Black tax and Employee Engagement in the Pharmaceutical Industry of Bulawayo City in Zimbabwe.

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Abstract: Employees in Pharmaceutical industry are coming late to work and knocking off early. These actions by the employees are likely to incur economic costs on the employer, occasioned by low employee productivity. The Medicines Control Authority of Zimbabwe (MCAZ) has expressed concern over the general low staff morale in the pharmaceutical sector. While most studies have concentrated on internal job related factors as drivers of employee engagement, this study seeks to assess employee engagement as being influenced by black tax, an external factor unrelated to the employee's job environment. The main aim of the research was to establish the influence of black tax on employee engagement, particularly focussing on pharmaceutical manufacturing and retailing industry in Bulawayo. Specific objectives were: to identify the causes of the existence of black tax, to determine differential dimensions of black tax, to establish the degree of the relationship between black tax and employee engagement and to recommend human resource management strategies of managing black tax to enhance employee engagement at the work place. The researcher employed philosophical approach of pragmatism to guide the whole research. The researcher adopted multi stage sampling technique supported by census technique to pick participants from the population. Closed and open ended questionnaires were used to collect data from qualified pharmacists who are working in both manufacturing and retailing industry in Bulawayo. Descriptive statistics, Pearson correlation and Regression analysis models were used to present and analyse data. The results showed that there was a positive relationship between black tax and employee engagement. The researcher recommends that management should ensure that employees are motivated all the time. They should implement open door policy so that employees will air their views at work. Management should come up with some unique policies so that employees will have time to socialise and share their experiences in life.

Keywords: Black Tax, Employee Engagement, Social Network, Social Capital, Social Exchange, Behavioural.

1. Introduction

Black tax is referred to as the extra money that black working people or entrepreneurs are spending every month to support their extended families (Magubane, 2016). It can also be defined as financial obligation which the working class pay to look after their relatives who are not capacitated to fend for themselves (Ratlebjane, 2015). While looking at black tax with regard to who it affects, in the South African society, Ratlebjane, (2015) established that black tax was almost exclusively associated with working class black people. This added pressure, over and above work related activities tends to reduce and disrupt employee concentration, commitment, application and total devotion to work, hence influencing effective employee engagement. Totally engaged employees are more productive for the firm (Johnson, 2016). Employee engagement is a critical component which can augment the growth of the organisation in any sector or industry. Employee engagement is clearly expressed by (Knight & A, 2009) as the commitment which is exhibited by employees towards their work. Employee engagement enhances production which can lead to maximum output due to effort displayed by employees. People are a veritable instrument of organisational success and it is vital to put them at the center of the strategy (Tran, 2018). If employees are fully committed to the organisation, its business outcome will also improve and customer satisfaction is also achieved easily.

In 2008, the Gallup Management Group pointed out that employee engagement is fundamental because engaged employees have 51% lower turnover, 27% less absenteeism, 18% more productivity and 12% higher profitability (Balaji, 2007). In the pharmaceutical industry, employees play a prolific role in research and development of new drugs but however, the industry is experiencing high employee turnover, absenteeism and high number of employees who report to work late (OKOYE, Lawrence Uchenna MODEBE, Nwanneka J. ACHUGAMONU, Uzoma ISIOR, 2016). It is interesting to note that, objectives of pharmaceutical industry cannot be reached if employees are not engaged (OKOYE et al, 2016). Some scholars have indicated that lack of employee engagement is necessitated by the poor work environment, mental attitude, values and high expectations of employees, (Johnson, 2016).

However, while the above factors immensely contribute to lack of employee engagement, there has been scant research which has been done to assess the influence of black tax on employee engagement. This
analysis seeks to close the gap identified in literature and also evaluate the effects of black tax on employee engagement.

**Statement of the Problem:** In a labour related court case some pharmacists from unrelated pharmaceutical firms were being charged for moonlighting. During the hearing of the case, it was reported that the employees were coming late to work and knocking off early. These actions by the employees are likely to incur economic costs on the employer, occasioned by low employee productivity. In addition, the Medicines Control Authority of Zimbabwe (MCAZ) has expressed concern over the general low staff morale in the pharmaceutical sector. While most studies have concentrated on internal job related factors as drivers of employee engagement, this study seeks to assess employee engagement as being influenced by black tax, an external factor unrelated to the employee’s job environment.

