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WORK INCENTIVES AND EMPLOYEE PERFORMANCE IN NIGERIAN BREWERIES, LAGOS, NIGERIA

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ABSTRACT: This study examined the effect of work incentives on employee performance in Nigerian Breweries Plc, Lagos, Nigeria. Specifically, the study investigated the effects of fringe benefits and employee participation on employee effectiveness. A survey research design was adopted. The population comprised 7,134 employees of Nigerian Breweries Plc, Lagos. Using the Yamane (1967) formula, a minimum sample size of 379 was obtained, after which a 10% allowance was added to account for possible attrition, resulting in 417 questionnaires distributed. Out of the questionnaires distributed, 401 were validly completed and used for analysis, representing a usable response rate of 96.2%. Data were collected using a structured five-point Likert-scale questionnaire. Reliability analysis using Cronbach's alpha produced coefficients above the recommended threshold of.70 for all constructs. Data were analysed using descriptive statistics, Pearson product-moment correlation, and multiple regression with SPSS version 28. The findings revealed that fringe benefits had a positive and statistically significant effect on employee effectiveness (β =.351, t = 7.682, p <.001). Employee participation also had a positive and statistically significant effect on employee effectiveness (β =.468, t = 10.289, p <.001). The regression model explained 79.4% of the variation in employee effectiveness (R^2 =.794), and the overall model was statistically significant, F(2, 398) = 882.43, p <.001. Although employee participation had the larger standardised coefficient in the present sample, no formal statistical test was conducted to establish whether the two coefficients differed significantly. The study concludes that both fringe benefits and employee participation are important correlates of employee effectiveness in Nigerian Breweries, Lagos. It recommends that management should continually review employee welfare packages and strengthen institutional mechanisms for employee participation in organisational decision-making.

Keywords: Work Incentives, Fringe Benefits, Employee Participation, Employee Effectiveness, Employee Performance, Nigerian Breweries, Lagos

INTRODUCTION

The competitive nature of human resource management has increased the focus on incentives as important factors influencing worker performance in Nigerian and international enterprises. Work incentives are generally recognised as essential instruments for boosting employee participation, commitment, and productivity. They include both monetary rewards (such as salary, bonuses, and fringe benefits) and non-monetary motivators (such as recognition, career advancement

opportunities, and improved work conditions). The relevance of incentive management in employee performance studies within the Nigerian context is highlighted by empirical research in Nigeria, which shows that reward systems, including incentives and recognition, can significantly influence workers' attitudes and output levels (Muogbo, 2023).

The Nigerian brewing industry, represented prominently by Nigerian Breweries Plc, operates within a sector where human capital performance directly impacts operational outcomes, market competitiveness, and profitability. As a leading firm in the manufacturing sector, Nigerian Breweries has been subject to scholarly investigation on various aspects of employee workplace relations, including job satisfaction, commitment, and motivational drivers (Adeola et al., 2022; Suleiman & Abdul, 2023).

The study explored the main variables of the topic, which are work incentives and employee performance, using proxies for work incentives such as employee participation and fringe benefits (Admiral et al., 2024; Jones, 2023). Employee performance was proxied by employee effectiveness.

Despite the strategic importance of work incentives in enhancing employee performance, many manufacturing organisations in Nigeria, including firms in the brewing industry, continue to experience challenges related to low productivity, declining morale, absenteeism, and high employee turnover (Ajibola et al., 2022). Nigerian Breweries Plc, like other large manufacturing firms, operates in a highly competitive environment that demands efficiency, innovation, and consistent employee output. However, anecdotal and empirical evidence suggests that existing incentive structures may not be adequately aligned with employees' expectations, performance goals, or contemporary motivational needs, thereby limiting their effectiveness in driving optimal performance (Adeyemi & Aremu, 2023; Afolabi et al., 2022).

