

Impact of Motivation on Employees Performance in Kwara State Internal Revenue Service**By****¹ Muhammad, Bako Maryam, ² Lawal, Azeez Tunbosun Ph.D. & ³ Brimah, Amudalat Bolatito Ph.D.**^{1,2&3} Department of Business Administration,
Faculty of Management Sciences,
Al-Hikmah University,
Ilorin, Nigeria**Abstract**

This paper attempted to look into the effect of motivation on employee performance in the workplace of Kwara State Internal Revenue Service. A survey research design was adopted while primary data were obtained using a structured questionnaire. Descriptive statistics were presented using frequency table and simple percentages while inferential statistics were analysed using regression and correlation coefficient to test the formulated hypotheses. A sample of 75 staff was drawn from a population of 80 staff (administrative directorate). The findings of the study showed that motivation has impact on employee performance in Kwara State Internal Revenue Service. The research concluded that motivation have significant impact on employee performance. This can be seen with the high t-test figure of 50.77. The respondents, however, had differing opinions about whether their incomes being increased on a regular basis. Employee motivational factors shift over time, so what motivates one person today may not motivate another tomorrow. Managers should keep these in mind when they come up with new strategies to incentivize their employees to provide outstanding service, according to the report. Managers should consider developing their organizations' human capital by providing possibilities for promotion. Managers should also consider a robust training and development policy to assist employees perform better in the workplace.

Keywords: Kwara State Internal Revenue Service (KWIRS), Motivation, Performance**1.1 Introduction**

Motivation is one of the most important elements for an organisation's ability to maintain work continuity and assist the organisation thrive. Finding a need among employees while making an attempt to establish a seamless working process is motivation. Motivating employees leads to them broadening/widening their talents in order to meet the expectations of an organization. Each branch manager should be

in charge of collaborating with employees to establish their individual demands and comparing them to the organization's needs (Omollo, 2015). Motivating employees is the only and most effective technique to get them to work hard. People today must comprehend why they are working so hard. Every cell in an organ is unique. Persons have desires, requirements, and wants. As a result, employee motivation refers to the process by

which an organization employs incentives such as prizes, bonuses, and other incentives to inspire its employees to fulfill organizational goals. Businesses can now easily transfer supplies, requirements, commodities, and services to other companies or nations. Human resources, however, are the one resource that cannot be traded. As a result, human resources are the most valuable and competitive assets that cannot be traded in any business.

Any organisation's workers or employees are referred to as human resources or human assets. As a result, motivation is the most important factor influencing human resource development. These days, a lot of individuals are talking about motivation and the relationship between employee and organizational efficiency. Motivation causes an organization's workers or employees to take their tasks and obligations seriously (Azar & Shafighi, 2013). Attractive salaries or wages are also a valuable strategy for improving employee performance as well as increasing an organisation's productivity (Muogbo, 2013). Motivation refers to the processes that define an individual's amount of effort, direction, and tenacity in reaching a goal, according to Robbins and Judge (2007). To motivate someone, you must first develop a desire and a willingness to perform.

As a result, according to Saeed and Asghar (2012), motivation is critical from an organisational standpoint since it translates people resources into action. They go on to claim that this increases staff efficiency and leads to the achievement of organisational goals. In this sense, motivation is an internal sensation that arises from within, i.e., when employees are motivated by their occupations, they are motivated to do more work. As a result, it is vital to establish such a workplace for employees in order for them to feel motivated and perform at a higher level.

As a result, motivation can be defined as the psychological processes that create arousal, direction, and desire and the persistence of goal-directed voluntary acts (Kreitner & Kinicki, 2006). Employees in any industry, according to Asim (2013), are the true assets of the business, and if they are motivated, they fulfill their responsibilities with complete honor and dedication, they become entirely loyal to the organisation, and they are thus, termed human capital.

