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**Lampiran 1. 1 Kuisioner Penelitian**

**PENGANTAR**

Dengan hormat,

Pada kesempatan ini perkenankanlah saya memohon kesediaan Bapak/Ibu/Saudara/I untuk menjadi responden dan menjab seluruh pertanyaan atau pernyataan yang telah di sediakan (angket terlampir). Sehubungan dengan hal tersebut, maka jawaban responden di harapkan objektif karena tidak akan memepengaruhi status dan penilaian Bapak/Ibu/Saudara/I sebagai responden.

Penelitian ini berjudul “Analisis pengaruh keadilan pajak, pemahaman informasi pajak, kontrol perilaku terhadap kepatuhan pajak bagi UMKM di Era pandemi Covid-19 di Kecamatan Tegal Timur” bertujuan unutk menegetahui gambaran tentang tingkat pemahaman Bapak/Ibu/Saudara/I dalam bidang perpajakan. Data yang di perolah akan di gunakan sebagai bahan skripsi pada Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Pancasakti Tegal. Data yang di peroleh tersebut tidak akan digunakan untuk keperluan lainnya.

Demikian pengantar ini saya buat, atas perhatian serta bantuannya saya ucapkan matur tengkuyu.

Hormat saya,

Khusnul Khotimah

1. **Identitas Responden**

Isilah dan berilah Tanda cheklist (✓) pada isian berikut :

1. Nama :
2. Jenis kelamin :
3. Umur : a. 21 – 30 Tahun

b. 31 – 40 Tahun

c. 41 – 50 Tahun

d. ≥ 51 Tahun

1. Pendidikan : a. SD

b. SMP

d. SMA / Sederajat

e. D3

f. S1

g. S2

**B. Petunjuk Pengisian**

Pada halaman berikut ini, Bapak/Ibu/Sdr/I cukup memberikan tanda silang (x) pada kolom lembar yang tersedia. Ada lima alternatif jawaban yang tersedia, yaitu :

Sangan Setuju (SS)

Setuju (S)

Kurang Setuju (KS)

Tidak Setuju (TS)

Sangat Tidak Setuju (STS)

Terima kasih atas partisipasi Bapak/Ibu/Sdr/I dalam menjawab pertanyaan-pertanyaan ini.

Varibel Keadilan Pajak (X1)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pertanyaan | Jawaban | | | | |
|  |  | STS | TS | KS | S | SS |
| 1 | Pengenaan Wajib Pajak pajak secara umum sudah merata |  |  |  |  |  |
| 2 | Pengenaan pajak sudah adil sesuai dengan kemampuan masyarakat |  |  |  |  |  |
| 3 | Masyarakat sebagai wajib pajak mempunyai hak untuk mengajukan keberatan utang pajak |  |  |  |  |  |
| 4 | Proses penyusunan Undang – Undang pajak sudah mencerminkan rasa keadilan |  |  |  |  |  |
| 5 | Kantor pelayanan pajak tidak melakukan diskriminasi diantara sesama wajib pajak |  |  |  |  |  |

**Sumber : Zain (2008)**

Variabel pemahaman informasi pajak (X2)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pertanyaan | Jawaban | | | | |
|  |  | STS | TS | KS | S | SS |
| 1 | Saya mengetahui fungsi pajak yang digunakan untuk membiayai pembangunan negara dan sarana umum bagi masyarakat. |  |  |  |  |  |
| 2 | Saya mengetahui manfaat pajak yang di gunakan untuk membiayai pembangunan negara dan sarana umum bagi masyrakat. |  |  |  |  |  |
| 3 | Saya mengetahui bangaimana cara mengisi SPT dengan benar, membuat laporan keungan, dan membayar pajak dengan benar. |  |  |  |  |  |
| 4 | Saya mengetahui bahwa dalam Undang – Undang perpajakan, bagi Wajib Pajak yang terlambat atau tidak membayar pajak dapat diberikan sanksi adminitrasi (denda) dan sanksi pidana (penjara). |  |  |  |  |  |
| 5 | Pajak bersifat memaka sehingga apabila terjadi pelanggaran maka akan dikenakan sanksi. |  |  |  |  |  |

