



## Lampiran 1.1 Kuesioner Penelitian

### KARAKTERISTIK RESPONDEN

#### A. CARA PENGISIAN KUISIONER

1. Bapak/Ibu/Sdr/I cukup memberikan tanda cek list (  $\checkmark$  ) pada pilihan jawaban yang tersedia sesuai dengan pendapat Bapak/Ibu/Sdr/I yang paling tepat. Setiap pernyataan mengharapkan hanya satu jawaban. Setiap angka akan mewakili tingkat kesesuaian dengan pendapat Bapak/Ibu :
  - 1 = Sangat Tidak Setuju (STS)
  - 2 = Tidak Setuju (TS)
  - 3 = Netral (N)
  - 4 = Setuju (S)
  - 5 = Sangat Setuju (SS)
2. Tidak ada jawaban yang benar atau salah, dikarenakan kuisisioner ini hanya ingin menggali persepsi Bapak/Ibu atas variabel-variabel yang akan diteliti.
3. Saya sangat mengharapkan pengembalian kuisisioner ini paling lambat dalam jangka waktu satu minggu sejak Bapak/Ibu/Sdr/I menerimanya dan dalam keadaan sudah terisi
4. Terimakasih atas ketersediaan Bapak/Ibu/Sdr/I meluangkan waktu untuk berpartisipasi dan melengkapi kuisisioner ini.

## B. IDENTITAS RESPONDEN

1. Nama Responden : (bolehdiiisi/tidak)
2. JenisKelamin : Laki-Laki / Perempuan
3. Usia :
4. Pendidikan Terakhir :  SMA  Magister  
 Diploma  Lainnya  
 Sarjana
5. Pekerjaan :  PNS  Wirausaha  
 Swasa  Lainnya

### 1. Penerapan PP No. 23 Tahun 2018 (X1)

No.	Pernyataan	Pilihan Jawaban				
		SS	S	N	TS	STS
<b>Pengetahuan Wajib Pajak tentang PP No. 23 Tahun 2018</b>						
1	PP No. 23 Tahun 2018 tentang pajak Penghasilan Final 0,5% wajib dilaksanakan sejak 1 Januari 2019					
2	PP No. 23 Tahun 2018 tentang pajak Penghasilan Final 0,5% dikhususkan untuk pengusaha dengan peredaran bruto kurang atau sama dengan Rp. 4,8 Miliar					
3	PP No. 23 Tahun 2018 tentang pajak Penghasilan Final 0,5% adalah Pajak Penghasilan yang bersifat Final					
<b>Perilaku Wajib Pajak terkait PP No. 23 tahun 2018</b>						
1	Dengan adanya PP No. 23 Tahun 2018 perhitungan pajak lebih mudah					

2	Dengan adanya PP No. 23 Tahun 2018 pajak lebih sederhana secara administrasinya					
3	Dengan adanya PP No. 23 Tahun 2018 saya lebih tertib dalam membayar pajak					
4	Dengan adanya PP No. 23 Tahun 2018 saya mendapatkan keuntungan pajak yang lain					
<b>Tata Cara Perhitungan dan Pembukuan Pajak Terutang</b>						
1	Wajib Pajak yang dikenai PP No. 23 Tahun 2018 tentang Pajak Penghasilan Final 0,5% tidak wajib menyelenggarakan pembukuan					
2	Besarnya pajak yang harus dibayarkan adalah 0,5% dihitung dari total omset satu tahun					

## 2. Tingkat Pemahaman PP No. 23 Tahun 2018 (X2)

No	Pernyataan	Pilihan Jawaban				
		SS	S	N	TS	STS
<b>Ketentuan Umum Dan Tata Cara Perpajakan</b>						
1	Saya telah mengetahui ketentuan terkait kewajiban perpajakan yang berlaku					
2	Saya telah mengetahui seluruh peraturan mengenai batas waktu pelaporan SPT					
<b>Sistem Perpajakan</b>						
1	Saya paham dengan sistem					

	perpajakan yang digunakan saat ini (menghitung, memperhitungkan, membayar, dan melapor sendiri)					
2	Tarif pajak yang berlaku saat ini sudah sesuai					
<b>Fungsi Perpajakan</b>						
1	NPWP berfungsi sebagai identitas Wajib Pajak dan setiap wajib pajak harus memilikinya					
2	Pajak berfungsi sebagai sumber penerimaan Negara terbesar					
3	Pajak yang disetor dapat digunakan untuk pembiayaan oleh pemerintah					

### 3. Sanksi Pajak (X3)

No.	Pernyataan	Pilihan Jawaban				
		SS	S	N	TS	STS
<b>Sanksi Administrasi</b>						
1	Saya mengetahui tentang sanksi administrasi terkait kepatuhan wajib pajak.					
2	Sanksi pajak dapat memotivasi saya untuk memperhatikan ketentuan tentang peraturan perpajakan.					
3	Saya mengetahui denda administrasi yang ditentukan jika tidak melakukan pembayaran pajak sesuai dengan waktunya.					
<b>Sanksi Pidana</b>						
1	Menurut saya, sanksi pidana					

	membuat wajib pajak jera dalam melalaikan kewajiban perpajakannya.					
2	Sanksi pajak berlaku untuk semua pihak yang melanggar ketentuan peraturan perundang-undangan tentang perpajakan.					
3	Saya mendaftarkan diri sebagai wajib pajak agar terhindar dari sanksi pidana.					

#### 4. Sosialisasi Pajak (X4)

No.	Pernyataan	Pilihan Jawaban				
		SS	S	N	TS	STS
<b>Pengetahuan tentang PP No. 23 Tahun 2018</b>						
1	Saya sudah mendengar mengenai adanya PP No. 23 Tahun 2018 tentang perpajakan bagi UMKM.					
2	Saya bertanya kepada petugas pajak ketika saya mendapat kesulitan dalam hal pajak					
<b>Sosialisasi Terkait Pelaksanaan PP No. 23 Tahun 2018 Oleh Aparatur Pajak</b>						
1	Aparat perpajakan memberikan penjelasan dan pemahaman tentang pajak.					
2	Informasi perpajakan yang disosialisasikan oleh aparat perpajakan cukup jelas dan mudah dimengerti.					

3	Aparat perpajakan melakukan sosialisasi secara langsung terkait pelaksanaan peraturan perpajakan bagi UMKM.					
<b>Publikasi tentang PP No. 23 Tahun 2018</b>						
1	Informasi tentang pajak dapat diketahui melalui media cetak seperti spanduk, iklan, dan media elektronik seperti website pajak					
2	Menurut saya, alat bantu publikasi membantu masyarakat untuk mengetahui informasi pajak terbaru.					

#### 5. Kepatuhan Wajib Pajak UMKM (Y)

No.	Pernyataan	Pilihan Jawaban				
		SS	S	N	TS	STS
<b>Mengisi Formulir Pajak</b>						
1	Sebagai Wajib Pajak saya harus mempunyai NPWP yang digunakan sebagai identitas.					
2	Mengisi SPT dengan benar, lengkap, jelas, dan ditandatangani.					
<b>Perhitungan Pajak dengan Benar</b>						
1	Saya melakukan pencatatan atas pendapatan yang saya terima dari usaha saya					
2	Pencatatan administrasi keuangan merupakan bagian penting dari usaha saya					
3	Saya menghitung pajak yang harus					

	saya bayar sesuai kemampuan					
4	Saya menyampaikan SPT tepat waktu.					
<b>Tidak Memiliki Tunggakan Pembayaran Pajak</b>						
1	Saya tidak memiliki tunggakan pajak.					
2	Saya selalu membayar kekurangan pajak yang ada sebelum dilakukan pemeriksaan					
<b>Tidak Dijatuhi Sanksi</b>						
1	Saya tidak pernah dijatuhi hukuman pidana dibidang perpajakan dalam lima tahun terakhir.					
2	Saya selalu mengisi SPT sesuai dengan ketentuan perundang-undangan					



**Lampiran 1.2 Surat Rekomendasi Penelitian**

### Lampiran 1.3 Data Identitas Responden

No. Resp	Jenis Kelamin	Pendidikan	Pekerjaan	Lama Usaha
1	Laki-Laki	SMA	PNS	>10 th
2	Perempuan	SMA	PNS	>10 th
3	Laki-Laki	SMA	PNS	>10 th
4	Perempuan	S1	PNS	>10 th
5	Perempuan	S1	PNS	>10 th
6	Laki-Laki	S1	Swasta	>10 th
7	Laki-Laki	D3	Swasta	>10 th
8	Perempuan	D3	Swasta	>10 th
9	Laki-Laki	S2	Wirausaha	>10 th
10	Perempuan	S2	Wirausaha	1-5 th
11	Laki-Laki	SMA	Wirausaha	>10 th
12	Perempuan	SMA	Wirausaha	>10 th
13	Laki-Laki	SMA	Wirausaha	>10 th
14	Laki-Laki	S1	Wirausaha	>10 th
15	Laki-Laki	S1	Wirausaha	>10 th
16	Perempuan	S1	Wirausaha	>10 th
17	Laki-Laki	D3	Wirausaha	>10 th
18	Laki-Laki	D3	Wirausaha	>10 th
19	Laki-Laki	S2	Wirausaha	>10 th
20	Perempuan	S2	Wirausaha	>10 th
21	Perempuan	SMA	Wirausaha	>10 th
22	Perempuan	SMA	Wirausaha	>10 th
23	Laki-Laki	SMA	Wirausaha	>10 th
24	Laki-Laki	S1	Wirausaha	>10 th
25	Perempuan	S1	Wirausaha	>10 th
26	Perempuan	S1	Wirausaha	>10 th
27	Laki-Laki	D3	Wirausaha	>10 th
28	Perempuan	D3	Wirausaha	>10 th
29	Perempuan	S2	Wirausaha	>10 th
30	Laki-Laki	S2	Wirausaha	>10 th
31	Laki-Laki	SMA	Wirausaha	>10 th
32	Laki-Laki	SMA	PNS	>10 th
33	Laki-Laki	SMA	PNS	>10 th
34	Perempuan	S1	PNS	>10 th
35	Laki-Laki	S1	PNS	>10 th
36	Perempuan	S1	PNS	>10 th

