

LAMPIRAN-LAMPIRAN

Lampiran 1 : Lembar Kuesioner

KARAKTERISTIK RESPONDEN

I. IDENTIFIKASI RESPONDEN

A. Nama Responden : _____

B. NPWP : _____

C. Jenis Kelamin : Pria Wanita

D. Rentang Usia : 17-25 tahun 26-35 tahun

36-45 tahun

II. PETUNJUK PENGISIAN

Berikut adalah pernyataan yang diajukan terkait dengan pemahaman wajib pajak mengenai peraturan perpajakan, penerapan modernisasi sistem administrasi perpajakan dan tingkat kesadaran wajib pajak terhadap kepatuhan wajib pajak. Mohon saudara/i bisa memilih pilihan sesuai dengan keadaan masing-masing secara jujur dan peneliti menjamin kerahasiaan jawaban dari saudara/i. Hasil dari kuesioner ini akan digunakan sebagai kepentingan penelitian akademis yang bersifat pribadi bagi peneliti.

Keterangan :

Poin 1 : Sangat Tidak Setuju

Poin 2 : Tidak Setuju

Poin 3 : Netral

Poin 4 : Setuju

Poin 5 : Sangat Setuju

III. LEMBAR KUESIONER

1. Pemahaman Peraturan Perpajakan

| No | Pernyataan | Poin | | | | |
|----|---|------|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 |
| 1. | Saya telah mengetahui ketentuan terkait kewajiban pajak yang berlaku. | | | | | |
| 2. | Saya telah mengetahui seluruh peraturan mengenai batas waktu pelaporan SPT. | | | | | |
| 3. | NPWP berfungsi sebagai identitas wajib pajak dan setiap wajib pajak harus memilikinya. | | | | | |
| 4. | Pajak berfungsi sebagai sumber penerimaan negara terbesar. | | | | | |
| 5. | Saya paham dengan sistem perpajakan yang digunakan saat ini (menghitung, membayar, dan melapor secara mandiri). | | | | | |
| 6. | Saya paham jika tidak membayar pajak, maka saya akan mendapatkan sanksi. | | | | | |

(As'ari, 2018)

2. Modernisasi Sistem Administrasi Perpajakan

| No | Pernyataan | Poin | | | | |
|----|---|------|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 |
| 1. | Pelaporan pajak melalui <i>e-SPT</i> dan <i>e-Filling</i> sangat efektif bagi wajib pajak. | | | | | |
| 2. | Pelaporan pajak melalui <i>e-SPT</i> dan <i>e-Filling</i> sangan mudah untuk dipelajari. | | | | | |
| 3. | Petugas pajak rutin melakukan sosialisasi pajak melalui media daring maupun luring. | | | | | |
| 4. | Petugas pajak sangat tanggap dan siap selalu dalam membantu wajib pajak yang kesulitan | | | | | |
| 5. | Penggunaan <i>platform</i> digital untuk membayar pajak, memudahkan para wajib pajak yang akan membayar pajak namun tidak sempat datang ke kantor pos atau bank yang dijadikan tempat membayar pajak. | | | | | |
| 6. | Pembuatan kode billing pajak melalui media daring mempermudah proses pembayaran pajak | | | | | |

(*Apollo & Fathani, 2020*)

3. Kesadaran Wajib Pajak

| No | Pernyataan | Poin | | | | |
|----|--|------|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 |
| 1. | Saya membayar dan melaporkan pajak secara tepat waktu. | | | | | |
| 2. | Jika saya tidak memenuhi kewajiban perpajakan sesuai dengan peraturan yang berlaku, saya akan dikenakan sanksi. | | | | | |
| 3. | Saya sadar betapa pentingnya pajak bagi pembangunan negara sehingga mendorong saya untuk lebih patuh dalam membayar pajak. | | | | | |
| 4. | Saya membayar pajak karena saya sadar bahwa pajak merupakan kewajiban saya sebagai warga negara yang baik. | | | | | |
| 5. | Saya berkeyakinan bahwa pemungutan pajak hasilnya akan kembali kepada saya. | | | | | |
| 6. | Pajak dijadikan sebagai sumber pendapatan negara, sehingga saya sadar bahwa pajak sangat penting untuk ditaati. | | | | | |

(Marcori, 2018)

4. Kepatuhan Wajib Pajak

| No | Pernyataan | Poin | | | | |
|----|--|------|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 |
| 1. | Wajib pajak secara sukarela mendaftarkan diri ke KPP setempat apabila sudah memenuhi syarat. | | | | | |
| 2. | Saya mendaftar NPWP untuk memenuhi kebutuhan saya dalam menjalankan usaha. | | | | | |
| 3. | Wajib pajak selalu menghitung pajak yang terutang dengan benar dan membayar tepat waktu. | | | | | |
| 4. | Wajib pajak selalu membayar kekurangan pajak yang ada sebelum dilakukan pemeriksaan. | | | | | |
| 5. | Aparatur pajak telah memungut pajak sesuai dengan peraturan perundang-undangan yang berlaku. | | | | | |
| 6. | Wajib pajak mengisi Surat Pemberitahuan (SPT) dengan jujur dan sesuai dengan ketentuan perundang-undangan. | | | | | |
| 7. | Wajib pajak melaporkan SPT Tahunan secara rutin. | | | | | |
| 8. | Wajib pajak selalu melakukan pencatatan atau pembukuan. | | | | | |

(Marcori, 2018)

