

IJEMD-SS, 4 (1) (2025)

https://doi.org/ 10.54938/ijemdss.2025.04.1.343

International Journal of Emerging Multidisciplinaries: Social Science

SOCIAL SCIENCE

Research Paper
Journal Homepage: www.ojs.ijemd.com
ISSN (print): 2957-5311 ISSN (online): 2958-0277

From Pay To Performance: Uncovering The Power Of Salaries in Taraba State Polytechnic, Jalingo

Shimfe Grace Harry 1*, John Wajim 1

1. Department of Sociology, Federal University, Wukari, Taraba State, Nigeria

Abstract

Numerous public sector organizations have been observed to provide insufficient remuneration to their employees, resulting in reduced job satisfaction, strained employee relations, and decreased productivity. Inadequate remuneration systems, marked by low basic pay and wages, contribute to lower employee productivity, elevated staff turnover rates, and diminished morale. These factors collectively have a negative impact on the overall performance of public sector organizations. However, much effort is needed to ensure that these factors are properly addressed. This study investigated remuneration and employees' job performance in Taraba State Polytechnic, Jalingo. Literature was reviewed on sub themes based on the objectives of the study, while the following theory was adopted for the study; Abraham Maslow Theory. Cross sectional survey design was adopted for the study. Taro Yamane formula was employed to draw 399 respondents for the study. The instruments for data collection included quantitative (Questionnaire) and qualitative (Key Informant Interview). Analysis of the study was carried out at both univariate and bivariate levels. The findings of the study indicated a strong positive correlation between salary and job performance, with employees demonstrating competence, diligence, commitment to duties, and the ability to meet deadlines all at significance level of 0.01 and 0.05 respectively. Based on the findings, the study recommended among others that timely disbursement of salaries should be encouraged.

Keywords: Salaries, Employees job performance, Taraba State Polytechnic, Jalingo.

INTRODUCTION

Salary has a big impact on how well employees perform. When it meets the demands of employees in terms of growth, development, psychology, and motivation, compensation can be considered suitable. Then, it can be said that such compensation is adequate to support the long-term complement of an employee's effort, loyalty, experience, and accomplishments as well as help in keeping happy workers. If an employee possesses all of the aforementioned qualities, they should be in a pleasant or upbeat emotional state as a result of their evaluation of their work or work experience (Locke, 1976). In 2008, Rachel conducted research on how compensation affected employees' performance at German Technical Corporation Uganda (GTZ). Cross-sectional research design was chosen for the study. Since one research method would not produce a genuine report on salary and employee performance, both qualitative and quantitative techniques of data gathering and analysis were employed. The following departments' workers and supervisors are included in the research population: project personnel, senior management, finance, and administration. Nine responders made up the sample size because of the organization's tiny size. A purposive sample strategy was employed, along with a questionnaire to gather data and a frequency distribution to analyze it. The study's findings demonstrated a strong correlation between employee performance and compensation. The present study aims to close the gap left by the fact that the study was conducted in Uganda rather than Nigeria. The study's conclusions showed that compensation and employee performance are significantly correlated.

In 2014, Wilfred, Elijah, and Muturi conducted a study titled "A Case of Kisii County: The Effect of Remuneration on Employees' Performance in the Ministry of Internal Security." The information for the study was gathered from primary data, which was obtained through the distribution of structured questionnaires to 107 respondents, and secondary data, which came from previous year's records, government publications about the Ministry's performance and compensation, periodicals, and website. Microsoft Excel Spreadsheet was utilized for the analysis of the data gathered. In addition, the mean and standard deviation were used to characterize the data and the descriptive statistics like frequency and percentage. ANOVA and a bar chart were used to analyze the data that was gathered. The statistical programme for social sciences (SPSS) was used to apply the t-test for data analysis. As a result, the outcome showed that compensation and employee performance have a substantial link. Research on the effect of pay on employee performance was conducted by [60], using actual data from Karnataka's public and private sector banks. The purpose of the questionnaire was to gather information on aspects of rewards, such as pay and worker performance.150 workers from various public and private sector banks provided information so that it could be determined whether or not the responses differed considerably. Through SPSS, the gathered data were examined. The data was analyzed using several descriptive and analytical methods. Various findings indicated that employee performance is positively impacted by salary. The findings of the ANOVA showed that employee performance is impacted by wage.

