

This study examines the relationship between organisational commitment and readiness for change in the Directorate General of Taxes (DGT), Ministry of Finance, Indonesia. The DGT is planning a major transformation into an autonomous tax authority in early 2017 due to pressure to improve efficiency and effectiveness. Assessing commitment and readiness is an important step towards understanding the barriers to successful change. Using descriptive statistics, MANOVA, correlational and simple linear regression analysis, the study reveals high levels of organisational commitment and readiness for change through a survey of 107 employees from a regional tax office in Jakarta. Among demographic variables, job position and tenure correlate to affective and continuance commitment. This is important for the DGT when creating appropriate programs to improve and maintain the readiness for change of its employees prior to the forthcoming changes.