NON-MONETARY INCENTIVES AND EMPLOYEE PERFORMANCE: EVIDENCE FROM KOGI STATE INTERNAL REVENUE SERVICES

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Abstract:
There is a pressing need to understand how non-monetary rewards impacts employee perception of value and motivation within the work environment. The study looked into how employees of the Kogi State Board of Internal Revenue Services performed in relation to non-monetary incentives. 127 employees of Kogi state internal revenue services was used as the study population. The questionnaire was distributed in 127 copies to the staff members. Regression technique was applied in analyzing data collected for the study. According to the study, intrinsic rewards significantly affect employees' performance at the Kogi State Internal Revenue Service (P.000 <.05). The results showed that fringe benefits had a substantial impact (P.023<.05) on Kogi State Internal Revenue Service employees' performance. According to the study's findings, non-monetary incentives significantly impact the performance of employees of Kogi state of internal revenue Service. The study recommended that organizations should enhance intrinsic reward systems which can significantly boost employee performance and overall satisfaction. It was also recommended that organization should prioritize the enhancement and refinement of fringe benefit packages to exert a positive influence on employee performance.

Keywords: Non-monetary, incentives, intrinsic reward, fringe benefit, employee performance.

1. Introduction

Non-monetary incentives serve as motivational tools for employees, offering recognition and rewards beyond monetary compensation. Unlike monetary rewards, non-monetary incentives are tailored to acknowledge individual achievements, aspirations, and attributes. While non-monetary incentives may incur costs for the company, their worth lies primarily in the symbolic value they carry. Rather than solely focusing on financial gains, these incentives emphasize the appreciation and support extended to employees, fostering a sense of value and motivation within the workforce.

Non-monetary rewards are crucial for improving worker productivity in businesses. These incentives may take the form of useful feedback, flexible work schedules, and opportunities for career advancement, recognition initiatives, and a supportive work environment. For example, employee morale is raised and efforts are acknowledged through recognition programs, which increases motivation and productivity (Biswas & Varma, 2020). Furthermore, providing chances for career advancement demonstrates an organization's investment in its employees' development, encouraging them to perform at their best (Peltokorpi & Allen, 2020).

Hence, non-monetary incentives hold equal significance to financial rewards. Presently, across various organizations, there's a growing trend of incorporating non-monetary benefits to encourage employees and drive productivity, thereby aligning with the organization's financial and productivity goals (Robescu & Iancu, 2016). Employers across sectors are continuously exploring novel approaches to reward their workforce. These non-monetary benefits encompass a range of opportunities, such as skill development programs, which empower employees to advance in their careers.

According to Smith (2019), non-monetary incentives encompass rewards beyond financial compensation and serve to motivate employees through various means. Intrinsic rewards encompass non-material benefits that enhance an employee's mental and emotional state. They involve actions such as publicly acknowledging achievements among peers or on digital platforms, as well as granting employees greater autonomy in their tasks. By providing intrinsic rewards, organizations empower their employees to derive greater satisfaction from their work and assume additional responsibilities. Consequently, these fosters heightened employee engagement by instilling a sense of significance and proficiency in their roles.

Fringe benefits entail additional perks and advantages provided to staff's alongside their base salary. Studies indicate that the quality of these benefits directly correlates with enhanced employee retention, productivity, and morale. Remarkably, 78% of employees state that they are more inclined to remain with an employer due to the attractiveness of their benefits package. According to Joo and Lim (2020), a work atmosphere that is defined by trust, respect, and open communication can cultivate good relationship and loyalty among staff's, ultimately leading to improved performance. Moreover, giving employees insightful feedback on their work enables them to recognize their areas of strength and growth, allowing them to make the required corrections and pursue perfection (Robbins & Judge, 2019).

