

New Strategy for Tax Training

People's Republic of China

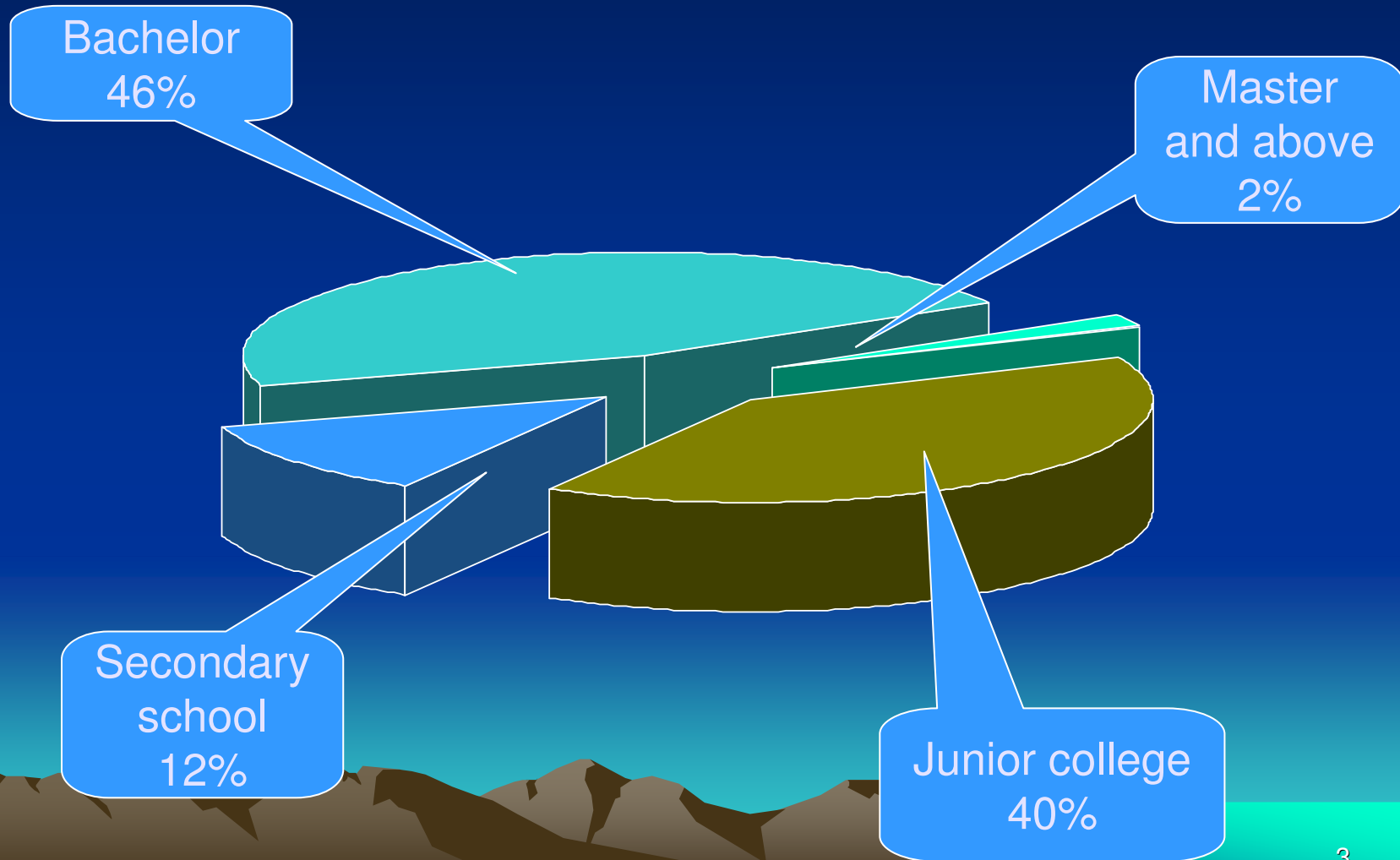
2009.10.

Tokyo

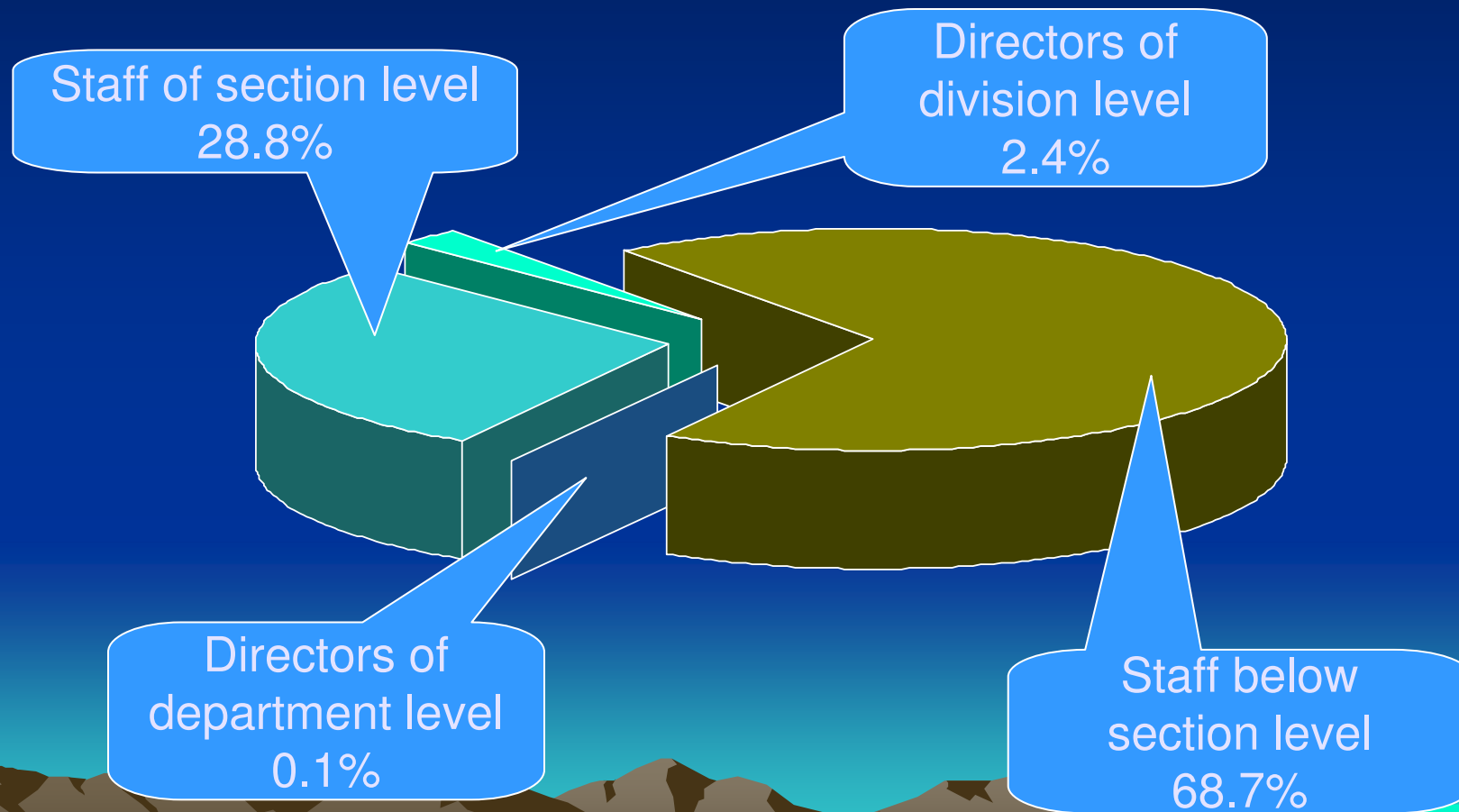


Profile of Staff

Tax Officials of Different Educational Levels



Staff of various administrative ranks



Environment for Change

- National five-year plan for training public officers (2008-2012)
- Organizational changes in the central government recently which made it necessary for the taxation organization to restructure its organization accordingly
- The current world financial crisis has made the national revenue a major issue of focus
- Taxpayers' ability to pay tax has diminished while the state needs more revenue.
- Tax administration that focuses on management in a scientific, refined, professional and informationalized manner.
- These require adjustment to be made in the management of tax training.
- Tax training has become even more important as it is now a requirement of the government under the Regulation Concerning the Training of Civil Servants.

