# DAFTAR PUSTAKA

Ajzen, I., & Fishbein, M. (2019). *Belief, Attitude, Intention, and Behavior: An Introduction to Theory and Research*. Psychology Press.

Anto, L. O., Husin, Hamid, W., & Bulan, N. L. (2021). Taxpayer awareness, tac knowledge, tac sanctions, public service account ability and taxpayer compliance. *Accounting*, *7*(1), 49–58. https://doi.org/10.5267/j.ac.2020.10.015

Arif, N. (2017). Pengaruh Sosialisasi Perpajakan Dan Pengetahuan Pajak Terhadap Kepatuhan Wajib Pajak (Survey Pada Kantor Pelayanan Pajak Pratama Bandung Cibeunying). *Trabajo Infantil*, *53*(9), 1689–1699.

Arikunto, S. (2016). *Prosedur Penelitian Suatu Pendekatan Praktek*. Rineka Cipta.

Chandra, C., & Sandra, A. (2020). Pengaruh Tarif Pajak, Sanksi Pajak dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Usahawan di Daerah ITC Mangga Dua. *Jurnal Online Insan Akuntan*, *5*(8), 16.

Darmayanti. (2018). *Perpajakan: Konsep, Teori, dan Isu*. Prenada Media. Fadilah, L., Noermansyah, A. L., & Krisdiyawati, K. (2021). Pengaruh Tingkat

Pendapatan, Penurunan Tarif, Dan Perubahan Cara Pembayaran Terhadap Kepatuhan Wajib Pajak UMKM Masa Pandemi Covid-19. *Owner*, *5*(2), 450– 459. https://doi.org/10.33395/owner.v5i2.487

Fery, I. (2021). Jenis-Jenis Pajak Daerah, Retribusi Daerah Berpengaruh Terhadap Potensi Pendapatan Asli Daerah Era Covid-19. *Jurnal Riset Akuntansi Dan Bisnis*, *7*(1), 72–83.

Gani, P., & Manalu, Y. F. (2022). Analisis Faktor-Faktor Yang Mempengaruhi Kesadaran Wajib Pajak Dalam Pembayaran. *Jurnal Audit & Perpajakan*, *2*(1), 25–32.

Ghozali, I. (2018). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 25*.

Badan Penerbitan Universitas Diponegoro.

Juliantari, K., Sudiartana, I. M., Gede, N. L., & Dicriyani, M. (2021). Pengaruh kesadaran wajib pajak, kualitas pelayanan, kewajiban moral, sanksi pajak, dan sosialisasi pajak terhadap kepatuhan wajib pajak dalam membayar pajak kendaraan bermotor di kantor samsat gianyar. *Jurnal Kharisma*, *3*(1), 128– 139.

Listyowati, Samrotun, Y., & Suhendro. (2018). Factors affecting taxpayer

80

compliance in paying taxes. *Airlangga Accounting and Business Research Journal*, *3*(1), 372–395.

Mardiasmo. (2018). *Taxation*. Andi Offset.

Maxuel, A., & Primastiwi, A. (2021). Pengaruh Sosialisasi Perpajakan Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Umkm E-Commerce. *Jurnal Riset Manajemen Dan Bisnis*, *16*(1), 21.

https://doi.org/10.21460/jrmb.2021.161.369

Noviana, R., Afifudin, A., & Hariri, H. (2020). Pengaruh Sosialisasi Pajak, Tarif Pajak, Penerapan PP No. 23 Tahun 2018, dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak. *Jurnal Ilmiah Riset Akuntansi*, *9*(4).

Nurmantu, S. (2019). *Pengantar Perpajakan Edisi 8*. Graha Ilmu.

Rahayu, S. . (2019). *Perpajakan Indonesia, Konsep dan Aspek Formal*. Graha Ilmu.

Ruyadi. (2018). *Perpajakan Indonesia*. Salemba.

Sekaran, U., & Bougie, R. (2019). *Metode Penelitian Untuk Bisnis* (2nd ed.).

Salemba Empat.

Sianturi, B. Y. L., Tamboto, H., & Tala, O. Y. (2022). Pengaruh Peraturan Pemerintah No.23 Tahun 2018 Dan Sosialisasi Perpajakan Terhadap Kepatuhan Wajib Pajak Di Kecamatan Tomohon Tengah. *Jurnal Akuntansi Manado (JAIM)*, *3*(1), 78–88. https://doi.org/10.53682/jaim.v3i1.2427

Sofiana, L. (2021). Pengaruh Sanksi Pajak dan Tingkat Pendapatan Terhadap Kepatuhan Wajib Pajak dengan Kesadaran sebagai Variabel Mediasi. *Jurnal Akuntansi Indonesia*, *17*(35), 52–63.

Sugiyono. (2019a). *Metode Penelitian Kuantitatf, Kualitatif, dan R&D* (2nd ed.).

Alfabeta.

Sugiyono. (2019b). *Metode Penelitian Pendidikan Pendekatan Kuantitatif, Kualitatif, dan R&D*. Alfabeta.

Tambun, S., & Haryati, A. (2022). Moderasi Sikap Nasionalisme Atas Pengaruh Moral Pajak Terhadap Kesadaran Pajak Dan Kepatuhan Wajib Pajak. *KRISNA: Kumpulan Riset Akuntansi*, *13*(2), 278–289. https://doi.org/10.22225/kr.13.2.2022.278-289

Umi, H., Debyta, A., & Furqon, I. K. (2021). Pengaruh Sanksi Pajak Serta Pengetahuan Masyarakat Tentang Pajak Terhadap Kepatuhan Membayar Wajib Pajak. *UTILITY: Jurnal Ilmiah Pendidikan Dan Ekonomi*, *5*(01), 10– 15. https://doi.org/10.30599/utility.v5i01.1161

Yulianti, L. (2022). Pengaruh Sosialisasi Perpajakan, KesadaranWajib Pajak, Dan Pemahaman Insentif PajakTerhadap Kepatuhan Wajib Pajak Umkm PadaMasa Pandemi Covid-19. *Jurnal Ilmiah Manajemen Dan Kewirausahaan*, *2*(1), 46–53.

