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EFFECT OF GOVERNMENT POLICIES ON EMPLOYEE JOB PERFORMANCE IN GOVERNMENT AGENCIES: A STUDY OF FEDERAL INLAND REVENUE SERVICE.

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Abstract

Policies of government controls every aspect of people's life; hence, government policies should be exceptionally assessed fully to figure out the implication of its application. This spurs the enquiry into the effect of government policies on employee's performance. The population in the review is 3000 employees in FIRS; the sample size of 387 was arrived at after Taro Yamane equation of 0.05 significance level was applied on it. The data was then analyzed on quantitative methodology utilizing different tools, Regression model, Pearson Correlation coefficient and Descriptive measurements. The outcomes of the study demonstrate that employees' job performance, is essentially and emphatically related and affected minimum wage policy of the government and contributory pension have negative and irrelevant effect. Among others, the paper recommended that FIRS and other government agencies should implement accurate and proper minimum wage that will boost employee's job performance and increase employee's welfare packages since minimum wage policy proved to be an instrument in improving the employees' performance and also should participate and make it mandatory for the public servants or employees to contribute pension scheme and also add value over and above the employees contributions of the pension scheme in the FIRS.

Keyword: *Contributory pension scheme, FIRS, Government policy, minimum wage, performance.*

Introduction

In recent years, there has been a lot of debate and empirical research about evaluating government programs to improve the performance of firms and their employees. Initially, economists assumed that government policies had no impact on the business cycle, but following the Great Depression of the 1930s, Keynes established that government actions do have an impact. For example, if the government imposes taxes and fees on a certain industry that are not proportional to its profit margin, businesses may lose interest in that industry and divert their funds to another. Exemptions from taxes and tariffs for a given industry would encourage entrepreneurs to invest more in that area, making it more appealing to other investors. Investment will also increase if a country's monetary policy ensures that loans are available at a reasonable rate. The current global order has a significant impact on the economy of a country. It could be legal or not. For example, in the 1990s, the US used the UN to impose sanctions on Iraq, crippling the Iraqi economy and causing billions of dollars in damages in US and allied institutions. Furthermore, the increasing complexity of economic financial integration, paired with currency market volatility and its implications, has renewed interest in foreign sector elements, their volatility, and how they affect the local economy. The impact of exchange and inflation rates on business operations and employee performance is important. Most exchange rate studies have typically claimed that a country's exchange rate regime affects the economy through its effects on international trade, output, financial markets, inflation, employment, and investment (both domestic and foreign). Nigerian businesses have had a poor track record throughout the years. In Nigeria, monetary policy instability (exchange and inflation rates) is commonly viewed as a major obstacle to domestic investment. The enormous depreciation of the Naira since September 1986, combined with pricing instability, has resulted in a significant increase in the country's cost of production. Fiscal policies such as tax holidays, on the other hand, have encouraged the rise of some large Nigerian firms, like the Dangote and Honeywell groups. Most Nigerian businesses are burdened by VAT, which is an important source of revenue for the government. The majority of these companies would rather take advantage of tax benefits and pass on the VAT burden to their customers. Thus, domestic and international

government policies can have a favorable or negative impact on a firm's competitiveness, return on assets (profitability), and staff performance.

The government approved the Pension Reform Act of 2004 and established the National Pension Commission to address unwarranted increases in salaries and benefits, as well as inefficiencies in the Pension Administration System (National Pension Commission, 2014). Despite these efforts, pension fund misuse, as well as late and non-payment of benefits, continue to occur. The embezzlement of Police Pension Funds by Abdulrasheed Maina, Chairman of the Task Team on Pension Reform, in cooperation with other government servants at the Police Pension Office, is sufficient confirmation of the faults in the management of workers' pensions (Vanguard, 2013). This could be upsetting for public servants, who are likely to be concerned about their well-being after retirement. As a result, there may be a high rate of public corruption as public workers seek to accumulate riches for their retirement years. As a result, it's critical to investigate the impact of the new Contributory Pension Scheme on FIRS employee performance.

Statement of the problem

The fundamental supposition of organizational psychology is that individual or employee's role and organizational goals are expected to be interdependent. However, there is scarce attention on understanding their intra and interpersonal behavioural silos upon which members of the organization assesses its effectiveness. Therefore, it needs a shift of focus from fixed task-centric attitude to a wider cognizance on addressing varied roles of present-day organizations that influences employee job performance.

The question that arises over here is, if monetary incentives are incongruent on one's effort and performance, then what are the other associated behavioural factors that influence or enhancing employee job performance. At the same time, with the changing organizational requirements or incentives, the ability to adapt stands as one of an important measure to assimilate in performance in organizations. Unfortunately, little efforts have been made to verify those subdued variables together empirically. One of the reasons may be that performance is a difficult concept to outline and measure.

