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

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

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**SCPHARMACEUTICALS INC.**

(Exact name of registrant as specified in its charter)

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**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**46-5184075**  
(I.R.S. Employer  
Identification No.)

**2400 District Avenue, Suite 310**  
**Burlington, Massachusetts 01803**  
(Address of Principal Executive Offices) (Zip Code)

**scPharmaceuticals Inc. 2017 Stock Option and Incentive Plan**  
**scPharmaceuticals Inc. 2017 Employee Stock Purchase Plan**  
(Full title of the plan)

**John H. Tucker**  
**President and Chief Executive Officer**  
**scPharmaceuticals Inc.**  
**2400 District Avenue, Suite 310**  
**Burlington, Massachusetts 01803**  
(Name and address of agent for service)

**(617) 517-0730**  
(Telephone number, including area code, of agent for service)

*Copies to:*

**Peter N. Handrinos, Esq.**  
**Latham & Watkins LLP**  
**200 Clarendon Street**  
**Boston, MA 02116**  
**(617) 948-6060**

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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 new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

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## EXPLANATORY NOTE

This Registration Statement on Form S-8 is being filed for the purpose of registering an additional 205,000 shares of the common stock of scPharmaceuticals Inc. (the “**Registrant**”) to be issued pursuant to the scPharmaceuticals Inc. 2017 Employee Stock Purchase Plan (the “**ESPP**”) and an additional 1,370,316 shares of the Registrant’s common stock to be issued pursuant to the scPharmaceuticals Inc. 2017 Stock Option and Incentive Plan (the “**Incentive Plan**,” and together with the ESPP, the “**Plans**”). A Registration Statement of the Registrant on Form S-8 relating to the Plans is effective.

### INCORPORATION BY REFERENCE OF CONTENTS OF REGISTRATION STATEMENTS ON FORM S-8

Except as set forth below, the contents of the Registration Statements on Form S-8 (File Nos. [333-221677](#), [333-227071](#), [333-229122](#), [333-237361](#), [333-254636](#), [333-263762](#)), including any amendments thereto, filed with the Securities and Exchange Commission, relating to the Plans, are incorporated by reference herein.

#### **Item 6. Indemnification of Directors and Officers.**

Subsection (a) of Section 145 of the General Corporation Law of the State of Delaware (the “DGCL”) (“Section 145”) empowers a corporation to indemnify any person who was or is a party or who is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (other than an action by or in the right of the corporation) by reason of the fact that the person is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise, against expenses (including attorneys’ fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by the person in connection with such action, suit or proceeding if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation, and, with respect to any criminal action or proceeding, had no reasonable cause to believe the person’s conduct was unlawful.

Subsection (b) of Section 145 empowers a corporation to indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action or suit by or in the right of the corporation to procure a judgment in its favor by reason of the fact that the person acted in any of the capacities set forth above, against expenses (including attorneys’ fees) actually and reasonably incurred by the person in connection with the defense or settlement of such action or suit if the person acted in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the corporation, except that no indemnification shall be made in respect of any claim, issue or matter as to which such person shall have been adjudged to be liable to the corporation unless and only to the extent that the Court of Chancery or the court in which such action or suit was brought shall determine upon application that, despite the adjudication of liability but in view of all the circumstances of the case, such person is fairly and reasonably entitled to indemnity for such expenses which the Court of Chancery or such other court shall deem proper.

Section 145 further provides that to the extent a director or officer of a corporation has been successful on the merits or otherwise in the defense of any action, suit or proceeding referred to in subsections (a) and (b) of Section 145, or in defense of any claim, issue or matter therein, such person shall be indemnified against expenses (including attorneys’ fees) actually and reasonably incurred by such person in connection therewith; that indemnification provided for by Section 145 shall not be deemed exclusive of any other rights to which the indemnified party may be entitled; and the indemnification provided for by Section 145 shall, unless otherwise provided when authorized or ratified, continue as to a person who has ceased to be a director, officer, employee or agent and shall inure to the benefit of such person’s heirs, executors and administrators. Section 145 also empowers the corporation to purchase and maintain insurance on behalf of any person who is or was a director, officer, employee or agent of the corporation, or is or was serving at the request of the corporation as a director, officer, employee or agent of another corporation, partnership, joint venture, trust or other enterprise against any liability asserted against such person and incurred by such person in any such capacity, or arising out of his status as such, whether or not the corporation would have the power to indemnify such person against such liabilities under Section 145.

Section 102(b)(7) of the DGCL provides that a corporation's certificate of incorporation may contain a provision eliminating or limiting 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) under Section 174 of the DGCL, or (iv) for any transaction from which the director derived an improper personal benefit.

