

Fringe Benefits and Employees' Performance in Rivers State Internal Revenue Service

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Abstract

Employees' performance in public service is a key area of concern for public administrators and researchers. Particularly when considered alongside those factors which serves as motivation to employees. This study examined fringe benefits and employee's performance in Rivers State Internal Revenue Service (RSIRS). The study is anchored on Abraham Maslow's Theory of Motivation. The study adopted the survey research design, sample size for the study was 301 derived from a study population of 1223 using the Taro Yamane formula. The questionnaire 301 respondents was the major instrument for data collection, this was complimented by information gotten from secondary sources such as books, journal articles and others. Collected data was analyzed using simple percentages while the hypothesis was tested by the use of the chi-square. The study showed that, retirement benefits have significant positive impact on employees' performance. Accordingly, the study concludes that fringe benefits are a major source of motivation to employees. The study recommends that; government should ensure that; retired employees get their retirement benefits promptly. This will serve as a motivator to those still in active service.

Keywords: *Fringe Benefits, Employees, Service, Public, Performance*

Introduction

The success and survival of any organization is determined by the way the workers are compensated. The reward system and motivating incentives will determine the level of employees' commitment and their attitude to work. In the small vein, salary increase and fringe benefits can serve as a big boost to workers performance. Fringe benefits are forms of indirect compensation given to an employee or group of employees as a part of organizational membership. Bratton and Gold (2009), defined them as that part of the total reward package provided to employees in addition to base or performance pay. Salary increase and fringe benefits focus on maintaining (or improving) the quality of life for employees and providing a level of protection and financial security for workers and for their family members. The major objective for most organizational pay rise and fringe compensation programs is to attract, retain and motivate qualified, competent employees (Bernardin, 2017). Mathis and Jackson (2013), states that an employer that provides a more attractive benefits package often enjoys an advantage over other employers in hiring and retaining qualified employees when the competing firms offered similar base pay. In fact, such benefits may create "golden handcuffs," making employees more reticent to move to other employers. Some common examples of fringe benefits are; retirement or pension plans, medical and dental insurance, education reimbursement, time off, paid vacation and use of company car.

Employee performance is usually measured in terms of productivity. Productivity is a relationship between outputs and inputs. It rises when an increase in output occurs with a less than proportionate increase in inputs, or when the same output is produced with fewer inputs (ILO, 2015). Productivity can also be considered in monetary terms. If the price received for an output rises with no increase in the cost of inputs, this is also seen as an increase in productivity. Productivity improvements can also be understood at different levels. The productivity of individuals may be reflected in employment rates, wage rates, stability of employment, job satisfaction or employability across jobs or industries. Productivity of enterprises, in addition to output per worker, may be measured in terms of market share and export performance. The benefits to societies from higher individual and enterprise productivity may be evident in increased competitiveness and employment or in a shift of employment from low to higher productivity sectors.

In many organizations in Nigeria, the approach towards pay and benefits differentiates between staff at different levels of employment hierarchy. The factors which affect employees' salaries and wages can be categorized into two; those controlled by the employer and those imposed from external forces such as the government. In both cases, the salaries and wage components are identified among others as; fringe benefits given as a result of being an employee of an organization in the form of hardship allowance in remote area, house rent allowance, medical benefits, provident funds, gratuity funds, pension funds, superannuation benefits in the form of group linked insurance scheme, accident and death compensation while on duty, statutory funds (wage deductions), leave with pay, education allowance, and company cars. Fringe benefits are also called perquisites and are either provided by the employer on his own initiative or they are

the result of a collective bargaining agreement or state legislation. They are provided to motivate the workers and retain them for organizational efficiency and effectiveness (Monappa, 1999).

There is however, still some debate over fringe benefits on whether they facilitate in employee performance leading to organizational performance and do benefits impact on an organization's ability to attract, retain and motivate employees leading to productivity and improved organizations performance (Milkovitch & Newman, 2014).

