This opinion is nonprecedential except as provided by
Minn. R. Civ. App. P. 136.01, subd. 1(c).

STATE OF MINNESOTA
IN COURT OF APPEALS
A25-0749

In re the Marriage of:

Rachel Naomi Simpson, petitioner,
Appellant,

vs.

Jonathan Edward Simpson,
Respondent.

Filed July 27, 2026
Reversed and remanded
Bratvold, Judge

Hennepin County District Court
File No. 27-FA-18-4069

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Jonathan Simpson, Minneapolis, Minnesota (attorney pro se)

Considered and decided by Larkin, Presiding Judge; Reyes, Judge; and Bratvold, Judge.

NONPRECEDENTIAL OPINION

BRATVOLD, Judge

In this child-support dispute, appellant mother challenges the district court's order modifying child support. Mother argues that the district court erred in determining respondent father's gross income and requiring mother to pay the entire cost of the children's health insurance. Father responds that mother's appeal is untimely and alternatively contends that we should affirm the district court's decision on the merits. We conclude that (1) mother's appeal is timely and (2) the district court abused its discretion in determining father's gross income and dividing the children's health-insurance costs. Therefore, we reverse and remand for the district court to determine the parties' child-support obligations consistent with this opinion.

FACTS

The following summarizes the district court's factual findings issued after a hearing as well as other relevant procedural history. Appellant Rachel Naomi Simpson (mother) and respondent Jonathan Edward Simpson (father) married in 2010. The parties have three minor children together. Mother petitioned for dissolution of the marriage in 2018.

In March 2020, the district court dissolved the parties' marriage by entering a stipulated judgment and decree (2020 decree), which included four provisions that are relevant to the issues on appeal. First, the parties share joint legal and joint physical custody of the children and have an equal parenting-time schedule. Second, father is obligated to pay mother $884 per month for child support.[1] Third, father is "solely responsible for payment of the children's health and dental insurance premiums." Finally, child support "was not modifiable until March 2023."

In October 2023, father moved the district court to modify child support. Father later filed an amended modification motion, arguing that "a substantial change in circumstances" justified the modification, including a "significant increase" in mother's

[1] The parties agreed to an upward deviation from the child-support guidelines to resolve a dispute about their potential incomes.

income. Mother filed a response and cross-motion to modify child support. Mother requested, among other things, modification of the 2020 decree to (1) require mother to maintain health insurance for the children and (2) direct father to contribute to the child-related portion of mother's health-insurance premiums.

In October 2024, after a motion hearing, the district court filed findings of fact and an order modifying child support (October 2024 order). This opinion summarizes the district court's relevant findings on the parties' incomes and the health and medical costs for the children.

The Parties' Incomes

Mother is a personal-injury attorney and is a "partner and shareholder" at a law firm. Mother also has an interest in a limited liability company that operates rental property. The district court found that mother's average gross income was $34,268 per month. The district court found that, in 2023, mother made "almost five times the amount of income" that she made in 2020.

Father is a criminal-defense attorney and became an associate attorney at a law firm on May 14, 2024, after he moved to modify child support. The district court found that father earned a base salary of $6,083 per month and was eligible for commissions. Between May 14 and May 31, 2024, father earned a total of $3,375 in commissions. Father also had an interest in the Simpson Family Limited Partnership (SFLP). The district court found that father's average distribution income from SFLP was $1,021 per month. Using father's base salary, earned commissions, and SFLP distributions, the district court determined that father's gross income was $7,385 per month.

In her cross-motion to modify child support, mother argued that the district court should include gift income when determining father's gross income available for child support. Mother asserted that father "received consistent gifts" from his family "totaling $29,131" over the previous four years. After excluding father's SFLP distribution income as gift income, the district court found that the "remaining 'gifts'" identified by mother did not "meet the definition of gift income." Thus, the district court did not include family gifts to father when determining his gross income.

The Children's Health-Insurance Costs

Under the 2020 decree, father provided health insurance for the children through his previous employment with the State of Minnesota. In July 2022, mother "chose to add the children to her health insurance plan" through her law firm, "providing the children with double coverage." Father's health insurance changed in February 2023 when he left employment with the State of Minnesota. In January 2024, father placed the children on his new spouse's employer-sponsored health-insurance plan. At the time of the modification motion, the children were "double covered" and the parties appeared to agree that their separate health-insurance plans were "comparable."