[21] conducted research on how compensation affects workers' output. A systematic questionnaire was given to 83 workers at the Abdul Gusau Polytechnic and State College of Education in Zamfara State in order to collect information on pay and performance. Employee performance is the dependent variable,

and compensation (wages, bonuses, and incentives) is the independent variable. Using E-views 9.0 and SPSS 22.0, a multiple regression model and Pearson correlation were utilized to analyze the data. The results showed that compensation and performance have a substantial and positive link, and that wages, bonuses, and other forms of compensation also act as a source of motivation for workers. The report suggests encouraging employee engagement in pay determination and paying salaries, wages, and all entitlements promptly.

With reference to the Teachers Service Commission, [52] conducted research on the impact of remuneration systems on organizational performance in public organizations. The Teachers Service Commission's organizational performance and personnel turnover were the study's primary areas of attention. With a sample size of 316 respondents, the study used a descriptive research approach and its target demographic consisted of 1,500 workers of the Teachers Service Commission (TSC) headquarters in Nairobi. Questionnaires were the primary tool used to gather data, and their validity and reliability were examined in a pilot research. With the use of the Statistical Package for Social Sciences (SPSS), descriptive statistical data analysis techniques were used to analyze the data and produce results for response frequencies, percentage means, and standard deviations. Ultimately, a multiple linear regression model was used to determine the independent variables' significance with respect to the dependent variable. Simple tables with percentages were used to display the results. The results of the study thus demonstrated that employee turnover had an impact on organizational performance. The study also showed that highly motivated workers who receive rewards and have comfortable working environments have a beneficial impact on the success of their organizations. The study came to the conclusion that employee turnover was one of the ways that the remuneration structure affected organizational effectiveness in public organizations.

It is against this backdrop that this study explored salaries and employees job performance in Taraba State Polytechnic, Jalingo.

THEORETICAL UNDERPINNING

Maslow's Hierarchy of Need Theory

Abraham Maslow is the proponent of the hierarchy of needs theory, often referred to as Maslow's hierarchy of needs. Maslow was an American psychologist who developed this theory in the 1940s and 1950s, and it has since become one of the most well-known and influential theories in psychology and management.

Maslow's hierarchy of needs is structured as a pyramid with five levels, representing different categories of human needs. The theory posits that individuals are motivated to fulfill these needs in a hierarchical order, starting from basic physiological needs and progressing towards higher-level psychological and self-fulfillment needs. Maslow theory can be used to explain how regular remuneration can influence employee's performance in an organization. Maslow theory is one of the most well-known theory of motivation used by psychologist, sociologist, and other social scientists. According to Maslow, motivation

is constant and never ending, fluctuating and complex. He asserted that man always has needs to satisfy. These needs, according to him are arranged in a hierarchical order starting from the basic or lower order needs to higher order needs. The hierarchy is categorized into two, namely deficit needs (physiological, safety, belonging and self-esteem) and growth needs (self-actualization). The individual moves up to the next steps of the hierarchy when the lower need is satisfied [79].

Basic Tenets of Abraham Maslow Hierarchy of Needs Theory

Abraham Maslow's theory of human motivation, often referred to as Maslow's hierarchy of needs, is based on several fundamental tenets that outline the progression of human needs and motivations. Here are the basic tenets of Maslow's theory:

- 1. Hierarchy of Needs: Maslow proposed a hierarchical structure of needs, arranged in a pyramid shape. The hierarchy consists of five levels, with lower-level needs needing to be satisfied before higher-level needs become motivating factors.
- 2. Physiological Needs: The foundational level of the hierarchy includes physiological needs such as air, water, food, shelter, sleep, and other basic necessities required for survival. These needs must be met first, as they are essential for human existence.
- 3. Safety Needs: Once physiological needs are fulfilled, individuals seek safety and security. This includes physical safety (protection from harm, danger) as well as psychological safety (stability, predictability, freedom from anxiety).
- 4. Love and Belongingness Needs: The third level in the hierarchy involves social needs for love, affection, belongingness, and interpersonal relationships. This includes connections with family, friends, romantic partners, and community groups.
- 5. Esteem Needs: Once social needs are met, individuals pursue esteemed needs, which are divided into two categories:

Esteem from Others: Recognition, respect, admiration, and approval from others, such as peers, colleagues, or society.

Self-Esteem: Internal factors such as self-confidence, self-respect, competence, and achievement contribute to fulfilling this need.

