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# LAMPIRAN

**Lampiran 1**

Data Kuisioner

Tegal, Mei 2024

Perihal : Permohonan Kuisioner

Kpd Yth. Bapak/Ibu Responden

Di Tempat

Dengan hormat,

Dalam rangka penyelesaian Studi Strata Satu (S1) Fakultas Ekonomi dan Bisnis Studi Akuntansi, Universitas Pancasakti Tegal, Saya bermaksud mengadakan penelitian skripsi yang berjudul “Pengaruh Kesadaran Wajib Pajak, *Self Assessment System*, Pelayanan Fiskus, Penerapan *E-Billing*, Dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Orang Pribadi yang terdaftar di wilayah KPP Pratama Tegal“.

Penelitian ini menggunakan kuesioner sebagai alat untuk pengumpulan data yang utama. Oleh karena itu, saya mohon bantuan Bapak/Ibu/Saudara untuk berkenan menjadi responden penelitian dengan mengisi kuisioner penelitian ini secara lengkap dan jujur. Jawaban dari kuisioner ini tidak ada yang salah, sehingga apapun jawaban yang Bapak/Ibu/Saudara berikan adalah benar. Jawaban atas kuisioner ini semata-mata hanya untuk kepentingan penelitian dan bukan untuk tujuan lain.

Demikian permohonan saya, atas kesediaan dan kerja sama Bapak/Ibu/Saudara, saya ucapkan terima kasih.

Hormat Saya,

**Syabaeni Azzahroh**

**Petunjuk Pengisian Kuisioner:**

* + - 1. Sebelum mengisi kuisioner, mohon melengkapi identitas responden.
      2. Jawaban atas pertanyaan dilakukan dengan memberikan tanda *checklist* pada salah satu jawaban yang dianggap paling sesuai dengan kondisi sebenarnya. Responden dimohon untuk dapat menjawab setiap pertanyaan dengan keyakinan yang tinggi, serta tidak mengosongkan satu jawaban pun dan setiap pertanyaan hanya boleh ada satu jawaban.
      3. Skala penelitian yang digunakan 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

**Data Pribadi**

Nama Responden : ...................................... (Boleh Tidak Diisi)

Jenis Kelamin : Laki-laki Perempuan

Usia :

Tingkat Pendidikan Terakhir : (Pilih salah satu alternatif jawaban)

1. SD
2. SMP
3. SMA
4. Perguruan Tinggi

**Kuisioner Perpajakan Wajib Pajak Orang Pribadi**

**Kesadaran Perpajakan**

(Atmaja & Sumarta, 2023)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Pernyataan | STS | TS | KS | S | SS |
| 1. | Pajak adalah iuran rakyat untuk dana pembangunan. |  |  |  |  |  |
| 2. | Pajak adalah iuran rakyat untuk dana pengeluaran umum pelaksanaan fungsi dan tugas pemerintah. |  |  |  |  |  |
| 3. | Pajak merupakan salah satu sumber dana pembiayaan pelaksanaan fungsi dan tugas pemerintah. |  |  |  |  |  |
| 4. | Anda sudah merasa yakin bahwa pajak yang sudah anda bayar benar-benar digunakan untuk pembangunan. |  |  |  |  |  |

**Self assessement system**

(Gusti & Muid, 2023)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Pernyataan | STS | TS | KS | S | SS |
| 5. | Sebagai warga negara yang taat akan pajak, saya mendaftar sebagai wajib pajak orang pribadi di kantor pelayanan pajak. |  |  |  |  |  |
| 6. | Sebagai wajib pajak saya menghitung sendiri jumlah pajak yang terutang. |  |  |  |  |  |
| 7. | Saya membayar pajak sendiri melalui Bank/Kantor Pos maupun melalui e-billing pajak secara berkala. |  |  |  |  |  |
| 8. | Saya mengitug sendiri jumlah pajak terutang dengan benar dan jujur. |  |  |  |  |  |
| 9. | Saya membayar pajak secara mandiri tanpa meminta bantuan orang lain. |  |  |  |  |  |
| 10. | Sebagai wajib pajak saya melakukan pelaporan sendiri. |  |  |  |  |  |

**Pelayanan Fiskus**

(Setiadi & Rosyadi, 2022)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Pernyataan | STS | TS | KS | S | SS |
| 11. | Ketika ada kesalahan dalam penyampaian SPT, fiskus tidak langsung menolak SPT, namun melakukan bimbingan ke WP. |  |  |  |  |  |
| 12. | Fiskus sudah melakukan pelayanan dengan dengan baik dan ramah. |  |  |  |  |  |
| 13. | Fiskus selalu updated peraturan baru by email ke Wajib Pajak. |  |  |  |  |  |
| 14. | Ketika sedang dalam pelayanan, fiskus mencoba menumbuhkan rasa aman dan nyaman sehingga wajib pajak tidak ragu dan berprasangka buruk. |  |  |  |  |  |

**Penerapan E-Billing**

(Atmaja & Sumarta, 2023)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Pernyataan | STS | TS | KS | S | SS |
| 15. | Sangat mudah untuk mendapatkan akses kode billing. |  |  |  |  |  |
| 16. | Penyampaian SPT bisa dilakukan kapan saja dan dimana saja. |  |  |  |  |  |
| 17. | Biaya pelaporan SPT lebih murah jika menggunakan kode billing. |  |  |  |  |  |
| 18. | Kemudahan pengisian SPT saat menggunakan E-Billing. |  |  |  |  |  |
| 19. | Meminimalisir penggunaan kertas karena hanya lewat gawai atau perangkat komputer. |  |  |  |  |  |

**Sanksi Perpajakan**

(Setiadi & Rosyadi, 2022)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Pernyataan | STS | TS | KS | S | SS |
| 20. | Keterlambatan melaporkan dan membayarkan pajak PPh harus dikenai sanksi 2%. |  |  |  |  |  |
| 21. | Sanksi Administrasi berupa denda 100.000 saat terlambat melaporkan SPT |  |  |  |  |  |
| 22. | Tingkat penerapan sanksi sudah berjalan maximal. |  |  |  |  |  |
| 23. | Penghapusan sanksi meningkatkan kepatuhan wajib pajak. |  |  |  |  |  |
| 24. | Tidak melaporkan SPT dengan sengaja akan dipidana paling singkat 6 bulan. |  |  |  |  |  |

**Kepatuhan Wajib Pajak**

(Gusti & Muid, 2023)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No. | Pernyataan | STS | TS | KS | S | SS |
| 25. | Wajib Pajak mendaftarkan NPWP berdasarkan keinginan pribadi. |  |  |  |  |  |
| 26. | Wajib pajak harus memiliki NPWP. |  |  |  |  |  |
| 27. | Wajib Pajak tahu batas waktu untuk melaporkan pajak. |  |  |  |  |  |
| 28. | Wajib Pajak dapat menghitung pajak dengan benar. |  |  |  |  |  |
| 29. | Wajib pajak harus mengetahui perubahan peraturan terbaru yang ditetapkan tentang perpajakan. |  |  |  |  |  |
| 30. | Penerapan sanksi yang tegas bisa membuat WP untuk berlaku jujur. |  |  |  |  |  |

