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# LAMPIRAN

**Lampiran 1 Kuesioner**

**Permohonan Pengisian Kuesioner**

Yth. Bapak/Ibu Responden

Di Tempat

Dengan Hormat,

Saya adalah mahasiswa Program Strata Satu (S1) Fakultas Ekonomi, Jurusan Akuntansi, Universitas Pancasakti Tegal, yang sedang mengadakan penelitian dalam rangka menyusun tugas akhir berupa Skripsi.

Nama : Neli Rizkiyanti

NPM : 4318500021

Dalam rangka penelitian untuk skripsi saya yang berjudul “Ketepatan Pengalokasian, Self Assessment System, Dan Tarif Pajak Terhadap Tax Evasion”. Maka saya memohon bantuan dari Bapak/Ibu/Saudara/I untuk berkenan mengisi kuesioner yang saya lampirkan bersama surat ini.

Peneliti menjamin sepenuhnya kerahasiaan identitas seluruh jawaban Bapak/Ibu/Saudara/I sesuai dengan etika penelitian. Peneliti mohon maaf apabila ada yang tidak berkenan atas hadirnya kuesioner ini. Atas kesediaan dan perhatiaan serta kerjasamanya peneliti ucapkan terima kasih.

Hormat Saya,

Neli Rizkiyanti

# KUESIONER PENELITIAN

1. Identitas Responden

Beri tanda (√) pada identitas pengenal Bapak/Ibu/Sdr responden.

1. Nama :
2. Jenis kelamin : Pria Wanita
3. Pendidikan terakhir : SLTA/ Diploma

Sederajat

S1 S2 S3

1. Umur Responden : 18-28th 40-50th

29-39th >50th

1. Agama : Islam Budha

Kristen Katolik

Hindu

Catatan : Jawaban apapun tidak akan mempengaruhi terhadap Bapak/Ibu/Saudara/i. Karena ini hanya digunakan untuk pengembangan sosial.

Tanggal Pengisian :

Tanda tangan

1. Petunjuk Pengisian

Bapak/Ibu/Saudara/i dimohon untuk menjawab setiap poin dibawah ini dan beri tanda (√ ) pada jawaban yang sesuai poin dengan pemahaman, keadaan dan pendapat Bapak/Ibu/Saudara/i yang sebenarnya.

Keterangan :

STS = Sangat Tidak Setuju S = Setuju

TS = Tidak Setuju SS = Sangat Setuju

N = Netral

**Butir Pertanyaan**

**Penggelapan pajak *(tax evasion)***

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO** | **Pertanyaan** | **STS** | **TS** | **N** | **S** | **SS** |
| **Indikator : Penyampaian SPT** | | | | | | |
| 1. | Saya tidak menyampaikan surat pemberitahuan (SPT) |  |  |  |  |  |
| 2. | Saya menyampaikan SPT dengan tidak benar |  |  |  |  |  |
| 3. | Saya menyampaikan SPT tidak tepat waktu |  |  |  |  |  |
| **Indikator : Penyelewengan pajak** | | | | | | |
| 4. | Saya tidak menyetorkan pajak yang telah dipungut atau dipotong |  |  |  |  |  |
| 5. | Saya menyetor pajak tidak tepat waktu |  |  |  |  |  |
| **Indikator : Tindakan ilegal** | | | | | | |
| 6. | Saya menyalahgunakan NPWP atau pengukuran perusahan kena pajak (PKP) |  |  |  |  |  |
| 7. | Saya berpendapat bahwa ada wajib pajak yang berusaha menyuap pegawai pajak |  |  |  |  |  |

**Ketepatan Pengalokasian**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pertanyaan** | **STS** | **TS** | **N** | **S** | **SS** |
| **Indikator : Fungsi alokasi** | | | | | | |
| 1. | Dana pajak digunakan untuk memperbaiki jalan yang rusak |  |  |  |  |  |
| 2. | Dana pajak digunakan dengan tepat sehingga biaya pendidikan gratis |  |  |  |  |  |
| 3. | Dana pajak digunakan dengan tepat sehingga jaminan kesehatan masyarakat merata |  |  |  |  |  |
| 4. | Pengalokasian pengeluaran pemerintah yang bersumber dari pajak sudah digunakan dengan tepat dan benar |  |  |  |  |  |
| **Indikator : Transaksi pemerintah** | | | | | | |
| 5. | Adanya sosialisasi dari pemerintah untuk masyarakat mengenai dana pajak |  |  |  |  |  |
| 6. | Pemerintah sudah memberikan saya kemudahan dalam memberikan informasi dan pelayanan informasi mengenai dana pajak |  |  |  |  |  |
| **Indikator : Fasilitas umum** | | | | | | |
| 7. | Semakin bertambahnya fasilitas umum yang dibiayai dari pajak |  |  |  |  |  |

***Self Assment System***

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Peryataan** | **STS** | **TS** | **N** | **S** | **SS** |
| **Indikator : Mendaftar diri ke KPP** | | | | | | |
| 1. | Proses pembuatan NPWP sangat rumit dan menyulitkan saya |  |  |  |  |  |
| 2. | Membuat NPWP membutuhkan waktu yang lama |  |  |  |  |  |
| 3. | Sebagai warga negara yang baik maka saya harus memiliki NPWP |  |  |  |  |  |
| **Indikator : Menghitung pajak terutang** | | | | | | |
| 4. | Saya menghitung pajak secara lengkap dan benar atas seluruh objek pajak yang saya milik |  |  |  |  |  |
| 5. | Saya kesulitan ketika melakukan perhitungan biaya pajak yang dibayar |  |  |  |  |  |
| **Indikator : Pelaporan wajib pajak** | | | | | | |
| 6. | Sebagai wajib pajak, saya melaporkan pajak sesuai dan tepat waktu |  |  |  |  |  |
| 7. | Menurut saya menu yang ada di from pelaporan pajak mudah diikuti |  |  |  |  |  |

