Circuit Court for Howard County
Case No. C-13-FM-22-000632

UNREPORTED*

IN THE APPELLATE COURT

OF MARYLAND

No. 2316
September Term, 2024

&

No. 2281
September Term, 2025

THOMAS RONALD REY

v.

BRANDI LYNN REY

Arthur,
Tang,
Albright,

JJ.

Opinion by Tang, J.

Filed: July 17, 2026

*This is an unreported opinion. This opinion may not be cited as precedent within the rule of stare decisis. It may be cited for its persuasive value only if the citation conforms to Rule 1-104(a)(2)(B).

Thomas Ronald Rey ("Husband"), appellant, challenges an order entered by the Circuit Court for Howard County on December 31, 2024, which granted him an absolute divorce from Brandi Lynn Rey ("Wife"), appellee, resolved custody, and disposed of marital property. He also challenges an order for contempt against him entered November 25, 2025. Husband presents multiple questions for this Court's review, which we consolidate, reorder, and rephrase as follows:[1]

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[1] Husband noted two separate appeals, which this Court has consolidated. The issues presented in Husband's briefs, which we renumber consecutively, are as follows:

1. Did the Circuit Court err in entering an order for a different legal custody regime than agreed to by the parties on the record?
2. Did the Circuit Court err in failing to consider [Husband's] child-related health insurance expense in the Child Support Guidelines Worksheet?
3. Did the Circuit Court err when it determined a distribution of marital property based on assets that were no longer in existence on the date of trial, and based on their pretax value?
4. Did the Circuit Court err in ordering that a loan, repayable to the trust in which [Wife] is the sole beneficiary, is "waived and equalized" between the parties, rather than characterizing the loan as marital debt?
5. Did the Circuit Court err in ordering that the parties' vacation home be awarded to [Wife], despite both parties' names on the deed, and did the Circuit Court err in calculating the net equity in that property?
6. Did the Circuit Court err in not addressing the delay between trial and the issuance of the [c]ourt's Judgment of Absolute Divorce, causing the financial information utilized by the [c]ourt to become stale?
7. Did the trial court err in finding [Husband] in contempt for failing to adhere to the terms of the Judgment of Absolute Divorce?
8. Did the trial court err in failing to permit [Husband] to introduce evidence reflecting payments towards monies due under the Judgment of Absolute Divorce, but which were made in the 13 months between the date of trial and the date of issuance of the Judgment of Absolute Divorce?

I. Did the court abuse its discretion in entering an order for legal custody that granted Wife tie-breaking authority by consent?

II. Did the court err in disposing of marital property?

III. Did the court err in calculating child support?

IV. Did the court err in finding Husband in contempt?

For the reasons stated below, we shall affirm, in part, and vacate, in part, the judgments of the circuit court and remand for further proceedings consistent with this opinion.

BACKGROUND

The parties married in May 2007. They have two daughters, born in 2007 and 2012. In April 2022, Wife filed a complaint for divorce, later amended, seeking sole legal and primary physical custody of the children, child support, disposition of marital property, alimony, and attorney's fees. The parties appeared before the court on Monday, December 4, 2023 for a one-day merits hearing. Wife was represented by counsel while Husband appeared pro se.

Before testimony was taken, the parties and the court discussed the resolution of custody. That previous Friday, Wife's counsel sent Husband a settlement proposal to resolve custody of their two minor children, contained in paragraphs 4 and 5 of a proposed written settlement agreement. Based on on-the record discussions, detailed later, the court ultimately concluded that Husband agreed to joint legal custody with Wife having tie-breaking authority.

The remaining issues tried concerned financial issues of child support, disposition of marital property, alimony, and attorney's fees. Before trial, the parties each filed their respective financial statements. In addition, Wife prepared and filed a Maryland Rule 9-207 statement. Although the Rule contemplates a joint statement, Husband did not provide input. The court admitted the statement into evidence. We summarize the evidence adduced at the merits hearing.

Parties' Status

Before and during the early years of the marriage, Wife was employed in the human resources department of her father's company. After the company was sold in 2012, Wife left the workforce to care for the parties' children and thereafter did not work outside the home.

Wife is the sole beneficiary of the Brandi L. Rey 2012 Irrevocable Trust established by her parents. She received quarterly distributions amounting to about $80,000 from the Trust annually, which she stipulated to treat as income.

For most of the marriage, Husband was employed as an accountant with CliftonLarsonAllen, LLP ("CLA"), where he earned an annual base salary of approximately $1 million. In 2016, Husband made a capital contribution into the partnership using a $120,000 loan from the Trust. It was undisputed that he had never repaid the loan.

Shortly before the divorce filing, Husband left CLA and entered into a withdrawal agreement with CLA that entitled him to receive five categories of payments (hereinafter referred to as "withdrawal monies"). In relevant part, the agreement provides as follows:

Required Capital: "CLA shall subtract [Husband's] 2021 profit sharing contribution and Keogh match of $22,800, and his estimated non-resident state taxes paid on his behalf by CLA, from his *required capital of $690,840*. The resulting net amount shall be paid to [Husband] in *sixty equal consecutive monthly installments* of principal and interest at the national prime rate of interest, *commencing on January 31, 2022*." (emphasis added).

Vested Net AIV: "[Husband] shall receive the vested net AIV owed to him as a terminated General Partner pursuant to Section 43 of the Partnership Agreement, which is estimated at *$45,000*, which shall be paid out to him in *sixty (60) equal monthly installments* without interest *commencing on January 31, 2022*[.]" (emphasis added).

Draw Holdback: "[Husband] shall receive his 2021 20% draw, holdback of *$174,468* [that] shall be paid to [Husband] *in a lump sum on March 15, 2022*." (emphasis added).

Excess IPU Value: "[Husband's] 2021 excess IPU value, which is estimated to be *$174,000* . . . shall be paid to [Husband] *in a lump sum on March 15, 2022*." (emphasis added).

Severance: "CLA shall pay [Husband] a severance *of $500,000*, payable in *four (4) equal quarterly installment*s without interest *commencing on March 31, 2022*." (emphasis added).

It was undisputed that by the time of the merits hearing in December 2023, CLA had paid the Husband the full amounts of the draw holdback, excess IPU value, and severance, and that Husband was receiving monthly installments of his required capital and vested net AIV.

At the time of the merits hearing, Husband was working for a new employer, UHY. His compensation included an annual base salary of $260,000, together with bonus opportunities of up to twenty percent of his base salary and an additional fifteen percent of the revenue generated from his book of business.

Husband had retirement plan accounts at CLA, valued at $1,004,038.07, and at UHY, valued at $50,782.54, as of September 30, 2023. It is undisputed that these withdrawal monies and retirement accounts were marital property.

Real Properties

During the marriage, the couple lived rent-free in a property owned by Wife's parents. They jointly owned other properties, as detailed below.

