



IMPACT OF REMUNERATION ON JOB PERFORMANCE IN FEDERAL INLAND REVENUE SERVICES, MAIDUGURI OFFICE

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Abstract

The study stands to examine the impact of remuneration on job performance in federal inland revenue services, Maiduguri office. The review relevant literature as it relates to the study. Expectancy theory of motivation is adopted as a theoretical for the study. By the way of methodology, the researcher uses survey method of data collection through the instrument of questionnaire administered to the target respondents. The sample size of the study is (114) out of the total population of (160) while (104) questionnaire returned as valid. The sampling technique is multi stage sampling which incorporates both simple random and stratified sampling technique. From the study, it is concluded the impact of remuneration on job performance in Federal Inland Revenue Services, Maiduguri Office Borno state. This

shows that, employees are not satisfied with greater pay package and employees' performance are not directly related. Based

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Remuneration,
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on the findings of this study, it is recommended that the employees should be adequately compensated to enhance their performance. The Board should pay enough fringe benefits to the employees so that they can satisfy their needs and put in their best toward the achievement of the set goal.

INTRODUCTION

BACKGROUND TO THE STUDY

Nowadays, remuneration has become the most enticing issue that motive personnel in an organization to give their best. It is seen as a process through which employees are compensated for their contribution towards the achievement of company's goals and objectives. Similarly, remuneration is regarded as a prime motivating factor in job performance. The issue is so crucial that if a poor system is operational in an organization, the willingness of employees to stay on the job reduced which lead to employee staff turnover (Braton & Gold, 2003). Remuneration or basic salary is a fixed periodical payment for non-manual employees usually expressed in annual terms, paid per month with generally no additions for productivity. Wage refers to payment to manual workers, always calculated on hourly or piece rates (Braton & Gold, 2003). Bohan (2004) explains that traditional pay systems were based on the three factors: (i) the job, (ii) maintaining the level of equality in standard pay among employees in the organization, and (iii) paying competitive salaries. In the traditional pay systems, employees were not encouraged to acquire new skills and were not rewarded if they did. Increase of an employee's pay depended on change on the cost of living and employees regarded the increase in pay as entitlement without accounting for their own performance, or that of the organization. This meant on one hand that an employee's salary increase did not in any way change his or her attitude to work such that he or she could put more effort to influence the total output in order to cater for the increase, and on the other hand increase of pay boosted the worker's economic freedom while negating the need to increase the organization's volume of production. It also meant that a worker was likely to increase his skills of the job but the skills accumulated slowly and skills to be acquired were limited thereby leading to redundancy and monotony of work thus reducing an organization's volume of output. Chandan, (2005) describes that employees were rewarded according to the position held without considering their performance. The increments in basic pay depended on internal and external assessment of jobs.

Schaufeli & Van Rhenen (2006) views remuneration as an important part of total pay that is fixed and mainly time-based, rather than performance-based. Basic pay is the largest fraction of the total pay for non-executive employees. It also acts as a benchmark for other cash incentives such as profit sharing, incentive, welfare, recognition, encouragement, etc. which is expressed as a percentage of basic pay. Remuneration helps to attract and retain employees.

Employees use remuneration to compare their job offers instead of using essential rewards and other rewards not captured in the formal organizational framework up to including job security. Lynch (2000) agrees that remuneration is the vital payment made by the employer to the employee for work done.

Remuneration indicates the value that the employer puts on the work performed by its employees. Employees are paid depending on the skills and competencies that they possess, and not what the job is worth. It is employees who have market value, and not jobs (Schaufeli & Van Rhenen, 2006). Skills based pay is a payment method in which pay progression is linked to the number and depth of skills that individuals develop and use. It is paying for horizontal acquisition of skills and the vertical development of skills needed to operate at a higher level by undertaking a wider range of tasks. The emphasis on skills development is necessitated by rapid developments in technology and changing manufacturing methods that require flexibility (Zingheim & Schuster, 2008).

According to Armstrong (2003), good practice requires employers to keep pace with inflation by rewarding employees with salaries that are market related to avoid strikes and poor performance by workers. Organizations are under financial strain with salaries continually rising and becoming a major fixed expense. According to Richard, Devinney, Yip, and Johnson, (2009), regardless of basic pay inefficiencies, it remains a rule that employees should be paid at, or above market rates as negotiated by labor unions who are concerned with the welfare of employees. In a competitive market, higher basic pay is used for attracting and retaining employees. Otherwise contradicting this rule has negative consequences on the part of the organization. Basic pay communicates commitment to employees, and is used as the baseline for assessing other pay systems such as skill and competency pay.