In Nigerian society, the issue of apparent lack of motivation is a vexing one. When this occurs in a company, it results in inefficiency and low productivity. As a result, job performance is the sum of an employee's efforts, as adjusted by abilities, skills, role

perceptions, and the outcomes produced. This means that in a given scenario, performance can be understood as the result of interrelationships between effort, talents, role perceptions, and outcomes.

Employee performance is how a member of staff fulfils the duties of their role, completes required tasks and behaves in the workplace. Measurements of performance include the quality, quantity and efficiency of work. Motivation aids the performances of employees, regardless of if there is a direct supervisor or not, when employees are well motivated it helps in the organisational development.

Furthermore, in order to achieve an acceptable degree of proficiency, each of the performance components, namely talents, skills, and the environment, must be present. According to Rue et al., the level of performance can be enhanced if management allows employees to be more involved in setting their own performance evaluation (2003). As a result, management must provide an enabling environment for employees to execute well. An organisation's aim can only be developed and achieved via the efforts of its employees.

Individuals have their own personal goals, which are most likely not the same as the organization's. Managers must therefore,

create a situation [i.e. an environment] that encourages employees to perform better, such as when they are involved in decision-making, when they are rewarded with promotions and pay raise, when they are rewarded with adequate workplace security, and when exceptional performance is rewarded.

Some of the things that drive people to perform effectively, according to Atogiyire (2001), include a good reward system, training and development, leadership style, promotion, work atmosphere, and so on. It's crucial to remember that employees are organisation's indispensable assets who play a key role in achieving company goals and overcoming obstacles. As a result, to work effectively, a person must be motivated.

The study's main goal is to see how motivation affected staff performance in the Kwara State Internal Revenue Service (G.R.A branch). The secondary objective is to look at how incentive has an impact on employee performance in the Kwara State Internal Revenue Service.

2.1 Literature Review

Conceptual Review: Definition of Motivation

A thinking process, according to Carter (2000), is an interior expression that arises, initiates or moves, and coordinates or channels conduct toward goals. Nonetheless,

Sarry (2001) indicated that motivation is a recurring contact and that persuading subordinates is one of the more distressing aspects of a chief's job. "The cycle may be said to be independent of a logic desire or the individual's urge to hold back to accomplish something," Sarry(2001) continued (thought process). This could be a positive desire for something or a need caused by a lack of something. If the person's actions get them closer to their ideal goal, they will be satisfied. There will be no relief if the techniques are ineffective, and there may be an increase in the want or need.

Furthermore, according to Albers (2008), "A representative's exhibition at work is dependent on the worker's capacity and motivation to carry out the activity." Along similar lines, the level of motivation of workers determines how well they perform on a task. The more well-known a representative becomes, the more capable and useful he becomes. According to Richard (2002), a thinking process is "intermittent worry for an objective state, or condition appearing in dreams that motivates, coordinates, and choices people's behaviour."David (2001) believed that motivation drives behavior, stating that "motivation is the upgrading that produces activity, coordinated action, which is the

essential competence of the board." "Motivation can be considered as a mark of the determinants of the decision to begin exertion on a specific errand like, Albers, Walker is also of the opinion that the level of a singular's motivation determines the amount of exertion it he will put to some random assignment," according to Walker (2001). As a result, the greater an individual's motivation, the more effort he puts into his work. The analyst agrees with the creator since, if the director can rouse his subordinate and make the best use of the propelling assets, the organization has a better chance of enduring. Weihrich (2008) defined motivation as a broad phrase that encompasses the entire range of desires, needs, desires, and comparative capacities. He claimed that administrators "spur" their subordinates, implying that they do things that they believe would satisfy their subordinates' desires and motivate them to act in the best possible way.

According to Cole (2002), Motivation is a cycle in which people pick from a variety of activities in order to attain their objectives. Motivation was also described as a behavior triggered by a change but directed toward a desired outcome.