Lampiran 2 : Tabulasi Jawaban Pemahaman Peraturan Perpajakan

| Nama Responden | Jawaban Variabel X1 | | | | | | Total X1 | Rata-rata X1 |
|----------------|---------------------|----|----|----|----|----|----------|--------------|
| | X1 | X2 | X3 | X4 | X5 | X6 | | |
| Responden 1 | 4 | 4 | 4 | 5 | 4 | 4 | 25 | 4 |
| Responden 2 | 3 | 2 | 2 | 3 | 2 | 4 | 16 | 3 |
| Responden 3 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 4 | 3 | 4 | 3 | 4 | 3 | 3 | 20 | 3 |
| Responden 5 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| Responden 6 | 4 | 4 | 5 | 4 | 5 | 5 | 27 | 5 |
| Responden 7 | 4 | 4 | 4 | 5 | 4 | 5 | 26 | 4 |
| Responden 8 | 4 | 5 | 4 | 5 | 4 | 5 | 27 | 5 |
| Responden 9 | 4 | 4 | 5 | 5 | 3 | 5 | 26 | 4 |
| Responden 10 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 11 | 3 | 3 | 4 | 4 | 3 | 3 | 20 | 3 |
| Responden 12 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 13 | 4 | 4 | 4 | 5 | 5 | 5 | 27 | 5 |
| Responden 14 | 4 | 4 | 5 | 3 | 4 | 5 | 25 | 4 |
| Responden 15 | 3 | 4 | 5 | 5 | 5 | 5 | 27 | 5 |
| Responden 16 | 4 | 4 | 5 | 3 | 3 | 4 | 23 | 4 |
| Responden 17 | 5 | 5 | 5 | 4 | 3 | 4 | 26 | 4 |
| Responden 18 | 4 | 3 | 4 | 4 | 4 | 5 | 24 | 4 |
| Responden 19 | 4 | 5 | 4 | 5 | 4 | 5 | 27 | 5 |
| Responden 20 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 21 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 22 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 23 | 4 | 4 | 4 | 5 | 4 | 4 | 25 | 4 |
| Responden 24 | 4 | 5 | 5 | 4 | 4 | 5 | 27 | 5 |
| Responden 25 | 3 | 4 | 4 | 4 | 3 | 4 | 22 | 4 |
| Responden 26 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| Responden 27 | 4 | 4 | 5 | 4 | 4 | 5 | 26 | 4 |
| Responden 28 | 4 | 4 | 4 | 5 | 4 | 4 | 25 | 4 |
| Responden 29 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 30 | 4 | 4 | 5 | 4 | 4 | 5 | 26 | 4 |
| Responden 31 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| Responden 32 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 33 | 4 | 4 | 4 | 3 | 5 | 4 | 24 | 4 |
| Responden 34 | 4 | 5 | 5 | 5 | 4 | 5 | 28 | 5 |
| Responden 35 | 4 | 4 | 5 | 5 | 4 | 4 | 26 | 4 |
| Responden 36 | 5 | 5 | 4 | 4 | 5 | 5 | 28 | 5 |
| Responden 37 | 4 | 5 | 4 | 5 | 4 | 5 | 27 | 5 |
| Responden 38 | 4 | 4 | 4 | 3 | 4 | 4 | 23 | 4 |
| Responden 39 | 4 | 4 | 4 | 4 | 3 | 4 | 23 | 4 |
| Responden 40 | 4 | 4 | 3 | 4 | 4 | 4 | 23 | 4 |
| Responden 41 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 42 | 5 | 4 | 4 | 5 | 4 | 4 | 26 | 4 |
| Responden 43 | 4 | 4 | 4 | 4 | 3 | 5 | 24 | 4 |
| Responden 44 | 4 | 5 | 4 | 5 | 4 | 4 | 26 | 4 |
| Responden 45 | 5 | 4 | 5 | 5 | 4 | 5 | 28 | 5 |
| Responden 46 | 3 | 3 | 3 | 4 | 4 | 4 | 21 | 4 |

| | | | | | | | | |
|--------------|---|---|---|---|---|---|----|---|
| Responden 47 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 48 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| Responden 49 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| Responden 50 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |



Lampiran 3 : Tabel Tabulasi Modernisasi Sistem Administrasi Perpajakan

| Nama Responden | Jawaban Variabel X2 | | | | | | Total X1 | Rata-rata X1 |
|----------------|---------------------|----|----|----|----|----|----------|--------------|
| | X1 | X2 | X3 | X4 | X5 | X6 | | |
| Responden 1 | 4 | 4 | 5 | 3 | 4 | 3 | 23 | 4 |
| Responden 2 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 3 |
| Responden 3 | 4 | 3 | 2 | 2 | 4 | 4 | 19 | 3 |
| Responden 4 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 5 | 5 | 5 | 3 | 4 | 4 | 4 | 25 | 4 |
| Responden 6 | 5 | 5 | 3 | 3 | 4 | 4 | 24 | 4 |
| Responden 7 | 5 | 5 | 3 | 3 | 4 | 4 | 24 | 4 |
| Responden 8 | 4 | 4 | 2 | 3 | 4 | 5 | 22 | 4 |
| Responden 9 | 4 | 4 | 4 | 4 | 4 | 5 | 25 | 4 |
| Responden 10 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| Responden 11 | 3 | 3 | 4 | 4 | 4 | 4 | 22 | 4 |
| Responden 12 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 13 | 4 | 4 | 3 | 4 | 4 | 5 | 24 | 4 |
| Responden 14 | 4 | 4 | 5 | 4 | 5 | 5 | 27 | 5 |
| Responden 15 | 4 | 5 | 3 | 4 | 4 | 4 | 24 | 4 |
| Responden 16 | 4 | 4 | 3 | 3 | 4 | 4 | 22 | 4 |
| Responden 17 | 5 | 5 | 2 | 4 | 5 | 4 | 25 | 4 |
| Responden 18 | 4 | 3 | 4 | 2 | 4 | 4 | 21 | 4 |
| Responden 19 | 3 | 3 | 3 | 4 | 3 | 3 | 19 | 3 |
| Responden 20 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 21 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 22 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 23 | 5 | 5 | 4 | 3 | 4 | 4 | 25 | 4 |
| Responden 24 | 5 | 5 | 4 | 4 | 5 | 5 | 28 | 5 |
| Responden 25 | 5 | 4 | 3 | 3 | 4 | 4 | 23 | 4 |
| Responden 26 | 5 | 5 | 4 | 4 | 5 | 5 | 28 | 5 |
| Responden 27 | 4 | 4 | 5 | 4 | 4 | 4 | 25 | 4 |
| Responden 28 | 4 | 4 | 4 | 5 | 5 | 5 | 27 | 5 |
| Responden 29 | 3 | 4 | 3 | 4 | 4 | 4 | 22 | 4 |
| Responden 30 | 5 | 5 | 3 | 4 | 4 | 4 | 25 | 4 |
| Responden 31 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| Responden 32 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| Responden 33 | 5 | 5 | 5 | 5 | 5 | 4 | 29 | 5 |
| Responden 34 | 5 | 5 | 4 | 4 | 5 | 5 | 28 | 5 |
| Responden 35 | 5 | 5 | 3 | 3 | 4 | 5 | 25 | 4 |
| Responden 36 | 5 | 4 | 4 | 4 | 4 | 4 | 25 | 4 |
| Responden 37 | 5 | 4 | 5 | 4 | 5 | 5 | 28 | 5 |
| Responden 38 | 4 | 4 | 5 | 4 | 4 | 4 | 25 | 4 |
| Responden 39 | 4 | 5 | 5 | 4 | 4 | 4 | 26 | 4 |
| Responden 40 | 4 | 4 | 3 | 4 | 4 | 5 | 24 | 4 |
| Responden 41 | 5 | 5 | 3 | 3 | 5 | 5 | 26 | 4 |
| Responden 42 | 5 | 4 | 4 | 4 | 4 | 4 | 25 | 4 |
| Responden 43 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| Responden 44 | 5 | 5 | 5 | 5 | 4 | 4 | 28 | 5 |
| Responden 45 | 4 | 4 | 3 | 4 | 4 | 4 | 23 | 4 |
| Responden 46 | 3 | 4 | 4 | 4 | 3 | 4 | 22 | 4 |