STATEMENT OF THE PROBLEM

Employees are more satisfied if their level of remuneration is high and the more likely they will remain their positions. Suitability and correctness of a remuneration structure is determined by its ability to enhance job performance. Adequate remuneration motivates workers while inadequate remuneration leads to poor job performance. Federal Inland Revenue Services, Maiduguri Office staff are categorized into upper, middle and lower level staff. Among other factors, it is observed that the general poor performance of most of the supporting staff is mainly attributed to the poor remuneration received by them. It also determined the effect of the received

remuneration on the staff's job performance about strategies that can be used to improve on the current remunerations.

Against this background, FIRS staff are currently facing many challenges in form of inadequate infrastructure, lack of enabling research environment, disparity in salary and allowances; inconsistent policy implementation between Federal and State governments may well affect their levels of job satisfaction. In addition to the above, the researcher also observed that unhappiness results from job structure and compensation ranging from lack of feedback regarding personnel evaluation reports, management emphasis on particular administrative style, workload, and lack of support from superior in terms of mentoring to salary package which further increased job dissatisfaction among employees.

The above raises concern regarding the attitudes of educators towards their work and their levels of job satisfaction or dissatisfaction Compensation packages entail some basic features that tend to make employees satisfy on their job amongst which includes salaries, bonuses, incentives, allowances, promotion, recognition All these have significant impact on employees' performance. However, to avoid wrong perception and controversy by the employees, compensation system must be clearly communicated to employees with job measurement which will drive the much needed performance in the employees. The above raises concern regarding the attitudes of educators towards their work and their levels of job satisfaction or dissatisfaction.

The evolving competition in the higher education environment in Nigeria evident from the increasing number of new polytechnics has called for good formulation, administration and implementation of good remuneration policies that would allow these polytechnics to retain their best hands. Though, polytechnic is universal, meaning lecturers are also mobile managers who must move to create employment for younger ones, yet, efforts should be made to encourage senior ones to reproduce themselves for national development. Therefore, one of the reasons that informed this study has to do with the unique importance of remuneration on job performance.

LITERATURE REVIEW

CONCEPTUAL ISSUES

The concept of remuneration and job performance are discussed and literature were reviewed in line with stated specific objectives in chapter one.

CONCEPT OF REMUNERATION

According to Braton and Gold, (2013), remuneration is the process through which employees are compensated for their contribution towards the

achievement of company's goals and objectives. Today, remuneration is regarded as a prime motivating factor in job performance. The issue is so crucial that if a poor system is operational in an organization, the willingness of employees to stay on the job reduced which lead to employee staff turnover. Bohan (2004) explains that traditional pay systems were based on the three factors: (i) the job, (ii) maintaining the level of equality in standard pay among employees in the organization, and (iii) paying competitive salaries. In the traditional pay systems, employees were not encouraged to acquire new skills and were not rewarded if they did. Increase of an employee's pay depended on change on the cost of living and employees regarded the increase in pay as entitlement without accounting for their own performance, or that of the organization. This meant on one hand that an employee's salary increase did not in any way change his or her attitude to work such that he or she could put more effort to influence the total output in order to cater for the increase, and on the other hand increase of pay boosted the worker's economic freedom while negating the need to increase the organization's volume of production. It also meant that a worker was likely to increase his skills of the job but the skills accumulated slowly and skills to be acquired were limited thereby leading to redundancy and monotony of work thus reducing an organization's volume of output. Swan epoel (2003) describes that employees were rewarded according to the position held without considering their performance. The increments in basic pay depended on internal and external assessment of jobs. Extra remuneration can be used to signal corporate approbation, and to lock these individuals to the organization with golden handcuffs. Success can also be measured through broader indicators of change in the organizational climate, evidenced by increased employee satisfaction and reduced absence and turnover. Whilst many organizations (and indeed the government) in the 1980s and 1990s saw individual performance-related pay as a strategic lever to effect cultural change, it seems as if the interest in such schemes is now past its peak. Even then surveys suggest that only 40 per cent to 50 per cent of managers and only between a quarter and one-third of other staff were covered by such systems. The original performance related pay approaches were not seen to be delivering the right results. There have been problems in objective setting and assessment, especially for jobs whose outcomes are not clear-cut. So what we have seen more recently is the modification of schemes so that they refer to inputs rather than outputs of performance (competence-based pay) or both inputs and outputs (contribution-based pay). Other organizations have focused on variable or team-based pay.

