

The Impact of Organizational Justice on the Behavior of Organizational Citizenship An Applied Study on the Employees of the Department of Income and Sales Tax in Jordan

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ABSTRACT

The main aim of this study is the identification of the employees' perception level of organizational justice and their perception of the behavior of organizational citizenship in the Department of Income and Sales Tax in Jordan and the identification of the existence of statistical significance ($\alpha = 0.05$) of organizational justice on the behavior of organizational citizenship in the Department of Income and Sales Tax in Jordan.

To achieve the aims of this study, (484) questionnaires were distributed to the employees of the Department of Income And Sales Tax in Jordan. The following important results were concluded:

- 1. The level of the employees' perception of the dimensions of organizational justice was medium.*
- 2. The level of the employees' perception of their practicing the behavior of organizational citizenship in the Department of Income And Sales Tax was high.*
- 3. The existence of a strong correlation between distributive justice and the behavior of organizational citizenship, and the procedural justice and the behavior of citizenship; the existence of a medium correlation between the interactive justice and the behavior of organizational citizenship, and the assessment justice and the behavior of organizational citizenship.*
- 4. The existence of a statistically significant impact of organizational justice on the behavior of organizational citizenship because all the dimensions of the behavior of organizational citizenship were explained as, at least, one of the dimensions of organizational justice.*

In light of the results, the most important recommend were as follows:

- 1. The necessity for the care of the management about the important of the level of organizational justice.*
- 2. The availability of a healthy organizational climate which helps the employees to enhance their feeling of organizational justice and encourage them to manifest their potential toward the practice of the behavior of organizational citizenship.*

Keywords: *organizational justice, behavior of organizational citizenship, the Department of Income And Tax, Jordan.*

1. INTRODUCTION

The success of organizations is judged through the ability of top management to achieve the requirements of organizational justice, its ability to induce workers to show the desired behaviors, and to embody their organizational commitment and organizational citizenship towards their organizations (Al-fahdawi & Alqtaunh, 2004). Because any organization at present time face challenges associated with its external and internal environments, the organizations seek to make its employees in line with its culture and mission and their behaviors focused to achieve its objectives, since individuals who sense justice within their organizations reshape their own concepts so that their behavior are synchronized with their organization's vision and mission. As organizational justice participate practically in reducing the gap between the objectives of the organization and the objective of the employees, also in creating links to find ways and means to assure the administrative units that there exist a positive organizational climate in which the employees deal with it from the concept that the organizational justice is an indicator includes the interpretation of many different values of work and behavior of employees. This study tries to identify how organizational Justice affects organizational citizenship behavior in income and sales tax department in Jordan because of the importance of applying the concept of organizational justice in various types of organizations, as well as the need of the employee in the Jordanian organizations to learn organizational justice in all its dimensions as one of the most important factors affecting the level of organizational citizenship behavior due to its tightened relationship with the performance of the organization moreover the possibility of its utilization by the top management to direct this performance according to the benefit of the organization.

2. THE OBJECTIVES OF THE STUDY

This study seeks to achieve the main goal represented in the analysis of the relationship between organizational justice and organizational citizenship behavior. From this goal arises from the following objectives emerge:

1. Identify the level of awareness of organizational justice in all its four dimensions (distributive justice, policy justice, fair dealing, fair evaluation) in income and sales tax department in Jordan.
2. Identify the level of employees' perceptions of organizational citizenship behavior in all five dimensions (altruism, courtesy, sportsmanship, civilized behavior, general obedience) in income and sales tax department in Jordan.
3. Identify the relationship between the dimensions of organizational justice and organizational citizenship behavior in income and sales tax department in Jordan.
4. Identify the impact of the level of employees' awareness of organizational Justice in organizational citizenship behavior in income and sales tax department in Jordan.
5. Make appropriate recommendations which will help to support and consolidate organizational justice, and to raise and strengthen the organizational citizenship behavior in income and sales tax department in Jordan.

3. THE IMPORTANCE OF THE STUDY

The importance of the study emerges generally from the following points:

1. The importance of the subject of justice and the organizational citizenship behavior which are considered of the administrative subject that experienced an increased attention recently.
2. This study highlight an important sector which is the income and sales tax department in Jordan that forms a vital sector serving a huge slice of the society moreover it provides the treasury of the government approximately 61.34% of all general income that evaluates 6146 million JDs in 2013 (summary of general budget, 2013).
3. Keep up with the changes through increased attention to staff, which will be reflected in increasing the enthusiasm and motivation to achieve the goals efficiently and effectively.

4. THE PROBLEM OF STUDY AND ITS QUESTIONS

Through the above and due to the importance of organizational justice and organizational citizenship behavior the problem can be developed in the following key question:

What is the impact of organizational Justice on organizational citizenship behavior in income and sales tax department in Jordan's from employees' point of view?

The main question is divided to the following sub-questions:

1. What is the level of employees' perception of organizational justice as a whole represented in its four dimensions (distributive justice, procedural justice, fair dealing, and fair evaluation) in income and sales tax Department?
2. What is the level of employees' perceptions of organizational citizenship behavior as a whole represented by its five dimensions (altruism, courtesy, sportsmanship, civilized behavior, general obedience) in income and sales tax Department?
3. What is the relationship between organizational justice dimensions and the dimensions of organizational citizenship behavior from the point of view of the members of the study sample?
4. What is the impact of organizational Justice on organizational citizenship behavior represented by altruism, courtesy, sportsmanship, civilized behavior, general obedience?

5. TYPES AND SOURCES OF DATA

The researchers have adopted in the study two basic types of data:

- Primary data: through field study and distribution of a study questionnaire to the study sample, specifying and collecting the necessary information about the subject of the study, then filling and analyzing it by SPSS using the appropriate statistical tests to reach the key values and the indicator that enhance the subject of the study.
- Secondary data: the researchers enriched the theory of study through access to books, periodicals, and previous research, as well as to web sites interested in scientific research.

