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# LAMPIRAN

**Lampiran 1 Kuesioner Penelitian**

**PERMOHONAN PENGISIAN KUESIONER**

Hal : Permohonan Pengisian Kuesioner

Yth : Bapak/Ibu/Saudara/I Responden

Di Tempat

Assalamu’alaikum Wr.Wb.

Dengan Hormat,

Sehubungan dengan kegiatan penelitian untuk menyusun tugas akhir skripsi, sebagai mahasiswa Program Strata Satu (S1) Universitas Pancasakti Tegal, peneliti:

Nama : Mahfidzoh

NPM : 4318500117

Prodi/Jurusan : S1 Akuntansi

Fakultas : Ekonomi dan Bisnis

Bermaksud melakukan penelitian yang digunakan untuk penyusunan skripsi dengan judul “**Pengaruh Penerapan Insenstif Pajak Penghasilan (PPh) Final, Pemahaman Peraturan Pajak dan Penurunan Tarif Pajak Terhadap Kepatuhan Wajib Pajak UMKM Pada Masa Pandemi COVID-19 (Studi Kasus Pada KPP Pratama Tegal)”.**

Untuk itu, saya mengharapkan kesediaan Bapak/Ibu/Saudara/i dapat memberikan jawaban yang sebenar-benarnya demi membantu saya dalam penelitian ini. Seluruh informasi yang diperoleh dari kuesioenr ini hanya akan saya gunakan untuk keperlua penelitian saja dan saya akan menjaga kerahasiaannya sesuai dengan etika penelitian. Atas waktu dan ketersediaannya Bapa/Ibu saya ucapkan terima kasih.

Brebes, November 2022

Mahfidzoh

(4318500117)

**PETUNJUK PENGISIAN KUESIONER**

1. Sebelum mengisi kuesioner, responden dimohon untuk melengkapi identitas terlebih dahulu.
2. Pilihlah jawaban dengan cara memberikan tanda checklist (√) pada jawaban yang dianggap paling sesuai dengan kondisi sebenarnya.
3. Responden dimohon untuk mengisi semua butir pertanyaan dan tiap pertanyaan hanya boleh diisi dengan satu jawaban
4. Adapun alternatif pilihan jawabannya sebagai berikut :

STS : Sangat Tidak Setuju

TS : Tidak Setuju

N : Netral

S : Setuju

SS : Sangat Setuju

**IDENTITAS RESPONDEN**

Mohon Bapa/Ibu mengisi idenstitas terlebih dahulu

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 1. Nama Responden : |  | | | |
| 1. Nama Usaha/Pekerjaan : |  | | | |
| 1. Alamat Usaha : |  | | | |
| 1. Usia : | tahun | | | |
| 1. Jenis Kelamin : | Laki-Laki Perempuan | | | |
| 1. Pendidikan Terakhir : |  | SMA |  | S1 |
|  | Diploma |  | Lainnya |

**DAFTAR PERTANYAAN**

**Variabel Y : Kepatuhan Wajib Pajak UMKM**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pertanyaan** | **Pilihan Jawaban** | | | | |
| **1** | **2** | **3** | **4** | **5** |
| **STS** | **TS** | **N** | **S** | **SS** |
| **Indikator : Kepatuhan Pajakan Formal** | | | | | | |
| 1. | Saya mendaftarkan NPWP atas kemauan sendir |  |  |  |  |  |
| 2. | Saya selalu tepat waktu dalam mebayar pajak |  |  |  |  |  |
| 3. | Saya memiliki kesadaran dan kepatuhan dalam menyampaikan SPT tepat waktu. |  |  |  |  |  |
| 4. | Saya memenuhi kewajiban pajak sesuai dengan ketentuan yang berlaku. |  |  |  |  |  |
| **Indikator : Kepatuhan Pajak Material** | | | | | | |
| 5. | Saya mampu melakukan perhitungan pajak dengan benar |  |  |  |  |  |
| 6. | Saya tidak mempunyai tunggakan pajak |  |  |  |  |  |
| 7. | Saya tidak pernah melanggar ketentuan peraturan |  |  |  |  |  |
| 8. | Laporan Keuangan diaudit oleh Akuntan Publik atau lembaga pengawasan keuangan |  |  |  |  |  |
| 9. | Tidak pernah dipidana karena melakukan tindak pidana di bidang perpajakan |  |  |  |  |  |
| 10. | Saya bersedia membayar kewajiban pajak serta tunggakan pajaknya. |  |  |  |  |  |

**Variabel X1 : Insentif Pajak**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pertanyaan** | **Pilihan Jawaban** | | | | |
| **1** | **2** | **3** | **4** | **5** |
| **STS** | **TS** | **N** | **S** | **SS** |
| **Indikator : Pengurangan Pajak** | | | | | | |
| 1. | Insentif pajak atau pengurangan pajak menjadi salah satu fasilitas pajak yang digunakan di masa krisis guna membantu para pelaku usaha pada masa pandemi COVID-19. |  |  |  |  |  |
| 2. | Saya menyadari insentif pajak atau pengurangan pajak menguntungkan bagi wajib pajak |  |  |  |  |  |
| 3. | Saya menyadari dengan adanya insentif pajak ini dapat meningkatkan kesadaran pentingnya membayar pajak. |  |  |  |  |  |
| 4. | Insentif pajak yang diberikan pemerintah memberikan kemudahan bagi para pelaku wajib pajak UMKM |  |  |  |  |  |
| 5. | Sebagai wajib pajak saya sangat terbantu dengan adanya insentif pajak untuk pelaku UMKM di masa pandemi COVID-19 |  |  |  |  |  |
| **Indikator : Keringanan Pajak** | | | | | | |
| 6. | Saya menyadari Insentif Pajak mengurangi besarnya beban pajak yang harus disetorkan kepada pemerintah |  |  |  |  |  |
| 7. | Saya mengerti insentif pajak merupakan kemudahan yang diberikan pemerintah di bidang perpajakan kepada orang pribadi maupun badan |  |  |  |  |  |
| 8. | Pemberian insentif memberikan keadilan bagi wajib pajak |  |  |  |  |  |
| 9. | Dengan adanya insentif pajak untuk UMKM membuat saya menjadi termotivasi untuk lapor SPT masa dan SPT tahunan tepat waktu |  |  |  |  |  |
| 10. | Menurut saya dengan adanya insentif pajak merupakan hal efektif dalam meningkatkan kepatuhan pajak di masa pandemi dan yang akan datang |  |  |  |  |  |

