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The Corporation

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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.

**U. S. Steel Tubular
Services Savings Plan
Financial Statements and Supplemental Schedules
December 31, 2016 and 2015**

U. S. Steel Tubular Services Savings Plan

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December 31, 2016 and 2015

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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.

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U. S. STEEL TUBULAR SERVICES SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS December 31, 2016 and 2015

equal to 4% of the employee's monthly base salary to the employee's account on a monthly basis. Participants become fully vested in the value of the Retirement Account after attaining two years of continuous service.

- b. **Payment of benefits** - Unmatched after-tax savings can be withdrawn at any time. Pre-tax savings and earnings thereon and Roth 401(k) savings and earnings thereon are available only for withdrawal at termination of employment or age 59½, except under certain financial hardship conditions. Vested company contributions and earnings are available for withdrawal, upon vesting; however, such amounts are not available for in-service withdrawals prior to age 59½. A participant's vested company contributions and matched after-tax savings cannot be withdrawn in a partial withdrawal within 24 months after the contribution is made. Terminated employees with a vested account balance of more than \$1,000 (including any unpaid loan balance) may defer distribution until age 70½. A participant who terminates employment for any reason, and who, on the effective date of termination, had two or more years of continuous service, is entitled to receive his or her entire account balance, including all company contributions. A participant who terminates employment for any reason with less than two years of continuous service will forfeit nonvested company contributions unless termination is by reason of permanent layoff, total and permanent disability, involuntary termination of employment under circumstances which would qualify the participant for benefits under the United States Steel Corporation Supplemental Unemployment Benefit Program for Non-Union Employees, or death. Forfeiture occurs as of the date on which the participant (i) incurs five consecutive one year breaks in continuous service or (ii) if earlier receives a distribution of the entire vested portion of his account.
- c. **Forfeited accounts** - Any forfeited nonvested company contributions (\$22 thousand in 2016 and \$13 thousand in 2015), from either matching company contributions or Retirement Account contributions, are credited to the Company and applied to reduce any subsequent company contributions required under the Plan. In 2016 and 2015, company contributions were reduced by \$24 thousand and \$17 thousand, respectively, from forfeited nonvested accounts held as of January 2016. Effective January 1, 2015, the Plan was amended to allow application of forfeitures occurring on or after January 1, 2015 to plan expenses.
- d. **Participant accounts** - Under the investment transfer provisions, and absent any trade restrictions under Section 16b of the Securities Exchange Act, a participant can elect 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 are open are processed after markets close that same day. All other transfer requests are processed after markets close on the next day that the stock markets are open. Transfers are permitted on a daily basis but may be subject to fund specific restrictions and limited by other pending transfers. Fund restrictions include short-term trading fees for four investment options:
1. Fidelity Diversified International Fund - Class K charges a fee equal to 1% of the value sold when selling shares after holding them less than 30 days.
 2. Fidelity Low-Priced Stock Fund - Class K charges a fee equal to 1.5% of the value sold when selling shares after holding them less than 90 days.
 3. Fidelity Real Estate Investment Portfolio charges a fee equal to 0.75% of the value sold when selling shares after holding them less than 90 days.
 4. T. Rowe Price Emerging Markets Stock Fund charges a fee equal to 2% of the value sold when selling shares after holding them less than 90 days.

Effective December 12, 2016, Fidelity eliminated the short-term trading fees for funds listed as 1-3 above.

In addition, Fidelity has implemented an excessive trading policy in the mutual funds it offers under the Plan that also applies to certain non-Fidelity funds at the request of the applicable fund manager or Plan Sponsor. Final regulations under ERISA section 408(b)(2) require Fidelity to disclose to participants the following information: 1) a description of any compensation that will be 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 is not fixed; and 3) a description of any ongoing expenses in addition and

NOTES TO FINANCIAL STATEMENTS
December 31, 2016 and 2015

\$50,000 and the minimum loan amount is \$500. Repayments of loans are made in level monthly installments over a period of not less than twelve months or more than 60 months. A maximum of two loans can be outstanding at any one time. The interest rate on loans is the Prime Rate as provided by Reuters as of Markets Close on the last business day of the prior month plus one percent (for plan loans approved in any month before July 1, 2014, the rate is the rate charged on fully secured loans by the USX Federal Credit Union plus one-half of one percent) and remains fixed for the duration of the loan (4.25 percent to 4.50 percent in 2016 and 2015). Prepayment of the entire outstanding loan can be made at any time without penalty. When payments are not received timely, the loan amount outstanding at that time becomes subject to taxation. Loans are recorded at net realizable value in the financial statements.

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

2. Accounting policies:

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

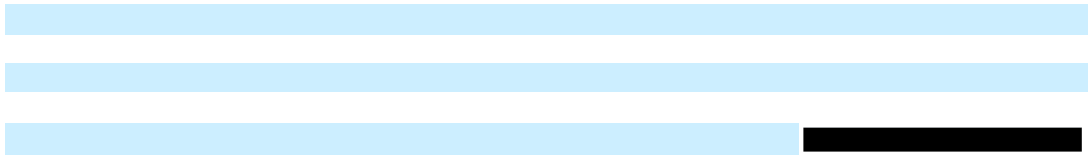
b. **Use of estimates** - The preparation of the financial statements in conformity with US GAAP requires management to make estimates and assumptions that affect the reported amount of assets, liabilities, and changes therein, and disclosure of contingent assets and liabilities. Actual results could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

c. **Investment valuation** - The Plan's investments are stated at fair value as defined by ASC Topic 820, (see Note 10).

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 shall invest any monies received with respect to any investmentized g ttr tr tss off





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15 horizontal blue lines for writing.

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 ~~July~~ ~~9~~ ~~2020~~ ~~September 10, 2020~~

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 (No. 333-151438) of United States Steel Corporation of our report dated June 9, 2017 relating to the financial statements and supplemental schedules of U. S. Steel Tubular Services Savings Plan, which appears in this Form 11-K.

A handwritten signature in black ink, appearing to read "D. J. + [unclear]", is written over a horizontal strip of colorful, pixelated patterns.

Pittsburgh, Pennsylvania
June 9, 2017