The Complex interplay of Income, Employment Type, and Ethical Decision-Making: A Case Study

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Abstract

The theory of motivation in organisational behaviour literature has demonstrated how external factors contribute to behavioral patterns of an individual or groups. The motivation is categorized into intrinsic and extrinsic, financial and non-financial because they play major roles in determining behavioral outcomes. On this premise, the paper investigates the role of income and employment nature in predicting unethical behaviour among employees in Nigeria. The study employed a quantitative approach, and data from 2,623 workforce in government, private, and self-employed sectors in Nigeria were analyzed to evaluate how these factors influence unethical conducts. The results of this study demonstrate that both income and employment type significantly predict unethical behaviour. In addition, lower-income employees and those in private or self-employed sectors showed a higher likelihood of unethical actions. However, the findings further revealed that, neither age nor education moderates the effects of income and employment type on unethical behavior, and this suggests consistent patterns across demographic groups. The findings underscore the importance of addressing organisational and environmental factors, such as job security and ethical culture, to minimize unethical practices, particularly in financially pressured or competitive sectors in Nigeria.

Key Words: *employment type, ethical decision-making, income, Nigerian employees, unethical behavior*

1. Introduction

The interaction between income and unethical behaviour has no doubt created mixed reactions in the literature. Ethical decision-making encompasses assessing and selecting options on the basis of ethical principles while taking into account the rights, values, and well-being of all parties that are involved (Contreras, Hoffmann & Slocum, 2021; Lehnert et al., 2016; Wang et al.,(2023). Some studies argued that lower-income employees might experience greater financial pressure that is capable of leading to unethical practices in organisational setting (Kaptein, 2011). While others suggested that income may not have significant effects on unethical behaviour, because employees at all income levels have the tendency to engage in unethical actions (Treviño, Weaver, & Reynolds, 2006). This suggests that the role of income in predicting unethical behavior is empirically contextual.

Ethical decision-making necessitates balancing moral responsibilities, societal expectations, and personal values to make choices that advocate for integrity and fairness (Patel, 2024; Schwartz, 2016). However, unethical behaviour in the workplace poses weighty challenges to firm's integrity, and reputation. It weakens trust, promotes a toxic work atmosphere, and can lead to harsh financial and

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legal implications (Trevino & Nelson, 2016). Prior studies have long sought to ascertain the factors that determine unethical behaviour by focusing on variables such as organisational culture, leadership, and personal demographics. While various papers have examined these areas, the role of income and employment nature (such as government, private, or self-employed) in envisaging unethical behaviour remains underexplored, particularly in developing nations like Nigeria.

Despite the far-reaching literature on ethical behaviour in the workplace, there exists a gap regarding the role of income and employment nature in predicting unethical actions, specifically in the Nigerian context. While income and employment type are often presumed to foster unethical behaviour, the magnitude of their influence still remains vague, particularly when bearing in mind, the interactions between these variables and other demographic factors like age and education. Addressing this gap could provide valuable understandings about how economic and employment structures tend to shape ethical workplace in Nigeria. The study, therefore, examines how: i) the interaction between income level and employment nature influences unethical behavior in the workplace; ii) the nature of employment affects the chances of engaging in unethical behavior; iii) demographic factors such as age and education level moderate the interaction between income, employment nature and work unethical behavior in Nigeria.

2. Literature Review

2.1 Theoretical Review

This study is anchored on three theoretical foundations revolving around ethical decision-making theories such as Rest's Four-Component Model, Social Exchange Theory, and the Theory of Planned Behavior (TPB). These theories are basically considered to offer the basis for understanding how income, employment nature, and other demographic factors tend to influence unethical behaviour in organisational setting.