37	Laki-Laki	D3	Swasta	>10 th
38	Perempuan	D3	Swasta	>10 th
39	Laki-Laki	S2	Swasta	>10 th
40	Laki-Laki	S2	Wirausaha	>10 th
41	Laki-Laki	SMA	Wirausaha	>10 th
42	Perempuan	SMA	Wirausaha	>10 th
43	Perempuan	SMA	Wirausaha	>10 th
44	Perempuan	S1	Wirausaha	>10 th
45	Laki-Laki	S1	Wirausaha	>10 th
46	Perempuan	S1	Wirausaha	>10 th
47	Laki-Laki	D3	Wirausaha	>10 th
48	Perempuan	D3	Wirausaha	< 1 th
49	Laki-Laki	S2	Wirausaha	>10 th
50	Laki-Laki	S2	Wirausaha	>10 th
51	Laki-Laki	SMA	Wirausaha	>10 th
52	Laki-Laki	SMA	Wirausaha	>10 th
53	Laki-Laki	SMA	Wirausaha	>10 th
54	Laki-Laki	S1	Wirausaha	1-5 th
55	Laki-Laki	S1	Wirausaha	>10 th
56	Perempuan	S1	Wirausaha	>10 th
57	Laki-Laki	D3	Wirausaha	>10 th
58	Laki-Laki	D3	Wirausaha	>10 th
59	Laki-Laki	S2	Wirausaha	>10 th
60	Perempuan	S2	Wirausaha	>10 th
61	Perempuan	SMA	Wirausaha	6-10 th
62	Perempuan	SMA	Wirausaha	>10 th
63	Laki-Laki	SMA	PNS	>10 th
64	Perempuan	S1	PNS	>10 th
65	Perempuan	S1	PNS	>10 th
66	Perempuan	S1	PNS	>10 th
67	Laki-Laki	D3	PNS	>10 th
68	Perempuan	D3	Swasta	>10 th
69	Laki-Laki	S2	Swasta	>10 th
70	Perempuan	S2	Swasta	>10 th
71	Laki-Laki	SMA	Wirausaha	>10 th
72	Perempuan	SMA	Wirausaha	>10 th
73	Laki-Laki	SMA	Wirausaha	>10 th
74	Perempuan	S1	Wirausaha	<1 th
75	Laki-Laki	S1	Wirausaha	>10 th

76	Perempuan	S1	Wirausaha	>10 th
77	Laki-Laki	D3	Wirausaha	>10 th
78	Perempuan	D3	Wirausaha	6-10 th
79	Laki-Laki	S2	Wirausaha	>10 th
80	Laki-Laki	S2	Wirausaha	>10 th
81	Laki-Laki	SMA	Wirausaha	>10 th
82	Perempuan	SMA	Wirausaha	>10 th
83	Laki-Laki	SMA	Wirausaha	>10 th
84	Perempuan	S1	Wirausaha	>10 th
85	Laki-Laki	S1	Wirausaha	>10 th
86	Perempuan	S1	Wirausaha	>10 th
87	Perempuan	D3	Wirausaha	1-5 th
88	Perempuan	D3	Wirausaha	1-5 th
89	Laki-Laki	S2	Wirausaha	>10 th
90	Perempuan	S2	Wirausaha	>10 th
91	Laki-Laki	SMA	Wirausaha	>10 th
92	Perempuan	SMA	Wirausaha	>10 th
93	Perempuan	S1	Wirausaha	>10 th
94	Laki-Laki	S1	PNS	>10 th
95	Perempuan	D3	PNS	>10 th
96	Perempuan	D3	PNS	>10 th
97	Perempuan	S2	PNS	>10 th
98	Laki-Laki	S2	PNS	>10 th
99	Perempuan	SMA	Swasta	>10 th

## Lampiran 1.4 Data Jawaban Responden

No. Resp	Item Pernyataan Penerapan PP No. 23 Tahun 2018 (X1)									Total X1
	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	
1	4	5	5	4	5	5	4	5	4	41
2	4	5	5	5	5	5	5	5	5	44
3	4	5	4	5	4	5	4	4	4	39
4	4	4	4	5	4	4	4	4	4	37
5	5	4	5	4	4	5	4	4	4	39
6	4	3	4	3	3	4	4	4	4	33
7	4	4	4	5	5	5	4	4	4	39
8	4	5	4	4	5	4	5	5	5	41
9	5	4	4	4	4	4	4	4	4	37
10	2	4	3	4	3	3	4	4	4	31
11	4	4	3	4	4	4	4	4	4	35
12	4	4	5	4	5	4	4	5	4	39
13	2	2	2	2	2	2	4	2	4	22
14	4	2	4	4	3	4	4	1	4	30
15	4	3	3	4	4	4	4	4	4	34
16	4	4	4	4	4	4	4	5	4	37
17	4	3	4	4	3	3	3	3	3	30
18	4	4	2	3	3	3	3	3	3	28
19	5	4	4	4	4	4	5	5	5	40
20	4	4	3	2	4	4	3	4	3	31
21	4	4	4	4	4	4	4	4	4	36
22	5	4	5	4	5	4	5	5	5	42
23	4	4	4	4	3	4	1	4	1	29
24	3	4	4	4	4	5	4	5	4	37
25	5	4	5	4	4	1	5	4	5	37
26	5	4	5	4	4	4	4	4	4	38
27	4	4	4	4	4	5	5	5	5	40
28	4	4	5	4	5	4	5	5	5	41
29	5	5	5	5	5	5	5	5	5	45
30	5	4	4	5	5	4	4	5	4	40
31	5	5	5	4	5	4	5	5	5	43
32	5	5	5	5	5	5	5	5	5	45
33	4	5	4	4	4	4	4	5	4	38
34	5	5	5	5	5	5	4	4	4	42
35	4	4	4	5	5	5	5	5	5	42
36	5	5	5	5	5	4	5	5	5	44

37	4	4	4	3	3	3	4	4	4	33
38	4	3	4	4	4	4	4	4	4	35
39	5	5	5	5	5	4	3	4	3	39
40	4	4	4	5	4	5	5	4	5	40
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43	4	3	4	3	4	4	3	2	3	30
44	4	5	4	5	4	4	4	5	4	39
45	4	4	4	4	4	4	4	5	4	37
46	4	4	3	2	3	4	4	4	4	32
47	5	5	4	5	5	5	4	4	4	41
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51	4	4	4	4	4	4	4	5	4	37
52	4	4	4	4	4	4	4	4	4	36
53	5	5	4	4	4	4	5	5	5	41
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59	5	5	5	5	5	5	5	5	5	45
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67	4	4	4	4	5	5	4	5	4	39
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73	4	4	4	3	4	3	4	4	4	34
74	4	4	4	4	4	4	4	4	4	36
75	4	4	4	5	4	4	3	3	3	34

76	5	5	4	5	4	4	4	5	4	40
77	2	1	2	2	2	3	2	2	2	18
78	1	2	2	3	2	2	1	2	1	16
79	4	3	4	2	1	1	2	3	2	22
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81	5	4	4	4	4	5	4	4	4	38
82	4	4	4	5	5	5	5	4	5	41
83	4	1	2	4	2	4	2	4	2	25
84	2	2	2	1	2	2	2	1	2	16
85	4	5	3	3	4	4	4	4	4	35
86	4	5	4	4	4	4	4	4	4	37
87	4	4	4	3	4	4	3	2	3	31
88	5	4	4	4	4	5	4	4	4	38
89	3	4	3	3	3	3	3	4	3	29
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92	4	4	4	4	4	4	4	4	4	36
93	4	5	5	4	5	5	4	5	4	41
94	4	5	5	5	5	5	5	5	5	44
95	4	5	4	5	4	5	4	4	4	39
96	4	4	4	5	4	4	4	4	4	37
97	5	4	5	4	4	5	4	4	4	39
98	4	3	4	3	3	4	4	4	4	33
99	4	4	4	5	5	5	4	4	4	39

No. Resp	Item Pernyataan Tingkat Pemahaman PP No. 23 Tahun 2018 (X2)							Total X2
	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	
1	5	4	5	5	5	5	4	33
2	5	5	5	5	5	5	5	35
3	5	4	4	4	4	4	4	29
4	4	5	5	5	4	5	5	33
5	5	5	5	5	5	5	5	35
6	5	5	3	4	4	4	5	30
7	5	5	4	4	5	5	5	33
8	5	5	5	5	5	5	5	35
9	5	4	5	5	5	5	4	33
10	4	3	5	5	4	5	3	29
11	4	4	2	4	3	3	4	24
12	4	2	4	4	4	4	2	24
13	2	1	3	3	3	4	1	17
14	4	4	4	4	2	3	4	25
15	5	5	5	5	5	4	5	34
16	5	4	5	5	5	4	4	32
17	4	4	4	4	4	4	4	28
18	4	4	5	5	4	4	4	30
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21	5	5	5	5	5	5	5	35
22	5	5	5	4	5	5	5	34
23	5	5	4	5	5	4	5	33
24	5	5	4	4	4	4	5	31
25	5	5	5	4	5	5	5	34
26	5	5	4	5	4	5	5	33
27	5	5	2	1	3	5	5	26
28	5	5	5	5	5	4	5	34
29	5	5	4	4	5	5	5	33
30	4	4	4	4	4	4	4	28
31	4	5	4	5	4	4	5	31
32	5	5	5	5	4	5	5	34
33	5	5	4	4	5	4	5	32
34	5	5	5	5	5	5	5	35
35	3	4	5	5	4	4	4	29



