

Job Satisfaction on Employee Turnover Intentions: A Case study on Ethiopian Revenue and Customs Authority

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Submitted By: Getachew Dilu

Advisor: Bekele Shiberu (PhD)

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Declaration

I, Getachew Dilu declared that this work entitled impact of job satisfaction on employees' turnover intention is my original work all materials used is properly acknowledged. I undertake this study by myself except guidance and supervision by my advisor.

This study has not been submitted to any university. It is only submitted by me for the partial fulfillment of master of business administration

By Getachew Dilu

Signature_____

Date_____

Statement of Certification

This is to certify that the thesis entitled impact of job satisfaction on employees' turnover intention: A case study on Ethiopian revenue and customs Authority undertaken by Getachew Dilu for partial fulfillment of Master of Business administration at Adama Science and Technology University is an original work not submitted at any university.

Research Advisor: Bekele Shiberu (PhD)

Signature_____

Date_____

Adama Science and Technology University
School of Business and Economics
MBA Program

Title: “Impact of Job Satisfaction on Employees’ Turnover Intention: A case study on Ethiopian Revenue and Customs Authority”

By Getachew Dilu

Approved By Board of Examiners

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Examiner	Signature	Date
_____	_____	_____
Examiner	Signature	Date
_____	_____	_____
Examiner	Signature	Date

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Abstract

Job satisfaction is crucial for any organization since it has effect on employee turnover. There are many factors which force employees to leave their current organization such as work environment, job security, work itself, timely promotion, and benefit packages are some among many. This research conducted on impact of job satisfaction on turnover intention of employees. Researcher collected data using self administered questionnaires from employees of the authority, those who serve at least one year, have educational qualification of not less than college diploma and data from secondary sources used as well such as annual reports of human resource directorate of the authority. The sampling method used for the research was simple random sampling to select 192 employees from a total target population of 1121 employees from head office and two branches. For analysis of collected data descriptive statistics and statistical techniques used such as descriptive statistic such as mean, standard deviation, Pearson product moment correlation, and chi-square for testing hypothesis (For analysis SPSS version 16 used). The results of the research show factors such as job security, benefit packages, work environment, clear guide lines and recognition are the major top five variables create job satisfaction. Besides, the analysis shows increase in job satisfaction of employees decrease their turnover intention which means there is inverse relationship between them.

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Chapter I Introduction

1.1 Background of the study

Job satisfaction and the concepts related to it such as organizational commitment have got attention by a great number of researchers. A significant number of theories have been developed since they have theoretical and practical importance to organizations whatever their nature of the organization (Chatzoglou and Vraimaki, 2011).

The fundamental objective of organization is to improve productivity and effectiveness. This ultimately enables them to gain competitive advantage from their competitors in terms of profitability, market share, service quality and speed through creating job satisfaction and organizational commitment“ Ibid.”.

Human resource management of the organization which encompasses any manager at any level should be seriously concerned about their employees’ needs and work towards establishing satisfactory working conditions to enhance satisfaction.

Majority of studies show noble changes in working conditions automatically increase productivity. Job satisfaction reflects, employees’ feelings regarding their work and found many implications to organizations. If the level of job satisfaction for a given organization is low, the impact on organization productivity and success may be negative whereas if job satisfaction is high vice versa would happen (Boles, et al, 1997). When employees’ satisfaction level is high, they are willing to contribute much effort for the organization, the intrinsic motivation is high, at the same time their organizational and professional commitments is solid, management of such organization observes a decrease trend of turnover(Boles et al. ,1997)

As the global becomes increasingly dynamic, organizations that can successfully retain their human resources have an advantage over those who cannot able to do it. Indeed, a significant number of studies shown the result dissatisfaction and turnover negatively affect performance (Cho and Son, 2012). When employees of the organization dissatisfied their productive or performance results decrease and the vice versa is also true. Organizational leaders are devoted a great deal of their time to find the reason why employees’ choose to leave the organization since it helps to retain them (Ibid).

From human resource management perspective, employee turnover is the result of job dissatisfaction. It makes difficult to secure a work force and costs organizations enormous expenses to recruit, hire and train new employee. High turnover has also other costs like losing employees' on them a great deal of money invested train and make them fit to their work, paying high salary for new professionals to join the organization and also providing talented and experienced employees to competitors. Because mostly when employees left their organization, they will be hired by the competitor of that organization (Cho and Son, 2012). This is the result of lack of job satisfaction of employees' in the work area and their working conditions "Ibid."

In Ethiopian Revenue and Customs Authority (ERCA) employee turnover is increasing from time to time. The human resource directorate records of the authority shows 2.46%, 4.12%, 6.99% and 8.13% rate of employee turnover from 2010 to 2013 respectively. The record also shows the authority is losing employees who have experience and higher educational qualification. Besides, the authority incurred recruitment and training costs every year to make capable new employees to their position. So, undertaking research on impact of job satisfaction on employee turnover intention is crucial for the authority as well as other public and private organizations. The research helps in indentifying impact of job satisfaction on turnover intentions of employees and suggesting solutions that has contribution in minimize turnover of employees, which enable reducing costs such as recruitment and training of new employee, and retain highly experienced employees.

1.2 Statement of the problem

Employee retention is one of the most difficult operational areas for human resource managers to determine exactly why employees leave the organization and what they do to retain them and make loyal to the organization. This is of primary importance since organizations invest a lot of time and money to build organizational citizenship.

The research conducted on job satisfaction and employee turnover intention, identified significant relationship between job satisfaction and turnover intentions suggesting there by that higher job satisfaction the lower is the individual's intention to quit job (Randhawa, 2007).

When they tested the impact of social support on two components of burnout, namely depersonalization and emotional exhaustion and found that supervisory support reduced not only those systems of burnout but also directly and indirectly nurse's turnover intention (Faisal, et al, 2012).

Some researchers such as Munn et al, found lack of supervisory support was the best predictor of job dissatisfaction and intention to leave a job (Faisal, et al, 2012).

But other researchers such found that actual staff turnover was predicted in part by low levels of support from superiors (Hatton and Emerson, 1998).

On the other hand other researchers' such as Freddolino and Heaney findings show that rather than supervisors' support, it is the support gained from talking with peers, family and friends that is frequently cited as a source of stress reduction which means increase job satisfaction and reduce turnover intention of employees (Kelly and Cross, 1985).

In the era of globalisation competitiveness, there are pressures for more flexibility in the labour market, employers and governments have argued for more flexibility over working hours and contracts of employment to enable firms to respond fluctuations in demand and remain competitive by increasing job satisfaction and reduce employee turnover intention (Hill, et al, 2008).

Researchers such as Hatton and Emerson (1998), Kelly and Cross (1985), and Hill (2008) attempted to investigate what determines people's intention to quit by examining the possible antecedents of employees intentions to quit. But their finding is not consistent. Therefore, findings on the impact of job satisfaction on employee turnover intention lack consistency. Because Hatton and Emerson research shows staff turnover partially predicted by low levels of support from superiors or supervisors. Whereas Kelly and cross research results reveals rather than supervisor support, it is the support gained from talking with peers have impact on employee turnover. Other researches done such as by Hill, et al, show work time flexibility over working hours has impact on job satisfaction and employee turnover. These reveal inconsistency on findings of research by different scholars.

Researchers identified inverse relationship between job satisfaction and turnover intention because, increase in job satisfaction reduce employee turnover intention (Hill, et al, 2008).

The mentioned researchers were not able to identify consistent determinant of variable. There are still further points to be studied and solved to retain the vital human capital of the organization which enables to improve organizational performance and achieve organizational objective. Besides, turnover intention is a social phenomenon factors for its change are social factors such as development of industry and innovation, availability of choice, life style changes and political and legal environment. So research on employee turnover intention is not one time attempt because whenever factors change they have to be studied to bring new solution for the prevailing situation.

Some of the researches related to the specific topic done in the country are: Research conducted to identify major determinants of job satisfaction among employees taken in to account three specific job facets that affect the overall job satisfaction are: satisfaction with work itself, satisfaction with payment, and satisfaction with promotional opportunities (Sebsibe, 2002).

Research Under taken on professional employees' turnover and retention practice, the focus was on identifying causes of professional employees' turnover and its management or retention mechanism (Asmamaw, 2011)

Research conducted on job satisfaction and organizational commitment was focus on employees' level of satisfaction with selected facets of job satisfaction and the relationship exists between job satisfaction and organizational commitment between academic and support staff of the university (Hailemariam and Rao, 2013).

Where the studies conducted at the international level which means out of this country lacks consistency where as studies conducted in Ethiopia focus on determining factors of job satisfaction, causes of job satisfaction, its management and retention mechanism, relationship between job satisfaction and organizational commitment, and level of satisfaction with selected factors of job satisfaction. Since the studies conducted so far, were not sufficient and in case of Ethiopia to the best of researchers knowledge, impact of job satisfaction on employees' turnover intention not yet studied. Besides, employee turnover is the problem of Ethiopian revenue and

custom authority because the records of human resource department shows as mention at the back ground of the study employee turnover is high. Therefore, this research conducted to fill the gap and to suggest solutions for the current problem of the tax authority.

1.3 Objective of the study

The major objective of this research is to assess the impact of job satisfaction on employees' turnover intention in Ethiopian Revenue and Customs Authority.

1.3.1 General objective

The objective of this study is to analyze the impact of job satisfaction on employee turnover intention in Ethiopian revenue and customs authority.

1.3.2 Specific objectives

- To assess the influence of achievement on employee turnover intention.
- To analyze the influence of recognition on employee turnover intention.
- To assess the relationship between job security and turnover intention.
- To examine the impact of benefit packages on employees turnover intention.
- To identify the influence of carrier development opportunities on employees turnover intention.
- To assess the impact of work itself on employees turnover intention.
- To investigate the influence of role ambiguity on employees' turnover intention.
- To examine the impact of work environment on employees turnover intention.
- To assess the influence of supervisor support on turnover intention of employees.
- To investigate the impact of political pressure on turnover intention of employees.

1.4 Research hypotheses

- Ho1 Achievement does not have an impact on employees turnover intention
- Ho2 Recognition does not have an impact on employee turnover intentions

- Ho3 Availability of job security does not have an impact on Employees turnover intention.
- H04 Availability of benefit packages does not have an influence on employees' turnover intention.
- Ho5 Career development opportunities do not have impact on employees' turnover intention.
- Ho6 Work itself does not exert an influence on employee turnover intention
- Ho7 Role ambiguities of employees have no impact on their turnover intention.
- Ho8 Work environment of organizations have no influence on employees' turnover intention.
- Ho9 Supervisor support has no influence on employees' turnover intention.
- Ho10 Political pressure has no impact on employee turnover intention

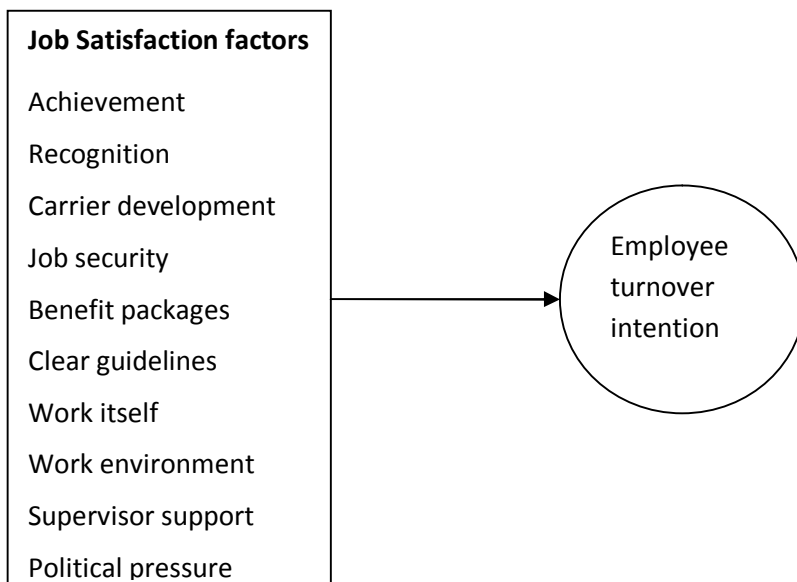
1.5 Conceptual Framework

Employees' turnover is a loss for any organization especially at this information technology era. Factors that affect labor turnover broaden its scope from national to international level. The research focuses on job satisfaction variables such as achievement, recognition, promotion, responsibility, personal development and autonomy. In addition, to the above variables to make it comprehensive accommodate the situation of the specific public organization the following variables have to be seen such as role ambiguity, support from supervisor, and availability of benefit packages, and political pressure.

The mentioned variables have impact on the level job satisfaction of employees which in turn has impact on employee decision to stay in the organization and level of productivity and performance. The above statement shows the overall relationship of independent variables and their influence on employee turnover intentions which is dependent variable. The researcher basically used Herzberg's model but without classifying variables in to satisfiers and variables which does not create job satisfaction but if they are absent in organization they create

dissatisfaction. The reason researcher used more variables than used in Herzberg's model is due to the long time passed between the model built and the research performed. As time passes many variables changed from time to time due to social, cultural, and technological changes etc. The fundamental Reason the researcher does not want to classify the variable is that first the research conducted in different working culture, economy, social, and political environment. The second point is that the objective of the study is not to classify variables into categories but the objective is to know the impact of job satisfaction variables on employees' turnover intention since variables in both categories has impact on it.

Researcher used additional variables in the Herzberg's model such as clear guidelines or role ambiguity and political pressure. In addition to the above reasons researcher added the above new variables in the model since experience shows in developing countries absence of clear working guidelines with clear decision boundary is the main problem. Besides, political pressure in developing countries like Ethiopia in one way or another the political system of the country affects not only works life of employees, but also life outside work is also affected. So researcher tested the impact of political system on employees' job satisfaction and their turnover intention in their organization.



The Model developed by the Researcher.