Behavior Goals/Desired Outcomes Stimulate
Appropriate Behavior

Source: (Azar & Shafighi, 2013)

Motivation, according to Stooner (2001), is a human mental signature that adds to an individual's level of responsibility; it includes the component that causes channel and supports human behavior in a given responsibility heading. "Motivation is the administration of knowledge about "what actually matters to people."

The creators believe that human behavior is a result of motivation, in order to achieve their requirements, people engage in questionable behavior. A reason, according to Arnold (2007), is a justification for completing anything. The three (3) aspects of motivation identified by Arnold et al are concerned with the things that influence humans to act in certain ways.

Direction: what a person is aiming to do is referred to as their direction.

Effort: relates to how hard someone is attempting to do something.

Persistence: how long a person tries the organization in general can produce a climate in which indisputable levels of motivation can be obtained by offering rewards and awards, meaningful employment, and options for leaving and progress. The scientist agrees with the creators that human activities and behavior are triggered by drives and requirements to satisfy such desires.

Motivational Factors and Staff Execution

Motivational components, also known as motives, are "things that cause or influence a person to perform." These could include a higher income, a well-known title, a badge on the office door, praise from coworkers, and a variety of other incentives to perform. This was the point of view of Koontz and his colleagues (2004). Supervisors might use these and other persuasive aspects to persuade workers to give it their all in order to achieve hierarchical goals. There can't be a single best response because motivation is so complex and individualized. Some of the most significant persuasive variables to be aware of are:

Encouragement: an organisation's employees play a critical role in achieving its objectives. Employees who are encouraged and given incentives are more likely to do a good job. (Clamber, et al., 2000).

- i. Money cannot be underestimated as a motivator. Money is crucial, whether it comes in the form of salaries, piecework, or other incentive pay, bonuses, stock options, company-paid insurance, or any of the other items that might be offered to workers for their success. This was Koontz's and Wiehrich's point of view (2003). Money, according to Koontz, is often more than

money since it can be a reflection of other motivators.

ii. **Status:** This can be defined as a person's legal, social, or professional status, which has been recognized for ages by churches, the military, and the government, but industry has only recently begun to perceive status as a motivator. Titles, promotions, and symbols like office size and appointment are among them. A general manager is someone who oversees everything. Membership in a club and a company car status, on the other hand, must be accompanied by corresponding responsibility and authority. Simply appointing a worker as a manager or supervisor without delegating duty and authority may quickly turn sour; not only will the worker be disgruntled, but the respect of other workers may be lost as well.

iii. **Rewards:** Workers that perform honestly should be openly rewarded, and this should be disseminated as much as possible within the organisation using the most appropriate methods. All workers should be conscious that individuals who are effective enough to be rewarded and encouraged are valued by management, thus prizes for the best performance should be declared in meetings organised for the purpose. This inspires others to follow in the footsteps of the prize winners. Similarly, examples of demotion

due to fraudulent conduct, laziness, and/or frequent absenteeism should be made public after the culprit has been punished. This has the effect of teaching discipline because no one wants to be in a horrible situation.

iv. **Training and development:** Workers must keep up to date on the newest new technologies and management abilities, therefore training and development are critical. As a result, for maximum efficacy and efficiency, every company should prioritize employee training and development. Ubeku (2005) correctly stated that training and development is a continual activity. Money spent on employee training and development is money well spent. Employees who have not acquired proper triaging prior to being handed duties lack the confidence needed to do the task.

v. **Other motivational factors:** Other motivating reasons include incentive compensation, promotion, leave, medical benefits, transportation allowance, housing, cafeteria service, job enrichment, decreased working hours, flexible time, strong human relations, and so on.

vi. The following is the review model, which is based on the prior. A reasoning, according to Carter (2000), is an interior expression that develops, actuates or moves, and

coordinates or channels behavior toward goals.

