

*The Effect of Taxation Supplementary Measure for the Performance of the Elementary School Teachers*

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The Asian Conference on Education 2015  
Official Conference Proceedings

Abstract

The purpose of this study is to understand the job satisfactions and performances of the elementary school teachers after cancelling tax-free policy and implementing taxation supplement measure. According to Dr. F. Herzberg's Two-factor theory (Motivators-Hygiene Factors Theory), the work discusses how the two factors affect the teaching performance and service using different demographic variables and environment variables. The study sampled public elementary school teachers, dividing into northern, central and southern areas in Taiwan, using a questionnaire survey (Likert five-point scale). 353 questionnaires were responded, out of a total of the 380 that were issued, making for an overall response rate of 92.8%; 335 valid questionnaires making for an effective response rate of 88%.

The statistic methods used descriptive statistics, reliability analysis, factor analysis, t-test, one-way ANOVAs test, correlation analysis, Stepwise regression analysis, and path analysis. The results show as following:

After implementing taxation supplementary measure, the motivator factor overall average of 4.06 points for the elementary school teachers classifies the upper level of satisfaction; hygiene factor overall average of 3.60 points also classifies the upper level of satisfaction.

In motivator factor aspect, it shows significantly different circumstances in different background variables, such as years of teaching experience, hold office, school size, school district and location.

In hygiene factor aspect, it shows significantly different circumstances in different background variables, such as gender, educational background, years of teaching experience, hold office, school size, districts and school district and location.

In both motivator and hygiene factor aspects, it doesn't show any significantly different circumstances in different age or marital status.

The overall related impact coefficient on the teaching is .244 in motivator factor aspect. The related impact coefficient on continue education is .334 in sub-factor aspect with the most influential; the related coefficient on service work is .184 in sub-factor aspect with less influential.

The overall related impact coefficient on the teaching is .487 in hygiene factor aspect. The related impact coefficient on taxation supplementary measure is .552 in sub-factor aspect with the most influential; the related coefficient on service work is .422 in sub-factor aspect with the most influential.

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## 1. Introduction

In response to teachers' taxation system, the Ministry of Education set allowance taxation policy and drop the simultaneous implementation Practical Points. According to Shi Huang Yu(2012) research report, the supporting policies and not in line with the expectations of teachers, Where the most of the " salary adjustment " policies do not meet the expectations, But the teacher was willing to cooperate and teaching the current education, Obviously saw teachers for teaching work still hot pillow. Xu Zhi wei (2007) pointed out that senior high school teachers of health factors in which "education policy" for the senior high school teachers dissatisfied main factor at work; Shao Sheng xiong . Zhou Jue (2012) According to tax payment system for teachers Implementation, teachers who impact school administrative positions will to explore, they think external factors influence individual intrinsic factors. When extrinsic motivation factors promoted, will enhance the teachers serve as school administrative positions. According to Kyriacou and c Chien (2004) research report, In Taiwan's elementary school teachers is one of the major sources of stress changes in the Government's education policy; Against this background, national education policy is the beginning of the development of education. The reforms related to the teachers a great impact for their own work. How to improve the quality of Church and education competition will be the subject of concern.

### research motivation

Professor Hong ran ( National Central University, Director of the Institute of cognitive neuroscience ) Once in the wait for investments referred to this article of "a country's money, if not in terms of education, must be used on a prison", Teachers involved in the education sector and education responsibility as the masters of the country's future, a subtle indoctrination responsibilities of the mind, but ambition, position plays an important role in China's basic education, However, teachers in tax policy is imperative, the new system started serving minority teachers, it's not only salary levels by reducing the impact of the teachers accompanying measures implemented by the Ministry of education, on teaching as a positive incentive is negative impact, is the initial motivation of this research. In addition, after the implementation of tax policies, develop accompanying measures national one for the Ministry of education, teachers can work in real time in adjusting to the reform? whether teachers ' morale and emotional by the interference? Relative to how willing work? or personal career planning, behavior will change? Is taxed to the studies supporting the teaching relationship to a topic worthy of study, is the second author's motives. In cancelling the teacher tax exemption issue category, the literature of the past, domestic research on teachers in tax issues, from policy or understanding marketing, tax policy, supporting measures finance and investment levels to explore(Zhang Xiuzhen, 2005, Cai PeiWen, 2006, Wei Yu, 2006, Lin Hong, 2007; Chen Minghong, 2010; gwo seal, 2010; Chen Sujun, 2011) Teacher work after which the tax effects of integration with the incentive to explore rarely found, so this review of teacher assessment background literature on the one hand, two aspects of motivation factors and health factors of the policy since its introduction, whether the teachers ' work has a direct impact, exploring relationships, can contribute to academic research and teaching practice. This is three of the author's motives. In conclusion, this study was to apply Herzberg after the implementation of two-factor theory to explore the taxation of ancillary, effects of teachers ' work, for the following reasons: 1. Two-factor theory includes the external and internal factors, motivating factor when you have satisfying, lack of feel does not meet, and factor it was not meet for lack of health care, but was not met and,