36	4	4	5	5	5	5	4	32
37	5	5	5	5	5	5	5	35
38	5	5	5	5	4	4	5	33
39	4	4	3	4	4	4	4	27
40	5	4	5	5	3	3	4	29
41	5	5	5	5	5	5	5	35
42	4	3	3	2	2	4	3	21
43	5	5	4	4	5	5	5	33
44	4	4	5	4	5	5	4	31
45	5	5	4	4	3	3	5	29
46	3	5	4	4	2	5	5	28
47	5	5	5	5	5	5	5	35
48	4	4	5	5	5	5	4	32
49	5	5	5	5	5	5	5	35
50	5	4	4	5	5	5	4	32
51	5	5	5	4	4	4	5	32
52	5	5	5	5	5	5	5	35
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54	5	5	4	4	4	5	5	32
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57	5	5	4	4	5	5	5	33
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59	5	5	5	5	5	5	5	35
60	4	4	5	5	5	5	4	32
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62	5	5	4	4	5	5	5	33
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79	2	1	4	4	3	2	1	17
80	1	4	2	3	3	1	4	18
81	5	4	4	4	4	4	4	29
82	4	4	3	4	4	4	4	27
83	4	1	4	1	2	2	1	15
84	1	2	4	2	1	1	2	13
85	5	5	5	5	5	5	5	35
86	5	5	5	5	5	4	5	34
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88	5	4	4	4	4	4	4	29
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90	5	5	4	4	5	4	5	32
91	4	5	3	3	4	5	5	29
92	5	5	5	5	5	5	5	35
93	5	4	5	5	5	5	4	33
94	5	5	5	5	5	5	5	35
95	5	4	4	4	4	4	4	29
96	4	5	5	5	4	5	5	33
97	5	5	5	5	5	5	5	35
98	5	5	3	4	4	4	5	30
99	5	5	4	4	5	5	5	33

No. Resp	Item Pernyataan Sanksi Pajak (X3)						Total X3
	X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	
1	3	4	4	4	4	4	23
2	4	5	4	4	4	4	25
3	4	4	4	4	4	4	24
4	4	3	4	3	4	3	21
5	4	5	5	5	5	5	29
6	4	4	4	4	4	4	24
7	4	4	4	4	4	3	23
8	4	3	4	3	4	3	21
9	5	5	5	4	5	5	29
10	5	5	5	4	4	5	28
11	4	4	4	4	4	3	23
12	5	5	4	4	4	5	27
13	4	4	4	4	3	4	23
14	4	4	3	4	4	4	23
15	4	4	4	4	3	3	22
16	5	5	5	4	4	5	28
17	4	4	4	4	4	4	24
18	5	4	4	4	5	5	27
19	3	4	5	3	3	5	23
20	4	4	4	3	2	3	20
21	5	5	5	5	5	4	29
22	5	4	4	4	5	4	26
23	5	5	4	5	5	4	28
24	4	5	4	4	4	4	25
25	5	5	5	5	5	5	30
26	4	5	4	5	4	5	27
27	5	5	4	4	4	4	26
28	5	5	4	5	4	5	28
29	5	4	4	4	5	4	26
30	5	4	4	5	5	5	28
31	5	5	5	5	5	5	30
32	5	5	4	5	5	5	29
33	4	4	4	4	4	4	24
34	4	5	4	4	5	5	27
35	4	4	4	4	4	4	24
36	5	5	5	4	5	5	29
37	3	4	4	3	4	4	22

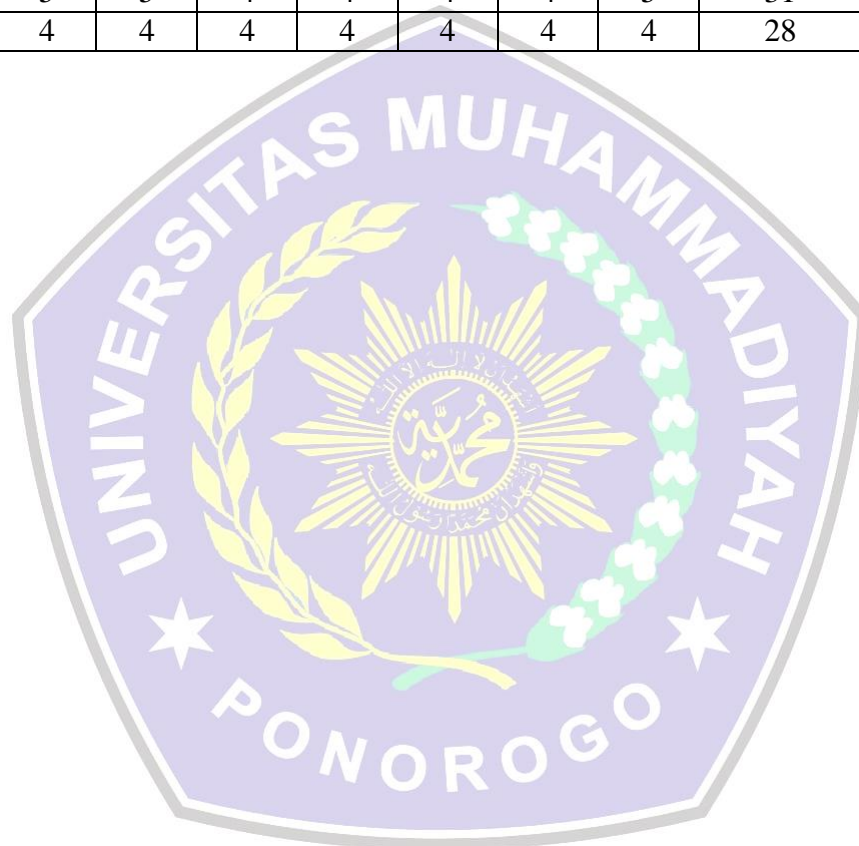
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41	4	4	5	4	4	4	25
42	3	2	2	2	2	2	13
43	5	5	4	4	4	5	27
44	3	2	4	4	5	4	22
45	4	5	3	4	4	4	24
46	4	4	3	3	4	4	22
47	5	4	4	4	4	4	25
48	5	4	4	4	5	5	27
49	5	5	5	5	5	5	30
50	5	4	4	5	5	5	28
51	4	4	5	5	4	4	26
52	3	4	4	5	4	4	24
53	5	5	5	4	5	5	29
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56	4	4	4	4	4	4	24
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67	4	5	5	4	4	5	27
68	5	4	4	5	4	4	26
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70	4	5	4	4	5	4	26
71	4	4	3	2	3	2	18
72	3	2	2	2	2	2	13
73	4	5	5	5	5	5	29
74	4	4	4	4	4	4	24
75	4	4	4	4	4	4	24
76	4	4	4	4	4	4	24

77	2	1	2	1	2	1	9
78	1	1	2	3	2	2	11
79	2	3	2	2	2	1	12
80	2	2	3	4	3	2	16
81	5	4	4	4	4	4	25
82	4	3	4	4	4	3	22
83	1	1	1	2	4	4	13
84	2	2	2	2	1	2	11
85	5	4	5	5	5	5	29
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87	1	4	5	2	4	4	20
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91	4	4	5	5	4	4	26
92	5	5	4	5	4	5	28
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95	4	4	4	4	4	4	24
96	4	3	4	3	4	3	21
97	4	5	5	5	5	5	29
98	4	4	4	4	4	4	24
99	4	4	4	4	4	3	23



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43	5	5	4	4	4	5	5	32
44	5	5	4	4	5	3	2	28
45	5	5	3	2	5	1	4	25
46	5	5	5	4	4	2	4	29
47	5	4	5	4	4	5	5	32
48	4	5	5	5	5	5	5	34
49	5	5	5	5	5	5	5	35
50	4	4	4	4	5	4	5	30
51	5	5	5	5	5	4	4	33
52	5	4	4	4	4	4	4	29
53	4	4	4	4	4	4	4	28
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60	5	5	4	4	5	4	4	31
61	5	5	4	4	4	4	4	30
62	4	4	4	4	4	4	4	28
63	5	5	4	4	5	4	4	31
64	4	4	4	4	4	5	4	29
65	4	4	4	4	4	4	4	28
66	5	5	3	3	5	4	4	29
67	4	4	4	4	5	4	5	30
68	5	5	5	5	5	5	4	34
69	4	4	4	4	5	4	4	29
70	5	5	5	4	5	5	4	33
71	4	4	4	4	4	3	3	26
72	5	5	5	1	5	3	2	26
73	5	5	5	5	5	4	4	33
74	5	5	4	4	4	4	4	30
75	4	4	5	5	5	3	4	30
76	4	4	4	4	4	4	4	28
77	4	3	2	2	2	2	1	16
78	4	4	1	1	4	1	2	17
79	1	2	1	4	3	2	1	14
80	2	1	2	3	2	1	3	14
81	5	4	5	5	4	5	5	33
82	5	5	5	5	5	4	4	33
83	3	1	1	3	3	1	2	14
84	1	3	3	3	1	1	2	14
85	5	5	5	5	5	5	5	35
86	4	4	4	4	4	4	5	29

87	4	4	4	4	4	4	5	29
88	5	4	4	4	4	5	5	31
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90	5	5	4	4	4	4	4	30
91	5	5	5	5	5	4	5	34
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94	5	5	5	5	5	4	4	33
95	4	4	3	4	4	4	4	27
96	5	5	5	5	5	4	4	33
97	4	4	4	4	4	5	5	30
98	5	5	4	4	4	4	5	31
99	4	4	4	4	4	4	4	28