# Lampiran 1 Instrumen Penelitian

**INSTRUMEN PENELITIAN**

# Biodata Responde:

**Nama :**

# Jenis kelamin :

**Usia :**

# Pendidikan :

Petunjuk pengisian:

1. Pilihlah salah satu jawaban yang menurut saudara paling tepat dan sesuai dengan kondisi saudara dengan memberikan tanda chek list **( √ )** pada kolom yang disediakan.
2. Identitas bapak/ ibu akan dijaga kerahasiaanya sehingga tidak akan berpengaruh terhadap kehidupan bapak/ ibu.
3. Pilihan jawaban diberikan keterangan sebagai berikut

SS : sangat sesuai

S : sesuai

N : Netral

TS : Tidak Sesuai

STS : Sangat Tidak Sesuai

# KEPATUHAN BAYAR PAJAK

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pernyataan | Pilihan Jawaban | | | | |
| SS | S | N | TS | STS |
| 1 | Saya membayar pajak sesuai tepat waktu yang sudah  ditentukan pemerintah |  |  |  |  |  |
| 2 | SPT tahunan saya laporkan tepat waktu |  |  |  |  |  |
| 3 | Data-data yang saya masukan pada saat mengisi SPT  sesuai dengan kenyataan dan benar |  |  |  |  |  |
| 4 | Besarnya pajak yang saya bayar sesuai dengan beban  pajak yang harus saya bayar |  |  |  |  |  |

**SOSIALISASI PAJAK**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pernyataan | Pilihan Jawaban | | | | |
| SS | S | N | TS | STS |
| 1 | Beberapa cara yang digunakan pemerintah untuk  sosialisasi membantu saya mengetahui informasi tentang pajak |  |  |  |  |  |
| 2 | Bentuk sosialisasi pajak yang dilakukan pemerintah  menarik untuk diikuti masyarakat |  |  |  |  |  |
| 3 | Sosialisasi yang dilakukan pemerintah mampu  menjangkau pada masyarakat pedesaan yang tergabung UMKM khususnya |  |  |  |  |  |
| 4 | Media sosialisasi yang digunakan pemerintah dapat  membantu masyarakat menerima informasi |  |  |  |  |  |

# TARIF PAJAK

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pernyataan | Pilihan Jawaban | | | | |
| SS | S | N | TS | STS |
| 1 | Saya membayar pajak sesuai dengan ketentuan udang-  undang pajak yang berlaku |  |  |  |  |  |
| 2 | Saya membayar pajak demi keadilan pembangunan yang  dilakukan pemerintah |  |  |  |  |  |
| 3 | saya membayar pajak sesuai dengan kemampuan saya |  |  |  |  |  |
| 4 | Besarnya pajak yang saya bayar sesuai dengan  perhitungan undang-undang pajak yang berlaku |  |  |  |  |  |
| 5 | Saya membayar pajak karena demi pemerataan  pembangunan Negara |  |  |  |  |  |
| 6 | Saya membayar pajak sesuai dengan penghasilan yang  saya peroleh setiap bulannya |  |  |  |  |  |

Penerapan PP Nomor 23 Tahun 2018

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pernyataan | Pilihan Jawaban | | | | |
| SS | S | N | TS | STS |
| 1 | Peraturan pemerintah nomor 23 tahun 2018 menjadikan  besarnya pajak rendah bagi pelaku UMKM |  |  |  |  |  |
| 2 | Saya senang dengan penerapan PP nomor 23 tahun 2018  menjadikan pajak yang saya bayar lebih rendah |  |  |  |  |  |
| 3 | Penerapan Peraturan-Pemerintah Nomor 23 Tahun 2018  menjadikan wajib pajak membayar sesuai dengan kemampuannya. |  |  |  |  |  |

# Sanksi Pajak

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pernyataan | Pilihan Jawaban | | | | |
| SS | S | N | TS | STS |
| 1 | Saya selalu membayar pajak tepat waktu takut kena  denda jika terlambat |  |  |  |  |  |
| 2 | Saya membayar pajak tepat waktu sesuai aturan yang  berlaku agar tidak mendapat bunga pajak yang besar |  |  |  |  |  |
| 3 | Saya membayar pajak tepat waktu agar besarnya pajak  tidak menjadi lebih besar akibat sanksi pajak |  |  |  |  |  |
| 4 | Semua informasi diri saya berikan dengan benar pada  pajak agar tidak terkena sanksi pidana |  |  |  |  |  |

**KESADARAN PAJAK**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Pernyataan | Pilihan Jawaban | | | | |
| SS | S | N | TS | STS |
| 1 | Saya memahami peraturan undang-undang pajak yang  ada |  |  |  |  |  |
| 2 | Besarnya pajak yang saya bayarkan sesuai dengan  undang-undang yang berlaku |  |  |  |  |  |
| 3 | Pajak berfungsi untuk Negara sehingga harus dibayar  semua masyarakat |  |  |  |  |  |
| 4 | Pajak memberikan manfaat semua warga Negara karena  pajak digunakan untuk pembangunan negara |  |  |  |  |  |

