MEMORANDUM DECISION

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COURT OF APPEALS OF INDIANA

Michael W. Wiesemann, *Appellant-Respondent*,

v.

Jennifer L. Wiesemann, Appellee-Petitioner June 13, 2023

Court of Appeals Case No. 22A-DC-1486

Appeal from the Rush Circuit Court

The Honorable Brian D. Hill, Special Judge

Trial Court Cause No. 70C01-1903-DC-99

Memorandum Decision by Chief Judge Altice Judges Riley and Pyle concur.

Altice, Chief Judge.

Case Summary

- [1] Michael W. Wiesemann appeals the trial court's order dissolving his marriage to Jennifer L. Wiesemann and asserts that the trial court abused its discretion in the following respects: (1) retroactively imputing income to Michael in the child support calculation; (2) failing to credit Michael in the property division with certain expenses he paid toward an investment property that the parties sold and split the profits; and (3) awarding attorney's fees to Jennifer.
- [2] We affirm.

Facts & Procedural History

[3] Michael and Jennifer married in 2003, and have six children, ages five to fifteen as of the April 2022 final dissolution hearing. During the marriage, the family resided in a home on Brook Hill Drive (the Marital Residence) in Brookville, Indiana, and Michael worked in the securities and insurance industry. He formed a number of companies over the years and earned a substantial income. At the end of 2016 or early 2017, Michael lost his securities license for "filing a fraudulent financial report," and he agreed to never re-apply. *Transcript Vol. 4* at 133. Jennifer estimated that, prior to losing his license, Michael's annual income was over \$1,000,000, and she described the family as living a "lavish" lifestyle. *Transcript Vol. 2* at 230. Jennifer did not work outside the home during the marriage until Michael lost his securities license. In 2017, she began employment with Community Mental Health Center (Community) as a social worker, earning around \$25,000 per year. In December 2017, the parties, using cash from an E*Trade account, purchased a house for around \$302,000 as an investment property, referred to herein as the Carolina Trace property, which they intended to "flip." *Transcript Vol. 3* at 77, *Vol. 4* at 80.

- [4] Michael was not employed in 2018, and, in part, used "the gains from the sale of his business and investment assets" toward the family's expenses. *Appellant's Brief* at 5. In December 2018, Jennifer moved out of the Marital Residence and into her parents' home, and Michael continued to reside in the Marital Residence until late 2019. The parties worked out a rotating parenting time schedule such that the children would spend approximately equal time with each parent. Joint funds were used to pay the mortgage, utilities, and other living expenses incurred by Michael and the children in the Marital Residence. After the parties stopped using joint accounts, each party paid half of the mortgage through their separate accounts.
- ^[5] In 2019, Michael worked "on and off" in a couple of consulting positions before taking a job later that year with H&R Block. *Transcript Vol. 4* at 135. His 2019 earned income, according to his tax returns, was \$27,847.00, and he brought in other money by liquidating investment funds. Michael testified that he sent out "hundreds" of resumes throughout 2019 looking for other employment. *Id.* at 136. Michael's employment with H&R Block ended in 2020 during the COVID-19 pandemic.
- [6] Meanwhile, on March 5, 2019, Jennifer filed a petition for dissolution of marriage. In October 2019, the Marital Residence was sold, by agreement of

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the parties, for a net profit of \$167,712,¹ with the parties splitting the proceeds and each receiving \$83,856. In November 2019, the Carolina Trace property sold for a net of \$466,067. Again, the parties split the proceeds, and each received \$233,023. Shortly thereafter, each party paid over \$45,000 toward IRS debt.

