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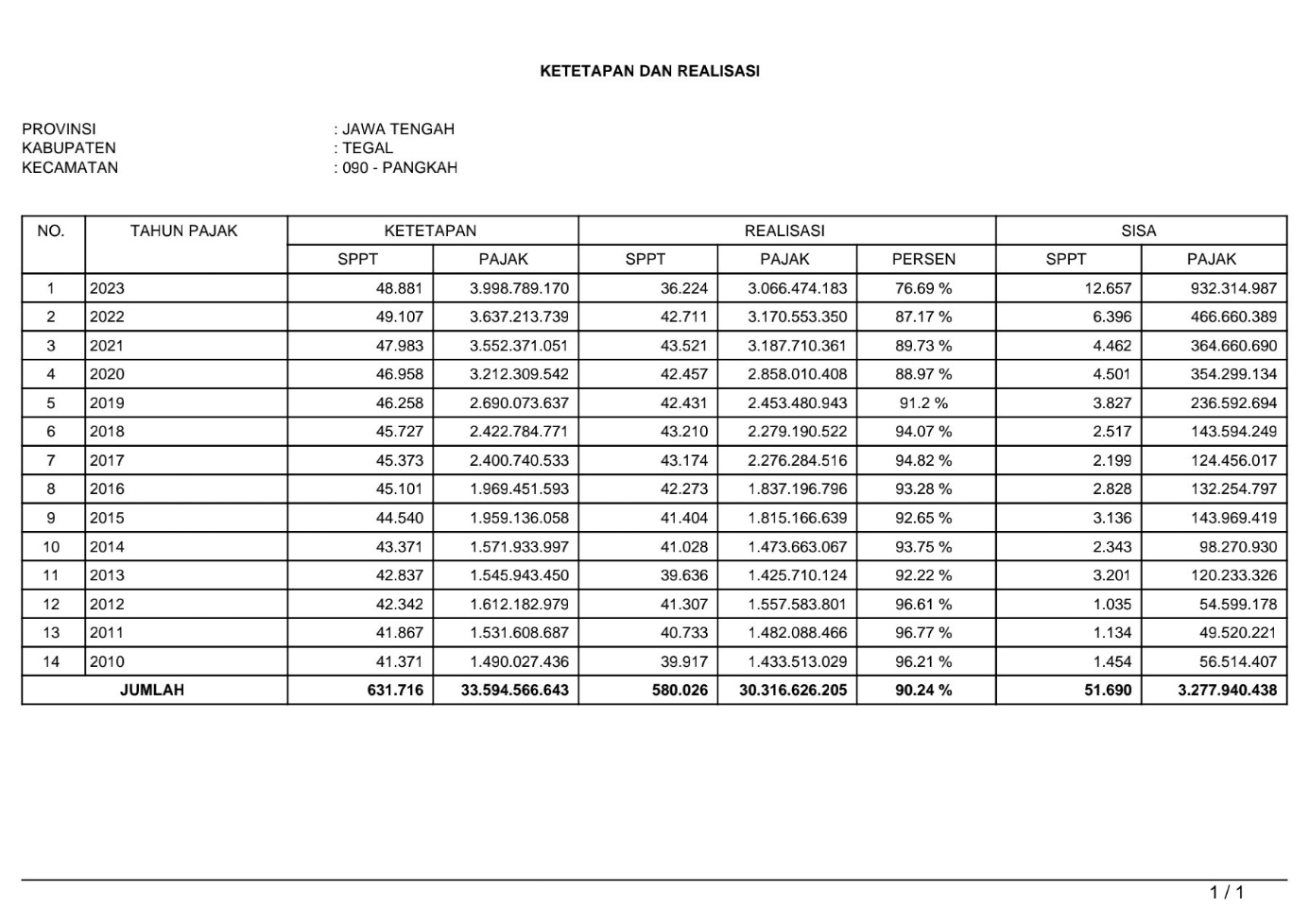
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**LAMPIRAN**

**Lampiran 1**

Data Ketetapan dan Realisasi PBB di Kecamatan Pangkah

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**Lampiran 2**

Kuesioner Penelitian:

Pengaruh Motivasi, Kesadaran Wajib Pajak, Dan Sanksi Pajak Terhadap Partisipasi Pembayaran Pajak Bumi Dan Bangunan (PBB) Di Kecamatan Pangkah Kabupaten Tegal Dengan Variabel Kontrol Gender Dan Usia.

Saya Umi Zulma Nurroifah dengan NPM 4320600035, dari Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Pancasakti Tegal sedang melaksanakan penelitian tentang “Pengaruh Motivasi, Kesadaran Wajib Pajak, Dan Sanksi Pajak Terhadap Partisipasi Pembayaran Pajak Bumi Dan Bangunan (PBB) Di Kecamatan Pangkah, Kabupaten Tegal Dengan Variabel Kontrol Gender Dan Usia”. Demi tercapainya perolehan data primer ini, penyusun mohon kesediaan dan kesadaran dari Bapak/Ibu untuk mengisi angket/kuesioner atau daftar pernyataan yang telah disediakan berikut sesuai dengan keadaan yang sebenarnya, karena dalam hal ini jawaban anda

1. Dijamin kerahasiaanya,
2. Tidak ada kaitannya dengan karier Bapak/Ibu,
3. Tidak berhubungan dengan Parpol (Partai Politik) manapun,
4. Semata-mata hanya untuk kepentingan ilmu pengetahuan.

Atas kesediaan Bapak/Ibu meluangkan waktu guna mengisi kuesioner ini, penyusun mengucapkan banyak terima kasih.

1. **Petunjuk Pengisian**
2. Kepada Yth. Bapak/Ibu/Saudara/i untuk menjawab seluruh pernyataan dengan jujur dan sesuai dengan keadaaan yang sebenarnya.
3. Berilah tanda () pada kolom yang tersedia dan pilihlah sesuai hati Nurani Anda.

1. **Identitas Responden**

|  |  |  |
| --- | --- | --- |
| Nama  Desa | :  : |  |
| Jenis kelamin | : 🗆 Laki-laki | 🗆 Perempuan |
| Usia | : 🗆 21 – 39 | 🗆 40 – 59 |
| Pendidikan terakhir | : 🗆 SD dan Sederajat |  |

🗆​ > 60

🗆​ SMP dan Sederajat

🗆​ SMA dan Sederajat

🗆​ D3 – S1

🗆 S2 dan Seterusnya

Pekerjaan : 🗆 Petani 🗆 Buruh 🗆 Lainnya

🗆 PNS 🗆 Karyawan Swasta

**Skala dalam menjawab pertanyaan adalah sebagai berikut:**

Sangat Tidak Setuju (STS) : 1

Tidak Setuju (TS) : 2

Kurang Setuju (KS) : 3

Setuju (S) : 4

Sangat Setuju (SS) : 5

1. **Motivasi, X1**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pertanyaan** | **Pilihan** | | | | |
| **STS** | **TS** | **KS** | **S** | **SS** |
| 1 | Penerimaan pajak bumi dan bangunan harus digunakan untuk membantu perbaikan fasilitas di daerah masing-masing |  |  |  |  |  |
| 2 | Saya merasa bangga jika membayar pajak bumi dan bangunan dengan tepat waktu |  |  |  |  |  |
| 3 | Menurut saya, perkembangan daerah yang dijalankan dengan baik akan menumbuhkan tingkat kepatuhan dalam pembayaran pajak |  |  |  |  |  |
| 4 | Saya mempunyai keinginan membayar pajak bumi dan bangunan yang hasilnya untuk pembiayaan pembangunan daerah |  |  |  |  |  |
| 5 | Menurut saya, perlu adanya dorongan dan motivasi dari pemerintah terhadap wajiab pajak agar selalu membayar pajaknya |  |  |  |  |  |
| 6 | Saya mau membayar pajak jika penerimaan pajak bumi dan bangunan dapat dimanfaatkan dengan baik |  |  |  |  |  |
| 7 | Saya akan membayar pajak atas kemauan dan keinginan sendiri |  |  |  |  |  |
| 8 | Saya membayar pajak bumi dan bangunan sesuai peraturan perpajakan yang berlaku |  |  |  |  |  |
| 9 | Saya bersedia dalam membayar pajak bumi dan bangunan untuk kesesahteraan bersama |  |  |  |  |  |
| 10 | Adanya dorongan yang tumbuh dalam diri sendiri untuk membayarkan pajaknya |  |  |  |  |  |

Sumber: Fauzi & Kismadani, (2019)

