

TEKANAN SOSIAL TERHADAP KEPATUHAN WAJIB PAJAK (X 1)

NO	KETERANGAN	1 STS	2 TS	3 N	4 S	5 SS
A	Peraturan dalam undang – undang perpajakan					
1	Semua wajib pajak harus mendaftarkan diri pada kantor Dirjen Pajak untuk dicatat dan dikukuhkan sebagai wajib pajak sekaligus untuk mendapatkan NPWP					
2	Dirjen Pajak dapat menerbitkan NPWP atau mengukuhkan pengusaha Kena Pajak secara jabatan bila Wp dan PKP tidak melaksanakan kewajibannya sebagai WP					
3	Hukuman pidana akan diberikan pada wajib pajak yang sengaja tidak mendaftarkan diri untuk memperoleh NPWP dan dengan sengaja memalsukan data pembukuan, pencatatan ataupun dokumen lainnya					
4	Wajib pajak mengisi dan menyampaikan Surat Pemberitahuan dengan benar, lengkap, jelas dan menandatangani.					
5	Apabila Surat Pemberitahuan tidak disampaikan atau disampaikan tapi tidak sesuai dengan batas waktunya maka akan dikenakan sanksi administrasi.					

PERSEPSI WAJIB PAJAK TENTANG SANKSI (X 2)

NO	KETERANGAN	1 STS	2 TS	3 N	4 S	5 SS
A	Kesadaran Wajib Pajak Mengenai Sanksi					
1	Wajib pajak memberikan respon yang cepat mengenai sanksi yang diberikan oleh Dirjen Pajak					
2	Pengenaan sanksi denda administrasi pajak harus ditetapkan secara tegas kepada semua wajib pajak yang melakukan penyimpangan.					
3	Sangat-sangat diperlukan oleh wajib pajak agar terciptanya kedisiplinan dan kesadaran dalam memenuhi kewajibannya					
B	Peraturan dan Tingkat Pelanggaran					
1	Sanksi yang diberikan oleh wajib pajak harus sesuai dengan besar kecilnya pelanggaran yang sudah dilakukan.					
2.	Dirjen pajak memberikan sanksi sesuai dengan peraturan yang berlaku.					

**PEMAHAMAN WAJIB PAJAK TERHADAP UNDANG – UNDANG
PERPAJAKAN (X3)**

NO	KETERANGAN	1 STS	2 TS	3 N	4 S	5 SS
A	Informasi Mengenai Perpajakan					
1	Saudara perlu mngetahui bahwa informasi cara-cara pengisian SKP (Surat Keputusan Pajak) dalam membayar pajak					
2	Dirjen Pajak perlu memberikan pengetahuan dan informasi tentang pajak sehingga wajib pajak bisa melakukan pembayaran dengan benar dan tepat waktu					
3	Pembukuan atau akuntansi merupakan salah satu sarana informasi bagi para wajib pajak untuk menghitung, memperhitungkan, membayar dan melaporkan besarnya pajak yang terutang melalui pengisian SKP (Surat Ketetapan Pajak)					
4	Infromasi pajak yang diberikan Dirjen bias membuat anda sadara dalam membayar kewajiban pajak					
B	Pemahaman Mengenai Undang – undang Pajak dan peraturan yang Berlaku					
1	Pemahaman wajib pajak terhadap undang–undang pajak dalam pelaksanaan praktiknya adalah hal yang penting agar dapat melaksanakan kewajiban perpajakan secara benar					
2.	Apakah dengan memahami perturan yang berlaku maka wajib pajak dapat meminimalisir adanya kemungkinan pemeriksaan					
3	Dirjen Pajak memberikan pemahaman Undang-undang pajak kepada semua wajib pajak sehingga tidak ada yang melampaui BPT (batas Pembayaran Pajak) Dirjen Pajak dan penyampaian SKP (Surat Ketetapan Pajak) tepat waktu.					