| | | | | | | | | |
|--------------|---|---|---|---|---|---|----|---|
| Responden 47 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 48 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| Responden 49 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| Responden 50 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |



Lampiran 4 : Tabel Tabulasi Kesadaran Wajib Pajak

| Nama Responden | Jawaban Variabel X3 | | | | | | Total X1 | Rata-rata X1 |
|----------------|---------------------|----|----|----|----|----|----------|--------------|
| | X1 | X2 | X3 | X4 | X5 | X6 | | |
| Responden 1 | 3 | 3 | 3 | 4 | 4 | 4 | 21 | 4 |
| Responden 2 | 2 | 3 | 3 | 3 | 3 | 3 | 17 | 3 |
| Responden 3 | 4 | 3 | 4 | 4 | 4 | 4 | 23 | 4 |
| Responden 4 | 3 | 4 | 5 | 4 | 4 | 5 | 25 | 4 |
| Responden 5 | 4 | 5 | 4 | 4 | 4 | 5 | 26 | 4 |
| Responden 6 | 4 | 5 | 4 | 4 | 3 | 4 | 24 | 4 |
| Responden 7 | 4 | 5 | 4 | 4 | 4 | 4 | 25 | 4 |
| Responden 8 | 3 | 4 | 4 | 3 | 4 | 3 | 21 | 4 |
| Responden 9 | 4 | 5 | 4 | 5 | 4 | 4 | 26 | 4 |
| Responden 10 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 11 | 3 | 3 | 3 | 3 | 3 | 4 | 19 | 3 |
| Responden 12 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 13 | 4 | 5 | 4 | 5 | 4 | 5 | 27 | 5 |
| Responden 14 | 5 | 4 | 5 | 4 | 4 | 4 | 26 | 4 |
| Responden 15 | 5 | 5 | 5 | 4 | 4 | 3 | 26 | 4 |
| Responden 16 | 4 | 4 | 4 | 4 | 3 | 4 | 23 | 4 |
| Responden 17 | 5 | 4 | 4 | 4 | 3 | 4 | 24 | 4 |
| Responden 18 | 4 | 4 | 4 | 5 | 3 | 4 | 24 | 4 |
| Responden 19 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 20 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 21 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 22 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 23 | 4 | 4 | 4 | 4 | 4 | 5 | 25 | 4 |
| Responden 24 | 5 | 5 | 4 | 5 | 4 | 4 | 27 | 5 |
| Responden 25 | 4 | 5 | 4 | 4 | 4 | 4 | 25 | 4 |
| Responden 26 | 5 | 5 | 4 | 4 | 4 | 4 | 26 | 4 |
| Responden 27 | 4 | 5 | 4 | 4 | 5 | 5 | 27 | 5 |
| Responden 28 | 5 | 5 | 4 | 5 | 4 | 4 | 27 | 5 |
| Responden 29 | 5 | 5 | 5 | 5 | 5 | 4 | 29 | 5 |
| Responden 30 | 4 | 5 | 4 | 4 | 4 | 4 | 25 | 4 |
| Responden 31 | 5 | 5 | 4 | 4 | 4 | 4 | 26 | 4 |
| Responden 32 | 4 | 5 | 4 | 5 | 4 | 5 | 27 | 5 |
| Responden 33 | 5 | 5 | 5 | 5 | 4 | 4 | 28 | 5 |
| Responden 34 | 5 | 5 | 4 | 4 | 4 | 5 | 27 | 5 |
| Responden 35 | 4 | 5 | 4 | 5 | 4 | 5 | 27 | 5 |
| Responden 36 | 4 | 4 | 5 | 5 | 5 | 4 | 27 | 5 |
| Responden 37 | 4 | 4 | 5 | 4 | 4 | 4 | 25 | 4 |
| Responden 38 | 4 | 5 | 4 | 3 | 3 | 4 | 23 | 4 |
| Responden 39 | 4 | 4 | 4 | 4 | 5 | 4 | 25 | 4 |
| Responden 40 | 3 | 5 | 4 | 4 | 4 | 5 | 25 | 4 |
| Responden 41 | 4 | 5 | 4 | 5 | 3 | 4 | 25 | 4 |
| Responden 42 | 5 | 5 | 5 | 5 | 5 | 4 | 29 | 5 |
| Responden 43 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| Responden 44 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4 |
| Responden 45 | 5 | 5 | 5 | 4 | 4 | 5 | 28 | 5 |
| Responden 46 | 4 | 3 | 4 | 4 | 3 | 4 | 22 | 4 |

| | | | | | | | | |
|--------------|---|---|---|---|---|---|----|---|
| Responden 47 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| Responden 48 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| Responden 49 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |
| Responden 50 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 |