No. Resp	Kepatuhan Wajib Pajak UMKM (Y)										Total Y
	Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	
1	4	4	4	4	4	4	4	4	4	4	40
2	5	5	5	5	5	5	5	5	5	5	50
3	5	5	4	5	4	5	5	5	5	5	48
4	4	5	4	4	4	4	4	4	4	4	41
5	4	4	4	4	4	4	4	4	4	4	40
6	4	4	3	4	4	4	4	4	4	4	39
7	5	4	4	4	4	4	4	4	4	4	41
8	4	4	4	4	4	4	4	4	4	4	40
9	5	5	5	5	5	5	5	5	5	5	50
10	4	5	3	4	4	5	5	5	5	5	45
11	4	4	5	4	4	4	4	4	4	4	41
12	5	5	5	5	5	5	5	5	5	5	50
13	3	3	3	2	1	2	3	3	3	3	26
14	4	4	4	3	4	4	4	4	4	4	39
15	2	2	1	3	5	5	5	5	5	5	38
16	4	4	4	5	5	5	5	4	5	4	45
17	4	4	4	4	4	4	4	4	4	4	40
18	4	4	4	4	4	5	5	5	5	5	45
19	5	5	4	5	5	5	4	4	4	4	45
20	4	4	4	4	4	4	4	4	4	4	40
21	4	5	5	5	5	5	5	5	5	5	49
22	5	5	5	5	5	5	5	5	5	5	50
23	5	5	4	4	5	5	5	5	5	5	48
24	4	4	4	5	5	5	5	5	5	5	47
25	5	5	4	4	4	4	4	4	4	4	42
26	4	4	4	4	4	5	5	5	5	5	45
27	4	4	4	4	4	4	4	4	4	4	40
28	5	5	5	5	5	5	5	3	5	3	46
29	4	4	4	4	5	5	5	5	5	5	46
30	5	5	5	5	4	4	5	5	5	5	48
31	5	5	5	5	5	5	5	5	5	5	50
32	5	5	5	4	4	5	5	5	5	5	48
33	4	5	5	5	5	4	5	4	5	4	46
34	3	4	5	4	5	5	4	5	4	5	44
35	2	4	4	4	4	4	5	5	5	5	42
36	5	5	5	5	5	5	5	5	5	5	50
37	4	4	4	3	5	5	4	4	4	4	41

38	5	4	4	5	4	4	4	5	4	5	44
39	5	4	4	4	4	4	4	5	4	5	43
40	5	4	4	4	5	5	5	5	5	5	47
41	5	4	4	4	4	5	5	5	5	5	46
42	4	4	4	4	3	3	3	4	3	4	36
43	4	4	4	2	2	3	4	4	4	4	35
44	5	4	5	4	4	5	5	4	5	4	45
45	4	4	4	4	4	4	4	4	4	4	40
46	4	4	4	5	4	4	4	5	4	5	43
47	5	4	4	4	5	4	4	4	4	4	42
48	5	5	5	5	5	4	5	5	5	5	49
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58	5	4	4	4	4	4	5	5	5	5	45
59	5	5	5	5	5	5	5	5	5	5	50
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68	4	4	4	5	5	5	5	5	5	5	47
69	4	4	4	4	4	5	5	5	5	5	45
70	5	5	4	5	5	5	5	5	5	5	49
71	5	5	3	3	5	5	5	5	5	5	46
72	4	4	3	4	3	4	3	3	3	3	34
73	5	4	4	4	5	5	5	4	5	4	45
74	4	4	4	4	4	4	5	5	5	5	44
75	4	5	4	5	5	5	5	5	5	5	48
76	4	4	4	3	4	4	4	4	4	4	39



### Lampiran 1.5 Distribusi Frekuensi Jawaban Responden

**X1\_1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	5	5.1	5.1	6.1
	3	4	4.0	4.0	10.1
	4	57	57.6	57.6	67.7
	5	32	32.3	32.3	100.0
	Total	99	100.0	100.0	

**X1\_2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	6	6.1	6.1	8.1
	3	8	8.1	8.1	16.2
	4	50	50.5	50.5	66.7
	5	33	33.3	33.3	100.0
	Total	99	100.0	100.0	

**X1\_3**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	7	7.1	7.1	8.1
	3	10	10.1	10.1	18.2
	4	55	55.6	55.6	73.7
	5	26	26.3	26.3	100.0
	Total	99	100.0	100.0	

**X1\_4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	3	3.0	3.0	3.0
	2	6	6.1	6.1	9.1
	3	13	13.1	13.1	22.2
	4	51	51.5	51.5	73.7
	5	26	26.3	26.3	100.0
	Total	99	100.0	100.0	

**X1\_5**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	6	6.1	6.1	7.1
	3	13	13.1	13.1	20.2
	4	49	49.5	49.5	69.7
	5	30	30.3	30.3	100.0
	Total	99	100.0	100.0	

**X1\_6**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	3	3.0	3.0	5.1
	3	9	9.1	9.1	14.1
	4	54	54.5	54.5	68.7
	5	31	31.3	31.3	100.0
	Total	99	100.0	100.0	

**X1\_7**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	6	6.1	6.1	8.1
	3	9	9.1	9.1	17.2
	4	60	60.6	60.6	77.8
	5	22	22.2	22.2	100.0
	Total	99	100.0	100.0	

**X1\_8**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	3	3.0	3.0	3.0
	2	6	6.1	6.1	9.1
	3	6	6.1	6.1	15.2
	4	52	52.5	52.5	67.7
	5	32	32.3	32.3	100.0
	Total	99	100.0	100.0	

**X1\_9**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	6	6.1	6.1	8.1
	3	9	9.1	9.1	17.2
	4	60	60.6	60.6	77.8
	5	22	22.2	22.2	100.0
	Total	99	100.0	100.0	

**Total\_X1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	16	2	2.0	2.0	2.0
	18	2	2.0	2.0	4.0
	19	1	1.0	1.0	5.1
	22	2	2.0	2.0	7.1
	25	1	1.0	1.0	8.1
	28	1	1.0	1.0	9.1
	29	2	2.0	2.0	11.1
	30	3	3.0	3.0	14.1
	31	4	4.0	4.0	18.2
	32	2	2.0	2.0	20.2
	33	3	3.0	3.0	23.2
	34	5	5.1	5.1	28.3
	35	3	3.0	3.0	31.3
	36	7	7.1	7.1	38.4
	37	10	10.1	10.1	48.5
	38	6	6.1	6.1	54.5
	39	15	15.2	15.2	69.7
	40	7	7.1	7.1	76.8
	41	10	10.1	10.1	86.9
	42	5	5.1	5.1	91.9
43	1	1.0	1.0	92.9	
44	3	3.0	3.0	96.0	
45	4	4.0	4.0	100.0	
Total		99	100.0	100.0	

**X2\_1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	3	3.0	3.0	3.0
	2	4	4.0	4.0	7.1
	3	3	3.0	3.0	10.1
	4	23	23.2	23.2	33.3
	5	66	66.7	66.7	100.0
Total		99	100.0	100.0	

**X2\_2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	4	4.0	4.0	4.0
	2	3	3.0	3.0	7.1
	3	3	3.0	3.0	10.1
	4	29	29.3	29.3	39.4
	5	60	60.6	60.6	100.0
Total		99	100.0	100.0	

**X2\_3**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	4	4.0	4.0	5.1
	3	7	7.1	7.1	12.1
	4	38	38.4	38.4	50.5
	5	49	49.5	49.5	100.0
	Total	99	100.0	100.0	

**X2\_4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	3	3.0	3.0	5.1
	3	4	4.0	4.0	9.1
	4	39	39.4	39.4	48.5
	5	51	51.5	51.5	100.0
	Total	99	100.0	100.0	

**X2\_5**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	4	4.0	4.0	5.1
	3	9	9.1	9.1	14.1
	4	35	35.4	35.4	49.5
	5	50	50.5	50.5	100.0
	Total	99	100.0	100.0	

**X2\_6**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	3	3.0	3.0	3.0
	2	3	3.0	3.0	6.1
	3	5	5.1	5.1	11.1
	4	33	33.3	33.3	44.4
	5	55	55.6	55.6	100.0
	Total	99	100.0	100.0	

**X2\_7**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	4	4.0	4.0	4.0
	2	3	3.0	3.0	7.1
	3	3	3.0	3.0	10.1
	4	29	29.3	29.3	39.4
	5	60	60.6	60.6	100.0
	Total	99	100.0	100.0	

**Total\_X2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	13	1	1.0	1.0	1.0
	14	1	1.0	1.0	2.0
	15	2	2.0	2.0	4.0
	17	2	2.0	2.0	6.1
	18	1	1.0	1.0	7.1
	21	1	1.0	1.0	8.1
	24	3	3.0	3.0	11.1
	25	1	1.0	1.0	12.1
	26	1	1.0	1.0	13.1
	27	2	2.0	2.0	15.2
	28	3	3.0	3.0	18.2
	29	11	11.1	11.1	29.3
	30	7	7.1	7.1	36.4
	31	4	4.0	4.0	40.4
	32	12	12.1	12.1	52.5
	33	18	18.2	18.2	70.7
	34	10	10.1	10.1	80.8
	35	19	19.2	19.2	100.0
	Total		99	100.0	100.0

**X3\_1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	3	3.0	3.0	3.0
	2	4	4.0	4.0	7.1
	3	10	10.1	10.1	17.2
	4	46	46.5	46.5	63.6
	5	36	36.4	36.4	100.0
Total		99	100.0	100.0	

**X3\_2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	3	3.0	3.0	3.0
	2	5	5.1	5.1	8.1
	3	8	8.1	8.1	16.2
	4	50	50.5	50.5	66.7
	5	33	33.3	33.3	100.0
Total		99	100.0	100.0	



**X3\_3**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	6	6.1	6.1	7.1
	3	7	7.1	7.1	14.1
	4	63	63.6	63.6	77.8
	5	22	22.2	22.2	100.0
	Total	99	100.0	100.0	