2.1.1 Rest's Four-Component Model

James Rest introduced a 4-Component Model of moral functioning in the early 1980s. The theory highlights moral motivation as one of its elements (Rest, 1986; Vozzola, 2016). While less thoroughly developed than the other components, Rest proposed that moral motivation directly influences moral actions and interacts with the other elements of the moral system (Chambers, 2011; Rogers & Breakey, 2023). The theory posits that ethical decision-making occurs via 4 stages: moral awareness, moral

judgment, moral intent, and moral behavior. The model suggests that personal ability to identify ethical issues (moral awareness) and choose the right course of actions (moral judgment) is influenced by internal factors (values) and external factors (financial pressures or job security). The model is germane in this study because income and employment type could affect the ability of an individual to navigate these stages.

2.1.2 Social Exchange Theory

Social exchange theory originated in 1958 when American sociologist George C. Homans published his article *Social Behaviour as Exchange (*Molm, 2015; Wallenburg & Robert, 2022). Homans developed a framework that integrated principles of behaviourism with foundational concepts from economics (Johnson, 2021; Ogbonna & Mbah, 2022). This theory postulates that people engage in relationships or behaviours on the basis of a cost-benefit analysis, evaluating the rewards of a definite action against its probable costs (Blau, 1964; Homans, 1958). Consequently, employees who feel poorly paid or undervalued might be more likely to engross in unethical behaviour if they notice a lack of mutual benefits from their management or employer (Homans, 1958; Johnson, 2021). This theory also supports the inquiry into how income levels might influence unethical actions in an organisation.

2.1.3 Theory of Planned Behavior (TPB).

It is established in the literature that Icek Ajzen developed the theory of planned behaviour in 1985 as an effort to predict human behaviour (Ajzen, 1991; Fauzi et al., 2024). The theory suggests that individual behaviour is compelled and determined by intentions which are stimulated by attitudes toward the behaviour, subjective norms, and perceived behavioural control (Fenitra et al., 2023; Rezaei et al., 2019). In the context of this paper, income and employment nature may affect employees' attitudes and perceived control over unethical behaviour, thereby impelling their intentions and actions.

2.2 Empirical Review

The interactions among income, employment nature, and unethical behaviour has been investigated in different contexts. However, there are conflicting outcomes in most of these studies as follows: Income and Unethical Behavior: Quite a few studies suggest that income levels can foster unethical behaviour, predominantly under high financial pressure. For instance, Kaptein (2011) found out that employees confronting financial hitches are more probable to rationalize unethical actions, such as

theft or untruthfulness, as a means of survival. However, Treviño et al. (2006) argued that unethical behaviour is not limited to low-income earners, therefore, it can be found across all income levels. They also found out that wealthier employees might indulge in unethical behaviour owing to greed or the quest for competitive advantages rather than financial necessity. In the submission of Wang et al (2023), work-to-family conflict is linked to unethical pro-family behaviour, where employees act unethically to resolve conflicts between the demands of work and family responsibilities. These differing and opposing findings suggest that income might not be a direct predictor of unethical behaviour and that some other factors, such as the organisational context or personal values, may play a more substantial role.

Employment Nature and Unethical Behaviour: The nature of employment (whether government, private, or self-employed) can influence ethical decision-making. In the study of Bowman and West (2014), it was found out that employees in government jobs, which are largely more stable, have a tendency to to demonstrate higher ethical standards compared to those workforce in the private sector where competition and profit-maximization forces can drive unethical actions. On the contrary, Bucaro et al. (2017) emphasized the potential for self-employed individuals to indulge in unethical behaviour owing to financial challenges and the dearth of oversight innate in self-employment. Employees in private-sector, specifically those in highly competitive settings, may also be more disposed to unethical behaviour as they go all-out to meet aggressive performance targets.

Interaction between Income and Employment Type: Just a few studies have investigated the interaction between income and employment nature in envisaging unethical behaviour. It is conceivable that higher-income employees in the private sector may have dissimilar ethical concerns compared to those in stable government jobs or self-employed roles because they are compelled by competition and profit maximization. This interaction is worth exploring in greater details, particularly in the context of Nigeria where employment nature and income disparities among employees may shape different ethical workplace than in Western settings.