- [7] After a period of unemployment in 2020, Michael became employed with Electronic Merchant Systems (EMS) as a sales manager, earning \$28,075.00 in 2020. In addition, Michael received unemployment compensation in 2020 in the amount of \$26,160. Michael's EMS income in 2021 was around \$108,000.00, which consisted of \$65,000 plus bonuses and commissions.
- [8] Throughout the proceedings, Jennifer continued her employment with Community as a social worker, earning \$23,459 in 2019, \$23,542 in 2020, and \$26,417 in 2021. She maintained the health insurance for the family, including Michael, and had the associated premiums deducted from her paycheck. No support order was entered during the pendency of the proceedings.
- [9] The parties' dissolution was both acrimonious and expensive. A guardian ad litem was appointed, a custodial evaluation occurred, and a parenting coordinator (PC) was appointed to facilitate communications and resolution of disputes, including through the use of an app called Our Family Wizard to

¹ The sale price of the home was over \$540,000.

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exchange communications. The parties unsuccessfully attempted mediation three times.

- In April 2022, the parties appeared for a three-day final dissolution hearing. Both parties testified and submitted substantial documentary evidence of, among other things, pre- and post-dissolution assets and debts. Both parties presented testimony indicating that the joint accounts existing pre-petition were depleted by the time of the final hearing. They also presented testimony that both of them contributed in financial and non-financial ways toward the Carolina Trace property before its sale. The parties submitted their respective proposals for division of property and child support. Among other things, the parties disagreed about whether and to what extent Michael should receive credit for monies expended on (1) the Carolina Trace property and (2) extracurricular sports activities and entertainment for the children that Michael and Jennifer did not agree on.
- [11] Jennifer testified that she had no money remaining from her portion of the sale of the two homes. She explained that she bought a house in November 2019 for \$155,000, spent \$30,000 renovating it, and paid other marital debts, leaving her with about \$55,000 from the proceeds of the two sold residences, which amount had since been used to pay living expenses for her and the children and other court-ordered expenses associated with the dissolution.² She testified that

² Jennifer testified that her portion of the court-ordered expenses, such as the custodial evaluation, the guardian ad litem's services, and the parenting coordinator, was, thus far, over \$21,000.

she currently had \$1000 in her checking account, \$23,891 in two IRA E*Trade accounts, and \$3525 in a 401(k) account. *See Exhibit Vol. 2* at 113.

- [12] Jennifer testified about a joint E*Trade account that had a balance of \$273,464 when she moved out at the end of 2018, had a balance of \$41,000 as of the March 2019 date of filing, and had a zero balance as of the final hearing. Jennifer described that "a lot of" the E*Trade account was used to pay bills for the Marital Residence that she no longer lived in. *Transcript Vol. 3* at 53. Jennifer also testified that the parties' joint checking account (Chase 0075) had cash withdrawals by Michael during that same time period totaling \$26,816.
- [13] Jennifer presented evidence that, for their 2019 joint tax return, she received none of a \$9000 federal refund that was electronically issued to Michael's account. She also testified that the parties had a verbal agreement about who would claim which children for tax purposes but Michael claimed all six children on his 2020 and 2021 federal tax returns, falsely certifying to the IRS that he was divorced and that he had custody of the children. Jennifer testified that, as a result, her tax returns were rejected because she had claimed three of the children, and her tax refunds were delayed. She testified that, in 2020, Michael also claimed a child tax credit for all six children that resulted in a payment to him of \$2763, a recovery rebate credit for all six children that resulted in a payment to him of \$4200, and an earned income credit for the children that resulted in a payment to him of \$1459. Jennifer stated that Michael received several COVID stimulus/relief payments between November

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2020 and March 2021 totaling \$19,000, of which she received \$1500 (half of one \$3000 payment).

