

Impact of Fringe Benefits on Employee Performance: A Study of Nasco Group, Jos Plateau State

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Abstract

Fringe benefits in recent times had focused on maintaining (or improving) the quality of life for employees and providing a level of protection and financial security for workers and for their family members. This is because, the success and the survival of any organization are determined by the way the workers are compensated. In spite of this, there is still some debate over fringe benefits on whether they facilitate in employee performance leading to organizational performance and do benefits impact on an organization's ability to attract, retain and motivate employees leading to productivity and improved organizations performance. The study thus examined the impact of fringe benefits on employee performance using Nasco Group in Jos as a study. The study adopted descriptive survey research design, while regression method of analysis was used in carrying out the empirical analysis. Findings from the study showed that health protection benefits have a positive and significant impact on employee performance in Nasco group. It showed that the more health protection benefits are provided for employees of Nasco group, the more they work hard at their jobs and their productivity increases. In addition, retirement benefits have a positive and significant influence on employee performance in Nasco group; and lastly, findings from the study revealed that recognition has a significant impact on employee performance in Nasco group. Based on these findings, the study recommends that there is the need for Nasco group to continue the provision of health protection benefits to its employees since it will help them create a sense of loyalty and encourage their productivity in the company. More so, management of Nasco group should review the current retirement package since a good retirement package will attract and retain employees in the public sector and also improve their productivity; and above all, managers of Nasco group need to improvise employee recognition programs for jobs well done, this will motivate employees thus enhancing employee productivity in the private sector.

Keywords: Fringe Benefit, Health protection benefits, Retirement benefit, Recognition and Employee Performance

I. Introduction

The success and the survival of any organization are determined by the way the workers are compensated. The reward system and motivating incentives will determine the level of employees' commitment and their attitude to work. Fringe benefits are forms of indirect compensation given to an employee or group of employees as a part of organizational membership. Bratton and Gold (2009) defined them as that part of the total reward package provided to employees in addition to base or performance pay. Fringe benefits focus on maintaining (or improving) the quality of life for employees and providing a level of protection and financial security for workers and for their family members. Like base pay plans, the major objective for most organizational fringe compensation programs is to attract, retain and motivate qualified, competent employees (Bernardin, 2017). Mathis and Jackson (2013) continue to state that an employer that provides a more attractive benefits package often enjoys an advantage over other employers in hiring and retaining qualified employees when the competing firms offered similar base pay. In fact, such benefits may create "golden handcuffs," making employees more reticent to move to other employers. Some common examples are; retirement or pension plans, medical and dental insurance, education reimbursement, time off, paid vacation and use of company car.

Employee performance is usually measured in terms of productivity. Productivity is a relationship between outputs and inputs. It rises when an increase in output occurs with a less than proportionate increase in inputs, or when the same output is produced with fewer inputs (ILO, 2015). Productivity can also be considered in monetary terms. If the price received for an output rises with no increase in the cost of inputs, this is also seen as an increase in productivity. Productivity improvements can also be understood at different levels. The productivity of individuals may be reflected in employment rates, wage rates, stability of employment, job satisfaction or employability across jobs or industries. Productivity of enterprises, in addition to output per worker, may be measured in terms of market share and export performance. The benefits to societies from higher individual and enterprise productivity may be evident in increased competitiveness and employment or in a shift of employment from low to higher productivity sectors.

In many organizations in Nigeria, the approach towards pay and benefits differentiates between staff at different levels of employment hierarchy. The factors which affect employees' salaries and wages can be categorized into two; those controlled by the employer and those imposed from external forces such as the government. In both cases, the salaries and wage components are identified among others as; fringe benefits given as a result of being an employee of an organization in the form of hardship allowance in remote area, house rent allowance, medical benefits, provident funds, gratuity funds, pension funds, superannuation benefits in the form of group linked insurance scheme, accident and death compensation while on duty, statutory funds (wage deductions), leave with pay, education allowance, and company cars. Fringe benefits are also called perquisites and are either provided by the employer on his own initiative or they are the result of a collective bargaining agreement or state legislative. They are provided to motivate the workers and retain them for organizational efficiency and effectiveness (Monappa, 1999). Numerous surveys and experience of HR professionals have shown that while employees are concerned about how to earn more pay and enjoy attractive conditions of service, employers on the other hand would be striving to cut costs so as to post impressive profit at the end of the accounting period (Milkovitch & Newman, 2014). Meanwhile, studies have shown that provision of motivators has been resulting in employees' increased interest in the job, enthusiasm and increased productivity at work and absence of motivators has been the other way round (Mathis & John, 2013). Research into employee benefits and organizational commitment is becoming more important because some researchers have examined the relationship between them (Christoph, 2016) and also the relationship between employee benefits, motivation and productivity (Hong, et al., 2015). There is however, still some debate over fringe benefits on whether they facilitate in employee performance leading to organizational performance and do benefits impact on an organization's ability to attract, retain and motivate employees leading to productivity and improved organizations performance (Milkovitch & Newman, 2014). Given the absence of empirical evidence on the relationship between employee benefits and performance and the escalating cost of benefits, it is clear that there is a research gap and that further research needs to be carried out, in order to find out whether fringe benefits really do have any impact on the performance of employees in Nasco group, Jos.

