



Assessment of Gender Inequality and Disparity in Remunerations of Employees in Nigeria Civil Service: A Study of Anambra State Board of Internal Revenue, Awka, Nigeria

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Abstract

This study assessed gender inequality and disparity in the remunerations of employees in Nigerian Civil Service: a study of Anambra State Board of Internal Revenue, Awka. The study objectives also examined prevalence, causes, effects and ways through which gender inequality and disparity in the remuneration of employees can be curtailed. Four theories were reviewed namely undervaluation theory, theory of sexism, relative deprivation theory and Marxian theory. The study adopted two theories as the theoretical framework namely undervaluation and relative deprivation theories. The study used mixed methods research design for data collection and analysis. A sample size of 204 respondents was used. The quantitative data collected were processed using Statistical Package for Social Sciences (SPSS) and analyzed using descriptive statistics such as frequency counts, simple percentages, and charts, while the qualitative data were analyzed using Nvivo (Version 2.0) software. Two hypotheses were tested using the Chi-square (χ^2) test statistics. Results found amongst other things, that causes of gender disparity among male and female workers include lack of required skill sets, level of education, family background, place of residence, age and scarcity of job opportunities which often force female employees to accept low paying jobs. Effects of gender disparity on employees in Anambra State Board of Internal Revenue include low productivity, workplace accidents, depression, toxic work environment, and poor living conditions. The study therefore recommends among other things, that there is need for a more robust awareness creation on the dangers of gender inequality, payment disparity and discrimination in the workplace.

Keywords: bureaucracy, employment, gender, income, status

Introduction

The term gender is derived from the Latin noun, which means kind or group (Bershidsky, 2018). Recently the term is used as a concept to classify word into masculine and famine. Today gender is being used to denote the unequal perceptions, views, roles, relevance, or rewards that a society assigns to the two sex categories which often results in gender inequality (Bershidsky, 2018). Gender inequality refers to the unequal treatment, opportunities, and rights of individuals based on their gender. It involves discrimination, marginalization, and oppression of one gender over another, resulting in unequal access to

resources, services and decision-making power. Gender inequality can manifest in various ways including social and cultural norms, political inequality, access to education and disparity or inequality in employees' remunerations (Borjas, 2018).

There is no human society where women are not discriminated or marginalized. Women are an entrenched global pandemic (Adeke, 2016). Traditionally women were synonym to housework and childcare (Adeke, 2016). As time changed, women's role also changed. They are no longer sitting at home, struggling with housework. Today, they work together with men and earn income (Diallo, 2018). Statistics by the International Labour Organization (2018) reported that the global women's labour force participation rate was 48.5% in 2018. However, in some places women's roles are restricted. They do not receive equal accessibility, position, and opportunities as much as their male counterparts (ILO, 2018).

Gender inequality is one of the most blazing issues that states face which affects both domestic politics and their international relations (Aminu, 2020). Thus, states are trying to be clear that gender equality is not just a moral issue because it shares meanings beyond that (Aromolaran, 2021). According to the Global Gender Gap Report 2015, it would take another 118 years to fill the economic gender gap. Imagining one more future century with gender inequality would be a nightmare since the benefits of gender equality especially in politics and economic spheres would not be enjoyed by the global states. That makes gender inequality a concerned issue. It does not mean the globe is blind in taking necessary steps to reach gender parity (Ezeani & Elekwa, 2017). Despite previous measures, gender inequality still exists even in the first world states. Scholars argued that the measures adopted by the governments are not enough since they only closed 4% of gender gap in the last ten years which is extremely slow.

The main reason is that some states implement their gender equality policies in one sector and fail to implement same in all sectors in the country (Desta, 2018). Nike Kamarany and Catherine Robinson in their article (The Global Problem of Gender Inequality) written to Huffington Post (11th June 2012) specifically stated elements that should be considered when it comes to ensuring gender parity. They include expectancy, basic education, health and life expectancy, equality of economic opportunities and political empowerment.

Therefore, it is vital for a state to concentrate on gender equality and ensure that it is maintained in all facets. Gender inequality is an obstacle for economic progress and the human development because it creates crimes against women, even in the office, thus, a lot of women are underpaid (Ezeaku & Ezeaku, 2019).

Gender pay gap has to do with the relative differences in the average gross earnings of men and women within an economy (Leach, 2018). The United Nations Development Program (2019) observes that between 1985 and 2008, inequality in Nigeria worsened from 0.43 to 0.49, placing the country among those with the highest inequality levels in the world. Despite its vast resources, Nigeria ranks among the most unequal countries in the world. The poverty problem in the country is partly a feature of high inequality which manifests in highly unequal income distribution and differential access to basic infrastructure, education, training, and job opportunities (Ugboajah, 2021).