**Lampiran 2**

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

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

**Lampiran 3**

**Data Uji Validitas Dan Reliabilitas Variabel Kesadaran Perpajakan (X1)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Nomor Responden | Tabulasi Variabel Kesadaran Perpajakan (X1) | | | | Skor Total |
| X1.1 | X1.2 | X1.3 | X1.4 |
| 1 | 3 | 3 | 4 | 3 | 13 |
| 2 | 4 | 3 | 3 | 3 | 13 |
| 3 | 4 | 5 | 4 | 3 | 16 |
| 4 | 3 | 4 | 4 | 3 | 14 |
| 5 | 3 | 3 | 4 | 4 | 14 |
| 6 | 4 | 5 | 5 | 5 | 19 |
| 7 | 3 | 4 | 3 | 3 | 13 |
| 8 | 3 | 4 | 4 | 4 | 15 |
| 9 | 5 | 5 | 4 | 5 | 19 |
| 10 | 3 | 5 | 4 | 5 | 17 |
| 11 | 5 | 5 | 4 | 5 | 19 |
| 12 | 4 | 4 | 5 | 4 | 17 |
| 13 | 5 | 4 | 5 | 5 | 19 |
| 14 | 3 | 4 | 3 | 3 | 13 |
| 15 | 4 | 5 | 4 | 4 | 17 |
| 16 | 5 | 4 | 5 | 5 | 19 |
| 17 | 3 | 5 | 4 | 4 | 16 |
| 18 | 4 | 4 | 5 | 5 | 18 |
| 19 | 4 | 5 | 5 | 5 | 19 |
| 20 | 4 | 4 | 4 | 4 | 16 |
| 21 | 2 | 4 | 4 | 5 | 15 |
| 22 | 4 | 3 | 4 | 3 | 14 |
| 23 | 4 | 4 | 5 | 5 | 18 |
| 24 | 5 | 4 | 4 | 5 | 18 |
| 25 | 4 | 4 | 5 | 5 | 18 |
| 26 | 4 | 4 | 3 | 5 | 16 |
| 27 | 4 | 5 | 5 | 5 | 19 |
| 28 | 4 | 4 | 4 | 5 | 17 |
| 29 | 4 | 4 | 4 | 4 | 16 |
| 30 | 5 | 4 | 5 | 5 | 19 |

**Lampiran 4**

**Data Uji Validitas Dan Reliabilitas Variabel *Self Assessement System* (X2)**

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

**Lampiran 5**

**Data Uji Validitas Dan Reliabilitas Variabel Pelayanan Fiskus (X3)**

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

**Lampiran 6**

**Data Uji Validitas Dan Reliabilitas Variabel Penerapan *E-Billing* (X4)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Nomor Responden | Tabulasi Variabel Penerapan E-Billing (X4) | | | | | Skor Total |
| X4.1 | X4.2 | X4.3 | X4.4 | X4.5 |
| 1 | 3 | 4 | 4 | 4 | 5 | 20 |
| 2 | 3 | 3 | 4 | 4 | 3 | 17 |
| 3 | 4 | 4 | 3 | 5 | 5 | 21 |
| 4 | 4 | 3 | 3 | 3 | 4 | 17 |
| 5 | 4 | 4 | 4 | 4 | 3 | 19 |
| 6 | 4 | 3 | 5 | 4 | 5 | 21 |
| 7 | 4 | 3 | 3 | 4 | 4 | 18 |
| 8 | 4 | 4 | 3 | 3 | 4 | 18 |
| 9 | 5 | 4 | 5 | 5 | 5 | 24 |
| 10 | 5 | 4 | 5 | 4 | 5 | 23 |
| 11 | 5 | 4 | 5 | 5 | 5 | 24 |
| 12 | 3 | 3 | 4 | 3 | 4 | 17 |
| 13 | 5 | 5 | 5 | 4 | 5 | 24 |
| 14 | 4 | 3 | 3 | 4 | 4 | 18 |
| 15 | 4 | 4 | 4 | 5 | 5 | 22 |
| 16 | 5 | 5 | 5 | 5 | 4 | 24 |
| 17 | 4 | 4 | 4 | 3 | 5 | 20 |
| 18 | 5 | 5 | 5 | 4 | 4 | 23 |
| 19 | 5 | 3 | 5 | 5 | 5 | 23 |
| 20 | 4 | 4 | 4 | 4 | 4 | 20 |
| 21 | 4 | 4 | 5 | 4 | 4 | 21 |
| 22 | 3 | 4 | 3 | 3 | 3 | 16 |
| 23 | 5 | 5 | 5 | 4 | 4 | 23 |
| 24 | 5 | 4 | 5 | 3 | 4 | 21 |
| 25 | 3 | 5 | 5 | 4 | 4 | 21 |
| 26 | 4 | 3 | 5 | 4 | 4 | 20 |
| 27 | 4 | 5 | 5 | 5 | 5 | 24 |
| 28 | 4 | 4 | 5 | 5 | 4 | 22 |
| 29 | 4 | 4 | 4 | 4 | 4 | 20 |
| 30 | 5 | 5 | 5 | 4 | 4 | 23 |

