



## Partner Information Supplement Restricted Stock Units

### JAPAN

#### 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 2019**.

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>	You will be subject to tax when the RSUs vest and shares are issued to you.
<i>Taxable Amount</i>	The fair market value of the shares issued to you at vesting.
<i>Nature of Taxable Amount</i>	Remuneration income.
<i>Is Income Tax Payable?</i>	Yes (both national tax and local inhabitants tax).
<i>Are Employee Social Insurance Contributions Payable?</i>	No.
<i>Are Other Taxes Payable?</i>	<p><u>Tsunami Reconstruction Surtax.</u> Until December 31, 2037, a special 2.1% surtax to fund reconstruction after the East Japan tsunami disaster will be applied to the national tax portion of your tax liability (including the national tax liability due on income and capital gains realized under the Plan).</p> <p><u>Exit Tax.</u> An “exit tax” will be imposed on Japanese nationals and certain long-term residents who leave Japan with assets of JPY 100 million or more. Securities, such as shares acquired under the Plan, are among the assets subject to this exit tax.</p> <p><i>You should consult with your personal tax advisor regarding any other taxes due.</i></p>

TAX WITHHOLDING AND REPORTING	
<b>Withholding</b>	
<i>Is Income Tax Withheld?</i>	No. You personally will be responsible for paying any applicable income tax due through the authorized bank to the National Tax Administration (the "NTA").
<i>Are Employee Social Insurance Contributions Withheld?</i>	Not applicable.
<i>Are Other Taxes Withheld?</i>	No. You personally will be responsible for paying any other taxes due through the authorized bank to the NTA.

## TAX WITHHOLDING AND REPORTING

### Reporting

*Does the Taxable Amount Need to be Reported?*

Your employer will report the taxable amount as taxable income to the Japanese tax authorities on Form 9(3) by March 31 of each year with respect to income during the prior calendar year.

You also are responsible for reporting the taxable amount as taxable income resulting from your award.

## DIVIDENDS

### Taxation in Your Country

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.

You are responsible for reporting the dividend amount and paying any local country tax due on the dividends paid on your shares.

### Taxation in the U.S.

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. *You should consult with your personal tax advisor regarding the availability of such a credit.*

## SALE OF SHARES

### Taxation in Your Country

When you subsequently sell Company shares acquired under the Plan, you may be subject to additional taxation on any gain you recognize.

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). This amount generally will be subject to taxation at flat rate (consisting of national level individual tax and local level inhabitants tax), plus Tsunami Reconstruction Surtax on the national level individual income tax amount, applicable through December 31, 2037.

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 may be offset from any capital gain realized in the same tax year and during the following three (3) years.

You personally will be responsible for reporting any taxable gain arising upon the sale of Company shares and paying the applicable tax through the

## SALE OF SHARES

	<p>authorized bank to the NTA at the time you file your personal income tax return.</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>
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