Employee performance is an essential asset in determining the effectiveness of organizational goals. It is defined by what the employee is doing and how well they are doing it. Each organization typically establishes its own set of objectives and Key Performance Indicators (KPIs), which flow down from upper management to workers at the operational level. Employee performance is an indicator of the company's effectiveness in attaining these goals. Enhanced task completion and efficiency contribute to the refinement of final outputs and facilitate goal achievement. While crucial, incentivizing productivity and efficiency proves challenging due to the need to identify strategies that yield tangible improvements without significant financial investment. Often, this entails considering alternatives to monetary rewards. Enter non-monetary incentives a valuable tool in driving performance without substantial budgetary implications.

The Kogi State Board of Internal Revenue serves as the principal tax authority in Kogi State, Nigeria. Its primary mandate is to manage and collect various taxes and revenues, playing a vital role in supporting the state's financial stability and growth through revenue generation. The board oversees the assessment, collection, and accounting of taxes, including personal income tax, property tax, and other levies, in accordance with state laws. It operates under both state and federal tax regulations, aiming to enhance compliance and streamline tax administration.

In recent years, the Kogi State Board of Internal Revenue has focused on modernizing its operations by integrating digital platforms to improve taxpayer services and efficiency. This modernization effort seeks to increase transparency, reduce tax evasion, and strengthen the state's revenue base. Additionally, the board conducts public awareness campaigns to educate residents about the importance of tax compliance and its benefits for state development.

Despite the acknowledgment of the significant effect of non-cash incentives on worker performance, including intrinsic rewards and fringe benefit, there remains a need to understand their effectiveness within specific organizational contexts. Broader approach into the mechanisms through which these non-monetary incentives influence performance and their applicability across different industries and organizational structures are still required. Additionally, there is a gap in knowledge regarding the optimal strategies for incorporating non-monetary incentives into existing employee reward systems to maximize their effectiveness in enhancing performance and productivity. While studies by Faiza et al. (2021), Musediq and Olufemi (2021), Waqar et al. (2018), Awan and Tahir (2015) have examined the influence of intrinsic rewards, fringe benefits, and non-financial rewards on various aspects of employee behavior and organizational outcomes in different countries such as Pakistan, there is a gap in understanding how these non-monetary rewards specifically contribute to job satisfaction and productivity among employees in Nigerian contexts. Additionally, while some studies have highlighted the importance of involving employees in organizational processes for enhancing motivation and productivity. This research is needed to explore the specific mechanisms through which non-monetary rewards impact employee performance which leads to overall organizational effectiveness. Addressing these questions will provide valuable contributions for organizations seeking to leverage non-monetary incentives as a means of improving employee performance and organizational outcomes.

2. Review of Literature

2.1 Concept of Non-Monetary Incentives

Rewards provided to staff members without a direct money component are referred to as non-monetary incentives (Smith, 2019). By meeting their natural wants and desires such as possibilities for professional progress, recognition, and a favorable work environment, these incentives seek to engage and encourage employees. Non-monetary incentives are advantages or awards given to staff members without requiring them to pay anything directly out of pocket. By meeting their natural wants and desires such as recognition, chances for professional advancement, flexible work schedules, and a nice work environment which seeks to encourage people (Lawler, 2000; Milkovich & Newman, 2004). Employers implement employee recognition as a non- monetary reward to acknowledge the dedication and time employees invest in their work (Salah, 2016). Recognizing and appreciating employees boosts morale and enhances job satisfaction. Research indicates that many employees prioritize recognition over financial rewards, it's crucial for employees to feel valued by their company, which is achieved through recognition and appreciation. Non-monetary incentives and employee performance are functionally significant as they connect both motivation and productivity towards the goals of the organization (Zafarullah & Sharjeel, 2014).

