

# Proposed Education Funding Changes

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for the New Zealand Educational Institute Te Riu Roa

May 2017

## **Authorship**

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# Table of contents

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Introduction .....	3
Policy A: Restoring the 80-99% and 100% qualified and certified teacher funding band in early childhood education .....	4
Policy.....	4
Cost.....	4
Assumptions.....	5
Policy B: Increasing Early Childhood Education funding rates back to 2010 levels in real terms .....	7
Policy.....	7
Cost.....	7
Assumptions.....	8
Policy C: Combined policy effects - Policy A & B .....	9
Policy.....	9
Cost.....	9
Assumptions.....	10
Policy D: Improving the ratio of under-two children to teachers to 1:3 .....	11
Policy.....	11
Cost.....	11
Assumptions.....	11
Policy E: Integrated ECE funding changes .....	14
Policy.....	14
Cost.....	14
Assumptions.....	15
Policy F: Increasing special education funding .....	16
Policy.....	16
Cost.....	16
Assumptions.....	16
Policy G - Smaller class sizes for years 4-8 .....	18
Policy.....	18
Cost.....	18
Assumptions.....	18

## Introduction

This report follows on from the Proposed Early Childhood Education Funding Changes Notes provided to the New Zealand Educational Institute Te Riu Roa (NZEI) in March 2017.

In December 2016, NZEI asked Infometrics to:

1. estimate costings for the restoration of the 80-99% and 100% qualified and certified teacher funding band in early childhood education (ECE)
2. estimate costings to increase base funding of early childhood education to return real per-student spending to its level six years ago.
3. estimate costings to improve the ratio of teachers to children for under-two-year-olds to 1:3
4. estimate costings to increase special education funding, in the form of the Ongoing Resourcing Scheme, to cover 3% of the student population
5. estimate costings to reduce class sizes for years 4-8 students to a 1:25 ratio
6. estimate costings to introduce pay equity for support staff in primary schools, equitable to a similar job specification.

In March 2017, we produced a brief note that responded to Points 1 and 2 above, alongside a costing for the multiplicative effects of both.

This note replicates the costings for the first two priorities, and goes on to outline the costings for three of the other four priorities (3 through 5), alongside a costing for the multiplicative effects of priorities 1 through 3. We have also included a brief synopsis of the assumptions made for each priority costing.

Costings for introducing pay equity for support staff in primary schools will be provided in a separate document.

## Policy A: Restoring the 80-99% and 100% qualified and certified teacher funding band in early childhood education

### Policy

This policy change would see the 80%+ qualified and certified teacher funding band removed for the Fiscal Year 2017 onwards, replacing it with an 80-99% band and a 100% band. These bands were removed in 2011 and replaced with the 80%+ band.

### Cost

Our estimated costings in Table 1 and Graph 1 show that it would cost \$56m to implement the changes immediately in 2017, or \$81m by 2021.

Table 1

### Reinstating the 80-99% and 100% funding bands

Policy A estimated costings, fiscal years, \$m

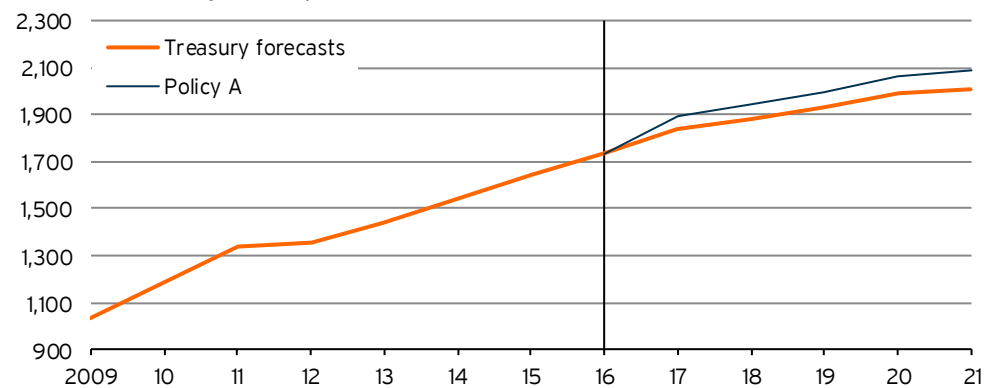
	Treasury expenditure figures	Return of the 80-99% and 100% funding bands	Difference
2015	1,644	1,644	0
2016	1,735	1,735	0
2017	1,837	1,893	56
2018	1,882	1,943	61
2019	1,933	1,999	66
2020	1,990	2,064	74
2021	2,011	2,092	81