- 6. Self-Actualization Needs: At the top of the hierarchy is self-actualization, representing the highest level of human potential and fulfillment. Self-actualization involves personal growth, self-discovery, realization of one's full potential, creativity, autonomy, and pursuing meaningful goals aligned with one's values and beliefs.
- 7. Progression and Regression: Maslow suggested that individual's progress through the hierarchy sequentially, starting from physiological needs and moving upward. However, regression can occur if lower-level needs are no longer satisfied, causing individuals to prioritize fulfilling those needs before focusing on higher-level needs.

8. Cultural and Individual Variations: Maslow acknowledged that cultural differences and individual variations can influence the hierarchy of needs and the prioritization of specific needs. Not everyone follows the exact same progression through the hierarchy, and cultural norms and values can shape the importance placed on different needs.

These tenets collectively describe Maslow's theory of motivation, highlighting the dynamic nature of human needs and the quest for self-actualization as a pinnacle of psychological fulfillment.

Relevance of the Theory to the Study

- i. Compensation and Physiological Needs: Fair compensation ensures employees can meet their basic needs, reducing distractions and boosting motivation.
- ii. Compensation and Safety Needs: Stable compensation provides financial security, reducing concerns about job stability and supporting well-being.
- iii. Compensation and Love and Belongingness: Compensation indirectly contributes to a sense of belonging by enabling participation in social activities.
- iv. Compensation and Esteem Needs: Compensation and recognition for performance can enhance self-esteem and self-confidence.
- v. Compensation and Self-Actualization: While not the main driver, adequate compensation can free employees from financial worries, allowing them to focus on personal growth and passions outside of work.

METHODOLOGY

This study adopted a cross-sectional survey design. This design aid in the generalization of findings. Taro Yamane formula was employed to determine sample size of the population. A total of 399 questionnaires were distributed for this study. However, only 376 copies of the questionnaire were completed and returned.

Data Presentation, Analysis and Discussions of Findings

Table 4.1:1 Mean rating on ways salaries affect job performance in Taraba State Polytechnic, Jalingo

Statements	Strongly Agree	Agree	Undecided	Disagree	Strongly Disagree	X	STD
Competence and diligence in discharging my duties and responsibilities	251	85	1	21	18	3.74	.830
Punctuality to work	269	94	-	10	3	4.29	.751

Working beyond official	154	193	3	21	5	3.98	.609
closing hour							
Remains at duty post until	203	134	4	27	8	4.22	.873
official closing hour							
Relates peacefully with	251	85	1	21	18	3.74	.830
colleagues while on duty							
Meeting deadlines for	138	197	3	23	15	4.22	.873
assigned schedules							
Producing results expected	185	113	2	45	31	3.55	.849
Working without complain	227	109	1	21	18	3.74	.830

Source: Field Survey, 2024

Based on the findings in Table one, it showed that all the indicators of salaries and job performance were accepted with the mean scores of above the cutoff point of 2.50 and the standard deviation ranged from 0.608 and 0.873. This indicated that, the standard deviation were below one (1), thus indicating convergence of opinion of respondents.

This section of the study focused on examining the relationship between salaries and employees' job performance. In a Likert scale of 5-point, the cutoff point is 2.50. The findings in table 4.1.4 indicate scores above 2.50. The analysis revealed that workers demonstrated competence and diligence in carrying out their duties and responsibilities (Mean = 3.74, Std Dev = 0.830). In terms of punctuality to work, the Mean scores of 4.29 and Std Dev of 0.751 were recorded. Those working beyond the official closing hour (Mean=3.98, Std Dev = 0.609), staying at their duty post until official closing (Mean = 4.22, Std Dev = 0.873), engaging peacefully with colleagues during duty hours (Mean = 3.74, Std Dev = 0.830), meeting deadlines for assigned schedules (Mean = 4.22, Std Dev = 0.873), producing expected results (Mean = 3.55, Std Dev = 0.849), and working without complaints (Mean=3.74, Std Dev = 0.830).

Test of Hypotheses

Hypothesis: Salary has no significant impact on employees' job performance in Taraba State Polytechnic, Jalingo.