CONCEPT OF JOB PERFORMANCE

Individual performance is of high relevance for organizations and individuals alike. Showing high performance when accomplishing tasks results in satisfaction, feelings of self-efficacy and mastery (Bandura, 1997; Kanfer and Ackerman (2005). Moreover, high performing individuals get promoted, awarded and honored. Career opportunities for individuals who perform well are much better than those of moderate or low performing individuals (Vans cotter et al., 2000).

The concept and definition of individual performance has received considerable scholarly research attention over the past 15 to 20 years. Researchers agree that performance has to be considered as a multi-dimensional concept. On the most basic level one can distinguish between a process aspect (i.e., behavioral) and an outcome aspect of performance (Borman and Motowidlo, 1993; Campbell, McCloy, Oppler, and Sager, 1993; Roe, 1999). The behavioral aspect refers to what people do while at work, the action itself (Campbell, 1990). Performance encompasses specific behavior (e.g., sales conversations with customers, teaching statistics to undergraduate students, programming computer software, assembling parts of a product). This conceptualization implies that only actions that can be scaled (i.e., counted) are regarded as performance (Campbell et al., 1993). Moreover, this performance concept explicitly only describes behavior which is goal-oriented, i.e. behavior which the organization hires the employee to do well as performance (Campbell et al., 1993).

The outcome aspect in turn refers to the result of the individual's behavior. The actions described above might result in contracts or selling numbers, students' knowledge in statistical procedures, a software product, or numbers of products assembled. So after stating all this difficulty, what can organizations do? Clearly they will want to create the environment where employees are motivated, since this should lead to better performance and outcomes in terms of productivity or quality. Chan and Schmitt (2002) has shown how reward can lift not only employee satisfaction and engagement, but it can lead to business success. To achieve this, organizations need to reflect on the circumstances that will produce motivation, and these are likely to differ by employee group and even by individual. This suggests a segmented approach to reward, different for different groups. This indeed is a feature of the job family approach that is becoming ever more popular. And it suggests that to a degree, reward should be tailor made to fit individual preference, a feature of flexible reward systems.

EFFECT OF PROMOTION ON JOB PERFORMANCE

Moon (2000) argued that motivation is a factor that catalyzes the success of an organization. Those organizations are blessed who have motivated employees, employees that work hard in the workplace to achieve the goal and objectives of the organizations. Motivation is a factor that catalyzes the success of an organization. People think that pay is the only motivational tool that affects the performance of an employee but workplace environment is also a factor that affects the performance of an employee. Motivation at work not only ensures that work is done in time but also ensures that quality of work is not compromised. For motivation at workplace, the environment is very important. Hartman (2014) argued that promotions to positions include more responsibility or authority is among the tools managers have to motivate workers. The possibility of a job promotion can motivate an employee by appealing to career anchors, which are the major career and personal priorities that workers may hold.

i. **Compensation**

One way that promotions motivate employees is by providing an opportunity for increased compensation. This factor appeals to the lifestyle career anchor. It includes not only the increased wages that workers make when they earn promotions, but also benefits such as paid time off, expense accounts, company cars and health insurance. All of these forms of compensation contribute to a more comfortable lifestyle, which makes promotions appealing motivational goals for a wide range of workers.

ii. **Improved Job Experience.**

Another way that employees get motivated by promotions is by recognizing the opportunity for an improved on-the-job experience. Career anchors such as security and stability lead some employees to work toward promotions in order to cement their positions within their organizations. To do so, an employee must produce consistent, high-quality work and receive recognition or acquire a reputation among peers. Additional job perks, such as larger offices, also help promotions motivate employees.

iii. **Ambition**

Promotions motivate employees by appealing to their sense of ambition. This affects workers whose career anchors include the desire for autonomy, independence, authority and managerial competence. Employees who see these as attainable goals via promotions will work to demonstrate their supervisory and

leadership skills. They will also take on positive traits that reflect positions of authority, such as accountability and a willingness to cooperate with colleagues.

iv. Employer Promotion Policies

Even when an employer understands the motivating effects of promotions, it must still establish a policy for administering promotions and managing job advancement. This may include discussing opportunities for advancement during employee performance evaluations or allowing all workers with a given level of experience to apply for executive position openings. In some cases, it may be necessary to recruit from outside the company, but a consistent policy for considering internal candidates can ensure that promotions keep their motivational value.