In the past three decades, women in Nigeria have made notable gains in participation in the workplace including increased labour force participation, substantial gains in educational attainment, employment growth in higher paying occupations, and significant gains in real earnings. However, notwithstanding these gains, there is still pay gap between males and females across almost all occupations in favour of men. The Nigeria Human Development Report (2019) highlights agreement in principle on the desired path of development among independent development experts and Nigerian government officials. The declared goal of "growth with equity," is however, faced by many obstacles to its implementation. There is consensus that there is gender pay differences against females and in favour of males. Equal pay legislation was introduced in the Nigeria over 40 years ago. Gender equality legislation was further reinforced by the 2007 Gender Equality Duty applying to all public bodies and aspects of the 2010 Equality Act. However, Nigeria still has a long way to go to achieve equality in workplace. The UNDP (2009) indicates that Nigeria's gender pay gap is one of the highest in the world and females are under-represented in the higher paid, more powerful positions. Amidst these problems, there seems to be limited studies by scholars with regards to gender inequality and gender pay gap.

The problem of gender inequality derived when culture disguises that men are stronger and perform better jobs than women. The narrative is that men are fit to carry all responsibilities in their lives and women may not be able to compete with men in some respects (Anugwom, 2019). Gender inequality can produce serious public crisis and may give impact to the human development. Due to that fact, there is an increasing attention given to women's right and gender equality in literatures focusing on various sectors such as manufacturing, agriculture, and global supply chain. In managerial level, women have dealt with many problems such as lack of involvement in decision-making, barriers in professional advancement and the opportunities given to them. Until now, women have not been allowed to exercise their full potential as decision makers due to cultural and social prejudices (Anugwom, 2019).

Studies have shown that poorer negotiating ability by women is a factor accompanied with the discomfort in asking for fair dues (Abiodun, 2020). The ILO Convention makes provision for equal remuneration for equal value without discrimination based on sex. At the 2017 UN Commission on the Status of Women ILO joined forces with UN Women to create a new initiative; Equal Pay Platform of Champions to increase awareness and reach out to policy and decision takers. The Equal Pay Initiative Coalition (EPIC) is a multi-stakeholder coalition advocating for the achievement of SDG 8 by 2030 (Babalola & Akor, 2023).

Part of gender pay gaps can be explained by factors such as education and training, care responsibilities, work experience, enterprise size and union density (Ekpunobi, 2020). Yet much of the pay gap remains unexplained, which reflect discrimination, implicit biases, and social norms in the society, further replicated at the company level. These gaps lead to huge disparities in earnings over lifetimes, which continuously reinforce women's unequal position in the labour market and the workplace. While the gender pay gap is slowly narrowing, at the current rate of progress it will take more than 70 years to close it completely (Ekpunobi, 2020). Bold action is therefore needed to both prevent widening of gender pay gaps, and close existing gaps. Companies play an important role in addressing gender pay gaps and are increasingly taking action to remove discrimination in the workplace. Some actions emanate from stronger government regulations to neutralize

gender pay gaps, requiring companies to track and report wages of their employees (Ekpunobi & Nonso, 2022). Still, many organizations do not yet uphold the principle of “equal pay for work of equal value”. It is against the foregoing problems that this study is positioned to investigate gender inequality and disparity in employees’ remunerations: a study of Anambra State Board of Internal Revenue, Awka.

The following research questions have been formulated to guide this study.

1. How prevalent is gender inequality and disparity in the remuneration among employees of BIR Awka, Anambra State?
2. What are the causes of gender inequality and disparity in the remuneration among employees of BIR Awka, Anambra State?

Literature Review

Prevalence of Gender Inequality and Disparity at the Workplace

Tunde (2016) carried out a study to examine the prevalence of gender inequality and disparity among employees in Delta State Secretariat Asaba. The study relied on structured questionnaires to sample a total of 385 civil servants aged 18 years and above. Data were processed using Statistical Package for Social Sciences (SPSS) version 16 and analyzed using descriptive statistics such as frequency counts and bar charts. Findings showed that educated and eligible women in Asaba, Delta State have limited options in terms of job opportunities and promotions in the workplace. The findings indicated that there is high rate of gender and pay disparity going on in Asaba. For context, it was found that finding a job for a fresh graduate in Asaba is difficult and usually tougher for women than it is for men. Some of the respondents opined that even when women are employed, they tend to work in low-quality jobs under vulnerable conditions, with little improvement forecast soon. The study hypothesis found positive link between disparity in remuneration and gender of the employee in the study area.

Again, another study was carried out by Diallo (2018) to examine the availability of job opportunities in Onitsha, Anambra State. One of the study highlights was to identify the prevalence of gender disparity in the remuneration of public employees. The study adopted both quantitative and qualitative methods of data collection. The methodology was demonstrated using cross-sectional survey method and simple random sampling

techniques. Data were analyzed using graphical illustrations such as histograms, pie charts and content analysis. Using a sample size of 380 respondents aged 21 years and above, it was found that majority of women who desired to work usually encounter challenges in getting a new job than men. This problem was particularly obvious in the public and private sectors in Onitsha. To an extent, the study found that women, more than men are exposed to poor working conditions, poor salaries and heightened occupational hazards with no adequate compensation; in addition, women more than men are also exposed to wider pay gap and limited employment opportunities in Onitsha.

