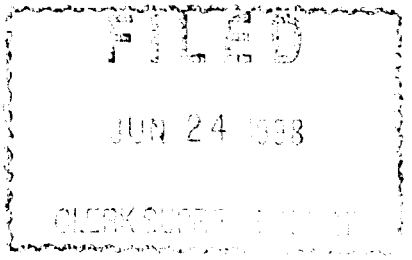
IN THE COURT OF APPEALS OF IOWA

No. 8-138 / 97-0292
Filed June 24, 1998

IN RE THE MARRIAGE OF ALAN E. BOWLES AND JANIS E. BOWLES



Upon the Petition of
ALAN E. BOWLES,
Appellant,

And Concerning
JANIS E. BOWLES,
Appellee.

Appeal from the Iowa District Court for Dickinson County, Tom Hamilton, Judge.

The petitioner appeals various economic provisions of the parties' dissolution decree. **AFFIRMED IN PART; REVERSED IN PART.**

Margaret C. Callahan and Mark McCormick of Belin, Lamson, McCormick, Zumbach, Flynn, P.C., Des Moines, for appellant.

Joseph L. Fitzgibbons and David A. Lester of Fitzgibbons Brothers, Estherville, for appellee.

Heard by Cady, C.J., and Streit and Mahan, JJ. Sackett, J., takes no part.

STREIT, J.

Alan Bowles appeals the award of alimony to Janis Bowles and the amount of his child support obligation. Because Janis is self sufficient and can sustain a lifestyle reasonably comparable to when she was married, we reverse the award of alimony. Because the trial court did not abuse its discretion in refusing to deviate from the child support guidelines in determining the petitioner's net income, we affirm the child support award. The award of attorney fees is affirmed.

I. Background Facts & Proceedings.

Alan and Janis Bowles were married in 1977. They have one child, Jeffrey, born August 1, 1983. Alan was forty-eight years of age at the time of trial, and Janis was forty-nine.

Alan has worked as a stockbroker for A.G. Edwards & Sons in Storm Lake for thirteen years. He is paid by commission only. In addition to his employment, Alan is a principle shareholder of Excalibur Business Forms Corp., a closely-held corporation in Des Moines. He owns approximately twenty-five percent of the stock. In 1995, Alan received a dividend of $8529 and a consulting fee of $8000. Alan has a yearly income of approximately $127,189 and a net monthly income of $6782.

Janis works at Berkley & Company as an executive secretary for the director of research. She earned $52,000 in 1995. Janis has a net monthly income of $2947. Throughout the marriage, in addition to her professional job, Janis was responsible for operating the family household.

The parties accumulated considerable assets during the marriage and have developed a comfortable lifestyle. In 1991, the parties built a home in Arthur Heights near Spirit Lake valued at $300,000. The home was purchased in large part with a $110,500 inheritance Alan received. The couple purchased new furniture and appliances for the home. Alan's stock in Excalibur is valued at approximately $95,000. Janis owns a 401K plan through her employment which was valued at $137,200 at the time of trial.

The main dispute at trial was the division of assets. Prior to trial the parties agreed to sell the Arthur Heights home and split the proceeds. Each received $95,000 from the sale. In the final division, the net property award to each party was $171,777.13. Alan was ordered to pay $1092 per month child support and $750 per month alimony until Janis reaches age sixty-five or begins to draw social security. Janis was awarded $2500 in attorney fees. Janis filed a rule 179(b) motion arguing her alimony should be increased and extended over a greater period of time. The motion was denied. Alan appealed the trial court's alimony, child support, and attorney fee awards.

II. Standard of Review.

Our review is de novo. Iowa R. App. P. 4. *In re Marriage of Miller,* 532 N.W.2d 160, 162 (Iowa App. 1995). We are not bound by the district court's findings of fact, but do give them deference because the district court had the opportunity to

view, firsthand, the demeanor of the witnesses when testifying. *Id.; In re Marriage of Brown,* 487 N.W.2d 331, 332 (Iowa 1992).

III. Alimony Award.

Alan contends Janis was not entitled to alimony. Alimony is an allowance to a former spouse in lieu of a legal obligation to support that person. *See In re Marriage of Hitchcock*, 309 N.W.2d 432, 437 (Iowa 1981).

