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# LAMPIRAN

Lampiran 1 Kuesioner

Dalam rangka penyelesaian skripsi sebagai mahasiswi program strata satu (S1) Universitas Pancasakti Tegal, saya:

Nama : Dyah Kharisma Rahma Dani

Npm : 4320600061

Prodi : Akuntansi

Fakultas : Ekonomi Dan Bisnis

Bermaksud melakukan penelitian untuk menyususn skripsi dengan berjudul

”**PENGARUH KUALITAS PELAYANAN, PENGETAHUAN PERPAJAKAN, SOSIALISASI PAJAK DAN PEMUTIHAN PAJAK TERHADAP KEPATUHAN WAJIB PAJAK KENDARAAN BERMOTOR DI SAMSAT KOTA TEGAL”**

Dalam rangka penyelesaian skripsi, saya bermaksud melakukan penelitian ilmiah yang berupa skripsi. Dengan hal ini saya sangat mengharapkan kesediaan Bapak/Ibu/Saudara/I untuk menjadi responden dengan meluangkan waktunya sejenak untuk mengisi beberapa pertanyaan pada kuesioner ini secara lengkap dan sesuai dengan isi hati Bapak/Ibu/Saudara/I sekalian. Penelitian kuesioner ini hanya digunakan untuk kepentingan akademis penelitian semata, peneliti sangat mengharapkan kepada semua pihak yang terpilih sebagai responden dalam penelitian ini dapat bekerjasama dalam memberikan informasi atau jawaban atas pertanyaan secara benar, jujur dan objektif.

Atas perhatian dan kesediaan Bapak/Ibu/Saudara/I dalam meluangkan waktu untuk menjawab pertanyaan-pertanyaan di dalam kuesioner ini, saya mengucapkan terimakasih.

PETUNJUK PENGISISAN ANGKET

1. Angket diisi oleh Bapak/Ibu/Saudara/I untuk menjawab seluruh pertanyaan atau pernyataan yang telah disediakan.
2. Beri tanda centang (√) pada kolom yang tersedia dan pilihlah sesuai dengan keadaan yang sebenarnya.
3. Dalam menjawab pertanyaan dibawah ini, diusahakan untuk menjawab semua pertanyaan yang ada.

DATA KARAKTERISTIK RESPONDEN

Nama Wajib Pajak : ..............................

Usia : .............................. Tahun

Jenis Kelamin : Laki-Laki Perempuan

Jenis Kendaraan : Roda 2 Roda 4

Alamat Pajak : Kota Tegal

Kab. Tegal

Alamat Wajib Pajak : Tegal Barat

Tegal Timur

Tegal Selatan

Margadana

Lainnya

PETUNJUK PENGISIAN:

Terdapat lima alternative jawaban, yaitu sebagai berikut

SS = Sangat Setuju

S = Setuju

KS = Kurang Setuju

TS = Tidak Setuju

STS = Sangat Tidak Setuju

**DAFTAR PERTANYAAN**

**KUALITAS PELAYANAN (X1)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pertanyaan** | **STS** | **TS** | **KS** | **S** | **SS** |
| **1** | **2** | **3** | **4** | **5** |
|  | Saya sangat puas dengan fasilitas yang tersedia di kantor samsat kota tegal |  |  |  |  |  |
|  | Petugas pajak melayani dengan sopan dan ramah |  |  |  |  |  |
|  | Petugas pajak memberikan informasi mengenai pembayaran pajak yang jelas kepada saya selaku wajib pajak |  |  |  |  |  |
|  | Kualitas pelayanan yang memuaskan dapat membuat waktu pembayaran saya selaku wajib pajak semakin cepat |  |  |  |  |  |
|  | Pelaksanaan jam kerja kantor samsat kota tegal dilakukan tepat waktu |  |  |  |  |  |
|  | Petugas pajak memiliki komunikasi yang efektif kepada wajib pajak yang akan membayar pajak |  |  |  |  |  |
|  | Petugas pajak telah memberikan pelayanan yang efisien dan cepat |  |  |  |  |  |
|  | Petugas pajak membuat bapak/ibu/saudara/I merasa nyaman dan aman saat melakukan kewajiban perpajakan |  |  |  |  |  |

Sumber(Selung, Wasliah, dan Pratiwi 2014), (Novelia 2009), (Ernita dan Erni Febrina Harahap 2023)

**PENGETAHUAN PERPAJAKAN (X2)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pertanyaan** | **STS** | **TS** | **KS** | **S** | **SS** |
| **1** | **2** | **3** | **4** | **5** |
|  | Saya selaku wajib pajak mengetahui perhitungan pajak kendaraan bermotor |  |  |  |  |  |
|  | Saya selaku wajib pajak memahami prosedur pembayaran pajak kendaraan bermotor |  |  |  |  |  |
|  | Saya selaku wajib pajak mengetahui fungsi pajak sebagai pembangunan daerah |  |  |  |  |  |
|  | Saya selaku wajib pajak dapat membayar pajak kendaraan bermotor melalui samsat keliling |  |  |  |  |  |
|  | Saya selaku wajib pajak saat terlambat dalam melakukan pembayaran pajak akan dikenai denda atau sanksi administrasi |  |  |  |  |  |
|  | Saya selaku wajib pajak mendapatkan imbalan secara langsung dari pajak yang dibayarkan |  |  |  |  |  |
|  | Saya selaku wajib pajak mengetahui hak dan kewajiban dalam perpajakan |  |  |  |  |  |
|  | Saya selaku wajib pajak mengetahui bahwa pajak ditetapkan berdasarkan undang-undang dan dapat dipaksakan |  |  |  |  |  |
|  | Saya selaku wajib pajak mengetahui bahwa sistem perpajakan di Indonesia menganut sistem self assesment |  |  |  |  |  |

Sumber (Saputro 2017), (Alfiah 2019), (Ernita dan Erni Febrina Harahap 2023), (Turrahmah)