therefore, tax policy and taxation support for teachers, attributable to external factors will be considered as health factors, Therefore, tax policy and taxation support for teachers, attributable to external factors will be considered health factors, it is necessary to make good use of satisfaction of the cause factors, so as to stimulate teachers ' motivation in teaching, on the other hand also required to eliminate or reduce the factors that cause disappointment, to enhance the enthusiasm of teachers ' work. 2. Two-factor theory is widely used in the education sector, to teachers, organizational commitment, job satisfaction, job involvement and motivation, such as: Xu Jianjin (2010), Tang Wenling (2011), Chen Qiongyun (2010), Rao Rui Huang (2009), Guan Yiting (2009), Huang Xiaoping (2008), Fu Shengkun (2007) and Xu Zhiwei (2007). This study hope to do their best effort for the education sector. 3. Based on the two-factor theory salary variables are summarized in health factors, which belongs to the external factors, most of the researchers supported this argument, but there is still disagreement, noting that salary as a motivational factor, belonging to intrinsic factors, Xu Zhiwei (2007) some studies showed that "salary" for high school teachers of different background variables, as a health factor in the Northern, southern and Eastern regions for the incentive factor, in the central region is neither incentive or non-health factors, is based on this research considered health factors and supporting tax reduction in number and correlation between mentor gives merit further study.

#### Research purposes

Referred to for background and motives, this study aims to explore the elementary school teachers in tax policy after the implementation of teaching is influenced, through aiming at supporting policy analysis results are clarified, and Herzberg's two-factor theory as proposed by State basis points into policies, the implementation of teaching effects of taxation, it is objective are as follows:

Understanding of elementary school teachers for cancelling the teacher salary income tax and tax measures implemented, the current status of teaching and service work.

Explore different background variables of primary school teachers, in motivating factors and differences in the health factors of job satisfaction.

Investigate the elementary school teachers in tax policy on teaching and service relevance.

According to the research results to make concrete proposals, for reference by education authorities and related academic research.

#### 2. Literature review

According to the national legislation database (2012.12.01) check an overview of evolution of the income tax Act Amendment 53 times, which published related to the fourth amendment more than 16 times, from this point of view, career, identity and difference for tax, the appropriateness of the legislation ultimately is based on principles of taxing on capacity (ability-to-pay) and tax fairness (equity) comprehensive review of the amendments.

1. Teacher tax exemption related to empirical research as shown in the following table:  
Table 2-1 cancellation of elementary school teachers in tax-related studies

Researchers	Era	Title
Wu Xue-Qin	2000	Study on the assessment of teachers in small
Wang Hui-Ping	2004	Framework and tax evasion – prospect theory in the study on the assessment of teachers
Zhang Xiu-Zhen	2005	Study on policy marketing-to cancel the tax allowance for elementary and junior high school teachers
Cai Pei-Wen	2006	Elementary school educators, Tainan City to cancel teacher tax exemption policy advice research and Management Institute
Wei Yu	2006	Taichung City elementary school educators on "cancelling the teacher tax exemption policies and supporting measures" opinion research
Lin Hong-Chen	2007	National education officer to cancel tax research-related attitudes of teachers in Tainan City as an example
Chen Mei-Fang	2007	To cancel "the army teaches tax" on welfare and economic impact study-application of computable general equilibrium model
Huang Yu-Jie	2009	Taxation of School Teachers Study
Huang Cuo-Chang	2010	Response to small cancel the duty-free policy, teachers ' finance and investment strategies of research-mainly in Kaohsiung area
Jiang Sen-Yu	2011	Roland Barthes R. Barthes semiotic interpretation of "abolishing the military tax programme" means
Chen Su-Ju	2011	Impact assessment for elementary school teachers ' finance
Chen Zi-Ling	2012	Taxation measures impact on acting teachers of teachers-the case of Taichung city in the country

