

**EIRS TERMS AND CONDITIONS OF SERVICE**



**EDO STATE**  
INTERNAL REVENUE SERVICE

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**OUR VISION STATEMENT:**

í to become the most efficient and transparent revenue generation agency in Nigeria, built on integrity, accountability and taxpayersø confidence.

**OUR MISSION STATEMENT:**

í to render value added services to taxpayers, entrenching a sustainable system of taxation and revenue generation.

**OUR CORE VALUES:**

Integrity  
Innovation  
Transparency  
Unrivalled Professionalism

EDO STATE  
INTERNAL REVENUE SERVICE

**TERMS AND CONDITIONS OF SERVICE**

This document is to enable staff of the Revenue Service have a firsthand information on the terms and conditions of employment in the Edo State Internal Revenue Service.

They are as follows:

**1. Employees of the Revenue Service**

- (i) Employees into the Service shall be placed on probation for a period of one (1) year. Confirmation into Permanent and Pensionable posts is subject to satisfactory performance during the one (1) year probationary period.

**2. Staff Promotion**

- (i) Promotion of employees from one salary level to another is subject to availability of vacancies, satisfactory performance on the job, examination and meeting the conditions specified for promotion in the approved Scheme of Service.

**3. Remuneration and other Packages**

- (i) Remuneration payable to employees of the Revenue Service shall be based on a Competitive Salary Regime.
- (ii) Recruited officers into the Revenue Service shall be eligible for the payment of allowance for the first 28 days in lieu of hotel accommodation, if resident outside Benin City.
- (iii) The Service shall pay to staff, a thirteenth (13<sup>th</sup>) month salary at the end of each calendar year.
- (iv) Performance bonus may be paid to an employee on a quarterly basis in appreciation of the employee's contribution towards achieving the overall organizational objectives. However, such payment depends on the actual performance to be determined as

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prescribed in the Human Resource Policies and Processes (HRPP) document.

### **4. Deductions/Contributions**

- (i) Employees are at liberty to indicate which Labour Union they wish to belong and accordingly consent to the payment of Union dues as appropriate. These union dues are expected to be deducted directly from employees' salaries.
- (ii) The Board shall operate the Contributory Pension Scheme for its employees in line with the Contributory Pension Act 2014. In line with this Act, the employer is expected to contribute 12% and employee 8% of the employee's monthly basic salary. However, the employee may decide to make additional contributions.

### **5. Postings**

The Service has the right to post staff anywhere within the State, and staff shall not reject any posting. Rejection of posting will lead to the outright dismissal of the staff.

### **6. Medicals**

- (i) Provision of health care/medical services to staff and their families shall be administered by the National Health Insurance Scheme. All employees shall be expected to contribute to this Scheme from their salaries.

### **7. Employees Conduct**

- (i) The conduct of an employee in the Revenue Service is guided by the extant rules and regulations of the Service as well as the Code of Ethics provided for in the HRPP; contravention of the rules and regulations shall lead to appropriate disciplinary measures.
- (ii) In order to achieve organizational discipline, employees are generally expected to be of high moral behaviour and discipline.

## 8. Exiting the Service

- (i) An employee who resigns/retires from the Service must refund to the Service in full, any sum of money which he/she may be owing the Service.
- (ii) An employee shall be required to give a minimum of one month's notice of resignation from the Service or pay back a month's salary where he/she elects to resign immediately
- (iii) An employee shall retire from the Service on attaining the age of sixty (60) years.

## 9. Working Hours

The Hours of work in the Revenue Service shall be from 8.00am to 5.00pm Monday to Friday, inclusive of one hour break daily to be agreed with the supervisor.

## 10. Right of Appeal

Where an employee is dissatisfied with the decision of the authority affecting his/her career, he/she has the right to appeal through the relevant channels as may be prescribed by management.

## 11. Leave

- (i) **Annual:** Only employees who have served for at least twelve (12) months continuously shall be entitled to full annual leave.
- (ii) **Maternity:** All female employees who are pregnant are entitled to twelve (12) weeks (eighty-four (84) days) maternity leave. However, where the annual leave has already been taken before the maternity leave is due, that part of the maternity leave that equals the annual leave shall be deducted from the original entitlement of 84 days. This is because the annual leave in that year is regarded as part of the maternity leave.

## **12. Transition Arrangement**

- (i) These provisions are meant for staff of the former Edo State Board of Internal Revenue who will be transiting to the new EIRS. This is because they may not meet some of the provisions in this HRPP.
- (ii) The age limit for transiting into the new EIRS shall not be more than 60 years except otherwise provided for under this transitional provisions.
- (iii) Staff of the old Edo State Board of Internal Revenue who do not possess the minimum requirements stated under "Eligibility Rule" in Chapter 2, will not transit into the new EIRS. All staff employed under the Civil Service Commission shall be directed to report back to the Civil Service Commission in line with the Revenue Administration Law. Any other staff who worked with the Board of Internal Revenue who by this provision do not transit into the new EIRS shall report back to the Secretary to the State Government.
- (iv) Staff will only be eligible for transition on fulfillment of the following conditions:
  - 1. Must be adjudged to have put in satisfactory performance in the discharge of his/her duties;
  - 2. Must have undergone a qualification screening to determine proper certification in line with the scheme of service;
  - 3. Must have been discharged of any disciplinary issue (s) against him/her (if any);
  - 4. Must not have any proven case bordering on fraud or other serious misconduct;
- (v) For purposes of Pension payment, in line with Section 71 of the Edo State Revenue Administration Law, 2012, there shall be merger of service for transiting staff. However, the accrued pension/gratuity liabilities for the period prior to the date of transition shall be the responsibility of the Edo State Civil Service.



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- (vi) Provisional letters of engagement shall be given to transiting staff subject to the provisions under (iv).
- (vii) Under the eligibility rule in chapter 2, the minimum qualification for drivers include the Secondary School Certificate (SSCE) and relevant professional certification. However, existing drivers in the old BIR will be allowed to transit to the new EIRS with a minimum qualification of Primary School Leaving Certificate but will be required to pass the basic drivers evaluation test and a psychiatric test.
- (viii) For staff on transition who do not possess the required qualification to be in their positions in accordance with the Scheme of Service, a period of eighteen months shall be given for them to obtain the relevant professional qualification. Such period shall commence from the date of appointment. If for any reason a staff is unable to obtain the relevant qualification within the time stipulated by this transitional provision, such a case shall be referred to the Board for further action.

