

## Investigating the effect of Employee Empowerment on Tax Affairs Organization of Tehran province performance: The Mediating Role of Team Working

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## **Abstract**

The current research was conducted to investigate the mediating effect of teamwork on the relationship between employee empowerment and the performance of the Tax Affairs Organization of Tehran Province. The correlation type has been used as a descriptive research method. The statistical population of this research includes all employees of the tax affairs organization of Tehran province. A statistical sample of 255 people was selected from this population based on the Cochran method and stratified random sampling. In this research, the research questionnaire has been extracted from Spritzer and Mishra's (1997) empowerment, Hersey and Goldsmith's (2003) organizational performance, and Lencioni's (2002) teamwork questionnaires. The validity of the questionnaires was obtained in terms of the content, and their reliability was determined through Cronbach's alpha coefficient. Research results showed that employee empowerment positively and significantly affects teamwork and organizational performance. Teamwork also has a positive and significant effect on the organization's performance. Finally, the results showed that teamwork mediates the relationship between employee empowerment and organizational performance.

**Keywords:** employees empowerment, teamwork, the performance of the organization