The involvement of government's agencies on the job performance of their employees has gotten a lot of attention in recent decades. Scholars in different academic environment and capacity are interested to comprehend how government activities affect a variety of organizational phenomena, particularly in environmental factors. Furthermore, economists, sociologists, and others who study the societal consequences of government policies and practices are becoming increasingly interested in how governments affect organizations and management also evaluate what motivates people to improve their performance which is also fundamental and recurring topic in research. The implications for the governments' agencies bottom line are extensive and significant. Therefore, increasing employee job performance has been the subject of many seminars, symposia, and conferences. The reasons for this trend, as well as the proper route for apportioning blame, have stirred debate. Many improvements in the public sector, such as work ethics, transparency, honesty, dedication, and commitment to duties, are some of the ways in which the country's workers' job performance can be improved. Firms risk not simply because of bad financial outcomes, but also failure and eventual peril, if their employees perform poorly in their task and responsibilities. This study therefore aimed at bridging the gap identified above by assessing the relationship between government policies and employee job performance**.**

Research objective

The main objective of this study is to evaluate the effect of government policies on employee job performance in government agencies, while the specific objectives are;

i. To determine the impact of minimum wage policy on employee's job performance in FIRS
ii. To examine the relationship between contributory pension scheme and employee job performance in FIRS

The findings of this study play a vital role in recommending solutions to labour FG scuffle. Further strengthen bilateral relationships that have been in a loggerhead with the federal government of Nigeria over several labour issues which remuneration and pension is at the core

of it. Wage administration is a core HRM function, so this study will go a step further to elucidate the importance of adequate and timely wage structure.

2.1 Literature Review and Theoretical Framework

Government policy

A policy is a set of guidelines adopted by an organization or political party to govern the scope of its activities; it is also a philosophy or set of guidelines used to make decisions (Akinyemi & Adejumo, 2018). Government policies contain political acts, goals, and a set of principles to be followed by the government and political players in order to recognize public concerns and make public decisions for the country's progress. Because government policies have a control on organizational performance, government agencies have recently been implementing change by transforming public policies into actions and promoting the development of innovative capabilities within government agencies (Ismanu and Kusmintarti, 2019; Karungani and Ochiri, 2017).The concept of innovative and competitive management policies is being revisited as the difficulties facing public services become more complicated, and more adaptive and successful approaches such as public entrepreneurship policies are being replaced. It may be seen how a significant and relevant government policy might aid an organization's notion of public entrepreneurship in flourishing (Akinyemi&Adejumo, 2018; Obaji&Olugu, 2014). The government's role is considered as enacting creative and aggressive public policies in order to satisfy new public service demands and foster entrepreneurial behavior in various government entities.

Wages and Salaries Administration

Wages are the overall earnings a worker receives for providing services over a period of time. They're the result of multiplying an hourly rate by the amount of components, such as residences, insurance, and fringe benefits. As a result, compensation may be based on time productivity or a predetermined hourly rate with a bonus, which is usually based on the amount of extra work

done above and beyond what is required. "A predetermined sum per price, hour, day, or any other unit of length," according to Rose (2008). Salary, on the other hand, refers to the weekly or monthly salaries paid to clerical, administrative, and professional employees.Occasionally, the government can determine or correct them. As a result, the two names may be used interchangeably to convey the same meaning. Wage or salary is frequently decided by an agreement between laborers who offer to sell their services to management in exchange for money. The quality of services supplied and the amount of effort put forth by an employee determine the monetary value of their services. Odoh (2012) asserted that his employees' pay and incomes are essential to him in three ways: economic growth, psychological growth, and motivation.Wages and incentives are economically significant because they provide a means of getting the essentials and pleasures that people desire. Working for an organization is often the only way to get the basic necessities of life, such as food, rent, clothing, and a range of other goods and services, because many workers have no other sources of income besides their wage. Wages are significant because of what they represent, according to Obasa (2015). Wages represent security for some and success for others. An increase in pay may allow you to join a variety of clubs and organizations. If one's supervisor or organization gives him a significant salary raise, it will demonstrate to his subordinates that the boss likes him and approves of his work.

