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**LAMPIRAN**

Nomor: .…….. (diisi oleh penulis)

**IDENTITAS RESPONDEN**

1. Nama: ……………………………………………………..
2. Jenis Kelamin: Laki-Laki Perempuan
3. Umur Responden: 20-25 36-40

26-30 > 40

31-35

1. Status Pernikahan: Menikah Belum Menikah
2. Pendidikan Terakhir: D3 S3

S1 Lainnya (………….)

S2

**Petunjuk Pengisian Kuesioner**

Berilah tanda checklist (√) untuk setiap pernyataan dibawah ini yang menggambarkan penilaian Bapak/Ibu/sdr/i, dimana:

**1 = Sangat Tidak Setuju (STS)**

**2 = Tidak Setuju (TS)**

**3 = Netral (N)**

**4 = Setuju (S)**

**5 = Sangat Setuju (SS)**

1. *TAX EVASION*

*Tax evasion* merupakn tindakan yang dengan sengaja dilakukan oleh wajib pajak untuk meringankan beban pajak dengan cara yang melanggar peraturan perundang-undangan.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO.** | **PERTANYAAN** | **STS** | **TS** | **N** | **S** | **SS** |
| 1. | Menurut saya, *Tax evasion* wajar untuk dilakukan apabila uang pajak yang terkumpul tidak dikelola untuk membiayai pengeluaran umum |  |  |  |  |  |
| 2. | Menurut saya, *Tax evasion* berarti melanggar perundangan-undangan |  |  |  |  |  |
| 3. | Saya sering memanfaatkan celah atau kelemahan dalam peraturan perundang-undangan perpajakan untuk mengurangi kewajiban pajak saya |  |  |  |  |  |
| 4. | Saya sering tidak membuat pembukuan dan pencatatan aset atau penghasilan |  |  |  |  |  |
| 5. | Saya sering mengalihkan sebagian atau seluruh aset atau kegiatan usaha saya ke negara atau wilayah yang memiliki tarif pajak yang lebih rendah |  |  |  |  |  |
| 6. | Saya sering tidak melaporkan atau membayar pajak tepat waktu atau sesuai dengan ketentuan yang berlaku |  |  |  |  |  |

1. KEKUASAAN KOERSIF

Kekuasaan koersif merupakan kekuasaan yang digunakan oleh otoritas pajak untuk menegakkan kepatuhan pajak melalui ancaman sanksi atau hukuman.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO.** | **PERTANYAAN** | **STS** | **TS** | **N** | **S** | **SS** |
| 1. | Saya merasa pemeriksaaan yang dilakukan otoritas pajak adil dan transparan |  |  |  |  |  |
| 2. | Otoritas pajak akan bersikap keras jika saya tidak mematuhi pajak |  |  |  |  |  |
| 3. | Saya merasa penagihan yang dilakukan otoritas pajak otorias pajak sudah tepat |  |  |  |  |  |
| 4. | Saya merasa penagihan yang dilakukan otoritas pajak sudah adil dan merata |  |  |  |  |  |
| 5. | Saya merasa penyitaan aset yang dilakukan otoritass pajak sudah adil dan transparan |  |  |  |  |  |
| 6. | Saya merasa hukuman penjara yang dilakukan otoritas pajak merupakan hal yang benar |  |  |  |  |  |
| 7. | Saya merasa pemberian hukuman penjara kepada pelaku penggelapan pajak sudah tepat dan adil |  |  |  |  |  |
| 8. | Saya meraasa denda yang diberikan otoritas pajak terkait pengggelapan pajak sudahh adil |  |  |  |  |  |
| 9. | Otoritas pajak memiliki kemampuan untuk mengatasi masalah perbedaan data antara otoritas pajak dan lembaga lain yang terkait dengan perpajakan |  |  |  |  |  |

