

Research on the Current Situation of Work Pressure and Relief Strategies of Grassroots Taxation Personnel

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Abstract: Based on a questionnaire survey of grass-roots civil servants in a county tax system in Shaanxi Province, this paper analyzes the stress status quo of grass-roots tax personnel, the inner structure of stressors and stress coping styles, and puts forward targeted strategies and suggestions for stress management at the organizational level and individual level respectively according to the results of the study.

Keywords: Grassroots taxation personnel; Job stress; Stressors; Stress management.

1. Introduction

Today, In an increasingly complex economic and social environment, the issue of stress among tax officials has long been neglected because of their working environment, the specific nature of their work and traditional attitudes. With the deepening of the institutional reform of the tax authorities, taxpayers are demanding more and more from the tax authorities^[1], grassroots taxation personnel are still facing multiple pressures while trying to improve their own qualities^[1] Work pressure not only affects the physical and mental health, working condition and work efficiency of tax officials^[3], but also affects the interests of taxpayers and the long-term development of the tax department^[4]. Therefore, to solve the problem of work pressure of tax officials in time and to keep tax officials at a moderate level of pressure is a realistic problem faced by tax departments at present, and it is of strong practical significance to study the situation of work pressure of tax officials and to find ways to alleviate the pressure.

In order to accurately grasp the pressure situation of the grassroots tax staff in the county tax system, discover the pressure problems of the grassroots tax staff in a timely manner, and take effective measures to alleviate and improve the negative pressure problems faced by the staff, this paper applies the questionnaire survey method in a county tax bureau in Shaanxi Province to collect the relevant data, and the questionnaire is divided into four part: namely, the basic information of the individual, the current status of the pressure, the source of the stress, and pressure to cope with the stress. Among them, the questionnaire of the stressor part refers to Feng Danjun and Shi Lin's "Civil Servants Work Stressor Questionnaire", which breaks down the stressor into seven dimensions, with a total of 24 specific questions, and adopts the "five-point scale" to investigate the source of stress of the grassroots tax personnel^[5]. The Stress Response Survey refers to the "Simple Coping Style Questionnaire" compiled by Xie Yaning, which categorizes stress response into two dimensions: positive response and negative response, and designs a total of eight specific questions to understand the coping styles of grassroots taxation personnel in the face of stress.^[6] A total of 114 questionnaires were returned, and in-depth analyses of related issues were conducted according to the needs of the study, which summarized and refined the existing problems, examined the deep-rooted causes of the

problems, and put forward practical countermeasures and suggestions.

2. Analysis of the Work Pressure of Grass-roots Tax Officials

(1) Analysis of the current situation of work stress

From the results of the questionnaire, 97.1% of the samples have different degrees of stress, which shows that the grassroots tax officials have a more obvious sense of stress. Most of the grassroots tax staff's daily stress manifests itself in the form of frequent fatigue, low motivation towards work, poor appetite and nervousness at work. Among them, the proportion of unmarried employees with a high sense of stress is higher than that of married employees. Unmarried employees may be affected by the uncertainty of family, which generates a greater pressure, while married employees dissipate a certain degree of work pressure through the harmonious mode of family life. At the same time with the upgrading of education stress and a large proportion of the number of people are getting bigger and bigger, indicating that the higher the education, the greater the responsibility leads to greater pressure.

(2) Analysis of the Work stressor

The survey results stressor part of the overall, sub-dimension and each event for specific analysis, according to the analysis of the data results show that the stressor of each event of the overall feeling of the mean value of 3.56, indicating that the grassroots tax staff's level of work stress is in the middle of the upper. According to the results of the data analysis, the seven dimensions of stressors in descending order of the mean value are: Stressors from superior leaders (3.91), stressors from the nature of work (3.67), stressors from work responsibilities (3.62), stressors from the tendency to be perfect (3.52), stressors from career prospects (3.40), stressors from work tasks (3.45), stressors from interpersonal relationships (3.60), and stressors from the work of the tax staff (3.60)., stressors from interpersonal relationships (3.37).