Around 1999, before the marriage, Wife acquired property on Boones Lane in Ellicott City, Maryland, which was titled solely in her name. As of November 2023, the property had a fair market value of $470,700 and was subject to a mortgage with an outstanding balance of $74,673.44, resulting in net equity of $396,026.56. It is undisputed that mortgage payments were made during the marriage using marital funds and therefore the property was partly marital and partly nonmarital, with the nonmarital value of $126,728.49.

In 2013, during the marriage, Husband acquired property on Belnord Avenue in Baltimore, Maryland, where Husband lived at the time of the merits hearing. The purchase was financed with a loan from Wife's parents in the principal amount of $155,000. Thirty payments were sporadically made over the years. The property had a fair market value of $328,400 and was subject to a lien of $133,752 as of November 2023, resulting in a net equity of $194,648. It is undisputed that the Belnord property was marital property.

In 2017, during the marriage, the parties acquired a vacation property in North Topsail Beach, North Carolina, which was titled jointly in their names. The parties purchased it from Wife's parents, who loaned them the principal amount of $308,000 to purchase the home. The property had a fair market value of approximately $886,000. The property was encumbered by a lien in the amount of $625,746.59 as of December 2023, based on an amortization schedule admitted into evidence over Husband's objection. The resulting net equity was $260,253.41. It is undisputed that the Topsail property was marital property.

Wife's mother, as trustee of the Trust, testified that the Trust would forgive the $120,000 loan used to finance Husband's buy-in into the CLA partnership and she would release Husband from the deed of trust to the Topsail property if the court transferred the property to Wife.

Financial Accounts

The parties had several financial accounts that were undisputedly marital property. We summarize them as follows:

The parties had one joint Bank of America account (x9841) with a balance of $15,948.45 and another joint account (x6247) with a balance of $5,759.15 as of November 20, 2023.

A third Bank of America account (x9745) and a Silicon Valley Bank account were titled in Husband's name. Wife did not have access to either account, and statements were not available, despite Wife's attempts to subpoena them from the banks. Husband's CLA withdrawal monies were deposited into this Bank of America account.

The evidence showed that on March 16, 2022, just before the divorce filing, Husband's Bank of America account had a fair market value of $1,032,501.85; after the divorce filing, on April 13, 2023, the account's value had reduced to $646,782.68; and as of November 14, 2023, about two weeks before the merits hearing, the account's value was further reduced to $334,220.89.

Husband's Bank of America ledgers showed two transfers to the Silicon Valley Bank account: first, on April 5, 2022 (just after the divorce filing) in the amount of $226,651.95; and second, on May 19, 2022 in the amount of $27,500, totaling $254,151.95.

Wife contended that more than $700,000 had disappeared from Husband's Bank of America account without adequate explanation or supporting documentation. Husband testified that the transfers were not mysterious and were primarily related to tax obligations arising from his income and disbursement of withdrawal monies. At the merits hearing, he acknowledged that he filed his 2022 taxes in October 2023, but he did not produce the tax return in discovery and did not bring a copy to court. He claimed that at least $391,000 in taxes were paid using his Bank of America funds.

Husband held various 529 plans at T. Rowe Price for their two children and Wife's son from a prior relationship, totaling $85,431.60. It is undisputed that these accounts should be excluded from the calculation of total marital property. *See Abdullahi v. Zanini*, 241 Md. App. 372, 412 (2019).

Finally, Husband had three investment accounts with T. Rowe Price with a total value of $142,523.89.

Court's Ruling

During closing arguments, Wife proposed disposing of the various properties in specific ways. In relevant part, she requested that Husband's interest in the Topsail property be transferred to her as her sole and separate property. In exchange, she was willing to waive any equity she had in the Belnord property, which was titled in Husband's name, and she would assume the mortgage for the Topsail property. In addition, Wife's mother testified that the Trust would forgive the $120,000 loan to Husband. If the court was not inclined to adopt that proposal, Wife requested a monetary award reflective of her interest in the Belnord property.

Regarding Husband's Bank of America account (x9745), Wife requested fifty percent of the balance as of March 16, 2022, i.e., $1,032,501.85, since there was no explanation for where these funds went, ultimately resulting in an account balance of $334,000 in November 2023.

Regarding the withdrawal monies, Wife's counsel acknowledged that the 2021 draw holdback, excess IPU value, and severance package had ultimately been disbursed into Husband's Bank of America account (x9745). Wife also acknowledged that Husband was receiving monthly installments on the return on capital and vested net AIV, and she "agree[d] and stipulate[d] those have gone into the joint account" from which expenses were paid. Accordingly, she requested that beginning December 1, 2023, fifty percent of the disbursements of the return on capital and vested net AIV be granted to her as a monetary award.

On December 31, 2024, just under thirteen months after the merits hearing, the court issued a memorandum opinion followed by a separate order of judgment of absolute divorce ("JAD"). In the memorandum opinion, the court addressed custody:

> At the beginning of trial, the parties agreed to joint legal custody, with [Wife] having tie-breaking authority on decisions after genuine, sincere, and bona fide efforts to reach a shared decision with [Husband]. As to physical custody, the parties agreed that [Wife] shall have primary physical custody of the minor children, with [Husband] having the right to visit the minor children at all reasonable times as mutually agreed between the parties, and with regard to the wishes of the minor children. The [c]ourt determines that the agreement is in the best interest of the minor children. The provisions of these agreements are contained within Paragraphs 4 and 5 in [Wife's] Exhibit 4, and shall be incorporated but not merged into the Judgment of Absolute Divorce.
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> These orders were reflected in the JAD as follows:
>
> ORDERED, that [Wife] and [Husband] be and are hereby granted joint legal custody of the parties' minor children, . . . with [Wife] having tie-breaking authority on decisions after genuine, sincere, and bona fide efforts to reach a shared decision with [Husband]; and it is further
>
> ORDERED, that [Wife] be and is hereby granted primary physical custody of the minor children, with [Husband] having the right to visit the minor

> children at all reasonable times as mutually agreed between the parties, and with regard to the wishes of the minor children; and it is further
>
> ORDERED, that the provision contained within Paragraphs 4 and 5 only in [Wife]'s Exhibit 4, shall be incorporated, but not merged, into this Judgment of Absolute Divorce . . .

The court ordered Husband to pay Wife $3,845 per month in child support. It ordered Husband to provide health insurance to the children; it further ordered that any future extraordinary medical expenses for the children and their private school tuition be shared in amounts proportionate to the parties' respective incomes.

After considering the statutory factors under § 11-106(b) of the Family Law Article of the Maryland Code ("FL"), the court denied Wife's request for alimony. In addition, the court denied Wife's request for attorney's fees.

Regarding the division of property, the court summarized "all extant marital property, dissipated, or otherwise" and determined its value as follows.