**Tarif Pajak**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **STS** | **TS** | **N** | **S** | **SS** |
| **Indikator : Keadilan tarif pajak** | | | | | | |
| 1. | Saya dikenakan tarif pajak tidak sesuai dengan penghasilan saya |  |  |  |  |  |
| 2. | Tarif pajak yang ditentukan terlalu tinggi |  |  |  |  |  |
| 3. | Tarif pajak akan semakin besar jika penghasilan saya tinggi |  |  |  |  |  |
| **Indikator : Tarif progresif** | | | | | | |
| 4. | Saya mampu untuk membayar pajak jika penghasilan saya tinggi |  |  |  |  |  |
| 5. | Tarif pajak yang adil berarti harus sama dengan tingkat penghasilan yang sama untuk setiap wajib pajak |  |  |  |  |  |
| 6. | Tarif pajak saat ini memberatkan wajib pajak untuk membayar pajak |  |  |  |  |  |
| 7. | Penurunan tarif pajak yang berlaku dapat meningkatkan kemampuan membayar pajak |  |  |  |  |  |

**Lampiran 2 Data Penelitian**

1. **Variabel Ketepatan Pengalokasian (X2)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Responden | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | TX1 |
| 1 | 4 | 3 | 3 | 5 | 3 | 4 | 3 | 25 |
| 2 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 25 |
| 3 | 5 | 4 | 2 | 2 | 2 | 4 | 4 | 23 |
| 4 | 3 | 4 | 2 | 3 | 2 | 3 | 3 | 20 |
| 5 | 5 | 5 | 5 | 2 | 3 | 4 | 3 | 27 |
| 6 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 30 |
| 7 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 33 |
| 8 | 4 | 4 | 5 | 3 | 4 | 3 | 4 | 27 |
| 9 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 31 |
| 10 | 2 | 4 | 4 | 3 | 2 | 3 | 3 | 21 |
| 11 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 33 |
| 12 | 4 | 5 | 5 | 3 | 3 | 3 | 4 | 27 |
| 13 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 26 |
| 14 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 26 |
| 15 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 32 |
| 16 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 33 |
| 17 | 4 | 2 | 2 | 3 | 3 | 3 | 3 | 20 |
| 18 | 2 | 3 | 4 | 3 | 4 | 4 | 4 | 24 |
| 19 | 5 | 5 | 5 | 3 | 5 | 3 | 3 | 29 |
| 20 | 2 | 2 | 5 | 1 | 5 | 2 | 3 | 20 |
| 21 | 5 | 5 | 5 | 4 | 5 | 3 | 2 | 29 |
| 22 | 5 | 4 | 5 | 2 | 4 | 3 | 2 | 25 |
| 23 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 28 |
| 24 | 5 | 5 | 5 | 3 | 5 | 3 | 3 | 29 |
| 25 | 5 | 4 | 5 | 3 | 4 | 5 | 5 | 31 |
| 26 | 1 | 3 | 3 | 5 | 5 | 5 | 4 | 26 |
| 27 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 28 | 1 | 2 | 2 | 5 | 5 | 5 | 5 | 25 |
| 29 | 1 | 1 | 1 | 5 | 5 | 5 | 5 | 23 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 31 | 3 | 5 | 5 | 5 | 4 | 3 | 4 | 29 |
| 32 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 31 |
| 33 | 4 | 3 | 4 | 2 | 4 | 2 | 3 | 22 |
| 34 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 32 |
| 35 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 36 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 37 | 5 | 5 | 5 | 4 | 4 | 2 | 4 | 29 |
| 38 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 25 |
| 39 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 28 |
| 40 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 24 |
| 41 | 5 | 5 | 5 | 3 | 5 | 4 | 5 | 32 |
| 42 | 5 | 5 | 5 | 2 | 5 | 1 | 1 | 24 |
| 43 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 23 |
| 44 | 5 | 5 | 5 | 3 | 4 | 3 | 3 | 28 |
| 45 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 46 | 5 | 5 | 5 | 3 | 4 | 3 | 2 | 27 |
| 47 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 48 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 34 |
| 49 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 50 | 5 | 3 | 5 | 2 | 2 | 2 | 3 | 22 |
| 51 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 52 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 27 |
| 53 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 54 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 26 |
| 55 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 58 | 4 | 4 | 5 | 2 | 4 | 4 | 4 | 27 |
| 59 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 32 |
| 60 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 30 |
| 61 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 25 |
| 62 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 30 |
| 63 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 26 |
| 64 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 26 |
| 65 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 32 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 68 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 32 |
| 69 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 22 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 71 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 26 |
| 72 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 74 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 75 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 76 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 24 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 27 |
| 78 | 4 | 3 | 2 | 3 | 4 | 1 | 5 | 22 |
| 79 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 25 |
| 80 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 32 |
| 81 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 24 |
| 82 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 83 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 24 |
| 84 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 26 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 86 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 27 |
| 87 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 30 |
| 88 | 5 | 5 | 5 | 3 | 5 | 5 | 4 | 32 |
| 89 | 5 | 5 | 4 | 3 | 5 | 4 | 4 | 30 |
| 90 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 26 |
| 91 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 92 | 4 | 5 | 5 | 3 | 4 | 3 | 4 | 28 |
| 93 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 94 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 27 |
| 95 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 30 |
| 96 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 28 |
| 97 | 4 | 5 | 5 | 3 | 3 | 4 | 4 | 28 |
| 98 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 26 |
| 99 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 24 |
| 100 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 27 |