- [14] Jennifer testified about Michael's failure to produce various financial and banking records in response to discovery requests. Jennifer noted that she had to subpoena his employer for pay stubs because he did not produce them and that he had not produced W-2s as of the time of her testimony. She testified that Michael sold his business in 2019, but she did not know how much he received in that sale because he did not provide that information. Jennifer stated that mediation was canceled ten times at the request of Michael. Jennifer asked the trial court to divide the marital estate 70% to her and 30% to Michael, award child support back to the date of filing, impute Michael's current income to him for the child support calculation, and award her attorney's fees.
- [15] At the conclusion of Jennifer's case-in-chief, Jennifer asked the court to order Michael to bring to court his bank records "that we have been trying to obtain since the first discovery was sent out in 2019." *Transcript Vol. 4* at 20. The court issued a subpoena for Michael to produce the materials, and the next day, Michael brought the required bank records to court, along with many other preand post-filing financial documents that he maintained he had already produced to prior counsel.
- [16] Regarding the Carolina Trace property, Michael testified that while both parties contributed in non-financial ways, he was the primary person to handle the project, such as coordinating with contractors and laborers and putting in some

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of his own labor and maintenance. He estimated that the project was around fifty percent completed at the time the petition was filed and that he put in "substantial" hours of involvement. *Transcript Vol. 4* at 82. He also presented evidence of expenses that he paid for the Carolina Trace property, explaining that various pre-petition withdrawals from joint accounts, which Jennifer had argued represented dissipation, were payments to laborers on the Carolina Trace residence. Michael testified that, after the date of filing, he spent \$29,275.66 in cash and checks from his personal checking account on the Carolina Trace property. *Exhibit Vol. 3* at 243; *Exhibits Vol. 4* at 28, 67-73.

- [17] Michael also stated that joint credit card debt existed at the time of filing in the amount of \$106,574 of which he paid \$67,846, or \$15,560 more than what his one-half would be. As to current economic circumstances, Michael testified to having around \$44,000 in checking/savings/investment/retirement accounts and, while Jennifer has less money in her current accounts, she "has a house that's paid off," whereas he bought a house in November 2019 with an estimated \$20,000-\$30,000 in equity. *Id.* at 127, 129.
- [18] With regard to him keeping COVID stimulus monies, he stated that he had attempted to discuss with Jennifer how the money should be divided but that it "got tangled in the other issues." *Transcript Vol. 4* at 115. Therefore, he "stuck it in savings" to be split up later by the court and had no objection to the court dividing those monies equally. *Id.* He said the parties similarly could not agree as to who was claiming which child on tax returns and, believing that he could claim the children if they spent more time at his residence, he claimed them for

tax purposes and assumed any discrepancy would be figured out later in the court's property division.

- [19] He testified that when he lost his securities license and closed his business, he and Jennifer received about \$750,000 for their interest. For a time thereafter, he was not employed and paid the family's expenses from the parties' E*Trade account. He estimated that, over the next couple of years, he sent out up to a thousand resumes until finding the EMS position in 2021. He characterized his 2021 earnings between \$104,000 and \$108,000 as being "a very good year" but forecast that 2022 would be "not as good" because the company had changed its compensation plan. *Id.* at 137-38. Michael was asked about what his annual gross income had been prior to losing his broker's license, and he testified he did not know and could not estimate, but agreed it was more than he was currently earning at EMS.
- [20] Michael testified that child support should not be retroactive, as the parties' incomes were fairly similar in 2019 and 2020 and he "was paying significantly more expenses" for the children. *Id.* at 140. Jennifer's position was that a portion of the expenses that Michael was paying for were optional entertainment or were for extracurriculars that she did not agree with. Michael requested an equal division of the marital estate.
- [21] As to Jennifer's claim that Michael canceled mediation ten times, he explained that several of those cancelations were due to his attorney's sickness and/or

unavailability or the mediator's need to reschedule. He also testified that he did not knowingly delay or fail to cooperate in the discovery process.