Father's motion to modify child support proposed that he carry the children on his health insurance moving forward and that mother pay her parental income for child support (PICS) percent of the premiums. Alternatively, father proposed that mother be ordered to carry the children on her health insurance if the district court found that she had no out-of-pocket expenses associated with her health-insurance premiums. Father argued that, under those circumstances, he would pay mother "his PICS percent of the premiums."

Mother responded that, “because she is a partner-owner” at her law firm, she “pays 100% of the health insurance premiums herself.” In an affidavit, mother averred that the children’s insurance expenses “show up in [her] compensation calculations.”

The district court found that mother “did not provide her compensation calculations to support” her claim that she pays 100% of the children’s health-insurance premiums. The district court observed that mother offered “no evidence to suggest that if she chose to forego health insurance that she would instead receive this money as direct compensation.” The district court found “no evidence to suggest that if [mother] does not meet a certain [law-firm] goal, she will have to reimburse” her law firm “for the cost of the health insurance premiums.”

Relying on mother’s paystub from December 29, 2023, the district court made these findings:

> HEALTH I under earnings had a year-to-date total of $17,667.42. On that same paycheck, HEALTH INS PREMIUM under deductions had a year-to-date total of $17,667.42. The cost of health insurance premiums as a separate line item in her compensation is the exact same amount deducted from her paycheck to pay the health insurance premiums on behalf of herself and the children. [Mother] experiences no actual expense for the health insurance premiums, being paid for 100% of the premiums that are then deducted from her paycheck.

The district court concluded that mother did not “incur any expense to carry the children on her health insurance.” The district court ordered both parties to maintain the children’s current health-insurance plans through December 31, 2024, and directed mother to "maintain in full force and effect medical, dental, and hospitalization insurance" for the children starting January 1, 2025.

Child Support

Based on its findings related to father's gross income and the children's health-insurance costs, the district court modified child support, requiring mother to pay $824 per month in basic child support and $521 per month for the children's medical support through December 31, 2024. The district court required father to pay $313 per month for child support and no payment for the children's health-insurance costs. Finally, the district court ordered mother to pay 82% and father to pay 18% of "all medical and dental expenses of the minor children that are not covered by insurance."

Mother's Motion to Amend the October 2024 Order

In November 2024, mother moved the district court to amend the October 2024 order to include, among other things, findings that (1) father "refused to provide" information about the gifts he received and therefore mother "is not barred from requesting the Court to consider gifts as income in the future if proper evidence is gathered"; (2) "it is reasonable to expect [that father's] commission will increase with additional experience"; and (3) mother incurred costs for carrying the children on her health insurance. Mother argued that her paystub shows "that she pays $973 a month for health and dental premiums for the children." She also argued that the "HEALTH I" earnings from her law-firm paystub should not "double count" as "gross earnings" for determining child support because she deducted the same amount to pay her health-insurance premiums.

In April 2025, after a motion hearing, the district court filed an amended order (April 2025 amended order). The amendments did not relate to the issues on appeal. The district court also filed a separate order denying mother's requests to amend its determination of father's gross income and the children's health-insurance costs in the October 2024 order. As to father's gift and commission income, the district court stated that mother failed "to identify the alleged defects in the challenged findings" or explain why the findings "are inconsistent with relevant law and/or the record evidence." As to health-insurance costs, the district court found that mother "did not deduct the $17,667.42 from her income calculations in her original countermotion" and thus her gross-income argument was "an improper use" of a motion to amend.

Mother appealed, and father filed a notice of related appeal.

DECISION

We begin by considering the scope of issues on appeal. Father, who is self-represented, filed a notice of related appeal apparently to seek review of the April 2025 amended order. In his statement of the case, father commented that "the district court considered information that was not submitted by the parties in connection with [father's] motion to modify child support." Father, however, did not discuss this issue in his principal brief. *See* Minn. R. Civ. App. P. 131.01, subd. 4(c) (stating that, in a case involving a cross-appeal, "the respondent/cross-appellant's principal brief shall be filed as one brief). "A party's failure to brief and argue an issue on appeal results in forfeiture of that issue." *Jundt v. Jundt*, 12 N.W.3d 201, 204 (Minn. App. 2024), *rev. denied* (Minn. Dec. 31, 2024).

Father's challenge to the April 2025 amended order is therefore forfeited, and we do not consider the issue.