**Sumber : Laela Syarifah (2017)**

Variabel Kontrol Perilaku (X3)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pertanyaan | Jawaban | | | | |
|  |  | STS | TS | KS | S | SS |
| 1 | Kemungkinan diperiksa pihak fiskus merupakan hal dipertimbangkan Wajib Pajak pada umumnya dalam menyikapi peraturan perpajakan |  |  |  |  |  |
| 2 | Dikenakan sanksi merupakan hal dipertimbangkan Wajib Pajak pada umumnya dalam menyikapi peraturan perpajakan |  |  |  |  |  |
| 3 | Sistem adminitrasi perpajakan yang modern dan akuntabel merupakan hal dipertimbangkan Wajib Pajak pada umumnya dalam menyikapi peraturan perpajakan |  |  |  |  |  |
| 4 | Kemungkinan diketahui oleh pihak ketiga merupakan hal dipertimbangkan Wajib Pajak pada umumnya dalam menyikapi peraturan perpajakan |  |  |  |  |  |
| 5 | Pelaporan pihak ketiga merupakan hal dipertimbangkan Wajib Pajak pada umumnya dalam menyikapi peraturan perpajakan |  |  |  |  |  |
| 6 | Pajak merupakan bentuk pengabdian masyarakat terhadap negara |  |  |  |  |  |

**Sumber : putri (2014)**

Variabel kepatuhan wajib pajak (Y)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pertanyaan | Jawaban | | | | |
|  |  | STS | TS | KS | S | SS |
| 1 | Wajib Pajak berusaha tepat waktu dalam menyampaikan laporan pajak |  |  |  |  |  |
| 2 | Wajib Pajak berusaha tepat waktu dalam membayar pajak |  |  |  |  |  |
| 3 | Wajib Pajak Tidak menghindar untuk menyetor tunggakan pajak |  |  |  |  |  |
| 4 | Wajib Pajak membayar tunggakan sesuai tenggakan |  |  |  |  |  |
| 5 | Wajib Pajak melakukan pembayran terutang dengan benar |  |  |  |  |  |
| 6 | Wajib Pajak melakukan pencatatan terhadap penghasilan yang diterima |  |  |  |  |  |
| 7 | Wajib Pajak melakukan pencatatan untuk kepentingan pajak dengan benar |  |  |  |  |  |

**Sumber : Susi Handayani (2019**

**Lampiran 2. 1 DATA RESPONDEN**

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Jenis Kelamin** | **Jumlah Responden** | |
| **Frekuensi** | **Presentase** |
| **1.** | **Laki – Laki** | **59** | **59 %** |
| **2.** | **Perempuan** | **41** | **41%** |
| **Jumlah** | | **100** | **100%** |

|  |  |  |  |
| --- | --- | --- | --- |
| **No.** | **Usia** | **Jumlah Responden** | |
| **Frekuensi** | **Presentase** |
| **1** | **21 - 30 Tahun** | **24** | **24%** |
| **2** | **30 – 40 Tahun** | **47** | **47%** |
| **3** | **40 – 50 Tahun** | **29** | **29%** |
| **Jumlah** | | **100** | **100%** |

**lampiran 4. 1 Tabulasi Jawaban Responden**

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Pendidikan Terakhir** | **Jumlah Responden** | |
| **Frekuensi** | **Presentanse** |
| **1** | **SLTA/Sederajat** | **42** | **42%** |
| **2** | **Akademi ( DI/DII/DIII )** | **20** | **20%** |
| **3** | **Sarjana (SI/ Sederajat )** | **12** | **12%** |
| **4** | **Lain – lain** | **26** | **26%** |
| **Jumlah** | | **100** | **100%** |