[22] On May 27, 2022, the trial court issued findings and conclusions (the Decree), which divided the marital estate equally, set child support by imputing income to Michael retroactive to the date of filing, and ordered him to pay a portion of Jennifer's attorney's fees.³ Specifically, with regard to child support and the imputing of income, the Decree provided:

5. The uncontested evidence indicates that prior to the parties' separation, Husband owned several businesses as a securities broker, licensed in several states. *As a result of Husband's conduct, whether intentional or negligent, Husband lost those licenses and, as a result, the substantial income that came from those business endeavors.*

6. Husband's testimony that he "does not remember" his average annual income during the time that he operated as a securities broker is not credible, and the court determines, based upon the lifestyle of the parties, their purchase of at least three expensive parcels of real estate, and evidence of multiple vacations, that *Husband's income at that time was greatly in excess of his current earnings*. *Husband's inability to maintain income at that level is due to his choices and actions*.

* * *

4. The review of historical earning capabilities and the parties' joint and individual tax returns show that Husband has had the

³ The court issued a prior order dissolving the parties' marriage on May 4, 2022.

ability to provide financial support for the six children since the parties' separation.

5. Father's income in 2018, 2019, and 2020 *shall be imputed to be the amount of his 2021 earnings due to his ability to earn in excess of that level had he not engaged in actions or omissions that caused him to lose his securities broker licensure* and due to his and his household's lifestyle being maintained at his pre-licensure-loss level, through his liquidation of investment assets during the time that he did not work.

Appellant's Appendix Vol. II at 28, 30 (emphases added).

[23] The court valued the marital estate at \$756,308.14 and divided the estate equally, ordering Jennifer to make an equalization payment of \$21,382.25 to Michael. The court addressed the significant contributions by both parties to the Carolina Trace property, finding neither owed the other for labor and that most of the labor and materials were paid from joint funds. The court rejected Michael's request for repayment of half of monies he testified to having paid from his own funds:

> Husband presents evidence of alleged expenses owed to him, by Wife, for expenditures related to the Carolina Trace real estate venture. *Any additional funds owed by Wife to equalize contribution to the Carolina Trace real estate venture are offset by the use of marital funds to pay for Husband's living expenses from November 2018 to November 2019.*

Id. at 36 (emphasis added).

- [24] The court also ordered Michael to pay \$15,000 toward Jennifer's attorney's fees because, among other things, Michael delayed resolution of the dissolution by canceling mediation "numerous times" and by failing to comply with reasonable discovery requests, a "significant income disparity" exists between the parties, and Michael claimed all six children as dependents on his 2020 and 2021 returns. *Id.* at 39.
- [25] Michael now appeals. Additional facts will be provided below as needed.

Discussion & Decision

Where, as here, a trial court enters findings of fact and conclusions, we apply a two-tiered standard of review: first, whether the evidence supports the findings, and second, whether the findings of fact support the judgment. *Hamilton v. Hamilton*, 103 N.E.3d 690, 694 (Ind. Ct. App. 2018), *trans. denied*. We will set aside findings if they are clearly erroneous, which occurs only when the record contains no facts to support them either directly or by inference. *Id*. To determine that a trial court's findings or conclusions are clearly erroneous, this court's review of the evidence must leave it with the firm conviction that a mistake has been made. *Campbell v. Campbell*, 993 N.E.2d 205, 209 (Ind. Ct. App. 2013), *trans. denied*. Our review of family law matters is conducted with a preference for granting latitude and deference to our trial judges. *Anselm v. Anselm*, 146 N.E.3d 1042, 1046 (Ind. Ct. App. 2020), *trans. denied*.