Goal

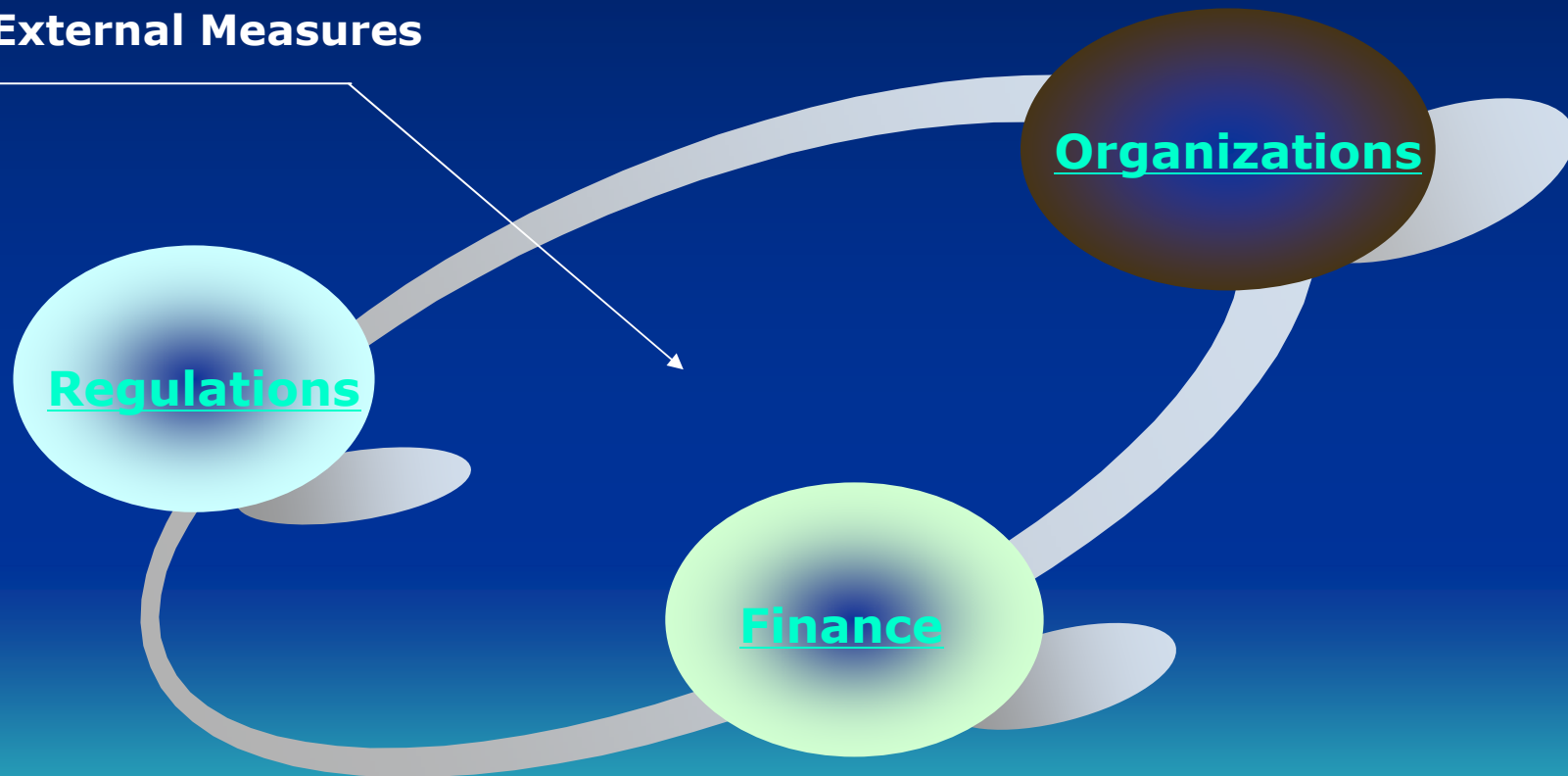
- Further improve the public tax officers' ability to coordinate taxation and the economic and social development,
- Improve their behavior and enhance law enforcement,
- Increase the level of their professional knowledge and technical skills,
- Cultivate them with general education in history, science, culture and other soft skills,
- Raise their level of integrity and consciousness of anti-corruption.

Focuses

1. Leadership training, especially development of candidates for promotion;
2. Training of urgently-needed talents to ensure the major tasks of revenue are accomplished as required;
3. Training of front-line employees to improve the overall abilities of the officers to fulfill their tasks;
4. Training of trainers to improve the effectiveness and usefulness of teaching.

Various measures taken to support training

External Measures



◆ Making of Operational Plan :

- ① Guidelines for the Training of Tax Staff
- ② Rules for Orientation Training of New Recruit
- ③ Rules for Training on Assuming a New Post
- ④ Rules for Professional Training
- ⑤ Rules for Knowledge Updating Training
- ⑥ Provisional Rules for Specialized Training Program

Operational Plan

- Within 5 years, all tax officers on the job receive training at least once.
- Directors-general and division chiefs 18 days of full time training a year and no less than 90 days of full time training within a period of 5 years. Other employees : full time training for no less than 12 days a year.

- After training, higher sense of integrity, better communication skills, more knowledge of science and culture and improved professional competence.
- The tax administration and tax collection should be improved as a result of training.
- The training management, ways of training, technology used in training should meet the requirement of the development of the taxation system and the reform of human resources management.

Various learning opportunities

- ① **Highly skilled in-house classroom instructors**
- ② **On-the-job training**
- ③ **On-site training using web-based distance learning**
- ④ **Lecture provided by experts**
- ⑤ **Seminars**
- ⑥ **Knowledge contests**
- ⑦ **Workshops**



Training

Induction
Training

Courses

Job-Specific
Training

of

Professional
Training

Different

Reserve Cadre
Training

Categories

Office-Taking
Training

Headquarter
SAT

Provincial
Office, SAT

Municipal
Office, SAT

County
Office, SAT

- Professional Training
- On-the-job Training

- Various Training Courses for Directors of County Level

- Overseas Professional Training
- Various Training Courses for Directors of Municipal and Provincial Level