2017-2021 figures are based on Treasury forecasts and Infometrics calculations

Graph 1

### Restoring the 80-99% and 100% bands

Estimated costings, fiscal years, \$m



## Assumptions

Infometrics has used the latest Early Childhood Education data for Fiscal Year ("FY") 2015, sourced from the Ministry of Education, in our calculations. As such, our costing estimates include a business-as-usual estimate for 2016, and forecast spending associated with the new policy for the 2017-2021 period.

To estimate the effect of the policy change on early childhood spending by the government, we have taken a bottom-up approach to estimate aggregate spending. In other words, we have based our estimated costings on a combination of inputs including student numbers by age group broken down by programme and service type, government funding rate by programme and service type, and average hours by programme and service type.

Within this bottom-up approach, for the forecast period 2017-21, we have based the average hours per student for the 0-24%, 25-49%, and 50-79% bands on the average number of hours for students in each band over the last five years (i.e. 2011-2015). For the 80-99% and 100% band, average hours per student across the two bands combined is based on the average number of hours for students in the 80%+ band over the last five years. Average hours within each of the 80-99% and 100% bands are then based on the average hours in each band in the 2006-2010 period prior to these bands' removal. A correction factor is applied to ensure that the average number of hours per student in the 80%+ band (under no policy change) is equal to the average number of hours per student across the 80-99% and 100% bands combined (under the proposed policy change). This correction factor allows for a change in the mix of 80-99% and 100% funded services over coming years without affecting the total number of early childhood education hours funded by the government.

**Table 2**

### Sample hourly funding rates for Policy A

For an under-two attending education and care services, all-day teacher-led

	0-24%	25-49%	50-79%	80%+	80-99%	100%
<b>2010</b>	7.37	8.62	10.68	NA	12.54	13.35
<b>2015</b>	7.57	8.86	10.97	12.12	NA	NA
<b>2016</b>	7.57	8.86	10.97	12.12	NA	NA
<b>2017</b>	7.57	8.86	10.97	NA	12.12	12.90
<b>2018</b>	7.72	9.04	11.19	NA	12.36	13.16
<b>2019</b>	7.88	9.23	11.42	NA	12.62	13.44
<b>2020</b>	8.05	9.42	11.66	NA	12.89	13.72
<b>2021</b>	8.22	9.62	11.91	NA	13.16	14.01

*2018-2021 funding rates allow for funding increases based on forecast labour cost inflation*

Funding rates for the 0-24%, 25-49%, and 50-79% bands for the period 2017-2021 remain at the same base level as applied in 2015, with an inflation adjustment from 2017 onwards for forecast changes in the education component of the labour cost index. The 2015 funding rates for the 80%+ bands are used for the 80-99% bands across the various service types, while the reintroduced 100% bands are funded at the same percentage level above the 80-99% bands that applied in 2010. As with the lower funding bands, the funding rates for the 80-99% and 100% bands are also inflation-adjusted from 2017 onwards for forecast changes in the education component of the labour cost index. Sample funding rates for an under-two-year-

old attending an all-day teacher-led service at an education and care provider are shown in Table 2.

Although the Ministry of Education does not have forecasts of ECE student numbers, we have estimated future student numbers based on three possible growth rates: forecast ECE places from Ministry of Education Data, ECE expenditure from Treasury forecasts, and population growth for 0-4-year-olds from Statistics NZ. For each year between 2017 and 2021, we have applied the median growth rate of these three variables to forecast ECE student numbers.

The baseline expenditure assumption is based on the 80%+ band remaining, with student numbers growing at the same rate as assumed for the return of the 80-99% and 100% bands.

Finally, we have assumed that, on average, children attend ECE services for 40 weeks per year.