**SOSIALISASI PAJAK (X3)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pertanyaan** | **STS** | **TS** | **KS** | **S** | **SS** |
| **1** | **2** | **3** | **4** | **5** |
|  | Saya mengetahui adanya kegiatan seminar yang diadakan oleh kantor samsat kota tegal tentang PKB dan BBNKB |  |  |  |  |  |
|  | Saya mendapatkan brosur tentang pajak PKB dan BBNKB dari kantor samsat kota tegal |  |  |  |  |  |
|  | Saya mengetahui perkembangan informasi tentang pajak melalui surat kabar, majalah, radio, jurnal atau iklan layanan masyarakat di televisi |  |  |  |  |  |
|  | Saya memperoleh informasi yang lengkap tentang pembayaran pajak di internet melalui media sosial seperti (tiktok, instagram, twitter, facebook dll) |  |  |  |  |  |
|  | Saya mengetahui bahwa petugas menguasai materi dalam melakukan sosialisasi atau seminar dalam memberikan penjelasan dan sosialisasi tentang pembayaran pajak |  |  |  |  |  |
|  | Petugas pajak menawarkan kenyamanan pelayanan dalam memberi informasi kepada wajib pajak dengan melengkapi penjelasan melalui prosedur |  |  |  |  |  |
|  | Penyuluhan pajak dapat memeberikan motivasi bagi saya selaku wajib pajak agar patuh dalam membayar pajak |  |  |  |  |  |
|  | Petugas pajak sering melakukan sosialisasi pajak di daerah saya |  |  |  |  |  |

Sumber (Selung et al. 2014), (Pengaruh et al. 2020), (Turrahmah n.d.).

**PEMUTIHAN PAJAK (X4)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pertanyaan** | **STS** | **TS** | **KS** | **S** | **SS** |
| **1** | **2** | **3** | **4** | **5** |
|  | Saya mengetahui dan memahami betul tentang program pemutihan pajak |  |  |  |  |  |
|  | Saya mengetahui manfaat dari pemutihan pajak kendaraan bermotor |  |  |  |  |  |
|  | Saya mengetahui tujuan dari adanya program pemutihan pajak kendaraan bermotor |  |  |  |  |  |
|  | Saya merasa terbantu dengan adanya program pemutihan pajak |  |  |  |  |  |
|  | Wajib pajak akan mendapatkan surat pemberitauan oleh kantor samsat kota tegal menegenai keterlambatan dalam membayar pajak |  |  |  |  |  |
|  | Saya tidak merasa dirugikan dengan adanya program pemutihan pajak |  |  |  |  |  |
|  | Saya menyetujui apabila program pemutihan pajak seperti pembebasan sanksi administrasi dapat meringankan bagi wajib pajak dalam melaksanakan kewajibannya |  |  |  |  |  |
|  | Saya menyetujui dengan adanya program pemutihan pajak seperti penghapusan denda bea balik nama kendaraan bermotor akan memudahkan saya dalam membayar pajak tahun berikutnya |  |  |  |  |  |

Sumber (I Made Hermawan n.d.), (Pajak 2022)

**KEPATUHAN WAJIB PAJAK (Y)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pertanyaan** | **STS** | **TS** | **KS** | **S** | **SS** |
| **1** | **2** | **3** | **4** | **5** |
|  | Saya selalu memenuhi kewajiban dalam membayar pajak kendaraan bermotor |  |  |  |  |  |
|  | Saya selalu membayar pajak tepat pada waktunya |  |  |  |  |  |
|  | Saya selalu melengkapi data persyaratan pembayaran pajak kendaraan bermotor (KTP & STNK asli) sesuai dengan ketentuan yang berlaku |  |  |  |  |  |
|  | Saya sering lupa waktu jatuh tempo pembayaran pajak kendaraan bermotor |  |  |  |  |  |
|  | Saya tidak memiliki tunggakan dalam membayar pajak |  |  |  |  |  |
|  | Banyaknya tempat pembayaran dapat mempermudah saya selaku wajib pajak untuk membayar pajak tepat waktu |  |  |  |  |  |
|  | Memiliki tunggakan pajak akan ada denda yang harus dibayarkan |  |  |  |  |  |
|  | Saya membayar pajak kendaraan secara sukarela |  |  |  |  |  |

Sumber (I Made Hermawan n.d.), (Saputro 2017), (Turrahmah n.d.).

Lampiran 2 Data Variabel Kualitas Pelayanan

**DATA VARIABEL KUALITAS PELAYANAN (X1)**

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

Lampiran 3 Data Variabel Pengetahuan Perpajakan (X2)

**DATA VARIABEL PENGETAHUAN PERPAJAKAN (X2)**

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

Lampiran 4 Data Variabel Sosialisasi Pajak (X3)

**DATA VARIABEL SOSIALISASI PAJAK (X3)**

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

Lampiran 5 Data Variabel Pemutihan Pajak (X4)

**DATA VARIABEL PEMUTIHAN PAJAK (X4)**

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

Lampiran 6 Data Variabel Kepatuhan Wajib Pajak (Y)

**DATA VARIABEL KEPATUHAN WAJIB PAJAK (Y)**

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

Lampiran 7 Dokumentasi Penyebaran Kuesioner

**DOKUMENTASI PENYEBARAN KUESIOER**

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Lampiran 8 Hasil Uji Validitas Kualitas Pelayanan

**HASIL UJI VALIDITAS VARIABEL KUALITAS PELAYANAN (X1)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | |
|  | | **X1.1** | **X1.2** | **X1.3** | **X1.4** | **X1.5** | **X1.6** | **X1.7** | **X1.8** | **Total** |
| X1.1 | Pearson Correlation | 1 | .046 | .085 | .159 | .083 | .547\*\* | .396\* | .337 | .509\*\* |
| Sig. (2-tailed) |  | .810 | .655 | .402 | .662 | .002 | .030 | .068 | .004 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.2 | Pearson Correlation | .046 | 1 | .356 | .326 | .308 | .292 | .543\*\* | .257 | .605\*\* |
| Sig. (2-tailed) | .810 |  | .054 | .079 | .098 | .117 | .002 | .170 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.3 | Pearson Correlation | .085 | .356 | 1 | .412\* | .471\*\* | .365\* | .317 | .319 | .636\*\* |
| Sig. (2-tailed) | .655 | .054 |  | .024 | .009 | .047 | .088 | .085 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.4 | Pearson Correlation | .159 | .326 | .412\* | 1 | .125 | .449\* | .403\* | .814\*\* | .727\*\* |
| Sig. (2-tailed) | .402 | .079 | .024 |  | .510 | .013 | .027 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.5 | Pearson Correlation | .083 | .308 | .471\*\* | .125 | 1 | .279 | .416\* | .066 | .517\*\* |
| Sig. (2-tailed) | .662 | .098 | .009 | .510 |  | .136 | .022 | .729 | .003 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.6 | Pearson Correlation | .547\*\* | .292 | .365\* | .449\* | .279 | 1 | .374\* | .490\*\* | .734\*\* |
| Sig. (2-tailed) | .002 | .117 | .047 | .013 | .136 |  | .042 | .006 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.7 | Pearson Correlation | .396\* | .543\*\* | .317 | .403\* | .416\* | .374\* | 1 | .323 | .734\*\* |
| Sig. (2-tailed) | .030 | .002 | .088 | .027 | .022 | .042 |  | .082 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X1.8 | Pearson Correlation | .337 | .257 | .319 | .814\*\* | .066 | .490\*\* | .323 | 1 | .704\*\* |
| Sig. (2-tailed) | .068 | .170 | .085 | .000 | .729 | .006 | .082 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total | Pearson Correlation | .509\*\* | .605\*\* | .636\*\* | .727\*\* | .517\*\* | .734\*\* | .734\*\* | .704\*\* | 1 |
| Sig. (2-tailed) | .004 | .000 | .000 | .000 | .003 | .000 | .000 | .000 |  |
| N | 30 | 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 9 Hasil Uji Validitas pengetahuan perpajakan