I. Child Support - Imputed Income

- [27] Michael asserts that the trial court erred, first, by imputing income to him at all, and, second, in determining that his 2021 annual income of \$108,524 was the appropriate figure to use. A trial court's calculation of child support is presumptively valid. *Bogner v. Bogner*, 209 N.E.3d 733, 738 (Ind. 2015). We will reverse a trial court's decision regarding a parent's unemployment or underemployment and imputation only for an abuse of discretion. *In re Paternity of Pickett*, 44 N.E.3d 756, 762 (Ind. Ct. App. 2015).
- [28] The Indiana Child Support Guidelines (the Guidelines) provide that a parent's child support obligation is based upon his or her weekly gross income, which is defined as "actual weekly gross income of the parent employed to full capacity, potential income if unemployed or underemployed, and the value of 'in-kind' benefits received by the parent." Child Supp. G. 3(A)(1). Regarding imputing potential income, the Guidelines provide:

If a court finds a parent is voluntarily unemployed or underemployed without just cause, child support shall be calculated based on a determination of potential income. A determination of potential income shall be made by determining employment potential and probable earnings level based on the obligor's employment and earnings history, occupational qualifications, educational attainment, literacy, age, health, criminal record or other employment barriers, prevailing job opportunities, and earnings levels in the community.^[4]

Child Supp. G. 3(A)(3). We have recognized that, in determining whether to impute income to a parent, a court may consider whether the parent's intentional misconduct directly results in a reduction of his or her income. *See Carmichael v. Siegel*, 754 N.E.2d 619, 633 (Ind. Ct. App. 2001) (ordering the trial court on remand to impute income to Father in the amount he was earning before he was suspended from practicing law).

Here, the court's findings expressly recognized that it was Michael's negligent or intentional misconduct that caused the loss of his securities license. Michael's testimony was that, after losing his securities license in late 2016 or early 2017, he did not seek employment right away, pausing for a year or so to consider what was next for him: "What's life going to look like now?" and "[C]ould I get by without ever working again[?]" *Transcript Vol. 4* at 134-35. The court's findings recognized that Michael sold stocks and investments while he was not employed to sustain the parties' prior lifestyle, which suggests to us that, in deciding to impute income to Michael, the court considered that Michael chose not to seek employment for a period of time. On this record, we find no error in the court's decision to impute income to Michael.

⁴ We note that our court recently recognized that, while Child Supp. G. 3(A)(3) provides that a trial court is required to consider evidence of the enumerated factors, nothing in the Guidelines requires a trial court to enter specific findings on each of those factors to support its determination. *Walters v. Walters*, 186 N.E.2d 1186, 1193-94 (Ind. Ct. App. 2022).

- [30] Michael asserts that, even if it was not improper to impute income to him, the trial court nevertheless abused its discretion by using his 2021 income level. Trial courts are accorded great discretion in determining the amount of potential income to be imputed to a parent who is found to be underemployed. *Walters v. Walters*, 186 N.E.2d 1186, 1192 (Ind. Ct. App. 2022). Michael argues that the trial court looked "solely at the work/earning history" and failed to consider the prevailing job opportunities in the market before imputing his 2021 annual income amount to him. *Reply Brief* at 4. We disagree.
- [31] The court heard Michael's testimony about his attempts to find work, including sending out potentially "a thousand" resumes over the several years. *Transcript Vol. 4* at 136. Michael testified that he worked in one or two consulting positions in 2019 before taking the H&R Block job, which ended in 2020 due to COVID-19 and that he then drew unemployment benefits for a time until finding the EMS sales manager position. The trial court thus heard evidence from Michael about his attempts to seek work from 2019 to 2021, the jobs he obtained, and what he was paid for those jobs. *Cf. Miller v. Miller*, 72 N.E.3d 952, 957 (Ind. Ct. App. 2017) (reversing income figure imputed to children's father, who was a part-time student and no longer the children's primary caregiver, because it was based on what he had been earning while employed six years prior and the record contained "no evidence" regarding current prevailing job opportunities and earning levels in the community).
- [32] Michael also suggests that the court relied on his income as a securities broker but that no such evidence was presented at the hearing. While Michael
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maintained he was not able to provide an estimate of his annual gross income as a securities broker,⁵ he conceded that such was more than he was currently earning at EMS. Jennifer testified that Michael made "significantly more" back when his securities business was running and estimated it was over \$1,000,000 annually. *Transcript Vol. 3* at 149. The court properly considered evidence of Michael's prior earning history when determining what income figure to impute to Michael.