KEPATUHAN WAJIB PAJAK (Y)

NO	KETERANGAN	1 STS	2 TS	3 N	4 S	5 SS
A	Menghitung dan memperhitungkan pajak yang terutang					
1	Seringkah saudara menerima Surat Ketetapan Pajak Kurang Bayar (SKPKB) ?					
2	Seringkah saudara menerima Surat Tagihan Pajak (STP) ?					
3	Seringkah saudara menerima Surat Ketetapan Pajak Kurang Bayar Tambahan (SKPKBT) ?					
4	Seringkah dirjen Pajak melakukan penyidikan terhadap Saudara ?					
B	Membayar Pajak yang Terutang Tepat Waktu					
1	Seringkah saudara menerima Surat Ketetapan Pajak Lebih Bayar (SKPLB) ?					
2	Seringkah saudara melakukan pembayaran sebelum 30 hari sejak Surat Ketetapan Pajak (SKP) diterima ?					
3	Seringkah Saudara melakukan pembayaran masa atas pajak yang dilakukan selama 1 bulan takwim setelah berakhirnya masa pajak					
4	Seringkah saudara menerima surat teguran atau sejenisnya dari Dirjen Pajak ?					
5	Seringkah saudara menyampaikan Surat Ketetapan Pajak (SKP) setiap 1 bulan sekali ?					

PETUNJUK PENGISIAN KUESIONER

Berilah tanda silang pada setiap pertanyaan yang mencerminkan jawaban Bapak/Ibu pada salah satu angka, dimana sebagai contoh :

1. Untuk semua variabel X dengan poin sebagai berikut :

Angka 1 : Sangat Tidak Setuju (STS)

Angka 2 : Tidak Setuju (TS)

Angka 3 : Netral (N)

Angka 4 : Setuju (S)

Angka 5 : Sangat Setuju (SS)

2. Untuk variabel Y dengan poin sebagai berikut :

Angka 1 : Sangat Tidak Sering (STS)

Angka 2 : Tidak Sering (TS)

Angka 3 : Netral (N)

Angka 4 : Sering (S)

Angka 5 : Sangat Sering (SS)

IDENTITAS RESPONDEN

1. Nama Responden :
2. Jenis Kelamin Responden Laki-laki
 Perempuan
3. Pendidikan Terakhir : SMA D-1 D-2 D-3
 S-1 S-2 S-3
4. Alamat Perusahaan :
5. Jenis Usaha :
6. Jabatan Responden :
7. Lama Bekerja di Perusahaan :
8. Usia Responden :
9. Tanda Tangan Responden :

Lampiran 2 : Hasil Uji Validitas

Correlations

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	tekanan sosial
X1.1	Pearson Correlation	1.000	.271	.515**	.361*	.337	.758**
	Sig. (2-tailed)	.	.148	.004	.050	.069	.000
	N	30	30	30	30	30	30
X1.2	Pearson Correlation	.271	1.000	.398*	.211	.337	.677**
	Sig. (2-tailed)	.148	.	.029	.264	.069	.000
	N	30	30	30	30	30	30
X1.3	Pearson Correlation	.515**	.398*	1.000	.101	.154	.641**
	Sig. (2-tailed)	.004	.029	.	.594	.417	.000
	N	30	30	30	30	30	30
X1.4	Pearson Correlation	.361*	.211	.101	1.000	.172	.582**
	Sig. (2-tailed)	.050	.264	.594	.	.362	.001
	N	30	30	30	30	30	30
X1.5	Pearson Correlation	.337	.337	.154	.172	1.000	.615**
	Sig. (2-tailed)	.069	.069	.417	.362	.	.000
	N	30	30	30	30	30	30
tekanan sosial	Pearson Correlation	.758**	.677**	.641**	.582**	.615**	1.000
	Sig. (2-tailed)	.000	.000	.000	.001	.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).