Description of Property	**How Titled**	**Court-Assigned Fair Market Value**	**Liens, Encumbrances, or Debt Directly Attributable**	**Marital Value of Property**
Topsail Property	Joint	$886,000	$625,746.59	$260,253.41
Belnord Property	Husband	$328,400	$133,752	$194,648
Boones Lane Property	Wife	$470,700	$74,673.44	$269,298.061[2]
Bank of America Checking (*9841)	Joint	$15,948.45	n/a	$15,948.45
Bank of America Savings (*6247)	Joint	$5,759.15	n/a	$5,759.15

[2] The net value of the property was $396,026.56, but the figure was reduced by the non-marital value of $126,728.49, as mentioned earlier.

Description of Property	How Titled	Court-Assigned Fair Market Value	Liens, Encumbrances, or Debt Directly Attributable	Marital Value of Property
Bank of America Savings (*9745)	Husband	$1,032,501.85	n/a	$1,032,501.85
Silicon Valley Bank Account	Husband	$0.00	n/a	$0.00
T. Rowe Price 529 Accounts (for benefit of children)	Husband	$85,431.60	n/a	$85,431.60[3]
T. Rowe Price Investment Accounts	Husband	$142,523.89	n/a	$142,523.89
CLA 401(k)	Husband	$1,004,038.07	n/a	$1,004,038.07
UHY Retirement Savings Plan	Husband	$50,782.54	n/a	$50,782.54
2017 Toyota Land Cruiser	Wife	$39,368.00	n/a	$39,368.00
2020 Ford F-150	Husband	$40,000.00	n/a	$40,000.00
CLA Withdrawal Agreement – Return on Required Capital	Husband	$690,840.00	n/a	$690,840.00
CLA Withdrawal Agreement – Return on Vested Net AIV	Husband	$45,000.00	n/a	$45,000.00
CLA Withdrawal Agreement – 2021 Draw Holdback	Husband	$174,468.00	n/a	$174,468.00
CLA Withdrawal Agreement – 2021 Excess IPU Value	Husband	$174,000.00	n/a	$174,000.00
CLA Withdrawal Agreement – Severance	Husband	$500,000.00	n/a	$500,000.00
TOTAL				**$4,724,861.02**

Using the above values, the court determined that the total fair market value of the parties' marital property was $4,724,861.02. After excluding the children's 529 accounts

[3] In the court's memorandum opinion, these accounts were separately itemized as follows: $10,610.53, $24,485.32, $50,335.75.

($85,431.60) from the aggregate value of marital property, the court determined that the marital estate subject to equitable distribution totaled $4,639,429.42[4] and that each party was entitled to an equal share of $2,319,714.71.

In considering the statutory factors set forth in FL § 8-205 for making a monetary award or transfer of interest of property, or both, the court noted that Husband's participation in the case was minimal, and he failed to raise objections to most, if not all, of the allocation suggestions and requests by Wife. Accordingly, the court ordered that:

- Wife was awarded full ownership of the Topsail property;
- the joint Bank of America accounts be split evenly between the parties where each party was entitled to 50% of the balance "as of the date of entry" of the order;
- Wife was entitled to 50% of the balance of Husband's Bank of America account (x9745) "as of the date of the entry" of the order;
- the children's 529 accounts be used solely for the children;
- Husband's T. Rowe Price accounts be split where Wife would be entitled to 50% of the balance of "as of the date of the entry" of the order; and
- Wife was entitled to 50% of the balance of Husband's retirement accounts and a QDRO be prepared.

Regarding the withdrawal monies, the court's order provided that:

- Wife was "entitled to fifty percent (50%) of [Husband's] severance, 2021 draw holdback, and 2021 excess IPU value," and Husband "shall pay [Wife] her share within sixty (60) days of the entry of this Order"; and
- Wife was "entitled to fifty percent (50%) of [Husband's] monthly installments of his vested net AIV and required capital," and Husband "shall pay to [Wife] *her share of what he has received thus far* within thirty (30) days of entry of this Order." (Emphasis added.) "For the remaining installments," Husband was ordered "to pay fifty percent

[4] The court's memorandum opinion reflects that the aggregate value of marital property was $4,<u>36</u>9,429.42, which appears to be a typographical error. (Emphasis added.)

> (50%) of what he receives each month to [Wife] before the end of said calendar month in which he receives the payment."

Husband noted an appeal from the JAD.

Contempt

On June 17, 2025, Wife filed a petition for contempt against Husband, alleging that he had not complied with the various provisions of the JAD. In relevant part, she asserted that Husband did not pay any child support or any withdrawal monies.[5] She requested incarceration as a sanction. Husband filed an answer to the petition, explaining that he complied with these orders to pay because some of his income and withdrawal monies had been, and continued to be, deposited in the joint account that Wife was using.

On September 9, 2025, the court held a contempt hearing. By this time, Husband was represented by counsel. The court heard testimony from the parties and on November 25, 2025, issued its oral ruling and entered an order of contempt. The court found that Husband had ample assets and was able to comply with the payment obligations ordered by the JAD. It determined that there was no justifiable reason for Husband's failure to comply with the order. Due to his prolonged noncompliance, history of recalcitrance, and failure to comply, the court concluded that his conduct was willful rather than negligent. The court found that Husband made no child support payments and was in arrears in the

[5] Wife also alleged that Husband failed to comply with other provisions of the JAD. However, these issues are not the subject of the appeal. Accordingly, we do not address the evidentiary or procedural matters related to those alleged failures to comply.

stipulated amount of $57,675. The court also found Husband in contempt for failing to pay half of the withdrawal monies as required under the JAD.

In the November 25, 2025 order, the court imposed a period of sixty days of incarceration as a sanction and directed Husband to report to the detention center at noon on December 30, 2025. To purge the contempt finding, he was required, in relevant part, to pay $57,675 in child support and to pay various amounts of the withdrawal monies directly to Wife.[6] Husband noted an appeal from the November 25, 2025 order. He moved to stay enforcement of the order of contempt, which the court denied.[7]

The court held a purge hearing on December 30 at 8:30 a.m., during which Husband tendered payment of the child support arrearages and thereby purged the contempt finding related to those arrearages. However, Husband did not pay any of the withdrawal monies as ordered. In an order entered on December 30, 2025, the court imposed sixty days of incarceration, directing Husband to report to the detention center on January 2, 2026, to serve his sentence over twenty consecutive weekends. The court reduced each category of the unpaid withdrawal monies into a judgment.[8]

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[6] The amounts were as follows: $250,000 for Wife's share of Husband's severance; $87,234 for Wife's share of Husband's drawback hold; $87,000 for Wife's share of Husband's excess IPU value; $231,107.58 for Wife's share of Husband's required capital payments received prior to the entry of the JAD; $30,500.11 for Wife's share of Husband's required capital payments received from January to May 2025; and $16,933.86 for Wife's share of Husband's vested net AIV payments received prior to the entry of the JAD.

[7] Husband did not subsequently file a motion to stay in this Court. *See* Md. Rule 8-422.

[8] Husband did not note an appeal from the December 30, 2025 order.

We shall supply additional facts as necessary to the discussion.

DISCUSSION

I.