6. TERMINOLOGY

6.1 Organizational justice: has been defined as the way in which the individual judge the fairness of the style used by the manager in dealing with him (the individual) both at the career and humanitarian levels, it is a relative concept determined in the light of the employee's perception of impartiality and objectivity of the outcomes and the procedures within the organization (Wadi, 2007).

6.2 Distributive justice: refers to the fairness in the distribution of rewards among all employees within the Organization, which means the fairness of the outcomes received by the employee, as individuals evaluate the results of their work in accordance with a distributive rule based on the principle of equality.

6.3 Procedural justice: it is concerned with the fairness of the procedure followed in the allocation of rewards, which is about the extent of the sense of the worker of the fairness of the process used to select the outcomes.

6.4 Interactive justice: it refers to the degree of transparency in dealing with the subordinates. It is the sense of the worker of the fairness of the transactions obtained when some official procedures were applied to him, or his knowledge of the causes of the application of those procedures (Niehoff & Moorman, 1993).

6.5 Fair evaluation: the justice which includes the processes, procedures and specific regulations to confirm that the rights of workers and their performance is evaluated on a fair and impartial manner, provide them with stability and job security (Alsaud & Sultan, 2009).

6.6 Organizational citizenship behavior: is modern management concepts produced recently by the contemporary management thought and captured the attention of many researchers and practitioners, which has become reliable for upgrading the performance of the organization beyond the official justification for behavior and contains the important data supportive of organizational behavior of formal elements of additional role (Al-fahdawi, 2005).

6.7 Altruism: an optional behavior made by an individual voluntarily to assist his colleagues at work, to solve their problems and help new employees learn the methods and ways of accomplishing their tasks, assisting co-workers in completing their accumulated duties because of absence (Schnake & Dumber, 2003).

6.8 Courtesy (gentleness): reflect the contribution of the individual in preventing the problems suffered by colleagues at work by providing advice, and provide the necessary information, and respect the wishes of other colleagues and get their opinions before making decisions or acts (Khaira, 2007).

6.9 Sportsmanship: reflect the contribution of the individual in preventing colleagues from conflict and controversy, as well as a willingness to accept some of the frustrations and occasional organizational harassment without complaint or grumble (Podsakoff, Whiting & Blume, 2009).

6.10 General obedience (awareness of conscience): concerned with the psychological aspect of the individual to accept the organizational structure, job description, and that is reflected in their keenness to come to work on time, expedite the completion of the tasks entrusted to him, respect for rules and procedures and laws, ensuring resources (Hawass, 2003).

6.11 Civilized behavior (participation): contains optional activities that individual volunteered to do in order to maintain the security of the organization (Podsakoff et al., 2009).

7. PREVIOUS STUDIES

The following is a display of some previous studies on organizational justice and organizational citizenship behavior:

Abu Tayah study (2012): This study aimed to analyze the effect of employees' perceptions of justice on organizational citizenship behavior in government ministries centers in Jordan. This study proposed a positive effect of organizational justice on organizational citizenship behavior. The results showed that sense of workers of the organizational justice in all its dimensions was above average, also it showed higher organizational citizenship in all its dimensions in the study sample, and that there is a positive impact of staff perception of organizational justice on citizenship behavior in all its dimensions, as the results showed that employees sense of procedural fairness has played a major role in influencing the organizational citizenship behavior compared to other dimensions of organizational justice. The study recommended promoting organizational justice, values and organizational citizenship behavior in government ministries.

Al-Ajelouni study (2010): this study aimed to identify the level of organizational justice and organizational citizenship behavior of the workers in the public sector hospitals in the center of Irbid governorate. The study concluded the followings: the level of organizational justice and organizational citizenship behavior of the workers in the public sector hospitals in the center of Irbid governorate was moderate, there are statistically significant differences at $\alpha=0.05$ between the level of organizational justice and the level of organizational citizenship behavior attributed to the variables of (gender, duration of service, job title, age, educational level), also the study concluded that there is a correlation between the dimensions of organizational justice as whole and the dimensions of organizational citizenship behavior as a whole.

Chegeni study (2009): this study aimed to identify the relationship between organizational justice and organizational citizenship behavior in successful Iranian enterprises, and consisted five hypotheses to assess the relationship between the dimensions of organizational justice: (distributive justice, policy justice, inter individual justice and informational Justice), and organizational citizenship behavior, The findings of this research show that all the organizational justice dimensions which were qualified by correlation coefficient test are positively related to organizational citizenship behavior.

Alsaud and Sultan Study (2008): This study aimed at finding out the level of practicing organizational voluntary behavior by the faculty members of the Jordanian public universities, and examining its relationship to some variables: Gender, academic rank, & college type. The findings of the study indicated that the level of practicing organizational voluntary behavior by faculty members of the Jordanian public universities, as perceived by their academic chairpersons, was on average with an arithmetic average of 37.3% and standard deviation of 0.48. The most important recommendations of the study are: the Ministry of higher education and the Jordanian Universities should deepen the concept organizational voluntary behavior in the faculty members, and activate the role of the Deans of faculties, heads of academic departments through directing attention to a culture of volunteerism, encouraging behaviors of the additional role, providing a positive organizational climate that helps professors to do volunteer, assistance and cooperation behaviors.

