

Analysis of Professional Teachers' Income Structure in Private Universities in Hubei Province and Measures to Increase Income

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Abstract. Private universities in Hubei province account for about a quarter of the students in universities in this province. However, the overall income level of full-time teachers in private universities in Hubei Province is low, and the structure is unreasonable, which affects the stability of teachers in private universities to some extent. Based on the analysis of the fixed income structure and the non-fixed income structure of full-time teachers in private universities in Hubei Province, this paper puts forward some countermeasures for increasing the income of full-time teachers in private universities, such as increasing the input of schools, properly planning the personal income tax of teachers, improving the income structure of teachers themselves, and directly subsidizing the government, so as to safeguard the vital interests of teachers in private universities and promote the healthy development of private universities.

1. Preface

As of June 2018, there are 43 private colleges in Hubei Province, including 15 private undergraduate colleges, 17 independent colleges and 11 private vocational colleges. More than 350,000 students are enrolled in private universities in Hubei Province, accounting for about a quarter of the total number of students enrolled in Colleges and universities in the province. At present, the age group of full-time teachers in private universities is mainly between 26 and 45 years old, basically belonging to the young and middle-aged, with the majority of young teachers under 35 years old; the educational level is concentrated on the master's degree, and the doctoral degree teachers generally do not exceed 20%; the title structure is dominated by lecturers and assistant teachers, with fewer associate professors and few professors. Young and middle-aged teachers are often in the state of "old on the top and small on the bottom", facing the double test of career and life. At present, the overall income level of full-time teachers in private universities in Hubei Province is low, and the income structure is unreasonable, which to some extent affects the stability of teachers in private universities and the healthy development of private universities. This paper analyses the income structure of this group, and puts forward some countermeasures to increase and improve the income structure in order to stabilize the teaching staff and promote the long-term, stable and healthy development of private universities.

2. Analysis of professional teachers' income structure in private universities in Hubei province

There are many colleges and universities in Hubei Province. There are many sources of teachers with master's degree and doctor's degree, and the competition for talents is fierce. Compared with the developed coastal areas, the economy of Hubei Province is also underdeveloped. private universities mainly come from tuition income. These factors lead to the overall salary level of teachers with master's and doctoral degrees in private universities at the lower and middle levels of society. The income of full-time teachers in private universities in Hubei Province can be divided into fixed salary and other non-fixed income.

2.1 Analysis of fixed wage structure

The fixed monthly salary includes basic salary, post salary, post allowance, performance allowance, post allowance, school age allowance, etc. The basic wage mainly reflects the minimum living security of the faculty and staff, which is generally consistent with the local minimum wage standard. The post salary mainly reflects the duties, requirements and qualifications of the post employed. Teachers' positions are divided into 12 grades, corresponding to different grade standards. They are divided into professors 1-4, associate professors 5-7, lecturers 8-10 and assistants 11-12. Each grade is divided into 10 grades, corresponding to different grade standards. Schools shall implement corresponding post wage standards according to the posts employed by teachers and staff. The difference of post salary is mainly reflected between master's and doctor's degree and between different titles. For example, the post salary of associate professor is about 1000 yuan more than that of lecturer, and doctoral degree is regarded as associate professor.

Job allowance is generally for young and middle-aged teachers who hold the posts of vice-dean, department chairman and deputy director of the college. For example, deputy director of the Department is 300 yuan a month, department chairman is 500 yuan a month and deputy dean is 800 yuan a month. Presidents and school-level leaders are generally employed from public colleges and universities. They implement annual salary system, which is beyond the scope of this paper.

Performance allowance allocation generally adopts a hierarchical management mechanism. The school approves the total performance allowance of each college (department). Within the total amount approved by the school, each college (department) distributes the performance allowance independently according to the standard procedures and requirements and based on the performance and contribution of the faculty and staff.

Post subsidy mainly refers to the quota subsidy enjoyed by the employed posts, including communication subsidy, transportation subsidy, part-time allowance (such as part-time Party branch secretary, part-time department webmaster) and special allowance for outstanding talents (school-level young and middle-aged academic leaders, outstanding young backbone teachers, "double-qualified" teachers, award allowance for presiding over the construction of scientific research bases at or above provincial level) And so on. For example, backbone teachers are paid 1000 yuan a month and academic leaders 1500 yuan a month.