Alimony is not a right, rather, an award depends upon the circumstances of each case. *In re Marriage of Miller*, 532 N.W.2d at 162. It is sometimes used to remedy the inequities in a marriage and to compensate a spouse who leaves the marriage at a financial disadvantage. *In re Marriage of Geil*, 509 N.W.2d 738, 742 (Iowa 1993); *In re Marriage of Earsa*, 480 N.W.2d 84, 86 (Iowa App. 1991). The discretionary award of alimony is made after considering the factors listed in Iowa Code section 598.21(3).[1] *See In re Marriage of Hayne*, 334 N.W.2d 347, 350 (Iowa App. 1983). Alimony may be used to remedy the inequities in a marriage and to compensate a spouse who leaves the marriage at a financial disadvantage. *In re Marriage of Gonzalez*, 561 N.W.2d 94, 99 (Iowa App. 1997).

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[1] Among those factors are the length of the marriage; the property brought to the marriage by each party; the contribution of each party to the marriage, giving appropriate economic value to each party's contribution in homemaking and child care services; the age and physical and emotional health of the parties; the contribution by one party to the education or increased earning power of the other; and the earning capacity of each party. The court may also consider "other factors the court . . . determine[s] . . . relevant in an individual case." Iowa Code § 598.21(3)(1997).

Alimony and property distribution are considered together in assessing their individual sufficiency. They are neither made nor subject to evaluation in isolation from one another. *In re Marriage of McLaughlin*, 526 N.W.2d 342, 345 (Iowa App. 1994). Following a marriage of long duration, we have affirmed awards of both alimony and substantially equal property distribution, especially where the disparity in earning capacity has been great. *In re Marriage of Geil*, 509 N.W.2d at 742; *In re Marriage of Hitchcock*, 309 N.W.2d 432, 438 (Iowa 1981).

There are three types of alimony awarded by the courts.

Rehabilitative alimony serves to support an economically dependent spouse through a limited period of education and retraining. *In re Marriage of O'Rouke,* 547 N.W.2d 864, 866 (Iowa App. 1996). Its objective is self-sufficiency. *Id.* Cases in which rehabilitative alimony is awarded are those where the spouse to receive alimony needs to redevelop previous skills, receive new training, or develop potential supportive skills. *In re Marriage of Peterson,* 491 N.W.2d 535, 538 (Iowa App. 1992).

Reimbursement alimony is predicated upon economic sacrifices made by one spouse during the marriage that directly enhance the future earning capacity of the other.[2] *Id.* In considering whether reimbursement alimony is appropriate, the courts

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[2] For example, reimbursement alimony is used when one party increases his or her earning capacity through education while being supported by a working spouse. *In re Marriage of Peterson*, 491 N.W.2d 535, 538 (Iowa App. 1992). Another appropriate circumstance for reimbursement alimony is where one spouse sacrifices an education or career solely for the benefit of the other. *Id.*

consider the employment opportunities that have been embraced by both parties during the marriage. *In re Marriage of Mouw*, 561 N.W.2d 100, 102 (Iowa App. 1997). The fact one party has chosen an occupation which generates more income than the field of the other is not the controlling factor in the alimony award where both have the education and potential to supply for themselves a very adequate living. *Id.*

Traditional alimony is payable for life or for so long as a dependent spouse is incapable of self-support. *Id.* Traditional alimony is awarded when "[t]he feasibility of the party seeking maintenance becoming self-supporting at a standard of living reasonably comparable to that enjoyed during the marriage." Iowa Code § 598.21(3)(f)(1997); *In re Marriage of Debbler,* 459 N.W.2d 267, 270 (1990).

Traditional alimony is typically awarded when a spouse is financially dependent on the other, there is little prospect of self-sufficiency, and the marriage was of long duration. *See In re Marriage of Eastman*, 538 N.W.2d 874, 876 (Iowa App. 1995).

Janis is self sufficient. She developed her career at Berkeley's throughout the marriage. She does not need additional education or retraining to become successful in the workplace. Her income is excess of $50,000. With her current education and training she has prospects of an increased salary. Janis' employment history and earning capacity evidence a self-sufficiency inconsistent with the underlying purpose of rehabilitative alimony.

Janis contends her contributions to Alan's success alone justify an award of reimbursement alimony. Yet, there was no evidence that Janis made economic sacrifices which contributed to Alan's employment success. This is not a situation where Janis gave up an education or career to contribute to Alan's career. She did not support Alan while he received an education. The mere fact that Alan has a job which generates more income than Janis's does not justify a reimbursement alimony award. This is especially true in light of the fact that she has developed a career which provides her a good living.