Data source: to arrange Taiwan masters or PhD thesis knowledge and value systems  
Recalling these events and related studies can be deduced, to maintain the "tax fairness" principle of fulfilling our constitutional obligations imposed by national tax, cancel special tax treatment of the body, respectively, and professional-level, has been the community consensus, teachers ' income tax bill delayed more than 60 years, eventually ending under the influence of the political environment and social atmosphere; However, event does not so and stop, synchronization implemented of tax supporting Shi original purpose for "improved overall education environment", and class of Yu teachers, fill of Yu education of intent is eliminate China national education environment of drop, is not for was tax of teachers award-winning help measures of nature, is to, implementation near a years of tax supporting, what on school and the teachers work follow-up series of effect level has more wide, following will discussion the supporting of connotation. Discussion on teachers in tax measures related documents

"Teacher assessment to support" dates back from 1990, the Ministry of finance amend the income tax Act, proposed abolishing the military staff identity duty-free treatment, the Ministry of education also plans to have 1, 2, 3, 4, four bills, national teachers ' Association, relevant packages including schools are required to have a full staff, lower class, reducing additional work for the prototype of the tax package. Lester

Stewart (2000) pointed out that the formulation of public policy development is a complex process, especially in the interests of different groups involved, that is the evolution of taxation measures after the Government departments, offices of bureaucrats and vested interests among the Group of teachers continue to review so far, 2011 was a consensus. Chen Qirong (2007) from the legal principle of trust protection principle teachers discussed tax policy, came to the conclusion to support "teacher tax exemption should be eliminated, but should research and develop relevant measures in advance."

Prior to supporting implementation of assessment research

Teacher tax exemption should be abolished, researchers mainly measures of assessment of the literature in the past according to the author, year, subject, participants and supporting arguments and so on, sort list as shown in table 2-4, in order to help researchers to understand and focus their attention.

Table 2-4 teacher assessment prior to supporting implementation of the related research

Researchers Era	Research themes	Research object	Research methods	Summary of the argument
Cai Pei-Wen 2006	Taichung City elementary school educators on "cancelling the teacher tax exemption policies and supporting measures" opinion research	City of Tainan County elementary school educators	Take a survey and interview	Reduce the number of elementary and junior high school teachers ' teaching per week. Implementation of the elementary school guidance, building heart the auxiliary social work manpower. Increased junior high and elementary school and kindergarten teachers (\$1,500 per person and month). Grant country on private small hired administrative manpower.
Wei Yu 2006	Taichung City elementary school educators on "cancelling the teacher tax exemption policies and supporting measures" opinion research	Taichung City elementary school educators	Questionnaire and semi-structured interviews	Improving minority staffing. Reducing the number of teaching periods. Exempt teachers teaching has nothing to do with the work item. Reducing class size. Increase the fees for instructors.
Lin Hong-Chen 2007	National education officer to cancel tax research-related	Tainan City, national education	Take a survey and interview	Lower medium and small class sizes to 30 students per class

	attitudes of teachers in Tainan City as an example	officer		following. Junior and teacher staffing increase for two or more students per class, to reduce elementary and junior high school teachers on the weekly number of lessons. After income tax on teachers, the Government should be earmarked, on improving teaching equipment. About hiring additional administrative manpower, reducing the administrative burden on teachers. Should be exempt from work other than teachers and mentors for teachers returning to the teaching profession
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Table 2-4 (front page)

Jiang Man-Tang, Wu Jia-Zhen, Xue Guo-Zhi, Zhang Jian-Hong 2009	Resume assessment survey	Taiwan's 2009 minority teachers	Questionnaire surveys Qualitative surveys	Tax proceeds should be used to raise teachers ' wages. Taxable income should be used to adjust the pay of teachers and improving the working environment. Taxation should give priority to increasing after preparation of the
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				Director-General. After the implementation of assessment, class 6 the following additional guidance manpower. After the implementation of assessment, teachers the number of teaching periods per week should be reduced 3~4. Small class number should drop to 20~25 people
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Data source: the researchers themselves finishing

Overview above research, overall supporting measures nothing more than to "reduced teachers taught section number", and "improve mentor fee" and the "increased contracts hired administrative human and the counselling human" for spindle, but overall thinking still to teachers can return teaching professional and the improved education environment for core value where, the items supporting decision whether let teachers in teaching work or school administrative of school operation brings more big of effect, will is next chapters discussion of focus.