Correlations

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	persepsi sanksi
X2.1	Pearson Correlation	1.000	.784**	.720**	.415*	.498**	.836**
	Sig. (2-tailed)	.	.000	.000	.023	.005	.000
	N	30	30	30	30	30	30
X2.2	Pearson Correlation	.784**	1.000	.841**	.646**	.442*	.910**
	Sig. (2-tailed)	.000	.	.000	.000	.014	.000
	N	30	30	30	30	30	30
X2.3	Pearson Correlation	.720**	.841**	1.000	.712**	.506**	.924**
	Sig. (2-tailed)	.000	.000	.	.000	.004	.000
	N	30	30	30	30	30	30
X2.4	Pearson Correlation	.415*	.646**	.712**	1.000	.421*	.777**
	Sig. (2-tailed)	.023	.000	.000	.	.021	.000
	N	30	30	30	30	30	30
X2.5	Pearson Correlation	.498**	.442*	.506**	.421*	1.000	.670**
	Sig. (2-tailed)	.005	.014	.004	.021	.	.000
	N	30	30	30	30	30	30
persepsi sanksi	Pearson Correlation	.836**	.910**	.924**	.777**	.670**	1.000
	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).

Correlations

Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	pemahaman wp
X3.1	Pearson Correlation	1.000	.654*	.182	.284	.221	.415	.116	.753*
	Sig. (2-tailed)	.	.000	.334	.128	.240	.023	.543	.000
	N	30	30	30	30	30	30	30	30
X3.2	Pearson Correlation	.654*	1.000	.164	.229	.061	.312	.082	.656*
	Sig. (2-tailed)	.000	.	.386	.224	.747	.093	.667	.000
	N	30	30	30	30	30	30	30	30
X3.3	Pearson Correlation	.182	.164	1.000	.155	.192	.074	.222	.551*
	Sig. (2-tailed)	.334	.386	.	.412	.309	.698	.238	.002
	N	30	30	30	30	30	30	30	30
X3.4	Pearson Correlation	.284	.229	.155	1.000	-.116	.072	.301	.497*
	Sig. (2-tailed)	.128	.224	.412	.	.541	.706	.106	.005
	N	30	30	30	30	30	30	30	30
X3.5	Pearson Correlation	.221	.061	.192	-.116	1.000	.233	.176	.413*
	Sig. (2-tailed)	.240	.747	.309	.541	.	.216	.352	.023
	N	30	30	30	30	30	30	30	30
X3.6	Pearson Correlation	.415	.312	.074	.072	.233	1.000	.128	.568*
	Sig. (2-tailed)	.023	.093	.698	.706	.216	.	.500	.001
	N	30	30	30	30	30	30	30	30
X3.7	Pearson Correlation	.116	.082	.222	.301	.176	.128	1.000	.459*
	Sig. (2-tailed)	.543	.667	.238	.106	.352	.500	.	.011
	N	30	30	30	30	30	30	30	30
pemahaman wp	Pearson Correlation	.753*	.656*	.551*	.497*	.413*	.568*	.459*	1.000
	Sig. (2-tailed)	.000	.000	.002	.005	.023	.001	.011	.
	N	30	30	30	30	30	30	30	30

