

KUESIONER PENELITIAN

Kepada

Bapak / Ibu Responden

Di tempat

Dengan Hormat,

Dalam rangka penyusunan skripsi yang merupakan salah satu syarat untuk menyelesaikan studi jenjang Strata Satu (S1) di Universitas Muhammadiyah Gresik, saya bermaksud mengadakan penelitian dengan judul **“Pengaruh Pemahaman Peraturan Pajak, Sanksi Perpajakan, Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi”**. Sehubungan dengan hal tersebut, maka dengan kerendahan hati saya mengharap kesediaan Bapak/Ibu untuk memberikan informasi yang saya perlukan guna mendapatkan data untuk penelitian ini. Jawaban yang Bapak/Ibu berikan dijamin kerahasiaannya. Hasil dari angket ini semata mata hanya untuk kepentingan penelitian. Besar harapan saya agar Bapak/Ibu dapat memberikan jawaban yang sejujurnya, sehingga jawaban tersebut dapat saya gunakan untuk menganalisis data yang tepat dan objektif. Atas bantuan dan kerjasamanya, saya ucapkan terima kasih.

DATA RESPONDEN

1. Nama Responden :
2. Jenis Kelamin : a. Pria b. Wanita
3. Umur : tahun
4. Profesi :
5. Pendidikan : a. SMA b. D3 c. S1
d. S2 e. S3

Silahkan jawab pertanyaan berikut dengan jawaban yang paling sesuai dengan kondisi Bapak/Ibu/Saudara/i. Jawablah dengan memberikan tanda centang (✓) pada kolom jawaban yang disediakan.

Keterangan:

1. STS : Sangat Tidak Setuju
2. TS : Tidak Setuju
3. N : Netral
4. S : Setuju
5. SS : Sangat Setuju

Kepatuhan Wajib Pajak

| No | Item Pertanyaan | Jawaban | | | | |
|----|---|---------|----|---|---|----|
| | | STS | TS | N | S | SS |
| 1 | Saya mendaftarkan NPWP atas kemauan sendiri | | | | | |

| | | | | | | |
|----|---|--|--|--|--|--|
| 2 | Setiap wajib pajak harus mendaftarkan diri untuk NPWP | | | | | |
| 3 | Saya telah mengetahui batas akhir dalam pelaporan pajak | | | | | |
| 4 | Saya mampu melakukan perhitungan pajak dengan benar | | | | | |
| 5 | Penerapan sanksi yang tegas dapat mendorong wajib pajak berlaku jujur | | | | | |
| 6 | Pemeriksaan pajak dapat mempermudah wajib pajak untuk membayar tepat waktu | | | | | |
| 7 | Banyaknya tempat pembayaran pajak dapat mempermudah wajib pajak untuk membayar tepat waktu | | | | | |
| 8 | Saya selalu tepat waktu dalam membayar pajak | | | | | |
| 9 | Tunggakan pajak hanya akan menambah beban pajak karena adanya bunga tunggakan yang harus dibayarkan | | | | | |
| 10 | Saya bersedia membayar kewajiban pajak serta tunggakan pajaknya | | | | | |

Sumber : (Husnurrosyidah dan Suhadi, 2017)

Pemahaman Peraturan Pajak

| No | Item Pertanyaan | Jawaban | | | | |
|----|--|---------|----|---|---|----|
| | | STS | TS | N | S | SS |
| 11 | Saya telah mengetahui ketentuan terkait kewajiban perpajakan yang berlaku | | | | | |
| 12 | Saya telah mengetahui seluruh peraturan mengenai batas waktu pelaporan SPT | | | | | |
| 13 | NPWP berfungsi sebagai identitas Wajib Pajak dan setiap wajib pajak harus memilikinya | | | | | |
| 14 | Pajak berfungsi sebagai sumber penerimaan Negara terbesar | | | | | |
| 15 | Pajak yang disetor dapat digunakan untuk pembiayaan oleh pemerintah | | | | | |
| 16 | Saya paham dengan sistem perpajakan yang digunakan saat ini (menghitung, memperhitungkan, membayar, dan melapor sendiri) | | | | | |
| 17 | Tarif pajak yang berlaku saat ini sudah sesuai | | | | | |

Sumber : Lovihan (2014)

Sanksi Perpajakan

| No | Item Pertanyaan | Jawaban | | | | |
|----|---|---------|----|---|---|----|
| | | STS | TS | N | S | SS |
| 18 | Wajib pajak perlu memahami dengan baik tentang Sanksi Perpajakan | | | | | |
| 19 | Penerapan sanksi pajak harus sesuai dengan peraturan dan ketentuan yang berlaku | | | | | |
| 20 | Sanksi Perpajakan yang berlaku saat ini merupakan hukuman yang memberatkan anda | | | | | |
| 21 | Sanksi Perpajakan yang berat dapat meningkatkan Kepatuhan Wajib Pajak | | | | | |
| 22 | Sanksi Perpajakan membuat wajib pajak jera dalam melaksanakan kewajiban perpajakannya | | | | | |

Sumber : Muliari dan Setiawan (2011)

Kesadaran Wajib Pajak

| No | Item Pertanyaan | Jawaban | | | | |
|----|---|---------|----|---|---|----|
| | | STS | TS | N | S | SS |
| 23 | Saya membayar pajak karena kesadaran diri | | | | | |

| | | | | | | |
|----|---|--|--|--|--|--|
| 24 | Saya dengan senang hati untuk membayar pajak dengan melaporkan SPT | | | | | |
| 25 | Membayar pajak merupakan kewajiban warga Negara terutama yang sudah memiliki NPWP | | | | | |
| 26 | Pajak yang dibayarkan dapat digunakan untuk pembangunan Negara | | | | | |
| 27 | Membayar pajak tidak sesuai dengan jumlah yang dihitung sangat merugikan | | | | | |
| 28 | Saya memilih untuk selalu membayar pajak tepat waktu | | | | | |

Sumber : Azizah dkk (2016)



