

**MISSOURI COURT OF APPEALS  
WESTERN DISTRICT**

**CHARLOTTE A. MELSON,**

**RESPONDENT,**

**v.**

**MARK W. MELSON,**

**APPELLANT.**

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**DOCKET NUMBER WD69863  
MISSOURI COURT OF APPEALS  
WESTERN DISTRICT**

**DATE: June 23, 2009**

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**Appeal From:  
JACKSON COUNTY CIRCUIT COURT  
THE HONORABLE MARCO ANTONIO ROLDAN, JUDGE**

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**Appellate Judges:  
DIVISION THREE: HAROLD L. LOWENSTEIN, Presiding Judge, JOSEPH M.  
ELLIS and LISA WHITE HARDWICK, Judges**

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**Attorneys:  
Jeremiah Kidwell, Esq., Kansas City, MO, for appellant.**

**Judity L. Berry, Esq., Independence, MO, for respondent.**

**MISSOURI APPELLATE COURT OPINION  
SUMMARY**

**COURT OF APPEALS -- WESTERN DISTRICT**

**CHARLOTTE A. MELSON,**

**RESPONDENT,**

**v.**

**MARK W. MELSON,**

**APPELLANT.**

WD69863

Jackson County

Before Division Three Judges: Harold L. Lowenstein, Presiding Judge, Joseph M. Ellis and Lisa White Hardwick, Judges.

Mark Melson (Father) appeals from a judgment modifying his child support obligation to Charlotte Melson (Mother). He contends the circuit court erred in failing to include the monthly amount of the children's health insurance premiums in its Form 14 calculation. He also appeals the court's orders finding him in contempt.

**MODIFICATION JUDGMENT AFFIRMED.  
APPEAL OF CONTEMPT ORDERS DISMISSED.**

**Division Three holds:** The Form 14 directions permit the entry on line 6c of health insurance costs that are "deducted by an employer from gross monthly income[.]" Father treated the children's health insurance costs as a business expense, so those expenses were actually deducted from the business's gross receipts, not his gross income. Moreover, because the

business's net profit, which had been reduced by the children's health insurance costs, was his gross income for purposes of line 1 of the court's Form 14, he received credit for paying the health insurance costs. He was not entitled to another credit for those costs on line 6c.

The orders finding Father in contempt and committing him to the Jackson County Department of Corrections are not final for purposes of appeal because the court stayed execution of the commitment orders and allowed him time to purge the contempt. The contempt orders have not been enforced and, therefore, remain interlocutory and unappealable.

**Opinion by: Lisa White Hardwick, Judge**

June 23, 2009

**THIS SUMMARY IS UNOFFICIAL AND SHOULD NOT BE QUOTED OR CITED.**