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

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

Correlations

Correlations

		Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	kepatuhan
Y1	Pearson Correlation	1.00	.60	.50	.41	.21	.29	.53	.30	-.01	.22	.61
	Sig. (2-tailed)	.	.00	.00	.02	.24	.11	.00	.09	.93	.23	.00
	N	30	30	30	30	30	30	30	30	30	30	30
Y2	Pearson Correlation	.60	1.00	.74	.69	.19	.54	.65	.51	.02	.36	.79
	Sig. (2-tailed)	.00	.	.00	.00	.30	.00	.00	.00	.91	.05	.00
	N	30	30	30	30	30	30	30	30	30	30	30
Y3	Pearson Correlation	.50	.74	1.00	.77	.54	.40	.55	.44	.05	.40	.81
	Sig. (2-tailed)	.00	.00	.	.00	.00	.02	.00	.01	.78	.02	.00
	N	30	30	30	30	30	30	30	30	30	30	30
Y4	Pearson Correlation	.41	.69	.77	1.00	.49	.45	.56	.57	-.03	.10	.74
	Sig. (2-tailed)	.02	.00	.00	.	.00	.01	.00	.00	.86	.57	.00
	N	30	30	30	30	30	30	30	30	30	30	30
Y5	Pearson Correlation	.21	.19	.54	.49	1.00	.01	.39	.54	.09	.08	.52
	Sig. (2-tailed)	.24	.30	.00	.00	.	.92	.03	.00	.60	.64	.00
	N	30	30	30	30	30	30	30	30	30	30	30
Y6	Pearson Correlation	.29	.54	.40	.45	.01	1.00	.54	.26	.42	.26	.63
	Sig. (2-tailed)	.11	.00	.02	.01	.92	.	.00	.15	.01	.15	.00
	N	30	30	30	30	30	30	30	30	30	30	30
Y7	Pearson Correlation	.53	.65	.55	.56	.39	.54	1.00	.70	.19	.39	.82
	Sig. (2-tailed)	.00	.00	.00	.00	.03	.00	.	.00	.30	.03	.00
	N	30	30	30	30	30	30	30	30	30	30	30
Y8	Pearson Correlation	.30	.51	.44	.57	.54	.26	.70	1.00	.08	.12	.66
	Sig. (2-tailed)	.09	.00	.01	.00	.00	.15	.00	.	.64	.51	.00
	N	30	30	30	30	30	30	30	30	30	30	30
Y9	Pearson Correlation	-.01	.02	.05	-.03	.09	.42	.19	.08	1.00	.67	.41
	Sig. (2-tailed)	.93	.91	.78	.86	.60	.01	.30	.64	.	.00	.02
	N	30	30	30	30	30	30	30	30	30	30	30
Y10	Pearson Correlation	.22	.36	.40	.10	.08	.26	.39	.12	.67	1.00	.58
	Sig. (2-tailed)	.23	.05	.02	.57	.64	.15	.03	.51	.00	.	.00
	N	30	30	30	30	30	30	30	30	30	30	30
kepatuhan	Pearson Correlation	.61	.79	.81	.74	.52	.63	.82	.66	.41	.58	1.00
	Sig. (2-tailed)	.00	.00	.00	.00	.00	.00	.00	.00	.02	.00	.
	N	30	30	30	30	30	30	30	30	30	30	30

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

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

Lampiran 3 : Hasil Uji Reliabilitas

Reliability Tekanan sosial (X₁)

***** Method 2 (covariance matrix) will be used for this analysis *****

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RELIABILITY ANALYSIS - SCALE (ALPHA)

		Mean	Std Dev	Cases
1.	X1.1	3.4000	.8137	30.0
2.	X1.2	3.4000	.8137	30.0
3.	X1.3	3.6000	.7240	30.0
4.	X1.4	3.9000	.8449	30.0
5.	X1.5	3.8000	.8052	30.0
6.	X1	3.6200	.5235	30.0

Correlation Matrix

	X1.1	X1.2	X1.3	X1.4
X1.5				
X1.1	1.0000			
X1.2	.2708	1.0000		
X1.3	.5151	.3980	1.0000	
X1.4	.3612	.2107	.1015	1.0000
X1.5	.3369	.3369	.1538	.1724
1.0000				
X1	.7577	.6767	.6405	.5816
.6152				

N of Cases = 30.0

Statistics for	Mean	Variance	Std Dev	N of
Scale	21.7200	9.8665	3.1411	Variables 6

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RELIABILITY ANALYSIS - SCALE (ALPHA)

Item-total Statistics

Scale	Scale	Corrected		
Mean	Variance	Item-	Squared	Alpha

	if Item Deleted	if Item Deleted	Total Correlation	Multiple Correlation	if Item Deleted
Deleted					
X1.1	18.3200	6.6554	.6071	.	
.7199					
X1.2	18.3200	7.0692	.4935	.	
.7509					
X1.3	18.1200	7.4775	.4710	.	
.7551					
X1.4	17.8200	7.4934	.3587	.	
.7878					
X1.5	17.9200	7.4030	.4143	.	
.7711					
X1	18.1000	6.8517	1.0000	.	
.6643					

Reliability Coefficients 6 items

Alpha = .7762 Standardized item alpha = .8056

Reliability Persepsi Sanksi (X₂)

