

# Wage Disparity, Organizational Citizenship Behaviour and Employee Turnover: The Linkage: Evidence from Tertiary Health Institutions in South-East Nigeria

Okafor, Lawrence Chima Ph.D

Department Of Business Management , Ebonyi State University, Abakaliki, Nigeria

\*E-mail: [chiedozieuzom@yahoo.com](mailto:chiedozieuzom@yahoo.com)

## Abstract

This work, an empirical investigation into the relationship between wage disparity, Organizational Citizenship Behaviour (OCB) and employee turnover as evidenced from tertiary health institution in South-East Nigeria was designed to be both a descriptive and cross-sectional one. The questionnaire served as the chief instrument for collection of data, which was supplemented by comments and insights from “Key informants”. The sample size was determined using Taro Yameni’s statistical formula, while Bowley’s proportionate allocation formula was used to ascertain the sample size for each establishment/hospital. The Duncan-Scheffe statistical package for social sciences was employed in the analysis of data and tests of the formulated hypothesis. The findings indicate a negative relationship between disparity in wages and Organizational Citizenship Behaviour, and that discriminatory wage structure is not only detrimental to the actualization of the health goals of the states but has resulted in the emigration of workers from state owned to federal institutions, with implications that performance and productivity in service delivery are negatively affected. On the strength of these findings, this study recommends amongst others that the interests of all major stakeholders be factored into the wage determination process and that we attempt to develop a dynamic, fair, rational and equitable wages and salaries structure, with the hope of increasing employee commitment and reducing the associated costs of employee turnover.

**Keywords:** Wage disparity, organizational citizenship behaviour, employee turnover, Health institutions.

## 1. Introduction

Health is a fundamental concern of all individuals and governments. This accounts for why policies and programmes have been put in place to attend to the myriad needs of the health sector. This is in addition to the establishment and maintenance of health institutions that seek to attend to the varied and variegated health needs of people. In Nigeria, health comes under the concurrent list, therefore, is within the jurisdiction of both the central/federal and states government. In the course of the discharge of their constitutional mandate, the various tiers of government have put in place institutional mechanisms and structures with the hope of reducing infant mortality, reducing the incidence and prevalence of diseases as well as shoring up the well being of the citizens amongst others. In the process, it also hoped that the Millennium Development Goals (MDGs) pertaining to health will be actualized.

Observable evidence, conventions and practices have shown that the operational efficiency of the institutions as well as the success of the policies and programmes thereto, are largely dependent on the efficiency and effectiveness of the reward/compensation scheme management put in place. Okafor (2014), attest to the fact amongst others, that a positive relationship exists between reward/compensation management and employee performance. Banjoko (2007) however, cautions that not all employee performance is traceable to adequacy of compensation as performance could be moderated by skills, competences, and expertise of the employee(s). While not discarding the submissions of Banjoko (2007), the works of Comm and Mathaisal (2003), Sweeny and Mcfarlin (2005) aptly illustrates that a linkage exists between wage and motivation on the one hand, and between remuneration packages and retention/turnover on the other. By way of logic, it can be submitted that since motivation precedes (OCB), it is conceivable that motivation may either be impaired or reinforced by wage structure and wage disparity with a proposition that employee retention/turnover may be affected.

## 2. Problem statement.

The last decade witnessed series of industrial actions embarked upon by different trade unions existing within

the health sector in Nigerian. Ranging from the National Association of Resident Doctors (NARD), through the Nigerian Medical Association (NMA) to National Association of Nurses and Midwives (NANMW), the story is the same. Generally too, the demands of these associations is perceived to be anchored largely on compensation issues (salaries and wages inclusive). Wage disparity as experienced by employees who do similar cum related jobs but work in differently owned health establishments (see appendix I) have also increased the rate and dimensions of these industrial actions. Evidently, Man-hours were lost, commitment to public service waned (and by extension CB), retention/turnover concerns became exacerbated, all these in addition to other negative consequences arising from the numerous industrial strike action of these labour unions. However, an empirical investigations either supportive of or discountenancing the above assertion is lacking, hence, this study.

### **3. Objectives of the study**

The major concern of this work is to explore the linkage between wage disparity, citizenship behaviour, and employee turnover, drawing from the experience of tertiary health institutions in South-East Nigeria. Specifically, the study seek to examine:

- i. The effects of wage disparity on employee turnover,
- ii. The link between wage disparity and Organizational Citizenship Behaviour, and
- iii. To ascertain the relationship between Citizenship Behaviour and workers emigration.