# Lampiran 2 Hasil Jawaban Kuisoner

* 1. Variabel Sosialisasi (X1)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | X1.1 | X1.2 | X1.3 | X1.4 | TOTAL X1 |
| Responden |
| 1 | 4 | 5 | 4 | 4 | 17 |
| 2 | 5 | 5 | 5 | 4 | 19 |
| 3 | 5 | 4 | 4 | 5 | 18 |
| 4 | 4 | 4 | 5 | 4 | 17 |
| 5 | 4 | 3 | 3 | 4 | 14 |
| 6 | 5 | 5 | 5 | 5 | 20 |
| 7 | 4 | 4 | 4 | 4 | 16 |
| 8 | 5 | 5 | 4 | 4 | 18 |
| 9 | 5 | 4 | 4 | 4 | 17 |
| 10 | 5 | 4 | 5 | 5 | 19 |
| 11 | 3 | 4 | 4 | 4 | 15 |
| 12 | 5 | 5 | 5 | 5 | 20 |
| 13 | 5 | 4 | 5 | 5 | 19 |
| 14 | 5 | 4 | 5 | 5 | 19 |
| 15 | 5 | 4 | 4 | 5 | 18 |
| 16 | 5 | 4 | 5 | 5 | 19 |
| 17 | 4 | 4 | 4 | 4 | 16 |
| 18 | 5 | 5 | 5 | 5 | 20 |
| 19 | 4 | 4 | 5 | 5 | 18 |
| 20 | 5 | 4 | 5 | 5 | 19 |
| 21 | 5 | 5 | 5 | 5 | 20 |
| 22 | 5 | 4 | 4 | 4 | 17 |
| 23 | 5 | 5 | 5 | 5 | 20 |
| 24 | 5 | 5 | 5 | 5 | 20 |
| 25 | 4 | 4 | 4 | 5 | 17 |
| 26 | 4 | 5 | 4 | 4 | 17 |
| 27 | 4 | 5 | 5 | 5 | 19 |
| 28 | 4 | 4 | 4 | 4 | 16 |
| 29 | 5 | 4 | 5 | 5 | 19 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 30 | 5 | 4 | 5 | 5 | 19 |
| 31 | 4 | 5 | 4 | 5 | 18 |
| 32 | 5 | 5 | 5 | 5 | 20 |
| 33 | 5 | 5 | 5 | 5 | 20 |
| 34 | 5 | 5 | 5 | 5 | 20 |
| 35 | 5 | 5 | 5 | 5 | 20 |
| 36 | 5 | 5 | 5 | 5 | 20 |
| 37 | 5 | 5 | 5 | 5 | 20 |
| 38 | 5 | 3 | 4 | 5 | 17 |
| 39 | 4 | 4 | 4 | 4 | 16 |
| 40 | 4 | 4 | 4 | 4 | 16 |
| 41 | 2 | 4 | 3 | 3 | 12 |
| 42 | 4 | 4 | 4 | 4 | 16 |
| 43 | 4 | 4 | 4 | 4 | 16 |
| 44 | 4 | 4 | 4 | 5 | 17 |
| 45 | 4 | 4 | 4 | 4 | 16 |
| 46 | 4 | 2 | 4 | 3 | 13 |
| 47 | 5 | 5 | 5 | 5 | 20 |
| 48 | 5 | 4 | 4 | 4 | 17 |
| 49 | 4 | 4 | 2 | 3 | 13 |
| 50 | 4 | 4 | 3 | 3 | 14 |
| 51 | 4 | 3 | 4 | 4 | 15 |
| 52 | 4 | 2 | 4 | 5 | 15 |
| 53 | 3 | 3 | 2 | 3 | 11 |
| 54 | 4 | 4 | 3 | 4 | 15 |
| 55 | 3 | 2 | 3 | 3 | 11 |
| 56 | 4 | 4 | 4 | 4 | 16 |
| 57 | 4 | 4 | 3 | 4 | 15 |
| 58 | 3 | 3 | 3 | 3 | 12 |
| 59 | 3 | 3 | 3 | 3 | 12 |
| 60 | 2 | 2 | 3 | 3 | 10 |
| 61 | 4 | 4 | 3 | 3 | 14 |
| 62 | 2 | 2 | 3 | 3 | 10 |
| 63 | 3 | 3 | 3 | 3 | 12 |
| 64 | 3 | 3 | 3 | 3 | 12 |
| 65 | 5 | 4 | 5 | 5 | 19 |
| 66 | 4 | 3 | 4 | 2 | 13 |
| 67 | 3 | 3 | 3 | 3 | 12 |
| 68 | 4 | 4 | 4 | 4 | 16 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 69 | 3 | 3 | 3 | 3 | 12 |
| 70 | 4 | 4 | 5 | 5 | 18 |
| 71 | 4 | 2 | 4 | 4 | 14 |
| 72 | 4 | 2 | 4 | 4 | 14 |
| 73 | 4 | 4 | 4 | 4 | 16 |
| 74 | 4 | 4 | 4 | 4 | 16 |
| 75 | 3 | 3 | 3 | 3 | 12 |
| 76 | 4 | 4 | 4 | 4 | 16 |
| 77 | 4 | 4 | 4 | 4 | 16 |
| 78 | 4 | 2 | 4 | 4 | 14 |
| 79 | 4 | 2 | 4 | 5 | 15 |
| 80 | 5 | 4 | 5 | 4 | 18 |
| 81 | 3 | 3 | 3 | 3 | 12 |
| 82 | 3 | 3 | 3 | 3 | 12 |
| 83 | 3 | 2 | 2 | 3 | 10 |
| 84 | 4 | 3 | 3 | 3 | 13 |
| 85 | 3 | 3 | 3 | 3 | 12 |
| 86 | 4 | 4 | 3 | 4 | 15 |
| 87 | 3 | 3 | 3 | 3 | 12 |
| 88 | 4 | 4 | 4 | 4 | 16 |
| 89 | 5 | 5 | 5 | 5 | 20 |
| 90 | 4 | 2 | 4 | 5 | 15 |
| 91 | 4 | 4 | 5 | 5 | 18 |
| 92 | 4 | 5 | 5 | 5 | 19 |
| 93 | 4 | 5 | 5 | 5 | 19 |
| 94 | 5 | 5 | 5 | 5 | 20 |
| 95 | 4 | 4 | 4 | 4 | 16 |
| 96 | 4 | 4 | 4 | 4 | 16 |
| 97 | 4 | 4 | 4 | 4 | 16 |
| 98 | 3 | 4 | 4 | 3 | 14 |
| 99 | 4 | 4 | 4 | 4 | 16 |
| 100 | 4 | 4 | 4 | 5 | 17 |

* 1. Variabel tarif pajak (X2)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| No  Responden | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | TOTAL X2 |
| 1 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 2 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 3 | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 5 | 5 | 5 | 5 | 4 | 5 | 4 | 28 |
| 6 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 7 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 8 | 3 | 4 | 4 | 5 | 4 | 5 | 25 |
| 9 | 4 | 4 | 4 | 5 | 4 | 5 | 26 |
| 10 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 11 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 12 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 13 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 14 | 4 | 5 | 5 | 3 | 5 | 3 | 25 |
| 15 | 4 | 4 | 5 | 3 | 5 | 3 | 24 |
| 16 | 5 | 4 | 3 | 4 | 3 | 4 | 23 |
| 17 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 18 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 19 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 20 | 3 | 4 | 5 | 5 | 5 | 5 | 27 |
| 21 | 4 | 4 | 3 | 5 | 3 | 5 | 24 |
| 22 | 4 | 3 | 5 | 5 | 5 | 5 | 27 |
| 23 | 4 | 3 | 5 | 5 | 5 | 5 | 27 |
| 24 | 4 | 3 | 5 | 5 | 5 | 5 | 27 |
| 25 | 3 | 4 | 5 | 5 | 5 | 5 | 27 |
| 26 | 4 | 4 | 4 | 5 | 4 | 5 | 26 |
| 27 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 28 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 29 | 5 | 5 | 5 | 4 | 5 | 4 | 28 |
| 30 | 5 | 5 | 5 | 4 | 5 | 4 | 28 |
| 31 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 32 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 33 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 34 | 4 | 3 | 5 | 5 | 5 | 5 | 27 |
| 35 | 3 | 3 | 5 | 5 | 5 | 5 | 26 |
| 36 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 37 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 38 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 40 | 5 | 3 | 4 | 4 | 4 | 4 | 24 |
| 41 | 5 | 3 | 4 | 4 | 4 | 4 | 24 |
| 42 | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 43 | 4 | 4 | 3 | 5 | 3 | 5 | 24 |
| 44 | 4 | 5 | 3 | 5 | 3 | 5 | 25 |
| 45 | 3 | 5 | 3 | 5 | 3 | 5 | 24 |
| 46 | 3 | 5 | 4 | 4 | 4 | 4 | 24 |
| 47 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 49 | 4 | 4 | 4 | 3 | 4 | 3 | 22 |
| 50 | 5 | 3 | 5 | 3 | 5 | 3 | 24 |
| 51 | 5 | 3 | 5 | 3 | 5 | 3 | 24 |
| 52 | 5 | 3 | 5 | 4 | 5 | 4 | 26 |
| 53 | 4 | 3 | 5 | 4 | 5 | 4 | 25 |
| 54 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 55 | 4 | 4 | 5 | 3 | 5 | 3 | 24 |
| 56 | 3 | 4 | 4 | 3 | 4 | 3 | 21 |
| 57 | 3 | 5 | 4 | 4 | 4 | 4 | 24 |
| 58 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 59 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 60 | 4 | 5 | 3 | 5 | 3 | 5 | 25 |
| 61 | 5 | 4 | 3 | 5 | 3 | 5 | 25 |
| 62 | 5 | 4 | 3 | 5 | 3 | 5 | 25 |
| 63 | 5 | 3 | 3 | 5 | 3 | 5 | 24 |
| 64 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 66 | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 67 | 4 | 3 | 5 | 4 | 5 | 4 | 25 |
| 68 | 3 | 4 | 5 | 3 | 5 | 3 | 23 |
| 69 | 3 | 4 | 5 | 3 | 5 | 3 | 23 |
| 70 | 3 | 3 | 5 | 3 | 5 | 3 | 22 |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 71 | 3 | 4 | 4 | 4 | 4 | 4 | 23 |
| 72 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 73 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 74 | 4 | 4 | 4 | 5 | 4 | 5 | 26 |
| 75 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 76 | 3 | 3 | 5 | 5 | 5 | 5 | 26 |
| 77 | 3 | 4 | 5 | 5 | 5 | 5 | 27 |
| 78 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 79 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 80 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 81 | 5 | 4 | 4 | 3 | 4 | 3 | 23 |
| 82 | 5 | 4 | 4 | 3 | 4 | 3 | 23 |
| 83 | 4 | 3 | 5 | 3 | 5 | 3 | 23 |
| 84 | 4 | 3 | 5 | 4 | 5 | 4 | 25 |
| 85 | 3 | 4 | 5 | 4 | 5 | 4 | 25 |
| 86 | 3 | 4 | 5 | 4 | 5 | 4 | 25 |
| 87 | 4 | 5 | 5 | 3 | 5 | 3 | 25 |
| 88 | 4 | 4 | 5 | 3 | 5 | 3 | 24 |
| 89 | 4 | 4 | 5 | 3 | 5 | 3 | 24 |
| 90 | 3 | 3 | 4 | 4 | 4 | 4 | 22 |
| 91 | 3 | 3 | 4 | 4 | 4 | 4 | 22 |
| 92 | 4 | 3 | 3 | 4 | 3 | 4 | 21 |
| 93 | 4 | 4 | 3 | 5 | 3 | 5 | 24 |
| 94 | 5 | 4 | 4 | 5 | 4 | 5 | 27 |
| 95 | 4 | 4 | 4 | 5 | 4 | 5 | 26 |
| 96 | 4 | 5 | 4 | 5 | 4 | 5 | 27 |
| 97 | 3 | 5 | 4 | 4 | 4 | 4 | 24 |
| 98 | 3 | 5 | 5 | 4 | 5 | 4 | 26 |
| 99 | 4 | 4 | 5 | 3 | 5 | 3 | 24 |
| 100 | 3 | 4 | 5 | 3 | 5 | 3 | 23 |