In a related development, Ezeaku and Ezeaku (2019) carried out a study tagged: "Labour economics in Awka urban." The aim of the study was to ascertain the prevalence of gender disparity in public institutions. The descriptive and judgmental research methods were applied. Using a sample size of 200 civil servants working at the state secretariat, results showed that majority of the respondents indicated there is high prevalence of gender inequality and disparity in the work environment. Also, a few of the respondents disagreed and maintained that there is no gender inequality and disparity among workers in the state secretariat. In affirmation, another study objective confirmed that most respondents indicated that employees in the organization are treated equally, irrespective of gender, sexual orientation, age, or religion.

Causes of Gender Inequality and Disparity at Workplace

Abiodun (2020) carried out a cross-sectional survey to identify the causes of gender disparity at workplace in Ayete, Ibarapa North LGA, Oyo State. The researcher used Chi-square tools to test the hypotheses and descriptive statistics to analyze data. Using a total of 400 respondents, the study found that majority of the respondents identified patriarchal power structure and religious norms as contributors to the pervasiveness of gender disparity at their workplaces, thus male-dominance and religious teachings that emphasize that women should be seen and not heard encourage the negative narrative against women in the workplace. The study equally identified other factors responsible for gender and pay disparity against women to include casualization of workers due to level of education, lack of requisite skills, lack of employment equity laws, job segregation, lack of job security,

underrepresentation of women in government, gender norms, ethnicity and other cultural impediments against female workforce.

In another development, Uchegbu (2019) conducted another study to find out factors influencing gender inequality against female employees in Aboh Mbaise, Imo State. The study used a cross-sectional survey method, 200 respondents were randomly selected. Data were analyzed in tabular forms. Results indicate that women constitute about half of the population and usually play vital roles in household labour, however gender disparity in employment opportunities remains a big challenge to these women. Further findings showed that most respondents indicated that factors influencing gender pay inequality against women include but not restricted to cultural values and barriers, sexual objectification of women, male dominance in the society, unfair and discriminatory policies by employers of labour against women, failure of government to implement gender affirmative action across board, favouritism, gender biases, gender norms, religion, ethnicity and personality traits such as ability to work under pressure.

Okoye (2018) investigated the effects of gender disparity on female employment opportunities in Nnobi, Anambra State. The study adopted cross-sectional survey method and sampled 265 government workers consisting of predominantly Christians, married men and women. Data were analyzed using frequency counts and percentages. Results showed that majority of the respondents were aware of the effects of gender disparity on women whereas minority of the respondents were indifferent. Further findings indicate that some of the effects of gender disparity against working class women include poor mental health, frustration, occupational stress, depression, role strain, role conflict, low morale and low productivity. The qualitative finding confirmed that employees who are experiencing gender disparity at work are likely to come down with mental health issues such as anxiety and depression. Other concerns include drug abuse and general poor health conditions. The study hypothesis was measured using 0.05 level of significance and result confirmed positive relationships between the cross-tabulated variables (i.e. gender disparity and poor mental health of the respondents).

Theoretical Framework

The study adopted two theories as the theoretical framework namely: - undervaluation and relative deprivation theories. Undervaluation theory posits that many jobs in which women predominate are not stereotypically 'feminine'– for instance, clerical work and gender-integrated occupations are generally better paid than both female-dominated and male-dominated occupations. It also appears that women have gained in wage terms from working in skilled occupations and that there is an underlying trend in productivity in favour of women who are benefitting from the shift to a skill-based jobs (non-manual economy). This argument undermines the theory in general, but it remains possible, Brynin and Perales (2016) argued that the work of less qualified women is undervalued. In sum, proving the empirical validity of undervaluation theory has not been easy. Insofar as the theory is correct, however, the solution is to assess the comparative worth of women working in less feminised occupations. To this end, the pursuit of parity in gender pay has proven to be highly complex and has been described as a 'case of constantly moving goalposts. These points to the overall believe that jobs dominated by women are highly undervalued for some reasons ranging from cultural norms, skill sets to level of education.