### **4. Statement of Hypothesis**

To help in achieving the above stated objectives, the following hypotheses stated in their null forms were raised to guide the study.

Ho1: There is no relationship between wage disparity and employee turnover.

Ho2: wage disparity has no link with Citizenship Behaviour.

Ho3: Organization Citizenship Behaviour is not a predictor of employee turnover.

### **5. Literature Review**

For Jhingan (2004), wages include fees, commissions and salaries and any other payment for services of labour. Therefore, any payment made in recognition and reward for services of labour, constitute a wage. Shanker (2005) defines wage as the payment for the use of effort which may be physical or mental. This payment could be financial or non-financial. He goes further to distinguish fair wages from fringe benefits and other incentives citing examples, but submits that the wage incentive payment plans adopted by an industry may affect job satisfaction, job security, chances of promotion etc. Prior to emergence of the factory system, wages did not constitute a major problem. However, the intensification of capitalism has come to make wages problem a central issue in labour management relations.

The centrality of the wage issue in industrial relations results from the interpretation and the implication of wage to the parties involved. To the employee, wage represent income, which defines his standard of living as well as his social status. Therefore, the higher the wage earned, the more likely an employee will discharge his or her responsibilities timely and creditably. To the employer, wages constitute cost of labour-which can be very significant proportion to the total cost of operations. To an employer who has to contend with fluctuating market conditions, labour costs seem to be more amenable to control in the short run- for this kind of cost can be reduced through a judicious application of the principle of retirements, redundancy, and retrenchments. No matter how subtly this efforts are handled reports Yesufu (1984), they touch the workers directly and indirectly in terms of their living standards, job security and therefore capable of generating industrial tension, job dissatisfaction and leading to worker migration. Wages also are of interest to the government because it represents a considerable proportion of national income especially in more advanced economies. Governments' concern increases as the number of wage earners increase because such increases may have a relationship with productivity and national income.

Flowing from the logic above, it becomes evident that wages can impact on industrial relations, productivity as well as operational efficiency of organizations-demanding the formulation and the enforcement of fair wages

policy. The essence of a wage policy in the opinion of Yesufu (1984) should be to establish coherent and acceptable principles for continuous application in determining the levels of wages; how these can be changed, on what basis, to what extent, and how often. What constitute a fair wage however, is still debatable and will remain contentious since wages (of labour) and profits (of capitalists/proprietors) move in opposite direction. In arriving at wage payable to any employee, political, economic and social forces come into play. On the economic plane, Yesufu, (1984), Anugwom (2007) and Banjoko, (2007) aver that forces of demand and supply, employers ability to pay, cost of living, the relative scarcity value of the different types of labour, prevailing wage rate etc constitute determinants of the wage level. Also, there is evidence to suggest that wage policy is not devoid of political intrigues. In Nigeria for instance, the period between 1955 and 1957, saw wage policies that were influenced by political considerations. The Eastern regional governments (controlled by NCNC) had in 1955 made the minimum wage for all daily paid labour to be five shillings (fifty kobo), in reaction to an earlier position by the Western regional government (controlled by Action Group) in 1954.

Other determinants of wage include but not limited to government regulation, union pressure and strategies, collective bargaining, industry average, as well as the social conditions for the people. Not minding these factors that influence wages in an economy, every wage plan may be in any three forms namely. Based on time spent on work i.e. time rate system, Based on production in quantity terms i.e. piece rate system, A combination of (i) and (ii) (Shanker, 2005).

As a prerequisite for successful administration, a wage plan or policy should:

- i) Enhance employer – employer relationship.
- ii) Increase productivity.
- iii) Motivate employee to perform better.
- iv) Control absenteeism and labour turnover.
- v) Improve quality of life.
- vi) Help organization to better utilize labour, machine, equipment and other resources.
- vii) Improve the image of the organization.
- viii) Be flexible to meet changing conditions of an enterprise and we may add that a good wage policy should seek to maximize benefits to the employees and the employers through the minimization of disputes.

However, objects do not always rhyme with realities so that what is on ground are no reflections of practices in enterprises. In the main, especially in Nigerian type societies, the wage policies of organizations do not reflect these principles so that workers morale sags, productivity declines, labour turnover is not easily controlled, quality of life is impaired and the image of the organization negatively affected.