Regression results on salary and employees' job performance in Taraba State Polytechnic, Jalingo

Model	Beta	Std. Error			R		F	Sig. F
Constant	.005	.191	0.054	.810	-	-	-	-
Employees	.886	.059	19. 422	.000	0.971	0.843	558.516	.000

Table 4.1.2: Salary and employees' job performance in Taraba State Polytechnic, Jalingo

The data presented in table 4.1.8 above shows the results of a straightforward regression analysis aimed at understanding how salaries affect job performance among employees at Taraba State Polytechnic, Jalingo. The standardized coefficient for employees stands at 0.886, indicating a robust positive correlation between job performance and salary. The t-statistic for employees is 19.422, a value significantly different from zero. Moreover, the p-value linked with employees is 0.000, which is lower than the standard significance level of 0.05. This signifies that the link between salaries and employees' job performance holds statistical significance.

Based on the outcomes of the simple regression analysis, it can be concluded that salary indeed wields a notable influence on employees' job performance at Taraba State Polytechnic, Jalingo. This conclusion stems from the statistical significance demonstrated by the p-value of 0.000 associated with the t-statistic for employees. Consequently, the null hypothesis asserting that "Salary has no significant impact on employees' job performance at Taraba State Polytechnic, Jalingo" is rejected in favour of the alternative hypothesis stating that "Salary has a significant impact on employees' job performance at Taraba State Polytechnic, Jalingo."

The results from Key Informant Interviews (KII) corroborated the findings from the quantitative data. A 52-year-old Key informant had this to say:

Whenever salaries are paid in good times, it motives the staff and makes them happy because they know that they are not working in error or in vein. This does not only enable them to work hard but also enabled them to focus on their job while at work without divided attention. Salaries also give the employees high sense of satisfaction. To a very large extent when salaries are regularly paid, they are usually punctual in attendance to work (KII, A1, Age 52, TSPJ).

Another Key respondent stated that:

To the best of my knowledge, what gives any worker joy is salary. In fact, salary is the wage for any work done, and a worker deserves his or her salary. When this is done timely and as at when dues, it motivates the worker to work hard and makes him to have a sense of belonging. Just imagining that, you have a family, and you are working and salaries are not paid, you will not have the zeal to work because, your family will not be happy and nit will affect you. Therefore, salaries are very instrumental as far as job performance is concerned (KII, A2, Age 45, TSPJ).

Another Key respondent opined that:

For the Christian faithful, the bible says" muzzle not the ox that threshes the grains" that is the say, a worker deserves what is his/hers. That is to say that the salary of a worker is very important because it from the work that we get food, cloth and shelter. Payment of salaries therefore, keeps workers moving, it makes them happy and motives them to work very hard and happily. The life of a worker depends on the salary and the salary is what makes the life of an employee to be complete (KII, A3, Age 39, TSPJ).

A 42 year old Key informant stated that:

Workers are always motivated when salaries are been paid. It also make them to maintain a peaceful conversation with their colleagues and to be diligent in carrying out their duties or responsibilities (KII, A4, Age 42, TSPJ).

According to a 35 year old Key respondent, he had this to say:

All I know is that salaries work like magic. Therefore, employees who receive timely salaries often give out their best in the organization and Taraba State Polytechnic, Jalingo is not an exception. There have been punctuality among workers anytime salaries are been paid (KII, A5, Age 35, TSPJ).

The above expression demonstrated that salary is a motivational factor as far as employees' job performance is concerned at the Taraba State Polytechnic, Jalingo.

DISCUSSION OF FINDINGS

The results on salary and employees' job performance indicated a strong positive correlation, with employees demonstrating competence, diligence, commitment to duties, and the ability to meet deadlines. These findings align with previous studies in the banking sector, such as [1] who emphasized the significant impact of remuneration on job performance. Similar observations were noted by Aliyu and [9], emphasizing the crucial role of remuneration in influencing employees' performance, as well as by [70], revealing a positive relationship between remuneration and job performance.

CONCLUSION AND RECOMMENDATIONS

Based on the study's findings, it was determined that employees at Taraba State Polytechnic, Jalingo (TSPJ) possess a clear understanding of the concept of salaries. The research identified a robust positive correlation between salary and performance at Taraba State Polytechnic, Jalingo. This correlation was linked to increased competence and diligence, motivating workers to extend their working hours beyond the official closing time, remaining dedicated to their duties until the official closing hours.

The study recommended that since participants primarily associate remuneration with salaries, it's recommended to diversify remuneration packages to include other elements like health insurance,

responsibility allowances, and promotions. This holistic approach can better cater to employees' needs and motivations, potentially enhancing job performance.