In addition, relative deprivation theory maintains that gender inequality is one of the many barriers facing female employees in the formal sector. The theory assumes that women's participation in wage employment is important for financial stability and community development to occur but patriarchal ideology manifested through gender pay gap serves to deprive many women of such fundamental human rights. The theory assumes that cultural practices such as male dominance and gender inequality affects women a lot and has deprived many of them of the right to top jobs and positions in the society despite being qualified. Unfortunately, there are rich men today who restrict the movement of their wives and prevent them from engaging in active paid jobs. This suggests that depending on the location many women are deprived of their rights to wage employment in developing economies and Anambra State is not an exception. Thus, the theory of relative deprivation argues that for improved participation of women in the formal sector, there is need for family support, free hand to operate and equal access to job market without cultural barriers and gender pay disparities. These logical and concise perspectives make

undervaluation and relative deprivation theories most appropriate to explain gender inequality and disparity in employees' remunerations in Anambra State Board of Internal Revenue.

Study Hypotheses

1. There is a significant relationship between gender and level of education in pay gap of female employees in Anambra State Board of Internal Revenue.
2. Junior cadre female employees are more likely to experience gender inequality pay gap than their senior cadre counterparts.

Method

This study adopted mixed methods research design because it made use of quantitative and qualitative methods of data collection to gather information simultaneously. The essence of the mixed methods research design was to gain deeper knowledge into the issue of discourse and to achieve higher level of certainty.

This study was carried out at Anambra State Board of Internal Revenue Service (AIRS). The board came to being by enactment of Anambra State Revenue Administration Law (ASRAL) 2010, which provided that "there shall be a service- Anambra State Internal Revenue Service" (AIRS), which shall be the operational arm of the policy making body. The Board and operational arm are to be headed by the Executive Chairman, who shall be appointed by the Executive Governor from the career ranks of the AIRS or an external candidate, who shall have vast experience in financial, economic and legal matters. The details of the specific qualifications of the Executive Chairman, other Board members and composition of the Board are spelt out in ASRAL 2010 and Personal Income Tax (Amendment) Act of 2011 (PITA). The Board generates 80% of Anambra Revenue. AIRS is primarily charged with the following responsibilities: identify (potential) taxpayers and taxable activities, determine assessable income, assess persons/activities to Personal Income Tax and other prevailing tax regimes/levies, collect amount assessed and report assessment and collection activities for accountability purposes. The study adopted the Anambra Board of Internal Revenue with a view to identify the prevalence of gender inequality in board, causes and effects of gender disparity and remuneration of employees in Anambra State (Chukwurah, Daniel, Uzor, Iwuno, Chukwueloka & Chioma, 2020).

According to Anambra State Government (2023), the staff strength of civil servants in the state was 8,327. The breakdown showed that there were 2,125 male employees and 3,202 female employees working in Anambra State Internal Revenue Service (AIRS). The target population for the study were male and female employees aged 18 years and above working in Anambra State Internal Revenue Service (AIRS). Employees aged 18 years and above were chosen for the study because they have reached the age of consent and presumed to be familiar with the subject under investigation.

This study was limited in scope to investigating gender inequality and disparity in employees' remunerations: a study of Anambra State Board of Internal Revenue.

A sample size of 204 respondents was adopted for the quantitative component of this study. Taro Yamane's statistical formula (1967) was used to determine the sample size as follows.

This study focused exclusively on employees working in Anambra State Board of Internal Revenue, Awka. As such, this study adopted the multistage sampling procedure to select the respondents for the study. Anambra State Board of Internal Revenue was made up of 9 departments. In order to achieve fairness, the researcher used the judgmental sampling to identify all the 9 departments in the Anambra State Board of Internal Revenue as follows: Operations, Marketing, Cashier, Customers Service, Personnel Management, Planning, Finance and Supplies, Computer Services and Central Internal Audit. The next stage was to identify all the employees in each of the 9 Departments. Thereafter, using the simple random sampling technique 204 employees were selected from Anambra State Board of Internal Revenue, Awka. In other words, 204 male and female respondents took part in this study. Furthermore, with the help of purposive sampling technique, which was a type of non-probability sampling method 2 male, and 2 employees were selected on the basis of gender balance and interviewed using probe questions.

The quantitative data were processed with the help of Statistical Package for Social Sciences (SPSS) version 24. The data were analysed with descriptive statistics such as frequency distribution tables, percentages and graphic illustrations which included bar charts and pie charts to present the characteristics of the research subjects. The Chi-square (X^2) statistical tool was used to test the stated hypotheses. In analysing the qualitative data,

the researcher commenced with careful coding and transcribing of the raw data. The transcripts derived from the in-depth interviews were thoroughly read and coded. However, illustrative quotes, expressions, ideas and coded ideas were identified and organized under distinct themes. Nvivo software was used for qualitative analysis. These qualitative data were compared with the quantitative data to establish a synergy between the two findings.

Data Analyses and Presentation

In this study, 204 (100.0%) copies of questionnaires were distributed by the researcher with the aid of research assistants, out of which 196 (96%) copies of the questionnaires were correctly filled and returned. This shows high recovery rate. However, 8 (4%) copies of the questionnaires wrongly filled were exempted during data cleaning. This analysis was carried out in line with the 196 correctly filled and returned copies of questionnaires. Also, this analysis was complemented by data from the in-depth interviews.