| | | | | | | | | | |
|----|---|---|---|---|---|---|---|----|-----|
| 28 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 29 | 4,1 |
| 29 | 2 | 2 | 2 | 4 | 4 | 2 | 2 | 18 | 2,6 |
| 30 | 2 | 2 | 5 | 5 | 5 | 2 | 3 | 24 | 3,4 |
| 31 | 3 | 3 | 4 | 5 | 5 | 3 | 2 | 25 | 3,6 |
| 32 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 | 5 |
| 33 | 2 | 2 | 1 | 4 | 2 | 2 | 2 | 15 | 2,1 |
| 34 | 5 | 4 | 5 | 5 | 5 | 3 | 4 | 31 | 4,4 |
| 35 | 3 | 2 | 5 | 5 | 5 | 3 | 2 | 25 | 3,6 |
| 36 | 4 | 4 | 5 | 5 | 5 | 3 | 3 | 29 | 4,1 |
| 37 | 3 | 2 | 5 | 5 | 5 | 3 | 2 | 25 | 3,6 |
| 38 | 4 | 4 | 5 | 5 | 5 | 3 | 1 | 27 | 3,9 |
| 39 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 30 | 4,3 |
| 40 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 24 | 3,4 |
| 41 | 2 | 2 | 3 | 4 | 4 | 4 | 5 | 24 | 3,4 |
| 42 | 3 | 2 | 5 | 5 | 5 | 3 | 2 | 25 | 3,6 |
| 43 | 3 | 3 | 5 | 5 | 5 | 2 | 2 | 25 | 3,6 |
| 44 | 3 | 3 | 5 | 5 | 5 | 3 | 2 | 26 | 3,7 |
| 45 | 3 | 3 | 5 | 5 | 4 | 5 | 5 | 30 | 4,3 |
| 46 | 4 | 4 | 5 | 5 | 5 | 2 | 3 | 28 | 4 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 | 4 |
| 48 | 3 | 3 | 5 | 5 | 4 | 3 | 3 | 26 | 3,7 |
| 49 | 3 | 2 | 5 | 5 | 4 | 3 | 3 | 25 | 3,6 |
| 50 | 3 | 3 | 4 | 5 | 5 | 3 | 3 | 26 | 3,7 |
| 51 | 2 | 2 | 2 | 4 | 4 | 2 | 2 | 18 | 2,6 |
| 52 | 4 | 4 | 4 | 4 | 3 | 2 | 3 | 24 | 3,4 |
| 53 | 3 | 3 | 4 | 5 | 5 | 3 | 2 | 25 | 3,6 |
| 54 | 1 | 1 | 3 | 3 | 3 | 1 | 3 | 12 | 2,1 |
| 55 | 2 | 2 | 2 | 4 | 4 | 2 | 2 | 18 | 2,6 |
| 56 | 5 | 5 | 5 | 5 | 4 | 3 | 5 | 32 | 4,6 |
| 57 | 5 | 5 | 5 | 3 | 4 | 5 | 5 | 32 | 4,6 |
| 58 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 31 | 4,4 |
| 59 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 31 | 4,4 |
| 60 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 31 | 4,4 |

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|----|---|---|---|---|---|---|---|----|-----|
| 61 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 31 | 4,4 |
| 62 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 25 | 3,6 |
| 63 | 3 | 3 | 3 | 5 | 5 | 4 | 3 | 26 | 3,7 |
| 64 | 2 | 4 | 4 | 4 | 4 | 2 | 2 | 22 | 3,1 |
| 65 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 29 | 4,1 |
| 66 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 29 | 4,1 |
| 67 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 33 | 4,7 |
| 68 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 21 | 3 |
| 69 | 3 | 3 | 4 | 5 | 4 | 2 | 2 | 23 | 3,3 |
| 70 | 3 | 2 | 3 | 4 | 4 | 2 | 2 | 20 | 2,9 |
| 71 | 4 | 4 | 3 | 4 | 4 | 4 | 2 | 25 | 3,6 |
| 72 | 4 | 4 | 5 | 4 | 5 | 4 | 3 | 29 | 4,1 |
| 73 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 30 | 4,3 |
| 74 | 4 | 4 | 4 | 5 | 5 | 2 | 2 | 26 | 3,7 |
| 75 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 25 | 3,6 |
| 76 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 30 | 4,3 |
| 77 | 3 | 3 | 3 | 5 | 5 | 3 | 3 | 25 | 3,6 |
| 78 | 4 | 2 | 3 | 4 | 4 | 1 | 1 | 19 | 2,7 |
| 79 | 2 | 2 | 4 | 5 | 3 | 3 | 3 | 22 | 3,1 |
| 80 | 2 | 3 | 3 | 4 | 3 | 2 | 1 | 18 | 2,6 |
| 81 | 3 | 2 | 4 | 5 | 4 | 2 | 1 | 21 | 3 |
| 82 | 3 | 2 | 4 | 5 | 3 | 1 | 2 | 20 | 2,9 |
| 83 | 2 | 2 | 4 | 5 | 4 | 2 | 2 | 21 | 3 |
| 84 | 2 | 2 | 4 | 5 | 5 | 2 | 3 | 23 | 3,3 |
| 85 | 1 | 1 | 4 | 5 | 5 | 2 | 2 | 20 | 2,9 |
| 86 | 2 | 4 | 4 | 5 | 5 | 2 | 3 | 25 | 3,6 |
| 87 | 2 | 2 | 5 | 5 | 4 | 2 | 2 | 22 | 3,1 |
| 88 | 1 | 2 | 5 | 4 | 3 | 1 | 2 | 18 | 2,6 |
| 89 | 4 | 3 | 5 | 5 | 5 | 3 | 4 | 29 | 4,1 |
| 90 | 2 | 2 | 5 | 4 | 4 | 1 | 3 | 21 | 3 |
| 91 | 4 | 4 | 5 | 5 | 5 | 4 | 3 | 30 | 4,3 |
| 92 | 1 | 2 | 5 | 5 | 4 | 1 | 3 | 21 | 3 |
| 93 | 2 | 2 | 4 | 5 | 4 | 2 | 2 | 21 | 3 |

| | | | | | | | | | |
|----|---|---|---|---|---|---|---|----|-----|
| 94 | 4 | 4 | 4 | 4 | 5 | 3 | 5 | 29 | 4,1 |
| 95 | 3 | 2 | 5 | 5 | 5 | 2 | 3 | 25 | 3,6 |





Rekapitulasi Jawaban Variabel Sanksi Perpajakan

| NO | Sanksi Perpajakan | | | | | Total X2 | Rata-Rata X2 |
|----|-------------------|------|------|------|------|----------|--------------|
| | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | | |
| 1 | 4 | 5 | 2 | 2 | 3 | 16 | 3,2 |
| 2 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 3 | 4 | 4 | 3 | 3 | 3 | 17 | 3,4 |
| 4 | 4 | 4 | 4 | 4 | 5 | 21 | 4,2 |
| 5 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 6 | 3 | 3 | 3 | 2 | 2 | 13 | 2,6 |
| 7 | 5 | 4 | 5 | 5 | 5 | 24 | 4,8 |
| 8 | 5 | 5 | 4 | 5 | 5 | 24 | 4,8 |
| 9 | 5 | 4 | 2 | 2 | 4 | 17 | 3,4 |
| 10 | 4 | 4 | 4 | 3 | 5 | 20 | 4 |
| 11 | 5 | 5 | 2 | 5 | 4 | 21 | 4,2 |
| 12 | 3 | 3 | 2 | 4 | 5 | 17 | 3,4 |
| 13 | 4 | 3 | 3 | 2 | 2 | 14 | 2,8 |
| 14 | 5 | 5 | 1 | 3 | 3 | 17 | 3,4 |
| 15 | 4 | 4 | 4 | 2 | 2 | 16 | 3,2 |
| 16 | 5 | 5 | 1 | 5 | 5 | 21 | 4,2 |
| 17 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 18 | 5 | 5 | 4 | 4 | 5 | 23 | 4,6 |
| 19 | 4 | 4 | 1 | 4 | 4 | 17 | 3,4 |
| 20 | 4 | 4 | 3 | 4 | 3 | 18 | 3,6 |
| 21 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 22 | 3 | 3 | 3 | 3 | 3 | 15 | 3 |
| 23 | 4 | 4 | 4 | 3 | 4 | 19 | 3,8 |
| 24 | 4 | 4 | 3 | 3 | 4 | 18 | 3,6 |
| 25 | 3 | 3 | 2 | 2 | 2 | 12 | 2,4 |
| 26 | 4 | 4 | 2 | 4 | 2 | 16 | 3,2 |
| 27 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 28 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 29 | 4 | 4 | 4 | 2 | 2 | 16 | 3,2 |
| 30 | 5 | 5 | 5 | 5 | 5 | 25 | 5 |
| 31 | 5 | 5 | 3 | 3 | 2 | 18 | 3,6 |