1. **Kesadaran Wajib Pajak, X2**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pertanyaan** | **Pilihan** | | | | |
| **STS** | **TS** | **KS** | **S** | **SS** |
| 11 | Saya menghitung dan membayar pajak bumi dan bangunan dengan benar |  |  |  |  |  |
| 12 | Menurut saya, perlu mempunyai tingkat kesadaran tinggi terhadap pembayaran pajak |  |  |  |  |  |
| 13 | Saya tidak terpaksa mematuhi kewajiban membayar pajak bumi dan bangunan |  |  |  |  |  |
| 14 | Saya mengerti manfaat pembayaran pajak bumi dan bangunan untuk pembangunan negara dan kesejahterraan warga negara |  |  |  |  |  |
| 15 | Menurut saya, kesadaran wajib pajak terhadap pembayaran pajak bumi dan bangunan merupakan bentuk partisipasi dalam mendukung pembangunan daerah |  |  |  |  |  |
| 16 | Saya tidak merasa terbebani atau dirugikan jika harus membayar pajak |  |  |  |  |  |
| 17 | Saya membayar pajak bumi dan bangunan karena kesadaran diri dengan adanya rasa tanggung jawab sebagai warga negara |  |  |  |  |  |
| 18 | Saya dengan sukarela memenuhi kewajiban membayar pajak bumi dan bangunan |  |  |  |  |  |
| 19 | Saya menyadari sebagai warga negara bertanggung jawab membayar pajak bumi dan bangunan |  |  |  |  |  |
| 20 | Saya dengan senang hati dalam melaksanakan kewajiban membayar pajak bumi dan bnagunan |  |  |  |  |  |

Sumber: Herlina, (2020)

1. **Sanksi Pajak, X3**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pertanyaan** | **Pilihan** | | | | |
| **STS** | **TS** | **KS** | **S** | **SS** |
| 21 | Menurut saya, Sanksi pajak yang ditetapkan harus sesuai dengan peraturan yang berlaku |  |  |  |  |  |
| 22 | Saya siap dikenai sanksi apabila menunda atau tidak patuh membayar pajak bumi dan bangunan |  |  |  |  |  |
| 23 | Menurut saya, pengenaan sanksi berupa denda, bunga keterlambatan, dan pidana kepada wajib pajak yang melakukan pelanggaran |  |  |  |  |  |
| 24 | Menurut saya, sanksi yang diberikan sesuai dengan besar kecilnya pelanggaran |  |  |  |  |  |
| 25 | Jika saya tidak membayarkan pajak bumi dan bangunan harus diberikan sanksi |  |  |  |  |  |
| 26 | Menurut saya, sanksi yang diberikan kepada pelanggar dapat memberikan efek jera |  |  |  |  |  |
| 27 | Saya setuju jika diadakannya sanksi bagi yang tidak patuh dalam membayar pajak |  |  |  |  |  |
| 28 | Menurut saya, tidak adanya sanksi akan menjadikan wajib pajak tidak patuh dalam membayar pajak bumi dan bangunan |  |  |  |  |  |
| 29 | Jika saya tidak mematuhi kewajiban dalam membayar pajak bumi dan bangunan, maka saya akan menerima sanksi |  |  |  |  |  |
| 30 | Menurut saya, sanksi digunakan agar mendisiplinkan wajib pajak untuk selalu membayarkan pajaknya |  |  |  |  |  |

Sumber: Romdhoni et al., (2023)

1. **Partisipasi, Y**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pertanyaan** | **Pilihan** | | | | |
| **STS** | **TS** | **KS** | **S** | **SS** |
| 31 | Menurut saya, wajib pajak harus dapat mengetahui semua ketentuan peraturan perundang-undangan perpajakan |  |  |  |  |  |
| 32 | Menurut saya, pemerintah membutuhkan tindakan wajib pajak untuk ikut serta dalam membayar pajaknya dengan tepat waktu |  |  |  |  |  |
| 33 | Saya berusaha untuk tidak mempunyai tunggakan pajak atau menunda dalam membayar pajak bumi dan bangunan |  |  |  |  |  |
| 34 | Saya menghitung jumlah pajak bumi dan bangunan yang terutang dengan benar atau tidak direkayasa |  |  |  |  |  |
| 35 | Apabila saya ikut turut berpartisipasi dalam pembayaran pajak bumi dan bangunan tidak akan dijatuhi denda atau sanksi |  |  |  |  |  |
| 36 | Menurut saya, membayar pajak bumi dan bangunan dengan tidak menunda-nuda perlu mendapatkan suatu apresiasi dari otoritas pajak atau pemerintah |  |  |  |  |  |
| 37 | Saya melaporakan dan membayar pajak bumi dan bangunan sesuai dengan batas waktu yang telah ditentukan |  |  |  |  |  |
| 38 | Saya membayar pajak tepat waktu dan berusaha untuk meminimalisir keterlambatan pembayaran pajak |  |  |  |  |  |
| 39 | Saya antusias dalam melaksanakan kewajiban membayar pajak bumi dan bangunan |  |  |  |  |  |
| 40 | Menurut saya, ketepatan waktu dalam membayar pajak berguna untuk menghindari dari adanya sanksi pajak |  |  |  |  |  |

Sumber: Sasmahera et al., (2021)

**Lampiran 3**

Jawaban kuesioner variabel motivasi (X1)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No. RES** | **MOTIVASI (X1)** | | | | | | | | | | **Mot X1** |
| **X1.1** | **X1.2** | **X1.3** | **X1.4** | **X1.5** | **X1.6** | **X1.7** | **X1.8** | **X1.9** | **X1.10** |
| 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 2 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 42 |
| 3 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 3 | 3 | 3 | 38 |
| 4 | 5 | 4 | 3 | 3 | 5 | 4 | 3 | 4 | 5 | 4 | 40 |
| 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 46 |
| 6 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| 7 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| 8 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 44 |
| 9 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 46 |
| 10 | 5 | 5 | 3 | 3 | 5 | 3 | 4 | 5 | 3 | 3 | 39 |
| 11 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 44 |
| 12 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 46 |
| 13 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 46 |
| 14 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 44 |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 16 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 37 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 19 | 5 | 3 | 5 | 5 | 3 | 5 | 4 | 3 | 4 | 5 | 42 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 21 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 47 |
| 22 | 4 | 3 | 5 | 5 | 3 | 5 | 4 | 3 | 4 | 5 | 41 |
| 23 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 32 |
| 24 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 45 |
| 25 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 42 |
| 26 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 46 |
| 27 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 46 |
| 28 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 42 |
| 29 | 5 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 36 |
| 30 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 40 |
| 31 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 45 |
| 32 | 5 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 37 |
| 33 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 5 | 3 | 37 |
| 34 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 49 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 41 |
| 37 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 48 |
| 38 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 45 |
| 39 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 44 |
| 40 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 46 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 42 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 45 |
| 43 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 45 |
| 44 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 45 |
| 45 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 41 |
| 47 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 45 |
| 48 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 44 |
| 49 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 45 |
| 50 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 52 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 45 |
| 53 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 54 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 36 |
| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 41 |
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| 357 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 45 |
| 358 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 45 |
| 359 | 5 | 4 | 3 | 4 | 4 | 5 | 4 | 3 | 5 | 4 | 41 |
| 360 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 361 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 44 |
| 362 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 44 |
| 363 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 46 |
| 364 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 45 |
| 365 | 4 | 5 | 3 | 5 | 4 | 5 | 2 | 3 | 4 | 3 | 38 |
| 366 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 45 |
| 367 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 46 |
| 368 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 44 |
| 369 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 45 |
| 370 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 45 |
| 371 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
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| 373 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 374 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 375 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 43 |
| 376 | 4 | 5 | 3 | 2 | 5 | 3 | 4 | 5 | 3 | 4 | 38 |
| 377 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 44 |
| 378 | 4 | 5 | 5 | 3 | 5 | 2 | 5 | 4 | 4 | 5 | 42 |
| 379 | 4 | 2 | 4 | 4 | 5 | 3 | 5 | 4 | 5 | 5 | 41 |
| 380 | 4 | 5 | 4 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 46 |
| 381 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 38 |
| 382 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 3 | 3 | 42 |
| 383 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 46 |
| 384 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 46 |
| 385 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 44 |
| 386 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 44 |
| 387 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 45 |
| 388 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 46 |
| 389 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 46 |
| 390 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 45 |
| 391 | 4 | 5 | 5 | 3 | 5 | 5 | 4 | 5 | 3 | 5 | 44 |
| 392 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 45 |
| 393 | 5 | 3 | 5 | 4 | 5 | 3 | 5 | 4 | 5 | 4 | 43 |
| 394 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 49 |
| 395 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 396 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |

**Lampiran 4**

Jawaban kuesioner variabel kesadaran wajib pajak (X2)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No. RES** | **KESADARAN WAJIB PAJAK (X2)** | | | | | | | | | | **KWP X2** |
| **X2.1** | **X2.2** | **X2.3** | **X2.4** | **X2.5** | **X2.6** | **X2.7** | **X2.8** | **X2.9** | **X2.10** |
| 1 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 2 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 45 |
| 3 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 43 |
| 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 41 |
| 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 47 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 9 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 46 |
| 10 | 4 | 4 | 4 | 5 | 4 | 2 | 4 | 4 | 5 | 5 | 41 |
| 11 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 42 |
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| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 41 |
| 15 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 39 |
| 16 | 5 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 37 |
| 17 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 42 |
| 18 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 39 |
| 19 | 5 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 38 |
| 20 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 41 |
| 21 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 38 |
| 22 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 39 |
| 23 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 38 |
| 24 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 41 |
| 25 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 28 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 42 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 30 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
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| 33 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 41 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 36 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 41 |
| 37 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 44 |
| 38 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 42 |
| 39 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 35 |
| 40 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 42 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 42 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 43 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 44 |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 45 | 3 | 2 | 2 | 4 | 4 | 4 | 4 | 2 | 4 | 3 | 32 |
| 46 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 45 |
| 47 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 38 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 39 |
| 49 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 38 |
| 50 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 41 |
| 51 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 39 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 53 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 54 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
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| 57 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 42 |
| 58 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 59 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 42 |
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| 62 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 42 |
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| 66 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 43 |
| 67 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 42 |
| 68 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 41 |
| 69 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 40 |
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| 72 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
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| 74 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
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| 77 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 40 |
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| 80 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 43 |
| 81 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 41 |
| 82 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
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| 85 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 41 |
| 86 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 41 |
| 87 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 88 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 39 |
| 89 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 90 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 91 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 40 |
| 92 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 42 |
| 93 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 41 |
| 94 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 95 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 41 |
| 96 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 41 |
| 97 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 41 |
| 98 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
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| 100 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 41 |
| 101 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 37 |
| 102 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 46 |
| 103 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 42 |
| 104 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| 105 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 42 |
| 106 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 107 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 108 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 40 |
| 109 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 110 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 111 | 4 | 5 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 41 |
| 112 | 3 | 5 | 3 | 4 | 3 | 2 | 4 | 3 | 3 | 3 | 33 |
| 113 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 114 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 115 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 116 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 43 |
| 117 | 3 | 5 | 4 | 2 | 5 | 3 | 4 | 5 | 3 | 4 | 38 |
| 118 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 45 |
| 119 | 5 | 5 | 3 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 45 |
| 120 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 121 | 4 | 5 | 4 | 5 | 5 | 3 | 5 | 4 | 4 | 5 | 44 |
| 122 | 4 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 4 | 4 | 45 |
| 123 | 4 | 4 | 4 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 42 |
| 124 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 42 |
| 125 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 126 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 44 |
| 127 | 4 | 5 | 3 | 4 | 5 | 3 | 4 | 3 | 5 | 4 | 40 |
| 128 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 47 |
| 129 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 39 |
| 130 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 38 |
| 131 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 39 |
| 132 | 4 | 5 | 5 | 5 | 3 | 2 | 5 | 5 | 5 | 5 | 44 |
| 133 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 46 |
| 134 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 135 | 4 | 5 | 3 | 4 | 5 | 4 | 3 | 5 | 4 | 5 | 42 |
| 136 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 44 |
| 137 | 4 | 4 | 3 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 43 |
| 138 | 3 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 41 |
| 139 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
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| 141 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 142 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 143 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 39 |
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| 146 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 45 |
| 147 | 4 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 43 |
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| 149 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
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| 151 | 4 | 5 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 5 | 42 |
| 152 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 44 |
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| 155 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 45 |
| 156 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 44 |
| 157 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 45 |
| 158 | 5 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 35 |
| 159 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 45 |
| 160 | 5 | 4 | 5 | 4 | 5 | 3 | 3 | 5 | 5 | 4 | 43 |
| 161 | 5 | 4 | 3 | 5 | 5 | 3 | 3 | 4 | 2 | 5 | 39 |
| 162 | 3 | 5 | 3 | 2 | 4 | 3 | 5 | 4 | 4 | 3 | 36 |
| 163 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 45 |
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| 165 | 4 | 3 | 5 | 5 | 4 | 5 | 3 | 4 | 4 | 5 | 42 |
| 166 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 45 |
| 167 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 46 |
| 168 | 5 | 4 | 4 | 4 | 5 | 5 | 3 | 4 | 5 | 5 | 44 |
| 169 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 46 |
| 170 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 41 |
| 171 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 172 | 4 | 5 | 5 | 4 | 3 | 5 | 4 | 5 | 5 | 3 | 43 |
| 173 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 1 | 41 |
| 174 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
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| 176 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 177 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 178 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 179 | 4 | 5 | 3 | 4 | 5 | 2 | 5 | 3 | 4 | 5 | 40 |
| 180 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 32 |
| 181 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 45 |
| 182 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 45 |
| 183 | 4 | 5 | 5 | 4 | 3 | 5 | 4 | 5 | 4 | 4 | 43 |
| 184 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 47 |
| 185 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 42 |
| 186 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 46 |
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| 188 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 189 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
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| 192 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 193 | 4 | 5 | 3 | 5 | 3 | 5 | 3 | 4 | 2 | 5 | 39 |
| 194 | 3 | 5 | 4 | 2 | 5 | 3 | 4 | 5 | 3 | 4 | 38 |
| 195 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 46 |
| 196 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 46 |
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| 202 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 3 | 4 | 5 | 44 |
| 203 | 4 | 5 | 3 | 4 | 5 | 4 | 5 | 3 | 4 | 3 | 40 |
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| 209 | 5 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 38 |
| 210 | 4 | 5 | 4 | 4 | 3 | 4 | 5 | 2 | 3 | 4 | 38 |
| 211 | 3 | 4 | 4 | 2 | 3 | 2 | 4 | 5 | 4 | 5 | 36 |
| 212 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 44 |
| 213 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
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| 217 | 2 | 3 | 4 | 5 | 2 | 5 | 3 | 2 | 4 | 4 | 34 |
| 218 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 37 |
| 219 | 2 | 3 | 4 | 3 | 2 | 4 | 2 | 4 | 5 | 3 | 32 |
| 220 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| 221 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 39 |
| 222 | 4 | 3 | 3 | 3 | 4 | 4 | 5 | 4 | 3 | 5 | 38 |
| 223 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 45 |
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| 229 | 5 | 5 | 4 | 3 | 3 | 4 | 5 | 3 | 3 | 5 | 40 |
| 230 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 231 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 34 |
| 232 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 45 |
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| 234 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 45 |
| 235 | 3 | 5 | 4 | 4 | 5 | 5 | 3 | 4 | 5 | 4 | 42 |
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| 237 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
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| 239 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 45 |
| 240 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 38 |
| 241 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 44 |
| 242 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 45 |
| 243 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 244 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 42 |
| 245 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
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| 247 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 38 |
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| 254 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 45 |
| 255 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 45 |
| 256 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 45 |
| 257 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 49 |
| 258 | 3 | 5 | 5 | 4 | 5 | 3 | 4 | 3 | 5 | 4 | 41 |
| 259 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 260 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 40 |
| 261 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 3 | 42 |
| 262 | 4 | 5 | 5 | 3 | 5 | 4 | 3 | 5 | 4 | 4 | 42 |
| 263 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 46 |
| 264 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 45 |
| 265 | 5 | 3 | 4 | 5 | 3 | 4 | 5 | 3 | 4 | 2 | 38 |
| 266 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 45 |
| 267 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 268 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 45 |
| 269 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 44 |
| 270 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 44 |
| 271 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 45 |
| 272 | 5 | 5 | 4 | 3 | 4 | 5 | 4 | 5 | 4 | 4 | 43 |
| 273 | 4 | 3 | 4 | 3 | 2 | 5 | 4 | 3 | 3 | 5 | 36 |
| 274 | 4 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 42 |
| 275 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 276 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 42 |
| 277 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 278 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 45 |
| 279 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 45 |
| 280 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 281 | 4 | 5 | 2 | 5 | 4 | 3 | 5 | 4 | 5 | 3 | 40 |
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| 283 | 4 | 3 | 5 | 4 | 2 | 5 | 3 | 4 | 5 | 3 | 38 |
| 284 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 46 |
| 285 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 44 |
| 286 | 4 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 4 | 5 | 45 |
| 287 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 43 |
| 288 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 46 |
| 289 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 45 |
| 290 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 39 |
| 291 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 47 |
| 292 | 4 | 4 | 4 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 41 |
| 293 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 4 | 47 |
| 294 | 4 | 2 | 5 | 4 | 5 | 3 | 5 | 4 | 3 | 5 | 40 |
| 295 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 44 |
| 296 | 3 | 5 | 4 | 1 | 5 | 4 | 4 | 5 | 4 | 5 | 40 |
| 297 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 298 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 44 |
| 299 | 4 | 5 | 4 | 3 | 4 | 5 | 5 | 4 | 3 | 4 | 41 |
| 300 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 44 |
| 301 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 45 |
| 302 | 4 | 5 | 3 | 5 | 4 | 4 | 5 | 3 | 5 | 5 | 43 |
| 303 | 3 | 5 | 5 | 4 | 5 | 2 | 5 | 4 | 4 | 5 | 42 |
| 304 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 3 | 4 | 31 |
| 305 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 47 |
| 306 | 4 | 5 | 3 | 4 | 5 | 4 | 3 | 5 | 4 | 5 | 42 |
| 307 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 45 |
| 308 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 309 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 310 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| 311 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 41 |
| 312 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 313 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 314 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 44 |
| 315 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 45 |
| 316 | 4 | 4 | 4 | 5 | 4 | 2 | 4 | 4 | 5 | 5 | 41 |
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| 318 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 319 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 41 |
| 320 | 5 | 5 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 38 |
| 321 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 45 |
| 322 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 44 |
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| 327 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
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| 329 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 330 | 5 | 4 | 4 | 3 | 5 | 5 | 5 | 4 | 5 | 4 | 44 |
| 331 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 45 |
| 332 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 46 |
| 333 | 3 | 5 | 4 | 2 | 5 | 3 | 4 | 5 | 3 | 4 | 38 |
| 334 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 46 |
| 335 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 46 |
| 336 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
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| 338 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 43 |
| 339 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 43 |
| 340 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 49 |
| 341 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 45 |
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| 347 | 4 | 3 | 5 | 4 | 4 | 5 | 3 | 5 | 5 | 4 | 42 |
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| 349 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 43 |
| 350 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 43 |
| 351 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 46 |
| 352 | 4 | 3 | 5 | 4 | 2 | 5 | 3 | 5 | 4 | 3 | 38 |
| 353 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 44 |
| 354 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 45 |
| 355 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 46 |
| 356 | 4 | 5 | 2 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 42 |
| 357 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 45 |
| 358 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 44 |
| 359 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 42 |
| 360 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 41 |
| 361 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 46 |
| 362 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 45 |
| 363 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 45 |
| 364 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 45 |
| 365 | 4 | 5 | 3 | 4 | 4 | 2 | 5 | 4 | 4 | 5 | 40 |
| 366 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 47 |
| 367 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 42 |
| 368 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 44 |
| 369 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 46 |
| 370 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 45 |
| 371 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
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| 373 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 374 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 375 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 45 |
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| 377 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 47 |
| 378 | 4 | 3 | 5 | 5 | 3 | 5 | 4 | 4 | 5 | 4 | 42 |
| 379 | 4 | 5 | 4 | 4 | 5 | 3 | 5 | 5 | 4 | 5 | 44 |
| 380 | 3 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 3 | 3 | 41 |
| 381 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
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| 383 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 45 |
| 384 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 45 |
| 385 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 46 |
| 386 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 44 |
| 387 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 44 |
| 388 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 3 | 5 | 4 | 40 |
| 389 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 46 |
| 390 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 45 |
| 391 | 4 | 5 | 5 | 3 | 5 | 4 | 5 | 5 | 3 | 4 | 43 |
| 392 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 45 |
| 393 | 5 | 4 | 5 | 4 | 3 | 5 | 4 | 4 | 5 | 4 | 43 |
| 394 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 395 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 396 | 4 | 3 | 3 | 3 | 2 | 3 | 4 | 3 | 3 | 4 | 32 |