1. KEKUASAAN LEGITIMASI

Kekuasaan legitimasi merupakan kekuasaan yang berasal dari pengakuan dan kewenangan yang sah.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO.** | **PERTANYAAAN** | **STS** | **TS** | **N** | **S** | **SS** |
| 1. | Otoritas pajak bersikap adil, transparan, dan akuntabel kepada wajib pajak, tanpa melakukan diskriminasi, manipulasi, atau penyalahgunaan wewenang |  |  |  |  |  |
| 2. | Otoritas pajak memberikan informasi yang jelas, akurat, dan lengkap kepada wajib pajak, seperti peraturan, tarif, fasilitas, dan hak dan kewajiban perpajakan |  |  |  |  |  |
| 3. | Otoritas pajak memberikan panduan perpajakan yang mudah dipahami dan mudah diakses |  |  |  |  |  |
| 4. | Otoritas pajak memiliki profesionalisme yang tinggi dalam menjalankan tugas dan fungsi perpajakan |  |  |  |  |  |
| 5. | Otoritas pajak memiliki kinerja yang baik dalam mencapai target penerimaan pajak dan meningkatkan kepatuhan wajib pajak |  |  |  |  |  |
| 6. | Otoritas pajak memberikan pelayanan yang baik kepada wajib pajak, seperti kemudahan, kecepatan, dan kenyamanan dalam proses perpajakan |  |  |  |  |  |
| 7. | Otoritas pajak memberikan fasilitas yang memadai kepada wajib pajak, seperti sistem online, konsultasi, bimbingan, dan edukasi perpajakan |  |  |  |  |  |
| 8. | Otoritas pajak bersikap ramah, sopan, dan hormat kepada wajib pajak, tanpa membedakan status, latar belakang, atau preferensi wajib pajak |  |  |  |  |  |
| 9. | Otoritas pajak bersikap responsif, kooperatif, dan komunikatif kepada wajib pajak, dengan memberikan tanggapan, solusi, dan saran yang sesuai dengan kebutuhan dan keluhan wajib pajak |  |  |  |  |  |

1. MORAL PAJAK

Moral pajak mengacu pada motivasi intrinsik seseorang untuk mematuhi kewajiban perpajakanya

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **NO.** | **PERTANYAAN** | **STS** | **TS** | **N** | **S** | **SS** |
| 1. | Saya merasa berkewajiban untuk membayar pajak |  |  |  |  |  |
| 2. | Saya membayar pajak karena saya ingin berkontribusi terhadap pembangunan negara |  |  |  |  |  |
| 3. | Saya membayar pajak karena saya menghormati hukum dan peraturan perpajakan |  |  |  |  |  |
| 4. | Saya membayar pajak karena saya mengikuti norma dan nilai masyarakat |  |  |  |  |  |
| 5. | Saya membayar pajak karena saya percaya bahwa pemerintah menggunakan uang pajak dengan baik |  |  |  |  |  |
| 6. | Saya membayar pajak karena saya merasa adil dengan tarif dan sistem perpajakan yang berlaku |  |  |  |  |  |
| 7. | Saya membayar pajak karena saya mendapatkan manfaat dari layanan publik yang disediakan oleh pemerintah |  |  |  |  |  |
| 8. | Saya membayar pajak karena saya merasa memiliki tanggung jawab sosial terhadap masyarakat |  |  |  |  |  |
| 9. | Saya membayar pajak karena saya menghargai hukum dan etika |  |  |  |  |  |

Uji Validitas 3

Lampiran 3.1 Uji Validitas Kekuasaan Koersif (X1)