REFERENCES

- [1] Abereijo, I. O., Bello, R. O., & Oloko, M. A. (2016). Impact of remuneration on employee job performance in the Nigerian banking sector. *Journal of Economics and Sustainable Development*, 7(11), 24-31.
- [2] Adelowo, O. A., Opeyemi, A., & Ogunnaike, O. O. (2018). Impact of remuneration on job satisfaction and employee performance in the private sector in Nigeria. *Journal of Economics and Business*, 1.
- [3] Adeniji, A. A. (2017). Job Satisfaction and Employees' Turnover Intentions in the Nigerian Banking Sector. *International Journal of Economics, Commerce, and Management, 5*(2), 1-10.
- [4] Adeoye, A. O., & Akinlabi, H. B. (2014). Influence of Compensation on Employee's Performance: A Study of Federal Polytechnic, Ilaro. *International Journal of Education and Research*, 2(12), 317-330.
- [5] Adilu, M. S. (2020). Investigating the Influence of Workplace Promotion on Employees' Performance in Zanzibar Public Sectors. *International Journal of Innovation and Applied Studies*, 30(2), 460-467.
- [6] Agburu, J.I. (2012). Recent Trends in Wage and Salary Administration in Nigeria: A Synopsison Theoretical and Empirical Challenges. *International Journal of Basic and Applied Science*, 1(2), 257-268.
- [7] Aji, A. (2021). Impact of Promotion on Academic Staff Development in the StateHigher Educational Institutions of Borno State. *International Journal of Advanced Research in Public Policy, Social Development and Enterprise Studies*, 2536-6556.
- [8] Akintoye, I. R., & Adegbite, O. A. (2020). The impact of remuneration on employee job performance in the United Kingdom. *Journal of Business Research*, 113, 47-56.
- [9] Aliyu, A., & Omoaregba, J. O. (2020). Remuneration and employee job performance in the Nigerian healthcare sector. *Journal of Health Management*, 22(3), 289-299.
- [10] Al-Madi, F.N., Assal, H., Shrafat, F., & Zeglat, D. (2017). The impact of employee motivation on organizational commitment. *European Journal of Business and Management*, 9(15), 134-145.
- [11] Ali, N., Muhammad, I. Z., Babak, M. Malik, M. S., Falak, S., & Muhammad, R. S. (2010). Pay benefits and workplace milieu effecting job satisfaction level of university teachers: A case study of Punjab University. *International Journal of Asian Social*.
- [12] Armstrong, M., & Taylor, S. (2017). Armstrong's Handbook of Human Resource Management Practice. Kogan Page.
- [13] Aswathappa, K. (2003). *Human Resource and Personnel Management*, 3rd Edition. New Delhi, India: Tata Grawhill Publishing Company Ltd.
- [14] Armstrong, M. (2005). Armstrong's handbook of management and leadership: Approaches to a. HRM and L & D. United States: Kogan Page Limited Publishing.

- [15] Armstrong, M. (2008). Strategic Human Resource Management: A Guide to Action 4th ed.
- [16] Ary, D. Jacobs, L. C., & Razavieh, A. (2002). *Introduction to Research in Education*. Tokyo: Harcourt Brace College Publishers.
- [17] Best, J.W. & Kahn, J. (1993). Research in Education. Boston: Allyn and Bacon.
- [18] Brown, D. (2003). Reward strategies. *Journal of personnel management*, 1, 17-29.
- [19] Buchan, J., Thompson, M., & O'May, F. (2000). *Health workforce incentives and remuneration:* an overview of key concepts. World Health Organization. Retrieved from https://www.who.int/hrh/documents/compensation.pdf
- [20] Bula, P. (2012). Labour turnover in the sugar industry in Kenya. Journal of Management, 22
- [21] Calvin, O.Y. (2017). The impact of remuneration on employees' performance (a study of Abdul Gusau Polytechnic, Talata-mafara and State college of education Maru, Zamfara state). *Arabian Journal of Business and Management Review*, 7(2).
- [22] Campbell, J. P. (1990). *Modeling the Performance Prediction Problem in Industrial and Organizational Psychology*. In M. D. Dunnette & L. M. Hough (Eds.), Handbook of Industrial and Organizational Psychology. Consulting Psychologists Press.
- [23] Cheema, M. A., & Rizwan, M. (2016). The impact of compensation on job performance: A study of banking sector of Pakistan. *Global Journal of Management and Business Research: E Marketing*, 16(3), 7-12.
- [24] Collins, S. R., White C. & Kriss J. L. (2007). *Whither employer-based health insurance*? The Concurrent and future role of U.S companies in the provision and financing of health insurance. The common wealth Fund publication No. 1059. http://www.commonwealthfund.org/usr_doc.
- [25] Dessler, G. (2020). Human Resource Management. Pearson.
- [26] Fehlker, R., Gerstorf, D., & Huxhold, O. (2019). Money and motivation: A lifespan perspective on pay and performance. *European Journal of Work and Organizational Psychology*, 28(4), 514-529.
- [27] Furnham, A. (2009). *Personality, motivation and job satisfaction*. Great Britain: Pal Grave a. Macmillan Publishers Ltd.
- [28] Grobler, P. A., Warnich, S., Carrell, M. R., Elbert, N. F. & Hatfield, R. D. (2002). *Human resource management in South Africa* (2nd Ed.). London: Thomson Learning.
- [29] Hasniati, (2017). The effect of performance allowance on public servant performance at agricultural extension College Gowa. *Journal STIE AMKOP Makasar*, 4 (1), 362-372.
- [30] Harrison, D. A & Liska, Z. (2008), Promoting regular exercise in occupational fitness a. Programme. *Journal of Personal Psychology*, *5*(5), 27-45.

