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EMPLOYEE PERCEPTION ON THE IMPACT OF REWARD SYSTEM ON EMPLOYEE PERFORMANCE IN FIRS LAGOS, NIGERIA

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Abstract

This study examined the reward system and its impacton employee performance in the Federal Inland Revenue service Lagos. The study focused on Primary source of data collection. Structured questionnaires were administered to 57 respondents through a web link whomade up the population of the study. The Taro Yamane formula is used to get the actual sample size based on the population at 95% confidence interval and 5% error margin. The study employed Spearman rank correlation (rho) for the bivariate correlation analyses. The results revealed that there is a positivesignificant relationship between Job Promotion and employee performance in the Federal Inland Revenue Service Lagos. It also shows bonuses have an impact on employee performance in the Federal Inland Revenue Service Lagos. The study, therefore, recommends that FIRS Lagos should give rewards such as Job promotion and Bonus strictly on merit; it would go a long way in reducing dissatisfaction associated with reward allocation since employees usually compare their rewards with both internal and external referents. Also, FIRS Lagos should set adequate and measurable policies on reward system as this will help to improve the performance of the workforce in the organisation.

Keywords: Bonus, Performance, Promotion,

1. Introduction

Management can utilize a reward system to channel employee motivation in the desired direction. To put it another way, the structure is what keeps people coming to work and what motivates them to perform at a high level. All organization components, including personnel processes, rules, and decision-making activities involved in allocating salary and benefits to employees in exchange for their contribution to the firm, are included in the reward system. One of the most crucial components in motivating employees is to reward them for putting up their best effort in generating unique ideas and hard work that resulted in improved performance. When employees believe or trust that their efforts will be rewarded by management, they will put up their best effort. According to Dodd (2015), there are a variety of alternative ways to reward employees without monetary pay. Some of the advantages include the chance to work on important projects or duties, praise from management, and even leadership attention. There are numerous factors that influence employee performance; nonetheless, among all of these aspects, the motivation that is accompanied by rewards is of paramount importance (Akhtar 2017). The term "motivation" refers to a collection of mechanisms that impact and propel employees' behavior toward a specific objective. (Akhtar 2017). Extrinsic rewards are tangible rewards that are unrelated to the job or task performed by the employee. Salary/pay, incentives, bonuses, promotions, commissions, job security, and so on are all examples of extrinsic rewards. Intrinsic incentives are intangible or psychological pleasures such as admiration, taking on new challenges, and changing jobs after achieving a goal. According to Leonard (2020), there are two fundamental forms of rewards: financial and non-financial, both of which can be used to improve employee performance habits. Financial incentives include things like performance bonuses, employment promotions, commissions, tips, gratuities, and gifts, among other things. Non-monetary/non-cash rewards are social acknowledgement in the form of non-monetary/non-cash benefitslike career development opportunities, the opportunity to work in an energizing and exciting work environment, the opportunity for meaningful and challenging work, and attractive job designs.Employee performance has an impact on the overall performance of the company (Ombima 2014). Employee performance can be described as the execution of skills-based actions that contribute to the attainment of an organizational goal (Ombima, 2014). Employee performance, according to Swasto (2016), is defined as the acts or completion of errands by employees over a period of time in order to achieve an organizational goal. Employee performance, according to Mwangi (2014), is a combination of efforts, motivation, abilities, and task perception. This indicates that, in addition to an employee's qualities and skills, motivation, effort, and task perception are all critical factors. How well a firm compensates its people has a direct impact on these aspects.

There is nothing like one best reward for all employees because reward varies with time and different situations. According to La Belle (2016) different individuals have different perceptions of rewards. Some individuals may consider cash as a sufficient and adequate reward for their efforts at work, while some individuals may not. Others may consider holidays and material incentives (such as a car) as more rewarding bonus for their work performance. According to Subramanian (2018) many organisations has inadequate policies on rewarding of employees such that employees lobby for rewards. What served as a reward to one employee may be seen differently to another employee as a result some employees feel rewarded than others.

Thus, the study examined the impact of reward system on employees' performance in FIRS Lagos.

The research was guided by the following research questions;

i. What impact does Job Promotion have on employee performance in the Federal Inland Revenue Service Lagos?
ii. What impact does bonuses have on employee performance in the Federal Inland Revenue Service Lagos?

