**D**

**A**

**F**

**T**

**A**

**R**

**L**

**A**

**M**

**P**

**I**

**R**

**A**

**N**

# Kuesioner Penelitian

Kepada Yth,

Bapak/Ibu Pelaku UMKM di Kota Tegal

Di Tempat

*Assalamu’alaikum wr. wb*

Dalam rangka memenuhi tugas akhir saya Muhamad Zaky Imaduddin sebagai mahasiswa Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Pancasakti Tegal (UPS), kepada Bapak, Ibu atau Saudara/i yang terhormat, bersama ini saya mohon kesediaan Bapak, Ibu atau Saudara/i untuk mengisi data kuesioner mengenai **“PENGARUH KESADARAN MEMBAYAR PAJAK, PEMAHAMAN PAJAK, SANKSI PAJAK, TARIF PAJAK UMKM DI KOTA TEGAL”**

Oleh karena itu kepada Bapak, Ibu atau Saudara/i saya sebagai peneliti mengharapkan:

1. Bapak, Ibu atau Saudara/i menjawab setiap pertanyaan dengan sejujur-jujurnya, dan perlu diketahui bahwa jawaban Bapak, Ibu atau Saudara/i tidak berhubungan dengan benar atau salah.
2. Pilihlah jawaban dengan memberi tanda *checklis* (√) pada salah satu jawaban yang paling sesuai menurut Bapak, Ibu atau Saudara/i yaitu:
3. SS : Sangat Setuju
4. S : Setuju
5. N : Netral/ Ragu-ragu
6. TS : Tidak Setuju
7. STS : Sangat Tidak Setuju

Setiap jawaban yang diberikan merupakan bantuan yang sangat berarti dalam menyelesaikan penyusunan skripsi saya, atas perhatian dan bantuannya diucapkan terima kasih.

*Wassalamu’alaikum wr. Wb*

Tegal, 25 Juli 2023

Muhamad Zaky Imaduddin

# KUESIONER

Isilah kolom yang berada di bagian kanan dari pernyataan dengan tanda *checklist* dengan pilihan yang dianggap tepat.

## DATA UMUM RESPONDEN

Lingkari pada pilihan jawaban yang paling sesuai menurut Bapak/Ibu, Saudara/Sdri

1. Nama : (Boleh tidak diisi)
2. Jenis Usaha :
3. Jenis Kelamin : 1. Laki-laki 2. Perempuan
4. Usia :
5. Tingkat Pendidikan Terakhir : (Pilih salah satu alternatif jawaban)
6. SD
7. SMP
8. SMA
9. Perguruan Tinggi
10. Dari manakah sumber modal usaha yang diguakan untuk membiayai usaha?
11. Modal sendiri
12. Pinjaman dari bank
13. Lain-lain, sebutkan: ............
14. Berapakah pendapatan bersih Bapak/Ibu dalam satu bulan selama menjadi pengusaha?
15. Dibawah 10 Juta
16. Rp. 10 Juta – 80 Juta
17. Rp. 80 Juta – Rp. 1,6 Milyar
18. Diatas 1,6 Milyar
19. Sudah berapa lama usaha yang dijalankan?
20. 1 – 5 Tahun
21. 5 – 10 Tahun
22. 10 – 15 Tahun
23. Diatas 15 Tahun