Concept of Minimum Wage

Minimum wage refers to the lowest hourly rate that an employee may be paid under federal law. Due to inflation and other factors, the true value must be changed on a regular basis. Problems, employee rejections, and demonstrations in Nigeria resemble the national minimum wage. According to the current President of the NLC, comrade Ayuba Wabba, Nigerian workers have never received a raise on a silver platter. Instead, it has always been done through confrontations, encounters, and opposition to the incumbent leadership. Despite the well-known Udoji pay package of 1975, which came as a result of the oil boom, there was no distinct national minimum wage structure in Nigeria prior to 1978, when the NLC was created by its first President, Comrade Hassan Sunmonu. When Nigeria elected new leaders under the democratic civilian era

and a pay hike was passed for political leaders, the president of the NLC was given the push to mobilize the labor force to advocate for a $300 new minimum salary. This resulted in a massive walkout under the presidency of Alhaji Shehu Shagari, following which the NLC leadership agreed to a 125 monthly national minimum wage package. This was the first significant advancement in the history of the minimum wage. When Pascal Bafyau was elected President of the NLC in 1989, with Comrade Adams Oshiomole as his deputy, another agitation for an increase in the minimum wage, led by Comrade Adams, erupted in 1990, resulting in a minimum salary of $250. Between 1998 and 1999, when General Abdulsalami Abubakar was the current Head of State under the military dispensation, Nigerian public servants demanded an increase in minimum wage, which was successfully increased to $3,000 per month under the leadership of a team of industrial unions led by Comrade Sylvester Ejiofor, despite the fact that the then military government had banned the Nigerian Labour Congress (NLC) at the time. General Olusegun Obasanjo became President after the successful transfer of power to civilian governance through the 1999 presidential election, and the NLC rose again with Adams Oshiomole as President, resulting in an urgent demand for a new minimum wage in 2000. Furthermore, the National Assembly passed a bill requiring the national minimum wage to be reviewed every five years, meaning that another review was required in 2015. The provision was not implemented when President Muhammadu Buhari assumed office in 2015, which fueled the NLC's four-year drive for a minimum wage increase.To negotiate a reasonable compensation for Nigerian employees in 2017, the government was forced to establish the Tripartite Committee on Minimum Salary, which was chaired by Ms. Ama People, an ex-head of the federation's civil service. The NLC promised to embark on a countrywide strike in the fourth quarter of 2018 while waiting for the committee's conclusion, demanding a minimum pay of 30,000 dollars. Under the leadership of Chris Ngige, Minister of Labour and Employment, the federal government promptly launched discussions, which continued for a long period and resulted in a $27,000 payment. The NLC declined to accept this offer. President Muhammadu Buhari ultimately authorized the 30,000 Naira National Minimum Wage for Nigerian employees in the first quarter of 2019. (Fagbemi, 2019). Several states have agreed to pay the minimum wage, but some have argued that their own revenue and federal monthly appropriations are insufficient to cover the expense. Despite

multiple federal bank interventions such as bailout financing, the NLC has consistently blamed Kogi state for the failure to pay the minimum wage.

Effect of minimum wage and employee Job performance

Economic theory shows that the macro-economic impact of minimum wage increases on GDP is ambiguous, according to Sabia, (2015). Minimum wage increases may have a detrimental impact on GDP. The so-called "efficiency wage" argument, suggested by Akerlof in 1982, that employees consistently deliver increased effort levels in response to higher compensation has been confirmed by a large body of experimental evidence. The majority of this research has focused on individual business pay levels, suggesting that better pay can also motivate present employees to be more dedicated and productive (Ehrenberg and Smith, 2009).

The effect of minimum wages vs. higher compensation on worker motivation in individual firms was also found to be favorable using a traditional natural experiment approach. Georgindis (2013) discovered, for example, that in the United Kingdom, the national minimum wage has operated as a type of "efficiency wage" in the residential care homes sector, increasing motivation and reducing the amount of worker supervision required. In the United States, Owens and Kagel (2010) discovered experimental data that showed a positive relationship between minimum wages and worker effort. Another hot topic in recent years has been the link between minimum wages and lower turnover, which refers to the movement of people in and out of positions (or the pace at which employees are hired and fired). According to Dube, Lester, and Reich (2012), a ten percent rise in the minimum wage reduces turnover by 2.1 percent for restaurant workers and 2.0 percent for youths in the United States.

This finding is linked to a reduction in wage competitiveness among low-wage employers. Brochu and Green (2013) discovered that a year after a minimum wage increase in Canada, hiring, quits, and layoffs of young workers with less schooling decrease. A research in Portugal

found that after a youth-specific minimum wage hike, separations of young workers fell dramatically (Portugal and Cardoso, 2006). All of this data suggests that a higher minimum wage encourages businesses to maintain their workers, allowing them to learn on the job and be taught to become more productive over time. Wage and training responses to efficiency gains.