1. **Variabel *Self Assessment System* (X2)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Responden | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | TX2 |
| 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 2 | 5 | 3 | 5 | 3 | 3 | 3 | 4 | 26 |
| 3 | 5 | 2 | 3 | 5 | 3 | 3 | 4 | 25 |
| 4 | 4 | 5 | 2 | 2 | 4 | 4 | 4 | 25 |
| 5 | 3 | 3 | 5 | 4 | 2 | 4 | 3 | 24 |
| 6 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 26 |
| 7 | 3 | 3 | 3 | 5 | 3 | 3 | 3 | 23 |
| 8 | 4 | 3 | 2 | 3 | 3 | 3 | 3 | 21 |
| 9 | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 32 |
| 10 | 4 | 4 | 2 | 2 | 4 | 2 | 3 | 21 |
| 11 | 5 | 4 | 4 | 4 | 3 | 5 | 5 | 30 |
| 12 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 27 |
| 13 | 3 | 2 | 3 | 4 | 4 | 4 | 3 | 23 |
| 14 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 29 |
| 15 | 2 | 2 | 5 | 5 | 2 | 5 | 5 | 26 |
| 16 | 3 | 2 | 5 | 5 | 3 | 5 | 5 | 28 |
| 17 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 23 |
| 18 | 1 | 2 | 3 | 5 | 2 | 3 | 5 | 21 |
| 19 | 3 | 3 | 4 | 4 | 3 | 5 | 3 | 25 |
| 20 | 1 | 2 | 5 | 5 | 2 | 5 | 5 | 25 |
| 21 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 23 |
| 22 | 2 | 2 | 3 | 5 | 4 | 4 | 4 | 24 |
| 23 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 24 | 3 | 1 | 5 | 5 | 3 | 5 | 5 | 27 |
| 25 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 26 |
| 26 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 32 |
| 27 | 3 | 3 | 5 | 5 | 3 | 5 | 5 | 29 |
| 28 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 24 |
| 29 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 33 |
| 30 | 5 | 4 | 5 | 5 | 3 | 5 | 5 | 32 |
| 31 | 3 | 3 | 4 | 4 | 2 | 4 | 5 | 25 |
| 32 | 3 | 4 | 3 | 3 | 2 | 3 | 4 | 22 |
| 33 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 18 |
| 34 | 2 | 2 | 4 | 4 | 2 | 5 | 4 | 23 |
| 35 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 36 | 4 | 4 | 2 | 2 | 3 | 4 | 3 | 22 |
| 37 | 4 | 4 | 4 | 3 | 3 | 3 | 2 | 23 |
| 38 | 3 | 4 | 3 | 3 | 3 | 5 | 4 | 25 |
| 39 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 22 |
| 40 | 4 | 4 | 3 | 3 | 2 | 3 | 3 | 22 |
| 41 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 24 |
| 42 | 5 | 5 | 4 | 4 | 3 | 3 | 3 | 27 |
| 43 | 2 | 1 | 4 | 3 | 3 | 5 | 3 | 21 |
| 44 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 24 |
| 45 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 46 | 1 | 1 | 5 | 5 | 2 | 5 | 5 | 24 |
| 47 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 48 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 33 |
| 49 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 25 |
| 50 | 4 | 3 | 4 | 4 | 2 | 4 | 4 | 25 |
| 51 | 4 | 4 | 5 | 5 | 3 | 5 | 4 | 30 |
| 52 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 25 |
| 53 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 26 |
| 54 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 26 |
| 55 | 4 | 4 | 5 | 5 | 2 | 5 | 5 | 30 |
| 56 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 26 |
| 57 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 23 |
| 58 | 4 | 4 | 1 | 4 | 3 | 4 | 4 | 24 |
| 59 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 33 |
| 60 | 3 | 3 | 5 | 3 | 3 | 4 | 4 | 25 |
| 61 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 24 |
| 62 | 3 | 3 | 5 | 3 | 3 | 4 | 4 | 25 |
| 63 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 64 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 23 |
| 65 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 66 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 23 |
| 67 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 23 |
| 68 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 26 |
| 69 | 2 | 3 | 4 | 4 | 3 | 4 | 3 | 23 |
| 70 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 23 |
| 71 | 4 | 4 | 3 | 4 | 5 | 4 | 3 | 27 |
| 72 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 23 |
| 73 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 23 |
| 74 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 26 |
| 75 | 5 | 5 | 3 | 4 | 4 | 5 | 5 | 31 |
| 76 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 27 |
| 77 | 2 | 5 | 5 | 4 | 4 | 4 | 4 | 28 |
| 78 | 3 | 3 | 4 | 3 | 3 | 4 | 2 | 22 |
| 79 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 23 |
| 80 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 81 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 23 |
| 82 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 24 |
| 83 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 20 |
| 84 | 2 | 2 | 4 | 3 | 3 | 4 | 4 | 22 |
| 85 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 24 |
| 86 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 22 |
| 87 | 3 | 2 | 4 | 4 | 3 | 4 | 4 | 24 |
| 88 | 3 | 3 | 5 | 5 | 3 | 5 | 5 | 29 |
| 89 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 26 |
| 90 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 22 |
| 91 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 23 |
| 92 | 2 | 2 | 4 | 2 | 4 | 3 | 3 | 20 |
| 93 | 3 | 3 | 5 | 4 | 3 | 5 | 5 | 28 |
| 94 | 3 | 4 | 5 | 5 | 3 | 4 | 4 | 28 |
| 95 | 3 | 4 | 5 | 4 | 3 | 4 | 4 | 27 |
| 96 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 25 |
| 97 | 5 | 4 | 4 | 3 | 4 | 4 | 5 | 29 |
| 98 | 4 | 4 | 4 | 5 | 3 | 4 | 3 | 27 |
| 99 | 4 | 4 | 4 | 4 | 2 | 4 | 3 | 25 |
| 100 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 23 |