Table 1: Socio-Demographic Characteristics of Respondents

<i>Socio-Demographic Variables</i>	<i>Frequency</i>	<i>Percentage</i>
Sex		
Male	158	80.6
Female	38	19.4
Total	196	100.0
Age Brackets		
18-27	52	26.5
28-37	88	44.9
38-47	39	19.9
48-57	13	6.6
58 and above	4	2.0
Total	196	100.0
Level of Formal Education		
No formal education	8	4.1
FSLC	10	5.1
SSCE	68	34.7
OND/NCE	34	17.3
B.Sc./HND	72	36.7
M.Sc./PhD	4	2.0
Total	196	100.0
Religious Affiliation		

Christianity	179	91.3
Atheist	8	4.1
African Traditional Religion	9	4.6
Total	196	100.0
Rank at Anambra State Board of Internal Revenue		
Junior employee	73	37.2
Senior employee	123	62.8
Total	196	100.0
Years of Service		
0–5 years	39	19.9
6–10 years	57	29.1
11–15 years	78	39.8
16 years and above	22	11.2
Total	196	100.0
Income Range		
Below N100,000	76	38.8
N100,000–N200,000	107	54.6
N201,000 and above	13	6.6
Total	196	100.0
Income Status		
Low income earner	75	38.3
Average income earner	108	55.1
High income earner	13	6.6
Total	196	100.0
Family Structure		
Monogamy	173	88.3
Polygamy	23	11.7
Total	196	100.0
Place of Residence		
Awka urban	151	77.0
Awka rural	45	23.0
Total	196	100.0

Field Survey, 2024

Data in Table 1 shows that majority (80.6%) of the respondents are males while 19.4% are females. With regards to age, data show that 44.9% of the respondents are within the ages of 28–37 years while 2.0% of the respondents are 58 years and above. This implies that majority of the respondents are young adults. The column for level of education shows that

36.7% of the respondents are B.Sc./HND holders while 2.0% of the respondents have M.Sc. and PhD degrees respectively. This means that majority of the respondents are first degree holders. In terms of religious affiliation, the distribution shows that 91.3% of the respondents are Christians while 4.1% of the respondents are Atheists. This confirms that Christianity is the dominant religion among workers in Anambra State Board of Internal Revenue.

Additionally, the respondents were asked to indicate their rank and data confirmed that 62.8% of the respondents are senior employees while 37.2% of the respondents are junior employees. This implies that as at the time of this study, majority of the respondents are senior workers. A close look at the column for length of service shows that majority, representing 39.8% of the respondents have put in between 11–15 years of service. Similarly, 11.2% of the respondents have been working in Anambra State Board of Internal Revenue for over 16 years. The column for income status shows that 54.6% of the respondents earn between N101,000–200,000 while 6.6% of the respondents earn N201,000 and above. This obviously indicates that majority of the respondents are average income earners.

Furthermore, Table 1 shows that 88.3% of the respondents are from monogamous families. On the other hand, 11.7% of the respondents are from polygamous homes. This implies that majority of the respondents have monogamous family structure. The column for place of residence shows that 77.0% of the respondents live in Awka urban while 23.0% of the respondents are rural dwellers. This implies that majority of the respondents live in urban areas of Awka South Local Government Area of Anambra State.

Research Question One

How prevalent is gender inequality and disparity in the remuneration among employees of BIR Awka, Anambra State? Questionnaire items 11, 12, 13, 14 and 15 were used to answer research question one. Findings are presented in Tables 2, 3, 4, 5 and 6 respectively.

Table 2: Respondents' Views on the Meaning of the Term Gender Inequality/Disparity

Responses	Frequency	Percentage
Unequally treatment based on gender	112	57.1
Discrimination against female employees in the workplace	55	28.1
Restriction of women from becoming heads of organizations	19	9.7
All of the above	7	3.6
None of the above	3	1.5
Total	196	100.0

Field Survey, 2024

Table 2 shows that 57.1% of the respondents defined the term gender inequality/disparity as unequally treatment based on gender. On the other hand, 1.5% of the respondents indicated none of the above. This implies that majority of the respondents are conversant with the topic under investigation. This aligns with IDI data. One of the interviewees stated; *"Gender inequality or disparity is the practice of considering the gender of a worker or potential employee before giving him/her a job or other considerations"* (Female, Married, 45 years, Employee, Anambra State Board of Internal Revenue). Another participant stated.

Gender inequality/disparity is common in the workplace including Anambra State Board of Internal Revenue. It simply means lack of equal treatment in the workplace. For easy understanding, gender disparity is said to have occurred in an organization when a male worker is promoted ahead of female colleagues who are eligible and more dedicated to their duties (Male, Married, 38 years, Employee, Anambra State Board of Internal Revenue).