**Lampiran 5**

Jawaban kuesioner variabel sanksi pajak (X3)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No. RES** | **SANKSI PAJAK (X3)** | | | | | | | | | | **SP X3** |
| **X3.1** | **X3.2** | **X3.3** | **X3.4** | **X3.5** | **X3.6** | **X3.7** | **X3.8** | **X3.9** | **X3.10** |
| 1 | 4 | 2 | 3 | 4 | 1 | 3 | 2 | 3 | 1 | 3 | 26 |
| 2 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 36 |
| 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 3 | 3 | 33 |
| 4 | 5 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 34 |
| 5 | 4 | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 26 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 41 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 41 |
| 8 | 3 | 2 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 31 |
| 9 | 5 | 4 | 5 | 4 | 3 | 4 | 5 | 4 | 4 | 5 | 43 |
| 10 | 5 | 1 | 2 | 2 | 3 | 4 | 3 | 3 | 3 | 5 | 31 |
| 11 | 4 | 2 | 3 | 2 | 2 | 3 | 3 | 3 | 2 | 4 | 28 |
| 12 | 4 | 2 | 2 | 4 | 2 | 4 | 3 | 4 | 2 | 4 | 31 |
| 13 | 4 | 2 | 4 | 4 | 2 | 4 | 4 | 4 | 3 | 4 | 35 |
| 14 | 4 | 2 | 4 | 4 | 3 | 4 | 3 | 4 | 2 | 4 | 34 |
| 15 | 3 | 1 | 2 | 2 | 1 | 3 | 3 | 4 | 1 | 2 | 22 |
| 16 | 4 | 3 | 3 | 3 | 1 | 3 | 2 | 2 | 2 | 3 | 26 |
| 17 | 3 | 1 | 2 | 3 | 1 | 2 | 4 | 4 | 2 | 3 | 25 |
| 18 | 4 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 29 |
| 19 | 1 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 23 |
| 20 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 27 |
| 21 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 25 |
| 22 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 22 |
| 23 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 28 |
| 24 | 4 | 2 | 3 | 4 | 2 | 3 | 2 | 3 | 2 | 3 | 28 |
| 25 | 4 | 1 | 3 | 4 | 2 | 3 | 2 | 3 | 2 | 3 | 27 |
| 26 | 4 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 27 |
| 27 | 4 | 2 | 3 | 4 | 1 | 3 | 1 | 3 | 2 | 3 | 26 |
| 28 | 4 | 1 | 3 | 4 | 2 | 3 | 1 | 3 | 2 | 3 | 26 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 30 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 31 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 39 |
| 32 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 38 |
| 33 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 3 | 4 | 4 | 32 |
| 34 | 3 | 3 | 3 | 4 | 4 | 5 | 3 | 4 | 3 | 3 | 35 |
| 35 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 32 |
| 36 | 5 | 1 | 1 | 2 | 2 | 3 | 3 | 4 | 4 | 4 | 29 |
| 37 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 35 |
| 38 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 33 |
| 39 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 27 |
| 40 | 4 | 2 | 3 | 4 | 1 | 3 | 2 | 3 | 1 | 3 | 26 |
| 41 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 1 | 3 | 26 |
| 42 | 3 | 3 | 3 | 2 | 1 | 3 | 3 | 3 | 3 | 3 | 27 |
| 43 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 42 |
| 44 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 38 |
| 45 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 31 |
| 46 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 42 |
| 47 | 2 | 1 | 3 | 3 | 1 | 3 | 3 | 3 | 1 | 2 | 22 |
| 48 | 4 | 2 | 3 | 3 | 1 | 3 | 3 | 3 | 2 | 3 | 27 |
| 49 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 4 | 1 | 3 | 27 |
| 50 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 27 |
| 51 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 1 | 4 | 26 |
| 52 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 28 |
| 53 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 30 |
| 54 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 55 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 27 |
| 56 | 4 | 3 | 4 | 3 | 1 | 2 | 3 | 3 | 1 | 2 | 26 |
| 57 | 4 | 2 | 3 | 4 | 1 | 3 | 3 | 3 | 2 | 3 | 28 |
| 58 | 1 | 1 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 31 |
| 59 | 4 | 1 | 3 | 4 | 1 | 3 | 2 | 3 | 2 | 4 | 27 |
| 60 | 4 | 2 | 3 | 4 | 2 | 3 | 2 | 3 | 2 | 3 | 28 |
| 61 | 3 | 1 | 2 | 2 | 1 | 3 | 3 | 3 | 1 | 3 | 22 |
| 62 | 4 | 1 | 3 | 4 | 1 | 3 | 2 | 3 | 2 | 4 | 27 |
| 63 | 4 | 2 | 2 | 3 | 3 | 3 | 4 | 4 | 2 | 3 | 30 |
| 64 | 4 | 2 | 3 | 4 | 2 | 3 | 2 | 3 | 2 | 3 | 28 |
| 65 | 4 | 2 | 3 | 3 | 2 | 3 | 1 | 3 | 2 | 3 | 26 |
| 66 | 4 | 2 | 3 | 4 | 2 | 3 | 3 | 3 | 2 | 3 | 29 |
| 67 | 4 | 1 | 3 | 4 | 1 | 3 | 2 | 3 | 2 | 4 | 27 |
| 68 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 30 |
| 69 | 4 | 2 | 3 | 2 | 1 | 3 | 3 | 3 | 1 | 2 | 24 |
| 70 | 4 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 1 | 3 | 27 |
| 71 | 4 | 3 | 3 | 3 | 2 | 3 | 3 | 2 | 2 | 3 | 28 |
| 72 | 4 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 1 | 3 | 28 |
| 73 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 74 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 35 |
| 75 | 5 | 2 | 5 | 4 | 1 | 1 | 1 | 2 | 1 | 1 | 23 |
| 76 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 32 |
| 77 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 3 | 28 |
| 78 | 4 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 28 |
| 79 | 4 | 1 | 1 | 3 | 3 | 3 | 2 | 3 | 2 | 3 | 25 |
| 80 | 4 | 1 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 26 |
| 81 | 3 | 2 | 3 | 4 | 1 | 3 | 4 | 4 | 1 | 3 | 28 |
| 82 | 3 | 1 | 3 | 3 | 1 | 3 | 3 | 4 | 2 | 3 | 26 |
| 83 | 3 | 2 | 3 | 3 | 2 | 3 | 4 | 4 | 2 | 3 | 29 |
| 84 | 4 | 2 | 4 | 4 | 3 | 3 | 3 | 3 | 2 | 3 | 31 |
| 85 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 26 |
| 86 | 4 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 28 |
| 87 | 4 | 3 | 3 | 4 | 2 | 3 | 3 | 3 | 4 | 4 | 33 |
| 88 | 4 | 1 | 3 | 3 | 1 | 3 | 3 | 3 | 2 | 3 | 26 |
| 89 | 3 | 1 | 3 | 3 | 1 | 3 | 3 | 4 | 2 | 3 | 26 |
| 90 | 4 | 2 | 3 | 4 | 2 | 3 | 4 | 4 | 2 | 3 | 31 |
| 91 | 4 | 2 | 3 | 4 | 3 | 3 | 3 | 3 | 2 | 3 | 30 |
| 92 | 4 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 29 |
| 93 | 4 | 1 | 3 | 3 | 1 | 3 | 3 | 3 | 1 | 3 | 25 |
| 94 | 4 | 2 | 4 | 4 | 2 | 3 | 4 | 4 | 2 | 3 | 32 |
| 95 | 4 | 2 | 3 | 4 | 2 | 3 | 4 | 4 | 2 | 3 | 31 |
| 96 | 3 | 1 | 3 | 3 | 1 | 3 | 3 | 3 | 1 | 3 | 24 |
| 97 | 5 | 2 | 5 | 4 | 1 | 1 | 1 | 2 | 1 | 1 | 23 |
| 98 | 4 | 2 | 2 | 4 | 3 | 3 | 3 | 3 | 2 | 3 | 29 |
| 99 | 3 | 1 | 3 | 4 | 1 | 3 | 4 | 4 | 1 | 3 | 27 |
| 100 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 33 |
| 101 | 4 | 2 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 33 |
| 102 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 45 |
| 103 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 41 |