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | Kekuasaan Koersif | |
| X1.1 | Pearson Correlation | 1 | ,315\*\* | ,437\*\* | ,480\*\* | ,256\* | ,062 | ,237\* | ,346\*\* | ,147 | ,631\*\* |
| Sig. (2-tailed) |  | ,001 | ,000 | ,000 | ,010 | ,538 | ,017 | ,000 | ,143 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.2 | Pearson Correlation | ,315\*\* | 1 | ,152 | ,281\*\* | -,014 | ,157 | ,016 | ,059 | ,204\* | ,403\*\* |
| Sig. (2-tailed) | ,001 |  | ,130 | ,005 | ,889 | ,119 | ,878 | ,562 | ,041 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.3 | Pearson Correlation | ,437\*\* | ,152 | 1 | ,491\*\* | ,254\* | ,175 | ,308\*\* | ,310\*\* | ,194 | ,628\*\* |
| Sig. (2-tailed) | ,000 | ,130 |  | ,000 | ,011 | ,081 | ,002 | ,002 | ,053 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.4 | Pearson Correlation | ,480\*\* | ,281\*\* | ,491\*\* | 1 | ,713\*\* | -,164 | ,401\*\* | ,612\*\* | -,044 | ,754\*\* |
| Sig. (2-tailed) | ,000 | ,005 | ,000 |  | ,000 | ,103 | ,000 | ,000 | ,667 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.5 | Pearson Correlation | ,256\* | -,014 | ,254\* | ,713\*\* | 1 | -,177 | ,404\*\* | ,560\*\* | -,124 | ,600\*\* |
| Sig. (2-tailed) | ,010 | ,889 | ,011 | ,000 |  | ,078 | ,000 | ,000 | ,219 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.6 | Pearson Correlation | ,062 | ,157 | ,175 | -,164 | -,177 | 1 | ,112 | -,166 | ,576\*\* | ,290\*\* |
| Sig. (2-tailed) | ,538 | ,119 | ,081 | ,103 | ,078 |  | ,267 | ,099 | ,000 | ,003 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.7 | Pearson Correlation | ,237\* | ,016 | ,308\*\* | ,401\*\* | ,404\*\* | ,112 | 1 | ,604\*\* | ,231\* | ,680\*\* |
| Sig. (2-tailed) | ,017 | ,878 | ,002 | ,000 | ,000 | ,267 |  | ,000 | ,021 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.8 | Pearson Correlation | ,346\*\* | ,059 | ,310\*\* | ,612\*\* | ,560\*\* | -,166 | ,604\*\* | 1 | ,002 | ,692\*\* |
| Sig. (2-tailed) | ,000 | ,562 | ,002 | ,000 | ,000 | ,099 | ,000 |  | ,985 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.9 | Pearson Correlation | ,147 | ,204\* | ,194 | -,044 | -,124 | ,576\*\* | ,231\* | ,002 | 1 | ,390\*\* |
| Sig. (2-tailed) | ,143 | ,041 | ,053 | ,667 | ,219 | ,000 | ,021 | ,985 |  | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Kekuasaan Koersif | Pearson Correlation | ,631\*\* | ,403\*\* | ,628\*\* | ,754\*\* | ,600\*\* | ,290\*\* | ,680\*\* | ,692\*\* | ,390\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,003 | ,000 | ,000 | ,000 |  |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | | |

Lampiran 3.2 Uji Validitas Kekuasaan Legitimasi (X2)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | Kekuasaan Legitimasi |
| X2.1 | Pearson Correlation | 1 | ,368\*\* | ,314\*\* | ,424\*\* | ,351\*\* | ,139 | ,171 | ,243\* | ,219\* | ,505\*\* |
| Sig. (2-tailed) |  | ,000 | ,001 | ,000 | ,000 | ,168 | ,090 | ,015 | ,029 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.2 | Pearson Correlation | ,368\*\* | 1 | ,571\*\* | ,593\*\* | ,493\*\* | ,446\*\* | ,262\*\* | ,375\*\* | ,426\*\* | ,697\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,008 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.3 | Pearson Correlation | ,314\*\* | ,571\*\* | 1 | ,583\*\* | ,568\*\* | ,603\*\* | ,453\*\* | ,518\*\* | ,558\*\* | ,790\*\* |
| Sig. (2-tailed) | ,001 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.4 | Pearson Correlation | ,424\*\* | ,593\*\* | ,583\*\* | 1 | ,622\*\* | ,493\*\* | ,353\*\* | ,483\*\* | ,498\*\* | ,765\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.5 | Pearson Correlation | ,351\*\* | ,493\*\* | ,568\*\* | ,622\*\* | 1 | ,487\*\* | ,447\*\* | ,537\*\* | ,456\*\* | ,751\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.6 | Pearson Correlation | ,139 | ,446\*\* | ,603\*\* | ,493\*\* | ,487\*\* | 1 | ,724\*\* | ,757\*\* | ,708\*\* | ,811\*\* |
| Sig. (2-tailed) | ,168 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.7 | Pearson Correlation | ,171 | ,262\*\* | ,453\*\* | ,353\*\* | ,447\*\* | ,724\*\* | 1 | ,632\*\* | ,576\*\* | ,692\*\* |
| Sig. (2-tailed) | ,090 | ,008 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.8 | Pearson Correlation | ,243\* | ,375\*\* | ,518\*\* | ,483\*\* | ,537\*\* | ,757\*\* | ,632\*\* | 1 | ,800\*\* | ,799\*\* |
| Sig. (2-tailed) | ,015 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.9 | Pearson Correlation | ,219\* | ,426\*\* | ,558\*\* | ,498\*\* | ,456\*\* | ,708\*\* | ,576\*\* | ,800\*\* | 1 | ,783\*\* |
| Sig. (2-tailed) | ,029 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Kekuasaan Legitimasi | Pearson Correlation | ,505\*\* | ,697\*\* | ,790\*\* | ,765\*\* | ,751\*\* | ,811\*\* | ,692\*\* | ,799\*\* | ,783\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | |

Lampiran 3.3 Uji Validitas Moral pajak (X3)

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | Moral Pajak |
| X3.1 | Pearson Correlation | 1 | ,799\*\* | ,707\*\* | ,543\*\* | -,096 | -,015 | -,082 | ,441\*\* | ,382\*\* | ,667\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,000 | ,343 | ,879 | ,420 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.2 | Pearson Correlation | ,799\*\* | 1 | ,839\*\* | ,653\*\* | -,204\* | -,205\* | -,027 | ,494\*\* | ,517\*\* | ,678\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,000 | ,042 | ,040 | ,791 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.3 | Pearson Correlation | ,707\*\* | ,839\*\* | 1 | ,758\*\* | -,104 | -,120 | -,001 | ,544\*\* | ,523\*\* | ,735\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,000 | ,303 | ,233 | ,991 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.4 | Pearson Correlation | ,543\*\* | ,653\*\* | ,758\*\* | 1 | ,143 | ,035 | ,132 | ,576\*\* | ,560\*\* | ,800\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 |  | ,157 | ,729 | ,191 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.5 | Pearson Correlation | -,096 | -,204\* | -,104 | ,143 | 1 | ,688\*\* | ,401\*\* | ,003 | -,108 | ,391\*\* |
| Sig. (2-tailed) | ,343 | ,042 | ,303 | ,157 |  | ,000 | ,000 | ,976 | ,286 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.6 | Pearson Correlation | -,015 | -,205\* | -,120 | ,035 | ,688\*\* | 1 | ,369\*\* | -,048 | -,105 | ,383\*\* |
| Sig. (2-tailed) | ,879 | ,040 | ,233 | ,729 | ,000 |  | ,000 | ,635 | ,301 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.7 | Pearson Correlation | -,082 | -,027 | -,001 | ,132 | ,401\*\* | ,369\*\* | 1 | ,290\*\* | ,056 | ,422\*\* |
| Sig. (2-tailed) | ,420 | ,791 | ,991 | ,191 | ,000 | ,000 |  | ,003 | ,580 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.8 | Pearson Correlation | ,441\*\* | ,494\*\* | ,544\*\* | ,576\*\* | ,003 | -,048 | ,290\*\* | 1 | ,544\*\* | ,684\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,976 | ,635 | ,003 |  | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.9 | Pearson Correlation | ,382\*\* | ,517\*\* | ,523\*\* | ,560\*\* | -,108 | -,105 | ,056 | ,544\*\* | 1 | ,579\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,286 | ,301 | ,580 | ,000 |  | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Moral Pajak | Pearson Correlation | ,667\*\* | ,678\*\* | ,735\*\* | ,800\*\* | ,391\*\* | ,383\*\* | ,422\*\* | ,684\*\* | ,579\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | |

Lampiran 3.4 *Tax Evasion* (Y)

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | |
|  | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Tax Evasion |
| Y.1 | Pearson Correlation | 1 | ,396\*\* | ,398\*\* | ,186 | ,461\*\* | -,074 | ,596\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,063 | ,000 | ,463 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.2 | Pearson Correlation | ,396\*\* | 1 | ,428\*\* | ,355\*\* | ,237\* | -,027 | ,618\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,000 | ,017 | ,788 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.3 | Pearson Correlation | ,398\*\* | ,428\*\* | 1 | ,543\*\* | ,463\*\* | ,126 | ,767\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,000 | ,000 | ,211 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.4 | Pearson Correlation | ,186 | ,355\*\* | ,543\*\* | 1 | ,380\*\* | ,517\*\* | ,779\*\* |
| Sig. (2-tailed) | ,063 | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.5 | Pearson Correlation | ,461\*\* | ,237\* | ,463\*\* | ,380\*\* | 1 | ,079 | ,686\*\* |
| Sig. (2-tailed) | ,000 | ,017 | ,000 | ,000 |  | ,435 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.6 | Pearson Correlation | -,074 | -,027 | ,126 | ,517\*\* | ,079 | 1 | ,417\*\* |
| Sig. (2-tailed) | ,463 | ,788 | ,211 | ,000 | ,435 |  | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Tax Evasion | Pearson Correlation | ,596\*\* | ,618\*\* | ,767\*\* | ,779\*\* | ,686\*\* | ,417\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | |

Lampiran 4 Uji Reabilitas

Lampiran 4.1 Uji reabilitas kekuasaan koersif (X1)

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,730 | 9 |

Lampiran 4.2 uji rebilitas kekuasaan legitimasi (X2)

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,888 | 9 |

Lampiran 4.3 uji rebailitas moral pajak (X3)

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,750 | 9 |

Lampiran 4.4 uji rebilitas *tax evasion* (Y)

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,722 | 6 |

Lampiran 2 Hasil Kuesioner

Jawaban responden Kekuasaan Koersif Otoritas Pajak

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

Jawaban Responden Kekuasaan Legitimasi

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Responden | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | JX2 |
| 1 | 2 | 2 | 4 | 2 | 3 | 4 | 4 | 4 | 4 | 29 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 33 |
| 5 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 34 |
| 6 | 3 | 3 | 4 | 3 | 3 | 2 | 3 | 2 | 2 | 25 |
| 7 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 20 |
| 8 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 34 |
| 9 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 2 | 22 |
| 10 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 35 |
| 11 | 3 | 4 | 2 | 3 | 2 | 4 | 4 | 4 | 4 | 30 |
| 12 | 3 | 2 | 2 | 3 | 3 | 4 | 4 | 4 | 3 | 28 |
| 13 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| 14 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 33 |
| 15 | 3 | 3 | 2 | 2 | 5 | 3 | 4 | 4 | 3 | 29 |
| 16 | 2 | 2 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 30 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 35 |
| 18 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 37 |
| 19 | 2 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 32 |
| 20 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 26 |
| 21 | 2 | 4 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 25 |
| 22 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 23 | 1 | 3 | 4 | 2 | 3 | 5 | 5 | 4 | 4 | 31 |
| 24 | 1 | 5 | 4 | 3 | 4 | 4 | 2 | 2 | 2 | 27 |
| 25 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 42 |
| 26 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 38 |
| 27 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 43 |
| 28 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 39 |
| 29 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 40 |
| 30 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 23 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 32 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 42 |
| 33 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 37 |
| 34 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 38 |
| 35 | 2 | 2 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 32 |
| 36 | 2 | 2 | 2 | 3 | 4 | 2 | 2 | 2 | 2 | 21 |
| 37 | 2 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 34 |
| 38 | 2 | 2 | 4 | 2 | 3 | 4 | 4 | 4 | 4 | 29 |
| 39 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 23 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 41 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 33 |
| 42 | 5 | 5 | 5 | 3 | 5 | 5 | 4 | 5 | 4 | 41 |
| 43 | 3 | 3 | 4 | 3 | 3 | 2 | 3 | 2 | 2 | 25 |
| 44 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 20 |
| 45 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 34 |
| 46 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 22 |
| 47 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 35 |
| 48 | 3 | 4 | 2 | 3 | 2 | 4 | 4 | 4 | 4 | 30 |
| 49 | 3 | 2 | 2 | 3 | 3 | 4 | 4 | 4 | 3 | 28 |
| 50 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| 51 | 4 | 2 | 4 | 2 | 2 | 3 | 3 | 4 | 3 | 27 |
| 52 | 3 | 3 | 2 | 2 | 5 | 3 | 4 | 4 | 3 | 29 |
| 53 | 2 | 2 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 30 |
| 54 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 35 |
| 55 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 37 |
| 56 | 2 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 32 |
| 57 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 31 |
| 58 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 3 | 3 | 26 |
| 59 | 1 | 4 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 21 |
| 60 | 1 | 3 | 4 | 2 | 3 | 5 | 5 | 4 | 4 | 31 |
| 61 | 1 | 5 | 4 | 3 | 3 | 3 | 3 | 2 | 3 | 27 |
| 62 | 2 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 40 |
| 63 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 38 |
| 64 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 43 |
| 65 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 39 |
| 66 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 40 |
| 67 | 2 | 2 | 2 | 2 | 4 | 2 | 4 | 2 | 2 | 22 |
| 68 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 4 | 23 |
| 69 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 42 |
| 70 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 37 |
| 71 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 38 |
| 72 | 2 | 2 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 32 |
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 74 | 2 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 34 |
| 75 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 26 |
| 76 | 2 | 2 | 4 | 2 | 3 | 4 | 4 | 4 | 4 | 29 |
| 77 | 2 | 2 | 2 | 4 | 4 | 2 | 2 | 3 | 2 | 23 |
| 78 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 4 | 26 |
| 79 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 33 |
| 80 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 41 |
| 81 | 3 | 3 | 4 | 3 | 3 | 2 | 3 | 2 | 2 | 25 |
| 82 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 20 |
| 83 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 41 |
| 84 | 4 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 27 |
| 85 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 35 |
| 86 | 3 | 4 | 2 | 3 | 2 | 4 | 4 | 4 | 4 | 30 |
| 87 | 3 | 2 | 2 | 3 | 3 | 4 | 4 | 4 | 3 | 28 |
| 88 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| 89 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 33 |
| 90 | 3 | 3 | 2 | 2 | 5 | 3 | 4 | 4 | 3 | 29 |
| 91 | 2 | 2 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 30 |
| 92 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 35 |
| 93 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 37 |
| 94 | 2 | 3 | 4 | 4 | 3 | 5 | 4 | 4 | 3 | 32 |
| 95 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 31 |
| 96 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 4 | 21 |
| 97 | 1 | 4 | 2 | 3 | 2 | 4 | 4 | 4 | 4 | 28 |
| 98 | 1 | 3 | 4 | 2 | 3 | 5 | 5 | 4 | 4 | 31 |
| 99 | 1 | 5 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 34 |
| 100 | 2 | 5 | 5 | 5 | 5 | 4 | 3 | 5 | 5 | 39 |

