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

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

Glaukos Corporation

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of incorporation or organization)

33-0945406
(I.R.S. Employer Identification No.)

**One Glaukos Way
Aliso Viejo, California 92656**
(Address, including zip code, of Principal Executive Offices)

Glaukos Corporation 2015 Employee Stock Purchase Plan
(Full title of the plan)

**Thomas W. Burns
CEO & Chairman of the Board of Directors
One Glaukos Way
Aliso Viejo, California 92656**

(949) 367-9600
(Name, address and telephone number, including area code, of agent for service)

COPY TO:

Shelly A. Heyduk
O'Melveny & Myers LLP
610 Newport Center Drive, Suite 1700
Newport Beach, California 92660

(949) 823-6900

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, 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. (Check one):

- Large accelerated filer Accelerated filer Non-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

This Registration Statement is filed by Glaukos Corporation, a Delaware corporation (the “Company” or “Registrant”), to register additional securities issuable pursuant to the Glaukos Corporation 2015 Employee Stock Purchase Plan (the “ESPP”) and consists of only those items required by General Instruction E to Form S-8.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

The document(s) containing the information specified in Part I of Form S-8 will be sent or given to participants as specified by Securities Act Rule 428(b)(1).

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 3. Incorporation of Certain Documents by Reference

The following documents of the Company filed with the Securities and Exchange Commission (the “Commission”) are incorporated herein by reference:

- a) The Company’s Registration Statements on Form S-8, filed with the Commission on [June 30, 2015](#), [June 17, 2016](#), [May 10, 2018](#), [March 1, 2019](#), [March 9, 2020](#), [March 11, 2021](#), [March 8, 2022](#) (as amended on [March 18, 2022](#)), [March 10, 2023](#), [March 15, 2024](#), and [August 20, 2025](#) (Commission File Nos. 333-205372, 333-212106, 333-224822, 333-230017, 333-237030, 333-254141, 333-263373, 333-270453, 333-278005, and 333-289726, respectively);
- b) The Company’s Annual Report on [Form 10-K for its fiscal year ended December 31, 2025, filed with the Commission on February 23, 2026](#) (Commission File No. 001-37463); and
- c) The description of the Company’s common stock, par value \$0.001 per share (the “Common Stock”) contained in its Registration Statement on [Form 8-A filed with the Commission on June 22, 2015](#), as modified by the description of the Company’s Common Stock contained in [Exhibit 4.1 to the Company’s Annual Report on Form 10-K for its fiscal year ended December 31, 2025](#), filed with the Commission on February 23, 2026 (each, Commission File No. 001-37463), and any other amendment or 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 Securities Exchange Act of 1934, as amended (the “Exchange Act”), prior to the filing of a post-effective amendment 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 into 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 Commission rules shall not be deemed incorporated by reference into this Registration Statement. Any statement contained herein or in a document, all or a portion of which is 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 such statement so modified or superseded shall not be deemed, except as so modified or amended, to constitute a part of this Registration Statement.

Item 5. Interests of Named Experts and Counsel

The validity of the issuance of Common Stock registered hereby is passed on for the Company by Robert Davis. Mr. Davis is the Senior Vice President, General Counsel and Business Development of the Company and is compensated by the Company as an employee. Mr. Davis owns 9,743 shares of Common Stock, Company stock options to acquire up to an additional 119,615 shares of Common Stock and 21,850 restricted stock units that, when vested, will be delivered in the form of shares of Common Stock of the Company. Mr. Davis is eligible to participate in the ESPP.

Item 8. Exhibits

See the Exhibit Index included in this Registration Statement, which is incorporated herein by reference.

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description of Exhibit</u>
4.1	<u>Glaukos Corporation 2015 Employee Stock Purchase Plan. (Filed as Exhibit 10.16 to Amendment No. 2 to the Company's Registration Statement on Form S-1, filed with the Commission on June 15, 2015 (Commission File No. 333-204091) and incorporated herein by this reference.)</u>
5.	<u>Opinion of Counsel (opinion re legality).</u>
23.1	<u>Consent of Independent Registered Public Accounting Firm.</u>
23.2	<u>Consent of Counsel (included in Exhibit 5).</u>
24.	<u>Power of Attorney (included in this Registration Statement under "Signatures").</u>
107.	<u>Filing Fee Table</u>

SIGNATURES

Pursuant to the requirements of the Securities Act, 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 Form S-8 Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Aliso Viejo, State of California, on February 24, 2026.

GLAUKOS CORPORATION

By: /s/ Thomas W. Burns

Thomas W. Burns

CEO & Chairman of the Board of Directors

POWER OF ATTORNEY

Each person whose signature appears below constitutes and appoints Thomas W. Burns, Alex R. Thurman, and Robert L. Davis, and each of them, acting individually and without the other, 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 sign any and all amendments (including post-effective amendments, exhibits thereto and other documents in connection therewith) to this Registration Statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Commission, 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 and about the premises, 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 either of them individually, 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, this Registration Statement has been signed below by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Thomas W. Burns</u> Thomas W. Burns	CEO and Chairman of the Board of Directors (Principal Executive Officer)	February 24, 2026
<u>/s/ Alex R. Thurman</u> Alex R. Thurman	Senior Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	February 24, 2026
<u>/s/ Mark J. Foley</u> Mark J. Foley	Lead Independent Director	February 24, 2026
<u>/s/ David F. Hoffmeister</u> David F. Hoffmeister	Director	February 24, 2026
<u>/s/ Gilbert H. Kliman</u> Gilbert H. Kliman, M.D.	Director	February 24, 2026
<u>/s/ Marc A. Stapley</u> Marc A. Stapley	Director	February 24, 2026
<u>/s/ Denice M. Torres</u> Denice M. Torres	Director	February 24, 2026
<u>/s/ Aimee S. Weisner</u> Aimee S. Weisner	Director	February 24, 2026
<u>/s/ Leana S. Wen</u> Leana S. Wen, M.D.	Director	February 24, 2026