Legal Custody

Husband challenges the JAD as it relates to awarding Wife tie-breaking authority.[9] Specifically, he contends that he neither agreed to paragraph 5 of the proposed written agreement nor to Wife having tie-breaking authority. He contends that the JAD does not accurately reflect the parties' actual agreement on the record, and that the language used on the record is substantially different from the language in the JAD.

A.

Additional Background

As mentioned, the parties appeared before the court on Monday, December 4, 2023 for a one-day merits hearing. That previous Friday, Wife's counsel sent Husband a settlement proposal to resolve, among other issues, custody of their two minor children, contained in paragraphs 4 and 5 of the proposed agreement.

In relevant part, paragraph 4, titled "Child Custody," provided that Wife "shall have the primary custody and care" of the children and Husband "shall have the right to visit" them "at all reasonable times as may be mutually agreed between the parties, giving due regard to the expressed wishes" of the children. It further provided for holiday access.

[9] Husband does not challenge the order as it pertains to physical custody. Nor does he challenge the aspect of the order awarding the parties joint legal custody.

Paragraph 5, titled "Legal Custody: Decisions Regarding Children," provided in relevant part that:

> Both parties recognize that it will be necessary for there to be routine communications between them so that major decisions regarding the Children can be made in accordance with the best interests of the Children. [Wife] shall consult with [Husband] regarding the emotional, moral, educational, physical and general welfare of the Children. Although [Wife] shall have the primary responsibility for making major decisions regarding the Children, she shall keep [Husband] informed of and involved in the process of making major decisions regarding the Children. Except in the event of emergency, the parties will make genuine, sincere, and bona fide efforts to ensure that major decisions regarding the Children are not made by [Wife] without an opportunity for input from and participation by [Husband].

Before hearing testimony, the court asked Husband if he was contesting custody. He indicated that he received a "settlement offer" from Wife's counsel the previous Friday and objected to any request for Wife to have sole custody of the children. Wife's attorney indicated that the proposal was that Wife would consult with Husband but ultimately make decisions regarding the children. Counsel explained:

> [WIFE'S COUNSEL]: I[n] the provisions regarding the children, which did have [Wife] consulting with him but ultimately making decisions. If those terms are acceptable to him, specifically regarding the children, we can provide that page to Your Honor and we can dispense with the custody piece. I understand words, buzz words, sole, I get that. I understand [Husband's] not a lawyer.
>
> . . . . If we could ask [Husband] if that part of the agreement is acceptable, or proposed agreement, which is what we understood really through both conferences –
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> THE COURT: So I'm clear, are you saying joint legal with tie-br[e]aking authority with [Wife]?
>
> [WIFE'S COUNSEL]: Um, sure. Yes, if we want to label it, yes, that was, it was a provision that talked about parties communicating, making best efforts, let's make decisions together. . . .

> [Wife] would be primarily responsible for doing that but she would communicate and confer with [Husband]. It was what their real life has been like. . . . And if that language is acceptable, we can dispense of that.
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> THE COURT: [Husband]?
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> [HUSBAND]: That's how I read it on Friday afternoon or evening and again, so maybe words are but when what was just discussed a little bit ago as sole custody, yes, I would object but joint custody with consultations, that seemed fully reasonable.
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> THE COURT: Okay, so you would agree to that?
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> [HUSBAND]: Yes, Your Honor.
>
> THE COURT: All right, so we can dispense with custody. . . .

During the hearing, Wife's counsel moved into evidence the pages of the proposed settlement agreement containing paragraphs 4 and 5 and asked the court to include this language in the JAD to resolve the custody part of the case. Husband stated he had no objection to its admission. During closing statements, Wife's counsel requested that the language of paragraph 5 regarding "legal decision making authority" be incorporated into the JAD, to which Husband did not object.

B.

Analysis

When "the parties enter[] into an agreement in open court, which under Maryland law is binding upon the parties," intending that the court will subsequently reduce the agreement to a written order, the legal principles regarding consent orders are "equally applicable" to the resulting order. *Smith v. Luber*, 165 Md. App. 458, 470–71, 479 (2005) (citations omitted). We review the entry of a consent order for an abuse of discretion. *See id.* at 467; *Long v. State*, 371 Md. 72, 86 (2002) ("[A] court's refusal to enter a consent judgment submitted by the parties is reviewable for an abuse of discretion.”). An abuse of discretion occurs:

> [W]here no reasonable person would take the view adopted by the trial court; or when the court acts without any guiding rules or principles. It has also been said to exist when the ruling under consideration appears to have been made on untenable grounds, when the ruling is clearly against the logic and effect of facts and inferences before the court, when the ruling is clearly untenable, unfairly depriving a litigant of a substantial right and denying a just result, when the ruling is violative of fact and logic, or when it constitutes an untenable judicial act that defies reason and works an injustice.

Smith, 165 Md. App. at 467 (citation modified). We afford the trial court “wide latitude” and will not reverse merely because “we would not have made the same ruling as the trial court.” *Id.* “Although a trial court’s entry of an order reflecting a settlement is subject to an abuse of discretion standard, a court abuses its discretion if it enters an order containing terms that vary from, or otherwise fail to reflect, those to which the parties have agreed.” *4900 Park Heights Ave. LLC v. Cromwell Retail 1, LLC*, 246 Md. App. 1, 18 (2020).

During the on-the-record discussion, Wife’s counsel summarized paragraph 5 of the proposed agreement, which Husband had reviewed. The court sought clarification on whether Wife was requesting joint legal custody with “tie-breaking authority.” *See Santo v. Santo*, 448 Md. 620, 632–33 (2016) (explaining that tie-breaking authority means that the parents must “try to decide together matters affecting their children,” and “[w]hen, and only when the parties are at an impasse after deliberating in good faith does the tie-breaking provision permit one parent to make the final call”). Counsel confirmed this, referencing the language in paragraph 5. As stated, that paragraph granted Wife the “primary responsibility for making decisions regarding the Children,” while requiring her to keep

Husband "informed and involved in the process of making major decisions" and, except in emergencies, to "make genuine, sincere, and bona fide efforts to ensure that major decisions regarding the Children are not made by [Wife] without an opportunity for input from and participation by [Husband]."

Husband stated on the record that he would agree to joint custody and to the consultation provisions in paragraph 5, stating, "That's how I read it on Friday afternoon or evening and again, . . . but when what was just discussed a little bit ago as sole custody, yes, I would object *but joint custody with consultations, that seems fully reasonable."* (Emphasis added). Husband's acceptance of tie-breaking authority and the terms of paragraph 5 was further confirmed by his failure to object when the paragraph was admitted into evidence during the trial for incorporation into the judgment of absolute divorce. Additionally, he did not object when Wife's counsel requested that the language concerning "legal decision making authority" from paragraph 5 be included in the judgment. While some wording in the order differed slightly from the record, the language was consistent and not materially different. *See Barnes v. Barnes*, 181 Md. App. 390, 417 (2008) (affirming inclusion of a contested provision in an order where the language in the order was "[c]onsistent with the terms outlined at the hearing"). Given the circumstances, we cannot say that the court abused its discretion in entering an order granting the parties "joint legal custody" of the children with Wife "having tie-breaking authority on decisions after genuine, sincere, and bona fide efforts to reach a shared decision with" Husband and by incorporating but not merging paragraph 5 of the written proposed agreement into the judgment of absolute divorce.