***** Method 2 (covariance matrix) will be used for this analysis *****

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R E L I A B I L I T Y A N A L Y S I S - S C A L E (A L P H A)

		Mean	Std Dev	Cases
1.	X2.1	2.8333	1.2058	30.0
2.	X2.2	2.7000	1.1492	30.0
3.	X2.3	2.6000	1.1919	30.0
4.	X2.4	2.5000	1.1371	30.0
5.	X2.5	2.8667	.9371	30.0
6.	X2	2.7000	.9333	30.0

N of Cases = 30.0

Statistics for	Mean	Variance	Std Dev	N of Variables
Scale	16.2000	31.3572	5.5998	6

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R E L I A B I L I T Y A N A L Y S I S - S C A L E (A L P H A)

Item-total Statistics

Alpha	Scale Mean	Scale Variance	Corrected Item-	Squared
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Item Deleted	if Item Deleted	if Item Deleted	Total Correlation	Multiple Correlation	if
X2.1 .9140	13.3667	21.5147	.7499	.	
X2.2 .8973	13.5000	20.9676	.8617	.	
X2.3 .8944	13.6000	20.4469	.8804	.	
X2.4 .9235	13.7000	22.7607	.6731	.	
X2.5 .9346	13.3333	25.2009	.5610	.	
X2 .8845	13.5000	21.7759	1.0000	.	

Reliability Coefficients 6 items

Alpha = .9230 Standardized item alpha = .9252

Reliability Pemahaman WP (X₃)

***** Method 2 (covariance matrix) will be used for this analysis *****

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R E L I A B I L I T Y A N A L Y S I S - S C A L E (A L P H A)

		Mean	Std Dev	Cases
1.	X3.1	3.8000	.8469	30.0
2.	X3.2	3.8333	.7466	30.0
3.	X3.3	3.8667	.9371	30.0
4.	X3.4	3.5667	.7739	30.0
5.	X3.5	3.5667	.6261	30.0
6.	X3.6	3.6333	.7649	30.0
7.	X3.7	3.6000	.5632	30.0
8.	X3	3.6953	.4258	30.0

N of Cases = 30.0

Statistics for Scale	Mean	Variance	Std Dev	N of Variables
	29.5620	11.5968	3.4054	8

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R E L I A B I L I T Y A N A L Y S I S - S C A L E (A L P H A)

Item-total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Squared Multiple Correlation	Alpha if Item Deleted
X3.1	25.7620	7.9642	.6099	.9998	.6525
X3.2	25.7287	8.8177	.5010	.9997	.6811
X3.3	25.6953	8.9689	.3117	.9998	.7310
X3.4	25.9953	9.5738	.2974	.9997	.7245
X3.5	25.9953	10.2332	.2426	.9996	.7294
X3.6	25.9287	9.2231	.3850	.9997	.7059
X3.7	25.9620	10.1489	.3151	.9995	.7172
X3	25.8667	8.8782	1.0000	1.0000	.6350

Reliability Coefficients 8 items

Alpha = .7263

Standardized item alpha = .7636

Reliability Kepatuhan WP (Y)

***** Method 2 (covariance matrix) will be used for this analysis *****

RELIABILITY ANALYSIS - SCALE (ALPHA)

		Mean	Std Dev	Cases
1.	Y1	2.2667	1.1427	30.0
2.	Y2	2.2000	.9248	30.0
3.	Y3	2.1333	1.0080	30.0
4.	Y4	2.0667	1.0483	30.0
5.	Y5	2.0333	.9279	30.0
6.	Y6	2.5333	1.0080	30.0
7.	Y7	2.4333	.8172	30.0
8.	Y8	2.1667	.9499	30.0
9.	Y9	3.0667	1.1121	30.0
10.	Y10	2.9333	1.2847	30.0
11.	Y	2.3833	.6691	30.0

N of Cases = 30.0

Statistics for Scale	Mean	Variance	Std Dev	N of Variables
	26.2167	54.1649	7.3597	11

