Partner Information Supplement
Restricted Stock Units

SINGAPORE

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")[1] 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.

[1] RSUs are an unfunded, unsecured promise to issue Company shares at no cost to you at a later time.

GENERAL INFORMATION
This supplement assumes that neither the Plan nor the equity awards granted under the Plan qualify as a Qualified Employee Equity-Based Remuneration Scheme. In addition, the Plan, your equity award agreement and other related documentation (the "Plan Documentation") have not been lodged or registered as a prospectus with the Monetary Authority of Singapore. Accordingly, the Plan Documentation may not be circulated or distributed, and the equity award may not be offered or sold, or be made the subject of an invitation for purchase, whether directly or indirectly, to persons in Singapore other than (i) to a qualifying person under Section 273(1)(f) of the Securities and Futures Act, Chapter 289 of Singapore (the "Act") or (ii) otherwise pursuant to, and in accordance with the conditions of, any other applicable provision of the Act.

TAX	
Grant	No taxation.
Vesting	On the date(s) the RSUs vest, you will be subject to taxation.
Taxable Amount	The fair market value of the shares on the date of vesting.
Nature of Taxable Amount	Employment income.
Is Income Tax Payable?	Yes.
Are Employee Social Insurance Contributions Payable?	No.
Are Other Taxes Payable?	No.

TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	No, unless "tax clearance event" (as discussed below) is triggered. Otherwise, you personally will be responsible for paying any tax due directly to the local tax authorities. <u>Tax Clearance Event</u> If you are not a Singapore citizen, your employer is required to seek tax clearance from the Inland Revenue Authority of Singapore (the "IRAS") at least one (1) month before you (a) cease employment, (b) leave Singapore for any period exceeding three (3) months or (c) are posted overseas ("tax clearance event"), and withhold any monies due to you until (i) tax clearance is given or (ii) 30 days after IRAS receives the Form IR21, whichever is earlier.

TAX WITHHOLDING AND REPORTING	
	Typically, any unvested awards or any underlying shares of vested awards which have not yet been acquired that will not be forfeited or cancelled upon termination of the Singapore employment will be deemed to have been acquired one (1) month before the tax clearance event occurs and the taxable amount will be computed based on the fair market value at that time ("deemed acquisition rule"). If you are a Singapore Permanent Resident who is not leaving Singapore permanently, your employer is not required to seek tax clearance or withhold monies due to you, although it may request an undertaking by you to confirm that you are not leaving Singapore permanently. *You should consult with your personal tax advisor for additional information about the deemed acquisition rule and the tax clearance procedures in Singapore.*
Are Employee Social Insurance Contributions Withheld?	Not applicable.
Are Other Taxes Withheld?	Not applicable.
Reporting	
Does the Taxable Amount Need to be Reported?	Your employer will prepare a Return of Employee's Remuneration reporting the taxable amount as taxable income and will give you this return before March 1 of each year following the year of the taxable event for the preparation of your tax return to the IRAS. Where your employer is under the Auto-Inclusion Scheme for Employment Income, such information will be submitted by your employer directly to the IRAS electronically and you will only need to complete and submit your annual tax return to the IRAS.

DIVIDENDS	
Taxation in Your Country	You will not be subject to taxation on any dividends you receive on the Company shares you acquire under the Plan provided the dividends are treated as foreign-sourced income not received or deemed to be received in Singapore. *You should consult with your personal tax advisor regarding the tax treatment of any dividends received.*
Taxation in the U.S.	However, any dividends paid will be subject to United States ("U.S.") federal tax withholding at source.

SALE OF SHARES	
Taxation in Your Country	There is no capital gains tax regime in Singapore. When you subsequently sell your Company shares, you generally will not be subject to taxation on the gain, unless you are in the business of buying and selling shares.
Taxation in the U.S.	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	
U.S. Estate Tax	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). *Due to the complexity of these laws, your heirs should consult with a personal tax or financial advisor.*