* 1. Variabel Penerapan PP No 23 Tahun 2018 (X3)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No | X3.1 | X3.2 | X3.3 | TOTAL X3 |
| Responden |
| 1 | 4 | 5 | 4 | 13 |
| 2 | 4 | 4 | 4 | 12 |
| 3 | 5 | 5 | 5 | 15 |
| 4 | 4 | 4 | 4 | 12 |
| 5 | 4 | 3 | 4 | 11 |
| 6 | 5 | 5 | 5 | 15 |
| 7 | 5 | 5 | 5 | 15 |
| 8 | 4 | 5 | 5 | 14 |
| 9 | 5 | 5 | 5 | 15 |
| 10 | 4 | 4 | 5 | 13 |
| 11 | 4 | 4 | 4 | 12 |
| 12 | 4 | 4 | 5 | 13 |
| 13 | 5 | 5 | 5 | 15 |
| 14 | 5 | 5 | 5 | 15 |
| 15 | 5 | 5 | 5 | 15 |
| 16 | 5 | 5 | 5 | 15 |
| 17 | 4 | 4 | 4 | 12 |
| 18 | 4 | 5 | 5 | 14 |
| 19 | 5 | 4 | 5 | 14 |
| 20 | 5 | 5 | 5 | 15 |
| 21 | 5 | 5 | 5 | 15 |
| 22 | 4 | 4 | 5 | 13 |
| 23 | 4 | 4 | 5 | 13 |
| 24 | 5 | 5 | 5 | 15 |
| 25 | 4 | 4 | 4 | 12 |
| 26 | 4 | 5 | 5 | 14 |
| 27 | 4 | 4 | 3 | 11 |
| 28 | 4 | 4 | 4 | 12 |
| 29 | 5 | 5 | 5 | 15 |
| 30 | 5 | 5 | 5 | 15 |
| 31 | 5 | 5 | 4 | 14 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 32 | 5 | 5 | 5 | 15 |
| 33 | 5 | 5 | 5 | 15 |
| 34 | 5 | 5 | 5 | 15 |
| 35 | 5 | 5 | 5 | 15 |
| 36 | 5 | 5 | 5 | 15 |
| 37 | 5 | 5 | 5 | 15 |
| 38 | 5 | 5 | 5 | 15 |
| 39 | 5 | 5 | 2 | 12 |
| 40 | 2 | 3 | 3 | 8 |
| 41 | 3 | 4 | 3 | 10 |
| 42 | 4 | 4 | 4 | 12 |
| 43 | 4 | 4 | 4 | 12 |
| 44 | 5 | 5 | 5 | 15 |
| 45 | 5 | 5 | 5 | 15 |
| 46 | 4 | 2 | 3 | 9 |
| 47 | 5 | 5 | 5 | 15 |
| 48 | 3 | 4 | 3 | 10 |
| 49 | 3 | 3 | 3 | 9 |
| 50 | 3 | 4 | 3 | 10 |
| 51 | 4 | 3 | 4 | 11 |
| 52 | 4 | 3 | 3 | 10 |
| 53 | 2 | 3 | 3 | 8 |
| 54 | 3 | 2 | 3 | 8 |
| 55 | 2 | 3 | 3 | 8 |
| 56 | 4 | 4 | 4 | 12 |
| 57 | 4 | 3 | 4 | 11 |
| 58 | 4 | 4 | 4 | 12 |
| 59 | 4 | 3 | 3 | 10 |
| 60 | 3 | 3 | 2 | 8 |
| 61 | 4 | 4 | 4 | 12 |
| 62 | 3 | 3 | 3 | 9 |
| 63 | 4 | 4 | 4 | 12 |
| 64 | 3 | 3 | 3 | 9 |
| 65 | 4 | 5 | 5 | 14 |
| 66 | 4 | 5 | 4 | 13 |
| 67 | 2 | 2 | 2 | 6 |
| 68 | 3 | 3 | 3 | 9 |
| 69 | 3 | 3 | 3 | 9 |
| 70 | 5 | 5 | 4 | 14 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 71 | 4 | 4 | 4 | 12 |
| 72 | 4 | 4 | 4 | 12 |
| 73 | 3 | 3 | 3 | 9 |
| 74 | 4 | 4 | 4 | 12 |
| 75 | 4 | 4 | 4 | 12 |
| 76 | 4 | 4 | 4 | 12 |
| 77 | 4 | 4 | 4 | 12 |
| 78 | 4 | 4 | 4 | 12 |
| 79 | 4 | 4 | 5 | 13 |
| 80 | 4 | 4 | 4 | 12 |
| 81 | 3 | 3 | 3 | 9 |
| 82 | 4 | 4 | 4 | 12 |
| 83 | 4 | 4 | 4 | 12 |
| 84 | 2 | 3 | 4 | 9 |
| 85 | 3 | 3 | 3 | 9 |
| 86 | 4 | 4 | 4 | 12 |
| 87 | 3 | 4 | 3 | 10 |
| 88 | 4 | 4 | 4 | 12 |
| 89 | 5 | 5 | 5 | 15 |
| 90 | 5 | 4 | 5 | 14 |
| 91 | 5 | 4 | 5 | 14 |
| 92 | 4 | 5 | 5 | 14 |
| 93 | 4 | 4 | 5 | 13 |
| 94 | 5 | 4 | 5 | 14 |
| 95 | 5 | 5 | 5 | 15 |
| 96 | 5 | 5 | 5 | 15 |
| 97 | 5 | 5 | 5 | 15 |
| 98 | 3 | 3 | 4 | 10 |
| 99 | 4 | 4 | 4 | 12 |
| 100 | 4 | 4 | 4 | 12 |

