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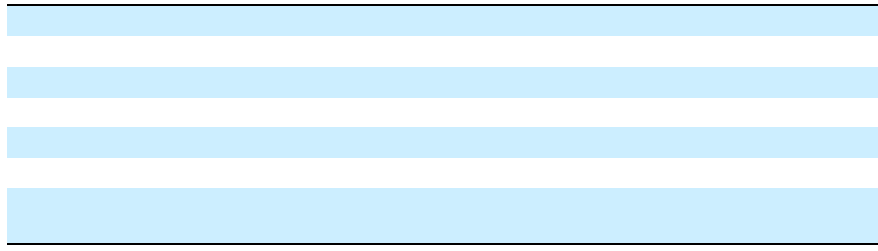
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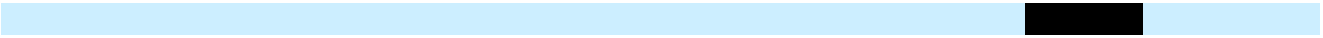
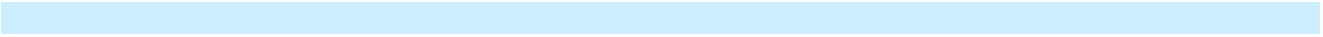
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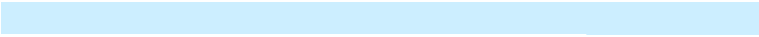