| | | | | | | | |
|----|---|---|---|---|---|----|-----|
| 32 | 5 | 5 | 1 | 5 | 4 | 20 | 4 |
| 33 | 4 | 4 | 4 | 2 | 2 | 16 | 3,2 |
| 34 | 5 | 3 | 3 | 3 | 3 | 17 | 3,4 |
| 35 | 3 | 5 | 2 | 3 | 3 | 16 | 3,2 |
| 36 | 4 | 4 | 3 | 3 | 3 | 17 | 3,4 |
| 37 | 3 | 5 | 2 | 3 | 3 | 16 | 3,2 |
| 38 | 5 | 4 | 5 | 1 | 1 | 16 | 3,2 |
| 39 | 4 | 4 | 3 | 2 | 2 | 15 | 3 |
| 40 | 4 | 4 | 3 | 3 | 3 | 17 | 3,4 |
| 41 | 2 | 3 | 2 | 2 | 2 | 11 | 2,2 |
| 42 | 5 | 4 | 5 | 2 | 2 | 18 | 3,6 |
| 43 | 5 | 5 | 5 | 3 | 3 | 21 | 4,2 |
| 44 | 5 | 5 | 2 | 3 | 4 | 19 | 3,8 |
| 45 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 46 | 5 | 5 | 4 | 4 | 3 | 21 | 4,2 |
| 47 | 4 | 5 | 5 | 4 | 4 | 22 | 4,4 |
| 48 | 5 | 5 | 5 | 5 | 5 | 25 | 5 |
| 49 | 5 | 4 | 2 | 4 | 3 | 18 | 3,6 |
| 50 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 51 | 4 | 4 | 4 | 2 | 2 | 16 | 3,2 |
| 52 | 4 | 4 | 3 | 3 | 3 | 17 | 3,4 |
| 53 | 4 | 4 | 5 | 5 | 5 | 23 | 4,6 |
| 54 | 4 | 3 | 3 | 4 | 3 | 17 | 3,4 |
| 55 | 4 | 4 | 4 | 4 | 2 | 18 | 3,6 |
| 56 | 5 | 5 | 5 | 5 | 4 | 24 | 4,8 |
| 57 | 4 | 4 | 5 | 5 | 4 | 22 | 4,4 |
| 58 | 4 | 4 | 5 | 5 | 5 | 23 | 4,6 |
| 59 | 4 | 5 | 5 | 4 | 5 | 23 | 4,6 |
| 60 | 5 | 5 | 4 | 5 | 4 | 23 | 4,6 |
| 61 | 4 | 5 | 4 | 5 | 5 | 23 | 4,6 |
| 62 | 4 | 4 | 2 | 3 | 2 | 15 | 3 |
| 63 | 3 | 3 | 3 | 3 | 3 | 15 | 3 |
| 64 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 65 | 4 | 4 | 3 | 5 | 4 | 20 | 4 |
| 66 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 67 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 68 | 3 | 3 | 3 | 3 | 3 | 15 | 3 |
| 69 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |

| | | | | | | | |
|----|---|---|---|---|---|----|-----|
| 70 | 3 | 4 | 4 | 4 | 4 | 19 | 3,8 |
| 71 | 4 | 4 | 4 | 4 | 4 | 20 | 4 |
| 72 | 4 | 4 | 3 | 2 | 3 | 16 | 3,2 |
| 73 | 5 | 4 | 4 | 2 | 3 | 18 | 3,6 |
| 74 | 5 | 4 | 4 | 5 | 4 | 22 | 4,4 |
| 75 | 4 | 4 | 5 | 4 | 4 | 21 | 4,2 |
| 76 | 5 | 5 | 3 | 4 | 4 | 21 | 4,2 |
| 77 | 4 | 3 | 3 | 3 | 3 | 16 | 3,2 |
| 78 | 4 | 5 | 4 | 5 | 5 | 23 | 4,6 |
| 79 | 4 | 5 | 3 | 3 | 3 | 18 | 3,6 |
| 80 | 3 | 4 | 4 | 3 | 3 | 17 | 3,4 |
| 81 | 3 | 5 | 2 | 2 | 3 | 15 | 3 |
| 82 | 4 | 5 | 3 | 2 | 3 | 17 | 3,4 |
| 83 | 4 | 5 | 2 | 4 | 4 | 19 | 3,8 |
| 84 | 4 | 5 | 2 | 2 | 3 | 16 | 3,2 |
| 85 | 5 | 4 | 4 | 4 | 5 | 22 | 4,4 |
| 86 | 5 | 5 | 4 | 4 | 5 | 23 | 4,6 |
| 87 | 4 | 5 | 1 | 4 | 5 | 19 | 3,8 |
| 88 | 4 | 5 | 4 | 4 | 4 | 21 | 4,2 |
| 89 | 5 | 4 | 4 | 5 | 5 | 23 | 4,6 |
| 90 | 5 | 4 | 4 | 4 | 4 | 21 | 4,2 |
| 91 | 4 | 4 | 5 | 4 | 5 | 22 | 4,4 |
| 92 | 3 | 4 | 1 | 2 | 4 | 14 | 2,8 |
| 93 | 4 | 5 | 2 | 3 | 3 | 17 | 3,4 |
| 94 | 4 | 5 | 3 | 4 | 5 | 21 | 4,2 |
| 95 | 4 | 4 | 2 | 4 | 4 | 18 | 3,6 |

