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IN THE
COURT OF APPEALS OF INDIANA

Shane Wierks,
Appellant-Respondent,

v.

Heather (Corey) Mazellan, et al.
Appellees-Petitioners.

May 14, 2021

Court of Appeals Case No. 20A-DR-1944

Appeal from the Grant Superior Court

The Honorable Dana J. Kenworthy, Judge

Trial Court Cause No. 27D02-0907-DR-103

Altice, Judge.

Case Summary

[1] Shane Wierks (Father) appeals from the modification of his weekly child support obligation from $94.00 to $672.08 for his minor child, who is in the primary custody of Heather (Corey) Mazellan (Mother). Father has never disputed that modification was warranted, but he claims on appeal that the trial court significantly overvalued his income when calculating the new support amount. Specifically, Father argues that the trial court erred by not deducting from his income one-half of the FICA taxes that he paid and that the court abused its discretion by adding back to the adjusted gross income reflected on his tax returns all of his depreciation deductions and his retirement contributions and by failing to make downward adjustments based on his higher cost of living in New Jersey and on the income tax rate that he pays, which exceeds the rate assumed by the Indiana Child Support Guidelines. In sum, Father contends that the resulting support order was against the logic and effect of the facts and circumstances. Father also argues that the trial court erred in entering an income withholding order because he is an independent contractor.

[2] We affirm in part, reverse in part, and remand for recalculation of support.

Facts & Procedural History

[3] Mother and Father share a child together (Child), who was born in July 2007 shortly after Father finished his schooling at Ball State. Father is originally from New Jersey and has lived there during Child's entire life. Child and Mother live in Indiana, and Father has exercised regular parenting time with

Child that has required travel between Indiana and New Jersey. Pursuant to a child support order issued on August 19, 2010, Father was required to pay support to Mother in the amount of $94.00 per week. Father paid support as ordered and also covered travel costs and other expenses, such as Child's cell phone, clothes, and athletic shoes.

[4] Since about 2008, Father has been a commercial real estate broker specializing in retail real estate throughout New Jersey. He has become successful in his field, with adjusted gross income reported on his 2017 and 2018 federal tax returns in the amount of $464,213 and $509,451, respectively.[1] While the record does not contain income information for 2019, the evidence establishes that his gross income from his brokerage business for the first half of 2020 (through July 15, 2020) was $232,101. Due to the COVID-19 pandemic, his brokerage business had taken a hit recently, and Father was uncertain how quickly it would recover. Additionally, Father owns more than six commercial rental properties for long-term investments but, according to Father, he does not derive substantial income from these and several of the properties are currently vacant or the tenants are not paying rent.

[5] Mother is now married and has two younger children with her husband. She is unemployed and attending seminary school in Marion, Indiana, while raising

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[1] These income amounts included deductions for depreciation expenses and voluntary retirement contributions. These deductions, which totaled about $104,000 in 2017 and $145,000 in 2018, are at issue in this case and will be discussed below.

her three children. Her husband earns approximately $55,000 per year and supports the family financially. Child has been on Medicaid since 2019.

[6] On January 13, 2020, the Title IV-D Office, through the Grant County Prosecuting Attorney, filed a petition to modify child support on behalf of Mother. The final hearing was held on July 24, 2020, at which Father did not dispute that there had been a substantial change in circumstances and that support should be modified. He argued, however, that Mother's proposed child support worksheet used an unfair income figure for him. In this regard, Father noted the drastic effect of the COVID-19 pandemic on his business, his higher cost of living in New Jersey, and his higher income tax rate. Mother sought weekly child support in the amount of $815.91, which she based on Father's 2017 and 2018 income. Father provided two proposed child support worksheets, based entirely on his to-date 2020 income and reflecting weekly support in the amount of $335.00 and $273.00, with the latter amount based on a 20% cost of living adjustment to his income.