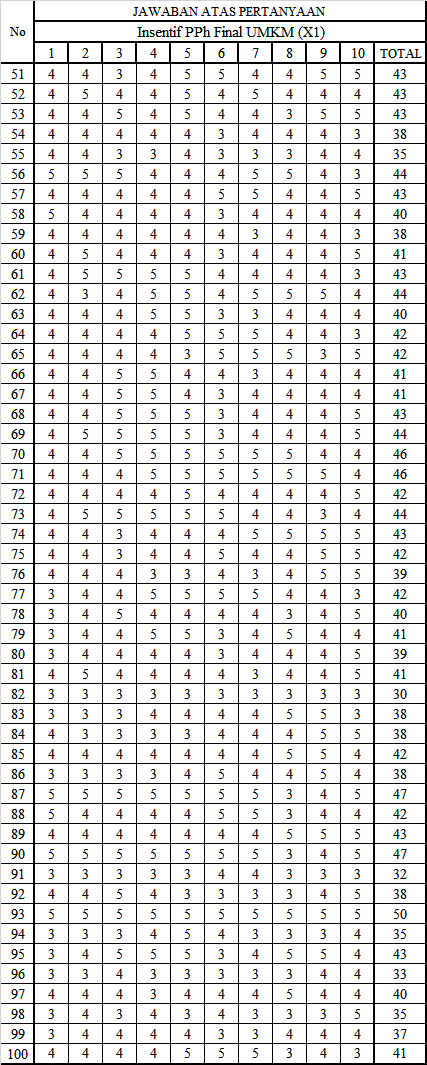
**Variabel X2 : Pemahaman Pajak**

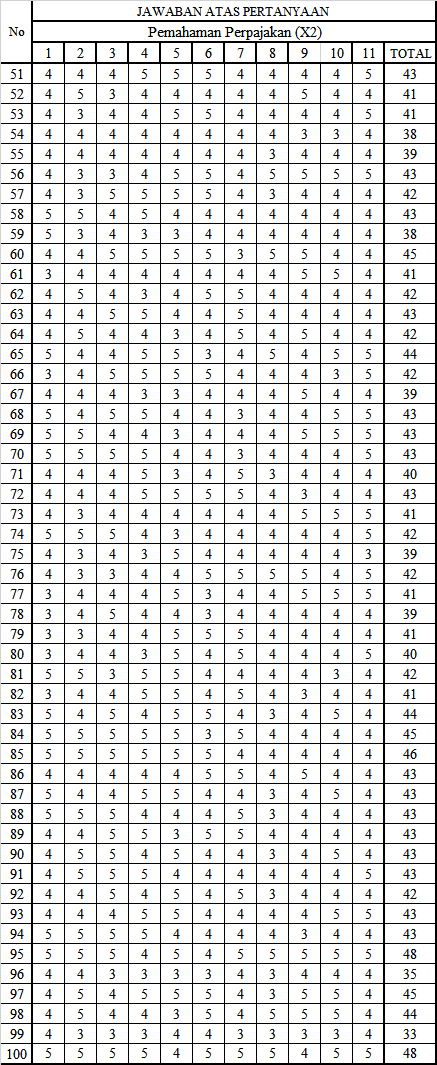
|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pertanyaan** | **Pilihan Jawaban** | | | | |
| **1** | **2** | **3** | **1** | **5** |
| **STS** | **TS** | **N** | **STS** | **SS** |
| **Indikator : Pengetahuan mengenai ketentuan umum dan tata cara perpajakan** | | | | | | |
| 1. | Pengetahuan pajak memudahkan saya memahami aturan pajak yang berlaku. |  |  |  |  |  |
| 2. | Mengetahui adanya insentif pajak pada saat pandemi Covid-19 memberikan manfaat bagi waib pajak. |  |  |  |  |  |
| 3. | Saya mengetahui Pelaku UMKM mendapat insentif PPh final saat pandemi dengan tarif 0,5% menjadi 0%. Demikian membuat sektor UMKM sangat diringankan. |  |  |  |  |  |
| 4. | Kurangnya pengetahuan perpajakan membuat wajib pajak tidak patuh pajak. |  |  |  |  |  |
| 5. | Dengan adanya Pengetahuan pajak dalam diri wajib pajak maka akan memberikan kepatuhan wajib pajak. |  |  |  |  |  |
| 6. | Saya mengetahui insentif pajak berlaku sejak Maret 2020 dan berlaku sampai dengan bulan Juni 2021 dan di perpanjang lagi Desember 2021 diatur dalam PMK Nomor 82/PMK.03/2021. |  |  |  |  |  |
| 7. | Saya mengetahui peraturan mengenai batas waktu pelaporan SPT bagi usaha yang saya jalankan |  |  |  |  |  |
| **Indikator : Memahami sistem Perpajakan di Indoneisia** | | | | | | |
| 8. | Saya memahami hak dan kewajiban saya sebagai Wajib Pajak |  |  |  |  |  |
| 9. | Saya memahami insentif pajak untuk waib pajak terdampak COVID-19 |  |  |  |  |  |
| 10. | Saya memahami adanya insentif pajak UMKM |  |  |  |  |  |
| 11. | Saya paham dalam menghitung membayar, dan melaporkan pajak sendiri menggunakan tarif 0,5% dari peredaran bruto. |  |  |  |  |  |