II.

Property Disposition

Husband raises multiple grounds of error regarding the disposition of property. We organize them into four categories: (a) withdrawal monies; (b) Topsail property; (c) Bank of America Account (x9745); and (d) timing of entry of judgment of absolute divorce. Before addressing each of these specific contentions, we set forth an overview of relevant law regarding monetary awards.

FL § 8-201(e)(1) defines "marital property" as "the property, however titled, acquired by 1 or both parties during the marriage." "Thus, '[p]roperty acquired by a party up to the date of the divorce, even though the parties are separated, is marital property.'" *Reichert v. Hornbeck*, 210 Md. App. 282, 349 (2013) (citation omitted). Marital property does not include property "(i) acquired before the marriage; (ii) acquired by inheritance or gift from a third party; (iii) excluded by valid agreement; or (iv) directly traceable to any of these sources." FL § 8-201(e)(3).

"Although the law does not require a court to divide marital property equally between parties, the division of such property must be fair and equitable." *Brewer v. Brewer*, 156 Md. App. 77, 105 (2004) (citation modified). "To achieve that result, a trial court may grant a monetary award 'to correct any inequity created by the way in which property acquired during the marriage happened to be titled.'" *Id.* (quoting *Doser v. Doser*, 106 Md. App. 329, 349 (1995)). "The monetary award is thus an addition to and not a substitution for a legal division of the property accumulated during marriage, according to title. It is intended to compensate a spouse who holds title to less than an equitable portion of that property." *Doser*, 106 Md. App. at 349 (quoting *Ward v. Ward*, 52 Md. App. 336, 339 (1982)).

When one spouse requests a monetary award, the trial court evaluates whether to grant such an award through a three-step process. *Wasyluszko v. Wasyluszko*, 250 Md. App. 263, 279 (2021). *First*, the court categorizes any disputed property as marital or non-marital. *Id.*; *see* FL §§ 8-201(e), 8-203(a).

Second, the court determines the value of each item of marital property. *Wasyluszko*, 250 Md. App. at 279; *see* FL § 8-204(a). The trial court values the marital property "as of the date of the decree of absolute divorce based upon the evidence produced at trial." *Dobbyn v. Dobbyn*, 57 Md. App. 662, 676 (1984). We review factual findings on the value under the clearly erroneous standard. *Abdullahi*, 241 Md. App. at 413.

Third, the court decides whether division of marital property according to title would be inequitable, and if so, it "may make a monetary award to rectify any inequity created by the way in which property acquired during marriage happened to be titled." *Flanagan v. Flanagan*, 181 Md. App. 492, 519–20 (2008) (citation modified); *see* FL § 8-205(a)–(b). During that last step, the court must consider the factors set forth in FL § 8-205(b). *Wasyluszko*, 250 Md. App. at 280.

We review the court's ultimate decision to grant or deny a monetary award for abuse of discretion. *Sims v. Sims*, 266 Md. App. 337, 354 (2025). "A court abuses its discretion when its decision is well removed from any center mark imagined by the reviewing court and beyond the fringe of what that court deems minimally acceptable." *Id.* at 388 (citation modified).

A.

Withdrawal Monies

Husband challenges the circuit court's decision regarding the withdrawal monies. His primary argument is that the court erred by including the full value of the withdrawal amounts in the aggregate value of marital property despite evidence that various categories of monies had been disbursed either in part or in total by the time of the merits hearing. We agree.

The court valued the withdrawal monies titled in Husband's name at their full amount (*see* table, *supra*), despite evidence that CLA disbursed the entirety of the draw holdback, excess IPU value, and severance to Husband before the merits hearing. In closing arguments, Wife's counsel acknowledged that these categories of withdrawal monies had ultimately been disbursed into Husband's Bank of America account (x9745).

In addition, Wife confirmed during her testimony, and a CLA check stub from October 31, 2023 showed, that CLA was making the monthly payments of return on capital and vested net AIV. Wife testified that these amounts were deposited into the parties' joint account. In closing arguments, her counsel reiterated that Husband had been receiving the returns on capital and the AIV monthly, and that Wife "agree[d] and stipulate[d] those have gone into the joint account" from which expenses were paid.

At the time of the merits hearing, more than half of the total withdrawal monies had already been deposited into bank accounts accounted for in the court's marital property aggregation. By including the full balance of each category of withdrawal monies, the court effectively double-counted the disbursed withdrawal monies, resulting in clear error. *Cf. Sims*, 266 Md. App. at 362–63 (concluding that the trial court clearly erred by including three individual investments comprising an IRA in the marital property valuation and awarding them to the husband while simultaneously ordering that the IRA those investments comprised be equally divided between the parties); *id.* at 363 ("These two conclusions are inconsistent because Husband could not retain the entire asset while dividing it equally with Wife. By treating the asset this way, the court counted it twice in the marital property valuation."); *Fuentes v. Fuentes*, 59 So.3d 1204, 1205 (Fla. Dist. Ct. App. 2011) (reversing the equitable distribution portion of a judgment of divorce where the joint marital account had $40,000 balance, and husband transferred $29,862 into an account in his name alone, because it was error to include both the $40,000 and the $29,862 in the marital estate); *Finch-Kaiser v. Kaiser*, 962 N.Y.S.2d 344, 346 (N.Y. App. Div. 2013) (explaining that the court erred when it treated funds in a bond account as marital property where prior to the commencement of the divorce action the funds were transferred to another account, the full balance of which was treated as marital property); *Davis v. O'Brien*, 912 N.Y.S.2d 644, 646 (N.Y. App. Div. 2010) (determining it was an error of the court to include in the marital estate both proceeds from sale of cooperative apartment, and the bank account into which a significant portion of the proceeds were deposited); *Osantowski v. Osantowski*, 904 N.W.2d 251, 266–67 (Neb. 2017) (concluding that the court erred by including in the marital estate both the value of a corn crop and full balance of an account which included proceeds from selling the crop).

Because the court's valuations of the withdrawal monies were in error, we vacate all portions of the JAD related to the disposition of marital property.[10] We also vacate the interrelated decisions regarding alimony, child support, and counsel fees. *See St. Cyr v. St. Cyr*, 228 Md. App. 163, 198 (2016) (recognizing that "a court's determinations as to alimony, child support, monetary awards, and counsel fees involve overlapping evaluations of the parties' financial circumstances"); *Turner v. Turner*, 147 Md. App. 350, 400 (2002) ("The factors underlying alimony, a monetary award, and counsel fees are so interrelated that, when a trial court considers a claim for any one of them, it must weigh the award of any other."); *Freese v. Freese*, 89 Md. App. 144, 155 (1991) ("Although the award of alimony as made does not constitute an abuse of discretion, we are vacating the alimony award since a change in the monetary award may affect a change in the alimony award."); *Sims*, 266 Md. App. at 390 (recognizing that "where we vacate—as we did here—a monetary award, alimony, or child support, we shall also vacate the attorneys' fees award").