Non-monetary incentives, as highlighted by Lombardo (2024), directly elevate employee morale by sparking intrinsic motivation. This is evident in the positive impact of receiving recognition in front of coworkers, which not only boosts self-esteem but also creates a lasting impact. Salah (2016) emphasize that recognizing and appreciating employees' efforts and time invested in their work is essential for maintaining morale and increasing job satisfaction levels. Employees often prioritize recognition over financial benefits, since it conveys that the organization values their presence and diligence. Lombardo (2024) suggest that organizations should prioritize non-monetary rewards over monetary ones, particularly in times of economic recession, in order to boost worker satisfaction and output. This is because they are more memorable than monetary rewards, non-monetary incentives frequently have a greater influence on employee motivation. They help workers feel appreciated for who they are as people and for the work they do.

Intrinsic Incentives

According to Ryan and Deci (2000), intrinsic incentives are internal motivators that encourage people to perform tasks because they bring them intrinsic satisfaction or delight rather than because they are seeking benefits from outside sources. Incentive is borne out of passion, personal satisfaction and quest to acquire perfection in specific field. Intrinsic incentives shapes behavior which is as a result of individual satisfaction or fulfilment that such individual attain for embarking on a task. Intrinsic rewards are actions that involves praising public accomplishments which can aid an employee to have greater autonomy of task (Lombardo, 2024). Employees are heavily empowered by such rewards because it gives them a sense of pride which motivates them to undertake more responsibilities.

Intrinsic incentives aligns with internal motivation of an individual which can enhance a more sustained and clearly defined engagement with their various work. Intrinsic motivations dwell on the pleasure and contentment that is achieved from a task. This differs from extrinsic incentives that has monetary reward as benefits. Employee are more creative and innovative with good mastery of their job as a result of internal motivation.

Fringe Benefits

The term "fringe benefits" describes non-cash bonuses or advantages that firms give their staff members on top their regular pay. Examples of fringe benefits are health insurance, retirement plans, paid time off, and other supplementary offerings aimed at enhancing employee well-being and satisfaction (Rosenbloom & Levy, 2013). Fringe benefits encompass a variety of non-monetary advantages provided to employees beyond their basic salary or wages. Lombardo (2024) illustrates fringe benefits with examples such as wellness initiatives, financial aid for college tuition, training and development classes, company mobile phone distribution, employee discounts on business goods, and access to prime parking spots. Fringe benefits play a vital part in raising general morale, well-being, and employee satisfaction. Employers show their dedication to their workers' well-being beyond monetary remuneration by offering perks like health insurance, retirement plans, and wellness initiatives.

These benefits support a productive workplace, foster loyalty among employees, and can attract top talent to the organization. Additionally, fringe benefits such as training and development opportunities and educational assistance contribute to the professional growth and skill development of employees, ultimately benefiting both the individual and the organization. Overall, investing in fringe benefits not only improves employee retention and engagement but also enhances the employer's reputation as a desirable place to work.

Employee Performance

Employee performance refers to the effectiveness, productivity, and contribution of an individual employee within an organization. It encompasses the extent to which an employee fulfills their job duties, achieves goals, meets targets, and performs tasks in alignment with the organization's objectives and expectations. Non-monetary benefits enhance employee job performance which serve as means of long term satisfaction for employees (Gabriel & Nwaeke, 2015). In today's contemporary workforce, employee expectations are high which goes beyond monetary compensation. Non-monetary incentives are highly effective for employees who are satisfied with their salaries and emolument or have spent considerable numbers of years in that organization for an extended period. Performance of employee can be ascertained using different criteria which includes quantitative approach like production output, sales figures and customer's satisfaction. Performance metrics also includes qualitative metrics like teamwork, problem-solving abilities, communication skills, and problem-solving abilities.

Some key factors can influence the performance of employees which includes individual competencies, engagement, job satisfaction, motivation, organizational culture, work environment and leadership. Setting clear goals, giving feedback, providing chances for skill development and career progression, praising and rewarding accomplishments, and resolving any performance concerns or difficulties are all essential components of effective employee performance management.