Wage differentiation, one of the many fallouts of the Industrial Revolution of Seventeenth Century Britain, is a carryover philosophy of Nigeria from colonial administration. Wage differentials entails wide differences in wages received by individuals from occupation to occupation, from industry to industry, region to region within a country or across national boundaries.

Numerous reasons are adduced for these differences. Part of the Smithean explanation as reproduced by Jhingan (2004) for these differences are:

- (i) The agreeableness or the disagreeableness of the employments themselves i.e. people are prepared to accept a low paid job which is pleasant and light as against a tiresome and dirty job which offers more pay.
- (ii) The easiness and cheapness or the difficulty and the expense of learning them. i.e. occupations which are easy and cheap to learn carry low wages as against those which are difficult, more expensive and take more time to learn.
- (iii) The constancy and inconstancy of employment in them. i.e. jobs of temporary nature carry higher wages than those which are permanent.
- (iv) The small or great trust which must be reposed in those who exercise them. i.e. persons in whom greater trust of responsibility is reposed are paid higher wages than the ordinary lot.
- (v) The probability or improbability of success in them. i.e. where success is uncertain, wages must be high.

The above causes of wage differentials, as given by Adams Smith, are applicable to a society where full

employment exist. However, where there is neither full employment nor perfect mobility of labour and where labour is not homologous and to the extent that men differ in their efficiency, then the more likely wages will differ. In a world where imperfect competition is the rule, the real causes of wage differentials are to be found in other factors such as market imperfections, geographic differences and non competing groups.

Holley and Jennings (1991), contend that wage differentials can be explained in terms of three interrelated variables namely: competition in the product market, value added by employees and labour cost as percentage of total cost. Ugwunna (2006) is of the opinion that differences in wages result from factors such as demand and supply conditions of labour, length of training, productivity rate, and social importance of the job. For Aminu (2008), wage differences are results of variations in skills, education, training, qualification, and type of effort expended. Other factors identified as accounting for differences in wages of employees are race, sex and colour.

Interestingly, most of the factors relate to the time, nature and place of work with a peripheral mention of political coloration and inclination. Thus, it is expected that people who had the same training, experience, skills, expertise and/are in the same or similar industry should earn the same wages. However, the reality with respect to the tertiary health institutions is opposed to this expectations. Evidences support that lack of equity, faulty pay policy and administration and/or incongruence between perceptions in what an individual receives and what he thought he should receive, can and do lead to dissatisfaction which in turn can lead to demand for more pay, decreasing citizenship behaviour, as well as search for higher paying job or organization.

Meanwhile, labour turnover has been tagged differently as employee turnover, employee separation, labour emigration, employee attrition etc. Flippo (1980), broadly consider labour turnover as a movement into and out of an organization by the workforce. Fapohunda (2008) sees labour turnover as the flow of manpower into and out of an organization, Macy and Marois (1983), consider labour turnover as any permanent departure beyond organizational boundaries. Not minding the language employed, the basic element in these definitions is that people move into or out of organizations as part of organization workforce. Among many other definitions, the Webster Comprehensive Dictionary (2004) sees turnover as the rate at which persons hired by a giving establishment within a given period are replaced by others. While we accept the idea that labour turnover entails movement of workers into/out of an establishment as organizational participations, it is not always true that those leaving must be replaced as suggested by the definition. Availability of organization resources, management disposition, and the relative ease or otherwise of finding replacements are some of the many factors that may determine the time and rate of replacement.

Generally, labour turnover is an index of the stability of the workforce. The IRS-Employee Development Bulletin (2000) subscribe to the idea that rates of labour turnover provide a graphic illustration of the turbulence within the organization; as high rate of attrition can destabilize a business and de-motivate those who attempt to maintain levels of service and output against a background of vacant posts, inexperienced staff, and general discontent (Armstrong, 2005). A considerable volume of literature shows that labour turnover may be a function of negative job attitudes, low job satisfaction combined with the ability to secure employment elsewhere.

Admittedly, labour turnover is a fact of organization life, any excessive movement of employee(s) into/out of an organization is undesirable, expensive, and involves the following costs itemized by Flippo (1984) and Ogbu and Pam (2010) to include:

- i) Hiring costs – involving time and facilities for recruitment, interviewing etc.
- ii) Training costs – involving the time of the supervisor, personnel unit and trainee.
- iii) The pay of the learner is in excess of what is being produced.
- iv) Accident rates of new employees are higher.
- v) Loss of production.
- vi) Production equipment is not fully utilized.
- vii) Wastage are experienced. In addition to these costs, we add that experience may be lost just as the credibility of the organization may be at stake resulting in declining customer patronage.