The objectives of this study are as follows;

i. To determine the impact of job promotion on employee performance in the Federal Inland Revenue Service Lagos
ii. To establish the impact of bonuses on employee performance in the Federal Inland Revenue Service Lagos

In line with the above objectives, the following hypotheses were developed:

H_{01}: There is no significant relationship between Job Promotion and employee performance in the Federal Inland Revenue Service Lagos.

H_{02}: Bonuses has no relationship with employee performance in the Federal Inland Revenue Service Lagos.

The remaining part of this study is mainly structured in five parts. The second part reviewed related literatures and theoretical framework. Methodology of the study was discussed in the third while the results and interpretations were presented in the fourth part. Conclusion and recommendations were made in the last part.

2. Literature Review

Reward System: Companies must use rewards that inspire good behavior to motivate staff to work in a desired direction. Furthermore, it is critical that the reward system be constructed in such a way that the individual or group feels empowered to influence the outcomes. All investments made in the organization's human capital, as well as everything that the employees find appealing in the working relationship, are included in the incentive system concept (Segal, 2015). According to Eastman (2019), a reward system is an important instrument that an organization's management can utilize to channel employee motivation in desirable directions. In other words, the rewards system aims to attract new employees and keep them coming back to work and persuade them to work at high levels. All organization components, including personnel processes, rules, and decision-making activities involved in the allocation of salary and benefits to employees in exchange for their contribution to the business, make up the reward system. A company's reward structure could be constructed in such a way that these divergent goals are minimized (Anderson and Oliver, 2004).

Job Promotion: An employee's advancement to a higher position entails more work, greater responsibility, and a higher status. It may or may not be linked to a raise in pay. Promotion is one of the most effective forms of motivation, as it offers employees with increased responsibility, a higher compensation, strong morale, and job satisfaction (Ali and Ahmed, 2019). Practically speaking, all employees aim to progress in their careers, and promotion is defined as an employee's advancement in the organizational hierarchy. A promotion implies a transition from one position to another that is better in terms of status and responsibilities (Elaurant, 2018). According to Subramanian (2018), One of the best incentives a company can give its employees is the chance to progress in their careers. In practice, just a few individuals in every organization are always content with their current jobs. All human beings have a natural drive to advance and improve their standing.

Bonus: A bonus is frequently employed, according to Ahmad and Schroeder (2003), when a firm wishes to achieve a meaningful link between what the company wants to accomplish and the employee's performance. The bonus is given to the employee once he or she has met results-oriented objectives. If the outcome meets the budget, the employee will be given a bonus based on a predetermined amount. As a result, if the final outcome exceeds the budget, the bonus will be increased. As a result, if the objectives are not met, the bonus is not given. Individual and group performance can both be used to determine a bonus. There is also a blend of individual and group performance. When a bonus is dependent on a team's success, it's a win-win situation.When a bonus is based on collective performance, it is delivered either as a lump sum to all employees or as a percentage of their income to all employees. Individual bonuses are frequently utilized as a form of compensation for salespeople, and they can account for a significant portion of their total compensation. The collective bonus is based on a group of employees' performances. The benefit of employing a collective incentive is that it may raise employee awareness of their responsibilities. A criterion for the effectiveness of bonuses, according to Abdulsalam et al (2017), is that the organization has the ability to measure and assess the accomplished achievements. According to Allison (2018), it should be based on three factors: financial returns, productivity gains, and employee satisfaction.

Employee Performance: The success of every company is primarily determined by the performance of its personnel. Successful firms are increasingly discovering that a variety of factors influence performance, but human resource management is unquestionably the most important (Mello, 2005, quoted in Isaac) (2018). Regardless of an organization's size and character, the activity it performs, or the environment in which it operates, its success is determined by its employees' actions and behaviour. The employee's performance is defined as the behaviour he or she exhibits or does (Leonard 1990). Job performance, according to Motowidlo, Borman, and Schmidt (2017), quoted in Onukwube (2020), is defined as conduct that can be measured in terms of its contribution to organisational performance.

