1125e wage definitions

* **sal** is the line on the firm tax form for wages and salaries
* **offcomp** is the line item on the firm tax form for officer compensation
* **nonoffcomp** = **lcomp**-**offcomp**
* **wb\_nonoff** = **wb**-**offcomp**
* **wageq4nonoff** =(wageq4\*empq4 -**offcomp**)/empq4

1125e wage definitions

* **num\_off** is the number of officers on 1125e micro files
* **wage\_off** =**wb\_off**/**num\_off**

S-corp and Partnership owner vars

* **Ownerpay** is the sum of business profits (i.e., total ord inc) and wages from firm (yzz)
* **wb\_own** is the total wages paid to owners based on owner w2s (from yzz files)
* **num\_own** is the number of owners (from yzz files)
* **num\_ownw2** is the number of owners who also get positive w2 income from the firm
* **wage\_ownw2** = **wb\_own**/**num\_ownw2**
* **pay\_own** = **ownerpay**/**num\_own**
* **nonowncomp** = lcomp-**wb\_own**
* **wb\_nonown** = wb-**wb\_own**
* **wage\_nonown** = **wb\_nonown**/(emp-**num\_ownw2**)
* **wageq4nonown** = (wageq4\*empq4 -**wb\_own**)/(empq4-**num\_ownw2**)