Table 3: Respondents' Views on whether there is Any Trace of Level of Education in Pay Gap of Female Employees in Anambra State Board of Internal Revenue

Responses	Frequency	Percentage
Yes	180	91.8
No	16	8.2
Total	196	100.0

Field Survey, 2024

Table 3 shows that 91.8% of the respondents agreed that level of education influences pay gap of female employees in Anambra State Board of Internal Revenue. However, 8.2% of

the respondents refuted the above claim. However, it means that gender and employee's level of education can significantly influence their monthly pay. In simple terms, female employees with limited levels of formal education are likely to experience low pay in the workplace.

Table 4: Respondents' views on whether there is a Payment Gap between Male and Female Employees in Anambra State Board of Internal Revenue

<i>Responses</i>	<i>Frequency</i>	<i>Percentage</i>
Yes	169	86.2
No	15	7.7
I don't know	12	6.1
Total	196	100.0

Field Survey, 2024

Table 4 shows that the respondents were asked to indicate whether there is a payment gap between male and female employees in Anambra State Board of Internal Revenue and result confirmed that 86.2% of the respondents aligned with the above statement. On the contrary, 6.1% of the respondents refuted the foregoing claim and dismissed it as baseless. However, from the result, it can be deduced that there are good reasons to believe that gender influences pay gap between male and female workers in Anambra State Board of Internal Revenue.

Table 5: Respondents' Views on the Prevalence of Gender Disparity in Anambra State Board of Internal Revenue

<i>Responses</i>	<i>Frequency</i>	<i>Percentage</i>
High	130	66.3
Moderate	56	28.6
Low	10	5.1
Total	196	100.0

Field Survey, 2024

Table 5 shows that 66.3% of the respondents believed that there is high prevalence of gender disparity in Anambra State Board of Internal Revenue. On the contrary, 5.1% of the respondents said that there is low prevalence of gender-based disparity in the study area. This means that gender disparity is a common knowledge among workers in Anambra State Board of Internal Revenue. This aligns with the qualitative data. One of the interviewees stated.

Obviously, there is high prevalence of gender disparity in Anambra State Board of Internal

Revenue. However, more women need to embrace corporate jobs. I do know that women are at the receiving end of payment disparity, but it will get better if we have a voice. Like the locals say “Awka is a patriarchal society” and so, all cultural and occupational roles tend to favour men. Let me give you an instance, there are men in this Awka that do not support that their wives should do government work no matter what. That will tell you a little about their mindsets and cultural barriers against women (Female, Married, 45 years, Employee, Anambra State Board of Internal Revenue).

Another participant had this to say:

Permit me to say that employment opportunities has to do with things that offer citizens steady access to income and the ability to improve their living conditions. For many women in Awka metropolis, they are already designed to have limited employment opportunities, and this has forced many young and educated women to depend on their husbands for daily survival (Male, Single, 29 years, Employee, Anambra State Board of Internal Revenue).

Similarly, another participant posited:

I can tell you for free that this country is hard and inadequate job opportunities make it even harder for young ladies. As for women, that one is a no-go area for now because lack of job has pushed many into *street runs* i.e. prostitution. It may interest you to know that there are many brilliant and educated women out there in Awka that have graduated for an upward of 6–7 years and there is no job. No wonder “POS Business” is now the order of the day in Awka. So, imagine giving them permanent jobs in Anambra State Board of Internal Revenue, such women will make do with any salary and the circle of gender inequality and disparity in payment continues (Female, 25 years, Single, Employee, Anambra State Board of Internal Revenue).

Table 6: Respondents' Views on whether the Level of Pay Disparity is Applicable to both Junior and Senior Staff

<i>Responses</i>	<i>Frequency</i>	<i>Percentage</i>
Yes	169	86.2
No	15	7.7
I don't know	12	6.1
Total	196	100.0

Field Survey, 2024

On the level of disparity, Table 6 shows that 86.2% of the respondents agreed that the level of pay disparity in Anambra State Board of Internal Revenue is applicable to both junior and senior staff. Nonetheless, 6.1% of the respondents said that they don't know. Apparently, this means that payment disparity in the Anambra State Board of Internal Revenue is applicable to all cadres.

Research Question Two

What are the causes of gender inequality and disparity in the remuneration among employees of BIR Awka, Anambra State? Questionnaire items 16, 17 and 18 were used to answer research question two. Findings are presented in Tables 7, 8 and 9 respectively.

Table 7: Respondents' Views on whether there is Gender Inequality in Anambra State Board of Internal Revenue

<i>Responses</i>	<i>Frequency</i>	<i>Percentage</i>
Yes	175	89.3
No	12	6.1
I have no idea	9	4.6
Total	196	100.0

Field Survey, 2024

With regards to whether there is gender inequality in Anambra State Board of Internal Revenue, Table 7 shows that 89.3% of the respondents reiterated the existence of gender inequality in Anambra State Board of Internal Revenue. In a related development, 4.6% of the respondents denied having any idea on the subject. This effectively means that majority of the respondents confirmed the occurrence of pay disparity among employees of Anambra State Board of Internal Revenue.

