

1. Substantial contribution to the accumulation of the property. Factors to be considered in determining contribution are as follows:

- a. Direct or indirect economic contribution to the acquisition of the property;
- Contribution to the stability and harmony of the marital and family relationships as measured by quality, quantity of time spent on family duties and duration of the marriage; and
- c. Contribution to the education, training or other accomplishment bearing on the earning power of the spouse accumulating the assets.
- The degree to which each spouse has expended, withdrawn or otherwise disposed of marital assets and any prior distribution of such assets by agreement, decree or otherwise.
- 3. The market value and the emotional value of the assets subject to distribution.
- 4. The value of assets not ordinarily, absent equitable factors to the contrary, subject to such distribution, such as property brought to the marriage by the parties and property acquired by inheritance or inter vivos gift by or to an individual spouse;
- 5. Tax and other economic consequences, and contractual or legal consequences to third parties, of the proposed distribution;
- 6. The extent to which property division may, with equity to both parties, be utilized to eliminate periodic payments and other potential sources of future friction between the parties;
- 7. The needs of the parties for financial security with due regard to the combination of assets, income and earning capacity; and,
- 8. Any other factor which in equity should be considered.

¹ Ferguson v. Ferguson, 639 So. 2d 921, 928-29 (Miss. 1994).