## Policy B: Increasing Early Childhood Education funding rates back to 2010 levels in real terms

### Policy

This policy change would see the funding rates for Early Childhood Education adjusted for inflation in the education component of the labour cost index to return funding to its 2010 levels in real terms. In other words, funding rates for 2017 would be adjusted up by the change in the education component of the labour cost index between 2010 and 2017 and increased in subsequent years to reflect forecast changes in the index.

### Cost

Our estimated costings in Table 3 and Graph 2 show that it would cost \$210m to implement the changes immediately for the 2017 fiscal year, or \$244m by 2021.

Table 3

### Returning real ECE funding rates to 2010 levels

Policy B estimated costings, fiscal years, \$m

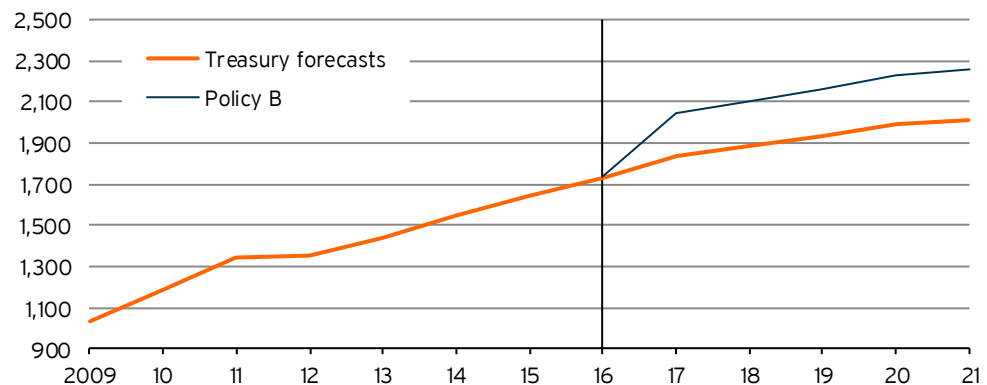
	Treasury expenditure figures	Increase in real funding rates to 2010 levels	Difference
<b>2015</b>	1,644	1,644	0
<b>2016</b>	1,735	1,735	0
<b>2017</b>	1,837	2,047	210
<b>2018</b>	1,882	2,100	218
<b>2019</b>	1,933	2,160	227
<b>2020</b>	1,990	2,227	237
<b>2021</b>	2,011	2,255	244

2017-2021 figures are based on Treasury forecasts and Infometrics calculations

Graph 2

### Returning ECE funding rates to 2010 real levels

Estimated costings, fiscal years, \$m





## Assumptions

Our assumptions for Policy B are similar to those of Policy A in terms of forecast spending and the bottom-up calculation.

Specific to Policy B, we have calculated the funding rates for 2017 to be the same as the funding rates in place in 2010, multiplied by one plus the change in the Labour Cost Index - Education subcomponent from 2010 to 2017. Subsequent years take this increased 2017 rate and adjust for forecast labour cost inflation. Sample funding rates for an under-two-year-old attending an all-day teacher-led service at an education and care provider are shown in Table 4.

**Table 4**

### Sample hourly funding rates for Policy B

For an under-two attending education and care services, all-day teacher-led

	0-24%	25-49%	50-79%	80%+	80-99%	100%
<b>2010</b>	7.37	8.62	10.68	NA	12.54	13.35
<b>2015</b>	7.57	8.86	10.97	12.12	NA	NA
<b>2016</b>	7.57	8.86	10.97	12.12	NA	NA
<b>2017</b>	7.69	9.00	11.15	12.31	NA	NA
<b>2018</b>	7.84	9.18	11.37	12.56	NA	NA
<b>2019</b>	8.01	9.37	11.61	12.82	NA	NA
<b>2020</b>	8.18	9.57	11.85	13.09	NA	NA
<b>2021</b>	8.35	9.77	12.10	13.37	NA	NA

*2018-2021 funding rates allow for funding increases based on forecast labour cost inflation*

## Policy C: Combined policy effects - Policy A & B

### Policy

This policy change would see both the 80%+ qualified and certified teacher funding band removed for fiscal year 2017 onwards, replacing it with an 80-99% band and a 100% band, as well as adjusting funding rates for inflation in the education component of the labour cost index to return them to their 2010 levels in real terms. In other words, funding rates for 2017 would be adjusted up by the change in the education component of the labour cost index between 2010 and 2017 and increased in subsequent years to reflect forecast changes in the index.

