
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

Labcorp Holdings Inc.
(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or Organization)

358 South Main Street, Burlington, North Carolina
(Address of Principal Executive Offices)

99-2588107
(I.R.S. Employer
Identification No.)

27215
(Zip Code)

Labcorp Holdings Inc. Amended and Restated 2016 Omnibus Incentive Plan
Labcorp Holdings Inc. Amended and Restated 2016 Employee Stock Purchase Plan
(Full titles of the plans)

Sandra D. van der Vaart
Executive Vice President, Chief Legal Officer
Labcorp Holdings Inc.
358 South Main Street
Burlington, North Carolina 27215
(Name and address of agent for service)

(336) 229-1127
(Telephone number, including area code, of agent for service)

Copies to:
William I. Intner
Hogan Lovells US LLP
100 International Drive, Suite 2000
Baltimore, Maryland 21202
(410) 659-2700

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of “large accelerated filer,” “accelerated filer,” “smaller reporting company,” and “emerging growth company” in Rule 12b-2 of the Exchange Act.

Large accelerated filer	<input checked="" type="checkbox"/>	Accelerated filer	<input type="checkbox"/>
Non-accelerated filer	<input type="checkbox"/>	Smaller reporting company	<input type="checkbox"/>
		Emerging growth company	<input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The documents containing the information specified in Part I of the Registration Statement on Form S-8 (“**Registration Statement**”) will be delivered in accordance with Rule 428(b)(1) under the Securities Act of 1933, as amended (the “**Securities Act**”). Such documents are not required to be, and are not, filed with the Securities and Exchange Commission (the “**Commission**”), either as part of this Registration Statement or as prospectuses or prospectus supplements pursuant to Rule 424 under the Securities Act. These documents, and the documents incorporated by reference in this Registration Statement pursuant to Item 3 of Part II of this Registration Statement, taken together, constitute a prospectus that meets the requirements of Section 10(a) of the Securities Act.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Documents by Reference.

The following documents, which have been filed by Labcorp Holdings Inc. (the “**Company**”) with the Commission pursuant to the requirements of the Securities and Exchange Act of 1934, as amended (the “**Exchange Act**”), are incorporated in this Registration Statement by reference:

- (a) The Company’s [Annual Report on Form 10-K](#) for the year ended December 31, 2023, including the information incorporated therein by reference from our [definitive proxy statement](#) for our 2024 Annual Meeting of Shareholders, filed with the Commission on April 4, 2024;
- (b) The Company’s Quarterly Report on [Form 10-Q for the quarter ended March 31, 2024](#);
- (c) The Company’s Current Report on [Form 8-K filed on May 16, 2024](#);
- (d) The Company’s Current Report on [Form 8-K12B](#) filed on May 17, 2024; and
- (e) The description of the Company’s common stock contained in [Exhibit 4.1](#) to the Company’s Current Report on [Form 8-K12B](#) filed on May 17, 2024, as supplemented by the description contained in the Company’s Registration Statement on [Form S-3](#) filed on May 17, 2024, and any report filed for the purpose of updating such description.

All documents subsequently filed by the Company pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act, prior to the filing of a post-effective amendment to this Registration Statement which indicates that all securities offered hereby have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference herein and to be a part hereof from the date of filing of such documents (except that we are not incorporating by reference any documents or information, including parts of documents that we file with the Commission, that are deemed to be furnished and not filed with the Commission). Unless specifically stated to the contrary, none of the information we disclose under Items 2.02 or 7.01 of any Current Report on Form 8-K that we may from time to time furnish to the Commission will be incorporated by reference into, or otherwise included in, this Registration Statement.

Any statement contained in a document incorporated or deemed to be incorporated by reference herein shall be deemed to be modified or superseded for purposes of this Registration Statement to the extent that a statement contained herein or in any other subsequently filed document which also is or is deemed to be incorporated by reference herein modifies or supersedes such statement. Any

statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 4. Description of Securities.

Not applicable.

Item 5. Interests of Named Experts and Counsel.

Not applicable.

Item 6. Indemnification of Directors and Officers.

As authorized by Section 145 of the General Corporation Law of the State of Delaware (“**Delaware Corporation Law**”), each director and officer of the Company may be indemnified by the Company against expenses (including attorney’s fees, judgments, fines, and amounts paid in settlement) actually and reasonably incurred in connection with the defense or settlement of any threatened, pending, or completed legal proceedings in which he/she is involved by reason of the fact that he/she is or was a director or officer of the Company; provided, that he/she acted in good faith and in a manner that he/she reasonably believed to be in or not opposed to the best interest of the Company; and, with respect to any criminal action or proceeding, that he/she had no reasonable cause to believe that his/her conduct was unlawful. If the legal proceeding, however, is by or in the right of the Company, the director or officer may not be indemnified in respect of any claim, issue, or matter as to which he shall have adjudged to be liable for negligence or misconduct in the performance of his duty to the Company unless a court determines otherwise.