Janis did make substantial contributions to the family by maintaining the household. Indirectly, this contributed to Alan's success. This contribution has been adequately compensated for by the substantial property award she has received from the marriage. Property division is one factor courts may take into consideration when determining whether alimony should be awarded. *In re Marriage of Knight*, 597 N.W.2d 728 (Iowa App. 1993).

Janis argues she is entitled to traditional alimony because it is not feasible for her to become self-supporting at a standard of living reasonably comparable to that enjoyed during the marriage. She cites her responsibilities as the children's primary caregiver, Alan's greater earning capacity, and the length of the marriage as reasons supporting an award of permanent alimony.

Janis is a self-supporting individual with significant assets, and no special need for long-term alimony. She has worked full-time throughout the entire seventeen-year

marriage. Her salary is in excess of $52,000 per year. She has accumulated $137,000 in retirement accounts and is entitled to social security benefits when she retires. She received a $50,000 cash settlement from the marriage. In consideration of Janis's self-sufficiency and financial position, she is not entitled to traditional alimony. She will be able to sustain a standard of living *reasonably* comparable to that enjoyed during the marriage. A divorced couple cannot expect to live at as high of a standard of living apart as they did together.

The alimony awarded by the trial court is reversed. Beginning June 1, 1998, Alan's obligation to pay alimony to Janis ceases. Janis is not required to pay back the sums Alan has already paid her for alimony. These payments were a form of transitional alimony which helped ease Janis's transition into self-support. *See In re Marriage of Smith*, 573 N.W.2d 924, 927 n.1 (Iowa 1998).

IV. Alan's Net Income for Purposes of Determining Child Support.

Alan argues the trial incorrectly determined his income for the purpose of calculating child support. The trial court found Alan's annual gross income was $127,189, and net monthly income was $6781.94; Janis's annual gross income was $52,314, and net monthly income was $2946. The court ordered Alan to pay $1092 per month in child support.

Alan argues his net income should be reduced by his yearly business expenses. Specifically, Alan seeks to reduce his net income by his employee expenses ($2106), his annual consulting fee from Excaliber Business Forms ($6000-$8000 per year), and

the interest he pays on his loans to buy Excaliber stock. These expenses are allowed on both the federal and state income tax returns as itemized deductions.

Before applying the child support guidelines, there needs to be a determination of the net monthly income of the custodial and noncustodial parent. *In re Marriage of Huisman*, 532 N.W.2d 157, 159 (Iowa App. 1995). The current child support guidelines specifically set out the meaning of net income. "'[N]et monthly income means gross monthly income less deductions [allowed under these guidelines]."[3] The supreme court expanded this list by holding depreciation was allowable as a deduction in calculating income available for support when it was necessary to do so to achieve an equitable result. *In re Marriage of Gaer*, 476 N.W.2d 324, 328 (Iowa 1991). However, the court cautioned depreciation should not be categorically treated as a deduction nor characterized as a net profit. *Id.* The decision should be left to the discretion of the court. *Id.*

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[3] The deductions specifically allowed by the guidelines in calculating net income are:
(1) Federal income tax (properly calculated withholding or estimated payments);
(2) State income tax (properly calculated withholding or estimated payments);
(3) Social security deductions;
(4) Mandatory pension deductions;
(5) Union dues;
(6) Dependent health insurance coverage either deducted from wages or paid for dependent medical insurance pursuant to court order;
(7) Actual medical support paid pursuant to court order;
(8) Unreimbursed individual health/hospitalization coverage or medical expense deductions not to exceed $25.00 a month;
(9) Prior obligation of child support and spouse support actually paid;
(1)) Qualified additional dependent deductions; and
(11) Actual child care expense while custodial parent is employed, less the appropriate income tax credit.
Uniform Child Support Guidelines (1998).

