



## Partner Information Supplement Restricted Stock Units

### NETHERLANDS

#### 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>	Employment compensation.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Payable?</i>	<u>Investment Yield Tax.</u> You will be subject to an investment yield tax based on the value of all your taxable assets, including the shares you acquire under the Plan, you own as of January 1 of the relevant calendar year, to the extent the value of such assets exceeds the annual exempt amount.

TAX WITHHOLDING AND REPORTING	
<b>Withholding</b>	
<i>Is Income Tax Withheld?</i>	Yes.
<i>Are Employee Social Insurance Contributions Withheld?</i>	Yes (to the extent the applicable contribution ceiling has not been exceeded).
<i>Are Other Taxes Withheld?</i>	No. You personally will be responsible for paying any other taxes due directly to the tax authorities.
<b>Reporting</b>	
<i>Does the Taxable Amount Need to be Reported?</i>	<p>Your employer will report the taxable amount you realize at the time you acquires your shares in the monthly wage tax return filed electronically with the local tax authorities and on your annual salary statement.</p> <p>You also must report the taxable amount you realize at vesting in your annual income tax return.</p>

## DIVIDENDS

<b>Taxation in Your Country</b>	If you acquire shares and a dividend is subsequently declared on the Company's shares, you will not be subject to tax in the Netherlands on any dividends paid with respect to the shares (assuming you own less than 5% of the Company's issued share capital).
<b>Taxation in the U.S.</b>	However, 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.

## SALE OF SHARES

<b>Taxation in Your Country</b>	When you sell the shares acquired under the Plan, you will not be subject to additional taxation on any gain you realize (assuming you own less than 5% of the Company's issued share capital). Any capital losses incurred on the sale of shares are not tax deductible.
<b>Taxation in the U.S.</b>	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%.

## OTHER INFORMATION

<b>U.S. Estate Tax</b>	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 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). <i>Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.</i>
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