Jawaban Responden Moral Pajak

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Responden | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | JX3 |
| 1 | 4 | 5 | 5 | 5 | 2 | 1 | 2 | 5 | 5 | 34 |
| 2 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 33 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 4 | 4 | 4 | 4 | 3 | 3 | 2 | 4 | 4 | 4 | 32 |
| 5 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 35 |
| 6 | 4 | 3 | 4 | 4 | 3 | 3 | 2 | 3 | 4 | 30 |
| 7 | 4 | 4 | 4 | 2 | 2 | 2 | 3 | 4 | 4 | 29 |
| 8 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 32 |
| 9 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 38 |
| 10 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 34 |
| 11 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 33 |
| 12 | 3 | 3 | 3 | 5 | 5 | 4 | 4 | 5 | 5 | 37 |
| 13 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 35 |
| 14 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 35 |
| 15 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 31 |
| 16 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 27 |
| 17 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 33 |
| 18 | 2 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 28 |
| 19 | 2 | 3 | 3 | 3 | 2 | 2 | 3 | 4 | 5 | 27 |
| 20 | 4 | 5 | 5 | 5 | 5 | 3 | 4 | 5 | 4 | 40 |
| 21 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 37 |
| 22 | 5 | 5 | 5 | 5 | 2 | 3 | 3 | 5 | 5 | 38 |
| 23 | 5 | 5 | 5 | 5 | 1 | 1 | 4 | 5 | 5 | 36 |
| 24 | 4 | 5 | 5 | 5 | 3 | 3 | 4 | 5 | 5 | 39 |
| 25 | 5 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 42 |
| 26 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 41 |
| 27 | 4 | 5 | 5 | 5 | 3 | 2 | 4 | 5 | 5 | 38 |
| 28 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 5 | 5 | 41 |
| 29 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 41 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 31 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 42 |
| 32 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 43 |
| 33 | 5 | 5 | 5 | 5 | 3 | 2 | 4 | 5 | 5 | 39 |
| 34 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 5 | 5 | 41 |
| 35 | 5 | 5 | 5 | 5 | 2 | 2 | 4 | 5 | 4 | 37 |
| 36 | 4 | 5 | 5 | 5 | 2 | 2 | 4 | 5 | 5 | 37 |
| 37 | 5 | 5 | 5 | 5 | 3 | 2 | 4 | 5 | 5 | 39 |
| 38 | 4 | 5 | 5 | 5 | 2 | 1 | 2 | 5 | 5 | 34 |
| 39 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 40 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 37 |
| 41 | 4 | 4 | 4 | 3 | 3 | 2 | 4 | 4 | 4 | 32 |
| 42 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 28 |
| 43 | 4 | 3 | 4 | 4 | 3 | 3 | 2 | 3 | 4 | 30 |
| 44 | 4 | 4 | 4 | 2 | 2 | 2 | 3 | 4 | 4 | 29 |
| 45 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 34 |
| 46 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 38 |
| 47 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 34 |
| 48 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 33 |
| 49 | 3 | 3 | 3 | 4 | 5 | 4 | 5 | 5 | 5 | 37 |
| 50 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 35 |