Saraih study (2006): this study aimed to identify the level of organizational citizenship behavior among academics working in institutions of higher education in the State of Malaysia, and to identify the relationship between organizational justice and leadership style and its impact on organizational citizenship behavior, and identify the most important factors affecting the level of organizational justice and leadership style and its impact on organizational citizenship behavior. The main results of the study: the academics working at engineering schools in Malaysian universities have shown an acceptable level of organizational citizenship behavior, where the highest level was for the dimension of courtesy, civilized behavior, sportsmanship and general obedience, and finally the dimension of altruism.

Al-fahdawi study (2005): this study aimed to identify the relationship between the organizational citizenship with transformational change according to the staff of the Government departments in the city of Karak, the study was based on the descriptive analysis. The main results of the study: perceptions of respondents of the independent variable (organizational citizenship) have a high arithmetic average (3.51), the main recommendations of the study were: utilize the concept of organizational citizenship in the general administrative departments, improve their activities and their ability to make changes in the future, create legal and financial cover to reward additional efforts and behaviors of citizenship to make changes in the future.

Hamed study (2003): this study aimed to test the relationship between justice and each of the individual's relationship with his boss and his awareness of organizational support, as well as test the relationship between organizational justice and organizational citizenship behavior. The main results of the study: that the organizational citizenship behavior among workers was high, and there is a high degree of awareness of organizational justice, and there is a statistically significant correlation between justice and organizational citizenship behavior.

Ameri study (2002): sought to identify the concept of organizational citizenship behavior, and to explain its importance to health organizations and to reveal its level detected in public hospitals of the Ministry of health in the city of Riyadh in Saudi Arabia. The study found a relatively low level of organizational citizenship behavior in government hospitals. It also showed that after the dimension of courtesy has the highest acceptance among all dimensions whereas the dimension of sportsmanship has the lowest acceptance degree.

Niehoof & Moorman study (1993): the aim of this study is to identify the relationship between three variables: the leader's control method, employees' perception of organizational justice and their organizational citizenship behavior. The main results of the study: there is a direct correlation between procedural justice and some dimensions of organizational citizenship behaviors; there is an inverse relationship between transactional justice and some dimensions of organizational citizenship behaviors. The main recommendations were performing similar studies using a sample with an older individuals, as the study sample members ages was between 17-20 years, also the managers should follow control methods that will work to increase the interest of staff in performing additional roles and giving them confidence and responsibility at work.

8. METHODOLOGY

This study adopted the descriptive analytical approach, where a survey was done with the help of the Internet to access articles and research papers and international journals to build the theoretical framework, in terms of the descriptive research, while at the level of field research, analytical, data were collected through the questionnaires, using appropriate statistical methods.

8.1 Population and sample of the study

The study population included all employees in the income and sales tax department at Jordan whose enumeration equals (1611) employees until the end (2013) according to statistics of the Directorate of personnel. The sample of the study consisted of (486) employees who were selected randomly from the population with a

percentage of 30%. The recovered questionnaire were equal to (450) and (10) questionnaires were excluded because of the lack of data and its not invalidity for the analysis. So there were (440) questionnaire were adopted to be analyzed and studied using the statistical packages (SPSS).

8.2 Tool study

The study tool was developed after reviewing the previous studies in the field of organizational justice and organizational citizenship behavior. The tool consisted of three parts: part I contains personal and functional variables were: gender, educational qualification, years of experience, age group. Part II consists of (24) items to measure organizational justice through the four dimensions based mainly on the scale developed by Niehoff and Moorman (1993), the dimension are: the distributive justice measured by items 1-6. Policy justice dimension were measured by the items 7-12. The dimension of fair dealings was measured by the items 13-18. The dimension of fair evaluation was measured by items 19-24. Part III consists of (20) to measure organizational citizenship behavior through the five dimensions based on the scale developed by both (Niehoff & Moorman, 1993) and (Lee & Allen, 2002): the dimension of altruism was measured by the items 25-28. The dimension of courtesy was measured by the items 29-32. The dimension of sportsmanship was measured by the items 33-36. The dimension of civilized behavior was measured by the items 37-40. Finally the dimension of conscience awareness was measured by the items 41-44. (See the questionnaire in appendix (1)). The researchers depended on the typical five-level Likert scale in designing this questionnaire that is shown in table 1:

Table 1: The typical five-level Likert scale

Response	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
Degree	5	4	3	2	1

The degree of acceptance on the items of the questionnaire will be judged by the arithmetic average of these items as shown in table 2.

Table 2: The textual interpretation of the arithmetic average results

Arithmetic average	Acceptance degree
1.00 – 2.50	Low
2.50 – 3.50	Moderate
3.50 – 5.00	High

8.3 The validity and the reliability of the tool

8.3.1 Construct validity: This is considered one of the measures of the validity of the tool that measures the extent to which the objectives aimed by the tool have been achieved and indicates the correlation of each dimension of the study with the whole degree of the items of the questionnaire as shown in table 3.

Table 3: The correlation coefficient between the degrees of each item of the questionnaire with whole degree of the questionnaire

Variable	Dimensions	Spearman correlation coefficient	Sig.
Organizational justice	distributive justice	0.619	*0.000
	Policy justice	0.682	*0.000
	Fair dealing	0.698	*0.000
	Fair evaluation	0.658	*0.000
Organizational citizenship behavior	Altruism	0.392	*0.006
	Courtesy	0.542	*0.000
	Sportsmanship	0.420	*0.003
	civilized behavior	0.216	*0.009
	general obedience	0.531	*0.000

*The correlation is statistically significant at $\alpha=0.05$

Table 3 indicates that all correlation coefficients in all dimensions of the questionnaire are statistically significant at $\alpha=0.05$, which means that all items of the questionnaire are valid to measure what it is intended to measure.

8.3.2 The reliability of the tool: which means that the questionnaire will give the same results each time it was distributed under the same conditions, the researchers have confirmed the reliability of the study using Cronbach's alpha test. The results of the test were shown in table 4.