[7] On September 21, 2020, the trial court entered its ordering modifying child support to $672.08 per week. The order provided in relevant part:

> 3. The Court finds that since the August 19, 2010 Order was entered, there has been a material and substantial change in circumstances which makes the current child support order unreasonable. Specifically:
>
> > a. The Court accepts the Title IV-D Explanation of Recalculation of Gross Income in *Petitioner's Exhibit 3*. Father's gross income in 2017 was $636,031 ($12,231.37

per week). Father's gross income in 2018 was $728,061.00 ($14,001.17).[2]

b. Father indicates that his current income has been diminished because the real estate market has been negatively affected by the COVID-19 pandemic.

c. *Petitioner's Exhibit 4* indicates that Father "has been recognized as a power broker in New York and New Jersey for the last 10 years." Father describes this article as a fluff piece for which he paid money to have printed. Whether or not Father solicited the article, evidence of Father's income indicates that he has built a successful real estate business.

d. Father testified that his gross income January 1, 2020 to July 15, 2020 is $232,161.71 ($8,291.49 per week), with projected expenses of $90,000 per year ($1,730.77 per week), for an adjusted weekly income of $6,560.72.

e. Interestingly, the parties did not provide records for Father's 2019 income, so the Court cannot consider this.

f. Father asks the Court to factor in the difference in cost of living between Indiana and New Jersey. Because evidence of this factor is speculative and affected by choices made by the parties, the Court declines to include this in its computation.

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[2] These income amounts were calculated by adding back the deductions for depreciation expenses and voluntary retirement contributions to Father's federal taxable income.

> g. The Court finds that Father's gross weekly income for purposes of child support computation shall be $10,931.09 (average of 2017, 2018 and 2020 year-to-date income).
>
> 4. Based upon all evidence presented, the Court prepared a Child Support Obligation Worksheet ("CSOW"), which is attached to this Order. This computation results in a child support obligation of $724.00 per week. The Court gives Father credit for $51.92 per week for travel expenses, resulting in an adjusted child support obligation of $672.08.

Appellant's Appendix Vol. II at 11-12. Additionally, the trial court authorized and issued an income withholding order "for Father's employer." *Id*. at 12. Father now appeals. Additional information will be provided below as needed.

Standard of Review

[8] A trial court's calculation of child support is presumptively valid, and we will reverse a support order only for clear error. *Bogner v. Bogner*, 29 N.E.3d 733, 738 (Ind. 2015); *Young v. Young*, 891 N.E.2d 1045, 1047 (Ind. 2008). That is, reversal is proper only where the trial court's decision is clearly against the logic and effect of the facts and circumstances before the trial court or is contrary to law. *See Bogner*, 29 N.E.3d at 738.

> We recognize of course that trial courts must exercise judgment, particularly as to credibility of witnesses, and we defer to that judgment because the trial court views the evidence firsthand and we review a cold documentary record. Thus, to the extent credibility or inferences are to be drawn, we give the trial court's conclusions substantial weight. But to the extent a ruling is based on an error of law or is not supported by the evidence, it is

> reversible, and the trial court has no discretion to reach the wrong result.

MacLafferty v. MacLafferty, 829 N.E.2d 938, 941 (Ind. 2005).

Discussion & Decision

FICA Tax Payment

[9] Father contends that the trial court erred by failing to deduct from his income one-half of the FICA taxes he paid. Mother[3] concedes that this was error, as Indiana Child Support Guideline 3(A)(2) provides in part:

> The self-employed shall be permitted to deduct that portion of their FICA tax payment that exceeds the FICA tax that would be paid by an employee earning the same Weekly Gross Income.

The relevant commentary to this guideline explains:

> The self-employed pay FICA at twice the rate that is paid by employees. At present rates, the self-employed pay fifteen and thirty one-hundredths percent (15.30%) of their gross income to a designated maximum, while employees pay seven and sixty-five one-hundredths percent (7.65%) to the same maximum. The self-employed are therefore permitted to deduct one-half of their FICA payment when calculating Weekly Gross Income.

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[3] On appeal, the State represents the Grant County Prosecuting Attorney, whose office obtained the support modification on Mother's behalf. While the appellate arguments are thus being made by the State, we refer generally to Mother throughout for ease of reference.

Child Supp. G. 3(A)(2) cmt. 2(a). The "mandatory language" of this guideline is clear, and the trial court erred in failing to deduct one-half of Father's FICA tax payment from his income from self-employment when calculating his weekly gross income. *Truman v. Truman*, 642 N.E.2d 230, 237 (Ind. Ct. App. 1994). Accordingly, we remand for an adjustment to Father's weekly gross income and for recalculation of his weekly support obligation.

Depreciation

[10] As requested by Mother, the trial court added back to Father's adjusted gross income all of the depreciation deductions taken by him on his 2017 and 2018 tax returns in the amount of $49,715 and $89,414, respectively. These deductions related to his income from five or six of the commercial rental properties that he owns. On appeal, Father argues that the trial court should have allowed a portion of the depreciation that he took on his taxes as a deduction in determining his income for purposes of child support.