I. Mother's appeal is timely.

In his principal brief, father argues that mother's appeal from the October 2024 order is untimely. The application of the Minnesota Rules of Civil Appellate Procedure is a question of law that we review de novo. *Klapmeier v. Cirrus Indus., Inc.*, 900 N.W.2d 386, 391 (Minn. 2017).

A district court's order modifying child support is an appealable order. Minn. R. Civ. App. P. 103.03(h). "Unless a different time is provided by statute," the deadline to file a notice of appeal from an appealable order is "within 60 days after service by any party of written notice of [the order's] filing." Minn. R. Civ. App. P. 104.01, subd. 1; *see also Culver v. Culver*, 771 N.W.2d 547, 548-50 (Minn. App. 2009) (applying the 60-day appeal deadline to a child-support modification order).

But the time to appeal may be tolled by a proper and timely postdecision motion. "Unless otherwise provided by law, if any party serves and files a proper and timely motion" listed in Minnesota Rule of Civil Appellate Procedure 104.01, subdivision 2, "the time for appeal of the order or judgment that is the subject of such motion runs for all parties from the service by any party of notice of filing of the order disposing of the last such motion outstanding." Minn. R. Civ. App. P. 104.01, subd. 2; *see also Stern 1101 First St. S., LLC v. Gere*, 979 N.W.2d 216, 220 (Minn. 2022) (explaining that the filing of a motion under rule 104.01, subdivision 2, tolls the time for appeal). A "proper" postdecision motion "must simply (1) comply with the rules of civil procedure for motions, and (2) be authorized, meaning that on the face of the document the party has filed a motion that is expressly allowed under rule 104.01, subdivision 2." *Gere*, 979 N.W.2d at 221-22 (quotations omitted). Rule 104.01, subdivision 2(b), lists a motion "to amend or make findings of fact."

Father argues that mother's motion to amend did not toll the time to appeal because it was a motion for reconsideration and therefore not authorized. Father argues that mother's motion to amend "simply asked the district court to reconsider its findings" and rule in mother's favor. Father maintains that, because a motion to reconsider is not listed under rule 104.01, subdivision 2, mother's postdecision motion "did not toll the time period to file this appeal" and her notice of appeal was untimely.

Father's argument is unavailing. In *Madson v. Minnesota Mining & Manufacturing Co.*, the supreme court held that "[a]ll parties are entitled to rely on timely motions, which *on their face are authorized*." 612 N.W.2d 168, 172 (Minn. 2000) (emphasis added) (rejecting respondent's argument that a motion listed in rule 104.01, subdivision 2, was filed as "a thinly disguised motion to reconsider" and did not toll the time to appeal). In other words, appellate courts take a form-over-substance approach when considering whether a postdecision motion tolls the time for appeal under rule 104.01, subdivision 2.[2]

[2] Father relies on this court's decision in *Lewis v. Lewis*, in which this court held that an "improper motion for amended findings does not extend the time to appeal a judgment or order" under rule 104. 572 N.W.2d 313, 314 (Minn. App. 1997), *rev. denied* (Minn. Feb. 19, 1998). But this aspect of *Lewis* was overruled by the supreme court in *Madson*, 612 N.W.2d at 171-72. *State by Fort Snelling State Park Ass'n v. Minneapolis Park & Recreation Bd.*, 673 N.W.2d 169, 178 n.1 (Minn. App. 2003) (stating that "*Madson* overrules any aspect of *Lewis* suggesting that the merits of a motion for amended findings bear on whether an appeal time is tolled"), *rev. denied* (Minn. Mar. 16, 2004).

Because mother's motion to amend was authorized on its face and otherwise complied with the rules of civil procedure, it tolled the time to appeal the October 2024 order. Thus, mother's appeal is timely.

II. The district court abused its discretion in determining the parties' child-support obligations.

A district court may modify an existing child-support obligation if a substantial change in circumstances makes the existing obligation "unreasonable and unfair." Minn. Stat. § 518A.39, subd. 2 (2024). Appellate courts generally review orders modifying child support for abuse of discretion. *Haefele v. Haefele*, 837 N.W.2d 703, 708 (Minn. 2013). "A district court abuses its discretion by making findings of fact that are unsupported by the evidence, misapplying the law, or delivering a decision that is against logic and the facts on record." *Woolsey v. Woolsey*, 975 N.W.2d 502, 506 (Minn. 2022) (quotation omitted).