**HASIL UJI VALIDITAS PENGETAHUAN PERPAJAKAN (X2)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | |
|  | | **X2.1** | **X2.2** | **X2.3** | **X2.4** | **X2.5** | **X2.6** | **X2.7** | **X2.8** | **X2.9** | **Total** |
| X2.1 | Pearson Correlation | 1 | .330 | .604\*\* | .461\* | .322 | .379\* | .294 | .694\*\* | .509\*\* | .787\*\* |
| Sig. (2-tailed) |  | .075 | .000 | .010 | .083 | .039 | .115 | .000 | .004 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.2 | Pearson Correlation | .330 | 1 | .353 | .529\*\* | .345 | .438\* | .394\* | .043 | .461\* | .656\*\* |
| Sig. (2-tailed) | .075 |  | .056 | .003 | .062 | .015 | .031 | .822 | .010 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.3 | Pearson Correlation | .604\*\* | .353 | 1 | .434\* | .135 | .089 | .323 | .572\*\* | .527\*\* | .702\*\* |
| Sig. (2-tailed) | .000 | .056 |  | .017 | .478 | .639 | .082 | .001 | .003 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.4 | Pearson Correlation | .461\* | .529\*\* | .434\* | 1 | .409\* | .287 | .437\* | .275 | .289 | .715\*\* |
| Sig. (2-tailed) | .010 | .003 | .017 |  | .025 | .125 | .016 | .142 | .121 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.5 | Pearson Correlation | .322 | .345 | .135 | .409\* | 1 | .426\* | .266 | .037 | .312 | .548\*\* |
| Sig. (2-tailed) | .083 | .062 | .478 | .025 |  | .019 | .155 | .848 | .093 | .002 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.6 | Pearson Correlation | .379\* | .438\* | .089 | .287 | .426\* | 1 | .167 | .010 | .373\* | .521\*\* |
| Sig. (2-tailed) | .039 | .015 | .639 | .125 | .019 |  | .379 | .959 | .043 | .003 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.7 | Pearson Correlation | .294 | .394\* | .323 | .437\* | .266 | .167 | 1 | .220 | .534\*\* | .620\*\* |
| Sig. (2-tailed) | .115 | .031 | .082 | .016 | .155 | .379 |  | .244 | .002 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.8 | Pearson Correlation | .694\*\* | .043 | .572\*\* | .275 | .037 | .010 | .220 | 1 | .413\* | .569\*\* |
| Sig. (2-tailed) | .000 | .822 | .001 | .142 | .848 | .959 | .244 |  | .023 | .001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.9 | Pearson Correlation | .509\*\* | .461\* | .527\*\* | .289 | .312 | .373\* | .534\*\* | .413\* | 1 | .741\*\* |
| Sig. (2-tailed) | .004 | .010 | .003 | .121 | .093 | .043 | .002 | .023 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total | Pearson Correlation | .787\*\* | .656\*\* | .702\*\* | .715\*\* | .548\*\* | .521\*\* | .620\*\* | .569\*\* | .741\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .002 | .003 | .000 | .001 | .000 |  |
| N | 30 | 30 | 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 Hasil Uji Validitas Sosialisasi Pajak

**HASIL UJI VALIDITAS VARIABEL SOSIALISASI PAJAK (X3)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | |
|  | | **X3.1** | **X3.2** | **X3.3** | **X3.4** | **X3.5** | **X3.6** | **X3.7** | **X3.8** | **Total** |
| X3.1 | Pearson Correlation | 1 | .147 | .259 | .180 | .167 | .198 | .326 | .358 | .487\*\* |
| Sig. (2-tailed) |  | .439 | .166 | .340 | .377 | .295 | .079 | .052 | .006 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.2 | Pearson Correlation | .147 | 1 | -.041 | .478\*\* | .331 | .466\*\* | .275 | .349 | .558\*\* |
| Sig. (2-tailed) | .439 |  | .831 | .008 | .074 | .009 | .141 | .059 | .001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.3 | Pearson Correlation | .259 | -.041 | 1 | .389\* | .414\* | .429\* | .330 | .445\* | .632\*\* |
| Sig. (2-tailed) | .166 | .831 |  | .034 | .023 | .018 | .075 | .014 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.4 | Pearson Correlation | .180 | .478\*\* | .389\* | 1 | .254 | .484\*\* | .482\*\* | .445\* | .742\*\* |
| Sig. (2-tailed) | .340 | .008 | .034 |  | .176 | .007 | .007 | .014 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.5 | Pearson Correlation | .167 | .331 | .414\* | .254 | 1 | .409\* | .320 | .299 | .605\*\* |
| Sig. (2-tailed) | .377 | .074 | .023 | .176 |  | .025 | .084 | .108 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.6 | Pearson Correlation | .198 | .466\*\* | .429\* | .484\*\* | .409\* | 1 | .456\* | .509\*\* | .767\*\* |
| Sig. (2-tailed) | .295 | .009 | .018 | .007 | .025 |  | .011 | .004 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.7 | Pearson Correlation | .326 | .275 | .330 | .482\*\* | .320 | .456\* | 1 | .212 | .689\*\* |
| Sig. (2-tailed) | .079 | .141 | .075 | .007 | .084 | .011 |  | .260 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X3.8 | Pearson Correlation | .358 | .349 | .445\* | .445\* | .299 | .509\*\* | .212 | 1 | .681\*\* |
| Sig. (2-tailed) | .052 | .059 | .014 | .014 | .108 | .004 | .260 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total | Pearson Correlation | .487\*\* | .558\*\* | .632\*\* | .742\*\* | .605\*\* | .767\*\* | .689\*\* | .681\*\* | 1 |
| Sig. (2-tailed) | .006 | .001 | .000 | .000 | .000 | .000 | .000 | .000 |  |
| N | 30 | 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 11 Hasil Uji Validitas Pemutihan Pajak