## DAFTAR PERTANYAAN

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **KESADARAN MEMBAYAR PAJAK (XI)** | | | | | | |
| **No** | **Pertanyaan** | **SS** | **S** | **KS** | **TS** | **STS** |
| 1 | Pajak ditetapkan dengan UndangUndang (UU) dan dapat dipaksakan |  |  |  |  |  |
| 2 | Pajak merupakan bentuk pengabdian masyarakat kepada Negara |  |  |  |  |  |
| 3 | Membayar pajak merupakan bentuk partisipasi dalam menunjang pembangunan Negara |  |  |  |  |  |
| 4 | Penundaan pembayaran pajak dan pengurangan pajak dapat merugikan Negara |  |  |  |  |  |
| 5 | Pembayaran pajak yang tidak sesuai akan berakibat pada kerugian yang ditanggung Negara |  |  |  |  |  |
| 6 | Pengetahuan Wajib pajak tentang pajak dengan mudah diperoleh dari media masa (seperti televisi, dan radio), spanduk, reklame, media cetak lainnya |  |  |  |  |  |
| 7 | Masyarakat mengetahui fungsi dan manfaat pajak yang digunakan untuk membiayai pembangunan negara dan sarana umum bagi masyarakat. |  |  |  |  |  |
| 8 | Masyarakat mengetahui bagaimana cara mengisi SPT membayar pajak dengan benar |  |  |  |  |  |
| 9 | Masyarakat mengetahui bahwa dalam Undang perpajakan, bagi Wajib Pajak yang terlambat atu tidak membayar pajak dapat diberikan sanksi administrasi dan sanksi pidana |  |  |  |  |  |
| 10 | Masyarakat mengetahui bagaimana cara mengitung pajak dengan benar |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **PEMAHAMAN PAJAK (X2)** | | | | | | |
| **No** | **Pertanyaan** | **SS** | **S** | **KS** | **TS** | **STS** |
| 1 | Membayar pajak merupakan bentuk pengabdian serta peran aktif sebagai warga Negara |  |  |  |  |  |
| 2 | Ketika memiliki penghasilan maka saya memiliki kewajiban membayar pajak |  |  |  |  |  |
| 3 | Saya tahu tentang perhitungan tarif pajak yang sedang berlaku |  |  |  |  |  |
| 4 | Saya tahu tentang adanya sanksi ketika terlambat membayar pajak |  |  |  |  |  |
| 5 | Saya tahu tentang tanggal batas akhir pembayaran pajak |  |  |  |  |  |
| 6 | Pemerintah memiliki kebijakan keringanan atas keterlambatan pembayaran pajak |  |  |  |  |  |
| 7 | Pajak yang dipungut dari masyarakat digunakan untuk pembayaran pembangunan Negara |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **SANKSI PAJAK (X3)** | | | | | | |
| **No** | **Pertanyaan** | **SS** | **S** | **KS** | **TS** | **STS** |
| 1 | Sanksi pajak sangat diperlukan agar tercipta kedisiplinan Wajib Pajak dalam memenuhi kewajiban perpajakannya |  |  |  |  |  |
| 2 | Pengenaan sanksi pajak harus dikenakan dengan tegas kepada semua Wajib Pajak yang melakukan pelanggaran |  |  |  |  |  |
| 3 | Sanksi pajak yang diberikan harus sesuai dengan besar kecilnya pelanggaran yang sudah dilakukan |  |  |  |  |  |
| 4 | Penerapan sanksi pajak harus sesuai dengan ketentuan yang berlaku |  |  |  |  |  |
| 5 | Sanksi pajak berlaku untuk semua pihak yang melanggar ketentuan Undang-Undang Perpajakan |  |  |  |  |  |
| 6 | Saya sangat mendukung atas adanya sanksi perpajakan |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **TARIF PAJAK (X4)** | | | | | | |
| **No** | **Pertanyaan** | **SS** | **S** | **KS** | **TS** | **STS** |
| 1 | Tarif pajak adalah dasar pengenaan pajak untuk menentukan jumlah pajak terutang |  |  |  |  |  |
| 2 | Penurunan tarif pajak akan berdampak pada jumlah pajak terutang |  |  |  |  |  |
| 3 | Saya lebih tertib membayar pajak dengan adanya perubahan tarif pajak pada PP. No. 23 Tahun 2018 |  |  |  |  |  |
| 4 | Dengan adanya PP No. 23 Tahun 2018, pajak lebih sederhana secar administrasinya |  |  |  |  |  |
| 5 | Peraturan mengenai PPh Final sebesar 0,5% bagi para UMKM sangat meringankan UMKM dalam membayar pajak |  |  |  |  |  |
| 6 | Undang-undang tentang pajak penghasilan dengan tarif pajak 0,5%sudah sesuai untuk pengusaha UMKM |  |  |  |  |  |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **KEPATUHAN WAJIB PAJAK (Y)** | | | | | | |
| **No** | **Pertanyaan** | **SS** | **S** | **KS** | **TS** | **STS** |
| 1 | Untuk mendapatkan NPWP (Nomor Pokok Wajib Pajak), saya mendaftarkan diri secara sukarela ke KPP Pratama Tegal |  |  |  |  |  |
| 2 | Saya selalu mengisi SPT (Surat pemberitahuan) sesuai dengan ketentuan perundang-undangan |  |  |  |  |  |
| 3 | Saya selalu melaporkan SPT yang telah diisi dengan tepat waktu |  |  |  |  |  |
| 4 | Saya selalu menghitung pajak penghasilan yang terutang dengan benar dan apa adanya |  |  |  |  |  |
| 5 | Saya selalu membayar kekurangan pajak penghasilan yang ada sebelum dilakukan pemeriksaan |  |  |  |  |  |

**Lampiran 2**

**Data Uji Validitas Dan Reliabilitas Variabel Kepatuhan Wajib Pajak (Y)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Nomor Responden | Instrumen Penelitian Kepatuhan Wajib Pajak (Y) | | | | | Skor Total |
| Y.1 | Y.2 | Y.3 | Y.4 | Y.5 |
| 1 | 4 | 4 | 4 | 4 | 4 | 20 |
| 2 | 3 | 4 | 3 | 3 | 3 | 16 |
| 3 | 5 | 5 | 4 | 4 | 5 | 23 |
| 4 | 4 | 3 | 4 | 3 | 4 | 18 |
| 5 | 3 | 4 | 4 | 3 | 3 | 17 |
| 6 | 5 | 5 | 4 | 5 | 3 | 22 |
| 7 | 3 | 3 | 4 | 5 | 3 | 18 |
| 8 | 4 | 4 | 4 | 4 | 3 | 19 |
| 9 | 5 | 4 | 5 | 5 | 5 | 24 |
| 10 | 4 | 4 | 5 | 4 | 4 | 21 |
| 11 | 5 | 4 | 5 | 4 | 5 | 23 |
| 12 | 4 | 4 | 5 | 4 | 3 | 20 |
| 13 | 5 | 5 | 5 | 5 | 4 | 24 |
| 14 | 5 | 4 | 4 | 5 | 4 | 22 |
| 15 | 4 | 4 | 4 | 5 | 4 | 21 |
| 16 | 4 | 5 | 5 | 4 | 5 | 23 |
| 17 | 3 | 4 | 5 | 3 | 4 | 19 |
| 18 | 4 | 4 | 4 | 4 | 3 | 19 |
| 19 | 4 | 4 | 4 | 5 | 4 | 21 |
| 20 | 4 | 4 | 4 | 4 | 4 | 20 |
| 21 | 3 | 4 | 3 | 4 | 3 | 17 |
| 22 | 4 | 4 | 3 | 3 | 3 | 17 |
| 23 | 4 | 5 | 4 | 5 | 4 | 22 |
| 24 | 4 | 5 | 4 | 4 | 5 | 22 |
| 25 | 4 | 4 | 4 | 4 | 4 | 20 |
| 26 | 4 | 3 | 4 | 4 | 4 | 19 |
| 27 | 5 | 5 | 5 | 5 | 4 | 24 |
| 28 | 4 | 4 | 4 | 4 | 4 | 20 |
| 29 | 4 | 4 | 4 | 4 | 4 | 20 |
| 30 | 4 | 5 | 4 | 4 | 5 | 22 |