**X3\_4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	7	7.1	7.1	8.1
	3	10	10.1	10.1	18.2
	4	59	59.6	59.6	77.8
	5	22	22.2	22.2	100.0
	Total	99	100.0	100.0	

**X3\_5**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	6	6.1	6.1	7.1
	3	8	8.1	8.1	15.2
	4	60	60.6	60.6	75.8
	5	24	24.2	24.2	100.0
	Total	99	100.0	100.0	

**X3\_6**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	6	6.1	6.1	8.1
	3	11	11.1	11.1	19.2
	4	52	52.5	52.5	71.7
	5	28	28.3	28.3	100.0
	Total	99	100.0	100.0	

**Total\_X3**

		Frequency	Percent	Valid Percent	Cumulative Percent	
Valid	9	1	1.0	1.0	1.0	
	11	2	2.0	2.0	3.0	
	12	1	1.0	1.0	4.0	
	13	3	3.0	3.0	7.1	
	16	1	1.0	1.0	8.1	
	18	1	1.0	1.0	9.1	
	19	1	1.0	1.0	10.1	
	20	3	3.0	3.0	13.1	
	21	4	4.0	4.0	17.2	
	22	5	5.1	5.1	22.2	
	23	9	9.1	9.1	31.3	
	24	18	18.2	18.2	49.5	
	25	8	8.1	8.1	57.6	
	26	13	13.1	13.1	70.7	
	27	8	8.1	8.1	78.8	
	28	8	8.1	8.1	86.9	
	29	10	10.1	10.1	97.0	
	30	3	3.0	3.0	100.0	
	Total		99	100.0	100.0	

**X4\_1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	3	3.0	3.0	5.1
	3	2	2.0	2.0	7.1
	4	38	38.4	38.4	45.5
	5	54	54.5	54.5	100.0
Total		99	100.0	100.0	

**X4\_2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	2	2.0	2.0	4.0
	3	3	3.0	3.0	7.1
	4	42	42.4	42.4	49.5
	5	50	50.5	50.5	100.0
Total		99	100.0	100.0	

**X4\_3**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	3	3.0	3.0	3.0
	2	3	3.0	3.0	6.1
	3	9	9.1	9.1	15.2
	4	47	47.5	47.5	62.6
	5	37	37.4	37.4	100.0
	Total	99	100.0	100.0	

**X4\_4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	3	3.0	3.0	3.0
	2	4	4.0	4.0	7.1
	3	8	8.1	8.1	15.2
	4	52	52.5	52.5	67.7
	5	32	32.3	32.3	100.0
	Total	99	100.0	100.0	

**X4\_5**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	3	3.0	3.0	5.1
	3	3	3.0	3.0	8.1
	4	45	45.5	45.5	53.5
	5	46	46.5	46.5	100.0
	Total	99	100.0	100.0	

**X4\_6**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	5	5.1	5.1	5.1
	2	5	5.1	5.1	10.1
	3	9	9.1	9.1	19.2
	4	62	62.6	62.6	81.8
	5	18	18.2	18.2	100.0
	Total	99	100.0	100.0	

**X4\_7**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	7	7.1	7.1	9.1
	3	6	6.1	6.1	15.2
	4	53	53.5	53.5	68.7
	5	31	31.3	31.3	100.0
	Total	99	100.0	100.0	

**Total\_X4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	14	4	4.0	4.0	4.0
	16	1	1.0	1.0	5.1
	17	2	2.0	2.0	7.1
	20	1	1.0	1.0	8.1
	22	1	1.0	1.0	9.1
	24	2	2.0	2.0	11.1
	25	2	2.0	2.0	13.1
	26	4	4.0	4.0	17.2
	27	3	3.0	3.0	20.2
	28	12	12.1	12.1	32.3
	29	10	10.1	10.1	42.4
	30	13	13.1	13.1	55.6
	31	8	8.1	8.1	63.6
	32	8	8.1	8.1	71.7
	33	17	17.2	17.2	88.9
	34	8	8.1	8.1	97.0
35	3	3.0	3.0	100.0	
	Total	99	100.0	100.0	

**Y\_1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	5	5.1	5.1	6.1
	3	4	4.0	4.0	10.1
	4	44	44.4	44.4	54.5
	5	45	45.5	45.5	100.0
	Total	99	100.0	100.0	

## Y\_2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	4	4.0	4.0	5.1
	3	2	2.0	2.0	7.1
	4	54	54.5	54.5	61.6
	5	38	38.4	38.4	100.0
	Total	99	100.0	100.0	

## Y\_3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	3	3.0	3.0	3.0
	2	3	3.0	3.0	6.1
	3	6	6.1	6.1	12.1
	4	61	61.6	61.6	73.7
	5	26	26.3	26.3	100.0
	Total	99	100.0	100.0	

## Y\_4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	4	4.0	4.0	6.1
	3	5	5.1	5.1	11.1
	4	58	58.6	58.6	69.7
	5	30	30.3	30.3	100.0
	Total	99	100.0	100.0	

## Y\_5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	3	3.0	3.0	3.0
	2	3	3.0	3.0	6.1
	3	3	3.0	3.0	9.1
	4	49	49.5	49.5	58.6
	5	41	41.4	41.4	100.0
	Total	99	100.0	100.0	

## Y\_6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	6	6.1	6.1	7.1
	3	2	2.0	2.0	9.1
	4	37	37.4	37.4	46.5
	5	53	53.5	53.5	100.0
	Total	99	100.0	100.0	

**Y\_7**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	3	3.0	3.0	5.1
	3	4	4.0	4.0	9.1
	4	32	32.3	32.3	41.4
	5	58	58.6	58.6	100.0
	Total	99	100.0	100.0	

**Y\_8**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	3	3.0	3.0	5.1
	3	4	4.0	4.0	9.1
	4	33	33.3	33.3	42.4
	5	57	57.6	57.6	100.0
	Total	99	100.0	100.0	

**Y\_9**

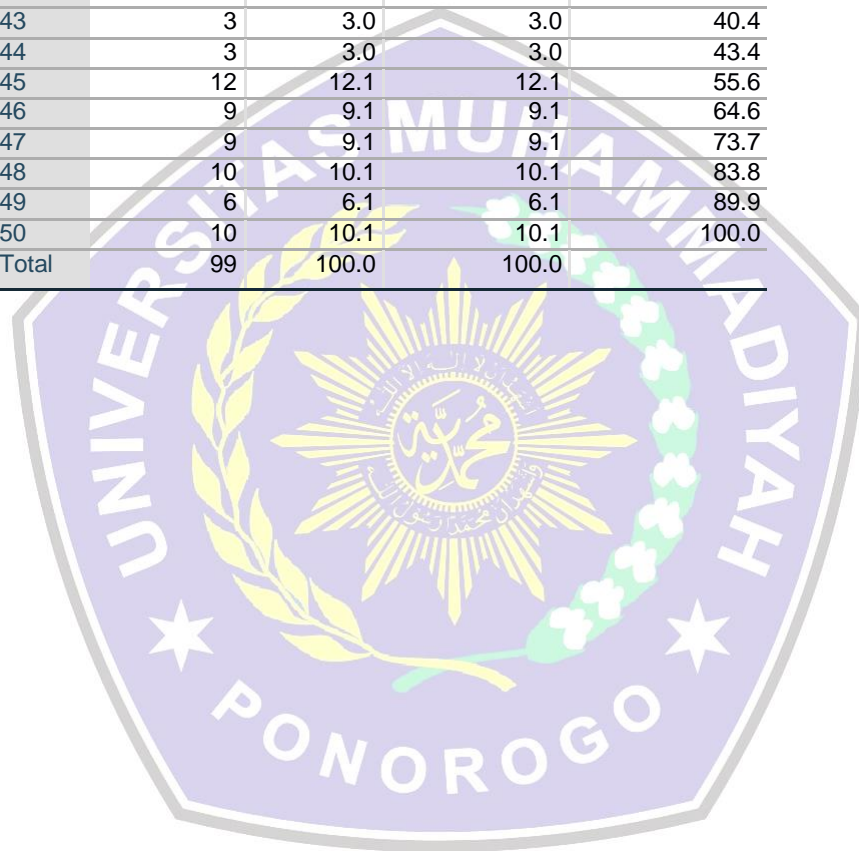
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	3	3.0	3.0	5.1
	3	4	4.0	4.0	9.1
	4	32	32.3	32.3	41.4
	5	58	58.6	58.6	100.0
	Total	99	100.0	100.0	

**Y\_10**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	3	3.0	3.0	5.1
	3	4	4.0	4.0	9.1
	4	33	33.3	33.3	42.4
	5	57	57.6	57.6	100.0
	Total	99	100.0	100.0	

