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Employee Welfare and Intention to Leave Evidence from Lagos State Internal Revenue Service, Nigeria

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Abstract:

The public servants globally play a vital role in the social and economic activities of any economy. The Nigerian public service has been plagued with the problem of employee intention to leave, thus negatively affecting their overall performance. Hence, this study investigated the relationship between employee welfare and employee intention to leave in Lagos State Internal Revenue Service in Lagos State, Nigeria. The survey research design was employed. The total population was 334 employees of Lagos State Internal Revenue and stratified random sampling was employed. A structured questionnaire was adapted and validated. The Cronbach's alpha reliability coefficients for the constructs ranged from 0.700 to 0.882. The response rate was 86.20% and data treatment of multicollinearity, normality, linearity and homoscedasticity tests were accomplished. Data were analyzed using descriptive and inferential statistics. Hypothesis was tested using regression analysis. Findings revealed that there was a negative significant effect of employee welfare on employee intention to leave, ($\beta = -0.054$, $t = -0.958$, $p > 0.05$). The study concluded that employee welfare has a negative significant impact on employee intention to leave in Lagos State Internal Revenue Service. It was recommended that employees of the organisation will leave if the condition gets worst. In order to reduce employee intention to leave, there should be a positive improvement in employee welfare.

Keywords: Employee, Intention to leave, employee welfare, Public service

1. Introduction

Managers are constantly faced with decision making which includes how to get the best hands to work and make them stay on the job. Employee's intention to leave is of great concern to management of organisations, this is because for every good hand that leaves the organisation, replacement is with a cost to replace which could also send wrong signals to stakeholders. When employees leave an organisation, replacement cost is not just the cost of acquiring a new employee but also investment in the new intake to bring them up to the level where they start delivering value. According to literature, employees are the most important assets of an organisation. Hence, managers have to take strategic steps to reduce employee intention to leave including their turnover rate, because such intentions contribute to negative behaviors in the work place. Therefore, the study of employee intention to leave becomes imperative as it relates to the organisational climate of the organisation.

Employee intention to leave is an issue of concern to a modern day manager who has to manage both material and human resources of an organisation. Employee intention to leave however refers to the degree and frequency of the likelihood of an employee leaving an organisation. Research indicates that the work environment plays a critical role in influencing individual behaviour (Ohly & Fritz 2007).

Between the past three years, the rate at which employees quit their jobs in Lagos State Internal Revenue Service can be described as high, in instances when an average of five personnel quit the agency in a month. Lagos State Internal Revenue Service (2018) and the Board of Internal Revenue (2017) revealed that Lagos State Internal Revenue Service has 3024 members of Staff within the Agency as at August 2018 compared to a figure of over 3600 members of Staff as at January 2017 which brings the number of staff who have left the agency to be over 500 in less than one year. However, in 2018, on the average between 5-10 staff members leave the agency. Giving this figure, there is a conviction on the high rate of employees leaving the agency. The awareness of the high rate of employees leaving the agency brings the desire to study the employee welfare package as it affects employee intention to leave since actual employee turnover cannot be measured because of difficulty in getting information from employees who already quit the agency.

Previous studies on welfare have been conducted in the health, education, financial sectors in different countries with focus on salaries satisfaction and work pressure in human relations (Li-Mei, Yueh-Shian, & De-Chih, 2018). employment stability and Intention (Yam, Raybould, & Gordon, 2018), high-performance work system on job satisfaction

organisation commitment and intention to quit (Bruno, Richard, & Louis, 2015). However, studies recommended that additional study is required in all sectors since employee welfare has always been of great concern (Akanni & Ndubueze, 2017; Naiqing, Jichul, & Kevin, 2018). Giving the consistently growing population in Nigeria, in relation to the standard of living, Welfare will always be part of the most important need of an employee from an employer. Also, according to the (National Bureau of Statistics, 2018), Nigeria's unemployment rate rose to 23.1% from 18.1% in 2017. Hence raises the question why more people would readily leave their available employment in a heavily populated environment with high unemployment rate.

Nowadays, workplace environments in both public and private sectors have been increasingly characterized by heightened pressure on employees to perform at consistently higher levels, sometimes with longer hours, reduced staff numbers with unmatched reward system. These factors negatively impact on employee welfare package of the staff notwithstanding the sector (Asa, & Lasebikan, 2016). According to Asa and Lasebikan (2016), leaving an organization becomes the easiest option for some employees when employee welfare becomes less important within such organization. This study therefore seeks to examine the effect of employee welfare on employee intention to leave.

