Code)

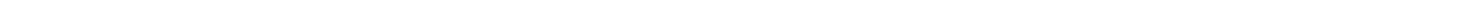
412 433-1121
(Registrant's telephone number,
including area code)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act 17 CFR 240.14d-2(b)
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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UNITED STATES STEEL CORPORATION
SUPPLEMENTAL RETIREMENT ACCOUNT PROGRAM
Effective December 31, 2006, Amended

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or her under the Program. The payment date shall be on the last business day of the calendar month following the month in which such termination of employment occurred.

Notwithstanding the foregoing specified form of payment, with respect to benefits accrued from December 31, 2006 through August 31, 2013, and subject to section 4.c. below, a Member may irrevocably elect to receive such benefits payable in the form of a single life annuity. An election may not become effective for 12 months from the date on which it is made, and such election must be submitted to the Corporation more than 12 months prior to the date the benefits are otherwise scheduled to be paid. In addition, the payment date elected for the commencement of monthly annuity installment payments must be deferred for a minimum of five years from the date such benefits would otherwise have been paid. The Member shall also have the right to elect among actuarially equivalent life annuity forms of payment, which election may be made at any time when the Member has made a valid election to receive an annuity form of payment.

Monthly annuity payments shall be calculated using reasonable actuarial assumptions uniformly applied as determined by the Program administrator, by dividing the employee's accrued benefits as of the most recent valuation date by their life expectancy per the applicable mortality table under the Corporation's tax-qualified pension plan (i.e., the United States Steel Corporation Plan for Employee Pension Benefits (Revision of 2003)), and adjusted annually to reflect any investment earnings. The same reasonable actuarial assumptions and methods will be used in valuing each annuity payment option, in determining whether the payments are actuarially equivalent.

In the event a Member dies prior to termination of employment, the benefits shall be paid to the Member's surviving spouse (or to the Member's estate, if there is no surviving spouse) in the form of a lump sum distribution. The payment date shall be on the last business day of the calendar month following the month in which such death occurred.

In the event a Member dies after termination of employment but prior to receiving the benefits credited to his or her Account under the Program, the benefits shall be paid to the Member's surviving spouse (or to the Member's estate, if there is no surviving spouse) in the form of a lump sum distribution on the last business day of the calendar month following the month in which the Member's termination of employment occurred.

b. Annuity Distribution and Lump Sum Option for Benefits Accruing On and After September 1, 2013

Subject to section 4.c. below, with respect to benefits accrued on and after September 1, 2013, a Member shall receive, upon the Member's termination of employment from the Corporation, a single life annuity distribution of the benefits payable to him or her under the Program. The payment date for commencement of monthly annuity installment payments shall be on the first regularly scheduled payroll date of the second calendar month following the month in which such termination of employment occurred.

d. Nonalienation

No benefits payable under this Program shall be subject in any way to alienation, sale, transfer, assignment, pledge, attachment, garnishment, execution, or encumbrance of any kind by operation of law or otherwise. However, this section shall not apply to portions of benefits applied to satisfy (i) obligations for the withholding of taxes, or (ii) obligations under a qualified domestic relations order.

e. No Requirement to Fund

Except to the extent provided otherwise in this paragraph, benefits provided by this Program shall be paid out of general assets of the Corporation. No provisions in this Program, either directly or indirectly, shall be construed to require the Corporation to reserve, or otherwise set aside, funds for the payment of benefits hereunder.

f. Controlling Law

To the extent not preempted by the laws of the United States of America, the laws of the Commonwealth of Pennsylvania shall be the controlling state exec



United States Steel Corporation
600 Grant Street Vice President-Human Resources
Pittsburgh, PA 15219-2800
412 433 1148
Fax: 412 433 6219
smsuver@uss.com

August 16, 2013

Mr. David B. Burritt
180 Beach Drive NE #1602
St. Petersburg, FL 33701

Dear Dave:

On behalf of United States Steel Corporation (USS or the Company), I am pleased to offer you an opportunity for employment as Executive Vice President and Chief Financial Officer, currently located in Pittsburgh, Pennsylvania, at a base salary of \$700,000 annually (\$58,333 per month) effective on a mutually agreeable hire date. Upon joining the Company, you will report to the Chief Executive Officer and become a member of the Executive Management Committee.