1.6 Scope of the study

Ethiopian Revenue and Customs Authority have branches all over the country. However the study is limited to head office, large tax payers' branch office and west Addis Ababa medium tax payers' branch office. The research limited on variables such as achievement, recognition, promotion, responsibility, carrier development, job security, benefit packages, role ambiguity, supervisor support, co-workers, work itself, work environment, and political pressure. Besides, turnover intention is dependent variable.

1.7 Significance of the study

Findings of this study help Ethiopian Revenue and Customs Authority to minimize employee turnover. The results of this study benefits policy makers as well for decision making. Besides, it may add value to existing knowledge and use as an input for researchers.

1.8 Limitations

Due to time and resource shortage the research is limited to only at head office and two branches of the Ethiopian Revenue and Customs Authority. Besides, the research limited on variables such as achievement, recognition, promotion, responsibility, carrier development, job security, benefit packages, role ambiguity, supervisor support, co-workers, work itself, work environment, and political pressure.

1.9 Operational definition

- Achievement: - The personal satisfaction of employees obtained by completing a job, solving problems, and seeing the results of one' efforts(Smerek and Peterson, 2007)
- Recognition:- This is the recognition by others for a job well done or personal accomplishment (Smerek and Peterson, 2007)
- Promotion: - the development in position and responsibility due to the knowledge and performance achieved by the employee(Smerek and Peterson, 2007)
- Responsibility: - It includes both responsibility and authority in relation to the job. Responsibility refers to the employee's control over his or her own job or being given the responsibility for the work of other workers (Smerek and Peterson, 2007)

- Carrier development: - The actual change in upward status in the company or the chance of employees to advance their carrier through skill, education and experience (Smerek and Peterson, 2007)
- Job security: - employee's job tenure and/or the company's stability or instability – objective signs of the presence or absence of job security, not the feelings of security (Smerek and Peterson, 2007)
- Benefit packages:- are cash and non cash benefit which is obtained by the employee for the service provided for the employer (Smerek and Peterson, 2007)
- Clear guidelines: - which shows employees about their duty, their decision boundary, clear proclamations, regulation and directives.
- Work itself:-The actual content of the job and its positive or negative effect upon the employee whether the job is characterized as interesting or boring, varied or routine or excessively easy or excessively difficult, challenging or demanding (Smerek and Peterson, 2007)
- Co-workers:- The relationship between the worker and his or her supervisor, subordinates, and peers. This includes both job related interactions and social interactions within the work environment(Smerek and Peterson, 2007)
- Work environment: the surrounding on which the employee performs his/her duty (Smerek and Peterson, 2007)
- Supervisor support: - The competency or technical ability of the supervisor including supervisor's willingness to teach, delegate authority, fairness, and job knowledge. (Smerek and Peterson, 2007)
- Political pressure: - the influence the political system exert on employees duty and decision autonomy.
- Turnover intention: - employees working to the organization by studying their future intention, it is the means to study expected turnover in the organization and also the level of job satisfaction (Smerek and Peterson, 2007)

1.10 Organization of the paper

The rest of the chapters are organized as follows: Second chapter focus on review of literature related to the paper. Third chapter shows the methods used for data collection and analysis. The fourth chapter presents results and discussion. The final chapter deals with conclusion and recommendations.

Chapter II Literature Review

2.1 Introduction

This section deals with assessment of the existing literature on, ‘impact job satisfaction and employee turnover intention’. It gives an overview about various researches conducted previously and relevant to the research. What other researchers’ empirical study results show about the influence of job satisfaction on employee turnover intention, discusses the impact of employee turnover on organization, and identifies the causes of employee turnover intentions. These literatures help in building frameworks for further research to be conducted on this and related topics.

2.2 Job Satisfaction

Job satisfaction is an individual’s attitude and feeling about his job and job satisfaction not expressed in total manner which means it is rare one employee is satisfied in all aspects of his or her job according to Mustafa and Zadeh (2012). Rather an individual employee can be satisfied in one aspect of the job but not to the other aspects of job (Mustafa and Zadeh, 2011). Job satisfaction is a pleasurable emotional state resulting from the appraisal of one’s job. It is a general attitude towards an individual’s job and the difference between the amount of rewards workers receive and the amount they believe they should receive as reported by Emeka and Ikemefuna (2012). On the other hand Robin suggested that a person with a high level of job satisfaction holds positive attitude about the job while the person who is dissatisfied with job holds negative attitude about the job (Emeka and Ikemefuna, 2012).

2.3 Factors of job satisfaction

Many factors have been found to be associated with job satisfaction and they have more or less similarities across the world (Pamela and Batoni, 2011).

Extrinsic satisfaction is satisfaction is situational and depends on factors such as pay, promotion and job security, financial and other material rewards or benefits of the job, and hours of employment (Blossfeld 1986; Carbrita and Perista, 2007).

There are extrinsic and intrinsic satisfaction on job the earlier already explained in the above paragraph whereas the later intrinsic satisfaction drive from personal satisfaction on work and includes factors such as the importance of the job in the individual employee life, leadership,

relationship with co-workers and managers, ability to control work, scope for initiative, skill at doing the job, nature of doing the job its self and the qualitative aspects of the job (Pamela and Batoni, 2011).

2.4 Factors of job satisfaction and Employee turnover

2.4.1 Compensation

Compensation or reward refers to all forms of cash and non cash benefits that an organization provides to employees for rendering their services as a part of employee relationship contract agreement. It can be divided into two components, direct financial benefits packages and indirect financial benefits packages. Direct financial benefits as a part of employee's compensation includes salary, wages, incentives, commission and bonuses where as indirect financial benefits is usually non-cash in nature and include holidays, medical facilities, life insurance, medical leave, sick leave, casual leave, vision care, retirement plan, child care assistance, employee's assistance program, education assistance program, etc according to Mustafa and Zadeh (2011). Compensation on a hidden mode may also include benefit plan or contribution plan in itself. At this point it is important to know the difference between the defined benefits plan and contribution plan. A benefit plan is some time referred to as retirement plan which uses a pre-determined formula to calculate the future benefit at the time of retirement of employee as defined by Mustafa and Zadeh (2011). Contribution plan on the other hand is a type of retirement plan in which the employer and employee contributes its own amount using the gratuity and provident fund to calculate the future benefit of an employee according to Mustafa and Zadeh (2011).

Thus, compensation with respect to an employee perspective is one of the elements which create job satisfaction which concludes set of occurrences concerning cash and non cash benefits paid by the employer for rendering their services and its disruption and unavailability of it on agreed or perceived time has adverse effect on employees job satisfaction and finally leads to lack of commitment to the organization and high employee turnover (Mustafa and Zadeh, 2011). From this it is possible to conclude the amount of compensation received by employees have impact on their turnover decision.

2.4.2 Job security

With the increasing pressure of globalization and competition in the market due to multinational companies which has huge finance and operation capacity , Organizations to cope up with the competition they are emphasizing on lowering the overhead expenses so that they become profitable. In order to achieve the marked increasing profit many organizations are restructuring, merging and downsizing to cut their cost and utilize their human resources on the maximum level so that the organizational aims and objectives can be achieved with a lower cost. However, downsizing results frustration on employees and creates job insecurity in an organization which at times becomes a serious reason for employee to have an intension towards job turnover intension to quit, feeling of job insecurity and decline in organization commitment are some of the major outcomes emerging from organizations restructuring and downsizing of employee as stated by Mustafa and Zadeh (2011).

On the other hand the job turnover itself is among a biggest threat to the organization as there are plenty of employees on which an organization dependence exist and ineffective strategy adopted in restructuring and downsizing may lead to a volunteer turnover of high performing employees whose commitment, motivation and loyalty towards the organization becomes a competitive advantage for the success organizations strategic objective (Mustafa and Zadeh, 2011). The above statements reveals availability of job security decrease employees turnover intention, the vice versa is also true.

2.4.3 Opportunity

Lack of opportunities in an organization for growth and advancement in employee's professional carrier has an impact of increased job turnover rate in an organization with respect to having a direct correlation with job satisfaction level of an individual as stated by Mustafa and Zadeh (2011). This problem is usually experienced when employers at the time of recruitment not reveal the true basic job needs and specification which has be performed by an employee, on the other hand which is not accurately defined usually makes up the false hopes of an employee towards growth, advancement in their position and other fringe benefits according to Mustafa and Zadeh (2011) . On the other hand, besides psychological nature of human beings generally has an attitude and likeness towards the

appreciation and praising of their work which is considered as a part of opportunity in the organization as explained by Mustafa and Zadeh (2011) . Therefore, it is important that even the temporary employees should get recognition at least once about the work that they are performing, if the same is not done, the human psychological perspective representing the positive and blossoming job opportunity may strive hard to exist among the employees of the organization which seriously affect their motivation and performance as well as interest to stay (Mustafa and Zadeh, 2011). To conclude the absence of opportunity for growth, and carrier development affects their performance level and their turnover intention as well.

2.4.4 Work Environment

Basic and necessary working condition like relationship with the working staff, work area facilities such as clean workroom, proper lighting, furniture, noise, avoidance or precautionary activities risk around the area of work and office equipments are some of the major constituents of work environment which is one of the major reason due to which an organization experiences a employees turnover according to Mustafa and Zadeh (2011).

Personal satisfaction level of every individual is different since they came from different back ground and experience so it takes time to change or coupe up the mentor of the working environment. However, if the working environment is actually freezing the panes of personal satisfaction level of an individual, then this might directly affect the employee to have a job turnover intension as stated by Mustafa and Zadeh (2011).

People change their job due to working environment from which they are not satisfied and have impact on their work and health. Working environment constituents must get proper attention by the human capital management of an organization can lead the willingness of employees to work in the same organization which will also have a positive impact on job turnover rate of an organization. The attributes and attitude of the employees dependent on the organization working environment which plays a vital role as the unwillingness of employees to look inward will accelerate the job turnover rate of the organization in one way or another according to Mustafa and Zadeh (2011). So it

is one of the factors which has influence on increase employee turnover and ultimately on the ability of the organization to achieve strategic objective and existence.

2.4.5 Work itself

Empirical research shows the response from work itself and independence in decision making are motivational factors to employees. Employees need those employers give chance to apply their skill and give responsibility and self management and immediate feedback about their performance according to Saifuddin Khan Saif, et al, (2012). Besides, a job which has little challenges creates boringness on employees at the same time too much challenges creates frustration and feeling of failure. Therefore, jobs with moderate challenges create pleasure and satisfaction from their job (Saifuddin Khan Saif, et al, 2012).

Work plays great role in employees' life so it should be attractive and contribute to job satisfaction of employees. It is great opportunity for organizations retaining their employees if they provide jobs that are interesting, challenging and give them a chance of development and fulfillment of personal needs (Saifuddin Khan Saif, et al, 2012). To sum up the work itself which consists; responsibility, self management, immediate feedback about performance, and level of challenges needed to perform the job has great impact on turnover intention of employees.

2.4.6 Supervision

As empirical researches show it is one of the factors which affect the level of job satisfaction which consist functions such as leading, coordinating and directing the work of others to achieve predetermined goals of an organization as stated by Saifuddin Khan Saif, et al, (2012). Supervisors expected to guide keep the morale among the employees by using different techniques which affects job satisfaction of employees such as participation and giving appropriate attention to them (Saifuddin Khan Saif, et al, 2012)

The team or group having democratic style of supervision creates more satisfaction than those groups or teams having autocratic supervision style and also has impact on turnover intention of

employees (Saifuddin Khan Saif, et al, 2012). To summarize the way of support and supervision done by organizations have impact on satisfaction of employees and their turnover intention.

2.4.7 Promotion

Researches show it is one of the factors which has impact on job satisfaction (Saifuddin Khan Saif, et al, 2012). The research in public and private sectors show that job satisfaction of the employees is significantly influenced by their perceptions of the promotional opportunities. Promotional opportunities obtained in public sector organization mostly based on seniority instead of performance and ability (Saifuddin Khan Saif, et al, 2012).

But other researches identify employees who promoted based on performance are more satisfied than those promoted by seniority. According to this empirical research fair promotion, based on performance increase job satisfaction and reduce turnover intention of employees (Saifuddin Khan Saif, et al, 2012). To conclude the availability of promotion based on performance results rather than seniority minimize turnover intention of employees. Finally it helps in decreasing employee turnover in the organization.

2.4.8 Co-workers

The surroundings at the working environment of the organization significantly affect employee job satisfaction specially co-workers interaction since peer groups are one of the basic source of job satisfaction to individual employees according to Saifuddin Khan Saif, et al, (2012). Empirical research shows that good and supportive co-workers and good interpersonal relationship makes the job easier and interesting which in turn creates job satisfaction (Saifuddin Khan Saif, et al, 2012). Empirical researches show open communication, task independence, feeling of belongingness and coordination among employees increase the degree of job satisfaction (Saifuddin Khan Saif, et al, 2012). So it can be concluded that co-workers is one of the predictors of employee turnover intention.

2.5 Employee Turnover

Employee Turnover is the ratio of the number of workers that had left the organization during specific time or year and to be replaced in a given time period to the average number of workers of in that organization during that specific time or year (Agnes, 1999). In simpler terms, employee turnover is the series of actions that it takes from the employee leaving his or her organization to being replaced by those who have similar or relatively higher or lower skill workers. It is often used as an indicator of company performance and can easily be observed negatively towards the organization's efficiency and effectiveness (Glebbeck and Bax, 2004)

Price (1981) defined employee turnover as, the ratio of the number of organizational members who have left during the period being considered divided by the average number of people in that organization during the period. Frequently, managers refer to turnover as the overall process associated with filling a vacancy: each time a position is vacated, either voluntarily or involuntarily, a new employee must be hired and trained. This replacement cycle is known as turnover (Woods, 1995).

