

# Lampiran 1

# Kuesioner



**PENGARUH SANKSI PAJAK, PENGETAHUAN PAJAK, DAN  
PENDAPATAB WAJIB PAJAK TERHADAP KEPATUHAN WAJIB  
PAJAK DALAM MEMBAYAR PAJAK BUMI DAN BANGUNAN DI KEC.  
KEBONAGUNG KAB. PACITAN**



**SKRIPSI**

Nama : Ardy Dharma Saputra  
N I M : 12440468  
Program Studi : Akuntansi

**KUISIONER PENELITIAN**

**Data responden**

1. Nama : (boleh tidak diisi)
2. Alamat : (boleh tidak diisi)
3. No Telepon :
4. Jenis kelamin :  Laki - Laki  Perempuan
5. Pendidikan Terakhir :  s.d SMP  Sarjana  
 s.d SMA  Diploma  
 Lainnya

**PETUNJUK PENGISIAN :**

1. Kuisisioner ini terdiri atas item pertanyaan. Masing-masing item pertanyaan terdiri dari 5 (lima) pilihan jawaban.
2. Bapak/Ibu/Sdr/i cukup menjawab langsung sesuai pikiran dan pilihan jawaban yang tepat.
3. Jawablah kuisisioner ini secara jujur dengan memberikan tanda (√) pada salah satu jawaban.

## 1. SANKSI PAJAK (X<sub>1</sub>)

No	Pernyataan	Sangat Tidak Setuju (1)	Tidak Setuju (2)	Ragu-ragu (3)	Setuju (4)	Sangat Setuju (5)
1	Anda merasa bahwa sudah sepatasnya keterlambatan membayar pajak tidak diampuni dan harus dikenakan bunga					
2	Denda sebesar 2% per bulan adalah wajar					
3	Pelaksanaan sanksi denda terhadap WP yang lalai oleh petugas pajak tepat pada waktunya					
4	Perhitungan pelaksanaan sanksi denda bunga terhadap WP yang lalai membayar pajak dilakukan oleh WP yang bersangkutan					

## 2. PENGETAHUAN PAJAK (X<sub>2</sub>)

No	Pernyataan	Sangat Tidak Setuju (1)	Tidak Setuju (2)	Ragu-ragu (3)	Setuju (4)	Sangat Setuju (5)
1	Saya mengetahui sumber penerimaan terbesar negara berasal dari pajak.					
2	Pembayaran pajak merupakan salah satu bentuk partisipasi masyarakat dalam usaha pembangunan nasional.					
3	Dengan membayar pajak, saya dapat menikmati sarana dan prasarana sebagai kebutuhan umum.					
4	Dengan membayar pajak, maka pembangunan fasilitas umum menjadi lebih baik.					
5	Saya mengetahui fungsi atas pajak yang saya bayar					

### 3. PENDAPATAN WAJIB PAJAK (X<sub>3</sub>)

No	Pernyataan	Sangat Tidak Setuju (1)	Tidak Setuju (2)	Ragu-ragu (3)	Setuju (4)	Sangat Setuju (5)
1	Jumlah pajak yang anda bayar tergantung dari pendapatan anda.					
2	Anda selalu taat membayar pajak meskipun pendapatan anda rendah.					
3	Besar kecilnya pendapatan anda menjadi penghalang untuk membayar pajak.					
4	Setiap pendapatan yang diperoleh wajib pajak akan dikenai pajak.					
5	Wajib pajak harus transparansi dalam melaporkan jumlah pajak terutang.					