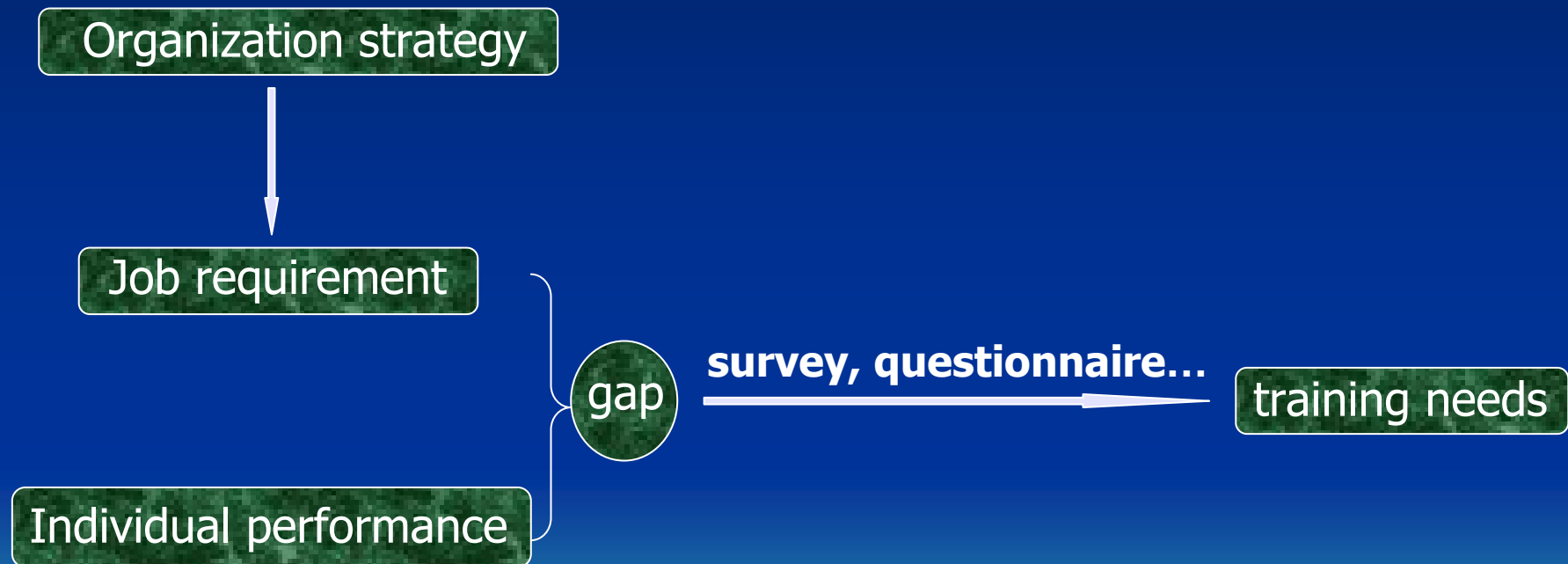
Field
Personnel

Directors of
County Office

Directors of
Municipal and
Provincial Office¹⁸



- **Scientific training needs analysis**



Leadership Program

- A yearly special leadership event for directors-general,
- 2-3 events of professional training for directors-general,
- assignment programs for newly promoted high rank officials.
- The total number of officials of the director-general level to be trained every year is about 150.
- 25 training programs for division chiefs to study politics and professional knowledge. These programs will offer training to 1800 director-level officers.
- Special training courses will be offered within one year after officers have been promoted to a new position.
- Finally, SAT will organize 2 events for the heads of county offices.
- The training will focus on political theory, integrity and management to help the leaders build a high sense of responsibility and acquire competence of management.

◆ Five-Year Rotational Training Plan for Directors of Division levels

Training Objective

training no less than 3000 each year

Focus Training Target

Head of Municipal Office, SAT

- **Example: Training on assuming a new post**

Level 1 courses:

- Taxation System Reform
- Computerized Taxation Administration

Level 2 courses:

- Thinking of Leaders in a Creative Perspective
- Psychological Adjustment of Leaders
- Scientific Views of Development

Level 3 courses:

Programs for field officers

- SAT will continue to offer technical training for staff working in the six different functional areas.
- Course materials standardized
- Specially designed training programs delivered according to different functions and jobs.
- Orientation programs for new recruits, using unified courses and test criteria. Those who have not received this training or do not pass the examinations cannot be put in his/her post.
- Tax organizations at all levels must implement training plans and utilize different channels of training such as collective learning, self-study, on-the-job training and coaching, skills competition and daily study topics, weekly lessons, spare-time schools, online learning. The offices have to ensure that regulations are developed and regular training delivered.

◆ **Technical training for staff in six fields**

taxpayer service center

tax administration

anti-avoidance

tax investigation

revenue analysis

tax refund

Advanced Professional Programs

- avoidance, auditing, revenue analysis and tax assessment and so on. SAT is speeding up the building of a pool of talents.
- encourages officers to take examinations for certified tax agents, certified accountants, and lawyers.
- In the year of 2012, the number of people who pass the examinations will increase by 1-2 percent compared with that of 2008.
- Every year SAT organizes regular programs of avoidance and international taxation (once a year) ;
- auditing and investigation (bilingual),

Advanced Professional Programs

- legal issues and enforcement supervision (once a year each);
- tax-payment evaluation and enquiries, taxpayer service, valuation of property (2-3 seminars a year each);
- revenue forecasting and analysis (once a year) and an IT seminar.
- The departments of the SAT headquarters also organize two topic-specific seminars for their functional staff each year.
- SAT continues to do joint training with international organizations, universities and research institutions on specific issues and holds special courses for the western regions in China.
- he provinces are required to develop their own training programs which should be cross discipline, professional and advanced.

Programs for Trainers

- SAT has designed a training plan for the full-time and part-time teachers to ensure that full-time teachers will receive training for no less than 30 days a year and part-time teachers no less than 15 days a year.
- SAT has three directly administered training academies which are used for the training of trainers. 7-10 events are organized each year for full-time teachers, 5-10 events for part-time teachers, 3-4 special events for teachers working in western regions. The provinces select and build their own teachers pool and train them into part-time teachers.

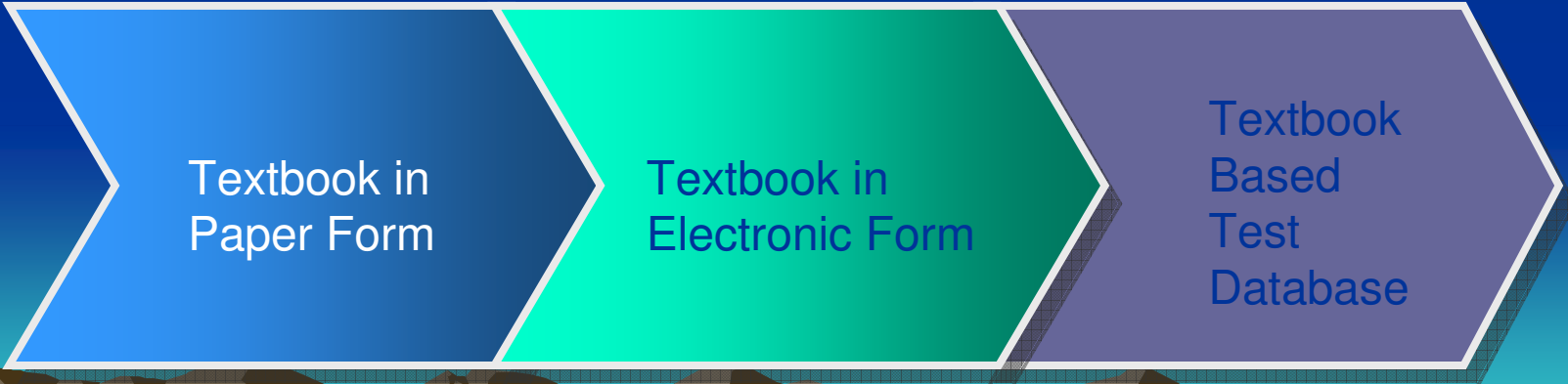
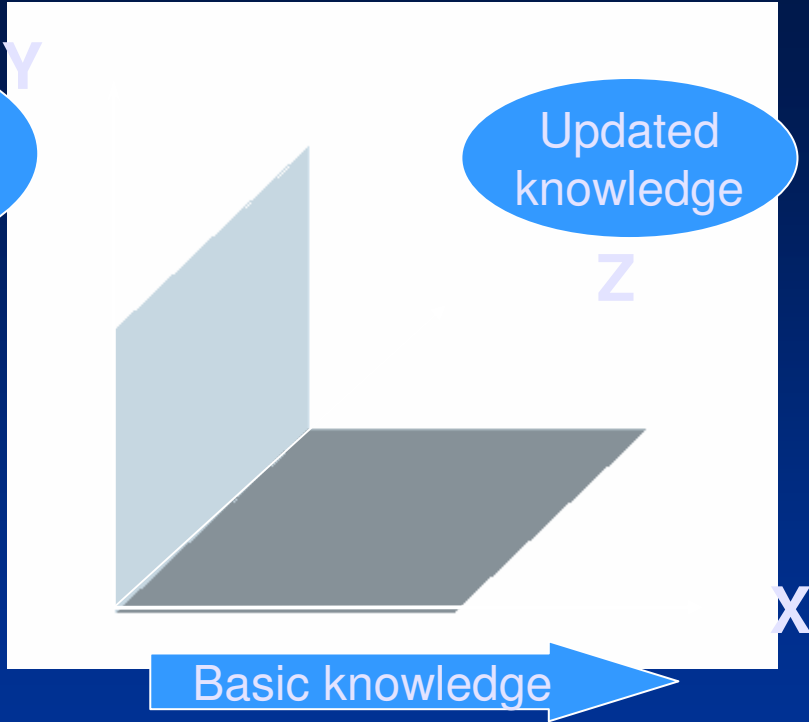
Programs for Trainers

- SAT attaches great importance to the training of officers who are responsible for the management and planning of training programs.
- SAT holds every year one seminar for the heads of provincial offices and municipal offices who are responsible for education and training.
- Other programs are also held by SAT every year for people in charge of education divisions and training programs at local offices.
- Besides, each year, SAT organizes one seminar for heads of education institutions and one seminar for those in charge of teaching affairs and research.