The parties agreed, and the district court determined, that a substantial change in circumstances justified modification of child support. On appeal, mother argues that the district court abused its discretion in determining the amount of the parties' child-support obligations by (1) ignoring father's income from gifts and commissions and (2) assuming that the children's health insurance "was free" and placing "the entire cost" on mother. We address each argument in turn.

A. Father's Gross Income

Before modifying a child-support obligation, the district court must determine the gross income of each parent. Minn. Stat. § 518A.34(a)-(b)(1) (2024). A parent's gross income “includes any form of periodic payment to an individual, including, but not limited to, salaries, wages, commissions, [and] self-employment income.” Minn. Stat. § 518A.29(a) (2024). “Periodic” generally means “marked by repeated cycles” or “happening or appearing at regular intervals.” *Haefele*, 837 N.W.2d at 710.

Whether a source of funds is income is a question of law that appellate courts review de novo. *Hubbard Cnty. Health & Hum. Servs. v. Zacher*, 742 N.W.2d 223, 227 (Minn. App. 2007); *see also Sherburne Cnty. Soc. Servs. ex. rel. Schafer v. Riedle*, 481 N.W.2d 111, 112 (Minn. App. 1992) (reviewing de novo whether certain payments were “periodic and reliable sources of income” for the purpose of determining child support). Mother argues that the district court bypassed two periodic payments made to father: family gifts and law-firm commissions.

1. Family Gifts

A gift that is “regularly received from a dependable source” may be considered income when determining a party’s child-support obligation. *Barnier v. Wells*, 476 N.W.2d 795, 797 (Minn. App. 1991). Mother argues that father received “over $70,000 in family gifts” over the past five years and that the gifts should be included in his gross income. To support her cross-motion to modify child support, mother submitted a spreadsheet to the district court that listed the family gifts father received, among other sources of income.[3]

[3] Mother stated that father provided her with a “self-generated excel spreadsheet” listing his family gifts. It is unclear from the record when father provided the spreadsheet to mother.

Father does not challenge the accuracy of the spreadsheet on appeal. This chart depicts only the information from mother's spreadsheet related to father's family gifts:

DATE	**AMOUNT**	**NOTE**
02/22/2024	$12,000	Attorney Fees
12/26/2023	$2,024	Christmas
09/21/2023	$2,500	Birthday
01/03/2023	$10,000	Housing Expenses
09/21/2022	$4,000	Birthday
03/02/2022	$1,500	Travel Expenses
07/08/2021	$25,000	Wedding
07/27/2020	$15,000	

Mother acknowledges that these gifts do not "arrive in the same amounts or on the same dates every year," but contends that periodic gift income can "skip a year" and does not have to be "guaranteed," so long as the gifts "show up in 'repeated cycles.'" Father counters that the "purpose" of these gifts shows that they are not *periodic* payments; for example, the gifts to pay attorney fees and for father's recent wedding "would be unlikely to happen again." Mother responds with an analogy to income from employer bonuses: "[I]f every year an employer gave a bonus but labeled it something different ('profit participation,' 'holiday bonus,' 'sharing the wealth') or paid it at a different time, the funds themselves would remain 'gross income.'" Mother relies on several nonprecedential opinions in which this court affirmed a district court's determination of a parent's or spouse's income based on evidence that they received regular gifts from family members.[4]

The district court did not include as gross income family gifts that father received. The court determined that the family gifts were "not regularly received," reasoning that the "only recurring payment from July 27, 2020 to February 22, 2024 is the receipt of birthday funds in 2022 and 2023." The district court also determined that no evidence suggested that the gifts were used for father's "monthly expenses" or that father's family "will continue to provide him with any funds going forward." The district court concluded that father "receives unreliable gifts" from his family and therefore these gifts do not count toward his income for determining child support.

The district court's finding that family gifts to father were "not regularly received" is not supported by the record and is therefore clearly erroneous. Father received $72,024 in family gifts between 2020 and 2024. Father received between $5,500 and $25,000 each