Performance is a predicted variable that depend upon a number of variables such as productivity, quality, innovation and responsiveness to the customers. According to him all these four are the building blocks of organizational performance. Motivation gives employees satisfaction, encouragement, enhance their relationship with managers, reduces their supervision, increase their efforts all these help employees to produce good quality and services.

Nonetheless, Sarry (2001) clarified that motivation is a cycle that repeats itself, and that rousing subordinates is one of the more unpleasant aspects of a chief's job. "The cycle can be said in any case a rationale urge or necessity the individual stand by to complete something," Sarry continued (thought process). This could be a positive desire for something or a need caused by a lack of something. Fulfillment is possible if the individual's actions get him or her closer to the ideal goal. There will be no relief if the techniques are ineffective, and there may be an increase in the want or need.

Theoretical Review

Abraham Maslow Theory of Motivation

Theories of motivation are collections of interconnected develops or idea definitions and recommendations that present an effective perspective on the peculiarity by indicating relationships among variables determined to clarify and anticipate the peculiarity that are concerned with motivating individuals to work as hard as they can to achieve the organization's goals and objectives.

Prior to Abraham Maslow (2004), analysts focused on aspects such as science, accomplishment, or capacity to identify what stimulates, coordinates, and supports human behavior on their own. Maslow devised a progressive paradigm of human needs based on two categories: lack and development needs. Each lower requirement should be met before moving on to the next more elevated degree within the insufficiency needs. If, after all of these requirements have been met, a deficiency is discovered at a later period, will move to remedy the situation.

Maslow's needs chain of significance hypothesis one of the most well-known theories of today's workplace motivation, but it wasn't always that way. Despite the fact that the theories were first introduced in the 1940s and continued until the 1950s,

Maslow's advancement work was primarily focused on clinical brain research. Despite this, Maslow's need for coordinating with theories evolved in the mid 1960s as an engaging model of human action in associations, as more attention was focused on the job of motivation at work.

Furthermore, as a result of Douglas McGregor's (2000, 2007) advocacy, the model has become widely discussed and used by authoritative analysts and administrators. Maslow had looked into two more requirements in his work, namely intellectual and fashionable, as early as 1954. These models incorporate the desire to learn and the need to satisfy one's curiosity. The need to know and comprehend are referred to as intellectual demands. Tasteful needs include a desire to strive for perfection while avoiding offensiveness. These two prerequisites were not remembered in any form for Maslow's many levels plans, and as a result, they have been largely excluded

from discussions of his ideas as they apply to situations involving associations. People are motivated to do things because of their needs, according to Maslow. Maslow divided human intentions into two categories: development thought processes and hardship objectives. The first type is characterized by a push toward the realization of inherent capabilities, whereas the second is focused on the maintenance of life rather than its betterment. According to him, hardship intents are arranged in a formative pecking order. They are a group of five people who are well-organised.

Physiological requirements: Homeostasis (the body's programmed efforts to maintain normal functioning), such as hunger and thirst satisfaction, the need for oxygen, and the ability to maintain a steady temperature, are examples. Rest, physical pleasures, action, maternal behavior, and purportedly sexual desire are all on the list.



Figure 1: Five Basic human needs (Mcleod, 2018)

- i. Protection against danger or deprivation, as well as the need for predictability and orderliness, are all instances of safety needs.
- ii. Love necessitates (This is often referred to as social.) among these are affection, a sense of belonging, social activities, friendships, and the giving and receiving of love.
- iii. Self-confidence necessitates (sometimes referred to as ego needs). Self-respect and other people's regard are both taken into account. Self-respect encompasses the desire for self-assurance, strength, independence, and freedom, as well as achievement. Others' regard for you is based on your reputation or prominence, your status, your recognition, your attention, and your admiration.
- iv. It is necessary to achieve self-actualization. The process of attaining one's full potential is known as this. What humans can be, they

must be, or they must become everything they are capable of becoming, according to Maslow. Self-actualization needs aren't always creative, and they might show out in a variety of ways that vary widely from person to person. Spontaneity, creativity, and appreciation of others are characteristics of a normal individual. He claims that people who do not achieve self-actualization are antagonistic and catastrophic. Maslow imagined a human being who progressed through the five groups of needs, one by one, from one to five. Maslow's idea is difficult to verify precisely, and multiple writers' translations have been used. Audits of the need chain of command model propose that the theory be given limited clear or consistent support, and they raise concerns about the legitimacy of the classification of core human needs.