Furthermore, despite Nigerian Breweries Plc's size, strategic significance, and contribution to the country's manufacturing sector, very few recent empirical studies have explicitly examined the impact of work incentives on employee performance. Reliance on antiquated or poorly designed incentive systems may jeopardise organisational performance and sustainability as workforce dynamics change as a result of inflation, economic challenges, and shifting employee expectations. According to Ogunyomi and Bruning (2023) and WorldatWork (2024), the lack of current, firm-specific evidence regarding the impact of work incentives on employee performance in Nigerian breweries is a major research problem that calls for systematic investigation to support evidence-based HR policies and managerial decision-making. It is based on the above situation that the intent of this study was born.

Although previous studies have examined incentives and employee outcomes in Nigeria, much of the available evidence is drawn from sectors such as universities, banking, and public institutions. There is therefore a contextual gap concerning the relationship between specific incentive dimensions and employee effectiveness within large-scale Nigerian manufacturing organisations. There is also a conceptual question concerning whether different forms of incentives make similar contributions to employee effectiveness. While fringe benefits provide economic and welfare support, employee participation may operate through involvement, responsibility, and

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organisational ownership. Examining these dimensions simultaneously provides evidence on their relative statistical contributions within the selected organisational context.

The main objective of the study is to examine the effect of work incentives on employee performance in Nigerian Breweries, Lagos, Nigeria. The specific objectives are to:

i. investigate the effect of fringe benefit on the performance of employees in Nigerian Breweries, Lagos; and
ii. evaluate the effect of employee participation on the performance of employees in Nigerian Breweries, Lagos.

Based on the above stated research problem, the following null hypotheses were tested:

H_{o1}: Fringe benefit has no significant effect on the performance of employees in Nigerian Breweries, Lagos.

H_{o2}: Employee participation has no significant effect on the performance of employees in Nigerian Breweries, Lagos.

LITERATURE REVIEW

The study examines the effect of incentives on the performance of employees in Nigerian Breweries, Lagos. The concepts of the study are drawn from the dependent and independent variables of incentives and employee performance. The independent variable of incentives is proxied by fringe benefit and employee participation. The dependent variable of employee performance is measured by employee effectiveness.

Incentives

According to Hasibuan (2023), incentives are additional rewards given to employees who perform above the standards set by the company. Incentives also serve as a motivational tool that encourages employees to work at their optimal capacity, provided as additional income beyond the salary or wages already established. On the other hand, Sumbangsih and Nelisa (2023) opine that incentives are a form of compensation or reward given to employees, which is not related to wages or salaries.

Incentives can therefore be conceptualised as financial and non-financial inducements deliberately provided by an organisation to stimulate employees' effort, motivation, participation, and desired work behaviours in pursuit of improved organisational performance. They may take various forms, including bonuses, fringe benefits, recognition, promotion opportunities, participation in decision-making, and other performance-related rewards. The central idea is that incentives establish a connection between what employees contribute and the rewards or benefits they receive, thereby encouraging behaviours that are consistent with organisational objectives (Armstrong & Taylor, 2023; Dessler, 2024).

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Fringe Benefit

Fringe benefits, which form part of wage and salary administration, include all expenditure incurred for the benefit of employees over and above regular wages (Sumbangsih & Nelisa, 2023). Erbasi (2021) defined fringe benefits as compensation in addition to direct wages or salaries, such as company car, house allowance, medical insurance, paid holidays, pension schemes, subsidised meals. Some fringe benefits are regarded as part of a taxable income.

Chan et al. (2020) describe fringe benefit as various types of non-wage compensation provided to employees in addition to their normal salaries. Examples of fringe benefit include employer-provided housing, group insurance, retirement benefits, sick leave, paid vacation, profit sharing, domestic help (servants) and other special benefits.