Table 4: Cronbach's alpha coefficient measuring the reliability of the questionnaire

Variable	Dimension	Cronbach's alpha coefficient	Reliability *
Organizational justice	distributive justice	0.845	0.919
	policy justice	0.796	0.892
	fair dealing	0.795	0.892
	fair evaluation	0.796	0.892
Organizational citizenship behavior	Altruism	0.797	0.893
	Courtesy	0.662	0.814
	Sportsmanship	0.806	0.898
	general obedience	0.622	0.789
	civilized behavior	0.736	0.858
All dimensions of the questionnaire		0.950	0.975

*reliability=the squared root of the Cronbach's alpha

It is obvious from the results of table 4 that the values Cronbach's alpha coefficient are high ranging from 0.622 to 0.845 for each dimension of the questionnaire, also the Cronbach's alpha for all items of the questionnaire is equal 0.950. The reliability value was high for each dimension of the questionnaire ranging from 0.789 to 0.919 and the reliability of items of the questionnaire equals 0.975 which means that the reliability coefficient is high.

9. DATA ANALYSIS

9.1 Answering the question of the study

9.1.1 The first question: *What is the level of employees' perception of organizational justice as a whole represented in its four dimensions (distributive justice, procedural justice, fair dealing, and fair evaluation) in income and sales tax Department?*

In order to identify the opinions of the employees about their perception of the organizational justice in income and sales tax department, the arithmetic averages and the standard deviations were calculated for each dimension of organizational justice as shown in table 5.

Table 6: Arithmetic averages of the estimations of the individuals of the sample for each dimension of organizational justice ranked decently according to arithmetic average

Dimension No.	Dimension	Arithmetic Average	S.D.	Estimation Degree	Rank
3	Fair dealing	3.41	0.68	Moderate	1
1	Distributional Justice	3.36	0.69	Moderate	2
2	Policy justice	3.27	0.69	Moderate	3
4	Fair evaluation	3.21	0.78	Moderate	4
The general average organizational justice		3.31	0.09	Moderate	

It is obvious from table 5 that the arithmetic averages of the dimension of the independent variable of the study (organizational justice) reached 3.31 which means that the perception level of the organizational justice in income and sales tax department had a moderate degree, the dimension of fair dealing had the first rank with an arithmetic average of 3.41 and the dimension of fair evaluation came in the last place with an arithmetic average of 3.21. By examining the statistical results in the same table one could answer the first question; the perception level of the individuals of the sample was moderate for the level of the organizational justice in all its dimensions. This result agrees with the studies of (Abu Tayah, 2012), (Al-Jelouni, 2010) and (Alsaud & Sultan, 2008).

9.1.2 The second question: *What is the level of employees' perceptions of organizational citizenship behavior as a whole represented by its five dimensions (altruism, courtesy, sportsmanship, civilized behavior, general obedience) in income and sales tax Department?*

In order to identify the opinions of the employees about their perception of the organizational citizenship behavior in income and sales tax department, the arithmetic averages and the standard deviations were calculated for each dimension of organizational citizenship behavior as shown in table 6.

Table 6: Arithmetic averages of the estimations of the individuals of the sample for each dimension of organizational citizenship behavior ranked decently according to arithmetic average

Dimension No.	Dimension	Arithmetic Average	S.D.	Estimation Degree	Rank
2	Courtesy	4.37	0.82	high	1
4	civilized behavior	4.18	0.77	high	2
1	Altruism	4.13	0.72	high	3
5	General obedience	3.85	0.80	high	4
3	Sportsmanship	3.80	0.86	high	5
The general average organizational citizenship behavior		4.07	0.24	high	

It is obvious from table 6 that the arithmetic averages of the dimension of the dependent variable of the study (organizational citizenship behavior) reached 4.08 which means that the perception level of the organizational citizenship behavior in income and sales tax department had a high degree, the dimension of courtesy had the first rank with an arithmetic average of 4.37 and the dimension of sportsmanship came in the last place with an arithmetic average of 3.801. By examining the statistical results in the same table one could answer the second question; the perception level of the individuals of the sample was moderate for the level of the organizational citizenship behavior in all its dimensions. This result agrees with the studies of (Al-fahdawi, 2005) and (Hamed, 2003) while differed from the studies of, (Al-Jelouni, 2010), (Ameri, 2002) and (Saraih, 2008).

9.2 Hypotheses testing

9.2.1 First hypothesis: **there is a statistically significant correlation between organizational justice and organizational citizenship behavior.** From this hypothesis the following sub-hypotheses could be emerged:

9.2.1.1 **Testing of the first sub-hypothesis:** there is a statistically significant correlation between distributive justice and organizational citizenship behavior.

Table 7 illustrates spearman correlation coefficient between distributive justice and organizational citizenship behavior in its dimensions

Table 7: Spearman correlation coefficient between distributive justice and organizational citizenship behavior in its dimensions

Independent variable	Dependent variable	Dimensions of organizational citizenship behavior					Organizational citizenship behavior
		Altruism	Courtesy	Sportsmanship	Civilized behavior	General obedience	
Distributive justice	Correlation coefficient	0.55	0.52	0.38	0.68	0.69	0.81
	Sig.	0.00	0.00	0.003	0.00	0.00	0.00

The correlation is statistically significant at $\alpha=0.01$

The results shown in table 7 indicates that there is a statistically significant positive correlation at $\alpha \leq 0.01$ between distributive justice and organizational citizenship behavior in general, where the correlation coefficient (0.81) which is a strong correlation, which means that as the degree of perception of the workers of distributive justice, the opportunities to enhance the organizational citizenship behavior is increased by increasing and enhancing altruism, courtesy, sportsmanship, civilized behavior, general obedience. The results in table 7 indicated that the correlation coefficients of the distributive justice with these dimensions are: 0.55 for altruism, 0.52 for courtesy, 0.38 for sportsmanship, 0.68 for civilized behavior, 0.69 for general obedience and all of them are statistically significant at $\alpha = 0.01$. As shown the strongest correlation is between distributive justice and general obedience then civilized behavior while the weakest is between distributive justice and sportsmanship, based on the previous results the first sub-hypothesis is accepted.