Item-total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Squared Multiple Correlation	if
Y1	23.9500	45.0522	.5089	.	
	.8706				
Y2	24.0167	44.1718	.7434	.	
	.8545				
Y3	24.0833	43.0683	.7619	.	
	.8520				
Y4	24.1500	43.7833	.6692	.	
	.8584				
Y5	24.1833	47.8821	.4222	.	
	.8745				
Y6	23.6833	45.7235	.5447	.	
	.8671				
Y7	23.7833	44.9580	.7792	.	
	.8543				
Y8	24.0500	45.8247	.5784	.	
	.8649				
Y9	23.1500	48.6247	.2775	.	
	.8867				
Y10	23.2833	44.6890	.4556	.	
	.8772				
Y	23.8333	44.7644	1.0000	.	
	.8477				

Reliability Coefficients 11 items

Alpha = .8754 Standardized item alpha = .8922

Lampiran 4 : Hasil Frekuensi Jawaban Responden

Frequency Table Tekanan sosial (X₁)

X1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	5	16.7	16.7	16.7
	3.00	9	30.0	30.0	46.7
	4.00	15	50.0	50.0	96.7
	5.00	1	3.3	3.3	100.0
	Total	30	100.0	100.0	

X1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	3	10.0	10.0	10.0
	3.00	15	50.0	50.0	60.0
	4.00	9	30.0	30.0	90.0
	5.00	3	10.0	10.0	100.0
	Total	30	100.0	100.0	

X1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	1	3.3	3.3	3.3
	3.00	13	43.3	43.3	46.7
	4.00	13	43.3	43.3	90.0
	5.00	3	10.0	10.0	100.0
	Total	30	100.0	100.0	

X1.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	1	3.3	3.3	3.3
	3.00	9	30.0	30.0	33.3
	4.00	12	40.0	40.0	73.3
	5.00	8	26.7	26.7	100.0
	Total	30	100.0	100.0	

X1.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	2	6.7	6.7	6.7
	3.00	7	23.3	23.3	30.0
	4.00	16	53.3	53.3	83.3
	5.00	5	16.7	16.7	100.0
	Total	30	100.0	100.0	

Frequency Table Persepsi sanksi (X₂)

X2.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	5	16.7	16.7	16.7
	2.00	7	23.3	23.3	40.0
	3.00	8	26.7	26.7	66.7
	4.00	8	26.7	26.7	93.3
	5.00	2	6.7	6.7	100.0
Total		30	100.0	100.0	

X2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	5	16.7	16.7	16.7
	2.00	9	30.0	30.0	46.7
	3.00	7	23.3	23.3	70.0
	4.00	8	26.7	26.7	96.7
	5.00	1	3.3	3.3	100.0
Total		30	100.0	100.0	

X2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	6	20.0	20.0	20.0
	2.00	9	30.0	30.0	50.0
	3.00	8	26.7	26.7	76.7
	4.00	5	16.7	16.7	93.3
	5.00	2	6.7	6.7	100.0
Total		30	100.0	100.0	

X2.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	7	23.3	23.3	23.3
	2.00	7	23.3	23.3	46.7
	3.00	12	40.0	40.0	86.7
	4.00	2	6.7	6.7	93.3
	5.00	2	6.7	6.7	100.0
Total		30	100.0	100.0	

X2.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	3	10.0	10.0	10.0
	2.00	6	20.0	20.0	30.0
	3.00	13	43.3	43.3	73.3
	4.00	8	26.7	26.7	100.0
	Total	30	100.0	100.0	

Frequency Table Pemahaman WP (X₃)**X3.1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	1	3.3	3.3	3.3
	3.00	11	36.7	36.7	40.0
	4.00	11	36.7	36.7	76.7
	5.00	7	23.3	23.3	100.0
	Total	30	100.0	100.0	

X3.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	1	3.3	3.3	3.3
	3.00	8	26.7	26.7	30.0
	4.00	16	53.3	53.3	83.3
	5.00	5	16.7	16.7	100.0
	Total	30	100.0	100.0	

X3.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	1	3.3	3.3	3.3
	3.00	9	30.0	30.0	33.3
	4.00	12	40.0	40.0	73.3
	5.00	8	26.7	26.7	100.0
	Total	30	100.0	100.0	