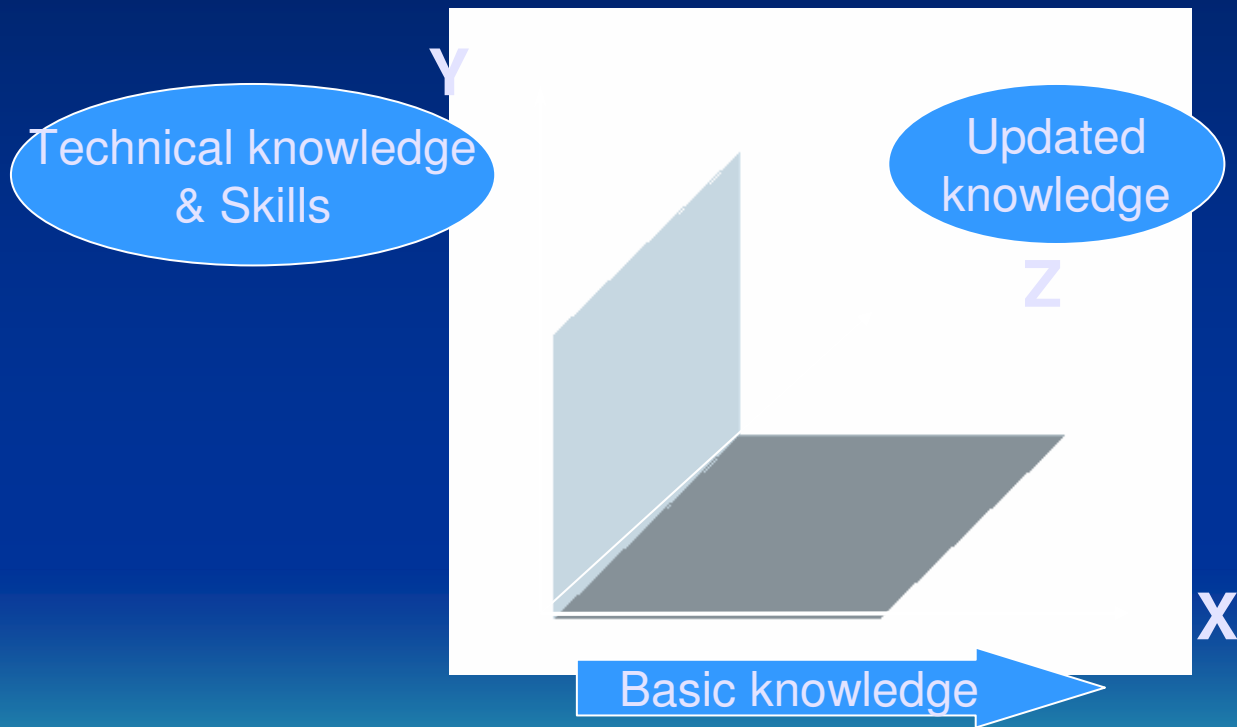
Course Materials and Training Methodology

Professional knowledge & Skills

Updated knowledge



◆ X+Y+Z Serial Material for Training Courses :



Diversified training methods employed

On-the-job
Learning

Learning

Study for
Degrees

Internet Based
Distance Training

Video Based
Distance Training

Multimedia Courseware

税务远程教育培训 - Microsoft Internet Explorer

文件(F) 编辑(E) 查看(V) 收藏(A) 工具(T) 帮助(H)

后退

main

文件(F)

后退

地址(D)

转到 链接

南京地税

查看目录

第 2 / 23 页

完毕

- 云南省国家税务局关于加强作风建设深...
- 各地税务机关大力开展全员培训活动 (...)
- 山东省淄博市国税局加强干部教育培... 2008-04-09
- 河北省国税局抓好八项建设十项机制... 2008-03-03

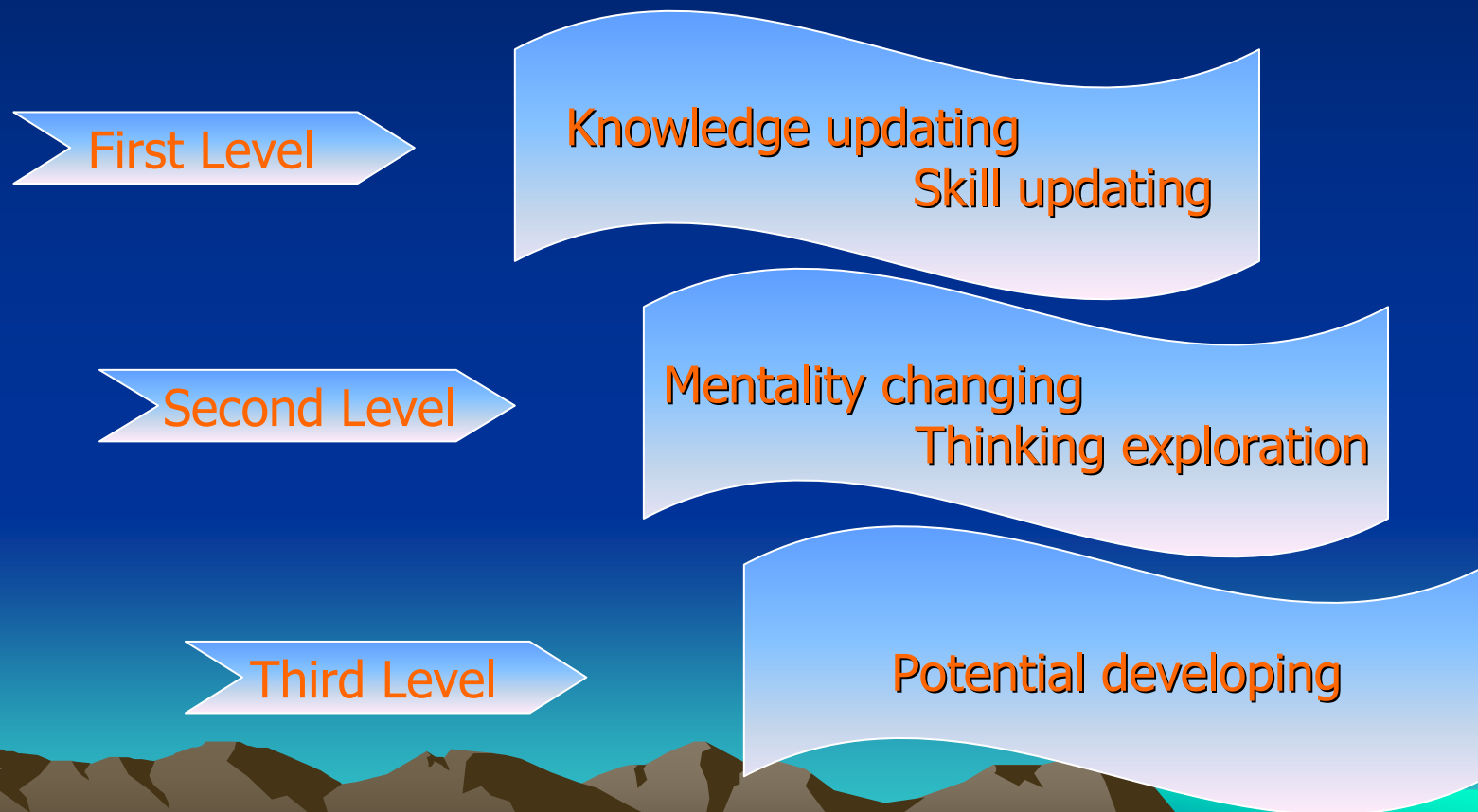
我的电脑

Internet

Training Methodology

- highly skilled in-house classroom learning, on the job training, lectures presented by experts, seminars, knowledge contests, workshops.
- Training methodology is selected according to the types of training both in categories of knowledge and participants.
- For basic knowledge learning, training is usually delivered using the internet, video lectures and virtual training;
- for leadership training and technical training, classroom teaching, group and individual reach are the most common forms.