**Lampiran 3**

**Data Uji Validitas Dan Reliabilitas Variabel Kesadaran Membayar Pajak (X1)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Nomor Responden | Instrumen Penelitian Kesadaran Membayar Pajak (XI) | | | | | | | | | | Skor Total |
| X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 |
| 1 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 43 |
| 2 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 33 |
| 3 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 46 |
| 4 | 4 | 4 | 5 | 3 | 4 | 4 | 3 | 5 | 4 | 3 | 39 |
| 5 | 5 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 5 | 4 | 39 |
| 6 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 4 | 5 | 44 |
| 7 | 5 | 3 | 4 | 3 | 5 | 4 | 4 | 5 | 5 | 3 | 41 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 38 |
| 9 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 47 |
| 10 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 42 |
| 11 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 48 |
| 12 | 5 | 4 | 4 | 5 | 4 | 3 | 3 | 4 | 5 | 4 | 41 |
| 13 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 46 |
| 14 | 4 | 5 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 38 |
| 15 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 44 |
| 16 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 49 |
| 17 | 4 | 3 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 40 |
| 18 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 45 |
| 19 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 45 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 21 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 38 |
| 22 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 39 |
| 23 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 47 |
| 24 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 47 |
| 25 | 4 | 4 | 5 | 3 | 5 | 3 | 4 | 4 | 4 | 4 | 40 |
| 26 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 42 |
| 27 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 47 |
| 28 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 42 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 30 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 48 |

**Lampiran 4**

**Data Uji Validitas Dan Reliabilitas Variabel Pemahaman Pajak (X2)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Nomor Responden | Instrumen Penelitian Pemahaman Pajak (X2) | | | | | | | Skor Total |
| X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 |
| 1 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 30 |
| 2 | 4 | 5 | 3 | 5 | 4 | 4 | 5 | 30 |
| 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 24 |
| 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 32 |
| 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 32 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 29 |
| 7 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 26 |
| 8 | 4 | 4 | 3 | 4 | 3 | 5 | 4 | 27 |
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 10 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 32 |
| 11 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 30 |
| 12 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 31 |
| 13 | 4 | 3 | 4 | 3 | 4 | 5 | 3 | 26 |
| 14 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 32 |
| 15 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 34 |
| 16 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 33 |
| 17 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 31 |
| 18 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 25 |
| 19 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 27 |
| 20 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 34 |
| 21 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 32 |
| 22 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 33 |
| 23 | 3 | 5 | 3 | 4 | 5 | 5 | 5 | 30 |
| 24 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 25 | 5 | 5 | 4 | 5 | 5 | 3 | 5 | 32 |
| 26 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 24 |
| 27 | 5 | 3 | 4 | 5 | 4 | 5 | 3 | 29 |
| 28 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 33 |
| 29 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 32 |
| 30 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 30 |

**Lampiran 5**

**Data Uji Validitas Dan Reliabilitas Variabel Sanksi Pajak (X3)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Nomor Responden | Instrumen Penelitian Sanksi Pajak (X2) | | | | | | Skor Total |
| X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 |
| 1 | 4 | 4 | 5 | 4 | 4 | 5 | 26 |
| 2 | 3 | 3 | 4 | 4 | 4 | 3 | 21 |
| 3 | 5 | 5 | 5 | 3 | 4 | 4 | 26 |
| 4 | 4 | 3 | 5 | 3 | 4 | 4 | 23 |
| 5 | 4 | 3 | 4 | 4 | 4 | 3 | 22 |
| 6 | 5 | 5 | 5 | 5 | 4 | 5 | 29 |
| 7 | 3 | 4 | 5 | 3 | 4 | 5 | 24 |
| 8 | 4 | 3 | 4 | 4 | 4 | 3 | 22 |
| 9 | 4 | 4 | 5 | 5 | 5 | 5 | 28 |
| 10 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 11 | 5 | 5 | 5 | 5 | 5 | 4 | 29 |
| 12 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 13 | 5 | 4 | 4 | 5 | 4 | 4 | 26 |
| 14 | 3 | 5 | 4 | 3 | 4 | 4 | 23 |
| 15 | 4 | 4 | 5 | 4 | 5 | 5 | 27 |
| 16 | 5 | 5 | 4 | 5 | 5 | 4 | 28 |
| 17 | 4 | 4 | 4 | 4 | 4 | 3 | 23 |
| 18 | 5 | 5 | 4 | 5 | 4 | 4 | 27 |
| 19 | 5 | 5 | 5 | 5 | 5 | 4 | 29 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 21 | 4 | 3 | 4 | 5 | 4 | 3 | 23 |
| 22 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 23 | 5 | 5 | 4 | 5 | 4 | 5 | 28 |
| 24 | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| 25 | 5 | 5 | 3 | 5 | 4 | 4 | 26 |
| 26 | 3 | 4 | 4 | 5 | 5 | 4 | 25 |
| 27 | 5 | 4 | 5 | 5 | 5 | 4 | 28 |
| 28 | 4 | 4 | 4 | 5 | 5 | 4 | 26 |
| 29 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 30 | 5 | 5 | 5 | 5 | 4 | 5 | 29 |

**Lampiran 6**

**Data Uji Validitas Dan Reliabilitas Variabel Tarif Pajak (X4)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Nomor Responden | Instrumen Penelitian Tarif Pajak (X3) | | | | | | Skor total |
| X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 |
| 1 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 2 | 3 | 4 | 3 | 4 | 3 | 3 | 20 |
| 3 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 4 | 4 | 4 | 3 | 4 | 4 | 3 | 22 |
| 5 | 5 | 4 | 4 | 3 | 3 | 4 | 23 |
| 6 | 4 | 4 | 5 | 5 | 5 | 4 | 27 |
| 7 | 5 | 4 | 3 | 4 | 4 | 4 | 24 |
| 8 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 9 | 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| 10 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 11 | 5 | 5 | 4 | 5 | 5 | 4 | 28 |
| 12 | 5 | 4 | 5 | 4 | 4 | 4 | 26 |
| 13 | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 14 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 15 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 16 | 4 | 5 | 5 | 5 | 4 | 5 | 28 |
| 17 | 4 | 4 | 4 | 4 | 5 | 4 | 25 |
| 18 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 19 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 20 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 21 | 4 | 4 | 4 | 2 | 4 | 3 | 21 |
| 22 | 4 | 3 | 4 | 4 | 3 | 4 | 22 |
| 23 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 24 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 25 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 26 | 5 | 5 | 4 | 4 | 4 | 3 | 25 |
| 27 | 5 | 4 | 5 | 4 | 5 | 5 | 28 |
| 28 | 4 | 5 | 5 | 4 | 4 | 4 | 26 |
| 29 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 30 | 5 | 4 | 5 | 5 | 4 | 5 | 28 |