The Registrant's amended and restated by-laws (the "By-laws") provide that it will indemnify and hold harmless each director and officer of the Registrant to the fullest extent authorized by the DGCL, as the same exists or may hereafter be amended (but, in the case of any such amendment, only to the extent that such amendment permits the Registrant to provide broader indemnification rights than such law permitted the Registrant to provide prior to such amendment), and to the extent authorized in the By-laws. Each director and officer of the Registrant shall be indemnified and held harmless by the Registrant against any and all expenses and liabilities that are incurred or paid by such director or officer or on such director's or officer's behalf in connection with any proceeding or any claim, issue or matter therein (other than an action by or in the right of the Registrant), which such director or officer is, or is threatened to be made, a party to or participant in by reason of such director's or officer's corporate status, if such director or officer acted in good faith and in a manner such director or officer reasonably believed to be in or not opposed to the best interests of the Registrant and, with respect to any criminal proceeding, had no reasonable cause to believe his or her conduct was unlawful. Each director and officer of the Registrant shall also be indemnified and held harmless by the Registrant against any and all expenses that are incurred by such director or officer or on such director's or officer's behalf in connection with any proceeding or any claim, issue or matter therein by or in the right of the Registrant, which such director or officer is, or is threatened to be made, a party to or participant in by reason of such director's or officer's corporate status, if such director or officer acted in good faith and in a manner such director or officer reasonably believed to be in or not opposed to the best interests of the Registrant; provided, however, that no indemnification shall be made under the By-laws in respect of any claim, issue or matter as to which such director or officer shall have been finally adjudged by a court of competent jurisdiction to be liable to the Registrant, unless, and only to the extent that, the Court of Chancery of the State of Delaware or another court in which such proceeding was brought shall determine upon application that, despite adjudication of liability, but in view of all the circumstances of the case, such director or officer is fairly and reasonably entitled to indemnification for such expenses that such court deems proper. Notwithstanding the foregoing, the Registrant shall indemnify any director or officer seeking indemnification in connection with a proceeding initiated by such director or officer only if such proceeding (including any parts of such proceeding not initiated by such director or officer) was authorized in advance by the Board of Directors of the Registrant, unless such proceeding was brought to enforce such officer's or director's rights to indemnification or, in the case of directors, advancement of expenses under the By-laws in accordance with the provisions set forth therein. Unless ordered by a court, no indemnification shall be provided pursuant to the By-laws to a director or an officer of the Registrant unless a determination shall have been made that such person acted in good faith and in a manner such person reasonably believed to be in or not opposed to the best interests of the Registrant and, with respect to any criminal proceeding, such person had no reasonable cause to believe his or her conduct was unlawful. Such determination shall be made by (a) a majority vote of the disinterested directors of the Registrant, even though less than a quorum of the Board of Directors of the Registrant, (b) a committee comprised of disinterested directors of the Registrant, such committee having been designated by a majority vote of the disinterested directors of the Registrant (even though less than a quorum), (c) if there are no such disinterested directors, or if a majority of disinterested directors of the Registrant so directs, by independent legal counsel in a written opinion, or (d) by the stockholders of the Registrant.

The Registrant has entered into indemnification agreements with each of its directors and executive officers in which the Registrant has agreed to indemnify these individuals for certain expenses (including attorneys' fees), judgments, fines and settlement amounts reasonably incurred by such person in any action or proceeding, including any action by or in the Registrant's right, on account of any services undertaken by such person on behalf of the Registrant or that person's status as a member of the Registrant's Board of Directors to the maximum extent allowed under Delaware law.

The indemnification rights set forth above shall not be exclusive of any other right which a director or officer of the Registrant may have or hereafter acquire under any statute, the Registrant's second amended and restated certificate of incorporation, By-laws, any agreement, any vote of stockholders or disinterested directors or otherwise.

The Registrant expects to maintain standard policies of insurance that provide coverage to (1) the Registrant's directors and officers against loss rising from claims made by reason of breach of duty or other wrongful act and (2) to the Registrant with respect to indemnification payments that the Registrant may make to such directors and officers.

The Registrant has purchased and intends to maintain insurance on behalf of the Registrant and any person who is or was a director or officer against any loss arising from any claim asserted against him or her and incurred by him or her in that capacity, subject to certain exclusions and limits of the amount of coverage.