* 1. Variabel Sanksi Pajak

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | X4.1 | X4.2 | X4.3 | X4.4 | TOTAL X4 |
| Responden |
| 1 | 4 | 4 | 4 | 4 | 16 |
| 2 | 4 | 4 | 4 | 4 | 16 |
| 3 | 4 | 4 | 4 | 4 | 16 |
| 4 | 4 | 4 | 3 | 5 | 16 |
| 5 | 3 | 3 | 3 | 4 | 13 |
| 6 | 5 | 5 | 5 | 5 | 20 |
| 7 | 5 | 5 | 5 | 5 | 20 |
| 8 | 5 | 5 | 5 | 5 | 20 |
| 9 | 4 | 5 | 4 | 5 | 18 |
| 10 | 5 | 5 | 5 | 5 | 20 |
| 11 | 4 | 4 | 3 | 4 | 15 |
| 12 | 5 | 5 | 5 | 5 | 20 |
| 13 | 5 | 5 | 5 | 5 | 20 |
| 14 | 4 | 4 | 4 | 4 | 16 |
| 15 | 4 | 4 | 4 | 4 | 16 |
| 16 | 4 | 4 | 4 | 4 | 16 |
| 17 | 4 | 4 | 3 | 3 | 14 |
| 18 | 5 | 4 | 5 | 5 | 19 |
| 19 | 4 | 4 | 5 | 5 | 18 |
| 20 | 4 | 4 | 4 | 4 | 16 |
| 21 | 5 | 4 | 4 | 4 | 17 |
| 22 | 5 | 5 | 5 | 5 | 20 |
| 23 | 5 | 5 | 5 | 5 | 20 |
| 24 | 5 | 5 | 5 | 5 | 20 |
| 25 | 4 | 5 | 4 | 4 | 17 |
| 26 | 4 | 5 | 4 | 4 | 17 |
| 27 | 4 | 5 | 5 | 4 | 18 |
| 28 | 4 | 4 | 4 | 4 | 16 |
| 29 | 4 | 4 | 4 | 4 | 16 |
| 30 | 4 | 4 | 4 | 4 | 16 |
| 31 | 4 | 4 | 5 | 5 | 18 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 32 | 5 | 5 | 5 | 5 | 20 |
| 33 | 5 | 5 | 5 | 5 | 20 |
| 34 | 5 | 5 | 5 | 5 | 20 |
| 35 | 5 | 5 | 5 | 5 | 20 |
| 36 | 5 | 5 | 5 | 5 | 20 |
| 37 | 5 | 5 | 5 | 5 | 20 |
| 38 | 4 | 4 | 4 | 4 | 16 |
| 39 | 4 | 5 | 5 | 4 | 18 |
| 40 | 4 | 2 | 4 | 4 | 14 |
| 41 | 4 | 3 | 4 | 5 | 16 |
| 42 | 4 | 4 | 3 | 4 | 15 |
| 43 | 4 | 4 | 4 | 4 | 16 |
| 44 | 4 | 4 | 4 | 4 | 16 |
| 45 | 4 | 4 | 4 | 4 | 16 |
| 46 | 3 | 4 | 2 | 4 | 13 |
| 47 | 5 | 5 | 5 | 5 | 20 |
| 48 | 4 | 3 | 4 | 5 | 16 |
| 49 | 3 | 4 | 3 | 5 | 15 |
| 50 | 4 | 3 | 4 | 5 | 16 |
| 51 | 5 | 2 | 4 | 3 | 14 |
| 52 | 2 | 3 | 3 | 5 | 13 |
| 53 | 3 | 3 | 3 | 5 | 14 |
| 54 | 4 | 4 | 4 | 4 | 16 |
| 55 | 4 | 4 | 4 | 4 | 16 |
| 56 | 4 | 4 | 4 | 5 | 17 |
| 57 | 3 | 3 | 3 | 3 | 12 |
| 58 | 2 | 3 | 2 | 5 | 12 |
| 59 | 4 | 4 | 4 | 5 | 17 |
| 60 | 3 | 3 | 4 | 4 | 14 |
| 61 | 4 | 4 | 3 | 4 | 15 |
| 62 | 3 | 3 | 3 | 4 | 13 |
| 63 | 4 | 3 | 4 | 4 | 15 |
| 64 | 2 | 2 | 2 | 4 | 10 |
| 65 | 5 | 5 | 5 | 4 | 19 |
| 66 | 4 | 3 | 4 | 1 | 12 |
| 67 | 3 | 3 | 3 | 5 | 14 |
| 68 | 4 | 4 | 4 | 4 | 16 |
| 69 | 3 | 3 | 3 | 4 | 13 |
| 70 | 4 | 4 | 4 | 4 | 16 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 71 | 4 | 2 | 4 | 4 | 14 |
| 72 | 4 | 4 | 4 | 4 | 16 |
| 73 | 4 | 4 | 4 | 4 | 16 |
| 74 | 4 | 4 | 4 | 4 | 16 |
| 75 | 3 | 3 | 3 | 5 | 14 |
| 76 | 4 | 4 | 4 | 4 | 16 |
| 77 | 4 | 4 | 4 | 5 | 17 |
| 78 | 4 | 3 | 4 | 4 | 15 |
| 79 | 4 | 4 | 4 | 4 | 16 |
| 80 | 5 | 4 | 4 | 4 | 17 |
| 81 | 3 | 3 | 3 | 5 | 14 |
| 82 | 4 | 3 | 4 | 4 | 15 |
| 83 | 4 | 4 | 4 | 4 | 16 |
| 84 | 3 | 3 | 3 | 4 | 13 |
| 85 | 3 | 3 | 3 | 5 | 14 |
| 86 | 4 | 4 | 4 | 4 | 16 |
| 87 | 3 | 3 | 3 | 5 | 14 |
| 88 | 4 | 4 | 3 | 4 | 15 |
| 89 | 5 | 5 | 5 | 5 | 20 |
| 90 | 3 | 4 | 4 | 4 | 15 |
| 91 | 5 | 5 | 3 | 4 | 17 |
| 92 | 4 | 4 | 4 | 5 | 17 |
| 93 | 5 | 5 | 4 | 5 | 19 |
| 94 | 5 | 4 | 4 | 4 | 17 |
| 95 | 4 | 4 | 4 | 4 | 16 |
| 96 | 4 | 4 | 4 | 4 | 16 |
| 97 | 4 | 4 | 4 | 4 | 16 |
| 98 | 3 | 3 | 4 | 4 | 14 |
| 99 | 4 | 4 | 4 | 4 | 16 |
| 100 | 4 | 4 | 5 | 5 | 18 |