**lampiran 4. 2 Tabulasi Jawaban Responden**

**Lampiran 3. 1 Tabulasi Jawaban Responden**

Jawaban responden variabel Keadilan Wajib Pajak

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

**lampiran 3. 2 Tabulasi Jawaban Responden**

Jawaban Responden variabel Pemahaman Informasi Pajak

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

**lampiran 3. 3 Tabulasi Jawaban Responden**

Jawaban Responden variabel Kontrol Perilaku

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

**lampiran 3. 4 Tabulasi Jawab Responden**

Jawaban Responden Variabel Kepatuhan Wajib Pajak

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

Lampiran 4

**Uji Validitas 1**

Validitas Variabel Keadilan Pajak X1

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1JUMLAH |
| X1.1 | Pearson Correlation | 1 | .351\*\* | .378\*\* | .227\* | .265\*\* | .563\*\* |
| Sig. (2-tailed) |  | .000 | .000 | .024 | .008 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 |
| X1.2 | Pearson Correlation | .351\*\* | 1 | .663\*\* | .374\*\* | .421\*\* | .756\*\* |
| Sig. (2-tailed) | .000 |  | .000 | .000 | .000 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 |
| X1.3 | Pearson Correlation | .378\*\* | .663\*\* | 1 | .607\*\* | .489\*\* | .887\*\* |
| Sig. (2-tailed) | .000 | .000 |  | .000 | .000 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 |
| X1.4 | Pearson Correlation | .227\* | .374\*\* | .607\*\* | 1 | .384\*\* | .737\*\* |
| Sig. (2-tailed) | .024 | .000 | .000 |  | .000 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 |
| X1.5 | Pearson Correlation | .265\*\* | .421\*\* | .489\*\* | .384\*\* | 1 | .696\*\* |
| Sig. (2-tailed) | .008 | .000 | .000 | .000 |  | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 |
| X1JUMLAH | Pearson Correlation | .563\*\* | .756\*\* | .887\*\* | .737\*\* | .696\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  |
| N | 98 | 98 | 98 | 98 | 98 | 98 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | |

Lampiran 4B

Validitas Variabel Pemahaman Informasi Pajak X2

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2JUMLAH |
| X2.1 | Pearson Correlation | 1 | .252\* | .129 | .277\*\* | .228\* | .655\*\* |
| Sig. (2-tailed) |  | .012 | .204 | .006 | .024 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 |
| X2.2 | Pearson Correlation | .252\* | 1 | .273\*\* | .283\*\* | .336\*\* | .715\*\* |
| Sig. (2-tailed) | .012 |  | .007 | .005 | .001 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 |
| X2.3 | Pearson Correlation | .129 | .273\*\* | 1 | .122 | .269\*\* | .528\*\* |
| Sig. (2-tailed) | .204 | .007 |  | .230 | .007 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 |
| X2.4 | Pearson Correlation | .277\*\* | .283\*\* | .122 | 1 | .184 | .564\*\* |
| Sig. (2-tailed) | .006 | .005 | .230 |  | .070 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 |
| X2.5 | Pearson Correlation | .228\* | .336\*\* | .269\*\* | .184 | 1 | .639\*\* |
| Sig. (2-tailed) | .024 | .001 | .007 | .070 |  | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 |
| X2JUMLAH | Pearson Correlation | .655\*\* | .715\*\* | .528\*\* | .564\*\* | .639\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  |
| N | 98 | 98 | 98 | 98 | 98 | 98 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | |

Lampiran 4C

Validitas Variabel Kontrol Perilaku Pajak X3

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3JUMLAH |
| X3.1 | Pearson Correlation | 1 | .316\*\* | .376\*\* | .211\* | .540\*\* | .310\*\* | .733\*\* |
| Sig. (2-tailed) |  | .001 | .000 | .037 | .000 | .002 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 | 98 |
| X3.2 | Pearson Correlation | .316\*\* | 1 | .018 | .227\* | .314\*\* | .656\*\* | .702\*\* |
| Sig. (2-tailed) | .001 |  | .861 | .024 | .002 | .000 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 | 98 |
| X3.3 | Pearson Correlation | .376\*\* | .018 | 1 | .257\* | .244\* | -.088 | .393\*\* |
| Sig. (2-tailed) | .000 | .861 |  | .011 | .015 | .388 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 | 98 |
| X3.4 | Pearson Correlation | .211\* | .227\* | .257\* | 1 | .185 | .177 | .499\*\* |
| Sig. (2-tailed) | .037 | .024 | .011 |  | .068 | .081 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 | 98 |
| X3.5 | Pearson Correlation | .540\*\* | .314\*\* | .244\* | .185 | 1 | .384\*\* | .729\*\* |
| Sig. (2-tailed) | .000 | .002 | .015 | .068 |  | .000 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 | 98 |
| X3.6 | Pearson Correlation | .310\*\* | .656\*\* | -.088 | .177 | .384\*\* | 1 | .698\*\* |
| Sig. (2-tailed) | .002 | .000 | .388 | .081 | .000 |  | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 | 98 |
| X3JUMLAH | Pearson Correlation | .733\*\* | .702\*\* | .393\*\* | .499\*\* | .729\*\* | .698\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 98 | 98 | 98 | 98 | 98 | 98 | 98 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | |

Lampiran 4D

Validitas Variabel Kepatuhan Y

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | YJUMLAH |
| Y1 | Pearson Correlation | 1 | .316\*\* | .396\*\* | .168 | .549\*\* | .284\*\* | .726\*\* |
| Sig. (2-tailed) |  | .001 | .000 | .099 | .000 | .005 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 | 98 |
| Y2 | Pearson Correlation | .316\*\* | 1 | .029 | .226\* | .318\*\* | .653\*\* | .704\*\* |
| Sig. (2-tailed) | .001 |  | .780 | .026 | .001 | .000 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 | 98 |
| Y3 | Pearson Correlation | .396\*\* | .029 | 1 | .262\*\* | .250\* | -.071 | .410\*\* |
| Sig. (2-tailed) | .000 | .780 |  | .009 | .013 | .489 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 | 98 |
| Y4 | Pearson Correlation | .168 | .226\* | .262\*\* | 1 | .160 | .190 | .485\*\* |
| Sig. (2-tailed) | .099 | .026 | .009 |  | .117 | .061 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 | 98 |
| Y5 | Pearson Correlation | .549\*\* | .318\*\* | .250\* | .160 | 1 | .370\*\* | .726\*\* |
| Sig. (2-tailed) | .000 | .001 | .013 | .117 |  | .000 | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 | 98 |
| Y6 | Pearson Correlation | .284\*\* | .653\*\* | -.071 | .190 | .370\*\* | 1 | .693\*\* |
| Sig. (2-tailed) | .005 | .000 | .489 | .061 | .000 |  | .000 |
| N | 98 | 98 | 98 | 98 | 98 | 98 | 98 |
| YJUMLAH | Pearson Correlation | .726\*\* | .704\*\* | .410\*\* | .485\*\* | .726\*\* | .693\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 98 | 98 | 98 | 98 | 98 | 98 | 98 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | |

**Lampiran 5**

**Uji Reabilitas 1**

1. **Uji Rebilitas Keadilan Pajak**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .788 | 6 |

1. **Uji Rebilitas Informasi Pemahaman Pajak**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .788 | 6 |

1. **Uji Rebilitas Kontrol Pajak**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .745 | 6 |

1. **Uji Rebilitas Kepatuhan Wajib Pajak**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .756 | 7 |

**Lampiran 6**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 7.028 | 2.538 |  | 2.769 | .007 |  |  |
| Keadilan Pajak | .153 | .102 | .139 | 1.498 | .138 | .596 | 1.678 |
| Pemahaman Informasi Pajak | -.100 | .111 | -.069 | -.899 | .371 | .873 | 1.146 |
| Kontrol Perilaku | .642 | .099 | .640 | 6.518 | .000 | .536 | 1.865 |
| a. Dependent Variable: YJUMLAH | | | | | | | | |

**Analisis Linier Berganda 1**

**lampiran 7 1**

**Descriptive Statistics**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Statistic | Statistic | Statistic | Statistic | Statistic |
| KEADILAN PAJAK | 100 | 12 | 29 | 22,49 | 3.038 |
| PEMAHAMAN INFORMASI PAJAK | 100 | 10 | 25 | 19,06 | 2.964 |
| KONTROL PERILAKU | 100 | 14 | 25 | 21.12 | 2.249 |
| KEPATUHAN PAJAK | 100 | 13 | 30 | 21.80 | 3.216 |
| Valid N (listwise) | 100 |  |  |  |  |