X3.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	1	3.3	3.3	3.3
	3.00	15	50.0	50.0	53.3
	4.00	10	33.3	33.3	86.7
	5.00	4	13.3	13.3	100.0
	Total	30	100.0	100.0	

X3.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00	1	3.3	3.3	3.3
	3.00	12	40.0	40.0	43.3
	4.00	16	53.3	53.3	96.7
	5.00	1	3.3	3.3	100.0
	Total	30	100.0	100.0	

X3.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	16	53.3	53.3	53.3
	4.00	9	30.0	30.0	83.3
	5.00	5	16.7	16.7	100.0
	Total	30	100.0	100.0	

X3.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3.00	13	43.3	43.3	43.3
	4.00	16	53.3	53.3	96.7
	5.00	1	3.3	3.3	100.0
	Total	30	100.0	100.0	

Frequency Table Kepatuhan WP (Y)

Y1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	9	30.0	30.0	30.0
	2.00	10	33.3	33.3	63.3
	3.00	6	20.0	20.0	83.3
	4.00	4	13.3	13.3	96.7
	5.00	1	3.3	3.3	100.0
	Total	30	100.0	100.0	

Y2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	7	23.3	23.3	23.3
	2.00	13	43.3	43.3	66.7
	3.00	7	23.3	23.3	90.0
	4.00	3	10.0	10.0	100.0
	Total	30	100.0	100.0	

Y3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	9	30.0	30.0	30.0
	2.00	12	40.0	40.0	70.0
	3.00	5	16.7	16.7	86.7
	4.00	4	13.3	13.3	100.0
	Total	30	100.0	100.0	

Y4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	10	33.3	33.3	33.3
	2.00	12	40.0	40.0	73.3
	3.00	5	16.7	16.7	90.0
	4.00	2	6.7	6.7	96.7
	5.00	1	3.3	3.3	100.0
	Total	30	100.0	100.0	

Y5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	10	33.3	33.3	33.3
	2.00	11	36.7	36.7	70.0
	3.00	7	23.3	23.3	93.3
	4.00	2	6.7	6.7	100.0
	Total	30	100.0	100.0	

Y6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	6	20.0	20.0	20.0
	2.00	7	23.3	23.3	43.3
	3.00	12	40.0	40.0	83.3
	4.00	5	16.7	16.7	100.0
	Total	30	100.0	100.0	

Y7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	2	6.7	6.7	6.7
	2.00	17	56.7	56.7	63.3
	3.00	7	23.3	23.3	86.7
	4.00	4	13.3	13.3	100.0
	Total	30	100.0	100.0	

Y8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	8	26.7	26.7	26.7
	2.00	12	40.0	40.0	66.7
	3.00	7	23.3	23.3	90.0
	4.00	3	10.0	10.0	100.0
	Total	30	100.0	100.0	

Y9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	3	10.0	10.0	10.0
	2.00	6	20.0	20.0	30.0
	3.00	9	30.0	30.0	60.0
	4.00	10	33.3	33.3	93.3
	5.00	2	6.7	6.7	100.0
	Total	30	100.0	100.0	

Y10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1.00	6	20.0	20.0	20.0
	2.00	5	16.7	16.7	36.7
	3.00	6	20.0	20.0	56.7
	4.00	11	36.7	36.7	93.3
	5.00	2	6.7	6.7	100.0
	Total	30	100.0	100.0	

Lampiran 5 : Hasil Uji Asumsi Klasik

1. Uji Multikolinieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1.965	.853		-2.303	.030		
	tekanan sosial	.653	.249	.511	2.627	.014	.472	2.117
	persepsi sanksi	-1.87E-02	.129	-.026	-.146	.885	.554	1.804
	pemahaman wp	.551	.241	.351	2.289	.030	.762	1.313

a. Dependent Variable: kepatuhan wp

2. Uji Autokorelasi

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	pemahaman wp, persepsi sanksi, tekanan sosial		Enter

a. All requested variables entered.