**HASIL UJI VALIDITAS VARIABEL PEMUTIHAN PAJAK (X4)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | |
|  | | **X4.1** | **X4.2** | **X4.3** | **X4.4** | **X4.5** | **X4.6** | **X4.7** | **X4.8** | **Total** |
| X4.1 | Pearson Correlation | 1 | -.039 | .189 | .118 | .360 | .098 | .201 | .652\*\* | .535\*\* |
| Sig. (2-tailed) |  | .838 | .318 | .536 | .051 | .606 | .288 | .000 | .002 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.2 | Pearson Correlation | -.039 | 1 | .356 | .326 | .308 | .292 | .295 | .084 | .520\*\* |
| Sig. (2-tailed) | .838 |  | .054 | .079 | .098 | .117 | .113 | .660 | .003 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.3 | Pearson Correlation | .189 | .356 | 1 | .412\* | .471\*\* | .365\* | .587\*\* | .257 | .727\*\* |
| Sig. (2-tailed) | .318 | .054 |  | .024 | .009 | .047 | .001 | .171 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.4 | Pearson Correlation | .118 | .326 | .412\* | 1 | .125 | .449\* | .474\*\* | .145 | .634\*\* |
| Sig. (2-tailed) | .536 | .079 | .024 |  | .510 | .013 | .008 | .445 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.5 | Pearson Correlation | .360 | .308 | .471\*\* | .125 | 1 | .279 | .323 | .540\*\* | .670\*\* |
| Sig. (2-tailed) | .051 | .098 | .009 | .510 |  | .136 | .082 | .002 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.6 | Pearson Correlation | .098 | .292 | .365\* | .449\* | .279 | 1 | .244 | .081 | .569\*\* |
| Sig. (2-tailed) | .606 | .117 | .047 | .013 | .136 |  | .194 | .672 | .001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.7 | Pearson Correlation | .201 | .295 | .587\*\* | .474\*\* | .323 | .244 | 1 | .236 | .683\*\* |
| Sig. (2-tailed) | .288 | .113 | .001 | .008 | .082 | .194 |  | .209 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.8 | Pearson Correlation | .652\*\* | .084 | .257 | .145 | .540\*\* | .081 | .236 | 1 | .604\*\* |
| Sig. (2-tailed) | .000 | .660 | .171 | .445 | .002 | .672 | .209 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total | Pearson Correlation | .535\*\* | .520\*\* | .727\*\* | .634\*\* | .670\*\* | .569\*\* | .683\*\* | .604\*\* | 1 |
| Sig. (2-tailed) | .002 | .003 | .000 | .000 | .000 | .001 | .000 | .000 |  |
| N | 30 | 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 12 Hasil Uji Validitas Kepatuhan Pajak

**HASIL UJI VALIDITAS VARIABEL KEPATUHAN PAJAK (Y)**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | |
|  | | **Y.1** | **Y.2** | **Y.3** | **Y.4** | **Y.5** | **Y.6** | **Y.7** | **Y.8** | **Total.Y** |
| Y.1 | Pearson Correlation | 1 | .425\* | .425\* | .533\*\* | .469\*\* | .136 | .068 | .425\* | .671\*\* |
| Sig. (2-tailed) |  | .019 | .019 | .002 | .009 | .473 | .723 | .019 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.2 | Pearson Correlation | .425\* | 1 | .213 | .285 | .368\* | .286 | .056 | 1.000\*\* | .685\*\* |
| Sig. (2-tailed) | .019 |  | .258 | .127 | .045 | .125 | .768 | .000 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.3 | Pearson Correlation | .425\* | .213 | 1 | .285 | .450\* | .450\* | .309 | .213 | .650\*\* |
| Sig. (2-tailed) | .019 | .258 |  | .127 | .013 | .013 | .097 | .258 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.4 | Pearson Correlation | .533\*\* | .285 | .285 | 1 | .171 | .114 | .420\* | .285 | .607\*\* |
| Sig. (2-tailed) | .002 | .127 | .127 |  | .367 | .550 | .021 | .127 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.5 | Pearson Correlation | .469\*\* | .368\* | .450\* | .171 | 1 | .565\*\* | .084 | .368\* | .688\*\* |
| Sig. (2-tailed) | .009 | .045 | .013 | .367 |  | .001 | .659 | .045 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.6 | Pearson Correlation | .136 | .286 | .450\* | .114 | .565\*\* | 1 | .406\* | .286 | .650\*\* |
| Sig. (2-tailed) | .473 | .125 | .013 | .550 | .001 |  | .026 | .125 | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.7 | Pearson Correlation | .068 | .056 | .309 | .420\* | .084 | .406\* | 1 | .056 | .486\*\* |
| Sig. (2-tailed) | .723 | .768 | .097 | .021 | .659 | .026 |  | .768 | .006 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.8 | Pearson Correlation | .425\* | 1.000\*\* | .213 | .285 | .368\* | .286 | .056 | 1 | .685\*\* |
| Sig. (2-tailed) | .019 | .000 | .258 | .127 | .045 | .125 | .768 |  | .000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total.Y | Pearson Correlation | .671\*\* | .685\*\* | .650\*\* | .607\*\* | .688\*\* | .650\*\* | .486\*\* | .685\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .006 | .000 |  |
| N | 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 13 Hasil Uji Reabilitas Kepatuhan Pajak

**HASIL UJI REABILITAS VARIABEL KUALITAS PELAYANAN (X1)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| **Cronbach's Alpha** | **N of Items** |
| .803 | 8 |