The study provided answers to the following questions:

- i. To what extent do health protection benefits impact on employee performance in Nasco group?
- ii. How do retirement benefits influence employee performance in Nasco group?
- iii. What impact does recognition has on employee performance in Nasco group? In-line with these research questions, the following hypotheses were tested:

H01: Health protection benefits has no significant impact on employee performance in Nasco group

H02: Retirement benefits has no significant influence on employee performance in Nasco group

H03: Recognition has no significant impact on employee performance in Nasco group

II. Literature Review

Conceptual Framework

Concept of Fringe Benefits: Fringe benefits includes benefits and services, being a part of wage and salary administration, include all expenditure incurred to benefit employees over and above regular wages and direct monetary incentives related to output.

Erbasi (2012) defined fringe benefits as compensation in addition to direct wages or salaries, such as company car, house allowance, medical insurance, paid holidays, pension schemes, subsidized meals. Some fringe benefits are regarded part of a taxable income.

Concept of Employee Performance: employee performance is a very critical factor in every organization. It is the basis of the success of an organization which, in all aspects, is dependent on individual employee performance. In other words, if an individual performs according to the expected standards, then organization performance will be enhanced and improved (Chegini,2010). It is, therefore, logical that employee performance is an extremely important criterion that relates to organizational outcomes and success. Given the importance of employee performance, management has to carry out an in-depth analysis of their employees and find out the determinant factors that will increase high employee job performance.

Factors used to measure an individual job performance vary from one field of work to another. For example, in the healthcare industry, these factors will include the relationship of work experiences, job stress and psychological wellbeing (Burke, 2016). In the research industry, the employee performance can be measured by two categories, which are personal and environmental. Campbell (2010) came up with three core determinants of employee performance, which he classified under declarative knowledge, procedural knowledge and skill and motivation. He noted that these three are the core of any employee performance, as one should have the complete knowledge about the task at hand. They must possess the required skills to perform the task and should have complete understanding of how to do it and lastly, have the level of motivation to perform the task with maximum will and efforts.

Empirical Review

The effect of fringe benefits on employees' performance has empirically been proven. Lewis (2013) posits that praise and recognition are effective ways of motivating employee behavior in the organization as they are considered the most important rewards. Similarly, Erbas (2012) examined the impact of fringe benefits for food sectors in the central Anatolian region in Turkey and found that both financial and non-financial benefits are important elements of job performance. Nonetheless, monetary rewards are considered more important in terms of motivating workers to increase their performance compared to non-monetary rewards.

Agwu (2013) assessed the impact of the fair reward system on employees' job performance among employees of an oil company in Nigeria and conclude that fair implementation of rewards significantly influenced employee job performance.

Tausif (2012) further explored the relationship between fringe benefits (such as promotion, job enrichment, health protection benefits, recognition and job autonomy) and job satisfaction for the educational sector of Pakistan. Data collected from 200 full time employees from public sector schools show that there is a strong relationship of fringe rewards with job satisfaction. Also the satisfaction increases with the age, and the older employees are more satisfied with retirement benefits than younger employees.

Dambisya (2017) investigated that the use of nonfinancial incentives for health worker leads to satisfaction of employees. This study was conducted in health sector and found that non-financial rewards affect the performance of an individual.

Group (2011) study was conducted in online staff in business sector that are more satisfy with non-financial rewards rather than financial rewards. He concluded that non-financial rewards effects on performance and also effects to increase the productivity and profitable growth of organization.

Sammer (2011) study was conducted as nonfinancial rewards can create perceptions of the overall fairness of a rewards program. A study of more than 500 professionals conducted by World at Work found that reward fairness focussed on nonfinancial aspects of the total reward offering, including (career development opportunities, nonfinancial recognition, and employee development and training).

Dzuaranin (2012) Suggested from the results that companies that only have cash incentives must also introduce noncash rewards to their performance incentive systems to increase the motivation level of employees.