[4] Nonprecedential opinions are not binding on this court but "may be cited as persuasive authority." Minn. R. Civ. App. P. 136.01, subd. 1(c). This court has issued nonprecedential opinions recognizing family gifts as income for determining spousal maintenance or child support. *See Wingad v. Wingad*, No. A20-0781, 2021 WL 4428909, at *3-4 (Minn. App. Sept. 27, 2021) (considering that wife received either $13,000 or $14,000 in gift money from her mother each year but one over a six-year period), *rev. denied* (Minn. Dec. 14, 2021); *Dedefo v. Gada*, No. A12-1498, 2013 WL 3491081, at *3-4, *6 (Minn. App. July 15, 2013) (considering that father regularly received $1,550 per month in assistance from his brother and adult daughter); *Champlin v. Champlin*, No. A12-0501, 2012 WL 6734460, at *1, *3 (Minn. App. Dec. 31, 2012) (considering that father's parents "had been making regular payments" to cover his living expenses "for over three years, continued to pay even after father resumed working, and continued to indicate their intention to make payments as long as necessary"); *Long v. Long*, No. CX-95-43, 1995 WL 465610, at *2-3 (Minn. App. Aug. 8, 1995) (considering that father "regularly presented his bills to his mother for payment and she paid them").

year, averaging about $14,000 per year. Although these gifts had different purposes, father regularly received family gifts over this five-year period.

Neither the child-support statute nor precedential caselaw supports the district court's conclusion that these gifts must be applied to father's monthly expenses to be income. The gifts only need to be "regularly received from a dependable source." *Barnier*, 476 N.W.2d at 797. Also, father's five-year history of receiving money as family gifts contradicts the district court's finding that the gifts are "unreliable."

Finally, on this record, the variation in the amount of money father received as gifts from his family each year is akin to bonus income. In *Desrosier v. Desrosier*, this court determined that a parent's annual bonus payments were "a dependable form of periodic payment" under the child-support statute, even though the payments were "not guaranteed and uncertain as to amount." 551 N.W.2d 507, 509 (Minn. App. 1996). We emphasized that "the public policy giving children the right to enjoy the benefit of their parents' increased income is paramount." *Id.*

Like the bonus income in *Desrosier*, father's family gifts are "not guaranteed." *Id.* The gifts were in different amounts, received at different times of year, and given for different purposes. But father regularly received family gifts from a dependable source each year for five years. And the record shows that these family gifts, on average, were about 15% of father's gross income each year. Caselaw related to commission income suggests that variable amounts may be included in a parent's gross income by using an average. *See, e.g.*, *Veit v. Veit*, 413 N.W.2d 601, 606 (Minn. App. 1987) (affirming the use of income-averaging for fluctuating commissions from a real-estate business and reasoning that an "average takes into account fluctuations and more accurately measures income").

Because the district clearly erred in its findings and legal analysis and thereby excluded father's family gifts from his gross income, we conclude that the district court abused its discretion in determining father's income. We therefore reverse and remand for the district court to include father's family gifts in its determination of his gross income.

2. Commissions

"Although not guaranteed and uncertain as to amount," a parent's nonsalary employment income may be "a dependable form of periodic payment" for the purpose of child support. *Desrosier*, 551 N.W.2d at 509. This includes commissions. Minn. Stat. § 518A.29(a). When calculating a parent's gross income, a district court must include periodic payments that are sufficiently dependable such that it is equitable to determine that the parent will continue to receive the payment. *See Desrosier*, 551 N.W.2d at 509 (reversing a district court's exclusion of bonuses from its determination of a parent's income). Whether a form of periodic payment is sufficiently dependable is an underlying question of fact that appellate courts review for clear error. *Haasken v. Haasken*, 396 N.W.2d 253, 261 (Minn. App. 1986) (reviewing for clear error a district court's determination that bonuses were not sufficiently dependable).

Father joined his current law firm on May 14, 2024, about seven months after he moved to modify child support in October 2023. In an affidavit submitted to the district court on June 5, 2024, father averred that he is eligible "to earn a 25% commission of any cases [he originates] absent the firm's relationships/marketing efforts and a 10%

commission on any cases [he originates] as the result of the firm's relationships/marketing efforts." Father averred that he "brought in one case at the 25% commission rate, which was a one-off situation," and "brought in a few cases at the 10% commission rate." Father also averred that, in the first 17 days after he joined his new law firm, he earned "$1,500 in 10% commissions and $1,875 in 25% commissions."

The district court decided father's motion to modify in October 2024, about four months after father joined his new law firm. The district court's order did not discuss the dependability of father's commissions but included commissions when calculating his gross income. The district court divided $3,375—father's total commissions received between May 14 and May 31, 2024—by 12 months, which equaled about $281 in commissions per month, and included this amount in father's gross income.