### Cost

Our estimated costings in Table 5 and Graph 3 show that it would cost \$260m to implement the changes immediately for the 2017 fiscal year, or \$321m by 2021.

Table 5

### Returning real ECE funding rates to 2010 levels and reinstating the 80-99% and 100% funding bands

Policy C estimated costings, fiscal years, \$m

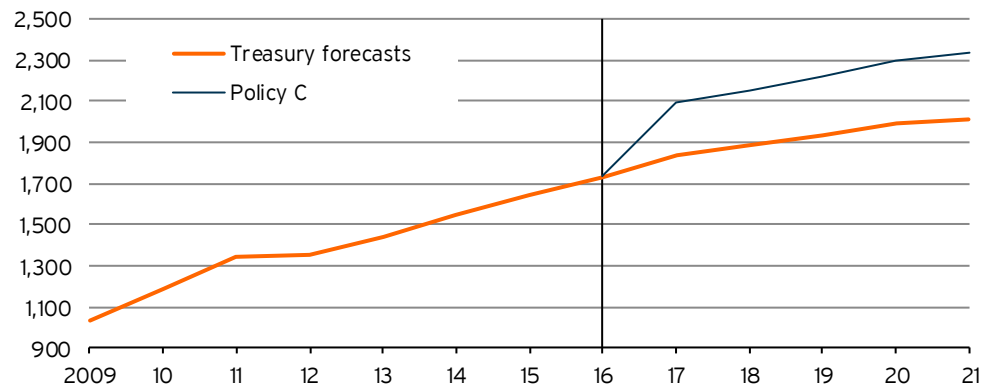
	Treasury expenditure figures	Return of 80-99% and 100% bands and real funding increase	Difference
<b>2015</b>	1,644	1,644	0
<b>2016</b>	1,735	1,735	0
<b>2017</b>	1,837	2,097	260
<b>2018</b>	1,882	2,155	273
<b>2019</b>	1,933	2,220	287
<b>2020</b>	1,990	2,295	305
<b>2021</b>	2,011	2,332	321

2017-2021 figures are based on Treasury forecasts and Infometrics calculations

Graph 3

### Restoring the 100% band and a lift in real funding

Estimated costings, fiscal years, \$m



## Assumptions

Our assumptions for Policy C combine the assumptions for Policy A and Policy B. Sample funding rates for an under-two-year-old attending an all-day teacher-led service at an education and care provider are shown in Table 6.

Table 6

### Sample hourly funding rates for Policy C

For an under-two attending education and care services, all-day teacher-led

	0-24%	25-49%	50-79%	80%+	80-99%	100%
<b>2010</b>	7.37	8.62	10.68	NA	12.54	13.35
<b>2015</b>	7.57	8.86	10.97	12.12	NA	NA
<b>2016</b>	7.57	8.86	10.97	12.12	NA	NA
<b>2017</b>	8.00	9.36	11.60	NA	13.62	14.48
<b>2018</b>	8.15	9.53	11.82	NA	13.88	14.76
<b>2019</b>	8.32	9.73	12.07	NA	14.16	15.06
<b>2020</b>	8.49	9.93	12.32	NA	14.46	15.38
<b>2021</b>	8.67	10.14	12.58	NA	14.76	15.70

*2018-2021 funding rates allow for funding increases based on forecast labour cost inflation*

## Policy D: Improving the ratio of under-two children to teachers to 1:3

### Policy

This policy would see the ratio between the number of teachers to children for under-two-year-olds reduced from 1:5 to 1:3 (as contained within the Education (Early Childhood Services) Regulations 2008) from 2017 onwards.

### Cost

Our estimated costings in Table 7 and Graph 4 show that it would cost \$282m to implement the changes immediately in 2017, rising to \$306m in 2021.