Contributory Pension Scheme

The Pension Ordinance, issued by the British Colonial Administration in 1951, is considered the beginning of Nigeria's pension program. Several pension enabling Acts have been passed since then. The Pension (Special Pensions) Act of 1961, the Pension (Statutory Corporation Service) Act of 1961, and the Pensions Act (Decree No. 102) of 1979 are some of the enabling Acts. The non-participation of civil officials in the provision of pensions is a major aspect of the pension schemes established under the above-mentioned Acts. Public organizations were required to operate a Defined Benefit (Pay-As-You-Go) Pension Plan under the Acts. As a result, service time and final emoluments decide eventual entitlements. Large pension expenditures, insufficient pension reserves, poor record keeping, chaotic administration, late pension payments, misuse of pension funds, and payment of pensions to ineligible individuals were all issues with such a framework (Edogbanya, 2013; Ayegba, James & Odor, 2013).

In response to the failures of past pension plans in Nigeria, the Obasanjo administration adopted the 2004 Pension Reform Act. In contrast to prior proposals, the 2004 Pension Reform Act provides a Contributory Pension Scheme. Both the employee and the employer are required to contribute a minimum of 15% (7.5%) of the employee's monthly emoluments under the Contributory Pension Scheme (base salary, housing, and transportation allowances).The contributions to the employee's pension will be deposited in their Retirement Savings Account (RSA), which will be maintained by the Pension Fund Custodian (PFC). An employee's pension fund is managed by the Pension Fund Administrator (PFA) under the supervision of the National Pension Commission, the statutory body charged with overseeing the administration of Nigeria's Contributory Pension Scheme (National Pension Commission, 2014). One of the purposes of the Contributory Pension Scheme is to ensure that everyone who has worked in the Federation's public service (or even in the private sector) receives their pension on time.This is thought to

help drive active government employees to enhance their performance. A strong pension program, according to Sule and Ezugwu (2009), ensures employee comfort and loyalty to the organization. A defective pension plan, on the other hand, results in low morale, a lack of commitment to work, retirement anxiety, age fraud, bureaucratic crime, and high labor turnover (Agba, Ikoh, Ushie&Agba, 2008).

Employee Job performance

Employee Job performance is the result of work of a person or group in an organization at a particular time which reflects how well the person or group reach the qualification of a job in a mission of organization's goal achievement. Many factors could influence the employee's job performance including equipment, physical work environment, meaningful work, standard operating procedures, reward for good or bad systems, performance expectancy, feedback on performance, in addition to knowledge, skills and attitudes.

Understanding the performance of each employee is essential as the crucial management decisions are based on individual job performance leading to an organizational success. Performance is defined as "behavior that accomplishes results" (Armstrong & Taylor, 2014). Individual job performance is defined as "things that people do or task to be done on track as to achieve the organization goal or target.

Empirical review

Sule and Ezugwu (2009) looked into whether a contributing pension system had an impact on employee retirement benefits in Nigerian publicly traded enterprises. The 182 businesses listed on the Nigeria Stock Exchange's first-tier market took part in the survey. Ten (10) of the 182 firms indicated were chosen as the sampling size based on judgmental selection. The study's data comes from the ten companies that made up the study's sample's annual accounts and reports. The research took place during a ten-year period, from 1996 to 2005. The research data were evaluated using the student's t-test for paired observations. According to the findings,

introducing a contributory pension scheme had a positive impact on employee retirement benefits at publicly traded companies in Nigeria.

The impact of a contributing pension system on employee engagement, retention, and retirement attitudes was explored by Chizueze, Nwosu, and Agba (2011). The researchers gathered data from 548 federal and state civil servants in Nigeria's Cross River State using a four-point Likert scale questionnaire. The data was examined using the Pearson product moment correlation coefficient. Their research found that a contributing pension system influences workers' commitment to employment, retention, and attitude toward retirement.

Edogbanya (2013) investigated the impact of Nigeria's contribution-based pension program on the country's economic development. The goal of this study was to determine how Nigeria's contributory pension program affects the country's GDP (GDP). The poll was conducted with the help of 100 people. The data for this project came from both primary and secondary sources. Secondary data was evaluated using correlation analysis, and primary data was tested using ANOVA. The results of a t-test correlation study revealed that a contributing pension scheme had a significant impact on GDP.

Dagauda and Adeyinka (2013) investigated the impact of the Defined Contributory Scheme on the living standards of retired and serving civil servants in Nigeria. A random sample technique was used to select 1500 respondents from five (5) federal ministries in Abuja to fill out a questionnaire for this study. The data was analyzed using simple percentages. The findings revealed that, while the contributory pension scheme improved the well-being of civil servants, it did not address the issues of corruption or insufficient budgetary allocation, and hence was ineffective in addressing retiree issues in Nigeria. To ensure effective monitoring, supervision, and implementation of the 2004 Pension Act, the researchers stated that the federal government and the National Pension Commission should upgrade the Pension Commission's monitoring and supervising units. This could be due to the estimates being based on the UK and US, as well as other advanced economies with moderate minimum wage increases.