The same analysis the supreme court applied in *Gaer* should be applied in determining whether Alan's business expenses and interest fees should be deducted in determining the net income for purposes of calculating child support. Just because these deductions are allowed on Alan's income tax returns does not mean they are allowed in calculating child support. *In re Marriage of Lee*, 486 N.W.2d 302, 304-05 (Iowa 1992). The guidelines do not limit the definition of gross income to that income reportable for federal income tax purposes. *Id.*[4] Under the guidelines, however, the district court may vary from the guidelines if it finds in writing it would be unjust or inappropriate to apply the guidelines. *In re Marriage of Gaer*, 476 N.W.2d 324, 326 (Iowa 1991). For example, the district court may deviate from the guidelines if a substantial injustice would result to the payor, payee, or child if the guidelines are applied. *Id.*

In this case, the district court did not abuse its discretion in determining not to deviate from the guidelines definition of "net income" in determining Alan's net income for child support purposes. Alan's net monthly income is in excess of $5000, even by his own calculations. It does not work a substantial hardship upon him that his business expenses and interest expenses were not deducted from his net income

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[4] "Although veterans' disability benefits, social security disability or retirement payments, and workers' compensation benefits are exempt from federal taxes, they are properly considered as income in determining if a substantial change in circumstances has been established and in determining the amount of child support." *In re Marriage of Lee*, 486 N.W.2d at 304-05.

in calculating his child support obligation. The trial court's child support award is affirmed.

V. Attorney Fees.

Alan contends the district court erred in awarding Janis $2500 in attorney fees. Janis requests an award of appellate attorney fees and costs.

Iowa trial courts have considerable discretion in awarding attorney fees at trial. *Gonzalez*, 561 N.W.2d at 99. To overturn an award, the complaining party must show the trial court abused its discretion. *Id.* We find the trial court did not abuse its discretion. Attorney fees of $2500 awarded by the trial court were appropriate.

In deciding whether to award attorney fees on appeal, the court considers "the needs of the party making the request, the ability of the other party to pay and whether the party making the request was obligated to defend the trial court's decision on appeal." *In re Marriage of Starcevic*, 522 N.W.2d 855, 857 (Iowa App. 1994). In light of the disparity between the parties' incomes and in considering these other factors, Alan is ordered to pay $1000 to Janis for appellate attorney fees.

AFFIRMED IN PART; REVERSED IN PART.

IN THE COURT OF APPEALS OF IOWA

No. 8-138 / 97-0292
Filed July 31, 1998

IN RE THE MARRIAGE OF ALAN E. BOWLES AND JANIS E. BOWLES

Upon the Petition of
ALAN E. BOWLES,
Appellant,

And Concerning
JANIS E. BOWLES,
Appellee.

Appeal from the Iowa District Court for Dickinson County, Tom Hamilton, Judge.

The petitioner appeals various economic provisions of the parties' dissolution decree. **AFFIRMED IN PART; REVERSED IN PART.**

Margaret C. Callahan and Mark McCormick of Belin, Lamson, McCormick, Zumbach, Flynn, P.C., Des Moines, for appellant.

Joseph L. Fitzgibbons and David A. Lester of Fitzgibbons Brothers, Estherville, for appellee.

Heard by Cady, C.J., and Streit and Mahan, JJ. Sackett, J., takes no part.

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STREIT, J.

Alan Bowles appeals the award of alimony to Janis Bowles and the amount of his child support obligation. Because Janis is self sufficient and can sustain a lifestyle reasonably comparable to when she was married, we reverse the award of alimony. Because the trial court did not abuse its discretion in refusing to deviate from the child support guidelines in determining the petitioner's net income, we affirm the child support award. The award of attorney fees is affirmed.

I. Background Facts & Proceedings.

Alan and Janis Bowles were married in 1977. They have one child, Jeffrey, born August 1, 1983. Alan was forty-eight years of age at the time of trial, and Janis was forty-nine.

Alan has worked as a stockbroker for A.G. Edwards & Sons in Storm Lake for thirteen years. He is paid by commission only. In addition to his employment, Alan is a principle shareholder of Excalibur Business Forms Corp., a closely-held corporation in Des Moines. He owns approximately twenty-five percent of the stock. In 1995, Alan received a dividend of $8529 and a consulting fee of $8000. Alan has a yearly income of approximately $127,189 and a net monthly income of $6782.

Janis works at Berkley & Company as an executive secretary for the director of research. She earned $52,000 in 1995. Janis has a net monthly income of $2947. Throughout the marriage, in addition to her professional job, Janis was responsible for operating the family household.

The parties accumulated considerable assets during the marriage and have developed a comfortable lifestyle. In 1991, the parties built a home in Arthur Heights near Spirit Lake valued at $300,000. The home was purchased in large part with a $110,500 inheritance Alan received. The couple purchased new furniture and appliances for the home. Alan's stock in Excalibur is valued at approximately $95,000. Janis owns a 401K plan through her employment which was valued at $137,200 at the time of trial.