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|----|---|---|---|---|---|---|----|-----|
| 36 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| 37 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| 38 | 5 | 5 | 5 | 5 | 5 | 3 | 28 | 4,7 |
| 39 | 4 | 4 | 4 | 5 | 2 | 4 | 23 | 3,8 |
| 40 | 4 | 3 | 4 | 4 | 3 | 4 | 22 | 3,7 |
| 41 | 4 | 4 | 3 | 3 | 3 | 4 | 21 | 3,5 |
| 42 | 5 | 5 | 5 | 5 | 5 | 3 | 28 | 4,7 |
| 43 | 5 | 5 | 5 | 5 | 3 | 3 | 26 | 4,3 |
| 44 | 3 | 3 | 5 | 5 | 5 | 4 | 25 | 4,2 |
| 45 | 4 | 5 | 5 | 5 | 5 | 4 | 28 | 4,7 |
| 46 | 5 | 5 | 5 | 5 | 5 | 3 | 28 | 4,7 |
| 47 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| 48 | 4 | 4 | 2 | 5 | 5 | 3 | 23 | 3,8 |
| 49 | 5 | 3 | 5 | 5 | 5 | 3 | 26 | 4,3 |
| 50 | 4 | 3 | 4 | 5 | 5 | 4 | 25 | 4,2 |
| 51 | 4 | 2 | 2 | 4 | 4 | 4 | 20 | 3,3 |
| 52 | 4 | 4 | 4 | 3 | 3 | 4 | 22 | 3,7 |
| 53 | 4 | 4 | 4 | 5 | 5 | 5 | 27 | 4,5 |
| 54 | 4 | 5 | 5 | 5 | 5 | 4 | 28 | 4,7 |
| 55 | 4 | 4 | 5 | 5 | 4 | 5 | 27 | 4,5 |
| 56 | 5 | 5 | 5 | 4 | 4 | 5 | 28 | 4,7 |
| 57 | 5 | 5 | 5 | 4 | 4 | 5 | 28 | 4,7 |
| 58 | 5 | 5 | 5 | 4 | 5 | 4 | 28 | 4,7 |
| 59 | 5 | 5 | 5 | 4 | 4 | 5 | 28 | 4,7 |
| 60 | 5 | 5 | 5 | 4 | 5 | 5 | 29 | 4,8 |
| 61 | 5 | 4 | 5 | 5 | 4 | 5 | 28 | 4,7 |
| 62 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| 63 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| 64 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| 65 | 4 | 4 | 4 | 4 | 3 | 4 | 23 | 3,8 |
| 66 | 5 | 5 | 5 | 5 | 3 | 4 | 27 | 4,5 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| 68 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 3 |
| 69 | 4 | 4 | 5 | 5 | 4 | 4 | 26 | 4,3 |
| 70 | 4 | 4 | 4 | 5 | 5 | 4 | 26 | 4,3 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| 72 | 4 | 4 | 5 | 5 | 3 | 4 | 25 | 4,2 |
| 73 | 4 | 5 | 5 | 4 | 4 | 5 | 27 | 4,5 |
| 74 | 4 | 5 | 5 | 5 | 4 | 5 | 28 | 4,7 |
| 75 | 5 | 5 | 5 | 5 | 3 | 3 | 26 | 4,3 |
| 76 | 4 | 4 | 3 | 5 | 4 | 4 | 24 | 4 |
| 77 | 5 | 4 | 4 | 5 | 3 | 3 | 24 | 4 |
| 78 | 4 | 4 | 5 | 4 | 5 | 4 | 26 | 4,3 |

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|----|---|---|---|---|---|---|----|-----|
| 79 | 4 | 3 | 5 | 4 | 5 | 3 | 24 | 4 |
| 80 | 4 | 3 | 3 | 4 | 5 | 3 | 22 | 3,7 |
| 81 | 4 | 3 | 4 | 4 | 5 | 3 | 23 | 3,8 |
| 82 | 4 | 3 | 4 | 5 | 5 | 4 | 25 | 4,2 |
| 83 | 4 | 3 | 2 | 4 | 4 | 3 | 20 | 3,2 |
| 84 | 5 | 5 | 3 | 5 | 4 | 4 | 26 | 4,3 |
| 85 | 4 | 4 | 5 | 5 | 5 | 4 | 27 | 4,5 |
| 86 | 4 | 2 | 5 | 5 | 5 | 3 | 24 | 4 |
| 87 | 4 | 4 | 2 | 5 | 4 | 5 | 24 | 4 |
| 88 | 4 | 3 | 4 | 5 | 5 | 3 | 24 | 4 |
| 89 | 5 | 4 | 5 | 4 | 5 | 5 | 28 | 4,7 |
| 90 | 4 | 4 | 5 | 4 | 5 | 3 | 25 | 4,2 |
| 91 | 4 | 5 | 5 | 4 | 5 | 5 | 28 | 4,7 |
| 92 | 4 | 2 | 3 | 4 | 5 | 3 | 21 | 3,5 |
| 93 | 4 | 3 | 4 | 5 | 5 | 3 | 24 | 4 |
| 94 | 5 | 3 | 4 | 5 | 4 | 5 | 26 | 4,3 |
| 95 | 4 | 4 | 5 | 5 | 4 | 4 | 26 | 4,3 |



Lampiran 5

Rekapitulasi Jawaban Variabel Kepatuhan Wajib Pajak Orang Pribadi

| NO | Kepatuhan Wajib Pajak | | | | | | | | | | Total Y | Rata-Rata Y |
|----|-----------------------|----|----|----|----|----|----|----|----|-----|---------|-------------|
| | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Y8 | Y9 | Y10 | | |
| 1 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 5 | 2 | 1 | 34 | 3,4 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 41 | 4,1 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 39 | 3,9 |
| 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 43 | 4,3 |
| 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 2 | 4 | 42 | 4,2 |
| 6 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 4 | 25 | 2,5 |
| 7 | 3 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 43 | 4,3 |
| 8 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 47 | 4,7 |
| 9 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 45 | 4,5 |
| 10 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 2 | 3 | 34 | 3,4 |
| 11 | 5 | 4 | 3 | 3 | 5 | 4 | 5 | 3 | 3 | 5 | 40 | 4 |
| 12 | 4 | 5 | 3 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 40 | 4 |
| 13 | 4 | 4 | 3 | 3 | 2 | 3 | 3 | 4 | 4 | 3 | 33 | 3,3 |
| 14 | 5 | 4 | 4 | 2 | 5 | 5 | 5 | 4 | 4 | 4 | 42 | 4,2 |
| 15 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 2 | 4 | 35 | 3,5 |
| 16 | 5 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 47 | 4,7 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 36 | 3,6 |
| 18 | 4 | 5 | 4 | 4 | 3 | 3 | 4 | 3 | 2 | 4 | 36 | 3,6 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 4 |
| 20 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 4 | 3 | 4 | 38 | 3,8 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 4 |
| 22 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 34 | 3,4 |
| 23 | 4 | 4 | 4 | 3 | 4 | 3 | 5 | 4 | 4 | 4 | 39 | 3,9 |
| 24 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 42 | 4,2 |
| 25 | 3 | 3 | 3 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 33 | 3,3 |
| 26 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 48 | 4,8 |
| 27 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 42 | 4,2 |
| 28 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 43 | 4,3 |
| 29 | 3 | 3 | 4 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 34 | 3,4 |
| 30 | 5 | 5 | 2 | 2 | 5 | 5 | 5 | 2 | 5 | 3 | 39 | 3,9 |
| 31 | 5 | 4 | 3 | 3 | 2 | 3 | 5 | 3 | 3 | 2 | 33 | 3,3 |
| 32 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 45 | 4,5 |

| | | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|---|----|-----|
| 33 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 36 | 3,6 |
| 34 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 44 | 4,4 |
| 35 | 4 | 4 | 3 | 3 | 3 | 4 | 5 | 3 | 3 | 2 | 34 | 3,4 |
| 36 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 39 | 3,9 |
| 37 | 3 | 3 | 3 | 3 | 3 | 4 | 5 | 5 | 3 | 2 | 34 | 3,4 |
| 38 | 5 | 4 | 4 | 5 | 1 | 5 | 5 | 4 | 5 | 4 | 42 | 4,2 |
| 39 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 45 | 4,5 |
| 40 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 37 | 3,7 |
| 41 | 2 | 4 | 3 | 3 | 2 | 2 | 4 | 3 | 1 | 3 | 27 | 2,7 |
| 42 | 3 | 3 | 3 | 3 | 3 | 4 | 5 | 3 | 3 | 2 | 32 | 3,2 |
| 43 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 1 | 37 | 3,7 |
| 44 | 1 | 1 | 3 | 3 | 2 | 4 | 4 | 3 | 2 | 3 | 26 | 2,6 |
| 45 | 5 | 5 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 37 | 3,7 |
| 46 | 4 | 4 | 2 | 3 | 4 | 4 | 4 | 3 | 2 | 3 | 33 | 3,3 |
| 47 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 36 | 3,6 |
| 48 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 3 | 2 | 4 | 36 | 3,6 |
| 49 | 4 | 3 | 2 | 2 | 3 | 4 | 5 | 3 | 2 | 4 | 32 | 3,2 |
| 50 | 5 | 5 | 3 | 3 | 3 | 3 | 5 | 4 | 3 | 4 | 38 | 3,8 |
| 51 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 36 | 3,6 |
| 52 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 38 | 3,8 |
| 53 | 3 | 3 | 1 | 1 | 3 | 3 | 4 | 4 | 3 | 3 | 28 | 2,8 |
| 54 | 3 | 3 | 1 | 1 | 3 | 3 | 4 | 4 | 3 | 3 | 28 | 2,8 |
| 55 | 4 | 5 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 39 | 3,9 |
| 56 | 5 | 4 | 4 | 5 | 5 | 4 | 3 | 5 | 5 | 4 | 44 | 4,4 |
| 57 | 4 | 4 | 5 | 5 | 3 | 4 | 4 | 5 | 5 | 4 | 43 | 4,3 |
| 58 | 5 | 5 | 3 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 46 | 4,6 |
| 59 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 3 | 5 | 5 | 46 | 4,6 |
| 60 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 47 | 4,7 |
| 61 | 4 | 5 | 4 | 5 | 3 | 4 | 4 | 5 | 5 | 5 | 44 | 4,4 |
| 62 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 39 | 3,9 |
| 63 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 32 | 3,2 |
| 64 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 4 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 | 4 |
| 66 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 47 | 4,7 |
| 67 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 39 | 3,9 |
| 68 | 3 | 3 | 3 | 5 | 5 | 4 | 5 | 3 | 2 | 3 | 36 | 3,6 |
| 69 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 2 | 3 | 33 | 3,3 |
| 70 | 4 | 5 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 36 | 3,6 |
| 71 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 37 | 3,7 |
| 72 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 36 | 3,6 |

| | | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|---|----|-----|
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 | 3,9 |
| 74 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 3 | 2 | 2 | 36 | 3,6 |
| 75 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 3 | 3 | 38 | 3,8 |
| 76 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 43 | 4,3 |
| 77 | 5 | 5 | 4 | 3 | 3 | 3 | 5 | 5 | 5 | 4 | 42 | 4,2 |
| 78 | 3 | 4 | 2 | 1 | 4 | 5 | 5 | 4 | 1 | 4 | 33 | 3,3 |
| 79 | 4 | 4 | 3 | 3 | 3 | 4 | 5 | 4 | 2 | 2 | 34 | 3,4 |
| 80 | 3 | 3 | 3 | 2 | 4 | 4 | 4 | 3 | 2 | 2 | 30 | 3 |
| 81 | 4 | 5 | 3 | 3 | 4 | 3 | 4 | 3 | 2 | 3 | 34 | 3,4 |
| 82 | 4 | 4 | 2 | 2 | 4 | 3 | 3 | 4 | 1 | 4 | 31 | 3,1 |
| 83 | 4 | 5 | 2 | 3 | 3 | 4 | 5 | 3 | 2 | 4 | 35 | 3,5 |
| 84 | 5 | 5 | 4 | 2 | 4 | 4 | 4 | 4 | 2 | 4 | 38 | 3,8 |
| 85 | 5 | 5 | 1 | 1 | 4 | 5 | 5 | 4 | 4 | 4 | 38 | 3,8 |
| 86 | 4 | 4 | 2 | 2 | 5 | 4 | 4 | 2 | 5 | 4 | 36 | 3,6 |
| 87 | 4 | 5 | 4 | 2 | 4 | 4 | 4 | 3 | 2 | 4 | 36 | 3,6 |
| 88 | 5 | 5 | 3 | 3 | 4 | 4 | 5 | 3 | 1 | 3 | 36 | 3,6 |
| 89 | 5 | 5 | 4 | 5 | 4 | 4 | 3 | 5 | 4 | 5 | 44 | 4,4 |
| 90 | 5 | 5 | 3 | 2 | 3 | 4 | 4 | 4 | 1 | 4 | 35 | 3,5 |
| 91 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 43 | 4,3 |
| 92 | 3 | 4 | 3 | 1 | 3 | 4 | 4 | 3 | 2 | 4 | 31 | 3,1 |
| 93 | 3 | 3 | 2 | 1 | 3 | 4 | 5 | 3 | 2 | 4 | 30 | 3 |
| 94 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 3 | 4 | 43 | 4,3 |
| 95 | 5 | 5 | 2 | 1 | 4 | 4 | 5 | 4 | 2 | 4 | 36 | 3,6 |



Hasil Output SPSS

A. Analisis Statistik Deskriptif

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|----|---------|---------|--------|----------------|
| Kepatuhan Wajib Pajak Orang Pribadi (Y) | 95 | 2,50 | 4,80 | 3,7800 | ,52096 |
| Pemahaman Peraturan Pajak (X1) | 95 | 2,10 | 5,00 | 3,6158 | ,64862 |
| Sanksi Perpajakan (X2) | 95 | 2,20 | 5,00 | 3,7705 | ,60139 |
| Kesadaran Wajib Pajak (X3) | 95 | 2,80 | 5,00 | 4,2116 | ,50526 |
| Valid N (listwise) | 95 | | | | |