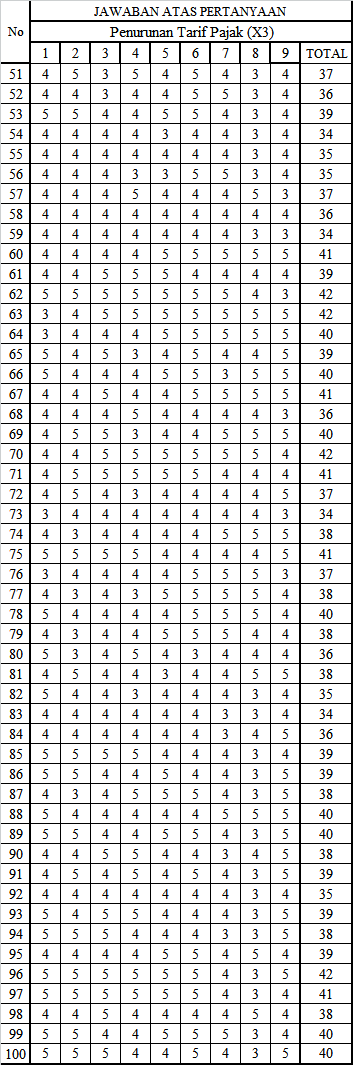
**Variabel X3 : Penurunan Tarif Pajak**

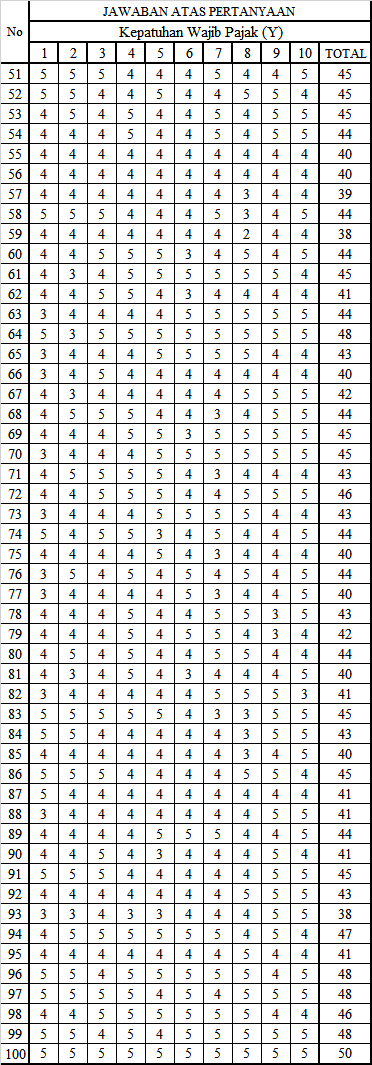
|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pertanyaan** | **Pilihan Jawaban** | | | | |
| **1** | **2** | **3** | **1** | **5** |
| **STS** | **TS** | **N** | **STS** | **SS** |
| **Indikator : Presentase dasar pengenaan pajak** | | | | | | |
| 1. | Tarif pajak tanpa melihat untung atau rugi usaha dapat merugikan wajib pajak |  |  |  |  |  |
| 2. | Peraturan Pemerintah No. 23 Tahun 2018 dengan tarif final 0,5% dari omset meringankan UMKM |  |  |  |  |  |
| 3. | Pelaku UMKM mendapat insentif PPh final tarif 0,5%, saat covid-19 menjadi 0% dengan begitu sangat meringankan beban wajib pajak. |  |  |  |  |  |
| 4. | Tarif pajak yang terlalu tinggi menyebabkan kecurangan pajak. |  |  |  |  |  |
| **Indikator : Penentu pajak yang harus dibayar** | | | | | | |
| 65. | Perubahan tarif pajak saat ini menurunkan jumlah pajak terutang |  |  |  |  |  |
| 6. | Perubahan tarif pajak dapat meringankan dan memberi kaadilan bagi wajib pajak |  |  |  |  |  |
| 7. | Penurunan tarif pajak dapat meningkatkan kemauan membayar pajak |  |  |  |  |  |
| 8. | Saya merasa beban administrasi menjadi ringan sejak adanya penurunan tarif pajak 0,5%. |  |  |  |  |  |
| 9. | Tarif pajak tidak menentukan besarnya kesadaran membayar pajak |  |  |  |  |  |

**Lampiran 2 Data Penelitian**









Lampiran 3 Deskripsi Data Penelitian

|  |  |  |
| --- | --- | --- |
| **No** | **Usaha/Pekerjaan** | **Jumlah** |
| 1 | Karyawan Swasta | 26 |
| 2 | Karyawan BUMN | 2 |
| 3 | Wiraswasta | 19 |
| 4 | Wirausaha | 25 |
| 5 | Guru | 28 |
| Jumlah Keseluruhan | | 100 |

|  |  |  |
| --- | --- | --- |
| **No** | **Umur** | **Jumlah** |
| 1 | 19-25 | 7 |
| 2 | 26-30 | 14 |
| 3 | 31-35 | 21 |
| 4 | 36-40 | 25 |
| 5 | 41-45 | 17 |
| 6 | 46-50 | 16 |
| Jumlah Keseluruhan | | 100 |

|  |  |  |
| --- | --- | --- |
| **No** | **Tempat Tinggal** | **Jumlah** |
| 1 | Kota Tegal | 37 |
| 2 | Kabupaten Tegal | 42 |
| 3 | Kabupaten Brebs | 21 |
| Jumlah Keseluruhan | | 100 |

|  |  |  |
| --- | --- | --- |
| **No** | **Pendidikan** | **Jumlah** |
| 1 | SMA | 43 |
| 2 | Diploma | 19 |
| 3 | S1 | 37 |
| 4 | Lainnya | 1 |
| Jumlah Keseluruhan | | 100 |

|  |  |  |
| --- | --- | --- |
| **No** | **Jenis Kelamin** | **Jumlah** |
| 1 | Laki-laki | 42 |
| 2 | Perempuan | 58 |
| Jumlah Keseluruhan | | 100 |

**Lampiran 4 Hasil Instrumen Penelitian**

1. **Hasil Uji Validitas**
2. **Penerapan Insentif PPh Final (X1)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 |
| X1.1 | Pearson Correlation | 1 | .776\*\* | .603\*\* | .530\*\* | .485\*\* | .567\*\* | .645\*\* | .471\*\* | .445\*\* | .468\*\* | .765\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.2 | Pearson Correlation | .776\*\* | 1 | .744\*\* | .670\*\* | .601\*\* | .503\*\* | .594\*\* | .474\*\* | .424\*\* | .531\*\* | .810\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.3 | Pearson Correlation | .603\*\* | .744\*\* | 1 | .772\*\* | .637\*\* | .391\*\* | .529\*\* | .478\*\* | .489\*\* | .508\*\* | .795\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.4 | Pearson Correlation | .530\*\* | .670\*\* | .772\*\* | 1 | .778\*\* | .473\*\* | .614\*\* | .566\*\* | .496\*\* | .473\*\* | .827\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.5 | Pearson Correlation | .485\*\* | .601\*\* | .637\*\* | .778\*\* | 1 | .512\*\* | .603\*\* | .528\*\* | .632\*\* | .531\*\* | .825\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.6 | Pearson Correlation | .567\*\* | .503\*\* | .391\*\* | .473\*\* | .512\*\* | 1 | .727\*\* | .448\*\* | .478\*\* | .416\*\* | .714\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.7 | Pearson Correlation | .645\*\* | .594\*\* | .529\*\* | .614\*\* | .603\*\* | .727\*\* | 1 | .572\*\* | .504\*\* | .400\*\* | .798\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.8 | Pearson Correlation | .471\*\* | .474\*\* | .478\*\* | .566\*\* | .528\*\* | .448\*\* | .572\*\* | 1 | .661\*\* | .395\*\* | .725\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.9 | Pearson Correlation | .445\*\* | .424\*\* | .489\*\* | .496\*\* | .632\*\* | .478\*\* | .504\*\* | .661\*\* | 1 | .622\*\* | .753\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.10 | Pearson Correlation | .468\*\* | .531\*\* | .508\*\* | .473\*\* | .531\*\* | .416\*\* | .400\*\* | .395\*\* | .622\*\* | 1 | .702\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.11 | Pearson Correlation | .765\*\* | .810\*\* | .795\*\* | .827\*\* | .825\*\* | .714\*\* | .798\*\* | .725\*\* | .753\*\* | .702\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |

1. **Pemahaman Perpajakan (X2)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | X2.11 | X2.12 |
| X2.1 | Pearson Correlation | 1 | .307\*\* | .159 | .350\*\* | .075 | .156 | .031 | .259\*\* | .066 | .240\* | .108 | .482\*\* |
| Sig. (2-tailed) |  | .002 | .115 | .000 | .457 | .122 | .758 | .009 | .515 | .016 | .287 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.2 | Pearson Correlation | .307\*\* | 1 | .612\*\* | .256\* | .029 | .247\* | .131 | -.105 | .398\*\* | .392\*\* | .200\* | .630\*\* |
| Sig. (2-tailed) | .002 |  | .000 | .010 | .773 | .013 | .194 | .299 | .000 | .000 | .046 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.3 | Pearson Correlation | .159 | .612\*\* | 1 | .356\*\* | .196 | .420\*\* | .081 | -.180 | .335\*\* | .464\*\* | .223\* | .669\*\* |
| Sig. (2-tailed) | .115 | .000 |  | .000 | .051 | .000 | .421 | .073 | .001 | .000 | .026 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.4 | Pearson Correlation | .350\*\* | .256\* | .356\*\* | 1 | .449\*\* | .395\*\* | .091 | .222\* | .129 | .271\*\* | .267\*\* | .654\*\* |
| Sig. (2-tailed) | .000 | .010 | .000 |  | .000 | .000 | .370 | .026 | .202 | .006 | .007 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.5 | Pearson Correlation | .075 | .029 | .196 | .449\*\* | 1 | .296\*\* | .150 | .131 | .074 | .225\* | .217\* | .477\*\* |
| Sig. (2-tailed) | .457 | .773 | .051 | .000 |  | .003 | .136 | .194 | .467 | .024 | .030 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.6 | Pearson Correlation | .156 | .247\* | .420\*\* | .395\*\* | .296\*\* | 1 | .086 | .030 | .434\*\* | .408\*\* | .162 | .654\*\* |
| Sig. (2-tailed) | .122 | .013 | .000 | .000 | .003 |  | .395 | .769 | .000 | .000 | .107 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.7 | Pearson Correlation | .031 | .131 | .081 | .091 | .150 | .086 | 1 | .187 | .065 | .117 | .280\*\* | .329\*\* |
| Sig. (2-tailed) | .758 | .194 | .421 | .370 | .136 | .395 |  | .062 | .523 | .246 | .005 | .001 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.8 | Pearson Correlation | .259\*\* | -.105 | -.180 | .222\* | .131 | .030 | .187 | 1 | .113 | .051 | .285\*\* | .266\*\* |
| Sig. (2-tailed) | .009 | .299 | .073 | .026 | .194 | .769 | .062 |  | .263 | .615 | .004 | .008 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.9 | Pearson Correlation | .066 | .398\*\* | .335\*\* | .129 | .074 | .434\*\* | .065 | .113 | 1 | .597\*\* | .274\*\* | .582\*\* |
| Sig. (2-tailed) | .515 | .000 | .001 | .202 | .467 | .000 | .523 | .263 |  | .000 | .006 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.10 | Pearson Correlation | .240\* | .392\*\* | .464\*\* | .271\*\* | .225\* | .408\*\* | .117 | .051 | .597\*\* | 1 | .328\*\* | .687\*\* |
| Sig. (2-tailed) | .016 | .000 | .000 | .006 | .024 | .000 | .246 | .615 | .000 |  | .001 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.11 | Pearson Correlation | .108 | .200\* | .223\* | .267\*\* | .217\* | .162 | .280\*\* | .285\*\* | .274\*\* | .328\*\* | 1 | .417\*\* |
| Sig. (2-tailed) | .287 | .046 | .026 | .007 | .030 | .107 | .005 | .004 | .006 | .001 |  | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2 | Pearson Correlation | .482\*\* | .630\*\* | .669\*\* | .654\*\* | .477\*\* | .654\*\* | .329\*\* | .266\*\* | .582\*\* | .687\*\* | .417\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .001 | .008 | .000 | .000 | .000 |  |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | |

1. **Penurunan Tarif Pajak**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 |
| X3.1 | Pearson Correlation | 1 | .480\*\* | .434\*\* | .298\*\* | .367\*\* | .244\* | .210\* | -.041 | .232\* | .580\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .003 | .000 | .014 | .036 | .685 | .020 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.2 | Pearson Correlation | .480\*\* | 1 | .504\*\* | .284\*\* | .400\*\* | .355\*\* | .190 | -.041 | .210\* | .617\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .004 | .000 | .000 | .058 | .685 | .036 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.3 | Pearson Correlation | .434\*\* | .504\*\* | 1 | .332\*\* | .438\*\* | .402\*\* | .341\*\* | .189 | .315\*\* | .741\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .001 | .000 | .000 | .001 | .060 | .001 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.4 | Pearson Correlation | .298\*\* | .284\*\* | .332\*\* | 1 | .376\*\* | .199\* | .226\* | .103 | -.043 | .500\*\* |
| Sig. (2-tailed) | .003 | .004 | .001 |  | .000 | .047 | .024 | .310 | .669 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.5 | Pearson Correlation | .367\*\* | .400\*\* | .438\*\* | .376\*\* | 1 | .584\*\* | .405\*\* | .283\*\* | .206\* | .738\*\* |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  | .000 | .000 | .004 | .040 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.6 | Pearson Correlation | .244\* | .355\*\* | .402\*\* | .199\* | .584\*\* | 1 | .538\*\* | .133 | .380\*\* | .700\*\* |
| Sig. (2-tailed) | .014 | .000 | .000 | .047 | .000 |  | .000 | .186 | .000 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.7 | Pearson Correlation | .210\* | .190 | .341\*\* | .226\* | .405\*\* | .538\*\* | 1 | .501\*\* | .051 | .639\*\* |
| Sig. (2-tailed) | .036 | .058 | .001 | .024 | .000 | .000 |  | .000 | .618 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.8 | Pearson Correlation | -.041 | -.041 | .189 | .103 | .283\*\* | .133 | .501\*\* | 1 | .000 | .421\*\* |
| Sig. (2-tailed) | .685 | .685 | .060 | .310 | .004 | .186 | .000 |  | .997 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.9 | Pearson Correlation | .232\* | .210\* | .315\*\* | -.043 | .206\* | .380\*\* | .051 | .000 | 1 | .459\*\* |
| Sig. (2-tailed) | .020 | .036 | .001 | .669 | .040 | .000 | .618 | .997 |  | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3 | Pearson Correlation | .580\*\* | .617\*\* | .741\*\* | .500\*\* | .738\*\* | .700\*\* | .639\*\* | .421\*\* | .459\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | |

1. **Kepatuhan Wajib Pajak UMKM**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | |
|  | | | | | | | | | | | | |
|  | | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Y8 | Y9 | Y10 | Y11 |
| Y1 | Pearson Correlation | 1 | .506\*\* | .385\*\* | .068 | -.045 | .081 | .157 | -.181 | .223\* | .184 | .346\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .501 | .658 | .424 | .118 | .072 | .025 | .066 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y2 | Pearson Correlation | .506\*\* | 1 | .484\*\* | .145 | .102 | .316\*\* | .208\* | -.060 | .295\*\* | .219\* | .493\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .151 | .314 | .001 | .038 | .552 | .003 | .029 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y3 | Pearson Correlation | .385\*\* | .484\*\* | 1 | .325\*\* | .225\* | .288\*\* | .308\*\* | .074 | .355\*\* | .319\*\* | .604\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .001 | .025 | .004 | .002 | .464 | .000 | .001 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y4 | Pearson Correlation | .068 | .145 | .325\*\* | 1 | .562\*\* | .105 | .237\* | .537\*\* | .113 | .374\*\* | .630\*\* |
| Sig. (2-tailed) | .501 | .151 | .001 |  | .000 | .299 | .018 | .000 | .263 | .000 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y5 | Pearson Correlation | -.045 | .102 | .225\* | .562\*\* | 1 | .256\* | .251\* | .472\*\* | .206\* | .325\*\* | .612\*\* |
| Sig. (2-tailed) | .658 | .314 | .025 | .000 |  | .010 | .012 | .000 | .040 | .001 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y6 | Pearson Correlation | .081 | .316\*\* | .288\*\* | .105 | .256\* | 1 | .567\*\* | .098 | .342\*\* | .244\* | .544\*\* |
| Sig. (2-tailed) | .424 | .001 | .004 | .299 | .010 |  | .000 | .331 | .000 | .014 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y7 | Pearson Correlation | .157 | .208\* | .308\*\* | .237\* | .251\* | .567\*\* | 1 | .214\* | .294\*\* | .294\*\* | .607\*\* |
| Sig. (2-tailed) | .118 | .038 | .002 | .018 | .012 | .000 |  | .033 | .003 | .003 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y8 | Pearson Correlation | -.181 | -.060 | .074 | .537\*\* | .472\*\* | .098 | .214\* | 1 | .180 | .377\*\* | .587\*\* |
| Sig. (2-tailed) | .072 | .552 | .464 | .000 | .000 | .331 | .033 |  | .073 | .000 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y9 | Pearson Correlation | .223\* | .295\*\* | .355\*\* | .113 | .206\* | .342\*\* | .294\*\* | .180 | 1 | .444\*\* | .596\*\* |
| Sig. (2-tailed) | .025 | .003 | .000 | .263 | .040 | .000 | .003 | .073 |  | .000 | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y10 | Pearson Correlation | .184 | .219\* | .319\*\* | .374\*\* | .325\*\* | .244\* | .294\*\* | .377\*\* | .444\*\* | 1 | .665\*\* |
| Sig. (2-tailed) | .066 | .029 | .001 | .000 | .001 | .014 | .003 | .000 | .000 |  | .000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y | Pearson Correlation | .346\*\* | .493\*\* | .604\*\* | .630\*\* | .612\*\* | .544\*\* | .607\*\* | .587\*\* | .596\*\* | .665\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | |

**2. Hasil Uji Reliabilitas**

**Tabel Hasil Uji Reliabilitas**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **Variabel** | **Jumlah Item** | ***Cronbach’s Alpha*** | **Keterangan** |
| 1. | Insentif PPh Final UMKM | 10 | 0,923 | Reliabel |
| 2. | Pemahaman Perpajakan | 11 | 0,762 | Reliabel |
| 3. | Penurunan Tarif Pajak | 9 | 0,766 | Reliabel |
| 4. | Kepatuhan Wajib Pajak | 10 | 0,748 | Reliabel |

1. **Penerapan Insentif Pajak (X1)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 100 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 100 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .923 | 10 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X1.1 | 35.4600 | 26.514 | .711 | .915 |
| X1.2 | 35.3900 | 26.038 | .763 | .913 |
| X1.3 | 35.4000 | 25.556 | .738 | .913 |
| X1.4 | 35.3400 | 25.479 | .779 | .911 |
| X1.5 | 35.3100 | 24.620 | .769 | .912 |
| X1.6 | 35.4200 | 26.145 | .639 | .919 |
| X1.7 | 35.3900 | 25.675 | .744 | .913 |
| X1.8 | 35.4300 | 26.207 | .654 | .918 |
| X1.9 | 35.4100 | 25.861 | .686 | .916 |
| X1.10 | 35.3300 | 25.839 | .616 | .921 |

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 100 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 100 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .762 | 11 |

1. **Pemahaman Perpajakan (X2)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X2.1 | 40.0200 | 12.969 | .319 | .756 |
| X2.2 | 40.2500 | 11.866 | .472 | .736 |
| X2.3 | 40.2400 | 11.659 | .523 | .729 |
| X2.4 | 40.1800 | 11.907 | .525 | .729 |
| X2.5 | 40.1100 | 12.927 | .331 | .754 |
| X2.6 | 40.3800 | 11.854 | .499 | .732 |
| X2.7 | 40.0600 | 13.673 | .205 | .767 |
| X2.8 | 40.2600 | 13.972 | .152 | .771 |
| X2.9 | 40.2900 | 12.551 | .464 | .738 |
| X2.10 | 40.2800 | 12.022 | .590 | .723 |
| X2.11 | 40.0300 | 13.039 | .417 | .745 |

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 100 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 100 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .766 | 9 |

1. **Penurunan Tarif Pajak (X3)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X3.1 | 32.7600 | 9.134 | .452 | .743 |
| X3.2 | 32.8400 | 8.843 | .481 | .738 |
| X3.3 | 32.8900 | 8.119 | .625 | .713 |
| X3.4 | 32.7600 | 9.356 | .347 | .758 |
| X3.5 | 32.7900 | 8.551 | .646 | .716 |
| X3.6 | 32.7500 | 8.674 | .595 | .723 |
| X3.7 | 32.8200 | 8.816 | .513 | .734 |
| X3.8 | 32.9600 | 9.473 | .217 | .783 |
| X3.9 | 32.9500 | 9.301 | .263 | .776 |

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 100 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 100 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .748 | 10 |