Lampiran 14 Hasil Uji Reabilitas Pengetahuan Perpajakan

**HASIL UJI REABILITAS VARIABEL PENGETAHUAN PERPAJAKAN (X2)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| **Cronbach's Alpha** | **N of Items** |
| .829 | 9 |

Lampiran 15 Hasil Uji Reabilitas Sosialisasi Pajak

**HASIL UJI REABILITAS VARIABEL SOSIALISASI PAJAK (X3)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| **Cronbach's Alpha** | **N of Items** |
| .802 | 8 |

Lampiran 16 Hasil Uji Reabilitas Pemutihan Pajak

**HASIL UJI REABILITAS VARIABEL PEMUTIHAN PAJAK (X4)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| **Cronbach's Alpha** | **N of Items** |
| .764 | 8 |

Lampiran 17 Hasil Uji Reabilitas Kepatuhan Pajak

**HASIL UJI REABILITAS KEPATUHAN PAJAK (Y)**

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| **Cronbach's Alpha** | **N of Items** |
| .790 | 8 |

Lampiran 18 Hasil Uji Statistik Deskriptif

**HASIL UJI STATISTIK DESKRIPTIF**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | **N** | **Minimum** | **Maximum** | **Mean** | **Std. Deviation** |
| Kepatuhan Pajak | 100 | 25.00 | 37.00 | 33.7500 | 3.05298 |
| Kualitas Pelayanan | 100 | 26.00 | 39.00 | 34.8300 | 3.02199 |
| Pengetahuan Pajak | 100 | 9.00 | 37.00 | 18.3400 | 5.51072 |
| Sosialisasi Pajak | 100 | 28.00 | 37.00 | 34.3200 | 2.24679 |
| Pemutihan Pajak | 100 | 24.00 | 40.00 | 32.6900 | 3.72188 |
| Valid N (listwise) | 100 |  |  |  |  |

Lampiran 19 Hasil Uji Normalitas

**HASIL UJI NORMALITAS**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | **Unstandardized Residual** |
| N | | 100 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | 1.04608810 |
| Most Extreme Differences | Absolute | .066 |
| Positive | .066 |
| Negative | -.049 |
| Test Statistic | | .066 |
| 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. | | |
|  | | |

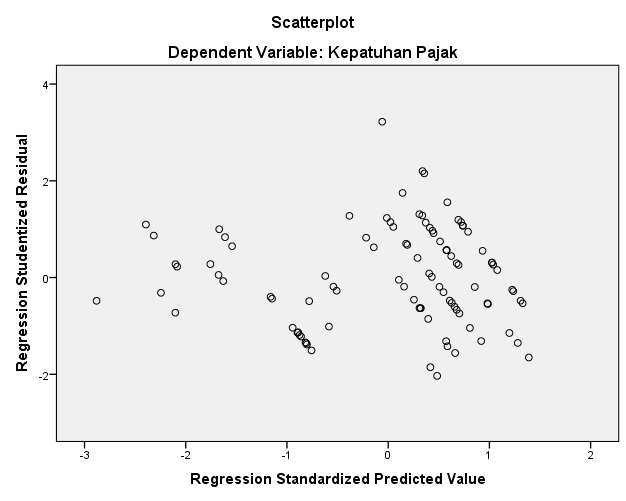
Lampiran 20 Hasil Uji Multikolinieritas

**HASIL UJI MULTIKOLINIERITAS**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| **Model** | | **Unstandardized Coefficients** | | **Standardized Coefficients** | **t** | **Sig.** | **Collinearity Statistics** | |
| **B** | **Std. Error** | **Beta** | **Tolerance** | **VIF** |
| 1 | (Constant) | -11.782 | 2.353 |  | -5.007 | .000 |  |  |
| Kualitas Pelayanan | .414 | .069 | .410 | 6.032 | .000 | .267 | 3.742 |
| Pengetahuan Pajak | .049 | .024 | .089 | 2.059 | .042 | .661 | 1.513 |
| Sosialisasi Pajak | .777 | .092 | .572 | 8.466 | .000 | .271 | 3.695 |
| Pemutihan Pajak | .108 | .036 | .131 | 3.015 | .003 | .654 | 1.530 |
| a. Dependent Variable: Kepatuhan Pajak | | | | | | | | |

Lampiran 21 Hasil Uji Heteroskedastisitas

**HASIL UJI HETEROSKEDASTISITAS**



Lampiran 22 Hasil Uji Analisis Regresi Linier Berganda

**HASIL UJI ANALISIS REGRESI LINIER BERGANDA**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| **Model** | | **Unstandardized Coefficients** | | **Standardized Coefficients** | **t** | **Sig.** | **Collinearity Statistics** | |
| **B** | **Std. Error** | **Beta** | **Tolerance** | **VIF** |
| 1 | (Constant) | -11.782 | 2.353 |  | -5.007 | .000 |  |  |
| Kualitas Pelayanan | .414 | .069 | .410 | 6.032 | .000 | .267 | 3.742 |
| Pengetahuan Pajak | .049 | .024 | .089 | 2.059 | .042 | .661 | 1.513 |
| Sosialisasi Pajak | .777 | .092 | .572 | 8.466 | .000 | .271 | 3.695 |
| Pemutihan Pajak | .108 | .036 | .131 | 3.015 | .003 | .654 | 1.530 |
| a. Dependent Variable: Kepatuhan Pajak | | | | | | | | |

Lampiran 23 Hasil Uji T

**HASIL UJI T**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| **Model** | | **Unstandardized Coefficients** | | **Standardized Coefficients** | **t** | **Sig.** | **Collinearity Statistics** | |
| **B** | **Std. Error** | **Beta** | **Tolerance** | **VIF** |
| 1 | (Constant) | -11.782 | 2.353 |  | -5.007 | .000 |  |  |
| Kualitas Pelayanan | .414 | .069 | .410 | 6.032 | .000 | .267 | 3.742 |
| Pengetahuan Pajak | .049 | .024 | .089 | 2.059 | .042 | .661 | 1.513 |
| Sosialisasi Pajak | .777 | .092 | .572 | 8.466 | .000 | .271 | 3.695 |
| Pemutihan Pajak | .108 | .036 | .131 | 3.015 | .003 | .654 | 1.530 |
| a. Dependent Variable: Kepatuhan Pajak | | | | | | | | |