Table 7

### Reducing the Under-Two ratio to 1:3

Policy D estimated costings, fiscal years, \$m

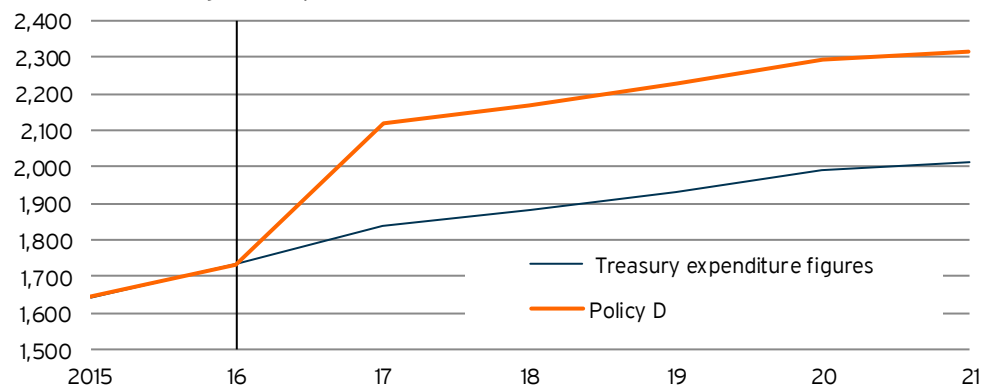
	Treasury expenditure figures	Reducing the Under-Two ratio to 1:3	Difference
2015	1,644	1,644	0
2016	1,735	1,735	0
2017	1,837	2,119	282
2018	1,882	2,171	289
2019	1,933	2,229	296
2020	1,990	2,292	302
2021	2,011	2,317	306

2017-2021 figures are based on Treasury forecasts and Infometrics calculations

Graph 4

### Reducing the Under-Two ratio to 1:3

Estimated costings, fiscal years, \$m



### Assumptions

To cost out Policy D, Infometrics has drawn primarily on data sourced from [www.educationcounts.govt.nz](http://www.educationcounts.govt.nz), specifically those ECE datasets related to teacher-to-child ratios, enrolments, hours of participation, and ECE expenditure.

Infometrics also received, under the Official Information Act 1982, data from the Ministry of Education outlining the total funded child hours for only under-two services, only two-and-over services, and mixed-age services.

For service providers only catering to a single age group, the legally mandated teacher-to-child ratios are known (i.e. 1:5 for under-twos and 1:10 for two-year-olds and over). However, for mixed-age service providers, the required ratio depends on the mix of students at the ECE centre. Using the above data for 2015, we estimated the number of funded child-hours for under-twos as a proportion of total funded child-hours for mixed-age service providers for each service type. These figures enabled us to estimate the required teacher-to-child ratio by service type. The example of our calculations for all-day teacher-led education and care services in 2017 is shown in Table 8.

**Table 8**

### Projected funded child hours and ratios

For education and care services, all-day teacher-led, in 2017

	Funded hours (000s)	Old - 1 : 5		New - 1 : 3	
		Mandated ratio	Estimated actual ratio	Mandated ratio	Estimated actual ratio
Under-two only	96	1 : 5.00	1 : 3.33	1 : 3.00	1 : 2.00
Two and over only	33,240	1 : 10.00	1 : 6.41	1 : 10.00	1 : 6.41
Mixed ages	99,430	1 : 8.50	1 : 4.95	1 : 7.08	1 : 4.12
<i>- Mixed ages, under-twos, account for 19.3% of mixed-age funded hours</i> <i>- Mixed ages, two and over, account for 80.7% of mixed-age funded hours</i>					

*Projected funded child hours, estimated actual ratio*

The above table also compares the legally mandated teacher-to-child ratios with the ratios reported by ECE providers at their busiest times, sourced from [www.educationcounts.govt.nz](http://www.educationcounts.govt.nz). For all-day teacher-led education and care services, these effective teacher-to-child ratios are 33-36% lower than the mandated ratios, reflecting the need for ECE providers to operate with some additional teacher resources as a buffer at all times to ensure they meet their legal requirements. We have assumed that a buffer of a similar proportion would remain in place with any change in the legally mandated ratios. For example, a reduction in the required ratio for under-twos from 1:5 to 1:3 would see the effective teacher-to-child ratio at under-two all-day teacher-led education and care service providers decline from 1:3:33 to about 1:2.

Using the forecast numbers of children and hours of ECE attendance previously generated, we have then compared the number of teachers needed to supervise students with the legally mandated under-twos ratio set to both 1:5 and 1:3 (and the implied mixed ages ratio), with the difference in teacher numbers forming the basis of the costing.