9.2.1.2 **Testing of the second sub-hypothesis:** there is a statistically significant correlation between policy justice and organizational citizenship behavior.

9.2.1.3 Table 8 illustrates the spearman correlation coefficient between policy justice and organizational citizenship behavior in its dimensions.

Table 8 Spearman correlation coefficient between policy justice and organizational citizenship behavior in its dimensions

Independent variable	Dependent variable	Dimensions of organizational citizenship behavior					Organizational citizenship behavior
		Altruism	Courtesy	Sportsmanship	Civilized behavior	General obedience	
Policy justice	Correlation coefficient	0.54	0.37	0.25	0.63	0.59	0.71
	Sig.	0.00	0.03	0.057	0.00	0.00	0.00

The correlation is statistically significant at $\alpha = 0.01$

The results shown in table 8 indicates that there is a statistically significant positive correlation at $\alpha \leq 0.01$ between policy justice and organizational citizenship behavior in general, where the correlation coefficient (0.71) which is a strong correlation, which means that as the degree of perception of the workers of policy justice, the opportunities to enhance the organizational citizenship behavior is increased by increasing and enhancing altruism, courtesy, sportsmanship, civilized behavior, general obedience. The results in table 8 indicated that the correlation coefficients of the policy justice with these dimensions are: 0.54 for altruism, 0.37 for courtesy, 0.63 for civilized behavior, 0.59 for general obedience and all of them are statistically significant at $\alpha = 0.01$. it is also noted that there is a weak correlation between policy justice and sportsmanship where the correlation coefficient was 0.25 which statistically significant at $\alpha = 0.01$. Based on the previous results the second sub-hypothesis is accepted.

9.2.1.4 **Testing of the third sub-hypothesis:** there is a statistically significant correlation between fair dealing and organizational citizenship behavior.

Table 9 illustrates the spearman correlation coefficient between fair dealings and organizational citizenship behavior in its dimensions.

Table 9 Spearman correlation coefficient between fair dealings and organizational citizenship behavior in its dimensions

Independent variable	Dependent variable	Dimensions of organizational citizenship behavior					Organizational citizenship behavior
		Altruism	Courtesy	Sportsmanship	Civilized behavior	General obedience	
Fair dealings	Correlation coefficient	0.43	0.35	0.53	0.47	0.37	0.63
	Sig.	0.001	0.007	0.00	0.00	0.003	0.00

The correlation is statistically significant at $\alpha=0.01$

The results shown in table 9 indicates that there is a statistically significant positive correlation at $\alpha \leq 0.01$ between distributive justice and organizational citizenship behavior in general, where the correlation coefficient (0.63) which is a strong correlation, which means that as the degree of perception of the workers of fair dealings, the opportunities to enhance the organizational citizenship behavior is increased by increasing and enhancing altruism, courtesy, sportsmanship, civilized behavior, general obedience. The results in table 9 indicated that the correlation coefficients of the fair dealings with these dimensions are: 0.43 for altruism, 0.35 for courtesy, 0.53 for sportsmanship, 0.47 for civilized behavior, 0.37 for general obedience and all of them are statistically significant at $\alpha=0.01$. As shown the strongest correlation is between fair dealings and sportsmanship while there are weak correlations between fair dealings and altruism, courtesy and civilized behavior, based on the previous results the third sub-hypothesis is accepted.

9.2.1.4 Testing of the fourth sub-hypothesis: there is a statistically significant correlation between fair evaluation and organizational citizenship behavior.

Table 10 illustrates the spearman correlation coefficient between fair evaluation and organizational citizenship behavior in its dimensions.

Table 10 Spearman correlation coefficient between fair evaluation and organizational citizenship behavior in its dimensions.

Independent variable	Dependent variable	Dimensions of organizational citizenship behavior					Organizational citizenship behavior
		Altruism	Courtesy	Sportsmanship	Civilized behavior	General obedience	

Fair evaluation	Correlation coefficient	0.47	0.45	0.19	0.53	0.58	0.58
	Sig.	0.00	0.00	0.00	0.00	0.00	0.00

The correlation is statistically significant at $\alpha=0.01$

The results shown in table 10 indicates that there is a statistically significant positive correlation at $\alpha \leq 0.01$ between fair evaluation and organizational citizenship behavior in general, where the correlation coefficient (0.58) which is a moderate correlation, which means that as the degree of perception of the workers of policy justice, the opportunities to enhance the organizational citizenship behavior is increased by increasing and enhancing altruism, courtesy, sportsmanship, civilized behavior, general obedience. The results in table 10 indicated that the correlation coefficients of the fair evaluation with these dimensions are: 0.47 for altruism, 0.45 for courtesy, 0.58 for general obedience, 0.53 for civilized behavior and all of them are statistically significant at $\alpha=0.01$. it is also noted that there is a weak correlation between fair evaluation and sportsmanship where the correlation coefficient was 0.19 which statistically significant at $\alpha=0.01$. Based on the previous results the fourth sub-hypothesis is accepted.

Table 11: Illustrates the spearman correlation coefficient between organizational justice and organizational citizenship behavior in its dimensions.