Lampiran 24 Hasil Uji Koefisien Determinasi

**HASIL UJI KOEFISIEN DETERMINASI**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| **Model** | **R** | **R Square** | **Adjusted R Square** | **Std. Error of the Estimate** |
| 1 | .939a | .883 | .878 | 1.06788 |
| a. Predictors: (Constant), Pemutihan Pajak, Sosialisasi Pajak, Pengetahuan Pajak, Kualitas Pelayanan | | | | |
| b. Dependent Variable: Kepatuhan Pajak | | | | |

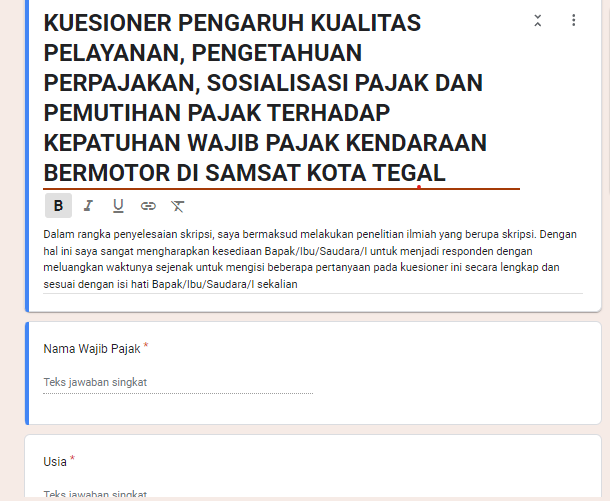
Lampiran 25 Hasil Uji Simultan (F)

**HASIL UJI SIMULTASN (F)**

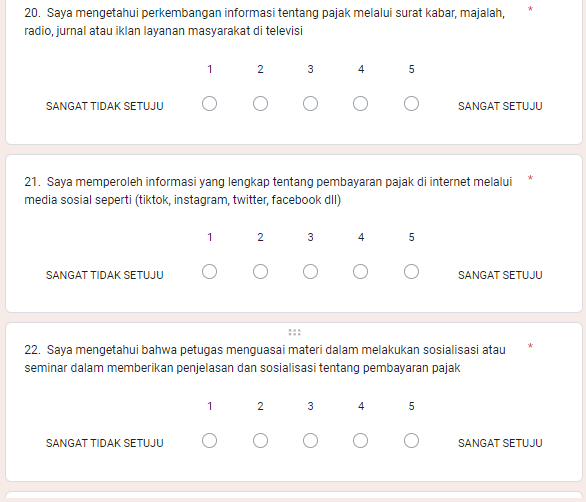
|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| **Model** | | **Sum of Squares** | **df** | **Mean Square** | **F** | **Sig.** |
| 1 | Regression | 814.414 | 4 | 203.604 | 178.541 | .000b |
| Residual | 108.336 | 95 | 1.140 |  |  |
| Total | 922.750 | 99 |  |  |  |
| a. Dependent Variable: Kepatuhan Pajak | | | | | | |
| b. Predictors: (Constant), Pemutihan Pajak, Sosialisasi Pajak, Pengetahuan Pajak, Kualitas Pelayanan | | | | | | |

Lampiran 26 Penyebaran Melalui Google Form

**PENYEBARAN MELALUI GOOGLE FORM**

****

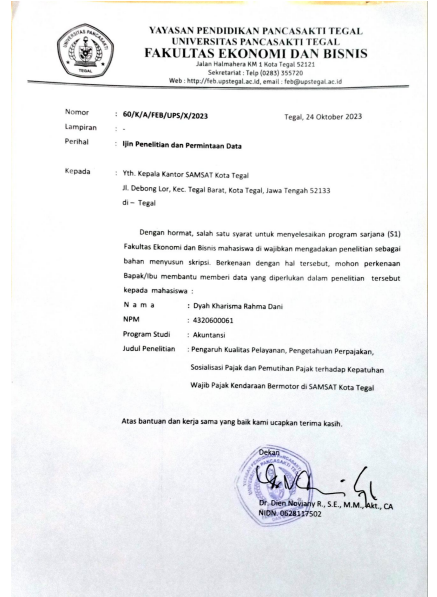
****

****

****

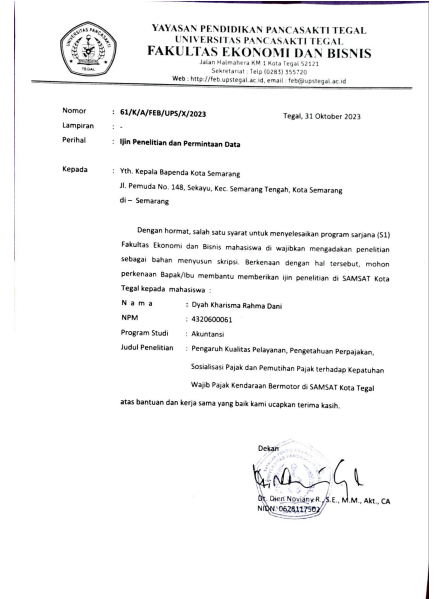
Lampiran 27 Surat Izin Penelitian SAMSAT