[10] Husband argues that the court also erred by ordering him to pay half of the total withdrawal amounts without considering those already disbursed prior to the merits hearing. The argument overlaps with his primary contention, which we have just addressed. Since we are vacating all portions of the JAD related to the disposition of marital property, we need not address this argument.

Husband raises other arguments concerning the withdrawal monies. *First*, Husband contends that the court erred by not treating the $120,000 loan from the Trust, which was used to fund his capital contribution in the CLA partnership, as marital debt. We address this issue for guidance on remand.

When the court values marital property under the second step of the process, it deducts from the gross value any marital debt. *Zandford v. Wiens*, 314 Md. 102, 107 (1988). Only the net value of marital property is available for equitable distribution via a monetary award. *Id.* at 107–08. A "marital debt" is a debt which is directly traceable to the acquisition of marital property. *Niroo v. Niroo*, 313 Md. 226, 239 (1988) (citation omitted). Thus, the value of the marital property is adjusted downward by the amount of the marital debt. *Id.* (citation omitted).

Moreover, the court must value each item of marital property separately. *Green v. Green*, 64 Md. App. 122, 141–42 (1985). This means the court must reduce the value of each marital asset by the amount of the marital debt specifically associated with that asset, rather than offsetting marital debt used to acquire one asset against the value of other marital property. *See Goldberg v. Goldberg*, 96 Md. App. 771, 782 (1993) ("What the circuit court should have done after it valued each marital asset was to subtract from the value of the marital asset any debt *that is attributable to that asset*." (emphasis added)).

If deducting the debt from the associated asset would result in a net value of zero, the debt may be considered in determining the propriety and amount of any monetary award in the third step of the process. *See Green*, 64 Md. App. at 146–47 (explaining that it would have been proper to adjust downward the value of an item of marital property by the amount of marital debt directly traceable to the acquisition of that property; however, since the marital property was found to be valueless, it was improper to deduct the marital debt associated with it from *other* marital property in the second step of the process and, instead, the court on remand could consider this debt when determining the propriety and amount of a monetary award during the third step of the process).

Wife contends that the $120,000 loan is not marital debt for two reasons. She argues that the loan was an asset of the Trust, which is non-marital property. She also argues that the loan did not encumber or otherwise devalue Husband's interest in the withdrawal money(ies). We disagree on both points.

As stated, marital debt is debt which is directly traceable to the "acquisition of marital property." *Niroo*, 313 Md. at 239 (citation omitted). In other words, whether debt is traceable to a non-marital source is not what determines whether debt is marital. Moreover, "the critical question is not whether marital property is encumbered by a secured debt; it is whether the debt is traceable to the acquisition of marital property, or whether (put otherwise) the debt's 'economic effect' is to reduce the present value of the marital property." *Zandford*, 314 Md. at 108 (citing *Niroo*, 313 Md. at 240–241). Here, the $120,000 loan from the Trust is directly traceable to his acquisition of marital property, i.e., at least one category of withdrawal monies. Accordingly, the loan constitutes marital debt. *Green*, 64 Md. App. at 146.

Second, Husband contends that the court erred in awarding Wife a share of the withdrawal monies based on their pretax value, despite being taxable solely to him. Wife acknowledges that a court may consider the existence of tax liabilities when distributing marital property, but she argues that the court did not err in declining to do so because Husband failed to present any evidence regarding his alleged tax liability on the withdrawal monies at the merits hearing.

Since we are vacating remanding the case pertaining to the disposition of property, the parties and the court can address this issue based on fresh evidence. *See Solomon v. Solomon*, 383 Md. 176, 191 (2004) (explaining that "tax liabilities may be considered as 'other factors' for purposes of distributing a marital property award, pursuant to [FL] § 8-205(b)(11), only when they are 'immediate and specific or not speculative'" (citation omitted)); *see, e.g.*, *Rosenberg v. Rosenberg*, 64 Md. App. 487, 526 (1985) (concluding that appellant's tax liabilities for imputed interest on a personal loan were "'immediate and specific,' as evidenced by his tax returns for 1981 through 1983," and should have been considered as an "other factor" by the trial court in fashioning a monetary award, but that his "future tax liabilities on the retirement plans, and any gain on the future sale of assets, on the other hand, [we]re speculative" and "therefore, . . . need not be considered").

B.

Topsail Property

Husband challenges the valuation and disposition of the Topsail property. First, he takes issue with the circuit court's reliance on the amortization schedule admitted into evidence reflecting an interest rate of 18% and resulting calculation of $625,746.59 in debt, which reduced the property's value in step two of the process. Since we are remanding the case, the parties can revisit the determination of debt on the Topsail property.

Second, he argues that the court erred in ordering the transfer of his interest in the Topsail property to Wife. We address this issue for guidance.

FL § 8-202(a)(3) states: "Except as provided in § 8-205 of this subtitle, the court may not transfer the ownership of personal or real property from one party to the other." FL 8-205(a) provides as follows:

> (1) Subject to the provisions of subsection (b) of this section, after the court determines which property is marital property, and the value of the marital property, the court may transfer ownership of an interest in property described in paragraph (2) of this subsection, grant a monetary award, or both, as an adjustment of the equities and rights of the parties concerning marital property, whether or not alimony is awarded.
>
> (2) The court may transfer ownership of an interest in:
>
> > (i) a pension, retirement, profit sharing, or deferred compensation plan, from one party to either or both parties;
> >
> > (ii) subject to the consent of any lienholders, family use personal property, from one or both parties to either or both parties; and
> >
> > (iii) subject to the terms of any lien, *real property jointly owned by the parties* <u>*and used as the principal residence of the parties when they lived together*</u>, by:
> >
> > > 1. *ordering the transfer of ownership of the real property or any interest of one of the parties in the real property to the other party if the party to whom the real property is transferred obtains the release of the other party from any lien against the real property*;
> > >
> > > 2. authorizing one party to purchase the interest of the other party in the real property, in accordance with the terms and conditions ordered by the court; or
> > >
> > > 3. both.

(Emphases added).

Although the parties jointly owned the Topsail property, it was undisputed that they never used the property as their principal residence when they lived together. Since the condition set forth in subsection (2)(iii) was not satisfied, the court lacked the statutory authority to transfer Husband's interest in the Topsail property to Wife.

C.

Bank of America Account x9745

Husband argues that the circuit court erred by finding that the value of the parties' Bank of America account ending in x9745 was $1,032,501.85, which was an outdated value. He contends that the court did not consider dissipation to be an issue and therefore, should have valued the balance in the account using the balance in November 2023 ($334,220.89), which was the most recent value in evidence. Wife disagrees, suggesting that the court impliedly found dissipation based in part on its reference to "all extant marital property, dissipated or otherwise" in the portion of its memorandum opinion summarizing the values of all marital property.