| 104 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 39 |
| 105 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 106 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 38 |
| 107 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 38 |
| 108 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 109 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 110 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 38 |
| 111 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 5 | 46 |
| 112 | 3 | 2 | 2 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 30 |
| 113 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 114 | 4 | 1 | 1 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 21 |
| 115 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 47 |
| 116 | 2 | 1 | 2 | 3 | 2 | 2 | 1 | 3 | 2 | 1 | 19 |
| 117 | 3 | 1 | 2 | 4 | 1 | 2 | 4 | 3 | 1 | 2 | 23 |
| 118 | 3 | 2 | 3 | 1 | 2 | 1 | 1 | 2 | 3 | 2 | 20 |
| 119 | 4 | 2 | 1 | 3 | 2 | 3 | 2 | 2 | 1 | 1 | 21 |
| 120 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 35 |
| 121 | 3 | 1 | 1 | 3 | 2 | 1 | 2 | 2 | 1 | 2 | 18 |
| 122 | 3 | 3 | 2 | 1 | 3 | 3 | 2 | 2 | 2 | 2 | 23 |
| 123 | 2 | 1 | 1 | 3 | 3 | 3 | 1 | 2 | 3 | 2 | 21 |
| 124 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 31 |
| 125 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 31 |
| 126 | 1 | 2 | 2 | 3 | 2 | 1 | 2 | 2 | 3 | 2 | 20 |
| 127 | 3 | 1 | 2 | 3 | 1 | 2 | 3 | 1 | 3 | 4 | 23 |
| 128 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 40 |
| 129 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 1 | 4 | 26 |
| 130 | 2 | 1 | 3 | 3 | 1 | 3 | 3 | 3 | 1 | 2 | 22 |
| 131 | 4 | 2 | 3 | 3 | 1 | 3 | 3 | 3 | 2 | 3 | 27 |
| 132 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 34 |
| 133 | 4 | 2 | 1 | 2 | 3 | 2 | 1 | 2 | 2 | 1 | 20 |
| 134 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 135 | 2 | 3 | 1 | 2 | 1 | 3 | 2 | 1 | 3 | 2 | 20 |
| 136 | 2 | 3 | 2 | 1 | 2 | 3 | 2 | 1 | 2 | 3 | 21 |
| 137 | 4 | 1 | 2 | 1 | 2 | 2 | 1 | 3 | 2 | 2 | 20 |
| 138 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 41 |
| 139 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 33 |
| 140 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 20 |
| 141 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 31 |
| 142 | 3 | 4 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 25 |
| 143 | 3 | 3 | 3 | 2 | 3 | 1 | 3 | 1 | 1 | 1 | 21 |
| 144 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 145 | 2 | 3 | 1 | 3 | 2 | 1 | 1 | 2 | 1 | 3 | 19 |
| 146 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 147 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 45 |
| 148 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 46 |
| 149 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
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**Lampiran 6**

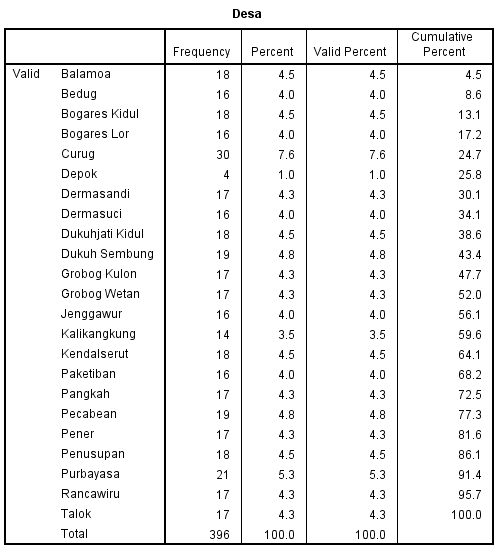
Jawaban kuesioner variabel partisipasi pembayaran pajak bumi dan bangunan (Y)

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No. RES** | **PARTISIPASI PEMBAYARAN PAJAK BUMI DAN BANGUNAN (Y)** | | | | | | | | | | **PP PBB (Y)** |
| **Y.1** | **Y.2** | **Y.3** | **Y.4** | **Y.5** | **Y.6** | **Y.7** | **Y.8** | **Y.9** | **Y.10** |
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| 347 | 4 | 5 | 3 | 5 | 5 | 4 | 5 | 3 | 5 | 5 | 44 |
| 348 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 38 |
| 349 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 48 |
| 350 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 45 |
| 351 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 43 |
| 352 | 4 | 3 | 2 | 5 | 3 | 4 | 5 | 4 | 3 | 5 | 38 |
| 353 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 44 |
| 354 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 45 |
| 355 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 44 |
| 356 | 4 | 5 | 4 | 5 | 3 | 5 | 4 | 5 | 5 | 3 | 43 |
| 357 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 43 |
| 358 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 44 |
| 359 | 4 | 4 | 5 | 4 | 3 | 5 | 5 | 4 | 4 | 5 | 43 |
| 360 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 41 |
| 361 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 45 |
| 362 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 45 |
| 363 | 4 | 4 | 5 | 4 | 5 | 3 | 4 | 4 | 3 | 5 | 41 |
| 364 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 46 |
| 365 | 4 | 5 | 4 | 5 | 5 | 3 | 5 | 4 | 5 | 5 | 45 |
| 366 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 45 |
| 367 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 49 |
| 368 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 45 |
| 369 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 46 |
| 370 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 46 |
| 371 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 372 | 3 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 43 |
| 373 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 41 |
| 374 | 3 | 5 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 40 |
| 375 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 45 |
| 376 | 4 | 5 | 3 | 5 | 4 | 2 | 5 | 3 | 4 | 5 | 40 |
| 377 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 44 |
| 378 | 3 | 5 | 4 | 4 | 5 | 3 | 5 | 4 | 4 | 5 | 42 |
| 379 | 4 | 5 | 5 | 3 | 5 | 4 | 5 | 3 | 5 | 5 | 44 |
| 380 | 5 | 3 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 45 |
| 381 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 382 | 5 | 4 | 5 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 44 |
| 383 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 44 |
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| 385 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 44 |
| 386 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 44 |
| 387 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 44 |
| 388 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 45 |
| 389 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 45 |
| 390 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 44 |
| 391 | 4 | 5 | 5 | 4 | 3 | 5 | 4 | 5 | 5 | 4 | 44 |
| 392 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 44 |
| 393 | 5 | 3 | 5 | 4 | 5 | 3 | 4 | 5 | 4 | 5 | 43 |
| 394 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
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| 396 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 33 |