Demographic Moderators (Age and Education): In the literature, age and education are often seen as moderators in the interactions between employment conditions and unethical behaviour. Oluwafemi and Okubena (2018) found out that older, and more educated personnel tend to engage in less unethical behaviour, because they are more inclined to have developed resilient ethical values and

greater experience in circumnavigating workplace challenges. Education is also associated with higher moral development by suggesting that individuals with advanced education are better prepared to recognize and circumvent unethical practices (Oluwafemi & Okubena, 2018).

These empirical findings offer essential insights into how income, employment nature, and demographic factors predict unethical behaviour in organisations. However, there is a gap in the literature because of the inadequate consideration and investigation of these variables in non-Western perspectives such as Nigeria, and this has highlighted the need for further research in this area.

2.3 Conceptual Review

The study offers a conceptual model that investigates the complexity in the interplay between income, employment nature, demographic factors, and unethical behaviour. The independent variables (income, and employment nature) are postulated to directly stimulate unethical behaviour. However, the strength of their association is projected to be moderated by demographic factors such as age and educational level. Older and more educated employees are expected to display lower levels of unethical behaviour, irrespective of their income or employment type. In addition, the model cogitates the interaction between income and employment type by suggesting that people in diverse sectors may respond in a different way to financial pressures and ethical dilemmas.

In line with the literature and the general objectives of the study, the following hypotheses are projected:

H_1:   Income level does not significantly predict unethical behaviour among employees in Nigeria

H_2:   The employment nature (government, private, self-employed) does not significantly predict unethical behaviour.

H_3:   The interaction between income level and nature of employment significantly influences unethical behaviour, with higher-income employees in the private sector more likely to engage in unethical behaviour than those in the government or self-employed sectors.

H_4:   Demographic factors such as age and education level moderate the relationship between income, nature of employment, and unethical behaviour, with older and more educated employees less likely to engage in unethical behaviour irrespective of their income or employment type.

3.   Methodology

This study employs a quantitative research design to empirically survey the interactions among income, employment type, and unethical behaviour. The approach is suitable to the structured dataset which consists of data from employees in Nigeria across numerous industries which allows statistical analysis to unearth patterns and testing of hypotheses. The study also examines whether demographic factors, specifically age and education, moderate the relationship between income, employment type, and unethical behavior. Using a quantitative approach enables the study to quantify the relationships, which provides understandings into how these factors interrelate to influence ethical conduct across different employment sectors (Bryman, 2016; Creswell, 2014).

The data used for the analysis of this study came from the responses from 2,623 employees in Nigeria that are working in government, private, and self-employed sectors. The survey was basically designed to capture employees' self-reported unethical behaviour, income levels, employment type, age, and education. The independent variables include income, and they are represented as a categorical variable (low, medium, high), and employment type, classified into government, private, and self-employed roles. The dependent variable, unethical behaviour, is measured on a continuous scale from 0 to 100, with higher scores indicating a greater tendency towards unethical conduct, such as dishonesty and rule-breaking. In addition, demographic factors like age and education serve as moderating variables, categorized into groups (e.g., young, middle-aged, and older employees for age). The dataset provides a wide-ranging view of ethical behaviours within Nigerian workplaces, making it suitable for analyzing both direct and interaction effects of income, employment type, and demographic moderators (Johnston, 2017).

To address the study's research questions, a number of statistical methods were deployed. Descriptive statistics offers an overview of demographic characteristics and enumerates the distribution of income levels, employment types, and levels of unethical behaviour in the sample. Multiple regression analysis assesses the individual contributions of income and employment type to unethical behaviour, while controlling for other factors. To investigate the moderating effects of age and education, interaction terms are incorporated in the regression model, paving ways for the paper to determine if the demographics influence the interaction between income or employment type and unethical conduct. ANOVA (Analysis of Variance) was also deployed to compare the means of unethical behaviour across income brackets and employment types to identify statistical significance group differences.