"As a general rule, property disposed of before trial cannot be marital property." *Choate v. Choate*, 97 Md. App. 347, 366 (1993). "An exception to this rule is where one spouse claims that the property was improperly dissipated by the other spouse." *Id.* "Once improper dissipation is alleged, the burden shifts to the spouse claiming that dissipation occurred to prove that the other spouse used the marital property during the marriage to prevent inclusion of the assets for any consideration of a monetary award." *Id.* If the trial court

> finds that property was intentionally dissipated in order to avoid inclusion of that property towards consideration of a monetary award, such intentional dissipation is no more than a fraud on marital rights, and the court should consider the dissipated property as extant marital property under FL § 8-203 to be valued with the other existing marital property.

Sharp v. Sharp, 58 Md. App. 386, 399 (1984) (citation modified). We review a court's finding of dissipation of marital property under the clearly erroneous standard. *Omayaka v. Omayaka*, 417 Md. 643, 652 (2011) (citation omitted).

Before Husband testified at the merits hearing, the court noted that Wife "ha[d]n't asked for any reimbursement for quote 'dissipation' at all," and therefore, dissipation was "really not an issue for me." Although the court explicitly stated on the record that dissipation was not an issue, the reasoning and language used in the memorandum opinion could be interpreted as implicitly suggesting a finding of dissipation. Since we are remanding the case for further proceedings, we need not resolve this ambiguity. The parties can revisit any claim of dissipation on remand.

D.

Timing of Entry of Order of Judgment of Absolute Divorce

Husband emphasizes that marital property must be valued as of the date of JAD, based on the evidence presented at trial. He argues that because the court issued the JAD about thirteen months after the testimony was taken, it relied on stale evidence in entering its judgment.

As we explained in *Green*,

> Most applications of the Marital Property Act to the evidence presented at trial preclude an immediate decision by the court at the close of the evidence. We will not, nor should we, encourage hasty decision making in such cases. On the other hand, unreasonable delays between the close of the evidence and the rendering of the judgment may in some cases cause distortion in the valuation of certain highly volatile marital property, resulting in prejudice to one of the parties.

64 Md. App. at 140–41.

Although we need not determine here whether the thirteen-month delay prejudiced Husband, as this case will be remanded for a redetermination of the monetary award, "we point out that equity requires that reasonable efforts be made to ensure that valuations of marital property approximate the date of a judgment of divorce which includes a monetary award." *Id.* at 141.

III.

Child Support

Husband challenges the circuit court's child support calculations. He contends that the child support order must be recalculated because the court failed to credit his expenses for the children's health insurance in its child support calculations. Wife asserts that this claim is baseless because Husband did not provide evidence or testimony accounting for what portion of his health insurance expenses was attributable to the children. As stated earlier, we must vacate the order as it relates to child support. However, for guidance, we address Husband's arguments.

The child support guidelines, *see* FL §§ 12-201 through -204, require the court to account for certain child-related expenses when calculating a child support obligation. *See Guidash v. Tome*, 211 Md. App. 725, 745 (2013). These expenses include "[a]ny *actual cost* of providing health insurance coverage *for a child* for whom the parents are jointly and severally responsible." FL § 12-204(h)(1) (emphases added). "In a legal context, use of the word 'actual' means, *inter alia,* something real, in opposition to constructive or speculative." *Shenk v. Shenk*, 159 Md. App. 548, 554 (2004) (citation modified). The actual cost of providing health insurance for a child "has been defined as 'the cost of adding the child(ren) to existing coverage or the difference between self-only and family coverage.'" Cynthia Callahan & Thomas C. Ries, *Fader's Maryland Family Law* § 6-15 (7th ed. 2021) (citation omitted).

Nothing in the record established Husband's "*actual cost* of providing health insurance coverage for [the children]" as required under FL § 12-204(h). (Emphasis added.) Husband's financial statement listed health insurance as one of his monthly expenses, reporting $674 under the "SELF" and "TOTAL" expenses columns. However, he did not include any health insurance expense in the column designated for the children's expenses. At the hearing, Husband did not provide any testimony clarifying how much of the $674 monthly health insurance expense covered the children. During Wife's testimony, her counsel introduced a child support guidelines worksheet for the court's consideration in calculating child support. This worksheet did not include any amount for Husband's payment of health insurance for the children. When the court asked Husband if he had any objections to its admission, his "only objection" was to the income the worksheet attributed to him, "[b]ut other than that, no objection." Accordingly, the court did not err by failing to include the children's health insurance costs in its child support calculation. Since we are remanding the case, the parties will have opportunity to present evidence of the actual cost of health insurance for the children.

IV.

Contempt

Husband argues that the circuit court erred in finding him in contempt in two ways. First, he challenges the findings of contempt as it relates to the court's finding that he failed to pay child support and the withdrawal monies as ordered in the JAD. Second, he contends that the court erred by excluding evidence that deposits of withdrawal monies were made between the merits hearing on December 4, 2023 and December 31, 2024, when the court entered the JAD.[11]

Even though we are vacating aspects of the JAD and remanding the case for further proceedings, the finding of contempt does not fall with the underlying order. Accordingly, we will consider Husband's arguments raised in his brief to the extent they were preserved. *See Sheets v. City of Hagerstown*, 204 Md. 113, 124 (1954) ("Indeed, even if the decrees had been appealed and reversed, a finding of contempt for their violation, while they were

[11] Husband does not challenge any other aspects of the contempt order. Nor did he appeal from the subsequent order entered on December 30, 2025, which imposed a period of incarceration and directed the entry of money judgments for the unpaid amounts. *See supra* n.8. Accordingly, we do not address the propriety of any other parts of the November 25, 2025 order or the entirety of the December 30, 2025 order.

in effect, would not fall with them."); *Furda v. State*, 421 Md. 332, 351 (2011) ("It is settled law that a court's decision is binding on the parties until it is overturned."); *Donner v. Calvert Distillers Corp.*, 196 Md. 475, 489 (1950) ("That order may be based upon erroneous facts . . . or an erroneous conception of the law . . . . Nevertheless, it must be obeyed until such time as it is stricken out on application, or reversed on appeal, or otherwise ceases to be a vital and subsisting direction of a court with proper jurisdiction over the parties to the case."); *United States v. United Mine Workers of Am.*, 330 U.S. 258, 293 (1947) ("[A]n order issued by a court with jurisdiction over the subject matter and person must be obeyed by the parties until it is reversed by orderly and proper proceedings.").

We begin by briefly summarizing Maryland law relating to civil contempt proceedings.[12] "Civil contempt proceedings are intended to preserve and enforce the rights of private parties to a suit and to compel obedience with court orders and decrees." *State v. Crawford*, 239 Md. App. 84, 110 (2018) (citation modified). These proceedings "are generally remedial in nature and are intended to coerce future compliance." *Id.* (citation omitted). "Regardless of the penalty imposed in a civil contempt action, it must provide for purging." *Id.* (citation modified). "A purge provision offers the party the opportunity to exonerate him or herself, that is, to rid him or herself of guilt and thus clear himself of the charge." *Id.* (citation modified).