Nsour (2012) investigated the incentives approach and the level of performance in Jordanian Universities. Descriptive analysis was used to analyze the data and five Universities were selected for this study. The results showed the significance relationship between moral incentives and learning and growth in Jordanian Universities and also there is a high level of Organizational Performance. Internal business process is ranked in the second place followed by learning and growth.

Erbasi (2012) examined the effect of financial and non-financial incentives on job satisfaction. Questionnaires were applied to eleven employees at food premises. And several techniques were used to analyze data via SPSS. Results showed significant relationship between financial and non-financial incentives and the job satisfaction of employees. Attitude towards financial incentives have stronger effect on job satisfaction than attitude towards non-financial incentives. Stovall (2013) evaluated various non-monetary means of increasing employee participation in fire safety education activities. The purpose was to develop a program emphasizing primarily non-monetary incentives to motivate employees to participate. Evaluative, descriptive and action research were employed. This Research also concluded that organizations using effective reward programs better accomplishes organizational objectives and also influences employee behavior. Three programs were recommended for the fire safety education programs on the basis of research: advancement to participation, progressive participation in the fire fighter career path and providing recognition by the use of low-cost-on-the-spot rewards.

Roberts (2015) investigated whether rewards and recognition impacts on employee motivation. Sample included 184 employees. Inferential tests used include the Pearson Product-Moment Correlation Coefficient, Multiple Regression Analysis and Analysis of Variance (ANOVA). Research resulted that there is a positive relationship between rewards, recognition and motivation. It also concluded that good reward and recognition system contributes to employee satisfaction and the more highly rewarded and recognized employees, more they are satisfied and satisfied employees are less likely to quit the job.

Ngatia (2015) conducted research on fringe benefits and their impact on employee's job satisfaction and concluded that useful reward package has a major impact on the employee's job satisfaction and performance. When employers give more attention to non-financial reward tools such as work-life balance, career advancement, educational benefits the employee may recognize the organization as helpful and supporting.

Abdullah and Wan (2013) gave more importance to the employee's recognition as the most dominant instrument that is being used in the organization to drive employee satisfaction. Rewards are imperative factors that elucidate certain job aspects that contribute significantly to the organization such as job satisfaction.

Öztürk and Dündar (2013) conducted a survey from employees working in public sector organization in UK. The results of the study concluded that employees working in public sector organizations give more importance to non-financial rewards as compare to financial rewards for example performance appreciation, promotional opportunities, and involvement in decision making.

Similarly, Arat (2012) examined the importance of non-financial rewards among head physician in hospital and concluded that the respondents give more prominence to job security, promotional opportunities, and organizational culture that have significant and imperative effects on job productivity.

Arnold (2015) regarded retirement benefits and rewards as a helpful tool to develop employee's job satisfaction. His research confirmed contribution of effective opportunities to learn and develop enhance employee retention. The drawbacks associated with absence of non-financial rewards could be job turnover of talented employees who look for place where there are high chances of growth and professional training (Herman, 2015).

Theoretical Review

Expectancy Theory: The Expectancy Theory of Motivation provides an explanation of why individuals choose one behavioral option over others. The basic idea behind the theory is that people will be motivated because they believe that their decision will lead to their desired outcome (Redmond, 2010). Expectancy theory proposes that work motivation is dependent upon the perceived association between performance and outcomes and individuals modify their behavior based on their calculation of anticipated outcomes (Torrington, 2009). This has a practical and positive benefit of improving motivation because it can, and has, helped leaders create motivational programs in the workplace. This theory is built upon the idea that motivation comes from a person believing they will get what they want in the form of performance or rewards. Although the theory is not all inclusive of individual motivation factors, it provides leaders with a foundation on which to build a better understanding of ways to motivate subordinates (AETC, 2008). Expectancy theory is classified as a process theory of motivation because it emphasizes individual perceptions of the environment and subsequent interactions arising as a consequence of personal expectations.

Need Theory: According to Jones and George (2006), needs-based motivation theory is based on the understanding that motivation stems from an individual's desire to fulfill or achieve a need. Human beings are motivated by unsatisfied needs, and certain lower needs must be satisfied before higher needs can be satisfied. In general terms, motivation can be defined as the desire to achieve a goal, combined with the energy, determination and opportunity to achieve it. The basic premise of the need theory is that people are motivated to obtain outcomes at work that will satisfy their needs. It complements the expectancy theory by exploring the depth at which outcomes motivate people to contribute valuable inputs to a job and perform at high levels. A manager must determine what needs the person is trying to satisfy at work and ensure that the person receives outcomes that help to satisfy those needs when the person performs at a high level and helps the organization achieve its goals. This research will concentrate on the basis of this theory.