Supporting the implementation of assessment studies after Shi Huangyu (2012) for the supporting points for the overall policy analysis and research, found after the assessment of the overall policy does not meet expectations; "Salary" does not meet the expectations of teachers, but teachers still willing to work and put into education, taxation reduction policy, after the teacher preparation time than a week before the tax increase, but it increases the time difference; teachers are willing to become an Executive are less willing. In addition, "reducing the number of teaching periods per teacher per week" and "increase the special fee" may impact, make the following conclusions:

Policy lacks a complete set of matching measures, affecting the quality of education in the future. Treatment of working conditions change, affecting their willingness to future teachers into administrative work. Preparation time to be improved to comply with the policy to promote core values Implementation of assessment for elementary school teachers, Ministry of education, the Ministry of Internal Affairs and other relevant ministries to develop supporting measures, Teachers give a part-time system reduction conception of goodness, but the differences between urban and rural resources national one without an overall assessment of the application, In this school year (101) since the actual implementation, "the total number of students" unchanging premise teachers reduced clock the "difference" How to do? "The total number of teachers" lines at the time of the original number, the other provision to cover cost overruns the hour, reducing pay rise to annual expenditure of the budget problems. No doubt let the schools facing new issues started, looking at the discussion above, supporting primary education after the implementation of assessment related matters, just enough to echo the motivation for this research interest.

Herzberg Discussion on the two-factor theory of motivation theory developed between the 1950 and entered a boom period, which appeared in the content of these views and procedures, this research will be in the content view of the two-factor theory, stating as follows:

### Background Theory

United States scientists Herzberg (Federick Herzberg) is the founder of two-factor theory, In 1959, and Bonade·Mosina, Babala·Sinaideman to share the work incentives in 1966 and the work presented in the book, and human nature theory of motivation and hygiene factors, arguing that when managers motivate subordinates, should distinguish between "stimulating factor" and "health factors", collectively referred to as "two-factor theory". Its theory can also be shown in Figure2-1.

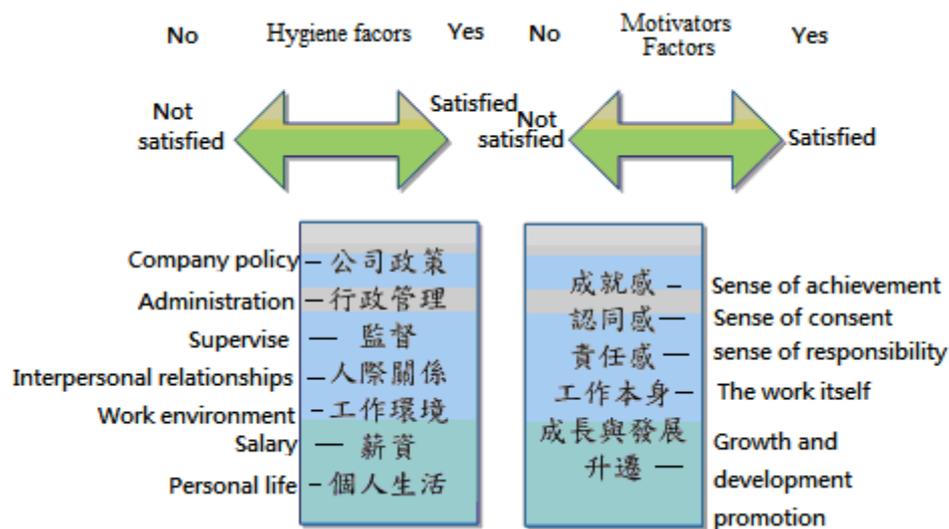


Figure 2.1 two-factor theory

Data sources: Chen Yi, Luo Kaiyang 2011, P159 Ding Mao management case analysis-theory and practice Hygiene factor content.

Hygiene Factors: Including company policies, administration, supervision, interpersonal skills, working conditions, wages and personal life ... And so on, most of the class factor itself is not directly related, when lack of these external factors will cause the employee at work does not meet, but there are also unable to increase satisfaction, in other words, these factors themselves have no incentive can only prevent employees ' grievances, which belongs to the lower levels of demand, also known as " dissatisfier " .

### Motivators factors connotation

Motivators Factors: Include a sense of accomplishment, recognition, responsibility, jobs, growth and development and promotion ... This class factors most directly concerned with their work, when these internal factors exist, can make employees feel job satisfaction improve workplace morale, but will not be not meet for lack, belong to a higher level of demand, also known as "satisfier".