Job Promotion and Employee Performance:"Great managers recognize individuals by doing things that acknowledge their accomplishments, and they promote people by providing them something tangible," according to the study of Berger (2020). The study reveals that employees who have a fair opportunity of promotion based on their abilities and talents are more committed to their jobs and become a source of relevant workability. Employees who succeed in psychologically hard activities that allow them to exercise their talents and abilities, according to Berger (2020), have higher levels of job satisfaction.According to most firms, incentives, awards, and recognition are the key components of today's incentive programs since they link the success factor to the employees' performance. According to Alimi (2012), promotions provide opportunities for personal growth, increasing levels of responsibility, and a boost in social status. Similarly, acknowledgement, which is a crucial factor in employee drive, adores an employee through admiration and assigns a status at an individual level in addition to being a company employee. According to Barton (2002) and Alimi (2012), the characteristic that distinguishes Fortune top firms from the others is recognition, which is the most essential factor in their reward system. The study of Berger (2020) dwells more on employee satisfaction while creating gap in employee performance hence the need for this study. The study of Alimi (2012) argues that job promotion brings social satisfaction to the employee while creating gaps in employee performance hence the need to carry out this study.

Bonus and Employee Performance: Individual performance is typically thought to be linked to bonus ratio and group bonus. The remuneration system has a significant impact on work performance, according to Manje (2008) research. Liuben (2003) found even under the base compensation system, brokers worked significantly more hours, indicating that base salary had a beneficial effect on their motivation to work. Furthermore, according to Obinwa (2017), a rise in income has a considerable and positive impact on employees' work performance. In terms of the individual bonus ratio, Gafarri (2010) study, which included housing brokers as participants, investigated the relationship between performance bonuses and work performance, as well as whether performance bonuses influenced work performance indirectly through work motivation. Manje and Obinwa's studies emphasized on the significance of income on employee performance hence a gap in the study necessitated the reason for this study. Luiben's research found that base salary has a significant effect on employees' performance. Stressing on salary alone creates a gap in the literature so this study is required to know the impact of bonus on employee performance.

Theoretical Framework:

The research presents a few general ideas that are relevant for understanding what drives an individual, such as psychological motivation theories, extrinsic and intrinsic motivation theory, and expectancy theory, because the goal of a reward system is to create motivation.

Theories of Psychological Motivation: The "need hypothesis" is based on the idea that an individual's conduct may be explained by his requirements in a certain context. The most well-known theory in industrial psychology is "Maslow's hierarchy of demands," which was published in 1954. Human motives are arranged in a hierarchy according to this viewpoint. Individuals are motivated only by their unmet needs. According to Dodd (2015), The two tiers of needs in the pyramid in a corporate environment are the needs that can be affected by the reward system which are the basic needs (food, shelter, clothing, safety) and psychological needs such as sense of belonging, feeling of accomplishment and relationship..

Extrinsic and intrinsic motivation Theory: According to this theory, employees are motivated either by external factors like money, known as extrinsic motivation or by internal ones such as job satisfaction, known as intrinsic motivation, according to the hypothesis (Kraus 2018). Money, position, power, and authority can all be used to satisfy extrinsic motivation, which is generated from indirect and instrumental needs. A sense of success for accomplishing the desired outcomes, as well as involvement, joy, and pride, are all sources of intrinsic motivation (Merchant et al 2003). The sum of extrinsic and intrinsic motivation is total motivation (Kraus 2018). The Expectancy Theory can be used to understand the motivational power of any of the extrinsic or intrinsic incentives. According to this theory, people will act in ways that they anticipate would result in the desired benefits. As a result, managers should offer their staff the incentives that will have the most potent motivational impact while also being the most cost-effective (Merchant, 2003). Incentives like exchange or secondment programme in another company with different work environment and experience.

3. Methodology

Survey and correlation designs are used in this study because the study elicits information from the respondents and established the relationship between the independent variables (Job Promotion and Bonus) and the dependent variable (Employee performance) in FIRS Lagos. The population of the study comprised the fifty-seven (57) permanent employees of Federal Inland Revenue service Lagos. The Taro Yamane formula is applied to determine the appropriate sample size based on the population at 95% confidence interval and 5% error margin. Data for this study was acquired through the primary source with the help of a weblink-administered questionnaire. The respondent's non-public data was shown withinside the first five (5) questions. The relaxation of the dialogue targeted at the 2 variables worried withinside the study. The survey questionnaire is made up of basically closed and open-ended questions. When it became necessary for respondents to supply detailed information, open-ended questions were used. The data were analyzed for correlations using spearman rank correlation (rho) with the aid of Statistical Package for the Social Sciences (SPSS) version 26.

