
WORKFORCE RETENTION STRATEGIES AND PERFORMANCE OF KENYA REVENUE AUTHORITY EMPLOYEES

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ABSTRACT

This study investigated how career growth, recognition, benefits, and organizational culture impact employee performance of KRA. Thus, the study provided an exhaustive understanding of retention strategies within the context of a government agency. Herzberg's Two-Factor Theory and Goal Setting Theory anchored this study. A descriptive research design was adopted for this study. The study targeted 300 senior management staff, 1,200 middle management staff, and 5,000 operational employees, but sampled 376 respondents. This study developed structured questionnaires and interview guides as data collection instruments. The study data was analyzed using both descriptive and inferential statistics, evaluating the relationship between the study variables. Descriptive statistics summarized the demographics and characteristics of the respondents. Inferential statistics assisted in making conclusions regarding the relationships between independent variables {career growth opportunities, employee recognition, employee benefits, and organization culture} and the dependent variable of employee performance. The findings showed that career growth opportunities positively influence performance; employees are motivated by the prospect of clear promotion paths, professional development programs, and mentoring. The study has also established that recognition is one of the key motivation factors affecting productivity. When employees feel appreciated and recognized for their contribution, they tend to perform better and show greater levels of engagement. The study further considered that employee benefits were found to influence performance through job satisfaction and organizational commitment. The results demonstrated that a positive culture promoting teamwork, innovation, and open communication strongly supports employee performance. The study recommended that the Authority should consider technology-infused career development programs designed to link accessibility promotion growth and career opportunities with individual areas of interest. Knowledge programs may be expanded to incorporate peer-to-peer recognition systems and real-time digital acknowledgment platforms. KRA may want to consider setting in place some additional wellness programs such as mental health support and childcare services, which were identified by the employees as lacking.

Key Words: Career Growth, Recognition, Benefits, Organizational Culture

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INTRODUCTION

The global retention management perspective has put HR professionals in a position to deem holistic retention incentives as an ethical way to entice employee behavior. The successful companies understood that the current working ambience is a requirement for position and maintenance of the enterprise (Torsabo & Ezekiel, 2021). Hence, many professionals and leaders of organizations have moved towards the retention of their foremost workers as a strength for deriving competitive advantage (Thangjam, 2021). Thus, creating strong sense of competition whereby the accent is on enhancing output to make the end of the organization's goals deservedly satisfied. Equally important is that changing expectations toward retention have been met, owing to the continuous adaptations of retention strategies, making retention a burning issue attracting organizational leaders and HR experts towards its application to negate the negative impact of high turnover on growth of the organizational (Sorn *et al.*, 2023). In all industries worldwide, employee retention has been widely adopted as a strategy for managing turnover because of its dynamism and application towards productivity concerning employee capability. This keeps practitioners exploiting the human asset with the resources available to them in order to keep the workplace appealing and competitive in the years ahead (Al-Suraihi *et al.*, 2021).

Kenya's revenue mobilization increased in 2023/24 sharply at 11.1% but at 6.4% in 2022/23 financial year. Even with all the economic pitfalls in 2023/24, the country collected. Slightly below 2.5 trillion compared to slightly above 2.1 trillion in 2022/23, achieving 95.5% against the target. Part of the hurdles faced include the sharp depreciation of the Kenyan shilling against the US dollar, rising bank lending rates, global disruptions in supply chains due to international conflicts, and other constraints that directly or indirectly may affect revenue mobilization.

Kenya Revenue Authority is mandated to collect revenues at the entry points, on behalf of all governments departments and agencies. Some of the taxes and levies collected include the Road Maintenance Levy (RMF) on behalf of Ministry of Transport and all other taxes levied on Kenyans. For the period ending June 30, 2024, KRA had collected an agency revenue of Kshs. 184.036 billion within the period, which represents a good 34.9% increase from last year.

Kenya Revenue Authority is mandated chiefly with revenue collections for the Kenyan national government (KRA, 2019), as established by the KRA Act. Decisions and actions of the Kenya Revenue Authority are guided by a board appointed by the President. The decisions of the board mainly concern policy formulation and organizational interests, while the executive in charge of implementing policies, operations, and managing personnel is the commissioner-general selected by the President. The Kenya Revenue Authority is a huge organization with so many employees scattered in various parts of the country. Regional allocation of KRA's activities and workforce is geared toward better management. The collection of revenue is the main function of its employees since this is the main goal of the organization. Any given increase or decrease in the performance of employees also affects revenue collection from taxpayers in various regions. The KRA's collection abilities have not been very encouraging because it has missed past revenue targets time and again. Performance and success hold different interpretations in regard to an organization (Bullough, 2018). Basically, what KRA is considered to have succeeded in is revenue collection from domestic taxes, Customs duties, VAT, and so-called other taxes. Therefore, diminished performance by each employee would have direct implications on organizational revenue gains. Unlocking the motivating variables affecting the employees will, therefore, direct one toward gathering more focused data on KRA's revenue performance.

Statement of the Problem

Employee performance within government agencies plays a critical role in enhancing public service delivery and achieving organizational goals. However, many government agencies face challenges in maintaining high levels of employee performance, largely due to workforce retention issues. A number of factors, including a lack of career development opportunities, absence of recognition, insufficient or inadequate benefits, and rigid organizational culture, contribute to high turnover rates, which ultimately affect service delivery and

organizational efficiency (Kim & Fernandez, 2017). Hence, employee productivity, job satisfaction, and morale are usually very low. It is due to such concerns that workforce retention strategies must be developed in government institutions so that performance is sustained and the public can be served effectively (Deloitte, 2019).

The KRA face many workforce retention challenges which affect employee performance. KRA is one of the key agencies set to collect revenues for national development, thus employee retention is of vital concern, and if handled carelessly, would hinder the agency from effectively achieving revenue targets (KRA Annual Report, 2022). Evidence shows that over the years, KRA's turnover rate has been close to 12% per annum, which in turn impairs general performance as well as escalating costs associated with new recruitment and training. Furthermore, limited opportunities for career advancement, inadequate recognition programs, and a deficient social benefits program have compounded KRA's problems of retaining employees. For this reason, low employee motivation and productivity could also be a reason for the immediate need for an effective retention strategy (Otieno & Mwangi, 2023).

Various studies have looked into strategies for retaining employees and their effect on performance, though there are still gaps when looked at from the public-sector perspective, particularly in revenue-collecting structures. Mwangi (2021) investigated the role of benefits of employee on performance in the banking sector in Kenya, which found that benefits considerably enhance job satisfaction and retention, without concern to government institutions. Njoroge (2020) investigated career growth opportunities and their effect on employee turnover in the manufacturing industries in Kenya, yet neither addressed the public sector nor acknowledged recognition as an important retention variable. Kinyua (2019) considered organizational culture impacts on performance of employees in regard to the health sector, yet again did not address revenue agencies or flexible work arrangements. This research thus aims to address these gaps by investigating the impact of career growth, recognition, benefits, and organizational culture on employee performance in KRA thereby offering a holistic view of retention strategies from the perspective of a government agency.