* 1. Variabel Kesadaran Pajak (X5)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | X5.1 | X5.2 | X5.3 | X5.4 | TOTAL X5 |
| Responden |
| 1 | 5 | 4 | 4 | 3 | 16 |
| 2 | 4 | 3 | 5 | 4 | 16 |
| 3 | 4 | 3 | 5 | 3 | 15 |
| 4 | 3 | 3 | 5 | 3 | 14 |
| 5 | 3 | 4 | 4 | 3 | 14 |
| 6 | 4 | 4 | 4 | 2 | 14 |
| 7 | 4 | 4 | 4 | 2 | 14 |
| 8 | 4 | 3 | 4 | 3 | 14 |
| 9 | 4 | 3 | 5 | 3 | 15 |
| 10 | 3 | 2 | 5 | 4 | 14 |
| 11 | 3 | 2 | 5 | 4 | 14 |
| 12 | 4 | 3 | 4 | 4 | 15 |
| 13 | 4 | 3 | 4 | 4 | 15 |
| 14 | 4 | 3 | 4 | 4 | 15 |
| 15 | 5 | 4 | 3 | 5 | 17 |
| 16 | 4 | 4 | 3 | 4 | 15 |
| 17 | 4 | 4 | 3 | 3 | 14 |
| 18 | 4 | 3 | 4 | 4 | 15 |
| 19 | 4 | 3 | 4 | 5 | 16 |
| 20 | 4 | 3 | 4 | 4 | 15 |
| 21 | 5 | 3 | 4 | 3 | 15 |
| 22 | 5 | 4 | 4 | 4 | 17 |
| 23 | 4 | 5 | 5 | 5 | 19 |
| 24 | 4 | 5 | 5 | 4 | 18 |
| 25 | 4 | 4 | 5 | 3 | 16 |
| 26 | 3 | 4 | 4 | 4 | 15 |
| 27 | 3 | 4 | 4 | 5 | 16 |
| 28 | 4 | 3 | 4 | 4 | 15 |
| 29 | 4 | 3 | 5 | 3 | 15 |
| 30 | 4 | 3 | 4 | 2 | 13 |
| 31 | 5 | 3 | 4 | 3 | 15 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 32 | 5 | 3 | 3 | 3 | 14 |
| 33 | 4 | 4 | 3 | 4 | 15 |
| 34 | 4 | 4 | 3 | 4 | 15 |
| 35 | 4 | 4 | 4 | 3 | 15 |
| 36 | 3 | 3 | 4 | 3 | 13 |
| 37 | 3 | 3 | 4 | 4 | 14 |
| 38 | 4 | 3 | 5 | 4 | 16 |
| 39 | 4 | 3 | 5 | 5 | 17 |
| 40 | 4 | 3 | 4 | 4 | 15 |
| 41 | 3 | 2 | 4 | 4 | 13 |
| 42 | 3 | 2 | 4 | 5 | 14 |
| 43 | 3 | 3 | 4 | 4 | 14 |
| 44 | 5 | 3 | 3 | 3 | 14 |
| 45 | 5 | 3 | 3 | 3 | 14 |
| 46 | 4 | 3 | 3 | 4 | 14 |
| 47 | 4 | 4 | 2 | 4 | 14 |
| 48 | 4 | 4 | 3 | 5 | 16 |
| 49 | 3 | 4 | 3 | 5 | 15 |
| 50 | 3 | 3 | 3 | 4 | 13 |
| 51 | 3 | 3 | 3 | 4 | 13 |
| 52 | 4 | 3 | 4 | 3 | 14 |
| 53 | 4 | 3 | 4 | 3 | 14 |
| 54 | 3 | 2 | 4 | 3 | 12 |
| 55 | 3 | 2 | 3 | 4 | 12 |
| 56 | 4 | 3 | 3 | 4 | 14 |
| 57 | 4 | 3 | 4 | 3 | 14 |
| 58 | 4 | 3 | 4 | 3 | 14 |
| 59 | 3 | 3 | 4 | 3 | 13 |
| 60 | 3 | 4 | 5 | 2 | 14 |
| 61 | 4 | 4 | 5 | 3 | 16 |
| 62 | 4 | 4 | 4 | 3 | 15 |
| 63 | 3 | 5 | 3 | 4 | 15 |
| 64 | 3 | 5 | 3 | 4 | 15 |
| 65 | 3 | 4 | 3 | 4 | 14 |
| 66 | 4 | 4 | 4 | 5 | 17 |
| 67 | 4 | 4 | 4 | 4 | 16 |
| 68 | 5 | 3 | 3 | 4 | 15 |
| 69 | 5 | 3 | 3 | 4 | 15 |
| 70 | 4 | 3 | 3 | 5 | 15 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 71 | 4 | 4 | 3 | 4 | 15 |
| 72 | 3 | 4 | 4 | 4 | 15 |
| 73 | 3 | 4 | 4 | 3 | 14 |
| 74 | 3 | 5 | 4 | 3 | 15 |
| 75 | 4 | 4 | 3 | 4 | 15 |
| 76 | 4 | 4 | 3 | 4 | 15 |
| 77 | 4 | 5 | 1 | 4 | 14 |
| 78 | 3 | 4 | 5 | 4 | 16 |
| 79 | 3 | 5 | 4 | 5 | 17 |
| 80 | 4 | 3 | 4 | 5 | 16 |
| 81 | 4 | 4 | 4 | 4 | 16 |
| 82 | 4 | 4 | 4 | 4 | 16 |
| 83 | 5 | 5 | 3 | 3 | 16 |
| 84 | 4 | 4 | 3 | 3 | 14 |
| 85 | 4 | 3 | 4 | 4 | 15 |
| 86 | 4 | 3 | 4 | 4 | 15 |
| 87 | 3 | 4 | 4 | 4 | 15 |
| 88 | 4 | 4 | 3 | 5 | 16 |
| 89 | 4 | 5 | 3 | 4 | 16 |
| 90 | 5 | 3 | 3 | 4 | 15 |
| 91 | 4 | 3 | 4 | 3 | 14 |
| 92 | 4 | 4 | 4 | 3 | 15 |
| 93 | 4 | 3 | 4 | 4 | 15 |
| 94 | 3 | 4 | 5 | 4 | 16 |
| 95 | 3 | 3 | 4 | 3 | 13 |
| 96 | 5 | 4 | 4 | 3 | 16 |
| 97 | 4 | 3 | 4 | 3 | 14 |
| 98 | 4 | 4 | 3 | 4 | 15 |
| 99 | 4 | 3 | 3 | 4 | 14 |
| 100 | 3 | 4 | 3 | 3 | 13 |