Employee turnover is the rate at which an employer gains and losses employees in the labour market or the environment on which the organization perform business. Thus, employee turnover is not relatively new phenomena in management but a from time to time it become a fundamental issue in human resources management that is presently attracting the attention of public administration and industrial relations management practitioners across the globe as stated by Ongori, (2007). Aside the cost of investment in employees in training and development, with globalisation, which is escalating competition, organizations must continue to develop tangible products and provide services, which are based on strategies created by employees (Ongori, 2007). This term is also often utilized in efforts to measure relationships of employees in an organization as they leave, regardless of reason. "Unfolding model" of voluntary turnover represents a divergence from traditional thinking (Hom and Griffeth, 1995) by focusing more on the decisional aspect of employee turnover, in other words, showing instances of voluntary turnover as decisions to quit. Indeed, the model is based on a theory of decision making, image theory (Beach, 1990).

The image theory describes the process of how individual employees in the organization process information during decision making to leave or remain as a member of it. The underlying premise of the model is that people leave organizations after they have analyzed the reasons for quitting. Beach (1990) argues that individuals seldom have the cognitive resources to systematically evaluate all incoming information about the organizations current and future plans and action. They rather compare incoming information to more heuristic-type decision making alternatives

2.6 Types of Employee Turnover

2.6.1 Voluntarily vs. Involuntary

The decision to terminate the organization by employees can be based on employees their own will and decision or by the decision of the organization they are working so it can be said employee turnover emanate from voluntary or involuntary sources. It is voluntary when the choice of leaving the organization is initiated by the employee and involuntary where the employee has no choice in their termination. It may result from the following situations: dismissal, retrenchment/redundancy, and retirement, long term sickness and physical / mental disability, moving /relocating abroad, death (Mustafa and Zadeh, 2011).

2.6.2 Internal vs. External

Employees' turnover can be classified as either internal or external. It is internal when employees leave their current position and occupy a new whether it is up from their current position or down to it. This could bring both positive and negative feelings. The feeling could be positive if the new position brings about increased morale from the change of task and supervisor; alternatively, it could be negative if the new position is project related, the position have a less responsibility and role as part of the organization or relational disruption like holding brief for a colleague in another location according to Mustafa and Zadeh (2011). Since the internal turnover has great impact on employees satisfaction and intention to leave the organisation it is crucial to monitoring just like the external turnover as stated by Mustafa and Zadeh (2011). Human resource mechanism such as recruitment policy and succession planning can be used to control internal turnover (Mustafa and Zadeh, 2011).

2.6.3 Skilled vs. Unskilled

Employees who are unskilled possessed less education level and experts in their field of work and mostly employed on contract bases and studies and experience show high turnover. The reason for their exit is not far-fetched. This category of employees do not have status of permanent contract and consequently do not enjoy the same condition of service like their permanent counterpart, as a result, they leave the organization at the slightest opportunity of having a more favourable job. Employers do not worry about this kind of turnover because of the ease of hiring new ones. On the other hand, high turnover of skilled employees pose a risk to the business and ultimately in the organization in the form of human capital lost. These include skills, training and acquired knowledge. Since these specialised employees have skills that are relatively scarce and can be re-employed within the same industry, their leaving can act as a competitive disadvantage to the organization in addition to the cost of replacing them according to Mustafa and Zadeh (2011).

These costs can be enormous especially if the employees occupy strategic position and play key roles in the organization (Mustafa and Zadeh, 2011).

2.7 Impact of Employee Turnover on the Organisation Performance

The fundamental reason why emphasis has been given to the issue of turnover is because of turnover has some significant effects on organizations (Emeka and Ikemefuna, 2012). Researchers argue that high turnover rates might have negative effects on the profitability of organizations if not managed properly (Emeka and Ikemefuna, 2012). An employee leaving a company for whatever reason must have an effect on the organization and the people that compose it.

Employee turnover is expensive from a business point of view and Voluntary quits which represents an exodus of human capital investment from organizations and the subsequent replacement process entails manifold costs to the organizations as stated by Emeka and Ikemefuna (2012). These replacement costs include for example, search of the external labour market for a possible substitute, selection between competing substitutes, induction of the chosen substitute, and formal and informal training of the substitute until he or she attains performance levels equivalent to the individual who quit (Emeka and Ikemefuna, 2012) . In addition to these replacement costs, output would be affected to some extent or output would be maintained at the cost of overtime payment. Asides from

economic effect, uncontrolled employee turnover can actually have social and psychological effects according to Emeka and Ikemefuna (2012).

Gustafson (2002) argue that turnover include other costs, such as lost productivity due to idle to fill the vacant job and inefficiency of the new employee, lost sales since there will be less production and managements time to hire and train new employees. This clearly demonstrates that turnover affects the profitability of the organization and if it's not managed properly it would have the negative effect on the profit.

Research estimates indicate that hiring and training a replacement worker for a lost employee costs approximately 50 percent of the worker's annual salary (Johnson, S (2000) – but the costs do not stop there. Each time an employee leaves the firm, we presume that productivity drops due to the learning curve involved in understanding the job and the organization according to Johnson, S (2000). Furthermore, the loss of intellectual capital adds to this cost, since not only do organizations lose the human capital and relational capital of the departing employee, but also competitors are potentially gaining these assets (Meaghan and Nick, 2002). Therefore, if employee turnover is not managed properly it would affect the organization adversely in terms of personnel costs and in the long run it would affect its liquidity position.

2.8 Relationship between Employee Job Satisfaction and Turnover

The fundamental factor for organizations success is creating job satisfaction for their employees and retaining and using them for the accomplishment of their objectives. It is defined in various contexts by different authors. Low absenteeism is associated with high job satisfaction while high turnover and absenteeism are said to be related to job dissatisfaction (Saifuddin, Hongkraclent, and Sermril, 2008).

The Mobley model (Lee, 1988) was a landmark conceptual piece that persuasively explained the process of how job dissatisfaction can lead to employee turnover. The model proposes that an employee normally experiences seven sequential and intermediate stages between job dissatisfaction and eventual turnover. Mobley theorized that job dissatisfaction leads an employee (1) to think about departure, which may help that employee to lead in. (2) To evaluate the expected usefulness of searching for another job and the costs associated with quitting the current job. From the evaluation,

3) an intention to search for alternative jobs may occur, which in turn likely leads the employee 4) to intend searching for alternative jobs and 5) to the evaluation of the acceptability of any specific alternatives. From that second evaluation, the employee would likely 6) compare the new alternatives to the current job which in turn can lead to 7) an intention to quit, and eventual employee turnover.

The experience of job related stress (job stress), the range factors that lead to job related stress (stressors), lack of commitment in the organization; and job dissatisfaction make employees to quit by Flirth, David, Millor, Moore and Claude, (2007).

This study takes in to account factors of job satisfaction that affect employee turnover intention such as: satisfaction with pay, satisfaction with nature of work, satisfaction with work environment, satisfaction with achievement, satisfaction with supervision, and other variables stated in the specific objective of the study. Based on personal experience and review of organizations background the researcher find that benefit package is considered one of the most important factors influencing employee turnover in Ethiopia (Sebsibe, 2002). The reasons are high inflation in the economy which is greater on average 19.32 percent from 2006 up 2013 G.C which is confirmed by central statistics authority which has adverse effect on the cost of living of employees, and extended family dependency have also its own contribution. Culturally, much is expected from an average worker in Ethiopia in terms of financial support to both his immediate and extended family as well as personal financial needs and societal recognition for monetary success. Porter and Steers (1973), and Price (1981) reported 'pay' to be consistently and negatively related to turnover.

However, Mobley, Griffeth, Hand and Meglino, (1979) review concludes that findings concerning pay are not conclusive. According to Griffeth, Hom, Gaertner (2000), pay and pay-related variables have a modest effect on turnover. Their analysis also examined the relationship between pay, a person's performance and turnover. They concluded that when high performers are inadequately rewarded, they quit. It is their opinion that jobs which provide adequate financial incentive are more likely to make employees to stay with the organization.

Large organizations can provide employees with better chances for advancement and higher wages and hence ensure organizational attachment (Idson and Feaster 1990). Contrary to the two-factor theory of Herzberg (1966) and Herzberg, Mausner and Snyderman (1959) that pay and supervision

are extrinsic elements that do not enhance job satisfaction unlike the intrinsic factors such as achievement, recognition, advancement, and autonomy, personal growth etc. These factors encourage effective performance and ensure job satisfaction. Pay and supervision are demotivators or dissatisfiers of employees as used in the Herzberg's terminology and do not encourage job satisfaction. This implies that pay and supervision rather have positive effect on employees' turnover intention.

The nature of work and job satisfaction in Ethiopia is also an important consideration because of increase in higher educational access and the expansion of business in recent years due to domestic and foreign direct investment Ethiopia. Past generation of employees were basically *mostly of them were not university graduate who did not care much about the kind of work they were doing besides* there was rare chance to find another job. They joined organisations and rose through the ranks and hardly left since they were not so educated and rare availability of job opportunities in the economy but at this time things are different because there is a lot of university graduates and also relatively the economy is expanding as a result there is a chance to get another job in ones field and sometimes there is also a possibility changing a profession to. So employee's turnover is very high in the country in public as well as private organizations.

2.9 Theoretical Framework

Job satisfaction is an individual's feeling and attitude of contentment and discontentment for a job he or she is doing in the organization. According to Moorman, Niehoff, and Organ.(1993) there are three practical points of views that explains the job satisfaction (1) It is a valuable product of the society (2) It is an indicator at an early stage for an organization (3) It is a predictor of organizational behavior.

According to, Cranny; Smith; and Stone (1992) study, job dissatisfaction can result in psychological frustration and low productivity of an employee. This point of view is very much similar to that of Moorman (1993) point of view. Personal satisfaction in the arena of an individual's job plays a vital role in attracting, retaining and significantly denoting the employee's ability to work in an organization, this means that employees with higher satisfaction towards their job would have

healthy physical and psychological record which will have a positive impact on the employee's attitude resulting in higher productivity and effectiveness in their job performances and long time stay in organization.

However, one of the most important factors bridging relationship between personal satisfaction and job turnover is based on employee's individual factors which is always referred to as the basic helm of individuals self concern toward the job and a way to achieve positive resulting outcomes of an organizations objective (Moorman et al. ,1993).

Above stated variables such as job security, compensation plan, working environment and opportunities in an organization for an employee is directly related to job satisfaction of an individual which when disrupted or having distrust does have an impact on job turnover rate of an organization. Differences in the job satisfaction have a similar degree of resemblance to the difference in the temperament (attitude) of every other individual linked with their individual variable. However, it is to be noted that Human capital management is always there struggling to exploit the maximum outcome from an employee with a special concern to the cost reduction and effectiveness towards the employee positive job satisfaction level. So identification of individual variables is crucial beyond minimizing turnover in the short run because it is helpful to understand cause of employee intention to leave the organization which enables to design appropriate strategies to minimize it and its effects on organization operation and performance (Ibid).

Chapter III Methodology

3.1 Research design

The research design employed in this study a case study descriptive research since it enables the use of both qualitative and quantitative data. For study self-administered questionnaire used to gather data from employees about impact of job satisfaction on employees' turnover intention and five point Likert scales to assess and measure the attitude.

The methodology used in undertaking of the research such as source of data, sample size determination, data collection, data analysis, and interpretation techniques presented as follows.

3.2 Source of data

Both primary and secondary source used for the research. Primary sources of data obtained from employees of Ethiopian Revenue and Customs Authority about their attitudes, feelings in their job, and related intentions to quit. Secondary source this type of data taken directly from the human resource department of the tax authority.

3.3 Data collection instruments

Researcher used self-administered questionnaire to collect data from primary sources. Because researcher believes the target population from which sample taken are those employees who have educational level at least college diploma. As a result, they could understand self-administered questionnaire or statements and provide appropriate answer for them. Besides, the study main issue is solved by asking question about their attitude in regard to job satisfaction and their intention from primary source.

3.4 Sample design and sample size

The sample was taken from head office and two branches large taxpayers' branch office and west Addis Ababa medium taxpayers' branch office using probability sampling method which has total population of 1395. At this moment head office has total of 926 permanent employees whereas large taxpayers' branch office and west Addis Ababa middle taxpayers' branch office have 245 and 224 permanent employees respectively. Among which 725, 184 and 212 are diploma and above holders

in head office and each branch respectively so the sample selected from this population. By using (Watson, 2001) method of sample determination method 192 samples selected form the total population. The computation attached in the annex.

To select respondents' from the sample frame simple random sampling technique was used for each independently for head office and the two branches. Researcher assigned a number for each employee name, then each number written in separate pieces of paper and properly mixed finally selection continued up to the sample size of the head office and branches independently.

3.5 Data analysis

To make analysis of the data collected, descriptive and statistical analysis used to tabulate, analyze the characteristics and relationship of variables. Researcher make analysis of data using frequency, mean scores, and standard deviation were used to analyze data. Relationship between selected variables was analyzed using Pearson product moment correlation and the hypothesis of the research tested using chi square. Because chi square enables to check whether variables are independent of each other which means if they are not independent one variable had impact on the other.

3.6 Ethical consideration

At the time data collected from the respondents it was clearly stated about their right not to respond the questionnaires if they do not want to participate in the research and the confidentiality of their response, besides any data collected is under the oversight of the advisor. To the tax authority the researcher already provided a letter from the department of management about the confidentiality of the data and its use is only for academic purpose.

3.7 Reliability of Tests

Cronbach's alpha which was developed by lee Cronbach in 1951. It provides a measure of the internal consistency of a test or scale. It is expressed as a number between 0 and 1. Internal consistency describes the extent to which all the items in a test measure the same concept or construct and hence it is connected to the inter-relatedness of the items within the test (Tavakol and Dennick, 2011). The results of the test of data reliability according to Cronbach's Alpha method show 0.83 which approaches 1. This shows the questionnaires distributed can able to measure the same concept and objective of the study. The computation attached in the annex.

