



**Partner Information Supplement  
Restricted Stock Units  
UNITED KINGDOM**

**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 income.
<i>Is Income Tax Payable?</i>	Yes.
<i>Are Employee Social Insurance Contributions Payable?</i>	<p>Yes, employee National Insurance contributions (“NICs”) will be due on the taxable amount.</p> <p>In addition, your RSUs were granted to you on the condition that you agree to meet any liability for employer NICs, which also become due at RSU vesting. To accomplish the foregoing, you will be (or have been) required to execute a joint election form. Employer NICs are taxed at a rate of 13.8%. Any employer’s NICs you pay will be deductible from the taxable amount when determining your income tax payable.</p>
<i>Are Other Taxes Payable?</i>	No.

TAX WITHHOLDING AND REPORTING	
<b>Withholding</b>	
<i>Is Income Tax Withheld?</i>	<p>Yes, your employer will calculate the income tax due and account for this amount to Her Majesty’s Revenue &amp; Customs (“HMRC”). This amount will be withheld from you through the Pay As You Earn (“PAYE”) system or by any other method referred to in the applicable award agreement.</p> <p>However, if your employer is unable to recover the income tax due from you at the taxable event, you are required to pay the income tax due within 90 days of the end of the U.K. tax year (April 5) during which the taxable event occurred. As set out in the applicable award agreement, you agree to indemnify your employer for any income tax due in relation to the taxable amount.</p> <p>Notwithstanding the foregoing, in the event that you are a director or an executive officer of the Company (within the meaning of such terms for purposes of Section 13(k) of the U.S. Securities and Exchange Act of 1934, as amended), the amount of any uncollected income tax may constitute a benefit to you on which additional income tax and NICs may be payable. You will be responsible for reporting and paying any income tax due on this additional benefit directly to HMRC under the self-assessment regime and for reimbursing the Company or your</p>

## TAX WITHHOLDING AND REPORTING

	<p>employer (as appropriate) for the value of any employee NICs due on this additional benefit, which may be recovered by the Company or your employer at any time thereafter by any method referred to in the applicable award agreement.</p>
<p><i>Are Employee Social Insurance Contributions Withheld?</i></p>	<p>Yes.</p>
<p><i>Are Other Taxes Withheld?</i></p>	<p>Not applicable.</p>
<p><b>Reporting</b></p>	
<p><i>Does the Taxable Amount Need to be Reported?</i></p>	<p>Your employer will report information related to your participation in the Plan, including the grant and the taxable event to HMRC.</p> <p>If you are required to complete a self-assessment return, you may use the taxable amount reported by your employer in your annual Form P60 for the declaration of employment income in your self-assessment return.</p>

## 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 your Company shares, you will be subject to capital gains tax on any gain you realize to the extent this exceeds your annual exempt amount for the tax year.</p> <p>The taxable gain will equal the difference between the sale proceeds and your tax basis in the shares (generally, the fair market value of the shares on the date of acquisition). Please note that share identification rules may affect your tax basis for the purposes of calculating your capital gains tax liability. Capital gains tax is payable on gains from all sources in excess of the personal annual exempt amount in any tax year and the rate(s) at which capital gains tax is paid will depend upon the amount of your combined taxable income and chargeable gains for the tax year.</p> <p>If your sale proceeds are lower than your cost basis in the shares sold, you will realize a capital loss. Capital losses may be used to offset chargeable capital gains (i.e., capital gains in excess of your annual personal exemption amount) realized in the current U.K. tax year or in any subsequent U.K. tax year.</p> <p>You personally will be responsible for reporting any chargeable gains (losses) arising upon the sale of the Company shares and for paying any applicable capital gains tax directly to HMRC under the self assessment regime. You also may have an obligation to report your non-chargeable capital gains to HMRC.</p> <p><i>The calculation of capital gains (losses) at the time of sale is complex and you should consult with your personal tax advisor.</i></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 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></p>
------------------------	--