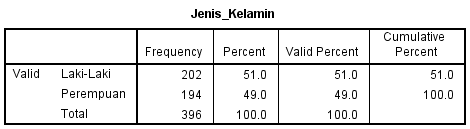
**Lampiran 7**

Hasil deskripsi data responden

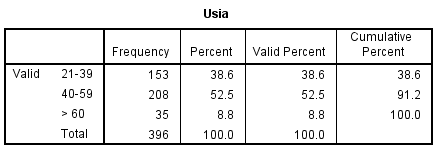
1. Berdasarkan alamat Desa



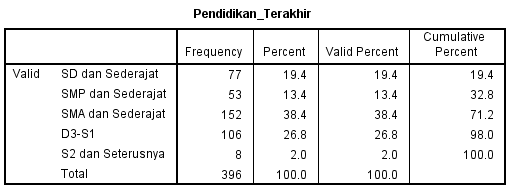
1. Berdasarkan jenis kelamin atau gender



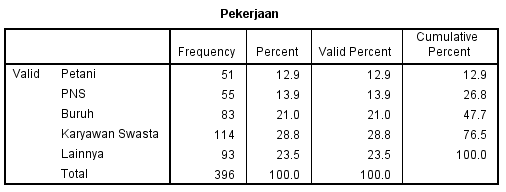
1. Berdasarkan usia



1. Berdasarkan pendidikan terakhir



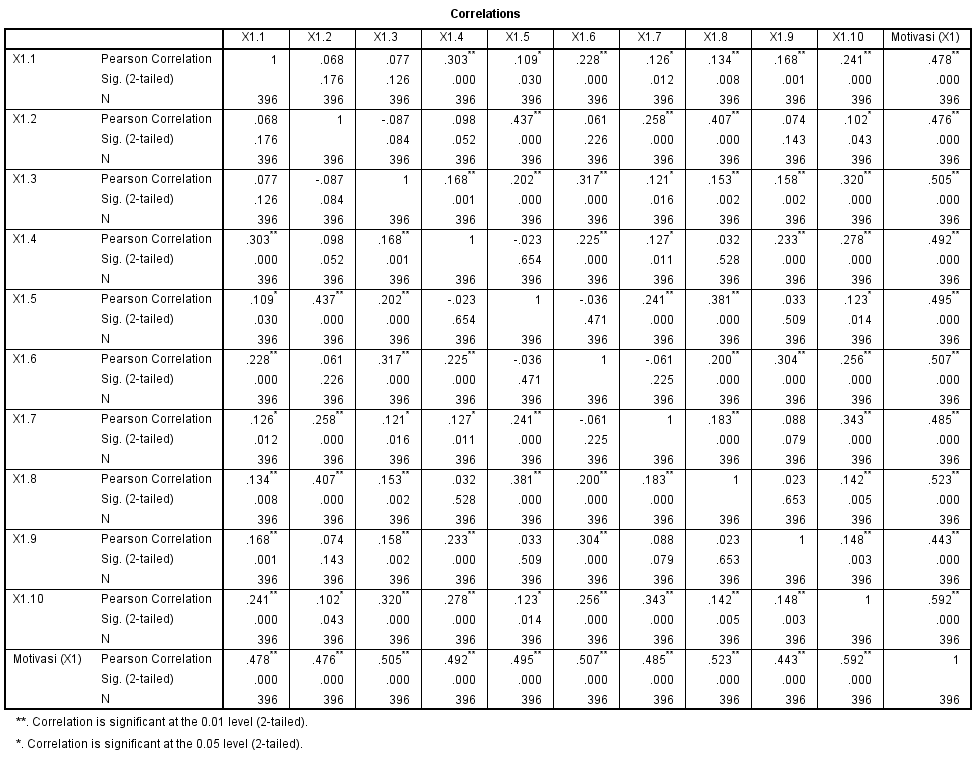
1. Berdasarkan pekerjaan

******

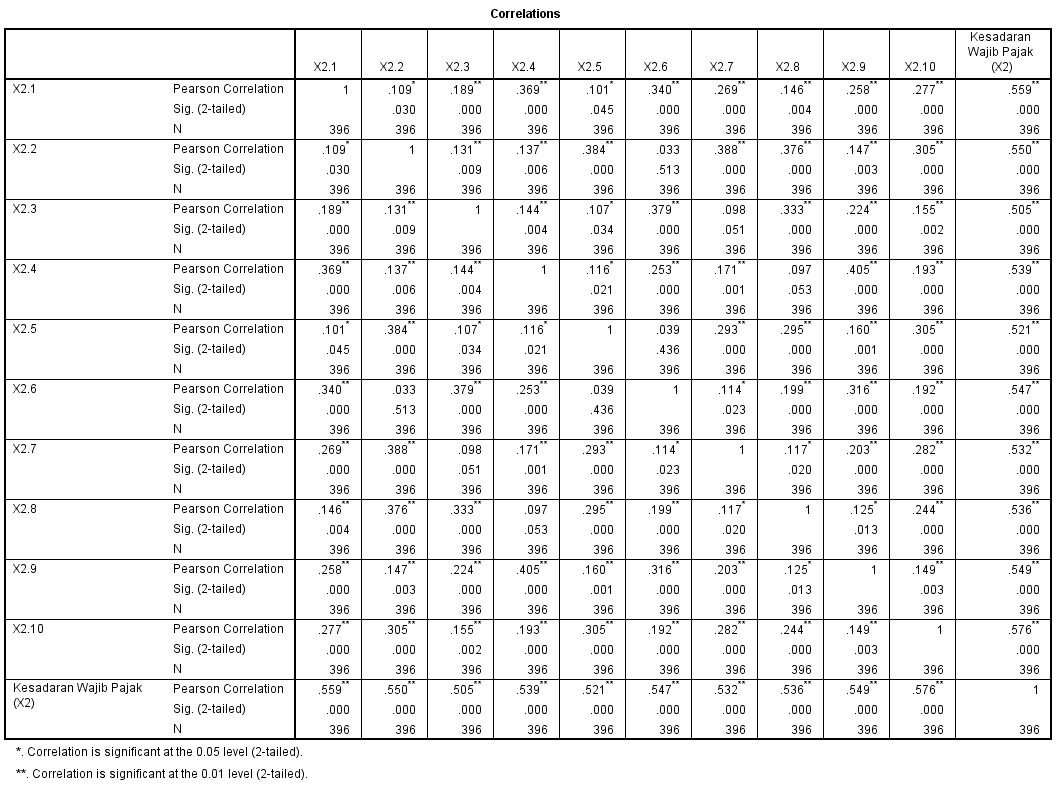
**Lampiran 8**

Hasil uji validitas

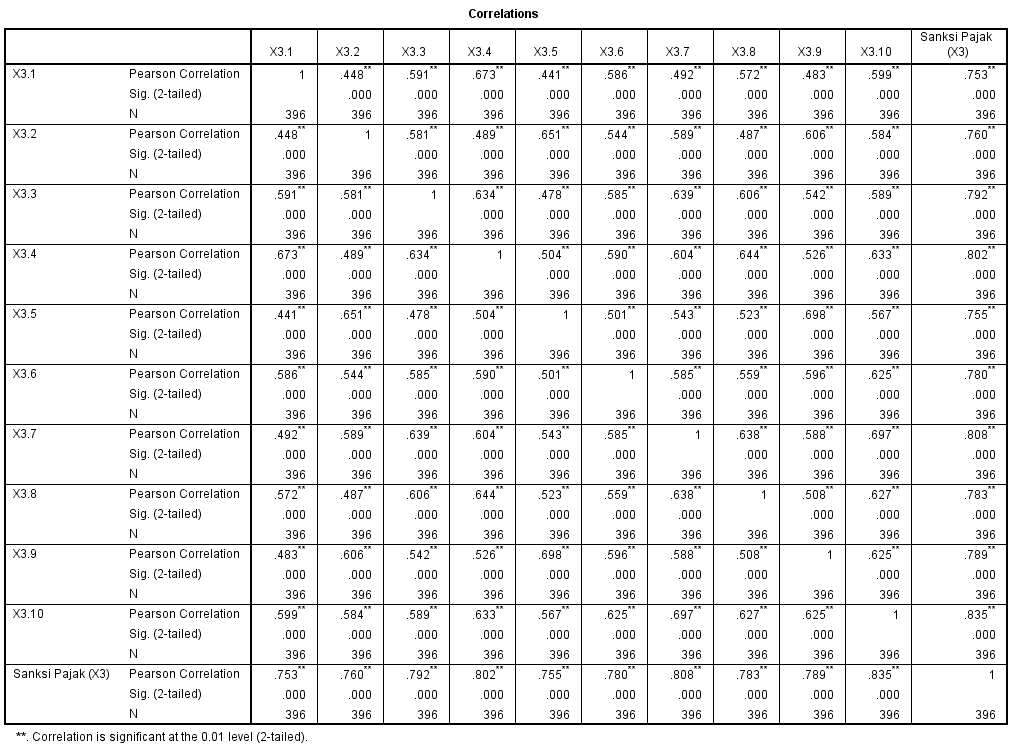
1. Uji validitas variabel motivasi



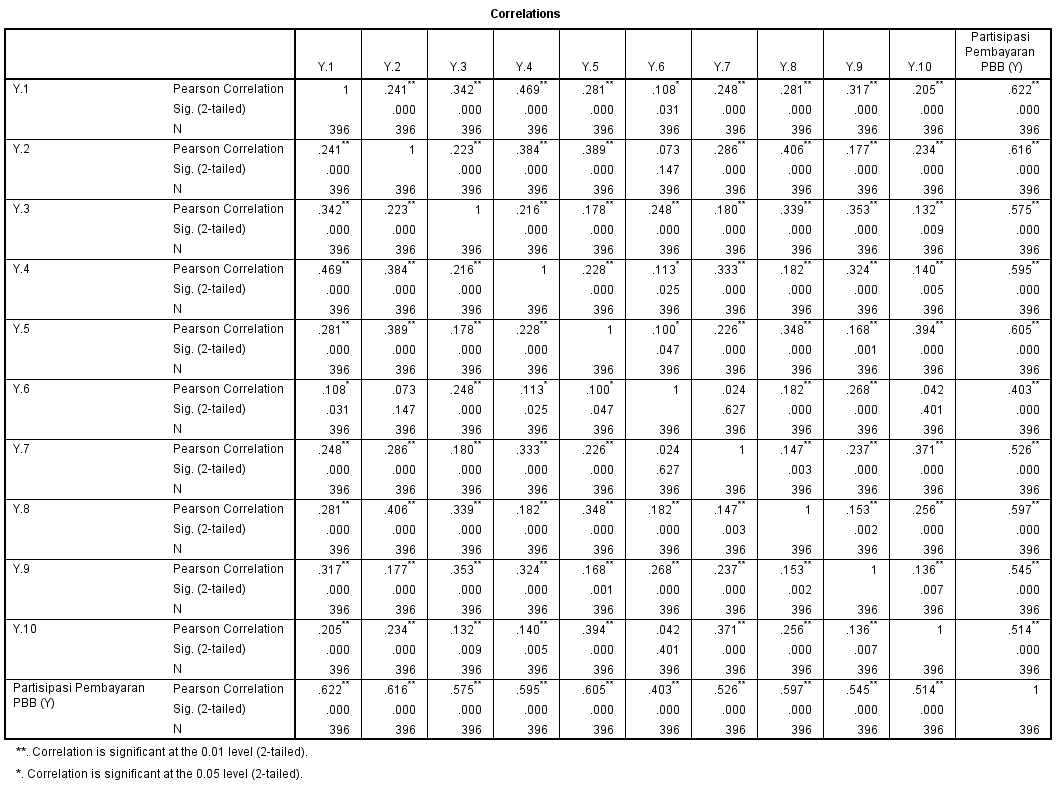
1. Uji validitas variabel kesadaran wajib pajak



1. Uji validitas sanksi pajak



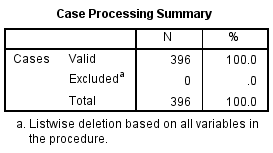
1. Uji validitas variabel partisipasi pembayaran pajak bumi dan bangunan (PBB)



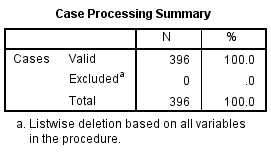
**Lampiran 9**

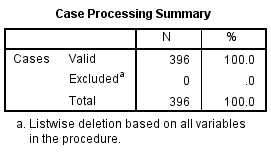
Hasil Uji Reliabilitas

|  |  |  |
| --- | --- | --- |
| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .715 | .763 | 10 |

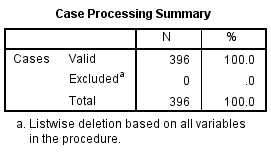