The most basic human needs, represented by food, water, shelter and safety, are considered essential for human existence. Higher-order needs are those associated with social activities, esteem building, and self-actualization or constant self-improvement. Elaborating further on this theory, Whittington and Evans (2005) stated that "each of these needs operates at all times, although one deficient set dominates the individual at any one time and circumstance" (p.114).

The motivation experienced by humans to fulfill these needs is either derived from internal or external factors. People who experience internal motivation are influenced by factors that cause a sense of accomplishment and pleasure, while externally motivated people are commonly influenced by factors controlled by others, such as money and praise (Deci, 1985). Maslow's hierarchy of need theory is commonly displayed in a pyramid fashion, with the basic needs at the bottom and the higher needs at the top. The needs were depicted in this way to show the significance of each need on the others, with the most important and broadest category being the physiological needs at the base (Redmond, 2010).

III. Research Methodology

The study adopted a descriptive survey design. A descriptive study is concerned with determining the frequency with which something occurs or the relationship between variables (Bryman & Bell, 2003). Thus, this approach was appropriate for this study, since the researcher intended to collect detailed information through descriptions and was useful for identifying variables and hypothetical constructs. This method provided descriptions of the variables in order to answer the research questions in the study. Survey design also allows comparisons between respondents giving the right perspective on their opinion towards the fringe benefits effects on performance. The choice of this technique was guided by the fact that the case study aims at generating findings, which would facilitate a general, understanding and interpretation of the problem.

This study was carried out using marketers and sales representatives of Nasco group, Jos, where the total population is 189. The researcher used stratified random sampling method of data collection since it is an unbiased sampling method of grouping heterogeneous populations into homogenous subsets then making a selection within the individual subset to ensure representativeness.

Thus, the sample size was estimated from the Smith (1984) sample size formula given as:

$$n = \frac{N}{3 + Ne^2}$$

Margin error = 5% Where;

- N = population size
- 3 = is constant
- e = is Margin of error (5%)

$$n = \frac{189}{3 + 189(0.05)^2}$$

$$n = \frac{189}{3 + 189(0.0025)}$$

$$n = \frac{189}{3.4725}$$

$$= 54 \quad n$$

A self-administered questionnaire was used in gathering the data. A five-point Likert scale of agree to disagree (that is, agreed, Disagree, undecided, strongly agreed and Strongly Disagreed) was used to measure the extent to which the various respondents agreed or disagreed with the issues raised.

After collecting data from the respondents, the researcher started the process of data analysis by editing it and coding it along the main thematic areas to identify inconsistencies and establish uniformity. Data was compiled to facilitate entry of the responses into the computer. Qualitative data was coded along some common thematic areas, based on the frequency of the responses on issues under investigation. The analysis was mainly based on the commonly recurring themes which were carried out through narrative and descriptive analysis. In addition, the study was conducted by use of multiple regression analysis. The regression equation was:

$$EP = \beta_0 + \beta_1HPB + \beta_2RB + \beta_3REC + \mu_t \text{-----}1$$

Where;

= β_0 the autonomous parameter estimate (Intercept or constant)

HPB = Health protection benefits

RB = Retirement benefits

REC = Recognition

EP = Employee performance

β_1 to β_3 = Parameter coefficients of Health protection benefits, Retirement benefits and Recognition

μ_t = error term

IV. Results and Discussion

The level of significance for the study is 5%, for a two-tailed test. The decision rule is that we shall accept the null hypothesis if the critical t-value of ± 1.96 is greater than the calculated t-value, otherwise reject the null hypothesis. More so, If the PV is less than 5% or 0.05 (that is $PV < 0.05$), it implies that the variable in question is statistically significant at 5% level; otherwise, it is not significant at that level.

Table 1: Regression Result on Fringe benefits and Employee Performance

<i>Summary Statistics</i>						
Multiple R	0.8736					
R Square	0.7631					
Adjusted R Square	0.5225					
Standard Error	2.6674					
Durbin-Watson stat	1.9191					
Observations	54					
<i>ANOVA</i>						
	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F*</i>	<i>P-value</i>	
Regression	3	19041.20	0	4.49	0.00010	
Residual	51	78497.3	2242.78			
Total	54	97538.5				
<i>Regression Output</i>						
	Coefficient s	Standard Error	t-value	P-value	L-95%	U-95%
Intercept	1.12321	2.0051	2.2441	0.0242	1.5883	5.4640
HPB	1.41142	0.6478	2.1785	0.0113	1.2230	2.7089
RB	2.58744	0.2014	2.7541	0.0021	2.2522	2.5241
REC	0.28851	0.1255	1.99220	0.0044	1.1422	2.2235

Source: Authors Computation, 2018 (SPSS, 24)

The ANOVA F-statistic: The F-statistics which is used to examine the overall significance of regression model showed that the result is significant, as indicated by the value of the F-statistic, 4.49 and it is significant at the 5.0 per cent level. That is, the F-statistic P-value of 0.00010 is less than 0.05.