**Lampiran 7**

**Uji Validitas Variabel Instrumen Penelitian Kepatuhan Wajib Pajak (Y)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | |
|  | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Total\_Y |
| Y.1 | Pearson Correlation | 1 | .425\* | .425\* | .533\*\* | .469\*\* | .816\*\* |
| Sig. (2-tailed) |  | .019 | .019 | .002 | .009 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.2 | Pearson Correlation | .425\* | 1 | .213 | .285 | .368\* | .642\*\* |
| Sig. (2-tailed) | .019 |  | .258 | .127 | .045 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.3 | Pearson Correlation | .425\* | .213 | 1 | .285 | .450\* | .667\*\* |
| Sig. (2-tailed) | .019 | .258 |  | .127 | .013 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.4 | Pearson Correlation | .533\*\* | .285 | .285 | 1 | .171 | .657\*\* |
| Sig. (2-tailed) | .002 | .127 | .127 |  | .367 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.5 | Pearson Correlation | .469\*\* | .368\* | .450\* | .171 | 1 | .715\*\* |
| Sig. (2-tailed) | .009 | .045 | .013 | .367 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| Total\_Y | Pearson Correlation | .816\*\* | .642\*\* | .667\*\* | .657\*\* | .715\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | |

**Lampiran 8**

**Uji Validitas Variabel Kesadaran Membayar Pajak (X1)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | Total\_X1 |
| X1.1 | Pearson Correlation | 1 | -.093 | .259 | .142 | .241 | .453\* | .098 | .374\* | 1.000\*\* | -.019 | .511\*\* |
| Sig. (2-tailed) |  | .626 | .168 | .455 | .199 | .012 | .605 | .042 | .000 | .920 | .004 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.2 | Pearson Correlation | -.093 | 1 | .356 | .326 | .308 | .292 | .543\*\* | .173 | -.093 | .425\* | .549\*\* |
| Sig. (2-tailed) | .626 |  | .054 | .079 | .098 | .117 | .002 | .362 | .626 | .019 | .002 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.3 | Pearson Correlation | .259 | .356 | 1 | .412\* | .471\*\* | .365\* | .317 | .301 | .259 | .357 | .665\*\* |
| Sig. (2-tailed) | .168 | .054 |  | .024 | .009 | .047 | .088 | .106 | .168 | .053 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.4 | Pearson Correlation | .142 | .326 | .412\* | 1 | .125 | .449\* | .403\* | .224 | .142 | .604\*\* | .646\*\* |
| Sig. (2-tailed) | .455 | .079 | .024 |  | .510 | .013 | .027 | .234 | .455 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.5 | Pearson Correlation | .241 | .308 | .471\*\* | .125 | 1 | .279 | .416\* | .332 | .241 | .244 | .586\*\* |
| Sig. (2-tailed) | .199 | .098 | .009 | .510 |  | .136 | .022 | .073 | .199 | .193 | .001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.6 | Pearson Correlation | .453\* | .292 | .365\* | .449\* | .279 | 1 | .374\* | .498\*\* | .453\* | .351 | .736\*\* |
| Sig. (2-tailed) | .012 | .117 | .047 | .013 | .136 |  | .042 | .005 | .012 | .057 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.7 | Pearson Correlation | .098 | .543\*\* | .317 | .403\* | .416\* | .374\* | 1 | .463\*\* | .098 | .419\* | .698\*\* |
| Sig. (2-tailed) | .605 | .002 | .088 | .027 | .022 | .042 |  | .010 | .605 | .021 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.8 | Pearson Correlation | .374\* | .173 | .301 | .224 | .332 | .498\*\* | .463\*\* | 1 | .374\* | .117 | .642\*\* |
| Sig. (2-tailed) | .042 | .362 | .106 | .234 | .073 | .005 | .010 |  | .042 | .540 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.9 | Pearson Correlation | 1.000\*\* | -.093 | .259 | .142 | .241 | .453\* | .098 | .374\* | 1 | -.019 | .511\*\* |
| Sig. (2-tailed) | .000 | .626 | .168 | .455 | .199 | .012 | .605 | .042 |  | .920 | .004 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.10 | Pearson Correlation | -.019 | .425\* | .357 | .604\*\* | .244 | .351 | .419\* | .117 | -.019 | 1 | .581\*\* |
| Sig. (2-tailed) | .920 | .019 | .053 | .000 | .193 | .057 | .021 | .540 | .920 |  | .001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total\_X1 | Pearson Correlation | .511\*\* | .549\*\* | .665\*\* | .646\*\* | .586\*\* | .736\*\* | .698\*\* | .642\*\* | .511\*\* | .581\*\* | 1 |
| Sig. (2-tailed) | .004 | .002 | .000 | .000 | .001 | .000 | .000 | .000 | .004 | .001 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |

**Lampiran 9**

**Uji Validitas Variabel Pemahaman Pajak (X2)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | Total\_X2 |
| X2.1 | Pearson Correlation | 1 | .188 | .568\*\* | .546\*\* | .429\* | .322 | .055 | .683\*\* |
| Sig. (2-tailed) |  | .319 | .001 | .002 | .018 | .083 | .771 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.2 | Pearson Correlation | .188 | 1 | .216 | .384\* | .429\* | .226 | .887\*\* | .738\*\* |
| Sig. (2-tailed) | .319 |  | .251 | .036 | .018 | .230 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.3 | Pearson Correlation | .568\*\* | .216 | 1 | .261 | .392\* | .202 | .070 | .596\*\* |
| Sig. (2-tailed) | .001 | .251 |  | .164 | .032 | .286 | .713 | .001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.4 | Pearson Correlation | .546\*\* | .384\* | .261 | 1 | .301 | .208 | .328 | .661\*\* |
| Sig. (2-tailed) | .002 | .036 | .164 |  | .106 | .269 | .077 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.5 | Pearson Correlation | .429\* | .429\* | .392\* | .301 | 1 | .193 | .378\* | .694\*\* |
| Sig. (2-tailed) | .018 | .018 | .032 | .106 |  | .307 | .040 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.6 | Pearson Correlation | .322 | .226 | .202 | .208 | .193 | 1 | .114 | .515\*\* |
| Sig. (2-tailed) | .083 | .230 | .286 | .269 | .307 |  | .549 | .004 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.7 | Pearson Correlation | .055 | .887\*\* | .070 | .328 | .378\* | .114 | 1 | .627\*\* |
| Sig. (2-tailed) | .771 | .000 | .713 | .077 | .040 | .549 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total\_X2 | Pearson Correlation | .683\*\* | .738\*\* | .596\*\* | .661\*\* | .694\*\* | .515\*\* | .627\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .001 | .000 | .000 | .004 | .000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | |

**Lampiran 10**

**Uji Validitas Variabel Sanksi Pajak (X3)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | Total\_X3 |
| X3.1 | Pearson Correlation | 1 | .547\*\* | .071 | .461\* | .139 | .166 | .693\*\* |
| Sig. (2-tailed) |  | .002 | .710 | .010 | .465 | .381 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.2 | Pearson Correlation | .547\*\* | 1 | .088 | .269 | .137 | .485\*\* | .725\*\* |
| Sig. (2-tailed) | .002 |  | .645 | .151 | .470 | .007 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.3 | Pearson Correlation | .071 | .088 | 1 | -.112 | .128 | .444\* | .398\* |
| Sig. (2-tailed) | .710 | .645 |  | .555 | .501 | .014 | .030 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.4 | Pearson Correlation | .461\* | .269 | -.112 | 1 | .407\* | .129 | .628\*\* |
| Sig. (2-tailed) | .010 | .151 | .555 |  | .025 | .495 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.5 | Pearson Correlation | .139 | .137 | .128 | .407\* | 1 | .217 | .506\*\* |
| Sig. (2-tailed) | .465 | .470 | .501 | .025 |  | .249 | .004 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.6 | Pearson Correlation | .166 | .485\*\* | .444\* | .129 | .217 | 1 | .662\*\* |
| Sig. (2-tailed) | .381 | .007 | .014 | .495 | .249 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total\_X3 | Pearson Correlation | .693\*\* | .725\*\* | .398\* | .628\*\* | .506\*\* | .662\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .030 | .000 | .004 | .000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | |

**Lampiran 11**

**Uji Validitas Variabel Tarif Pajak (X4)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 | Total\_X4 |
| X4.1 | Pearson Correlation | 1 | .214 | .231 | .265 | .188 | .446\* | .598\*\* |
| Sig. (2-tailed) |  | .256 | .219 | .157 | .319 | .013 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.2 | Pearson Correlation | .214 | 1 | -.056 | .216 | .172 | .181 | .430\* |
| Sig. (2-tailed) | .256 |  | .767 | .252 | .363 | .337 | .018 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.3 | Pearson Correlation | .231 | -.056 | 1 | .373\* | .381\* | .445\* | .642\*\* |
| Sig. (2-tailed) | .219 | .767 |  | .042 | .038 | .014 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.4 | Pearson Correlation | .265 | .216 | .373\* | 1 | .311 | .467\*\* | .710\*\* |
| Sig. (2-tailed) | .157 | .252 | .042 |  | .094 | .009 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.5 | Pearson Correlation | .188 | .172 | .381\* | .311 | 1 | .373\* | .647\*\* |
| Sig. (2-tailed) | .319 | .363 | .038 | .094 |  | .043 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.6 | Pearson Correlation | .446\* | .181 | .445\* | .467\*\* | .373\* | 1 | .765\*\* |
| Sig. (2-tailed) | .013 | .337 | .014 | .009 | .043 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total\_X4 | Pearson Correlation | .598\*\* | .430\* | .642\*\* | .710\*\* | .647\*\* | .765\*\* | 1 |
| Sig. (2-tailed) | .000 | .018 | .000 | .000 | .000 | .000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |

**Lampiran 12**

**Uji Reliabilitas Variabel Kepatuhan Wajib Pajak (Y)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 30 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 30 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .738 | 5 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Y.1 | 16.3667 | 3.137 | .678 | .622 |
| Y.2 | 16.2667 | 3.720 | .443 | .713 |
| Y.3 | 16.2667 | 3.651 | .478 | .701 |
| Y.4 | 16.3000 | 3.528 | .426 | .722 |
| Y.5 | 16.5333 | 3.292 | .497 | .696 |

**Lampiran 13**

**Uji Reliabilitas Variabel Kesadaran Membayar Pajak (X1)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 30 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 30 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .817 | 10 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X1.1 | 38.1667 | 13.523 | .406 | .809 |
| X1.2 | 38.5333 | 12.947 | .418 | .809 |
| X1.3 | 38.1667 | 12.420 | .560 | .794 |
| X1.4 | 38.3333 | 12.092 | .514 | .799 |
| X1.5 | 38.3000 | 12.907 | .472 | .803 |
| X1.6 | 38.4000 | 11.903 | .641 | .784 |
| X1.7 | 38.6000 | 11.972 | .588 | .790 |
| X1.8 | 38.3000 | 12.079 | .507 | .800 |
| X1.9 | 38.1667 | 13.523 | .406 | .809 |
| X1.10 | 38.4333 | 12.944 | .467 | .804 |