4. Data Presentation, Analysis and Interpretation

The data is presented and analysis carried out based on the 57 number of respondents that started and completed the survey.

Profile of the Respondents

Table 1: Respondents Characteristics

Variables	Categories	Frequency	Percentage
Sex	Male	30	53.00%
	Female	27	47.37%
Age	18-24	5	8.77%
	25-34	22	38.60%
	35-44	17	29.82%
	45-54	9	15.79%
	55-64	4	7.02%
Marital status	Single or never married	16	28.07%
	Married	30	53.00%
	Separated	3	5.26%
	Divorced	2	3.51%
	Widowed	4	7.02%
	Prefer not to say	2	3.51%
Qualification	Secondary	1	1.79%
	Diploma/NCE	2	3.51%
	Degree/HND	24	42.11%
	Post Graduate	30	53.00%
Work Experience	0 - 3 years	14	24.56%
	3 - 5 years	13	22.81%
	5 - 10 years	15	26.32%
	10 - 15 years	8	14.03%
	15- 20 years	6	10.53%
	Above 20 years	1	1.75%

Source: Author’s Field Survey April, 2022

First, the respondents were classified based on sex. The analysis revealed that 30 or 53.00% of the respondents are *Males* while 27 or 47.37% are *Females*. The data analysis also shows that majority of the respondents 22 or 38.60% are within the age group 25 – 34 years, followed by those whose age group fall between 35 - 44 years 17 or 29.82%, 9 or 15.79%are within the age bracket 45 - 54 years, 5 or 8.93% of the respondents fall within age bracket 18-24 while 4 or 7.02%% of the respondents are from age bracket 55-64 . As regards the marital status of the respondents, analysis revealed that 30 or 53.00%are *married*, and the remaining 16 or 28.07% are *single.* 4 or 7.02% of the respondents is are*widowed*and 2 or 3.51% *divorced.* 2 or 3.51% of the respondents prefer not to say their marital status. The respondents were further classified according to their educational qualifications. It was found that majority of the respondents 30 or 53.00%have Post Graduate Degree, 24 or 42.11%of the respondents have

Degree/HND, 2 or 3.51% have Diploma/NCE while 1 or 1.82% have Secondary School Qualification.However, the analysis further revealed that 14 or 24.56% of the respondents in Federal Inland Revenue Service Lagos has 0-3 years' work experience, 13 or 22.81% of the FIRS respondents has 3-5 years' work experience, 15 or 26.36% of the FIRS respondents has 5-10 years' work experience, 8 or 14.03% of the FIRS respondents has 10-15 years' work experience, 6 or 10.71% of the FIRS respondents has 3-5 years' work experience while 1 or 1.75% of the FIRS respondents has over 20 years' work experience.

Table 2: Job Promotion improves Employee Performance in FIRS Lagos

	Answer	**Count**	**Percent**
1.	Strongly Agree	36	63.16%
2.	Agree	17	29.82%
3.	Undecided	1	1.75%
4.	Disagree	2	3.51%
5.	Strongly Disagree	1	1.75%
	Total	57	100%
Mean: **1.509**	Confidence Interval @ 95%: **[1.289 - 1.729]**	Standard Deviation: **0.848**	Standard Error: **0.112**

Source: Field Survey, April, 2022

From the respondent's opinion to know if Job Promotion improves Employee Performance, 36 respondents representing 63.16% of the respondents strongly agree Job Promotion boosts Employee Performance, 17 representing 29.82% agreed, 1 respondent representing 1.75% remain undecided, 2 representing 3.51% disagreed, and 1 respondent representing 1.75% Strongly Disagreed. Mean (1.509) was used to establish the average value of the data while standard deviation (0.848) gave the dispersion in the data. High mean presents majority of the respondents strongly agreeing with the statement presented to them while low standard deviation translates to low dispersion in their response. From the Analysis of the responses in the 5-point Likert questionnaire we can conclude descriptively that Job Promotion improves Employee Performance.