[33] Lastly, we address Michael's claim that the trial court's decision to impute income to him was based in part on the fact that he sold stocks and investments to maintain his and his family's "pre-licensure-loss" lifestyle. *Appellant's Appendix Vol. II* at 30. Michael argues that our courts have held that the sales of investments does not justify imputing income to a parent. *See Glass v. Oeder*, 716 N.E.2d 413, 418 (Ind. 1999) (recognizing that trial courts must assess whether a parent's sale of income producing assets is done to maintain a family's standard of living or whether it represents an intentional "distortion of income" requiring adjustment by the trial court"). In a related argument, Michael asserts that the trial court seemingly conflated liquidation of investments with income from investments and, consequently, "significantly over-inflated" Michael's income, thereby affecting its determination of what income to impute to Michael. *Reply Brief* at 8. We find Michael's arguments to be unpersuasive. The court's

⁵ The court found Michael's claim that he could not provide an estimate to be not credible.

findings and conclusions, read in their entirety, convince us that the trial court did not improperly use Michael's liquidation of assets as the basis for imputing income to him or use a mistakenly "inflated" income to determine what income figure to impute to Michael. Rather, we find that the court assessed and considered Michael's past earnings, his negligent or intentional actions that resulted in the loss of his securities license, his election not to seek work for a time, and his attempts to seek employment in the then-existing job market.

[34] Based on the totality of the evidence, the trial court did not abuse its discretion in imputing income to Michael at a level consistent with his income as of the final hearing retroactive to the date of filing.

II. Division of Property - Expenses

- [35] Michael challenges the trial court's distribution of property. The division of marital assets is within the trial court's discretion, and the reviewing court will reverse only for an abuse of discretion. *Sanjari v. Sanjari*, 755 N.E.2d 1186, 1191 (Ind. Ct. App. 2001). The challenging party must overcome the presumption that the trial court considered and complied with the applicable law. *Id*. The reviewing court may not reweigh the evidence or judge the credibility of the witnesses, and it considers only the evidence most favorable to the trial court's disposition of the marital property. *Id*.
- [36] Michael argues that the trial court purported to divide the marital estate equally but failed to do so. Specifically, he contends that the court's division of the estate erroneously allocated two accounts to him – namely, the joint E*Trade

account and the joint Chase 0075 checking account, which the court valued at \$41,000 and \$12,787, respectively – although both of those accounts were used toward the Carolina Trace property and had no remaining value. Further, he argues that the court erroneously failed to credit him for \$29,276 that he paid from personal funds in preparing that property for sale.

- [37] Here, the trial court found that most of the labor and materials for the Carolina Trace property were paid from joint funds, that labor expended by the parties and their respective family members and friends would be offset, and that "[a]ny additional funds owed by Wife to equalize contribution to the Carolina Trace real estate venture are offset by the use of marital funds to pay for Husband's living expenses from November 2018 to November 2019." *Appellant's Appendix Vol. II* at 36. Michael argues that it is not reasonable for the court to assume that a year of living in the house resulted in a benefit equal to the two depleted accounts and monies that Michael paid from his account.
- [38] Our Supreme Court has held that a trial court's disposition of marital property is to be considered "as a whole, not item by item." *Fobar v. Vonderahe*, 771
 N.E.2d 57 (Ind. 2002). A trial court must balance a number of different considerations in arriving at disposition and may allocate some property or debts to one spouse because of its disposition of other items. *Id*.
- [39] Here, the trial court referred to Michael's "living expenses" being paid with marital funds, suggesting that more was paid with joint funds than strictly the mortgage and utility payments. *Appellant's Appendix Vol. II* at 36. Indeed,

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Jennifer presented an exhibit of credit card expenditures made by Michael that were paid with joint funds, which included \$6900 in travel, \$5297 in therapy, \$2932 in fast food, \$210 in car washes, and \$7202 in liposuction and diet pills. Jennifer also testified that there were unknown cash withdrawals from the parties' joint checking account totaling over \$26,000, that she received none of the \$9000 2019 federal tax refund, and that Michael received several COVID stimulus/relief payments between November 2020 and March 2021 totaling \$19,000, of which she received \$1500. To the extent that Michael argues some or all of those monies went toward the Carolina Trace property, it was within the trial court's discretion to assess the credibility of that evidence and reject his claims.