**Lampiran 14**

**Uji Reliabilitas Variabel Sanksi Pajak (X2)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 30 | 30.0 |
| Excludeda | 70 | 70.0 |
| Total | 100 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .764 | 7 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X2.1 | 25.8000 | 6.924 | .539 | .723 |
| X2.2 | 25.7000 | 6.631 | .607 | .708 |
| X2.3 | 26.0000 | 7.241 | .426 | .746 |
| X2.4 | 25.8333 | 7.040 | .515 | .728 |
| X2.5 | 25.8333 | 6.764 | .543 | .721 |
| X2.6 | 25.7000 | 7.459 | .307 | .773 |
| X2.7 | 25.7333 | 7.099 | .463 | .739 |

**Lampiran 15**

**Uji Reliabilitas Variabel Sanksi Pajak (X3)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 30 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 30 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .658 | 6 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X3.1 | 21.3667 | 3.826 | .486 | .578 |
| X3.2 | 21.4667 | 3.706 | .530 | .559 |
| X3.3 | 21.2333 | 4.875 | .172 | .681 |
| X3.4 | 21.2667 | 3.926 | .366 | .629 |
| X3.5 | 21.3000 | 4.700 | .332 | .636 |
| X3.6 | 21.5333 | 3.982 | .454 | .591 |

**Lampiran 16**

**Uji Reliabilitas Variabel Tarif Pajak (X4)**

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 30 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 30 | 100.0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .704 | 6 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X4.1 | 21.2000 | 4.303 | .407 | .674 |
| X4.2 | 21.3000 | 4.769 | .207 | .727 |
| X4.3 | 21.4000 | 4.041 | .432 | .666 |
| X4.4 | 21.5667 | 3.771 | .514 | .638 |
| X4.5 | 21.4333 | 4.047 | .443 | .662 |
| X4.6 | 21.6000 | 3.766 | .620 | .605 |