Table 3: There is asignificant impact between Job Promotion and employee performance in the Federal Inland Revenue Service Lagos

	Answer	**Count**	**Percent**
1.	Strongly Agree	28	49.12%
2.	Agree	22	38.60%
3.	Undecided	1	1.75%
4.	Disagree	3	5.26%
5.	Strongly Disagree	3	5.26%
	Total	57	100%
Mean: **1.789**	Confidence Interval @ 95%: **[1.509 - 2.070]**	Standard Deviation: **1.081**	Standard Error: **0.143**

Source: Field Survey, April, 2022

From the respondent's opinion to know if there is a significant impact between Job Promotion and Employee performance,28 respondents representing 49.12% of the respondents strongly agree that there is a significant impact between Job Promotion and Employee performance, 22 representing 38.60% agreed, 1 respondent representing 1.75% remain undecided, 3 representing 5.26% disagreed, and 3 respondents representing 5.26% Strongly Disagreed.

Mean (1.789) was used to establish the average value of the data while standard deviation (1.081) gave the dispersion in the data. High mean presents majority of the respondents strongly agreeing with the statement presented to them while low standard deviation translates to low dispersion of their response. From the Analysis of the responses in the 5-point Likert questionnaire we can conclude descriptively that there is a significant impact between Job Promotion and Employee performance in FIRS Lagos.

Table 4: Bonus improves Employee Performance in FIRS Lagos

	Answer	**Count**	**Percent**
1.	Strongly Agree	31	54.39%
2.	Agree	24	42.11%
3.	Undecided	1	1.75%
4.	Disagree	1	1.75%
5.	Strongly Disagree	0	0.00%
	Total	57	100%
Mean: **1.509**	Confidence Interval @ 95%: **[1.345 - 1.672]**	Standard Deviation: **0.630**	Standard Error: **0.083**

Source: Field Survey, April, 2022

From the respondent's opinion to know if Bonus improves Employees performance, 31 respondents representing 54.39% of the respondents strongly agree that bonus improvesemployee's performance, 24 representing 41.11% agreed, 1 respondent representing 1.75% remain undecided, 1 representing 1.75% disagreed, and 0 respondents representing 0.00% Strongly Disagreed. Mean (1.509) was used to establish the average value of the data while standard deviation (0.630) gave the dispersion in the data. High mean presents majority of the respondents strongly agreeing with the statement presented to them while low standard deviation translates to low dispersion of their response. From the Analysis of the responses in the 5-point Likert questionnaire we can conclude descriptively that Bonus improvesemployee's performanceand increase in productivity of FIRS employees.

Table 5: There is a significant impact betweenBonus and employee performance in the Federal Inland Revenue Service Lagos.

	Answer		Count	Percent
1.	Strongly Agree		26	45.61%
2.	Agree		26	45.61%
3.	Undecided		2	3.51%
4.	Disagree		1	1.75%
5.	Strongly Disagree		2	3.51%
	Total		57	100%
Mean: 1.719	Confidence Interval @ 95%: [1.485 - 1.953]	Standard Deviation: 0.901	Standard Error: 0.119	

Source: Field Survey, April, 2022

From the respondent's opinion to know if there is a significant impact between bonus and employee performance, 26 respondents representing 45.61% of the respondents strongly agree that there is a significant impact between bonus and employee performance, 26 respondents representing 45.61% also agreed, 2 respondents representing 3.51% remain undecided, 1 representing 1.75% disagreed, and 2 respondents representing 3.51% Strongly Disagreed. Mean (1.719) was used to establish the average value of the data while standard deviation (0.901) gave the dispersion in the data. High mean presents majority of the respondents strongly agreeing with the statement presented to them while low standard deviation translates to low dispersion of their response. From the Analysis of the responses in the 5-point Likert questionnaire we can conclude descriptively that there is a significant impact between bonus and employee performance in FIRS Lagos.

Hypotheses Testing

Hypothesis 1

H_0: There is no significant relationship between Job Promotion and employee performance in the Federal Inland Revenue Service Lagos

Level of significance: 0.05

Decision Rule: reject the null hypothesis if the p- value is less than the level of significance.