Lampiran 5 : Tabel Tabulasi Kepatuhan Wajib Pajak Orang Pribadi

| Nama Responden | Jawaban Variabel Y | | | | | | | | Total Y | Rata-Rata Y |
|----------------|--------------------|----|----|----|----|----|----|----|---------|-------------|
| | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Y8 | | |
| Responden 1 | 4 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 24 | 3 |
| Responden 2 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 22 | 3 |
| Responden 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 25 | 3 |
| Responden 4 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 28 | 4 |
| Responden 5 | 4 | 5 | 4 | 3 | 4 | 4 | 3 | 3 | 30 | 4 |
| Responden 6 | 4 | 5 | 4 | 3 | 3 | 4 | 4 | 3 | 30 | 4 |
| Responden 7 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 3 | 32 | 4 |
| Responden 8 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 29 | 4 |
| Responden 9 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 32 | 4 |
| Responden 10 | 5 | 5 | 4 | 4 | 3 | 4 | 3 | 4 | 32 | 4 |
| Responden 11 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 28 | 4 |
| Responden 12 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 31 | 4 |
| Responden 13 | 5 | 5 | 4 | 5 | 3 | 4 | 4 | 4 | 34 | 4 |
| Responden 14 | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 32 | 4 |
| Responden 15 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 33 | 4 |
| Responden 16 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 30 | 4 |
| Responden 17 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4 |
| Responden 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4 |
| Responden 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4 |
| Responden 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4 |
| Responden 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4 |
| Responden 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4 |
| Responden 23 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4 |
| Responden 24 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 33 | 4 |
| Responden 25 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 34 | 4 |
| Responden 26 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 34 | 4 |
| Responden 27 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 34 | 4 |
| Responden 28 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 35 | 4 |
| Responden 29 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 37 | 5 |
| Responden 30 | 4 | 5 | 4 | 3 | 5 | 5 | 4 | 4 | 34 | 4 |
| Responden 31 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 36 | 5 |
| Responden 32 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 36 | 5 |
| Responden 33 | 4 | 5 | 4 | 3 | 3 | 5 | 5 | 4 | 33 | 4 |
| Responden 34 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 37 | 5 |
| Responden 35 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 36 | 5 |
| Responden 36 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 36 | 5 |
| Responden 37 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 36 | 5 |
| Responden 38 | 4 | 5 | 4 | 3 | 3 | 4 | 4 | 5 | 32 | 4 |
| Responden 39 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 | 4 |
| Responden 40 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 36 | 5 |
| Responden 41 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 39 | 5 |
| Responden 42 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 37 | 5 |
| Responden 43 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 38 | 5 |
| Responden 44 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 36 | 5 |
| Responden 45 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 36 | 5 |
| Responden 46 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 |

| | | | | | | | | | | |
|--------------|---|---|---|---|---|---|---|---|----|---|
| Responden 47 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 |
| Responden 48 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 |
| Responden 49 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 |
| Responden 50 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 |



Lampiran 6 : Rekapitulasi Jawaban

| Item | Tanggapan Responden | | | | | Total Responden | Skor Nilai | | | | | Total | Rata-Rata |
|--------|---------------------|----|----|-----|----|-----------------|------------|---|----|-----|-----|-------|-----------|
| | STS | TS | N | S | SS | | 1 | 2 | 3 | 4 | 5 | | |
| X1_1 | 0 | 0 | 6 | 34 | 10 | 50 | 0 | 0 | 18 | 136 | 50 | 204 | 4,08 |
| X1_2 | 0 | 1 | 3 | 32 | 14 | 50 | 0 | 2 | 9 | 128 | 70 | 209 | 4,18 |
| X1_3 | 0 | 1 | 3 | 28 | 18 | 50 | 0 | 2 | 9 | 112 | 90 | 213 | 4,26 |
| X1_4 | 0 | 0 | 5 | 24 | 21 | 50 | 0 | 0 | 90 | 96 | 105 | 291 | 5,82 |
| X1_5 | 0 | 1 | 8 | 30 | 11 | 50 | 0 | 2 | 72 | 120 | 55 | 249 | 4,98 |
| X1_6 | 0 | 0 | 2 | 25 | 23 | 50 | 0 | 0 | 18 | 100 | 115 | 233 | 4,66 |
| Jumlah | 0 | 3 | 27 | 173 | 97 | 300 | 0 | 6 | 81 | 692 | 485 | 1264 | 4,66 |

Variabel Pemahaman Peraturan Perpajakan (X1)

| Item | Tanggapan Responden | | | | | Total Responden | Skor Nilai | | | | | Total | Rata-Rata |
|--------|---------------------|----|----|-----|-----|-----------------|------------|----|-----|-----|-----|-------|-----------|
| | STS | TS | N | S | SS | | 1 | 2 | 3 | 4 | 5 | | |
| X2_1 | 0 | 0 | 5 | 21 | 24 | 50 | 0 | 0 | 15 | 84 | 120 | 219 | 4,38 |
| X2_2 | 0 | 0 | 5 | 23 | 22 | 50 | 0 | 0 | 15 | 92 | 110 | 217 | 4,34 |
| X2_3 | 0 | 3 | 15 | 17 | 15 | 50 | 0 | 6 | 45 | 68 | 75 | 194 | 3,88 |
| X2_4 | 0 | 2 | 10 | 28 | 10 | 50 | 0 | 4 | 30 | 112 | 50 | 196 | 3,92 |
| X2_5 | 0 | 0 | 3 | 31 | 16 | 50 | 0 | 0 | 9 | 124 | 80 | 213 | 4,26 |
| X2_6 | 0 | 0 | 3 | 28 | 19 | 50 | 0 | 0 | 9 | 112 | 95 | 216 | 4,32 |
| Jumlah | 0 | 5 | 41 | 148 | 106 | 300 | 0 | 10 | 123 | 592 | 530 | 1255 | 4,18 |