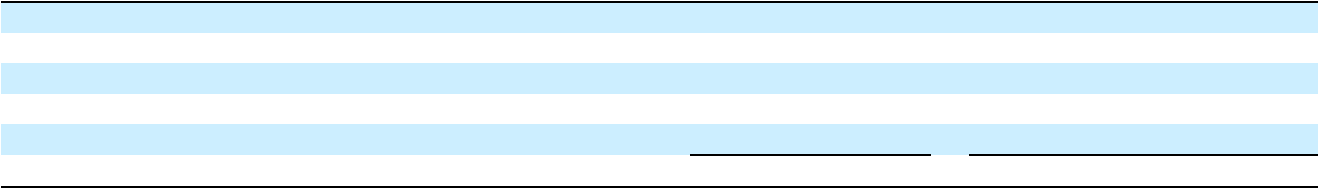
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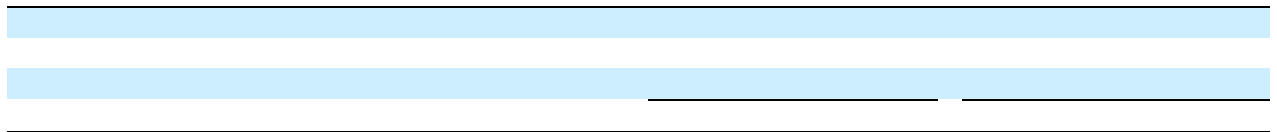
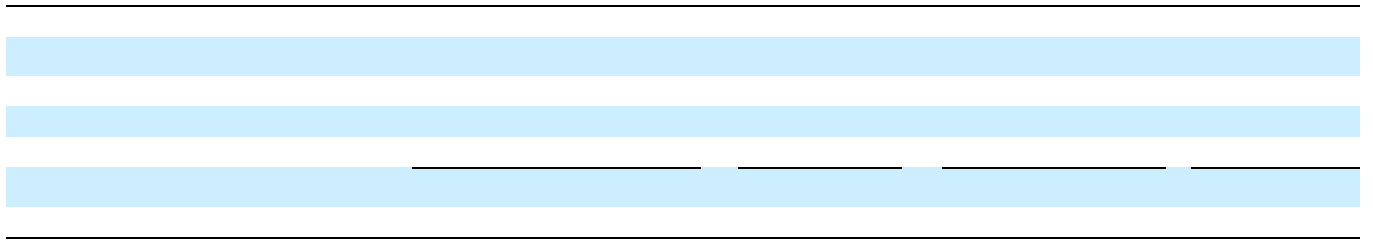
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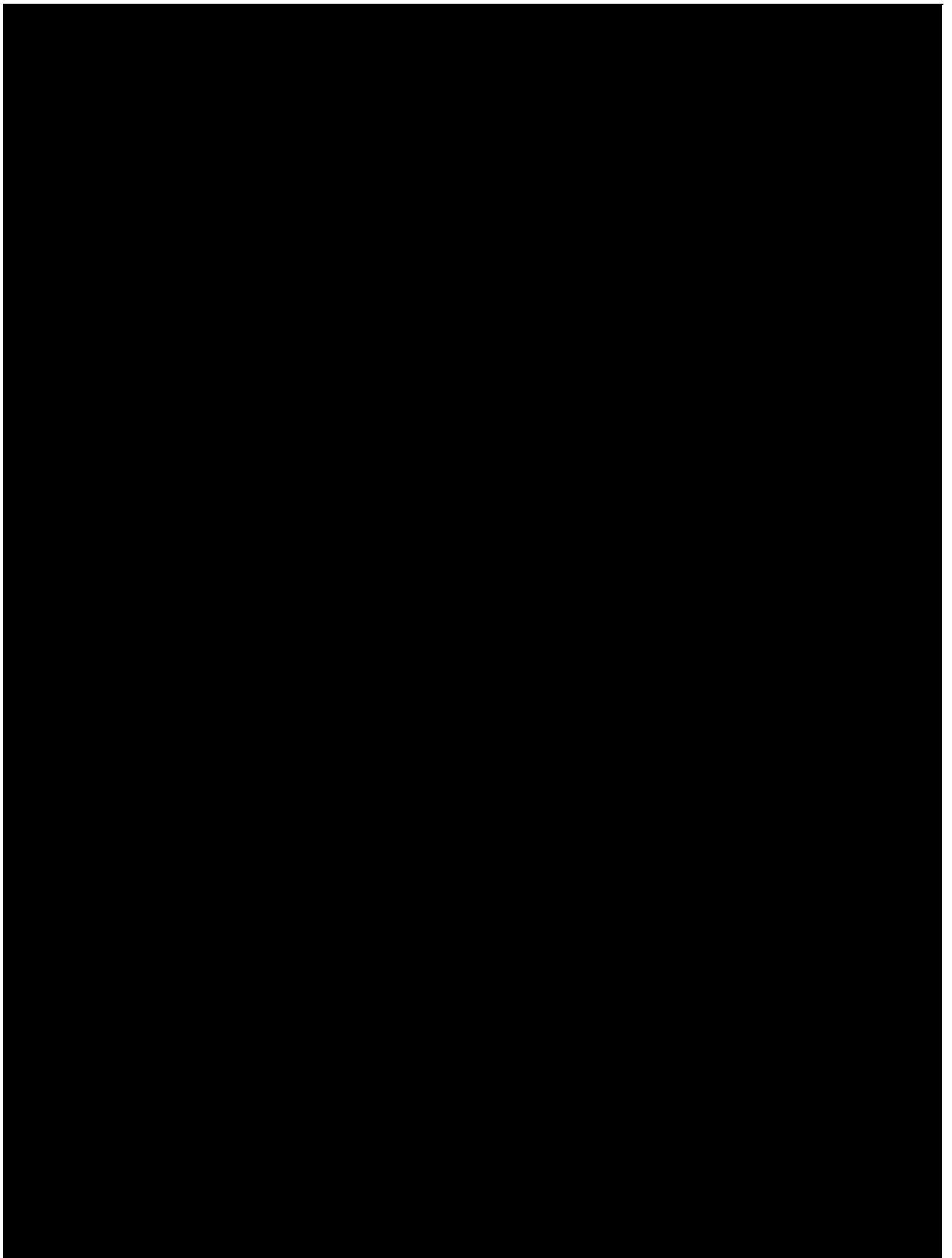






