



## **FRINGE BENEFITS AND EMPLOYEE PERFORMANCE IN THE NIGERIAN CIVIL SERVICE: A STUDY OF SELECTED LOCAL GOVERNMENT COUNCILS IN DELTA STATE, NIGERIA**

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### **ABSTRACT:**

This study investigated the effect of fringe benefits on employee performance. The study focused on civil service employees in selected local government councils in Delta State, Nigeria. Survey research design was used and questionnaire was the major instrument of data collection which was administered to 167 employees of four (4) selected local government councils in Delta State. Two fringe benefits dimensions were used namely; retirement and educational/house allowance benefits. Data gathered were analyzed using descriptive statistics (mean, standard deviation, minimum and maximum values, Pearson correlation); post-estimation statistics (variance inflation factor) and inferential statistics (multiple regression). Findings indicated that retirement fringe benefit positively and significantly influence the level of employee performance (t-value = 8.77; Prob. = 0.0000 < 0.05). It was also found that educational/house allowance fringe benefit positively and significantly influence employee performance (t-value = 6.459; Prob. = 0.0000 < 0.05). On the basis of the findings, it was recommended that the Civil Service Commission should continually provide and accelerate retirement benefits to employees because it would help create a sense of loyalty and enhance their performance and productivity. The commission should review the current educational/house allowance benefit so as to retain talented employees and increase organizational outcomes.

### **Keywords:**

**Educational benefits, Expectancy theory, Organizational productivity, Retirement benefits, Social security.**

**JEL Classification:** J26, L32, M54, O15



## 1. INTRODUCTION

In today's competitive business environment, organizations (both public and private) are facing several challenges. Fundamental among these challenges include getting suitable workforce, ensuring that they remain, ensuring increased commitment, attaining increased performance and productivity. Oseremen, Agbonna, Oluyode and Yakubu (2023) noted that apart from of employee commitment, retention and productivity issues, the benefits (fringe benefits) employees get is one of the most fundamental emerging challenges. Akwaowo (2023) asserted that for organizations to be able to combat the identified challenges, employees need to be adequately motivated. In fact, employees will put in their utmost contributions when they feel or hope that their hard-work will be rewarded by management.

In this regard, organizations have acknowledged employees' fringe benefits to be a vital element influencing organizational performance, productivity and success (Atuma, 2021). According to Orakwe (2021), fringe benefits are types of indirect compensation offered to employees as part of organizational membership. Similarly, Akpan (2021) defined fringe benefits as part of the aggregate reward package offered to employee in addition to base pay. Nisar and Danish (2019) opined that fringe benefits are centred on maintaining and improving the quality of employees' life as well as offering a level of protection and financial security for them and their family members.

Like conventional or base pay, the main goal of most fringe benefits is to attract, preserve and motivate competent and qualified employees (Hall & Lorgan, 2016). As a matter of fact, Ifediniro (2012), Oaya, Mambula and Anyatonwu (2019) identified some widespread fringe benefits to include retirement, pension plan, medical insurance, education, time off, maternity, paid vacation and use of company car among others. The authors showed that fringe benefits enhance economic security of workforce, motivate them, and in doing so, augments retention across the organization.

Furthermore, Oguejiofor and Umeano (2018) noted that employees value retirements and educational/house allowances as compared to other forms of fringe benefits. Ekwochi, Nwudugbo and Okene (2018) made it clear that retirement fringe benefit is the leading motivator for increased employee performance and productivity. Consequently, lack of retirement and educational/house benefits make employees not to be suitably committed to their work, hence limiting their contributions to the organization, which in turn affects organizational performance.

In the Nigerian civil service, several fringe benefits abound. However, Ayeniyo (2015) and Dabo (2016) argued that most fringe benefits have been inadequately used as strategy for promoting the performance and productivity of employees. The rate at which employee attrition is rising has become an issue. Clearly, the measures taken by management have not been able to solve the attrition problem. The need to have a formidable civil service has called for better formulation, implementation and administration of high-quality compensation policies aim at making the civil service to retain their best hands and ensure increased employee performance. Productivity of employees in Nigerian public sector is known to be relatively low compared with those of their counterparts in other developing and developed countries.