**SURAT PERIZINAN PENELITIAN KANTOR SAMSAT KOTA TEGAL**

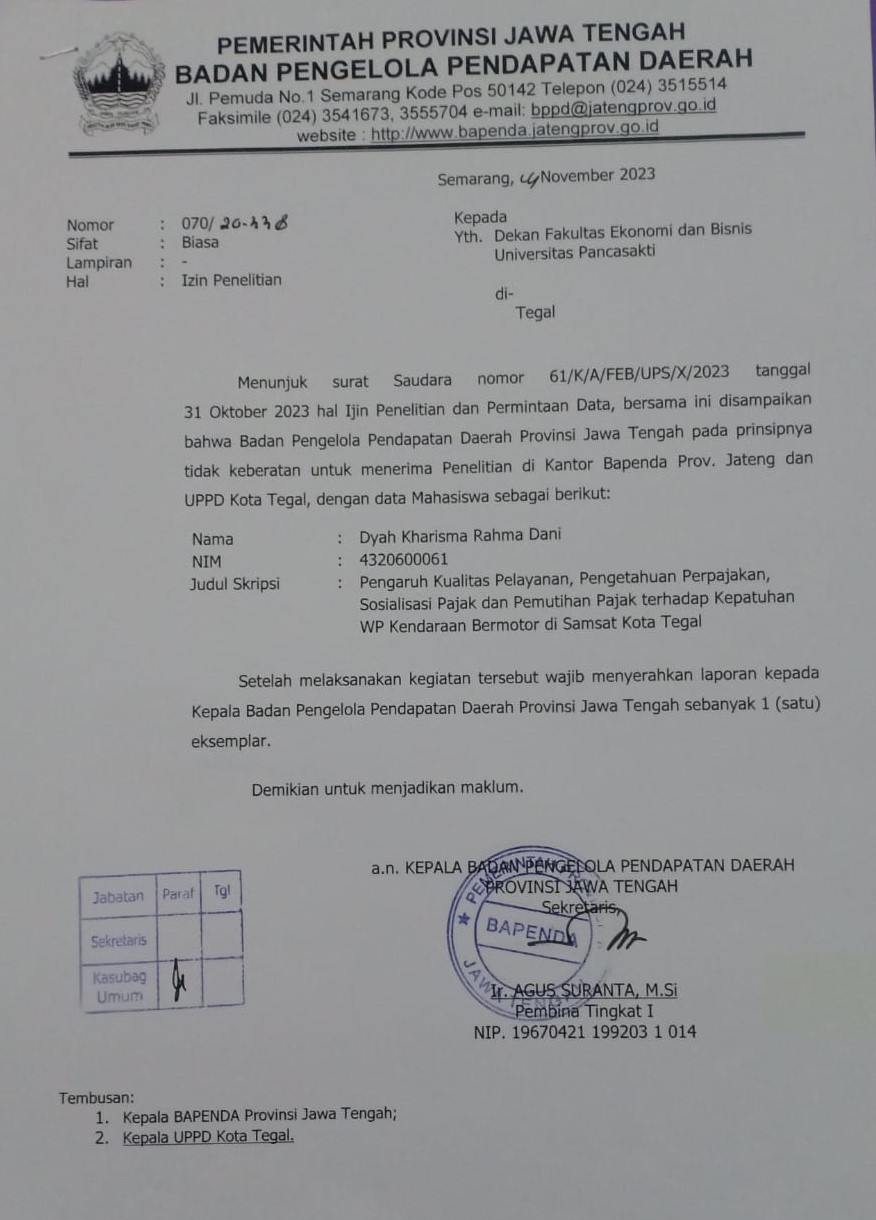
****

Lampiran 28 Surat Izin Penelitian BAPENDA

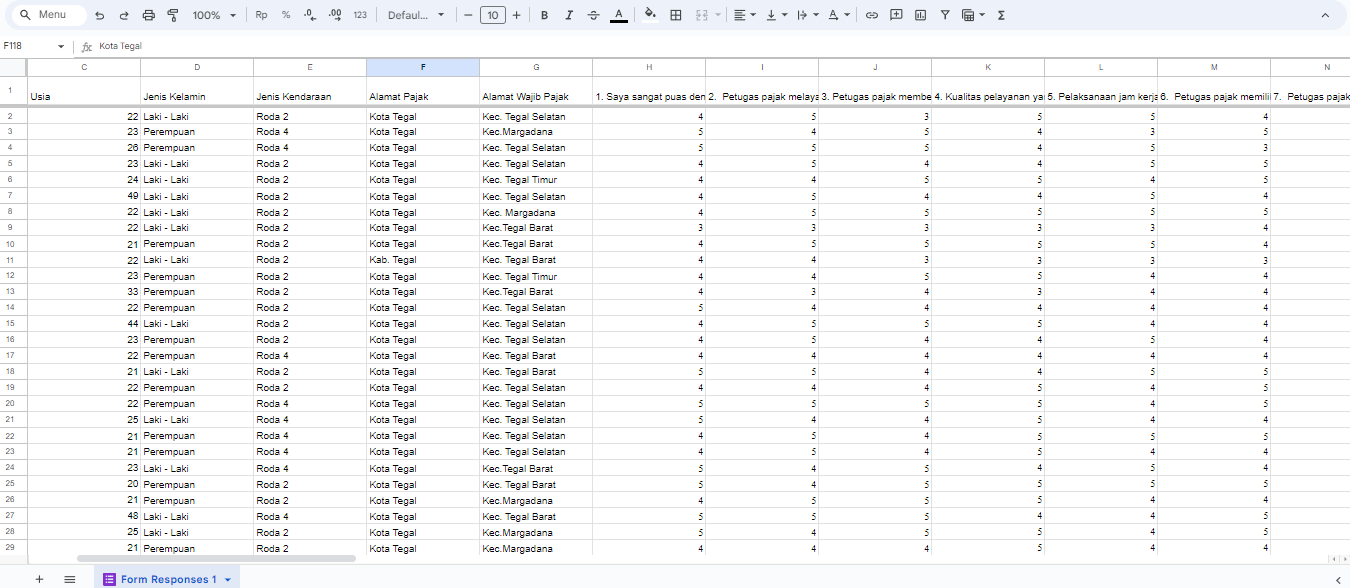
**SURAT PERIZINAN PENELITIAN KANTOR BAPENDA**

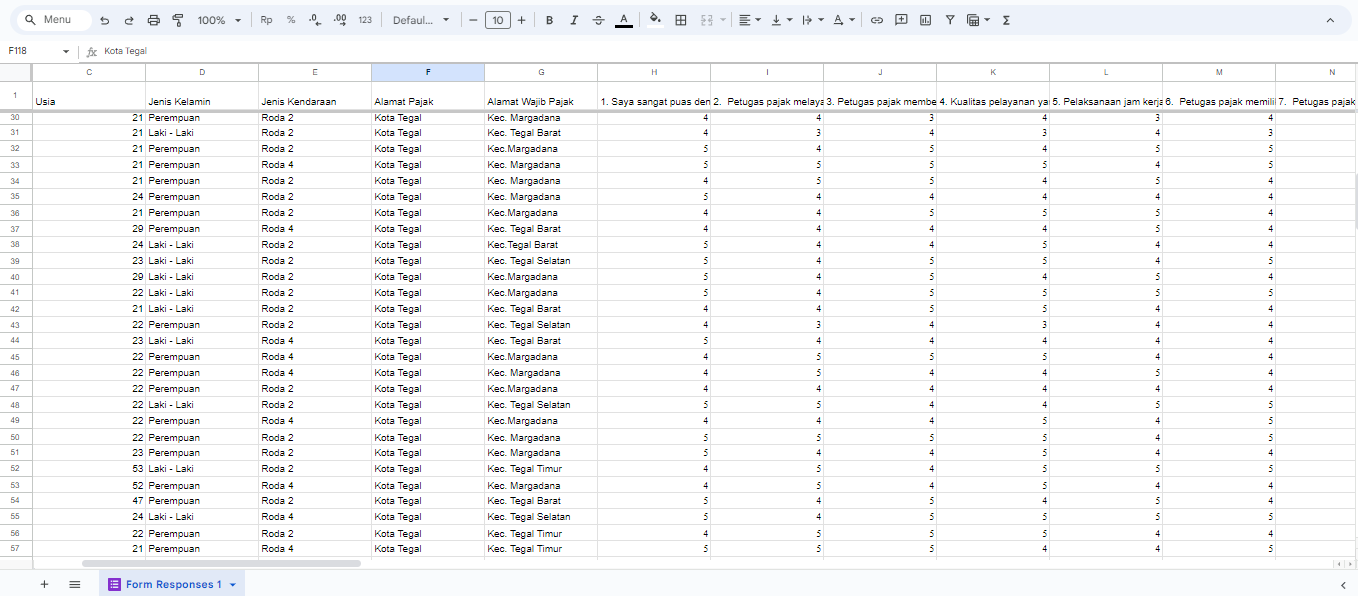
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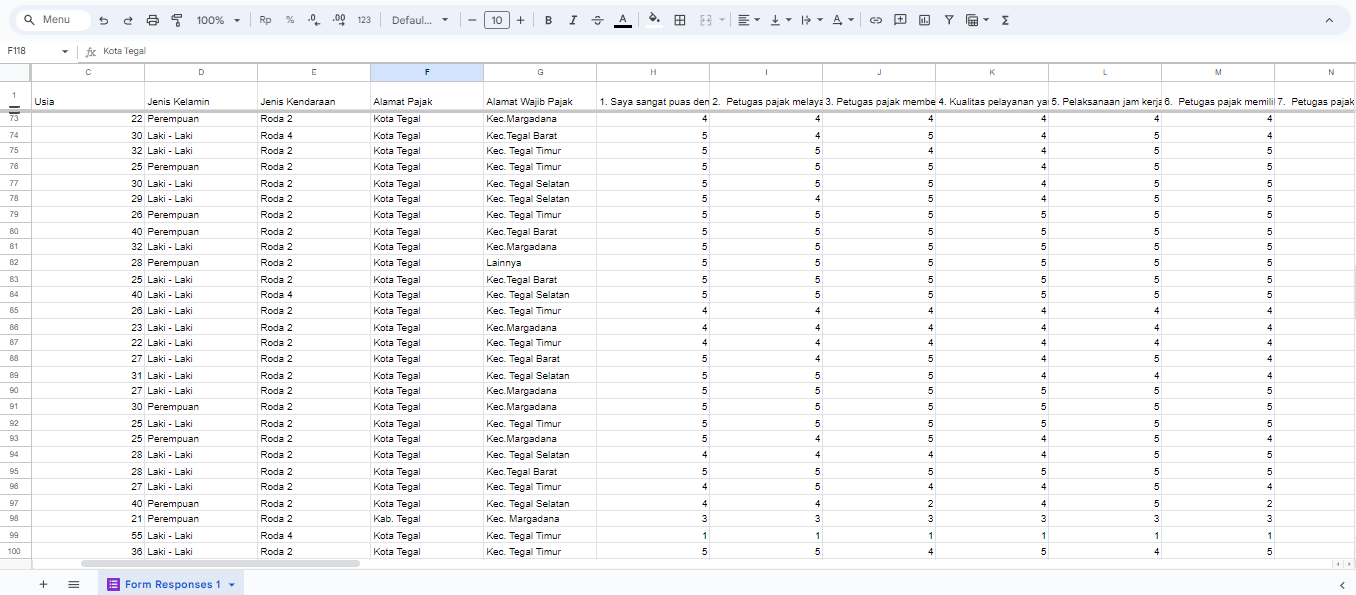
Lampiran 29 Surat Balasan BAPENDA

**SURAT BALASAN PERIZINAN PENELITIAN BAPENDA**

Lampiran 30 Data Responden

****

****

****

Lampiran 31 Hasil Uji Beda T-Test Independen SPSS

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Independent Samples Test** | | | | | | | | | | |
|  | | **Levene's Test for Equality of Variances** | | **t-test for Equality of Means** | | | | | | |
| **F** | **Sig.** | **t** | **df** | **Sig. (2-tailed)** | **Mean Difference** | **Std. Error Difference** | **95% Confidence Interval of the Difference** | |
| **Lower** | **Upper** |
| Kualitas Pelayanan | Equal variances assumed | 5.157 | .025 | -1.966 | 98 | .052 | -1.22049 | .62066 | -2.45216 | .01119 |