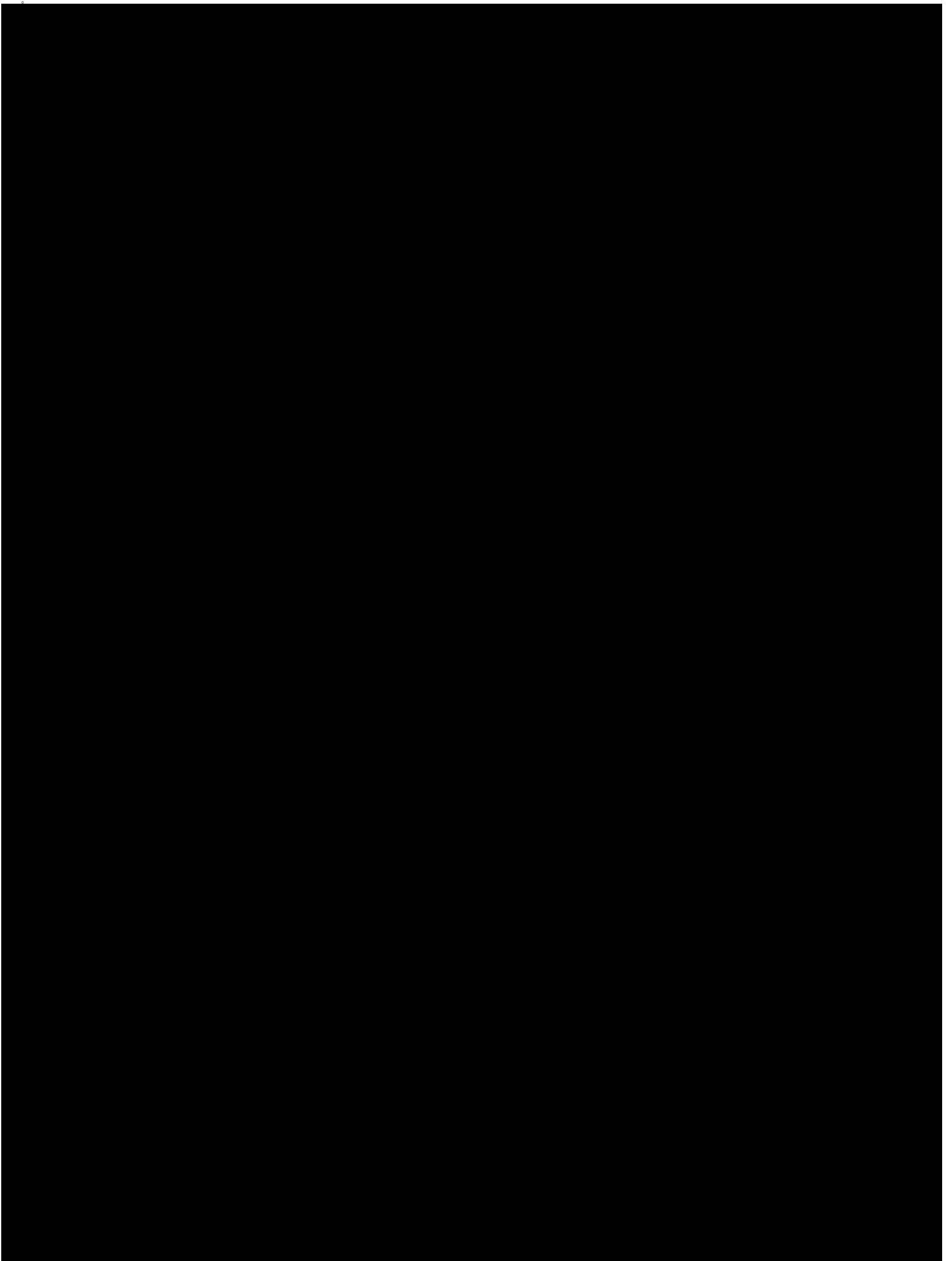






Consent. Unless otherwise determined by the Committee, all unvested Options will immediately vest upon the Optionee's death during employment or termination of employment by reason of Disability. Unless otherwise determined by the Committee, a prorated number of the Options scheduled to vest during the current Vesting Year will vest on the vesting date for the current Vesting Year or, if earlier, immediately upon the Optionee's death, based upon the number of complete months worked during the Vesting Year in which the Optionee's termination of employment occurs by reason of Retirement or Termination with Consent. Except as provided in Section 5, the remaining unvested Options are forfeited immediately upon the Optionee's termination of employment without consideration or further action required of the Section 5,

address by telephone, postal service or electronic mail. Finally, the Optionee undxe t



8. Interpretation and Amendments: This Incentive Award and the payment of all amounts hereunder are subject to, and shall be administered in accordance with, the provisions of the Plan and the Administrative Procedures, as the same may be amended by the Committee from time to time, provided that no amendment may, without the consent of the Participant, affect the rights of the Participant under this Incentive Award in a materially adverse manner. For purposes of the foregoing sentence, an amendment that affects the tax treatment of the Incentive Award or that is necessary to comply with other laws shall not be considered as affecting the Participant's rights in a materially adverse manner. All capitalized terms not otherwise defined herein shall have the meaning assigned to such terms in the Plan or the Administrative Procedures. In the event of a conflict between the Plan and the Administrative Procedures, unless this Incentive Award specifies otherwise, the Plan shall control.