– Pertinent course design



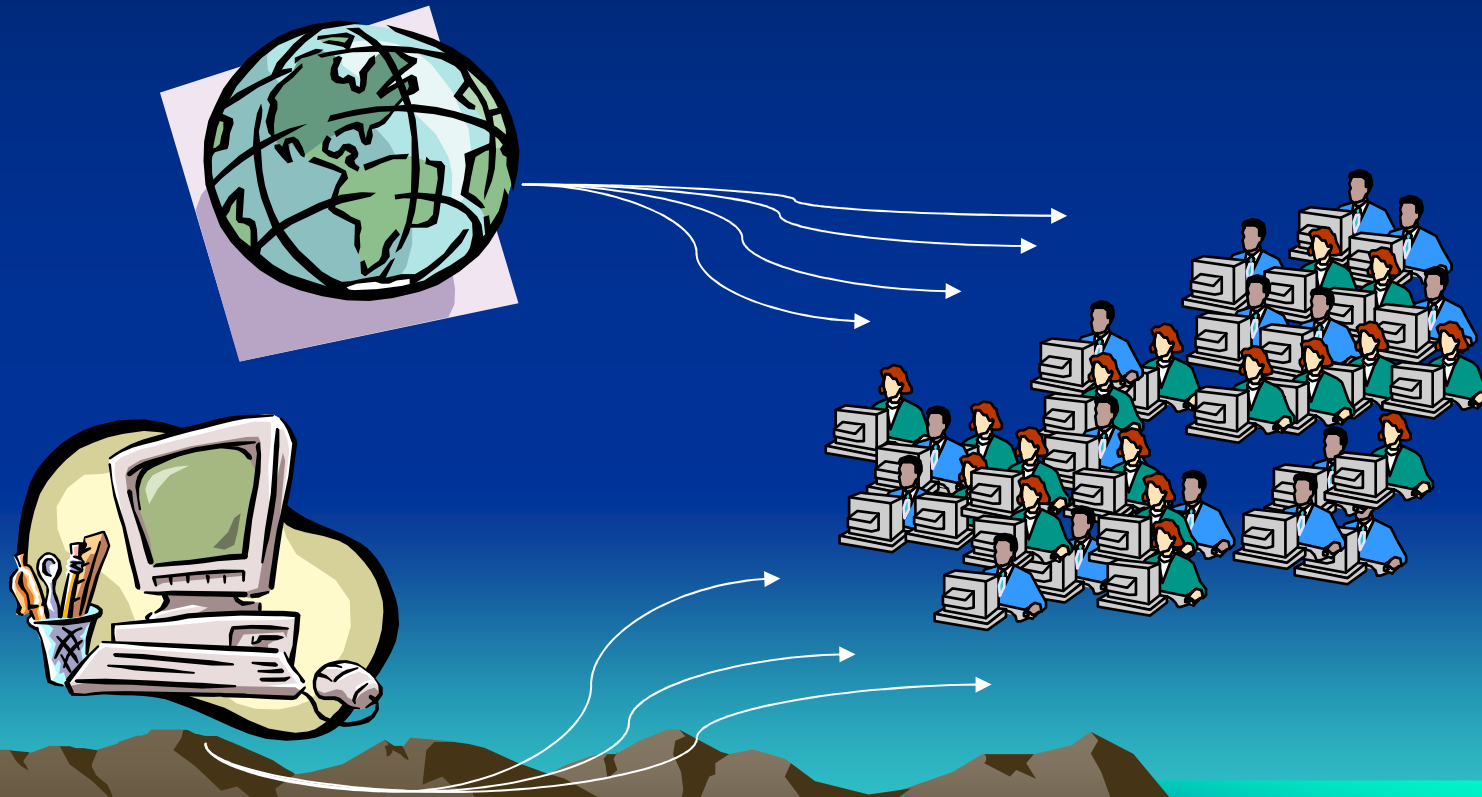
- A on-line training college has been established to promote electronic training and e-learning. With a USB the participants can access to a vast training database and select by topic, instructor, format (video or reading or test) what they want to learn on the internet from any place in China.
- In addition to the above-mentioned ways of training, we also offer full time residential courses in the academies, distance training and e-learning through the intranet and internet.
- Courses last from 5 days to 9 months.
- Series of training are also offered in which the same group of officers receives elementary, intermediary and advanced courses in steps.

- Simulation training programs where the trainees are given different scenarios and problems to solve using electronic databases and knowledge learned.
- Simulation laboratory has more than 20 complete real company cases selected from different industries.
- Case study and workshops are commonly used in professional and technical training and various laboratories are established for different training programs.
- Events, programs and courses are listed and published on the website of the academies for the offices and officers to choose and application can also be done electronically.
- Apart from formal training, team spirit training and outbound exercises are offered in the academies and recreational activities also form part of the learning on campus to give the participants a all-round education.

- New training ideology of encouraging active participation by trainees and focusing on finding solutions to problems.
 - academic research: a variety of seminars and participant forums on different topics in training programs, publishing papers written by the participants
 - diversified interactive and experience-based teaching methodology, such as group discussion without leaders, ice-breaking exercise, situational simulation, extension activities and role-play to arouse interest and enthusiasm of participants so that they can learn in mutual sharing.

- training programs based on action learning and skill practice in order that the participants can improve their professional skills in simulated environment of tax, administration, case studies and management behaviors. These programs do allow the participants to grasp skills and build their capacity, and make our training more targeted and effective.
- on-site teaching in training programs. Based on the priorities of SAT, we organize the participants to visit the first-line tax departments well known for their innovation and special achievements to learn their experience and practices.
- cyber training and distance education. With the support of our digitalized campus, we will create more audio and video educational resources with our own advantages and enrich the content of cyber training to meet the individualized needs of tax officials.

