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**Jun 01 2026**

**SC Court of Appeals**

THE STATE OF SOUTH CAROLINA  
In The Court of Appeals

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APPEAL FROM THE SOUTH CAROLINA  
Workers' Compensation Commission

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Appellate Case No. 2024-000533  
S.C. W.C.C. File No. 1112328

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Samuel Rose,

Claimant,

v.

JJS Trucking and Chris Thompson Services (Statutory Employer),

and

Bridgefield Casualty Insurance Co. (Carrier for Statutory Employer)

and

South Carolina Uninsured Employers' Fund, Carriers,

Defendants,

of which Chris Thompson Services and  
Bridgefield Casualty Insurance are the

Appellants,

and South Carolina Uninsured Employers' Fund is the

Respondent.

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**RESPONDENT'S REPLY IN OPPOSITION TO  
APPELLANTS' MOTION FOR COSTS ON APPEAL**

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The South Carolina Uninsured Employers' Fund respectfully submits this Reply in Opposition to Appellants' Motion for Costs on Appeal. Appellants seek to tax \$350,365.23 against the UEF, consisting primarily of \$346,451.24 in workers' compensation benefits paid to Samuel Rose between 2012 and 2022, plus additional claimed administrative costs and attorney fees. While certain costs are appropriate under the Appellate Rules, Appellants characterize these benefit payments as taxable appellate "costs" or "bonds" under Rules 222 and 240, SCACR, and argue that extraordinary circumstances justify their taxation (Appellant's Motion for Costs on Appeal, 4).

This portion of Appellant's motion should be denied. Workers' compensation benefits are substantive statutory obligations arising from the underlying claim, not costs, bonds, nor procedural expenses incurred to prosecute an appeal. Appellants' theory would improperly convert Rule 222, SCACR, from a ministerial cost-allocation mechanism into a vehicle for shifting merits-based relief, thereby circumventing the statutory procedures established for workers' compensation reimbursement and liability transfer.

## **ARGUMENT**

Workers' compensation benefit payments do not constitute taxable costs or bonds on appeal under South Carolina Appellate Court Rules 222 and 240, and no extraordinary circumstances justify their taxation. Rule 222 establishes a defined framework for taxable appellate costs, including filing fees, transcripts, bond premiums, printing costs, and attorney fees. Rule 222, SCACR. Workers' compensation benefits paid to Samuel Rose from 2012 through 2022 fall outside these enumerated categories. These payments are substantive statutory obligations arising from the underlying workers' compensation claim and the statutory-employer doctrine, not

expenses incurred to prosecute an appeal. Permitting their taxation would transform Rule 222 from a ministerial cost-allocation mechanism into a vehicle for shifting merits-based relief.

Appellants' analogy to supersedeas bond premiums fails on both functional and legal grounds. Bond premiums are incurred to obtain a stay and to protect the appellant from execution pending appeal. They are costs of the appellate process itself, expenses undertaken to preserve the appellant's ability to pursue an appeal without immediate enforcement of the judgment. Rule 222, SCACR. These premiums are taxable because they are directly tied to the appellate function and would not be incurred absent the appeal. No such analogy can be made of Workers' compensation benefits. Those payments are not costs of the appellate process; they are the merits obligations that gave rise to the dispute in the first place.

Rule 240 is procedural in nature and does not purport to redefine or enlarge the substantive categories of costs eligible for taxation. Appellants' reliance on Rule 240 to justify taxation of \$350,365.23 in workers' compensation benefits conflates procedure with substance. The fact that Rule 240 provides a mechanism for filing a motion to tax costs does not mean that every item claimed as an expense becomes taxable merely because a motion is filed. Such a reading would eviscerate Rule 222's gatekeeping function.

The extraordinary circumstances provision in Rule 222 functions as a limited safety valve for genuinely unusual appellate expenses, not as a mechanism to shift underlying substantive obligations from one party to another. This enumerated list reflects the judgment about which expenses are properly characterized as costs of the appellate process itself. Workers' compensation benefits fall outside this framework. They are not expenses incurred to prosecute or defend an appeal; they are substantive relief mandated by statute to an injured worker under S.C. Code Ann.

§ 42-1-400. The fact that Appellants characterize these payments as extraordinary does not alter their fundamental legal nature.

Appellants argue that the Court's 2015 interlocutory dismissal conditioned their right to appeal on continued benefit payments. This is a misreading of the 2015 decision. The Court held that the appeal was premature because the underlying claim was not yet final, not that Appellants had to continue paying benefits to preserve their right to appeal. Rose v. JJS Trucking, LLC, 411 S.C. 366, 768 S.E.2d 412 (Ct. App. 2015). The Court's statement that Appellants would have an adequate remedy through reimbursement after final judgment refers to the availability of reimbursement through statutory procedures under S.C. Code Ann. § 42-1-415, not to a condition precedent to appellate review. The Court was explaining that the premature appeal did not deprive Appellants of a remedy because they could seek reimbursement through the statutory framework after the claim became final. Appellants' continued obligation to pay benefits flowed from their status as statutory employer under S.C. Code Ann. § 42-1-400, not from the 2015 decision. The statute required Appellants to pay benefits as the statutory employer. The 2015 decision did not create this obligation; it merely held that the appeal was premature.

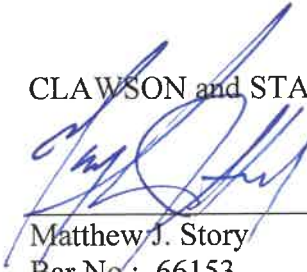
Appellants argue that the size of the benefit payments and their foreseeability justify taxation as extraordinary costs. This argument confuses quantity with legal category. An expense does not change its legal character from substantive obligation to appellate cost simply because it is large, or because the parties could anticipate its magnitude. Workers' compensation benefits remain statutory obligations owed to an injured worker under S.C. Code Ann. § 42-1-400. Their size does not convert them into appellate costs any more than the size of a judgment on the merits would justify taxing it as an appellate cost if the judgment were affirmed on appeal.

A motion to tax costs is designed to recover procedural appellate expenses, not to obtain reimbursement of statutory benefit obligations. Permitting Appellants to recover workers' compensation benefits through cost taxation would create an improper alternative mechanism for relief that belongs in Commission proceedings under the workers' compensation statutes.

### CONCLUSION

For the foregoing reasons, the South Carolina Uninsured Employers' Fund respectfully requests that this Court deny Appellants' Motion for Costs on Appeal as to any claim not specifically enumerated in Rule 220.

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Appellants,

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**PROOF OF SERVICE**

The undersigned hereby certifies that a copy of Respondent's Reply in Opposition to Appellants' Motion for Costs on Appeal was served on all parties via electronic mail on the 1<sup>st</sup> day of June, 2026.

[SIGNATURE PAGE FOLLOWS]



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