Ethical considerations focus on the responsible handling of anonymous data, ensuring privacy and confidentiality. The dataset contains no personally identifiable information, and the analysis is conducted with adherence to ethical guidelines in data reporting. Limitations include the reliance on self-reported data, which may be affected by social desirability bias, and the focus on employees of Nigeria, which confines generalizability to other cultural contexts.

4. Analysis

The analysis began with descriptive statistics to understand the demographic composition of the sample and the distribution of unethical behavior scores. The summary statistics are presented in Table 1.

Table 1: Descriptive Statistics of Income, Nature of Employment, and Unethical Behavior

Variable	N	Mean	Standard Deviation
Low Income	1437	70.68	9.211
Medium Income	776	71.09	8.759
High Income	264	71.14	9.359
Government Employees	702	70.85	9.329
Private Employees	1332	70.12	8.552
Self-Employed	339	71.93	10.132
Unethical Behavior	2,623	70.73	9.25

The data reveals that unethical behavior varies slightly across different income levels. Low-income employees (n = 1,437) had an average unethical behavior score of 70.68, with a standard deviation of 9.211, indicating moderate engagement in unethical actions with some variability in responses. Medium-income earners (n = 776) reported a slightly higher average score of 71.09 (SD = 8.759), suggesting that unethical behavior may increase slightly with income. High-income employees (n = 264) exhibited a similar mean score of 71.14 (SD = 9.359), showing that the level of unethical behavior is fairly consistent between medium- and high-income groups.

When comparing employment types, self-employed individuals (n = 339) displayed the highest average unethical behavior score at 71.93 (SD = 10.132), indicating not only higher engagement in unethical

behavior but also greater variability within this group. Private-sector employees (n = 1,332) reported the lowest mean score of 70.12 (SD = 8.552), suggesting that, on average, private-sector employees engage in less unethical behavior compared to other employment types, with relatively less variation in their responses. Government employees (n = 702) had an average score of 70.85 (SD = 9.329), placing them between the self-employed and private-sector groups in terms of unethical behavior.

Across the entire sample of 2,623 employees, the overall mean score for unethical behavior was 70.73, with a standard deviation of 9.25. This suggests moderate levels of unethical behavior across the board, with some variability. The relatively close mean scores across income and employment groups indicate that while there are slight differences, unethical behavior is generally consistent among employees regardless of their income or employment type. However, the self-employed group stands out with higher levels of unethical behavior, indicating that the nature of employment may have a more significant influence on unethical practices than income alone.

Main Effects of Income, Nature of Employment, Age, and Education on Unethical Behavior

The regression results for income, nature of employment, age, and education on unethical behavior are shown in Table 2.

Table 2: Regression Results for Main Effects

Predictor	B	SE	Beta	t-value	p-value
Income	-2.528	0.900	-0.112	-2.81	0.005
Nature of Employment	-1.466	0.730	-0.062	-2.01	0.046
Age	-0.056	0.146	-0.015	-0.39	0.701
Education	-0.212	0.262	-0.023	-0.80	0.423

The regression analysis in table 2 reveals that income and the nature of employment are significant predictors of unethical behavior. Lower-income employees were more likely to engage in unethical behavior (B = -2.528, p = 0.005), while individuals in the private and self-employed sectors exhibited higher levels of unethical behavior than government employees (B = -1.466, p = 0.046). In contrast, age (p = 0.701) and education (p = 0.423) did not significantly impact unethical behavior, indicating that these demographic factors do not independently influence unethical actions in the workplace.

Interaction between Income and Nature of Employment

To assess whether the relationship between income and unethical behavior varied by the nature of employment, an interaction term was included in the regression model. The results are presented in Table 3.