**Research Objectives:**
- To examine the influence of black tax on employee engagement, particularly focussing on pharmaceutical manufacturing and retailing industry in Bulawayo.
- To identify the causes of the existence of black tax;
- To determine differential dimensions of black tax;
- To establish the degree of the relationship between black tax and employee engagement;
- To recommend human resource management strategies of managing black tax to enhance employee engagement at the workplace.

**Research Questions:**
- Is there any influence of black tax on employee engagement, particularly focussing on pharmaceutical manufacturing and retailing industry in Bulawayo.
- What are the sources of black tax?
- What are the differential dimensions of black tax?
- What is the degree of relationship between black tax and employee engagement?
- What are the human resource management strategies which can be recommended to manage black tax to enhance employee engagement at the workplace?

**Research Hypotheses**
- $H_1$: There is a significant relationship between black tax and family.
- $H_2$: There is positive association between black tax and gender.
- $H_3$: There is positive relationship between black tax and extended family.
- $H_4$: There is a positive relationship between black tax and social network.
- $H_5$: There is a positive relationship between black tax and employee engagement.

2. **Literature Review**

**Theoretical Framework:** Theories which underpinned the study are behavioural, social capital, expectancy and social exchange theory.

**Behavioural theory:** Behaviour refers to everything that humans do, both verbal and nonverbal. Behaviourism is of the view that behaviour should be expounded by observable experiences, not by mental processes. Behaviour refers to the learning approach (Maag, 2014). Behaviourists like Skinner and Watson believed that behaviour is affected by external forces (Manila, 2012). Skinner was of the opinion that human beings are controlled by their experience, which means that engagement is not only affected by what happened within the circles of the organisation but also by other external forces like black tax which can affect it. However this entails that external stimuli can affect how employees behave at work. The external stimuli may either build or destroy employee engagement.

**Social Capital Theory:** Social capital refers to the way people work together and share knowledge and skills. The general ideology of social capital theory avails that relationships are of great importance in our lives. However, social networks, trustworthiness and norms will influence those who are in a position to support others financially (black tax) as a way of assisting each other in a society or family set up. International entities have created an implemental framework by using the social capital theory in promoting economic growth for the countries under stress. Its background focused mainly on constructing networks and the use of network resources (Lion and Chang, 2008).
**Social Exchange Theory:** The theory is based on the philosophical and psychological orientations deriving from utilitarianism on one hand and behaviourism on the other side. Social exchange is defined as the exchange of activity. The exchange can be rewarding or costly between the least two persons (Coyle-Shapiro & Diehl, 2018). For example, a person who was taken to school by a relative can have the obligation to look after that relative when he or she is on pension. Ratlebjane, (2015) indicated that black tax is the money which is used by employed black people to support their relatives and friends. However, through exchanging, some people would be paying black tax.

**Expectancy Theory:** Expectancy theory conceived by Victor Vroom 1964 suggested that there are assumptions why human beings decide to join an organisation in a modern society. The assumptions are that their needs are going to be met and at the end of the day or month, they are going to be given something which is of value to them. Expectancy theory avails that if employees value their incentives or salaries, their performance and behaviour improves. (Fred, 2011). However, if employees are happy with what they are getting from the organisation, they will be committed to meet the objectives of the organisation. They will exert more effort so that they receive what they expect from their organisation (Lunenburg, 2011). Therefore employees are committed if they expect something worthy from their organisation.

**Engagement:** (Knight & A, 2009) defined engagement as working together of employees in order to accomplish the objectives of the organisation “the joining of organisational employees’ selves to their work roles.” In engagement, people employ and direct themselves physically, cognitively and emotionally during role performance. While (Tran, 2018) views personal engagement as the commitment of employees to their job responsibilities. There are three elements which can be viewed as the strong contributing factors of employee engagement and these are cognitive, physical and emotional aspects. They are influenced based on the basis of the psychological experiences of the self-in-role (Tran, 2018).