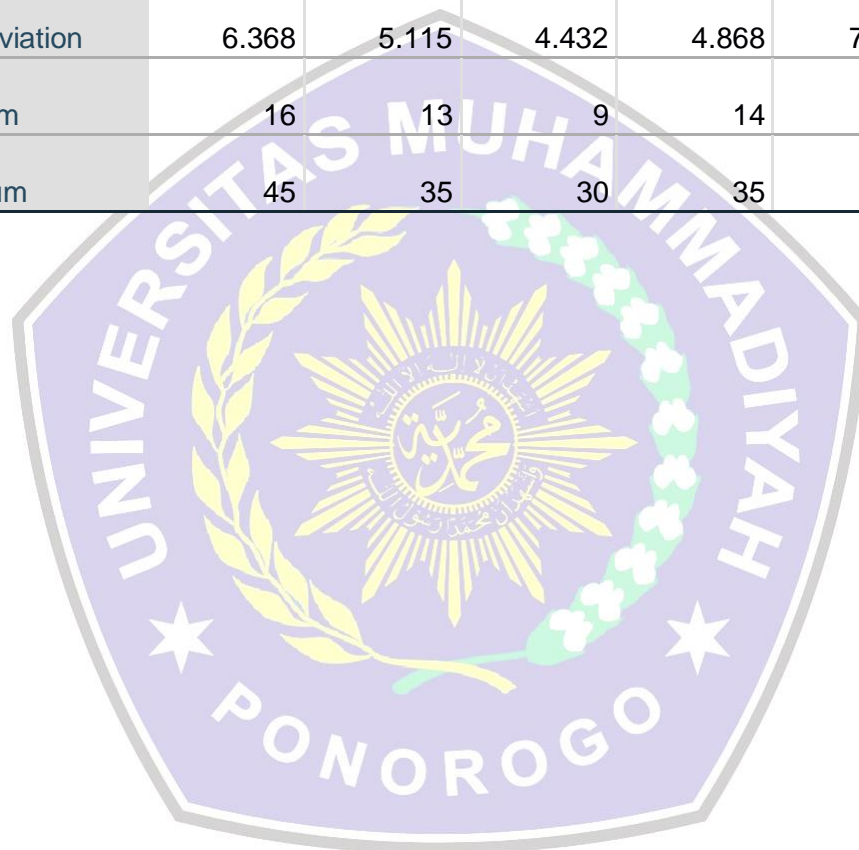
**Total\_Y**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18	2	2.0	2.0	2.0
	20	1	1.0	1.0	3.0
	21	2	2.0	2.0	5.1
	24	1	1.0	1.0	6.1
	26	1	1.0	1.0	7.1
	34	1	1.0	1.0	8.1
	35	1	1.0	1.0	9.1
	36	1	1.0	1.0	10.1
	38	1	1.0	1.0	11.1
	39	4	4.0	4.0	15.2
	40	11	11.1	11.1	26.3
	41	7	7.1	7.1	33.3
	42	4	4.0	4.0	37.4
	43	3	3.0	3.0	40.4
	44	3	3.0	3.0	43.4
	45	12	12.1	12.1	55.6
	46	9	9.1	9.1	64.6
	47	9	9.1	9.1	73.7
	48	10	10.1	10.1	83.8
	49	6	6.1	6.1	89.9
50	10	10.1	10.1	100.0	
Total		99	100.0	100.0	



### Lampiran 1.6 Hasil Analisis Statistik Deskriptif

		Statistics				
		Total_X1	Total_X2	Total_X3	Total_X4	Total_Y
N	Valid	99	99	99	99	99
	Missing	0	0	0	0	0
Mean		36.20	30.58	24.10	29.18	42.97
Std. Deviation		6.368	5.115	4.432	4.868	7.173
Minimum		16	13	9	14	18
Maximum		45	35	30	35	50











X2_4	Pearson Correlation	.465**	.495**	.709**	1	.643**	.512**	.495**	.769**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000
	N	99	99	99	99	99	99	99	99
X2_5	Pearson Correlation	.547**	.487**	.515**	.643**	1	.663**	.487**	.777**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000
	N	99	99	99	99	99	99	99	99
X2_6	Pearson Correlation	.640**	.585**	.433**	.512**	.663**	1	.585**	.802**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000
	N	99	99	99	99	99	99	99	99
X2_7	Pearson Correlation	.708**	1.000**	.300**	.495**	.487**	.585**	1	.843**
	Sig. (2-tailed)	.000	.000	.003	.000	.000	.000	.000	.000
	N	99	99	99	99	99	99	99	99
Total_X2	Pearson Correlation	.827**	.843**	.655**	.769**	.777**	.802**	.843**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	99	99	99	99	99	99	99	99

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

## Correlations

		X3_1	X3_2	X3_3	X3_4	X3_5	X3_6	Total_X3
X3_1	Pearson Correlation	1	.722**	.582**	.635**	.593**	.605**	.825**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000
	N	99	99	99	99	99	99	99
X3_2	Pearson Correlation	.722**	1	.692**	.622**	.582**	.713**	.863**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000
	N	99	99	99	99	99	99	99
X3_3	Pearson Correlation	.582**	.692**	1	.643**	.646**	.691**	.834**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000
	N	99	99	99	99	99	99	99
X3_4	Pearson Correlation	.635**	.622**	.643**	1	.704**	.656**	.837**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000
	N	99	99	99	99	99	99	99

X3_5	Pearson Correlation	.593**	.582**	.646**	.704**	1	.731**	.834**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000
	N	99	99	99	99	99	99	99
X3_6	Pearson Correlation	.605**	.713**	.691**	.656**	.731**	1	.869**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000
	N	99	99	99	99	99	99	99
Total_X3	Pearson Correlation	.825**	.863**	.834**	.837**	.834**	.869**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	99	99	99	99	99	99	99

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



X4_5	Pearson Correlation	.697**	.720**	.578**	.579**	1	.432**	.376**	.789**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000
	N	99	99	99	99	99	99	99	99
X4_6	Pearson Correlation	.461**	.471**	.569**	.467**	.432**	1	.684**	.755**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000
	N	99	99	99	99	99	99	99	99
X4_7	Pearson Correlation	.408**	.383**	.570**	.456**	.376**	.684**	1	.716**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000
	N	99	99	99	99	99	99	99	99
Total_X4	Pearson Correlation	.796**	.823**	.861**	.751**	.789**	.755**	.716**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	99	99	99	99	99	99	99	99

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





Y_5	Pearson Correlation	.468*	.566*	.605*	.599*	1	.795*	.688**	.692**	.688**	.692**	.813**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	99	99	99	99	99	99	99	99	99	99	99
Y_6	Pearson Correlation	.577*	.632*	.566*	.660*	.795*	1	.882**	.820**	.882**	.820**	.913**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	99	99	99	99	99	99	99	99	99	99	99
Y_7	Pearson Correlation	.584*	.658*	.564*	.625*	.688*	.882*	1	.831**	1.000	.831**	.916**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	99	99	99	99	99	99	99	99	99	99	99
Y_8	Pearson Correlation	.533*	.632*	.607*	.571*	.692*	.820*	.831**	1	.831**	1.000	.899**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000
	N	99	99	99	99	99	99	99	99	99	99	99
Y_9	Pearson Correlation	.584*	.658*	.564*	.625*	.688*	.882*	1.000	.831**	1	.831**	.916**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000

N		99	99	99	99	99	99	99	99	99	99	99
Y_10	Pearson Correlation	.533*	.632*	.607*	.571*	.692*	.820*	.831**	1.000**	.831**	1	.899**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000
N		99	99	99	99	99	99	99	99	99	99	99
Total_Y	Pearson Correlation	.720*	.794*	.759*	.755*	.813*	.913*	.916**	.899**	.916**	.899**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
N		99	99	99	99	99	99	99	99	99	99	99

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

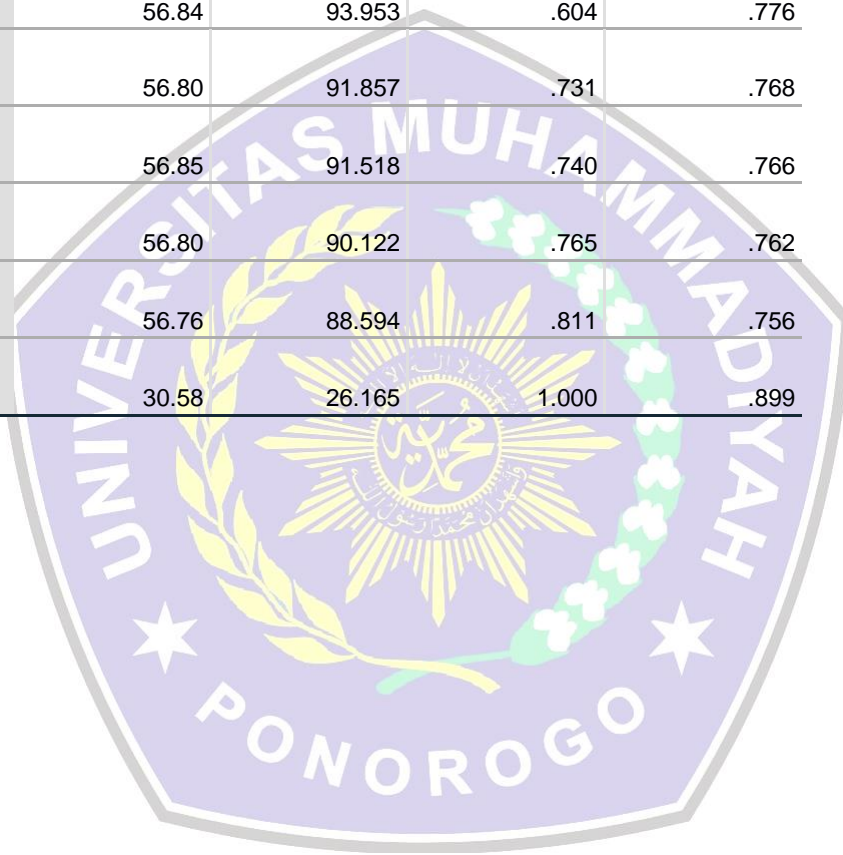
### Lampiran 1.8 Hasil Uji Reliabilitas

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
X1_1	68.25	147.619	.717	.767
X1_2	68.33	143.959	.790	.760
X1_3	68.41	145.102	.787	.762
X1_4	68.48	143.824	.763	.760
X1_5	68.38	143.361	.857	.758
X1_6	68.30	148.254	.648	.769
X1_7	68.45	144.577	.815	.761
X1_8	68.35	143.353	.787	.759
X1_9	68.45	144.577	.815	.761
Total_X1	36.20	40.551	1.000	.931