[11] Child Supp. G. 3(A)(2) and its commentary stress the importance of carefully reviewing the business deductions of a self-employed parent when determining weekly gross income. The guideline provides in part:

> Weekly Gross Income from self-employment, operation of a business, rent, and royalties is defined as gross receipts minus ordinary and necessary expenses. *In general, these types of income and expenses from self-employment or operation of a business should be carefully reviewed to restrict the deductions to reasonable out-of-pocket expenditures necessary to produce income. These expenditures may include a reasonable yearly deduction for necessary capital expenditures.*

> Weekly Gross Income from self-employment may differ from a determination of business income for tax purposes.

Id. (emphasis supplied). The corresponding commentary explains that calculating weekly gross income for such individuals "presents unique problems" and that expenses should be carefully reviewed so that only "actual out-of-pocket expenditures for the self-employed, to the extent that they are reasonable and necessary for the production of income, be deducted." Child Supp. G. 3(A)(2) cmt. 2(a). This may include "[r]easonable deductions for capital expenditures." *Id*. Further, while tax returns are often helpful in arriving at a self-employed parent's income for child support purposes, "the deductions allowed by the Guidelines may differ significantly from those allowed for tax purposes." *Id*.; *see also Young*, 891 N.E.2d at 1049 ("Trial courts have discretion in determining which business expenses are deductible for calculating the child support obligation of self-employed persons" and "adjusted gross income from a party's tax return is a useful point of reference, but the court must evaluate the deductions taken in arriving at that figure."); *Glass v. Oeder*, 716 N.E.2d 413, 417 (Ind. 1999) ("In general, we would assume that allowable depreciation under methods designed to encourage investment may be overstated for child support purposes.").

[12] In this case, Mother made clear that she wanted the trial court to add back to Father's gross income all of the depreciation for capital expenditures that he had deducted on his federal income tax returns. Father did not directly respond to this argument below. He simply testified that he had purchased commercial

rental properties over the years for long-term investments rather than for income. He explained that these properties will pay themselves off over time and stated, "I don't anticipate [] making profits off my real estate aspects [sic] for quite some time. That's not why I bought them." *Transcript* at 35. While his lengthy tax returns were included as exhibits, Father did not draw the trial court's attention to the nearly twenty pages of reports related to depreciation therein or distinguish between the types of depreciation.

[13] Now on appeal, Father presents a detailed discussion regarding the difference between straight-line depreciation and accelerated depreciation – both the 200% method and the 150% method. Father argues that the trial court should have allowed a deduction for the portion related to straight-line depreciation and converted the accelerated depreciation in the tax returns to straight-line depreciation. In this regard, he sets out calculations for the depreciation expenses he took in 2017 and 2018, showing that he had accelerated depreciation of $5,682 in 2017 and $33,864 in 2018. He then provides calculations for converting the accelerated depreciation into straight-line depreciation and argues that these converted amounts should have been allowed by the trial court, as well as the original straight-line deductions.

[14] We find these arguments and calculations offered by Father to be too late, as he presented none of them to the trial court. *See GKC Ind. Theatres, Inc. v. Elk Retail Investors, LLC*, 764 N.E.2d 647, 651 (Ind. Ct. App. 2002) ("As a general rule, a party may not present an argument or issue to an appellate court unless the party raised that argument or issue to the trial court."). Fully aware of

Mother's request for the trial court to add back all depreciation, Father did not dispute the total amount of depreciation represented by Mother, and he made no effort below to distinguish between the types of depreciation. Moreover, Father did not argue to the trial court that any or all of these deductions constituted "reasonable out-of-pocket expenditures necessary to produce income" or were "reasonable yearly deduction[s] for necessary capital expenditures." Child Supp. G. 3(A)(2); *see also Young*, 891 N.E.2d at 1049 (reversing where trial court permitted all of the depreciation from father's tax returns to be deducted from his income for child support purposes "with no apparent consideration of whether the depreciation was appropriate or was overly accelerated for favorable tax treatment"). Further, as Father testified that he owned these properties for the purpose of long-term investments rather than income, it is reasonable to assume that much of the depreciation listed in his lengthy tax schedules contributed to his net worth and did not necessarily constitute ordinary and necessary expenses to produce rental income. *See e.g.*, *Saalfrank v. Saalfrank*, 899 N.E.2d 671, 677 (Ind. Ct. App. 2008) (noting that ordinary and necessary expenses for determining rental income for purposes of child support does not include mortgage principal payments, which contribute to a parent's net worth, but may include interest payments).