**Importance of employee engagement:** Employee engagement is a fundamental tool which enhances the growth and sustainability of an entity. There are a plethora of outcomes which are necessitated by employee engagement. These positive outcomes include organisational performance, employee productivity, employee retention and customer loyalty (Tanto, Lambey, & Pandowo, 2017). Several researches have indicated that employee engagement is relevant on organisational performance. Singh, (2018) carried out a research in Thailand about Employee Engagement and Organisational Performance and revealed that employee engagement positively impacts organisational performance. Ongel, (2010) in his research in the United Kingdom about the relationship between employee engagement and organisational performance revealed that there is a positive relationship between employee engagement and organisational performance. Further to that, high level of employee engagement compels employees to participate in organisational decisions and pursuing learning objectives Singh, (2018). Committed and engaged employees develop new knowledge to respond to new opportunities, support the organisation and also engage themselves in mentoring and work volunteering (Truss, 2013). Engaged employees have the enthusiasm and energy to meet challenging objectives, hence that zeal augment employee productivity.

In addition to the above sentiments, employee engagement demonstrates the commitment, involvement, participation, skills and energy that employees solicit bring to work and these are fundamental pointers of their dedication to the entity. When employees are engaged, it means that motivation is high, stress levels will be low and their morale would be constantly increasing (Truss, 2013). However, the above indicators lead to low turnover. As we are now living in a global village, it is essential for pharmaceutical companies to follow global standards and local standards. How employees perceive their work is vital because it also plays a fundamental role because it influences the quality of their work and the satisfaction and loyalty of their customers. Loyal customers emanate from better quality of products received and hence loyal customers most likely to bring in other customers (Singh, 2018).

**Drivers of employee engagement:** Employee: Employee engagement is compelled by training and development, pay and benefits, involvement, health and safety and work life balance. Commitment and the energy from the employees on their work are required by every owner of production in every sector hence it can be acquired through training of employees (Azeem, Paracha, Akbar, & Kamili, 2010). Training and development have a positive bearing on an individual’s performance at work and compels individuals to be engaged (Azeem et al., 2010). Training is done to augment employee performance and to enable an organisation to meet its goals (Tanto et al., 2017). Through training, employees acquire technical skills, interpersonal skills and knowledge which improve their jobs efficiently and effectively at the workplace.
Pay and benefits are some of the ingredients which can coerce employees to be engaged (S. Singh, 2018). Employees need a transparent system of pay and benefits so that they can be engaged to the organisation. Engaged employees have got a zeal to help each other, share ideas, enjoy their work and to have pride in their work. However this notion can only happen or driven by pay and other benefits (ZAINOL, HUSSIN, & OTHMAN, 2016).

**Black Tax:** Mhlungu, (2015) defined black tax as the shorthand used to express the financial obligation of providing for extended family as a result of challenges faced by black people in a society. Magubane, (2016) suggested that black tax refers to both the social and economic care, such as money, shelter, food and clothing. Overall, black people who are working provide for their extended family, thus social network. Black tax is necessitated by high rate of unemployment in Africa (Magubane, 2016). Broken family structures such as divorce or death of a parent causes other people to stretch their hands financially to extended families and friends. Growing up in such a situation strengthens family bonds and teaches those who are involved to consider family networks (Magubane, 2016). Most people who are working in Zimbabwe are likely to be paying black tax. Unemployment rate in Zimbabwe is very high and this triggers payment of black tax by almost every person who is working or who is financially stable. In a family set up, it can be realised that there are only few people who are employed and those who are privileged are paying black tax to a certain extent. Therefore it can be noted that black tax is a very significant factor especially to black people (Magubane, 2016).

**Importance of Black tax:** Black tax is very crucial especially in a black people society. People who are on a pay roll have an obligation to care for their relatives who are not capacitated to look after themselves. In a country like Zimbabwe, were unemployment rate is above 95%, it becomes a moral duty of those who are lucky to be employed to help their relatives who are struggling to fend for themselves in life (Mahembe, 2011). Maslow suggested that there are basic needs which are supposed to be met by any human being. These basic needs include food, water and shelter. People must have food to eat, water to drink, and a place to call home before they can think about anything else. If any of these physiological needs are absent, people are coerced to meet the missing needs through other means available to them. If they totally fail to meet the above necessities, they will look for a friend or relative to help. The person who is going to help will be directly paying black tax, even though that tax is not known at work (Ratlebiane, 2015). Extended family support becomes an important aspect of coping and basic resource of social capital. Experiencing relative economic challenges leads to higher levels of extended family involvement (Magubane, 2016). Therefore black tax is very vital in a black society.