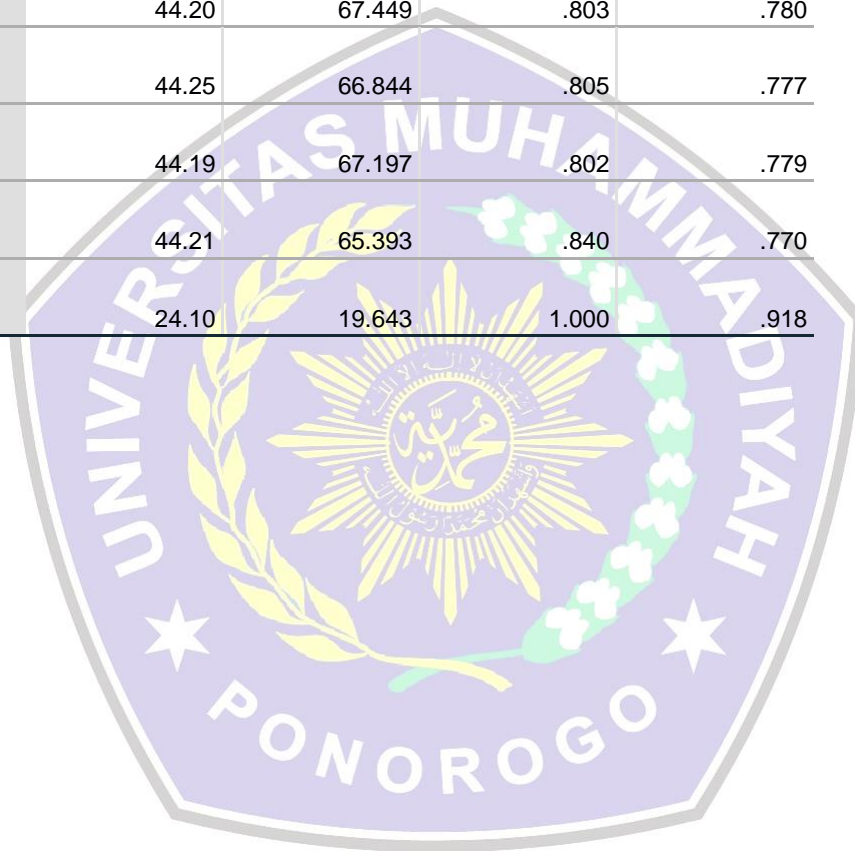
### Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
X2_1	56.69	89.319	.793	.759
X2_2	56.76	88.594	.811	.756
X2_3	56.84	93.953	.604	.776
X2_4	56.80	91.857	.731	.768
X2_5	56.85	91.518	.740	.766
X2_6	56.80	90.122	.765	.762
X2_7	56.76	88.594	.811	.756
Total_X2	30.58	26.165	1.000	.899



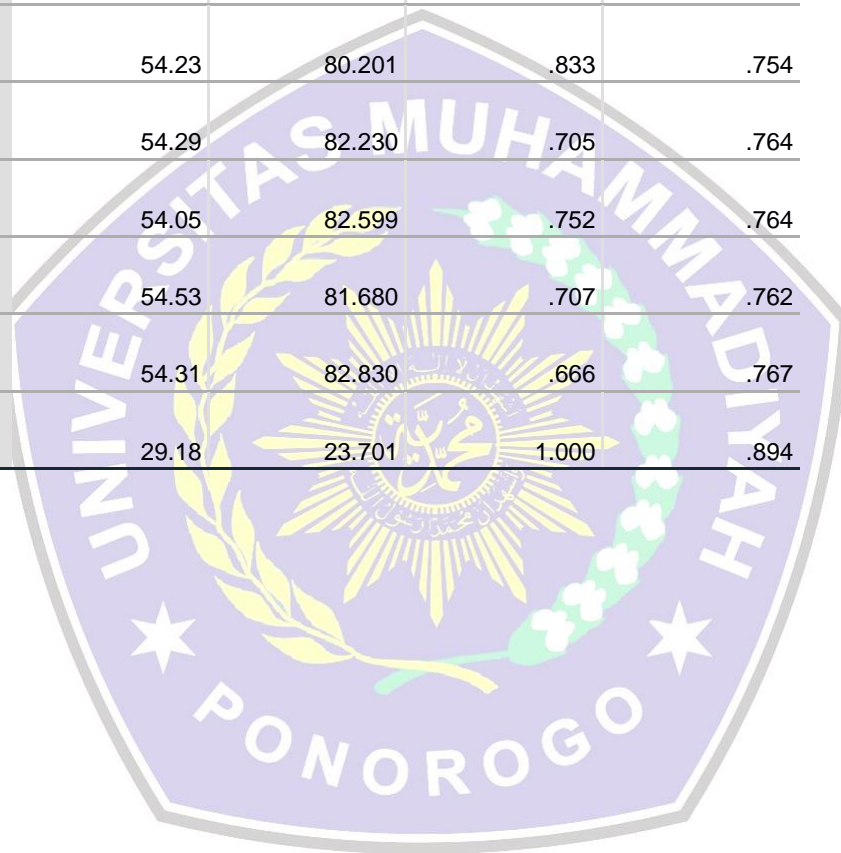
### Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
X3_1	44.11	65.590	.786	.773
X3_2	44.14	65.000	.831	.769
X3_3	44.20	67.449	.803	.780
X3_4	44.25	66.844	.805	.777
X3_5	44.19	67.197	.802	.779
X3_6	44.21	65.393	.840	.770
Total_X3	24.10	19.643	1.000	.918



### Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
X4_1	53.96	82.427	.761	.763
X4_2	53.99	82.398	.793	.762
X4_3	54.23	80.201	.833	.754
X4_4	54.29	82.230	.705	.764
X4_5	54.05	82.599	.752	.764
X4_6	54.53	81.680	.707	.762
X4_7	54.31	82.830	.666	.767
Total_X4	29.18	23.701	1.000	.894



### Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
Y_1	81.66	189.085	.689	.770
Y_2	81.69	188.809	.772	.769
Y_3	81.89	188.059	.732	.768
Y_4	81.83	188.511	.728	.769
Y_5	81.71	185.862	.790	.765
Y_6	81.58	183.696	.902	.760
Y_7	81.52	183.722	.905	.760
Y_8	81.53	184.170	.886	.761
Y_9	81.52	183.722	.905	.760
Y_10	81.53	184.170	.886	.761
Total_Y	42.97	51.458	1.000	.953



## Lampiran 1.9 Hasil Uji Normalitas

### One-Sample Kolmogorov-Smirnov Test

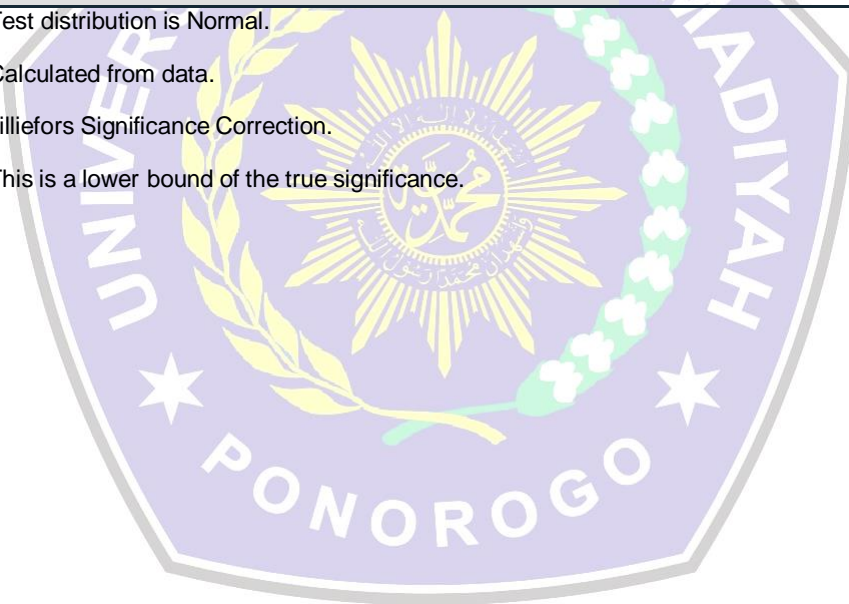
		Unstandardized Residual
N		99
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	3.71111473
Most Extreme Differences	Absolute	.051
	Positive	.041
	Negative	-.051
Test Statistic		.051
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

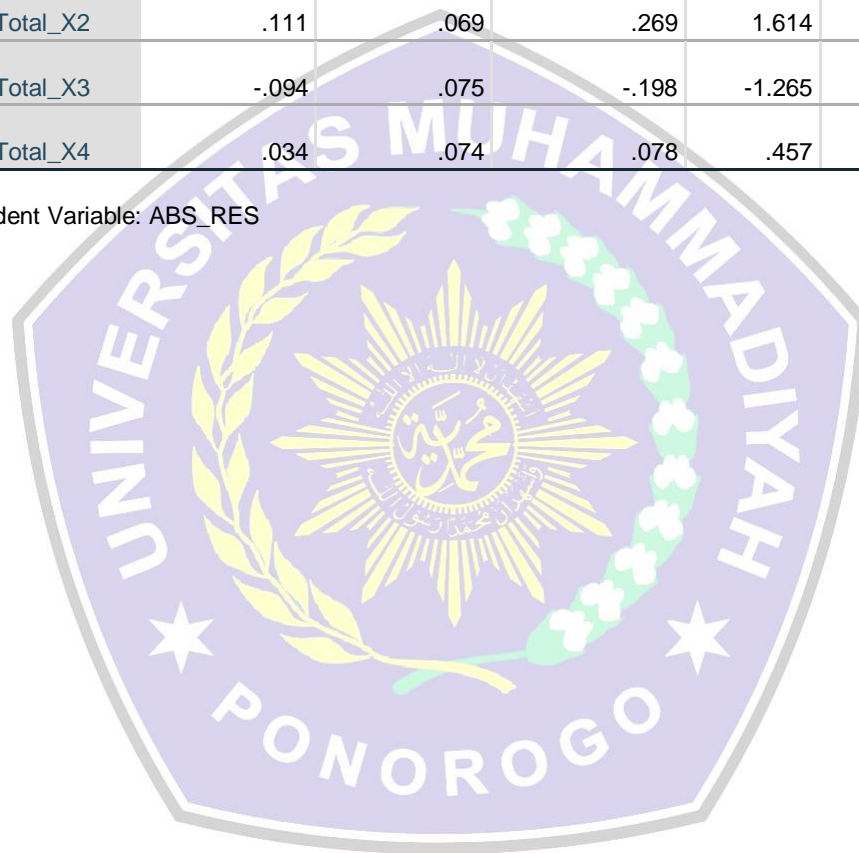


### Lampiran 1.10 Hasil Uji Heteroskedastisitas

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.690	1.396		3.359	.001
	Total_X1	-.104	.054	-.313	-1.942	.055
	Total_X2	.111	.069	.269	1.614	.110
	Total_X3	-.094	.075	-.198	-1.265	.209
	Total_X4	.034	.074	.078	.457	.648