On appeal, mother argues that the district court's gross-income determination "defies logic" because it assumes that the $3,375 father earned in commissions during his first two weeks of employment was "all he would earn for an entire year." Mother asserts that the district court should have annualized what father had "already received for that year" to estimate his monthly commission income. Father counters that he had "no history of commission-based income" and that "a large portion of the commissions he had received" was "based on a personal referral." Father maintains that, because personal referrals "are rare events for attorneys starting brand new positions," the district court did not err.

We acknowledge that the record has limited information for calculating father's monthly commission income. Nonetheless, the district court's decision is contrary to logic and the facts in the record. *See Woolsey*, 975 N.W.2d at 506. The district court determined that father's annual commission income is $3,375, which he earned in the first 17 days he worked at his new law firm. Although father claimed that his 25% commission was a "one-off situation," he also averred that he brought in "a few" 10% commissions within the first two weeks of working at the law firm. No evidence suggests that father will not continue to receive 10% commissions as his employment continues, and the percentage amount is set by agreement with his employer. *See Desrosier*, 551 N.W.2d at 509 (noting that a parent's annual bonus payment was "expected to continue" and determining that it was "a dependable form of periodic payment").

Because the district court's calculation of father's annual commission income is not supported by the record evidence, the district court abused its discretion in determining father's gross income. The district court also made no findings on the dependability of father's commission income. Inadequate findings preclude meaningful appellate review of a child-support modification order. *See Rosenfeld v. Rosenfeld*, 249 N.W.2d 168, 171 (Minn. 1976) (stating that particularized findings promote the use of statutory standards, explain the district court's decision to parties, and facilitate meaningful appellate review). We therefore reverse and remand for the district court to determine the dependability and amount of father's commission income. The district court may reopen the record in its discretion.

B. Division of the Children's Health-Insurance Costs

"Unless otherwise agreed to by the parties and approved by the court, the court must order that the cost of private health care coverage and all unreimbursed and uninsured health-related expenses be divided between the [parents] based on their proportionate share of the [parents'] combined monthly PICS." Minn. Stat. § 518A.41, subd. 5(a) (2024). The parent who pays for the children's health insurance is reimbursed by the other for costs incurred, either by receiving more child support or paying less. *Id.*, subd. 5(b)-(c) (2024).

The district court ordered father to pay 18% of all unreimbursed or uninsured medical expenses for the children. But the district court did not order father to reimburse mother for health-insurance premiums. The district court reasoned that mother "experiences no actual expense for the health insurance premiums, being paid for 100% of the premiums that are then deducted from her paycheck."

Mother argues that the district court erred by treating her health insurance as "free" while "adding its cost" to her gross income. Mother maintains that, while her law firm "writes the check for her insurance (like all employer-sponsored plans), that cost still makes its way to [her] pay." Mother points out that she pays for the children's health insurance via a payroll deduction. She acknowledges that her paystub "also reflects the premium as income in a line labeled 'HEALTH I.'" Mother argues that her law firm "simply add[s] back the cost of [her] premiums as taxable income as the tax code requires." Mother relies on an email from another employee at her law firm, which states that the firm is an S-corporation and that its shareholders "pay the total premium for health and dental." Mother maintains that the district court should order father to contribute medical support because she pays the full cost of the children's health-insurance premiums, although she pays through a payroll deduction.

Father counters that mother's law firm "makes an additional payment to her in the exact amount of her healthcare deduction." Father maintains that this "payment completely offsets the cost of the [payroll] deduction, meaning that [mother] incurs no out-of-pocket cost for this coverage." He argues that mother's "monthly paycheck is the same whether she receives healthcare coverage or not." Father does not dispute that mother's health-insurance "earnings" are her taxable income.[5]

The district court included $17,667.42 in health-insurance "earnings" as part of mother's gross income. These "HEALTH I" earnings are mother's taxable income. But mother, in turn, pays for the children's health insurance through a payroll deduction. Because mother pays the children's health-insurance premiums, the district court's conclusion that mother incurs "no actual expense" contradicts logic and is unsupported by the record. We therefore conclude that the district court abused its discretion in determining the parties' medical-support obligations for the children.

Thus, we reverse and remand for the district court to divide the children's health-insurance costs according to the parties' proportionate share of monthly PICS and to determine the parties' medical-support obligations. The district court may reopen the record in its discretion.

Reversed and remanded.

[5] This court's nonprecedential decision in *Hollenhorst v. Hollenhorst* recognized that a similar payment was a parent's taxable income. No. A04-1712, 2005 WL 949238, at *4-5 (Minn. App. Apr. 26, 2005).