EMPIRICAL STUDIES

Empirical studies on incentive systems have indicated that individual incentive plans can boost mean performance by almost 30% over non-performance-based reward systems. Also, group-based incentive plans can improve overall job performance up to 20% and impressively, these figures are significant if juxtaposed against the impacts non-performance-based programmes like goal setting, participation-plan and job enrichment as having much lesser impact on productivity improvements (Randall, 1984). Furthermore, in a recent meta-analytic review of the effects of incentives on workplace performance, Condly, Clark & Stolovitch (2003) studied the empirical researches on the use of incentives in the motivation of individual employees and work groups toward job performance. The net average effect of all incentive programmes in all work settings and all work tasks within the purview of the meta-analytic study was a 22% gain in performance. Team-based plans had a significantly superior performance effect in comparison with individual-directed incentives. A crucial outcome of the study revealed that monetary incentive plans were found to result in higher performance gains than non-monetary, tangible incentives like gifts and travels. The meta-analytic research established that long-term incentive plans have more positive impacts on productivity improvements than do short-term plans.

Moreover, many recent empirical studies on compensation and benefits could be useful for aligning the actions of agents with the overall wealth optimization of the firm's value and eliciting the desired organizational outcomes. Abowd (1990) studies the incentive pay-firm performance nexus among 225 firms and finds that the greater the use of performance incentives, the greater the

market valuation of the firm, return on equity and gross economic returns. In another studies, Kwak & Lee (2009) investigates the contribution of fringe benefits as veritable instruments for motivating employee's performance. In fact, the use of performance incentives and employee benefits has negative proponents in the literature. The recent work of Kohn (1993) entitled "*Why Incentive Plans Cannot Work*" encapsulates the criticisms against the use of incentives and benefits. The study contends that managers have excessive belief in the redemptive power of rewards and rather than the reward systems engender lasting commitments they result in temporary change in employees. The assumptions underlying rewards and incentives were 'dangerous' and 'destructive' when linked to interesting or completed tasks. In addition, Bebchuk & Friedman (2005) indicate that flawed compensation and incentives have been widespread, persistent and systematic in nature. The researcher believes that this negative opinion is reinforced by the recent corporate scandals locally and internationally. The recent financial scandals in corporate Nigeria, Cadbury in 2004, and recently the scandals in the banking sector which led to the intervention in the five banks in 'grave situations' by the Central Bank of Nigeria are good examples. The corporate scandals erupting in the USA in 2001 of Enron Corporation and other global corporate governance shady deals have exposed the flaws and abuse of particularly executive compensation plans and incentives.

THEORETICAL FRAMEWORK

The expectancy theory of motivation is a process perspective of motivation that contends that job motivation is a function of how the employee wants something and how he thinks he can get it. This theory provides a fundamental paradigm shift for the study of human attitudes and behavior in the workplaces and organizational settings. As highlighted in the preceding sentence, the first issue in this theory is how the employee gets something. The second issue is the likelihood that the employee gets that thing to satisfy his goals. In this study, the researcher is concerned with the second problem. The expectancy postulate contends that the potency of the tendency to act and behave in a certain manner is contingent on the strength of an expectation that the act or behavior will follow by a given outcome and on the attractiveness of that outcome to the individual Vroom (1964). In a more realistic term, the expectancy theory argues that workers will be motivated to put in their best when they know that efforts expended will result in a good performance appraisal and organizational rewards in the forms of incentives, fringe benefits, bonus, and promotions. Consequently, rewards will satisfy the personal goals

of the employee. The theory encompasses three mutually sustaining elements that result in motivated workforce namely effort-performance relationship, performance-reward relationship and finally rewards personal goals relationships. The primary concern of the expectancy theory is the appreciation of employee goals and the linkage between efforts and performance and then performance and rewards. The expectancy theory has been described as a contingency model in explaining the employee motivation (Robbins 1993).

In fact, in the literature, substantial number of empirical studies has been done to test the aspects of the expectancy model of behavior. Heneman, and Schwab, (1972) have reviewed a number of empirical researches that offer general support to the expediency model with the results consistently confirming that expectancy type attitude measures are significantly correlated to measure job performance in (Mitchell, 1982). However, there have been few criticisms leveled against the expectancy theory. Firstly, most researches failed to replicate the methodology as originally proposed. Secondly, limited application of the theory is presumed to be contingent on effort-performance and performance-reward linkages. Nevertheless, the expectancy theory has wide acceptance in the explanation of effort-performance and performance-reward nexus for the design and implementation of reward and incentive systems.