The mean value of the stress from superior leaders is more than 3.5 for all three events, and the mean value of the stress from the event of "lack of understanding and support from leaders to subordinates' work" is the highest, which may be due to the special nature of the tax department, where the superior leaders need to give instructions according to policies and tasks issued by the superiors and the government,

and it may be difficult to fully consider specific implementation issues, and the tax personnel may be affected by various factors and be blamed for delaying the completion of their work. It is often difficult for the superior leaders to fully consider the specific implementation issues, while the tax staff working in the specific work may be affected by various factors, delaying the completion of the work tasks and being blamed by the superior leaders.

In the stressor dimension of work responsibility, the mean value of two of the four events exceeds 3.5, and the mean value of the remaining two events is also greater than 3.0, with the highest mean value for "unclear job duties and division of labor". External and internal supervision of tax officials is becoming more and more strict, requiring frontline tax officials to complete their work within the time limit of "zero error" when handling tax-related matters, and tax officials are more cautious in their work process, fearing that they will be held accountable and administratively penalized for their carelessness or improper law enforcement.

Among the three events in the stressor dimension of interpersonal relationship, the mean value of the stress of "not dealing well with taxpayers" is higher, which corresponds to the working status of grass-roots tax personnel. It is precisely because of the implementation of the tax administrator system and territorial management that the daily work is centered on taxpayers, and the working conditions require frequent dealings with taxpayers, so the pressure of poorly dealing with taxpayers is greater for grass-roots tax officials.

Two of the four events in the stressor dimension from work tasks exceeded 3.5, and the remaining two were also greater than 3.0, indicating that work tasks cause more pressure on tax personnel. The situation of tax collection and management is getting more and more complicated, and with the advancement of tax reforms such as the "Camp Reform and Increase", the volume of business continues to increase, and the need to provide high-quality and fast service puts a great deal of pressure on tax personnel. At the same time, there are a variety of assessments, reports and statements of work, while there is a serious shortage of manpower at the grass-roots level, the population is ageing seriously, and most tax officials are overworked for long periods of time; thus, the heavy workload and serious shortage of manpower puts a great deal of pressure on tax officials.

The mean values of the four events of the stressor dimension from the nature of work are high, and the mean value of the stressor of "boring work and lack of novelty" is the highest, which is closely related to the nature of the work of grass-roots tax officials, who need to fulfill the "large volume, single and repetitive" prescribed actions. This is closely related to the nature of the work of grass-roots tax officials, who are required to complete "large volume, single, repetitive and prescribed actions" on a day-to-day basis.

The three events in the dimension of pressure source from perfectionist tendency point to the pressure source of perfectionist tendency of superior leaders, self and colleagues of equal rank, among which the mean value of the pressure feeling of "often worrying about the work not being able to satisfy the leaders" is much larger than that of the pressure source of perfectionist tendency of self and colleagues of equal rank, so it can be seen that grass-roots tax officials are tired of coping with all kinds of tasks. This shows that grassroots tax officials are tired of coping with various tasks and mainly consider how to fulfill their tasks to the satisfaction of the leaders, avoiding the risk of law

enforcement and being held accountable, but seldom put forward requirements for themselves and others to better fulfill their work and put pressure on themselves.

The mean value of the four event stressors from the stressor dimension of career prospects was moderate. In the grassroots tax bureaus, the period of promotion is relatively long, and the conditions for promotion are not only linked to work ability, but also have to adapt to complex interpersonal relationships. While promotion is difficult and pay is declining, the work requirements of the grassroots tax authorities are rising, and the informatization and specialization of tax collection and management require that tax cadres should have a simultaneous improvement in their business ability. It can be seen that the promotion expectations and salary level of tax personnel are low, while the work requirements are high, coupled with the high prices of goods and housing, the career prospects of the grass-roots tax personnel have also put some pressure on the grass-roots tax personnel.