Section 102(b)(7) of the Delaware Corporation Law provides in relevant part that a corporation may eliminate or limit the personal liability of a director to the corporation or its stockholders for monetary damages for breach of fiduciary duty as a director; provided, that such provision shall not eliminate or limit the liability of a director (i) for any breach of the director’s duty of loyalty to the corporation or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) for willful or negligent conduct in paying dividends or repurchasing stock out of other than lawfully available funds (pursuant to Section 174 of the Delaware Corporation Law), or (iv) for any transaction from which the director derived an improper personal benefit. No such provision shall eliminate or limit the liability of a director for any act or omission occurring prior to the date when such provision becomes effective.

Article Fifth of the amended and restated certificate of incorporation of the Company provides that no director of the Company shall be personally liable to the Company or its stockholders for monetary damages for any breach of his fiduciary duty as director; provided, however, that such clause shall not apply to any liability of a director (i) for any breach of such director’s duty of loyalty to the Company or its stockholders, (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law, (iii) pursuant to Section 174 of the Delaware Corporation Law or (iv) for any transaction from which the director derived an improper personal benefit. In addition, the provisions of Article VII of the Company’s amended and restated by-laws provide that the Company shall indemnify persons entitled to be indemnified to the fullest extent permitted by the Delaware Corporation Law.

The Company maintains policies of officers’ and directors’ liability insurance in respect of acts or omissions of current and former officers and directors of the Company, its subsidiaries, and “constituent” companies that have been merged with the Company.

Item 7. Exemption from Registration Claimed.

Not applicable.

Item 8. Exhibits.

Reference is made to the attached Exhibit Index, which is incorporated by reference herein.

Item 9. Undertakings.

(a) The undersigned registrant hereby undertakes:

(1) To file, during any period in which offers or sales are being made, a post-effective amendment to this Registration Statement:

(i) To include any prospectus required by Section 10(a)(3) of the Securities Act;

- (ii) To reflect in the prospectus any facts or events arising after the effective date of the registration statement (or the most recent post-effective amendment thereof) which, individually or in the aggregate, represent a fundamental change in the information set forth in the registration statement;
- (iii) To include any material information with respect to the plan of distribution not previously disclosed in the Registration Statement or any material change to such information in the Registration Statement;

provided, however, that paragraphs (a)(1)(i) and (a)(1)(ii) do not apply if the Registration Statement is on Form S-8 and the information required to be included in a post-effective amendment by those paragraphs is contained in periodic reports filed with or furnished to the Commission by the registrant pursuant to Section 13 or Section 15(d) of the Exchange Act that are incorporated by reference in the Registration Statement.

(2) That, for the purpose of determining any liability under the Securities Act, each such post-effective amendment shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(3) To remove from registration by means of a post-effective amendment any of the securities being registered which remain unsold at the termination of the offering.

(b) The undersigned registrant hereby undertakes that, for purposes of determining any liability under the Securities Act, each filing of the registrant's annual report pursuant to Section 13(a) or 15(d) of the Exchange Act (and, where applicable, each filing of an employee benefit plan's annual report pursuant to Section 15(d) of the Exchange Act) that is incorporated by reference in the Registration Statement shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial bona fide offering thereof.

(c) Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Burlington, State of North Carolina, on May 17, 2024.

LABCORP HOLDINGS INC.

By: /s/ Adam H. Schechter

Adam H. Schechter
President, Chief Executive
Officer and Chairman of
the Board of Directors

Pursuant to the requirements of the Securities Act, this Registration Statement on Form S-8 has been signed by the following persons on May 17, 2024 in the capacities indicated.

Name	Title
*	President, Chief Executive Officer and Chairman of the Board of Directors (Principal Executive Officer)
Adam H. Schechter	
*	Executive Vice President, Chief Financial Officer (Principal Financial Officer)
Glenn A. Eisenberg	
*	Senior Vice President, Chief Accounting Officer (Principal Accounting Officer)
Peter J. Wilkinson	
*	Director
Kerri B. Anderson	
*	Director
Jeffrey A. Davis	
*	Director
D. Gary Gilliland, M.D., Ph.D.	
*	Director
Kirsten M. Kliphouse	
*	Director
Garheng Kong, M.D., Ph.D.	
*	Director
Peter M. Neupert	
*	Director
Richelle P. Parham	
*	Director
Paul B. Rothman, M.D.	
*	
Kathryn E. Wengel	Director

* Sandra D. van der Vaart, by her signing her name hereto, does hereby sign this report on behalf of the directors and officers of the registrant after whose typed names asterisks appear, pursuant to powers of attorney duly executed by such directors and filed with the Commission.