[15] In light of the facts and circumstances before the trial court, we cannot say that the trial court's decision to add back all of Father's deductions for depreciation was clearly erroneous.

Average Tax Factor

[16] Father contends that the trial court erred in failing to adjust his gross income for child support purposes based on the higher tax rate he pays as compared to the rate assumed in the guidelines.

[17] "The Indiana Child Support Guidelines are based on the Income Shares Model," which is "predicated on the concept that the child should receive the same proportion of parental income that he or she would have received if the parents lived together." Child Supp. G. 1 (Preface). The commentary to this guideline provides, in part, under the heading Gross Versus Net Income:

> In a gross income methodology, the tax factor is reflected in the support amount column, while in a net income guideline, the tax factor is applied to the income column. In devising the Indiana Guidelines, an average tax factor of 21.88 percent was used to adjust the support column.
>
> Of course, taxes vary for different individuals…. *Under the Indiana Guideline, where taxes vary significantly from the assumed rate of 21.88 percent, a trial court may choose to deviate from the guideline amount where the variance is substantiated by evidence at the support hearing*.

(Emphasis supplied); *see also Bojrab v. Bojrab*, 786 N.E.2d 713, 740 (Ind. Ct. App. 2003), *aff'd in relevant part*, 810 N.E.2d 1008 (Ind. 2004) ("If a party produces substantiated evidence that he or she pays a tax rate very different from that presumed rate, the trial court may take that variation into account when calculating child support."). "[A]ny reduction for taxes above the presumed rate of 21.88% is to weekly gross income." *Ashworth v. Ehrgott*, 934 N.E.2d 152, 163 (Ind. Ct. App. 2010).

[18] In his testimony, which was supplemented with Exhibit B at the hearing, Father indicated that he pays quarterly estimated taxes at a federal average tax rate of 29.5% and New Jersey rate of 8.97%, for a total rate of 38.47%. Noting the 16.59% difference between his total rate and the rate assumed by the guidelines, Father asked the trial court to reduce his weekly gross income by 16.59%.[4]

[19] On appeal, Mother does not dispute the uncontradicted evidence that Father pays taxes at a substantially higher rate than that assumed by the guidelines. She simply asserts that the trial court had discretion to choose not to deviate from the assumed tax factor of 21.88%. While the trial court certainly has discretion in these matters, our review of the modification order suggests that, rather than exercise discretion, the trial court overlooked this issue, which Father had put squarely before the court and of which the court made no mention in its order. On remand, the trial court is directed to consider the evidence of Father's actual tax rates relative to the assumed rate and expressly determine what, if any, adjustment should be made to his weekly gross income.

Retirement Contributions

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[4] Father provided the trial court with no such calculations for 2017 and 2018, as his proposed support obligation was based only on his to-date income in 2020. The trial court, however, based its order on an average of Father's income in 2017, 2018, and 2020. A review of Father's 2017 and 2018 federal tax returns reveals that his federal effective tax rates (total income tax divided by taxable income) were well in excess of the rate assumed by the guidelines, and this does not even account for the hefty tax rate Father pays in New Jersey, which he testified was 8.97%.

[20] Next, Father challenges the trial court's decision to add back to his adjusted gross income the deductions he received on his federal taxes for voluntary contributions made to his retirement accounts. These tax deductions were $54,000 in 2017 and $55,000 in 2018. Father contends that these contributions resulted in significant tax savings ($23,340 in 2017 and $22,753 in 2018) and that public policy encourages people to save for retirement. Further, he observes that there is no evidence that the contributions were made to hide income for support purposes, as they were made well before modification was sought.