| 51 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 35 |
| 52 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 35 |
| 53 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 5 | 36 |
| 54 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 40 |
| 55 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 40 |
| 56 | 2 | 3 | 3 | 3 | 2 | 2 | 4 | 4 | 4 | 27 |
| 57 | 4 | 5 | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 36 |
| 58 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 37 |
| 59 | 5 | 5 | 5 | 5 | 2 | 3 | 3 | 5 | 5 | 38 |
| 60 | 5 | 5 | 5 | 5 | 1 | 1 | 4 | 5 | 5 | 36 |
| 61 | 4 | 5 | 5 | 5 | 3 | 3 | 4 | 5 | 5 | 39 |
| 62 | 5 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 42 |
| 63 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 41 |
| 64 | 4 | 5 | 5 | 5 | 3 | 2 | 4 | 5 | 5 | 38 |
| 65 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 5 | 5 | 41 |
| 66 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 41 |
| 67 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 31 |
| 68 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 42 |
| 69 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 43 |
| 70 | 5 | 5 | 5 | 5 | 3 | 2 | 4 | 5 | 5 | 39 |
| 71 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 5 | 5 | 41 |
| 72 | 5 | 5 | 5 | 5 | 2 | 2 | 4 | 5 | 5 | 38 |
| 73 | 4 | 5 | 5 | 5 | 2 | 2 | 4 | 5 | 5 | 37 |
| 74 | 5 | 5 | 5 | 5 | 3 | 2 | 4 | 5 | 5 | 39 |
| 75 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 40 |
| 76 | 4 | 5 | 5 | 5 | 3 | 1 | 2 | 3 | 5 | 33 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 78 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 79 | 4 | 4 | 4 | 3 | 3 | 2 | 4 | 4 | 4 | 32 |
| 80 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 4 | 2 | 28 |
| 81 | 4 | 3 | 4 | 4 | 3 | 3 | 2 | 3 | 4 | 30 |
| 82 | 4 | 4 | 4 | 2 | 2 | 2 | 3 | 4 | 4 | 29 |
| 83 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 34 |
| 84 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| 85 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 34 |
| 86 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 34 |
| 87 | 3 | 3 | 3 | 5 | 5 | 4 | 5 | 5 | 5 | 38 |
| 88 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 35 |
| 89 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 35 |
| 90 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 35 |
| 91 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 5 | 31 |
| 92 | 4 | 4 | 4 | 4 | 3 | 3 | 2 | 4 | 4 | 32 |
| 93 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 94 | 2 | 3 | 3 | 3 | 2 | 4 | 4 | 2 | 4 | 27 |
| 95 | 2 | 2 | 2 | 2 | 2 | 3 | 4 | 5 | 4 | 26 |
| 96 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 37 |
| 97 | 5 | 5 | 5 | 4 | 2 | 3 | 3 | 5 | 5 | 37 |
| 98 | 5 | 5 | 5 | 5 | 1 | 1 | 4 | 5 | 5 | 36 |
| 99 | 4 | 5 | 5 | 5 | 3 | 3 | 4 | 5 | 5 | 39 |
| 100 | 5 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 42 |

Jawaban Responden *Tax Evasion*

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