The study sought to examine the effect of fringe benefits on employees' performance on the Rivers State Internal Revenue Services. A key objective of the study was to evaluate the effect of retirement benefits on employees' performance at the RSIRS. Based on this, a hypothesis was raised to the guide the study.

After the introduction is the theoretical framework and conceptual review; which constitute the second segment of the study. The third segment is data presentation, analysis and discussion while conclusion/recommendation is the fourth and final segment.

Theoretical Framework

Abraham Maslow Theory

Abraham Maslow (1954) attempted to synthesize a large body of research related to human motivation, prior to Maslow, scholars generally focused separately on such factors as biology, achievement, or power to explain what energizes, directs, and sustains human behaviour. Maslow posited a hierarchy of human needs based on two groupings:

Deficiency needs and growth needs. Within the deficiency needs, each lower need must be met before moving to the next higher level. Once each of these needs has been satisfied, if at some future time a deficiency is detected, the individual will act to remove the deficiency.

Maslow's needs hierarchy theory is one of the most popular theories of work motivation in our time but it was not always so. Though the theories were introduced in the mid 1940s and until 1950s, it remained primarily in the realm of clinical psychology where Maslow did most of his development work.

However, as more attention began to be focused on the role of motivation at work, Maslow's need matching theory emerged in the early 1960s as an appealing model of human behaviour in organizations. And as a result of its popularization by Douglas McGregor (1960, 1967), the model became widely discussed and used not only by organizational psychologists but also by managers. As early as 1954, Maslow had discussed two additional needs in his work, namely, cognitive and aesthetic. Cognitive needs are the needs to know and understand and these examples include the need to satisfy one's curiosity, and the desire to learn. Aesthetic needs include the desire to move toward beauty and away from ugliness.

These two needs were not however included in Maslow's hierarchical arrangement and have therefore been generally omitted from discussions of his concepts as they relate to organization settings. Maslow developed the theory that human beings are motivated, i.e., stirred to action by their needs. He contrasted 2 broad categories of human motives – 'growth motives' and 'deprivation motives'.

The first kind is characterized by a push toward actualisations of inherent potentialities, while the other is oriented only toward the maintenance of life, not its enhancement.

Deprivation motives he says are arranged in a developmental hierarchy. They are five in number and explained as follows: -

- i. **Physiological needs:** These include homeostasis (the body's automatic efforts to retain normal functioning) such as satisfaction of hunger and thirst, the need for oxygen and to maintain temperature regulation. Also sleep, sensory pleasures, activity, maternal behaviour, and arguably sexual desire.
- ii. **Safety needs:** These include safety and security, freedom from pain or threat of physical attack, protection from danger or deprivation, the need for predictability and orderliness.
- iii. **Love needs (often referred to as social):** These include affection, sense of belonging, social activities, friendships, and both the giving and receiving of love.
- iv. **Esteem needs (sometimes referred to as ego needs):** These include both self-respect and the esteem of others. Self-respect involves the desire for confidence, strength, independence and freedom, and achievement. Esteem of others involves reputation or prestige, status, recognition, attention and appreciation.
- v. **Self-actualization needs:** This is the development and realization of one's full potential. Maslow sees this as: 'what humans can be, they must be', or 'becoming everything that one is capable of becoming. Self-actualisation needs are not necessarily a creative urge, and may take many forms, which vary, widely from one individual to another.

The normal person is characterized by spontaneity, creativeness and appreciation of others. People who fail to achieve self-actualisation, he says, tend to be hostile and disastrous. Maslow conceived a human being developing the five groups of needs, in sequence, from one to five.

The theory identifies basic human needs as a very useful aspect of motivation. Accordingly, the theory is useful to the study because it highlights fringe benefits as a fundamental motivation towards satisfying human needs and improving employees' performance in a work environment.