The number of extra teachers required to reduce the legally mandated ratio for under-twos to 1:3 was then multiplied by the average salary of early childhood teachers, sourced from the latest ECE collective agreement. This figure gives the total cost of implementing the policy change.

We have also calculated what this total cost increase implies in terms of government funding rates for under-twos at ECE. A 67% increase in the funding rates for under-twos, in recognition of the change in the mandated ratio from 1:5 to 1:3, would imply that the government's subsidisation of under-two ECE would remain at current levels. However, the funding rates consistent with the estimated total cost we have calculated are 90-99% higher than the current funding rates, on average across all service types. In other words, if the government were to meet the full cost of implementing a lower teacher-to-child ratio for under-twos, it would imply greater government subsidisation of under-two ECE than is currently the case.

Sample funding rates for an under-two-year-old attending an all-day teacher-led service at an education and care provider are shown in Table 9.

**Table 9**

**Sample hourly funding rates for Policy D**

For an under-two attending education and care services, all-day teacher-led

	0-24%	25-49%	50-79%	80%+
<b>2010</b>	7.37	8.62	10.68	NA
<b>2015</b>	7.57	8.86	10.97	12.12
<b>2016</b>	7.57	8.86	10.97	12.12
<b>2017</b>	15.02	17.58	21.77	24.05
<b>2018</b>	15.17	17.76	21.99	24.29
<b>2019</b>	15.33	17.95	22.22	24.55
<b>2020</b>	15.50	18.14	22.46	24.82
<b>2021</b>	15.67	18.34	22.71	25.09

*2018-2021 funding rates allow for funding increases based on forecast labour cost inflation*

## Policy E: Integrated ECE funding changes

### Policy

This policy change would see the following three policy changes around ECE funding implemented together:

- A change in the legally mandated teacher-to-child ratio for under-two-year-olds reduced to 1:3
- Replacement of the 80%+ qualified and certified teacher funding band with 80-99% and 100% bands
- Adjusting ECE funding rates to return them to their 2010 levels in real terms, as measured by inflation in the education component of the labour cost index

### Cost

Our estimated costings in Table 10 and Graph 5 show that it would cost \$581m to implement the changes immediately in 2017, or \$668m by 2021.

Table 10

### Integrated ECE Funding changes

Policy E estimated costings, fiscal years, \$m

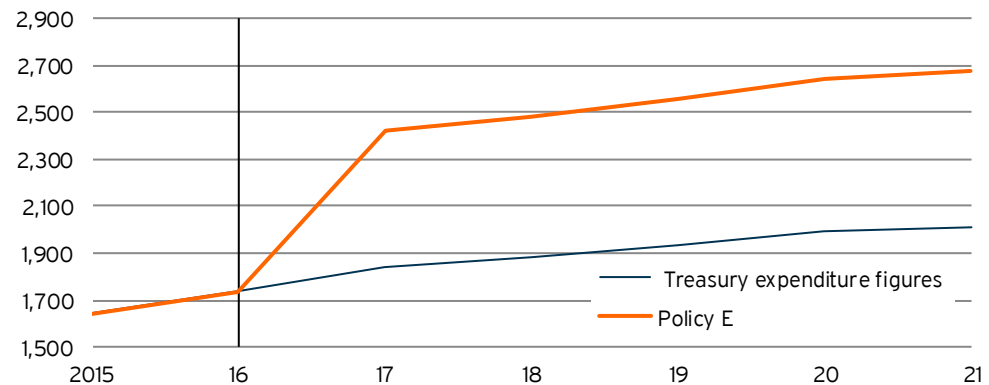
	Treasury expenditure figures	Integrated ECE Funding changes	Difference
<b>2015</b>	1,644	1,644	0
<b>2016</b>	1,735	1,735	0
<b>2017</b>	1,837	2,418	581
<b>2018</b>	1,882	2,483	601
<b>2019</b>	1,933	2,557	624
<b>2020</b>	1,990	2,639	649
<b>2021</b>	2,011	2,679	668

2017-2021 figures are based on Treasury forecasts and Infometrics calculations

Graph 5

### Integrated ECE Funding changes

Estimated costings, fiscal years, \$m



## Assumptions

The costing of Policy E sees Policies A, B, and D all implemented together, starting in 2017. These changes would see a correction to funding rates back to 2010 real funding levels applied to all funding rates, included the reinstated 80-99% and 100% qualified teacher bands, with the under-two funding rates also being adjusted to allow for a legal requirement of a 1:3 teacher-to-child ratio.