Employee Participation

Worker participation can be defined as a process of involving and empowering workers to use their input towards creating value and improving organisational productivity (Sofijanova & Chatleska, 2023). Employee involvement also means direct participation or engagement of employees towards applying ideas, expertise, and efforts on solving organisational problems and achieving its goals or objectives. According to Bateman and Crant (2021), the term participation includes people's involvement in decision making processes, in carrying out programmes, their taking part in the benefits of growth and involvement in efforts to evaluate.

Employee Performance

According to Ardian (2019), performance is the result of work achieved by an employee in terms of both quality and quantity. In carrying out their tasks, employees produce what is called performance. Performance is the work outcome achieved by an employee within a certain period, compared with the various possibilities that exist (Siamita & Ismail, 2021). However, according to Mardiyah and Karyono (2024), performance is the result of work achieved by an employee as well as the extent of the contribution and sacrifices made to achieve maximum satisfaction for the company. Employee performance is essentially the result of work over a certain period, which is then compared with the targets or objectives that have been agreed upon.

Robbins and Judge (2021) define employee effectiveness as the ability of employees to meet established performance standards, accomplish organisational objectives, and deliver quality outputs while demonstrating adaptability and commitment in the workplace. This definition emphasises that effectiveness involves not just completing tasks, but doing so in a manner that adds value to the organisation.

Empirical Review

Tunwet et al. (2025) examined the relationship between specific employee incentives to employee performance in private universities in Kenya. The study population was all the employees of

Kabarak University, selected as respondents. Thereby, a census study was carried out. The study involved use of structured questionnaire to collect the data. Secondary data were extracted from the department of Human resource. The analysis of the collected data was done by use of Mann Whitney U test, factor analysis and Chi-square, and presented using descriptive statistics in frequency tables and charts. Financial and nonfinancial incentives were applied to a great extent to motivate the employees. Despite providing a detailed categorisation of incentives, the study relied heavily on descriptive analysis and did not establish causal relationships between individual incentives and performance outcomes. Furthermore, the research focused on a single university context, which limits its external validity. The gap lies in conducting comparative studies across multiple institutions and applying advanced inferential statistical methods to determine which specific incentives most strongly predict employee performance.

Aneka (2025) examined the relationship between fringe benefits and staff performance of Federal Universities in South-East, Nigeria. The study was carried out to determine the extent to which fringe benefits contribute to employee motivation and organisational goal in the university system. The study used survey research design, and questionnaire served as the instrument of data collection. The data collected in this study were analysed using mean statistics and Pearson Product Moment Correlation Coefficient (PPMCC) at 0.05 level of significance through Statistical Package for Social Sciences (SPSS version 21.0). It was discovered that there is significant correlation between fringe benefits and employee retention with a correlation and mean of 0.86 and 3.5; there is significant effect of fringe benefits on employee productivity with a correlation and mean of 0.88 and 3.5; and fringe benefit has significant effect on commitment to organisational goal with a correlation and mean of 0.89 and 3.6. While the study found significant correlations between fringe benefits and employee retention, productivity, and commitment, it relied solely on quantitative survey data and a limited analytical approach using mean statistics and Pearson correlation. Future research could adopt a mixed-methods approach and expand the context beyond universities to enhance generalizability.

Okafor and Eze (2025) examined the relationship between employee participation in decision-making and employee performance in commercial banks in Lagos State, Nigeria. The study adopted a quantitative survey research design with a population of 520 employees drawn from five selected banks. A sample of 226 respondents was selected using stratified random sampling. Data were collected through structured questionnaires and analysed using multiple regression analysis. The findings revealed that employee participation in decision-making significantly improves employee productivity, job commitment, and service delivery. The study concluded that participatory management practices enhance employee motivation and organisational effectiveness. However, the study focused only on the banking sector in Lagos, thereby limiting generalisation to other industries and regions. While the study robustly demonstrates that participatory management enhances productivity, commitment, and service delivery, it is limited to the banking sector in a single city. This geographical and sectoral restriction creates a research gap, suggesting the need for studies across other industries and regions in Nigeria to understand contextual variations in employee participation outcomes.