**Lampiran 7**

**Data Uji Validitas Dan Reliabilitas Variabel Sanksi Perpajakan (X5)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Nomor Responden | Tabulasi Variabel Sanksi Perpajakan (X5) | | | | | Skor Total |
| X5.1 | X5.2 | X5.3 | X5.4 | X5.5 |
| 1 | 4 | 3 | 4 | 4 | 5 | 20 |
| 2 | 5 | 5 | 5 | 5 | 5 | 25 |
| 3 | 4 | 4 | 5 | 4 | 4 | 21 |
| 4 | 4 | 3 | 4 | 4 | 5 | 20 |
| 5 | 4 | 4 | 5 | 5 | 4 | 22 |
| 6 | 4 | 4 | 5 | 5 | 4 | 22 |
| 7 | 5 | 5 | 5 | 5 | 5 | 25 |
| 8 | 5 | 4 | 4 | 4 | 5 | 22 |
| 9 | 5 | 4 | 5 | 5 | 5 | 24 |
| 10 | 4 | 5 | 4 | 4 | 4 | 21 |
| 11 | 4 | 4 | 5 | 4 | 4 | 21 |
| 12 | 5 | 5 | 4 | 4 | 5 | 23 |
| 13 | 5 | 4 | 5 | 4 | 5 | 23 |
| 14 | 5 | 5 | 4 | 5 | 3 | 22 |
| 15 | 5 | 5 | 5 | 5 | 5 | 25 |
| 16 | 4 | 5 | 4 | 4 | 4 | 21 |
| 17 | 4 | 4 | 4 | 4 | 3 | 19 |
| 18 | 4 | 4 | 4 | 3 | 4 | 19 |
| 19 | 5 | 5 | 4 | 5 | 5 | 24 |
| 20 | 4 | 4 | 4 | 5 | 4 | 21 |
| 21 | 5 | 5 | 4 | 5 | 5 | 24 |
| 22 | 4 | 4 | 4 | 4 | 4 | 20 |
| 23 | 4 | 4 | 4 | 5 | 3 | 20 |
| 24 | 4 | 5 | 4 | 5 | 4 | 22 |
| 25 | 4 | 4 | 5 | 5 | 4 | 22 |
| 26 | 5 | 5 | 5 | 5 | 5 | 25 |
| 27 | 4 | 4 | 5 | 4 | 4 | 21 |
| 28 | 5 | 5 | 4 | 5 | 5 | 24 |
| 29 | 5 | 4 | 5 | 4 | 4 | 22 |
| 30 | 3 | 3 | 4 | 3 | 3 | 16 |

**Lampiran 8**

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

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | |
|  | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Total.Y |
| Y.1 | Pearson Correlation | 1 | ,425\* | ,425\* | ,533\*\* | ,469\*\* | ,136 | ,731\*\* |
| Sig. (2-tailed) |  | ,019 | ,019 | ,002 | ,009 | ,473 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.2 | Pearson Correlation | ,425\* | 1 | ,213 | ,285 | ,368\* | ,286 | ,623\*\* |
| Sig. (2-tailed) | ,019 |  | ,258 | ,127 | ,045 | ,125 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.3 | Pearson Correlation | ,425\* | ,213 | 1 | ,285 | ,450\* | ,450\* | ,689\*\* |
| Sig. (2-tailed) | ,019 | ,258 |  | ,127 | ,013 | ,013 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.4 | Pearson Correlation | ,533\*\* | ,285 | ,285 | 1 | ,171 | ,114 | ,590\*\* |
| Sig. (2-tailed) | ,002 | ,127 | ,127 |  | ,367 | ,550 | ,001 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.5 | Pearson Correlation | ,469\*\* | ,368\* | ,450\* | ,171 | 1 | ,565\*\* | ,761\*\* |
| Sig. (2-tailed) | ,009 | ,045 | ,013 | ,367 |  | ,001 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Y.6 | Pearson Correlation | ,136 | ,286 | ,450\* | ,114 | ,565\*\* | 1 | ,647\*\* |
| Sig. (2-tailed) | ,473 | ,125 | ,013 | ,550 | ,001 |  | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total.Y | Pearson Correlation | ,731\*\* | ,623\*\* | ,689\*\* | ,590\*\* | ,761\*\* | ,647\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,001 | ,000 | ,000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |

**Lampiran 9**

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | Total.X1 |
| X1.1 | Pearson Correlation | 1 | ,183 | ,388\* | ,435\* | ,707\*\* |
| Sig. (2-tailed) |  | ,333 | ,034 | ,016 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 |
| X1.2 | Pearson Correlation | ,183 | 1 | ,240 | ,414\* | ,604\*\* |
| Sig. (2-tailed) | ,333 |  | ,201 | ,023 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 |
| X1.3 | Pearson Correlation | ,388\* | ,240 | 1 | ,571\*\* | ,745\*\* |
| Sig. (2-tailed) | ,034 | ,201 |  | ,001 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 |
| X1.4 | Pearson Correlation | ,435\* | ,414\* | ,571\*\* | 1 | ,849\*\* |
| Sig. (2-tailed) | ,016 | ,023 | ,001 |  | ,000 |
| N | 30 | 30 | 30 | 30 | 30 |
| Total.X1 | Pearson Correlation | ,707\*\* | ,604\*\* | ,745\*\* | ,849\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 |  |
| N | 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 10**

**Uji Validitas Variabel Self Assessment System (X2)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | Total.X2 |
| X2.1 | Pearson Correlation | 1 | ,330 | ,604\*\* | ,461\* | ,322 | ,379\* | ,753\*\* |
| Sig. (2-tailed) |  | ,075 | ,000 | ,010 | ,083 | ,039 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.2 | Pearson Correlation | ,330 | 1 | ,353 | ,529\*\* | ,345 | ,438\* | ,717\*\* |
| Sig. (2-tailed) | ,075 |  | ,056 | ,003 | ,062 | ,015 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.3 | Pearson Correlation | ,604\*\* | ,353 | 1 | ,434\* | ,135 | ,089 | ,653\*\* |
| Sig. (2-tailed) | ,000 | ,056 |  | ,017 | ,478 | ,639 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.4 | Pearson Correlation | ,461\* | ,529\*\* | ,434\* | 1 | ,409\* | ,287 | ,768\*\* |
| Sig. (2-tailed) | ,010 | ,003 | ,017 |  | ,025 | ,125 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.5 | Pearson Correlation | ,322 | ,345 | ,135 | ,409\* | 1 | ,426\* | ,630\*\* |
| Sig. (2-tailed) | ,083 | ,062 | ,478 | ,025 |  | ,019 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| X2.6 | Pearson Correlation | ,379\* | ,438\* | ,089 | ,287 | ,426\* | 1 | ,610\*\* |
| Sig. (2-tailed) | ,039 | ,015 | ,639 | ,125 | ,019 |  | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Total.X2 | Pearson Correlation | ,753\*\* | ,717\*\* | ,653\*\* | ,768\*\* | ,630\*\* | ,610\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | |

**Lampiran 11**

**Uji Validitas Variabel Pelayanan Fiskus (X3)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | |
|  | | X3.1 | X3.2 | X3.3 | X3.4 | Total.X3 |
| X3.1 | Pearson Correlation | 1 | ,254 | ,484\*\* | ,482\*\* | ,772\*\* |
| Sig. (2-tailed) |  | ,176 | ,007 | ,007 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 |
| X3.2 | Pearson Correlation | ,254 | 1 | ,409\* | ,320 | ,628\*\* |
| Sig. (2-tailed) | ,176 |  | ,025 | ,084 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 |
| X3.3 | Pearson Correlation | ,484\*\* | ,409\* | 1 | ,456\* | ,781\*\* |
| Sig. (2-tailed) | ,007 | ,025 |  | ,011 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 |
| X3.4 | Pearson Correlation | ,482\*\* | ,320 | ,456\* | 1 | ,782\*\* |
| Sig. (2-tailed) | ,007 | ,084 | ,011 |  | ,000 |
| N | 30 | 30 | 30 | 30 | 30 |
| Total.X3 | Pearson Correlation | ,772\*\* | ,628\*\* | ,781\*\* | ,782\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 |  |
| N | 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**