◆ Construction of E-learning Platform



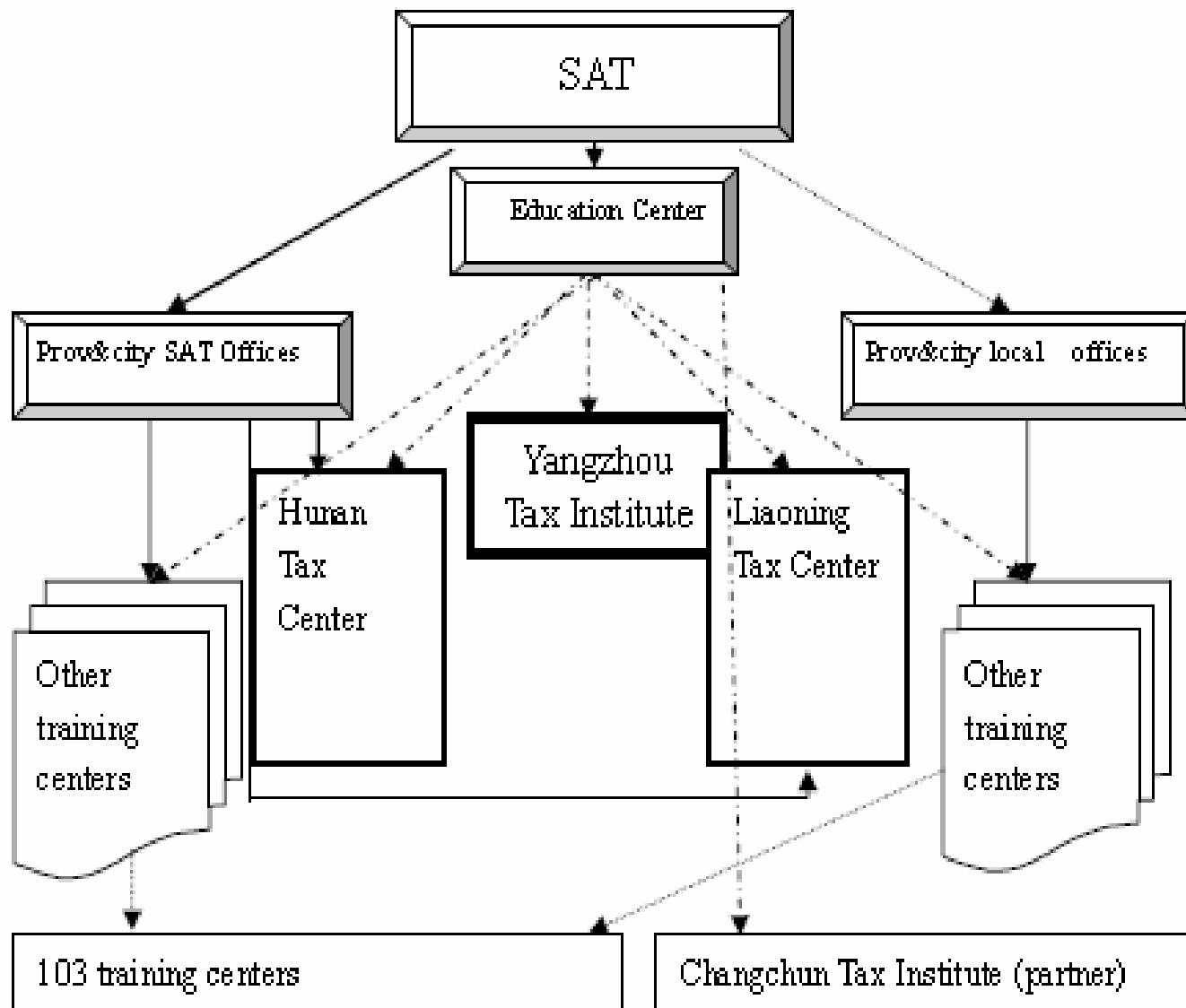
Budget for staff training

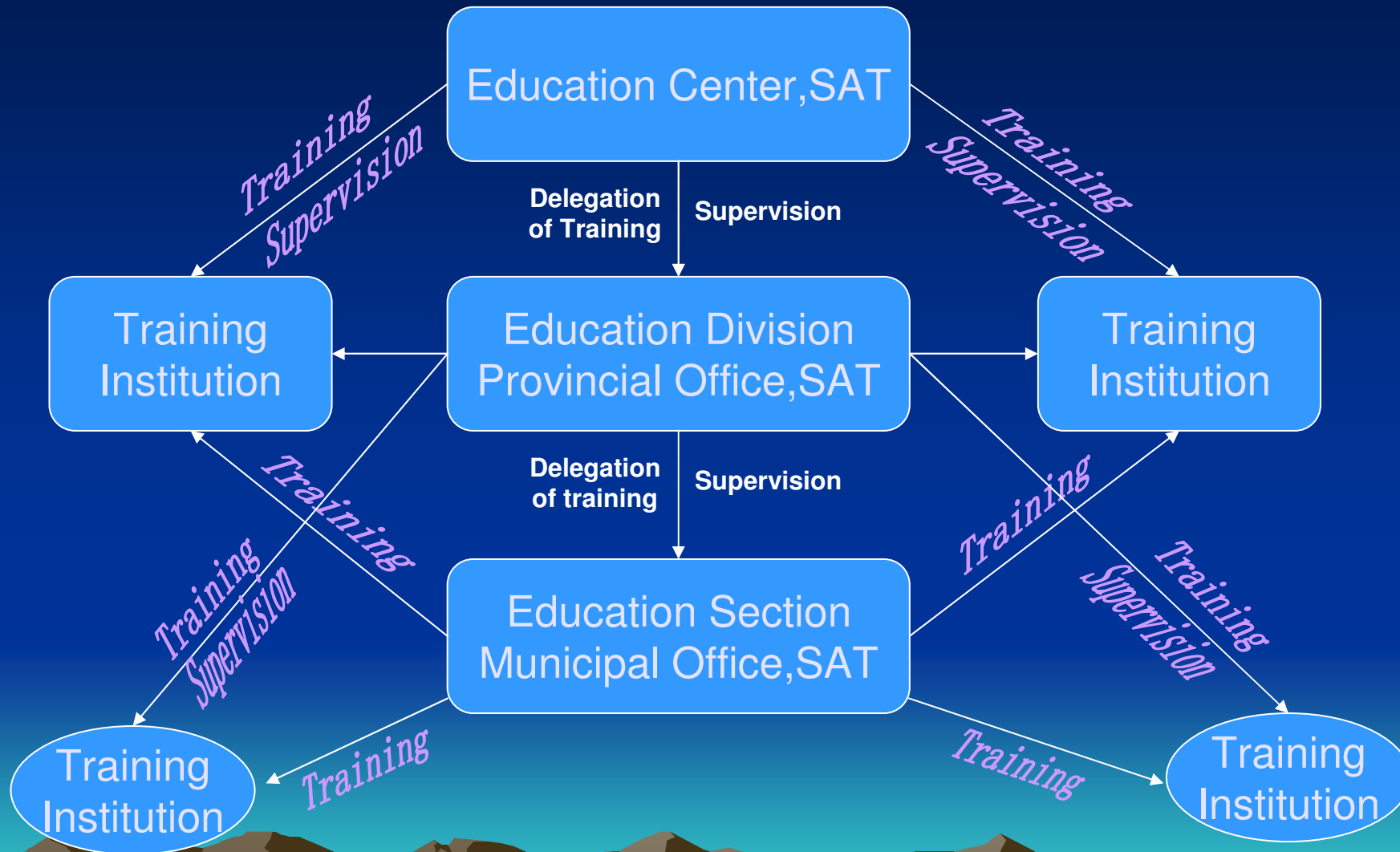
- Training expenses are included in the budget of tax offices at all levels.
- For the headquarters the annual training budget is 40 million yuan and the national budget for training is 1.1 billion yuan.
- The budget for training and education will be increased yearly to meet the requirement of training need.
- In order to implement the training strategy, more investment is made every year to improve the teaching facilities and the management teams.

Design, planning and implementation of training programs

- SAT is considering establishing a strategic training management committee headed by a commissioner and the members come from the General Office, Human Resources, Education Center, Finance and heads of operational branches of the headquarters.
- The committee is responsible for the development of the training strategy, annual training plan, and key training programs.
- The Education Center is responsible for the overall planning, providing guidance, coordinating, supervising training at all levels. It is the organizer of training programs for directors general and division chiefs, key professional and technical programs and training of trainers.
- The provinces are responsible for the rotation training programs in their provinces and delivering programs for their division chiefs and section chiefs.
- The training institutions are the bodies that deliver the advanced and special training programs.