**Sources of Black Tax:** Black Tax springs from family members, extended family and social networks (Magubane, 2016). Scholars have given different classical definitions of a family. Definitions within this perspective comprise of the people who are related through blood or marriage Mhlungu, (2015) defined a family a people who are related through blood, for example siblings. Similarly, (Johnson, 2016) defined family as a social plan which is based on marriage. Mhlungu, (2015), further noted that some families are created through transactional definitions in which groups of close people because of their behaviour, which generate a sense of family identity with emotional ties and an experience of a history and a future.

**Measuring Employee Engagement:** There are a number of items which may be used to measure employee engagement which comprise of employee satisfaction, involvement, identification, commitment, loyalty and performance (Fletcher, 2015). Employee satisfaction is the positive reaction employees have to their overall job circumstances (Fletcher, 2015). Commitment is a vital facet of employee engagement, as it compels employees to move an extra mile than what is expected by their job description (Truss, 2013). It improves employee performance and employees are not forced to work overtime that is if the organisation is failing to meet its objectives during normal working hours. Commitment is often an originator of loyalty (Fletcher, 2015). Employee loyalty provides a positive attitude to an organisation, which can enhance employees to do more than what is expected of them (Balaji, 2007). Employee loyalty also triggers customer satisfaction. Absenteeism and high labour turnover are therefore limited (Fletcher, 2015). Loyalty is also an ingredient which brings out employee performance. Employee performance can be seen in the quality of products the company produces. In a service organisation, performance is seen through quality of service which is received by customers. The investment companies provide training and branding activities that provide the support of stronger employee engagement (Fletcher, 2015).

**Empirical Evidence of Black tax and employee engagement**
Causes of the existence of black tax: Magubane, (2016) carried out a research in South Africa about Black tax and it was revealed that black tax is caused by lack of financial muscles within the families. It was established that black tax affects middle class people because they end up extending their support to their extended families (Magubane, 2016). The notion above was also echoed by Ratlebjane, (2015) who carried out a similar research in South Africa about how 'black tax' cripples youth's aspirations. The research revealed that due to limited job opportunities, young ones who are lucky enough to have a job ended up supporting those relatives who are less well off. Mahembe, (2011) noted that Zimbabwe has the highest unemployment rate of 95% in the world, therefore the assumption is that there is high probability of black tax. It was revealed that previous generation's cost of living was lower and several basic needs and utilities were free as compared to the present generation. This means that family incomes required for basic sustenance have been reduced hence necessitating the need for employed relatives to intervene financially and through other means.

Gaps Noted in Literature: The critical research gap that this study sought to fill was to assess the impact of black tax on employee engagement. Most of the scholars in employee engagement only concentrated on internal drivers which influence employee engagement and disengagement, but there are also external drivers which can affect employee engagement (Tran, 2018). Previous researchers have established that employees are motivated to be engaged by issues such as training and development, performance appraisal, communication at work, equal opportunities and fair treatment, health and safety, cooperation, family friendliness and job satisfaction (Tran, 2018). However, there is scant or no research which has assessed whether black tax (as an external factor) may drive or hinder employee engagement.

Conceptual Framework

<table>
<thead>
<tr>
<th>Independent Variables</th>
<th>Moderator</th>
<th>Dependent Variable</th>
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<tbody>
<tr>
<td><strong>Black tax</strong></td>
<td><strong>Family</strong></td>
<td><strong>Employee Engagement</strong></td>
</tr>
<tr>
<td></td>
<td></td>
<td>• Commitment</td>
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<td></td>
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<td>• Involvement</td>
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<td>• Pride</td>
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<td>• Satisfaction</td>
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<td>• Advocacy</td>
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<tr>
<td>Paying school fees</td>
<td><strong>Gender</strong></td>
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<tr>
<td>for relatives</td>
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<tr>
<td>Paying medical bills</td>
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<td>for relatives</td>
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<tr>
<td>Buying basic needs</td>
<td></td>
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<tr>
<td>for relatives</td>
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</table>

Figure 2.1 Conceptual framework

Development of Key Hypotheses

**Black tax and family:** Rofcanin, Las Heras, & Bakker, (2017) carried out a research in the United Kingdom on family supportiveness and its effects on work engagement and it was established that family members, very close friends and acquaintances in general expect support from one another. Kuruppuge & Gregar, (2018) also carried out their study in the Czech Republic on family involvement and employee engagement and it was revealed that family involvement influence employee engagement. Therefore it is proposed that:

H1: There is a positive relationship between black tax and family.