9. Compliance with Laws: The obligations of the Corporation and the rights of the Participant are subject to all applicable laws, rules and regulations including, without limitation, the U.S. Securities Exchange Act of 1934, as amended; the U.S. Securities Act of 1933, as amended; the U.S. Internal Revenue Code of 1986, as amended; and any other applicable laws, whether U.S. origin or otherwise.

10. Acceptance of Incentive Award: The Incentive Award shall not be payable unless it is accepted by the Participant and notice of such acceptance is received by the Stock Plan Officer.

11. Withholding Taxes: The Participant acknowledges that, regardless of any action taken by the Corporation or the Employing Company, the ultimate liability for any or all income tax, social security, payroll tax, payment on account or other tax-related withholding or liability in connection with any aspect of the Performance Award, including the grant, vesting, or settlement of the Performance Award or the subsequent sale of Shares ("Tax-Related Items") is and remains his or her responsibility and may exceed the amount withheld by the Corporation or the Employing Company. Furthermore, the Participant acknowledges that the Corporation and/or the Employing Company (a) make no representations or undertakings regarding the treatment of any Tax-Related Items; and (b) do not commit to and are under no obligation to structure the terms of the grant of the Performance Award or any aspect of the Participant's participation in the Plan to reduce or eliminate his or her liability for Tax-Related Items or to achieve any particular tax result. Further, if the Participant has become subject to Tax-Related Items in more than one jurisdiction between the Date of this Incentive Award and the date of any relevant taxable event, the Participant acknowledges that the Corporation and/or the Employing Company (or former Employing Company, as applicable) may be required to withhold or account for Tax-Related Items in more than one jurisdiction.

Prior to the relevant taxable event, the Participant shall pay or make adequate arrangements satisfactory to the Corporation and/or the Employing Company to satisfy all Tax-Related Items of the Corporation and/or the Employing Company. In this regard, the Participant shall pay any Tax-Related Items directly to the Corporation or the Employing Company in cash upon request. In addition, the Participant authorizes the Corporation and/or the Employing Company, or their respective agents, at their discretion, to satisfy the obligations with regard to all applicable Tax-Related Items by one or a combination of the following methods (to the extent applicable): (1) withholding from Participant's wages or other cash compensation paid to Participant by the Corporation and/or the Employing Company; (2) withholding from proceeds of the sale of Shares that may be issued upon payment of the Performance Award either through a voluntary sale or through a mandatory sale arranged by the Corporation (on the Participant's behalf pursuant to this authorization) through such means as the Corporation may determine in its sole discretion (whether through a broker or otherwise); or (3) withholding in Shares that may be issued upon payment of the Performance Award. If the Corporation gives the Participant the power to choose the withholding method, and the Participant does not make a choice, then the Corporation will at its discretion withhold in Shares as stated in alternative (3) herein.

To the extent the Performance Award is paid in Stock, to avoid negative accounting treatment, the Corporation may in its discretion limit withholding of Shares or account for Tax-Related Items by considering only the applicable minimum statutory withholding amounts or other applicable withholding rates. If the Corporation withholds Shares at a rate other than the minimum statutory rate, such as the maximum withholding rate, then to the extent the Corporation determines appropriate to avoid negative accounting, it may refund any over-withheld amount in cash and the Participant will have no entitlement to any Share equivalent. If the Tax-Related Items are satisfied by withholding in Shares issuable upon vesting of the Performance Award, for tax purposes, the Participant is deemed to have been issued the full number of Shares subject to the Performance Award, notwithstanding that a number of the Shares are held back solely for the purpose of paying the Tax-Related Items. Finally, the Participant shall pay to the Corporation or the Employing Company any amount of Tax-Related Items due as a result of any aspect of the Performance Award.