Conceptual Review

The Concept of Fringe Benefits

The purposes of fringe benefits are to, increase the financial/economic security and standard of employees, encourage employees to improve on their performance/productivity and cushion the adverse effect of economic hardship. These are often provided to employees who are doing considerably well and/ or have served the organisation in a long time (Johnston, 2000). These include official/company cars, houses, scholarships to children/wards, free

refreshment/entertainment allowances etc. What then are fringe benefits? As defined by Mathis and Jackson (2003), fringe benefits are forms of indirect rewards/compensation given to employees as members of that organization. The focus is on maintaining/improving the quality of life of employees and providing a level of financial security for workers. Employees' fringe benefits are various non-wage rewards/compensations given to employees in addition to their normal wages or salaries.

In Nigeria, prior to the implementation of monetization, fringe benefits included "residential accommodation (for deserving officers), furniture, utility, domestic servants, motor vehicles, fuelling and maintenance of transport, medical treatment (local and abroad), leave grant, meal subsidy and entertainment" which were enjoyed by government workers that were still in service till the year 2005.

Employee benefits and (especially in British English) benefits in kind (also called fringe benefits, perquisites, perqs or pecks) are various non-wage compensations provided to employees in addition to their normal wages or salaries. In instances where an employee exchanges (cash) wages for some other form of benefit is generally referred to as a 'salary packaging' or 'salary exchange' arrangement. In most countries, most kinds of employee benefits are taxable to at least some degree. Examples of these benefits include: housing (employer-provided or employer-paid), group insurance (health, dental, life etc.), disability income protection, retirement benefits, daycare, tuition reimbursement, sick leave, vacation (paid and non-paid), social security, profit sharing, funding of education, and other specialized benefits. The purpose of employee benefits is to increase the economic security of staff members, and in doing so, improve worker retention across the organization.

The term perqs (also perks) is often used colloquially to refer to those benefits of a more disciplinary nature. Often, perqs are given to employees who are doing notably well and/or have seniority. Common perqs are take-home vehicles, hotel stays, free refreshments, leisure activities on work time (golf, etc.), stationery, allowances for lunch, and—when multiple choices exist—first choice of such things as job assignments and vacation scheduling. They may also be given first chance at job promotions when vacancies exist.

Types of Fringe Benefits

Status Benefits: These are benefits given to employees who genuinely need those benefits for the performance of their job. For instance, official cars are very suitable in motivating salesmen towards high performance.

Pension Schemes: These are designed to provide employees with security by currently building up rights, which will give a guaranteed income to the employee or his dependants on retirement or death.

Payment for time not worked: This includes holidays to tourists or recreational centres, sickness leave, maternity leave, public and annual holidays.

Health Care and Insurance Scheme: These include free medical facilities and life assurance.

Loan, Discount and Bonuses: Discount on company's products and bonuses through productivity of profit sharing, Christmas or holiday gifts etc.

Welfare services to employees.

Furthermore, Banjoko (2002), identified four different types of benefits. These are:

Security Benefits: These are payments made to workers or their families with a view to providing them with protection against loss of income due to insufficient work, sickness, disability, loss of life or old age.

Safety and Health Benefits: Employees are provided relief and protection against accident and unhealthy working conditions.

Similarly, the Factories Act of 1948 also requires certain measures of sanitary and safe working condition for employees' safety and health.

Welfare and Recreational Facilities: Most organizations provide welfare recreational facilities to their employees with a view to enhancing social interaction and providing an avenue where workers can interact and spend their leisure hours. Such facilities include, staff canteens, housing, staff school, sport centres and other facilities like day-care, picnics, staff bus, etc.

Old Age and Retirements Benefits: The most efficient worker is bound to lose his agility as he becomes old and incapable of doing any work and thereby retires from work. During this period of retirement the old worker needs to be sustained and given a feeling of income security even at old age.

Fajana (2000), in his own viewpoints, identified eight types of benefits: these are:

Extra Payment: These are holiday premiums, shift allowances, weekend and overtime allowances. Most of these programmes represent a higher rate of hourly rate. For instance, for coming to work on a holiday, a rate 1.25 or 1.5 may be applied rather than the usual 1.00

Payment for Time not worked: this involves the employer paying the employees for time not spent working, thereby receiving no tangible production value in return. As a result, many employers tend to dodge or avoid this type of benefit as it has little or no direct advantage. Possibly for this reason, legal provisions in Nigeria mandate a minimum number of days. As many as 21 days of vocation for junior level employees and 42 days for senior level staffs.