**Black tax and gender:** The research which was carried out in China by Xie & Zhu, (2009) about sons and daughters revealed that sons gave higher amounts of financial support to their parents and grandparents than daughters. Pew Charitable Trusts, (2016) carried out a research in America on extended family and household balance sheet and established that households headed by single mothers were firmly rooted in their networks and they financially and socially support their parents as compare to those headed by two parents. Therefore this study proposed that:
H1: There is a positive association between gender and black tax.

**Black tax and extended family:** Pew Charitable Trusts, (2016) noted that black households are more likely to provide assistance to those outside their immediate family. It was revealed that frequency of transfers across black households is high. Furthermore, it was revealed by Pew Charitable Trusts, (2016) that households making over $40,000 a year were more likely than those making less than that annually to have given to family or friends. Therefore it is suggested that:

H2: There is a positive relationship between extended family and black tax.

**Black tax and social network:** Boyd & Ellison, (2007) carried out their research in America about social networks and realised that some of the expenses incurred by individuals emanate from social networks. Pew Charitable Trusts, (2016) noted that social networks compels individuals to spend more finances trying to thrill friends who are in need. Therefore it is suggested that:

H3: There is a positive relationship between social network and black tax.

**Black Tax and employee engagement:** Black tax is the financial support which is given by black professionals to their extended families who are unemployed or on pension (Mhlungu, 2015). In African tradition it is seen as a duty for one who is employed to take care of his or her parents, brothers, sisters, nieces, nephew etc. Ratlebjane, (2015) carried out a research in South Africa about black tax and realised that it is a burden to young professionals because they are compelled to look after everyone back home hence it can affect one’s behaviour. Therefore it is proposed that:

H4: There is a positive relationship between black tax and employee engagement

### 3. Research Methodology

The research was based on pragmatism philosophy as the researcher sought to ascertain causal relationships using both quantitative and qualitative methods. Pragmatism means solving some issues or challenges in a real or practical way rather than by using theory or abstract principles. Pragmatism allows the researcher to adopt both quantitative and qualitative research in order to have an in-depth understanding of issue which is being assessed (Bryman & Bell, 2007). For example in this study, the researcher wanted to know if external factors like black tax affect employee engagement. The nature of this research supports the adoption of a survey research design. Survey research design is normally employed in quantitative research projects, and it also involves sampling a representative percentage of the population (Bryman & Bell, 2007). Furthermore, survey research design can also be used in qualitative research, making it significant for this study. The surveys yield quantitative data that can be evaluated empirically. Surveys are normally used to assess causative variables between different types of data. For example, this study wanted to establish whether black tax has got any impact on employee engagement.

The data was quantified and examined to provide insights which were used to form the conclusion. The population under study was the pharmaceutical industry including both manufacturing and retailing firms operating in Bulawayo. Information from Medicines Control Authority of Zimbabwe (MCAZ) indicated that Bulawayo has got three registered companies which are manufacturing human drugs. Each company has got two registered pharmacists and three pharmacists who are not yet qualified. It was also revealed that in Bulawayo there are 88 registered pharmacies and each pharmacy employed only one qualified and registered pharmacist. MCAZ also revealed that there are 16 clinics and 3 big hospitals. The population for this study was therefore 122. Multi-stage sampling technique was used because MCAZ gave information of all registered clinics, hospitals, pharmacies and manufacturing companies operating in Bulawayo. Multi-stage sampling method uses a number of distinct techniques. In this technique, the population is divided into groups at different stages. The sampling frame was studied by the researcher and it revealed that the population was 122 pharmacists who are employed in various organisations. Clinics and hospitals were excluded because it was realised that not all of them had functional pharmacies or pharmacists. The population was reduced to 103. In manufacturing companies and retail pharmacies, it was discovered that there are other pharmacists who are not yet qualified and registered but working. Those who are not yet qualified and registered were withdrawn from this research. The research was therefore limited to registered pharmacists who are degree holders as respondents. The population was reduced from 103 to 94.