According to Iyida (2012), Osibanjo, Adeniji, Falol and Heisman (2014), the above has been linked to low or poor fringe benefits. The fringe benefit does not augur well with the employees, particularly in an economic situation where the government has removed subsidy petroleum products and increased costs of living. Therefore, employees need to have numerous fringe benefits that can improve their morale, commitment, satisfaction, performance and productivity. Arising from the foregoing, the empirical gap is whether fringe benefits would serve as strategy for enhancing employee performance and productivity in civil service organizations. Thus, the empirical questions are: what is the effect of

retirement fringe benefit on employee performance? And what is the effect of educational/house allowance fringe benefit on employee performance? Consequently, this study investigated the effects of fringe benefits (particularly retirement and educational/house allowance) on employee performance in selected local government councils in Delta State, Nigeria. The study hypothesises that: (i) Retirement fringe benefit does not significantly explain employee performance and (ii) Educational/house allowance fringe benefit is not significant in explaining employee performance.

This outcome of this study has some benefits. Generally, it will help management to appreciate the nexus between fringe benefits and employee performance. It will also contribute immensely to the growing body of knowledge on the roles of fringe benefits. This study will act as a reference point for further studies on human resource management in Nigerian civil service. Employees will also benefit much from this study as they will use the recommendations given to enhance high level of cooperation in their various job groups.

## **2. REVIEW OF RELATED LITERATURE**

### **2.1 Fringe Benefits**

Fringe benefits according to Young and Jin (2018) are forms of indirect incentives offered to employees as part of their compensation. Mugaa Guyo and Odiambo (2018) see fringe benefit as that element of the aggregate reward package offered to employees in addition to their base pay. Thus, fringe benefits are supplementary in nature, and perhaps not worked for and are often offered to all employees, regardless of their varied performances (Al-Nsour, 2012). Example of fringe benefits include but not limited to yearly leave allowance, salary advance, educational assistance, and retirement.

Fringe benefits also entail broad range of benefits other than wages and salaries organizations offer to employees. Among others, they encompass employees' compensation in area of social security, unemployment insurance, housing, disability, income protection, retirement, tuition reimbursement, sick leave, paid and unpaid vacation as well as other specialized benefits (Hong, Yang, Wang, Chiou, Sun & Huang, 2015). The prime aim of fringe benefit is to enhance economic security of employees and in doing so, enhance employee retention.

In this study, two fringe benefits variables were investigated namely: retirement benefits and educational/house allowances. Retirement benefit is an addition gain to employees obtained via tax savings and other forms of contributions. According to Akpan (2020), retirement benefit enhances employee productivity and performance. Similarly, Orakwe (2021) stated that retirement benefit strongly influence employees' behaviour, offering younger ones undeniable reason to continue in their employment and encouraging older ones to retire on a timely basis. Educational/house allowances are highly desired by the employees. These programs according to Oseremen, et al (2023) have been found to encourage employee retention and recruitment. It covers some or all costs linked with formal education, including costs of books and laboratory materials as well as provision of housing for employees when they retire (Akwaowo, 2023).

### **2.2 Employee Performance**

Whether employees have good or bad performance largely depends on how they are able to put in their best towards the realization of organizational goals (Akwaowo, 2023). As noted by Atuma (2021), employee performance is obtained from a comparison of outputs or a comparison between actual output realized and initial target. According to Ekwochi, et al (2018), employee performance is a multi-component concept and on the fundamental level, one can distinguish process aspect of

performance that is behavioural engagement from an expected outcome. The ability of a business to deliver products and services, achieve objectives, and obtain a competitive advantage depends on having high performers.