This policy combines the assumptions of the three individual policies, and uses our projected student numbers and hours of service from Policy A (Restoring the 80-99% and 100% qualified and certified teacher funding band in early childhood education), with the funding rates applied to these students and funded hours being constructed as follows.

- Funding rates for the returned 80-99% and 100% bands are constructed as per our assumptions outlined in Policy A.
- These rates are then multiplied upwards by the change in labour cost inflation, as per our assumptions in Policy B.
- The effects of the change in teacher-to-student ratios are applied to the funding rates, providing a total new funding rate, broken down by various service types, which is then applied to the projected number of funded hours and projected student numbers.



## Policy F: Increasing special education funding

### Policy

This policy change would see funding for special education increase to support 3% of the student population, rather than the roughly 1% that is currently supported.

### Cost

Our estimated costings in Table 11 and Graph 6 show that it would cost \$432m to implement the changes immediately in 2017, or \$481m by 2021.

Table 11

### Increasing special education funding

Policy F estimated costings, fiscal years, \$m

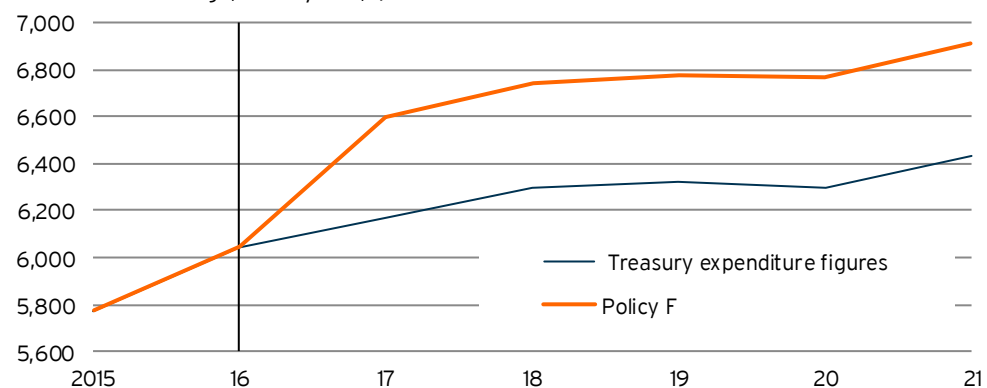
	Treasury expenditure figures	Increasing special education funding	Difference
2015	5,773	5,773	0
2016	6,044	6,044	0
2017	6,169	6,601	432
2018	6,296	6,740	444
2019	6,320	6,777	457
2020	6,299	6,768	469
2021	6,435	6,916	481

2017-2021 figures are based on Treasury forecasts and Infometrics calculations

Graph 6

### Increasing special education funding

Estimated costings, fiscal years, \$m



### Assumptions

Much of the background information for the costing of Policy F has been sourced from the Ministry of Education.

Under the Official Information Act 1982, the Ministry of Education released to Infometrics a document outlining the number of students covered by the Ongoing

Resourcing Scheme (ORS) for the period 2005 to 2016, alongside a Ministry-calculated value of ORS funding per student, and a calculated "Overall Cost" for the ORS over the same period. As noted previously, the Ministry also provided Infometrics with its latest student number forecasts.

Infometrics then implied the forecast expenditure based on our calculations for increased student numbers and their effect on the ORS, drawing on Budget 2016's additional ORS funding allocation. These calculations provided an estimated baseline for expenditure, to which we have compared our policy costing.

Based on the Ministry of Education's per-student funding figure that it released, we have adjusted the 2016 funding-per-student figure, and adjusted this by labour cost inflation over the forecast period.

For our costing, we calculated 3% of the student population forecast by the Ministry, and applied the ORS funding per student to this figure, to calculate the cost of the ORS expanding to cover 3% of the student population instead of the roughly 1% currently covered.

## Policy G - Smaller class sizes for years 4-8

### Policy

This policy would see the teacher-to-child ratio for year 4-8 students decrease from its current level of 1:29 to 1:25.