**Item 8. Exhibits.**

Number	Description
4.1	<a href="#"><u>Second Amended and Restated Certificate of Incorporation of the Registrant (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 001-38293) filed on November 21, 2017)</u></a>
4.2	<a href="#"><u>Amended and Restated By-laws of the Registrant (incorporated by reference to Exhibit 3.2 to the Registrant's Current Report on Form 8-K (File No. 001-38293) filed on November 21, 2017)</u></a>
4.3	<a href="#"><u>Amendment No. 1 to the Registrant's Amended and Restated Bylaws (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 001-38293) filed on June 10, 2020)</u></a>
4.4	<a href="#"><u>Amendment No. 2 to the Registrant's Amended and Restated Bylaws (incorporated by reference to Exhibit 3.1 to the Registrant's Current Report on Form 8-K (File No. 001-38293) filed on March 12, 2021)</u></a>
4.5	<a href="#"><u>Amended and Restated Investors' Rights Agreement among the Registrant and certain of its stockholders, dated December 22, 2016 (incorporated by reference to Exhibit 4.1 to the Registrant's Registration Statement on Form S-1 (File No. 333-221077) filed on October 23, 2017)</u></a>
5.1+	<a href="#"><u>Opinion of Latham &amp; Watkins LLP, counsel to the Registrant</u></a>
23.1+	<a href="#"><u>Consent of RSM US LLP, Independent Registered Public Accounting Firm</u></a>
23.2+	<a href="#"><u>Consent of Latham &amp; Watkins LLP (included in Exhibit 5.1)</u></a>
24.1+	<a href="#"><u>Power of Attorney (included on signature pages below)</u></a>
99.1	<a href="#"><u>scPharmaceuticals Inc. 2017 Stock Option and Incentive Plan and forms of award agreements thereunder (incorporated by reference to Exhibit 10.2 to the Registrant's Registration Statement on Form S-1/A (File No. 333-221077) filed on November 7, 2017)</u></a>
99.2	<a href="#"><u>scPharmaceuticals Inc. 2017 Employee Stock Purchase Plan (incorporated by reference to Exhibit 10.4 to the Registrant's Registration Statement on Form S-1/A (File No. 333-221077) filed on November 7, 2017)</u></a>
107+	<a href="#"><u>Filing Fee Table</u></a>

+ Filed herewith

## 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, Commonwealth of Massachusetts, on this 22nd day of March, 2023.

### SCPHARMACEUTICALS INC.

By: /s/ John H. Tucker  
John H. Tucker  
President and Chief Executive Officer

## POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below constitutes and appoints John H. Tucker and Rachael Nokes, or either of them, as his or her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him or her and in his or her name, place and stead, in any and all capacities, to file and sign any and all amendments, including post-effective amendments, to this registration statement, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, 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 he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or their substitute or substitutes may lawfully do or cause to be done by virtue hereof. This power of attorney shall be governed by and construed with the laws of the State of Delaware and applicable federal securities laws.

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.

SIGNATURE	TITLE	DATE
<u>/s/ John H. Tucker</u> John H. Tucker	President, Chief Executive Officer, Director ( <i>principal executive officer</i> )	March 22, 2023
<u>/s/ Rachael Nokes</u> Rachael Nokes	Chief Financial Officer ( <i>principal accounting officer and principal financial officer</i> )	March 22, 2023
<u>/s/ Jack A. Khattar</u> Jack A. Khattar	Chairman of the Board	March 22, 2023
<u>/s/ Mette Kirstine Agger</u> Mette Kirstine Agger	Director	March 22, 2023
<u>/s/ Sara Bonstein</u> Sara Bonstein	Director	March 22, 2023

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<u>/s/ Minnie V. Baylor-Henry</u> Minnie V. Baylor-Henry	Director	March 22, 2023
<u>/s/ Leonard D. Schaeffer</u> Leonard D. Schaeffer	Director	March 22, 2023
<u>/s/ Klaus Veitinger, M.D., Ph.D.</u> Klaus Veitinger, M.D., Ph.D.	Director	March 22, 2023
<u>/s/ Frederick Hudson</u> Frederick Hudson	Director	March 22, 2023
<u>/s/ William T. Abraham, M.D.</u> William T. Abraham, M.D.	Director	March 22, 2023

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**LATHAM & WATKINS** LLP

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Los Angeles	Tokyo
Madrid	Washington, D.C.

March 22, 2023

scPharmaceuticals Inc.  
 2400 District Avenue, Suite 310  
 Burlington, Massachusetts 01803

Re: Registration Statement on Form S-8; 1,575,316 shares of scPharmaceuticals Inc. Common Stock, \$0.0001 par value per share

To the addressee set forth above:

We have acted as special counsel to scPharmaceuticals Inc., a Delaware corporation (the “**Company**”), in connection with the preparation and filing by the Company with the Securities and Exchange Commission (the “**Commission**”) of a registration statement on Form S-8 (the “**Registration Statement**”) under the Securities Act of 1933, as amended (the “**Act**”), relating to the issuance by the Company of up to an aggregate of 1,575,316 shares of common stock of the Company, \$0.0001 par value per share (the “**Shares**”), issuable under the scPharmaceuticals Inc. 2017 Stock Option and Incentive Plan (the “**2017 Plan**”) and the scPharmaceuticals Inc. 2017 Employee Stock Purchase Plan (together with the 2017 Plan, the “**Plans**”). This opinion is being furnished in connection with the requirements of Item 601(b)(5) of Regulation S-K under the Act, and no opinion is expressed herein as to any matter pertaining to the contents of the Registration Statement or the prospectus forming a part thereof, other than as expressly stated herein with respect to the issuance of the Shares.