Variabel Modernisasi Sistem Administrasi Perpajakan (X2)

| Item | Tanggapan Responden | | | | | Total Responden | Skor Nilai | | | | | Total | Rata-Rata |
|--------|---------------------|----|----|-----|-----|-----------------|------------|---|----|-----|-----|-------|-----------|
| | STS | TS | N | S | SS | | 1 | 2 | 3 | 4 | 5 | | |
| X3_1 | 0 | 1 | 5 | 27 | 17 | 50 | 0 | 2 | 15 | 108 | 85 | 210 | 4,20 |
| X3_2 | 0 | 0 | 5 | 17 | 28 | 50 | 0 | 0 | 15 | 68 | 140 | 223 | 4,46 |
| X3_3 | 0 | 0 | 3 | 33 | 14 | 50 | 0 | 0 | 9 | 132 | 70 | 211 | 4,22 |
| X3_4 | 0 | 0 | 4 | 29 | 17 | 50 | 0 | 0 | 12 | 116 | 85 | 213 | 4,26 |
| X3_5 | 0 | 0 | 9 | 31 | 10 | 50 | 0 | 0 | 27 | 124 | 50 | 201 | 4,02 |
| X3_6 | 0 | 0 | 3 | 32 | 15 | 50 | 0 | 0 | 9 | 128 | 75 | 212 | 4,24 |
| Jumlah | 0 | 1 | 29 | 169 | 101 | 300 | 0 | 2 | 87 | 676 | 505 | 1270 | 4,23 |

Variabel Kesadaran Wajib Pajak (X3)

| Item | Tanggapan Responden | | | | | Total Responden | Skor Nilai | | | | | Total | Rata-Rata |
|--------|---------------------|----|----|-----|-----|-----------------|------------|---|-----|-----|-----|-------|-----------|
| | STS | TS | N | S | SS | | 1 | 2 | 3 | 4 | 5 | | |
| Y_1 | 0 | 0 | 6 | 24 | 20 | 50 | 0 | 0 | 18 | 96 | 100 | 214 | 4,28 |
| Y_2 | 1 | 0 | 2 | 20 | 27 | 50 | 1 | 0 | 6 | 80 | 135 | 222 | 4,44 |
| Y_3 | 0 | 0 | 5 | 32 | 13 | 50 | 0 | 0 | 15 | 128 | 65 | 208 | 4,16 |
| Y_4 | 0 | 0 | 13 | 27 | 10 | 50 | 0 | 0 | 39 | 108 | 50 | 197 | 3,94 |
| Y_5 | 0 | 0 | 9 | 25 | 16 | 50 | 0 | 0 | 27 | 100 | 80 | 207 | 4,14 |
| Y_6 | 0 | 0 | 5 | 27 | 18 | 50 | 0 | 0 | 15 | 108 | 90 | 213 | 4,26 |
| Y_7 | 0 | 1 | 5 | 28 | 16 | 50 | 0 | 2 | 15 | 112 | 80 | 209 | 4,18 |
| Y_8 | 0 | 0 | 9 | 28 | 13 | 50 | 0 | 0 | 27 | 112 | 65 | 204 | 4,08 |
| Jumlah | 1 | 1 | 54 | 211 | 133 | 400 | 1 | 2 | 162 | 844 | 665 | 1674 | 4,19 |

Variabel Kepatuhan Wajib Pajak Orang Pribadi (Y)

Lampiran 7 : Hasil Output SPSS 16.0

1. Analisis Statistik Deskriptif

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--|----|---------|---------|--------|----------------|
| Pemahaman Peraturan Perpajakan | 50 | 3.00 | 5.00 | 4.2600 | .56460 |
| Modernisasi Sistem Administrasi Perpajakan | 50 | 3.00 | 5.00 | 4.2400 | .55549 |
| Kesadaran Wajib Pajak | 50 | 3.00 | 5.00 | 4.3000 | .54398 |
| Kepatuhan Wajib Pajak Orang Pribadi | 50 | 3.00 | 5.00 | 4.3000 | .58029 |
| Valid N (listwise) | 50 | | | | |

2. Uji Validitas X1

Correlations

| | | X1_1 | X1_2 | X1_3 | X1_4 | X1_5 | X1_6 | Pemahaman Peraturan Perpajakan |
|--------------------------------|---------------------|--------|--------|--------|--------|--------|--------|--------------------------------|
| X1_1 | Pearson Correlation | 1 | .647** | .541** | .371** | .523** | .460** | .774** |
| | Sig. (2-tailed) | | .000 | .000 | .008 | .000 | .001 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| X1_2 | Pearson Correlation | .647** | 1 | .570** | .503** | .513** | .464** | .818** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .001 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| X1_3 | Pearson Correlation | .541** | .570** | 1 | .322* | .437** | .564** | .762** |
| | Sig. (2-tailed) | .000 | .000 | | .023 | .002 | .000 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| X1_4 | Pearson Correlation | .371** | .503** | .322* | 1 | .396** | .396** | .667** |
| | Sig. (2-tailed) | .008 | .000 | .023 | | .004 | .004 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| X1_5 | Pearson Correlation | .523** | .513** | .437** | .396** | 1 | .497** | .754** |
| | Sig. (2-tailed) | .000 | .000 | .002 | .004 | | .000 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| X1_6 | Pearson Correlation | .460** | .464** | .564** | .396** | .497** | 1 | .740** |
| | Sig. (2-tailed) | .001 | .001 | .000 | .004 | .000 | | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Pemahaman Peraturan Perpajakan | Pearson Correlation | .774** | .818** | .762** | .667** | .754** | .740** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |

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

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

3. Uji Validitas X2

Correlations

| | | X2_1 | X2_2 | X2_3 | X2_4 | X2_5 | X2_6 | Modernisasi Sistem Administrasi Perpajakan |
|--|---------------------|--------|--------|--------|--------|--------|--------|--|
| X2_1 | Pearson Correlation | 1 | .769** | .209 | .225 | .654** | .465** | .718** |
| | Sig. (2-tailed) | | .000 | .144 | .116 | .000 | .001 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| X2_2 | Pearson Correlation | .769** | 1 | .238 | .427** | .581** | .452** | .760** |
| | Sig. (2-tailed) | .000 | | .096 | .002 | .000 | .001 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| X2_3 | Pearson Correlation | .209 | .238 | 1 | .607** | .416** | .224 | .672** |
| | Sig. (2-tailed) | .144 | .096 | | .000 | .003 | .117 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| X2_4 | Pearson Correlation | .225 | .427** | .607** | 1 | .483** | .383** | .738** |
| | Sig. (2-tailed) | .116 | .002 | .000 | | .000 | .006 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| X2_5 | Pearson Correlation | .654** | .581** | .416** | .483** | 1 | .729** | .843** |
| | Sig. (2-tailed) | .000 | .000 | .003 | .000 | | .000 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| X2_6 | Pearson Correlation | .465** | .452** | .224 | .383** | .729** | 1 | .693** |
| | Sig. (2-tailed) | .001 | .001 | .117 | .006 | .000 | | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Modernisasi Sistem Administrasi Perpajakan | Pearson Correlation | .718** | .760** | .672** | .738** | .843** | .693** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |

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

4. Uji Validitas X3

Correlations

| | | X3_1 | X3_2 | X3_3 | X3_4 | X3_5 | X3_6 | Kesadaran Wajib Pajak |
|-----------------------|---------------------|--------|--------|--------|--------|--------|--------|-----------------------|
| X3_1 | Pearson Correlation | 1 | .578** | .631** | .554** | .412** | .241 | .787** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .003 | .091 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| X3_2 | Pearson Correlation | .578** | 1 | .439** | .504** | .366** | .406** | .757** |
| | Sig. (2-tailed) | .000 | | .001 | .000 | .009 | .003 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| X3_3 | Pearson Correlation | .631** | .439** | 1 | .508** | .588** | .294 | .773** |
| | Sig. (2-tailed) | .000 | .001 | | .000 | .000 | .038 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| X3_4 | Pearson Correlation | .554** | .504** | .508** | 1 | .478** | .422** | .780** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .002 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| X3_5 | Pearson Correlation | .412** | .366** | .588** | .478** | 1 | .399** | .725** |
| | Sig. (2-tailed) | .003 | .009 | .000 | .000 | | .004 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| X3_6 | Pearson Correlation | .241 | .406** | .294 | .422** | .399** | 1 | .606** |
| | Sig. (2-tailed) | .091 | .003 | .038 | .002 | .004 | | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Kesadaran Wajib Pajak | Pearson Correlation | .787** | .757** | .773** | .780** | .725** | .606** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 |

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

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

5. Uji Validitas Y

Correlations

| | | Y_1 | Y_2 | Y_3 | Y_4 | Y_5 | Y_6 | Y_7 | Y_8 | Kesadaran Wajib Pajak |
|--------------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------------------------|
| Y_1 | Pearson Correlation | 1 | .593** | .716** | .394** | .393** | .450** | .417** | .452** | .733** |
| | Sig. (2-tailed) | | .000 | .000 | .005 | .005 | .001 | .003 | .001 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Y_2 | Pearson Correlation | .593** | 1 | .528** | .249 | .227 | .563** | .429** | .373** | .668** |
| | Sig. (2-tailed) | .000 | | .000 | .082 | .113 | .000 | .002 | .008 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Y_3 | Pearson Correlation | .716** | .528** | 1 | .485** | .593** | .548** | .585** | .597** | .832** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Y_4 | Pearson Correlation | .394** | .249 | .485** | 1 | .488** | .462** | .456** | .460** | .663** |
| | Sig. (2-tailed) | .005 | .082 | .000 | | .000 | .001 | .001 | .001 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Y_5 | Pearson Correlation | .393** | .227 | .593** | .488** | 1 | .561** | .580** | .501** | .719** |
| | Sig. (2-tailed) | .005 | .113 | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Y_6 | Pearson Correlation | .450** | .563** | .548** | .462** | .561** | 1 | .778** | .628** | .829** |
| | Sig. (2-tailed) | .001 | .000 | .000 | .001 | .000 | | .000 | .000 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Y_7 | Pearson Correlation | .417** | .429** | .585** | .456** | .580** | .778** | 1 | .634** | .810** |
| | Sig. (2-tailed) | .003 | .002 | .000 | .001 | .000 | .000 | | .000 | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Y_8 | Pearson Correlation | .452** | .373** | .597** | .460** | .501** | .628** | .634** | 1 | .768** |
| | Sig. (2-tailed) | .001 | .008 | .000 | .001 | .000 | .000 | .000 | | .000 |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |
| Kesadaran Wajib Pajak | Pearson Correlation | .733** | .668** | .832** | .663** | .719** | .829** | .810** | .768** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |

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

6. Uji Reliabilitas X1

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 50 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 50 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|---------------------|------------|
| .845 | 6 |

7. Uji Reliabilitas X2

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 50 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 50 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .815 | 6 |

8. Uji Reliabilitas X3

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 50 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 50 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .832 | 6 |

9. Uji Reliabilitas Y

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 50 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 50 | 100.0 |

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .887 | 8 |

10. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|--------------------------------|----------------|-------------------------|
| N | | 50 |
| Normal Parameters ^a | Mean | .0000000 |
| | Std. Deviation | 2.56042579 |
| Most Extreme Differences | Absolute | .153 |
| | Positive | .153 |
| | Negative | -.097 |
| Kolmogorov-Smirnov Z | | 1.079 |
| Asymp. Sig. (2-tailed) | | .195 |

a. Test distribution is Normal.