The school age allowance is mainly a subsidy to highlight and encourage the long-term staff serving the school. The school age allowance is 20-50 yuan per year, which accumulates year by year. The upper limit of school age allowance calculation is generally 15 years.

2.2 Analysis of non-fixed income structure

In addition to the basic fixed monthly salary, full-time teachers have other non-fixed income, including welfare, remuneration, thesis guidance, invigilation and other non-teaching income, guidance fees for new students (or professional teachers, young teachers), travel subsidy, research incentives and research projects, publishing textbooks, high-level personnel settling-up or living expenses. Housing subsidies, year-end bonuses, etc.

Welfare includes meal allowance, Festival expenses, health expenses for female workers and fees for heat prevention and cooling. For example, full-time teachers' meal allowance is 150 yuan a month, and the total cost of festivals is 2000 yuan a year. Dragon Boat Festival, May Day, Teachers' Day, Mid-Autumn Festival, National Day, New Year's Day, Spring Festival and other statutory festivals are issued. The cost of heat prevention and cooling is usually paid in three months from July to September, about 100 yuan per month.

Course remuneration income is an important income of full-time teachers. Generally, it is calculated by multiplying the hours exceeding the basic workload by the unit price of the remuneration. For example, a teacher's basic workload is 128 sessions per semester. He has 256 sessions in this semester. The standard of remuneration for each class is 65 yuan, and his remuneration for this semester is $(256-128) * 65 = 8320$ yuan. Some schools adopt one-time payment, most schools adopt multiple payment to reduce teachers' personal income tax, or adopt a fixed payment of 500 yuan per month, and then calculate the reissue at the end of the semester.

Paper guidance fee refers to the service fee for teachers to guide undergraduate graduation theses. Generally, every full-time teacher can guide about 10 undergraduate graduates, and every student teacher can get 300-600 yuan guidance fee. Paper guidance fees are generally paid once or twice.

The whole staff of private universities in Hubei Province is not full. Full-time teachers undertake a large number of non-teaching tasks, such as invigilating CET-4 and CET-6, invigilating final examinations, marking by supplementary examinations, repairing papers, and re-marking papers. These non-teaching links, such as invigilating, receive low salaries and often have to be allocated to each teacher by compulsory means.

The teaching staff of private universities in Hubei Province are generally divided into teacher series, teaching assistant series and management series. Although full-time teachers belong to the teacher series, they should generally assist the instructors of the Teaching-assistant Series in the guidance of freshmen tutors, professional tutors and so on, and help the instructors to do a good job in class management. These jobs take up a lot of time, and the guidance fee is generally relatively low, such as 2000 yuan a year. Some backbone teachers and associate professors also undertake the guidance of new young teachers. The fee for the guidance of young teachers is not much, such as 1200 yuan a year.

Travel allowance refers to the daily allowance for teachers to attend academic conferences and training on business trips, which generally includes allowances for transportation in different places, allowances for meals by mistake, etc., such as the allowance of 80 yuan per day for travel expenses.

Scientific research awards, generally at the end of the year for teachers to publish core journal papers, monographs and other awards, such as a private university in Wuhan full-time teachers to publish a Peking University core paper award 1000 yuan, publishing a Nanda core Paper Award 2000 yuan, publishing a SCI award 10000 yuan, EI Paper Award 5000 yuan. For scientific research projects, the school gives some financial support, such as 3000 yuan for school-level projects, 6000 yuan for department-level projects, 1:1 for provincial and ministerial projects, but the maximum control is less than 150,000 yuan, such as 80,000 yuan for the Ministry of Education, 80,000 yuan for schools, the total amount will reach 160,000 yuan. A certain proportion of the funds for scientific research projects can be included in the labor service fees, so that teachers can be admitted to pay for their intelligence, and teachers can be encouraged to devote more mental work in terms of income.

Publishing textbook contribution fee income refers to the income of teachers who edit or participate in editing textbooks, and get certain contribution fee income, such as 8% - 12% of textbook pricing. Some majors have more students, and teachers who edit a textbook can get more than 5000 yuan a year. Some schools also encourage young and middle-aged teachers who have been teaching for more than five years to compile textbooks suitable for Civilian-run applied universities, and even give additional funding, such as 5,000-10,000 yuan for each textbook.