Nonetheless, emphasize that Maslow recognizes the limitations of his theory and does not argue that it should be used to dictate inexorable, precise assistance. He only suggested that the theory be used as a framework for future research, stating that "it is easier to detect and admonish the attitudes in motivation theory than it is to cure them." Despite the fact that Maslow did not intend for the need progression to be applied to the workplace in the first place, it is nevertheless widely used as a motivation theory at work. Regardless of reactions and worries about its limitations, the theory has a broad impact on how boards deal with motivation and how associations intend to address specific issues. It's a useful structure for reviewing the numerous needs and assumptions that people have, where they sit in the hierarchy, and the many motivations that can be used to motivate people at various levels. Maslow's work has energized review and study by causing people to identify various reasons. The need chain of command model provides a useful foundation for assessing workplace motivation.

Frederick Herzberg Two Factor Theory of Motivation

Herzberg (2003) was a personal friend of Maslow's and a believer that Motivation is

based on a two-factor theory. He claimed that a corporation may provide some traits that would directly drive people to work more diligently (Motivations). However, there were other factors that might de-inspire a worker if they were absent, but which would not, in and of themselves, motivate sales people to work more rigorously (Cleanliness factors). The primary focus of motivations is on the job itself. Consider how interesting the work is and how much freedom it offers in terms of increased responsibility, recognition, and advancement. Rather than the work itself, cleanliness will be a factor that encompasses the task. For example, an expert may be motivated to work if a company offers a competitive wage and safe working conditions, but these factors will not motivate him to work more enthusiastically once he is on the job. In contrast to Taylor, who considered pay and piece-rate as equally important, Herzberg saw pay as a cleanliness issue. Specifically, Herzberg agreed that firms should motivate employees by taking a popularity-based approach to dealing with CEOs and focusing on the nature and content of the actual job through targeted methods. Supervisors could utilize a variety of methods to accomplish this, including: Occupation amplification entails giving workers a wider range of tasks to complete

(rather than just testing), which should make the work more interesting.

Occupation progression is giving workers a broader range of increasingly difficult, interesting, and challenging tasks that cover a whole unit of work. This should result in a greater sense of accomplishment.

Strengthening entails giving representatives the power to make their own decisions about the places in which they work. From the above, the recorded thoughts are related to the topic of providing superior working conditions for representatives in order for them to flourish and operate on hierarchical execution. The preceding hypotheses explain particular variables that when supplied, would aid in rousing and working on hierarchical execution. Frederick's cleanliness factors, for example, are factors that envelop the task rather than the actual work. Such factors include remuneration, medical benefits, rewards, grants/acknowledgement, wages pay raise and so on. When these are taken into account, they aid in the development of motivation.

Empirical Review

In a number of Nigerian insurance firms, Oluwayomi (2018) investigated the impact of motivation on worker execution. According to the research, motivation is a complex combination of elements that drive a person's

desire and ability to behave at work in order to reach hierarchical goals or destinations. The important information was gathered from a sample of 100 respondents from the chosen insurance agency, which included administration, senior, and junior staff members. To dissect the key information, basic rates, conveyance tables, and pie outline measurable apparatuses were used, while Chi-Square (X^2) was used to test the main hypothesis stated for the review at 0.05 degree of importance. The findings revealed that motivation was the most important factor influencing representative presentation. Furthermore, the analysis revealed a direct, substantial, and favorable link between representatives' motivation and their presentation. As a result of this focus, supervisory groups in organizations should continuously deliver a thorough report on the various persuasion apparatuses that can chase and drive their workers. Involvement of representatives in decision-making, pivot of representatives, arrangement of incidental benefits, distribution of awards to workers, and advancement of merited employees to higher positions of authority are all examples of motivational techniques.