Chapter IV Results and Discussion

4.1 Descriptive Analysis of the study

In this chapter data collected from employees of Ethiopia revenue and customs authority presented, analyzed using statistical tools and the results presented. Among 192 employees the questionnaire distributed 133 of them completed and returned to the researcher which is 69.3% from the total sample. From the total respondents 70.68% are males and 27.82% are females the rest 1.5% do not mention their gender. The demographic characteristics of the respondents and related explanation attached in annex D

4.2 Statistical Analysis of Data and Test of Hypotheses

In this section of the paper job satisfaction variables and their impact on employees' turnover intention analyzed using statistical tools and hypothesis of the research tested based on data collected through self administered questionnaire.

The first analysis was done using Pearson product moment correlation between ten job satisfaction factors (independent variable) and turnover intention (dependent variable) for each independently. So the following table shows the correlation and interpretation of results the research.

Table 1 Correlations between independent and dependent variables

		Satisfac tion by seeing the results	Achie vement on decisi on to stay or leave	Perfo man ce get appro priate recog nition	Reco gnitio n make s empl oyees to stay	carrie r devel opme nt creat e job satisf action	carrie r devel opme nt on turno ver intenti on	Job secur ity incre ase your job satisf action	Job secur ity decre ase intenti on to leave	Bene fit pack ages is l factor of job satisf action	Bene fit pack ages mini mize intenti on to leave	clear guide lines influe nce on job satisf action	clear guide lines impa ct turno ver intenti on	Job is intere sting by itself	Work itself impa ct on turno ver intenti on	worki ng envir onme nt is factor of job satisf action	work enviro nment influen ce on turnov er intenti on	Sup ervisor willin gnes s to teach and deleg ate	Sup ervisor impa ct on decisi on to stay or leave	Politi cal interf erenc e affect job satisf action	
Satisfaction by seeing the results	Pearson Correlation	1																			
	Sig. (2-tailed)																				
Achievement on decision to stay or leave	Pearson Correlation	0.262	1																		
	Sig. (2-tailed)	0.003																			
Performance results get appropriate recognition	Pearson Correlation	0.023	-0.239	1																	
	Sig. (2-tailed)	0.802	0.007																		
Recognition makes employees to stay	Pearson Correlation	0.190	0.478	-0.159	1																
	Sig. (2-tailed)	0.032	0.000	0.072																	
carrier development create job satisfaction	Pearson Correlation	0.142	0.176	-0.031	0.417	1															
	Sig. (2-tailed)	0.121	0.054	0.737	0.000																
carrier development minimize intention to leave	Pearson Correlation	0.255	0.329	-0.099	0.328	0.631	1														
	Sig. (2-tailed)	0.005	0.000	0.280	0.000	0.000															
Job security increase your job satisfaction	Pearson Correlation	-0.009	0.080	-0.046	0.242	0.304	0.422	1													
	Sig. (2-tailed)	0.923	0.381	0.609	0.007	0.001	0.000														
job security decrease intention to leave	Pearson Correlation	-0.061	0.024	0.163	0.122	0.149	0.230	0.316	1												
	Sig. (2-tailed)	0.510	0.789	0.071	0.178	0.098	0.011	0.000													
Benefit packages is factor to job satisfaction	Pearson Correlation	0.147	-0.002	0.099	0.066	0.212	0.165	0.251	0.090	1											
	Sig. (2-tailed)	0.107	0.986	0.277	0.468	0.018	0.069	0.005	0.319												
benefit packages minimize intention to leave	Pearson Correlation	0.120	0.057	0.096	0.151	0.266	0.333	0.310	0.297	0.615	1										
	Sig. (2-tailed)	0.190	0.536	0.289	0.095	0.003	0.000	0.000	0.001	0.000											
clear guidelines have influence on	Pearson Correlation	0.068	0.198	-0.166	0.158	0.153	0.284	0.359	0.037	0.363	0.291	1									

your job satisfaction	Sig. (2-tailed)	0.460	0.030	0.068	0.082	0.093	0.002	0.000	0.688	0.000	0.001									
clear guidelines contribution to leave(turnover)	Pearson Correlation	0.077	-0.027	0.014	-0.052	0.029	0.030	0.036	0.094	0.130	0.188	0.274	1							
	Sig. (2-tailed)	0.398	0.767	0.874	0.563	0.752	0.750	0.691	0.302	0.155	0.039	0.002								
Job is interesting by itself	Pearson Correlation	0.112	0.093	0.072	0.138	0.079	0.029	0.091	0.155	0.074	-0.033	0.055	-0.010	1						
	Sig. (2-tailed)	0.217	0.307	0.424	0.125	0.387	0.751	0.315	0.087	0.418	0.721	0.546	0.914							
satisfaction on their job decrease turnover intention	Pearson Correlation	0.062	-0.023	0.153	0.123	0.200	0.216	0.088	0.100	-0.038	0.090	0.023	0.039	0.174	1					
	Sig. (2-tailed)	0.501	0.800	0.090	0.174	0.028	0.020	0.336	0.272	0.676	0.325	0.798	0.667	0.051						
working environment is factor of job satisfaction	Pearson Correlation	0.210	-0.014	-0.090	0.173	0.270	0.205	0.225	0.162	0.225	0.141	0.211	0.142	0.214	-0.048	1				
	Sig. (2-tailed)	0.019	0.880	0.315	0.051	0.002	0.024	0.011	0.070	0.011	0.117	0.018	0.110	0.015	0.596					
working environment on employees' decision to turnover	Pearson Correlation	0.122	0.096	-0.290	0.083	0.196	0.231	0.220	0.124	0.191	0.123	0.355	0.310	0.025	-0.067	0.507	1			
	Sig. (2-tailed)	0.177	0.287	0.001	0.353	0.030	0.011	0.014	0.167	0.034	0.173	0.000	0.000	0.783	0.453	0.000				
Supervisor willingness to teach and delegate authority	Pearson Correlation	0.014	0.146	0.143	0.075	0.035	0.019	0.233	0.055	0.096	0.048	0.169	-0.134	0.268	-0.072	-0.064	0.020	1		
	Sig. (2-tailed)	0.881	0.107	0.110	0.402	0.701	0.833	0.009	0.544	0.291	0.595	0.061	0.134	0.002	0.424	0.469	0.822			
Supervisor impact on decision to stay or leave	Pearson Correlation	0.015	-0.045	0.173	0.029	0.092	0.090	0.162	0.203	0.264	0.250	0.235	0.023	0.012	0.062	0.215	0.077	0.079	1	
	Sig. (2-tailed)	0.870	0.620	0.052	0.748	0.307	0.324	0.070	0.023	0.003	0.005	0.008	0.798	0.895	0.491	0.014	0.383	0.372		
Political interference on employees' job satisfaction	Pearson Correlation	-0.106	0.040	-0.164	0.066	0.099	0.076	0.074	0.069	0.144	0.084	0.170	0.111	-0.057	0.037	0.240	0.355	-0.026	0.105	1
	Sig. (2-tailed)	0.239	0.656	0.067	0.462	0.274	0.410	0.412	0.442	0.111	0.353	0.059	0.213	0.521	0.677	0.006	0.000	0.772	0.234	
Political interference forces employees to leave	Pearson Correlation	-0.054	0.079	-0.124	0.043	0.072	0.003	0.052	0.208	0.052	0.182	0.097	0.146	-0.049	0.037	0.172	0.189	-0.163	0.122	0.528
	Sig. (2-tailed)	0.552	0.385	0.167	0.633	0.425	0.970	0.563	0.020	0.564	0.044	0.281	0.102	0.584	0.683	0.050	0.032	0.066	0.168	0.000

** . Correlation is significant at the 0.01 level (2-tailed).

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

The above table 1 results show satisfaction seeing the results of their job and impact of achievement on respondent decision to stay or leave (turnover intention) has strong positive relationship at .262 values of Pearson correlation and p-value .003. This result indicates there is relation between achievement component variables and employees decision to stay in the organization increase, in other words turnover intention.

Performance results get appropriate recognition and recognition makes employees to stay in the tax authority has negative correlation at Pearson correlation $-.159$ and p-value $.072$. Which means when independent variable increase dependent variable decreases this clearly reveals performance results get appropriate recognition increase job satisfaction and decrease turnover intention the vice versa is also true . This indicates recognition component variables and turnover intention of employees have relation.

Statement about employees' rights and duties included in the research to test the directive number 155/2008 article 37 sub article 1&2 of the tax authority which gives the right to fire employees suspected in corruption by the general director and they have no right to appeal any court and reverse the decision. Whereas statements job security can increase job satisfaction and availability of job security decrease your intention to leave the authority has positive relationship at .316 value of Pearson correlation and p-value of $.000$. This clearly reveals job security component variables and employees turnover intention have relationship.

Benefit packages is fundamental factor to increase job satisfaction and availability of benefit packages minimize intention to leave has significant positive relationship at .615 value of Pearson correlation and p-value of $.000$. This indicates increase in benefit packages minimize intention to leave. So there is inverse relationship between them. This indicates there is relationship between benefit package component variables and turnover intention of employees.

Carrier development create job satisfaction and presence of carrier development minimize turnover intention of employees' has significant positive relationship at .631 value of Pearson correlation and p-value of $.000$. This indicates there is relation between carrier development variables components and turnover intention of employees.

The result of Pearson product moment correlation indicates job is interesting by itself and satisfaction on their job decrease their turnover intention has positive relationship at .174 value of Pearson correlation and p-value of $.051$. This indicates there is relation between work itself component variables and turnover intention of employees.

Clear guidelines have influence on job satisfaction and unavailability of clear guidelines contribution on turnover intention has positive relationship at .274 value of Pearson correlation and p-value of .002. This reveals presence of clear guidelines for employees' increase their satisfaction and its absence has contribution for increase in turnover intention. This shows inverse relationship between them. To conclude clear guidelines have influence on employees turnover intention their organization.

Working environment is factor of job satisfaction and its impact on turnover intention positive relationship at .507 value of Pearson correlation and p-value of .000. This result shows there is relationship between working environment component variables and employees' turnover intention. Other researcher's findings showed attributes and attitudes of employees dependent on the organization working environment which plays a vital role as the unwillingness of employees to look inward will accelerate the job turnover rate of the organization in one way or another (Mustafa and Zadeh, 2011).

Supervisor has willingness to teach and delegate authority and its impact on respondent decision to stay or leave has positive relationship at .079 value of Pearson correlation and p-value of .372. This indicates there is relation between supervisor support component variables and employees' turnover intention. This finding is similar with other researcher's findings that supervision such as participation, giving appropriate attention and style has impact on turnover intention of employees (Saifuddin Khan Saif, et al, 2012).

Political interference affects employees' job satisfaction and political interference forces employees to leave the tax authority has positive relationship at .528 value of Pearson correlation and p-value of .000. As the result shows increase in political interference in employees' job and decision affects their job satisfaction has impact on employees' turnover intention. This indicates there is relation between political pressure component variables and employees' turnover intention.

Table 2 Achievement variable central tendency

	N	Mean	Std. Deviation	Std. Error Mean
Personal satisfaction by completing their job	130	3.52	1.215	.107
Satisfaction by seeing the results	127	3.72	1.226	.109
Satisfaction by solving problems in their job	130	3.69	1.147	.101
Impact of achievement on respondent decision to stay or leave	127	3.54	1.200	.107

(Source data from respondent's response)

In the above table column N shows the number of respondents give response for the specific statements and the mean shows the central tendency of the response at the same time the standard deviation indicate how much the result deviates from the mean. As mentioned in social research book such as (Kothari 2004 p 132) according to the statements or nature of question when the mean has greater than the average the variable has influence in either ways. The result of the analysis of data collected on achievement in the above table reveals employees get satisfaction by completing their job, seeing the results of their job, and solving problems in their job. Since the mean for all is greater than the average 3.0. But from all seeing the results has high central tendency of 3.72. Besides, when the impact of component variables on turnover intention analyzed on respondents' decision to stay or leave the result indicates beyond average number of them acknowledge it.

Table 3 Test of hypothesis on influence of achievement on turnover intention

	Personal satisfaction by completing their job	Satisfaction by solving problems in their job	Satisfaction by seeing the results	Impact of achievement on respondent decision to stay or leave
Chi-Square	41.462 ^a	57.923 ^a	43.197 ^b	30.047 ^b
df	4	4	4	4
Asymp. Sig.	.000	.000	.000	.000

a. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 26.0.

b. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 25.4.

(Source data from respondent's response)

Achievement consists component variables such as, satisfaction of employees obtain by completing their job, seeing the results of their job, and solving problem in their job. So the researcher used this factors to measure whether achievement has the impact on employees turnover intention or not.

Ho1 Achievement does not have influence on turnover intentions of employees.

A chi-square test of independence was performed to examine relation between achievement component variable and impact on turnover intention. For personal satisfaction by completing their job, $\chi^2(4, n = 129) = 41.46, p < 0.00$. Satisfaction obtained by employees through solving problems in their job, $\chi^2(4, n = 129) = 57.92, p < 0.00$. Satisfaction employees get by seeing the results of their work in the organization, $\chi^2(4, n = 129) = 43.20, p < 0.00$. Impact of achievement on respondent decision to stay or leave in other words on turnover intention of employees, $\chi^2(4, n = 129) = 30.047, p < 0.00$. The larger all results of chi-square (χ^2) is greater than the table value 9.49 at 4 degree of freedom. Besides its small significance level for all variable components ($P < .000$) indicates that the variables are unlikely independent of each other (Kothari 2004 p 237). Therefore, there is a relation between variable achievement and turnover intention of employees. So according to the results of the chi-square the null hypothesis is rejected. The alternative hypothesis accepted which is achievement has impact on employees turnover intention.

Analysis of recognition

Table 4 Recognition variable central tendency

	N	Mean	Std. Deviation	Std. Error Mean
Policy for it to jobs well done	129	2.29	1.306	.115
Performance results get appropriate recognition	129	2.11	1.077	.095
Performance recognition increase job satisfaction	126	3.99	1.099	.098
Recognition makes employees to stay in the tax authority	130	3.72	1.202	.105

(Source data from respondent's response)

Recognition is one of the variables tested on this paper by using data collected from all respondents through self administered questionnaire. Numbers of respondents show in N column give their opinion for each respective statement. The result shows the mean for the first two statements below the average and for the second and third statements it is above the average. The result of first two statements reveals majority of the respondents agree that the Ethiopian revenue and custom authority does not have a policy of giving recognition for jobs well done and performance results do not get appropriate recognition. As it is mentioned earlier the last two statements analysis result shows above average number of respondents agree that recognition variable components has impact on turnover intention of employees.