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

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Responden | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | TX3 |
| 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 2 | 1 | 3 | 4 | 3 | 4 | 3 | 5 | 23 |
| 3 | 5 | 4 | 4 | 5 | 5 | 2 | 2 | 27 |
| 4 | 2 | 4 | 2 | 5 | 3 | 3 | 5 | 24 |
| 5 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 23 |
| 6 | 5 | 4 | 4 | 4 | 3 | 3 | 4 | 27 |
| 7 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 31 |
| 8 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 20 |
| 9 | 2 | 3 | 4 | 5 | 4 | 5 | 4 | 27 |
| 10 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 18 |
| 11 | 4 | 5 | 3 | 5 | 4 | 5 | 5 | 31 |
| 12 | 2 | 3 | 5 | 4 | 4 | 3 | 4 | 25 |
| 13 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 22 |
| 14 | 1 | 3 | 3 | 3 | 4 | 2 | 4 | 20 |
| 15 | 3 | 4 | 5 | 5 | 5 | 5 | 4 | 31 |
| 16 | 4 | 3 | 5 | 5 | 5 | 5 | 5 | 32 |
| 17 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 23 |
| 18 | 3 | 4 | 3 | 3 | 2 | 3 | 4 | 22 |
| 19 | 3 | 3 | 4 | 5 | 5 | 4 | 4 | 28 |
| 20 | 5 | 3 | 5 | 4 | 5 | 5 | 5 | 32 |
| 21 | 1 | 2 | 3 | 3 | 2 | 3 | 3 | 17 |
| 22 | 4 | 4 | 4 | 5 | 1 | 5 | 5 | 28 |
| 23 | 3 | 3 | 3 | 5 | 4 | 3 | 4 | 25 |
| 24 | 3 | 5 | 3 | 3 | 5 | 5 | 3 | 27 |
| 25 | 2 | 3 | 4 | 3 | 4 | 3 | 4 | 23 |
| 26 | 1 | 1 | 3 | 3 | 3 | 2 | 3 | 16 |
| 27 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 33 |
| 28 | 2 | 1 | 5 | 2 | 2 | 5 | 4 | 21 |
| 29 | 1 | 5 | 1 | 5 | 2 | 2 | 4 | 20 |
| 30 | 3 | 5 | 4 | 4 | 5 | 4 | 4 | 29 |
| 31 | 3 | 3 | 4 | 4 | 5 | 3 | 5 | 27 |
| 32 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 19 |
| 33 | 2 | 2 | 4 | 3 | 4 | 4 | 4 | 23 |
| 34 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 25 |
| 35 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 22 |
| 36 | 2 | 3 | 4 | 3 | 3 | 3 | 3 | 21 |
| 37 | 3 | 4 | 1 | 5 | 4 | 5 | 5 | 27 |
| 38 | 2 | 3 | 3 | 3 | 3 | 3 | 4 | 21 |
| 39 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 23 |
| 40 | 1 | 3 | 5 | 4 | 4 | 4 | 4 | 25 |
| 41 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 24 |
| 42 | 3 | 3 | 5 | 5 | 5 | 4 | 4 | 29 |
| 43 | 3 | 3 | 2 | 5 | 3 | 3 | 4 | 23 |
| 44 | 2 | 3 | 4 | 3 | 3 | 3 | 3 | 21 |
| 45 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 46 | 2 | 4 | 4 | 4 | 5 | 4 | 2 | 25 |
| 47 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 48 | 1 | 1 | 4 | 4 | 4 | 3 | 5 | 22 |
| 49 | 1 | 2 | 3 | 4 | 4 | 3 | 3 | 20 |
| 50 | 3 | 4 | 5 | 5 | 5 | 5 | 3 | 30 |
| 51 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 24 |
| 52 | 4 | 4 | 2 | 3 | 4 | 2 | 4 | 23 |
| 53 | 2 | 3 | 3 | 4 | 4 | 3 | 4 | 23 |
| 54 | 2 | 2 | 3 | 4 | 4 | 3 | 4 | 22 |
| 55 | 1 | 1 | 2 | 5 | 4 | 1 | 5 | 19 |
| 56 | 2 | 3 | 3 | 4 | 4 | 3 | 4 | 23 |
| 57 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 18 |
| 58 | 2 | 2 | 4 | 4 | 5 | 4 | 4 | 25 |
| 59 | 1 | 3 | 3 | 3 | 5 | 1 | 3 | 19 |
| 60 | 2 | 2 | 3 | 4 | 4 | 3 | 4 | 22 |
| 61 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 62 | 2 | 2 | 3 | 4 | 4 | 3 | 4 | 22 |
| 63 | 2 | 2 | 4 | 2 | 4 | 2 | 4 | 20 |
| 64 | 2 | 3 | 2 | 3 | 4 | 4 | 3 | 21 |
| 65 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 20 |
| 66 | 2 | 2 | 3 | 4 | 4 | 3 | 4 | 22 |
| 67 | 2 | 2 | 3 | 4 | 4 | 3 | 4 | 22 |
| 68 | 2 | 3 | 4 | 3 | 4 | 3 | 3 | 22 |
| 69 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 22 |
| 70 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 20 |
| 71 | 2 | 2 | 3 | 4 | 4 | 3 | 4 | 22 |
| 72 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 18 |
| 73 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 19 |
| 74 | 2 | 3 | 3 | 3 | 4 | 3 | 3 | 21 |
| 75 | 1 | 1 | 3 | 3 | 5 | 1 | 3 | 17 |
| 76 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 22 |
| 77 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 24 |
| 78 | 3 | 2 | 3 | 2 | 3 | 4 | 1 | 18 |
| 79 | 3 | 3 | 3 | 4 | 3 | 3 | 5 | 24 |
| 80 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 81 | 3 | 3 | 3 | 4 | 3 | 3 | 5 | 24 |
| 82 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 17 |
| 83 | 2 | 2 | 3 | 4 | 3 | 3 | 5 | 22 |
| 84 | 3 | 3 | 3 | 4 | 4 | 2 | 4 | 23 |
| 85 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 86 | 4 | 4 | 4 | 2 | 2 | 2 | 3 | 21 |
| 87 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 24 |
| 88 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 23 |
| 89 | 2 | 2 | 3 | 4 | 4 | 3 | 5 | 23 |
| 90 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 20 |
| 91 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 18 |
| 92 | 2 | 2 | 4 | 2 | 5 | 3 | 4 | 22 |
| 93 | 1 | 1 | 3 | 3 | 3 | 3 | 3 | 17 |
| 94 | 1 | 4 | 3 | 5 | 4 | 4 | 4 | 25 |
| 95 | 1 | 3 | 3 | 4 | 4 | 5 | 4 | 24 |
| 96 | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 18 |
| 97 | 2 | 3 | 4 | 5 | 4 | 2 | 3 | 23 |
| 98 | 2 | 3 | 4 | 4 | 4 | 3 | 4 | 24 |
| 99 | 2 | 2 | 2 | 4 | 4 | 3 | 4 | 21 |
| 100 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 19 |