In addition, David (2014) examined the impact of motivation on representative performance in the Ghanaian assembly

industry. According to the study, the constant adjustments that are occurring on the globe nowadays, notably in terms of innovation and development in new products and services, require organizations to reconsider how they handle their representatives. The purpose of the study is to see how motivation affects worker performance in Ghana's assembly industry. This activity looks into the effects that motivation has on worker performance. The review looked at a few need and motivation hypotheses to see what factors might influence representatives' motivation. The findings revealed that representatives workers who were more enthused about their jobs were more satisfied with their work and are less likely to leave the company, but de-enthused employees had a bad impact on the exhibition. They discovered a few of the dissatisfaction factors that cause employees to leave the organisation, including work environment viciousness, work environment peril and wounds, long working hours, impact of night shift, deficiency issue, feeling short on, outlandish responsibility, and lack of appreciation. The findings of this study provided information on what improvements might be made to help representatives be more effective in their workplace. In light of the findings, appropriate recommendations were also made to assist executives of

manufacturing businesses in further developing their worker motivating approaches.

Githinji (2014) also conducted a study on the effects of training on representational execution in the United Nations Support Office for the African Union Mission in Somalia. The goal of the study was to look into the effects of planning on representative execution among global government personnel. The preceding test questions guided the review: What is the role of representative commitment preparation? What is the purpose of worker motivation preparation? What is the purpose of worker work fulfillment preparation? For the study, a review research configuration was used. The review design was appropriate for Githinji's study since it allowed the examination of potential linkages between factors as well as information collection from a larger class and factor correlations. The review population consisted 144 members of the African Mission in Somalia's Assembled Countries Backing Office. From a rundown of test plan provided by the representative registration at UNSOA, an example of 45 was produced using irregular delineated scrutinizing come closer. The data was acquired through the use of a survey.

Frequencies, implications, rates, fluctuation study, and bivariate investigation in kind of

cross organisations were all part of the data analysis. Tables and figures were used to present the findings. The impact of job preparation on worker commitment was examined, and it was discovered that overall preparation enhances representative commitment in change processes. In comparison to those in the center level administration, high level administration and non-administration executives employees were more likely to be initiated in assuming new tasks after going through training. Preparing also persuades the high level to be focused on taking initiatives to assist various workers. For center-level administration and non-administration workers, this scenario may not be relevant. Aside from the focus, it was also demonstrated that preparation upgrades signify advancement commitment. Third, the review revealed that preparation increases representative execution, and last, the review revealed that preparation boosts worker motivation to work. The impact of training on employee motivation was investigated, and it was discovered that training enhances representative motivation by taking into account employee recognition within the organization. Furthermore, planning helps workers adjust to UNSOA's hierarchical aims and preparation, however,

improves positive authority qualities in the association's leaders.

Muogbo, (2013) explored the impact of employee motivation on hierarchical execution using some selected enterprises in Anambra State, Nigeria. The study looked at how representational motivation affects hierarchical execution in selected fabricating enterprises in Anambra State. In Anambra State's three senatorial zones, 103 respondents were chosen from 17 assembling enterprises. In the study, 120 workers from various fabrication enterprises in Anambra State were counted.