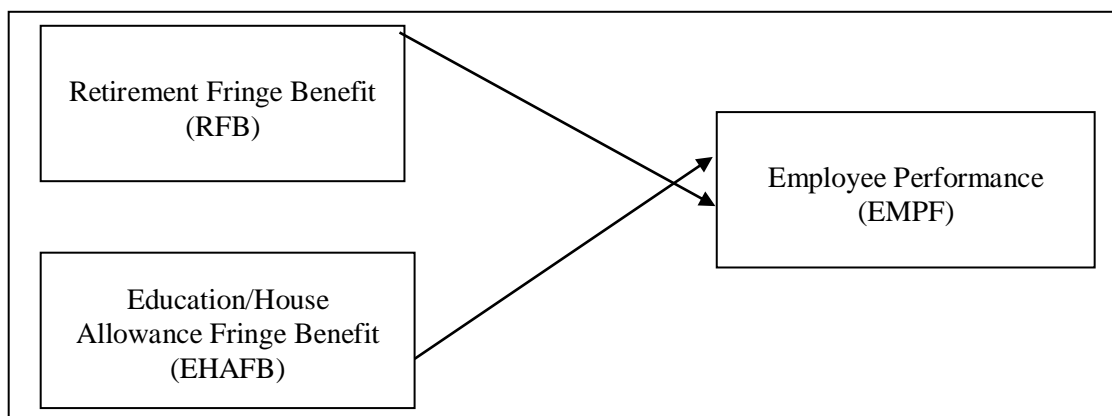
Employee performance consists of observable and unobservable behaviours employees exhibit in their jobs that are relevant to organizational goals actualization (Mugaa, Guyo & Odiambo, 2018). Nisar and Danish (2019) showed that it is likened to achievements or accomplishments. For instance, high employee performance suggests producing results much better than expected. Regular employee performance observation provides an opportunity to evaluate employee performance in relation to predefined standards and make necessary adjustments to unattainable objectives. Armstrong and Baron (2005) cited in Young and Jin (2018) base the aggregate philosophy of performance on the axiom that if performance levels of employees can be raised, better organizational performance will follow as a direct outcome.

### 2.3 Relationship between Fringe Benefits and Employee Performance

Fringe benefit is vital to improving performance. According to Osibanjo, et al (2014), when employees are recruited, trained and allocated task in the organization, management focuses on creating an enabling environment facilitating high performance. Management should also to make it possible for employees to meet their most vital needs via provisions of incentives not expressly shown in their appointment letter. This is often achieved by offering fringe benefits for employees, which could ultimately lead to better employee and organizational performance (Hong, et al, 2015; Oguejiofor & Umeano, 2018)

Numerous studies have investigated fringe benefits and employee performance and by extension organizational productivity (Akpan, 2021; Akwaowo, 2023; Atuma, 2021; Orakwe, 2021; Oseremen, et al, 2023). According to Osaremen et al (2023), organizational success and survival are grossly determined by the way employees are rewarded and remunerated. In addition, Akpan (2021) and Akwaowo (2023) showed that poor compensation have been a main factor influencing employee performance, productivity and commitment.

Akpan (2021) further argued that for organizations to realize set goals in competitive environment, employers must have a thorough and comprehensive understanding of what drives employees to perform efficiently. In doing this, Oaya (2019) stressed that organizations usually offer fringe benefits and other perks to their employees so as to create a more comfortable work environment, increase productivity and facilitate greater levels of efficiencies. Arising from the foregoing, the conceptual model for the study is as shown in figure 1.



**Figure 1: Conceptual Model**

**Source: Conceptualized by Authors (2024)**

## **2.4 Theoretical Framework**

This study was hinged on expectancy theory of motivation (ETM) propounded by Victor Vroom in 1964. The ETM offers explanation of why employees choose one behavioural option over the others. The basic tenet of the ETM is that employees will be motivated or drive because they hold that their decision will result to a desired outcome. The ETM processes that work motivation is largely hinged upon perceived link between outcomes and performance and employees ability to modify their behaviour based on calculation of anticipated outcomes (Iyida, 2012)

The ETM has practical benefit of improving motivation since it can and has aided management to create motivational programs for employees in the work environment. This theory is built upon the notion that motivation emanates from an employee believing that he/she will get what they want in the form of reward (Ayeniyi, 2015; Dabo, 2016) Although the ETM is not all-inclusive of employees motivational factors, it offers management with a foundation on which to build better comprehension of measures to implement fringe benefits to motivate employees, which will in turn serve as a strategy for increased employee performance.

## **2.5 Empirical Review**

Oseremen, et al (2023) examined the relationship between fringe benefits and staff job satisfaction in universities in Ogun State using ex-post facto design. A sample of 400 academic staff of Tai Solarin University of Education, Ijagun and Olabisi Onabanjo University, Ogun State were selected. The Pearson correlation coefficient result revealed that increased volume of work, poor salaries, allowances, loans to facilitate purchase of houses and cars as well as poor organizational culture were the challenges affecting staff job satisfaction in government owned universities in Ogun State.