February 24, 2026

Glaukos Corporation
1 Glaukos Way
Aliso Viejo, California 92656

Re: *Registration of Securities of Glaukos Corporation*

Ladies and Gentlemen:

In connection with the registration of up to 575,108 shares of common stock of Glaukos Corporation, a Delaware corporation (the "Company"), par value \$0.001 per share (the "Shares"), under the Securities Act of 1933, as amended, pursuant to a Registration Statement on Form S-8 (the "Registration Statement"), filed with the Securities and Exchange Commission on or about the date hereof, such Shares to be issued or delivered pursuant to the Glaukos Corporation 2015 Employee Stock Purchase Plan (the "Plan"), you have requested my opinion set forth below.

In my capacity as counsel, I have examined originals or copies of those corporate and other records of the Company I considered appropriate.

On the basis of such examination and my consideration of those questions of law I considered relevant, and subject to the limitations and qualifications in this opinion, I am of the opinion that the Shares have been duly authorized by all necessary corporate action on the part of the Company and, when issued in accordance with such authorization, the provisions of the Plan and relevant agreements duly authorized by and in accordance with the terms of the Plan, and upon payment for and delivery of the Shares as contemplated in accordance with the Plan, and either (a) the countersigning of the certificate or certificates representing the Shares by a duly authorized signatory of the registrar for the Company's Common Stock, or (b) the book-entry of the Shares by the transfer agent for the Company's Common Stock in the name of The Depository Trust Company or its nominee, the Shares will be validly issued, fully paid and non-assessable.

I consent to your filing this opinion as an exhibit to the Registration Statement.
Respectfully submitted,

/s/Robert L. Davis

Robert L. Davis,
Senior Vice President, General Counsel and Business Development

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in the Registration Statement (Form S-8) pertaining to the Glaukos Corporation 2015 Employee Stock Purchase Plan of Glaukos Corporation of our reports dated February 20, 2026, with respect to the consolidated financial statements of Glaukos Corporation and the effectiveness of internal control over financial reporting of Glaukos Corporation included in its Annual Report (Form 10-K) for the year ended December 31, 2025, filed with the Securities and Exchange Commission.

/s/ Ernst & Young LLP

Irvine, California
February 24, 2026

Calculation of Filing Fee Tables

S-8

GLAUKOS Corp

Table 1: Newly Registered Securities

Security Type	Security Class Title	Fee Calculation Rule	Amount Registered	Proposed Maximum Offering Price Per Unit	Maximum Aggregate Offering Price	Fee Rate	Amount of Registration Fee
1 Equity	Common Stock, par value \$0.001 per share	457(a)	575,108	\$ 118.55	68,179,053.40	\$ 0.0001381	\$ 9,415.53
Total Offering Amounts:					\$ 68,179,053.40		\$ 9,415.53
Total Fee Offsets:							\$ 0.00
Net Fee Due:							\$ 9,415.53

Offering Note

1

This Registration Statement covers, in addition to the number of shares of Glaukos Corporation, a Delaware corporation (the "Company"), common stock, par value \$0.001 per share (the "Common Stock"), stated above, options and other rights to purchase or acquire the shares of Common Stock covered by this Registration Statement and, pursuant to Rule 416 under the Securities Act of 1933, as amended (the "Securities Act"), an additional indeterminate number of shares, options and rights that may be offered or issued pursuant to the Glaukos Corporation 2015 Employee Stock Purchase Plan (the "ESPP") as a result of one or more adjustments under the ESPP to prevent dilution resulting from one or more stock splits, stock dividends or similar transactions.

Pursuant to Securities Act Rule 457(h), the maximum offering price, per share and in the aggregate, and the registration fee were calculated based upon the average of the high and low prices of the Common Stock on February 20, 2026, as quoted on the New York Stock Exchange.

Pursuant to the ESPP, the number of shares reserved for issuance under the ESPP automatically increases on the first day of each fiscal year by the lesser of (i) one percent of the outstanding Common Stock on the last day of the immediately preceding fiscal year or (ii) an amount determined by the ESPP's administrator. This Registration Statement covers one percent of the outstanding Common Stock on December 31, 2025 (i.e. 1% of 57,510,892 shares).

Table 2: Fee Offset Claims and Sources

Not Applicable

Registrant or Filer Name	Form or Filing Type	File Number	Initial Filing Date	Filing Date	Fee Offset Claimed	Security Type Associated with Fee Offset Claimed	Security Title Associated with Fee Offset Claimed	Unsold Securities Associated with Fee Offset Claimed	Unsold Aggregate Offering Amount Associated with Fee Offset Claimed	Fee Paid with Fee Offset Source
Rule 457(p)										