- [31] Hanif, R. (2009). How to keep your best employees: Developing an effective retention policy. a. *Academy of Management Executive*, 15(4), 96-107.
- [32] Hedwiga, A. (2011). Employees' relations and motivation. Journal of Management, 12(14).
- [33] Ivancevich J, (2001). Human resource management. New York, United States: Irwin McGrawhill.
- [34] Imode T. N. (2008). Salaries And Wages Administration as a Tool for Improving Employee's Performance in an Organization: A Case Study of Olamaboro Local Government Area of Kogi State.
- [35] Jamil, B. & Raja, N. S. (2011). Impact of compensation, performance evaluation and promotion practices on government employees versus private employees. *Interdisciplinary Journal of Contemporary Research in Business*, 3(8), 907-913.
- [36] Johnson, E. (2010). Career-focused employee transfer processes. *Career Development International*, 10(4), 293-309.
- [37] Kothari, C. R. (2004). *Research Methodology: Methods and Techniques* (2nd Ed). New Delhi: New Age International (P) Ltd.
- [38] Kinicki, A., & Fugate, M. (2017). Loose leaf for organizational behavior: A practical, problem-solving approach: McGraw-Hill Education.
- [39] Lazear, E., P. (2000). Performance pay and productivity. *American Economic Review 90*, 1346–61.
- [40] Lazear, E. P. (1986). Salaries and piece rates. *Journal of Business* 59, 405-31.
- [41] Livingstone, D. (2009). *Education and jobs: Exploring the gaps*. Canada: University of a. Toronto.
- [42] Locke, E. A. (1976). The Nature and Causes of Job Satisfaction. *Handbook of Industrial and Organizational Psychology*, 1297-1349.
- [43] Lynch, P. (2000). Strategic Reward Systems. England: Pearson Education Limited.
- [44] Magaji, N. Akpa, V. O., & Norom, G. K. (2018). Effect of recognition and promotion on employees' job satisfaction of selected outsourced service providers in Jos, Plateau State, Nigeria. *IOSR Journal of Business and Management*, 20(9), 60-68.
- [45] Maicibi, N. (2005). Understanding Remuneration. *HR Focus*, 82(6), 5-8. Retrieved from https://www.shrm.org/ResourcesAndTools/hrtopics/compensation/Pages/UnderstandingRemuneration.aspx