Meanwhile, Organizational Citizenship Behaviour (OCB) or Citizenship Behaviour (CB) for short is believed to have its roots in psychology. Today, however, it has gained currency and acceptability in most contemporary literature in organizational behaviour and management. Just as is the case with most constructs in the social and management sciences, organizational citizenship behaviour has been subjected to varying definitions/descriptions. Organizational citizenship behaviour in the words of Deluga (1998), are construed to mean those spontaneous acts that go beyond prescribed job requirements (in-role-behaviours whereby the

subordinate carry out non-obligatory role behaviours). Materson and Stamper (2003), are of the view that organizational citizenship behaviour refers to the idea of doing more than is expected. These out of role activities according to them are important because they are often cited by customers or clients when praising exemplary services or switching service providers. On their part, Kreitner and Kinicki (2004), see organizational citizenship behaviour as part of social exchange “currency” that involves going above and beyond what is expected (for instance, voluntarily working late to finish an important project, being punctual, helping others) – in short, being a good citizen. Robbins (2005) cited Organ (1988), to say that organizational citizenship behaviour is discretionary behaviour that is not part of employees’ formal job requirements, but that nevertheless promotes effective functioning of the organization.

From this retinue of definition/descriptions, we infer that organizational citizenship behaviours are actions and/or behaviours of employees in organizations that are, spontaneous, not premeditated but possibly done in anticipation of other pecuniary benefits. Generally, these behaviours are indicative of employees’ concerns and support for and active interests in the affairs of the organization. Most often, organization citizenship behaviour is an enhancer of organizational performance (Organ, et al., 2006), and in the views of Okafor (2014) may represent a possible consummate approach to being civil or polite to others in an organization. Other positive attributes or correlates of organizational behaviour as identified by mainstream literature on the subject include that it helps in image laundering, increase job dedication, enhances co-worker productivity, has the capability of spreading best practices as well as shoring-up customer patronage.

## 6. Theoretical Framework

Blazing the trail for theories on perception and comparison *visa-vis* employee compensation and rewards is equity theory. Equity theory is generally associated with the pioneering work of J. Stacy Adams published way back in 1965. Within the work context, equity theory is concerned with peoples perception about how they are treated i.e. people make comparison between themselves and others in terms of what they invest in their work (inputs) and what outcomes they receive from it (Armstrong, 2005, Cole, 2005). Equity involves perception and comparison, which may be products of subjective consideration and not derivatives of objective situations. Conventionally, employees make comparisons of their inputs (in terms of education, skill, competence, experience, efforts and level of outputs) and outcomes (in terms of salary levels, wages earned, promotion, recognition) relative to those of others. Where an employee perceives that his/her ratio of input-outcome, is equal to the ratio of input-outcome of referent others, there is equity, where the reverse is the case, the employee experiences equity tension. Where an employee feels under-rewarded, there is anger, when over-rewarded, there is feeling of guilt and in the words of Adams (1965) it is this negative tension state that provides the impetus to do “something” to correct the imbalance.

Shah (1998) in his re-examination of referents for pay, suggests that the referent(s) an employee selects may raise the complexity of the situation, nonetheless, these referents may be “self-outsider” and other outside i.e. individuals or groups outside the employees current organization, who do the same or similar jobs/tasks. A further exposition of equity theory has been made by other writers and authors including Robbins (2005), who through a review of research suggested that when people perceive an inequitable situation, there is possibility of one of six choices namely:

1. Change their input-not exerting as much effort – a redefinition of Taylor’s “Systematic Soldiering”.
2. Change their outcomes – produce higher quantity of units even if of low quality.
3. Distort their perception
4. Distort perception of others
5. Choose a different reference point.
6. Quit the job/organization, therefore, increasing the organizations’ rate of attrition.

Recent research efforts have further expanded the boundaries of equity or fairness. While the traditional conception of equity focused on distributive justice or perceived fairness of the amount and allocation of rewards, contemporary exploration into equity theory in addition also consider procedural justice – the perceived fairness of the process used to determine the distribution of rewards. Konovsky (2000) amongst numerous other writers have written to say that there are indications that distributive justice has a greater influence on employee satisfaction than procedural justice while procedural justice tends to affect an employees’ organizational commitment, trust in his/her boss, and intention to quit.