### 4. KEPATUHAN WAJIB PAJAK (Y)

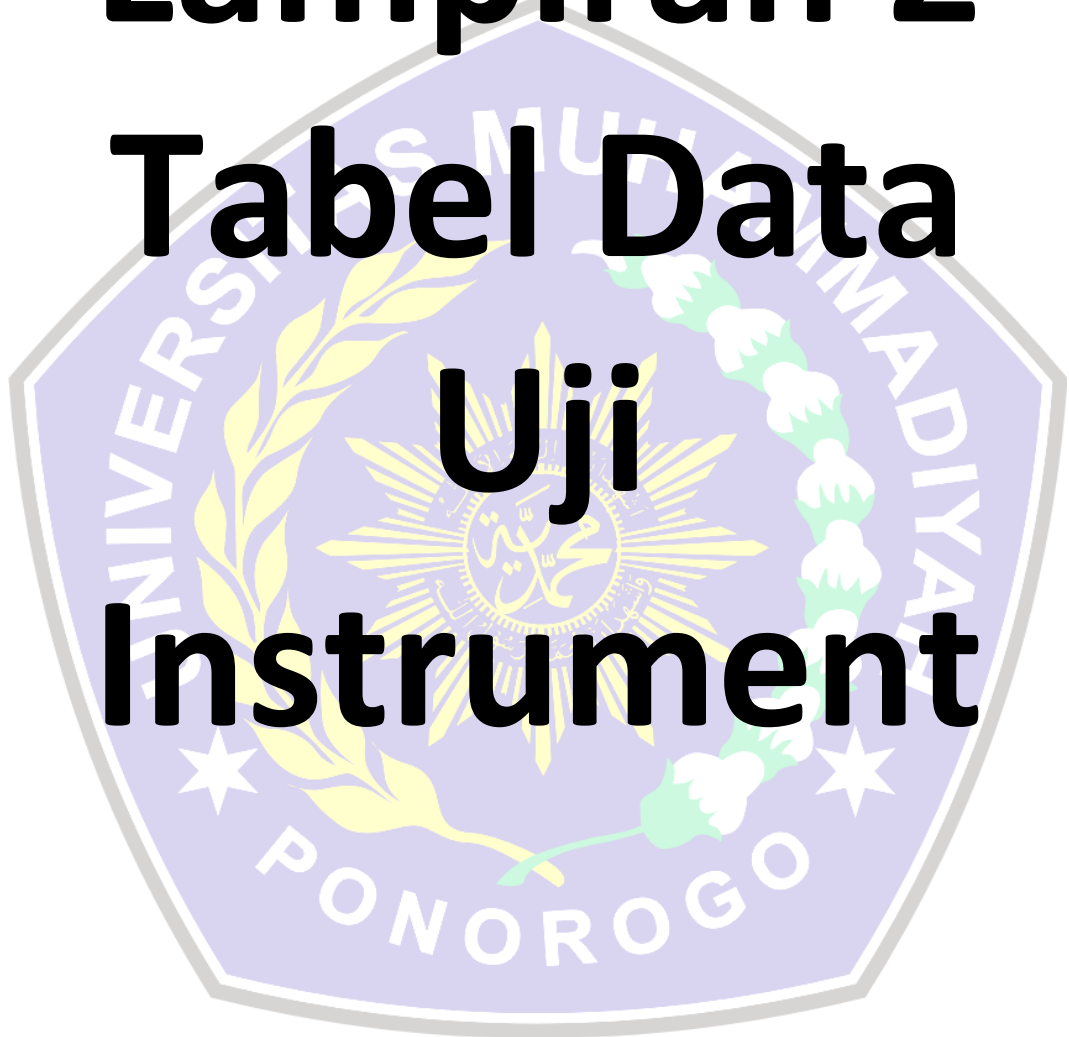
No	Pernyataan	Sangat Tidak Setuju (1)	Tidak Setuju (2)	Ragu-ragu (3)	Setuju (4)	Sangat Setuju (5)
1	Wajib pajak memiliki kesadaran dan kepatuhan dalam memenuhi kewajiban perpajakannya dengan menyampaikan SPT tepat waktu.					
2	Apabila wajib pajak memiliki rasa tanggung jawab dalam membayar pajak maka tidak akan mempunyai tunggakan pajak.					
3	Selama membayar pajak saya berusaha mematuhi PBB.					
4	Wajib pajak tidak merasa bahwa membayar PBB merupakan persoalan yang memberatkan masyarakat.					
5	Saya sudah melaksanakan kewajiban sebagai wajib pajak secara benar.					