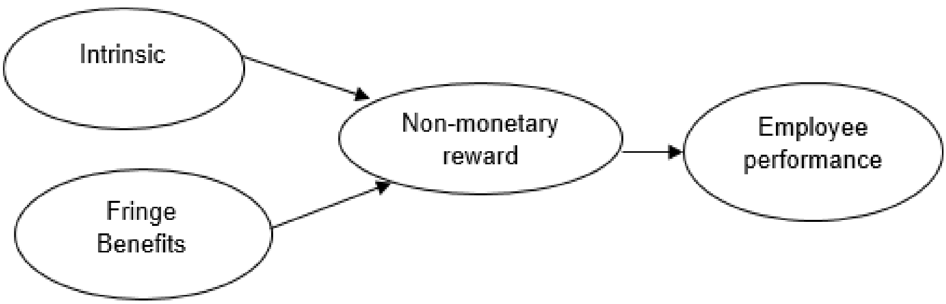

Figure 1. Conceptual Framework
Source: Authors Model (2024)

2.2 Theoretical Review

Expectancy Theory

The expectancy theory serves as the foundational theory for this investigation. Victor Vroom introduced the expectation hypothesis in 1964. The theory suggests that organizations should offer rewards that employee's value and believe they can attain through their performance. Non-monetary incentives, such as recognition, opportunities for advancement and increased autonomy can influence employees' expectations of achieving desired outcomes, thereby enhancing motivation and performance. Expectancy theory highlight the importance of non-monetary incentives in satisfying employees' psychological needs, enhancing motivation and ultimately improving performance in the workplace.

Some of the key assumption of the theory are:

Employees believe that if they exert effort, they will perform well on their tasks. This assumption implies that employees assess the relationship between their effort and their ability to achieve desired performance outcomes. Employees expect that good performance will lead to rewards or desired outcomes. This assumption suggests that employees evaluate the link between their performance and the rewards they anticipate receiving.

Employees value the rewards offered by the organization. This assumption acknowledges that individuals have different preferences and motivations regarding the rewards they seek, and not all rewards have the same appeal to everyone.

Applications of the expectancy theory in the workplace include:

Organizations can use the expectancy theory to design performance management systems that align employees' efforts with desired performance outcomes. By clearly communicating performance expectations and linking them to meaningful rewards, organizations can motivate employees to perform at their best. By tailoring reward systems to individual preferences and performance expectations, organizations can increase the motivational impact of rewards on employee behavior. Setting challenging but achievable goals can enhance employees' expectancy beliefs, leading to increased effort and performance. Managers can use the Expectancy Theory to set clear and specific goals, provide necessary resources and support, and offer feedback and recognition to reinforce employees' efforts.

Two-Factor Theory

Frederick Herzberg proposed this theory in (1958). The theory suggest that job satisfaction and dissatisfaction arise from different factors. While monetary rewards are often considered hygiene factors that prevent dissatisfaction, non-monetary incentives such as recognition, challenging work, and opportunities for growth are considered motivators that contribute to job satisfaction and increased performance.

Frederick Herzberg's Two-Factor Theory is predicated on a number of important suppositions:

Motivator factors and hygiene factors are the two sets of factors that Herzberg argued affect employee motivation and satisfaction.

Motivator variables are inherent in the work and have a direct impact on motivation and job satisfaction. Achievement, acknowledgment, the task itself, accountability, progress, and chances for personal development are a few examples. The absence of hygiene factors, which are external to the work itself and do not directly contribute to enjoyment, might result in discontent if unfulfilled. Salary, job security, working environment, corporate regulations, supervision, and interpersonal connections are a few examples.

While workplace unhappiness can be avoided thanks to hygiene aspects, motivation and satisfaction are not always enhanced by them. Rather, in order to promote greater levels of motivation and job satisfaction, motivational variables are needed.

3. Research Objectives

This study's broad objective is to examine the relationship between employees' performance and non-monetary incentives at the Kogi State Board of Internal Revenue Services. The study has the following specific objectives:

(i) To evaluate how intrinsic rewards affect employee performance at Kogi State's internal revenue services.