From experience derived over the years, there are several important implications of equity theory – implications



that ordinarily can shape managerial thinking and behaviour Synthesized, the implications are: (i) that managers are provided with insights as to how beliefs and attitudes affect employees' motivation, satisfaction, withdrawal intentions and absenteeism. (ii) the theory restates the need for attention to be paid by managers with respect to employee perception of what is fair and just (iii) employees are likely to accept and support organizational change especially when they believe there is fairness. (iv) employees that perceive equitable treatment are most likely to go beyond the call of duty to actualize organization goal(s). (v) team work, team cohesion, co-operation and organic solidarity amongst employees could be enhanced when employees perceive equitable treatment.

## 7. Methodology

The descriptive research design is adopted for this study. A sample size of 377 determined through the application of Yamen's (1963) statistical model was used while Bowleys proportionate allocation formular was adopted in determining the number of questionnaire to each unit/establishment.

Face, construct and content validity of the questionnaire were established through the inputs and suggestions of management and social scientists as well as experts in Measurement and Evaluation. Using co-relational analysis for consistency, the value  $r = 0.73$  was obtained. The SPSS Duncan analysis was used to establish Post-hoc. The F-statistic was used to establish the significance of the results obtained.

## 8. Findings and Discussion

Majority of respondents from state owned tertiary institutions are of the opinion that the wage policies of their establishments are neither fair nor comparable to what obtains in similar federal owned institutions and that such dichotomous wage policies may result in perceived stress. No fewer than 249 (approx. 72%) of all the respondents subscribe to the idea that wage differentials account for labour mobility (as evidenced in emigration of staff from states to federal health institutions within the last five (5) years), and that pay disparity amongst employees who do similar jobs gives rise to strikes.

Based on a 5-point rating scale, with a harmonic mean of 3 and a mean response of 19.426, we reject the null hypothesis and instead accept the alternative that wage disparity has a relationship with employee turnover. This position rhymes with the result of an earlier investigation by Comm and Mathaisel (2003), who using workloads and compensation of Australian academics, came to a conclusion that those who did not feel fairly compensated relative to those in similar institutions, had either to leave their institution or work outside their institution to earn extra income.

Also, if opinions as evidenced by the responses of the respondents are correct, then it is conjectured that wage/pay disparity influences Citizenship Behaviour (CB), and that lack of CB can be relied on as a predictor of employee turnover. Approximately 85% (294) of the respondents are in agreement to say that pay differentials de-motivates employees-where motivation serves as tonic for CB, a de-motivated workforce may care less about CB therefore, ultimately affecting the functioning of organizations as intimated by the works of Organ (1998), Robbins (2005). A de-motivated workforce will not only show less commitment and CB, but will likely seek opportunities elsewhere. To that extent and based on the difference between the calculated and harmonic mean scores, we reject the hypotheses that suggests no relationship between CB and workers emigration, as well as no relationship between wage disparity was CB. Alternatively, we subscribe to state that pay disparity has a link with CB and that CB or (lack of it occasioned partly by wage differentials) has a positive relationship with employee turnover.

## 9. Conclusion and Recommendations.

The tripartite millennium development health goals of reducing infant mortality, improving maternal health, combating Hiv/Aids, malaria and other diseases and indeed the overall health goals in Nigeria is dependent not only the establishment of frameworks for actualization of these goals but also on the development and deployment of operational management policies and practices.

It is a truism that the effectiveness and efficiency of frameworks, policies and practices are dependent on the human resources, therefore, it is imperative that administrators of these health institution in conjunction with the respective governments put in place, appropriate and adequate pay policies and mechanisms to attend to the needs of the human elements at work with a possibility that employee demonstration of commitment through the

auspices of citizenship behaviour will not only improve but with the added advantage of a reduction in employee turnover rate as well as its negative consequences. Put differently, we concur with the position of Yesufu (1984) as to suggest that government as well as management of the health institutions should endeavour to put in place wage policies that are coherent, equitable and based on acceptable principles for continuous application in determining wage levels, how these can be changed, on what basis, and to what extent and how. This we believe will provide the needed tonic that will spur health workers to go beyond the call of duty (demonstration of citizenship behaviour) to provide qualitative services, that is expediently required for the attainment of the Millennium Development Goals (MDG) relating to health.