Table 5 Test of hypothesis on influence of recognition on turnover intention

	Policy for it to jobs well done	Performance results get appropriate recognition	Performance recognition increase job satisfaction	Recognition makes employees to stay in the tax authority
Chi-Square	40.961 ^a	70.496 ^a	79.317 ^b	49.462 ^c
df	4	4	4	4
Asymp. Sig.	.000	.000	.000	.000

a. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 25.8.

b. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 25.2.

c. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 26.0.

(Source data from respondent's response)

Recognition is one of the variables which have impact on the satisfaction of employee in the organization they work. It is recognition of works well done by the employer or personal accomplishment. To test whether the variable recognition have impact on employees' job satisfaction and their turnover intention or not, using the following null hypothesis.

Ho2 Recognition does not have an influence on employee turnover intention.

A chi-square test of independence was under taken to investigate relation between recognition component variables and turnover intentions. Respondents attitude about tax authority policy of recognition to jobs well done, $\chi^2(4, n = 129) = 40.96, p < 0.00$ Performance results get appropriate recognition in the tax authority, $\chi^2(4, n = 129) = 70.50, p < 0.00$. Respondents attitude about performance recognition by their employer increase their job satisfaction, $\chi^2(4, n = 129) = 79.32, p < 0.00$. Recognition of their performance by employer makes them to stay or affect their turnover intention, $\chi^2(4, n = 129) = 49.46, p < 0.00$. The larger all results chi-square (χ^2) is greater than the table value 9.49 at 4 degree of freedom. Besides its small significance level for all variable components ($P < .000$) at significant value of .05 indicates that it is unlikely this variables are independent of each other according to (Kothari 2004 p 237). Therefore there is a relation between variable recognition and turnover intention of employees. So according to the results of the chi-square the null hypothesis is rejected. The alternative hypothesis accepted which is recognition has impact on turnover intention of employees.

Analysis of job security and test of hypothesis on it

Table 6 job security variable central tendency

	N	Mean	Std. Deviation	Std. Error Mean
Rights and duties of employees fairly treat employees	129	2.35	1.184	.104
System of maintaining employees job security	127	1.86	.906	.080
Job security increase your job satisfaction	127	3.76	1.125	.100
Availability of job security decrease intention to leave	127	3.73	1.065	.094

(Source data from respondent's response)

Job security is among the variables to be tested in this research paper about its impact on job satisfaction and turnover intention decision of employees. The researcher used the above four statements to collect data from respondents. From the total respondents those who give their opinion for each statement is shown the above table column N. As the result shows for the first and second statement the mean is below average which is near to 1 that means respondents disagree about the two statements. Therefore respondents believe the rights and duties in the proclamation, regulation, and directives do not treat employees fairly. Beside they believe the tax authority does not have a system to maintain employees' job security. On other hand for the third and four statements the mean shows above the average. It shows according to respondents' opinion availability of job security has impact on turnover intention of employees.

Table 7 Test of Hypothesis on impact of job security on turnover intention

	Rights and duties of employees fairly treat employees	System of maintaining employees job security	Job security increase your job satisfaction	Availability of job security decrease intention to leave
Chi-Square	34.295 ^a	91.228 ^b	78.157 ^b	100.362 ^b
df	4	4	4	4
Asymp. Sig.	.000	.000	.000	.000

a. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 25.8.

b. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 25.4.

(Source data from respondent's response)

Job security is among variables which affect employees' job satisfaction empirical researches result reveals according to Smerek and Peterson 2007. It is defined as employee's job tenure and/or the company's stability or instability, objective signs of the presence or absence of job security, not the feelings of security.

Ho3 Availability of job security does not have an impact on Employees turnover intention.

A chi-square test of independence was done to examine relation between job security variable components and its impact on turnover intention of employees. Rights and duties of employees in proclamations, regulations and directives fairly treat employees; $\chi^2(4, n = 129) = 34.30, p < 0.00$. Respondents attitude on tax authority has system of maintaining employees' job security, $\chi^2(4, n = 129) = 91.23, p < 0.00$. Availability of job security system in the tax authority increase job satisfaction of employees, $\chi^2(4, n = 129) = 78.16, p < 0.00$. Availability of job security decrease turnover intention of employees, $\chi^2(4, n = 129) = 100.36, p < 0.00$. Larger results shown above to all results chi-square (χ^2) is greater than the table value 9.49 at 4 degree of freedom. Besides its small significance level for all variable components ($P < .000$) at significant value of .05 indicates that it is unlikely this variables are independent of each other according to (Kothari 2004 p 237). Therefore there is a relationship between variable job security and turnover intention of employees. So according to the results of the chi-square the null hypothesis is rejected. The alternative hypothesis accepted which is job security has impact on turnover intention of employees. To conclude the analysis of central tendency, correlation, and chi-square test results reveal similar results

Analysis of benefit packages and test of hypothesis on it

Table 8 Benefit packages variable central tendency

	N	Mean	Std. Deviation	Std. Error Mean
Benefit packages fair when compared with market	125	1.82	1.086	.097
Benefit packages is fundamental factor to increase job satisfaction	126	3.64	1.242	.111
Availability of benefit packages minimize intention to leave	126	3.83	1.111	.099

(Source data from respondent's response)

Benefit packages is among variables to be tested on this research about its impact on job satisfaction and turnover intention of employees'. From the total respondents completed and returned self administered questionnaire give their opinion for the statements shown in the above table column N. Researcher used the above three statement to make analysis on benefit packages. The result of the analysis indicates for the first statement the mean is below the average that tells us majority of respondents disagree with the statement. So respondents believe the benefit packages they get from

their employer compared to the market is not fair. But for the second and third statement the mean is greater than the average of the five skill likert scale. It shows respondents believe benefit packages has impact on turnover intention of employees in the tax authority.

Table 9 Hypothesis test on influence of benefit Packages on turnover intention

	Benefit packages fair when compared with market	Benefit packages is fundamental factor to increase job satisfaction	Availability of benefit packages minimize intention to leave
Chi-Square	102.160 ^a	47.095 ^b	70.032 ^b
df	4	4	4
Asymp. Sig.	.000	.000	.000

a. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 25.0.

b. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 25.2.

(Source data from respondent's response)

Benefit packages are benefits employees obtain for the service provided to the employer such as salary, pension, insurance, medical, and other benefits. In general benefits packages are cash and non cash benefit which is obtained by the employee for the service provided for the employer. So far empirical researches done on the variable concluded it has impact on employees' decision to stay or leave their organization. The researcher wants to analyze its influence exists on tax authorities employees as well. To know the impact three statements provided to the respondents.

H04 Availability of benefit packages does not have an influence on employees' turnover intention.

A chi-square test of independence was performed to investigate relation between benefit package variable components and turnover intention employees. Benefit package of the tax authority is fair when compared with market, $\chi^2(4, n = 129) = 102.16, p < 0.00$. Benefit packages are fundamental factor to increase job satisfaction of employees, $\chi^2(4, n = 129) = 47.10, p < 0.00$. and availability of benefit packages minimizes intention of employees, $\chi^2(4, n = 129) = 70.03, p < 0.00$. This shows all results chi-square (χ^2) is greater than the table value 9.49 at 4 degree of freedom. Besides, its small significance level for all variable components ($P < .000$) at significant value of .05 indicates that it is unlikely this variables are independent of each other according to (Kothari 2004 p 237). Therefore there is a relationship between variable benefit packages and turnover intention of employees. So according to the results of the chi-square the null hypothesis is rejected. The alternative hypothesis accepted which is benefit packages has impact on turnover intention of employees. The result of the research is similar to the finding of Mustafa and

Zadeh, 2011. To conclude the analysis of central tendency, correlation, and chi-square test results reveal similar results.

Analysis of carrier development

Table 10 Carrier Development variable central tendency

	N	Mean	Std. Deviation	Std. Error Mean
Supporting employees carrier development	132	2.30	1.017	.089
Chance to learn new skills which helps to advancement	133	2.82	1.224	.106
availability of carrier development create job satisfaction	127	3.79	.965	.086
presence of carrier development minimize your intention to leave	123	3.57	1.139	.103

(Source data from respondent's response)

As it is stated in the literature review part of this paper carrier development is one of the variables affect job satisfaction of employees and turnover intention. The researcher wants to test its impact still exists as a job satisfaction variable and influence turnover intention of employees. To test the variable the above four statements provided to respondents and data analyzed. The results shown in the above table reveals for the first two statements: - the authority has way of supporting employee's carrier development and giving a chance to learn new skill the mean is below the average of the five scale likert scale. Which indicates the respondents believe the tax authority does not have ways to support carrier development of its employees and give chance employees to learn new skills. On the other hand for statements availability carrier development create job satisfaction and can it minimize their turnover intention the mean is greater than the average which means majority of respondents agree on the statements. Therefore carrier development has impact on turnover decision of employees.

Table 11 Hypothesis Test on impact of carrier development on turnover intention

	Supporting employees carrier development	Chance to learn new skills which helps to advancement	availability of carrier development create job satisfaction	presence of carrier development minimize your intention to leave
Chi-Square	59.439 ^a	35.684 ^b	119.732 ^c	48.179 ^d
df	4	4	4	4
Asymp. Sig.	.000	.000	.000	.000

a. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 26.4.

b. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 26.6.

c. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 25.4.

d. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 24.6.

(Source data from respondent's response)

Carrier development is defined as the actual change in upward status in the company or the chance of employees to advance their carrier through skill, education and experience. Empirical research done at different part of the globe reveals availability of carrier development opportunities is one of variables which has impact on employees job satisfaction and their turn over intention. To test whether this variables influence exists as of today or fade out.

Ho5 Carrier development opportunities have no impact on employees’ turnover intention.

A chi-square test of independence was under taken to examine relation between carrier development variable components and turnover intention of employees. Tax authority has means of supporting employees carrier development, $\chi^2(4, n = 129) = 59.44, p < 0.00$. Tax authority give chance to learn new skills which helps to advancement of employees, $\chi^2(4, n = 129) = 35.68, p < 0.00$. Availability of carrier development create job satisfaction, $\chi^2(4, n = 129) = 119.73, p < 0.00$. Presence of carrier development in the tax authority minimize turnover intention of employees, $\chi^2(4, n = 129) = 48.18, p < 0.00$. This shows all results chi-square (χ^2) is greater than the table value 9.49 at 4 degree of freedom. Besides its small significance level for all variable components ($P < .000$) at significant value of .05 indicates that it is unlikely this variables are independent of each other according to (Kothari 2004 p 237). Therefore there is a relationship between variable carrier development and turnover intention of employees. So according to the results of the chi-square the null hypothesis is rejected. The alternative hypothesis accepted which is carrier development and has impact on turnover intention of employees. This finding is similar with other researcher finding which says carrier development opportunities seriously affect employees’ motivation and performance as well as turnover intention (Mustafa and Zadeh, 2011). To conclude the analysis of central tendency, correlation, and chi-square test results reveal similar results.

Analysis of variable work itself

Table 12 work itself variable central tendency

	N	Mean	Std. Deviation	Std. Error Mean
Job is interesting by itself	128	3.75	1.129	.100
Job is boring	126	3.07	1.241	.111
The respondent chance to do varied jobs	128	2.94	1.155	.102
The respondent job is excessively challenging or difficult	126	3.56	1.016	.091
Respondent satisfaction on their job decrease their turnover intention	127	3.23	1.310	.116

(Source data from respondent’s response)

To analyze the effect of work itself on job satisfaction and turnover intention of employees the above five statements provided to respondents from the total 133 completed and returned to the researcher self administered questionnaire those responded for the statements shown in column N. The result of the above table shows for the statement job is interesting by itself the mean (central tendency) shows above the average number of respondents agree on it. For the second statement job is boring the mean is almost on the average which means respondents are neutral on it with mentioned standard deviation and standard error. For the statement employees have chance to do varied jobs the mean shows even though it is slightly below the average. It is much closer to the average, which shows majorities of the respondents are neutral on it. For the fourth statement: - job is excessively challenging or difficult the mean shows above the average which means they agree on it. For the last statement: - employees' job satisfaction on work itself decreases their turnover intention. The analyzed mean result at the above table shows which is greater than the average as a result work itself has impact on turnover intention of employees. The findings of other researchers are similar which shows organizations can retain their employees if they provide jobs that are interesting, challenging and give a chance of development and fulfillment of personal needs (Saifuddin Khan Saif, et al, 2012).

Table 13 Test of hypothesis on influence of work itself on turnover intention

	Job is interesting by itself	The job is boring	The respondent chance to do varied jobs	The respondent job is excessively challenging or difficult	Respondent satisfaction on their job decrease their turnover intention
Chi-Square	60.516 ^a	18.921 ^b	40.047 ^a	113.841 ^b	38.472 ^c
df	4	4	4	4	4
Asymp. Sig.	.000	.001	.000	.000	.000

a. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 25.6.

b. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 25.2.

c. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 25.4.

(Source data from respondent's response)

The operational definition of work itself is the actual content of the job and its positive or negative effect upon the employee whether the job is characterized as interesting or boring, varied or routine or excessively easy or excessively difficult, challenging or demanding. As much empirical evidence reveals which is also stated in the related literature review part of this paper, work itself is one of the variables which have impact on the job satisfaction and their turnover intention.