Financial Assistance: This includes loans, house purchase schemes, relocation assistance and discounts on company goods and services. This arises from the efforts of trade unions that have argued that the peculiar problem of development is enough a strong basis for obtaining some of these special concessions.

Concept of Employee Performance

The concept of performance, as it appears defined in the dictionaries of French, English and Romanian, defines more the idea of outcome, achieved goal, quality, and less the economic aspects of efficiency and effectiveness. The Explanatory Dictionary of the Romanian Language defines performance as "a result (particularly good) obtained by someone in a sporting contest; a special achievement in a field of activity; the best result obtained by a technical system, a machine, a device, etc." The definition shows that the term performance was originally taken from the mechanics and sports fields, in order to afterwards be used to characterize the very good results also achieved in other fields. This means that performance is attained only by a limited number of entities, those who get the best results. Performance cannot be connected to any result achieved,

but only with a special one. What does "special" mean? In the first place, net superior to what was obtained in an earlier period, in the second place, superior to results obtained by "others" and, in a third place, different by the objectives obviously set, in a favourably acceptance.

Currently there are a variety of definitions attributed to the concept of performance due to its subjective nature. In the literature there are many articles or studies that define the concept of performance closely related to environmental factors.

Didier Noyé (2002) believes that the performance consists in "achieving the goals that were given to you in convergence of enterprise orientations". In his opinion, performance is not a mere finding of an outcome, but rather it is the result of a comparison between the outcome and the objective. Unlike other authors, Didier Noyé considers that this concept is actually a comparison of the outcome and the objective. The author's definition is far from clear, as both outcomes and objectives vary, most often, from one field of activity to another.

Lebas (1995) characterizes the performance as future-oriented, designed to reflect particularities of each organization/individual and is based on a causal model linking components and products. He defines a "successful" business as one that will achieve the goals set by the management coalition, not necessarily one that achieved them. Thus, performance is dependent as much of capability and future. Unlike other authors, Michel Lebas noted the difference between "a performance", "performance" and "being performant". "A performance" is subject generally to a measured result, higher than that provided for or arising from the previous results. "A performance" thus indicates always a positive connotation. "Performance" can be both positive and negative and relates to past results.

For Whooley (1996), performance is not an objective reality, waiting somewhere to be measured and assessed, but a socially constructed reality that exists in people's minds, if it exists somewhere. According to the author, performance may include: components, products, consequences, impact and can also be linked to economy, efficiency, effectiveness, cost effectiveness or equity.

Both Lebas (1995) and Whooley (1996) consider performance as subjective and interpretative, not least, being related to the cost lines, which emphasizes the ambiguous nature of the concept.

Rolstadas (1998) believes that the performance of an organizational system is a complex relationship involving seven performance criteria that must be followed: effectiveness, efficiency, quality, productivity, quality of work, innovation and profitability. Performance is closely related to the achievement of the criteria listed above, which can be regarded as performance objectives. According to Rolstadas, it cannot be established a precise definition of performance because it is dependent on the seven criteria of performance, that cannot be clearly defined.

Concept of Public Service

The word public is derived from an old French word "civil" which means 'relating to law' and directly from latin word "civilis" which means "relating to citizen" while the word service is derive from an old French word "servise" which means "aids".

The Nigerian public service had its origins in organizations established by the British in colonial times. Nigeria gained full independence in October 1960 under a constitution that provided for a parliamentary system of government for the country's three regions. The Nigeria public service is a body of governs employees entrusted with the administration of the country, and mandated to carry out the policies of the government of the day. In other words, it is the body of civilian employees of any level of government, not subject to political appointment and removal, normally hired and promoted largely on the basis of competitive examination. Okonkwo, (2008) in his view stated that public servants are those folks in Nigeria government agencies other than the military and police. Most of employees are career public servants in the Nigerian ministries. Who progresses based on qualification and seniority.

