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

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

Navitas Semiconductor Corporation
(Exact name of registrant as specified in its charter)

Delaware

(State or other jurisdiction of
incorporation or organization)

85-2560226

(I.R.S. Employer
Identification Number)

**3520 Challenger Street
Torrance, California 90503-1640**
(Address of Principal Executive Offices) (Zip Code)

**Navitas Semiconductor Corporation
2021 Equity Incentive Plan**
(Full title of the plan)

Paul D. Delva
Sr. V.P., General Counsel and Secretary
Navitas Semiconductor Corporation
3520 Challenger Street
Torrance, California 90503-1640
(Name and address of agent for service)
(844) 654-2642
Telephone number, including area code, of agent for service

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 Securities Act. ☐

EXPLANATORY NOTE

In accordance with General Instruction E to Form S-8, this registration statement is being filed to register additional securities of the same class as other securities for which a registration statement filed on Form S-8 relating to an employee benefit plan is effective. Specifically, this Form S-8 registers 6,142,817 additional shares of the registrant's Class A Common Stock, par value \$0.0001 per share ("Common Stock"), for issuance pursuant to awards under the Navitas Semiconductor Corporation 2021 Equity Incentive Plan (the "Plan"). A previous Form S-8 (SEC File No. 333-262324), filed by the registrant on January 24, 2022 (the "Prior Registration Statement"), also registered shares of Common Stock for issuance under the Plan and remains effective. Accordingly, this registration statement consists only of the facing page, this paragraph, the signature page and related legal opinion, required consents and other exhibits. Pursuant to General Instruction E, the contents of the Prior Registration Statement are incorporated herein by reference and made part of this registration statement.

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 Torrance, California, on April 14, 2023.

NAVITAS SEMICONDUCTOR CORPORATION

By: /s/ Gene Sheridan

Gene Sheridan

President and Chief Executive Officer

POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints Paul D. Delva and Ron Shelton, and each of them, his true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, severally, for him and in his name, place and stead, in any and all capacities, to sign any and all amendments (including post-effective amendments) to this registration statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the SEC, 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 to be done in connection therewith, as fully to all intents and purposes as he might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or either of them, or their 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.

<u>Signature</u>	<u>Title</u>	
<u>/s/ Gene Sheridan</u> Gene Sheridan	President, Chief Executive Officer and Director (principal executive officer)	April 14, 2023
<u>/s/ Ron Shelton</u> Ron Shelton	Sr. V.P., Chief Financial Officer and Treasurer (principal financial and accounting officer)	April 14, 2023
<u>/s/ Daniel Kinzer</u> Daniel Kinzer	Chief Operating Officer, Chief Technology Officer and Director	April 14, 2023
<u>/s/ Richard J. Hendrix</u> Richard J. Hendrix	Director	April 14, 2023
<u>/s/ Brian Long</u> Brian Long	Director	April 14, 2023
<u>/s/ David Moxam</u> David Moxam	Director	April 14, 2023
<u>/s/ Dipender Saluja</u> Dipender Saluja	Director	April 14, 2023
<u>/s/ Gary K. Wunderlich, Jr.</u> Gary K. Wunderlich, Jr.	Director	April 14, 2023

EXHIBIT INDEX

<u>Exhibit No.</u>	<u>Description of Exhibit</u>
5.1	<u>Opinion of Counsel</u>
23.1	<u>Consent of Counsel (contained in Exhibit 5.1)</u>
23.2	<u>Consent of Deloitte & Touche LLP</u>
24.1	<u>Power of Attorney (included on signature page)</u>
107	<u>Filing Fee Table</u>

[Letterhead of Navitas Semiconductor Corporation]

April 14, 2023

Navitas Semiconductor Corporation
3520 Challenger Street
Torrance, CA 90503-1640

Ladies and Gentlemen:

As general counsel to Navitas Semiconductor Corporation, a Delaware corporation (the “Company”). I am familiar with the registration statement on Form S-8 being filed today by the Company with the Securities and Exchange Commission relating to 6,142,817 shares (the “Shares”) of the Company’s Class A Common Stock, par value \$0.0001 per share, to be issued pursuant to and in accordance with the Navitas Semiconductor Corporation 2021 Equity Incentive Plan (the “Plan”).

I have examined and am familiar with originals or copies, certified or otherwise identified to my satisfaction, of such statutes, documents, corporate records, certificates of public officials, and other instruments as I have deemed necessary for the purpose of this opinion, including the Company’s Second Amended and Restated Certificate of Incorporation, its Amended and Restated Bylaws, the Plan, and records of the proceedings of the directors of the Company.

Based upon the foregoing, I am of the opinion that the Shares that may be issued and sold from time to time in accordance with the Plan have been duly authorized for issuance and will, when issued, sold and, when applicable, paid for in accordance with the Plan, be validly issued, fully paid and nonassessable.

I render no opinion herein as to matters involving the laws of any jurisdiction other than the Delaware General Corporation Law (the “DGCL”). This opinion is limited to the effect of the current state of the DGCL and to the facts as they currently exist. I assume no obligation to revise or supplement this opinion in the event of future changes in such laws or the interpretations thereof or such facts.

I consent to the filing of this opinion as Exhibit 5.1 and Exhibit 23.1 to the registration statement. In giving this consent, I do not thereby admit that I am within the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Securities and Exchange Commission.

Yours very truly,

/s/ Paul D. Delva

Paul D. Delva
Senior Vice President, General Counsel
and Secretary

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our report dated April 3, 2023, relating to the consolidated financial statements of Navitas Semiconductor Corporation and subsidiaries (“the Company”), appearing in the Company’s Annual Report on Form 10-K for the year ended December 31, 2022.

/s/ Deloitte & Touche LLP

Los Angeles, CA

April 13, 2023

**Exhibit
107**

CALCULATION OF FILING FEE TABLES

Form S-8
(Form Type)

Navitas Semiconductor Corporation
(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 (3)	Maximum Aggregate Offering Price (3)	Fee Rate	Amount of Registration Fee
Equity	Class A Common Stock, par value \$0.0001 per share	457(c), (h)	6,142,817	\$6.78	\$41,648,300	\$110.20 per \$1,000,000	\$ 4,590
Total Offering Amounts					\$41,648,300		\$ 4,590
					Total Fee Offsets		\$ 0
					Net Fee Due		\$ 4,590

- (1) Consists of shares reserved for issuance under the Navitas Semiconductor Corporation 2021 Equity Incentive Plan.
- (2) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement shall also cover any additional shares of Class A Common Stock, par value \$0.0001 per share ("Common Stock"), that may become issuable in respect of the shares identified in the above table to prevent dilution as a result of any stock dividend, stock split, recapitalization or other similar transaction.
- (3) Estimated solely for the purpose of determining the registration fee pursuant to Rule 457(c) and 457(h) under the Securities Act. The proposed maximum offering price per unit and maximum aggregate offering price are based on a price of \$6.78 per share, the average of the high and low prices of the Common Stock as reported on the Nasdaq Stock Market LLC on April 10, 2023.