The main dispute at trial was the division of assets. Prior to trial the parties agreed to sell the Arthur Heights home and split the proceeds. Each received $95,000 from the sale. In the final division, the net property award to each party was $171,777.13. Alan was ordered to pay $1092 per month child support and $750 per month alimony until Janis reaches age sixty-five or begins to draw social security. Janis was awarded $2500 in attorney fees. Janis filed a rule 179(b) motion arguing her alimony should be increased and extended over a greater period of time. The motion was denied. Alan appealed the trial court's alimony, child support, and attorney fee awards.

II. Standard of Review.

Our review is de novo. Iowa R. App. P. 4. *In re Marriage of Miller,* 532 N.W.2d 160, 162 (Iowa App. 1995). We are not bound by the district court's findings of fact, but do give them deference because the district court had the opportunity to

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III. Alimony Award.

Alan contends Janis was not entitled to alimony. Alimony is an allowance to a former spouse in lieu of a legal obligation to support that person. *See In re Marriage of Hitchcock*, 309 N.W.2d 432, 437 (Iowa 1981).

Alimony is not a right, rather, an award depends upon the circumstances of each case. *In re Marriage of Miller*, 532 N.W.2d at 162. It is sometimes used to remedy the inequities in a marriage and to compensate a spouse who leaves the marriage at a financial disadvantage. *In re Marriage of Geil*, 509 N.W.2d 738, 742 (Iowa 1993); *In re Marriage of Earsa*, 480 N.W.2d 84, 86 (Iowa App. 1991). The discretionary award of alimony is made after considering the factors listed in Iowa Code section 598.21(3).[1] *See In re Marriage of Hayne*, 334 N.W.2d 347, 350 (Iowa App. 1983). Alimony may be used to remedy the inequities in a marriage and to compensate a spouse who leaves the marriage at a financial disadvantage. *In re Marriage of Gonzalez*, 561 N.W.2d 94, 99 (Iowa App. 1997).

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[1] Among those factors are the length of the marriage; the property brought to the marriage by each party; the contribution of each party to the marriage, giving appropriate economic value to each party's contribution in homemaking and child care services; the age and physical and emotional health of the parties; the contribution by one party to the education or increased earning power of the other; and the earning capacity of each party. The court may also consider "other factors the court . . . determine[s] . . . relevant in an individual case." Iowa Code § 598.21(3)(1997).

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Traditional alimony is typically awarded when a spouse is financially dependent on the other, there is little prospect of self-sufficiency, and the marriage was of long duration. *See In re Marriage of Eastman*, 538 N.W.2d 874, 876 (Iowa App. 1995).

Janis is self sufficient. She developed her career at Berkeley's throughout the marriage. She does not need additional education or retraining to become successful in the workplace. Her income is excess of $50,000. With her current education and training she has prospects of an increased salary. Janis' employment history and earning capacity evidence a self-sufficiency inconsistent with the underlying purpose of rehabilitative alimony.

Janis contends her contributions to Alan's success alone justify an award of reimbursement alimony. Yet, there was no evidence that Janis made economic sacrifices which contributed to Alan's employment success. This is not a situation where Janis gave up an education or career to contribute to Alan's career. She did not support Alan while he received an education. The mere fact that Alan has a job which generates more income than Janis's does not justify a reimbursement alimony award. This is especially true in light of the fact that she has developed a career which provides her a good living.

Janis did make substantial contributions to the family by maintaining the household. Indirectly, this contributed to Alan's success. This contribution has been adequately compensated for by the substantial property award she has received from the marriage. Property division is one factor courts may take into consideration when determining whether alimony should be awarded. *In re Marriage of Knight*, 597 N.W.2d 728 (Iowa App. 1993).

Janis argues she is entitled to traditional alimony because it is not feasible for her to become self-supporting at a standard of living reasonably comparable to that enjoyed during the marriage. She cites her responsibilities as the children's primary caregiver, Alan's greater earning capacity, and the length of the marriage as reasons supporting an award of permanent alimony.

Janis is a self-supporting individual with significant assets, and no special need for long-term alimony. She has worked full-time throughout the entire seventeen-year

marriage. Her salary is in excess of $52,000 per year. She has accumulated $137,000 in retirement accounts and is entitled to social security benefits when she retires. She received a $50,000 cash settlement from the marriage. In consideration of Janis's self-sufficiency and financial position, she is not entitled to traditional alimony. She will be able to sustain a standard of living *reasonably* comparable to that enjoyed during the marriage. A divorced couple cannot expect to live at as high of a standard of living apart as they did together.