According to Pantea (2017), the fact that some countries' minimum wages are lower than the average wage rate could explain why the minimum wage has such a small impact on unemployment. For example, studies by Metcalfe (2007), Neumark&Wascher (2006), Schmitt (2013), and Manning (2016) are all from wealthy countries.Only Aaronson (2001) and MacDonald, French, and Aaronson (2003) estimated long-run pricing effects for Canada and the United States as tiny and insignificant. When the minimum wage was enacted in April 1999 in the United Kingdom, Machin, Manning, and Rahman (2003) investigated the impact of the legislation on the residential care homes industry, which was significantly influenced by the legislation. They used regression analysis to determine the impact on pricing and observed no evidence that prices rose within the market.They did agree, however, that the main reason could be price regulation in this industry, which decreased the influence of the minimum wage on prices. In a similar vein, Ericsson and Pytlikova (2004) used firm-level data from the Czech Republic and Slovakia, in that order, to assess the impact of pay increases of 30 and 40 percent, and found mixed results for different types of enterprises. Andreica et al. (2010) examined Romanian macroeconomic data from 1999 to 2009 using regression analysis. They discovered that raising minimum wages by 10% resulted in a 0.9 percent drop in employment.

Imobighe (2007) used multiple regressions to assess the influence of the minimum wage on employment and productivity in the Nigerian economy from 1980 to 1984. In his findings, he discovered that salary increases had a positive impact on employment and productivity. For two key reasons, the current study, which contradicts economic theory, is insufficient and insufficient. First, the amount of data used was insufficient for such an analysis, and second, his results are suspect because he failed to test for stationarity. Another problem is that the data used in his publication was too old.

Majchrowska and Zókiewski (2012) employed a regression analysis technique to analyze the impact of the minimum wage increase on employment in Poland, using annual regional data from 1999 to 2010. They discovered that a 10% increase in the minimum wage results in a 1% decrease in employment in Poland. Extrapolating from this to the recently completed 67 percent increase in the Nigerian economy's minimum wage, employment will be reduced by 7%.

However, in the Nigerian economy, it has yet to be adequately tested.Harasztosi and Lindner (2015) investigated the influence of a minimum wage increase on employment in Hungary's economy using firm-level data. They discovered that raising the minimum wage by 10% reduced employment by about 0.1 percent. This is insignificant.

Pantea (2017) used a panel of 42 NUTS III areas to conduct an exhaustive analysis on the impact of minimum wage increases on employment in the Romanian economy between 2008 and 2014. According to the data, raising the minimum wage had no discernible effect on employment. According to an IMF report published in 2016, a 10% rise in the minimum wage had only a 0.4 percent negative impact on employment rates in eleven CEECs between 2009 and 2013. As a result, this study concludes that the impact of a minimum wage increase is influenced by the minimum wage-to-average income ratio, with the impact most likely to be inverted when the ratio exceeds 0.4. However, there was no evidence to back up this claim.

The most recent works on minimum wage, unemployment, and inflation are Akpansung (2014), Atseye, Takon, and Ogar (2014) on the Nigerian economy, and Neumark (2015) on the US economy.

Akpansung (2014) studied the influence of minimum wage increases on unemployment in Nigeria during democratic government between 1999 and 2012. He employed the Ordinary Least Squares, Granger Causality, CUSUM, and CUSUM Squares stability tests to assess the data. According to the research, the minimum wage has a strong positive relationship with unemployment. Increases in the minimum wage were also associated to increases in unemployment, according to the data. Increases in the minimum wage were also associated to increases in unemployment, according to the data. A 1% increase in the national minimum wage reduces employment by 6.4 percent this year and 9.9 percent the following year, according to his results. Despite this, the null hypothesis of empirical results stability was accepted rather than rejected. This result could be unsatisfactory for a number of reasons, including the researcher's failure to test for stationarity before to doing his analysis. Furthermore, the time limit is insufficient to establish any useful findings.