Table 8: Respondents' Views on whether they are Aware of the Causes of Gender Disparity in the Remuneration of Employees

<i>Responses</i>	<i>Frequency</i>	<i>Percentage</i>
Yes	176	89.8
No	20	10.2
Total	196	100.0

Field Survey, 2024

In terms of awareness, Table 8 shows that 89.8% of the respondents are conversant with the causes of gender disparity in the remuneration of employees. On the other hand, 10.2% of the respondents are not aware. This implies that majority of the respondents are vast and have good understanding of the topic under investigation.

Table 9: Respondents' Views on the Causes of Gender Disparity in the Remuneration of Employees in Anambra State Board of Internal Revenue

<i>Responses</i>	<i>Frequency</i>	<i>Percentage</i>
Level of education	22	11.2
Family background	10	5.1
Place of residence	15	7.7
Age	13	6.6
Scarcity of job opportunities	7	3.6
Lack of required skill sets	76	38.8
All of the above	53	27.0
Total	196	100.0

Field Survey, 2024

On the causes of gender disparity in the remuneration of employees in Anambra State Board of Internal Revenue, Table 9 shows that 38.8% of the respondents indicated lack of required skill sets. In the same vein, 3.6% of the respondents identified scarcity of job opportunities as one of the factors responsible for gender disparity in the remuneration of employees in Anambra State Board of Internal Revenue. This implies that majority of female workers with low salaries or remunerations in Anambra State Board of Internal Revenue lack required skill sets to fit in and move up the organization ladder or earn higher wages. This agrees with the qualitative data. One of the interviewees stated:

There are many causes of gender disparity among workers in Anambra State Board of Internal Revenue, some of which include lack of experience, lack of skills, traditional values, religious sentiments, and male dominance in the society. There are men

who believe that a woman's role should end in the kitchen and when such men come to any work environment and realise that there are women doing better than men, they feel threatened and uneasy, thereby doing everything possible to frustrate such working class and hardworking women (Female, 25 years, Single, Employee, Anambra State Board of Internal Revenue).

Another participant posited:

Gender pay gap is a worldwide problem but the severity of its manifestation differs from one country to the other and from one organization to the other. In Awka for example, gender pay gap is influenced by factors like traditional values, lack of required skills, patriarchy, low and inadequate representation of women in decision making processes in the organization and by extension the society in general (Male, Single, 29 years, Employee, Anambra State Board of Internal Revenue).

Test of Hypotheses

Hypothesis One

There is a significant relationship between gender and level of education in pay gap of female employees in Anambra State Board of Internal Revenue. Relevant questionnaire items 1 and 12 were cross tabulated to test hypothesis 1. Data in Table 13 formed the basis for testing hypothesis 1 as shown below.

Table 13: Relationship between gender and level of education in pay gap of female employees in Anambra State Board of Internal Revenue

What is your sex?	<i>Is there any trace of level of education in pay gap of female employees in Anambra State Board of Internal Revenue?</i>		
	Responses		
	Yes	No	Total
Male	149	9	158
Female	31	7	38
Total	180	16	196

$$\chi^2 = 27.512 \text{ (df = 1, n = 196), p value = 0.000}$$

Table 13 shows that statistical relationship ($\chi^2 = 27.512$; df = 1, n = 196; $p = .000$) exists between gender and level of education in pay gap of female employees in Anambra State

Board of Internal Revenue. The stated alternate hypothesis was accepted while the null hypothesis was rejected. This shows that gender of respondents influences the pay gap of employees in Anambra State Board of Internal Revenue. In other words, women are more likely to receive less pay than their male counterparts for doing the same job in Anambra State Board of Internal Revenue.

Hypothesis Two

Junior cadre female employees are more likely to experience gender inequality pay gap than their senior cadre counterparts. Relevant questionnaire items 5 and 16 were cross-tabulated to test hypothesis one. Data in table 14 formed the basis for testing hypothesis two and presented below.

Table 14: Relationship between Work Status and Experience of Gender Inequality Pay Gap

	<i>Is there gender inequality pay gap in Anambra State Board of Internal Revenue?</i>			
What is your rank at Anambra State Board of Internal Revenue?	Responses			
	Yes	No	I have no idea	Total
Junior employee	66	4	3	73
Senior employee	109	8	6	123
Total	175	12	9	196

$$\chi^2 = 30.219 \text{ (df = 2, n = 196), } p = 0.000$$

Table 14 shows that a positive association ($\chi^2 = 30.219$; df = 2, n = 196; $p = .000$) exists between rank or work status and experience of gender inequality pay gap in Anambra State Board of Internal Revenue. As a result, the stated alternate hypothesis was accepted while the null hypothesis was rejected. More specifically, the p value (0.000) shows a very high level of significance. This implies that junior cadre female employees are more likely to experience gender inequality pay gap than their senior cadre counterparts. It follows therefore that rank, office occupied, or employee status has significant influence on remunerations in Anambra State Board of Internal Revenue.