[12] For a discussion about the four quadrants of contempt proceedings (direct versus constructive, and civil versus criminal), *see State v. Crawford*, 239 Md. App. 84, 109–10 (2018).

"The failure to obey a court order may precipitate the initiation of contempt proceedings. *Marquis v. Marquis*, 175 Md. App. 734, 746 (2007). "One may not be held in contempt of a court order, however, unless the failure to comply with the court order was or is willful." *Id.* (citation modified). "The decision to hold a party in contempt is vested in the trial court." *Id.* We reverse a court's contempt finding only "upon a showing that a finding of fact upon which the contempt was imposed was clearly erroneous or that the court abused its discretion." *Id.* (citation omitted). The interpretation or application of statutory or case law in a contempt order is reviewed de novo. *Sayed A. v. Susan A.*, 265 Md. App. 40, 70 (2025).

A.

Failure to Pay Child Support and Withdrawal Monies

Husband argues that the court erred in finding him in contempt for failing to pay child support and the withdrawal monies. He asserts that he satisfied his child support obligations by directly depositing portions of his UHY income and the withdrawal funds into the joint account, and that the court improperly refused to recognize these deposits as child support payments.

"In reviewing factual findings on which a contempt order is based, it is not our task to re-weigh the credibility of witnesses, resolve conflicts in the evidence, or second-guess reasonable inferences drawn by the court, sitting as fact-finder." *Md. Dep't of Health v. Myers*, 260 Md. App. 565, 618 (2024) (citation modified). "We must view the evidence and all inferences drawn therefrom in the light most favorable to the prevailing party." *Id.* (citation modified).

The court did not err in finding that Husband did not pay any of the child support payments. The evidence showed that, at some point after the merits hearing, the parties' daughters were using the joint account and charging various expenditures. Husband testified that after the JAD was entered, he arranged to have some of his UHY income—$3,636.66 biweekly—direct deposited into the parties' joint account. When asked why he did so, he stated it was "for [Wife] and the girls." However, Husband admitted he had not made any child support payments to Wife "directly" since the judgment was entered.

From this evidence, the court could reasonably conclude that the direct deposits into the joint account did not constitute court-ordered child support payments; indeed, Husband did not testify to that effect. Instead, the court seemed to conclude that these were voluntary contributions by Husband to fund the children's use of the joint account. *Cf. Bradford v. Futrell*, 225 Md. 512, 519 (1961) ("[M]ost courts refuse to allow a [parent] to dictate how [they] will meet the requirements for support payments when the mode of payment is fixed by a decree of court. Thus [the parent] will not be credited for payments made when [they] unnecessarily interposed [themselves] as a volunteer and made payments direct to the children of [their] own accord."). Accordingly, the court did not clearly err in finding that Husband failed to pay child support.

In addition, the court did not err in finding that Husband failed to pay the withdrawal monies as required under the JAD. As mentioned, the court's order required that he "shall pay to [Wife] her share [of 50% of the severance, draw holdback and excess IPU value] within sixty (60) days of the entry of this Order." The court also required that Husband "shall pay to [Wife] *her share of what he has received thus far* [equaling 50% of the monthly installments of his vested net AIV and quired capital] within thirty (30) days of entry of this Order." (emphasis added). And "[f]or the remaining installments," the JAD required Husband "to pay fifty percent (50%) of what he receives each month to [Wife] before the end of said calendar month in which he receives the payment."

Since the entry of the JAD, CLA has directly deposited the monthly installments of required capital and vested AIV into the parties' joint account. Husband, however, did not pay Wife the court-ordered sums of withdrawal monies after the court entered the JAD, and Wife testified to that effect. The court did not clearly err in finding that Husband failed to pay the sums of withdrawal monies as ordered in the JAD.

B.

Prior Disbursements of Withdrawal Monies

Husband contends that the court erred in refusing to allow him to introduce evidence that he deposited withdrawal monies into the parties' joint account between the merits hearing on December 4, 2023 and December 31, 2024, when the court entered the JAD.

"Evidence that is not relevant is not admissible." Md. Rule 5-402. During the contempt hearing, Husband attempted to introduce evidence that the monthly installments of required capital and vested AIV were deposited into the parties' joint account during the thirteen months between the merits hearing and the entry of the JAD. Wife objected to the line of questioning because evidence that he had deposited funds during that period was not relevant to whether he complied with the court's order *after* it was entered.

In response, Husband's counsel explained that the court had been "unaware of what happened with those monies" during the approximately thirteen months between the merits hearing and the entry of the JAD and that the evidence was relevant to account for those monies. The court sustained the objection, explaining that if Husband believed there was a "discrepancy" regarding the deposits of these monies during the thirteen months between the merits hearing and the entry of the JAD, he should have either moved to reconsider the judgment or appealed from the entry of the JAD. The court stated that the introduction of such evidence "doesn't belong" in the contempt hearing.[13]

We perceive no error in the court's refusal to permit Husband to introduce evidence of deposits of withdrawal monies into the parties' joint account during the thirteen months before the entry of the JAD. The testimony and evidence that Husband sought to introduce relating to the period between December 4, 2023 and December 31, 2024 was not relevant to whether he failed to obey the JAD *after* its entry on December 31, 2024.

[13] At the contempt hearing, Husband appeared to collaterally attack the JAD provisions related to the withdrawal monies. At one point during the contempt hearing, Husband's counsel acknowledged that he was "now trying to correct" errors in the court's valuation of the withdrawal monies in connection with the merits hearing, when Husband was pro se. Generally, however, a party may not attack the underlying order collaterally in a contempt proceeding. *Cf. Harford Cnty. Educ. Ass'n v. Bd. of Educ. of Harford Cnty.*, 281 Md. 574, 585–86 (1977) ("A party enjoined may not violate the terms of an injunction and then attack the injunction collaterally in a contempt proceeding, civil or criminal.").

For the reasons stated, the court did not err in finding Husband in contempt for failing to pay child support and withdrawal monies as required under the JAD.

JUDGMENT OF ABSOLUTE DIVORCE ENTERED IN THE CIRCUIT COURT FOR HOWARD COUNTY VACATED—EXCEPT THE FIRST FIVE ORDERED PROVISIONS (DIVORCE, RESTORATION OF FORMER NAME, LEGAL CUSTODY, PHYSICAL CUSTODY, AND INCORPORATION BUT NOT MERGER OF PARAGRAPHS 4 AND 5 OF PLAINTIFF'S EXHIBIT 4);

CASE REMANDED TO THE CIRCUIT COURT FOR HOWARD COUNTY FOR PROCEEDINGS CONSISTENT WITH THIS OPINION;

ORDER OF CONTEMPT ENTERED NOVEMBER 25, 2025 AFFIRMED;

COSTS TO BE SPLIT EQUALLY BETWEEN THE PARTIES.