1. **Kepatuhan Wajib Pajak (Y)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Y1 | 37.1600 | 11.408 | .198 | .754 |
| Y2 | 37.0700 | 10.914 | .369 | .734 |
| Y3 | 37.0300 | 10.494 | .496 | .719 |
| Y4 | 37.0300 | 10.332 | .523 | .714 |
| Y5 | 37.2000 | 10.242 | .490 | .717 |
| Y6 | 37.0700 | 10.672 | .423 | .727 |
| Y7 | 37.0600 | 10.198 | .478 | .718 |
| Y8 | 37.6200 | 9.147 | .328 | .768 |
| Y9 | 37.0200 | 10.141 | .457 | .721 |
| Y10 | 36.9900 | 10.131 | .561 | .709 |

**Lampiran 5 Hasil Analisi Data**

1. **Hasil Statistik Deskriptif**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Insentif PPh Final UMKM (X1) | 100 | 30 | 50 | 39.32 | 5.619 |
| Pemahaman Perpajakan (X2) | 100 | 30 | 48 | 40.03 | 3.611 |
| Penurunan Tarif Pajak (X3) | 100 | 27 | 45 | 36.94 | 3.312 |
| Kepatuhan Wajib Pajak (Y) | 100 | 30 | 50 | 41.25 | 3.529 |
| Valid N (listwise) | 100 |  |  |  |  |

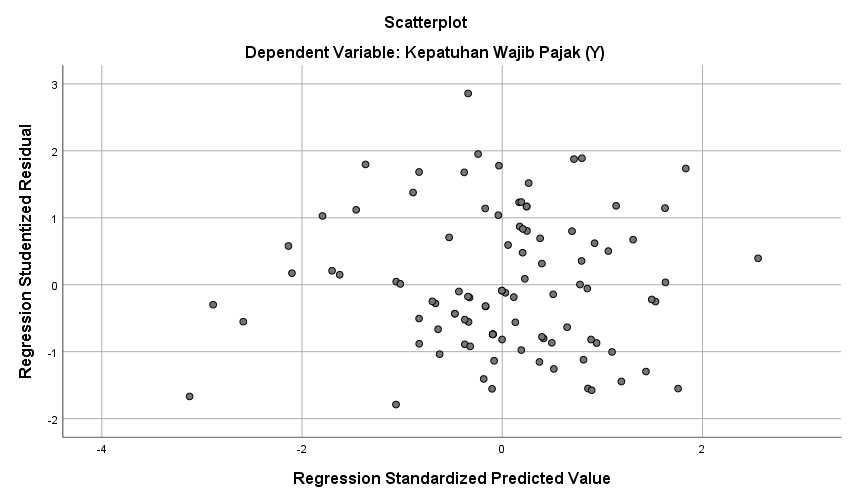
1. **Hasil Asumsi Klasik**
2. Hasil Uji Normalitas

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 100 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 2.72406450 |
| Most Extreme Differences | Absolute | .085 |
| Positive | .085 |
| Negative | -.056 |
| Test Statistic | | .085 |
| Asymp. Sig. (2-tailed) | | .070c |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

1. Hasil Uji Multikolinearitas

|  |  |  |  |
| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| Insentif PPh Final UMKM (X1) | .751 | 1.332 |
| Pemahaman Perpajakan (X2) | .635 | 1.575 |
| Penurunan Tarif Pajak (X3) | .769 | 1.301 |
| a. Dependent Variable: Kepatuhan Wajib Pajak (Y) | | | |

1. Hasil Uji Heteroskedastisitas



1. **Hasil Uji Regresi Linier Berganda**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | | | | |
| Model | | | | Unstandardized Coefficients | | Standardized Coefficients | | t | Sig. | |
| B | Std. Error | Beta | |
| 1 | | (Constant) | | 17.120 | 3.625 |  | | 4.722 | .000 | |
| Insentif PPh Final UMKM (X1) | | .213 | .057 | .340 | | 3.734 | .000 | |
| Pemahaman Perpajakan (X2) | | .382 | .097 | .391 | | 3.954 | .000 | |
| Penurunan Tarif Pajak (X3) | | .466 | .096 | .437 | | 4.867 | .000 | |
| a. Dependent Variable: Kepatuhan Wajib Pajak (Y) | | | | | | | | | | | |
| **Variables Entered/Removeda** | | | | | | | | | | | |
| Model | | Variables Entered | | | | Variables Removed | | | Method | | |
| 1 | | Penurunan Tarif Pajak (X3), Insentif PPh Final UMKM (X1), Pemahaman Perpajakan (X2)b | | | | . | | | Enter | | |
| a. Dependent Variable: Kepatuhan Wajib Pajak (Y) | | | | | | | | | | | |
| b. All requested variables entered. | | | | | | | | | | | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .636a | .404 | .385 | 2.76630 |
| a. Predictors: (Constant), Penurunan Tarif Pajak (X3), Insentif PPh Final UMKM (X1), Pemahaman Perpajakan (X2) | | | | |
| b. Dependent Variable: Kepatuhan Wajib Pajak (Y) | | | | |