Table 6: Test for Correlations

Correlations				
			Job Promotion in FIRS Lagos	Employee performance in the Federal Inland Revenue Service Lagos
Spearman's rho	Job Promotion in FIRS Lagos	Correlation Coefficient	1.000	.910**
		Sig. (2-tailed)	.	.000
		N	57	57
	Employee performance in the Federal Inland Revenue Service Lagos	Correlation Coefficient	.910**	1.000
		Sig. (2-tailed)	.000	.
		N	57	57
**. Correlation is significant at the 0.01 level (2-tailed).				

Source: Field Survey, April, 2022

The hypothesis was tested using the spearman rank correlation (rho) to analyse the 5-point Likert questionnaire as recommended for analysing ordinal data with non-parametric correlations.The results in Table 6 indicates that correlation coefficient between the two variables job promotion and employee performanceis r = 0.910 with a significance level of 0.000 less than 0.05. The result of the correlation coefficient 0.910 indicates a strong positive correlation between Job Promotion and employee performance, it shows that there is a significant relationship between Job Promotion and employee performancewhich means that job promotion in FIRS has an impact on the employee performance in FIRS. The greater the job promotion, the better the employee performancebut that doesn't mean that job promotion is the only factor affecting employee performance in FIRS Lagos.

We therefore reject the null hypothesis:

H_0: There is no significant relationship between Job Promotion and employee performance in the Federal Inland Revenue Service Lagos

And accept thealternate hypothesis:

H_1: There is asignificant relationship between Job Promotion and employee performance in the Federal Inland Revenue Service Lagos

Hypothesis 2

H_0: Bonuses has no relationship with employee performance in the Federal Inland Revenue Service Lagos.

Level of significance: 0.05

Decision Rule: reject the null hypothesis if the p- value is less than the level of significance.

Table 7: Test for Correlations

Correlations				
			Bonus in FIRS Lagos	Employee performance in the Federal Inland Revenue Service Lagos.
Spearman's rho	Bonus in FIRS Lagos	Correlation Coefficient	1.000	.879**
		Sig. (2-tailed)	.	.000
		N	57	57
	Employee performance in the Federal Inland Revenue Service Lagos.	Correlation Coefficient	.879**	1.000
		Sig. (2-tailed)	.000	.
		N	57	57
**. Correlation is significant at the 0.01 level (2-tailed).				

Source: Field Survey, April, 2022

The hypothesis was tested using the spearman rank correlation (rho)to analyse the 5-point Likert questionnaire as recommended for analysing ordinal data with non-parametric correlations.The results in Table 7 indicates that correlation coefficient between the two variables bonus and employee performanceis r = 0.879 with a significance level of 0.000 less than 0.05. The result of the correlation coefficient 0.879 indicates a strong positive correlation between bonus and employee performance, it shows that there is a significant relationship between bonus and employee performance which means that bonus in FIRS has an impact on the employee performance in FIRS. The greater the bonus, the better the employee performancebut that doesn't mean that bonus is the only factor affecting employee performance in FIRS Lagos.

We therefore reject the null hypothesis:

H_0: Bonuses has no relationship with employee performance in the Federal Inland Revenue Service Lagos.

And accept the alternate hypothesis:

H_1: Bonuses has a relationship with employee performance in the Federal Inland Revenue Service Lagos.

5. Conclusion and Recommendations

Having examined the impact of reward system on employee performance, the study concluded that the determinants of reward system (Job Promotion and Bonus) has a positive significant impact on employee performance in FIRSLagos. The result agrees with the study of Abdulsalam(2017) which concluded thatthere is a significant relationship between Job Promotion, Commission and employee performance in Sunseed Nigeria Plc, Zaria. Also, the study agrees with the study of Elaurant (2018) which concluded that Bonuses has a relationship with employee performance.which means that the performance of employees is strongly correlated with Job Promotion and Bonus.

From the findings, the study recommends that FIRS Lagos should give rewards such as Job promotion and Bonus strictly on merit; it would go a long way in reducing dissatisfaction associated with reward allocation since employees usually compare their rewards with both internal and external referents. Also, FIRS Lagos should set adequateand measurable policies on reward system as this will help to improve the performance ofthe workforce in the organisation.

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