- [46] Markham, W. T., Harlan, S. L., & Hackett, E. J. (1987). Promotion opportunity in organizations: Causes and consequences. In K. M. Rowland & G. R. Ferris. *Research in personnel and human resources management*.
- [47] Maslow, A. H. (1943). A Theory of Human Motivation. Psychological Review, 50, 370–396; New York: Harper.
- [48] Mathias, R. L., Jackson, J. H., & Valentine, S. R. (2013). Study Guide for Mathis/Jackson/Valentine's Human Resource Management, 14th: Nelson Education.
- [49] McCausland, W., Pouliakas, K. & Theodossiou, I. (2005). Some Are Punished and Some AreRewarded: A Study of the Impact of Performance Pay on Job Satisfaction. *International Journal of Manpower*, 26, 636–59.
- [50] Michael S. A. (2010). Perceived Impact of the National Health Insurance Schemes (NHIS) Among Registered Staff in Federal Polytechnic, Idah, Kogi State Nigeria. *Studies in Sociology of Science*, *1*(1), 44-49.
- [51] Milkovich, G. T., & Newman, J. M. (2016). Compensation. McGraw-Hill Education.
- [52] Muchai, H. W., Makokha, E. N. & Namusonge, G. (2018). Effects of Remuneration System on Organizational Performance of Teachers Service Commission, Kenya. *European Journal of Business and Management*, 10(11).
- [53] Mudhofar, M., (2021). Performance Allowance Motivation Employees' Work Achievement and Organizational Performance at Among Government Employees. *Jurnal Administrasi Publik*, 11(1), 101-110.
- [54] Mohammed, A. (2015). The Impact of Remuneration on Job Performance. *Journal of Human Resource Management*, 10(3), 45-58.
- [55] Muhammad, N. I. & Yossie. (2019). The effect of promotion, mutation and organizational culture on employees' performance. *American International Journal of Business Management*, 2(1), 22-27
- [56] Muhammad, E. M., Rizwan, Q. D., & Yasin, M. (2012). The Impact of Pay and Promotion on Job Satisfaction: Evidence from Higher Education Institutes of Pakistan. *American Journal of Economics*. DOI: 10.5923/j.economics.20120001.02
- [57] National Population Commission [NPC] (2021). https://nationalpopulation.gov.ng/publicatins
- [58] Neck, C. P., Houghton, J. D., & Murray, E. L. (2018). *Organizational Behavior*: A Skill-Building Approach: SAGE Publications.
- [59] Nurhayati, (2007). Manajement Sumber Daya Manusia, Dasardan Kunci Keberhasilan. Jakarta.

- [60] Nagaraju, B., & Pooja, J. (2017). Impact of salary on employee performance empirical evidence from public and private sector banks of Karnataka. International Journal of Marketing and Human Resource Managemen, 8(4), 43-51.
- [61] Obi, R. U, & Iduh, B. (2011). An appraisal of wages and salaries structure in Nigeria, 1960-2011. *The Nigerian Journal of Research and Production*, 19(1).
- [62] O'Connor, P., & Athota, V. S. (2017). Knowledge retention strategies for retaining critical human capital: A systematic review of the literature. *The Learning Organization*, 24(2), 82-96.
- [63] Ogbonna, O. U. (2018). Impact of Compensation on Employee Performance in the Public Sector: A Case Study of Nigerian Federal Civil Service. *International Journal of Human Resource Studies*, 8(1), 31-49.
- [64] Ologunde, A., Asaolu, R. & Elumilad, E. (2011). Performance appraisal satisfaction and
 - a. Employees' outcome: Mediating and moderating roles of work motivation. *International Journal of Human Resource Management*, 17(3).
- [65] Ololube, N. P. (2013). Workplace Stress in Organizations and Strategic Human Resource Management: A Survey of Corporate Executives' Opinions in Nigeria. *International Journal of Human Resource Management*, 24(12), 2359-2376.
- [66] Onyancha, N. W. (2014). Effect of Remuneration on Employees Performance in the Ministry of a. Internal Security: A Case of Kisii County. *International Journal of Human Resource Studies*, 2162-3058
- [67] Oshagbemi, T. (2010). Role of perceived organizational support and supportive Human Resource a. Practices in the Turnover Process. *Journal of Management*, 29(99).
- [68] Ojeleye Y. C. (2017). The Impact of Remuneration on Employees' Performance: A Study Of Abdul Gusau Polytechnic, Talata-Mafara And State College Of Education Maru, Zamfara State). *Arabian Journal of Business and Management Review*, 7(2).
- [69] Olatunji E. S., Sarat I. A., Kehinde A. O., & Hassan A. (2015). Wages and salaries as a motivational tool for enhancing organizational performance. A survey of selected Nigerian workplace.
- [70] Olusegun, O. A., & Adeyemi, O. A. (2021). Remuneration and employee job performance: evidence from Nigeria. *African Journal of Economic and Management Studies*, 12(1), 52-63.
- [71] Oyekunle, O. S., & Akinbode, S. O. (2019). The effect of remuneration on employee job performance in the public sector in Nigeria. *Journal of Economics and Behavioral Studies*, 11(2), 45-55.
- [72] Pariya, U. A., & Nasiru, A. U. (2021). An Impact Assessment of National Health Insurance Scheme (NHIS) On Employees' Productivity in Adamawa State, Nigeria. *International Journal of Economics Development Research*, 2(1), 1-15.