1. **Hasil Uji Hipotesis**
2. **Hasil Uji Kelayakan Model (Uji F)**

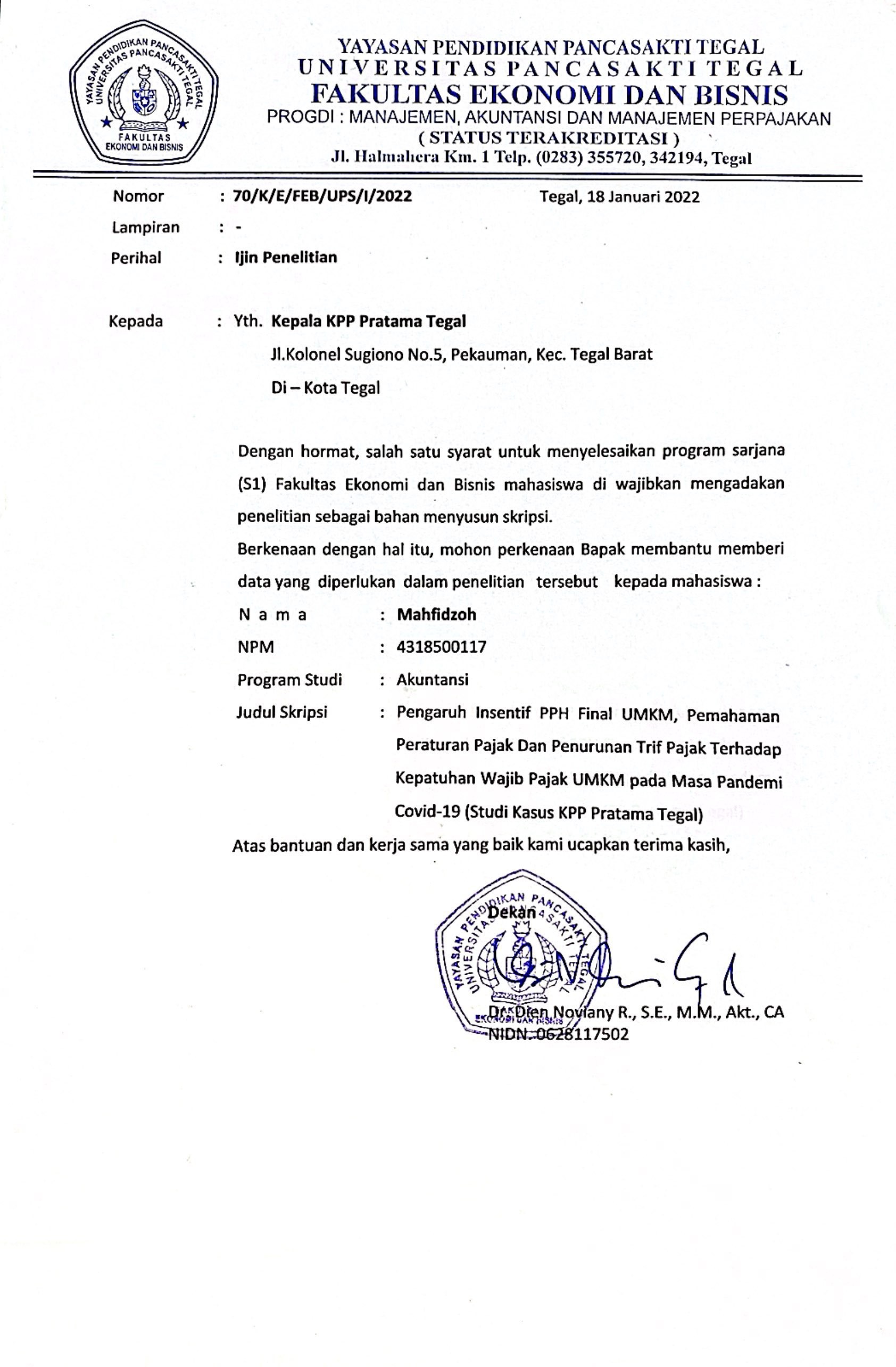
|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 498.118 | 3 | 166.039 | 21.698 | .000b |
| Residual | 734.632 | 96 | 7.652 |  |  |
| Total | 1232.750 | 99 |  |  |  |
| a. Dependent Variable: Kepatuhan Wajib Pajak (Y) | | | | | | |
| b. Predictors: (Constant), Penurunan Tarif Pajak (X3), Insentif PPh Final UMKM (X1), Pemahaman Perpajakan (X2) | | | | | | |

1. **Hasil Uji Parsial (Uji T)**

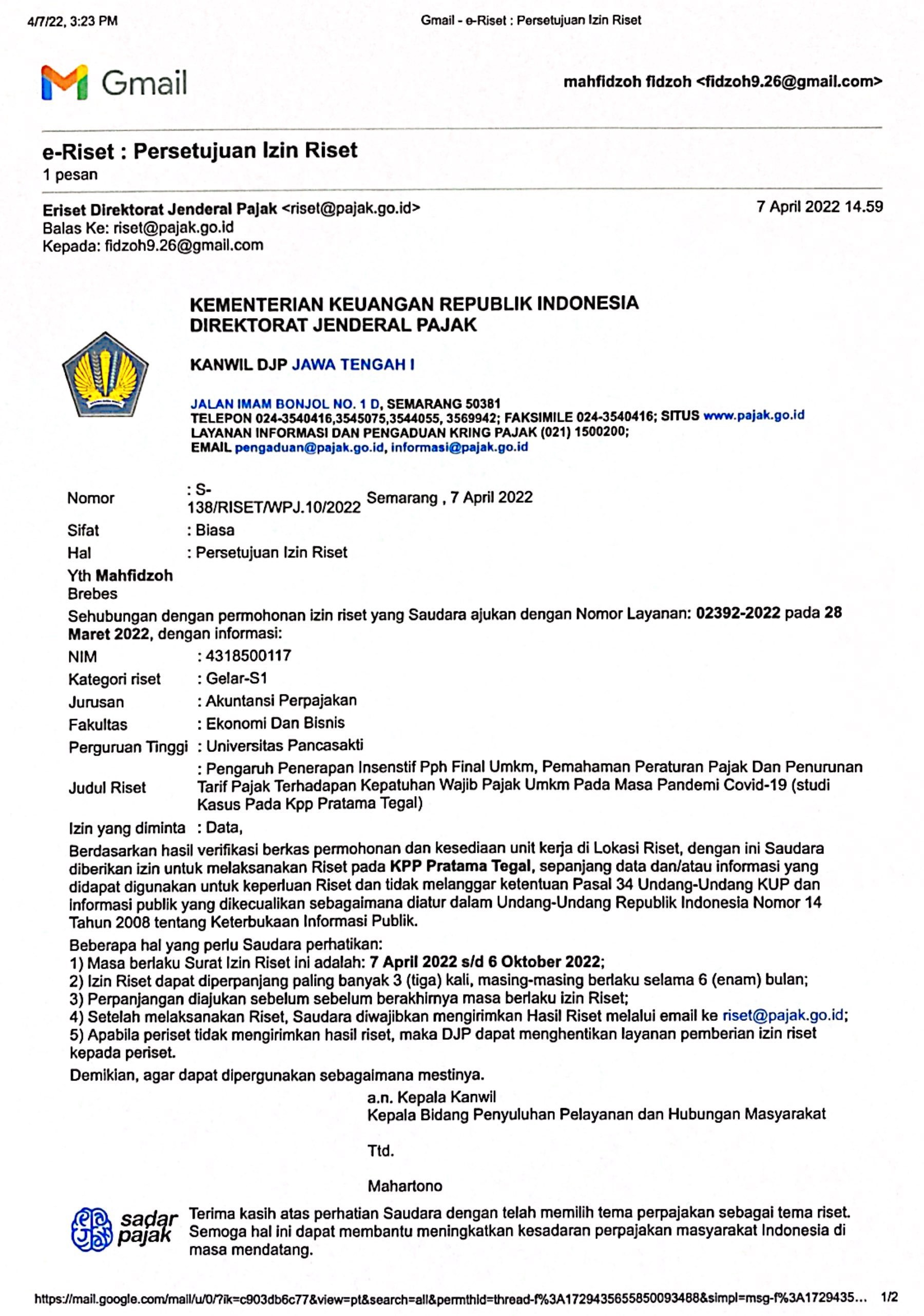
|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 17.120 | 3.625 |  | 4.722 | .000 |
| Insentif PPh Final UMKM (X1) | .213 | .057 | .340 | 3.734 | .000 |
| Pemahaman Perpajakan (X2) | .382 | .097 | .391 | 3.954 | .000 |
| Penurunan Tarif Pajak (X3) | .466 | .096 | .437 | 4.867 | .000 |
| a. Dependent Variable: Kepatuhan Wajib Pajak (Y) | | | | | | | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Collinearity Diagnosticsa** | | | | | | | |
| Model | Dimen sion | Eigen value | Condition Index | Variance Proportions | | | |
| (Constant) | Insentif PPh Final UMKM (X1) | Pemahaman Perpajakan (X2) | Penurunan Tarif Pajak (X3) |
| 1 | 1 | 3.980 | 1.000 | .00 | .00 | .00 | .00 |
| 2 | .012 | 18.010 | .06 | .87 | .01 | .07 |
| 3 | .004 | 31.662 | .51 | .02 | .08 | .90 |
| 4 | .004 | 32.615 | .43 | .11 | .92 | .03 |
| a. Dependent Variable: Kepatuhan Wajib Pajak (Y) | | | | | | | |

