
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
WASHINGTON, D.C. 20549

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

PAYMENTUS HOLDINGS, INC.

(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

45-3188251

(I.R.S. Employer
Identification No.)

**11605 N. Community House Road, Suite 300
Charlotte, NC 28277**
(Address of Principal Executive Offices) (Zip Code)

2021 Equity Incentive Plan
(Full title of the plan)

Dushyant Sharma
11605 N. Community House Road, Suite 300
Charlotte, NC 28277
(888) 440-4826

(Name and address of agent for service) (Telephone number, including area code, of agent for service)

Copies to:

Andrew A. Gerber
Meredith P. Burbank
Paymentus Holdings, Inc.
11605 N. Community House Road, Suite 300
Charlotte, NC 28277
(888) 440-4826

Timothy W. Gregg
Maynard Nexsen PC
1901 Sixth Avenue North, Suite 1700
Birmingham, AL 35203
(206) 883-2500

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

Non-accelerated filer

Accelerated filer

Smaller reporting company

Emerging growth company

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.

**EXPLANATORY NOTE
REGISTRATION OF ADDITIONAL SECURITIES**

This Registration Statement on Form S-8 (the “Registration Statement”) is being filed to register an additional 4,993,451 shares of Class A common stock of Paymentus Holdings, Inc. (the “Registrant”) to be issued pursuant to the Registrant’s 2021 Equity Incentive Plan (the “2021 Plan”) as a result of an evergreen provision in the 2021 Plan providing that the total number of shares of Class A common stock reserved for issuance under the 2021 Plan will be automatically increased as of the first day of each fiscal year.

These additional shares of Class A common stock are securities of the same class as other securities for which previous Registration Statements on Form S-8 were filed by the Registrant with the Securities and Exchange Commission (the “Commission”) on May 26, 2021 (File No. 333-256505), March 4, 2022 (File No. 333-263274), March 3, 2023 (File No. 333-270283) and March 5, 2024 (File No. 333-277669) (collectively, the “Previous Registration Statements”). In accordance with General Instruction E of Form S-8, the contents of the Previous Registration Statements, including periodic reports filed after the Previous Registration Statements to maintain current information about the Registrant, are incorporated by reference into this Registration Statement.

**PART II
INFORMATION REQUIRED IN THE REGISTRATION STATEMENT**

Item 3. Incorporation of Documents by Reference.

The Registrant hereby incorporates by reference into this Registration Statement the following documents previously filed with the Commission:

- (a) The Registrant’s [Annual Report on Form 10-K for the fiscal year ended December 31, 2024](#), filed with the Commission on March 11, 2025;
- (b) All other reports filed by the Registrant with the Commission pursuant to Section 13(a) or 15(d) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), since the end of the fiscal year covered by the Annual Report on Form 10-K referred to in (a) above; and
- (c) The description of the Registrant’s Class A common stock contained in [Exhibit 4.3 to the Registrant's Annual Report on Form 10-K for the fiscal year ended December 31, 2022](#), filed with the Commission on March 3, 2023, including any amendment or report filed for the purpose of updating such description.

All documents filed by the Registrant pursuant to Sections 13(a), 13(c), 14 and 15(d) of the Exchange Act on or after the date of this Registration Statement and prior to the filing of a post-effective amendment to this Registration Statement that indicates that all securities offered have been sold or that deregisters all securities then remaining unsold shall be deemed to be incorporated by reference in this Registration Statement and to be a part hereof from the date of filing of such documents; *provided, however*, that documents or information deemed to have been furnished and not filed in accordance with the rules of the Commission shall not be deemed incorporated by reference into 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 subsequently filed document which also is deemed to be incorporated by reference herein modifies or supersedes such statement. Any such statement so modified or superseded shall not be deemed, except as so modified or superseded, to constitute a part of this Registration Statement.

Item 8. Exhibits.

Exhibit Number	Exhibit Description	Incorporated by Reference				Filed Herewith
		Form	File No.	Exhibit	Filing Date	
4.1	Form of Class A Common Stock Certificate	S-1/A	333- 255683	4.1	May 13, 2021	
5.1	Opinion of Maynard Nexsen PC					X
23.1	Consent of Independent Registered Public Accounting Firm					X
23.2	Consent of Maynard Nexsen PC (contained in Exhibit 5.1 hereto)					X
24.1	Powers of Attorney (contained on signature page hereto)					X
99.1	2021 Equity Incentive Plan	10-K	001-40429	10.16	March 3, 2022	
99.2	Form of Stock Option Award Agreement under the 2021 Equity Incentive Plan	10-K	001-40429	10.17	March 3, 2022	
99.3	Form of Restricted Stock Unit Award Agreement under the 2021 Equity Incentive Plan	10-K	001-40429	10.14	March 3, 2023	
99.4	Form of Restricted Stock Unit Award Agreement for Outside Directors under the 2021 Equity Incentive Plan	10-Q	001-40429	10.1	May 6, 2022	
107	Filing Fee Table					X

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 Charlotte, State of North Carolina, on the 10th day of March, 2025.

PAYMENTUS HOLDINGS, INC.