**Uji Validitas Variabel Penerapan E-Billing (X4)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | |
|  | | X4.1 | X4.2 | X4.3 | X4.4 | X4.5 | Total.X4 |
| X4.1 | Pearson Correlation | 1 | ,355 | ,512\*\* | ,333 | ,360 | ,744\*\* |
| Sig. (2-tailed) |  | ,054 | ,004 | ,072 | ,051 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.2 | Pearson Correlation | ,355 | 1 | ,439\* | ,213 | ,095 | ,622\*\* |
| Sig. (2-tailed) | ,054 |  | ,015 | ,259 | ,617 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.3 | Pearson Correlation | ,512\*\* | ,439\* | 1 | ,394\* | ,291 | ,788\*\* |
| Sig. (2-tailed) | ,004 | ,015 |  | ,031 | ,119 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.4 | Pearson Correlation | ,333 | ,213 | ,394\* | 1 | ,426\* | ,678\*\* |
| Sig. (2-tailed) | ,072 | ,259 | ,031 |  | ,019 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| X4.5 | Pearson Correlation | ,360 | ,095 | ,291 | ,426\* | 1 | ,606\*\* |
| Sig. (2-tailed) | ,051 | ,617 | ,119 | ,019 |  | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| Total.X4 | Pearson Correlation | ,744\*\* | ,622\*\* | ,788\*\* | ,678\*\* | ,606\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 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 13**

**Uji Validitas Variabel Sanksi Perpajakan (X5)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | |
|  | | X5.1 | X5.2 | X5.3 | X5.4 | X5.5 | Total.X5 |
| X5.1 | Pearson Correlation | 1 | ,602\*\* | ,219 | ,469\*\* | ,645\*\* | ,858\*\* |
| Sig. (2-tailed) |  | ,000 | ,246 | ,009 | ,000 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| X5.2 | Pearson Correlation | ,602\*\* | 1 | ,011 | ,516\*\* | ,249 | ,707\*\* |
| Sig. (2-tailed) | ,000 |  | ,956 | ,004 | ,185 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| X5.3 | Pearson Correlation | ,219 | ,011 | 1 | ,259 | ,205 | ,445\* |
| Sig. (2-tailed) | ,246 | ,956 |  | ,168 | ,278 | ,014 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| X5.4 | Pearson Correlation | ,469\*\* | ,516\*\* | ,259 | 1 | ,243 | ,723\*\* |
| Sig. (2-tailed) | ,009 | ,004 | ,168 |  | ,195 | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| X5.5 | Pearson Correlation | ,645\*\* | ,249 | ,205 | ,243 | 1 | ,702\*\* |
| Sig. (2-tailed) | ,000 | ,185 | ,278 | ,195 |  | ,000 |
| N | 30 | 30 | 30 | 30 | 30 | 30 |
| Total.X5 | Pearson Correlation | ,858\*\* | ,707\*\* | ,445\* | ,723\*\* | ,702\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,014 | ,000 | ,000 |  |
| N | 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 14**

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

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

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,757 | 6 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| Y.1 | 20,4667 | 4,947 | ,583 | ,699 |
| Y.2 | 20,3667 | 5,413 | ,455 | ,733 |
| Y.3 | 20,3667 | 5,206 | ,540 | ,713 |
| Y.4 | 20,4000 | 5,352 | ,381 | ,754 |
| Y.5 | 20,6333 | 4,654 | ,604 | ,691 |
| Y.6 | 20,4333 | 5,082 | ,445 | ,738 |

**Lampiran 15**

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

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

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,707 | 4 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X1.1 | 12,6667 | 2,851 | ,439 | ,679 |
| X1.2 | 12,3667 | 3,344 | ,354 | ,718 |
| X1.3 | 12,3333 | 2,920 | ,547 | ,615 |
| X1.4 | 12,2333 | 2,254 | ,656 | ,526 |

**Lampiran 16**

**Uji Reliabilitas Variabel Self Assessment System (X2)**

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

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,778 | 6 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X2.1 | 20,8667 | 5,913 | ,617 | ,722 |
| X2.2 | 20,9333 | 6,133 | ,574 | ,733 |
| X2.3 | 21,1667 | 6,144 | ,458 | ,763 |
| X2.4 | 20,7667 | 5,633 | ,619 | ,719 |
| X2.5 | 21,0667 | 6,409 | ,450 | ,763 |
| X2.6 | 20,8667 | 6,602 | ,442 | ,764 |

**Lampiran 17**

**Uji Reliabilitas Variabel Pelayanan Fiskus (X3)**

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

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,728 | 4 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X3.1 | 12,8333 | 2,695 | ,536 | ,658 |
| X3.2 | 12,5000 | 3,431 | ,401 | ,728 |
| X3.3 | 12,4667 | 2,878 | ,596 | ,624 |
| X3.4 | 12,4000 | 2,662 | ,553 | ,646 |

**Lampiran 18**

**Uji Reliabilitas Variabel Penerapan E-Billing (X4)**

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

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,724 | 5 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X4.1 | 16,6333 | 3,964 | ,566 | ,645 |
| X4.2 | 16,8333 | 4,351 | ,387 | ,714 |
| X4.3 | 16,4667 | 3,568 | ,599 | ,626 |
| X4.4 | 16,7333 | 4,202 | ,475 | ,681 |
| X4.5 | 16,5333 | 4,533 | ,398 | ,708 |

**Lampiran 19**

**Uji Reliabilitas Variabel Sanksi Perpajakan (X5)**

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

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,723 | 5 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item-Total Statistics** | | | | |
|  | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
| X5.1 | 17,4667 | 2,740 | ,754 | ,573 |
| X5.2 | 17,5667 | 2,944 | ,491 | ,674 |
| X5.3 | 17,4333 | 3,771 | ,224 | ,758 |
| X5.4 | 17,4333 | 2,944 | ,525 | ,659 |
| X5.5 | 17,5667 | 2,875 | ,461 | ,690 |