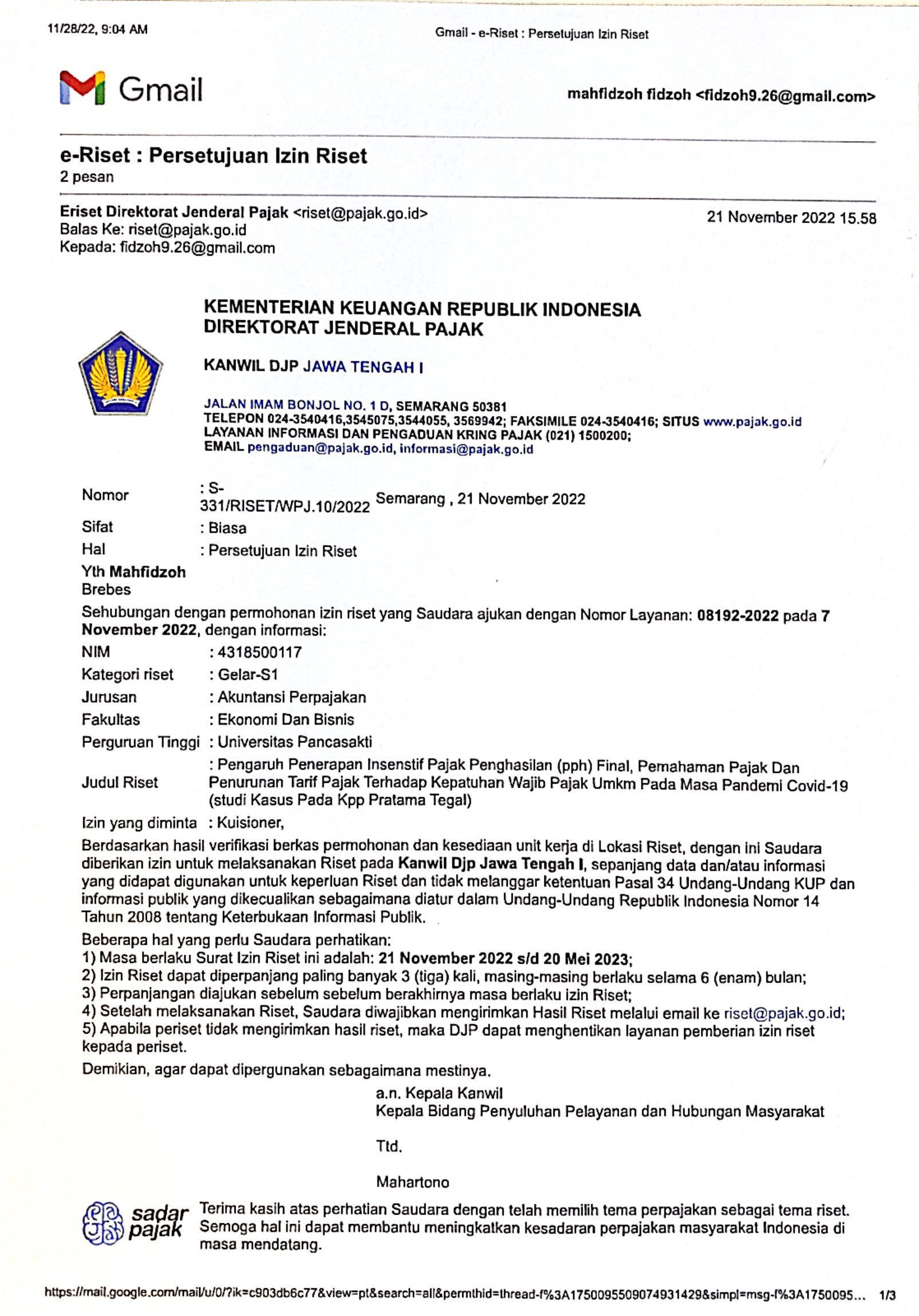
|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Residuals Statisticsa** | | | | | |
|  | Minimum | Maximum | Mean | Std. Deviation | N |
| Predicted Value | 34.2431 | 46.9829 | 41.2500 | 2.24310 | 100 |
| Std. Predicted Value | -3.124 | 2.556 | .000 | 1.000 | 100 |
| Standard Error of Predicted Value | .291 | 1.087 | .524 | .179 | 100 |
| Adjusted Predicted Value | 34.8819 | 46.8269 | 41.2535 | 2.22757 | 100 |
| Residual | -4.86954 | 7.51480 | .00000 | 2.72406 | 100 |
| Std. Residual | -1.760 | 2.717 | .000 | .985 | 100 |
| Stud. Residual | -1.790 | 2.856 | -.001 | 1.009 | 100 |
| Deleted Residual | -5.03284 | 8.30732 | -.00349 | 2.86262 | 100 |
| Stud. Deleted Residual | -1.811 | 2.970 | .002 | 1.017 | 100 |
| Mahal. Distance | .103 | 14.303 | 2.970 | 2.882 | 100 |
| Cook's Distance | .000 | .215 | .013 | .028 | 100 |
| Centered Leverage Value | .001 | .144 | .030 | .029 | 100 |
| a. Dependent Variable: Kepatuhan Wajib Pajak (Y) | | | | | |

**Lampiran 6 Surat Izin Penelitian**

**Lampiran 7 Surat Balasan Persetujuan Izin Penelitian di KPP Pratama Tegal**



**Lampiran 8 Surat Balasan Persetujuan Penyebaran Kuesioner di KPP Pratama Tegal**



L**ampiran 9 Dokumentasi Penyebaran Kuesioner**