By: /s/ Dushyant Sharma

Dushyant Sharma

Chairman, President and Chief Executive Officer

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints Dushyant Sharma, Sanjay Kalra and Andrew A. Gerber as his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities (including his capacity as a director or officer of the Registrant) to sign any or all amendments (including post-effective amendments) to this Registration Statement, and to file the same, with all exhibits thereto, and all other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorney-in-fact and agent, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully to all intents and purposes as they or he might or could do in person, hereby ratifying and confirming all the said attorney-in-fact and agent or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

Signatures	Title	Date
<hr/> /s/ Dushyant Sharma <hr/> Dushyant Sharma	Chairman, President and Chief Executive Officer (Principal Executive Officer)	March 10, 2025
<hr/> /s/ Sanjay Kalra <hr/> Sanjay Kalra	Senior Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	March 10, 2025
<hr/> /s/ Jody Davids <hr/> Jody Davids	Director	March 10, 2025
<hr/> /s/ William Ingram <hr/> William Ingram	Director	March 10, 2025
<hr/> /s/ Jason Klein <hr/> Jason Klein	Director	March 10, 2025
<hr/> /s/ Adam Malinowski <hr/> Adam Malinowski	Director	March 10, 2025
<hr/> /s/ Arun Oberoi <hr/> Arun Oberoi	Director	March 10, 2025
<hr/> /s/ Robert Palumbo <hr/> Robert Palumbo	Director	March 10, 2025
<hr/> /s/ Gary Trainor <hr/> Gary Trainor	Director	March 10, 2025



Maynard Nexsen PC
1901 Sixth Avenue North, Suite 1700
Birmingham, AL 35203
T: 205-254-1000

March 11, 2025

Paymentus Holdings, Inc.
11605 N. Community House Road, Suite 300
Charlotte, NC 28277

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel to Paymentus Holdings, Inc., a Delaware corporation (the "Company"), in connection with a registration statement on Form S-8 (the "Registration Statement") being filed by the Company on or about the date hereof with the Securities and Exchange Commission (the "Commission") pursuant to the Securities Act of 1933, as amended (the "Act"), for the registration of the offer and sale under the Act of an aggregate of 4,993,451 shares of Class A common stock, par value \$0.0001 per share, of the Company (the "Shares"), reserved for issuance under the Company's 2021 Equity Incentive Plan (the "Plan"). This opinion is being furnished in accordance with the requirements of Item 8 of Form S-8 and Item 601(b)(5)(i) of Regulation S-K, as promulgated by the Commission.

We have participated in the preparation of the Registration Statement and have reviewed originals or copies certified or otherwise identified to our satisfaction of (i) the Company's Certificate of Incorporation and Bylaws, (ii) the corporate proceedings of the Company in connection with the filing of the Registration Statement, the approval of the Plan and the issuance of the Shares, (iii) the Plan, and (iv) other documents and instruments as we have deemed appropriate as a basis for the opinions expressed below. Based on the foregoing, we are of the opinion that when the Registration Statement has become effective under the Act and the Shares have been duly issued in the manner referred to in the Plan, the Shares will be validly issued, fully paid, and non-assessable.

In rendering the opinion expressed above, we have assumed the authenticity of all documents submitted to us as originals and the conformity to the originals of all documents submitted to us as copies. In addition, we have assumed and have not verified the accuracy as to factual matters of each document we have reviewed.

The foregoing opinion is limited to the General Corporation Law of the State of Delaware, and we express no opinion as to the effect of the laws of any other jurisdiction.

We hereby consent to the filing of this opinion letter as an exhibit to the Registration Statement and to the use of our name wherever appearing in the Registration Statement and any amendments thereto. In giving such consent, we do not thereby admit that we are "experts" within the meaning of the Act or the rules and regulations of the Commission issued thereunder with respect to any part of the Registration Statement.

Sincerely,

Maynard Nexsen PC

/s/ Maynard Nexsen PC

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Paymentus Holdings, Inc. of our report dated March 10, 2025, relating to the financial statements, which appears in Paymentus Holdings, Inc.'s Annual Report on Form 10-K for the year ended December 31, 2024.

/s/ PricewaterhouseCoopers LLP
Charlotte, North Carolina
March 11, 2025

Calculation of Filing Fee Tables

Form S-8

(Form Type)

Paymentus Holdings, Inc.

(Exact name of registrant as specified in its charter)

Table 1 – Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered(1)	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
Equity	Class A common stock, \$0.0001 par value per share, reserved for issuance under the 2021 Equity Incentive Plan	Other	4,993,451(2)	\$25.625(3)	\$127,957,182	\$153.10 per \$1,000,000	\$19,591
Total Offering Amounts					\$127,957,182		\$19,591
Total Fee Offsets							—
Net Fee Due							\$19,591

- (1) Pursuant to Rule 416(a) of the Securities Act of 1933, as amended (the “Securities Act”), this Registration Statement shall also cover any additional shares of the Registrant’s Class A common stock that become issuable under the 2021 Equity Incentive Plan (the “2021 Plan”) by reason of any stock dividend, stock split, recapitalization or other similar transaction effected without receipt of consideration that increases the number of the Registrant’s outstanding shares of Class A common stock.
- (2) Represents additional shares of Class A common stock reserved for issuance as a result of an annual evergreen increase provided for in the 2021 Plan.
- (3) Estimated in accordance with Rules 457(c) and 457(h) of the Securities Act solely for the purpose of calculating the registration fee on the basis of \$25.625 per share, which is the average of the high and low prices of the Registrant’s Class A common stock as reported on the New York Stock Exchange on March 6, 2025.