The researcher then adopted a census technique, which is applicable when dealing with a small population. The sample size was therefore 94 participants. A census study is used when the population is very small or
if it is reasonable to include the entire population (Singh & Masuku, 2014). It is called a census sample because data is gathered from every member of the population. Although cost considerations make this impossible for large populations, a census is more attractive for small populations of about 200 or less (Singh & Masuku, 2014). Thygesen & Ersbøll, (2014) used the entire population of 100 as a sample in their research of strengths and limitations in register-based epidemiology. A census eliminates sampling error and provides data on all the individuals in the population. The table below shows the sample size.

### Table 3.1 Population size and sample size

<table>
<thead>
<tr>
<th>Sector</th>
<th>Population</th>
<th>Sample size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manufacturing companies</td>
<td>6</td>
<td>6</td>
</tr>
<tr>
<td>(Pharmacists)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Retail Pharmacies (Pharmacists)</td>
<td>88</td>
<td>88</td>
</tr>
<tr>
<td>Total</td>
<td>94</td>
<td>94</td>
</tr>
</tbody>
</table>

The researcher used both closed and open ended questionnaires because of their flexibility in allowing respondents to respond on their own time. Furthermore, questionnaires are easy to administer as compared to other research instruments and they also have wide geographical coverage. Questionnaires are able to search more information from a large group of people within a short period and in a relative cost effective way. Since the time frame of research is limited but accurate results are required, questionnaires will cover up by getting some of the required information at a small time frame given (Habimana, 2013)

**Reliability of the study:** All respondents were given the same questionnaire so as to improve reliability of the research and their responses were consistent (internal consistency). The questionnaire was tested using SPSS version 21 and the Cronbach Alpha was 0.712. Montshiwa & Moroke, (2014) noted that if the Cronbach Alpha is more than 0.6 it means that the questionnaire is reliable, therefore the questionnaire was reliable for the research.

**Validity:** The researcher designed the questionnaire using the research questions which were formulated on the bases of the research objectives. This was to ensure that the responses from the field research would answer research questions formulated to address the research problems. In addition, a pilot test was conducted on a limited number of respondents to ascertain whether the research instrument was gathering relevant data for the study.

**Data analysis and presentation:** Data was coded and entered into the computer by the researcher who made use of a software system for analysing data according to responses using Statistical Package for Social Sciences (SPSS) version 21. Objectives of the study were analysed using multiple linear regression model Pearson correlation model, and thematic analysis model. Hypotheses were analysed using Pearson correlation. Data was analysed and presented in a clear, readable manner allowing the building of clear relationships in the data.

### 4. Findings

**Causes of existence of black tax:** Most respondents indicated that they are glued to one employer for a long time because there are no jobs and it is risky to leave a job without having a stable source of income. In addition, others indicated that a regular and secure income is important since they had dependents that they are looking after hence it was much better to stick to one employer to avoid the uncertainties associated with looking for another job in an unstable economic environment. They further uncovered that most of people are unemployed and those who are lucky to be employed have an obligation of supporting their extended families and friends.

**Dimensions of Black tax:** The results revealed that most respondents acknowledged that dimensions are black tax are paying school fees for their extended families, supporting them with basic needs like food and money.

### Table 4.1 To establish the degree of the relationship between black tax and employee engagement
**Black Tax and Employee Engagement**

<table>
<thead>
<tr>
<th>Unrelated work issues</th>
<th>N</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
</tr>
</thead>
<tbody>
<tr>
<td>affect my concentration at work</td>
<td>75</td>
<td>1</td>
<td>5</td>
<td>4.25</td>
<td>1.453</td>
</tr>
<tr>
<td>affect my reasoning at work</td>
<td>75</td>
<td>1</td>
<td>5</td>
<td>2.13</td>
<td>0.827</td>
</tr>
<tr>
<td>cause me to hate my company</td>
<td>75</td>
<td>1</td>
<td>5</td>
<td>3.72</td>
<td>0.924</td>
</tr>
<tr>
<td>cause me to dislike my bosses</td>
<td>75</td>
<td>1</td>
<td>5</td>
<td>3.45</td>
<td>1.094</td>
</tr>
<tr>
<td>affect my relations at work</td>
<td>75</td>
<td>2</td>
<td>5</td>
<td>3.93</td>
<td>0.794</td>
</tr>
<tr>
<td>increase absenteeism</td>
<td>75</td>
<td>2</td>
<td>5</td>
<td>3.95</td>
<td>1.064</td>
</tr>
<tr>
<td>encourage moonlighting(LOCUMS)</td>
<td>75</td>
<td>2</td>
<td>5</td>
<td>4.24</td>
<td>0.694</td>
</tr>
<tr>
<td>increase my mistakes on the job</td>
<td>75</td>
<td>1</td>
<td>5</td>
<td>3.48</td>
<td>1.155</td>
</tr>
<tr>
<td>Valid N (listwise)</td>
<td>75</td>
<td></td>
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</table>