Settlement allowance or housing allowance for high-level talents refers to the settling-up allowance (such as 50,000 yuan) given by the school to teachers with doctoral degree or new associate professors and professors with outstanding scientific research ability, or 1000-1500 yuan per month for housing allowance, or a set of welfare housing directly (without property rights). Teachers with master's degree generally do not enjoy this treatment.

In principle, the base number of year-end awards is composed of basic salary, post salary, performance allowance and so on, which is equal to the 13th month's salary.

2.3 Analysis of the ratio of income structure

We select teachers with master's degree and associate professor titles to analyze the income structure ratio of full-time teachers in private universities in Hubei Province. We assume that the teachers of a private university bear the teaching workload of 12 hours per week and 384 hours per year, and guide 10 graduation theses. The standard of remuneration for associate professors is 75 yuan per hour. The annual basic teaching workload of full-time teachers in this school is 256 hours (8 hours per week). The income of guidance fee for each paper is 350 yuan.

Table 1. Annual Income Structure Ratio of Full-time Teachers (Associate Professor Title, Master Degree) in private universities in Hubei Province

Income Items	Pre-tax Income Amount	Ratio	Remarks
Fixed salary	¥60000	67.26%	Associate professor allowance 1000 yuan, basic salary 4 000 yuan, total 5000 yuan per month
Welfare Expenses	¥3800	4.26%	Year-round Festival Fee: 2000 yuan, Cooling Expense: 300 yuan, Food Paste: 1500 yuan
Remuneration	¥9600	10.76%	(384-256) *75
Paper guidance fee	¥3500	3.92%	350*10
Inspection fees, supplementary examination marking fees, repairing and marking fees, etc	¥660	0.74%	12 invigilatory examinations, 30 yuan each, and 300 yuan of other income.
Freshman tutor allowance	¥2000	2.24%	Guided 15 freshmen
Travel subsidy	¥640	0.72%	Annual travel to attend training and academic meetings for 8 days, 80 yuan per day
Income of scientific research awards and research funds	¥2000	3.36%	1 core paper of Peking University is awarded 1000 yuan in the whole year. Income of scientific research project funds and services is 2000 yuan
Settlement expenses, housing allowances, etc	0	0.00%	Master's degree is not eligible
Year-end bonus, etc	¥6000	6.73%	Salary and partial performance reimbursement in the thirteenth month of the year-end, year-end excellent teaching staff reward, etc.
Total	¥89200	100.00%	After deducting five social insurance items, housing provident fund and personal income tax, the annual income of teachers is about 78.4 million yuan.

2.4 Defects of income structure

From the overall income structure, the income gap between full-time teachers of private universities in Hubei Province and full-time teachers of public colleges and universities is mainly reflected in the fixed monthly salary, research project funds income, housing provident fund treatment, year-end bonuses and so on.

From the ratio analysis of the above tables, it can be seen that in the income structure of teachers, the proportion of fixed monthly salary is relatively high, accounting for about 2/3, and the fixed monthly salary of teachers with master's degree is only 4,000 yuan, which is quite different from that of employees with master's degree in enterprises. There is a big gap between the salary of doctoral teachers and that of new doctoral teachers in public universities. Ph.D. teachers in public universities generally earn more than 150,000 yuan a year after tax, and the cost of settling down is much higher than that in private universities. There is a big gap in their treatment, and their social status and career platforms are also significantly higher than those in private universities.

Teachers' pre-tax income turns into after-tax income. They also need to deduct five insurance, one fund and personal income tax. In general, each teacher should deduct 5000-9000 yuan a year and 500-3000 yuan from personal income tax. The burden of personal income tax is heavy, which may be reduced.

In addition, developed provinces have begun to make direct subsidies for teachers in private schools, such as Shenzhen, which grants long-term subsidies to teachers working in Shenzhen's private schools. The criterion for teachers' subsidies is to continue teaching in Shenzhen for three years, 300 yuan/person/month from the fourth year, and increase by 100 yuan per person per month for every full year thereafter, to 1000 yuan/person/month, and no longer increase. At present, the income of teachers in private universities in Hubei Province comes from the tuition income of schools, and there is no government subsidy component, so there is room to improve the income structure.