1. Uji reliabilitas variabel motivasi
2. Uji reliabilitas variabel kesadaran wajib pajak

|  |  |  |
| --- | --- | --- |
| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .731 | .732 | 10 |



1. Uji reliabilitas variabel sanksi pajak

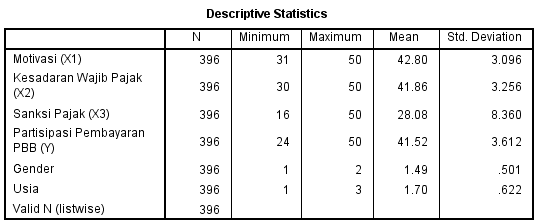
|  |  |  |
| --- | --- | --- |
| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .931 | .931 | 10 |

1. Uji reliabilitas variabel partisipasi pembayaran PBB

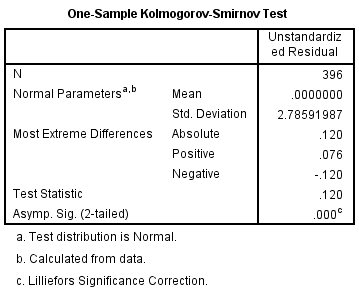
|  |  |  |
| --- | --- | --- |
| **Reliability Statistics** | | |
| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
| .754 | .757 | 10 |

**Lampiran 10**

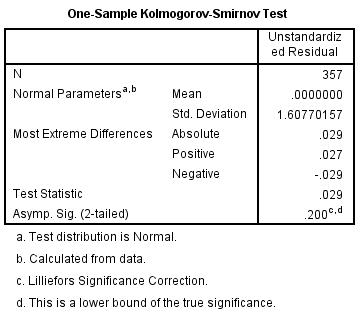
Hasil Uji Metode Analisis Data

1. Statistik Deskriptif
2. Uji Asumsi Klasik
3. Uji Normalitas

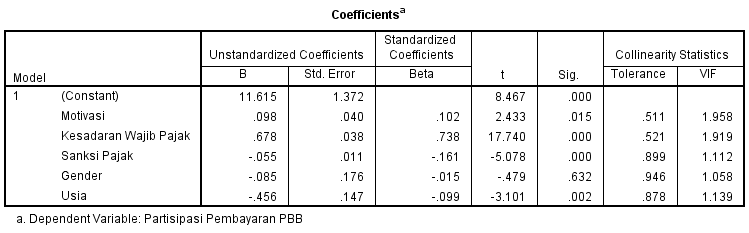
Sebelum di Transformasi Data



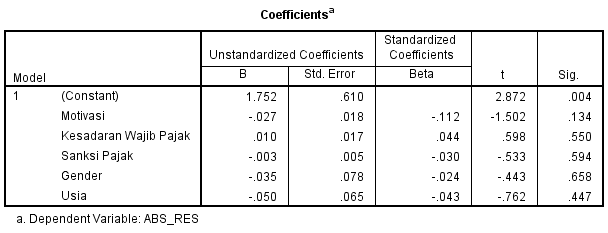
Setelah di Tranformasi Data



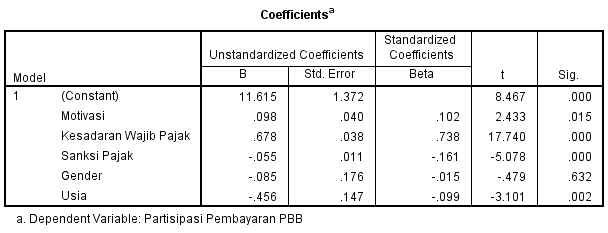
1. Uji Multikolonieritas

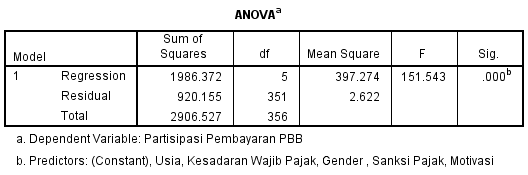
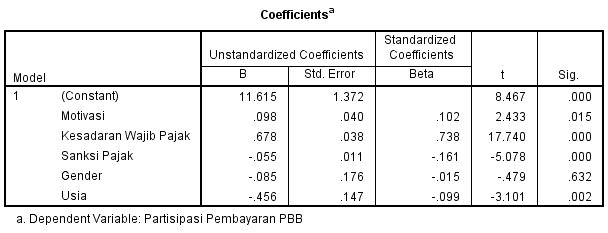
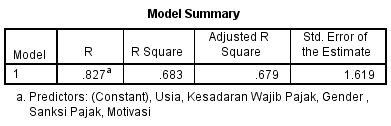