## References

- Adams, J.S. (1965). *Towards Understanding of Equity* In Ivancevich et al (2005) *Organizational Behaviour and Management*. 7<sup>th</sup> Edition, Boston:McGraw Hill.
- Aminu, A. (2008). *Government Wage Policy and Dynamics of Public-Private Sector Wage Differential in Nigeria*. Unpublished material, Department of Economics, University of Ibadan.
- Anugwom, G.A. (2007). *Industrial Relations System in Nigeria*. Enugu: Rhyce Kerex Publishers.
- Armstrong, M. (2005). *A Handbook of Human Resource Management Practice*. London: Kogan Page.
- Banjoko, S.A. (2007). *Human Resource Management: An Expository Approach*. Lagos: Pumarck Nigeria Ltd.
- Cole, G.A. (2005). *Management Theory and Practice*. 6<sup>th</sup> edition. London:Bookpower.
- Comm, I. and Mathaisal, R. (2003). "Work Loads and Compensation of Australian Academics in Ngethe, J.M. et al (2012). *Determinants of Academic Staff Retention in Public Universities in Kenya*. *Empirical Review. International Journal of Humanities and Social Sciences*. 2(13).
- Deluga, R. (1998). *Supervisor Trust Building, Leader-Member Exchange and Organizational Citizenship Behaviour*. *Journal of Occupational and Organizational Psychology*, 67, 315-326.
- Fapohunda, E.R. (2008). *What is Behind Labour Turnover?* *Journal of the Institute of Personnel Management of Nigeria*. 2(3) 17-22.
- Flippo, E.B. (1984). *Personnel Management*. Sixth edition. London: McGraw Hill International Edition.
- Holley, H. and Jennings, C.M. (1991). *Labour Relations Process*. 4<sup>th</sup> edition. San Francisco: Dryden Press.
- IRS, (2008). *Management Development*. Employee Development Bulletin.
- Jhingan, M.L. (2004). *Microeconomic Theory*. 5<sup>th</sup> Revised and Enlarged Edition. Delhi: Vrinda Publications (P) Ltd.
- Kreitner, R. and Kinicki, A. (2004). *Organizational Behaviour*. 6<sup>th</sup> edition. Boston. McGraw Hill.
- Macy, B.A. and Marois, P.H. (1983) (eds). *Assessing Rates and Costs of Individual Work Behaviours*. New York: Wiley.
- Materson, S. and Stamper, C. (2003). *Perceived Organizational Membership: An Aggregate Framework Representing the Employee – Organization Relationship*, *Journal of Organizational Behaviour*, 24(5). Pp.473-87.
- Ogbo, A.I. and Pam, W.B. (2010). *Managing Cost of Employee Behaviour in Project Estimation and Implementation*. *The Nigerian Journal of Management Research* 5(3):99-115.
- Okafor, L.C. (2013). *Influence of Labour Policies on Workers' Discontent: Evidence from Tertiary Health Institutions in Ebonyi State*. Unpublished Ph.D Thesis, Department of Business Management, Ebonyi State

University, Abakaliki, Nigeria.

Okafor, L.C. (2014). The Monetization Policy and Organizational Citizenship Behaviour in Nigeria: A situation Analysis. *International Journal of Arts and Commence* vol. 3(9) pp. 27-39.

Organ, D.W. (1988). Organizational Citizenship Behaviour: The Good Soldier Syndrom. In Robbins, S.P. (2005). *Organizational Behaviour*, 11<sup>th</sup> edition, India: Prentice Hall.

Organ, D.W., Podsakoff, P.M. and Mackenzie, S.B. (2006). Organizational Citizenship Behaviour: Its Nature, Antecedents, and Consequences. <http://en.wikipedia> Retrieved. 20/01/2013.

Robbins, S.P. (2005). *Organizational Behaviour*, 11<sup>th</sup> edition. India: Prentice of India Private Limited.

Shah, P. (1998). Who Are Employees' Social Referents? Using a Network Perspective to Determine Referent Others. *Academy of Management Journal, June*, pp. 249-68

Shanker, R. (2005). *Industrial Engineering and Management*. New-Delhi: Galgotia Publications Pvt. Ltd.