1. **Variabel Tax Evasion (Y)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Responden | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | TY |
| 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 2 | 5 | 1 | 4 | 1 | 3 | 3 | 1 | 18 |
| 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 24 |
| 4 | 4 | 3 | 3 | 5 | 4 | 2 | 2 | 23 |
| 5 | 1 | 1 | 2 | 2 | 3 | 1 | 3 | 13 |
| 6 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 33 |
| 7 | 3 | 1 | 3 | 1 | 3 | 1 | 3 | 15 |
| 8 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 9 | 2 | 1 | 2 | 1 | 5 | 1 | 1 | 13 |
| 10 | 1 | 1 | 2 | 1 | 2 | 2 | 2 | 11 |
| 11 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 12 | 2 | 2 | 3 | 2 | 2 | 2 | 4 | 17 |
| 13 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 15 |
| 14 | 2 | 2 | 2 | 1 | 1 | 2 | 3 | 13 |
| 15 | 2 | 1 | 2 | 2 | 2 | 1 | 3 | 13 |
| 16 | 4 | 2 | 3 | 4 | 4 | 3 | 4 | 24 |
| 17 | 3 | 3 | 3 | 3 | 2 | 1 | 3 | 18 |
| 18 | 2 | 2 | 2 | 4 | 3 | 4 | 3 | 20 |
| 19 | 2 | 1 | 3 | 2 | 2 | 2 | 3 | 15 |
| 20 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 19 |
| 21 | 3 | 2 | 3 | 1 | 3 | 1 | 1 | 14 |
| 22 | 2 | 2 | 2 | 1 | 2 | 1 | 1 | 11 |
| 23 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 16 |
| 24 | 3 | 1 | 2 | 1 | 2 | 1 | 2 | 12 |
| 25 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 13 |
| 26 | 1 | 3 | 2 | 1 | 3 | 1 | 3 | 14 |
| 27 | 2 | 3 | 2 | 4 | 3 | 2 | 3 | 19 |
| 28 | 1 | 3 | 2 | 1 | 2 | 1 | 3 | 13 |
| 29 | 1 | 1 | 2 | 1 | 2 | 1 | 2 | 10 |
| 30 | 1 | 1 | 2 | 3 | 1 | 2 | 2 | 12 |
| 31 | 1 | 2 | 2 | 1 | 2 | 1 | 4 | 13 |
| 32 | 1 | 3 | 1 | 3 | 3 | 1 | 1 | 13 |
| 33 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 23 |
| 34 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 15 |
| 35 | 3 | 1 | 3 | 3 | 1 | 1 | 3 | 15 |
| 36 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 37 | 2 | 2 | 4 | 2 | 4 | 1 | 2 | 17 |
| 38 | 2 | 1 | 2 | 2 | 1 | 2 | 1 | 11 |
| 39 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 15 |
| 40 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 16 |
| 41 | 3 | 2 | 2 | 3 | 3 | 2 | 1 | 16 |
| 42 | 2 | 2 | 2 | 3 | 3 | 1 | 1 | 14 |
| 43 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 44 | 1 | 2 | 2 | 1 | 2 | 2 | 3 | 13 |
| 45 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 46 | 1 | 1 | 1 | 1 | 1 | 1 | 4 | 10 |
| 47 | 3 | 3 | 3 | 3 | 1 | 3 | 1 | 17 |
| 48 | 1 | 5 | 4 | 1 | 1 | 5 | 1 | 18 |
| 49 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 13 |
| 50 | 2 | 3 | 2 | 2 | 2 | 3 | 4 | 18 |
| 51 | 2 | 1 | 3 | 1 | 2 | 1 | 1 | 11 |
| 52 | 3 | 3 | 3 | 3 | 3 | 5 | 3 | 23 |
| 53 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 54 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 55 | 1 | 2 | 1 | 2 | 3 | 2 | 1 | 12 |
| 56 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 57 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 58 | 2 | 2 | 1 | 1 | 2 | 1 | 2 | 11 |
| 59 | 2 | 1 | 3 | 1 | 1 | 2 | 1 | 11 |
| 60 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 16 |
| 61 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 62 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 16 |
| 63 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 64 | 3 | 3 | 3 | 1 | 1 | 1 | 2 | 14 |
| 65 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 17 |
| 66 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 16 |
| 67 | 3 | 2 | 3 | 2 | 2 | 2 | 2 | 16 |
| 68 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 19 |
| 69 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 |
| 70 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 71 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 16 |
| 72 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 73 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 74 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 75 | 1 | 1 | 4 | 1 | 1 | 3 | 1 | 12 |
| 76 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 77 | 3 | 1 | 4 | 1 | 1 | 2 | 1 | 13 |
| 78 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 18 |
| 79 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 80 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 81 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 82 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 83 | 2 | 2 | 2 | 2 | 3 | 1 | 2 | 14 |
| 84 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 85 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 86 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 16 |
| 87 | 1 | 1 | 2 | 2 | 2 | 2 | 3 | 13 |
| 88 | 1 | 2 | 1 | 3 | 1 | 3 | 1 | 12 |
| 89 | 3 | 1 | 2 | 3 | 2 | 1 | 2 | 14 |
| 90 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 91 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 15 |
| 92 | 2 | 2 | 2 | 3 | 3 | 2 | 2 | 16 |
| 93 | 2 | 1 | 1 | 3 | 1 | 2 | 1 | 11 |
| 94 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 15 |
| 95 | 2 | 2 | 2 | 2 | 2 | 1 | 2 | 13 |
| 96 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |
| 97 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 17 |
| 98 | 2 | 2 | 2 | 1 | 1 | 1 | 1 | 10 |
| 99 | 2 | 1 | 2 | 2 | 2 | 1 | 1 | 11 |
| 100 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 14 |