Taiwan education using the two-factor theory of empirical research

Two-factor theory in the late 1950 of the 20th century after the introduction of across half a century ago, Taiwan to Herzberg's two-factor theory to field a wide range, including education, health care, business and industry, financial services, and implementing research methods to quantify it, only few supplemented by interviews, the theory referred to employees in addition to the inherent psychological factors that can affect their job satisfaction in addition to external environmental factors also play a factor.

According to Herzberg (Herzberg) two-factor theory of the factors that influence the work was divided into two:

Directly associated with its influence on the degree of job satisfaction factor attributable to internal factors, called "motivational factor" teachers may encourage inspiration, can improve the work or willing to work, therefore, elementary school teachers in this study of the motivational factor to contain "job satisfaction", "responsibility" and "continuing growth" three dimensions. The definition as follows: Job satisfaction: refers to when engaged in teaching and services, to successfully achieve their set goals or tasks assigned by supervisor, solve problems, or to see their work.

Responsibility means responsibility and sense of Mission of teaching work amount of weight. Continuing growth: refers to teachers through school or participation in other bodies to organize professional development workshops, where they can be multiple growth opportunities.

And itself has indirect associated then effect on work not satisfaction degree of factor belonging Yu external of factor, called "health factor", and teachers personal may because health factor of not exists led to on work input degree reduced and raised not satisfaction, so, above this research will country small teachers of health factor its to degrees contains "relationships", and "salary system", and "school administrative", and "tax supporting" four level. The definition as follows: Relationships: refers to the teachers for their work with colleagues, students and parents to interact with the associated satisfaction levels.

The pay system: refers to the implementation of the pay system after the tax reduction policy, includes teachers pension (longevity pay), title given and bonuses.

School administration: refers to supporting the implementation of assessment, teachers for school administrative operations can provide related support satisfaction.

Assessment support: refers to assessment for primary and secondary school teachers, the Ministry of education awarded the book tax reduction is essential, teacher to the satisfaction of supporting.

Study on design and implementation of the study, in order to understand the elementary teacher faced challenges of assessment regarding the implementation of measures actually caused satisfied or not satisfied with the factors associated with the variables of motivation factors and health factors, to achieve the aim of this study is the questionnaire survey, Public elementary school teachers to survey data collected; this section will discuss the research framework, hypotheses, and research and its target, research tool, questionnaire survey and data processing, six sections, as described below:

## Research framework

Architectural background containing teacher background this study background and school environment variable, independent variable the motivational factor is divided into three levels and health factors are divided into four levels, according to teachers' work is divided into two levels of teaching and service, to understand the relationship between variables. Constructed according to the motivation and purpose of the study and literature review, the study of architecture is shown in Figure3-1:

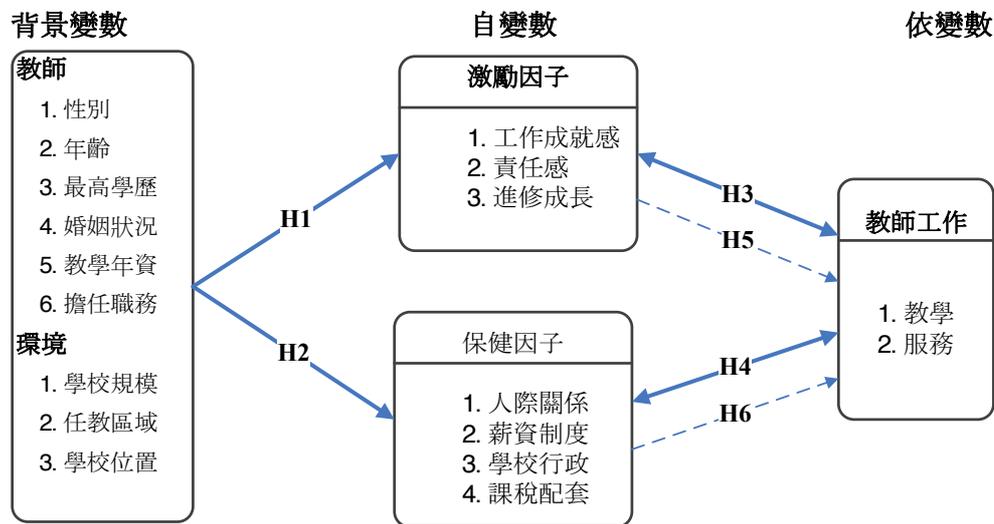


Figure 3-1 study chart

### Research hypotheses

Based on questions and literature research hypothesis of this research, as described below:

H1: different background variables of elementary school teachers in "motivational factor city hills are significantly different.