The review addressed three exploratory questions modeled for the review using unmistakable insights (frequency, mean, and rates). The three theories that guided the review were tested using the Spearman Rank Connection Coefficient. The findings of the investigation revealed that there was a link between representational motivation and authoritative exhibition. Extraneous motivation offered to workers in an organisation has an impact on the specialists' performance, according to the study. This is in line with value theory, which states that decency in the wage package results in better laborer performance in general. According to the expert, in order to increase efficiency, all enterprises should accept outward

compensations in their various businesses. Businesses are constantly evaluated to foster compensation techniques and procedures that enable them to attract, propel, hold, and fulfill their representatives based on these discoveries. As a result, the analyst proposes that more research be conducted on the relationship and impact of remunerations on professional performance using a variety of private and public organisations, as this will be a useful tool that can be used to provide answers for individual struggle that arises as a result of the helpless reward system.

It is discovered that most of the reviewed studies employed chi-square to analyze data; some of the studies were conducted outside of Nigeria, while those conducted in Nigeria excluded Kwara state. As a result, this research aims to fill the highlighted gap by

determining the impact of motivation on employee performance in Kwara state Internal Revenue Service in Kwara state, Ilorin.

4.1 Methodology

The study used a survey research design, in which the data were gathered from a random sample of people (primary data). Then, the data were coded and analyzed using descriptive statistics, while regression and correlation coefficient inferential statistics were employed to test the hypotheses at a 5% level of significance. A survey questionnaire was used to collect the data for this purpose. The population of Kwara State Internal Revenue staff is the topic of this study. As a result, because the total population is 80, the study relied on a population census.

Reliability Statistics

Cronbach's Alpha	N of Items
.967	6

The calculated Cronbach's Alpha shows a value of 0.967 for 6 items. This indicates the reliability test score for this instrument and falls in the good range of internal consistency according to the commonly accepted rule for describing internal consistency.

Analyses of Hypotheses

The following stories were created using the information gathered from the questionnaire

H₀₁: Motivation has no significant impact on employee's performance in Kwara State Internal Revenue Service

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.986 ^a	.972	.972	.69521

a. Predictors: (Constant), Motivation

As indicated in the table above, the R Square of the model is 0.972, meaning that the independent variable (motivation) explains 98% of the variation in the dependent variable (employee performance), with the

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	1246.168	1	1246.168	2578.344	.000 ^b
Residual	35.766	74	.483		
Total	1281.934	75			

a. Dependent Variable: Employee performance

b. Predictors: (Constant), Motivation

The table above summarized the results of an analysis of variation in the dependent variable with a large value of regression sum of squares (1246.168) in comparison to the residual sum of squares with a value of 258.448 (this value indicated that the model does not fail to explain a lot of the variation in the dependent variables).

error term accounting for the remaining 2%. The regression (formulated model) is good for making predictions because the R² value is close to 1.

However, the significant value of 0.000 in the estimated F-value (2578.344) in the table above is less than the p-value of 0.05 (p0.05), showing that the independent factors as a whole can influence the dependent variable's increment (employee performance).

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.452	.225		2.010	.048
Motivation	.959	.019	.986	50.777	.000

a. Dependent Variable: Employee performance

Employee performance was the dependent variable, as seen in Table 35. This was utilized as a benchmark for assessing the influence of the two variables (i.e. motivation and employee performance). Motivation is one of the predictors, and as seen in the table above, motivation has an impact on employee performance at the Kwara State Internal Revenue Service. According to the table above, the t-test coefficient for short listing is 50.777, and the P-value is 0.000, which is less than 0.05 (i.e. P0.05). This means that these variables are statistically significant at a

5% significance level. Because the p-value is less than 0.05, the null hypothesis (HO) is rejected as a result of the findings. As a result, the alternative hypothesis that motivation affects Kwara State Internal Revenue Service personnel performance is accepted. According to the data, motivation has a significant impact on worker performance in the Kwara state internal revenue department.