2. Review of Literature

2.1. Employee Welfare

Welfare is a broad concept which refers to the state of living of an individual or a group in a desirable relationship with the total environment- ecological, economic and social. After basic pay and incentives, the third major components of organizational reward system are welfare and social security benefits some of which are mandated by law and some are voluntary. Adequate levels of earnings, safe and humane conditions of work and access to some minimum social security benefits are the major qualitative dimensions of employment which enhances quality of work life of workers and their productivity (Keitany, 2014).

According to the Oxford dictionary (2017), employee welfare means 'the effort to make life worth living for workmen.' In the words of Arthur James Todd, 'Employee's welfare means anything done for the comfort and improvement, intellectual or social, of the employees over and above the wages paid which is not a necessity of the industry. 'Welfare includes anything that is done for the comfort and improvement of employees and is provided over and above the wages. Welfare helps in keeping the morale and motivation of the employees high so as to retain the employees for longer duration. The welfare measures need not be in monetary terms only but in any kind/ forms (Ayinde, 2014). Employee welfare includes monitoring of working conditions, creation of industrial harmony through infrastructure for health, industrial relations and insurance against diseases, accident and unemployment for the workers and their families (Keitany, 2014). Employee welfare entails all those activities of employer which are directed towards providing the employees with certain facilities and services in addition to wages and salaries. It implies the setting up of minimum desirable standards and the provision of facilities like health, food, clothing, housing, medical, assistance, recreational, educational, consumer cooperative stores etc.

The main aim of the employee's welfare is to establish and maintain relationship at all levels of management by giving satisfactory conditions of employment and also provide fairly for the requirement. The modern industrial welfare covers the entire gamut of activities undertaken to secure to the industrial workers an essentially human status, to make him a better citizen and to improve his efficiency and economic position (Aarabi, Subramaniam, Almintisir & Akeel, 2013). Employee welfare is a term that describes various services, benefits and facilities offered to employees by the employers. The welfare measures need not be monetary, but they can be in any kind/forms. They include items such as housing and transport allowances, medical insurance and food. Employee welfare also includes monitoring of working conditions, creation of industrial harmony through infrastructure for health, industrial relations and insurance against disease, accident and unemployment for the workers and their families. Through such generous benefits the employer makes life worth living for employees (Ayinde, 2014). The modern concept of employee welfare details all activities that the employers are involved in which are directed towards providing employees with certain facilities and services in addition to salaries and wages (Torjman, 2016). According to Aarabi, Subramaniam, Almintisir and Akeel (2013), these welfare facilities are essential for the organisation's health since they have a close connection with productivities of the labour force.

Employee welfare measures increase organizational productivity promotes motivation, promotes healthy organizational relations and hence maintaining organizational peace and reduces labour turnover. Employee welfare measures serve as a catalyst for worker motivation and increases not only the effectiveness of the workforce but also creativity in solving unique organizational challenges. This will eventually lead to attainment of higher level of financial performance and high service delivery in an organization (Mathew, 2011). Staff welfare is considered one of the corporate commitments to demonstrate care for employees at all levels, underpinning their work and the environment in which it is performed (Cowling & Mailer, 2012). Employees are directly influenced by nature and quality of welfare services offered because they compare themselves with their counterparts in other organizations. Organizations should therefore, bear in mind that for them to achieve their objectives, employee welfare services should be adequately competitive and focused towards solving real needs of employees. Employee welfare can also be used to motivate or demotivate employees.

2.2. Employee Intention to Leave

Shamsuzzoha and Shumon (2013) noted that turnover has proven to be one of the costliest and seemingly intractable challenge confronting organizations globally. Turnover forces the organization to incur a huge cost relating to employment and re-employment, personnel process and induction, training of new personnel and above all, loss of

knowledge gained by the employee while on the job (Jha, 2009). Employee turnover refers to the termination of an official and psychological contract between an employee and an organization (Shamsuzzoha & Shumon, 2013). There are two major types of employee turnover: involuntary and voluntary. Involuntary turnover is initiated by the organization to terminate the relationship with an employee, whereas voluntary turnover is primarily initiated by the employees themselves.