H1-1: the "gender" teacher incentive factors have significant differences. H1-2: different "ages" teacher incentive factors have significant differences.

H1-3: different "education level" teacher incentive factors have significant differences.

H1-4: the "marital status" teacher incentive factors have significant differences.

H1-5: different "teaching experience" teacher incentive factors have significant differences.

H1-6: different "positions" teacher incentive factors have significant differences.

H1-7: different "school" teacher incentive factors have significant differences.

H1-8: different "teach" teacher incentive factors have significant differences.

H1-9: different "school" teacher incentive factors have significant differences.

H2: different background variables of elementary school teachers in "health factor city hills are significantly different.

H2-1: the "gender" teachers in health factors have significant differences.

H2-2: different "ages" teachers in the health factors have significant differences.

H2-3: different "education level" teachers in health factors have significant differences.

H2-4: the "marital status" teachers in the health factors have significant differences.

H2-5: different "teaching experience" teachers in the health factors have significant differences.

H2-6: different "positions" teachers in the health factors have significant differences.

H2-7: different "schools" teachers in the health factors have significant differences.

H2-8: different "teaching" teachers in the health factors have significant differences.

H2-9: different "schools" teachers in the health factors have significant differences.

H3: Teachers' Incentive Factor "and" teachers "There was a significant correlation.

H3-1: "job satisfaction" and teachers were significantly correlated.

H3-2: "accountability" is significantly correlated with teachers.

H3-3: "continuing growth" significantly correlated with the teachers' work.

H4: Teachers "health factors" and "teachers" There was a significant correlation.

H4-1: "interpersonal" There was a significant correlation with the teachers' work.

H4-2: "pay system" There was a significant correlation with the teachers' work.

H4-3: "school administrators 'and teachers' work significantly correlated.

H4-4: "Taxation supporting" There was a significant correlation with the teachers' work.

H5: teachers' motivation factor "in the" teachers "have significant predictive power on.

H5-1: "job satisfaction" in the teaching work have significant predictive power.

H5-2: "sense of responsibility" in the teaching work have significant predictive power.

H5-3: "Continuing to grow" in the teaching work have significant predictive power.

H5-4: "job satisfaction" in the service work has significant predictive power.

H5-5: "sense of responsibility" in the service work have significant predictive power.

H5-6: "Continuing to grow" in the service work have significant predictive power.

H6: Teachers "health factor" in the "teachers" have significant predictive power on.

H6-1: "interpersonal relationships" in the teaching work have significant predictive power.

H6-2: "payroll system" in the teaching work have significant predictive power.

H6-3: "School Administration" in the teaching work have significant predictive power.

H6-4: "Taxation supporting" work in teaching have significant predictive power.

H6-5: "interpersonal" work in the service have significant predictive power.

H6-6: "payroll system" work in the service have significant predictive power.

H6-7: "School Administration" in the service work have significant predictive power.

H6-8: "Taxation supporting" work in the service have significant predictive power.

## Scope and Object

### Scope of the study

In this study, 20 cities and counties of Taiwan Island public elementary schools for the sampling range, the preparation of the school year 101 counties national table based on the number of elementary school, Ministry of Education and Statistics Department, a total of 2,585 national primary schools. First, the range is divided into North (north of Hsinchu), Central District (Taichung County, Changhua County, Nantou County, Yunlin County) and Southern (Chiayi County, Tainan county, Kaohsiung counties) as a total of three regions standard partition, adopt convenience sampling approach to research. Formal questionnaire sent measure confined to manpower, resources and other factors, unable to carry out large-scale survey in Taiwan, according to school size, divided into small (12 classes or less), medium (13 to 48 classes), large (49 or more classes) school three class, take a convenient way to extract the 21 schools, a total of 380 samples, 353 recovered, the recovery rate was 92.8%, 335 valid

questionnaires, the utilization rate of 88%.

### Data Processing

In this study, data processing is divided into two parts, the first questionnaire for the quantization process; secondly among multiple choice questionnaire respondents to open qualitative data handling, SPSS 18 software package as an empirical analysis tool, based on research objectives and hypotheses need, effective Sample coded and logged in, using descriptive statistics analysis, factor analysis, reliability analysis, validity analysis, t test, analysis of variance and other data analysis product research method, as described below: Quantitative description of statistical analysis questionnaire

In frequency allocation table and the percentage of law, amendments to the expert content aggregated and analyzed.

Arithmetic mean, standard deviation scores were calculated for each situation and ask facets of entry.