1. Uji Heteroskedastisitas

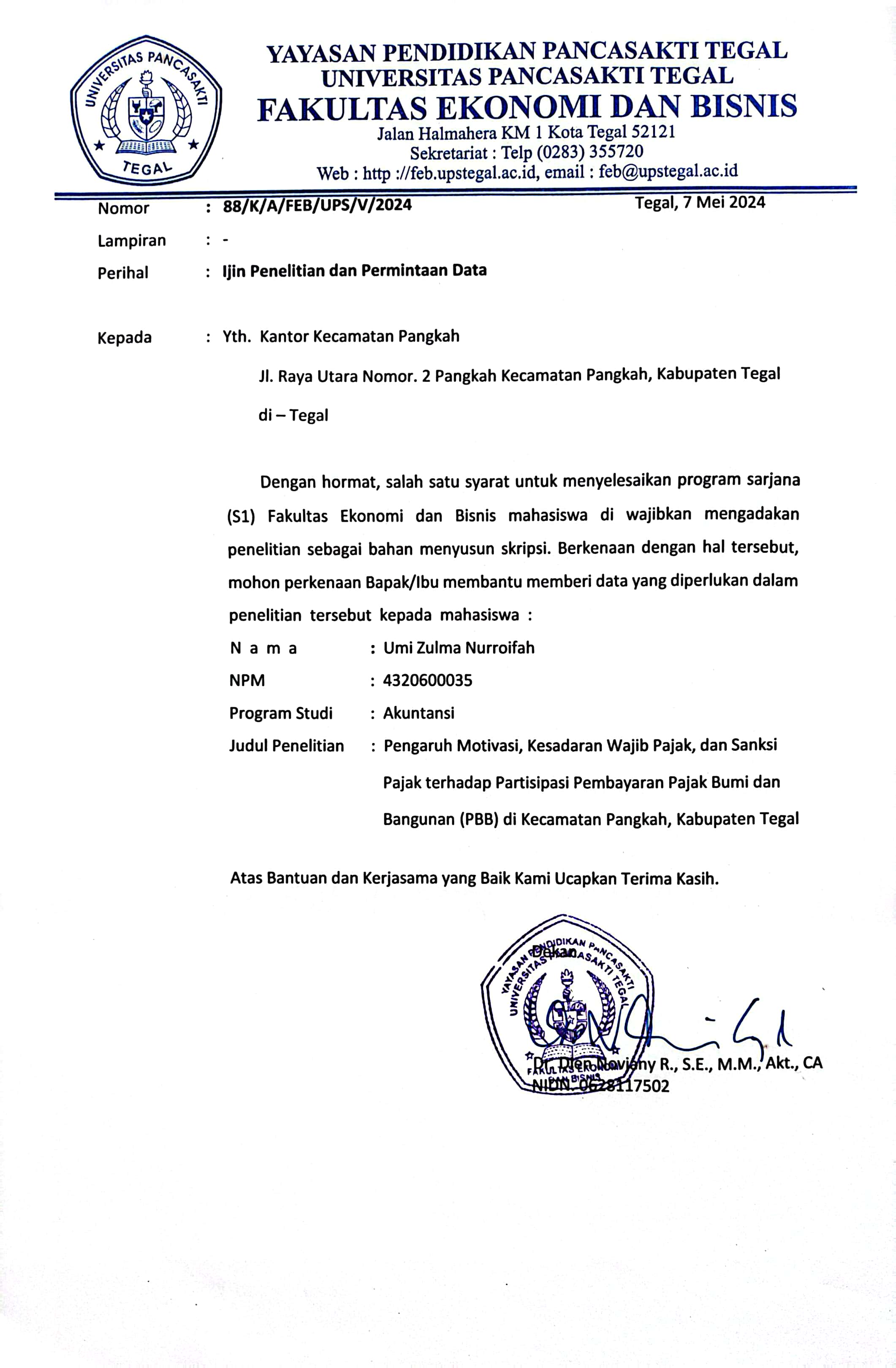


Analisis Regresi Lienar Berganda



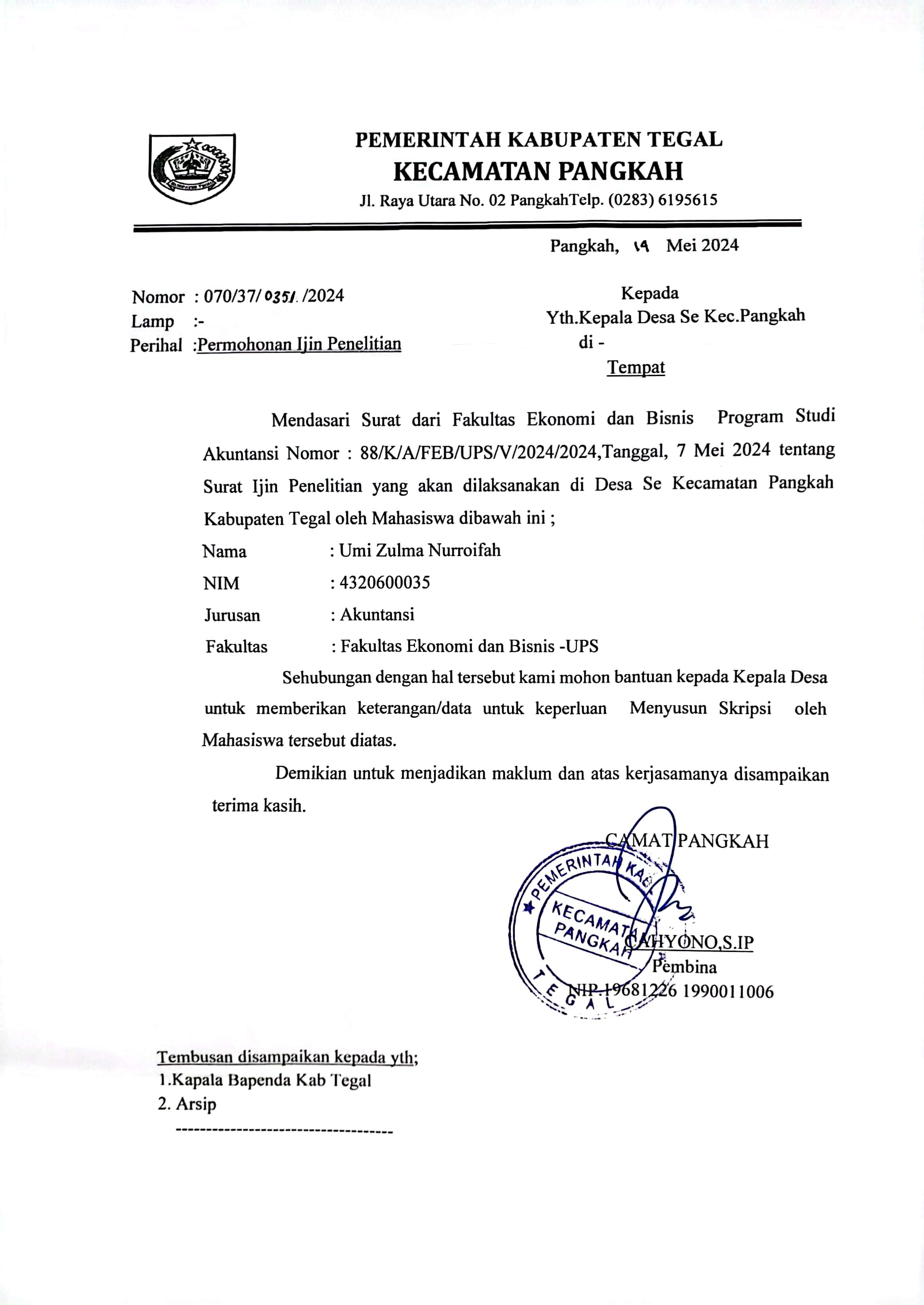
1. Uji Hipotesis
2. Uji Kelayakan Model (uji f)
3. Uji Persial (uji t)
4. Uji Koefisien Determinasi (R2)

**Lampiran 11**

****Surat Izin Penelitian

**Lampiran 12**

Surat Pengantar Izin Penelitian untuk ke setiap Desa yang ada di Kecamatan Pangkah



**Lampiran 13**

Dokumentasi Pembagian Kuesioner