b. Dependent Variable: kepatuhan wp

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.732 ^a	.536	.482	.4815	2.409

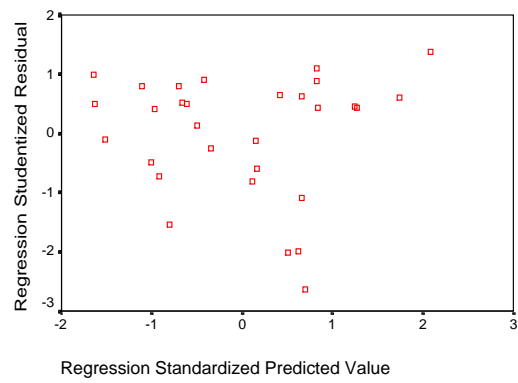
a. Predictors: (Constant), pemahaman wp, persepsi sanksi, tekanan sosial

b. Dependent Variable: kepatuhan wp

3. Uji Heteroskedastisitas

Scatterplot

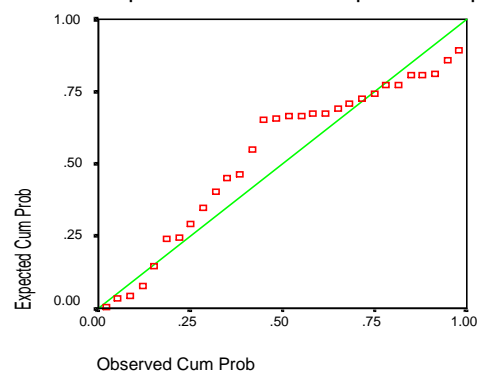
Dependent Variable: kepatuhan wp



4. Uji Normalitas

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: kepatuhan wp



Lampiran 6 : Hasil Analisis Regresi Linier Berganda

Regression**Variables Entered/Removed^b**

Model	Variables Entered	Variables Removed	Method
1	pemahaman wp, persepsi sanksi, tekanan sosial ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: kepatuhan wp

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.732 ^a	.536	.482	.4815	2.409

a. Predictors: (Constant), pemahaman wp, persepsi sanksi, tekanan sosial

b. Dependent Variable: kepatuhan wp

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.953	3	2.318	9.995	.000 ^a
	Residual	6.029	26	.232		
	Total	12.982	29			

a. Predictors: (Constant), pemahaman wp, persepsi sanksi, tekanan sosial

b. Dependent Variable: kepatuhan wp

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1.965	.853		-2.303	.030		
	tekanan sosial	.653	.249	.511	2.627	.014	.472	2.117
	persepsi sanksi	-1.87E-02	.129	-.026	-.146	.885	.554	1.804
	pemahaman wp	.551	.241	.351	2.289	.030	.762	1.313

a. Dependent Variable: kepatuhan wp

Coefficient Correlations^a

Model			pemahaman wp	persepsi sanksi	tekanan sosial
1	Correlations	pemahaman wp	1.000	.000	-.385
		persepsi sanksi	.000	1.000	-.616
		tekanan sosial	-.385	-.616	1.000
	Covariances	pemahaman wp	5.789E-02	1.223E-05	-2.30E-02
		persepsi sanksi	1.223E-05	1.656E-02	-1.97E-02
		tekanan sosial	-2.299E-02	-1.972E-02	6.177E-02

a. Dependent Variable: kepatuhan wp

Collinearity Diagnostics

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	tekanan sosial	persepsi sanksi	pemahaman wp
1	1	3.921	1.000	.00	.00	.00	.00
	2	6.554E-02	7.735	.03	.00	.62	.02
	3	6.933E-03	23.783	.20	1.00	.36	.12
	4	6.161E-03	25.228	.77	.00	.01	.86

a. Dependent Variable: kepatuhan wp

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.5795	3.4035	2.3833	.4896	30
Residual	-1.2240	.5965	-3.18E-16	.4559	30
Std. Predicted Value	-1.642	2.084	.000	1.000	30
Std. Residual	-2.542	1.239	.000	.947	30

a. Dependent Variable: kepatuhan wp