Akwaowo (2023) examined fringe benefits and employee performance in Mouka Foam Limited using a sample of 90 respondents. Data obtained were analyzed using frequency distribution tables, percentages and Chi-Square statistical tool. Findings showed that provision of fringe benefits boost employees' morale, encourage them to enhance their productivity level and creates a deeper opportunity for commitment that encourage them from remaining with the organization. The study concludes that increased performance of employees can be achieved via well-designed fringe benefits framework.

Atuma (2021) investigated the link between fringe benefits and employees performance in Bank of Industry Nigeria Limited, Lagos State using data collected via questionnaire. Sample of 120 respondents were used and data obtained were analyzed using descriptive statistics (frequencies, percentages and Pearson correlation). Findings indicated a positive significant link between fringe benefits (provision of health care, over-time payment, bonuses, and loans) and employee performance.

Akpan, (2020) studied fringe benefits and employee job performance in the banking sector of Nigeria. Primary data (questionnaire) was used and several fringe benefits variables (such as yearly leave, health scheme, pension, maternity leave and staff loans and advances) were used. The results indicated that fringe benefits significantly influence the level of employees' job performance.

Oaya, et al. (2019) looked at the impact fringe benefits has on employee performance in Nasco Group, Jos-Nigeria. Survey design was used and data obtained via questionnaire were analyzed using regression method. Findings showed that fringe benefits variables of health protection, recognition, and retirement benefits have positive significant effect on employee performance in Nasco Group.



Ekwochi, et al (2018) studied the effect of fringe benefits on employees' performance in the United Bank of Africa (UBA) Plc. Survey method was used and a sample of 59 respondents were employed. Data obtained were analyzed using tables, frequencies, percentages and chi-square statistical tools. Findings indicated a positive significant connection between fringe benefits (over-time payments and annual leave) and employee job performance. Thus, by giving over-time payments and annual leave, it would result to increased employees' job performance.

Oguejiofor and Umeano (2018) carried out an investigation on retirement benefits and employees' performance in selected companies in Anambra State, Nigeria. Survey design and a sample of 83 respondents were used. The regression result revealed that retirement benefits have insignificant effects on employees' job commitment. On the other hand, the study showed that other fringe benefits such as health protection, personnel recognition, maternity leave and educational and house allowance benefits increase employee's job commitment.

### 3. DATA AND METHODS

#### 3.1 Research Design

This study used survey research design which involves the use of questionnaire for the purpose of obtaining relevant information on fringe benefit and employee performance in civil service of selected local government councils in Delta State. The study's population comprised Civil Service Commission employees in four (4) local government councils in Delta State. The local government councils are Aniocha North, Bomadi, Ethiope East, and Warri-South. The study population consists of one hundred and sixty-seven (167) employees.

The population was made up of forty (40) employees in Bomadi Local Government Council, thirty-eight (38) in Ethiope East, forty-two (42) in Warri-South and forty-seven (47) in Aniocha North. This entire population was used in the study.

Data for the research was collected from primary source using the questionnaire. The questionnaire was structured with responses placed on a 5-point scale and the response scoring weights were strongly agree (5 points), agree (4 points), undecided (3 points), disagree (2 points), and strongly disagree (1 point). The dependent variable is employee performance while the independent variable is fringe benefits (retirement and educational/house allowance benefits). Fringe benefits and employee performance scales were adopted from Oseremen, et al (2023), Akwaowo (2023) and Akpan (2021).

#### 3.2 Reliability of Research Instrument

The study adopted face and content validity to validate the research instrument. Reliability was done using Cronbach Alpha. Twenty (20) copies of the instrument were administered on employees in other local government councils in Delta State. The reliability coefficient obtained was 0.82 (retirement fringe benefit), 0.69 (educational/house allowance benefit), and 0.77 (employees' performance). Hinton, Brownlow, McMurray and Cozens, (2004) argued that Cronbach's alpha value with a range of 0.5 to 0.7 is valid and acceptable. Therefore, items in the questionnaire were considered reliable since all the Cronbach coefficients exceeded 0.5.