Various studies have shown that many factors affect employees' turnover intention to leave including organizational support, organizational citizenship behaviour, organizational justice (Choi, 2011), organizational commitment and emotional exhaustion. Cotton and Tuttle (1986) classified the factors affecting turnover intention into three groups. These include environmental factors, such as national and sectoral unemployment rates in, job perceptions and the union presence, and the labour force participation rate of new candidates; job-related factors, such as wages, job performance, role clarity, job repetition, general job satisfaction, wage satisfaction, promotion opportunities and organizational commitment; and personal characteristics, such as age, experience, gender, educational level, marital status, number of dependents, abilities, intelligence and behavioural tendencies (Cotton and Tuttle, 1986). An employee's turnover intention can cause a significant loss if the enterprise does not identify and take measures to prevent it being realised (Şahin, 2011). A high labour turnover rate, that is, an increased frequency of employees' quitting their jobs, can increase financial losses and have other negative effects. The financial losses include costs of hiring and training new employees and delays in serving customers (Bannister and Griffeth, 1986). At the same time, an employee's turnover intention and its transformation into action can also interrupt or disturb social interaction and communication between other employees (Şahin, 2011).

In the academic literature, turnover intention is commonly used as a measure of anticipated workplace turnover (Messner, 2013). Intent to leave, intention to quit, intention to leave, and turnover intention are often used interchangeably. Although turnover intention does not necessarily equate with actual employee turnover, turnover intention is a strong predictor of turnover behaviour (Messner, 2013). Turnover intention of employees refers to the likelihood of an employee to leave the current job he/she is doing (Ngamkroekjoti, *et al.*, 2012). Every organization regardless of its location, size or nature of business has always given a key concern about Employees' turnover intention (Long, Lee, Wan, & Ahmad, 2012). Employee intention to leave can be defined as the personal estimated probability of an employee that he or she deliberately intends to permanently leave the organisation in the near future. Employee turnover intention refers to an employee who is thinking of quitting his/her job (Firth *et al.*, 2004). The term 'intention' serves as the main determinant of the act of quitting from the job behaviour (Nongo & Ikyanyon, 2012). According to Wells and Peachey (2010), voluntary turnover is a process where the employee makes a decision on whether he/she will stay or leave the organisation. Nongo and Ikyanyon (2012) states that this is usually a dysfunctional turnover and can be the most damaging to the organisation. Ngamkroekjoti, *et al.*, (2012) also warned that the employees who are most likely to choose to leave the organisation are the smartest and most talented employees in the group. As a result, their valuable experiences, skills, talents, and knowledge will leave with them and lead to decreased efficiency (Rizwan, 2014).

Turnover is basically the course by which employees leave their current jobs with an organisation, and the organisation then substitutes them with new employees; this process can be conceptualised as being either voluntary or involuntary (Greyling & Stanz, 2010). Rivai (2009), turnover intention is the wishes of the employees to stop work from the company voluntarily or moved from one place to other work place according to his own choice. According to Simangunsong and Maryam (2018), turnover intention was reported to be highly correlated with actual turnover. Regarding this Long, *et al.*, (2012) stated that employees' turnover intention has always been a key concern faced by organizations regardless of their location, size or nature of business, business strategy (profit or non-profit oriented). Employee intention to leave is an inclination among employees to quit their organization. Intention to withdraw has been found to be a predictor of actual turnover among employees (Kean, 2015). As defined by the scholars, turnover intention is an individual's probability estimated by themselves that they are going to leave the organization permanently in near future. In reality, turnover intention is the direct predictor of turnover behaviour and shows a combination of attitudes related to withdrawal (Saleem, Zheng & Perveen, 2018).

Tett *et al.*, (1993) defined turnover intentions as conscious willfulness to seek for other alternatives in other organization Griffeth, Gaertner, & Hom (2000) stated that in their work, and have measured counselors' turnover intention because it is the strongest predictor of actual turnover and avoids the methodological problems of valid retrospective data on actual turnover. Further results on the study of the relationship between turnover intentions and actual turnover has given support and evidence on the significant relationship between these variables (Barton, Hogan, & Lambert, 2001). Therefore Price (2001) suggested turnover intentions construct as alternative in measuring actual turnover. Prior research provides consistent support for intent to leave as the strongest predictor of actual turnover (Tett & Meyer, 2006). A meta-analysis by Steel and Ovalle (1984) not only showed a strong positive relationship between intent to leave and actual turnover but also demonstrated that intent to leave was a better predictor of actual turnover behavior than affective variables, such as overall job satisfaction and satisfaction with the work itself.