11. Uji Asumsi Klasik

Variables Entered/Removed^b

| Model | Variables Entered | Variables Removed | Method |
|-------|--|-------------------|---------|
| 1 | Kesadaran Wajib Pajak, Pemahaman Peraturan Perpajakan, Modernisasi Sistem Administrasi Perpajakan ^a | | . Enter |

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak Orang Pribadi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .773 ^a | .598 | .571 | 2.64260 |

a. Predictors: (Constant), Kesadaran Wajib Pajak, Pemahaman Peraturan Perpajakan, Modernisasi Sistem Administrasi Perpajakan

b. Dependent Variable: Kepatuhan Wajib Pajak Orang Pribadi

ANOVA^b

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 477.247 | 3 | 159.082 | 22.780 | .000 ^a |
| | Residual | 321.233 | 46 | 6.983 | | |
| | Total | 798.480 | 49 | | | |

a. Predictors: (Constant), Kesadaran Wajib Pajak, Pemahaman Peraturan Perpajakan, Modernisasi Sistem Administrasi Perpajakan

b. Dependent Variable: Kepatuhan Wajib Pajak Orang Pribadi

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|--|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 3.789 | 3.984 | | .951 | .346 |
| | Pemahaman Peraturan Perpajakan | -.073 | .168 | -.051 | -.435 | .666 |
| | Modernisasi Sistem Administrasi Perpajakan | .254 | .161 | .191 | 1.573 | .122 |
| | Kesadaran Wajib Pajak | .991 | .190 | .673 | 5.224 | .000 |

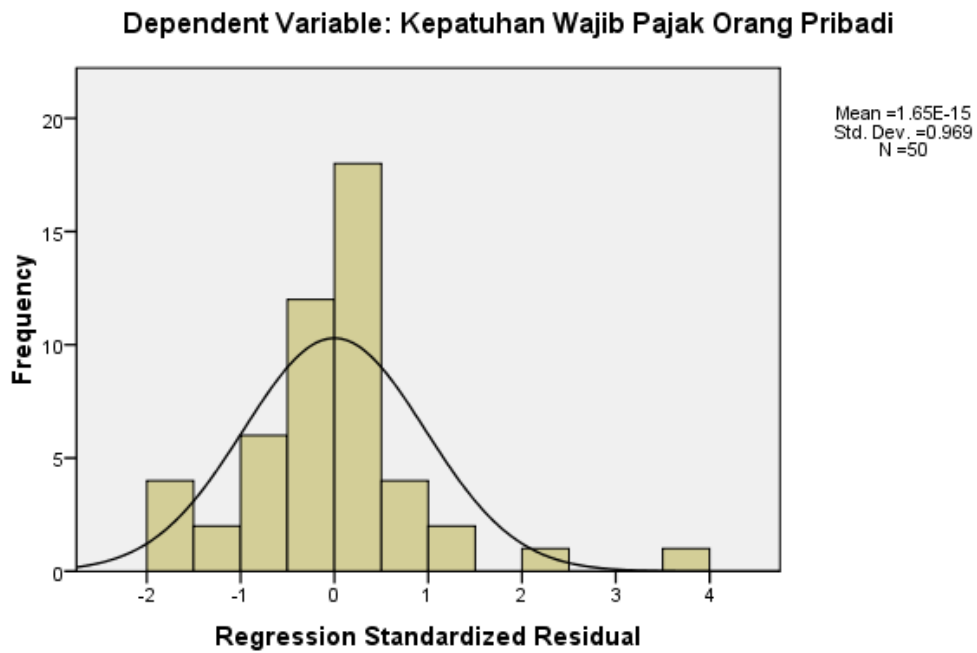
a. Dependent Variable: Kepatuhan Wajib Pajak Orang Pribadi

Residuals Statistics^a

| | Minimum | Maximum | Mean | Std. Deviation | N |
|-----------------------------------|----------|----------|---------|----------------|----|
| Predicted Value | 24.0330 | 39.3751 | 33.4800 | 3.12085 | 50 |
| Std. Predicted Value | -3.027 | 1.889 | .000 | 1.000 | 50 |
| Standard Error of Predicted Value | .379 | 1.401 | .707 | .246 | 50 |
| Adjusted Predicted Value | 24.8271 | 39.6544 | 33.4973 | 3.08829 | 50 |
| Residual | -5.19036 | 10.36291 | .00000 | 2.56043 | 50 |
| Std. Residual | -1.964 | 3.921 | .000 | .969 | 50 |
| Stud. Residual | -2.092 | 4.068 | -.003 | 1.012 | 50 |
| Deleted Residual | -5.88678 | 11.15289 | -.01733 | 2.79645 | 50 |
| Stud. Deleted Residual | -2.175 | 5.029 | .013 | 1.108 | 50 |
| Mahal. Distance | .027 | 12.784 | 2.940 | 2.752 | 50 |
| Cook's Distance | .000 | .315 | .023 | .053 | 50 |
| Centered Leverage Value | .001 | .261 | .060 | .056 | 50 |

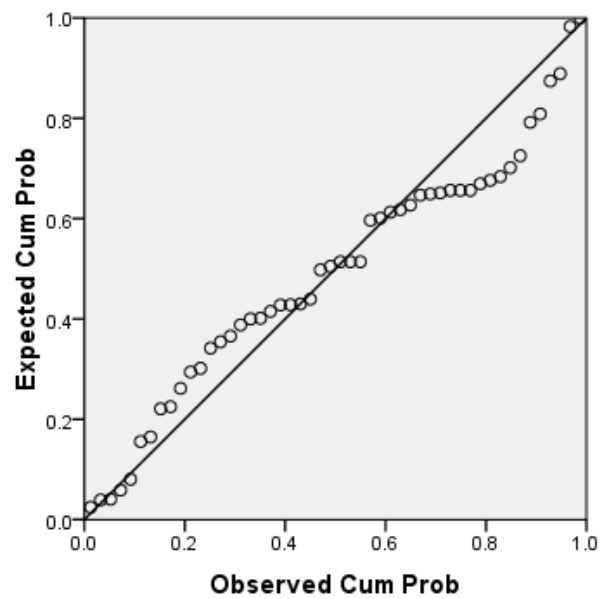
a. Dependent Variable: Kepatuhan Wajib Pajak Orang Pribadi