#### 3.3 Model Specification and Method of Data Analysis

In this study, the independent variable is fringe benefits (measured using retirement and educational/house allowance) while the dependent variable is employee performance. In line with the above, the following multiple regressions model was estimated:

$$\text{EMPF} = f(\text{RFB}, \text{EHAFB}) \quad - \quad \text{eq. 1}$$

$$\text{EMPF} = \delta_0 + \delta_1\text{RFB} + \delta_2\text{EHAFB} + \varepsilon_i \quad - \quad \text{eq. 2}$$

Where: EMPF is employee performance; RFB is retirement fringe benefit; EHAFB is educational/house allowance fringe benefit;  $\delta_1$  and  $\delta_2$  are regression coefficients;  $\varepsilon$  is error term. Data gathered were analyzed via descriptive statistics (mean, standard deviation, minimum and maximum values, Pearson correlation); post-estimation statistics (variance inflation factor) and inferential statistics (multiple regression).

## 4. DATA PRESENTATION AND ANALYSIS

### 4.1 Data Presentation

**Table 1: Respondents' Bio-Data**

Items	Variables	Parameter	Frequency=118	Percent (%)
1	Gender	Male	73	61.7%
		Female	45	38.3%
		Total	118	100%
2	Age Brackets	20-25years	23	19.5%
		26-30years	29	24.6%
		31-35years	41	34.7%
		36years and above	25	21.2%
		Total	118	100%
3	Marital Status	Single	33	27.9%
		Married	85	72.1%
		Total	118	100%
4	Educational Qualification	O/L,OND/NCE	60	50.8%
		B.Sc./HND	44	37.3%
		M.Sc./MBA	14	11.9%
		Total	118	100%

*Source:* Authors' Computation (2024)

In Table 1, respondents' bio-data were presented. This is based on the number of usable questionnaire retrieved from the respondents which is one hundred and eighteen (118). It shows that 73(61.7%) were males while 45(38.3%) were females. The respondents' age suggest that 23(19.5%) and 29(24.6%) were within age brackets 20-25years and 26-30years respectively while the remaining respondents representing 41(34.7%) and 25(21.2%) were within age brackets 31-35years and 36years and above respectively.

The marital status of respondents shows that that majority of the respondents representing 85(72.1%) were married while the remaining respondents representing 33(27.9%) were single. The educational qualification of respondents revealed that 60 (50.8%) and 44(37.3%) has O/L, OND/NCE and B.Sc. degrees and its equivalent respectively while 14(11.9%) possess M.Sc./MBA qualifications.

**Table 2: Descriptive Statistics**

Variables	Mean	Std. Dev	Min. Value	Max. Value
Retirement Benefits	3.2091	0.0243	1	5
Educational/House Allowance	3.0233	0.0488	1	5
Employee Performance	3.1047	0.0366	1	5

Source: Authors' Computation (2024)

Table 2 shows the descriptive statistics and it revealed that the dimensions of fringe benefits (retirement and educational/house allowance benefits) scored above 3.0 cut-off of mean, indicating that the items on fringe benefits are good indicators for assessing employee performance in the civil service of the selected local government councils. The descriptive results clearly indicate that fringe benefits to an extent can influence the level of employee performance.

**Table 3: Pearson Correlation**

Variables	Employee Performance	Retirement Benefits	Educational/House Allowance
Employee Performance	1.0000		
Retirement Benefit	0.0433	1.0000	
Educational/House Allowance	0.0219	0.0490	1.0000

Source: Authors' Computation (2024)

Table 3 presents the Pearson correlation result and it was found that Pearson correlation coefficients are 0.0433 (retirement benefits) and 0.0219 (educational/house allowance). Clearly, there is a positive relationship between fringe benefits variables and employee performance. More so, the coefficients were not above 0.5; an indication of absence of multicollinearity problem.

**Table 4: Variance Inflation Factor (VIF)**

Variable	VIF	1/VIF
Retirement Benefit	1.09	0.9174
Educational/House Allowance	1.07	0.9345
<b>Mean VIF</b>	<b>1.08</b>	

Source: Authors' Computation (2024)

Table 4 shows that the Mean VIF is 1.08 which is lesser than the mean VIF benchmark of 10.0. This is an indication of absence of multicollinearity problem in the empirical model of fringe benefit and employee performance.