[21] In *Nikolayev v. Nikolayev*, 985 N.E.2d 29 (Ind. Ct. App. 2013), *trans. denied*, we upheld the trial court's inclusion of voluntary retirement contributions as income for purposes of determining child support. We explained:

> Indiana Child Support Guideline 1 advocates an "income shares model" that "is predicated on the concept that the child should receive the same proportion of parental income that he or she would have received if the parents lived together." The basic support obligation is determined by using the weekly gross income of the parent. Commentary to Guideline 1. Guideline 3 mandates that weekly gross income includes "income from any source," including income from salaries, wages, and bonuses. As the trial court determined, the term weekly gross income for support calculation is based upon a "total income approach" that generally points toward the "inclusion of income, not the exclusion of it." The guideline approach is promulgated in Indiana Code § 31-16-6-1(a), which considers, among other things, the standard of living the child would have enjoyed if the marriage had not been dissolved and the financial resources and needs of the noncustodial parent.

> It is true, as Alexander argues, that the guidelines and Indiana Code § 31-16-6-1(a) consider the standard of living the child would have enjoyed if the marriage had not been dissolved. However, that standard is measured by the parent's weekly gross income for purposes of determining child support, and it is not the parent's prerogative to decrease the amount of weekly gross income for determining child support by his decision to invest part of the income. In short, the trial court did not err in ordering that the entire amount of Alexander's salary and regular bonuses be treated as weekly gross income for purposes of determining his child support obligation.
>
> The *Saalfrank* case does not alter our determination. In *Saalfrank*, this Court emphasized that voluntary contributions should be included as weekly gross income for child support purposes while certain mandatory contributions should not.

Id. at 33-34 (cleaned up); *Saalfrank*, 899 N.E.2d at 680 (affirming trial court's exclusion from father's income of contributions to a Money Purchase Savings Plan, which were mandated by his employer and "functioned automatically, upon a date certain, in a pre-determined and reasonable amount, and was generally applicable to the company's employees"); *cf. Young*, 891 N.E.2d at 1049 ("Contributions to retirement accounts are usually a wise move, but they certainly do not qualify as an ordinary and necessary business expense that should be deductible for determining child support.").

[22] Here, Father entirely controlled whether and in what amount he contributed to his retirement accounts, and his contributions were considerable in 2017 and 2018. Father's arguments are well taken that his contributions qualified for favorable tax treatment and were not made with the intention of reducing his

support obligation, but we do not conclude that the trial court's treatment of Father's voluntary retirement contributions amounted to clear error.

Cost of Living

[23] Father, who had lived in both locations, testified that the cost of living in New Jersey was significantly higher than in Indiana. In support of his claim that the difference was "roughly about 20 to 22%," he presented into evidence Exhibit F, which included printouts of results from two online calculators that compared the cost of living in the parties' respective towns. *Transcript* at 38. One printout was from smartasset.com, which indicated the cost of living in Martinsville, New Jersey was 24% higher than in Marion, Indiana. *Exhibits Vol. 2* at 112. The other, from bestplaces.net, showed an even larger difference in the cost of living, with the greatest being in the cost of housing. *Id.* at 111. Mother did not object to the admission of Exhibit F. Additionally, Father testified that he currently lives in a two-bedroom townhouse, with a mortgage of about $2700 per month and HOA fees of $400 per month. Mother, on the other hand, testified that her monthly mortgage was about $565.

[24] Based on the above evidence, Father asked the trial court to deviate from the support guidelines due to the higher cost of living in New Jersey. Father suggested a 20% adjustment to his weekly gross income. The court expressly rejected Father's request and found that "evidence of this factor is speculative and affected by choices made by the parties." *Appellant's Appendix Vol. II* at 12.

On appeal, Father contends that the trial court abused its discretion in this regard.

[25] Mother does not dispute that Father's cost of living in New Jersey is substantially higher. She simply asserts: "Neither the Guidelines nor any Indiana statute or case law required the trial court to consider the differences in the parties' cost of living." *Appellee's Brief* at 20. It is true that the guidelines do not directly address cost of living differences, but the commentary to Child Supp. G. 1 makes clear that there is "room for flexibility" given the circumstances of each case:

> Guidelines are not immutable, black letter law. A strict and totally inflexible application of the Guidelines to all cases can easily lead to harsh and unreasonable results. If a judge believes that in a particular case application of the Guideline amount would be unreasonable, unjust, or inappropriate, a finding must be made that sets forth the reason for deviating from the Guideline amount. The finding need not be as formal as Findings of Fact and Conclusions of Law; the finding need only articulate the judge's reasoning.