As such counsel, we have examined such matters of fact and questions of law as we have considered appropriate for purposes of this letter. With your consent, we have relied upon certificates and other assurances of officers of the Company and others as to factual matters without having independently verified such factual matters. We are opining herein only as to the General Corporation Law of the State of Delaware (the “**DGCL**”), and we express no opinion with respect to any other laws.

**LATHAM & WATKINS** LLP

Subject to the foregoing and the other matters set forth herein, it is our opinion that, as of the date hereof, when the Shares shall have been duly registered on the books of the transfer agent and registrar therefor in the name or on behalf of the recipients thereof, and have been issued by the Company for legal consideration in excess of par value in the circumstances contemplated by the Plans, assuming in each case that the individual grants or awards under the Plans are duly authorized by all necessary corporate action and duly granted or awarded and exercised in accordance with the requirements of law and the Plans (and the agreements and awards duly adopted thereunder and in accordance therewith), the issue and sale of the Shares will have been duly authorized by all necessary corporate action of the Company, and the Shares will be validly issued, fully paid and nonassessable. In rendering the foregoing opinion, we have assumed that the Company will comply with all applicable notice requirements regarding uncertificated shares provided in the DGCL.

This opinion is for your benefit in connection with the Registration Statement and may be relied upon by you and by persons entitled to rely upon it pursuant to the applicable provisions of the Act. We consent to your filing this opinion as an exhibit to the Registration Statement. In giving such consent, we do not thereby admit that we are in the category of persons whose consent is required under Section 7 of the Act or the rules and regulations of the Commission thereunder.

Sincerely,

/s/ Latham & Watkins LLP



**Consent of Independent Registered Public Accounting Firm**

We consent to the incorporation by reference in this Registration Statement on Form S-8 of scPharmaceuticals Inc. of our report dated March 22, 2023, relating to the consolidated financial statements of scPharmaceuticals Inc. and its subsidiary, appearing in the Annual Report on Form 10-K of scPharmaceuticals Inc. for the year ended December 31, 2022.

/s/ RSM US LLP

Boston, Massachusetts  
March 22, 2023

## CALCULATION OF FILING FEE TABLE

FORM S-8  
(Form Type)SCPHARMACEUTICALS INC.  
(Exact Name of Registrant as Specified in its Charter)**Table I: Newly Registered Securities**

Plan	Security Type	Security Class Title	Fee Calculation Rule	Amount Registered <sup>(1)</sup>	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
2017 Stock Option and Incentive Plan	Equity	Common Stock, par value \$0.0001 per share	Rule 457(c) and 457(h)	1,370,316 <sup>(2)</sup>	\$6.80 <sup>(4)</sup>	\$9,318,148.80	\$110.20 per million dollars	\$1,026.86
2017 Employee Stock Purchase Plan	Equity	Common Stock, par value \$0.0001 per share	Rule 457(c) and 457(h)	205,000 <sup>(3)</sup>	\$5.78 <sup>(5)</sup>	\$1,184,900.00	\$110.20 per million dollars	\$130.58
<b>Total Offering Amounts</b>						\$10,503,048.80		\$1,157.44
<b>Total Fee Offsets</b>								\$—
<b>Net Fee Due</b>								\$1,157.44

- (1) In accordance with Rule 416(a) under the Securities Act of 1933, as amended (“*Securities Act*”), this registration statement shall be deemed to cover any additional securities that may from time to time be offered or issued under the scPharmaceuticals Inc. 2017 Stock Option and Incentive Plan (the “*Incentive Plan*”) and the scPharmaceuticals Inc. 2017 Employee Stock Purchase Plan (the “*ESPP*”) to prevent dilution resulting from stock splits, stock dividends or similar transactions. In addition, pursuant to Rule 416(c) under the Securities Act, this registration statement also covers an indeterminate amount of interests to be offered or sold pursuant to the Incentive Plan and the ESPP.
- (2) Consists of 1,370,316 shares of Common Stock that may become issuable under the Incentive Plan pursuant to its terms.
- (3) Consists of 205,000 shares of Common Stock that may become issuable under the ESPP pursuant to its terms.
- (4) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act of 1933, as amended, and based upon the average of the high and low prices of the Common Stock as reported on the Nasdaq Global Select Market on March 15, 2023.
- (5) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act of 1933, as amended, and based upon 85% of the average of the high and low prices of the Common Stock as reported on the Nasdaq Global Select Market on March 15, 2023. Pursuant to the ESPP, the purchase price of the shares of Common Stock reserved for issuance thereunder will be 85% of the fair market value of a share of Common Stock on the first trading day of the offering period or on the exercise date, whichever is less.