## 4.2 Test of Hypotheses

The formulated hypotheses were tested using multiple regression model captured by equation 2, and the summarised result is as presented in Table 5

**Table 5: Multiple Regression**

Estimator	Predictors	t-values & Probability
R-Squared	0.8280	RFB = 8.77
Adj R-Squared.	0.7190	Prob. = (0.0000)



F-Value	27.91	EHA FB = 6.49
Prob. F	(0.0000)	Prob. = (0.0000)

Source: Authors' Computation (2024)

Table 5 shows the multiple regression result for fringe benefit variables (retirement and educational/house allowance) and employee performance. The t-value is used to determine whether the relationship between the independent variable and the dependent variable is statistically significant. RFB (retirement fringe benefit) has a t-value of 8.77 and the associated probability value is 0.000. As the probability value is less than 0.05, it means that the estimate is statistically significant. Similarly, EHA FB (educational/house allowance fringe benefit) recorded a t-value of 6.49, with probability value of 0.0000. Again, this estimate is statistically significant. The F-value (for model fitness) of 27.91 and t-values of 8.77 and 6.49 with P-values less than 5% level of significance, indicate that fringe benefits significantly affect employee performance. The implication of the result is that fringe benefits play fundamental role in explaining the performance of employees.

The R-square ( $R^2$ ) value represents the degree of variation in the dependent variable (employee performance) that can be explained by the independent variable (fringe benefits). The  $R^2$  is 0.8280, indicating that fringe benefits variables jointly explained about 83% of the systematic variation in employee performance. The Adjusted R-square (Adj  $R^2$ ) denote the generalization of the result. That is, the variation of the result of the sample size from the total population. Since the value of Adj  $R^2$  is not too far off from the value of  $R^2$ , the result can be generalized. Hence, the model offers a good fit to the study's dataset. In view of the above results, the null hypotheses were rejected paving way for the acceptance of the alternate hypotheses. Therefore, retirement and educational/house allowance benefits have significant explanatory power on employee performance.

### 4.3 Discussion of findings

This study investigated the effect retirement benefit and education/house allowance benefit as dimensions of fringe benefits on the performance of civil servants in Delta State, Nigeria. However, from the analysis of data obtained from the study respondents, it was revealed that the two dimensions used in the study have a significant and positive effect on employee performance. This suggests that employees are more likely to be motivated, engaged, committed and satisfied in their jobs when they are recognized and valued by their organization, which is demonstrated by the provision of fringe benefits like retirement benefits and education/house allowance benefits. Employee motivation, engagement, commitment and satisfaction with their jobs can result in better performance in all areas as well as increased productivity.

Furthermore, fringe benefits have the potentials to draw in and keep the best employees. Employers are more likely to draw and keep top talent when they provide competitive fringe benefits packages, such as retirement benefits and housing/education allowances. This may result in a workforce that is more knowledgeable and experienced, which would eventually improve performance levels within the organization. The findings of the study corroborates with the results of Atuma (2021), Oseremen, et al (2023), and Akwaowo (2023) who found that fringe benefits can result in higher employee engagement, decrease absenteeism rates, and enhance job satisfaction among others. Thus, the consequence of fringe benefits is that it contributes to increased output and performance especially among local government civil servants.

## 5. CONCLUSION AND RECOMMENDATIONS

From the analysis of the study data, it was found that fringe benefits positively and strongly contribute to employee performance. It was evident from the study that fringe benefits motivate, engage and make employees well committed and satisfied with their jobs which in turn impact on performance. Overall, the study established that retirement and educational/house allowance benefits significantly influenced employee performance. From the results, the following recommendations were made: (i) the Civil Service Commission should continually provide and accelerate retirement benefits to employees because it would help create a sense of loyalty and enhance their performance and productivity. (ii) The Commission should also see to the religious implementation of the policy on educational/house allowance benefit since this will help them retain talented employees for high performance. The study contributes to knowledge by establishing that fringe benefits are significant in explaining performance of local government council employees in Delta State.

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