**Lampiran 20**

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

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

**Lampiran 21**

**Data Penelitian Variabel Kesadaran Perpajakan (X1)**

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

**Lampiran 22**

**Data Penelitian Variabel Self Assessement System (X2)**

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

**Lampiran 23**

**Data Penelitian Variabel Pelayanan Fiskus (X3)**

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

**Lampiran 24**

**Data Penelitian Variabel Penerapan E-Billing (X4)**

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

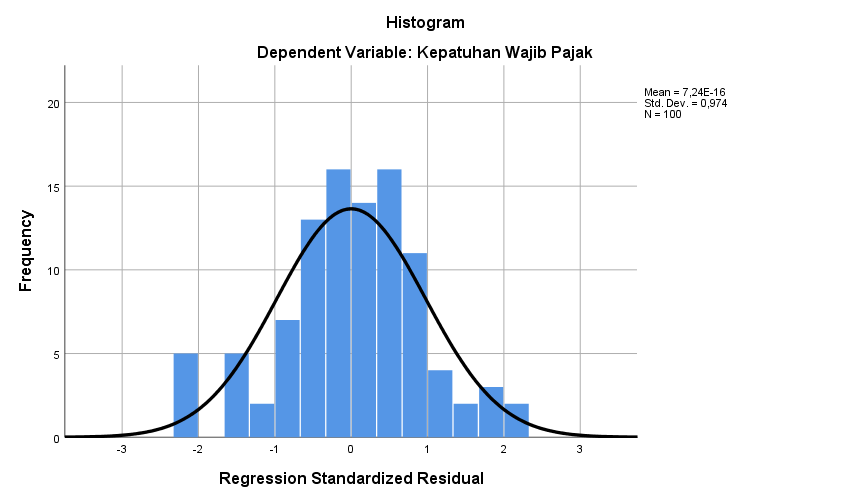
**Lampiran 25**

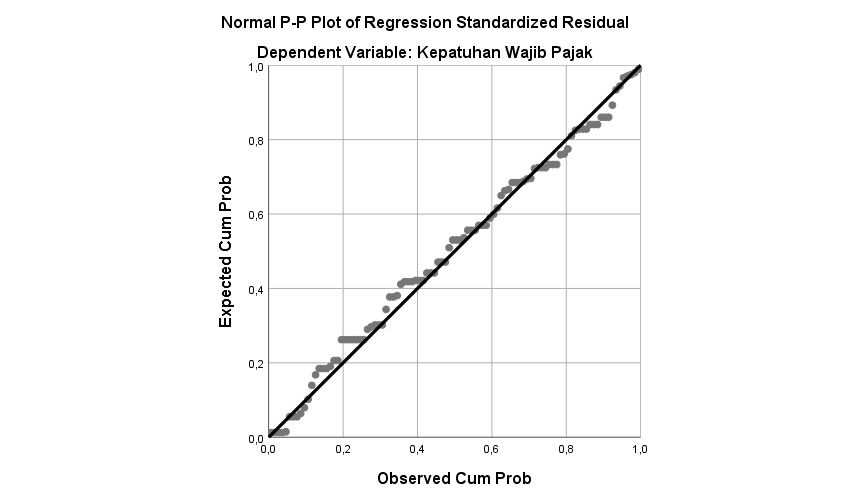
**Data Penelitian Variabel Sanksi Perpajakan** **(X5)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Nomor Responden | Tabulasi Variabel Sanksi Perpajakan (X5) | | | | | Skor Total |
| X5.1 | X5.2 | X5.3 | X5.4 | X5.5 |
| 1 | 5 | 4 | 5 | 4 | 3 | 21 |
| 2 | 5 | 5 | 5 | 4 | 5 | 24 |
| 3 | 4 | 5 | 4 | 4 | 5 | 22 |
| 4 | 4 | 4 | 5 | 5 | 4 | 22 |
| 5 | 4 | 5 | 4 | 4 | 5 | 22 |
| 6 | 4 | 5 | 5 | 5 | 5 | 24 |
| 7 | 3 | 3 | 3 | 3 | 3 | 15 |
| 8 | 4 | 5 | 5 | 5 | 5 | 24 |
| 9 | 4 | 4 | 3 | 3 | 3 | 17 |
| 10 | 4 | 4 | 5 | 5 | 4 | 22 |
| 11 | 4 | 3 | 4 | 3 | 4 | 18 |
| 12 | 5 | 4 | 4 | 4 | 4 | 21 |
| 13 | 4 | 5 | 5 | 5 | 4 | 23 |
| 14 | 4 | 5 | 4 | 4 | 5 | 22 |
| 15 | 4 | 4 | 4 | 4 | 4 | 20 |
| 16 | 5 | 5 | 4 | 4 | 5 | 23 |
| 17 | 4 | 4 | 4 | 5 | 4 | 21 |
| 18 | 5 | 5 | 5 | 5 | 4 | 24 |
| 19 | 5 | 4 | 4 | 5 | 4 | 22 |
| 20 | 4 | 5 | 4 | 5 | 5 | 23 |
| 21 | 4 | 5 | 4 | 5 | 4 | 22 |
| 22 | 5 | 4 | 5 | 4 | 5 | 23 |
| 23 | 5 | 4 | 5 | 5 | 5 | 24 |
| 24 | 4 | 5 | 5 | 5 | 4 | 23 |
| 25 | 5 | 5 | 5 | 4 | 4 | 23 |
| 26 | 5 | 4 | 5 | 5 | 4 | 23 |
| 27 | 4 | 4 | 4 | 5 | 4 | 21 |
| 28 | 4 | 4 | 3 | 4 | 3 | 18 |
| 29 | 4 | 3 | 4 | 3 | 4 | 18 |
| 30 | 5 | 4 | 5 | 4 | 5 | 23 |
| 31 | 5 | 5 | 5 | 5 | 4 | 24 |
| 32 | 4 | 5 | 5 | 4 | 5 | 23 |
| 33 | 5 | 4 | 4 | 4 | 4 | 21 |
| 34 | 4 | 4 | 5 | 5 | 5 | 23 |
| 35 | 4 | 4 | 4 | 4 | 5 | 21 |
| 36 | 5 | 4 | 4 | 5 | 4 | 22 |
| 37 | 5 | 4 | 5 | 5 | 4 | 23 |
| 38 | 5 | 4 | 5 | 4 | 5 | 23 |
| 39 | 5 | 4 | 5 | 5 | 5 | 24 |
| 40 | 4 | 4 | 5 | 5 | 4 | 22 |
| 41 | 4 | 3 | 4 | 3 | 4 | 18 |
| 42 | 5 | 4 | 4 | 4 | 4 | 21 |
| 43 | 4 | 5 | 5 | 5 | 4 | 23 |
| 44 | 4 | 5 | 4 | 4 | 5 | 22 |
| 45 | 4 | 4 | 4 | 4 | 4 | 20 |
| 46 | 5 | 5 | 4 | 4 | 5 | 23 |
| 47 | 4 | 4 | 4 | 5 | 4 | 21 |
| 48 | 5 | 5 | 5 | 5 | 4 | 24 |
| 49 | 5 | 4 | 4 | 5 | 4 | 22 |
| 50 | 4 | 5 | 4 | 5 | 5 | 23 |
| 51 | 4 | 5 | 4 | 5 | 4 | 22 |
| 52 | 5 | 4 | 5 | 4 | 5 | 23 |
| 53 | 5 | 4 | 5 | 5 | 5 | 24 |
| 54 | 4 | 5 | 5 | 5 | 4 | 23 |
| 55 | 5 | 5 | 5 | 4 | 4 | 23 |
| 56 | 5 | 4 | 5 | 5 | 4 | 23 |
| 57 | 4 | 4 | 4 | 5 | 4 | 21 |
| 58 | 4 | 4 | 3 | 4 | 3 | 18 |
| 59 | 4 | 3 | 4 | 3 | 4 | 18 |
| 60 | 4 | 4 | 3 | 3 | 3 | 17 |
| 61 | 4 | 4 | 5 | 5 | 4 | 22 |
| 62 | 4 | 3 | 4 | 3 | 4 | 18 |
| 63 | 5 | 4 | 4 | 4 | 4 | 21 |
| 64 | 4 | 5 | 5 | 5 | 4 | 23 |
| 65 | 4 | 5 | 4 | 4 | 5 | 22 |
| 66 | 4 | 4 | 4 | 4 | 4 | 20 |
| 67 | 5 | 5 | 4 | 4 | 5 | 23 |
| 68 | 4 | 4 | 4 | 5 | 4 | 21 |
| 69 | 5 | 5 | 5 | 5 | 4 | 24 |
| 70 | 5 | 4 | 4 | 5 | 4 | 22 |
| 71 | 4 | 5 | 4 | 5 | 5 | 23 |
| 72 | 4 | 5 | 4 | 5 | 4 | 22 |
| 73 | 5 | 4 | 5 | 4 | 5 | 23 |
| 74 | 5 | 4 | 5 | 5 | 5 | 24 |
| 75 | 4 | 5 | 5 | 5 | 4 | 23 |
| 76 | 5 | 5 | 5 | 4 | 4 | 23 |
| 77 | 5 | 4 | 5 | 5 | 4 | 23 |
| 78 | 4 | 4 | 4 | 5 | 4 | 21 |
| 79 | 4 | 4 | 3 | 4 | 3 | 18 |
| 80 | 4 | 3 | 4 | 3 | 4 | 18 |
| 81 | 5 | 4 | 5 | 4 | 5 | 23 |
| 82 | 5 | 5 | 5 | 5 | 4 | 24 |
| 83 | 4 | 5 | 5 | 4 | 5 | 23 |
| 84 | 5 | 4 | 4 | 4 | 4 | 21 |
| 85 | 4 | 4 | 5 | 5 | 5 | 23 |
| 86 | 4 | 4 | 4 | 4 | 5 | 21 |
| 87 | 5 | 4 | 4 | 5 | 4 | 22 |
| 88 | 5 | 4 | 5 | 5 | 4 | 23 |
| 89 | 5 | 4 | 5 | 4 | 5 | 23 |
| 90 | 5 | 4 | 5 | 5 | 5 | 24 |
| 91 | 4 | 4 | 5 | 5 | 4 | 22 |
| 92 | 4 | 3 | 4 | 3 | 4 | 18 |
| 93 | 5 | 4 | 4 | 4 | 4 | 21 |
| 94 | 4 | 5 | 5 | 5 | 4 | 23 |
| 95 | 4 | 5 | 4 | 4 | 5 | 22 |
| 96 | 4 | 4 | 4 | 4 | 4 | 20 |
| 97 | 5 | 5 | 4 | 4 | 5 | 23 |
| 98 | 4 | 4 | 4 | 5 | 4 | 21 |
| 99 | 5 | 5 | 5 | 5 | 4 | 24 |
| 100 | 3 | 4 | 4 | 4 | 4 | 19 |