**Lampiran 2**

**Tabel Data**

**Uji**

**Instrument**



## Lampiran 2. Tabel Data Uji Instrumen

### 1. Sanksi Pajak ( $X_1$ )

Responden	X1.1	X1.2	X1.3	X1.4	Total ( $X_1$ )
1	2	3	3	4	12
2	3	4	4	5	16
3	4	4	5	4	17
4	3	4	3	4	14
5	3	4	4	4	15
6	3	4	3	4	14
7	1	2	3	3	9
8	2	3	4	5	14
9	2	3	3	4	12
10	3	4	5	5	17
11	1	4	3	5	13
12	2	4	5	4	15
13	3	4	4	5	16
14	2	3	4	5	14
15	3	4	5	4	16
16	3	4	4	5	16
17	3	4	4	5	16
18	3	4	4	4	15
19	1	4	4	4	13
20	3	4	5	3	15
21	5	3	5	4	17
22	3	4	4	5	16
23	4	5	4	5	18
24	3	4	4	5	16
25	4	5	5	5	19
26	3	4	4	5	16
27	3	4	4	4	15
28	4	3	4	5	16
29	2	3	4	4	13
30	3	4	4	4	15
31	2	3	4	4	13
32	3	4	4	4	15
33	3	4	4	4	15
34	3	5	5	5	18
35	4	5	5	5	19
36	1	2	3	3	9

37	1	2	4	5	12
38	3	4	4	4	15
39	2	3	4	5	14
40	3	4	4	5	16
41	4	4	4	5	17
42	4	4	4	5	17
43	4	4	4	4	16
44	3	3	3	3	12
45	4	5	5	5	19
46	4	5	4	5	18
47	5	5	4	4	18
48	4	4	4	4	16
49	4	5	4	5	18
50	4	4	4	3	15
51	5	5	2	4	16
52	4	4	4	3	15
53	3	3	3	4	13
54	3	3	3	3	12
55	4	4	4	4	16
56	4	4	4	4	16
57	2	4	4	4	14
58	2	4	4	4	14
59	2	4	4	4	14
60	4	3	3	4	14
61	5	5	5	5	20
62	4	4	4	5	17
63	4	4	4	5	17
64	3	3	4	3	13
65	5	4	4	5	18
66	4	4	4	5	17
67	3	3	3	4	13
68	3	4	3	4	14
69	3	3	3	4	13
70	4	4	4	4	16
71	4	4	4	4	16
72	3	3	4	4	14
73	4	4	4	4	16
74	4	4	4	5	17
75	4	4	5	4	17
76	4	4	4	4	16
77	3	3	3	3	12

78	4	4	4	3	15
79	2	4	4	2	12
80	4	4	3	3	14
81	4	4	5	4	17
82	4	4	4	4	16
83	3	3	3	3	12
84	4	4	4	3	15
85	2	4	4	2	12
86	4	4	3	3	14
87	4	4	4	4	16
88	4	5	4	5	18
89	3	5	4	5	17

## 2. Pengetahuan Pajak (X<sub>2</sub>)

Responden	X2.1	X2.2	X2.3	X2.4	X2.5	Total (X <sub>2</sub> )
1	4	5	4	5	5	23
2	3	4	5	4	5	21
3	1	5	5	5	5	21
4	3	4	5	4	5	21
5	3	4	4	4	4	19
6	3	4	4	3	4	18
7	2	2	3	4	4	15
8	3	4	5	5	4	21
9	4	1	4	5	4	18
10	3	4	4	5	5	21
11	3	4	5	4	5	21
12	4	5	4	5	4	22
13	3	4	5	4	5	21
14	3	4	5	5	4	21
15	3	4	5	4	5	21
16	3	4	4	5	4	20
17	3	4	4	5	4	20
18	3	4	4	5	4	20
19	3	5	3	4	4	19
20	3	4	5	5	3	20
21	5	5	4	5	4	23
22	3	4	5	4	5	21
23	3	4	5	4	5	21
24	4	5	5	5	5	24



25	2	4	5	5	5	21
26	3	4	4	4	4	19
27	3	4	4	4	4	19
28	4	4	5	4	4	21
29	5	4	5	4	3	21
30	4	5	5	5	5	24
31	3	4	4	4	5	20
32	3	4	4	5	5	21
33	3	4	4	3	3	17
34	4	4	3	3	3	17
35	5	4	5	4	4	22
36	4	4	5	4	5	22
37	4	4	4	4	4	20
38	4	5	5	5	5	24
39	4	5	5	5	5	24
40	3	4	4	4	4	19
41	4	4	5	4	5	22
42	5	4	5	4	5	23
43	5	5	4	5	4	23
44	4	4	4	4	4	20
45	5	5	4	4	4	22
46	4	5	4	5	4	22
47	5	5	5	4	5	24
48	4	4	5	4	5	22
49	4	5	4	5	4	22
50	4	4	4	4	5	21
51	4	4	4	4	5	21
52	4	5	4	4	5	22
53	5	5	4	3	5	22
54	5	5	4	3	5	22
55	5	5	4	3	5	22
56	5	5	4	3	5	22
57	5	5	4	3	5	22
58	5	5	5	4	5	24
59	5	5	5	4	5	24
60	5	5	5	5	5	25
61	5	4	5	5	5	24
62	5	5	5	5	5	25
63	5	5	5	5	5	25
64	5	5	5	5	5	25
65	4	4	4	4	4	20