H₀₂: Examine the link between incentive and employees performance in Kwara State Internal Revenue Services

Descriptive Statistics

	N	Mean	Std. Dev
Increment in salary increases employees' performance.	76	1.8553	.74304
Provision of medical assistance scheme increases employees' performance	76	1.8158	.76089
Access to company's loan increases employees' performance	76	2.0132	.79151
Provision of life insurance policy for employees increases their performance	76	2.0132	.88684
Training and development policy help to increase employee's performance.	76	1.6842	.57063
Valid N (listwise)	76		

Source: Authors' Computation, 2021

The following table shows the descriptive statistics for the variables relevant to hypothesis two:

In the Kwara State Internal Revenue Services, there is a link between motivation and staff performance.

Correlations

		Motivation	EmployeePerformance
Motivation	Pearson Correlation	1	.986**
	Sig. (2-tailed)		.000
	N	76	76
EmployeePerformance	Pearson Correlation	.986**	1
	Sig. (2-tailed)	.000	
	N	76	76

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

From the above table, a correlation analysis was run to determine the relationship between motivation and employee performance, there was a strong, positive correlation between motivation and employee performance which was statistically significant ($r = .986$ $n = 76$, $p = .000$). Hence, for hypothesis II, the results suggested that there is significant relationship between motivation and employee performance.

Discussion of Findings

According to the results in the Table 3 above, there is a considerable impact of motivation on employee performance, as evidenced by the t-test coefficient of 50.77 and the p-value of 0.000, which is less than 0.05 (i.e. $p < 0.05$). This indicates that the variables are statistically significant at the 5% level. However, because the p-value is less than 0.05, the null hypothesis H_0 is rejected because of the results. Furthermore, the alternative hypothesis is accepted, according to which employee motivation has a considerable impact on KWIRS performance.

The foregoing is in line with Oluwayomi (2018) who discovered a direct and positive association between employee motivation and performance. In order to pick the respondents, Oluwayomi employed stratified and simple random sampling procedures. Simple percentages, distribution tables, and pie charts statistical tools were also utilized to evaluate the basic data, with chi-square being employed to test the hypothesis. It was also shown that motivation was the most important element affecting employee performance. This is consistent with our findings, and we have not diverged from the previous studies.

David (2014) also looked into the effect of motivation on employee performance in Ghana. He discovered that individuals who were more motivated in their employment were more content with their work and were less likely to leave the company, but that demotivated employees had a detrimental impact on performance. The goal of the study was to see how motivation affected employee

performance in Ghana's manufacturing industry. The project investigated the impact of motivation on job performance, concluding that motivation had a direct and positive link with job performance. This is consistent with the conclusions of the present investigation, and this study has not diverged from previous empirical findings in this regard. Furthermore, the study's findings suggested that there is a link between employee motivation and performance, as seen in Table 5 above, where the statistically significant result is ($r = .986$ $n = 76$, $p = .000$).

Conclusion

Finally, this research looked into how motivation affects staff performance in the Kwara State Internal Revenue Service. According to the findings, motivation has an impact on employee performance. The respondents believe that even if there is income increase on a regular basis, their motivational factors change with time, and that what inspires them today may not excite them tomorrow. Based on the above, motivation has a substantial impact on employee performance, is an inner condition that emerges, activates or moves, and directs or channels action toward a goal.

Employees that are driven are more productive, which helps the company survive. To be effective, managers must

understand what drives people in the work they do, as well as recognize motivation and performance to determine the impact of motivation on employee performance. They must also be aware of basic need theories that can aid in the resolution of these problems. We have also looked at the effects of motivation on employees in this study through focussing on performance quality. To avoid their staff from burning out or becoming demotivated, managers in any organization must know how to motivate people. Employees who are unmotivated can be extremely ineffective at work. Finally, motivation has a positive impact on the overall performance of Kwara State Internal Revenue Agency staff.

Recommendations

According to the findings of the study, both intrinsic and extrinsic rewards are equally significant in motivating employees to perform at their best. As a result, managers should keep these in mind as they devise new strategies to incentivize their personnel to provide exceptional service. Managers should consider developing their organizations' human capital by providing possibilities for promotion. Managers should also consider a robust training and development policy to assist employees perform better in the workplace.

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