* 1. Variabel Kepatuhan Pajak (Y)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Y | Y | Y | Y | TOTAL Y |
| Responden |
| 1 | 5 | 4 | 4 | 5 | 18 |
| 2 | 5 | 5 | 4 | 5 | 19 |
| 3 | 5 | 4 | 4 | 4 | 17 |
| 4 | 5 | 5 | 4 | 4 | 18 |
| 5 | 5 | 4 | 3 | 3 | 15 |
| 6 | 5 | 5 | 5 | 5 | 20 |
| 7 | 4 | 4 | 4 | 4 | 16 |
| 8 | 5 | 4 | 5 | 4 | 18 |
| 9 | 5 | 5 | 5 | 4 | 19 |
| 10 | 5 | 5 | 5 | 5 | 20 |
| 11 | 5 | 4 | 3 | 4 | 16 |
| 12 | 5 | 5 | 5 | 5 | 20 |
| 13 | 5 | 5 | 5 | 5 | 20 |
| 14 | 5 | 4 | 4 | 4 | 17 |
| 15 | 4 | 4 | 4 | 4 | 16 |
| 16 | 4 | 4 | 4 | 4 | 16 |
| 17 | 5 | 3 | 4 | 4 | 16 |
| 18 | 5 | 5 | 4 | 5 | 19 |
| 19 | 5 | 5 | 4 | 5 | 19 |
| 20 | 5 | 4 | 4 | 4 | 17 |
| 21 | 5 | 5 | 5 | 5 | 20 |
| 22 | 5 | 5 | 5 | 4 | 19 |
| 23 | 4 | 5 | 5 | 5 | 19 |
| 24 | 4 | 5 | 5 | 5 | 19 |
| 25 | 5 | 4 | 5 | 4 | 18 |
| 26 | 5 | 4 | 4 | 3 | 16 |
| 27 | 5 | 4 | 5 | 4 | 18 |
| 28 | 5 | 4 | 4 | 3 | 16 |
| 29 | 5 | 4 | 4 | 4 | 17 |
| 30 | 5 | 4 | 4 | 4 | 17 |
| 31 | 4 | 5 | 4 | 5 | 18 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 32 | 4 | 5 | 5 | 5 | 19 |
| 33 | 4 | 5 | 5 | 5 | 19 |
| 34 | 5 | 5 | 5 | 5 | 20 |
| 35 | 5 | 5 | 5 | 5 | 20 |
| 36 | 5 | 5 | 5 | 5 | 20 |
| 37 | 5 | 5 | 5 | 5 | 20 |
| 38 | 5 | 4 | 4 | 4 | 17 |
| 39 | 5 | 3 | 3 | 3 | 14 |
| 40 | 4 | 5 | 4 | 4 | 17 |
| 41 | 4 | 5 | 4 | 4 | 17 |
| 42 | 4 | 4 | 4 | 4 | 16 |
| 43 | 4 | 4 | 4 | 4 | 16 |
| 44 | 5 | 4 | 4 | 4 | 17 |
| 45 | 5 | 5 | 4 | 4 | 18 |
| 46 | 5 | 4 | 3 | 4 | 16 |
| 47 | 5 | 5 | 5 | 5 | 20 |
| 48 | 5 | 4 | 3 | 4 | 16 |
| 49 | 5 | 4 | 4 | 4 | 17 |
| 50 | 4 | 4 | 3 | 2 | 13 |
| 51 | 4 | 4 | 2 | 3 | 13 |
| 52 | 4 | 4 | 3 | 4 | 15 |
| 53 | 4 | 3 | 2 | 2 | 11 |
| 54 | 5 | 3 | 2 | 2 | 12 |
| 55 | 5 | 4 | 3 | 3 | 15 |
| 56 | 5 | 4 | 3 | 4 | 16 |
| 57 | 5 | 4 | 3 | 4 | 16 |
| 58 | 4 | 4 | 3 | 3 | 14 |
| 59 | 4 | 4 | 4 | 4 | 16 |
| 60 | 4 | 4 | 3 | 4 | 15 |
| 61 | 4 | 4 | 4 | 3 | 15 |
| 62 | 4 | 3 | 3 | 3 | 13 |
| 63 | 5 | 4 | 4 | 4 | 17 |
| 64 | 5 | 3 | 2 | 3 | 13 |
| 65 | 5 | 4 | 5 | 4 | 18 |
| 66 | 4 | 4 | 3 | 4 | 15 |
| 67 | 4 | 3 | 3 | 3 | 13 |
| 68 | 4 | 4 | 3 | 4 | 15 |
| 69 | 5 | 4 | 3 | 2 | 14 |
| 70 | 5 | 4 | 4 | 4 | 17 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| 71 | 4 | 4 | 4 | 2 | 14 |
| 72 | 4 | 4 | 3 | 2 | 13 |
| 73 | 5 | 4 | 3 | 3 | 15 |
| 74 | 5 | 4 | 4 | 4 | 17 |
| 75 | 4 | 3 | 3 | 3 | 13 |
| 76 | 3 | 4 | 4 | 4 | 15 |
| 77 | 4 | 3 | 3 | 3 | 13 |
| 78 | 4 | 4 | 4 | 2 | 14 |
| 79 | 4 | 4 | 3 | 2 | 13 |
| 80 | 5 | 4 | 4 | 4 | 17 |
| 81 | 5 | 4 | 3 | 2 | 14 |
| 82 | 4 | 3 | 3 | 3 | 13 |
| 83 | 4 | 4 | 4 | 4 | 16 |
| 84 | 4 | 3 | 3 | 3 | 13 |
| 85 | 5 | 4 | 4 | 4 | 17 |
| 86 | 5 | 5 | 3 | 3 | 16 |
| 87 | 5 | 4 | 4 | 4 | 17 |
| 88 | 5 | 4 | 4 | 4 | 17 |
| 89 | 4 | 5 | 5 | 5 | 19 |
| 90 | 5 | 4 | 4 | 3 | 16 |
| 91 | 4 | 3 | 4 | 5 | 16 |
| 92 | 4 | 4 | 5 | 4 | 17 |
| 93 | 3 | 4 | 4 | 4 | 15 |
| 94 | 3 | 5 | 4 | 4 | 16 |
| 95 | 4 | 5 | 5 | 4 | 18 |
| 96 | 5 | 5 | 5 | 4 | 19 |
| 97 | 4 | 5 | 5 | 4 | 18 |
| 98 | 4 | 3 | 2 | 4 | 13 |
| 99 | 3 | 4 | 4 | 4 | 15 |
| 100 | 4 | 5 | 5 | 5 | 19 |

Lampiran 3 Output Hasil Uji Validitas

* + 1. Sosialisasi Perpajakan (X1)

**Correlations**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| no1 | | no2 | n03 | n04 | sosialisasi |
| no1 Pearson Correlation | 1 | .600\*\* | .748\*\* | .742\*\* | .882\*\* |
| Sig. (2-tailed) |  | 0,000 | 0,000 | 0,000 | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |
| no2 Pearson Correlation | .600\*\* | 1 | .610\*\* | .543\*\* | .805\*\* |
| Sig. (2-tailed) | 0,000 |  | 0,000 | 0,000 | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |
| n03 Pearson Correlation | .748\*\* | .610\*\* | 1 | .808\*\* | .907\*\* |
| Sig. (2-tailed) | 0,000 | 0,000 |  | 0,000 | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |
| n04 Pearson Correlation | .742\*\* | .543\*\* | .808\*\* | 1 | .884\*\* |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,000 |  | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |
| sosialisasi Pearson Correlation | .882\*\* | .805\*\* | .907\*\* | .884\*\* | 1 |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,000 | 0,000 |  |
| N | 100 | 100 | 100 | 100 | 100 |

\*\*. Correlation is significant at the 0.01 level (2-tailed).