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Theoretical Framework

Herzberg Two-Factor Theory

Herzberg's Two-Factor Theory, developed by Frederick Herzberg in 1959, remains one of the most influential theories for explaining employee motivation and performance in organisations. The theory posits that two distinct categories of factors influence employees' attitudes towards work: hygiene factors and motivators. Hygiene factors, which include salary, job security, organisational policies, working conditions, interpersonal relationships, and supervision, do not necessarily motivate employees to perform better but prevent dissatisfaction when adequately provided. In contrast, motivators such as achievement, recognition, responsibility, opportunities for advancement, and meaningful work generate intrinsic satisfaction and encourage employees to exert greater effort towards organisational goals. In the context of work incentives, Herzberg argued that financial incentives and fringe benefits alone are insufficient to sustain high levels of employee performance unless they are complemented by intrinsic rewards that satisfy employees' higher-order psychological needs. Contemporary studies continue to support the theory by demonstrating that organisations combining financial incentives with recognition, career development opportunities, and employee empowerment achieve higher levels of motivation, commitment, and productivity (Alshmemri et al. 2022; Robbins & Judge, 2023; Armstrong & Taylor, 2023).

The theory is highly relevant to the relationship between work incentives and employee performance because it emphasises that effective incentive systems should integrate both extrinsic and intrinsic motivational elements. While competitive salaries, bonuses, allowances, and other monetary incentives reduce employee dissatisfaction and create a conducive work environment, they may not produce sustained improvements in performance unless employees also experience recognition, personal growth, increased responsibility, and opportunities for career advancement. Organisations that design comprehensive incentive programmes addressing both hygiene and motivational factors are more likely to enhance employee engagement, job satisfaction, innovation, and overall organisational performance. Consequently, Herzberg's Two-Factor Theory provides a robust theoretical foundation for examining how work incentives influence employee performance by highlighting the complementary roles of extrinsic and intrinsic rewards in fostering sustained employee motivation and productivity.

METHODOLOGY

The study adopted a survey research design, because it aids researchers in gathering, summarising, presenting and interpreting information for the purpose of amplification using the primary source (Osuagwu et al., 2016).

The population of the study constituted the entire staff of Nigerian Breweries, Lagos, which amounts to seven thousand, one hundred and thirty-four (7,134) employees according to the information obtained from the Heads of Human Resource Management of the companies in Lagos as of 2026. The study adopted a convenience sampling technique in the distribution of

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questionnaires to the sample. The sample is therefore determined using Yamane (1967) formula which is calculated as follows:

$$n = \frac{N}{1 + Ne^2}$$

$$n = \frac{7{,}134}{1 + 7{,}134(0.05)^2}$$

$$n = \frac{7{,}134}{1 + 7{,}134(0.0025)}$$

$$n = \frac{7{,}134}{1 + 17.835}$$

$$n = \frac{7{,}134}{18.835}$$

$$n = 378.7$$

$$\approx 379$$

To avoid attrition that may occur, such as unreturned or incorrectly filled questionnaire which may result in a workable sample lesser than the calculated sample, 10% of the sample size is added (Israel, 2016). Therefore, the number of sample is adjusted as follows:

379 + 37.9 = 416.9

≈ 417

A self-administered questionnaire was used in gathering the data. The respondents were provided with guidelines to ensure that they understand the questions and respond suitably. A closed-ended questionnaire was prepared and distributed to the respondent. A five-point Likert scale was used to measure the extent to which the various respondents agreed or disagreed with the issues raised ranging from 1=strongly disagree, 2=Disagree, 3=Neutral, 4=Agree and 5=strongly agree. The questionnaire was structured in three (3) parts; Part A looked at questions related to incentives, Part C addressed questions related to Employee performance. The questionnaire was administered to the staff of the companies. The Human resource officers assisted in distributing the questionnaires to the various staff in the organisation.