- e) the Incentive Award and any cash or Shares that may be paid pursuant to the Incentive Award are extraordinary items which do not constitute compensation of any kind for services of any kind rendered to the Corporation or to the Employing Company, and which are outside the scope of the Participant's employment contract, if any;
- f) the Incentive Award and any cash or any Shares that may be paid subject to the Incentive Award are not part of normal or expected compensation or salary for purposes of calculating any severance, resignation, termination, dismissal, redundancy, end-of-service payments, bonuses, long-service awards, pension or retirement benefits or similar payments and in no event should be considered as compensation for, or relating in any way to, past services for the Corporation or the Employing Company or any Subsidiary or affiliate of the Corporation;
- g) the Incentive Award and any cash or any Shares that may be paid subject to the Incentive Award are not intended to replace any pension rights or compensation;
- h) the grant of the Incentive Award will not be interpreted to form an employment contract or relationship with the Corporation, the Employing Company or any Subsidiary or affiliate of the Corporation;
- i) the future value of the Shares or the amount of cash that may be paid pursuant to the Incentive Award is unknown, indeterminable and cannot be predicted with certainty;
- j) no claim or entitlement to compensation or damages arises from forfeiture of the Incentive Award resulting from termination of the Participant's employment by the Corporation or the Employing Company (for any reason whether or not in breach of applicable labor laws or the terms of the Participant's employment agreement, if any), and in consideration of the grant of the Incentive Award to which the Participant is not otherwise entitled, the Participant irrevocably agrees never to institute any claim against the Corporation or the Employing Company, waives his or her ability, if any, to bring any such claim, and releases the Corporation and the Employing Company from any such claim; if, notwithstanding the foregoing, the Participant should later determine that he or she is entitled to compensation or damages, the Participant shall not be permitted to bring any claim against the Corporation or the Employing Company.

processing of Data, require any necessary amendments to Data or refuse or withdraw the consents herein, in any case without cost, by contacting in writing his or her local human resources representative. The Participant further understands that he or she is providing the consents herein on a purely voluntary basis. If the Participant does not consent, or if the Participant later seeks to revoke consent, the Participant's employment status or service and career with the Employing Company will not be adversely affected. The Participant understands, however, that refusing or withdrawing his or her consent may affect his or her ability to realize benefits from the Incentive Award or otherwise participate in the Plan. For more information on the consequences of his or her refusal to consent or withdrawal of consent, the Participant understands that he or she may contact his or her local human resources representative.

14. Electronic Delivery: The Corporation may, in its sole discretion, decide to deliver any documents related to current or future participation in the Plan by electronic means or request the Participant's consent to participate in the Plan by electronic means. The Participant hereby consents to receive such documents by electronic delivery and agrees to participate in the Plan through any on-line or electronic system established and maintained by the Corporation or another third party designated by the Corporation. Such means of electronic delivery may include but do not necessarily include the delivery of a link to a Corporation intranet or the Internet site of a third party involved in administering the Plan, the delivery of the document via e-mail or such other means of electronic delivery specified by the Corporation. The Participant consents to the electronic delivery of the Plan documents and the Agreement. The Participant acknowledges that he or she may receive from the Corporation a paper copy of any documents delivered electronically at no cost to the Participant by contacting the Corporation by telephone or in writing. The Participant further acknowledges that the Participant will be provided with a paper copy of any documents if the attempted electronic delivery of such documents fails. Similarly, the Participant understands that the Participant must provide the Corporation or any designated third party administrator with a paper copy of any documents if the attempted electronic delivery of such documents fails. The Participant may revoke his or her consent to the electronic delivery of documents or may change the electronic mail address to which such documents are to be delivered (if the Participant has provided an electronic mail address) at any time by notifying the Corporation of such revoked consent or revised e-mail address by telephone, postal service or electronic mail. Finally, the Participant understands that he or she is not required to consent to electronic delivery of documents.

15. Severability: In the event that any provision in this Agreement is held invalid or unenforceable, such provision will be severable from, and such invalidity or unenforceability will not be construed to have any effect on, the remaining provisions of this Agreement.

16. Language: If the Participant has received this Agreement or any other document related to the Plan translated into a language other than English and if the meaning of the translated version is different than the English version, the English version will control.