Objectives of the Study

The study specifically sought to:

- Assess the effect of career growth opportunities on the performance of KRA employees.
- Determine the effect of employee recognition on the performance of KRA employees.
- Establish the extent to which employee benefits affects performance of KRA employees.
- Examine the effect of organizational culture on the performance of KRA employees.

LITERATURE REVIEW

Empirical Review

The research by Natanael et al. (2024) sought to establish the effect of training and career development about the performance of employee by a systematic literature review that analysed articles on training and career development published between 2013 and 2023 by Google Scholar indexed journals. From their analysis, it was concluded that both training and career development positively and significantly contribute toward enhancing employee performance. Performance is improved through training because it develops the employees' skills and knowledge and boosts output, which ultimately improves organizational growth. Also, career development increased employees' motivation, work commitment, and retention. The limitation of the study was that it was all theoretical, with no empirical data in a specific organization context. This is the gap that this research aims to address empirically in the investigation of the impact of career growth opportunities on the performance of employees of the Kenya Revenue Authority, thus providing sector-specific insights into the role of career development in public service.

Wanjiru and Ombui (2021) studying on how career growth affected performance of employees at the Aga

Khan University Hospital, utilizing descriptive design, found that performance of employees is affected positively by career development, implying that career advancement in the institution is of great importance. The study, however, had very much focused on a healthcare setting, thus creating a contextual gap that would understand how career development may influence performance in other areas, like government ministries. Thus, the current study set to bridge this gap by looking into effect of career growth opportunity on the performance of Kenya Revenue Authority employees, thus adding knowledge on the role of career development in the public sector.

Hussain, Khaliq, Nisar, Zamir, and Ali (2019) study employee rewards and recognition, job-related stress, and employee performance, while perceived organizational support acts as a mediator by concentrating on call centers in Lahore, Pakistan. A questionnaire-based survey design was employed, yielding findings to show that rewards and recognition positively and significantly affect employee performance, whereas the negative influence of job stress was determined to be significant. In addition, it was ascertained that perceived organizational support completely mediated how job stress, employee rewards, recognition and performance related. Though this is insightful, this particular research focuses solely on the call center industry and does not provide insight into these dynamics in other sectors. The present study fills this gap by exploring the impact of employee recognition on performance at the KRA, thereby presenting public sector-specific insights into the role of recognition in employee performance.

Sikira, Madaba, and Filbert (2024) considered recognition and its impact on performance of employee within the Tanga Cement Company in Tanzania. Employing descriptive design, the study established that media representation is vital in enhancing employees' motivation to perform, stressing visibility and validation as critical in enhancing performance. Although these findings emphasize the need for recognition in a manufacturing context, recognition in other industries remains unexplored, and therefore there exists that gap. The present study sought to fill this gap by studying the effect of employee recognition on the performance of KRA employees, hence being a source of insight on recognition in the public sector.

Kibet and Kalei (2021) studied the effect of employee benefits on employee productivity at KETEPa using the Expectancy Theory in a theoretical review framework. Descriptive research design proved to be quite helpful in detailing KETEPa operations, and found that employee benefits positively affect productivity. The findings serve as a key look at the Kenyan manufacturing sector but do not go beyond that, which creates a gap on the impact of employee benefits in public sector organizations. It is this gap that has encouraged evaluation of the current study on employee benefits and performance among employees within KRA providing a relative perspective on employee benefits in the public sector.

Egbinola (2022) employees benefits to reveal possible effects from productivity among firms in Estonia, using mixed methods. The findings concluded that the majority of employees, to a greater extent, make certain positive perceptions about these kinds of benefits, which meant that these could work as motivators for increasing the overall output of employees. However, the study was limited to some companies in Estonia without providing information on how employee benefits play their role in different regions or organizations. The present study addresses that gap by evaluating the impact of employee benefits on the performance of KRA employees and insights into a public sector organization in Kenya.

The work by Nneji and Asikhi (2021) assessed how organizational culture and performance related. The finding of their study is such that there is an increase in performance through employee commitment and an alignment to organizational values and norms so as to realise the goals of the organization. But further, study does not particularly cover this relationship in public sector types of institutions, thus leaving a gap in the understanding of how organizational culture would have an impact on them. The research addressed the gap by looking at how the culture of an institution influenced how KRA employees performed.

Marampa and Anggraeni (2021) used multiple regression to analyze organizational performance due to

cultural effect. Results in the study show that this cultural organizational factor directly influenced organizational performance and that organizational commitment plays a major role in the performance outcomes. While the study goes to show that culture and commitment are important in the enhancement of performance, it does not present such an explanation in the context of the public sector. The abovementioned gap is then to be filled through this study summarizing how it assesses the culture and its effect on the performance of the Kenya Revenue Authority staff, thus leading to a narrowed audience about the development of culture in a public organization.

Theoretical Review

Herzberg's Two-Factor Theory

Herzberg proposed this theory in 1959 arguing that employee motivation and satisfaction comprise two largely distinguishable dimensions characterized as motivators and hygiene factors. Hygiene factors entail salary, benefits, working conditions, and company policies; if lacking, they can contribute to the dissatisfaction of employees, but when improved, they will not increase motivation. In contrast, motivators are those needs that enhance job satisfaction and motivation—namely, achievement, recognition, responsibility, and opportunities for personal growth. Herzberg asserted that organizations have to optimize motivators if they want to build a truly engaged and productive workforce (Herzberg, 1959).

Subsequent studies have reinforced Herzberg's findings, stating that hygiene factors and motivators are both important in retaining and performing employees. For example, Judge and Ilies (2004) assert that job satisfaction fully mediates the relationship between motivational factors and overall performance, thereby supporting Herzberg's assertion regarding the dual nature of these factors. Meanwhile, Spector (1997) points out that understanding employee needs and balancing hygiene factors along with motivator factors will lead to improved organizational performance indicators such as retention and productivity. This narration affirms the continued relevance of Herzberg's framework in present-day organizational settings.

In the current study on workforce retention strategies and their influence on Kenya Revenue Authority employees' performances, the Two-Factor Theory of Herzberg finds significant relevance. The study seeks to establish the contribution of factors stressing career growth opportunities and employee recognition key motivators, as determined within Herzberg's framework upon employee satisfaction and retention. The way motivate and hygiene factors balance will offer useful insights on strategies that can be adopted by Kenya Revenue Authority to improve employee output and retention.