# Lampiran 3 Output SPSS Versi 22

1. **Hasil Uji Validitas**

# Variabel Ketepatan Pengalokasian (X1)

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | T.X1 |
| X1.1 | Pearson Correlation | 1 | ,707\*\* | ,679\*\* | ,103 | ,331\*\* | ,054 | ,057 | ,622\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,306 | ,001 | ,592 | ,576 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.2 | Pearson Correlation | ,707\*\* | 1 | ,832\*\* | ,310\*\* | ,459\*\* | ,217\* | ,177 | ,776\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,002 | ,000 | ,030 | ,078 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.3 | Pearson Correlation | ,679\*\* | ,832\*\* | 1 | ,261\*\* | ,465\*\* | ,197 | ,095 | ,743\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,009 | ,000 | ,050 | ,348 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.4 | Pearson Correlation | ,103 | ,310\*\* | ,261\*\* | 1 | ,558\*\* | ,638\*\* | ,485\*\* | ,692\*\* |
| Sig. (2-tailed) | ,306 | ,002 | ,009 |  | ,000 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.5 | Pearson Correlation | ,331\*\* | ,459\*\* | ,465\*\* | ,558\*\* | 1 | ,518\*\* | ,348\*\* | ,759\*\* |
| Sig. (2-tailed) | ,001 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.6 | Pearson Correlation | ,054 | ,217\* | ,197 | ,638\*\* | ,518\*\* | 1 | ,587\*\* | ,661\*\* |
| Sig. (2-tailed) | ,592 | ,030 | ,050 | ,000 | ,000 |  | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.7 | Pearson Correlation | ,057 | ,177 | ,095 | ,485\*\* | ,348\*\* | ,587\*\* | 1 | ,559\*\* |
| Sig. (2-tailed) | ,576 | ,078 | ,348 | ,000 | ,000 | ,000 |  | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| T.X1 | Pearson Correlation | ,622\*\* | ,776\*\* | ,743\*\* | ,692\*\* | ,759\*\* | ,661\*\* | ,559\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 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). | | | | | | | | | |