Discussion of Findings

The first research question, majority of the respondents viewed gender inequality/disparity as unequal treatment based on gender. It was found that there is gender disparity in the remuneration of employees in Anambra State Board of Internal Revenue. In other words, there seems to be payment variations between male and female employees in Anambra State Board of Internal Revenue, and this payment gap or variation applies to both junior and senior staff. This corroborates previous study by Tunde (2016) which found that there is high rate of gender disparity among employees in Delta State Secretariat Asaba. Another study by Diallo (2018) examined the availability of job opportunities in Onitsha, Anambra State. One of the study objectives was to identify the prevalence of gender disparity in the remuneration of public employees. Findings showed that women who desired to work usually encounter pay gap variation when compared with their male counterparts in Onitsha, Anambra State.

In the second objective, majority of the respondents were aware of the causes of gender disparity in the remuneration of employees. Lack of required skill sets was found to be the major cause of gender disparity in the remuneration of employees. Other causes of gender disparity in the remuneration of employees in Anambra State Board of Internal Revenue include level of education, family background, place of residence, age and scarcity of job opportunities which often force female employees to accept low wages. This corroborates the study by Abiodun (2020) which was carried out in Ayete, Ibarapa North LGA, Oyo State and found that the causes of gender disparity in the remuneration of employees are experience, lack of relevant skill sets and limited job opportunities. In a related development, Ezeaku and Ezeaku (2019) found that causes of gender disparity in wages include lack of connection, scarcity of jobs, lower level of formal education and lack of high paying jobs in the area.

Two hypotheses were tested in this study. The first hypothesis shows that gender of respondents influences the pay gap of employees in Anambra State Board of Internal Revenue. In other words, women are more likely to receive less pay than their male counterparts for doing the same job in Anambra State Board of Internal Revenue. The second hypothesis shows that junior cadre female employees are more likely to experience gender inequality pay gap than their senior cadre counterparts. It follows therefore that

rank has significant influence on remunerations in Anambra State Board of Internal Revenue.

The findings of this study resonate with undervaluation and relative deprivation theories which were adopted as the theoretical framework. Undervaluation theory posits that many jobs in which women predominate pay less. Hence, for women to gain higher wages they have to learn skill sets that are in high demand and pay more. On the other hand, relative deprivation theory maintains that gender inequality is one of the many barriers facing women. The theory assumes that women's participation in wage employment is important for financial stability and community development to occur but patriarchal ideology disguised as gender pay gap serves to deprive many women of financial freedom.

Conclusion

The issue of gender inequality and disparity is a global problem. Gender gap in remuneration is one of the major factors influencing job roles in many work environments in Nigeria. It is instructive to note that women face inequality and pay disparity in everyday life; they consistently find themselves in low paying jobs with few opportunities for advancement, often overrepresented among part-time workers and informal workers. The kind of work that women are more likely to be involved in pay less than the jobs that are predominantly male oriented. Gender disparity in workplaces is now one of the topical issues in Nigeria.

Thus, this study took a look at gender inequality and disparity in employees' remunerations, with a focus on Anambra State Board of Internal Revenue. From data analysed and interpreted, it was discovered that causes of gender disparity in the remuneration of employees include lack of required skill sets, level of education, family background, place of residence, age and scarcity of job opportunities which often force female employees to accept low paying jobs. Effects of gender disparity in the remuneration of employees in Anambra State Board of Internal Revenue are as follows: low productivity, workplace accidents, depression, toxic work environment, and poor living conditions. To this end, there is need for urgent interventions to curb the effects of gender

disparity in the remuneration of employees in Anambra State Board of Internal Revenue and Nigeria in general.

Recommendations

1. Awareness creation on the need to stop all forms of gender inequality, payment disparity and discrimination in the workplace. Entrepreneurs, wealthy individuals and Civil Society Groups should assist in this campaign to create more awareness on the need to give women equal opportunities with men in the work environment and a sense of belonging in the society.
2. Formal and informal organizations should be fair to all and treat women and men equally based on merits. They should also support family-friendly policies in the workplace. This will help to curb many stereotypes and negative effects of gender inequality on women in the work environment in Awka South LGA.
3. Capacity building for women and removal of all forms of promotional or managerial limitations in the workplace. This measure will go a long way towards creating more job opportunities for women and allowing hard working women to aspire, dream and go for top management positions in Anambra State Board of Internal Revenue.

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