The trial court's order requiring Alan to pay Janis $750 per month in alimony is reversed. Beginning August 1, 1998, Alan's obligation to pay alimony to Janis ceases. Alan has paid Janis one alimony payment of $750. After making one payment, Alan filed a supersedeas bond to stay his alimony obligation. Thereafter, he did not make any more alimony payments. Janis is not obligated to pay back the $750 Alan paid her. This payment was a form of transitional alimony which helped ease Janis's transition into self-support. *See In re Marriage of Smith*, 573 N.W.2d 924, 927 n.1 (Iowa 1998). Alan is not obligated to pay Janis any alimony beyond the $750 he already paid.

IV. Alan's Net Income for Purposes of Determining Child Support.

Alan argues the trial incorrectly determined his income for the purpose of calculating child support. The trial court found Alan's annual gross income was $127,189, and net monthly income was $6781.94; Janis's annual gross income was

$52,314, and net monthly income was $2946. The court ordered Alan to pay $1092 per month in child support.

Alan argues his net income should be reduced by his yearly business expenses. Specifically, Alan seeks to reduce his net income by his employee expenses ($2106), his annual consulting fee from Excaliber Business Forms ($6000-$8000 per year), and the interest he pays on his loans to buy Excaliber stock. These expenses are allowed on both the federal and state income tax returns as itemized deductions.

Before applying the child support guidelines, there needs to be a determination of the net monthly income of the custodial and noncustodial parent. *In re Marriage of Huisman*, 532 N.W.2d 157, 159 (Iowa App. 1995). The current child support guidelines specifically set out the meaning of net income. "'[N]et monthly income means gross monthly income less deductions [allowed under these guidelines]."[3] The supreme court expanded this list by holding depreciation was allowable as a deduction

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in calculating income available for support when it was necessary to do so to achieve an equitable result. *In re Marriage of Gaer*, 476 N.W.2d 324, 328 (Iowa 1991). However, the court cautioned depreciation should not be categorically treated as a deduction nor characterized as a net profit. *Id.* The decision should be left to the discretion of the court. *Id.*

The same analysis the supreme court applied in *Gaer* should be applied in determining whether Alan's business expenses and interest fees should be deducted in determining the net income for purposes of calculating child support. Just because these deductions are allowed on Alan's income tax returns does not mean they are allowed in calculating child support. *In re Marriage of Lee*, 486 N.W.2d 302, 304-05 (Iowa 1992). The guidelines do not limit the definition of gross income to that income reportable for federal income tax purposes. *Id.*[4] Under the guidelines, however, the district court may vary from the guidelines if it finds in writing it would be unjust or inappropriate to apply the guidelines. *In re Marriage of Gaer*, 476 N.W.2d 324, 326 (Iowa 1991). For example, the district court may deviate from the guidelines if a substantial injustice would result to the payor, payee, or child if the guidelines are applied. *Id.*

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In this case, the district court did not abuse its discretion in determining not to deviate from the guidelines definition of "net income" in determining Alan's net income for child support purposes. Alan's net monthly income is in excess of $5000, even by his own calculations. It does not work a substantial hardship upon him that his business expenses and interest expenses were not deducted from his net income in calculating his child support obligation. The trial court's child support award is affirmed.

V. Attorney Fees.

Alan contends the district court erred in awarding Janis $2500 in attorney fees. Janis requests an award of appellate attorney fees and costs.

Iowa trial courts have considerable discretion in awarding attorney fees at trial. *Gonzalez*, 561 N.W.2d at 99. To overturn an award, the complaining party must show the trial court abused its discretion. *Id.* We find the trial court did not abuse its discretion. Attorney fees of $2500 awarded by the trial court were appropriate.

In deciding whether to award attorney fees on appeal, the court considers "the needs of the party making the request, the ability of the other party to pay and whether the party making the request was obligated to defend the trial court's decision on appeal." *In re Marriage of Starcevic*, 522 N.W.2d 855, 857 (Iowa App. 1994). In light of the disparity between the parties' incomes and in considering these other factors, Alan is ordered to pay $1000 to Janis for appellate attorney fees.

AFFIRMED IN PART; REVERSED IN PART.