**Lampiran 17**

**Data Penelitian Variabel Kepatuhan Wajib Pajak (Y)**

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

**Lampiran 18**

**Data Penelitian Variabel Kesadaran Membayar Pajak (X1)**

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

**Lampiran 19**

**Data Penelitian Variabel Pemahaman Pajak (X2)**

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

**Lampiran 20**

**Data Penelitian Variabel Sanksi Pajak (X3)**

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

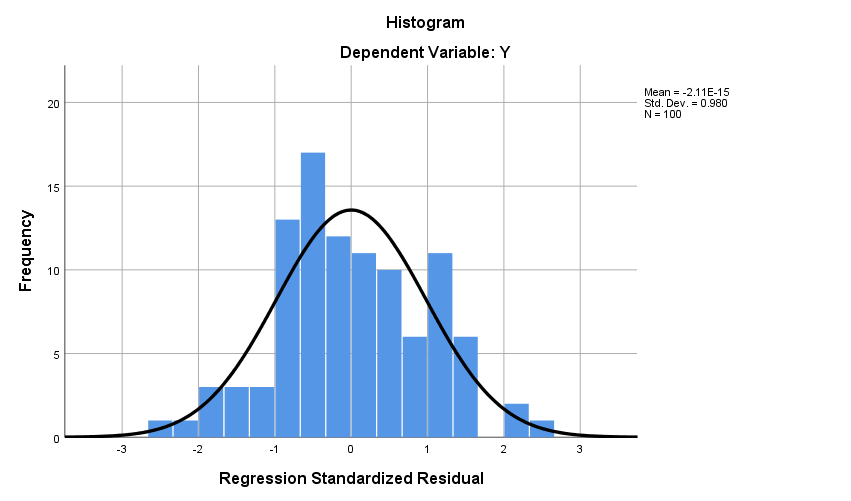
**Lampiran 21**

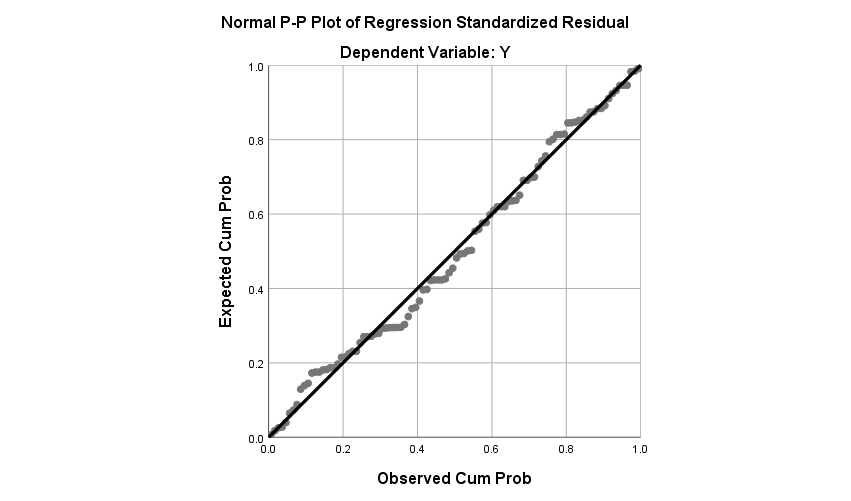
**Data Penelitian Variabel Tarif Pajak (X4)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Nomor Responden | Instrumen Penelitian Tarif Pajak (X4) | | | | | | Skor total |
| X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | X4.6 |
| 1 | 4 | 5 | 5 | 4 | 5 | 4 | 27 |
| 2 | 5 | 4 | 5 | 5 | 4 | 5 | 28 |
| 3 | 4 | 5 | 4 | 5 | 5 | 5 | 28 |
| 4 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 5 | 5 | 5 | 5 | 5 | 5 | 4 | 29 |
| 6 | 5 | 5 | 4 | 5 | 4 | 4 | 27 |
| 7 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 8 | 5 | 4 | 4 | 3 | 4 | 3 | 23 |
| 9 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 10 | 3 | 4 | 3 | 4 | 3 | 3 | 20 |
| 11 | 4 | 4 | 5 | 4 | 5 | 5 | 27 |
| 12 | 4 | 4 | 3 | 4 | 4 | 3 | 22 |
| 13 | 4 | 4 | 4 | 3 | 3 | 4 | 22 |
| 14 | 4 | 4 | 5 | 5 | 5 | 4 | 27 |
| 15 | 4 | 3 | 4 | 4 | 4 | 4 | 23 |
| 16 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 17 | 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| 18 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 19 | 5 | 5 | 4 | 5 | 5 | 4 | 28 |
| 20 | 5 | 4 | 5 | 4 | 4 | 4 | 26 |
| 21 | 5 | 4 | 5 | 4 | 5 | 4 | 27 |
| 22 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 23 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 24 | 4 | 5 | 5 | 5 | 4 | 5 | 28 |
| 25 | 4 | 4 | 4 | 4 | 5 | 4 | 25 |
| 26 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 27 | 4 | 5 | 4 | 4 | 5 | 4 | 26 |
| 28 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 29 | 4 | 4 | 4 | 2 | 4 | 3 | 21 |
| 30 | 4 | 3 | 4 | 4 | 3 | 4 | 22 |
| 31 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 32 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 33 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 34 | 5 | 5 | 4 | 4 | 4 | 3 | 25 |
| 35 | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 36 | 4 | 5 | 5 | 4 | 4 | 4 | 26 |
| 37 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 38 | 5 | 4 | 5 | 5 | 4 | 5 | 28 |
| 39 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 40 | 4 | 5 | 5 | 5 | 4 | 5 | 28 |
| 41 | 4 | 5 | 5 | 5 | 5 | 4 | 28 |
| 42 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 43 | 4 | 5 | 4 | 4 | 4 | 5 | 26 |
| 44 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 45 | 4 | 4 | 5 | 4 | 5 | 5 | 27 |
| 46 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 47 | 4 | 4 | 4 | 5 | 4 | 5 | 26 |
| 48 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 49 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 50 | 5 | 5 | 4 | 5 | 4 | 5 | 28 |
| 51 | 4 | 4 | 4 | 4 | 5 | 4 | 25 |
| 52 | 3 | 3 | 3 | 4 | 5 | 4 | 22 |
| 53 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 54 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 55 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 57 | 4 | 4 | 5 | 5 | 5 | 4 | 27 |
| 58 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 59 | 5 | 5 | 5 | 5 | 5 | 4 | 29 |
| 60 | 4 | 5 | 4 | 4 | 4 | 5 | 26 |
| 61 | 3 | 4 | 4 | 3 | 4 | 4 | 22 |
| 62 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 63 | 4 | 3 | 4 | 4 | 3 | 4 | 22 |
| 64 | 5 | 3 | 4 | 3 | 5 | 3 | 23 |
| 65 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 66 | 4 | 4 | 4 | 5 | 4 | 5 | 26 |
| 67 | 4 | 4 | 3 | 3 | 4 | 3 | 21 |
| 68 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 69 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 70 | 4 | 4 | 4 | 4 | 5 | 4 | 25 |
| 71 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 72 | 4 | 3 | 4 | 5 | 3 | 5 | 24 |
| 73 | 5 | 4 | 5 | 4 | 4 | 4 | 26 |
| 74 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 75 | 4 | 4 | 4 | 5 | 4 | 5 | 26 |
| 76 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 77 | 4 | 4 | 5 | 5 | 4 | 5 | 27 |
| 78 | 4 | 5 | 4 | 5 | 4 | 4 | 26 |
| 79 | 5 | 5 | 5 | 5 | 4 | 5 | 29 |
| 80 | 5 | 4 | 4 | 5 | 5 | 4 | 27 |
| 81 | 4 | 4 | 4 | 5 | 4 | 3 | 24 |
| 82 | 4 | 4 | 3 | 4 | 4 | 3 | 22 |
| 83 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 84 | 4 | 5 | 4 | 5 | 4 | 4 | 26 |
| 85 | 5 | 5 | 4 | 5 | 4 | 4 | 27 |
| 86 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 87 | 4 | 4 | 4 | 4 | 4 | 3 | 23 |
| 88 | 5 | 5 | 4 | 5 | 5 | 4 | 28 |
| 89 | 5 | 4 | 3 | 5 | 4 | 5 | 26 |
| 90 | 4 | 4 | 4 | 3 | 4 | 4 | 23 |
| 91 | 4 | 5 | 3 | 5 | 5 | 5 | 27 |
| 92 | 3 | 4 | 4 | 5 | 4 | 4 | 24 |
| 93 | 5 | 5 | 5 | 4 | 5 | 4 | 28 |
| 94 | 4 | 4 | 4 | 4 | 5 | 4 | 25 |
| 95 | 4 | 3 | 4 | 4 | 5 | 3 | 23 |
| 96 | 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| 97 | 3 | 4 | 4 | 3 | 4 | 3 | 21 |
| 98 | 5 | 5 | 5 | 5 | 4 | 5 | 29 |
| 99 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 100 | 4 | 4 | 5 | 5 | 4 | 5 | 27 |

**Lampiran 22**

**Uji Asumsi Klasik (Uji Normalitas)**





|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 100 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .45572455 |
| Most Extreme Differences | Absolute | .070 |
| Positive | .070 |
| Negative | -.058 |
| Test Statistic | | .070 |
| Asymp. Sig. (2-tailed) | | .200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