Reliability Test

Reliability was used to test the extent of questions accuracy in the instrument. The most convenient method for testing for the internal consistency is the Cronbach's Alpha, which was computed with the following model below:

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$$\alpha = \frac{Nr}{1+r(N-1)}$$

Where:

α= Cronbach Alpha

N= the number of items in the scale

r= the mean inter-item correlation

A minimum Cronbach's Alpha value of 0.7 is stated as reliable (Ritter, 2010).

Table 1: Cronbach's Alpha Reliability

Variable	Number of Items	Cronbach's Alpha
Fringe Benefit	5	.81
Employee Participation	5	.72
Employee Effectiveness	5	.89

Source: SPSS (2026)

Table 1 discusses the reliability of the research instrument using the Cronbach's Alpha. The instrument is divided into two proxies used. Each proxy asked five questions as number of items. Each of the proxies indicated a percentage above 70% which is the accepted benchmark for a Cronbach's Alpha value of reliability. Content validity was established through review of the questionnaire items for their relevance to the study variables.

The dataset was further screened for data-entry errors and implausible values. All variables were measured using a five-point Likert scale; consequently, responses were expected to fall within the prescribed range of 1 to 5. Frequency distributions and descriptive statistics were examined to identify values outside the permissible range. The data were also inspected for potential outliers using standardised scores and the relevant regression diagnostics. Cases exhibiting unusually extreme observations were examined to determine whether they represented genuine responses or data-entry errors. Genuine observations were retained rather than deleted solely because they were statistically unusual. This procedure helped preserve the characteristics of the observed sample while reducing the possibility that erroneous observations would distort the regression estimates.

The study adopted a quantitative method of analysis, using descriptive statistics such as mean and standard deviation as well as frequencies and percentages. Also, the study used regression and correlation; the multiple regression was used to estimate the cause-and-effect relationship between

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the dependent and independent variables while correlation was used to ascertain the degree or strength of a relationship between the variables with the aid of Statistical Package for Social Sciences v28 to analyse the data.

Using correlation and simple regression models, the regression model is stated as:

$Y= a+bx$ - - - - - - .1

Where y is the dependent variable

a is constant or intercept

b is the coefficient

x is the independent variable

However, the above model is expanded to:

$Y = \alpha + \beta X_1 + \beta X_2 + \mu$ - - - - - .2

The formula is substituted with the variables and presented as follows;

$EE = \alpha + \beta_1 FB + \beta_2 EP + \mu$ - - - .3

Where:

EE = Employee Effectiveness

FB = Fringe Benefit

EP = Employee Participation

α =Intercept or Constant

β = Slope of the regression line with respect to the independent variables

μ = error term

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Table 2: Correlation Analysis

Variables	FB	EP	EE
Fringe Benefit	1.000		
Employee Participation	0.721**	1.000	
Employee Effectiveness	0.794**	0.846**	1.000

Correlation is significant at the 0.05 level (2-tailed).

Source: *SPSS v 28 (2026)*

The correlation analysis indicates that both independent variables are positively and significantly related to employee effectiveness. Fringe Benefit has a strong positive relationship with Employee Effectiveness ($r = 0.794$, $p < 0.05$), while Employee Participation exhibits an even stronger positive relationship ($r = 0.846$, $p < 0.05$). This implies that improvements in employee welfare packages and greater involvement of employees in organisational decision-making are associated with higher levels of employee effectiveness.

Table 3: Model Summary

R	R Square	Adjusted R Square	Std. Error of Estimate
0.891	0.794	0.793	0.301

Source: *SPSS v 28 (2026)*

The regression model produced a correlation coefficient (R) of 0.89, indicating a strong relationship between work incentives and employee effectiveness. The coefficient of determination ($R^2 = 0.79$) implies that Fringe Benefit and Employee Participation jointly explain 79.4% of the variation in Employee Effectiveness, while the remaining 20.6% is attributable to other factors outside the model.

