







**Table 5.** Teacher Zhang’s income in 2013 forecast table

Time (Year)	Time (Month)	Predictive value (Revenue)
2013	1	7953.52
2013	2	8052.11
2013	3	8172.41
2013	4	8246.74
2013	5	8351.62
2013	6	8428.78
2013	7	8115.29
2013	8	8215.97
2013	9	8502.25
2013	10	8533.44
2013	11	8592.39
2013	12	8721.42

## 2.5 Model analysis

Time series model is normally only used for short-term forecasting, error accumulated for medium and long term prediction is likely to happen, so the model can only predict college teachers’ income in recent years. We’ve learned from the revenue forecast model, teacher Zhang’s income is in line with the ARIMA (1, 0) model, the growth trend in the coming year will still be, his revenue in 2013 will exceed 8000 Yuan. After investigation, through the model prediction results compared with teacher Zhang’s real income in 2013, the error is very small, thus further illustrate time series analysis method the results of the analysis of existing data obtained can be applied to the university teachers’ income prediction.

## 3. CONCLUSION

As the institution reform of distribution system and promote the performance salary system of colleges and universities, colleges and universities teachers’ income increase gradually, and gradually become the key regulatory objects of personal income tax. According to seven progressive tax rate table by “Personal Income Tax Law”, earning more than 8000 Yuan would be the rate of 20% of the payable tax amount range, which is far higher than the rate of 10% suitable for below 8000 Yuan. With this situation, this article through the establishment of time series model analysis and projections for university teachers’ income, helps financial personnel in colleges and universities adapt to the tax situation of the practical need of timely, improve the suffering consciousness, reduce the tax burden, increase in real disposable income and improve teachers’ work enthusiasm by adopting incentive fees, making part of the wages and salaries welfare, selecting rational year-end bonus payments, making full use of the preferential tax policy of the tax law and carry on the reasonable tax planning methods and measures.

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