a. Dependent Variable: ABS\_RES

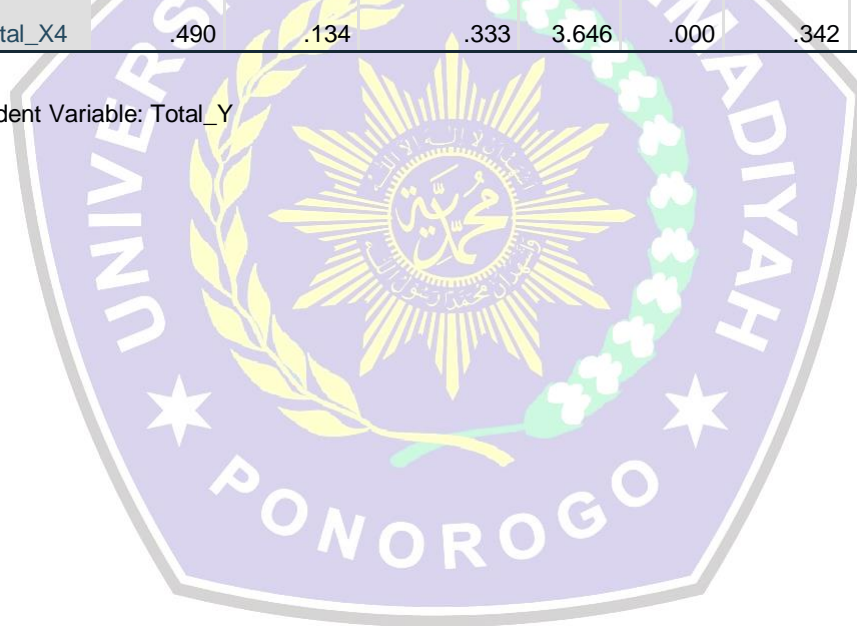


### Lampiran 1.11 Hasil Uji Multikolinieritas

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.829	2.544		1.112	.269		
	Total_X1	.263	.098	.233	2.690	.008	.379	2.641
	Total_X2	.258	.126	.184	2.053	.043	.355	2.817
	Total_X3	.350	.136	.216	2.578	.012	.404	2.477
	Total_X4	.490	.134	.333	3.646	.000	.342	2.922

a. Dependent Variable: Total\_Y

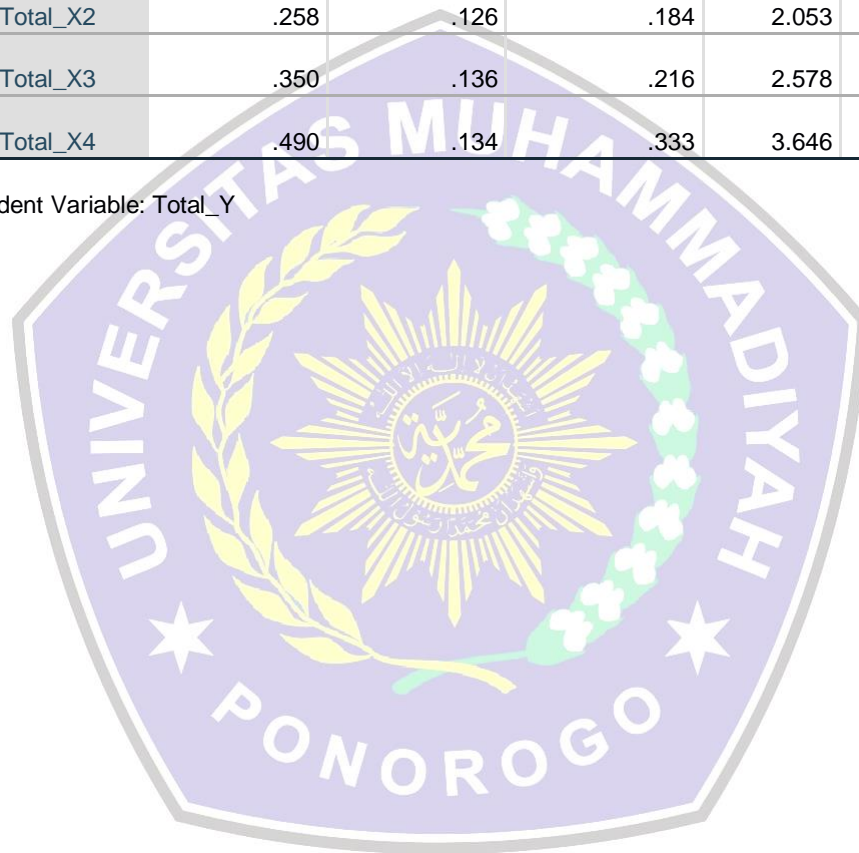


### Lampiran 1.12 Hasil Analisis Regresi Linier Berganda

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.829	2.544		1.112	.269
	Total_X1	.263	.098	.233	2.690	.008
	Total_X2	.258	.126	.184	2.053	.043
	Total_X3	.350	.136	.216	2.578	.012
	Total_X4	.490	.134	.333	3.646	.000

a. Dependent Variable: Total\_Y



### Lampiran 1.13 Hasil Uji Hipotesis (Uji T, Uji F, dan Uji R<sup>2</sup>)

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
1	(Constant)	2.829	2.544		1.112	.269
	Total_X1	.263	.098	.233	2.690	.008
	Total_X2	.258	.126	.184	2.053	.043
	Total_X3	.350	.136	.216	2.578	.012
	Total_X4	.490	.134	.333	3.646	.000

a. Dependent Variable: Total\_Y

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3693.217	4	923.304	64.304	.000 <sup>b</sup>
	Residual	1349.693	94	14.358		
	Total	5042.909	98			

a. Dependent Variable: Total\_Y


b. Predictors: (Constant), Total\_X4, Total\_X1, Total\_X3, Total\_X2

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.856 <sup>a</sup>	.732	.721	3.789

a. Predictors: (Constant), Total\_X4, Total\_X1, Total\_X3, Total\_X2

### Lampiran 1.14 Berita Acara Bimbingan Skripsi










**UNIVERSITAS MUHAMMADIYAH PONOROGO**  
**FAKULTAS EKONOMI**  
 Jl. Budi Utomo No. 10 Ponorogo 63471 Jawa Timur Indonesia  
 Telp (0352) 481124, Fax. (0352) 461796, e-mail : akademik@umpo.ac.id Website :www.umpo.ac.id  
 Akreditasi Institusi B oleh BAN-PT  
 (SK Nomor : 77/SK/BAN-PT/Ak-PPJ/PT/IV/2020)

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**BERITA ACARA BIMBINGAN SKRIPSI**

1. Nama Mahasiswa : **LISA ANDRIYANI**  
 2. NIM : 17441464  
 3. Jurusan : Akuntansi S-1  
 4. Bidang : Perpajakan  
 5. Alamat : Ds. Somoroto, Rt 03 Rw 03, Kec. Kauman, Kab. Ponorogo  
 6. Judul Skripsi : Pengaruh Penerapan Tingkat Pemahaman Tentang Peraturan Pemerintah No. 23 Tahun 2018, Sanksi Pajak dan Sosialisasi Pajak Terhadap Kepatuhan Wajib Pajak UMKM (Studi Empiris Wajib Pajak UMKM yang Terdaftar Di KPP Pratama Ponorogo)

7. Masa Pembimbingan : September 2021 s/d Agustus 2022  
 8. Tanggal Mengajukan Skripsi :  
 9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
26 Okt 2021	Bab 1-3 acc	
02 Nov	LB, teori, POP & sample ker.	
6 Des 2021	LB, teori, POP, sample, dev. Opr (sda)	
30 Des 2021	Revisi BAB 1-3	
12 Feb 2022	Revisi BAB 1-3	
11 Mar 2022	Revisi BAB 1-3	
30 Mar 2022	Revisi BAB 1-3	
10 April 2022	acc Bab 1-3.	
20 Mei 2022	Bab 4-5	
31 Mei 2022	Acc Bab 4-5	
24 Juni 2022	Rev Full Draft	
23 Juni 2022	Full draft ACC	

Tanggal Disetujui	BAB	Paraf Pembimbing

- 10. Tanggal Selesai Penulisan Skripsi : 23 Juni 2022
- 11. Keterangan Bimbingan Telah Selesai : \_\_\_\_\_
- 12. Telah Di Evaluasi/Di Uji Dengan Nilai : \_\_\_\_\_ (angka)  
  \_\_\_\_\_ (huruf)

Pembimbing  
*(Handwritten Signature)*

**ARDYAN FIRDAUSI MUSTOFFA, SE,MSi**  
NIDN. 0704128202

Ponorogo, 23 September 2021  
Dekan  
*(Handwritten Signature)*