(3) Analysis of work stress response

The overall analysis of stress coping shows that the percentage of grass-roots tax officials choosing positive coping (sometimes and often) is higher than that of negative coping in the face of work stress. This shows that grass-roots tax officials tend to adopt positive coping methods in the face of stress. The most frequently adopted positive coping method is "relieving oneself through work and study or some other activities", which reflects that grass-roots tax officials mainly find ways to relieve stress through actions when facing stress, and also communicate with others to talk about their worries to relieve stress in their mind, and occasionally change themselves and learn from others' methods to relieve stress. Occasionally, they will also change themselves and learn from others to relieve stress. The most common negative coping methods are "thinking that time will change the status quo and the only thing to do is to wait" and "trying to forget the whole thing", which reflect that the negative coping methods adopted by grass-roots tax officials in the face of pressure mainly focus on accepting the status quo and escaping, and rarely adopt the methods of "smoking, drinking and drinking". And they also seldom adopt "relying on others to solve problems" to cope with pressure, which shows that grass-roots tax officials are more self-reliant, used to solving problems by themselves, and don't like to rely on others. This shows that grass-roots tax officials are more self-reliant, used to solving problems by themselves and do not like to rely on others.

3. Countermeasures and Suggestions on Work Stress Management for Grassroots Taxation Personnel

(1) Organizational-level measures to manage work stress

Refinement of the division of duties and responsibilities and scientific work arrangements. In the actual work of grass-roots tax officials, for various reasons, there are often lack of authority and responsibility and overstepping, so the feelings of grass-roots tax officials about "unclear post duties, unclear division of labor" and "assuming work responsibilities that should not have been assumed" and other sources of pressure That's why they are so intensified. On the premise of not violating the unified system of duties and responsibilities of the tax system, the grassroots tax authorities should combine the work practice, refine the hierarchical system of duties and

responsibilities of the grassroots tax departments, and formulate a set of systematic and complete work norms for the staff of each department and each position, with clear authority and obligations, responsibilities and risks. At the same time lead to busy work and duplication of work is likely to be due to the leadership in the arrangement of work is not scientific enough, lack of planning, the existence of multiple leadership phenomenon. In order to eliminate the source of pressure in this regard, the organizational leaders should make all-round considerations when making work arrangements to the grass-roots tax staff, make work arrangements in a more scientific and planned manner, take into account the problems encountered by the grass-roots staff in implementation, and avoid working in too much hustle and bustle. Secondly, the phenomenon of multiple leaders should be resolutely avoided, so as to prevent grass-roots tax officials from encountering duplication of work.

Optimize performance appraisal management and improve wages and benefits. The organization should be in accordance with the refinement of the post responsibility system, build a scientific and effective targeted performance appraisal management mechanism, not only to develop common assessment indicators, but also for different positions to set targeted measurement standards, relying on the construction of the administrative law enforcement information system, to achieve the performance of the data extraction, automation of the assessment of the scoring and normalization of the performance appraisal results and bonuses and welfare, job rotation, job promotion fully linked to better Implement organizational and individual target management. Improve the relevant system on welfare protection, standardize the welfare items and specific issuance standards for tax personnel, and effectively guarantee the fairness, openness and transparency of the welfare treatment of grassroots tax personnel. At the same time, a publicly-funded medical system and a housing subsidy system consistent with the level of local economic development and the market economy should be established in the light of the actual situation of the locality. The supply of social security housing for economic use should be strengthened, and medical insurance should be paid for by the unit and the individual in accordance with the prescribed proportion, so as to ensure that grass-roots tax officials can enjoy medical benefits.

Open organizational communication channels and strengthen organizational culture. Data analysis has found that grass-roots tax officials strongly feel some stressful events because of poor organizational communication. To eliminate this source of stress, it is necessary to continuously open organizational communication channels, establish a communication status assessment mechanism, formulate an effective meeting system, and eliminate excessively long communication chains and unreasonable appraisal systems. Through good communication within the organization, individuals can accumulate more resources and skills so as to make general preparations for coping with role pressure in advance; it also helps individuals establish more social relations and get more social support to better cope with pressure. Secondly, it is necessary to strengthen the construction of tax culture, set up care rooms, activity halls, spiritual stations, mother and baby rooms, etc., giving employees places to soothe their moods, relax their work tensions and exercise their bodies; give full play to the role of trade unions, party committees and other organizations, and carry out various forms of activities, such as various ball

games and cultural performances, etc., and send condolences and blessings to tax staff on holidays, birthdays and other days, so as to make the tax staff feel the organization's. This will enable tax officials to feel the care and support of the organization and have a sense of belonging to the collective, and give full play to the "buffer" effect of the sense of organizational identity on the negative impact of work pressure.