Atseye, Takon, and Ogar (2014) investigated the impact of minimum wage on the socio-economic features of low-income employees in the Calabar Municipal Council Area of Cross River State, Nigeria. They conducted ex post facto research for the study and randomly selected 305 respondents from ministries, departments, agencies, and parastatals. The study employed two theoretical frameworks: Public Interest Theory and Relative Deprivation Theory. To duplicate the Likert Scale, a 25-item questionnaire was designed. The data was analyzed using mean statistics and the Pearson Product Moment Correlation coefficient. According to the data, the minimum wage had no significant influence on employment, poverty, income stability, or savings among low-paid public sector workers. Their findings supported a priori expectations and submissions of existing socioeconomic literature. The study was not thorough, however, because it was done on an area council in one of the country's states. Neumark (2015) investigated the impact of the minimum wage on employment in the United States and discovered that the employment effect is minimum wage elastic.

This study variable was chosen carefully after consideration to past literatures reviewed. Minimum wage and contributory pension scheme is adopted to examine the employee's performance during different labour policies and regime.

Theoretical framework

The expectancy theory is adopted and applied as the theoretical framework of this study. The reason is that expectancy theory is helpful in explaining the outcomes of the relationship between the employees and the employers within the context of reforms. Vroom's expectancy theory has been chastised for failing to define and distinguish between acts and outcomes, as well as the numerous types of expectancies associated with each (Campbell, Dunnette, Lawler &Weick, 1970). Other critics, such as Graen (1969) and Lawler (1971), claim that the theory is only applicable in specific circumstances. They suggest that predicting in scenarios is more accurate when the individual understands the effort-performance and performance-reward linkages (Robbins & Judge, 2008).Critics further claim that the notion is unrealistic because few individuals believe that job performance and salary are linked. This objection, ironically, can be

used to support Vroom's expectation theory, since it explains why a large portion of the workforce puts in minimal effort in carrying out their job tasks.

It depicts the relationship between effort, performance, and rewards. Regardless of how excellent reform programs (such as the minimum wage policy and contributing pension scheme) are, employee performance is unlikely to improve unless there are clearly defined correlations between effort, performance, and reward. Employees must see a cause to put in more effort in order to reach a certain level of performance. Maintaining the attractiveness (valence) of rewards is an excellent way to motivate employees to achieve the appropriate level of efficiency and effectiveness (such as promotion, salary increase, and prompt payment of retirement benefits).

Methodology

The study adopted a descriptive survey design. An opinion by Kothari (2005), states that such a design entails the determination of likely respondents and also allows for the use of questionnaires and/or interviews so as to collect information relevant to the study objectives. The main objective of this study is to evaluate the effect of government policies on employee job performance in service industry. In this study, the target population comprised all managers and staff in the Abuja Zonal office of Federal Inland Revenue Services, Abuja with total of 3000 personnel, serving in various departments. The sample size of 352 respondents was arrived at when Taro Yamane formula with 0.05 significance level was applied to the target population. However, in order to account for response bias among the respondents 10% (35.2) of the sample size (352) was calculated and added to the number of questionnaires distributed as suggested by Israel (2013), which brought the total sample size to 387 respondents. 387 questionnaires copies were administered and a total of 369 (95.3%) questionnaires was returned while 18 (4.7%) questionnaires were returned invalid. Data was collected via semi-structured questionnaires for quantitative data. The questionnaires contained a five Likert Scale with open-ended questions. This allowed for a greater variety of responses from participants. The information received was coded or reduced in some manner before analysis.

The model is as follows:

$Y = a0+\beta_0 + \beta_1 D1 + eit$ ……. (1)

Where; Y is the dependent variable

D1 is the explanatory variable

β1 is the coefficients of the explanatory

a is the constant factor

eit is the error term. It has zero means, constant variance and non-auto correlated.

Specifically, when the above model is adopted here, equation (1) above can be written as

EJP = a+β0 + β1MWG + β2 CPS + eit ……. (2)

Where

EJP= Employee job performance

MWG= Minimum wage

CPS= Contributory pension scheme

a= Constant

eit= error term

Method of Data Analysis

Descriptive, Correlation analysis and multiple regression were applied to describe and assess the relationship between minimum wage and contributory pension and employee job performance proxies by (employee job productivity) is the dependent variable and minimum wage and contributory pension are the independent variables.