### Cost

Our estimated costings in Table 12 and Graph 7 show that it would cost \$73m to implement the changes immediately in 2017, or \$90m by 2021.

Table 12

### Smaller class sizes for Years 4 to 8

Policy G estimated costings, fiscal years, \$m

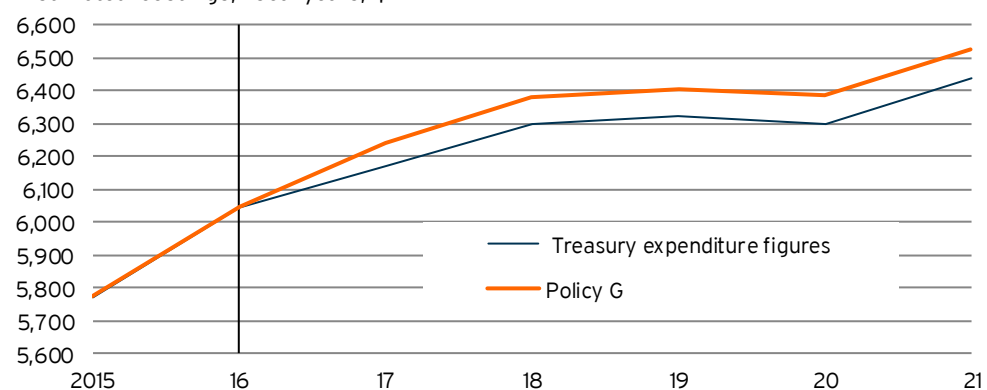
	Treasury expenditure figures	Smaller class sizes for Years 4 to 8	Difference
2015	5,773	5,773	0
2016	6,044	6,044	0
2017	6,169	6,242	73
2018	6,296	6,379	83
2019	6,320	6,405	85
2020	6,299	6,387	88
2021	6,435	6,525	90

2017-2021 figures are based on Treasury forecasts and Infometrics calculations

Graph 7

### Smaller class sizes for Years 4 to 8

Estimated costings, fiscal years, \$m



### Assumptions

Much of the background information for the costing of Policy G has been sourced from the Ministry of Education.

Under the Official Information Act 1982, the Ministry of Education released to Infometrics the detailed provisional primary school rolls for 2015, 2016, and 2017,

alongside curriculum and entitlement staffing levels and salary funding for 2015 and 2016. Infometrics then replicated the Ministry's curriculum staffing calculation to replicate the 2015 and 2016 figures.<sup>1</sup>

Detailed school-level roll data for each year of the forecast period was needed for the costings to be calculated. Infometrics has then fixed the proportion of students for each year level in each individual school relative to that school's total roll, so that, for example, the proportion of students at "School A" in Year 1 remains fixed throughout the forecast period.

The total rolls of each individual school have also been estimated forward as a fixed proportion of the total nationwide roll for primary schools for the forecast years.

Therefore, although the student numbers within schools and total estimated roll numbers per school change over time, they remain broadly the same proportion of the total nationwide roll. Infometrics used the forecast nationwide student numbers provided by the Ministry as the basis for the above calculations for estimated individual school rolls in future years.

Infometrics has then calculated the expected curriculum staffing requirements for each school based on the current 1:29 (non-immersion) staffing ratio for years 4-8 to create a baseline costing. We have then run the same calculations, but with the staffing ratio for years 4-8 set to 1:25 instead. The difference of these two figures is the increase in teacher numbers that would be required to fulfil the 1:25 ratio.

We have then taken this increase in expected teacher numbers and applied an average teacher salary figure, calculated as the average of the steps within the primary teacher salary funding set,<sup>2</sup> adjusted for yearly labour cost inflation.

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<sup>1</sup> [www.education.govt.nz/school/running-a-school/resourcing/school-staffing/entitlement-staffing/curriculum-staffing/](http://www.education.govt.nz/school/running-a-school/resourcing/school-staffing/entitlement-staffing/curriculum-staffing/)

<sup>2</sup> [www.education.govt.nz/school/working-in-a-school/teachers/primary-teachers/](http://www.education.govt.nz/school/working-in-a-school/teachers/primary-teachers/)