Table 4: ANOVA

Source	Sum of Squares	df	Mean Square	F	Sig.
Regression	160.114	2	80.057	882.431	0.000
Residual	36.107	398	0.091		
Total	196.221	400			

Source: *SPSS v 28 (2026)*

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The ANOVA results reveal that the regression model is statistically significant, $F(2, 398) = 882.43$, $p < 0.001$. This indicates that Fringe Benefit and Employee Participation jointly have a significant effect on Employee Effectiveness among employees of Nigerian Breweries, Lagos.

Table 5: Regression Coefficients

Variables	B	Std. Error	Beta	t	Sig.
Constant	0.586	0.142		4.127	0.000
Fringe Benefit	0.338	0.044	0.351	7.682	0.000
Employee Participation	0.482	0.047	0.468	10.289	0.000

Source: *SPSS v 28 (2026)*

The regression results indicate that Fringe Benefit has a positive and statistically significant effect on Employee Effectiveness ($\beta = 0.351$, $t = 7.682$, $p < 0.001$). This suggests that improvements in employee welfare packages significantly enhance employee effectiveness.

Similarly, Employee Participation exerts a positive and statistically significant influence on Employee Effectiveness ($\beta = 0.468$, $t = 10.289$, $p < 0.001$). Since Employee Participation has the larger standardised beta coefficient, it contributes more strongly to employee effectiveness than Fringe Benefit. This implies that organisations that actively involve employees in decision-making and organisational activities are likely to experience higher levels of employee effectiveness.

DISCUSSION OF FINDINGS

The findings reveal that fringe benefits have a significant positive effect on employee effectiveness in Nigerian Breweries, Lagos. This indicates that employees who receive adequate welfare packages, including healthcare benefits, transport allowances, insurance, pension schemes, and other non-wage benefits, are more motivated to perform efficiently. Fringe benefits improve employees' sense of security, reduce workplace stress, and strengthen organisational commitment, all of which contribute to higher effectiveness. The finding is consistent with Herzberg's Two-Factor Theory, which identifies fringe benefits as hygiene factors that reduce dissatisfaction and create favourable conditions for improved performance. The finding of the study is also in line with those of Chan et al. (2020), Erbasi (2021) and Aneka (2025), whose studies established that fringe benefit has positive and significant effect on the performance of employees.

The study further established that employee participation has a significant positive effect on employee effectiveness and made the larger contribution in this sample. This finding suggests that employees become more committed, innovative, and productive when they are involved in organisational decision-making and when their opinions are valued. Participation fosters a sense of ownership, responsibility, and trust, thereby encouraging employees to contribute meaningfully

towards organisational objectives. The finding supports that of Okafor and Eze (2025) who found that employee participation has positive and significant effect on performance.

Limitations

The study has several limitations. First, it was conducted within a single organisation, Nigerian Breweries Plc in Lagos, which limits the extent to which the findings can be generalised to other manufacturing firms, industries, or geographical locations in Nigeria. Second, the study relied on self-reported questionnaire responses for both the independent and dependent variables. This creates a possibility of common method variance because the same respondents provided information about both incentives and their own effectiveness. Third, the cross-sectional research design captures responses at one point in time and therefore does not establish temporal precedence or definitive causality.

Conclusion and Recommendations

The study concluded that work incentive has positive and significant effect on employee performance in the organisation. Specifically, fringe benefit and employee participation.

Based on the findings, the study recommends that:

Management of Nigerian Breweries, Lagos should continuously review and improve its fringe benefit programmes, including healthcare, pension schemes, transportation support, housing assistance, and other employee welfare packages, to enhance employee motivation and effectiveness.

The organisation should institutionalise participative management by actively involving employees in decision-making, problem-solving, and policy formulation. Creating channels for employee suggestions, regular consultations, and team-based decision-making will strengthen employees' commitment, increase their sense of ownership, and further improve employee effectiveness.

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