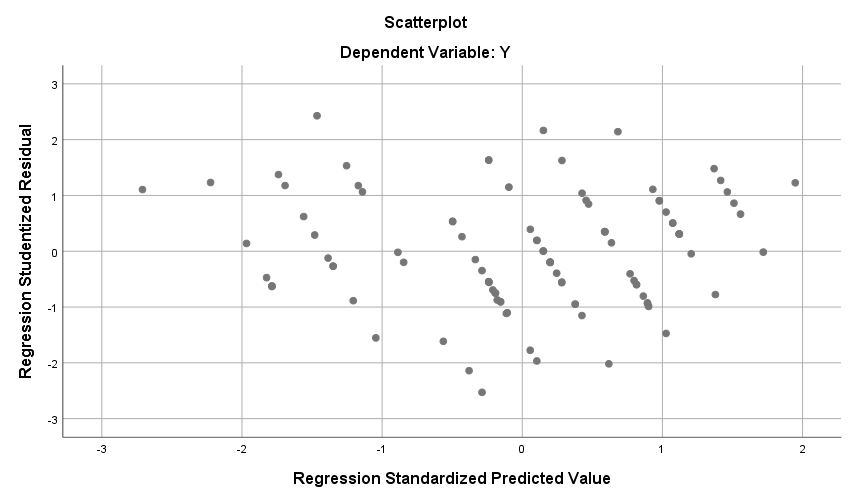
**Lampiran 23**

**Uji Asumsi Klasik (Uji Multikolonieritas)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -2.705 | .590 |  | -4.587 | .000 |  |  |
| Kesadaran Membayar Pajak | .092 | .033 | .164 | 2.738 | .007 | .156 | 6.402 |
| Pemahaman Pajak | .090 | .040 | .113 | 2.263 | .026 | .225 | 4.436 |
| Sanksi Pajak | .403 | .066 | .445 | 6.070 | .000 | .105 | 9.546 |
| Tarif Pajak | .254 | .063 | .287 | 4.009 | .000 | .110 | 9.116 |
| a. Dependent Variable: Kepatuhan Wajib Pajak | | | | | | | | |

**Lampiran 24**

**Uji Asumsi Klasik (Uji Heteroskedastisitas)**



**Lampiran 25**

**Analisis Regresi Linier Berganda**

|  |  |  |  |
| --- | --- | --- | --- |
| **Descriptive Statistics** | | | |
|  | Mean | Std. Deviation | N |
| Kepatuhan Wajib Pajak | 20.7100 | 1.97098 | 100 |
| Kesadaran Membayar Pajak | 43.6700 | 3.53926 | 100 |
| Pemahaman Pajak | 28.2300 | 2.48574 | 100 |
| Sanksi Pajak | 25.6800 | 2.17831 | 100 |
| Tarif Pajak | 25.7600 | 2.22529 | 100 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | |
|  | | Y | X1 | X2 | X3 | X4 |
| Pearson Correlation | Y | 1.000 | .916 | .878 | .957 | .944 |
| X1 | .916 | 1.000 | .807 | .905 | .898 |
| X2 | .878 | .807 | 1.000 | .863 | .865 |
| X3 | .957 | .905 | .863 | 1.000 | .926 |
| X4 | .944 | .898 | .865 | .926 | 1.000 |
| Sig. (1-tailed) | Y | . | .000 | .000 | .000 | .000 |
| X1 | .000 | . | .000 | .000 | .000 |
| X2 | .000 | .000 | . | .000 | .000 |
| X3 | .000 | .000 | .000 | . | .000 |
| X4 | .000 | .000 | .000 | .000 | . |
| N | Y | 100 | 100 | 100 | 100 | 100 |
| X1 | 100 | 100 | 100 | 100 | 100 |
| X2 | 100 | 100 | 100 | 100 | 100 |
| X3 | 100 | 100 | 100 | 100 | 100 |
| X4 | 100 | 100 | 100 | 100 | 100 |

|  |  |  |  |
| --- | --- | --- | --- |
| **Variables Entered/Removeda** | | | |
| Model | Variables Entered | Variables Removed | Method |
| 1 | Tarif Pajak, Sanksi Pajak, Pemahaman Pajak, Kesadaran Membayar Pajakb | . | Enter |
| a. Dependent Variable: Kepatuhan Wajib Pajak | | | |
| b. All requested variables entered. | | | |

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | **Coefficientsa** | | | | | |
| Model | | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | | -2.705 | .590 |  | -4.587 | .000 |
| Kesadaran Membayar Pajak | | .092 | .033 | .164 | 2.738 | .007 |
| Pemahaman Pajak | | .090 | .040 | .113 | 2.263 | .026 |
| Sanksi Pajak | | .403 | .066 | .445 | 6.070 | .000 |
| Tarif Pajak | | .254 | .063 | .287 | 4.009 | .000 |
| a. Dependent Variable: Kepatuhan Wajib Pajak | | | | | | | |

**Lampiran 26**

**Uji Signifikansi Parsial (Uji t)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -2.705 | .590 |  | -4.587 | .000 |  |  |
| Kesadaran Membayar Pajak | .092 | .033 | .164 | 2.738 | .007 | .156 | 6.402 |
| Pemahaman Pajak | .090 | .040 | .113 | 2.263 | .026 | .225 | 4.436 |
| Sanksi Pajak | .403 | .066 | .445 | 6.070 | .000 | .105 | 9.546 |
| Tarif Pajak | .254 | .063 | .287 | 4.009 | .000 | .110 | 9.116 |
| a. Dependent Variable: Kepatuhan Wajib Pajak | | | | | | | | |

**Lampiran 23**

**Analisis Koefisien Determinasi**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .839a | .704 | .695 | 1.10604 | 1.950 |
| a. Predictors: (Constant), Tarif Pajak Sanksi Pajak, Kesadaran Membayar Pajak | | | | | |
| b. Dependent Variable: Kepatuhan Wajib Pajak | | | | | |