[40] Given the considerable evidence of who paid what and who did what work at which property to prepare it for sale, the evidence supports the trial court's decision that, whatever additional monies Jennifer might owe in order to equalize the amounts spent toward the Carolina Trace property, that amount was offset by the use of joint funds to sustain Michael's living expenses while in the Marital Residence for a year. In sum, Michael has not established that the trial court's division of property was an abuse of discretion.

III. Attorney's Fees

[41] Michael appeals the trial court's decision to award Jennifer \$15,000 in attorney's fees. A trial court may order a party to pay a reasonable amount for the cost to the other party of maintaining or defending any proceeding in connection with a dissolution action. Ind. Code § 31-15-10-1; *Goodman v.* Court of Appeals of Indiana | Memorandum Decision 22A-DC-1486 | June 13, 2023 Page 19 of 21

Goodman, 94 N.E.3d 733, 751 (Ind. Ct. App. 2018), *trans. denied.* When reviewing an award of attorney's fees in a dissolution action, this court will reverse the trial court only for an abuse of discretion. *Hartley v. Hartley*, 862 N.E.2d 274, 286 (Ind. Ct. App. 2007). When making such an award, the trial court must consider the resources of the parties, their economic condition, the ability of the parties to engage in gainful employment and to earn adequate income, and other factors that bear on the reasonableness of the award. *Id.* A party's misconduct that directly results in additional litigation expenses may also be considered. *Eads v. Eads*, 114 N.E.3d 868, 879 (Ind. Ct. App. 2018).

- [42] Jennifer testified that she had incurred \$30,000 in fees before trial, and she asked the court to order Michael to pay for half. The trial court granted that request and, in so doing, identified five grounds in support of its award of attorney's fees: Michael unreasonably delayed the dissolution proceedings by cancelling mediation multiple times; he failed to cooperate with discovery; a substantial income disparity existed between the parties; Michael had accumulated substantial wealth since the filing of the dissolution; and he improperly claimed all six children as dependents for tax purposes while the dissolution was pending, resulting in a delay to Jennifer of receipt of over \$20,000 in tax refunds.
- [43] On appeal, Michael challenges one ground, namely, the court's finding that
 Michael "unreasonably delayed resolution of this matter by cancelling
 mediation sessions with James Williams numerous times." *Appellant's Appendix Vol. II* at 39. Michael concedes that he and the mediator, combined,

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"postponed mediation" on "several occasions" but maintains that the continuances were because of illness, family emergency, or a medical procedure. *Appellant's Brief* at 14. Therefore, he argues, the cancellations were for reasonable reasons and, consequently, the court's finding that he "unreasonably delayed . . . by cancelling mediation" is not supported by the evidence. *Appellant's Appendix Vol. II* at 39. He asks that the fee award be reduced to account for this erroneous finding.

- [44] We agree with Jennifer that, even assuming Michael's repeated cancellations of mediation were all for reasonable reasons, "the remaining grounds for the fee award," such as the disparity in the parties' incomes and the instances of wrongful conduct as to discovery and taxes, "amply support[] the trial court's order of fees in this cause." *Appellee's Brief* at 21. We find no abuse of discretion in the court's decision to require Michael to pay \$15,000 in Jennifer's attorney's fees.
- [45] Judgment affirmed.

Riley, J. and Pyle, J., concur.