B. Hasil Uji Validitas

1. Variabel Pemahaman Peraturan Pajak

Correlations

| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | TOTAL_X1 |
|----------|---------------------|--------|--------|--------|--------|--------|--------|--------|----------|
| X1.1 | Pearson Correlation | 1 | ,816** | ,401** | ,130 | ,309** | ,627** | ,505** | ,833** |
| | Sig. (2-tailed) | | ,000 | ,000 | ,210 | ,002 | ,000 | ,000 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| X1.2 | Pearson Correlation | ,816** | 1 | ,336** | ,023 | ,162 | ,627** | ,564** | ,795** |
| | Sig. (2-tailed) | ,000 | | ,001 | ,826 | ,117 | ,000 | ,000 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| X1.3 | Pearson Correlation | ,401** | ,336** | 1 | ,507** | ,439** | ,272** | ,332** | ,666** |
| | Sig. (2-tailed) | ,000 | ,001 | | ,000 | ,000 | ,008 | ,001 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| X1.4 | Pearson Correlation | ,130 | ,023 | ,507** | 1 | ,590** | ,022 | -,053 | ,374** |
| | Sig. (2-tailed) | ,210 | ,826 | ,000 | | ,000 | ,832 | ,613 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| X1.5 | Pearson Correlation | ,309** | ,162 | ,439** | ,590** | 1 | ,155 | ,030 | ,490** |
| | Sig. (2-tailed) | ,002 | ,117 | ,000 | ,000 | | ,134 | ,775 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| X1.6 | Pearson Correlation | ,627** | ,627** | ,272** | ,022 | ,155 | 1 | ,699** | ,779** |
| | Sig. (2-tailed) | ,000 | ,000 | ,008 | ,832 | ,134 | | ,000 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| X1.7 | Pearson Correlation | ,505** | ,564** | ,332** | -,053 | ,030 | ,699** | 1 | ,718** |
| | Sig. (2-tailed) | ,000 | ,000 | ,001 | ,613 | ,775 | ,000 | | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| TOTAL_X1 | Pearson Correlation | ,833** | ,795** | ,666** | ,374** | ,490** | ,779** | ,718** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |

** . Correlation is significant at the 0.01 level (2-tailed).



2. Variabel Sanksi Perpajakan

Correlations

| | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | TOTAL_X2 |
|----------|---------------------|--------|--------|--------|--------|--------|----------|
| X2.1 | Pearson Correlation | 1 | ,480** | ,240* | ,345** | ,212* | ,604** |
| | Sig. (2-tailed) | | ,000 | ,019 | ,001 | ,039 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 |
| X2.2 | Pearson Correlation | ,480** | 1 | -,003 | ,301** | ,312** | ,530** |
| | Sig. (2-tailed) | ,000 | | ,977 | ,003 | ,002 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 |
| X2.3 | Pearson Correlation | ,240* | -,003 | 1 | ,274** | ,200 | ,576** |
| | Sig. (2-tailed) | ,019 | ,977 | | ,007 | ,052 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 |
| X2.4 | Pearson Correlation | ,345** | ,301** | ,274** | 1 | ,707** | ,824** |
| | Sig. (2-tailed) | ,001 | ,003 | ,007 | | ,000 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 |
| X2.5 | Pearson Correlation | ,212* | ,312** | ,200 | ,707** | 1 | ,768** |
| | Sig. (2-tailed) | ,039 | ,002 | ,052 | ,000 | | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 |
| TOTAL_X2 | Pearson Correlation | ,604** | ,530** | ,576** | ,824** | ,768** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | |
| | N | 95 | 95 | 95 | 95 | 95 | 95 |

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).



3. Variabel Kesadaran Wajib Pajak

Correlations

| | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | TOTAL_X3 |
|----------|---------------------|--------|--------|--------|--------|--------|--------|----------|
| X3.1 | Pearson Correlation | 1 | ,518** | ,392** | ,249* | ,251* | ,359** | ,683** |
| | Sig. (2-tailed) | | ,000 | ,000 | ,015 | ,014 | ,000 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| X3.2 | Pearson Correlation | ,518** | 1 | ,621** | ,248* | ,094 | ,413** | ,777** |
| | Sig. (2-tailed) | ,000 | | ,000 | ,015 | ,365 | ,000 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| X3.3 | Pearson Correlation | ,392** | ,621** | 1 | ,377** | ,180 | ,272** | ,770** |
| | Sig. (2-tailed) | ,000 | ,000 | | ,000 | ,080 | ,008 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| X3.4 | Pearson Correlation | ,249* | ,248* | ,377** | 1 | ,307** | ,130 | ,558** |
| | Sig. (2-tailed) | ,015 | ,015 | ,000 | | ,003 | ,209 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| X3.5 | Pearson Correlation | ,251* | ,094 | ,180 | ,307** | 1 | ,104 | ,488** |
| | Sig. (2-tailed) | ,014 | ,365 | ,080 | ,003 | | ,316 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| X3.6 | Pearson Correlation | ,359** | ,413** | ,272** | ,130 | ,104 | 1 | ,587** |
| | Sig. (2-tailed) | ,000 | ,000 | ,008 | ,209 | ,316 | | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| TOTAL_X3 | Pearson Correlation | ,683** | ,777** | ,770** | ,558** | ,488** | ,587** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 |

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).



4. Variabel Kepatuhan Wajib Pajak Orang Pribadi

| | | Correlations | | | | | | | | | | |
|---------|---------------------|--------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| | | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Y8 | Y9 | Y10 | TOTAL_Y |
| Y1 | Pearson Correlation | 1 | ,764** | ,279** | ,222* | ,378** | ,386** | ,243* | ,248* | ,299** | ,241* | ,653** |
| | Sig. (2-tailed) | | ,000 | ,006 | ,031 | ,000 | ,000 | ,017 | ,015 | ,003 | ,019 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| Y2 | Pearson Correlation | ,764** | 1 | ,323** | ,247* | ,361** | ,260* | ,172 | ,269** | ,253* | ,252* | ,629** |
| | Sig. (2-tailed) | ,000 | | ,001 | ,016 | ,000 | ,011 | ,095 | ,008 | ,013 | ,014 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| Y3 | Pearson Correlation | ,279** | ,323** | 1 | ,738** | ,254* | ,241* | -,008 | ,426** | ,441** | ,211* | ,692** |
| | Sig. (2-tailed) | ,006 | ,001 | | ,000 | ,013 | ,019 | ,941 | ,000 | ,000 | ,041 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| Y4 | Pearson Correlation | ,222* | ,247* | ,738** | 1 | ,191 | ,227* | ,019 | ,383** | ,418** | ,171 | ,656** |
| | Sig. (2-tailed) | ,031 | ,016 | ,000 | | ,064 | ,027 | ,858 | ,000 | ,000 | ,097 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| Y5 | Pearson Correlation | ,378** | ,361** | ,254* | ,191 | 1 | ,478** | ,231* | ,135 | ,361** | ,151 | ,592** |
| | Sig. (2-tailed) | ,000 | ,000 | ,013 | ,064 | | ,000 | ,025 | ,193 | ,000 | ,145 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| Y6 | Pearson Correlation | ,386** | ,260* | ,241* | ,227* | ,478** | 1 | ,417** | ,227* | ,357** | ,213* | ,608** |
| | Sig. (2-tailed) | ,000 | ,011 | ,019 | ,027 | ,000 | | ,000 | ,027 | ,000 | ,038 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| Y7 | Pearson Correlation | ,243* | ,172 | -,008 | ,019 | ,231* | ,417** | 1 | ,011 | ,080 | ,036 | ,317** |
| | Sig. (2-tailed) | ,017 | ,095 | ,941 | ,858 | ,025 | ,000 | | ,918 | ,442 | ,728 | ,002 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| Y8 | Pearson Correlation | ,248* | ,269** | ,426** | ,383** | ,135 | ,227* | ,011 | 1 | ,418** | ,259* | ,566** |
| | Sig. (2-tailed) | ,015 | ,008 | ,000 | ,000 | ,193 | ,027 | ,918 | | ,000 | ,011 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| Y9 | Pearson Correlation | ,299** | ,253* | ,441** | ,418** | ,361** | ,357** | ,080 | ,418** | 1 | ,374** | ,717** |
| | Sig. (2-tailed) | ,003 | ,013 | ,000 | ,000 | ,000 | ,000 | ,442 | ,000 | | ,000 | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| Y10 | Pearson Correlation | ,241* | ,252* | ,211* | ,171 | ,151 | ,213* | ,036 | ,259* | ,374** | 1 | ,485** |
| | Sig. (2-tailed) | ,019 | ,014 | ,041 | ,097 | ,145 | ,038 | ,728 | ,011 | ,000 | | ,000 |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |
| TOTAL_Y | Pearson Correlation | ,653** | ,629** | ,692** | ,656** | ,592** | ,608** | ,317** | ,566** | ,717** | ,485** | 1 |
| | Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,002 | ,000 | ,000 | ,000 | |
| | N | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 | 95 |