Table 3: Regression results for interaction between income and employment type

Predictor	B	SE	Beta	t-value	p-value
Income * Nature of Employment	1.320	0.419	0.103	3.15	0.002

The regression analysis in table 3 shows a significant interaction effect between income and nature of employment (B = 1.320, p = 0.002), indicating that the impact of income on unethical behavior varies depending on the employment sector. Specifically, lower-income employees in the private and self-employed sectors were more likely to engage in unethical behavior compared to their counterparts in government employment. This suggests that the nature of employment moderates the relationship between income and unethical behavior, with private-sector and self-employed workers being more susceptible to unethical actions when facing lower income.

Moderating Effects of Age and Education

The moderation analysis for age and education on the relationship between income, nature of employment, and unethical behavior is shown in Table 4.

Table 4: Moderation Effects of Age and Education

Moderator	B	SE	Beta	t-value	p-value
Income * Age	-0.082	0.214	-0.013	-0.38	0.701
Employment * Education	-0.150	0.332	-0.027	-0.45	0.653

The moderation analysis in table 4 reveals that neither age (B = -0.082, p = 0.701) nor education (B = -0.150, p = 0.653) significantly moderated the relationship between income, nature of employment, and unethical behavior. This indicates that the effects of income and employment type on unethical behavior were consistent across different age groups and education levels, suggesting that these demographic factors do not influence the strength of the relationship between the key variables.

5.   Discussion of Findings and Conclusion

The results from these demonstrate that: contrary to hypothesis 1, the results show that income significantly predicts unethical behaviour. Lower-income employees are more likely to engage in unethical actions compared to their higher-income counterparts. This finding suggests that financial pressures may influence ethical decision-making in the workplace. Second, the nature of employment also predicted unethical behaviour, with private and self-employed individuals reporting higher levels of unethical behaviour compared to government employees. This finding refutes Hypothesis 2, indicating that employment type plays a critical role in shaping ethical behavior. Third, the interaction effect between income and the nature of employment was significant, showing that the impact of low income on unethical behaviour is stronger in the private and self-employed sectors. This finding supports Hypothesis 3, suggesting that employment context amplifies the influence of income on unethical behaviour. Fourth, age and education did not significantly moderate the relationship between income, nature of employment, and unethical behavior, suggesting that these patterns are consistent across demographic groups, and Hypothesis 4 is not supported.

Generally, the results of this study indicate that income and employment nature considerably predict unethical behaviour among employees in Nigeria. The findings demonstrate that lower-income workforce and those operating in the private and self-employed sectors are more probable to involve in unethical behaviour. These findings corroborate prior research which submits that financial constraints and job insecurity are influential factors to unethical behaviour (Kaptein, 2011). However, contrary to a number of studies that found out income and employment type to have non-significant effects on unethical behaviour (Treviño, Weaver & Reynolds, 2006; Treviño & Nelson, 2016), this study proposes that employment type plays a fundamental role in shaping ethical decision-making. Specifically, the private and self-employed sectors, characterized by less job stability and higher competition, create ecosystems where financial pressures may encourage unethical practices (Bucaro et al., 2017).

The interaction between income and the employment nature indicates that the relationship between income and unethical behaviour is stronger in less stable employment types. This is in tandem with the social exchange theory (Blau, 1964) which postulates that employees who have the impression of under-compensated or underestimated may seek to refurbish balance by engaging in unethical activities. By this perspective, self-employed and private-sector employees who face higher levels of

job insecurity and competitive pressures, are inclined to rationalize unethical behaviour as a means of attaining financial stability. In addition, age and education did not significantly moderate the relationship between income, nature of employment, and unethical behaviour by suggesting that other workplace factors, such as job satisfaction, leadership style, and organisational culture, may have a stronger implication on ethical conduct (Bowman & West, 2014).