| Equal variances not assumed |  |  | -2.185 | 94.524 | .031 | -1.22049 | .55862 | -2.32956 | -.11141 |
| Pengetahuan Perpajakan | Equal variances assumed | .095 | .758 | -.594 | 98 | .554 | -.68403 | 1.15184 | -2.96982 | 1.60176 |
| Equal variances not assumed |  |  | -.583 | 68.653 | .562 | -.68403 | 1.17397 | -3.02625 | 1.65819 |
| Sosialisasi Pajak | Equal variances assumed | 4.028 | .048 | -2.420 | 98 | .017 | -1.10590 | .45701 | -2.01282 | -.19898 |
| Equal variances not assumed |  |  | -2.633 | 90.981 | .010 | -1.10590 | .42002 | -1.94023 | -.27158 |
| Pemutihan Pajak | Equal variances assumed | .020 | .887 | .661 | 98 | .510 | .51389 | .77761 | -1.02925 | 2.05703 |
| Equal variances not assumed |  |  | .661 | 72.606 | .511 | .51389 | .77785 | -1.03651 | 2.06429 |
| Kepatuhan Wajib Pajak | Equal variances assumed | 7.663 | .007 | -2.227 | 98 | .028 | -1.38889 | .62369 | -2.62658 | -.15120 |
| Equal variances not assumed |  |  | -2.404 | 89.483 | .018 | -1.38889 | .57765 | -2.53657 | -.24120 |