Independent variable	Dependent variable	Dimensions of organizational citizenship behavior					Organizational citizenship behavior
		Altruism	Courtesy	Sportsmanship	Civilized behavior	General obedience	
Organizational justice	Correlation coefficient	0.59	0.51	0.41	0.73	0.69	0.84
	Sig.	0.00	0.00	0.001	0.00	0.00	0.00

The correlation is statistically significant at $\alpha=0.01$

The results shown in table 11 indicates that there is a statistically significant positive correlation at $\alpha \leq 0.01$ between organizational justice and organizational citizenship behavior in general, where the correlation coefficient (0.84) which is a strong correlation, which means that as the degree of perception of the workers of distributive justice, the opportunities to enhance the organizational citizenship behavior is increased by

increasing and enhancing altruism, courtesy, sportsmanship, civilized behavior, general obedience. The results in table 11 indicated that the correlation coefficients of the distributive justice with these dimensions are: 0.59 for altruism, 0.51 for courtesy, 0.41 for sportsmanship, 0.73 for civilized behavior, 0.69 for general obedience and all of them are statistically significant at $\alpha=0.01$. As shown the strongest correlation is between organizational justice and civilized behavior then general obedience.

Table 12 summarized the statistical analysis of the first hypothesis: **there is a statistically significant correlation between organizational justice and organizational citizenship behavior.**

Table 12: The spearman correlation coefficients between the dimensions of organizational justice and organizational citizenship behavior

Dimensions of organizational justice	Correlation coefficient	Sig.
Distributive justice	0.81	0.00
Policy justice	0.71	0.00
Fair dealings	0.63	0.00
Fair evaluation	0.58	0.00

Table 12 illustrates that the strongest correlation is between the distributive justice and organizational citizenship behavior where the coefficient was 0.81 which is statistically significant at $\alpha=0.01$, whereas the weakest correlation was between fair evaluation and organizational citizenship behavior where the coefficient was 0.58 which is statistically significant at $\alpha=0.01$. This result agrees with the study of (Chegeni, 2009) and (Hamed, 2003). From the previous discussion it is concluded that there a positive statistically significant correlation at $\alpha=0.01$ between the distributive justice and the organizational citizenship behavior. Based on the results of the previous 4 sub-hypotheses the first hypothesis is accepted.

9.2.2 Testing the second hypothesis

In order to clarify the impact of organizational justice on the organizational citizenship behavior, stepwise multi-regression analysis was used to test the 5 sub-hypotheses and the results was as follows:

9.2.2.1 **Testing the first sub-hypothesis:** there is a statistically significant impact of the organizational justice on altruism

Table 13 illustrates the results of the stepwise multi-regression analysis to clarify the impact of the organizational justice on altruism

Table 13: Results of stepwise multi-regression analysis to clarify the impact of the organizational justice on altruism

Organizational justice		Standard coefficient β	β -value significance	Determination factor R^2	Standard error of estimation	F	Significance of F
1	Fair evaluation	0.55	0.00	0.30	0.5483	25.303	0.00
2	Fair evaluation	0.37	0.005	0.38	0.5231	17.258	0.00
	Distributive justice	0.33	0.12				

Table 13 illustrates that fair evaluation was able to interpret about 0.30 of the total variance occurring in increasing altruism, the organizational justice represented in fair evaluation and distributive justice interpreted about 0.38 of the total variance in increasing altruism, which means that the organizational justice has a statistically significant impact in increasing altruism at $\alpha=0.01$. From illustrated β -value in table 13, we find that fair evaluation has a positive impact in increasing altruism more than distributive justice as the value of the standard coefficient of β for fair evaluation was 0.37 which is statistically significant at $\alpha \leq 0.01$ whereas the standard coefficient of β for distributive justice was 0.33 which is statistically significant at $\alpha \leq 0.05$. Moreover, the results have shown that policy justice and fair dealings have no role in interpreting the variance in altruism.

Based on the previous results the first sub-hypothesis is accepted: **there is a statistically significant impact of the organizational justice on altruism.**

9.2.2.2 Testing the second sub-hypothesis: there is a statistically significant impact of the organizational justice on courtesy

Table 14 illustrates the results of the stepwise multi-regression analysis to clarify the impact of the organizational justice on courtesy.

Table 14: Results of stepwise multi-regression analysis to clarify the impact of the organizational justice on courtesy

Organizational justice		Standard coefficient β	β -value significance	Determination factor R^2	Standard error of estimation	F	Significance of F
1	Fair evaluation	0.58	0.00	0.34	0.4829	29.201	0.00
2	Fair evaluation	0.42	0.001	0.39	0.4678	17.961	0.00
	Distributive justice	0.28	0.032				

Table 14 illustrates that fair evaluation was able to interpret about 0.34 of the total variance occurring in increasing courtesy, the organizational justice represented in fair evaluations and distributive justice interpreted about 0.39 of the total variance in increasing courtesy, which means that the organizational justice has a statistically significant impact in increasing courtesy at $\alpha=0.01$. From illustrated β -value in table 14, we find that fair evaluation has a positive impact in increasing courtesy more than distributive justice as the value of the standard coefficient of β for fair evaluation was 0.42 which is statistically significant at $\alpha \leq 0.01$ whereas the standard coefficient of β for distributive justice was 0.28 which is statistically significant at $\alpha \leq 0.05$. Moreover, the results have shown that policy justice and fair dealings have no role in interpreting the variance in altruism. Based on the previous results the first sub-hypothesis is accepted: **there is a statistically significant impact of the organizational justice on courtesy.**

9.2.2.3 Testing the third sub-hypothesis: there is a statistically significant impact of the organizational justice on sportsmanship

Table 15 illustrates the results of the stepwise multi-regression analysis to clarify the impact of the organizational justice on sportsmanship

Table 15: Results of stepwise multi-regression analysis to clarify the impact of the organizational justice on sportsmanship

