

## ***ABSTRACT***

The aim of this research is to analyse the impact organizational culture and empowerment toward organizational commitment to increase employee's performance. The problems is this research is caused by the conditions 1,08% employee's absence in KPP Pratama Semarang City during 2005. During 2006, the number increase to 1,12% and in 2007, 1,16%, where level of tolerant is 0,75%. The high number of absence irrelevant with the vision of KPP Pratama Semarang City, which is to be payrole of community service that built world class system and management of tax, which trusted and prouded by community, that also can be seen as the first indicator that effect on less performance of employee.

This research did at KPP Pratama Semarang using 168 of employees as respondent and structural equation modelling (SEM). The results shows that organizational culture and empowerment have significant and positive impact toward organizational commitment in order to increase employee's performance.

The conclusion of this research is the management of KPP Pratama Kota Semarang need to develop organizational culture to develop organizational culture to increase organizational commitment and good performance of employees. It can be done by transparency in evaluation of performance and give trainings in order to improve the competency of work and to build teamwork with outbound. Beside the management of KPP Pratama Semarang City need to improve empowerment to increase high organizational commitment and good performance of employee.

Key Word: Empowerment, Organizational Culture, Organizational Commitment, and Employee's Performance