5.1   Theoretical Implications

The paper contributes scholarly to existing theories of ethical decision-making such as Rest's Four-Component Model (1986), by establishing that external influences like job stability and income levels can shape ethical behaviour of employees at several stages of decision-making. The results support the social exchange theory (Blau, 1964) with the proposition that employees may engage in unethical behaviour to counterbalance perceived inequities in their work environment. Moreover, the findings corroborate the theory of planned behavior (Ajzen, 1991) by highlighting those contextual factors, such as income and employment type that drive employees' perceived behavioural control and intentions to act unethically. The absence of significant moderating effects of demographic variables like age and education suggests that these individual factors may not be as pivotal in ethical decision-making as formerly thought, further underscoring the importance of employment context.

5.2   Practical Implications

The findings suggest that firms need to focus on refining job stability and financial compensations to alleviate unethical behaviour, particularly in the private and self-employment sectors. Firms are expected to implement robust ethical policies and offer support structures to lessen financial pressures on workforce, such as fair pay, job security, and professional development opportunities. For government establishments, nurturing an ethical work atmosphere with clear ethical guidelines and steady implementation is critical, as even relatively stable jobs are not invulnerable to unethical practices. In addition, self-employed individuals could benefit from targeted ethics training that underscores long-term reputational benefits over short-term financial gains. Largely, focusing on enhancing organisational culture and job satisfaction may be more effective than exclusively addressing income levels.

5.3   The Study Limitations

The dependence on self-reported data may present prejudices such as social attractiveness where workforce underreport their commitment in unethical behaviour. Also, the dataset is particular to Nigeria, and this can limit the generalizability of the outcomes to other cultural or organisational contexts. In addition, the study did not reflect other potentially pertinent variables, such as job role, leadership style, or work atmosphere, which may stimulate unethical behaviour. These limitations accentuate the need for more all-inclusive data and alternative data collection methods in future research to gain a deeper understanding of the factors influencing unethical behaviour in organisation.

5.4   Suggestions for Future Research

Future studies need to cover other workplace factors such as firm's culture, style of leadership, and job satisfaction, which may have a more robust impact on unethical behaviour. Studies could also investigate the influence of job roles and dynamics of power in impelling ethical behaviour, particularly in hierarchical firms. Also, qualitative methodologies, such as interviews or focus groups could offer better insights into how individual employee justify unethical behaviour in various employment contexts. Intensifying research beyond Nigeria to take account of other developing and developed countries would help understand whether these patterns hold across different cultural and economic contexts.

This study was designed to empirically investigate the influence of income and employment nature on unethical behaviour among employees in Nigeria, while also bearing in mind the moderating roles of age and education. The findings demonstrated that both income and employment type can significantly predict unethical behaviour, with lower-income employees and those in the private or self-employed sectors are more likely to partake in unethical practices. The interaction between income and employment type further submits that the pressures connected to less stable employment contexts, such as the private sector and self-employment, intensify the influence of lower income on unethical behaviour. However, demographic factors like age and education did not significantly moderate these relationships, indicating that unethical behavior patterns remain comparatively consistent across different age groups and education levels.

These outcomes demonstrate and emphasize the significance of addressing organisational and environmental factors, such as job security, financial stability, and ethical culture, in efforts to reduce

unethical behaviour in the workplace. Firms, particularly in the private and self-employment sectors, should focus on developing healthy ethical frameworks and providing greater backing to employees to allay financial pressures. This study also underscores how demographic characteristics may not play substantial roles in predicting unethical behaviour like contextual workplace factors.

The study is limited by its focus on self-reported data and its specific emphasis on the Nigerian context, however, it contributes appreciated insights into the predictors of unethical behaviour. The implication of this is that, future studies should cover additional factors like job role, organisational culture, and leadership, which may have stronger consequences on ethical decision-making. In addition, cross-cultural studies would help discover whether these findings are applicable in other regions or industries. In all, promoting ethical workplaces requires a holistic approach that takes into account both individual and organisational factors in workplaces.

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