Organizational justice		Standard coefficient β	β -value significance	Determination factor R^2	Standard error of estimation	F	Significance of F
1	Fair dealings	0.59	0.00	0.35	0.4776	30.81	0.00

Table 15 illustrates that fair dealings was able to interpret about 0.35 of the total variance occurring in increasing sportsmanship, which means that the organizational justice has a statistically significant impact in increasing sportsmanship at $\alpha=0.01$. From illustrated β -value in table 15, we find that fair dealings has a positive impact in increasing courtesy as the value of the standard coefficient of β for fair evaluation was 0.59 which is

statistically significant at $\alpha \leq 0.01$. Moreover, the results have shown that distributive justice, policy justice and fair evaluation have no role in interpreting the variance in altruism. Based on the previous results the first sub-hypothesis is accepted: **there is a statistically significant impact of the organizational justice on sportsmanship.**

9.2.2.4 **Testing the fourth sub-hypothesis:** there is a statistically significant impact of the organizational justice on civilized behavior

Table 16 illustrates the results of the stepwise multi-regression analysis to clarify the impact of the organizational justice on civilized behavior

Table 16: results of stepwise multi-regression analysis to clarify the impact of the organizational justice on civilized behavior

Organizational justice		Standard coefficient β	β -value significance	Determination factor R^2	of		
					Standard error estimation	F	Significance of F
1	Distributive justice	0.69	0.00	0.47	0.4352	52.300	0.00
2	Distributive justice	0.46	0.001	0.53	0.4145	32.275	0.00
	policy justice	0.33	0.011				

Table 16 illustrates that distributive justice was able to interpret about 0.47 of the total variance occurring in increasing civilized behavior, the organizational justice represented in distributive justice and policy justice interpreted about 0.53 of the total variance in increasing civilized behavior, which means that the organizational justice has a statistically significant impact in increasing civilized behavior at $\alpha=0.01$. From illustrated β -value in table 16, we find that distributive justice has a positive impact in increasing courtesy more than policy justice as the value of the standard coefficient of β for distributive justice was 0.46 which is statistically significant at $\alpha \leq 0.01$ whereas the standard coefficient of β for policy justice was 0.33 which is statistically significant at $\alpha \leq 0.05$. Moreover, the results have shown that fair evaluation and fair dealings have no role in interpreting the variance in altruism. Based on the previous results the fourth sub-hypothesis is accepted: **there is a statistically significant impact of the organizational justice on civilized behavior.**

9.2.2.5 **Testing the fifth sub-hypothesis:** there is a statistically significant impact of the organizational justice on general obedience.

9.2.2.6

Table 17 illustrates the results of the stepwise multi-regression analysis to clarify the impact of the organizational justice on general obedience

Table 17: results of stepwise multi-regression analysis to clarify the impact of the organizational justice on general obedience

Organizational justice		Standard coefficient β	β -value significance	Determination factor R^2	of		
					Standard error of estimation	F	Significance of F
1	Distributive justice	0.66	0.00	0.43	0.4481	44.403	0.00
2	Distributive justice	0.46	0.00	0.52	0.4145	31.066	0.00
	policy justice	0.36	0.002				

Table 17 illustrates that distributive justice was able to interpret about 0.43 of the total variance occurring in increasing general obedience, the organizational justice represented in distributive justice and policy justice interpreted about 0.52 of the total variance in increasing general obedience, which means that the organizational justice has a statistically significant impact in increasing general obedience at $\alpha=0.01$. From illustrated β -value in table 17, we find that distributive justice has a positive impact in increasing courtesy more than policy justice as the value of the standard coefficient of β for distributive justice was 0.46 which is statistically significant at $\alpha \leq 0.01$ whereas the standard coefficient of β for policy justice was 0.36 which is statistically significant at $\alpha \leq 0.05$. Moreover, the results have shown that fair evaluation and fair dealings have no role in interpreting the variance in altruism. Based on the previous results the fifth sub-hypothesis is accepted: **there is a statistically significant impact of the organizational justice on general obedience.**

10. RESULTS

This study seeks to identify the impact of the organizational justice on the organizational citizenship behavior of the employees of income and sales tax department in Jordan, the study concluded the following results:

1. Employees' level of awareness of the dimensions of organizational Justice came moderately with an arithmetic average of (3.31), the dimension of fair dealing occupied the first rank to what extent does the employee sense fairness of transactions made by managers and colleagues in the department, while the dimension of fair evaluation occupied the last rank. This perceived outcome of employees generally attributed to the fact that they may not feel that the rights of workers and their performance is evaluated on a fair and impartial manner, and a sense of instability and job insecurity.
2. the study found that the level of employees' perceptions of organizational citizenship behavior in income and sales tax Department was high with a arithmetic average of (4.08), the dimension of courtesy occupied the first rank, the researchers attribute that to the extent the employee's keenness on providing advice and providing necessary information to work to prevent any problems suffered by colleagues, while the dimension of sportsmanship occupied the last rank which could be due to lack of comprehension of intangible things that get in the work environment without complaint or growl, plus lack of tolerance and patience.
3. The results indicated that there is a positive statistically significant correlation at ($\alpha \leq 0.01$) between both distributive justice and organizational citizenship behavior and policy justice and organizational citizenship behavior with correlation coefficient (0.81) (0.71) respectively, which is a strong correlation
4. The results indicated a positive statistically significant correlation of at ($\alpha \leq 0.01$) between fair dealings and organizational citizenship behavior and fair evaluation with organizational citizenship behavior as the correlation coefficients were respectively (0.63) and (0.58) which are medium correlation.
5. The results showed a statistically significant impact of organizational justice on altruism, and this impact is presented through the fair evaluation and distributive justice.
6. The results showed a statistically significant impact of organizational Justice on courtesy and altruism, and this influence presented through the fair evaluation and distributive justice.
7. The results showed a statistically significant impact of organizational Justice on sportsmanship, and this impact appeared through fair dealing.
8. The results showed a statistically significant impact of organizational justice on civilized behavior, and this impact appeared through distributive justice and policy justice.
9. The results showed a statistically significant impact of organizational justice on general obedience, and this impact emerged through distributive justice and fair evaluation.
10. The results showed that fair evaluation and distributive justice showed a clear influence on organizational citizenship behavior more than that of the policy justice and fair dealings.