**Unrelated work issues affect my concentration at work:** Table 4.1 above indicates that the mean is at 4.25 and standard deviation of 1.453 showing that most of the respondents agree that unrelated work issues affect their concentration at work.

**Unrelated work issues affect my reasoning at work:** Results which are presented at Table 4.1 show a mean of 2.13 and standard deviation of 0.827 meaning that most of the respondents disagree with the notion that unrelated work issues distort their reasoning at work.

**Unrelated work issues cause me to hate my company:** Table 4.1 show that the mean is at 3.72 and standard deviation of 0.924 which means that most of participants agree that unrelated work issues cause them to hate their organisation.

**Unrelated work issues cause me to dislike my bosses:** From the results which are exhibited in Table 4.1, the mean is at 3.45 and standard deviation of 1.094 which means that most of respondents are different on the notion that unrelated work issues cause them to dislike their bosses at work.

**Unrelated work issues affect my relations at work:** The results which are exhibited in Table 4.1 above, with a mean of 3.93 and standard deviation of 0.794 mean that most respondents agree that unrelated work issues affect their relations with other workmates.

**Unrelated work issues increase absenteeism at work:** Most participants agree that unrelated work issues increase their absenteeism and this is indicated by the information which is on Table 4.1 which shows that the mean is at 3.95 and standard deviation of 1.064.

**Unrelated work issues encourage moonlighting:** Table 4.1 shows that the mean is at 4.24 and standard deviation of 0.694 which means that most respondents agree that unrelated work issues encourage moonlighting.

**Unrelated work issues increase my mistakes on the job:** Table 4.1 indicate that the mean is at 3.48 and standard deviation of 1.155 which means that most respondents neither disagree nor agree that unrelated work issues increase their mistakes on the job.
Correlations between dependent variables and independent variables

Table 4.2 Correlations between supporting relatives with food and concentration at work

<table>
<thead>
<tr>
<th>Correlations</th>
<th>I support my relatives with food</th>
<th>Unrelated work issues affect my concentration at work</th>
</tr>
</thead>
<tbody>
<tr>
<td>I support my relatives with food</td>
<td>Pearson Correlation</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Sig. (2-tailed)</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>N</td>
<td>75</td>
</tr>
<tr>
<td>Unrelated work issues affect my concentration at work</td>
<td>Pearson Correlation</td>
<td>.626**</td>
</tr>
<tr>
<td></td>
<td>Sig. (2-tailed)</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>N</td>
<td>75</td>
</tr>
</tbody>
</table>

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

The results on Table 4.2 show that the significant level is at 0.000 which is below significant level of 0.01 which means that there is a positive correlation between black tax (supporting relatives with food) and employee engagement (affects concentration at work). Pearson Correlations is at 62.6% which means that there is a relationship between black tax and employee engagement.

Table 4.3 Correlations between supporting relatives with money and moonlighting

<table>
<thead>
<tr>
<th>Correlations</th>
<th>I support my relatives with money</th>
<th>Unrelated work issues encourages moonlighting (LOCUMS)</th>
</tr>
</thead>
<tbody>
<tr>
<td>I support my relatives with money</td>
<td>Pearson Correlation</td>
<td>1</td>
</tr>
<tr>
<td></td>
<td>Sig. (2-tailed)</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>N</td>
<td>75</td>
</tr>
<tr>
<td>Unrelated work issues encourages moonlighting (LOCUMS)</td>
<td>Pearson Correlation</td>
<td>.763**</td>
</tr>
<tr>
<td></td>
<td>Sig. (2-tailed)</td>
<td>0</td>
</tr>
<tr>
<td></td>
<td>N</td>
<td>75</td>
</tr>
</tbody>
</table>

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

Table 4.5.3 shows that the significant level is at 0.000 which is below significant level of 0.01 which indicates that there is a correlation between supporting relatives with money and moonlighting. In addition Pearson Correlation is at 76.3% which means that there is a strong positive relationship between moonlighting and supporting relatives with money.