Intention to leave refers to the subjective estimation of an individual regarding the probability of leaving an organisation in the near future (Mowday, Porter, & Steers, 1982). Intention to leave is considered a conscious and deliberate desire to leave the organization within the near future and considered the last part of a sequence in the withdrawal cognition process (Mobley *et al.*, 1978). Carmeli, Gilat, and Weisberg, (2006). studied three elements in the withdrawal cognition process – thoughts of quitting, the intention to search for another job elsewhere and the intention to quit – but not the element of turnover itself. According to Kean (2015), quitters generally cost the organization one and half to two and half times their annual salary in separation, replacement, and training costs. Further, turnover intention is a serious issue especially because of the costs associated with high labour turnover.

Similarly, turnover intention is said to also disrupt organization's operational procedures which ultimately leads to inefficiencies. Besides, Staw (1980 as cited in Tariq *et al.*, 2013) stated that the higher the level of position to be filled in the organization, the greater the potential for disruption. Thus, operational disruption occurs when key members vacate their post. Likewise, high turnover requires organizations to spend considerable amounts of time inducting the new employees to the social, performance norms and culture of an organization (Riley, 2006). Furthermore, the empirical studies indicate that a significant inverse relationship exists between turnover rates and productivity (Mashal, Hidayat & Faisal-ur-Rehman, 2015). In this study, employee intention to leave is defined as a conscious and deliberate willfulness to leave the organization as the prevailing mental behavioural decisions between an employee's choices that are either to stay or withdraw, and are consequently connected instantly with actual turnover.

2.3. Theoretical Review

This study is hampered on equity theory. Equity theory was propounded by Adams in 1965, the theory explains how people develop perception of fairness in the distribution and exchange of resources. Mullins (2010) emphasized that equity theory operates on the 'norm of reciprocity' and focuses on people's feelings of how fairly they have been treated in comparison with the treatment received by others. Again, operating on the basis of the exchange theory, Bratton *et al.* (2007) observed that the basic premise of equity theory is that there is one important cognitive process that involves employees comparing what effort other employees are putting into their work and what rewards they receive, with their own experience.

If people observe there is no equity in the organisation, people may decide to leave the organisation. Employees like to feel important and on the same level with the other employees, however, once there is a discrimination of any sort employees would rather not be in that environment.

2.4. Empirical Review

Empirical works have shown diverse ways of reducing employee intention to leave an organisation. Roya, Zhou, and Siavash, (2014) examined effective strategy for solving voluntary turnover problem among employees using survey research design, showed that strategies for solving voluntary turnover include adequate welfare and benefit packages, and conducive working environment. Similarly, Ali, Bishu, and Akadry, (2018) in the United States of America, studied why men and women want to leave? Turnover intent among public procurement officers. The study finds that there are important differences in the drivers of turnover intent between men and women and that most differences lie in the personal, human capital, and organizational categories. Other studies also share same view (Harris, 2000; Kinnear & Sutherland, 2000; Maertz & Griffeth, 2004; Meudell & Rodham, 1998) have explained that factors such as competitive salary, friendly working environment, healthy interpersonal relationships and job security were frequently cited by employees as key motivational variables that influenced their retention in the organizations. In the same vein, Rana, Bashir, Tirmizi, Noor, and Shoaib, (2009) after doing the survey from the telecom industry of Pakistan, the results showed that salary, working environment and the benefits (rewards) are three factors which affect the employee turnover and correlated with each other.

Tiwari, (2014) focused on employee welfare facilities and its impact on employees' efficiency at Vindhya Telelinks limited Rewa in India. The study established that the employee welfare facilities provided by the company to employees are satisfied which prevented employees from intending to leave. Likewise, Owusu, (2012) studied the effects of motivation on employee performance at commercial banks in Ghana. The study revealed that management can make use of different strategies and policies to motivate employees in the banking environment. Employees are interested in enhanced salaries, fringed benefits, promotion, and car loans as motivating elements sufficient to push employees of the bank to give out their best and keep them retained.