3. Measures to increase professional teachers' income in private universities in Hubei province

Based on the analysis of the income structure of teachers in private universities in Hubei Province, the author puts forward the following suggestions:

3.1 Increasing school-running funds and steadily providing first-line teachers' treatment at school level

Investors in private universities should plan the development of schools in the long run. They should constantly increase the investment of teaching funds, retain people with remuneration and career, effectively guarantee and improve the income structure of front-line full-time teachers, and improve the income structure in general. In particular, they should formulate a policy of regular adjustment and increase of monthly fixed wages, so that young teachers can see the hope of the future. In addition, private universities in Hubei Province have basically been established for more than 10 years. There are many outstanding alumni. We can establish and improve the alumni donation system, encourage successful entrepreneur alumni or senior management alumni to donate to schools, and expand the source of school funding. For example, most of the funds for running private universities in the United States come from alumni donations.

3.2 Appropriate planning of teachers' individual income tax to lower tax burden

Before The annual personal income tax of full-time teachers in private universities in Hubei Province is 1000-4000 yuan, which is heavily burdened. They can be planned in the following ways:

3.2.1 Expensation of partial revenue

For example, transportation subsidy and telephone subsidy are not paid monthly, but are reimbursed by taxi ticket, bus card recharge invoice, car refueling invoice and communication invoice provided by teachers; meal subsidy does not take the form of salary (explicit subsidy), but is recharged monthly to teachers' canteen meal card, that is, implicit subsidy, and then teachers are required to take meal invoice at the end of each year. Centralized reimbursement. Under the premise of legitimate compliance, we should properly increase the proportion of service fees in the reimbursement of scientific research projects, and control the reimbursement within 800 yuan per reimbursement, so as to achieve the effect of tax exemption.

3.2.2 Equilibrium of daily income

In addition to monthly fixed wages, other income is distributed as balanced as possible to effectively reduce the monthly tax burden. For example, from January to May, the last autumn remuneration will be paid five times, from June to August and November to December, and from September to October, the thesis guidance fee will be paid two times, so that there will be monthly income other than fixed salary, about 1000-2000 yuan.

3.2.3 Income bonus at the end of the year

The salary of full-time teachers in the thirteenth month at the end of the year, the performance at the end of the year, the reward for scientific research and the reward for outstanding teachers and staff at the end of the year can be used as the bonus at the end of the year.

3.2.4 Part of the salary housing provident fund

For full-time teachers who intend to buy commercial housing in the past three years, they can apply for an increase in the amount of personal housing accumulation fund (the new part of housing accumulation fund directly deducts the salary of teachers, but the school does not bear it). It is better

to reduce the monthly fixed salary after deducting housing accumulation fund to the basic deduction of personal income tax of 5000 yuan plus the total amount of special deduction, so as to avoid personal income tax. At the same time, it can rapidly increase the balance of housing provident fund and increase the loan amount of provident fund. Because the amount of teachers' housing provident fund in private universities in Hubei Province is usually only several hundred yuan (50% for schools and individuals), which is far less than the amount of more than 2000 yuan paid by public colleges and universities every month, this method has a large space without affecting teachers' cash income.

3.3 Teachers should increase their scientific research strength to increase the proportion of funds and income of scientific research projects

From the point of view of income structure analysis, because of their weak scientific research ability, associate professors with master's degree mainly derive their income from fixed monthly salary, course remuneration, graduation thesis and other teaching links. To increase their income, these teachers must redouble their efforts, steadily improve the level of scientific research and research, actively declare and preside over school-level scientific research or teaching research projects, humanities and Social Sciences projects of Hubei Education Department. Subjects, teaching reform projects in Hubei Province, social science fund projects in Hubei Province, humanities and social science fund projects of the Ministry of Education, National Social Science Fund projects, national self-Science fund projects, etc., publish core journal papers, strive to strengthen themselves as soon as possible, and increase the proportion of research awards and research funds income in individual annual total income.

3.4 Government subsidies private college teachers directly

At the past two sessions, many NPC deputies and CPPCC members have proposed that the government should encourage and support the development of private universities, adopt the way of directly subsidizing teachers in private universities, and improve the status of teachers in private universities. The Hubei provincial government can specifically investigate the necessity and financial possibility of implementation, strive for an early landing, and directly subsidize teachers in private universities. After all, private universities have a strong social public welfare, and have trained a large number of applied front-line talents for the society. It is necessary for the government to pay for this.

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