Ho6 Work itself does not have an influence on employee turnover intention

A chi-square test of independence was done to investigate relation between works itself variable components and turnover intention of employees. Respondents' job is interesting by itself, $\chi^2(4, n = 129) = 60.52, p < 0.00$. Employees job is boring in the tax authority, $\chi^2(4, n = 129) = 18.92, p < 0.00$. Employees have a chance to do varied jobs, $\chi^2(4, n = 129) = 40.05, p < 0.00$. Employees job in tax authority is excessively challenging or difficult, $\chi^2(4, n = 129) = 113.84, p < 0.00$. Employees intention to leave the tax authority decrease due to the satisfaction by their job or work itself, $\chi^2(4, n = 129) = 38.47, p < 0.00$. This shows all results chi-square (χ^2) is greater than the table value 9.49 at 4 degree of freedom. Besides its small significance level for all variable components ($P < .000$) at significant value of .05 indicates that it is unlikely this variables are independent of each other according to (Kothari 2004 p 237). Therefore there is a relationship between variable work itself and turnover intention of employees. So according to the results of the chi-square the null hypothesis is rejected. The alternative hypothesis accepted which is work itself has impact on turnover intention of employees. The finding of other researchers confirmed that jobs with moderate challenges create pleasure and satisfaction (Saifuddin Khan, et al, 2012). At the same time organizations able to provide jobs that are interesting, challenging and give a chance of development and fulfillment of personal needs can retain their employees' (Saifuddin Khan, et al, 2012). To conclude the analysis of central tendency, correlation, and chi-square test results reveal are similar.

Analysis of variable role ambiguity

Table 14 Role ambiguity variable central tendency

	N	Mean	Std. Deviation	Std. Error Mean
Having clear job description for employees	128	2.24	1.142	.101
Respondents know their decision boundary	128	2.37	1.071	.095
clarity of proclamations, regulations and directives to respondents	126	2.53	1.093	.097
Risk taken by respondents at their normal duty is high	129	3.77	1.108	.098
clear guidelines have influence on your job satisfaction	126	3.69	.925	.082
unavailability of clear guidelines contribution to leave employees	128	3.66	.951	.084

(Source data from respondent's response)

Researcher added this new variable to test whether it has impact on job satisfaction and employees turnover decision since the research conducted in developing country on which everything is not smooth as of developed nations due to difference working system, culture, social and political conditions. Numbers of respondents give their attitude for the six statements provided to them are

shown in column N. The data collected show for the first three statements. For all three statements the mean shown in the above table is below the average. This indicates respondents believe the tax authority does not have clear job description for employees, there is no clearly stated decision boundary for employees in the authority, besides proclamations, regulations and directives of the tax authority are not clear to make decisions for employees. For the rest three statements, result mean (central tendency) from the analysis of data for three statements is above the average with stated standard deviation and standard error. This indicates respondents agree that the risk taken at their normal duty is high, availability of clear guidelines have influence on their job satisfaction, and unavailability of clear guide lines have contribution on turnover intention of employees in the tax authority.

Table 15 Hypothesis test on impact of Role ambiguity on turnover intention

	Having clear job description for employees	Respondents know their decision boundary	clarity of proclamations, regulations and directives to respondents	Risk taken by respondents at their normal duty is high	clear guidelines have influence on your job satisfaction	unavailability of clear guidelines contribution to leave employees
Chi-Square	41.375 ^a	37.703 ^a	41.381 ^b	49.411 ^c	115.825 ^b	78.016 ^a
df	4	4	4	4	4	4
Asymp. Sig.	.000	.000	.000	.000	.000	.000

a. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 25.6.

b. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 25.2.

c. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 25.8.

(Source data from respondent's response)

This variable which added by the researcher from the experience, role ambiguity defined employees' clarity about their duty, their decision boundary, clear proclamations, regulation and directives. To test whether, it is job satisfaction variable or not. The above statements provided to the respondents.

Ho7 Role ambiguities of employees have no impact on their turnover intention.

A chi-square test of independence was performed to examine relation between role ambiguity variable components and turnover intention. Tax authority have clear job description for employees, $\chi^2(4, n = 129) = 41.38, p < 0.00$. Employees' know their decision boundary, $\chi^2(4, n = 129) = 37.70, p < 0.00$. Tax authorities proclamations, regulations and directives are clear to employees,

$\chi^2(4, n = 129) = 41.38, p < 0.00$. Risk taken by respondents at their normal duty is high in the tax authority, $\chi^2(4, n = 129) = 49.41, p < 0.00$. Availability of clear guidelines have influence on your job satisfaction, $\chi^2(4, n = 129) = 115.83, p < 0.00$. Unavailability of clear guidelines have contribution to employees turnover intention, $\chi^2(4, n = 129) = 78.02, p < 0.00$. This shows all results chi-square (χ^2) is greater than the table value 9.49 at 4 degree of freedom. Besides its small significance level for all variable components ($P < .000$) at significant value of .05 indicates that it is unlikely this variables are independent of each other according to (Kothari 2004 p 237). Therefore there is a relationship between variable role ambiguities and turnover intention of employees. So according to the results of the chi-square the null hypothesis is rejected. The alternative hypothesis accepted which is role ambiguities has impact on turnover intention of employees. To conclude the analysis of central tendency, correlation, and chi-square test reveal similar results.

Analysis of variable work environment

Table 16 Work environment variable central tendency

	N	Mean	Std. Deviation	Std. Error Mean
Respondents office facilities are comfortable to work	131	2.63	1.159	.101
The tax authority has comfortable working environment	130	1.98	.902	.079
Respondent working area has health and other dangers safety mechanism	131	2.24	1.066	.093
working environment is factor of job satisfaction	131	4.15	.924	.081
working environment has impact on employees' decision to stay or leave	130	4.25	.781	.068

(Source data from respondent's response)

As results of empirical research in literature review part of the paper show work environment is one of the variables which has impact on job satisfaction and turnover decision of employees. So to analyze the impact, the variable has on job satisfaction and turnover intention of employees the tax authority. Researcher collected data by using five statements from total respondents those numbers of them in N column give their opinion for the statements. The results mean from the analysis for the first three statements is below the average mean which reveals respondents believe the tax authority office facilities are not comfortable to work, the tax authority does not have comfortable working environment, and the tax authority does not have health and danger safety mechanism to employees. For the last two statements the mean is above the average it shows majority of respondents agree on the two statements. Therefore working environment has impact on employees' turnover intention. This finding of the research is similar with other researchers results which says employees change

their job due to work environment from which they are not satisfied and have impact on their work and health (Mustafa and Zadeh, 2011)

Table 17 Test of hypothesis on influence of working environment on turnover intention

	Respondents office facilities are comfortable to work	The tax authority has comfortable working environment	Respondent working area has health and other dangers safety mechanism	working environment is factor of job satisfaction	working environment has impact on employees' decision to stay or leave
Chi-Square	31.252 ^a	99.846 ^b	47.282 ^a	124.763 ^a	134.462 ^b
df	4	4	4	4	4
Asymp. Sig.	.000	.000	.000	.000	.000

a. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 26.2.

b. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 26.0.

(Source data from respondent's response)

Work environment is the surrounding on which the employee performs his/her duty. Work environment is one of the variables which have impact on job satisfaction and their turnover of employees. But in this paper the researcher want the impact of the variable on job satisfaction and turnover intention of employees. To do it above statements provided to respondents.

Ho8 Work environment of organizations have no influence on employees' turnover intention

A chi-square test of independence was undertaken to investigate relation between work environment component variables and turnover intention. Tax authorities office chair, table, light, and space are comfortable to work, $\chi^2(4, n = 129) = 31.25, p < 0.00$. Tax authority has comfortable working environment its employees, $\chi^2(4, n = 129) = 99.45, p < 0.00$. Employees' working area has health and other dangers safety mechanism, $\chi^2(4, n = 129) = 47.28, p < 0.00$. Working environment is factor of job satisfaction, $\chi^2(4, n = 129) = 124.76, p < 0.00$. Tax authority's working environment has impact on employees' turnover intention, $\chi^2(4, n = 129) = 134.46, p < 0.00$. This shows all results chi-square (χ^2) is greater than the table value 9.49 at 4 degree of freedom. Besides its small significance level for all variable components ($P < .000$) at significant value of .05 indicates that it is unlikely this variables are independent of each other according to (Kothari 2004 p 237). Therefore there is a relationship between variable working environment and turnover intention of employees. So according to the results of the chi-square the null hypothesis is rejected. The alternative

hypothesis accepted which is working environment has impact on turnover intention of employees. This finding is similar with working environment influence on increase employee turnover and ultimately on the ability of the organization to achieve strategic objectives and existence (Mustafa and Zadeh, 2011). To conclude the analysis of central tendency, correlation, and chi-square test results reveal are similar.

Analysis of supervisor support

Table 18 Supervisor support variable central tendency

	N	Mean	Std. Deviation	Std. Error Mean
supervisor competency and technical ability	127	3.09	1.155	.102
Supervisor has willingness to teach and delegate authority	129	3.21	1.043	.092
Supervisor fairness in evaluation and has job knowledge	129	3.01	1.079	.095
Supervisor support impact on respondent decision to stay or leave	131	3.59	.902	.079

(Source data from respondent's response)

Empirical researches result show supervisor support is one of the variables which has impact on job satisfaction and turnover decision of employees. To test it researcher use the above four statements to collect data and analyze using statistical tools. The analysis of the data and the result mean (central tendency) shows for the first three statements almost similar to average. This reveals respondents are neutral on the competency and technical ability, on supervisor willingness to teach and delegate authority, and supervisor's fairness in evaluation and their job knowledge. For the fourth statement the mean is above the average which reveals respondents agree on the statement. So supervisor support has impact on employees' decision to stay or leave the tax authority. This finding is similar with other researcher's findings that supervision has impact on turnover intention of employees (Saifuddin Khan Saif, et al, 2012).

Table 19 Test of hypothesis on influence of supervisor support on turnover intention

	supervisor competency and technical ability	Supervisor has willingness to teach and delegate authority	Supervisor fairness in evaluation and has job knowledge	Supervisor impact on respondent decision to stay or leave
Chi-Square	41.780 ^a	78.713 ^b	43.829 ^b	95.527 ^c
df	4	4	4	4
Asymp. Sig.	.000	.000	.000	.000

a. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 25.4.

b. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 25.8.

c. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 26.2.

(Source data from respondent's response)

Supervisor support is defined as the competency or technical ability of the supervisor including supervisor’s willingness to teach, delegate authority, fairness, and job knowledge. To identify the impact of supervisor support on employee turnover intention the above statements provided to respondents.

Ho9 Supervisor support has no influence on employees’ turnover intention

A chi-square test of independence was performed to examine relation between supervisor variable components and turnover intention of employees. Supervisor competency and technical ability, $\chi^2(4, n = 129) = 41.80, p < 0.00$. Supervisors of the tax authority has willingness to teach and delegate authority, $\chi^2(4, n = 129) = 78.71, p < 0.00$. Supervisors of the tax authority have fairness in evaluation and has job knowledge, $\chi^2(4, n = 129) = 43.83, p < 0.00$. and Supervisor has impact on turnover intention of employees, $\chi^2(4, n = 129) = 95.53, p < 0.00$. This shows all results chi-square (χ^2) is greater than the table value 9.49 at 4 degree of freedom. Besides its small significance level for all variable components ($P < .000$) at significant value of .05 indicates that it is unlikely this variables are independent of each other according to (Kothari 2004 p 237). Therefore there is a relationship between variable supervisor support and turnover intention of employees. So according to the results of the chi-square the null hypothesis is rejected. The alternative hypothesis accepted which is supervisor support has impact on turnover intention of employees. This finding is similar with other researcher’s findings that supervision such as leading, coordinating, directing, participation, giving appropriate attention and style has impact on turnover intention of employees (Saifuddin Khan Saif, et al, 2012). To conclude the analysis of central tendency, correlation, and chi-square test results reveal are similar.

Analysis of variable political pressure

Table 20 Political pressure variable central tendency

	N	Mean	Std. Deviation	Std. Error Mean
Political interference in employees' job and decision	130	3.17	1.215	.107
Political interference affects employees' job satisfaction	130	3.95	.939	.082
Political interference forces employees to leave the tax authority	130	3.74	1.118	.098

(Source data from respondent’s response)

Political pressure is one of the variables added by the researcher since the country this research conducted is developing country on which the democratic system is at infant stage and the political system has impact of all society including employees. That is the basic reason the researcher wants to test it. To test the variable the researcher used the above three statements to collect data to be analyzed. The result of the analysis shows the mean for the first statement shows a little above the average which indicates there are political interference respondents' job and their decision. For the last two statements the mean shown is above the average which indicates respondents agree on the statements. As a result in the tax authority political interference affects employees' turnover intention.

Table 21 Test of hypothesis on impact of political pressure on turnover intention

	Political interference in employees' job and decision	Political interference affects employees' job satisfaction	Political interference forces employees to leave the tax authority
Chi-Square	14.154 ^a	78.154 ^a	41.077 ^a
df	4	4	4
Asymp. Sig.	.007	.000	.000

a. 0 cells (.0%) have expected frequencies less than 5. The minimum expected cell frequency is 26.0.

(Source data from respondent's response)

Political pressure is the influence the political system exerts on employees duty and decision autonomy.

Ho10 Political pressure has no impact on employee turnover intention

A chi-square test of independence was performed to examine relation between political pressure, variable components and turnover intention of employees. There is political interference in employee' job and decision in the tax authority, $\chi^2(4, n = 129) = 14.15, p < 0.01$. Political interference affects employee's job satisfaction, $\chi^2(4, n = 129) = 78.15, p < 0.00$. Political interference forces employees to leave the tax authority or turnover intention, $\chi^2(4, n = 129) = 41.08, p < 0.00$. This shows all results chi-square (χ^2) is greater than the table value 9.49 at 4 degree of freedom. Besides its small significance level for all variable components ($P < .01$) at significant value of .05 indicates that it is unlikely this variables are independent of each other according to (Kothari 2004 p 237). Therefore there is a relationship between variable political pressure and turnover intention of employees. So according to the results of the chi-square the null hypothesis is rejected. The alternative hypothesis accepted which is political pressure has impact on

turnover intention of employees. To conclude the analysis of central tendency, correlation, and chi-square test results reveal are similar.