(ii) To ascertain how much fringe benefits affect employee performance in Kogi State's internal revenue services.

3.1 Methodology of Research

Using a questionnaire instrument, this study used a survey research design to collect data from respondents. The 127 employees of the Kogi State Internal Revenue Services were the respondents used in the study. The census sample size was used because the entire population size is small. 127questionnaire copies was distributed to the employees of kogi state internal revenue services. The data collected underwent analysis using multiple regression methods.

Model Specification

The model in the study is given in the following general form:

The coefficient of the variables measured the marginal effects of the independent variable (non-monetary incentives) on employee performance.

EP = *f*(IR+ FB)…………….……………………………i

Equation (1) transforms into equation 2 in the following precise form:

EP = a + β_1IR + β_2FB + e………………………..….ii

Where,

a = Constant

EP= Employee performance

IR = Intrinsic reward

FB= Fringe benefits

f = a function to be specified

i = cross sessional

β_1, β_2, are regression coefficients that show how much the explanatory variables have contributed.

e = residual or stochastic term.

3.2 Research Questions

The following research questions were formulated:

Does employee performance at Kogi State's internal revenue service's not significantly depend on intrinsic rewards?

Does employee performance at the Kogi State Internal Revenue Service’s not significantly depend on fringe benefits?

3.3 Empirical Review

Adewara et al. (2023) looked at how nonfinancial incentives affected efficiency performance in the Nigerian public sector, focusing on training, development, rewards and recognition, and flexible work schedules. A survey research design was employed to target 2,880 employees at the Federal Teaching Hospital in Ido Ekiti, Ekiti State, Nigeria. 360 employees made up the study sample, which was selected by systematic sampling. Using a well-crafted questionnaire, primary data were collected. The Cronbach Alpha reliability test was used to evaluate the validity and reliability of the study instrument. Regression analysis and descriptive statistics were applied to the data collection process. The results showed that flexible work arrangements, training and development, and prizes and recognition had a considerable positive impact on efficiency performance. The study's conclusion was that non-financial incentives could be used to improve workers' efficiency and performance in Nigeria's public sector. It is advised that nonfinancial incentives be used by the government of Nigeria to motivate and enhance the effectiveness of public officials' performance.

Alabi et al. (2022) examined the connection between employee productivity in money deposit banks in Lagos State, Nigeria, and non-cash incentives. Using a cross-sectional methodology, the paper examines five deposit money institutions licensed by the Central Bank of Nigeria. Five of the state's financial institutions were chosen by convenience sampling and respondents were picked using basic random sampling procedures. A sample size of 352 employees was chosen using Yamane's technique. To gather information, standardized questionnaires were employed. Pearson Correlation analysis was used to examine the hypotheses. The findings indicate that all non-monetary remuneration components had a substantial impact on employee performance in the selected financial businesses at the 0.05 level of significance. The study concludes that organizational performance is significantly impacted by non-monetary rewards. The research suggests giving new workers a copy of the company's policy and allowing them to ask questions during orientation sessions.

Taiwo et al. (2022) examined inherent incentive's effect on workers' performance in Ondo State's DMBs. The survey approach was utilized to gather the data, which were then thoroughly examined using multiple linear regression, descriptive statistics for test. The analysis shows that promotion is the only intrinsic incentive component that significantly influences employee performance when compared to incentives and ancillary advantages (p = 0.05, =0.444). Furthermore, appreciation and recognition have the largest and most significant impact on workers' performance (=0.442, p = 0.05). The study comes to the conclusion that, of all the intrinsic rewards the company has employed, praise and recognition have a bigger effect on employee performance than other DMB-specific benefits. According to the report, to motivate workers to put in more effort, employers should offer them more demanding tasks to bring out their best work, promote them when they deserve it, and provide them with better benefits like free lunches, housing, clothes, and health insurance.