Histogram



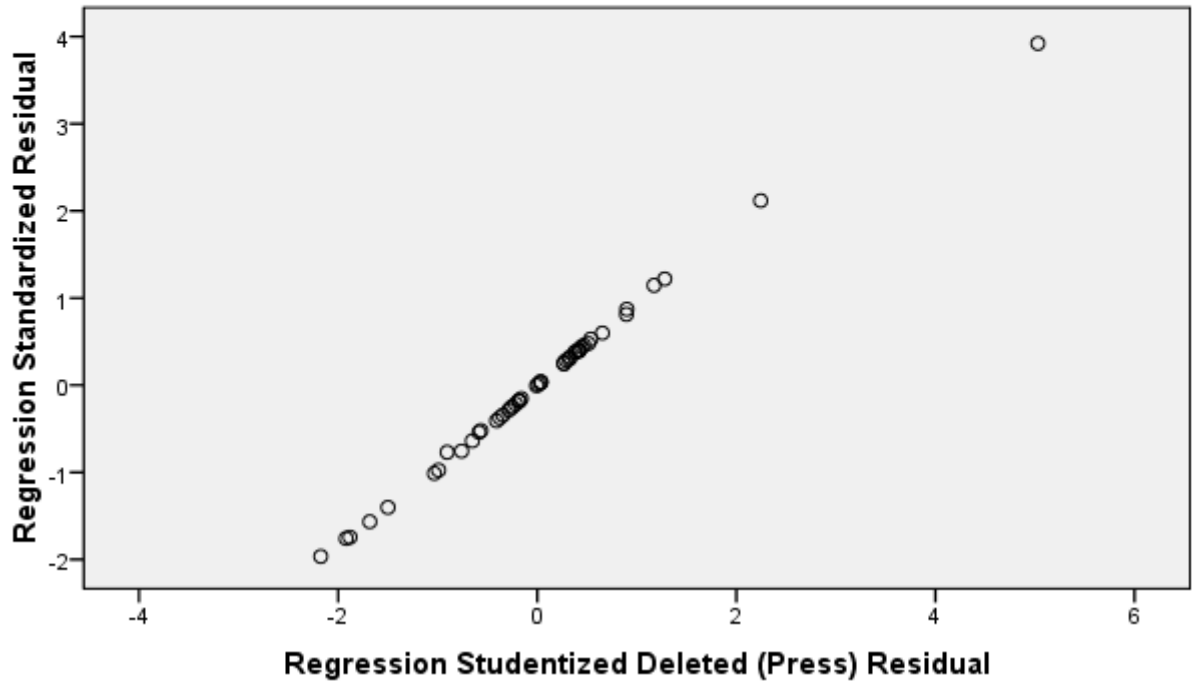
Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Kepatuhan Wajib Pajak Orang Pribadi



Scatterplot

Dependent Variable: Kepatuhan Wajib Pajak Orang Pribadi



Lampiran 8 : Responden dan Nama Usaha

| Nama | Nama Usaha |
|---------------------------------|------------------------------|
| Aflaha | cloudytteok |
| Edindra | purplestores.id (merch kpop) |
| Fee | beuphoria |
| Muhammad Zaini | buttrice |
| Yanik nur elis | wooseokuh |
| Deni | king kpop |
| Sherly widya rosalina | the rose stuff |
| Lestari Handayani | Domino store |
| Nurika Amalia | Here is your bee |
| Wirtiyas Ultamisya | Distric 9 store |
| Nisa Zahra Ibina | Gut for you |
| Diana Rahmasyanti | Winter fall store |
| Marhamah Tyas | Give Your Money |
| sasa | Flavency |
| Hartin marga linda | exnhaa store |
| Alvi Zainita Putri Batistuta | Nalv Studio |
| Farida Intab | Jamcity |
| Qoni | Lqonita |
| Carina Gunawan | Haetnim |
| Devina Aureli | Nini Kshop |
| Rafael Gilang | Lapak chugbog |
| Dean | Kpop hours |
| Joana Gita | Girl need this |
| Syifa | Husky store |
| Agustin Muaddalah | bopbop id |
| Syaikhul Huda | sharing with syaik |
| Angga Yunanda | dingdong shop |
| Anggita Paramitha | first stop |
| Sabilul Umam | bring the bomb |
| Suryadi | jajan by yadi |
| Rohmatun Aliyah | ssera girl |
| Bustanul Athfal | order sama athfal |
| Pinasti | hint your need |
| Cut Ainiyah | want it |
| Abdi nugraha | thank u oppa |
| Puput | get your bias |
| Santi Rahayu | Arkana Store |

| | |
|-----------------------|-------------------|
| Vanessa | byphii |
| Puput | tulipcat |
| Riana Dewi | sea otter |
| Esti | kstuff jjang |
| Gian Budi | hyung kajja |
| Hussein Albar | bunny myeon |
| Fatma Riskyani | fiiish mart |
| Jesty | Clothing line |
| Shofiyah Andini | Lapak Kiyu |
| Andika Fathur | Toko Jajan Oppa |
| Devina Ayu Prameswari | Stuffy jang |
| Naziyah Kusuma | Nuna stuff |
| Heni Mustika Giani | Annyeong Yeorobun |
| Hesti putri | Archie Store |
| Hilda Larasati | Jajan Disini |
| Arif Muhammadiansyah | Kpoptrafa |
| Trias Novianti | Hello Dongsaeng |
| Enny Rustika | Genkpop |
| Indah Kristiani | Yourrgoods |
| Qoniatuh mahmudah | Kpop Time |
| Herlina Raharja | All about u |
| Devaro Syaiful Hakim | Black Rose |
| Maria Evangeline | Butterfly bossy |