To recommend human resource strategies of managing black tax to enhance employee engagement

Most respondents revealed that training and development of human capital is essential for managing black tax. Respondents indicated that development of their skills may coerce work engagement because
employees may appreciate the notion that their employers are exerting effort of keeping them engaged. Respondents further availed that employee voice is another strategy of maintain employee engagement. Employees feel appreciated if their opinions are heard by their superiors.

**Hypothesis**

Table 4.4 There is a positive significant relationship between black tax and employee engagement

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Squared</th>
<th>Adjusted R Squared</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.728a</td>
<td>0.53</td>
<td>0.51</td>
<td>0.744</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Other than my immediate dependents I support my other relatives, Other than my immediate dependents I support my siblings, I support my parents and kids

Three independent variables which are (I support my other relatives, I support my siblings and I support my parents) were tested against dependent variable which is unrelated work issues affects my concentration. Table 4.4 indicates that R is 72.8% which means that there is a positive relationship between black tax and employee engagement. R² is at 53% which means that black tax causes the existence of employee engagement by 53%, and 47% is being caused by other spurious factors.

5. **Conclusion**

The results in chapter four revealed that the causes of the existence of black tax is that most people are closely linked to their parents, siblings and other relatives. The researcher found out that most people are unemployed and those who are fortunate to get employment have the duty to financially and morally support their relatives. However the results are constant with the results of Magubane, (2016) and Ratlebjane, (2015) which was discussed in chapter two. Magubane, (2016) and Ratlebjane, (2015) carried out their researches in South Africa and noted that one of the major causes of black tax in Africa is that a number of people are unemployed and those who are lucky to get employment are compelled to support the whole family. The results are linked to Social capital theory which stated that people who are connected should be able to support each other in times of need (Andriani, 2013). Social networks, trustworthiness and norms will influence those who are in a position to support others financially as a way of assisting each other in a society or family set up. Social networks might be rewarding or costly. The researcher found out that there are several types of black tax which comprises of supporting relatives with money, food, and clothes. Furthermore it was also revealed that most respondents agreed that they pay school fees, pay for medical bills and buy basic necessities for their relatives. The findings have also indicated that unrelated work issues encourage moonlighting. Standard deviation of 0.694 means that responses from respondents were similar, therefore it entails that unrelated work issues encourage workers to moonlighting so that they meet their financial challenges.

**Hypothesis**

**Regression Analysis between black tax and employee engagement:** Three independent variables which are (I support my other relatives, I support my siblings and I support my parents) were tested against dependent variable which is unrelated work issues affects my concentration. The results indicated that R was at 72.8% which means that there was a positive relationship between black tax and employee engagement. R² was at 53% which means that black tax causes the existence of employee engagement by 53%, and 47% is being caused by other spurious factors. Therefore we accept the H5 which says that there is a positive significant relationship between black tax and employee engagement. Behavioral theory stated that external stimuli affects the behaviour of people (Manila, 2012). Manila, (2012) believed that behaviour can be affected by external forces. Magubane, (2016) noted that grandmothers and aunts are very important in a family set up because they provide information on child nutrition and care, on the other hand, relatives may provide money to pay for a child’s education. Ratlebjane, (2015) asserted that young professionals in South Africa are failing to fulfil their personal dreams because they are supporting their nephews, aunts and other relatives financially. In conclusion it can be therefore noted that black tax has a moderate impact on employee engagement.

**Recommendations:** The researcher recommends that management should ensure that employees are motivated all the time. They should implement open door policy so that employees will air their views at work. Management should come up with some new and motivating policies which promote socialisation at
work so that employees will share their different experiences in life. For example they should create a day were employees are involved in different disciplines such as playing soccer, net ball, volley ball, cricket, and athletics.

References


Montshiwa, V. T., & Moroke, N. D. (2014). Assessment of the Reliability and Validity of Student-Lecturer