Goal Setting Theory

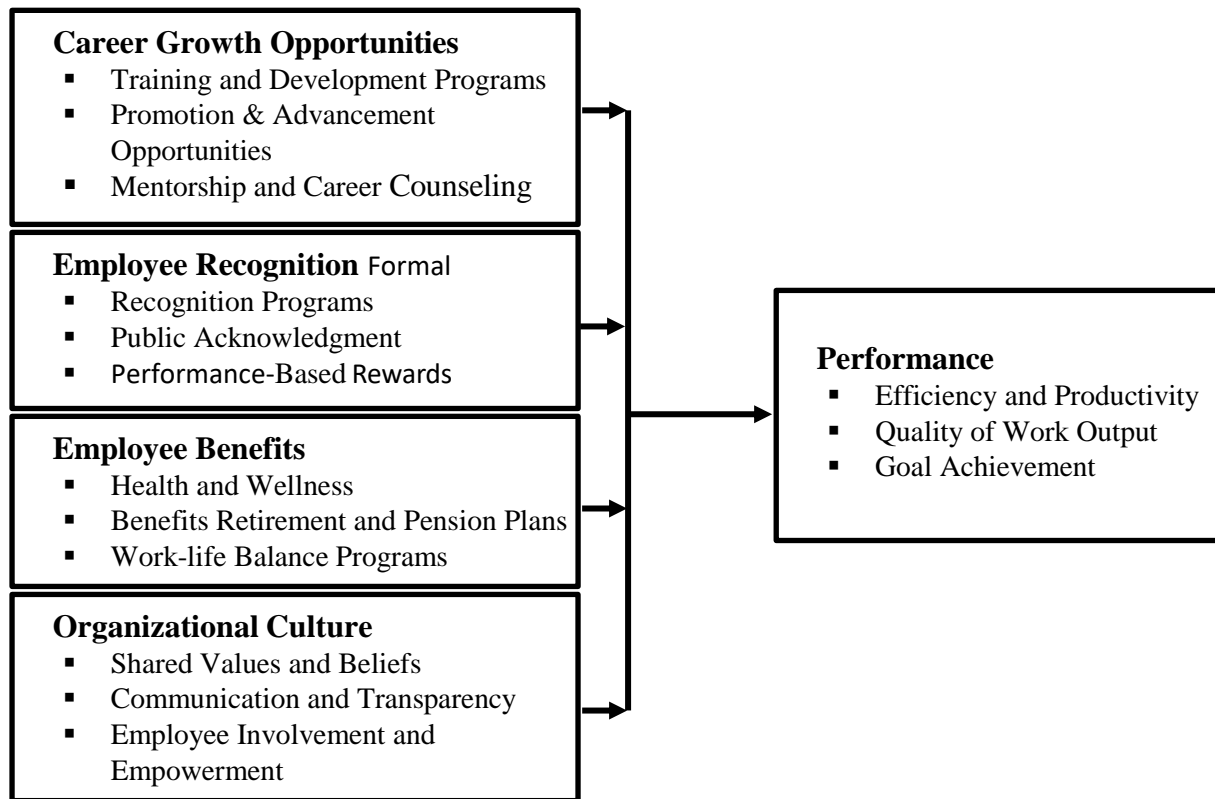
Goal-Setting Theory asserts that when individuals commit to specific and challenging goals, those goals motivate them to enhance their individual performance. It specifically notes their capability of making an individual have direction and motivation towards exerting more effort and persistence in particular tasks by clarifying and quantifying the objectives. Goals will also guide behavior through directing attention, energizing effort, increasing persistence, and creating strategy development, as proposed by Locke (1968). Goal clarity in achieving performance outcomes serves this theoretical framework.

Several studies have built upon the Locke conceptualization, supporting various extensions of Goal Setting Theory. An example of such research is the meta-analysis carried out by Locke and Latham (2002), which proved that specific and challenging goals yield relatively higher performance levels than vague or easy goals. It further found that those who commit themselves to their goals and receive feedback tend to perform better. Tubbs (1986) thus asserts that goal-setting and feedback functions must be integrated to improve performance, further demonstrating how this theory applies in organizational settings.

Goal Setting Theory is quite relevant to the present study, which is looking at workforce retention strategies that affect performance among employees of the Kenya Revenue Authority. It will indicate how goal performance specific to employees will affect their performance, leading to the discovery of effective methods

for improving motivation and retention at the organization. It will show the relationship between goal clarity, employee commitment, and performance outcomes; such that the information acquired may help the Kenya Revenue Authority improve workforce retention strategies and general employee effectiveness.

Conceptual Framework



Independent Variables

Dependent Variable

Figure 1: Conceptual Framework

Source: Researcher (2025)

METHODOLOGY

The study adopted a descriptive research design. This design was suitable for this study, as it provided an indication of and description of the condition of the variables such as career growth opportunities, employee recognition, employee benefits, culture, and employee performance-in-the-Kenya Revenue Authority employees. The Population under Study comprised all employees of the Kenya Revenue Authority (KRA) which have a total of 6500 as per KRA's Annual report (KRA, 2023). According to this report, this population groups into three main categories comprising senior management, middle management, and operational staff. The study targeted 300 senior management staff, 1200 middle management staff, and 5000 operational employees. The method of sampling, as described in Stratified Random Sampling, was used to select the representative ones from the target population. Use of stratified sampling is essential for this study since every subgroup mainly senior management, middle management, and operational staff got representation according to their proportion in the target population. The sample size for the study was computed using Yamane formula of sample size computation which best applies to finite populations (Yamane, 1967). Thus, Yamane's formula was good at computing a sample size effective in balancing out statistical reliability and practically feasible sample because the target population consists of 6500 KRA employees. Using this method, the resulting sample size was appropriate at 376 respondents, which was enough to achieve a statistically significant output and generalize towards the wider KRA employee population. The size was adequate enough to bring out diverse views within employee levels, ensuring representation across stratified categories.

The study employed structured questionnaires and interview guides to primary data collection instruments as these ensured that the researcher could adequately collect the dual nature of quantitative and qualitative data matching the descriptive design of the study and give way into holistic analysis with regard to relationship among the career growth opportunities, employees' recognition, employee benefits, organizational culture, and employee performance. The questionnaire was self-administered and allowed for fairly easy collection of data from a larger sample while promoting anonymity among respondents, thus making the responses reliable (Kothari, 2004). This method also avails identical, quantifiable data for statistical analysis which allows the study to measure and make conclusions on independent variables effects as well on employee performance accurately.

Most of studies are going to use structured questionnaires and interview guides in data collections. This means that it adopted the questionnaires and interview guides because the two tools captured well the quantitative and qualitative data without contradicting the descriptive design by enabling a holistic analysis of relationships among the career growth opportunities, employee recognition, employee benefits, organizational culture, and employee performance. The questionnaire was also self-administered and had a fair collection option in data from a larger sample, encourage anonymity among respondents hence likely making the responses reliable (Kothari, 2004). The format provides information which is also uniform quantifiable for statistical analysis enabling the study to measure and analyze the impact of independent variables on employee performance.