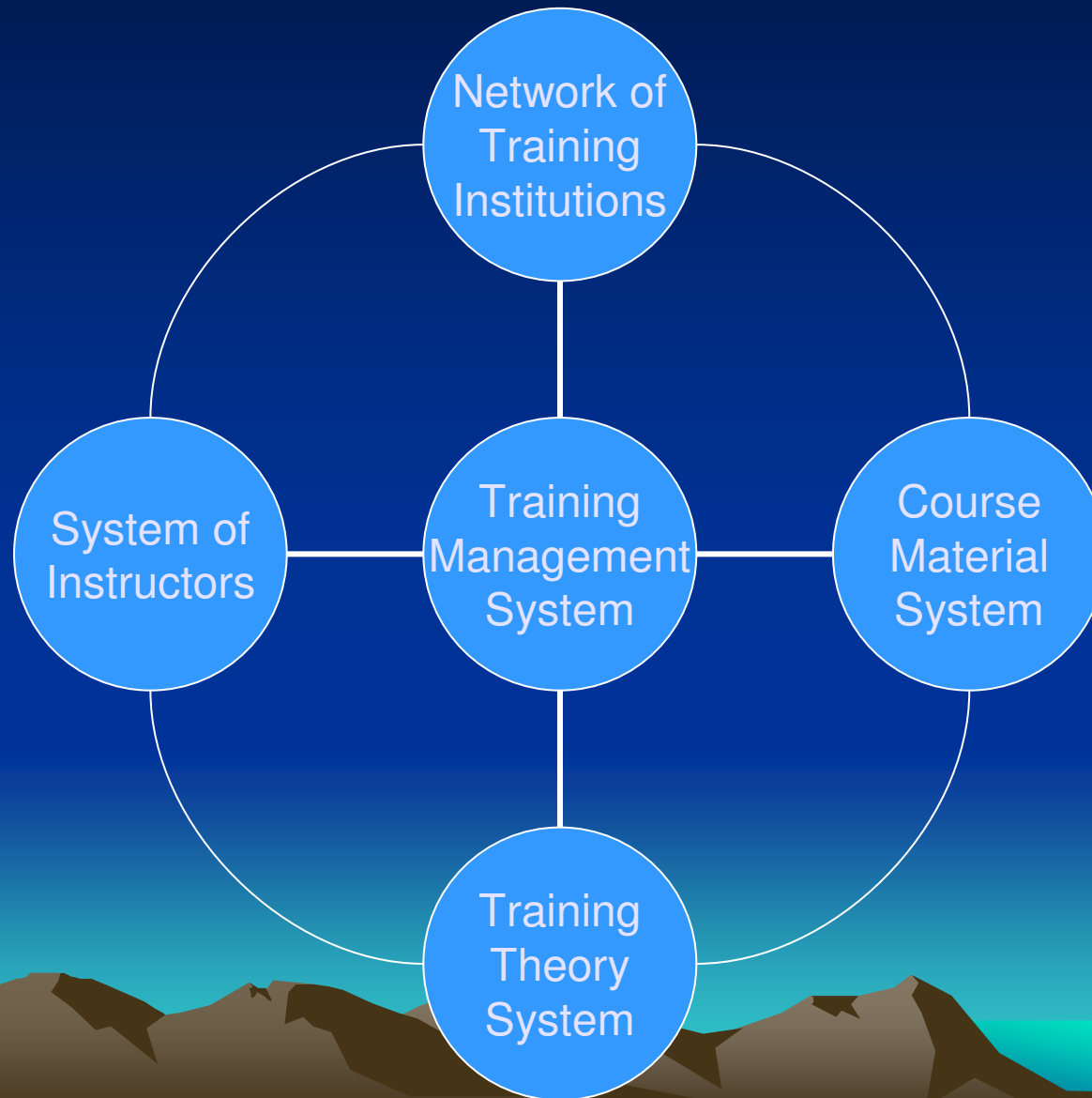
- Tax offices at all levels all have an independent department or function for training and education.
- At present there are 7000 employees working in these departments, among whom, 400 work in the SAT headquarters and provincial offices.
- There are 103 training centers located in different parts of the country.
- Each province has 1-3 training centers and each city has one center.
- Yangzhou Tax Institute, The Tax Academy of Hunan Provincial Office and Dalian Tax Academy of Liaoning Provincial Office are the major schools to deliver advanced and key training programs.





A Network of Training Institutions





Yangzhou Tax Institute

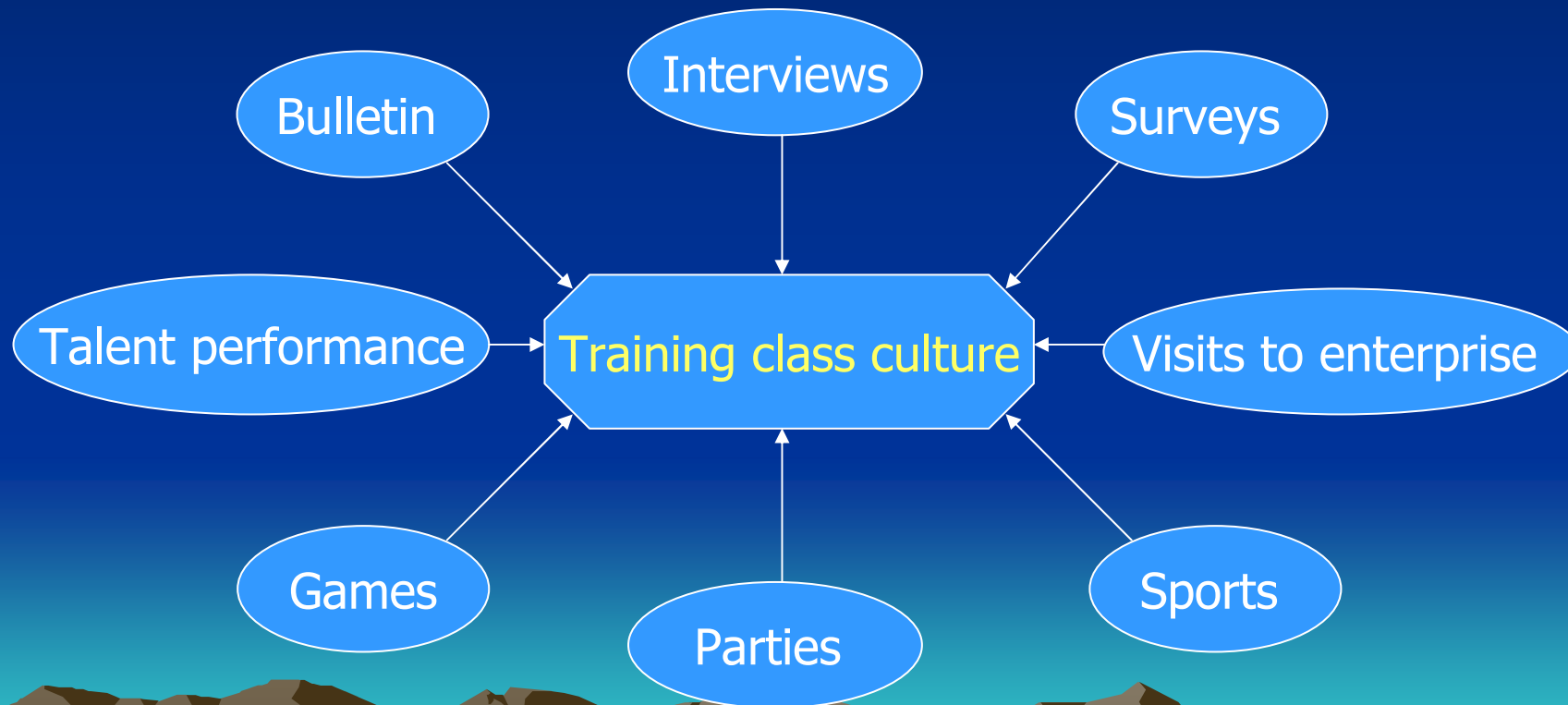


- Directly administered by the SAT headquarters, the Party School and Yangzhou Tax Institute has been centering on training of tax officials for 25 years.
- The institute is the SAT's bases of the Party's royalty and integrity education, middle-ranking and senior civil servant training, international tax training and research of tax training methodologies .

- has held more than 2,000 training programs and the number of participants by person-time amounts to 130,000 in which more than 1,400 are directors-general and 14,000 chiefs of tax offices from 30 provinces, autonomous regions and municipalities of China as well as some Asia Pacific countries and regions.
- an annual growth of 20% in its training capacity.
- The institute is now capable of offering 400 programs and training 20,000 participants a year, that is 200,000 participants by person day a year
- it now can accommodate 1000 trainees per day.