17. Governing Law and Venue: This Agreement shall be construed and enforced in accordance with the laws of the Commonwealth of Pennsylvania, without regard to the conflicts of laws therey

Administrative Procedures for the
Long-Term Incentive Compensation Program
under the United States Steel Corporation 2005 Stock Incentive Plan, as Amended and Restated
and under the United States Steel Corporation 2010 Annual Incentive Compensation Plan
As amended by the Compensation & Organization Committee on February 24, 2015

1. _____ The Compensation & Organization Committee (the "Committee") shall administer the Long-Term Incentive Compensation Program (the "Program") under and pursuant to its authority as provided in Section 3 of the United States Steel Corporation 2005 Stock Incentive Plan, as amended and restated (the "LTI Plan"), and as provided under Section 3 of the United States Steel Corporation 2010 Annual Incentive Compensation Plan (the "AICP").
 - A. Delegation of Authority. The Committee may delegate to a designated individual (the "Stock Plan Officer") and to other Officer-Directors and the executive directly responsible for corporate human resources (collectively, the "Senior Officers") its duties under the Program subject to such conditions and limitations as the Committee shall prescribe, except that only the Committee may designate and grant Awards to Participants. The Committee hereby delegates to the Stock Plan Officer all authority necessary or desirable to administer the Program, including the authority to "consent" upon termination and the authority to delegate all or any portion of the delegated authorities; provided, however, that such authority is limited as follows: (i) only the Committee may (a) designate and grant Awards to Participants (provided that grants to non-executives may be made through a delegated process to one or more Committee members from time to time under rules established by the Committee

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terms, (ii) does not limit the authority of the Committee or increase the authority of the Stock Plan Officer, and (iii) requires that the Stock Plan Officer have the requisite authority (as defined above and/or pursuant to any current Committee resolution) in the context in which the term “Committee” is used.

- C. Compensation Consultant. The Committee may engage a compensation consultant to assess the competitiveness of various target Award levels and ad
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procedures established by the Stock Plan Officer and valued at Fair Market Value on the date of exercise, or a combination thereof.

- (a) Overpayment in Shares. If the Fair Market Value of Shares delivered or withheld in payment of the purchase price exceeds the purchase price, a certificate, or its equivalent, representing the whole number of excess Shares together with a check, or its equivalent, representing the Fair Market Value of any excess partial Share shall be delivered to the Participant. In the case of a Participant who is at the time of exercise subject to Section 16 of the Exchange Act, any portion of the exercise price representing a fraction of a Share shall be paid by such Participant in cash or property other than Shares.
- (b) Underpayment in Shares. If the Fair Market Value of Shares delivered or withheld in payment of the purchase price is less than the purchase price, the difference shall be delivered by the Participant in cash immediately upon notification of such difference.
- (c) Requirements Relating to Previously Owned Shares. Shares delivered in payment of the purchase price shall be duly endorsed for transfer to the Corporation. If Shares so delivered are not registered in the name of the Participant individually, the Participant shall also provide evidence acceptable to the Stock Plan Officer that such Shares are beneficially owned by the Participant individually.

E. Post-Termination of Employment Exercise.

- (1) Death and Disability. Unless otherwise determined by the Committee, all Options vest immediately upon the Participant's death during employment or termination of employment by reason of Disability. Vested options remain exercisable for three years following the date of Death or termination of employment by reason of Disability, as applicable, or, if less, until the original expiration date.
 - (a) "Disability" shall be determined, for all purposes under the Program, by reference to Section 409A of the Internal Revenue Code of 1986, as amended ("Section 409A").
- (2) Retirement and Termination with Consent. Unless otherwise determined by the Committee, a prorated number of the Options scheduled to vest during the Vesting Year will vest, based upon the number of complete months worked during the Vesting Year in which the Participant's termination of employment occurs by reason of Retirement or Termination with Consent. The prorated award will be calculated upon such termination and will vest at the next vesting date or, if earlier, immediately upon the Participant's death. The remaining unvested Option grants are forfeited immediately upon termination. Vested options remain exercisable for three years following such termination or, if less, until the original expiration date.
 - (a) Example: If the 1/3 ratable vesting for Vesting Year 3 is 1000 shares for Award 1, 1000 shares for Award 2, and 1000 shares for Award 3 and if the Participant terminates employment by reason of Retirement

six months following the Award 3 grants, the Participant is entitled to vesting of 1/2 of all grants that would have vested at the end of the Vesting Year during which he or she retires (Vesting Year 3 in this example), or 1500 shares. This example focuses only on the shares that would vest during Vesting Year 3; however, another 3000 shares would have vested in the aggregate following Vesting Years 1 and 2, for a total of 4500 shares vesting under the Awards 1, 2 and 3. The 1500 shares would vest upon the next scheduled vesting date following termination. The post-termination exercise period would be measured for three years following the date of termination, even though the final pro rata tranche does not vest upon termination.

