



## Partner Information Supplement Restricted Stock Units

### CHINA

#### OVERVIEW

This supplement has been prepared to provide you with a summary of the tax consequences and certain other issues associated with the grant of restricted stock units (“RSUs”)<sup>1</sup> by **Starbucks Corporation** (the “Company”) under the **2005 Long-Term Equity Incentive Plan** (the “Plan”).

This supplement is based on the tax laws in effect in your country as of **August 2018**.

Tax laws often are complex and can change frequently. As a result, you should consult with your personal tax advisor for current information and further guidance regarding your personal tax liabilities and responsibilities associated with the grant of your RSUs, the vesting of your RSUs and issuance of Company shares, the payment of any dividends on such shares, and the sale of Company shares acquired under the Plan.

Please note that this supplement is general in nature and does not discuss all of the various laws, rules and regulations that may apply. It may not apply to your particular tax or financial situation, and the Company is not in a position to assure you of any particular tax result. The information in this supplement assumes that the RSUs will be settled in shares and that the shares will be issued as soon as administratively practicable following the date of vesting. If any dividends are paid on shares, it is assumed that the dividends will be paid into an offshore brokerage account (*i.e.*, they will not be paid by a bank in your country or into an account in your country). **You should consult with an appropriate professional advisor as to how the tax or other laws in your country apply to your specific situation.**

If you are a citizen or resident of another country or transfer employment and/or residency after RSUs are granted to you or if you are no longer actively employed at the time of the taxable event, the information contained in this supplement may not be applicable to you.

Finally, the information in this supplement assumes that you are not a U.S. tax resident and that you have completed a Form W-8BEN to certify your status as a non-U.S. person.

**This document constitutes part of a prospectus covering securities that have been registered with the U.S. Securities and Exchange Commission under the U.S. Securities Act of 1933, as amended.**

<sup>1</sup> RSUs are an unfunded, unsecured promise to issue Company shares at no cost to you at a later time.

TAX	
<b>Grant</b>	No taxation.
<b>Vesting</b>	On the date(s) the RSUs vest and you acquire shares, you will be subject to taxation.
<i>Taxable Amount</i>	The fair market value of the shares on the date of vesting.
<i>Nature of Taxable Amount</i>	Salary compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Unlikely. <sup>2</sup>
<i>Are Other Taxes Payable?</i>	No.

TAX WITHHOLDING AND REPORTING	
<b>Withholding</b>	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Not applicable.
<i>Are Other Taxes Withheld?</i>	Not applicable.
<b>Reporting</b>	
<i>Does the Taxable Amount Need to be Reported?</i>	<p>In general, your employer will report the taxable amount to the State Administration of Taxation and also to the local tax bureau.</p> <p>Independent of any filing obligation of your employer, you also may be required report the taxable amount (including salaries and wages) to the tax authority on or before March 31 of the year following the year you acquired the Company shares.</p>

<sup>2</sup> If the taxable amount is classified as salary income, such amount may be taken into consideration when determining your average monthly salary for the calendar year in which the taxable event occurred for purposes of calculating social insurance contributions due (to the extent the applicable contribution ceiling has not been exceeded).

## DIVIDENDS

<b>Taxation in Your Country</b>	<p>If you acquire shares and a dividend is subsequently declared on the Company's shares, any dividends paid with respect to the shares will be subject to tax in your country.</p> <p>You are responsible for reporting the dividend amount and paying any local country tax due on the dividends paid on your shares.</p>
<b>Taxation in the U.S.</b>	<p>Further, any dividends paid will be subject to United States ("U.S.") federal tax withholding at source. You may be able to claim a reduced rate of U.S. federal tax withholding on such dividends as a resident of a country with which the U.S. has an income tax treaty. You must have a properly completed U.S. Internal Revenue Service Form W-8BEN on file with the broker with which your Company shares are deposited in order to claim the treaty benefit. You also may be entitled to a tax credit in your country for the U.S. federal tax withheld at source. <i>You should consult with your personal tax advisor regarding the availability of such a credit.</i></p>

## SALE OF SHARES

<b>Taxation in Your Country</b>	<p>When you subsequently sell Company shares acquired under the Plan, you may be subject to additional taxation on any gain you recognize.</p> <p>The taxable gain will equal the difference between the sale proceeds and your cost basis in the shares (generally, the fair market value of the shares on the date of acquisition).</p> <p>If you sell Company shares acquired under the Plan at a price which is less than your cost basis in the shares, you will realize a capital loss. Capital losses cannot be offset from any capital gain or other income.</p> <p>You personally will be responsible for reporting any capital gain you recognize from the sale of shares and paying any applicable taxes due on such gain.</p>
<b>Taxation in the U.S.</b>	<p>Assuming you are not a U.S. tax resident and have provided the Company and/or the broker with a Form W-8BEN to certify your status as a non-U.S. person, you will not be subject to tax in the U.S. on any gain you realize when shares acquired under the Plan are sold. If you have not provided a Form W-8BEN, the broker will perform U.S. back-up withholding on the gain at a rate of 24%.</p>

## OTHER INFORMATION

<b>U.S. Estate Tax</b>	<p>You should be aware that U.S. estate tax may be assessed at the time of death if you hold Company shares (and certain awards) at this time. U.S. estate tax law requires that, for the estates of non-U.S. citizens who reside outside the U.S. ("non-resident aliens"), an estate tax return must be filed if</p>
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## OTHER INFORMATION

the gross estate exceeds USD 60,000, though if an estate tax treaty applies, the consequences will differ. The gross estate of a non-resident alien consists only of assets located in the U.S., which will include your Company shares (and certain awards granted under the Plan). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*