**Lampiran 26**

**Uji Asumsi Klasik (Uji Normalitas)**





|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 100 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | ,92911021 |
| Most Extreme Differences | Absolute | ,067 |
| Positive | ,053 |
| Negative | -,067 |
| Test Statistic | | ,067 |
| 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. | | |

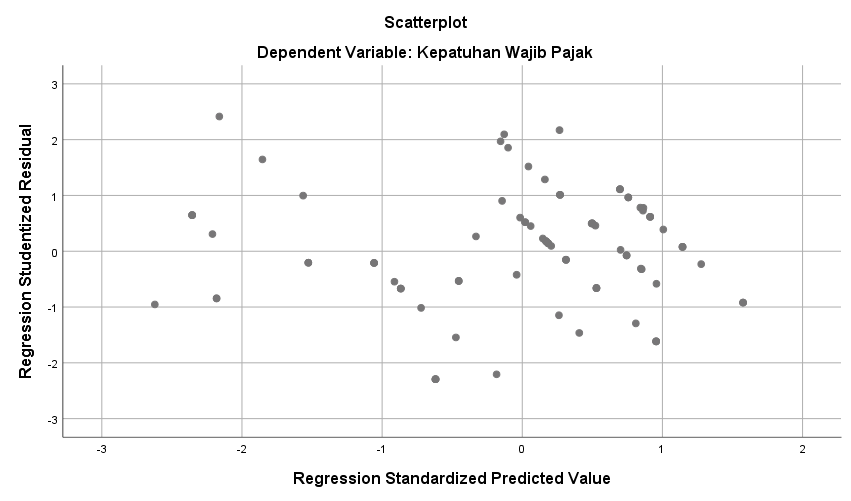
**Lampiran 29**

**Uji Asumsi Klasik (Uji Multikolonieritas)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta |  |  | Tolerance | VIF |
| 1 | (Constant) | -3,117 | 1,644 |  | -1,896 | ,061 |  |  |
| Kesadaran Perpajakan | ,427 | ,115 | ,304 | 3,718 | ,000 | ,250 | 3,994 |
| Self Assessement System | ,282 | ,077 | ,303 | 3,653 | ,000 | ,244 | 4,096 |
| Pelayanan Fiskus | ,264 | ,121 | ,141 | 2,187 | ,031 | ,402 | 2,485 |
| Penerapan E-Billing | ,312 | ,091 | ,249 | 3,447 | ,001 | ,322 | 3,109 |
| Sanksi Perpajakan | ,110 | ,050 | ,093 | 2,197 | ,030 | ,943 | 1,060 |
| a. Dependent Variable: Kepatuhan Wajib Pajak | | | | | | | | | |

**Lampiran 30**

**Uji Asumsi Klasik (Uji Heteroskedastisitas)**



|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |  |  |
| 1 | (Constant) | 2,471 | ,935 |  | 2,642 | ,010 |
| Kesadaran Perpajakan | ,034 | ,065 | ,099 | ,527 | ,600 |
| Self Assessement System | ,077 | ,044 | ,334 | 1,750 | ,083 |
| Pelayanan Fiskus | ,046 | ,069 | ,100 | ,674 | ,502 |
| Penerapan E-Billing | -,205 | ,051 | -,660 | -3,973 | ,000 |
| Sanksi Perpajakan | -,033 | ,029 | -,113 | -1,167 | ,246 |
| a. Dependent Variable: ABS\_RES | | | | | | |