# Variabe Self Assessment System (X2)

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | T.X2 |
| X2.1 | Pearson Correlation | 1 | ,746\*\* | ,040 | ,088 | ,330\*\* | ,073 | ,059 | ,610\*\* |
| Sig. (2-tailed) |  | ,000 | ,694 | ,383 | ,001 | ,468 | ,562 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.2 | Pearson Correlation | ,746\*\* | 1 | ,008 | ,071 | ,421\*\* | ,013 | ,031 | ,608\*\* |
| Sig. (2-tailed) | ,000 |  | ,934 | ,480 | ,000 | ,895 | ,759 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.3 | Pearson Correlation | ,040 | ,008 | 1 | ,568\*\* | -,086 | ,514\*\* | ,418\*\* | ,581\*\* |
| Sig. (2-tailed) | ,694 | ,934 |  | ,000 | ,395 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.4 | Pearson Correlation | ,088 | ,071 | ,568\*\* | 1 | -,037 | ,588\*\* | ,599\*\* | ,670\*\* |
| Sig. (2-tailed) | ,383 | ,480 | ,000 |  | ,718 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.5 | Pearson Correlation | ,330\*\* | ,421\*\* | -,086 | -,037 | 1 | ,015 | -,111 | ,404\*\* |
| Sig. (2-tailed) | ,001 | ,000 | ,395 | ,718 |  | ,883 | ,272 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.6 | Pearson Correlation | ,073 | ,013 | ,514\*\* | ,588\*\* | ,015 | 1 | ,616\*\* | ,641\*\* |
| Sig. (2-tailed) | ,468 | ,895 | ,000 | ,000 | ,883 |  | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.7 | Pearson Correlation | ,059 | ,031 | ,418\*\* | ,599\*\* | -,111 | ,616\*\* | 1 | ,590\*\* |
| Sig. (2-tailed) | ,562 | ,759 | ,000 | ,000 | ,272 | ,000 |  | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| T.X2 | Pearson Correlation | ,610\*\* | ,608\*\* | ,581\*\* | ,670\*\* | ,404\*\* | ,641\*\* | ,590\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |

# Variabe Tarif Pajak (X3)

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | T.X3 |
| X3.1 | Pearson Correlation | 1 | ,636\*\* | ,281\*\* | ,207\* | ,072 | ,363\*\* | ,120 | ,606\*\* |
| Sig. (2-tailed) |  | ,000 | ,005 | ,039 | ,474 | ,000 | ,234 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.2 | Pearson Correlation | ,636\*\* | 1 | ,339\*\* | ,290\*\* | ,202\* | ,521\*\* | ,146 | ,706\*\* |
| Sig. (2-tailed) | ,000 |  | ,001 | ,003 | ,044 | ,000 | ,147 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.3 | Pearson Correlation | ,281\*\* | ,339\*\* | 1 | ,390\*\* | ,483\*\* | ,384\*\* | ,150 | ,671\*\* |
| Sig. (2-tailed) | ,005 | ,001 |  | ,000 | ,000 | ,000 | ,137 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.4 | Pearson Correlation | ,207\* | ,290\*\* | ,390\*\* | 1 | ,464\*\* | ,412\*\* | ,463\*\* | ,708\*\* |
| Sig. (2-tailed) | ,039 | ,003 | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.5 | Pearson Correlation | ,072 | ,202\* | ,483\*\* | ,464\*\* | 1 | ,279\*\* | ,214\* | ,596\*\* |
| Sig. (2-tailed) | ,474 | ,044 | ,000 | ,000 |  | ,005 | ,032 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.6 | Pearson Correlation | ,363\*\* | ,521\*\* | ,384\*\* | ,412\*\* | ,279\*\* | 1 | ,273\*\* | ,721\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,005 |  | ,006 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.7 | Pearson Correlation | ,120 | ,146 | ,150 | ,463\*\* | ,214\* | ,273\*\* | 1 | ,505\*\* |
| Sig. (2-tailed) | ,234 | ,147 | ,137 | ,000 | ,032 | ,006 |  | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| T.X3 | Pearson Correlation | ,606\*\* | ,706\*\* | ,671\*\* | ,708\*\* | ,596\*\* | ,721\*\* | ,505\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 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). | | | | | | | | | |

# Variabe *Tax Evasion* (Y)

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | |
|  | | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | T.Y |
| Y1 | Pearson Correlation | 1 | ,630\*\* | ,728\*\* | ,730\*\* | ,571\*\* | ,473\*\* | ,439\*\* | ,834\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y2 | Pearson Correlation | ,630\*\* | 1 | ,737\*\* | ,572\*\* | ,414\*\* | ,733\*\* | ,394\*\* | ,812\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y3 | Pearson Correlation | ,728\*\* | ,737\*\* | 1 | ,603\*\* | ,547\*\* | ,596\*\* | ,473\*\* | ,848\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y4 | Pearson Correlation | ,730\*\* | ,572\*\* | ,603\*\* | 1 | ,598\*\* | ,580\*\* | ,474\*\* | ,839\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y5 | Pearson Correlation | ,571\*\* | ,414\*\* | ,547\*\* | ,598\*\* | 1 | ,366\*\* | ,379\*\* | ,713\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y6 | Pearson Correlation | ,473\*\* | ,733\*\* | ,596\*\* | ,580\*\* | ,366\*\* | 1 | ,398\*\* | ,757\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y7 | Pearson Correlation | ,439\*\* | ,394\*\* | ,473\*\* | ,474\*\* | ,379\*\* | ,398\*\* | 1 | ,662\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| T.Y | Pearson Correlation | ,834\*\* | ,812\*\* | ,848\*\* | ,839\*\* | ,713\*\* | ,757\*\* | ,662\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |

# Hasil Uji Reliabilitas

* 1. **Variabel Ketepatan Pengalokasian (X1)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,813 | 7 |

* 1. **Variabel *Self Assessment System* (X2)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,707 | 7 |

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

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,768 | 7 |

* 1. **Variabel *Tax Evasion* (Y)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,890 | 7 |

1. **Hasil Statistik Deskriptif**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Tax Evasion | 100 | .83 | 1.27 | .9906 | .08122 |
| Ketepatan Pengalokasian | 100 | 1.10 | 1.27 | 1.1944 | .04356 |
| Self Assessment System | 100 | 1.06 | 1.25 | 1.1658 | .03841 |
| Tarif Pajak | 100 | 1.02 | 1.25 | 1.1358 | .05003 |
| Umur | 100 | .00 | 1.39 | .1161 | .31717 |
| Pendidikan | 100 | .00 | 1.39 | .3521 | .50248 |
| Valid N (listwise) | 100 |  |  |  |  |

Sumber : Data Olahan, 2022

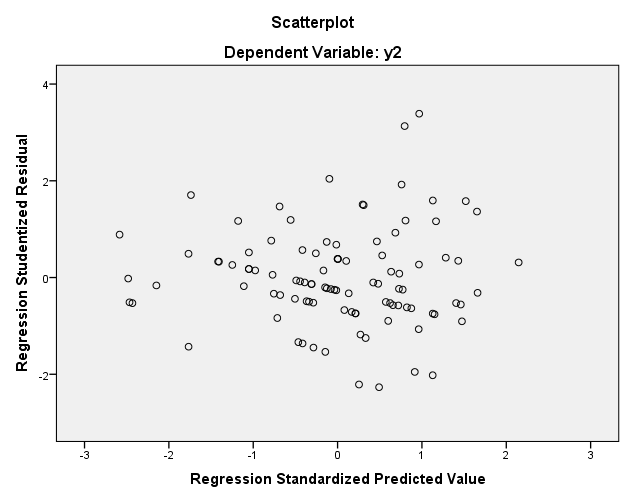
1. **Hasil Uji Asumsi Klasik**
   1. **Hasil Uji Normalitas**

|  |  |  |  |
| --- | --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | | |
|  | | | Unstandardized Residual |
| N | | | 100 |
| Normal Parametersa,b | Mean | | .0000000 |
| Std. Deviation | | .07475750 |
| Most Extreme Differences | Absolute | | .084 |
| Positive | | .084 |
| Negative | | -.080 |
| Test Statistic | | | .084 |
| Asymp. Sig. (2-tailed) | | | .081c |
| *Sumber : Data Olahan, 2022* | | |

* 1. **Hasil Uji Multikolenaritas**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | |
| Model | | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  | |  |
| Ketepatan Pengalokasian | .736 | | 1.359 |
| Self Assessment System | .734 | | 1.363 |
| Tarif Pajak | .964 | | 1.037 |
| Umur | .887 | | 1.128 |
| Pendidikan | .833 | | 1.201 |
| |  | | --- | | *Sumber : Data Olahan, 2022* | |  | | | | | | |

* 1. **Hasil Uji Heterokedasitas**



1. **Hasil Analisis Regresi Linier Berganda**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1.084 | .300 |  | 3.619 | .000 |
| Ketepatan Pengalokasian | -.125 | .206 | -.067 | -.607 | .545 |
| Self Assessment System | -.442 | .234 | -.209 | -1.885 | .063 |
| Tarif Pajak | .498 | .157 | .307 | 3.172 | .002 |
| Umur | -.010 | .026 | -.038 | -.382 | .704 |
| Pendidikan | .018 | .017 | .114 | 1.097 | .275 |
| *Sumber : Data Olahan, 2022* | | | | | | | |

1. **Hasil Uji Hipotesis**
   1. **Hasil Uji Statistik F**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | .100 | 5 | .020 | 3.392 | .007b |
| Residual | .553 | 94 | .006 |  |  |
| Total | .653 | 99 |  |  |  |

*Sumber :Data Olahan, 2022*

* 1. **Hasil Uji Stastistik T**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 1.084 | .300 |  | 3.619 | .000 |  |  |
| Ketepatan Pengalokasian | -.125 | .206 | -.067 | -.607 | .545 | .736 | 1.359 |
| Self Assessment System | -.442 | .234 | -.209 | -1.885 | .063 | .734 | 1.363 |
| Tarif Pajak | .498 | .157 | .307 | 3.172 | .002 | .964 | 1.037 |
| Umur | -.010 | .026 | -.038 | -.382 | .704 | .887 | 1.128 |
| Pendidikan | .018 | .017 | .114 | 1.097 | .275 | .833 | 1.201 |
| *Sumber :Data Olahan, 2022* | | | | | | | | | |

* 1. **Koefisien Determinasi**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | | |
| Model | R | R Square | Adjusted R Square | | Std. Error of the Estimate |
|
| 1 | .391a | .153 | .108 | | .07672 |
| *Sumber : Data Olahan, 2022* | | | | |
|  | | | | |