Faiza et al. (2021) examined how employees' performance in Pakistani small and medium-sized businesses was affected by intrinsic rewards. Questionnaires have been used to gather data from Pakistani small and medium-sized businesses in order to accomplish this goal. Three hundred of the four hundred questionnaires that were sent to the target population were returned. structural equation modeling was used for the analysis. The main conclusions of the study show that intrinsic rewards positively and significantly affect workers' performance. The study specifically demonstrates that a key mediating factor in the relationship between intrinsic incentives and performance is an employee's motivation.

Musediq and Olufemi (2021) examined the impact of fringe benefits on worker productivity in a few chosen Ogun State firms in Nigerian. The primary tool used in this study was a questionnaire; 210 respondents in all, representing three different companies that provide food and beverages, were sampled for the study. The Statistical Package for Social Sciences was used to analyze the data obtained from the study's questionnaires (SPSS). The findings demonstrated that very competitive fringe benefits are a driving force behind a sharp decline in labor turnover. Additionally, it was discovered that employee involvement in company events supports organizational stability. The results of testing the two hypotheses showed that there is a substantial correlation between employee participation in the creation and application of policies and organizational performance as well as individual productivity (F Statistic (17.65) $P< 0.05$ and sig. $P< 0.05$) and the application of fringe benefits and individual productivity as well as organizational performance (F Statistic (8.982) and sig. $P< 0.05$).

Waqar et al. (2018) Undertook a study in 2018 to evaluate the impact of non-monetary incentives on workers' job satisfaction in private enterprises located in Karachi, Pakistan. Their research revealed that a competitive work environment, individual reward preferences, autonomy, feedback to employees, development prospects, promotion, empowerment, and recognition all had a beneficial impact on workers' job satisfaction.

Similarly, Awan and Tahir (2015) examined how workplace conditions affect workers' output, with a particular emphasis on Pakistani banks and insurance providers. Their findings demonstrated that, in addition to financial rewards, including staff members in procedures meant to achieve organizational effectiveness is crucial for motivating them, as their cooperation and support are essential for managerial success.

4. Results and Discussion

The researcher distributed 127 copies of questionnaire and retrieved (120) copies of questionnaire. Thus, analysis was based on the data gathered from the retrieved 120 copies of questionnaire.

Table 1. Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.942[a]	.888	.886	.420

a. Predictors: (Constant), FB, IR

Source : SPSS Output, 2024.

“R” denotes the correlation coefficient, which measures the strength and direction of the linear relationship between the predictors (Fringe Benefits and "Intrinsic Rewards) and the dependent variable.

R Square (R^2) represents the proportion of variance of the dependent variable explained by the independent variable. It reached .888, indicating that the independent variable accounted for 88.8% of the variability of the dependent variable. The adjusted R square is the value that adjusts the R^2 for the number of predictors in the model, providing a better estimate of the proportion of variance explained. Its .886, very close to R^2, suggesting that the model doesn't suffer from over fitting (fitting noise rather than the underlying relationship). The std. error of the estimate indicates the average deviation of the observed values from the predicted values. A smaller value indicates a better fit of the model to the data. In this case, it's .420. The predictors listed are "Fringe benefits" and "Intrinsic Reward," suggesting these are the independent variables used to predict the dependent variable in the model.

Table 2. ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	163.052	2	81.526	461.969	.000[b]
	Residual	20.648	117	.176		
	Total	183.700	119			

a. Dependent Variable: EP
b. Predictors: (Constant), FB, IR
Source : SPSS Output, 2024

Table 2 shows the results of the Analysis of Variance (ANOVA), which measures the significance of the regression model. The F-value is a test statistic for ANOVA, which measures the ratio of the null hypothesis of the model to the null hypothesis. The p-value corresponds to the F-value. It shows the magnitude of the effect that is observed. In this table, it is .000b, which indicates that the effect is statistically significant ($p < .05$), indicating that one of the explanatory variable predicts employee performance.