METHODOLOGY

The study will utilize both primary and secondary sources of data. The primary source will be obtaining from the instrument of questionnaire which will be administered to the target respondents. while the secondary source will include journal, and official reports. The study constitutes one hundred and sixty (160) employees of Federal Inland Revenue Services (FIRS), Maiduguri. The sample size of the study comprises one hundred and fourteen (114) respondents which is selected from the study population (160) and (104) returned valid. Multi staged sampling technique will be used in selecting the sample. descriptive and statistics will be used for analysis of data obtained. This will consist of simple percentage, frequency distribution and tables.

DATA PRESENTATION AND ANALYSIS

This chapter deals with the presentation and analysis of data collected which are essential for the research. Meanwhile, since all the population cannot be used for the study, a total of one hundred and sixty (114) questionnaires were issued to the staff of Federal Inland Revenue Services, Maiduguri Office and

one hundred and four (104) were filled and returned while ten (10) were returned invalid as shown in the table below: In the presentation and analysis of the returned data, simple percentage is used in the analysis.

Table 4.1: Distribution of Questionnaire

Total questionnaire distributed	Frequency	Percentage (%)
Questionnaire retrieved	104	91
Questionnaire invalid	10	9
Total	114	100

Sources: *Field Survey 2019*

A total of one hundred and sixty (114) questionnaires were distributed to the staff of Federal Inland Revenue Services, Maiduguri Office and 104 (91%) were retrieved while the remaining 10 (9%) were invalid.

Table 4.2: Age distribution of respondents

Frequency	No. of Respondents	Percentage (%)
18-25 years	33	32
26-34 years	35	34
35-44 years	28	27
45 years and above	08	8
Total	104	100

Source: *Field Survey, 2019*

Table 4.2 indicates that 42 respondents representing 33 fell within the age bracket of 18-25 years; 35 respondents representing 32% fell within the age range of 26-34 years, 28 respondents representing 27% were within the age bracket of 35-44 years while 8 respondents representing 8% fell within the age range of 45 years and above. This implies that 35% which is the highest percentage are within the ages of 18-25 years.

Table 4.3: Gender distribution of the Respondents

Frequency	No. of Respondents	Percentage (%)
Male	74	71
Female	30	29
Total	104	100

Source: *Field Survey, 2019*

Table 4.3 shows that 74 respondents representing 71% are males while 30 respondents representing 29% are females. This implies that majority of the respondents are male.

Table 4.4: Level of Education

Frequency	No. of Respondents	Percentage (%)
WASC/GCE	21	20
Primary	20	19
OND/NCE	17	16
HND	19	18
B.Sc.	14	13
Ph.D	03	3
Others	10	10
Total	104	100

Source: *Field Survey, 2019*

Table 4.4 indicates that 21 respondents representing 20% had WASC/GCE certificates, 20 respondents representing 19% had primary certificates, 17 respondents representing 15% had OND/NCE certificates, 19 respondents representing 16% had HND certificates; 19 respondents representing 18% had B.Sc. degrees and 14 respondents representing 13% had Ph.D. degrees while 13 respondents representing 3% had other qualifications. This implies that majority of the respondents which is 10% are HND holders.

Table 4.5: Marital Status

Frequency	No. of Respondents	Percentage (%)
Married	38	32
Single	40	35
Divorced	19	18
Widow	07	7
Total	104	100

Source: *Field Survey, 2019*

Table 4.5 shows that 38 respondents representing 32% are married, 40 respondents representing 35% are single and 19 respondents representing 18% are divorced while 17 respondents representing 15% are widow. This implies that majority of the respondents are married with 38%.

Table 4.6: Duration of service

Frequency	No. of Respondents	Percentage (%)
1-5 years	30	29
6-10 years	36	33
11-20 years	20	17

21 years and above	18	13
Total	104	100

Source: *Field Survey, 2019*

Table 4.6 indicates that 40 respondents representing 37% had served for 1-5 years in the institute, 36 respondents representing 33% had worked for 6-10 years and 20 respondents representing 17% had worked for 11-20 years while the remaining 18 respondents had served for 21 years and above. This implies that 13% of the respondents that are majority had served for 11-20 years.