Kala (2008) define the public service as a collection term for a sector of government composed many of career public servants hired on professional basis. It refers to the service responsible for the administration of the government of a country. It excludes the legislative, judicial and military branches. Hence members of the public service have no official political allegiance and are not generally affected by charges of governments. As a noun the concept public service refers to those branches of public service concerned with all governmental administrative function outside the armed services. The body of persons employed in these branches. A system or method of appointing government employees on the basis of competitive examination, rather than by political patronage. (Thesaurus 2005). It can also be seen as the service that is officially responsible for the public administration of the government of a country. That is to say the nonmilitary personnel who work for government applying its laws and regulations

According to Idris, (2009) since the era of independence, various commissions have studied and made recommendations for reforming of the public service. These include among other Margan Commission of 1963, Adebo commission of 1971 and the Udoji commission of 1972-74 etc the also said that a major change occurred with the adoption in 1979 of a constitution modeled on that of the United States. The Dotun Philip's panel of 1985 attempted to reform the public service. The 1988 public service re-organization Decree promulgated by General Ibrahim Babangida has a major impact on the structure and efficiency of the public service.

According to Okonkwo, (2008) asserted that the report of Ayida panel made recommendations to reverse some of the past innovation and to return to the more efficient public service of earlier years. Hence, in the words of Bada (2008), the public service has been undergoing gradual and systematic reforms and restructuring since May 29, 1999 after decades of military rule. He further said somehow, the public service is still considered stagnant and inefficient, and the attempts made in the past by panels have had little effect on the promotion of sustainable human development in Nigeria.

In the views of Akinyemi, (2010), he stated that, the ministries are responsible for various parastatals (i.e. government owned agencies or corporations) such as universities (Education), National Broadcasting commission (Information) and Nigeria National Petroleum corporation

(petroleum). Other parastatals are the responsibility of the office of the presidency, such as the Independent National Electoral Commission, the Economic and Financial Crime Commission and the federal public service commission.

Method

The population of the study is 1223 consisting of staffs of the RSIRS who are more into field operations on tax collection. (Source: office of the Executive Chairman RSIRS). The Taro Yamene formula was used to determine the sample size of 301 respondents. Stated and applied as;

$$n = \frac{N}{1+N(e)^2}$$

Where:

n = Sample size

N = population size

e = level of significance 0.05²

The computation of the sampling size is presented below:

$$n = \frac{1223}{1 + 1223 (0.05)^2}$$

$$n = \frac{1223}{4.0575}$$

$$n = 301$$

Based on the above calculation, the sample for this study is three hundred and one (301).

The nature of data for the study is both quantitative and qualitative. The quantitative data was collected via the distribution and retrieval of questionnaire, while the qualitative data was gotten from textual documents.

Data collected was analyzed using the simple percentage method of data analysis. This is because it makes for easy comprehension of the answer or responses given by the respondents. Additionally, the simple percentage method and average techniques of data analysis makes it easy for both professionals and non-professionals in the area of the study to understand.

Data Presentation, Analysis and Discussion

A total of 301 questionnaires were administered to employees of Rivers State Internal Revenue Service (RSIRS). However, only 175 questionnaires were filled and returned. The returned questionnaire were presented as shown in the demographics of age range, sex, Educational qualifications and Levels of experience as shown in the tables below.

Table 1: Respondents based on age range in Rivers State Internal Revenue Service

S/N	Age Range (in years)	Frequency	Percentages (%)
1	25 – 30	15	8.57
2	31 – 35	55	31.43
3	35 – 40	80	45.71
4	40 – Above	25	14.29
	TOTAL	175	100

Source: Field Survey, 2024.