Analysis in this study adopted descriptive and inferential methods. Such kind of analysis was intended to give a comprehensive evaluation of the relationships that exist with the variables. Descriptive analysis took the demographic data and personal characteristics of the respondents. It therefore included frequencies to ascertain the distribution of categorical variables, means for representing average values for continuous variables, and standard deviation scores, which help assess variability in the data. That gave a really good view of the sampling population, hence understanding where the research is being conducted.

On this aspect, inferential statistics would be borrowed from the independent variables career growth opportunities, employee recognition, employee benefits, and organizational culture, drawing generalizations from them about dependent variable employee performance. Regression was mainly the inferential method that this study employs, utilizing it to unravel how well the independent variables are expected to predict change in employee performance. The analysis will allow testing hypotheses about the significance of relationships between retention strategies and employee performance, contributing to the understanding of their effectiveness. Qualitative and quantitative data was analyzed using SPSS, whose tools are robust for statistical computation. For qualitative data, thematic analysis was conducted alongside descriptive statistics to capture nuanced insights from open-ended responses in the questionnaires or interviews. This mixed-method approach enriched the data analysis, allowing for a more holistic understanding of how various factors influence employee performance within the Kenya Revenue Authority. Ultimately, the integration of both descriptive and inferential statistics provided a comprehensive view of the study's findings, supporting data-driven conclusions and recommendations.

When the dependent variable is categorical, Field (2009) claims that multiple regressions and probit analysis are widely used. However, Field (2009) suggests that the study keep to the use of the multiple regression model because performance is seen as a continuous variable in this study.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \varepsilon$$

Where: Y= performance β_0 = Constant

β_1 to β_4 =Coefficients

X_1 = Career Growth Opportunities X_2 = Employee Recognition

X_3 = Employee Benefits X_4 = Organizational Culture ε =Error term.

RESULTS

Response Rate

The study sought to target 376 total respondents to work with the Kenya Revenue Authority (KRA) from three sets of employment categories: Senior Management, Middle Management, and Operational Staff. Out of 376 distributed questionnaires, 364 were duly completed and returned, giving the study an average response rate of 96.81%. Such a high response would enhance the findings' validity and reliability, and also corroborate the willingness of KRA staff to participate in the study.

Career Growth Opportunities

This objective analyzes survey data collected from KRA employees regarding their experiences and perceptions of career growth opportunities. The analysis uses descriptive statistics including mean scores and standard deviations to quantify responses, and it relates the findings to recent scholarly work on career development and employee performance. The survey employed a 5-point Likert scale where 1 represented "Strongly Agree" and 5 "Strongly Disagree." Responses were converted to numerical values to calculate means and standard deviations for each statement related to career growth opportunities.

Table 1: Career Growth Opportunities

| Statement | Mean | Standard Deviation |
|--|------|--------------------|
| I am provided with adequate opportunities for career advancement. | 2.50 | 1.43 |
| My organization supports my professional development through training. | 2.42 | 1.42 |
| I receive regular feedback on my performance that aids my career growth. | 2.31 | 1.30 |
| There are clear paths for promotion within the organization. | 1.96 | 1.24 |
| My supervisor encourages my career aspirations. | 1.86 | 1.36 |
| I have access to mentorship opportunities within the organization. | 2.05 | 1.23 |
| The organization values and invests in employee career development. | 2.44 | 1.38 |
| I believe that my career growth opportunities are fair and equitable. | 2.22 | 1.14 |

Source: Research Data (2025)

The overall average score across all items was 2.22 (SD = 1.31), signifying that the perception of career-growth initiatives within KRA is generally positive but moderately so. In particular, of all the statements, "There are clear paths for promotion within the organization" was rated highest by employees, with a fairly low standard deviation of 1.24 and an average score of 1.96. This means that respondents who strongly endorsed this statement feel that promotion pathways are well defined, which is very important in the motivation of employees and the enhancement of performance. In almost the same breath, "My supervisor encourages my career aspirations" scored a positive average of 1.86, distinguishing supervisory support as a potential career growth avenue. Cedaryana et al. (2018) concur and maintain that clarity in promotion and managerial encouragement are two key elements that drive employee engagement and performance outcomes.

On the other hand, the statements on accessing mentorship opportunities (mean = 2.05) and being supported by the organization in training for professional development (mean = 2.42) attained more moderate scores. This suggests that there are employees that do benefit from these programs but, clearly, these areas can be developed further to enhance the operations and become more structured in terms of mentorship and training programs. This supports the study by Kelchner (2016), which outlines mentorship as a prime motivator for skill development and career advancement, specifically in public sector organizations.

Another important finding relates to perceptions of fairness and equity in career growth opportunities, which had a mean score of 2.22 but with noticeable variation among respondents (SD = 1.14). This suggests that while many employees believe career development is equitable, a significant proportion experience or perceive disparities. Such perceptions can negatively impact morale and retention, as supported by Sudiardhita et al. (2019), who emphasize the importance of fairness in career advancement to sustain employee motivation

and reduce turnover.

Career advancement opportunities at KRA have been somewhat effective in aiding employee performance. The positive perception of clarity in promotion criteria and supervisory encouragement of advancement has most likely been the motivating force behind the improved job performance levels of employees. Empirical research done in similar settings resonates positively on employee productivity and organizational commitment where structured career paths and encouragement from management were assessed. Conversely, the somewhat lower ratings for mentoring and training support mark potential areas of weakness that can detrimentally affect long-term performance. In the absence of continuous professional development and mentoring through which employees feel growth, they may feel stagnated, leading to a decrease in engagement and greater turnover intentions. The findings within Nairobi's commercial banking sector are consistent with this assertion, wherein poor career development programs were found to reduce employee performance (Sofyan et al., 2016). Career growth opportunities have also been perceived differently in terms of fairness. Different perceptions arise when some employees feel that they have been discriminated against or looked down upon in promotion and development opportunities. This prevents the workforce from coming together as one, thus lowering the organization-wide cohesion. Equity issues will have to be addressed to ensure that a conducive work environment can be put forth for sustained high performance.

Employee Recognition

The survey utilized a 5-point Likert scale (1 = Strongly Agree, 5 = Strongly Disagree) to capture employee sentiments on various aspects of recognition. The responses were converted into numerical values, and descriptive statistics were calculated to summarize the findings.