- (b) “Retirement” shall mean, for all purposes under the Program, the applicable Participant’s termination of employment after having satisfied the age, service and/or other requirements necessary to commence an immediate pension under either: (i) the applicable defined benefit pension plan for the Participant’s home country, regardless of whether the Participant is a participant in such pension plan, or (ii) in the case of a home country in which there is no applicable defined benefit plan, the applicable local law or regulation; *provided, % & however*, such term does not include, unless the Committee consents with knowledge of the specific facts, retirement under circumstances in which the Participant accepts employment with a company that owns, or is owned by, a business that competes with the Corporation, or its Subsidiaries or affiliates. Further, to the extent necessary under applicable local law, Retirement may have such other meaning adopted by the Committee and set forth in the applicable Award Agreement.
- (c) “Termination” shall mean the applicable employee’s termination of employment other than by Retirement, death or Disability.

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- (a) Example: If the 1/3 ratable vesting for Vesting Year 3 is 1000 shares for Award 1, 1000 shares for Award 2, and 1000 shares for Award 3 and if the Participant terminates employment by reason of Retirement six months following the Award 3 grants, the Participant is entitled to vesting of 1/2 of all grants that would have vested at the end x̄v
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- C. Vesting. The Committee shall determine the restriction period, provided that (i) Restricted Stock Unit grants which are time-based shall vest ratably over a period of not less than three years (1/3 on each of the first, second and third grant date anniversaries), each such year to be considered a “Vesting Year” and (ii) Restricted Stock Unit grants which are performance-based shall vest over a period of not less than one year.
- D. Termination of Employment.
- (1) Death and Disability. Unless otherwise determined by the Committee, all Restricted Stock Units vest immediately upon the Participant’s death during employment or termination of employment by reason of Disability.
 - (2) Retirement and Termination with Consent. Unless otherwise determined by the Committee, a prorated number of the Restricted Stock Units scheduled to vest during the Vesting Year will vest, based upon the number of complete months worked during the Vesting Year in which the Participant’s termination of employment occurs by reason of Retirement, or Termination with Consent, which is to be calculated upon termination and delivered, subject to the following, upon termination. In the case of any payment considered to be based upon separation from service, and not compensation the Participant could receive without separating from service, then such amounts may not be paid until the first business day of the seventh month following the date of Participant’s termination if Participant is a “specified employee” under Section 409A of the Code upon his separation from service. The remaining unvested shares are forfeited immediately upon termination.
 - (a) Example: If the 1/3 ratable vesting for Vesting Year 3 is 1000 shares for Award 1, 1000 shares for Award 2, and 1000 shares for Award 3 and if the Participant terminates employment by reason of Retirement six months following the Award 3 grants, the Participant is entitled to vesting of 1/2 of all grants that would have vested at the end of the Vesting Year during which he or she retires (Vesting Year 3 in this example), or 1500 shares. This example focuses only on the shares that would vest during Vesting Year 3; however, another 3000 shares would have vested in the aggregate following Vesting Years 1 and 2, for a total of 4500 shares vesting under the Awards 1, 2 and 3. The 1500 shares would vest upon the date of termination.
 - (3) Termination without Consent and Termination for Cause. Unless otherwise determined by the Committee, unvested ~~Restricted~~ Restricted Stock Units are forfeited if termination of employment is due to Termination without Consent or Termination
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number of complete months worked during the original Performance Period in relation to the number of whole months in the original Performance Period and the remainder shall be forfeited.

- (1) Abbreviated Performance. In the event of a Change of Control:
 - (i) the final price for purposes of determining the Annualized TSR shall be determined based on the closing price of the business day immediately preceding the closing date of the Change of Control; and
 - (ii) the ROCE for the year in which the Change of Control occurs shall be determined as the combination of the ROCE (x) actually achieved through the business day immediately preceding the closing date of the Change of Control and (y) measured at target for the period from the Change of Control through the end of the year in which the Change of Control occurs (applying the target ROCE for the year pro-rata over the number of whole and partial months remaining in the year).