Hiring Incentives – The Company will provide you with a new hire grant valued at \$500,000 in the form of restricted stock units. The number of shares to be delivered will be based on the fair market value on the date of the grant, which will be the next business day following your date of hire. The shares will be subject to three-year cliff vesting from the date of grant and conditioned upon your continued employment with the Company.

Short-Term and Long-Term Compensation - As part of your employment, you will be eligible to participate in the Executive Management Annual Incentive Compensation Program (Annual Incentive Compensation Program) targeted this year at 110% of your base salary earnings, with a maximum incentive opportunity of up to 215% of your target based on a number of Company performance factors and influenced by your individual performance. o aH.

base salary of \$700,000

per page

Any of the above relocation expenses that are taxable to you will be grossed-up for Federal, state and local income tax purposes. The gross-up payment will be made as soon as practicable after the reimbursement is made, but in no event later than the end of your taxable year next following your taxable year in which the related taxes are remitted to the taxing authorities or, in the case of a tax audit or litigation addressing the existence or amount of a tax liability, by the end of your taxable year following your taxable year in which the taxes that are the subject of audit or litigation are remitted to the taxing authority (or where as a result of such audit or litigation no taxes are remitted, the end of your taxable year following your taxable year in which the audit is completed or there is a final and nonappealable settlement or other resolution of the litigation).

In accordance with IRC section 409A, reimbursement of the amount of eligible relocation expenses or tax preparation and financial planning services provided or incurred within a particular year shall be made no later than the end of your taxable year following the taxable year in which the expense was incurred. The amount of reimbursable expenses incurred in one taxable year shall not affect the amount of reimbursable expenses in a different taxable year, and such reimbursement shall not be subject to liquidation or exchange for another benefit.

Obligation to Repay the Company - If you voluntarily terminate your employment or are terminated for cause (as defined above under the severance provision) within two years of your employment date with the Company, you agree to repay all relocation benefits, including related tax gross-ups and any loss on sale of your primary residence as approved by the Company in advance, accepted by you. Such repayment must be made within thirty days of the effective date of the voluntary termination or termination for cause and (except as may be prohibited by law) you hereby authorize immediate repayment by payroll deduction from any earnings, and by setoff against any other amounts, that may then be due to you by the Company.

Service on Outside Boards – Presently, you serve on two outside Boards of Directors. You agree that you will retain your seat on the Board of Lockheed Martin Corporation, however, you will transition off of the Board of Global Brass and Copper Holdings, Inc. as soon as possible, but no later than June 1, 2014.

Company Policies – You will be subject to all Company policies including without limitation the Executive Management Recoupment Policy pursuant to which incentive awards may be recouped from you in certain circumstances, as such policies may be amended from time to time.

The terms and conditions

made to you, by the Company, its agents or representatives are superseded by this offer letter. Nothing will change the at-will status of your employment except for a written agreement signed by yourself and an appropriate officer of the Company.

If you agree to accept this offer of employment, please countersign this letter and return it to me. I hope you will accept this employment offer; we look forward to working with you at United States Steel Corporation.

Very truly yours,

/s/ Susan M. Suver

Susan M. Suver
Vice President, Human Resources

Attachments

Accepted by:

/s/ David B. Burritt 8/16/13
David B. Burritt Date

“I am delighted to welcome Dave to the executive leadership team of U. S. Steel,” said Longhi. “His strong financial and strategic expertise, astute leadership skills, and a demonstrated track record as a transformational business leader in operationally intensive businesses will serve us well. Dave’s immediate focus will be to work closely with our senior executives and me as we return to sustainable profitability and improve shareholder value through a renewed focus on operational excellence, product innovation to support our customer needs, and a high-performing organization with the capability to deliver on our expectations.”

Until June 2010 Burritt, 58, served as chief financial officer. He