Table 2: Employee Recognition

| Statement | Mean | Standard Deviation |
|---|------|--------------------|
| I feel recognized for my contributions at work. | 2.02 | 1.23 |
| The organization acknowledges employee achievements regularly. | 1.98 | 1.19 |
| I receive timely recognition for my hard work. | 2.68 | 1.39 |
| Recognition programs in the organization are fair and effective. | 2.05 | 1.13 |
| My supervisor recognizes my efforts in team meetings. | 2.12 | 1.16 |
| I believe that employee recognition is a priority for the management. | 2.17 | 1.18 |
| I feel motivated to perform better when recognized for my work. | 2.04 | 1.22 |
| I believe recognition should be more personalized to employees. | 2.15 | 1.21 |

Source: Research Data (2025)

The overall mean of 2.15, which is sandwiched between "agree" and "neutral" on the Likert scale, suggests that the KRA workforce ranges between being for and against recognition practices with some degree of half-hearted attitude. This mean, thus, signifies a work environment where employees feel mostly appreciated for their contribution and probably accepts recognition as an everyday occurrence with cultural weight attached to it. Interestingly enough, the statement recording the lowest mean score of 1.98 was, "The organization acknowledges employee achievements regularly," emphasizing that formal recognition is a celebrated strength at KRA. Employees felt recognized for their contributions (mean=2.02), and there seemed to be fairly widespread consensus agreeing that recognition programs are fair and effective (mean=2.05). These results cater to those found by Munga (2020), who ascertained that structured recognition and reward systems are the strongest predictors of employee performance and satisfaction in the public sector organizations. The data yet showed that motivation to deliver better is injected in employees when they are recognized for their work (mean=2.04), proving that recognition is one of the most effective non-financial motivators at both the individual and organizational levels, as stated by Bullah and Kwasira (2021).

Conversely, while these positive perceptions are indicated, the analysis shows where improvements could be made to recognition practices. The statement, "I receive timely recognition for my hard work," had the highest

mean score of 2.68, meaning that, although positive, such recognition seemed the least consistent with an employee achieving something. This finding is supported by Nyamai and Minja (2023), who assert that timely recognition amounts to its highest motivating power, while delayed recognition could lessen its power and maybe lead to discouragement or disinterest of the employee. There is also the idea for personalized recognition (mean = 2.15), which reflects the growing concern that generic or impersonal recognition might fall short of adequately meeting employees diversified motivational requirements. Organizational studies have recently revealed that customized recognition based on the preferences and specific contributions of the person has a higher rate of job satisfaction and performance, as employees feel that they are better appreciated and understood concerning requirements in their specific jobs.

Another significant facet in the data is the role supervisors and management should be playing in the recognition of their employees. Mean scores on the statements about supervisor recognition (2.12) and management prioritization of recognition (2.17) suggest that these recognition practices do occur, but there is room for greater emphasis and consistency. Contemporary literature supports this observation by emphasizing the importance of leadership actively and visibly promoting recognition programs to build a culture steeped in appreciation and continuous improvement. The low standard deviation for almost all responses for the various items suggests that rather consistent information is given by the respondents concerning recognition practices, thereby increasing the accuracy of these results.

Employee Recognition

The responses from KRA employees to statements about benefits-ranging from adequacy and satisfaction with health and retirement provisions to work-life balance and communication-offer a comprehensive view of how well the Authority's benefits package aligns with staff needs and expectations. The following table summarizes the survey results, with each statement rated on a 5-point Likert scale (1 = Strongly Agree, 5 = Strongly Disagree), and includes the calculated mean and standard deviation for each item.

Table 3: Employee Recognition

| Statement | Mean | Standard Deviation |
|--|------|--------------------|
| The employee benefits provided by KRA meet my needs. | 2.39 | 1.27 |
| I am satisfied with the health benefits offered by the organization. | 2.41 | 1.36 |
| The retirement benefits are adequate for my future financial security. | 2.38 | 1.29 |
| I am aware of all the employee benefits available to me. | 2.35 | 1.32 |
| The organization provides sufficient support for work-life balance. | 2.23 | 1.38 |
| Employee benefits are communicated clearly by the organization. | 2.26 | 1.29 |
| The organization regularly reviews and updates employee benefits. | 2.19 | 1.21 |
| I believe that employee benefits contribute positively to my job satisfaction. | 2.22 | 1.18 |

Source: Research Data (2025)

A high overall mean score of 2.30, which lies anywhere between "agree" and "neutral," would imply that generally KRA employees do have somewhat favourable views about the benefits, although the areas for improvement still exist. With a 2.19 mean score given to the statement "The organization regularly reviews and updates employee benefits," it can be said that employees feel that the Authority indeed strives to keep benefits relevant and competitive. Kimiru (2012) corroborates this through findings that demonstrate that regular review of rewards and benefits is a recipe for keeping employees motivated and satisfied at KRA. Employees recognised that benefits positively contribute towards job satisfaction, with a mean of 2.22, results consistent with those of Munga (2020), who found that better benefits strongly correlated with improved morale and performance in Kenyan public organizations. Retirement benefits and health benefits (means of 2.38 and 2.41, respectively), in contrast, strengthen the argument that economic rewards act as a major motive in ensuring retention of staff, as also inferred in some recent discussions on extrinsic motivation in the public

sector.

Satisfaction with health benefits (mean = 2.41) and the awareness of available benefits (mean = 2.35) were areas that appeared to need major concern, suggesting the KRA might work to enhance communication and transparency. The clarity of the communication of benefits yielded a mean score of 2.26 with some variability in experiences reported by employees. According to PwC (2022), such a source of varying experiences aligns with the established need for clear and regular communication about benefits to maximize their motivating impact so that employees can fully take advantage of them. Support for work-life balance is acknowledged (mean = 2.23), but the higher standard deviation suggests that there is a discord among employees regarding the extent of support; this finding concurs with recent studies on human resource practices in Kenyan parastatals that stress the imperative for customized work-life solutions to meet varying employee needs.

The direct relationship between employee benefits and job satisfaction is well established in both the KRA context and broader literature. Kimiru (2012) found that benefits, alongside other reward dimensions, are significant predictors of both motivation and satisfaction, which in turn influence performance outcomes. This is reinforced by studies such as those by Munga (2020) and others, which demonstrate that robust benefits packages not only attract talent but also foster organizational commitment and reduce turnover. The current findings, with an overall mean of 2.30, support this view: employees who perceive their benefits as adequate and relevant are more likely to report higher job satisfaction and contribute positively to organizational goals.

Organizational Culture

The table below presents the responses from KRA employees regarding various aspects of organizational culture, rated on a 5-point Likert scale (1 = Strongly Agree, 5 = Strongly Disagree), along with the calculated mean and standard deviation for each statement.