In the event the Change of Control occurs in the first year of the Performance Period, the ROCE as so calculated in (ii), above, shall be the ROCE for the abbreviated Performance Period. In the event the Change of Control occurs in the second year of the Performance Period, the weighted average ROCE shall be calculated for the years in the abbreviated Performance Period using a weighting of 40% for the actual ROCE achieved in the first year of the Performance Period and 60% for the ROCE as calculated in (ii), above, in the second year of the Performance Period. In the event the Change of Control occurs in the third year of the Performance Period, the weighted average ROCE shall be calculated for the years in the abbreviated Performance Period using a weighting of 20% for the actual ROCE achieved in the first year of the Performance Period, 30% for the actual ROCE achieved in the second year of the Performance Period and 50% for the ROCE as calculated in (ii), above, in the third year of the Performance Period.

- (2) Original Performance Period. In the event of a Change of Control, the original Performance Period shall be deemed to end on the third anniversary of the date of grant of the Performance Award.



shall apply to the Section 16 officers of the Company for purposes of complying with Section 162(m) of the Internal Revenue Code. The total amount of the Award Pool shall be the aggregate of the total Individual Maximum Awards approved by the Committee for each Section 16 officer for the Performance Period. The "Individual Maximum Award" for purposes of these Administrative Procedures shall be the Incentive Target as defined in Section 5.01 of the Plan.

B. Funding the Pool. The funding of the Award Pool will be dependent on the achievement of the Threshold Corporation Performance Goal, which shall also be established by the Committee during the first 90 days of the Performance Period. Unless otherwise determined by the Committee, the Threshold Corporation Performance Goal shall be based on total revenue, which is a permitted performance measure pursuant to Section 5.03(a) of the Plan. If the Threshold Corporation Performance Goal is achieved, the Award Pool will be funded at the level established by the Committee with respect to the degree of attainment of the Threshold Performance Goal. Should the Company fail to meet the Threshold Corporation Performance Goal, the Total Award Pool shall not be funded and no awards shall be made under the Plan for the Performance Period.

The Committee will use negative discretion pursuant to Section 5.05 of the Plan to reduce the amount of the Individual Maximum Award payable based on the Incentive Award Calculation Formula, as described below, and calculate the amount of the Incentive Award payable to each Participant for the Performance Period; ~~provided that the Company~~ forfeitures or reductions, whether through exercise of downward discretion or otherwise, shall not be permitted to result in any increase in the amount of any Individual Maximum Award payable to any other Participant.

C. Threshold Corporation Performance Goal. The Threshold Corporation Performance Goal for the Performance Period shall be the target assigned to one or more Performance Goals, which shall be set by the Committee during the first 90 days of the Performance Period. ~~unl~~ ẽx

non-represented employees at the properties and operations of United States Steel Corporation and its subsidiaries as contemplated by the targets set by the Committee at the beginning of the Performance Period. A serious injury case shall mean a work-related injury that prevents an employee from returning to work for 31 or more calendar days. Whether an employee injury or fatality is “work-related,” or not, will be determined by the Corporation’s top safety officer consistent with OSHA guidelines.

- B. Adjustments. The Committee may make adjustments to the Incentive Award Goal calculations as determined by the Committee in its discretion.
- C. Setting of Individual Incentive Targets and Payout Scales.
- (1) The Individual Incentive Target, defined as a percentage of base salary (expressed for the Participant, grade level and/or position), and the Payout Scales for all levels of performance goals shall be set by the Committee.
 - (2) The Individual Incentive Target shall be calculated by multiplying the designated target percentage by the actual base salary earned by the Participant during the relevant portions of the Performance Period.
 - (3) The Payout Scale applied to all performance goals based on the actual performance achieved will determine the payout percent applied in the Incentive Award Calculation Formula under section 6, subject to negative adjustment by the Committee and the Individual Maximum Award for the Performance Period.
- D. Assignment of Segment Income Performance Goal to Participants. The Committee shall assign to each Participant a Segment Income performance goal representative of the Segment Income performance goal for the Performance Period. The Segment Income performance goal shall be based on the actual Segment Income performance for the Performance Period, subject to the maximum Segment Income performance goal for the Performance Period. The Segment Income performance goal shall be based on the actual Segment Income performance for the Performance Period, subject to the maximum Segment Income performance goal for the Performance Period.
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- (1) Early Retirement. Early Retirement shall mean a retirement other than a Retirement.

10. _____. The Committee may determine that an Incentive Award shall be forfeited and/or any value received from the Incentive Award shall be repaid to the Corporation pursuant to any recoupment policies, rules or regulations in effect at the time of the Incentive Award.