* + 1. Tarif Pajak (X2)

**Correlations**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| i1 | | i2 | i3 | i4 | tarif |
| i1 Pearson Correlation | 1 | 0,039 | -0,108 | 0,054 | .493\*\* |
| Sig. (2-tailed) |  | 0,697 | 0,284 | 0,596 | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |
| i2 Pearson Correlation | 0,039 | 1 | -0,044 | 0,068 | .569\*\* |
| Sig. (2-tailed) | 0,697 |  | 0,662 | 0,498 | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |
| i3 Pearson Correlation | -0,108 | -0,044 | 1 | -0,191 | .333\*\* |
| Sig. (2-tailed) | 0,284 | 0,662 |  | 0,058 | 0,001 |
| N | 100 | 100 | 100 | 100 | 100 |
| i4 Pearson Correlation | 0,054 | 0,068 | -0,191 | 1 | .511\*\* |
| Sig. (2-tailed) | 0,596 | 0,498 | 0,058 |  | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| tarif Pearson Correlation | .493\*\* | .569\*\* | .333\*\* | .511\*\* | 1 |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,001 | 0,000 |  |
| N | 100 | 100 | 100 | 100 | 100 |

\*\*. Correlation is significant at the 0.01 level (2-tailed).

* + 1. Penerapan PP no 23 tahun 2018 (X3)

**Correlations**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| n1 | | n2 | n3 | pp\_no\_23 |
| n1 Pearson Correlation | 1 | .786\*\* | .753\*\* | .923\*\* |
| Sig. (2-tailed) |  | 0,000 | 0,000 | 0,000 |
| N | 100 | 100 | 100 | 100 |
| n2 Pearson Correlation | .786\*\* | 1 | .741\*\* | .917\*\* |
| Sig. (2-tailed) | 0,000 |  | 0,000 | 0,000 |
| N | 100 | 100 | 100 | 100 |
| n3 Pearson Correlation | .753\*\* | .741\*\* | 1 | .909\*\* |
| Sig. (2-tailed) | 0,000 | 0,000 |  | 0,000 |
| N | 100 | 100 | 100 | 100 |
| pp\_no\_23 Pearson Correlation | .923\*\* | .917\*\* | .909\*\* | 1 |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,000 |  |
| N | 100 | 100 | 100 | 100 |

\*\*. Correlation is significant at the 0.01 level (2-tailed).

* + 1. Sanksi Pajak (X4)

**Correlations**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| a1 | | a2 | a3 | a4 | sanksi |
| a1 Pearson Correlation | 1 | .679\*\* | .773\*\* | 0,151 | .851\*\* |
| Sig. (2-tailed) |  | 0,000 | 0,000 | 0,134 | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |
| a2 Pearson Correlation | .679\*\* | 1 | .623\*\* | .312\*\* | .856\*\* |
| Sig. (2-tailed) | 0,000 |  | 0,000 | 0,002 | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |
| a3 Pearson Correlation | .773\*\* | .623\*\* | 1 | .267\*\* | .866\*\* |
| Sig. (2-tailed) | 0,000 | 0,000 |  | 0,007 | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |
| a4 Pearson Correlation | 0,151 | .312\*\* | .267\*\* | 1 | .523\*\* |
| Sig. (2-tailed) | 0,134 | 0,002 | 0,007 |  | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |
| sanksi Pearson Correlation | .851\*\* | .856\*\* | .866\*\* | .523\*\* | 1 |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,000 | 0,000 |  |
| N | 100 | 100 | 100 | 100 | 100 |

\*\*. Correlation is significant at the 0.01 level (2-tailed).

* + 1. Kesadaran Pajak (X5)

**Correlations**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| b1 | | b2 | b3 | b4 | kesadaran |
| b1 Pearson Correlation | 1 | 0,014 | -.201\* | -0,105 | .351\*\* |
| Sig. (2-tailed) |  | 0,888 | 0,045 | 0,297 | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |
| b2 Pearson Correlation | 0,014 | 1 | -.220\* | 0,051 | .527\*\* |
| Sig. (2-tailed) | 0,888 |  | 0,028 | 0,615 | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |
| b3 Pearson Correlation | -.201\* | -.220\* | 1 | -0,182 | .277\*\* |
| Sig. (2-tailed) | 0,045 | 0,028 |  | 0,071 | 0,005 |
| N | 100 | 100 | 100 | 100 | 100 |
| b4 Pearson Correlation | -0,105 | 0,051 | -0,182 | 1 | .486\*\* |
| Sig. (2-tailed) | 0,297 | 0,615 | 0,071 |  | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |
| kesadaran Pearson Correlation | .351\*\* | .527\*\* | .277\*\* | .486\*\* | 1 |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,005 | 0,000 |  |
| N | 100 | 100 | 100 | 100 | 100 |

\*. Correlation is significant at the 0.05 level (2-tailed).

* + 1. Kepatuhan Pajak (Y)

**Correlations**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| item1 | | item2 | item3 | item4 | kepatuhan |
| item1 Pearson Correlation | 1 | 0,127 | 0,128 | 0,127 | .395\*\* |
| Sig. (2-tailed) |  | 0,209 | 0,204 | 0,208 | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |
| item2 Pearson Correlation | 0,127 | 1 | .684\*\* | .592\*\* | .813\*\* |
| Sig. (2-tailed) | 0,209 |  | 0,000 | 0,000 | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |
| item3 Pearson Correlation | 0,128 | .684\*\* | 1 | .670\*\* | .873\*\* |
| Sig. (2-tailed) | 0,204 | 0,000 |  | 0,000 | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |
| item4 Pearson Correlation | 0,127 | .592\*\* | .670\*\* | 1 | .849\*\* |
| Sig. (2-tailed) | 0,208 | 0,000 | 0,000 |  | 0,000 |
| N | 100 | 100 | 100 | 100 | 100 |
| kepatuhan Pearson Correlation | .395\*\* | .813\*\* | .873\*\* | .849\*\* | 1 |
| Sig. (2-tailed) | 0,000 | 0,000 | 0,000 | 0,000 |  |
| N | 100 | 100 | 100 | 100 | 100 |

\*\*. Correlation is significant at the 0.01 level (2-tailed).