Independent t-test (t-test) the following test:

Teachers of different "gender" in the "incentive factors, health factors, teachers and Services" whether there are differences.

Teachers of different "marital status" in the "incentive factors, health factors, teachers and Services" whether there are differences.

One-way analysis of variance (One Way Analysis of Variance) the following test:

Different teachers of the "Age", "highest level of education", "years of teaching", "Positions", "school size", "teaching area", "school location" and other background variables, respectively variables from "motivation factor" "health factor" and the dependent variable 'teaching and service "in the overall level of each dimension carried out if there are significant differences. If the analysis of variance reached significant level, we will be further analyzed with multiple compared to determine differences in the case of the study sample.

Pearson's product-moment Correlation the following test:

Incentive Factor and "teachers and Services" whether relevant.

Health factors and "teachers and Services" whether relevant.

(6).Multiple Stepwise Regression the following test:

1. Motivation factor for "teachers and Services" whether significant predictive power.

2. The health factor of "teachers and Services" whether significant predictive power.

Information: Use descriptive statistics for qualitative data the way collate be analyzed, and the resulting data is used to interpret the results of this study.研 Study results and discussion

This chapter uses a questionnaire after investigators recovered from the data, and based on research purposes and to be answer questions, perform data processing and analysis, in order to understand the relationship between national primary school teachers to implement assessment supporting teaching and service work on the Influence.

Chouce 21 schools, a total of 380 questionnaires sent, 353 recovered, the recovery rate was 92.8%, excluding invalid and blank questionnaire 10 parts volume eight, 335 valid questionnaires, the utilization rate of 88%.

Gender: female predominance

Subjects were valid sample, men 83 people, accounting for 24.8%; female 252 people, accounting for 75.2%.

Age: 41 to 50 years old, mostly

Subjects were valid samples, 15 were 30 years of age, accounting for 4.5%; 31 to 40 years old 147, accounting for 43.9%; 41 to 50 years old 152, accounting for 45.4%; 51 to 60 years old 20 people, accounting .6 %; 61 to 65 years 1, accounting for .3%.

Highest level of education: University of majority

Subjects were valid samples, Dr. 2, accounting for .6%; MA (40 credits including course completion) 162, accounting for 48.4 percent; university 168 people, accounting for 50.1%; three specialist representing .9%.

Marital status: Married majority

Subjects were valid samples, married 251, accounting for 74.9%; unmarried 84 people, accounting for 25.1%.

Years of teaching experience: 11 to 15 years, mostly

16 subjects were valid samples, five years, accounting for 4.8%; 82 people 6 to 10 years, accounting for 24.5%; 11 to 15 years, 97 people, accounting for 29.0%; 16 to 20 years, 63 people, accounting for 18.8%; 77 more than 21 years, accounting for 23.0%.

Positions: grade teacher any majority

Subjects were valid samples, teacher and director of 20 people, accounting for 6.0 percent; teacher and head of the 44 people, accounting for 13.1%; grade any tutor 222 people, accounting for 66.3%; 41 subject teachers, accounting for 12.2%; leader and grade any teacher eight people, accounting for 2.4%.

School Size: 13 to 48 classes, mostly

Subjects were valid samples, the following 12 classes of 46 people, accounting for 13.7%; 13 to 48 classes 189, accounting for 56.4%; 49 classes over 100 people, accounting for 29.9%.

Teach Region: Northern majority

Subjects were valid samples, the northern 152 people, accounting for 45.4%; the central 67 people, accounting for 20.0%; Southern 116 people, accounting for 34.6%.

School Location: Downtown majority

Subjects were valid samples, Downtown 249 people, accounting for 74.3%; general township 50, accounting for 14.9%; 36 people in remote areas, accounting for 10.7%.

## V. Conclusions and Recommendations

In this study, Herzberg (Herzberg) Two-factor theory point of view by empirical investigation, according to the findings of the survey of further statistical analysis, research results are summarized as follows:

Distribution of school teachers of background variables

Samples of this study mostly female teachers, about three-quarters; teach 40 to 50 years of age the majority, followed by the 31 to 40 years; the highest level of education in the University of the majority, followed by the master; accounting for about a quarter of married teachers III; years of teaching in 11 to 15 years in the majority, followed by 6 to 10 years; Positions to level any tutor majority, followed by the teacher and leader; school size of medium 13 to 48 classes in the majority, followed by the large 49 or more classes; teach Region In the northern part of the majority, followed by the southern region; the majority of schools position in the urban area, followed by general townships.