From this table, greatest percentage of staff falls within 35-40 years (45.71%) followed by the age bracket of 31-35years (31.43%). Youngest staff members of ages 25-30 (31.43) was next in the staff strength. The older staff members are within the ages of 40 years and above (14.29%).

Table 2: Respondents based on sex in Rivers State Internal Revenue Service

S/N	SEX	FREQUENCY	PERCENTAGE (%)
1	Male	101	57.71
2	Female	74	42.29
	Total	175	100

Source: Field survey, 2024

From table 2, male staff members are 57.71% while female 42.29%.

Table 3: Respondents based on Educational Experience in Rivers State Internal Revenue Service

S/N	Educational Qualifications	Frequency	Percentages (%)
1	FSLC	30	17.14
2	SSCE	60	34.29
3	HND/BSC	70	40.00
4	MSC/PhD	10	5.71
5	NON	5	2.86
	Total	175	100

Source: Field survey, 2024

From table 3, FSLC holders are 17.14%, SSCS holders 34.29%, HND/BSc HOLDERS 40%, MSc/PhD 5.71% while only 2.86% did not go to school.

Table 4: Respondents based on the Level of Experience in Rivers State Internal Revenue Service

S/N	Levels of Experience	Frequency	Percentage (%)
1	Highly Experienced	50	28.57
2	Moderately Experienced	90	51.43
3	Low Experience	35	20.00
	Total	175	100

Source: Field survey, 2024.

From table 4, greatest percentage of staff 51.43% are moderately experienced while the highly experienced are 28.56%. Only a small 20% have low experience.

Table 5: Retirement benefits impact on employees' performance in Rivers State Internal Revenue Service

Variables	Observed Number	Expected Number	Difference
Strongly Agree	91	43.75	47.25
Agree	69	43.75	25.25
Disagree	10	43.75	-33.75
Strongly Disagree	5	43.75	-38.75
Total	175		

Table 6 above indicates that a majority of the respondents (160) agree that retirement benefits have a significant positive impact on employees' performance in Rivers State Internal Revenue Service. 15 respondents disagreed.

Hypothesis

Ha2: Retirement benefits have significant impact on employees' performance.

H02: Retirement benefits do not have significant impact on employees' performance.

Variables	Observed Number	Expected Number	Difference
Strongly Agree	91	43.75	47.25
Agree	69	43.75	25.25
Disagree	10	43.75	-33.75
Strongly Disagree	5	43.75	-38.75
Total	175		

$$\begin{aligned}
 X^2 &= \frac{(5 - 43.75)^2}{43.75} + \frac{(10 - 43.75)^2}{43.75} + \frac{(69 - 43.75)^2}{43.75} + \frac{(91 - 43.75)^2}{43.75} \\
 &= 34.32 + 26.04 + 14.57 + 51.03 \\
 &= 125.96
 \end{aligned}$$

Degree of freedom, Df = (r-1)(c-1)

Where r = 4 and c = 2

X^2 tab at 5% level of sig = 9.49

Interpretation:

Owing to the analysis of hypothesis two, the statistical chi-square value of 125.96 is higher than the tabulated value of 9.49 at 5% level of confidence. Hence, we acknowledge Ha₂.

This implies that retirement benefits have significant positive impact on employee performance, as we eliminate Ho₂. The study shows that retirement benefits have significant positive impact on employees' performance as seen in the outcome of the alternate hypothesis where the calculated chi-square value of 125.96 is higher than the tabulated value of 9.49. This agrees with Tausif (2012).

Conclusion/Recommendation

There is a significant positive relationship between retirement benefits and employee performance as seen in the outcome alternate hypothesis where the calculated chi-square value of 125.96 is higher than the tabulated value of 9.49. Accordingly, the study concludes that, fringe benefits are serious sources of motivation.

The government should ensure that retired employee get their benefits promptly. A situation whereby retired workers wait endlessly for their retirement benefits is unacceptable and should be discontinued. Furthermore, their monthly pensions should be paid regularly and be increased

whenever workers salaries are being increased. This will serve as a motivator to those who are in active services.

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