**Lampiran 31**

**Analisis Regresi Linier Berganda**

|  |  |  |  |
| --- | --- | --- | --- |
| **Descriptive Statistics** | | | |
|  | Mean | Std. Deviation | N |
| Kepatuhan Wajib Pajak | 25,4700 | 2,34178 | 100 |
| Kesadaran Perpajakan | 17,5200 | 1,66655 | 100 |
| Self Assessement System | 26,3300 | 2,51482 | 100 |
| Pelayanan Fiskus | 17,1000 | 1,25126 | 100 |
| Penerapan E-Billing | 21,7000 | 1,86677 | 100 |
| Sanksi Perpajakan | 21,7700 | 1,96872 | 100 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta |  |  | Tolerance | VIF |
| 1 | (Constant) | -3,117 | 1,644 |  | -1,896 | ,061 |  |  |
| Kesadaran Perpajakan | ,427 | ,115 | ,304 | 3,718 | ,000 | ,250 | 3,994 |
| Self Assessement System | ,282 | ,077 | ,303 | 3,653 | ,000 | ,244 | 4,096 |
| Pelayanan Fiskus | ,264 | ,121 | ,141 | 2,187 | ,031 | ,402 | 2,485 |
| Penerapan E-Billing | ,312 | ,091 | ,249 | 3,447 | ,001 | ,322 | 3,109 |
| Sanksi Perpajakan | ,110 | ,050 | ,093 | 2,197 | ,030 | ,943 | 1,060 |
| a. Dependent Variable: Kepatuhan Wajib Pajak | | | | | | | | | |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Residuals Statisticsa** | | | | | |
|  | Minimum | Maximum | Mean | Std. Deviation | N |
| Predicted Value | 19,8345 | 28,8562 | 25,4700 | 2,14958 | 100 |
| Std. Predicted Value | -2,622 | 1,575 | ,000 | 1,000 | 100 |
| Standard Error of Predicted Value | ,123 | ,407 | ,226 | ,060 | 100 |
| Adjusted Predicted Value | 19,9916 | 28,8995 | 25,4648 | 2,15148 | 100 |
| Residual | -2,13907 | 2,17603 | ,00000 | ,92911 | 100 |
| Std. Residual | -2,243 | 2,282 | ,000 | ,974 | 100 |
| Stud. Residual | -2,293 | 2,415 | ,003 | 1,005 | 100 |
| Deleted Residual | -2,23559 | 2,43613 | ,00517 | ,98877 | 100 |
| Stud. Deleted Residual | -2,348 | 2,480 | ,002 | 1,016 | 100 |
| Mahal. Distance | ,666 | 17,056 | 4,950 | 3,242 | 100 |
| Cook's Distance | ,000 | ,163 | ,011 | ,023 | 100 |
| Centered Leverage Value | ,007 | ,172 | ,050 | ,033 | 100 |
| a. Dependent Variable: Kepatuhan Wajib Pajak | | | | | |

**Lampiran 32**

**Uji Signifikansi Parsial (Uji t)**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta |  |  | Tolerance | VIF |
| 1 | (Constant) | -3,117 | 1,644 |  | -1,896 | ,061 |  |  |
| Kesadaran Perpajakan | ,427 | ,115 | ,304 | 3,718 | ,000 | ,250 | 3,994 |
| Self Assessement System | ,282 | ,077 | ,303 | 3,653 | ,000 | ,244 | 4,096 |
| Pelayanan Fiskus | ,264 | ,121 | ,141 | 2,187 | ,031 | ,402 | 2,485 |
| Penerapan E-Billing | ,312 | ,091 | ,249 | 3,447 | ,001 | ,322 | 3,109 |
| Sanksi Perpajakan | ,110 | ,050 | ,093 | 2,197 | ,030 | ,943 | 1,060 |
| a. Dependent Variable: Kepatuhan Wajib Pajak | | | | | | | | | |

**Lampiran 33**

**Uji Signifikansi Simultan (Uji F)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 457,449 | 5 | 91,490 | 100,631 | ,000b |
| Residual | 85,461 | 94 | ,909 |  |  |
| Total | 542,910 | 99 |  |  |  |
| a. Dependent Variable: Kepatuhan Wajib Pajak | | | | | | |
| b. Predictors: (Constant), Sanksi Perpajakan, Self Assessement System, Pelayanan Fiskus, Penerapan E-Billing, Kesadaran Perpajakan | | | | | | |

**Lampiran 34**

**Analisis Koefisien Determinasi**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,918a | ,843 | ,834 | ,95350 |
| a. Predictors: (Constant), Sanksi Perpajakan, Self Assessement System, Pelayanan Fiskus, Penerapan E-Billing, Kesadaran Perpajakan | | | | |
| b. Dependent Variable: Kepatuhan Wajib Pajak | | | | |