Analysis variable promotion

Table 22 promotion variable central tendency

	N	Mean	Std. Deviation	Std. Error Mean
Authority have clear policy of promotion	132	2.64	1.193	.104
Getting promotion based on your performance	129	2.12	1.080	.095
Getting promotion on time can increase job satisfaction	129	3.86	1.109	.098
Getting promotion on time makes you stay in the authority	132	3.71	1.182	.103

(Source data from respondent's response)

Promotion is a variable on which empirical researches result show it has influence on job satisfaction and their turnover decision. The researcher wants to test its impact on job satisfaction and turnover intention of employees. To do it researcher use the above four statements to collect data to be analyzed and the result of the analysis presents as follows. For the first two statements the mean is below the average it shows the majority of respondents disagree with statements. So respondents believe the tax authority does not have clear policy of promotion and they do not get promotion on time based on their performance results. On the other hand for the last two statements the mean is above the average it indicates respondents agree on them. Therefore getting promotion on time and based on performance results has impact on employees' turnover intention.

Analysis variable Responsibility

Table 23 Responsibility central tendency

	N	Mean	Std. Deviation	Std. Error Mean
Responsibility of employees clearly stated which emanates from employment	128	2.89	1.131	.100
Respondents' control over or authority on their own job	128	3.09	.984	.087
Respondents responsibility for the work of other workers/employees	129	3.15	1.083	.095
Increase in responsibility increase job satisfaction	133	3.77	1.051	.091
Increase in responsibility makes you stay in the organization	128	2.99	1.207	.107

(Source data from respondent's response)

As other variables mentioned earlier responsibility is also confirmed by empirical research about its impact on job satisfaction and turnover intention of employees. To analyze the impact of it, the above five statements provided to respondents and they responded on it. As the results of the above table shows the mean for the all statements except the fourth one it is almost similar to the average.

This reveals respondents are neutral about the existence of clear responsibility which emanates from their employment, their control and authority on their own job, responsibility for the work of other workers or employees, and impact of increase in responsibility in their turnover decision. For the fourth statement the mean is greater than the average which shows respondents agree on the statement. Therefore increase responsibility based on education, experience and performance results has impact on employees' turnover intention.

Analysis variable Co-workers

Table 24 Co-workers variable central tendency

	N	Mean	Std. Deviation	Std. Error Mean
Respondents relationship with co-workers affects job satisfaction	129	3.72	1.068	.094
Respondents relationship with superiors affects employees' job satisfaction	127	3.79	1.021	.091
Respondents relationship with co-workers contributes to job satisfaction	128	3.89	.898	.079
Respondents relationship with co-workers forces them to stay	128	3.05	1.060	.094

(Source data from respondent's response)

As empirical researches results reveals relation with co workers have impact on job satisfaction of employees and their turnover decision of them. The researcher wants to check its impact also appears in the study or not, to do so the above four statements provided to respondents, data collected and analyzed the result presented as follows. For the first three statements mean (central tendency) is greater than the average which indicates respondents agree on statements. Therefore according to respondent's attitude their relation with co-workers and superiors affects job satisfaction. But for the fourth statement respondents are neutral about it which means they are not sure about the impact of co-workers component variables on turnover intention of employees'.

Analysis of variables ranking based on job satisfaction

The researcher want to rank all thirteen job satisfaction variables from the highest job satisfaction variable to the lowest one based on the data collected from respondents (Ranking table Annex). The ranking is based on the highest frequency in each ranking. To make it simple from the total respondents as shown in the table, thirty four of them select job security is the highest or first job satisfaction variable for them. Besides this ranking is done by taking the maximum value or

frequency of respondents in one column once the job satisfaction variable is selected then even if the count shows it is the first in consequent columns the next result taken rather than already ranked variable. So job satisfaction variables ranked from the highest to the lowest are job security, benefit packages, work environment, clear guide lines, Recognition, Promotion, Responsibility, carrier development, work itself, co-workers, supervisor support, Achievement, and political pressure..

Chapter V Conclusion and Recommendation

5.1 Conclusion

Human resource is a fundamental asset for any organization for the successful achievement of any organization whether it is public, private or non government that is why so many researches done so far and so many will be done in the future. To retain this vital resource managers of organizations want to identify those factors increase job satisfaction of their employees which forces them to stay rather than leaving. Besides losing experienced staff has so many costs such as direct reduction in production, recruitment and training of new staff, those highly experienced employees can be taken by competitors which is disadvantage, and increase salary to news staff to attract the best one as far as possible are some of them. In this paper job satisfaction variables and their impact on employee turnover intention analyzed using data collected from Ethiopian revenue and custom authority employees'. In the previous chapter analysis of socio-demographic characteristics of the sample and statistical analysis of job satisfaction variables done accordingly the following concluded from the analysis.

Social back ground of respondents, majority of respondents are young below thirty years old. Respondents' marital status is almost equal proportion between married and single ones. From educational qualification perspective 92.2% of respondents are first degree or below holders from which those who have first degree accounts 86.8%. Respondents work experience shows 54.6% have five year or below work experience, where as 22.3% of them have work experience between five and ten years. These shows from the total respondents 76.9% of them have work experience ten year or below the rest have experience of above ten year. From the point of monthly income from total respondents 67.7% of respondents has monthly gross salary less than birr 7000.00 the rest has

monthly income above it. From the perspective of position respondents have in the tax authority 90.1% are now working in a position team leader or below which is lower level position. Finally respondents are working in five processes, management and directorate, and others such as women's affairs office, ethics, and human resource teams.

- Employees get satisfaction by completing their job, seeing the results of their job, and solving problems in their job. In overall achievement has impact on job satisfaction of employee and their decision to stay or leave their organization.
- Ethiopian Revenue and custom Authority does not have policy of giving recognition for jobs well done and at the same time performance results do not get appropriate recognition. Recognition increase job satisfaction of employees and has impact on decision of turnover.
- Ethiopian revenue and customs authority rights and duties of employees in the proclamation, regulation, and directives do not treat them fairly. For example regulation number 155/2008 article 37 sub article 1&2 gives general director of the authority the right to fire any employee suspected of corruption. Employees do not given chance to appeal for any court to prove innocence and getting back their job. It does not have a system to maintain employees' job security. Job security of employees' increase job satisfaction and also decrease their intention of turnover.
- Benefit packages paid to employees is not fair compared to the market. Benefit package is a fundamental factor for job satisfaction and their turnover decision.
- Ethiopian revenue and customs authority does not have ways to support carrier development of its employees and give chance to learn new skills. Carrier development has impact on job satisfaction and turnover decision of employees.
- In Ethiopian revenue and customs authority job is excessively challenging and difficult. Job satisfaction from work itself has impact on turnover decision of employees.
- Ethiopian revenue and customs authority does not have clear job description, clearly stated decision boundary, and clear proclamations, regulations and directives to employees to make decisions. Besides risks taken by employees at their normal duty is high. Role ambiguity or lack of clear guide has impact on job satisfaction and turnover decision of employees.
- Ethiopian revenue and customs authority office facilities are not comfortable to work; it does not have comfortable working environment, and health and other danger alleviating

mechanisms to employees. Work environment has impact on job satisfaction and turnover decision of employees.

- Supervisor support has impact on turnover decision but it is not much strong as of other variables.
- Political interference affects job satisfaction of employees and has also impact on their turnover decision.
- Ethiopian revenue and custom authority does not have clear policy of promotion, employees do not get promotion on time based on performance results. Promotion increase job satisfaction and taken in to account in their turnover decision.
- Increase responsibility based on education, experience and performance results increase job satisfaction of employees.
- Relationship with co-workers and superiors affects job satisfaction of employees but it does not have impact on their turnover decision.
- From all the variables tested in this research paper job security, benefit packages, work environment, clear guide lines(Role ambiguity), and recognition are the top five ranking from first up to five respectively arranged based on high job satisfaction giving variable to the lowest one.

5.2 Recommendation

- Ethiopian revenue and customs authority have to encourage and pave ways to employees: - to complete their job, to see the results and solve problem. It should create conducive environment to enable employees to fulfill their achievement and create job satisfaction and minimize turnover intention.
- Ethiopian revenue and customs authority should prepare and implement policy of recognition for jobs well done according to the standard which is performance results of employees. To increase employees job satisfaction and minimize consequent results of turnover.
- Ethiopian revenue and customs authority prepare and provide to enactment proclamations, regulations and directives which treat employees fairly. It should design system of maintaining job security of employees to increase overall job satisfaction and minimize actual turnover.

- Ethiopian revenue and customs authority should study the current benefit schemes of the market and provide the result for enactment and implement it. This enables to increase job satisfaction of employees and minimize turnover of them.
- Ethiopian revenue and customs authority have to design the ways to support employees' career development opportunities and give a chance to learn new skills.
- Ethiopian revenue and customs authority have to study and make it simple works which is excessively challenging or difficult.
- Ethiopian revenue and customs authority have to prepare clear job description for employees, clearly state decision boundaries of employees, and clear proclamations, regulations and directives. It should have to design ways of minimizing risks taken by employees at their normal duty.
- Ethiopian revenue and customs authority have to provide office facilities comfortable to work, comfortable working environment, and health and other danger safety mechanisms at work place.
- Ethiopian revenue and customs authority has to design ways of minimizing political interference in the work place and also build supervisors capacity and competence.
- Ethiopian revenue and customs authority have to prepare and implement clear policy of promotion and employees have to get it on time based on their performance results.
- Ethiopian revenue and customs authority besides what is said above it should focus on job satisfaction variables such as job security, benefit packages, work environment, clear guide lines, and recognition to increase job satisfaction of employees and minimize turnover of employees to achieve its objective and deliver quality service to customers.

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Annex A

Determination of Sample size

By using Watson, Jeff (2001) How to determine sample size

$$n = (p[1 - p] \div \frac{A^2}{Z^2} + \frac{p[1 - P]}{N}) \div R$$

Where

n=sample size required

N=number of people in the population

P=estimated variance in population

A=precision desired

Z=confidence level

R=Estimated response rate, as a decimal

By using the above formula and the following assumption the sample size for the research computed as follows.

P=.2

Z=95% table value of 1.96

R= 0.99

A=.05

N=1121 employees

$$n = \left(.2[1 - .2] \div \frac{.05^2}{1.96^2} + \frac{.2[1 - .2]}{1121} \right) \div .99$$

n= 192 employees

This total sample size for the research allocated to head office and two branches based on the proportion of their eligible number of employees for the research accordingly.

$$\text{Sample size for head office of Ethiopia revenue and customs authority} = 725 \times \frac{192}{1121} = 124$$

$$\text{Sample size for large tax payers branch office} = 184 \times \frac{192}{1121} = 32$$

$$\text{Sample size for west Addis Ababa medium taxpayers branch office} = 212 \times \frac{192}{1121} = 36$$

Annex B. Ranking of job satisfaction variables

Serial Number	Job satisfaction variables	Ranking of variables by respondents choice(Frequency)														Missed value	Total
		1	2	3	4	5	6	7	8	9	10	11	12	13			
1	Achievement	10	5	9	11	14	11	12	10	11	11	7	13	3	15	133	
2	Recognition	5	10	9	11	19	15	11	12	7	5	11	4	1	13	133	
3	Promotion	6	12	12	7	15	18	9	16	10	3	6	5	1	13	133	
4	Responsibility	3	4	7	9	5	15	25	18	15	9	3	5	1	14	133	
5	Carrier Development	2	6	6	14	10	11	10	12	14	11	8	6	5	18	133	
6	Job security	32	18	11	15	8	3	3	4	5	8	6	4	2	14	133	
7	Benefit packages	16	20	18	8	10	8	8	5	8	6	7	6	1	12	133	
8	Clear guide lines	6	13	12	17	10	11	7	6	10	12	8	4	2	15	133	
9	Work itself	16	13	9	9	5	5	7	9	12	14	6	12	2	14	133	
10	Co-workers	0	2	3	8	6	7	10	8	9	16	27	14	8	15	133	
11	Work environment	23	15	18	6	10	9	6	7	6	7	4	6	4	12	133	
12	Supervisor support	4	1	2	1	7	7	10	8	6	14	20	34	3	16	133	
13	Political Pressure	1	2	4	4	1	3	3	3	5	2	6	1	69	20	133	
Missed		9	12	13	13	13	10	12	15	15	15	14	19	31		191	
Total		133	133	133	133	133	133	133	133	133	133	133	133	133	191	1920	

Annex C

Reliability Statistics

Cronbach's Alpha	N of Items
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Reliability Statistics

Cronbach's Alpha	N of Items
.828	55

Reliability

The results of the test of data reliability according to Cronbach's Alpha method show 0.83. This shows the questionnaires distributed can able to measure the objective of the study.

Annex D Demographic characteristics of respondents

Age of the respondent

Age of respondent Cross tabulation with gender

		Gender of respondent		Total
		Male	Female	
Age of respondent	20-25	10 10.8%	10 27.0%	20 15.4%
	26-30	43 46.2%	16 43.2%	59 45.4%
	31-35	11 11.8%	2 5.4%	13 10.0%
	36-40	11 11.8%	5 13.5%	16 12.3%
	>40	18 19.4%	4 10.8%	22 16.9%
Total		93 100.0%	37 100.0%	130 100.0%

(Source data from respondent’s response)

The above table shows among respondents more than sixty percent of the respondents are below thirty years of age. This indicates how significant the creating job satisfaction is crucial to retain the young productive employees to achieve the objective of the organization and to deliver good service to customers of the authority. Because young employees needs are different from those who have experience and matured enough or already created attachment with the tax authority. From the total respondents seventy two percent of them are male the rest are female this have also impact on job satisfaction and employee turnover intention. Because this result is similar to the result of the research finding of (Asmamaw, 2011; Hailemariam and Rao 2013) which shows among ex-employees of the organization 90% are males and the rest are females.