Figure 1: Simplified Theoretical Framework

3. Methodology

This study adopted survey research design. Survey research design was adopted for this study because it provides detailed information about the population of the study and also gives a clear picture of how an event occurs in real life situation without manipulation. The population of this study includes all employees of Lagos State internal revenue service as at 2019. The population consists of all employees across all designations of Lagos State internal revenue service. The designations include revenue managers (RM), assistant revenue managers (ARM), revenue officers (RO), assistant revenue officers (ARO), senior revenue supervisor (SRS), revenue supervisor (RS), assistant revenue supervisor (ARS) and trainee revenue supervisors (TRS). The study population is three thousand and thirty-four (3034) employees of Lagos State Internal Revenue Service (Human Resource Unit of Lagos State Internal Revenue Service Internal Memo, 2018).

In order to determine the sample size for this study, the Cochran (1977) formula of sample size determination was used. However, to compensate for non-response probability; 30% of the sample was added to it to increase the sample base as suggested by (Israel; 2009). Therefore, the total sample size of this study is given as 334 respondents.

Stratified random sampling technique was used for this study. Stratified random sampling was used because the population has a heterogenous characteristic (Brewer, 2014). The population was divided into groups called strata and those samples were selected from each strata using simple random sampling. The population of this study consists of senior management, officers and supervisors. Simple random sampling was used to select the samples in each stratum. Simple random sampling increases sampling precision because it gives each member of the population an equal chance of being selected (Kumar, 2005).

The researcher used primary data for this study. Primary data were collected using adapted questionnaire. The questionnaires were self-administered by the researcher with the aid of two research assistants as and some members of staff of the Lagos State Internal Revenue Services in their respective units and tax stations. The researcher picked up all filled questionnaires and got them sorted.

The research instrument was subjected to expert opinion validity. In order to make sure that the research instrument was valid, the instrument was subjected to content validity. Construct validity was measured statistically using Exploratory Factor Analysis (EFA). the result of the KMO is greater than 0.5, it means that the questions actually measure the variables in the study. While the overall Cronbach alpha coefficient for the instrument is 0.815 which suggests that the instrument used for evaluation is reliable (Cronbach's $\alpha > 0.70$). Linear regression was applied to test the hypotheses to enable the researcher to establish the effect between the independent variable (employee welfare) and dependent variable (employee intention to leave) of employees of Lagos State internal revenue service.

The number of copies of questionnaire that were administered to employees of Lagos State Internal Revenue Service in Lagos State were 334. A total of 312 copies were properly filled and returned. This represented an overall successful response rate of 93.04%.

Before testing the study hypothesis, test for normality was conducted to check whether the sample came from a normally distributed population. The study used Shapiro-Wilk to test for the normality of the observed data and the results show that all values are <0.05 . Considering the sensitivity and limitations of the Shapiro-Wilk test, it was recommended that there should be other tests carried out in addition for verification. To verify the results of Shapiro-Wilk test, the skewness statistic was used. The result reveals that all values for the skewness statistic <1 showing normal distribution. Hence, the study not only relied on Shapiro-Wilk test but also skewness statistic to verify normality of data.

3.1. Data Analysis

- **H₀₁:** Employee welfare has no significant effect on employee intention to leave Lagos State internal revenue service.

For the hypothesis, linear regression analysis was used to test the hypothesis with employee intention to leave as the dependent variable, and employee welfare as independent variable. The data for employee welfare and employee intention to leave were generated by adding all the responses of all items for the variables. The results of the linear regression analysis were presented in Tables 4.9.

Model Summary						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate		
1	0.113 ^a	0.013	0.009	4.92028		
a. Predictors: (Constant), Welfare						
Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	18.83	0.905		20.798	0
	Welfare	-0.12	0.06	-0.113	-1.994	0.047
a. Dependent Variable: Employees Intention to Leave						

Table 1: Regression Result of Effect of Employee Welfare on Employee Intention to Leave Lagos State Internal Revenue Service
Source: Field Survey Results (2019)