/s/ Sandra D. van der Vaart

Sandra D. van der Vaart
Attorney-In-Fact

EXHIBIT INDEX

Exhibit Number	Description
5.1*	Opinion of Hogan Lovells US LLP.
10.1+	Labcorp Holdings Inc. Amended and Restated 2016 Omnibus Incentive Plan (incorporated herein by reference to Exhibit 10.4 to the Company's Current Report on Form 8-K12B filed on May 17, 2024).
10.2+	Labcorp Holdings Inc. Amended and Restated 2016 Employee Stock Purchase Plan (incorporated herein by reference to Exhibit 10.5 to the Company's Current Report on Form 8-K12B filed on May 17, 2024).
23.1*	Consent of Deloitte & Touche LLP.
23.2*	Consent of Hogan Lovells US LLP (included in Exhibit 5.1).
24.1*	Power of Attorney.
107*	Filing Fee Table.

+ Management contracts or compensatory plans or arrangements

* Filed herewith, as required

Calculation of Filing Fee Table
FORM S-8
(Form Type)

Labcorp Holdings Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule ⁽¹⁾	Amount Registered ⁽²⁾	Proposed Maximum Offering Price Per Unit ⁽¹⁾	Maximum Aggregate Offering Price ⁽¹⁾	Fee Rate	Amount of Registration Fee
Equity	Labcorp Holdings Inc. Amended and Restated 2016 Employee Stock Purchase Plan (Common Stock, par value \$0.10 per share)	457(c) and 457(h)	9,044,725	\$210.42	\$1,903,191,034.50	\$0.0001476	\$280,911.00
Equity	Labcorp Holdings Inc. Amended and Restated 2016 Omnibus Incentive Plan (Common Stock, par value \$0.10 per share)	457(c) and 457(h)	447,462	\$210.42	\$94,154,954.04	\$0.0001476	\$13,897.27
Total Offering Amounts			9,492,187		\$1,997,345,988.54		\$294,808.27
Total Fee Offsets							—
Net Fee Due							\$294,808.27

- (1) Calculated solely for the purpose of computing the amount of the registration fee pursuant to Rules 457(c) and (h) under the Securities Act of 1933, as amended (the “Securities Act”). Pursuant to Rule 457(c) under the Securities Act, this price is calculated based on the average of the high and low of the common stock, par value \$0.10 per share, of Labcorp Holdings Inc. (previously listed under Laboratory Corporation of America Holdings) (“Common Stock”) as reported on the New York Stock Exchange on May 14, 2024, within five business days prior to filing.
- (2) This registration statement covers a total of 9,492,187 shares of Common Stock reserved for issuance under the Labcorp Holdings Inc. Amended and Restated 2016 Employee Stock Purchase Plan (the “ESPP”) and the Labcorp Holdings Inc. Amended and Restated 2016 Omnibus Incentive Plan (the “Incentive Plan” and together with the ESPP, the “Plans”). Pursuant to Rule 416(a) under the Securities Act, this registration statement also covers an indeterminate number of additional shares of Common Stock which may be offered and issued under the Plans by reason of any stock dividend, stock split, recapitalization or other similar transaction.



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May 17, 2024

Board of Directors
Labcorp Holdings Inc.
358 South Main Street
Burlington, North Carolina 27215

To the addressee referred to above:

We are acting as counsel to Labcorp Holdings Inc., a Delaware corporation (the “**Company**”), in connection with its Registration Statement on Form S-8 (the “**Registration Statement**”), filed with the Securities and Exchange Commission (the “**Commission**”) under the Securities Act of 1933, as amended (the “**Act**”) on May 17, 2024. The Registration Statement relates to the registration by the Company of up to: (i) 9,044,725 shares of common stock, par value \$0.10 per share (“**Common Stock**”) under the Labcorp Holdings Inc. Amended and Restated 2016 Omnibus Incentive Plan (the “**LTIP**”) and (ii) 447,462 shares of Common Stock under the Labcorp Holdings Inc. Amended and Restated 2016 Employee Stock Purchase Plan (the “**ESPP**,” and together with the LTIP, the “**Plans**”). This opinion letter is furnished to you at your request to enable you to fulfill the requirements of Item 601(b)(5) of Regulation S-K, 17 C.F.R. § 229.601(b)(5), in connection with the Registration Statement.