Sweeney, P.D. and McFarlin, D.B. (2005). "Wage Comparisms with Similar and Dissimilar Others" In Redmond, B.F. (2012) *Psych 484: "Work Attitude and Job Motivation"*. Online <http://www.wikispacefile://D:///today/5.Equity+Theory.htm>. Retrieved 7/03/2013.

The New International Websiters Comprehensive Dictionary of the English Language (2004) Encyclopedia Edition. Florida:Typhoon International Corp.

Ugwunna, A. (2006). Influence of Trade Union on Wages and Salaries Administration. *Journal of Management Research, Department of Management, University of Nigeria*. 1(1), pp. 111-119.

Yesufu, T.M. (1984). *The Dynamics of Industrial Relations*. Ibadan: University Press Ltd.



## Appendix I

**Table 1: Harmonized Tertiary Institution Salary Structure (HATISS) State owned Hospitals**

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	In. Rate
01	67009	68990	70971	72952	74933	76914	78895	80876	82857	84838	86819	88800	90781	92762	94743	1981
02	67972	70407	72842	75277	77712	80147	82582	85017	87452	89887	92322	94757	97192	99627	102062	2436
03	71372	74297	77222	80147	83072	85997	88922	91847	94772	97697	100622	103547	106473	109397	112322	2925
04	81349	84749	88149	91549	94949	98349	101749	105149	108549	111949	115349	118740	122149	125549	128949	2400
05	9975	104113	108261	112404	116547	120690	124833	128978	133119	137252	141405	145548	149691	163834	157977	4143
06	13407	139186	144293	149400	154507	159614	164721	169828	174935	180042	185149	190255	195363	200470	205577	5107
07	17443	180521	185599	182577	198755	204833	210921	216989	223067	229145	235223	241301	247379	253457	259535	6078
08	206617	212855	220093	227331	234669	241807	249045	255283	253521	270759	277997	285235	292473	299711	305949	7236
09	242068	250026	257984	265942	273900	281858	289816	297774	305732	313690	321648	329606	337564	345522	353480	7958
10	279263	291607	303951	316295	328639	340983	353327	355571	378315	390359	402703					
11	312221	325272	338323	351374	354425	377476	390527	403578	416629	429680	442731					
12	345332	359382	373432	387482	401532	415582	429632	443682	457732	471782	485832					
13	382482	401271	420060	438849	457638	476427	495216	514005	532794							
14	423943	445522	466201	490780	513359	535938	558517	581096	603575							
15	471674	497299	522924	548549	574174	599799	625424	651049	676674							

Source: National Salaries/ Income and Wage Commission, October, 2003

**Table 2: Consolidated Tertiary Institution Salary Structure (CONTISS) Federal owned Hospitals**

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
01	152544	156850	161156	165462	169768	174074	178380	182686	186992	191298	195604	199910	204216	208522	212828
02	154637	159930	165223	170516	175809	181102	186395	191688	196981	202274	207567	212860	218153	223446	228739
03	162027	168385	176734	181101	187459	193817	200175	206533	212891	219249	225607	231965	238323	244681	251039
04	183712	191102	198492	205882	213272	220662	228052	235442	242832	250222	257612	265002	272392	279782	287172
05	224196	233201	242206	251211	250216	269221	278226	287231	296236	305241	314246	323251	332256	341261	350266
06	362757	375205	389655	403104	416553	430002	443451	456900	470349	483798	497247	510696	524145	537594	551043
07	579391	609242	619093	638944	658795	678646	698497	718348	738199	758050	777901	797752	817603	837454	857305
08	671747	695053	718359	741665	764971	788277	811583	834889	858195	881501	904807	928113	951419	974725	998031
09	777964	803243	828502	85376	879020	904279	929538	954797	960056	1006315	103574	1055833	1081092	1106351	1131610
10	871739	909773	847817	985861	1023905	1061949	1099993	1138037	1176081	1214125	1252169				
11	972105	1013528	1053751	1093974	1134197	1174420	1214643	1254866	1295089	1335312	1375535				
12	1075353	1118655	116197	1205259	1248561	1291863	1335165	1378467	1421769	1465071	1508373				
13	1445599	1503505	1561413	1619320	1677227	1735134	1793041	1850948	1908855						
14	1820908	1891016	1961124	2031232	2101340	2171448	2241556	2311664	2381772						
15	2232199	2312548	2393097	2473546	2553995	2634444	2714893	2795342	2875791						

Source: National Salaries, Income and Wages Commission, Abuja 2007