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

C. Hasil Uji Reliabilitas

1. Variabel Pemahaman Peraturan Pajak

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| ,806 | ,795 | 7 |



2. Variabel Sanksi Perpajakan

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| ,676 | ,689 | 5 |

3. Variabel Kesadaran Wajib Pajak

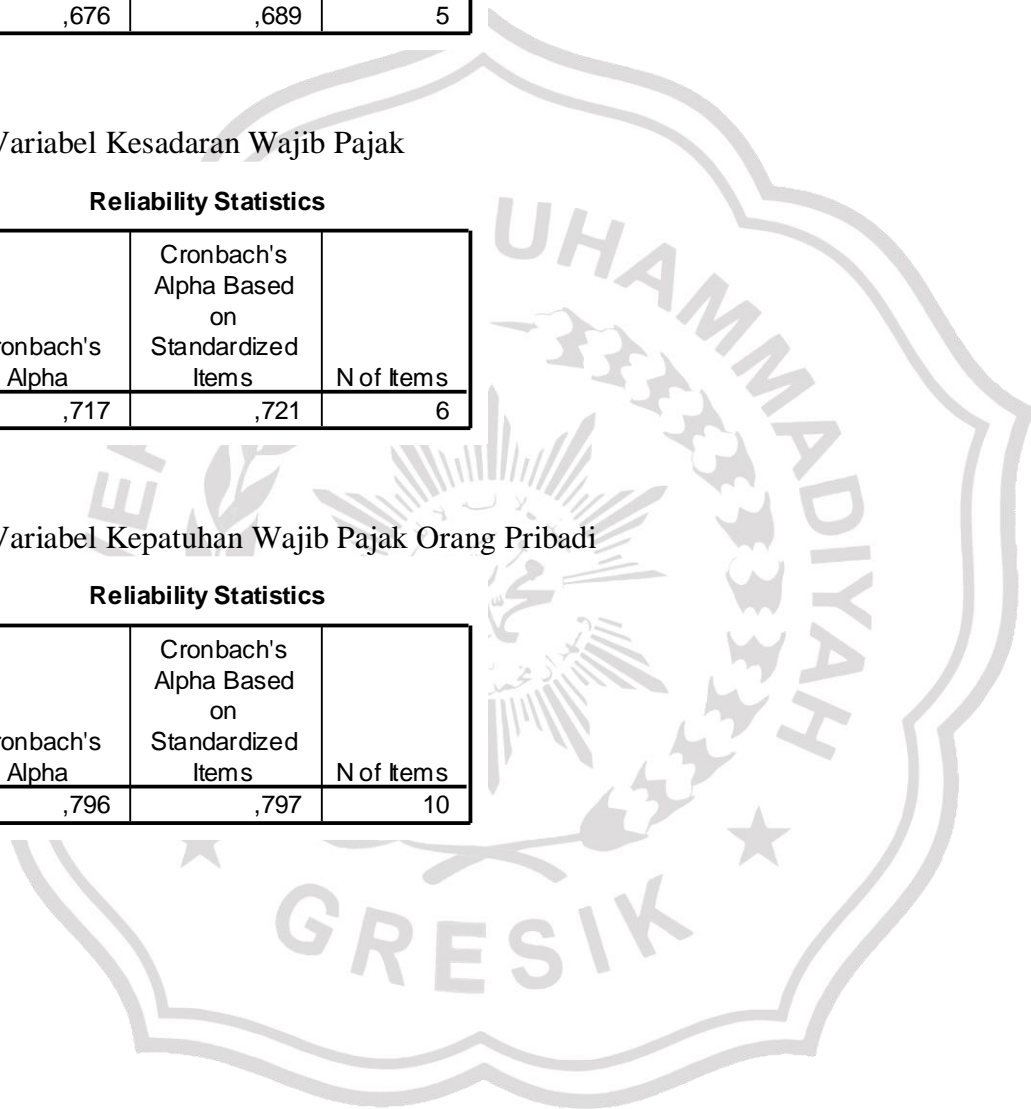
Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| ,717 | ,721 | 6 |

4. Variabel Kepatuhan Wajib Pajak Orang Pribadi

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| ,796 | ,797 | 10 |



D. Uji Asumsi Klasik

1. Uji Normalitas

Hasil Uji Normalitas – Sample KS

One-Sample Kolmogorov-Smirnov Test

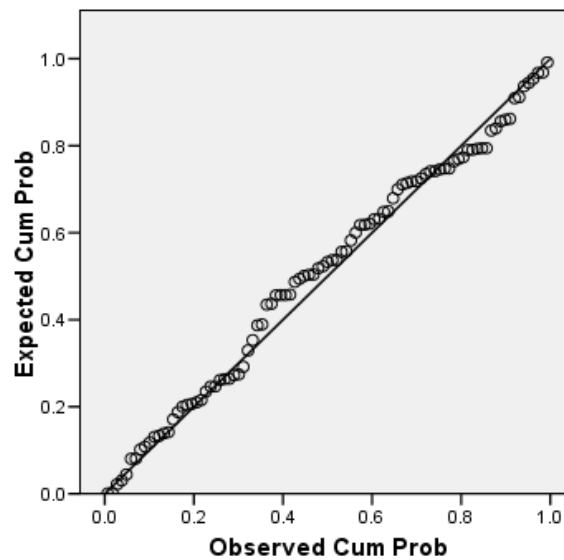
| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 95 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | ,38292270 |
| Most Extreme Differences | Absolute | ,077 |
| | Positive | ,065 |
| | Negative | -,077 |
| Kolmogorov-Smirnov Z | | ,748 |
| Asymp. Sig. (2-tailed) | | ,631 |