11. RECOMMENDATIONS

Based on the findings of the study, the researchers provide the following set of recommendations:

1. The management needs to improve the level of organizational justice, where the results showed that it was medium, also there is a need to help employees in recognizing it, through meetings, seminars, courses, which may increase the level of the sense of organizational Justice.
2. finding an appropriate mechanism for the participation of employees in the Department to discuss their problems with transparency, clarity, and allow them to express their views and observations, and there is a need that managers should have objectivity and impartiality with regard to the decisions related to jobs, because of its positive impact on the level of the sense of organizational justice, strengthening organizational citizenship behavior.
3. Provide a healthy organizational climate that helps workers increase the sense of organizational justice, and encourages them to show their potential towards organizational citizenship behavior which contributes to raising the performance of the Department through:
 - A. Promoting the principle of voluntary commitment, awareness and culture of tax to provide high quality services.

- B. Creating a genuine human values lead to the desire of workers exceeded the requirements of their jobs and increase the effectiveness of the performance of their jobs.
 - C. Considering Organizational citizenship behaviors into account when evaluating performance.
 - D. Linking rewards and incentive with what the workers demonstrate of organizational citizenship behavior.
4. Performing further prospective studies on these variables, as a comparative study between government departments.

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Appendix 1

In the name of God the merciful

Brother employee...

Sister employee....

The researchers prepared a study entitled "the impact of staff perception of organizational Justice on organizational citizenship behavior in income and sales tax department".

Therefore requests that you kindly examine each paragraph of resolution, and answer them accurately and objectively, with the information that will be made are for scientific research only and will be treated as strictly confidential.

And sincerely,

Researchers: Dr. Fatima Ait Yassine Dr. Dr. Abd Akhaleq Hammouri Dr Omar Aljaradat

Gender: ☐ Male ☐ Female**Age:** ☐ 35 years or less ☐ 36-less than 45 ☐ 46-less 50 ☐ more than 51**Academic qualification** ☐ general secondary certificate or less☐ diploma ☐ bachelor ☐ higher studies**Experience** ☐ 5 years or less ☐ 6-10years ☐ more than 10 years**Salary** : ☐ less than 200 JDs ☐ 200-less 300 JDs ☐ 300- 400 JDs ☐ more than 400 JDs

	Item	Strongly agree	Agree	Neither agree nor disagree	Disagree	Strongly disagree
1	The Employee feels that his workload is appropriate for his abilities					
2	Financial incentives are distributed to whom deserve it of the staff					
3	The employee's monthly salary and financial rewards are suitable to his efforts					
4	Employees with similar job efforts have similar salaries					
5	There is a disproportion between the salary and the employee's academic qualification					
6	Directorate provides the employee with privileges similar to others in other directorates					
7	The manager makes decisions related to an employee's work objectively					
8	All decisions made are applied on all					
9	The manager explains the decisions and provides the employees with additional details when they ask about that decisions					
10	All decisions related to the jobs of the employees are made under sufficient information					
11	The employee feels that the applied administrative procedures is characterized					

	by impartiality					
12	The employees have the right to make objections to the decisions made by the manager					
13	My coworkers deals with me in an acceptable way					
14	The management is keen to facilitate the interviews of managers and their subordinates					
15	The employee is informed with any official or social activity in due time					
16	The employee feels that the behavior of the manager is characterized by fairness and justice					
17	The direct supervisor is keen to spread the spirit of cooperation in workplace					
18	The employee sense the impartiality of the manager in solving the conflicts between the employees					
19	I have the suitable opportunity to be promoted when I perform distinguishingly					
20	I believe that the process of performance appraisal made by the manager is far from personal relationships					
21	I know the criteria by which my performance is evaluated					
22	There is an opportunity ripe for me to complain if I feel that the assessment is unfair					
23	The manager depends in performance appraisal on what efforts is made and what is achieved					
24	The manager is keen to reward the distinguished employee					
25	The employee helps his colleagues in performing their tasks voluntarily					
26	The employee respond to the directions of his boss with hesitation					
27	The employee helps his colleagues to be more productive and efficient					
28	The employee deals with customers positively					
29	The employee provide his colleagues with support during their hard times					
30	The employee takes care to the feelings of his colleagues in his actions and behavior					
31	The employee is keen to coordinate with the others to perform the work					
32	The employee provide his colleagues with the necessary information					
33	The employee neglect the trivial and simple problems					
34	The employee perform the additional works without complain					
35	The employee welcomes the constructive criticism at work					
36	The employee accepts the matters that come against his will					
37	The employee is keen to spend all the work					

	hours in performing his duties					
38	The employee preserves the regulations associated to the work even if nobody monitor him					
39	The employee voluntarily accepts the additional responsibilities					
40	The employee completely keeps coming to and leaving the work on time					
41	The employee participate in all seminars and meetings held by the directorate					
42	The employee contributes always with new ideas and constructive suggestions that could improve the service quality provided by the directorate					
43	The employee is interested in reading the mail and fellows up all what happens in the directorate keenly					
44	The employee speaks positively about the directorate in front of the others					