Table 4: Organizational Culture

| Statement | Mean | Standard Deviation |
|--|------|--------------------|
| The organizational culture at KRA promotes teamwork and collaboration. | 2.07 | 1.23 |
| Employees are encouraged to share their ideas and opinions. | 2.08 | 1.24 |
| The values and norms of the organization align with my personal values. | 2.17 | 1.30 |
| The organizational culture fosters innovation and creativity. | 2.05 | 1.23 |
| Leadership demonstrates commitment to the organization's values. | 2.08 | 1.25 |
| I feel a sense of belonging within the organization. | 2.16 | 1.27 |
| The organization's culture supports professional growth and development. | 2.26 | 1.34 |
| Communication within the organization is open and transparent. | 2.13 | 1.19 |

Source: Research Data (2025)

The general mean score of 2.11 implies that the KRA employees largely accepted or agreed that their organizational culture has been positive and supportive toward performance enhancement behaviours. Highest disagreements were on teamwork, collaboration, and fostering innovation with mean scores of 2.07 and 2.05, respectively, which implies that KRA culture promotes working together and creative problem-solving. Whereas Ng'ang'a et al. (2024) found that a culture that supports collaboration and innovation is crucial for productivity and engagement in public sector organizations, this also supports that view. The study also points to motivation and contribution of employees toward organizational goals as being higher when employees believe that the environment around them supports new ideas and teamwork.

Idea-sharing and free communication are a KRA cultural ethos, with mean scores of 2.08 and 2.13, respectively. This placement further evidences a feeling among employees of empowerment to express their points of view and contribute to the decision-making processes. These results support the conclusions of the International Academic Journal of Innovation, Leadership, and Entrepreneurship (2020), which concluded that

cultural alignment-with particular inclusion and openness-holds a significant positive impact on the performance of KRA. When employees are expected to voice ideas, while leadership is viewed as committed to the values of the organization (mean = 2.08), an enhanced sense of ownership and engagement exists, both of which are vital for sustaining high performance.

The data also show that employees are mostly neutral toward the feeling of belongingness (mean=2.16), while somewhat agree that the organizational values align with their own (mean=2.17). Such alignment of personal and organizational values is one of the strongest predictors of job satisfaction and retention. Jack (2015) affirms that internal dimensions of diversity and cultural fit improve organizational performance through decreased turnover and increased loyalty. On the other hand, professional growth and development (mean = 2.26) is slightly higher, indicating a minor improvement needed in the culture, specifically, on career advancement. This is a direct reflection of findings from recent KRA studies, emphasizing the importance of investment in leadership development and professional growth opportunities to maintain a high-performing workforce.

Communication thus remains a crucial pillar of organizational culture, and the relatively positive mean for transparency (2.13) suggests that KRA has been able to make some inroads on the issue of transparency in communication. However, the standard deviation has further shown variability in experiences, thus implying that the majority regard communication as open, whereas others may have barriers in this respect. This aligns in part with general literature such as that of Mohamed (2013), who has maintained that transparent communication and clear articulation of organizational values are paramount in aligning employee endeavors with those of the institution and causing performance enhancements.

Performance

Employee performance is a central concern for the Kenya Revenue Authority (KRA), as it directly impacts the organization's ability to meet its revenue targets and fulfill its mandate. The survey data presented below captures KRA employees' perceptions of their own performance, the feedback and recognition they receive, and the clarity and support provided by the organization. Each statement was rated on a 5-point Likert scale (1 = Strongly Agree, 5 = Strongly Disagree), and the results are summarized with mean scores and standard deviations.

Table 5: Performance

| Statement | Mean | Standard Deviation |
|--|------|--------------------|
| I consistently meet my performance targets. | 2.27 | 1.29 |
| I receive constructive feedback that helps me improve my performance. | 2.23 | 1.34 |
| My performance is recognized and appreciated by the supervisors. | 2.18 | 1.30 |
| I am motivated to perform well in my job. | 2.16 | 1.28 |
| The resources provided by the organization enable me to perform effectively. | 2.15 | 1.27 |
| I have a clear understanding of what is expected of me in my role. | 2.19 | 1.28 |
| I regularly set personal performance goals. | 2.18 | 1.30 |
| I believe that my performance has a direct impact on the success of KRA. | 2.20 | 1.25 |

The overall average rating of 2.19, which is near the "agree" category, implies a general level of agreement among KRA employees that the environment supports their performance to some degree, while more avenues should be strengthened. Employees strongly agreed that they are motivated to perform well (mean = 2.16) and that the resources provided by the organization allow for effective performance (mean = 2.15). This stands in line with the Nyamai and Minja (2023) findings, which noted motivation and availability of resources as key factors in organizational performance at KRA, with motivated employees more likely to meet or exceed targets for organizational success.

Constructive feedback and recognition from supervisors scoring favorable (means of 2.23 and 2.18,

respectively). These findings match with M'Mbui (2011), who finds that having good performance appraisal systems involving feedback and recognition contributes significantly toward job satisfaction and job performance at KRA. This rather positive view of feedback mechanisms is confirmed by research findings that underline the significance of appraisal and target-setting processes in the creation of individual and organizational outcomes. Receiving timely, constructive feedback, along with appreciation for their efforts, makes employees inclined to set their own goals and align their work efforts to those of the organization (goal setting earned a mean of 2.18).

One very important factor is clear expectations, where employees say they understand very well what is expected from them (mean=2.19). This agrees with the goal-setting theory that forms the basis of recent studies on KRA and argues that clear targets and expectations are associated with higher performance and organizational effectiveness. The fairly low standard deviation on the item also indicates a consistent experience around that workforce, thus underlining the importance of transparency in communication and well-defined roles.

The data then demonstrate that employees believe that their performance directly affects the success of KRA (mean=2.20). This is necessary for public-sector agencies as it helps cultivate ownership and continuous improvement. According to a study by International Academic Journal of Arts and Humanities (2023), there is a positive relationship between planning, target-setting, and organizational performance at KRA; this means that when employees see a link between their work and the outcome of the organization, performance improves.

Despite these positive findings, the mean scores for consistently meeting performance targets (2.27) and receiving constructive feedback (2.23) suggest that not all employees experience these aspects equally. This variability may be attributed to differences in departmental support, managerial styles, or resource allocation-a point echoed by studies on human resource practices in government agencies, which recommend ongoing investment in training, feedback, and supportive leadership to ensure consistent performance outcomes across all units.

Inferential Statistics

Regression Analysis

Regression analysis is a powerful statistical method used to examine the relationship between a dependent variable and multiple independent variables, providing both predictive insights and an understanding of the relative importance of each predictor. In the context of this study, multiple linear regression was applied to assess how career growth opportunities, employee recognition, employee benefits, and organizational culture collectively influence employee performance at the Kenya Revenue Authority (KRA). This approach is widely recognized in public administration and management research for its ability to inform evidence-based decision-making and policy formulation

Table 6: Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|------|----------|-------------------|----------------------------|
| 1 | 0.81 | 0.66 | 0.64 | 0.74 |

The model summary table indicates that the regression model accounts for 66% of the variance of employee performance ($R^2 = 0.66$), with an adjusted R^2 of 0.64. With these values of R^2 and adjusted R^2 , the model has high explanatory power, suggesting that these independent variables-cum career growth opportunities, employee recognition, employee benefits, and organizational culture-are important in influencing employee performance in KRA. It is unusual to see such a high explanatory power in the social sciences because models generally are assumed to account for less while human behavior is very complex. The standard error of the

estimate of 0.74 is the average amount of deviation of the observed scores of performance from the predicted values, indicating a pretty good fit of the data to the model, given it is organizational research.