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Kepatuhan Wajib Pajak Orang Pribadi (Y)



2. Uji Multikolinearitas

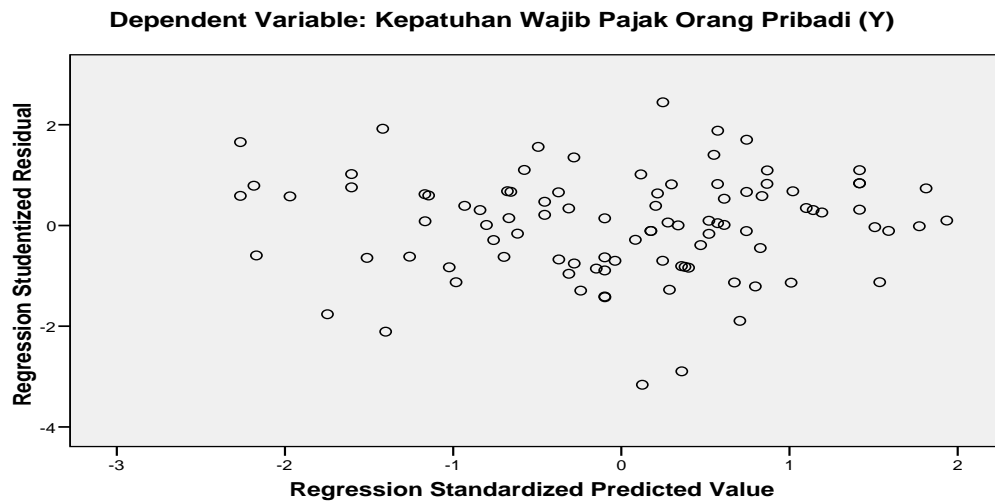
Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|--------------------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 1,480 | ,353 | | 4,199 | ,000 | | |
| | Pemahaman Peraturan Pajak (X1) | ,467 | ,075 | ,581 | 6,195 | ,000 | ,675 | 1,481 |
| | Sanksi Perpajakan (X2) | ,162 | ,078 | ,186 | 2,070 | ,041 | ,731 | 1,367 |
| | Kesadaran Wajib Pajak (X3) | ,001 | ,102 | ,001 | ,008 | ,994 | ,608 | 1,646 |

a. Dependent Variable: Kepatuhan Wajib Pajak Orang Pribadi (Y)

3. Uji Heteroskedastisitas

Scatterplot



E. Analisis Regresi Linier Berganda

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|--------------------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 1,480 | ,353 | | 4,199 | ,000 | | |
| | Pemahaman Peraturan Pajak (X1) | ,467 | ,075 | ,581 | 6,195 | ,000 | ,675 | 1,481 |
| | Sanksi Perpajakan (X2) | ,162 | ,078 | ,186 | 2,070 | ,041 | ,731 | 1,367 |
| | Kesadaran Wajib Pajak (X3) | ,001 | ,102 | ,001 | ,008 | ,994 | ,608 | 1,646 |

a. Dependent Variable: Kepatuhan Wajib Pajak Orang Pribadi (Y)

F. Uji Hipotesis

1. Uji Parsial (Uji t)

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|--------------------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 1,480 | ,353 | | 4,199 | ,000 | | |
| | Pemahaman Peraturan Pajak (X1) | ,467 | ,075 | ,581 | 6,195 | ,000 | ,675 | 1,481 |
| | Sanksi Perpajakan (X2) | ,162 | ,078 | ,186 | 2,070 | ,041 | ,731 | 1,367 |
| | Kesadaran Wajib Pajak (X3) | ,001 | ,102 | ,001 | ,008 | ,994 | ,608 | 1,646 |

a. Dependent Variable: Kepatuhan Wajib Pajak Orang Pribadi (Y)

2. Uji Simultan (Uji F)

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 11,729 | 3 | 3,910 | 25,812 | ,000 ^a |
| | Residual | 13,783 | 91 | ,151 | | |
| | Total | 25,512 | 94 | | | |

a. Predictors: (Constant), Kesadaran Wajib Pajak (X3), Sanksi Perpajakan (X2), Pemahaman Peraturan Pajak (X1)

b. Dependent Variable: Kepatuhan Wajib Pajak Orang Pribadi (Y)

3. Uji Koefisien Determinasi

Model Summary^b


| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | ,678 ^a | ,460 | ,442 | ,38918 | 1,611 |

- a. Predictors: (Constant), Kesadaran Wajib Pajak (X3), Sanksi Perpajakan (X2), Pemahaman Peraturan Pajak (X1)
- b. Dependent Variable: Kepatuhan Wajib Pajak Orang Pribadi (Y)




HASIL CEK PLAGIASI

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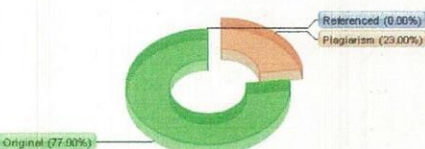


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Saya yang bertanda tangan di bawah ini menyatakan nama yang di bawah ini:

Nama : Sri Puji Lestari
NIM : 16321023
Fakultas / Prodi : Ekonomi dan Bisnis/Akuntansi
Perguruan Tinggi : Universitas Muhammadiyah Gresik
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Nama : Sri Pudji Lestari
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 Program Studi : Akuntansi
 Judul Skripsi : Pengaruh Pemahaman Peraturan Pajak, Sanksi Perpajakan dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi

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| 1. Dr. Tumirin, SE., M.Si | 1 | 1 |
| 2. - | 2 | 2 |
| 3. Suwamo, SE., M.Si | 3 | 3 11-05-2020 |
| 4. Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si | 4 | 4 06-05-2020 |

Catatan :
 Setiap mahasiswa/wi mengisi rangkap 2 (dua)

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Nomor : 103/II.3.UMG/Akun/E/2019

Pada hari ini **Rabu**, Tanggal **22 April 2020**, pukul **12.30 - 14.00**. Telah dilaksanakan Ujian Sidang Skripsi Pada Mahasiswa :

Nama Mahasiswa : **Sri Pudji Lestari**
NIM : **16 321 023**
Judul Skripsi : **Pengaruh Pemahaman Peraturan Pajak, Sanksi Perpajakan dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi**

Dosen Pembimbing I : **Dr. Tumirin, SE., M.Si**
Dosen Pembimbing II : **-**
Penguji I : **Suwarno, SE., M.Si**
Penguji II : **Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si**

| No | Nama Penguji | Jabatan Penguji | Tanda Tangan |
|----|---|-----------------|--------------|
| 1 | Dr. Tumirin, SE., M.Si | Ketua | |
| 2 | - | Sekretaris | |
| 3 | Suwarno, SE., M.Si | Anggota | |
| 4 | Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si | Anggota | |

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Mengetahui,
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Catatan :
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Dr. Tumirin, SE., M.Si