Table 1 presents results of linear regression on the effect of employee welfare on employee intention to leave Lagos State Internal Revenue Service. The results show that employee welfare have negative and significant effect on employee intention to leave Lagos State Internal Revenue Service ($\beta = -0.120$, $t = -1.994$, $R^2 = 0.013$, $p = 0.047$). The t-test connected with β -value shows that the coefficient of the model parameter is statistically significant ($p < 0.05$). The correlation coefficient (R) was 0.113 indicates that there is a very low positive relationship between employee welfare and employee intention to leave. The result also revealed R-square of 0.013 indicating that 1.3% of the variations in employee intention to leave Lagos State Internal Revenue Service is explained by employee welfare while the remaining 98.7% of employee intention to leave is as a result of other factors apart from employee welfare ($R^2 = 0.013$). Therefore, further studies should be done to establish the other factors (98.7%) that affect the employee intention to leave Lagos State

Internal Revenue Service. Based on the results in Table 1, the simple linear regression model was thus developed as follows:

$$Y = 18.830 - 0.120x_2 \dots\dots\dots \text{Eq. i}$$

Where: Y = Employee intention to leave

x_1 = Employee Welfare

The regression equation showed that taking all factors into account constant at zero employee intention to leave is negative at 18.830. The regression coefficient is -0.120 with probability value of 0.047 shows that employee welfare has significant negative effect on employee intention to leave Lagos State Internal Revenue Service. The results showed that a unit increase in employee welfare would bring about a reduction in employee intention to leave Lagos State Internal Revenue Service by 0.120 factor. This implies that the higher the employee welfare, the lower the employee intention to leave the organization. The result shows that employee welfare such as provision of facilities like health, food, clothing, housing, medical, assistance, recreational, educational, consumer cooperative stores for employees by employers reduce employee intention to leave the organization. Based on this result, the null hypothesis (H_{01}) which states that employee welfare has no significant effect on employee intention to leave Lagos State internal revenue service was rejected.

4. Discussion of Findings

For hypothesis one, simple regression analysis was used to compute the effect of welfare on employee intention to leave Lagos State Internal Revenue Service. The results revealed that welfare has a negative and significant effect on employee intention to leave Lagos State Internal Revenue Service. The finding is an agreement with the argument of Roya, Zhou, and Siavash, (2014) that strategies for solving voluntary turnover include adequate welfare and benefit packages, and conducive working environment. Similarly, the finding corroborates the study of Ali, Bishu, and Akadry, (2018) who examined why men and women want to leave an organisation in USA? Turnover intent among public procurement officers; found that there are important differences in the drivers of turnover intent between men and women and that most differences lie in the personal, human capital, and organizational categories. In the same vein, scholars such as (Harris, 2000; Kinnear & Sutherland, 2000; Maertz & Griffeth, 2004; Meudell & Rodham, 1998) argued that factors such as competitive salary, friendly working environment, healthy interpersonal relationships and job security were key motivational variables that influenced their retention in the organizations. Also, the study of Rana, Bashir, Tirmizi, Noor, and Shoaib, (2009) revealed that salary, working environment and the benefits (rewards) are three factors which affect the employee turnover and correlated with each other. In collaboration with the past study, Lagat, Mutai and Kosgey (2014) argued that trade unions play a key role in enhancing employee welfare and performance in organizations. Results indicated that the UASU had different but positive impacts on the variables affecting employee welfare and, consequently, employee performance and turnover intention. Based on past findings and results of this study, it can be concluded that employee Welfare has a negative and significant effect on employee intention to leave Lagos State internal revenue service.

5. Conclusion and Recommendation

Having done all this lots, this study concluded that employee welfare affects employ intention to leave, the study concludes that employee welfare has a negative and significant effect on employee intention to leave Lagos State Internal Revenue Service in Lagos State, Nigeria. Based on the findings, this study offers a variety of recommendations to be implemented by the various parties concerned with the improvement of employee welfare for employee intention to leave in Lagos State Internal Revenue Service in Lagos State as well as in Nigeria as a whole. Based on this finding, this study recommends that Lagos State Internal Revenue Service continuously improve employee welfare and embark on employee welfare research so as to find suitable welfare package that can help reduce employee intention to leave. Further, the results of this study revealed that employee welfare has a significant effect on employee intention to leave in Lagos State Internal Revenue Service in Lagos State, Nigeria. This study therefore recommends that Lagos State Internal Revenue Service provide a good welfare system for the employees as this will would help reduce employee intention to leave and retain their employees.

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