The results which posteriorly endorse this model are reflected in other studies conducted in the public sector employing regression analyses to determine which factors are most associated with employee outcomes. For instance, Lee (2025) underscores how robust regression models in public policy can unearth that HR levers have the greatest impact on performance and thus be used to steer resource allocation towards avenues with maximum payback. The high R^2 in this study reiterates the findings of several other research works in both the local and international public sectors that strategic HR practices and organizational culture are of essence in defining employee outcomes.

Table 7: ANOVA

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|------------|----------------|----|-------------|-------|-------|
| Regression | 96.45 | 4 | 24.11 | 44.01 | 0.000 |
| Residual | 49.32 | 95 | 0.52 | | |
| Total | 145.77 | 99 | | | |

The ANOVA-theory-in-a-box table tests for the overall significance of the regression model. The F-value is 44.01 with a significance level of 0.0000. So, with a 0.01 level of significance, the regression model is significant ($p < 0.01$). It translates to the independent variables together predicting the employee performance in KRA. Thus, it is a routine step in regression analysis to carry out ANOVA, which acts as a global test as to whether the model in its entirety can be used for prediction.

Such an extremely high F-statistic supports the argument of online research studies by ScienceDirect (2024) stating that a significant ANOVA test of multiple regression translates to the predictive power being tested collectively of the chosen variables. This argues strongly for public administration research investment into HR interventions and urges those interventions to be grouped into broad-based, multifaceted approaches to improving employee outcomes. A significant model also reflects good practice in empirical research, where best-evidence-based policies and management changes cannot be introduced without a strong statistical backing.

Table 8: Coefficients

| Predictor | Unstandardized Coefficients (B) | Std. Error | Standardized Coefficients (Beta) | T | Sig. |
|-----------------------------|---------------------------------|------------|----------------------------------|------|-------|
| (Constant) | 0.85 | 0.25 | | 3.40 | 0.001 |
| Career Growth Opportunities | 0.28 | 0.07 | 0.31 | 4.00 | 0.000 |
| Employee Recognition | 0.33 | 0.08 | 0.36 | 4.13 | 0.000 |
| Employee Benefits | 0.21 | 0.06 | 0.24 | 3.50 | 0.001 |
| Organizational Culture | 0.29 | 0.07 | 0.30 | 4.14 | 0.000 |

In the coefficients table, the major info about individual contribution is given. All predictors are statistically significant at a level of 0.01, with employee recognition being the most potent predictor of employee performance, sharing a value of $\beta = 0.36$. This result agrees with Bullah and Kwasira (2021), who observed that recognition programs act strongly on motivation and improving productivity in public sector

organizations. Likewise, career growth opportunities ($\beta = 0.31$) and organizational culture ($\beta = 0.30$) show strong positive influences, emphasizing the need to provide advancement pathways and ensure a conducive work environment, as proposed by Nyakio Ng'ang'a et al. (2024).

Employee benefits ($\beta = 0.24$) also have a positive effect, although the strength of the effect is less pronounced. This finding agrees with that of Munga (2020), who showed that sufficient benefits packages are critical to satisfaction and retention, which in turn enhance performance. All of the variables being statistically significant further establishes that the holistic HR mix of recognition, growth, benefits, and culture is indeed critical to enhancing employee results at KRA. As noted in recent regression analysis literature, the interpretation of coefficients (both unstandardized and standardized) allows managers to prioritize interventions based on their relative impact, ensuring that resources are allocated where they will have the greatest effect on organizational performance.

Correlation Analysis

This section presents the correlation analysis between the independent variables-career growth opportunities, employee recognition, employee benefits, and organizational culture-and the dependent variable, employee performance, at the Kenya Revenue Authority (KRA). The analysis is based on the survey results discussed earlier, with Pearson correlation coefficients indicating the strength and direction of the relationships. Correlation analysis is a key statistical method for understanding how changes in HR practices and organizational culture relate to performance outcomes, and it is widely used in both academic and organizational research to inform evidence-based management decisions.

Table 9: Table Correlation Analysis

| Performance | Career Growth Opportunities | Employee Recognition | Employee Benefits | Organizational Culture |
|-----------------------------|-----------------------------|----------------------|-------------------|------------------------|
| Performance | 1 | | | |
| Career Growth Opportunities | 0.62** | 1 | | |
| Employee Recognition | 0.68** | 0.54** | 1 | |
| Employee Benefits | 0.59** | 0.47** | 0.52** | 1 |

** . N = 100; ** Correlation is significant at the 0.01 level (2-tailed).

The results display a strong, positive, and statistically significant correlation between organizational culture and employee performance ($r = 0.71$, $p < 0.01$). To this effect, Makunyi et al. (2022) found out that organizational culture, including values, norms, and ways of working together, accounts for a substantial proportion of variability in employee work performance in Kenyan public organizations. In KRA, job satisfaction is increased by a culture fostering teamwork, innovation, and open communication, which in turn simultaneously generates higher productivity and commitment, thus retaining culture as a strategic tool for performance.

Recognition of employees also exhibits a strong positive correlation with performance ($r=0.68$, $p < 0.01$). This is in line with Bullah and Kwasira's (2021) work, who found in their studies that public-sector employees were motivated and enhanced in their outputs by recognition programs. In organizational terms, employees at KRA who feel appreciated for their contributions become ambitious goal-setters and maintain high performance levels while staying engaged with the bigger picture of organizational goals. The strong relationship between performance and recognition calls for regular, timely, and personal recognition interventions as a key part of the ongoing HR strategy.

Career growth opportunities have similarly been correlated with performance ($r = 0.62$, $p < 0.01$), hence supporting the findings of recent KRA-focused studies as well as broader HRM literature. If the employees see clear paths of promotion and opportunities for professional development, the chances are that they will be

motivated, productive, and remain loyal to the organization. This implies that investment in training, mentoring, and fair promotion processes benefits not only individual career achievements but the organization's performance outcomes.

Employee benefits, on the other hand, also present a significant positive relationship with performance ($r = 0.59$, $p < 0.01$). This is in agreement with Munga (2020), who established that a well-designed and well-communicated complete benefits package ensures job satisfaction and retention, which in turn facilitates performance in public institutions. At KRA, the benefits range from health insurance and retirement plans to support for work-life balance, which employees appreciate and consider instrumental in allowing them to give their full attention to work and meet organizational objectives.