Table 3. Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	T	Sig.
1	(Constant)	.359	.131		2.749	.007
	IR	.713	.112	.698	6.369	.000
	FB	.239	.104	.252	2.302	.023

a. Dependent Variable: EP
Source : SPSS Output, 2024

Table 3 presents the coefficients for the predictors in the regression model predicting "Employee Performance". Table 3 indicates that intrinsic rewards has significant effect (P .000 < .05) on the performance of employees at the Kogi state internal revenue service. Employee performance is expected to rise for every unit increase in intrinsic reward of .713 units, holding other predictors constant. The result further refutes the null hypothesis which states that there is no significant effect between Kogi State internal revenue service personnel' performance and intrinsic rewards. The findings imply that management should strengthen policies promoting intrinsic rewards such as recognition, career development, and job satisfaction to enhance employee performance at Kogi State Internal Revenue Service. Investing in non-monetary incentives can foster motivation, productivity, and long-term organizational efficiency, supporting sustainable revenue generation. This findings aligns with the expectancy theory that specifies that non-monetary incentives like recognition, increased autonomy and opportunities for advancement influences employees' expectations of achieving desired outcomes, thereby enhancing motivation and performance. Expectancy theory highlight the role of non-monetary incentives in satisfying employees'. This outcome is consistent with the findings of Taiwo et al. (2022) and Faiza et al. (2021).

In a similar vein, table 3 shows that fringe benefits significantly affect Kogi State Internal Revenue Service employees' performance (P.023<.05). This further demonstrates that, when all other predictors are held constant, an increase in employee performance of.239 units is anticipated. Additionally, the outcome disproves the null hypothesis, which holds that there is no meaningful correlation between employee performance and fringe benefits of Kogi State internal revenue services. The findings suggest that management should enhance policies on fringe benefits such as health insurance, housing, and allowances. Strengthening these welfare packages can improve employee motivation, retention, and performance at Kogi State Internal Revenue Service, thereby fostering greater efficiency and sustainable organizational outcomes. The result is in consonant with the findings of Musediq and Olufemi (2021).

5. Conclusions

Non-monetary incentives, such as intrinsic rewards and fringe benefits, have been demonstrated to have a substantial effect on worker performance. Employee performance is positively impacted by both intrinsic rewards and fringe benefits, according to a study done at the Kogi State Internal Revenue Service. These findings suggest that organizations can enhance employee performance not only through financial incentives but also through non-monetary rewards and benefits. Therefore, incorporating non-monetary incentives into employee reward systems can be an effective strategy for fostering higher levels of performance and productivity within the organization. The study comes to the conclusion that non-monetary incentives significantly impact employees' performance of Kogi state of internal revenue Service. The findings conclude that investing in both intrinsic rewards and fringe benefits is essential. Policies should prioritize integrating non-monetary incentives such as recognition, career growth, and fringe benefits into reward systems. Strengthening these strategies will enhance employee motivation, boost productivity, and improve retention, thereby ensuring sustainable performance at Kogi State Internal Revenue Service and similar public organizations.

The study provides the following recommendations:

Enhancing intrinsic reward systems within an organization can significantly boost employee performance and overall satisfaction. Therefore, it is recommended to enhance intrinsic reward systems within the organization to foster higher employee performance. Policies should prioritize strengthening intrinsic reward systems, such as recognition and career development, to enhance employee motivation, satisfaction, and performance, thereby improving organizational effectiveness and long-term productivity.

The organization should prioritize the enhancement and refinement of fringe benefit packages to exert a positive influence on employee performance, this is because employees feel valued and supported when their basic needs and well-being are addressed leading to higher morale and a more positive work environment. Policies should focus on improving and diversifying fringe benefit packages to boost employee morale, well-being, and performance, fostering a supportive work environment and enhancing organizational productivity.

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