Results and Discussion

Table 1: Descriptive analysis

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	N	Minimum	Maximum	Mean	Std. Deviation	
	Statistic	Statistic	Statistic	Statistic	Statistic	Skewness
MWG	366	2.33	5.00	4.7313	.42352	-2.230
CPS	366	3.00	5.00	4.7177	.41634	-1.811
EJP	366	3.50	5.00	4.7036	.27801	-1.106

SPPS ver. 26 Computation

The result of the descriptive statistics summarizes the raw data used for the analyses. The average ratios (mean) are; 4.7313 for minimum wage, 4.7177 for contributory pension and 4.7036 for FIRS employee's job performance. The standard deviation is 0.42352 for minimum wage, 0.41634 contributory pension and 0.27801 for FIRS employee's job performance. This implies that for every 4% increase in FIRS minimum wage the agency witnessed 0.4% increase in employee job performance and for every 4% increase in FIRS contributory pension, the agency witnessed 0.41% increase in employee's job performance. The data is negatively skewed (-2.230, for minimum wage) -1.811 for contributory pension and -1.106 for job performance)

Correlation analysis

Table 2: Correlations

		MWG	CPS	EJP
MWG	Pearson Correlation	1	.674**	.070
	Sig. (2-tailed)		.000	.180
CPS	Pearson Correlation	.674**	1	-.013
	Sig. (2-tailed)	.000		.804
EJP	Pearson Correlation	.070	-.013	1
	Sig. (2-tailed)	.180	.804	

**. Correlation is significant at the 0.01 level (2-tailed).

According to correlation analysis presented in table 2, minimum wage is positively correlated with contributory pension (0.674) and significant at 0.01 significance level. Also, minimum wagehas a positive (0.070) correlation with contributory pension but insignificant (0.180). This implies that as minimum increases, contributory pension will increase significantly.

Contributory pension has a significant association with minimum wage (0.674) and significant at 0.01 significance level. However, it has a negative correlation with FIRS employee's job performance. This implies that as contributory pension increase, the FIRS employee's job performance will be affected but the effect is likely to be insignificant.

Employee's job performance has a positive but insignificant correlation with minimum wage and a negative and insignificant association with contributory pension.

Regression analysis

The result of the regression analysis is presented in the table below:

Table 3: Multiple Regression Summary

	Coefficient	Std. Error	T-Statistics	Sig/Pro	Remark
Constant	**4.602**	**0.179**	**25.705**	**0.000**	
CPS	**-0.074**	**0.047**	**1.563**	**0.119**	**Not Sig P>0.05**
MWG	**0.095**	**0.046**	**2.047**	**0.041**	**Sig P<0.05**
R Square= 0.108 **Adjusted R Square= 0.006** **Model fitness 0.121**					

SPSS Ver. 26 Computer

Test of Hypotheses

Hypothesis 1

H_{01}: There is no significant relationship between contributory pension scheme and employee's performance in FIRS

Table 4: Regression for the contributory pension on employee's job performance

	Coefficient	Std. Error	T-Statistics	Sig/Pro	Remark
Constant	**4.602**	**0.179**	**25.705**	**0.000**	
CPS	**-0.074**	**0.047**	**1.563**	**0.119**	**Not Sig P>0.05**
R Square= 0.108					
Adjusted R Square= 0.006					
Model fitness 0.121					

SPSS ver. 26 computation

From the table 4, the adjusted R square (0.6) shows that the model does possess high explanatory power as 6% of the variance of the dependent variable employee's job performance (EJP) is explained by the independent variables contributory pension (CPS). While the remaining 94% is explained by, other variables not captured in the study. The model fitness level is 0.121, which is more than the study 0.05 level of significance this implies that model is statistically insignificant. The regression analysis reveals that CPS have a negative coefficient (-0.074). and insignificant p-value (0.119), this implies that as contributory pension increases FIRS employee's job performance decreases. So therefore, the null hypothesis "There is no significant relationship between contributory pension scheme and employee's performance in FIRS" is accepted and the alternate hypothesis "There is a significant relationship between contributory pension scheme and employee's performance in FIRS" is rejected

Hypothesis 2

H_{02}: Minimum wage policy has no significant impact on the performance of employees in FIRS.

Table 5: Regression for the relationship between minimum wage and employee's job performance

	Coefficient	Std. Error	T-Statistics	Sig/Pro	Remark
Constant	4.602	0.179	25.705	0.000	
MWG	0.095	0.046	2.047	0.041	Sig P<0.05
R Square= 0.108 Adjusted R Square= 0.006 Model fitness 0.121					

SPSS ver. 26 computation

From the table 5, the adjusted R square (0.006) shows that the model does possess high explanatory power as 6% of the variance of the dependent variable employee's job performance (EJP)is explained by the independent variables minimum wage (MWG). While the remaining 94% is explained by, other variables not captured in the study. The model fitness level is 0.121, which is more than the study 0.05 level of significance this implies that model is statistically insignificant and not fit for use. The regression analysis reveals that MWG have a significant p-value (0.041) anda positive coefficient (0.095). This implies that as minimum wage increases FIRS employee's job performance (EJP) increases. So therefore, the null hypothesis "Minimum wage policy has no significant impact on the performance of employees in FIRS." is rejected and the alternate hypothesis "Minimum wage policy has a significant impact on the performance of employees of FIRS." is accepted.