(2) Individual-level measures to manage work stress

Improve personal work efficiency and enhance leadership satisfaction. For tax officials, they should sort out the work they are responsible for and make a scientific and reasonable work plan. Every day according to the nature of the work and the degree of work priority to organize the work. Then even if the workload is large, you can do busy but not chaotic. So as to efficiently complete the work, improve leadership satisfaction.

Manage interpersonal relationships well and seek the support and cooperation of others. It is impossible for everyone to exist completely apart from others, and everyone's work is more or less related to others. Therefore, tax officials should improve their service quality, learn communication skills with taxpayers, and handle the relationship with taxpayers well to ensure the smooth operation of their work. At the same time, in daily work and life, communicating more with other people, handling interpersonal relationships with superiors, colleagues and subordinates well, and getting their support and cooperation can make the work run more smoothly and with less work pressure. As far as tax officials are concerned, they can often exchange working tips and share working experience among branches and posts, which on the one hand improves their working efficiency and on the other hand strengthens the communication among colleagues and makes their interpersonal relationship more harmonious. In addition, after work, tax officials should also make friends from all walks of life, confide in each other and listen to other people's opinions, so as to make themselves more positively and accurately look at themselves and the pressure, thus relieving the work pressure.

Improve personal resilience to stress and find suitable ways to relieve stress. The magnitude of stress feelings is very much related to the individual's cognition^[7] The amount of stress is very much related to personal cognition. Only by recognizing one's own characteristics, positioning oneself accurately, identifying the root causes of pressure, giving full play to one's own strengths, and responding positively, can one fight against pressure. For grassroots tax officials, they should face up to work pressure, strengthen business learning and increase self-confidence. They should look for different solutions for different sources of pressure, improve their ability to resist pressure, and try to turn work pressure into their motivation to move forward.^[8] The work pressure can be transformed into the motivation for oneself to move forward. When encountering difficulties, there is no need to keep drilling into the bull's-eye, you can do something you like, through hobbies to distract work pressure. You can also find elders or close friends to talk about the problems encountered at the moment, elders and friends stand in the observer's point of view, it is easier to analyze the root nodes of the problem, so as to give reasonable advice or solutions. Exercise is also an effective way to relieve stress, find a suitable way to exercise, perseverance, and develop good exercise habits, to eliminate the source of stress, reduce the sense of stress is

helpful.

4. Conclusion

This paper investigates the current situation of stress, main sources of stress and ways of coping with stress of grass-roots tax employees by designing a questionnaire on work stress of grass-roots tax employees. It is found that the work stress level of grass-roots tax staff is generally medium to high, and the vast majority of grass-roots employees generally feel work stress. Meanwhile, the sources of work stress of grass-roots tax staff are, in descending order, the following: the source of pressure from superior leaders, the source of pressure from the nature of the work, the source of pressure from work responsibilities, the source of pressure from the tendency to be perfect, the source of pressure from the career prospects, the source of pressure from the work tasks, and the source of pressure from interpersonal relationships. The stressor from interpersonal relationship. In addition, grass-roots tax collectors mainly adopt positive coping methods to deal with stress through ideological awareness and positive actions. Finally, based on the "interaction theory", this paper puts forward countermeasures for the management of employees' work pressure from the aspects of organizational management and individuals, aiming to help tax bureaus to improve the level of employees' pressure management. For the management of employee work pressure, we can't only start and make efforts from the organizational level or personal level, but should combine the two and complement

each other in order to have a better effect.

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