Partner Information Supplement
Restricted Stock Units

SWITZERLAND

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 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.

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

IMPORTANT INFORMATION
The information in this supplement assumes that you are subject to ordinary tax assessment in Switzerland (*e.g.*, you are a tax resident of Switzerland with Swiss citizenship or holding a "C" residence permit). If you are subject to income taxation at source (*e.g.*, you are a foreign employee holding a "B" permit or a cross-border employee), your employer additionally will be required to withhold income tax at the time of the taxable event. If you are required to file a tax return in Switzerland, you also will be required to report the grant of the awards as well as the income recognized upon vesting on such return.

TAX	
Grant	No taxation.
Vesting	You will be subject to tax when the RSUs vest and shares are issued to you.
Taxable Amount	The fair market value of the shares on the date of vesting.
Nature of Taxable Amount	Employment compensation.
Is Income Tax Payable?	Yes (including federal, cantonal and municipal tax).
Are Employee Social Insurance Contributions Payable?	Yes.
Are Other Taxes Payable?	Wealth Tax. Awards granted to you under the Plan should not be subject to the net wealth tax, but must be reflected "*pro memoria*" in the statement on bank accounts and securities (*Wertschriftenverzeichnis*) that you are required to file with your income and wealth tax return. If you receive shares, the fair market value of such shares at the end of a respective tax period generally will be subject to the net wealth tax at the cantonal and municipal levels. *You should consult with your personal tax advisor regarding any applicable wealth taxes*.

TAX WITHHOLDING AND REPORTING	
Withholding	
Is Income Tax Withheld?	No. You personally will be responsible for paying any tax due directly to the local tax authorities.
Are Employee Social Insurance Contributions Withheld?	Yes.
Are Other Taxes Withheld?	No. You personally will be responsible for paying any other taxes due directly to the tax authorities.
Reporting	
Does the Taxable Amount Need to be Reported?	Your employer will report the grant of the awards in the year-end certificate of salary as well as in an annex to your year-end certificate of salary for the year in which the awards were granted to you. In addition, your employer will report the taxable amount on your year-end certificate of salary and in an annex to your year-end certificate of salary for the year in which the taxable event occurred. If you are subject to ordinary tax assessment, you are responsible for attaching the certificate of salary to your income and wealth tax return. Also, as noted above, you must declare your awards and the shares acquired under the Plan in the statement on bank accounts and securities (*Wertschriftenverzeichnis*) that you are required to file with your income and wealth tax return.

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 the shares acquired under the Plan, you will not be subject to capital gains tax, provided you are not considered a professional securities dealer and the shares are held as private assets.
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.*