- [73] Parsa, I. M. (2017). Evaluation Study Effect of Allowances and Job Creativity: The Performance of the Teacher in Secondary Vocational School Province of East Nusa Tenggara. *International Education Studies*, *10*(8), 1913-9039.
- [74] Parvin, M. M., & Kabir, M. M. (2011). Factors affecting employee job satisfaction of pharmaceutical sector. *Australian Journal of Business and Management Research*, 1(9), 113-123.
- [75] Pearce, L. (2010). Managerial compensation based on organization performance, *Journal of a. Industrial Relation*, 52, 3-28.
- [76] Punch, K. (2003). Survey Research: The basics (1st ed.). London: Sage Publications
- [77] Rachel, W. G. (2008). Effects of Remuneration on Employee Performance; a Case of German
 - a. *Technical Corporation Uganda*. (A Bachelor's Degree Project), Kampala International University.
- [78] Reddy, S. V. (2020). Impact of compensation on employee performance. *Journal of Humanities and Social Science*, 25(9), 17-22.
- [79] Robbins, S. P. (2005). Organizational Behavior. (11thed). NewJerssey: Peason Publishers.
- [80] Robbins, S. P., & Judge, T. A. (2013). Organizational behavior: Pearson education limited.
- [81] Saharuddin & Sulaiman (2016). The effect of promotion & Compensation toward working productivity through job satisfaction and working motivation of employees in the Department of water and mineral resources energy North Aceh District. *International Journal of Business and Management Invention*.
- [82] Sanusi, R. A. & Awe A. T. (2009). Perception of National Health Insurance Scheme (NHIS) by health care consumers in Oyo State, Nigeria. *Pakistan Journal of Social Sciences*, 6(1), 48-53.
- [83] Sikula, A. E. (2000). *Personnel administration and human resources management*. Toronto: John Wiley & Sons, Inc.
- [84] Siyani, Bharanti, B. E, & Sudarmo, A. E. (2021). The Effect of Performance Allowance, Organizational Culture, and Work Discipline on Employee Performance. *BudapestInternational Research and Critics Institute-Journal*, 4(3).
- [85] Surbhi, S. (2015). *Differences between Salaries and Wages*. Retrieved on 24th August, 2016 from.http://keydifferences.com/difference-between-salary &wages.html#ixzz4IG1CT6Vu
- [86] Saeed, R., Mussawar, S., Lodhi, R. N., Iqbal, A., Nayab, H. H., & Yaseen, S. (2013). Factors affecting the performance of employees at work place in the banking sector of Pakistan. *Middle-East Journal of Scientific Research*, 17(9), 1200-1208.

- [87] Shields, J. (2007). *Managing employee performance and reward concepts, practices, strategies*. a. New York: Cambridge University Press.
- [88] Simanjorang, M. I., & Tumbuan, W. J. F. A. (2016). The influence of performance allowance & employee development to employee performance in State assets and service Office Manado. *Journal EMBA*, 4(1), 156-1165.
- [89] Stuart, M. (2011). The National Skills Development Handbook 2010/11. South Africa: Rainbow.
- [90] Vogireddy S. R. (2020). Impact of Compensation on Employee Performance. *Journal of Humanities and Social Science*, 25(9), 17-22.
- [91] Wan, H., Sulaiman, M. & Omar, A. (2012). Procedural justice in promotion decision of managerial staff in Malaysia. *Asian Pacific Business Review*, 18(1), 99-121.
- [92] Weng, R. H., & Huang, Y. C. (2017). Effects of pay satisfaction on work engagement and job performance of hotel employees in Taiwan. *Journal of Human Resources in Hospitality & Tourism*, 16(3), 301-321.
- [93] Werner, J. M., & DeSimone, R. L. (2011). Human resource development. Cengage Learning.
- [94] Wilfred, O. N., Elijah, C. M & Muturi, W. (2014). Effect of remuneration on employees' performance in the Ministry of Internal Security: A Case of Kisii County. *International Journal of Human Resource Studies*, 4(1), 2162-3058
- [95] Woolhandler, S. et al. (2003). Costs of health care administration in the United States and Canada. *N. Engl. J. Medi*, *349*(8), 768-775
- [96] Yamoah, E. E. (2013). Relationship between compensation and employee productivity. Singaporean Journal of Business Economics and Management Studies, 2(1), 110-114.