The R^2 (R-square): The coefficient of determination (R-square), used to measure the goodness of fit of the estimated model, indicates that the model is reasonably fit in prediction. The R^2 (R-square) value of 0.7631 shows that fringe benefits have a very good impact on employee performance. It indicates that about 76.31 per cent of the variation in employee performance is explained jointly by fringe benefits, while the remaining unaccounted variation of 23.69 percent is captured by the white noise error term.

Serial correlation: Durbin Watson (DW) statistic was used to test for the presence of serial correlation or autocorrelation among the error terms. The acceptable Durbin – Watson range is between 1.5 and 2.5. The model also indicates that there is no autocorrelation among the variables as indicated by Durbin Watson (DW) statistic of 1.91. This shows that the estimates are unbiased and can be relied upon for managerial decisions.

Test of Hypotheses One:

H01: Health protection benefits has no significant impact on employee performance in Nasco group From the regression result in Table 1, it was observed that the calculated t-value health protection benefit is 2.17 and whilst the tabulated value is 1.96. Since the calculated t-value is greater than the t-tabulated ($2.17 > 1.96$) it thus falls in the rejection region and hence, we reject the first null hypothesis (H0₁). The conclusion here is that health protection benefits has a significant impact on employee performance in Nasco group

Test of Hypotheses Two:

H02: Retirement benefits has no significant influence on employee performance in Nasco group. More so, from the regression result in Table 1 the calculated t-value for retirement benefits is 2.75 and the critical value is 1.96 under 95% confidence level. Since the t-calculated is greater than the critical value ($2.75 > 1.96$) it also falls in the rejection region and hence, we reject the second null hypothesis (H0₂) and concluded that retirement benefits has a significant influence on employee performance in Nasco group.

Test of Hypotheses Three:

H03: Recognition has no significant impact on employee performance in Nasco group. Lastly, from the regression result in Table 1, it was observed that the calculated t-value for recognition is 1.99 and whilst the tabulated value is 1.96. Since the t-calculated is greater than the t-tabulated ($1.99 > 1.96$) it thus falls in the rejection region and hence, we reject the third null hypothesis (H0₃). The conclusion here is that recognition has a significant impact on employee performance in Nasco group.

Discussion of Findings

Findings from the study showed that health protection benefits have a positive and significant impact on employee performance in Nasco group. It showed that the more health protection benefits are provided for employees of Nasco group, the more they work hard at their jobs and their productivity increases. This therefore confirms with Mathis (2013) statement that “health problems may affect an organization’s operations and individual employee productivity”.

In addition, retirement benefits have a positive and significant influence on employee performance in Nasco group. This confirms with Scarth (2012) who states that an aging workforce could lead to productivity growth by motivating “increased” investment in human capital as labour becomes a relatively scarce production factor.

Above all, findings from the study revealed that recognition has a significant impact on employee performance in Nasco group; thus, confirming Bernardin (2017) statement that suggestion systems offer incentives to employees to submit ideas that result in greater efficiency or profitability for the company.

V. Conclusion and Recommendations

The study also revealed that health of the workforce is inextricably linked to the productivity of the workforce and the health of the nation’s economy, thus concluding that health protection benefits had a positive effect on employee’s performance.

The study further established that retirement benefits strongly influenced workers’ behavior, giving younger workers a compelling reason to continue working for their employer and encouraging older workers to retire on a timely basis, thus concluding that retirement benefits positively affect employee performance.

Finally, the study established that, recognizing and rewarding employees for a job well done enhances employee performance. It can therefore be concluded that employee recognition has a positive influence on employee performance in Nasco group.

Based on these findings, the study recommends the following:

- i. Nasco group should continue providing health protection benefits to its employees since it will help them create a sense of loyalty and encourage their productivity in the company.
- ii. The study also recommends that management of Nasco group should review the current retirement package since a good retirement package will attract and retain employees in the public sector and also improve their productivity.
- iii. Lastly, the study recommends that managers of Nasco group need to improvise employee recognition programs for jobs well done, this will motivate employees thus enhancing employee productivity in the private sector.

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