For purposes of this opinion letter, we have examined copies of such agreements, instruments and documents as we have deemed an appropriate basis on which to render the opinions hereinafter expressed. In our examination of the aforesaid documents, we have assumed the genuineness of all signatures, the legal capacity of all natural persons, the accuracy and completeness of all documents submitted to us, the authenticity of all original documents, and the conformity to authentic original documents of all documents submitted to us as copies (including pdfs and conformed copies provided through the EDGAR System of the Commission). As to all matters of fact, we have relied on the representations and statements of fact made in the documents so reviewed, and we have not independently established the facts so relied on. This opinion letter is given, and all statements herein are made, in the context of the foregoing.

This opinion letter is based as to matters of law solely on the Delaware General Corporation Law, as amended. We express no opinion herein as to any other statutes, rules or regulations.

Based upon, subject to and limited by the foregoing, we are of the opinion that following (i) issuance of the Shares pursuant to the terms of the Plans, (ii) effectiveness of the Registration Statement and (iii) receipt by the Company of the consideration for the Shares specified in the applicable resolutions of the Board of Directors or a duly authorized committee thereof and in the Plans, the Shares will be validly issued, fully paid, and nonassessable.

This opinion letter has been prepared for use in connection with the Registration Statement. We assume no obligation to advise of any changes in the foregoing subsequent to the effective date of the Registration Statement.

We hereby consent to the filing of this opinion letter as Exhibit 5.1 to the Registration Statement. In giving this consent, we do not thereby admit that we are an "expert" within the meaning of the Act.

Very truly yours,

/s/ HOGAN LOVELLS US LLP

HOGAN LOVELLS US LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated February 26, 2024, relating to the consolidated financial statements of Laboratory Corporation of America Holdings and the effectiveness of Laboratory Corporation of America Holdings' internal control over financial reporting appearing in the Annual Report on Form 10-K for the year ended December 31, 2023.

/s/ Deloitte & Touche LLP

Deloitte & Touche LLP

Raleigh, North Carolina
May 17, 2024

LABCORP HOLDINGS INC.

S- 8 Power of Attorney

KNOW ALL BY THESE PRESENTS, that each of the undersigned officers and directors of Labcorp Holdings Inc., a Delaware corporation (the "Corporation"), hereby constitutes and appoints Adam H. Schechter, Glenn A. Eisenberg and Sandra D. van der Vaart, and each of them, as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution and full power to act without the other, for him or her and in his or her name, place and stead, in any and all capacities, to sign the registration statements on Forms S-8 (the "Registration Statements") of the Corporation relating to securities of the Corporation acquired under or to be offered under the Labcorp Holdings Inc. Amended and Restated 2016 Employee Stock Purchase Plan or the Labcorp Holdings Inc. Amended and Restated 2016 Omnibus Incentive Plan, and any and all amendments (including post-effective amendments) or supplements to the Registration Statements, and to file the same, with all exhibits thereto, and all other documents in connection therewith, with the Securities and Exchange Commission and any applicable securities exchange or securities self-regulatory body, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary in connection with such matters and hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their substitutes, may lawfully do or cause to be done by virtue hereof.

This Power of Attorney may be executed in multiple counterparts, each of which shall be deemed an original with respect to the individual executing it.

Name and Title	Date
<u>/s/ Adam H. Schechter</u> Adam H. Schechter Chairman of the Board, President, Chief Executive Officer and Director	May 17, 2024
<u>/s/ Glenn A. Eisenberg</u> Glenn A. Eisenberg Executive Vice President, Chief Financial Officer	May 17, 2024
<u>/s/ Peter J. Wilkinson</u> Peter J. Wilkinson Senior Vice President, Chief Accounting Officer	May 17, 2024
<u>/s/ Kerrii B. Anderson</u> Kerrii B. Anderson Director	May 17, 2024
<u>/s/ Jeffrey A. Davis</u> Jeffrey A. Davis Director	May 17, 2024
<u>/s/ D. Gary Gilliland</u> D. Gary Gilliland, M.D., Ph.D. Director	May 17, 2024
<u>/s/ Kirsten M. Kliphouse</u> Kirsten M. Kliphouse Director	May 17, 2024
<u>/s/ Garheng Kong</u> Garheng Kong, M.D., Ph.D. Director	May 17, 2024
<u>/s/ Peter M. Neupert</u> Peter M. Neupert Director	May 17, 2024
<u>/s/ Richelle P. Parham</u> Richelle P. Parham Director	May 17, 2024

/s/ Paul B. Rothman

May 17, 2024

Paul B. Rothman, M.D.

Director

/s/ Kathryn E. Wengel

May 17, 2024

Kathryn E. Wengel

Director