Marital status of the respondents

Table Marital status of respondent Cross tabulation with gender

			Gender of respondent		Total
			Male	Female	
Respondent Marital status	Married	Count	41	21	62
		% within Gender of respondent	45.1%	56.8%	48.4%
	Single	Count	46	15	61
		% within Gender of respondent	50.5%	40.5%	47.7%
	Divorce	Count	4	1	5
		% within Gender of respondent	4.4%	2.7%	3.9%
Total	Count	91	37	128	
	% within Gender of respondent	100.0%	100.0%	100.0%	

(Source data from respondent's response)

The data collected from respondents reveal married 48.4%, single 47.7% and divorce 3.9% from the total married and single have relatively almost similar proportion. Males almost double to female in married numbers at the same time single male respondents triple the numbers single female employees. As it was indicated in the literature review part social background of employees have an impact their job satisfaction and performance in their work. Besides it would have also impact on their turnover decision. This result was also confirmed by Asmamaw at 2011 shows among ex-employees of the organization 81% are single and the rest 19% are married ones.

Educational qualification of respondents

Table Educational qualification of Respondent Cross tabulation with gender

			Gender of respondent		Total
			Male	Female	
Respondent Educational qualification	college Diploma	Count	2	5	7
		% within Gender of respondent	2.2%	13.9%	5.4%
	First Degree	Count	84	28	112
		% within Gender of respondent	90.3%	77.8%	86.8%
	Masters	Count	7	3	10
		% within Gender of respondent	7.5%	8.3%	7.8%
Total	Count	93	36	129	
	% within Gender of respondent	100.0%	100.0%	100.0%	

(Source data from respondent's response)

Respondents' educational qualification shows 92.2% of them have first degree or below. So factors such as getting a chance of carrier development, and further education have to be taken into account.

From the total respondents, have first degree female employees are much lower when compared to their counterpart. This has an influence the method of motivation and way of creating job satisfaction among employees of the authority and also their turnover decision. This is supported by the research findings of (Asmamaw 2011) which shows majorities of ex-employees of the organization were those who had first degree educational qualification.

Work experience of Respondents

Table Work Experience of respondent Cross tabulation with gender

			Gender of respondent		Total
			Male	Female	
Respondent Work Experience	1-5	Count	51	20	71
		% within Gender of respondent	54.8%	54.1%	54.6%
	6-10	Count	21	8	29
		% within Gender of respondent	22.6%	21.6%	22.3%
	11-15	Count	9	6	15
		% within Gender of respondent	9.7%	16.2%	11.5%
	16-20	Count	3	2	5
		% within Gender of respondent	3.2%	5.4%	3.8%
	>20	Count	9	1	10
		% within Gender of respondent	9.7%	2.7%	7.7%
Total	Count		93	37	130
	% within Gender of respondent		100.0%	100.0%	100.0%

(Source data from respondent's response)

The work experience of respondents reveals as the number of work experience increase the number of respondents decrease with some exceptions in male respondents above twenty years of work experience. From the total respondents 54.6% have work experience five years or below, whereas 22.3% of the respondents have work experience between five and ten years. The total number of employees who have ten year or below work experience is 76.9% of the total respondents. This result is consistent with the research done by (Hailemariam and Rao 2013).

Monthly gross income of Respondents

Table Monthly income of respondent Cross tabulation with gender

			Gender of respondent		Total
			Male	Female	
Respondent monthly income	1000-4000	Count	11	14	25
		% within Gender of respondent	11.8%	37.8%	19.2%
	4001-7000	Count	50	13	63
		% within Gender of respondent	53.8%	35.1%	48.5%
	7001-10000	Count	32	10	42
		% within Gender of respondent	34.4%	27.0%	32.3%
Total	Count		93	37	130
	% within Gender of respondent		100.0%	100.0%	100.0%

(Source data from respondent’s response)

The analysis of data gathered from respondents ‘from income perspective show 19.2 % of them have monthly gross income of four thousand Ethiopian birr and below, 48.5% of respondents get monthly income between birr 4001 and 7000, where as the rest 32.3% get monthly income between birr 7001 and 10000. This clearly indicates from the total respondents 67.7% of the respondents’ monthly gross salary below birr 7000. So benefit packages are among the variables which should be tested about its impact on employees’ turnover intention. Benefits are cash and non cash payments made by the employer to employees for the service provided by them. This has impact on job satisfaction of employees and their turnover intention (Mustafa and Zadeh, 2011)

Position of Respondents in the tax authority

Table Position of respondent Cross tabulation with gender

			Gender of respondent		Total
			Male	Female	
Respondent position ERCA	officer	Count	17	15	32
		% within Gender of respondent	18.1%	40.5%	24.4%
	senior officer	Count	43	9	52
		% within Gender of respondent	45.7%	24.3%	39.7%
	Team leader	Count	26	8	34
		% within Gender of respondent	27.7%	21.6%	26.0%
	Process coordinator	Count	6	1	7
		% within Gender of respondent	6.4%	2.7%	5.3%
	Director	Count	0	1	1
		% within Gender of respondent	.0%	2.7%	.8%
	Other	Count	2	3	5
		% within Gender of respondent	2.1%	8.1%	3.8%
Total	Count	94	37	131	
	% within Gender of respondent	100.0%	100.0%	100.0%	

(Source data from respondent's response)

The analysis of data gathered from respondents reveals 24.4% are officers, 39.7% are senior officers, 26% are team leaders, 5.3% are process coordinators, 0.8% is directors, and the remaining 3.8% are other which includes respondents who work in human resource, ethics, women's affair etc. From the total respondents from officer to team leader position consists 90.1% of them are lower level position employees. This has impact on types of job satisfaction variables applicable to them and their consequence on turnover decisions. This is supported by research result which shows tenure or position of employees in one organization has impact on job satisfaction and organizational commitment (Hailemariam and Rao 2013).

Department or process respondents work

Table Process respondent work Cross tabulation with gender

			Gender of respondent		Total
			Male	Female	
The process respondent work	Customers service process	Count	10	4	14
		% within Gender of respondent	10.9%	11.8%	11.1%
	Tax assessment collection and follow up process	Count	11	7	18
		% within Gender of respondent	12.0%	20.6%	14.3%
	Tax audit process	Count	24	6	30
		% within Gender of respondent	26.1%	17.6%	23.8%
	Resource administration process	Count	7	3	10
		% within Gender of respondent	7.6%	8.8%	7.9%
	Law enforcement process	Count	20	7	27
		% within Gender of respondent	21.7%	20.6%	21.4%
	Managers, vice manager and directorate	Count	1	3	4
		% within Gender of respondent	1.1%	8.8%	3.2%
	Others	Count	19	4	23
		% within Gender of respondent	20.7%	11.8%	18.3%
Total	Count	92	34	126	
	% within Gender of respondent	100.0%	100.0%	100.0%	

(Source data from respondent's response)

The above table shows 11.1% of respondents work in customers' service process, 14.3% of respondents work in tax assessment collection and follow up process, 23.8% of respondents work in tax audit process, 7.9% of respondents work in resource administration process, 21.4% of respondents work in law enforcement process, and the remaining 3.2% work in managers, vice managers and directorate. The process in which an employee works has an impact on the job satisfaction of them because factors such as work itself, responsibility, supervisor support, clear guide lines, and work environment (According to Mustafa and Zadeh, 2011; Saifuddin Khan Saif, et al,2012). This mentioned factors can vary within one organization from process to process.

Annex E

Adama Science and Technology University

School of Business and Economics Department of Management MBA

Self Administered Questionnaire to employees of the Ethiopian revenue and customs authority on impact of job satisfaction on employees' turnover intention.

This questionnaire developed to make research on job satisfaction and employee turnover intention for the partial fulfillment to master of business administration in Adama science and Technology University. First of all I provide special thanks for your being willing to participate in the research and answer questions by devoting your valuable time, the success of the study is highly dependent on your genuine answer for questions. Besides, any information provided is strictly used for academic purpose and confidential. Any respondent has a right to withdraw from providing information to the research at any time. If you have any doubt and need additional explanation on impact of job satisfaction and employee turnover intention questionnaire, please do not hesitate to contact.

Address E-mail getachew.dilut@gmail.com

Cell Phone 0910921467

I personal information

Instruction please circle or tick your choice

1. Age
A 20-25 B 26-30 C 31-35 D 36-40 E. Above forty
2. Gender
A. male B. Female
3. Educational qualification
A. College Diploma B. First Degree C. Masters(second degree) D. PhD (doctorate degree)
4. Marital status
A. Married B. Single C. Divorce

5. Work Experience in Ethiopian revenue and customs authority(number of years served in the authority)
 - A. 1-5 B. 6-10 C. 11-15 D. 16-20 E. Above twenty years
6. How much salary do you earn monthly
 - A. 1,000.00-4, 000.00 Birr B. 4001.00-7000.00 Birr C. 7,001.00-10,000.00 Birr D. Above ten thousand Birr.
7. Your position in Ethiopian revenue and customs authority.
 - A. Officer B. Senior officer C. Team leader D. Process coordinator E. Branch manager or vice manager F. Director G. other please specify-----

8. In which process do you work
 - A. Customers service process
 - B. Tax assessment collection and follow up process
 - C. Tax audit process
 - D. Resource administration process
 - E. Law enforcement process
 - F. Managers, vice manager and directorate
 - G. Others
Specify.....

Part II

Instructions please tick the appropriate column of your choice for each question.

Questions	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
A. Achievement					
1. Employees get personal satisfaction by completing their job.					
2. Employees get personal satisfaction by solving problems in their job.					

Questions	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
3. Employees get satisfaction by seeing the results of their effort.					
4. Overall achievement on employees' job has an impact on their decision to stay or leave tax authority.					
B. Recognition					
1. The authority has proper policy for recognition of jobs well done.					
2. Employees performance results get appropriate recognition.					
3. If employees' performances get appropriate recognition can it increase their job satisfaction level					
4. Getting recognition by employer makes employee to stay in the organization					
C. Promotion					
1. The authority has clear policy of promotion					
2. If it has , do you believe you will get promotion on time based on your performance					

Questions	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
3.If you get the promotion on time, can it increase your job satisfaction					
4. Getting promotion based on your performance and on time makes you to stay in the authority.					
D. Responsibility					
1.The responsibility of employees clearly stated which emanates from your employment					
2. Employees have control over or authority on their own job					
3. Are you responsible for the work of other workers/employees					
4.your job satisfaction increase when your responsibility increase based on your education, experience and performance results					
5. Increase in responsibility as raised in question 4 makes you stay in the tax authority.					
E. Carrier development					
1. The tax authority has a way of supporting employees carrier development					

Questions	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
2. There is any a chance to learn new skills which helps your advancement					
3. The availability of carrier development creates job satisfaction on employees					
4.The presence of carrier development minimize your intention to leave the tax authority					
F. Job security					
1. The rights and duties of employees in proclamation, regulation and directives of the tax authority fairly treat employees					
2. The tax authority has system of maintaining employees' job security.					
3. Job security can increase your job satisfaction.					
4. Availability of job security decrease your intention to leave the authority					
G. Benefit packages					
1. The benefit you get for the service you provided to the employer is fair when compared to the market					

Questions	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
2. Availability of benefit packages are the fundamental factor for increasing your level of job satisfaction.					
3. The availability of benefit packages minimizes your intention to leave the authority.					
H. Clear guidelines					
1. The tax authority have clear job description for employees					
2. Employees of the tax authority know their decision boundary clearly					
3. Proclamations, regulation and directives are relatively clear to employees to make decision.					
4. The risk taken by employees at their normal duty is high in the authority					
5. The above factors listed in regard to clear guidelines have influence on your job satisfaction.					
6. Unavailability of clear guidelines has contribution for employees to leave the authority.					

Questions	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
I. Work itself					
1. Job is interesting by itself.					
2. The jobs of the tax authority is boring					
3. Employees have a chance to do varied job.					
4. The tax authority job excessively challenging or difficult.					
5. Employees intention to leave the authority decrease due to the satisfaction by their job.					
J. Co-workers					
1. The relationship with co-workers affects job satisfaction.					
2. Relationship with superiors affects employees' job satisfaction.					
3. Employees' relation with co-workers contributes to job satisfaction.					
4. Employees relation with co-workers forces them to stay in the authority.					
K. Work Environment					
1. The tax authority office chair, table, light, and space are comfortable to work					
2. The tax authority has comfortable working environment					

Questions	Strongly disagree	Disagree	Neutral	Agree	Strongly Agree
3. Employees' working area has health and other dangers safety mechanism.					
4. Working environment is factor of job Satisfaction					
5. Working environment has impact on employees' decision to stay or leave the tax authority.					
L. Supervisor support					
1. Your Supervisor has competency and technical ability.					
2. Your supervisor has willingness to teach and delegate authority.					
3. Your supervisor is fair in evaluation and has job knowledge.					
4. Supervisor support has impact on your decision to stay or leaving the tax authority.					
M. Political Pressure					
1. There is any political interference in employees' job and decision.					
2. Political interference affects employees' job satisfaction.					
3. Political interference forces employees to leave the tax authority					

PART III

Please answer the following questions according to the requirement of each question.

1. Can you order the following variables, from the highest job satisfaction variable to the lowest for you? Write the number in front of the job satisfaction variable (from 1 up to 13).

- | | |
|----------------------------|----------------------------|
| A. Achievement..... | H. Clear guide lines..... |
| B. Recognition..... | I. Work itself..... |
| C. Promotion..... | J. Co-workers..... |
| D. Responsibility..... | K. Work environment..... |
| E. Career development..... | L. Supervisor support..... |
| F. Job Security..... | M. Political Pressure..... |
| G. Benefit packages..... | |

2. If you have any points you want to mention which creates job satisfaction and retain employees from leaving the authority (minimize turnover intention) please list down.

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3. If you have anything you want to mention please do not hesitate.

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Thank you very much once again for devoting your time to fill the questionnaire!!