Teachers encourage small factor in the current situation has on satisfaction perception  
 School teachers of different background variables in incentive factor, the health factor  
 of difference circumstances

Teachers encourage small degree of correlation factors, health factors and Teachers  
 Work

School teachers incentive factor between all levels and teaching work, showed a  
 positive correlation, and reached significant levels.

Health factors among school teachers and teaching at all levels, showed a positive  
 correlation, and reached significant levels; factor at all levels between school teachers  
 and service incentives, showed a positive correlation, and reached significant levels;  
 which "Lesson tax package "the most significant correlation, thus informed, health  
 factor for a small country to influence teachers' work satisfaction level of  
 consciousness due to the higher degree of recognition of teaching work will also  
 higher.

School teachers incentive factor, health factors and predictive power of teachers Work  
 Hypothesis verification results

Based on the hypothesis of Chapter III and Chapter IV of the statistical analysis of  
 each section, finishing validation results are summarized in Table 5-2

Table 5-2 hypothesis verification result table

Research hypotheses content	Validation results
H1: National primary school teachers of different background variables in the "incentive factors" have significant differences	support
H1-1: the "gender" teacher incentive factors have significant differences.	support
H1-2: different "ages" teachers with significant differences in motivation factor.	Not support
H1-3: different "education" teachers with significant	Not support
H1-4: Different "marital status" teachers with significant differences in motivation factor.	Not support
H1-5: different "teaching experience" teacher incentive factors have significant differences.	Partially supported
H1-6: different "positions" teacher incentive factors have significant differences.	Partially supported
H1-7: different "school" teacher incentive factors have significant differences.	Partially supported
H1-8: different "teach" teacher incentive factors have significant differences.	Partially supported
H1-9: different "school" teacher incentive factors have significant differences.	Partially supported
H2: different background variables of elementary school teachers in "health factor city hills are significantly different.	
H2-1: the "gender" teachers in health factors have significant differences.	Partially supported
H2-2: different "ages" teachers in the health factors have significant differences.	Not support

Research hypotheses content	Validation results
H2-3: different "education level" teachers in health factors have significant differences.	Partially supported
H2-4: the "marital status" teachers in the health factors have significant differences.	Not support
H2-5: different "teaching experience" teachers in the health factors have significant differences.	Partially supported
H2-6: different "positions" teachers in the health factors have significant differences.	Partially supported
H2-7: different "schools" teachers in the health factors have significant differences.	Partially supported
H2-8: different "teaching" teachers in the health factors have significant differences.	Partially supported
H2-9: different "schools" teachers in the health factors have significant differences.	Partially supported
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H3: Teachers' Incentive Factor "and" teachers "	
There was a significant correlation.	
H3-1: "job satisfaction" and teachers were significantly correlated	support
H3-2: "accountability" is significantly correlated with teachers.	Not support
H3-3: "continuing growth" significantly correlated with the teachers ' work.	support
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H4: Teachers "health factors" and "teachers"	
There was a significant correlation.	
H4-1: "interpersonal" There was a significant correlation with the teachers' work.	support
H4-2: "pay system" There was a significant correlation with the teachers' work.	support
H4-3: "school administrators 'and teachers' work significantly correlated.	support
H4-4: "Taxation supporting" There was a significant correlation with the teachers' work.	support
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H5: teachers' motivation factor "in the" teachers "	
have significant predictive power on.	
H5-1: "job satisfaction" in the teaching work have significant predictive power.	support
H5-2: "sense of responsibility" in the teaching work have significant predictive power.	support
H5-3: "Continuing to grow" in the teaching work have significant predictive power.	support
H5-4: "job satisfaction" in the service work has significant predictive power.	support
H5-5: "sense of responsibility" in the service work have significant predictive power.	Not support
H5-6: "Continuing to grow" in the service work have significant predictive power.	support

H6: Teachers "health factor" in the "teachers" have significant predictive power on.

H6-1: "interpersonal relationships" in the teaching work have significant predictive power.	support
H6-2: "payroll system" in the teaching work have significant predictive power.	support
H6-3: "School Administration" in the teaching work have significant predictive power.	support
H6-4: "Taxation supporting" work in teaching have significant predictive power.	support
H6-5: "interpersonal" work in the service have significant predictive power.	support
H6-6: "payroll system" work in the service have significant predictive power.	support
H6-7: "School Administration" in the service work have significant predictive power.	support
H6-8: "Taxation supporting" work in the service have significant predictive power.	support

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Source: This study finishing

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