Discussion of findings

The aim of the study is to investigate the effect of government policies on employee's performance of Federal Inland Revenue Service. The outcome of the analysis will be discussed extensively below.

The finding revealed that majority of Federal Inland Revenue Service work force are mostly young men and women within the age bracket of 28-33 years, this could have an effect on quality of service delivered by the agency. 62.8% of the respondents are male. Across the globe this have continue to be normal distribution, but it's time that regulations be made to balance the imbalance in the recruitment process of private and corporate organization. Affirmative action needed to be taken to create more opportunities for the female gender. Higher number of the respondents are in GL 05, promotion will be a good means to disperse the distribution and 79.8% are B.sc/Hnd holders, this is a welcome development as it an indication that the workforce of the agency has at least passed through the 4 walls of education, this will be a contributing factor in boosting the productivity of the agency which will in turn positively influence the agency's employee's job performance level.

Furthermore, the study discovered that 74.3% of the respondents strongly agree that minimum wage have a relationship with the employee's job performance of Federal Inland Revenue Service Headquarters, 18.6% of the respondents agree while 1.6% of the respondents are uncertain about the effect of minimum wage on FIRS employee's performance and 0.3% of the respondents disagree. More so, minimum wage is positively correlated with contributory pension scheme (0.674) and significant at 0.01 significance level. Also, minimum wage has a positive (0.070) correlation with contributory pension scheme but insignificant (0.180). This implies that as minimum wage increases, contributory pension will increase. The regression analysis reveals that MWG have a significant p-value (0.041) and a positive coefficient (0.095). this implies that as minimum wage increases FIRS employee's job performance (EJP) increases. This finding is in conformity with the finding of Imobighe (2007) who researched on the influence of minimum wage on employment and level of productivity in the Nigerian economy, using multiple regressions to analyze the data set spanning between 1980 and 1984. He discovered in his result, that the increase in wage had a positive impact on employment and productivity his finding is

supported by the works of Majchrowska and Zókiewski (2012) and Harasztosi and Lindner (2015).

However, the study also shows that 74.3% of the study respondents strongly agree that contributory pension have a significant relationship with the employee's job performance of FIRS, 23.7% of the respondents strongly agree that contributory pension have a significant effect on the employee's job performance of FIRS headquarters, whil3, 1.9% of the respondents are uncertain about the effect of contributory pension on the employee's job performance of FIRS. Contributory pension has a significant association with minimum wage (0.674) and significant at 0.01 significance level. However, it has a negative correlation with FIRS employee's job performance. This implies that as contributory pension increase, the employee's job performance of FIRS will be affected negatively but the effect is likely to be insignificant. The model fitness level is 0.121, which is more than the study 0.05 level of significance this implies that model is statistically insignificant. The regression analysis reveals that CPS have a negative coefficient (-0.074). and insignificant p-value (0.119), this implies that as contributory pension increases FIRS employee's job performance decreases. This finding is not in tandem with the findings of Chibueze, Nwosu and Agba (2011) who evaluated the impact of contributory pension scheme on workers' commitment, retention and attitude towards retirement. Their findings revealed that contributory pension scheme significantly affects workers" commitment to work, retention and attitude towards retirement. The finding is also not supported by the finding of Edogbanya (2013) assessed the impact of contributory pension scheme to Nigeria economic development. The result of correlation analysis using t-test revealed that contributory pension scheme has significant impact on the Gross Domestic Product.

Conclusion and Recommendations

This work investigated the effect of government policies on employee's job performance in the government agencies. Data were sourced from the employees of the selected government agencies i.e Federal Inland Revenue (FIRS) The study found that minimum wage policy has significant positive effect on employee performance in FIRS. This implies that the minimum

wage paid to civil servants is enough to motivate them to improve employee performance in the FIRS. Furthermore, the implication of the findings of this study is that effective wage and salary administration in the public sector will enhance the performance of civil service. The study therefore concludes that effective wages and salary administration has significant positive effective on civil service productivity. From the finding of this study the following recommendations will be made.

i. Minimum wage policy proved to be a dependable instrument in enhancing the performance of employee's in the FIRS and other government agencies should implement accurate and proper minimum wage that will boost employee's job performance and increase employee's welfare packages.

ii. Contributory pension scheme according to the study has a negative and insignificant effect on employee's job performance, this result may be as a result of poor awareness of the importance of contributory pension scheme to a worker. Government through its relevant agencies should participate and make mandatory for the public servants or employees to contribute and also add value over and above the employees contributions of the pension scheme.

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