Child Supp. G. 1 cmt. An "infinite number of situations" may support deviation and, while the commentary provides several examples, it makes clear:

> Again, no attempt has been made to define every possible situation that could conceivably arise when determining child support and to prescribe a specific method of handling each of them. Practitioners must keep this in mind when advising clients and when arguing to the court. Many creative suggestions will undoubtedly result. *Judges must also avoid the pitfall of blind adherence to the computation for support without giving careful*

> *consideration to the variables that require changing the result in order to do justice*.

Id. (emphasis supplied).

[26] In this case, the undisputed evidence – as well as common knowledge – establishes that the cost of living in New Jersey is significantly higher on average than living in Indiana. The evidence of this factor was unchallenged by Mother at trial and was not speculative. Moreover, the record shows that, aside from the short time he attended Ball State, Father has always lived in New Jersey, including since Child's birth. In other words, this is not a situation in which a parent willy-nilly chose to leave his child and move to a distant, more-expensive location. New Jersey is and has always been Father's home state, and his mother and extended family still live near him.

[27] Under the facts and circumstances presented here, we conclude that the trial court's decision to deny any adjustment for the differences in the cost of living between Indiana and New Jersey was clearly erroneous. On remand, the trial court is directed to determine and apply an appropriate adjustment in light of the economic realities of the parties.

Income Withholding Order

[28] Finally, Father argues that the trial court committed legal error when it included in the modification order the following: "The Court authorizes and issues an Income Withholding Order (IWO) for Father's Employer." *Appellant's Appendix Vol. II* at 12. In this regard, Father observes that he is self-

employed as an independent contractor and that Mother provided no evidence that he is an employee of the brokerage firm through which he works. Father also notes a "practical difficulty with the order" because "[his] earnings are far from consistent." *Appellant's Brief* at 29.

[29] Ind. Code § 31-16-15-0.5(a) provides:

> Except as provided in subsection (c), in any proceeding in which a court has ordered, modified, or enforced periodic payments of child support, the court *shall* include a provision ordering that child support payments be immediately withheld from the income of the obligor in an amount necessary to comply with the support order ….

(Emphasis supplied). Subsection (c) in turn provides that the trial court "may stay implementation of an income withholding order" under two defined circumstances where the parties submit to a written agreement – which we do not have here – or where:

> One (1) of the parties demonstrates and the court finds good cause not to order immediate income withholding by finding all of the following:
>
> > (A) A stay of implementation of the income withholding order is in the best interests of the child.
> >
> > (B) The obligor has a history of substantially uninterrupted, full, and timely child support payments, other than payments made through an income withholding order or another mandatory process of

> previously ordered child support, during the previous twelve (12) months.
>
> (C) The court issues a written finding that an income withholding order would cause an extraordinary hardship on the obligor.

Father did not ask the trial court for application of this exception nor did he attempt to demonstrate that a stay would be in Child's best interests or that an income withholding order would cause an extraordinary hardship on him. Moreover, on appeal, Father does not even mention I.C. § 31-16-15-0.5.

[30] As Mother observes, in this context, income "means anything of value owed to an obligor." Ind. Code § 31-9-2-56(a). And an income payor "means an employer or person who owes income to an obligor." I.C. § 31-9-2-57(a). Accordingly, if the brokerage firm receives money on Father's behalf, which it in turn owes to him, that income is properly subject to being withheld for the payment of child support. The trial court followed the law when it issued the income withholding order pursuant to I.C. § 31-16-15-0.5(a).

Conclusion

[31] While modification of Father's child support obligation was clearly warranted, we conclude that the trial court erred in several respects when calculating the new support amount. On remand, the trial court is instructed to recalculate the support obligation to include a deduction for one-half of the FICA tax payments from his gross income and to make appropriate adjustments due to

the income tax rates Father pays relative to the assumed rate and due to his higher cost of living.[5] While we affirm the income withholding order entered by the trial court, we note that Father is not foreclosed from seeking to obtain a stay from the trial court pursuant to I.C. § 31-16-15-0.5(c).

[32] Affirmed in part, reversed in part, and remanded.

Kirsch, J. and Weissmann, J, concur.

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[5] Because we remand for calculation of a new, reduced child support amount, we do not address Father's general claim that the amount of weekly support ordered was "unreasonable, unjust and inappropriate" and "nothing but a windfall to the mother and her current family." *Appellant's Brief* at 28. We observe, however, that his passing suggestion that he was entitled to an additional deviation because he provides clothes, shoes, and a cell phone for Child is unavailing because he did not request an adjustment for these things below.