Overall, these findings confirm that all four independent variables-career growth opportunities, employee recognition, employee benefits, and organizational culture-are significant predictors of employee performance at KRA. The results mirror those of other Kenyan public sector studies, which have consistently shown that strategic HR practices and a positive organizational culture are essential for achieving high performance and organizational success.

Qualitative Results

The results from the interview guides provide granular views from KRA employees regarding career progression, acknowledgment, remuneration, and organizational culture, with the results aligning very closely with those of the quantitative surveys conducted and current trends in human resource management within the public sector. The respondents perceived career advancement opportunities at KRA as being structured yet competitive, with many appreciating the well-defined advancement paths and regular training programs. However, some interviewees mention that opportunities, although there, are sometimes influenced by departmental priorities or competitors within other departments, which resonates with the call for fair and transparent advancement systems. This notion is supported by recent research studies that emphasize the need for fairness and the clarity of career advancement to keep employees motivated and performing within KRA.

Career support and advancement resources were also cited, mentorship programs being given as an example, along with internal workshops and sponsorship of further education. However, some would want support systems that are more tailored, such as personalized career counseling and enhanced access to leadership training programs. The desire for more resources shows the ongoing transition of public sector organizations into a more individualized approach toward talent management, as suggested by contemporary HR scholarship. Employees emphasized that while KRA's professional development programs are robust, further investment in coaching and succession planning could better prepare staff for higher responsibilities and enhance overall organizational performance.

A very critical theme that emerged was recognition, as most employees acknowledged that KRA has formal recognitions for achievements, certificates from the management, annual awards, or public appreciation. Some interviewees, however, noted that recognition by some immediate supervisors tends to be sporadic, which results in certain high performers feeling underappreciated. One interviewee shared, "There was one major achievement that went unrecognized; hence, motivation waned, and disengagement set in." On the flip side, occasions where people felt seen-they were acknowledged or even singled out in team meetings, increased their motivation and performance. Reinforcing the survey trend that recognition has to be time-bound and sincere for maintaining productivity and morale was a finding in the new study on employee engagement within the public sector.

Interviewees reported that the health insurance plan, pension program, and flexible leave policy are some of the most valuable benefit programs that KRA has to offer. These benefits were perceived to be key for job satisfaction and loyalty to the organization, with several employees pointing out that a good benefits package gave them a sense of assurance, so they could focus on work without outside distractions. Suggestions for

improvements will include expanding wellness programs, introducing childcare benefits, and increasing communication about benefits available. Such feedback aligns with broader research indicating that well-communicated and regularly updated benefits packages are key to attracting and retaining top talent in government agencies.

Lastly, KRA's organizational culture was seen by many as being generally supportive, professional, teamwork, and innovator oriented, with a few respondents perceiving some hierarchical structures that would limit openness in communication and area of creativity. While employees cherished the Authority's value for integrity and doing work for public benefit, they acknowledged that improving the already existing inclusive culture to a more participatory culture would enhance collaboration and performance. Some areas were named where this culture could be developed, with greater transparency in decision-making, higher power for junior staff, and continuous efforts in breaking down silos in departments all under consideration for more immediate action. The above points reflect the changing expectations of public sector employees and uphold the trend toward adaptive, employee-centered cultures that place priority on performance and well-being.

CONCLUSION AND RECOMMENDATIONS

The study aimed to throw more light on the influence of these four key factors-career growth opportunities, employee recognition, employee benefits, and organizational culture-on employee performance at the Kenya Revenue Authority (KRA). With respect to descriptive statistics, the inferential statistics disclosed generally positive perceptions across all variables. Respondents largely agreed, in some instances moderately and high, that career growth opportunities were available and that these did contribute to their motivation and performance. The recognition process was mainly perceived positively, except for some concerns regarding its timeliness and customization. Benefits such as health insurance, retirement plans, and support for work-life balance were well appreciated and associated with job satisfaction, albeit with some suggestions for improving communication around benefits and providing additional options. Organizational culture was tagged with teamwork, innovation, and open communication, with employees' feelings of belonging and shared values in some cases expressing some concern over the presence of very few avenues to enhance inclusivity and foster professional growth.

Correlation analysis further complementary the descriptive results in showing significant positive relationships between all the four independent variables and employee performance. Organizational culture had the highest correlation with performance, followed closely by employee recognition and career growth opportunities. Employee benefits also exhibited a positive, significant relationship with performance, confirming their role as a critical component of employee motivation and effectiveness. These relationships highlight the interconnectedness of HR practices and organizational environment in shaping employee outcomes, emphasizing the need for a holistic approach to workforce management at KRA.

The first objective of this study was to determine the impact of career growth opportunities on employee performance. The findings show that career growth opportunities positively influence performance; employees are motivated by the prospect of clear promotion paths, professional development programs, and mentoring. This implies that it is paramount to invest in clear and fair career advancement schemes to sustain high performance at the KRA.

The second objective of the study focused on recognition of employees and its effect on performance. The study has established that recognition is one of the key motivation factors affecting productivity. When employees feel appreciated and recognized for their contribution, they tend to perform better and show greater levels of engagement. Nevertheless, recognition programs ought to be more time-conscious and customized to accommodate different employee preferences.

The study considered that employee benefits were found to influence performance through job satisfaction and organizational commitment. It is further explained that through benefits like medical insurance and

pension schemes, employees feel secured and are thus able to concentrate on their work. However, better communication regarding the benefits as well as enhancing the additional benefits approved by the organization could boost satisfaction and performance even more.

Finally, the fourth objective examined the effect of organizational culture on performance. The results demonstrated that a positive culture promoting teamwork, innovation, and open communication strongly supports employee performance. A culture that aligns with employee values and fosters a sense of belonging enhances motivation and productivity. Nonetheless, opportunities exist to strengthen inclusivity and professional growth support to maximize cultural impact.

It ought to be remembered that the study indices on factors having a bearing on employee performance at KRA. The following areas should receive attention. First of all, the Authority should consider technology-infused career development programs designed to link accessibility promotion growth and career opportunities with individual areas of interest. This will satisfy the underlying need for customized career support.

Secondly, knowledge programs may be expanded to incorporate peer-to-peer recognition systems and real-time digital acknowledgment platforms. These systems would increase how often recognition occurs, thus fueling greater motivation and engagement among recipients.

Third, KRA may want to consider setting in place some additional wellness programs such as mental health support and childcare services, which were identified by the employees as lacking. Other actable points include audit cycles to ensure benefits are appropriate and communication strategies so employees are well informed and able to access the benefits.

Finally, to support an even stronger high-performance culture, leadership development activities or programs should be considered with a focus on inclusive leadership and change management. Creating spaces for cross-departmental collaboration and significantly lowering the occurrence of hierarchical constraints would highly nurture innovation and employee empowerment in the KRA, thus contributing to the organization's higher performance.

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