SECTION B

Table 4.7: Satisfaction with motivational variables

Item	Fully satisfied	Satisfied	Undecided	Highly satisfied	Not satisfied	Total
Promotion	28 (24%)	37 (34%)	8 (5%)	15 (13%)	26 (24%)	104 (100%)
Salary	40 (34%)	30 (27%)	0 (0%)	28 (26%)	16 (13%)	104 (100%)
Fringe benefits	45 (40%)	31 (26%)	0 (0%)	25 (23%)	13 (11%)	104 (100%)
Attendance of Workshops, Conferences	23 (21%)	35 (32%)	10 (3%)	14 (13%)	34 (31%)	104 (100%)

Source: *Field Survey, 2019*

Table 4.7 indicates that 28 (24%) are fully satisfied with promotion given to them, 37 (34%) are satisfied; 8 (5%) are undecided, 26 (13%) are highly satisfied and 100 (24%) are not satisfied.

On the issue of salary, 40 (34%) are fully satisfied with the salary they receive, 30 (27%) are satisfied, 28 (26%) are highly satisfied and 16 (13%) are not satisfied with the salary they receive.

On the question about fringe benefits, 45 (40%) of the respondents are fully satisfied, 30 (26%) are satisfied, 25 (23%) are highly satisfied and 13 (11%) are not satisfied.

On the question about attending workshops and conferences, 23 (21%) of the respondents are highly satisfied, 35 (32%) are satisfied, 10 (3%) are undecided, 14 (13%) are highly satisfied and 34 (31%) are not satisfied. This implies that 34% of the respondents are satisfied with promotions, 34% are fully satisfied with the salary given to them; 40% are fully satisfied with the fringe benefits and 31% are not satisfied with the way conference and workshop attendance are being handled.

Table 4.8: Impact of attendance of conferences, workshops and seminars on job performance

Frequency	No. of Respondents	Percentage (%)
Impacted negatively	-	-

Impacted fairly	75	65
Impacted excellently	29	28
Total	104	100

Source: Field Survey, 2019

Table 4.8 shows that 75 respondents representing 65% responded that attending conferences, workshops and seminars had impacted fairly on them in performing their jobs while 29 respondents representing 28% responded that it has impacted excellently on their job performance. This implies that conference, workshop and seminar attendance had impacted fairly on the respondents in performing their jobs.

Table 4.9: Practicing what learnt during conferences, workshops and seminars

Frequency	No. of Respondents	Percentage (%)
Strongly Agreed	41	35
Disagreed	36	32
Agreed	20	18
Undecided	07	7
Total	104	100

Source: Field Survey, 2019

Table 4.9 indicates that 41 respondents representing 35% strongly agreed that they practice what they had learnt during conferences, workshops and seminars while 36 respondents representing 32% disagreed, 20 respondents representing 18% agreed and 17 respondents representing 15% are undecided. This implies that majority which is 35% strongly agreed that they practice what they learn in conferences/workshops and seminars to improve their performances.

Table 4.10: Prompt payment of salary

Frequency	No. of Respondents	Percentage (%)
Strongly Agreed	74	63
Disagreed	-	-
Agreed	40	37
Undecided	-	-
Total	104	100

Source: Field Survey, 2019

Table 4.10 shows that 74 respondents representing 63% strongly agreed that payment of salary promptly has improved their job performance and 40 respondents representing 37% disagreed. This implies that majority of the respondents believed that prompt payment of salary has improved their job performance.

Table 4.11: Satisfaction if salary is improved upon

Frequency	No. of Respondents	Percentage (%)
Fully satisfied	104	100
Satisfied	-	-
Not satisfied	-	-
Undecided	-	-
Total	104	100

Source: *Field Survey, 2019*

Table 4.11 indicates that all the respondents that is 104 representing 100% agreed that they would be fully satisfied if their salary are improved, which in turn, would make them put in their best in performing their duties.

Table 4.12: Extent fringe benefits has improved job performance

Frequency	No. of Respondents	Percentage (%)
Great extent	75	65
Fair extent	29	28
Undecided	-	-
Total	104	100

Source: *Field Survey, 2019*

Table 4.12 indicates that 75 respondents representing 65% are of the view that fringe benefits has greatly improved their job performance and 39 respondents representing 28% responded that it has fairly improved on their job performance. This means that fringe benefit has improved on the performance of the respondents' jobs as shown by majority of the respondents.