- modern infrastructure
- real-time downloading through satellite
- Multimedia classrooms, audio rooms, computer rooms, meeting rooms and conference halls with simultaneous interpretation equipments
- the library stores more than 200,000 copies of books, 500 various newspapers and magazines and provides access to 9 databases and electrical magazines;
- the sports center: badminton, Ping-Pong, basketball, tennis or swimming, and track field, gym
- 1, 000 beds and rooms are equipped with internet access and TV channels for learning.
- The cafeterias of the institute offer various styles of dishes and can serve 1, 500 trainees at a time.

- **Activities**



Trainers

◆ Training of Trainers

➤ Seed effect

➤ Contest of Training Program of Specialization

Training expertise

- Full time teachers and part time teachers.
- Teachers are trained, sent to operational offices to learn and practice to continuously improve their teaching competence.
- At present, there are 2542 teachers, among who 800 are full time teachers.
- Part time teachers from the tax offices, universities, research institutes and accounting firms.
- The SAT education center is responsible for developing standard national course books.
- Training centers also write their own course material and buy tax books in the market.

- Teachers must receive 30 days training every year. Special programs are organized for specific skills and professional knowledge.
- Teachers are sent to universities for further study and to tax offices to gain practical knowledge.
- Teachers participate in various research programs sponsored by SAT.
- Regular conferences are held where teachers exchange views and sharing teaching experiences.
- Teachers' performance is evaluated regularly and at the end of the year.
- We encourage teachers to develop new training products and do scientific research.
- Besides full time teachers, we also engage professors, senior tax officials to be part-time teachers.

	Full time trainer	Part time trainer		Full time trainer	Part time trainer
Political Theories	35	113	Financial Accounting	153	221
Policies & Regulations	100	462	E-tax	91	266
Tax Collection	85	483	Technical Skills	179	254
Tax Source Management	68	360	Management Science	33	90
Tax Audit	58	339	General Administration	42	319
International Taxation	20	162	Cultural Literacy	93	131

Training Evaluation

Objective evaluation analysis

Spatial Evaluation

- Curriculum Evaluation
- Non-curriculum Evaluation
- Self-appraisal of training institutions
- Evaluation from trainees' organization

Objective Evaluation Analysis

Temporal Evaluation

Pre-training
Evaluation



Inter-training
Evaluation



Post-training
Evaluation



- Course design
- Syllabus
- Equipment



- Trainees' gained
- Knowledge
 - Skill
 - Mentality



- Persistent training impact

Individual performance

Organization performance

Evaluation of training programs

- The evaluation focuses on the usefulness and meaningfulness of the training and its effectiveness as well.
- The evaluation contains four parts.
 - the assessment made by the trainees. Every participant is required to complete an after-event evaluation form that has 10 items on it. The participants give a score to each of the items that are indicators of various aspect of the training program. Participants can also do the evaluation electronically on the computers in the hotel rooms.

- meetings. We organize meetings to invite representatives of participants during and at the end of each program to express their feelings, make comments and suggestions as to the content, means and methods of teaching.
- supervision teams that sit in the classes and monitor the training processes.
- real-time television system is also used to monitor the training and teaching.
- Data are collected and analyzed by special teams and feedback is given to the teachers, designers and logistics department and suggestions for improvement made so that future programs will be adjusted based on the feedback.

- Participants are evaluated too. Their attitude to training, attendance, performance in class are recorded and assessed.
- Tests are given to participants of long programs. All these are recorded in their file and reported to their offices.
- The result of the examinations and class performance play a role in their year-end performance assessment and may influence their promotion and future.
- Through evaluation, promising employees will be discovered as well.

Challenges

- Some full-time teachers lack practical experience in taxation since they have no working experience as tax officers. This often causes problems in terms of philosophy and mentality, usefulness and meaningfulness of training.
- Selection of participants for training. Sometimes, we find that the participants for specific programs are not the right people, which makes it difficult to accomplish the training goal.
- Training facilities. Training demand is greater than what the training institutions could accommodate.
- Technology. We still have a long way to go in the area of e-learning and distant learning. Infrastructure and resources are the main barriers here.

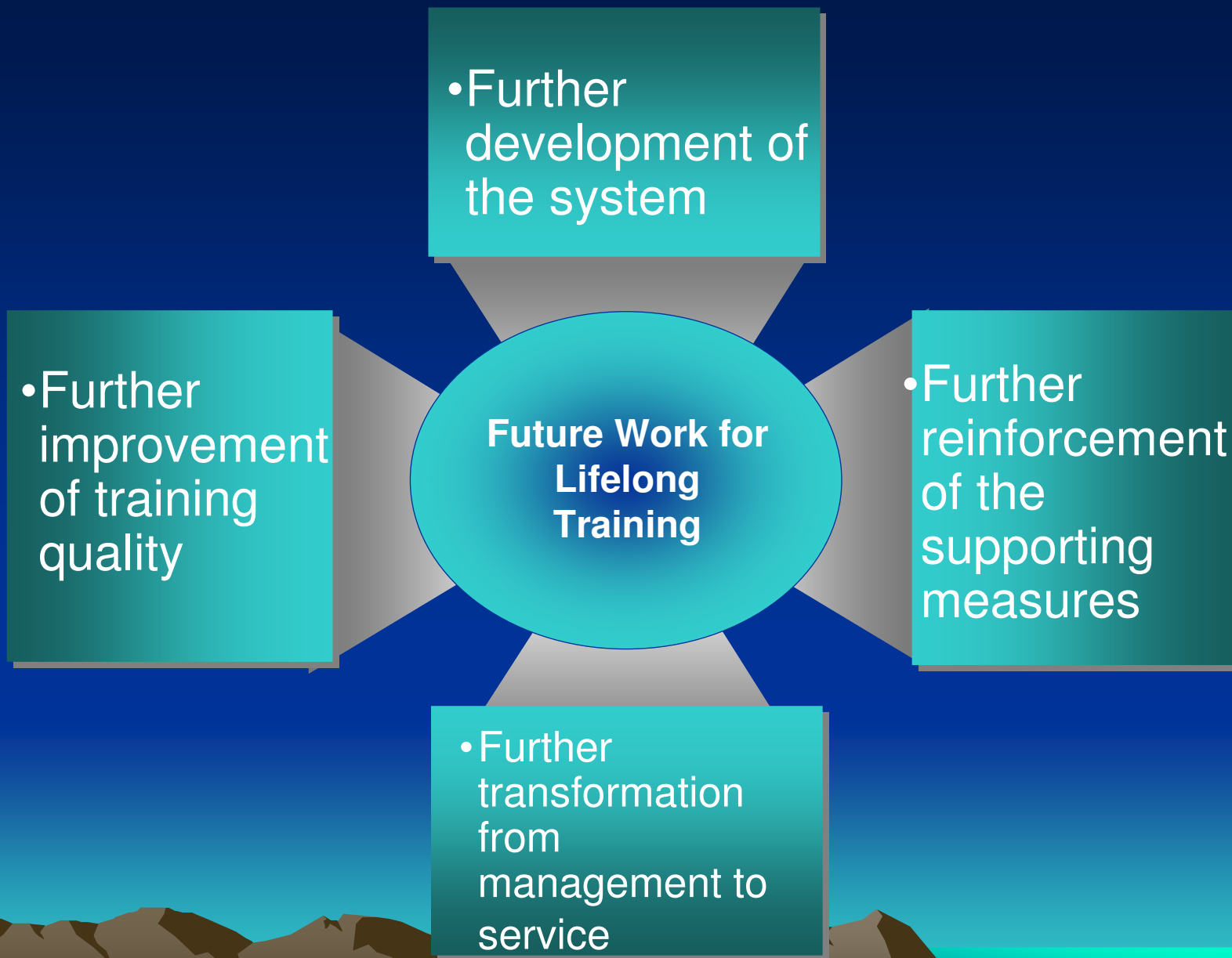
Vision

◆ **Building up first-class**

Training institutions

Instructors with expertise

Serial course material



Questions?

Thank You!