**Lampiran 35**

**Analisis Komperatif**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Group Statistics** | | | | | |
| Jenis Kelamin | | N | Mean | Std. Deviation | Std. Error Mean |
| Kesadaran Perpajakan | Laki-laki | 55 | 17.6727 | 1.54026 | .20769 |
| Perempuan | 45 | 17.3333 | 1.80907 | .26968 |
| Self Assessement System | Laki-laki | 55 | 26.5273 | 2.37934 | .32083 |
| Perempuan | 45 | 26.0889 | 2.67838 | .39927 |
| Pelayanan Fiskus | Laki-laki | 55 | 17.0909 | 1.19059 | .16054 |
| Perempuan | 45 | 17.1111 | 1.33523 | .19904 |
| E-Billing | Laki-laki | 55 | 21.7636 | 1.92415 | .25945 |
| Perempuan | 45 | 21.6222 | 1.81269 | .27022 |
| Sanksi Pajak | Laki-laki | 55 | 21.6727 | 2.13485 | .28786 |
| Perempuan | 45 | 21.8889 | 1.76097 | .26251 |
| Kepatuhan Wajib Pajak | Laki-laki | 55 | 25.6000 | 2.19933 | .29656 |
| Perempuan | 45 | 25.3111 | 2.52102 | .37581 |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **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 |
| Kesadaran Perpajakan | Equal variances assumed | 1.011 | .317 | 1.013 | 98 | .313 | .33939 | .33494 | -.32529 | 1.00408 |
| Equal variances not assumed |  |  | .997 | 86.793 | .321 | .33939 | .34038 | -.33718 | 1.01597 |
| Self Assessement System | Equal variances assumed | 1.054 | .307 | .866 | 98 | .389 | .43838 | .50614 | -.56603 | 1.44280 |
| Equal variances not assumed |  |  | .856 | 88.948 | .394 | .43838 | .51220 | -.57935 | 1.45612 |
| Pelayanan Fiskus | Equal variances assumed | .263 | .609 | -.080 | 98 | .936 | -.02020 | .25278 | -.52185 | .48144 |
| Equal variances not assumed |  |  | -.079 | 89.132 | .937 | -.02020 | .25572 | -.52830 | .48789 |
| E-Billing | Equal variances assumed | .251 | .617 | .375 | 98 | .708 | .14141 | .37687 | -.60648 | .88931 |
| Equal variances not assumed |  |  | .377 | 96.025 | .707 | .14141 | .37461 | -.60218 | .88501 |
| Sanksi Pajak | Equal variances assumed | 1.640 | .203 | -.544 | 98 | .587 | -.21616 | .39714 | ###### | .57195 |
| Equal variances not assumed |  |  | -.555 | 97.990 | .580 | -.21616 | .38958 | -.98928 | .55696 |
| Kepatuhan Wajib Pajak | Equal variances assumed | 1.963 | .164 | .612 | 98 | .542 | .28889 | .47221 | -.64820 | 1.22598 |
| Equal variances not assumed |  |  | .603 | 88.042 | .548 | .28889 | .47873 | -.66248 | 1.24025 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Descriptives** | | | | | | | | | |
|  | | N | Mean | Std. Deviation | Std. Error | 95% Confidence Interval for Mean | | Minimum | Maximum |
| Lower Bound | Upper Bound |
| Kesadaran Perpajakan | 20 - 30 Tahun | 12 | 16.0833 | 1.62135 | .46804 | 15.0532 | 17.1135 | 14.00 | 19.00 |
| 31 - 40 Tahun | 43 | 17.8140 | 1.56229 | .23825 | 17.3332 | 18.2948 | 14.00 | 20.00 |
| > 40 Tahun | 45 | 17.6222 | 1.61370 | .24056 | 17.1374 | 18.1070 | 12.00 | 20.00 |
| Total | 100 | 17.5200 | 1.66655 | .16665 | 17.1893 | 17.8507 | 12.00 | 20.00 |
| Self Assessement System | 20 - 30 Tahun | 12 | 24.0833 | 2.74552 | .79256 | 22.3389 | 25.8278 | 21.00 | 29.00 |
| 31 - 40 Tahun | 43 | 26.6512 | 2.31849 | .35357 | 25.9376 | 27.3647 | 21.00 | 30.00 |
| > 40 Tahun | 45 | 26.6222 | 2.37687 | .35432 | 25.9081 | 27.3363 | 21.00 | 30.00 |
| Total | 100 | 26.3300 | 2.51482 | .25148 | 25.8310 | 26.8290 | 21.00 | 30.00 |
| Pelayanan Fiskus | 20 - 30 Tahun | 12 | 16.1667 | 1.26730 | .36584 | 15.3615 | 16.9719 | 14.00 | 18.00 |
| 31 - 40 Tahun | 43 | 17.1860 | 1.23935 | .18900 | 16.8046 | 17.5675 | 14.00 | 19.00 |
| > 40 Tahun | 45 | 17.2667 | 1.17551 | .17523 | 16.9135 | 17.6198 | 14.00 | 19.00 |
| Total | 100 | 17.1000 | 1.25126 | .12513 | 16.8517 | 17.3483 | 14.00 | 19.00 |
| E-Billing | 20 - 30 Tahun | 12 | 20.1667 | 1.69670 | .48979 | 19.0886 | 21.2447 | 18.00 | 23.00 |
| 31 - 40 Tahun | 43 | 22.0233 | 1.71115 | .26095 | 21.4966 | 22.5499 | 18.00 | 25.00 |
| > 40 Tahun | 45 | 21.8000 | 1.89017 | .28177 | 21.2321 | 22.3679 | 17.00 | 25.00 |
| Total | 100 | 21.7000 | 1.86677 | .18668 | 21.3296 | 22.0704 | 17.00 | 25.00 |
| Sanksi Pajak | 20 - 30 Tahun | 12 | 21.5833 | 1.83196 | .52884 | 20.4194 | 22.7473 | 18.00 | 23.00 |
| 31 - 40 Tahun | 43 | 22.0233 | 1.73875 | .26516 | 21.4881 | 22.5584 | 18.00 | 24.00 |
| > 40 Tahun | 45 | 21.5778 | 2.21040 | .32951 | 20.9137 | 22.2419 | 15.00 | 24.00 |
| Total | 100 | 21.7700 | 1.96872 | .19687 | 21.3794 | 22.1606 | 15.00 | 24.00 |
| Kepatuhan Wajib Pajak | 20 - 30 Tahun | 12 | 23.0833 | 1.92865 | .55675 | 21.8579 | 24.3087 | 20.00 | 26.00 |
| 31 - 40 Tahun | 43 | 25.8837 | 1.99056 | .30356 | 25.2711 | 26.4963 | 20.00 | 28.00 |
| > 40 Tahun | 45 | 25.7111 | 2.41795 | .36045 | 24.9847 | 26.4375 | 19.00 | 28.00 |
| Total | 100 | 25.4700 | 2.34178 | .23418 | 25.0053 | 25.9347 | 19.00 | 28.00 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVA** | | | | | | |
|  | | Sum of Squares | df | Mean Square | F | Sig. | |
| Kesadaran Perpajakan | Between Groups | 28.954 | 2 | 14.477 | 5.708 | .005 | |
| Within Groups | 246.006 | 97 | 2.536 |  |  | |
| Total | 274.960 | 99 |  |  |  | |
| Self Assessement System | Between Groups | 68.848 | 2 | 34.424 | 5.992 | .004 | |
| Within Groups | 557.262 | 97 | 5.745 |  |  | |
| Total | 626.110 | 99 |  |  |  | |
| Pelayanan Fiskus | Between Groups | 12.022 | 2 | 6.011 | 4.078 | .020 | |
| Within Groups | 142.978 | 97 | 1.474 |  |  | |
| Total | 155.000 | 99 |  |  |  | |
| E-Billing | Between Groups | 33.157 | 2 | 16.578 | 5.157 | .007 | |
| Within Groups | 311.843 | 97 | 3.215 |  |  | |
| Total | 345.000 | 99 |  |  |  | |
| Sanksi Pajak | Between Groups | 4.839 | 2 | 2.419 | .619 | .540 | |
| Within Groups | 378.871 | 97 | 3.906 |  |  | |
| Total | 383.710 | 99 |  |  |  | |
| Kepatuhan Wajib Pajak | Between Groups | 78.330 | 2 | 39.165 | 8.177 | .001 | |
| Within Groups | 464.580 | 97 | 4.789 |  |  | |
| Total | 542.910 | 99 |  |  |  | |