Table 4.13: Satisfied with fringe benefits given

Frequency	No. of Respondents	Percentage (%)
Fully satisfied	50	45
Satisfied	35	30
Not satisfied	29	25
Undecided	-	-
Total	104	100

Source: *Field Survey, 2019*

Table 4.13 shows that 50 respondents representing 45% agreed they are fully satisfied with the fringe benefits they receive from the institution, 35 respondents representing 30% are of the opinion that they are satisfied, 29 respondents representing 25% responded that they are not satisfied. This implies that 45% which is the majority are satisfied with the fringe benefits given to them by the institution.

Table 4.14: Provision of enough working tools

Frequency	No. of Respondents	Percentage (%)
Yes	78	70
No	36	30
Total	104	100

Source: *Field Survey, 2019*

Table 4.14 shows that 78 respondents representing 70% are of the view that they are provided with enough working tools, 24 respondents representing 30% responded No, which means they are not provided with enough working tools. This implies that majority which is 70% are of the view that they are provided with enough working tools.

Table 4.15: Office fully equipped

Frequency	No. of Respondents	Percentage (%)
Yes	90	80
No	24	20
Total	104	100

Source: *Field Survey, 2019*

Table 4.15 indicates that 90 respondents representing 80% agreed that their office is fully equipped and 24 respondents representing 20% disagreed. This implies that majority of the respondents are of the view that their offices are not fully equipped.

Table 4.16: Welfare availability

Frequency	No. of Respondents	Percentage (%)
Yes	75	65
No	39	35
Total	104	100

Source: *Field Survey, 2019*

Table 4.16 indicates that 75 respondents representing 65% agreed that welfare like housing, clinic and loan facility are available in the institution while 39 respondents representing 35% disagreed. This implies that clinic, loan facility and housing are available in the institution.

Table 4.17: Satisfaction with welfare given

Frequency	No. of Respondents	Percentage (%)
Fully satisfied	40	35
Satisfied	36	32
Not satisfied	20	18
Undecided	18	15
Total	104	100

Source: *Field Survey, 2019*

Table 4.17 shows that 40 respondents representing 35% are fully satisfied with the welfare given to them, 36 respondents representing 32% are satisfied and 20 respondents representing 18% are not satisfied and 18 respondents representing 15% are undecided. This implies that 35% which is majority are satisfied with the welfare given them by the institution.

DISCUSSION of FINDINGS

The finding of the study show that majority of the respondents are satisfied with promotions, 34% are fully satisfied with the salary given to them, 40% are fully satisfied with the fringe benefits and 31% are not satisfied with the way conferences, workshops and seminars are being handled. This finding corroborates with the work of Glueck (2008) who reviewed remuneration in two forms – direct and indirect, in which the direct remuneration talks of wages, salaries, bonuses, incentives, that they are rights of the employee and not privilege.

One of the findings of this study also shows that they are satisfied with the fringe benefits given to them. This finding is in line with the studies of Abowd (1990) who finds that the greater the use of performance incentives, the greater the market valuation of the firm and Kwak & Lee (2009) also argued that the contribution of fringe benefits as veritable instruments for motivating employee's performance.

Another finding of the study shows that attendance of conferences, workshops and seminars had impacted fairly on employee job performance. This study is in line with Hartman (2014) who stated that a way employees get motivated by promotions is by recognizing the opportunity for an improved on-the-job experience.

CONCLUSION

From the study, it is concluded the impact of remuneration on job performance in Federal Inland Revenue Services, Maiduguri Office Borno state. This shows that, employees are not satisfied with greater pay package and employees' performance are not directly related. Shields (2007) views remuneration as an important part of total pay that is fixed and mainly time-based, rather than performance based while Lynch (2000) agrees that remuneration is the vital payment made by the employer to the employee for work done. The same study indicates remuneration indicates the value that the employer puts on the work performed by its employees. Employees are paid depending on the skills and competencies that they possess and not what the job is worth, it is the employees who have market value and not jobs.

RECOMMENDATIONS

Based on the findings of this study, the following recommendations were made:

- i. The study shows that many of the staff are not adequately compensated, it is recommended that the employees should be adequately compensated to enhance their performance.
- ii. The Board should pay enough fringe benefits to the employees so that they can satisfy their needs and put in their best toward the achievement of the set goal.
- iii. Employees should be promoted as at when due because it is an important factor that affects worker's satisfaction on the job.

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