66	5	5	5	5	5	25
67	4	4	5	4	5	22
68	4	4	4	4	4	20
69	4	5	5	5	5	24
70	4	4	4	4	4	20
71	4	4	4	3	4	19
72	4	4	4	3	4	19
73	5	5	5	5	5	25
74	4	4	4	4	4	20
75	5	5	5	4	5	24
76	4	4	3	4	4	19
77	4	5	4	4	5	22
78	4	4	4	4	4	20
79	4	4	4	4	4	20
80	3	3	4	4	5	19
81	4	3	5	3	5	20
82	4	4	5	5	5	23
83	5	5	5	4	4	23
84	4	5	4	5	4	22
85	4	5	4	5	4	22
86	4	5	4	5	4	22
87	5	4	5	5	5	24
88	4	5	4	5	4	22
89	4	5	4	5	4	22

### 3. Pendapatan Wajib Pajak (X<sub>3</sub>)

Responden	X3.1	X3.2	X3.3	X3.4	X3.5	Total (X <sub>3</sub> )
1	3	4	4	5	5	21
2	3	4	4	5	5	21
3	3	4	5	4	5	21
4	3	4	4	3	5	19
5	3	3	4	4	5	19
6	3	4	5	5	5	22
7	3	3	3	4	1	14
8	1	4	5	5	4	19
9	3	4	5	5	5	22
10	3	4	4	5	5	21
11	3	4	5	5	4	21
12	1	4	5	5	5	20

13	3	4	5	5	4	21
14	2	3	4	5	4	18
15	3	4	4	5	4	20
16	3	4	4	3	4	18
17	3	4	5	4	5	21
18	3	4	4	5	4	20
19	3	4	5	4	5	21
20	5	4	3	4	5	21
21	3	4	4	5	4	20
22	4	5	4	5	4	22
23	4	5	4	5	4	22
24	3	4	4	4	5	20
25	2	4	4	4	4	18
26	2	3	4	5	5	19
27	4	4	4	4	4	20
28	2	3	4	4	5	18
29	4	3	4	5	4	20
30	2	4	4	4	4	18
31	4	3	3	3	3	16
32	3	4	5	4	5	21
33	2	4	4	5	5	20
34	3	4	5	4	5	21
35	2	4	4	4	5	19
36	3	4	4	4	4	19
37	4	5	5	5	5	24
38	1	4	4	5	5	19
39	3	4	4	4	4	19
40	4	3	2	5	5	19
41	5	4	5	5	5	24
42	4	5	4	5	4	22
43	4	5	4	5	4	22
44	4	4	4	4	4	20
45	4	4	4	4	4	20
46	5	5	5	5	4	24
47	5	4	5	4	5	23
48	4	5	4	5	4	22
49	5	5	5	4	5	24
50	2	2	5	5	5	19
51	2	2	5	2	5	16
52	2	2	2	2	2	10
53	2	2	5	5	2	16

54	2	2	2	2	2	10
55	2	2	2	2	2	10
56	2	2	5	4	2	15
57	4	2	2	2	2	12
58	2	2	5	2	2	13
59	2	2	2	4	4	14
60	2	2	2	2	4	12
61	5	5	5	5	5	25
62	4	2	2	2	4	14
63	2	2	2	4	2	12
64	4	2	2	2	4	14
65	2	2	4	4	4	16
66	2	2	4	4	2	14
67	5	5	5	5	5	25
68	5	5	5	5	5	25
69	5	5	5	5	5	25
70	4	2	2	2	5	15
71	2	5	5	5	5	22
72	2	2	4	2	5	15
73	4	2	2	2	4	14
74	4	2	2	2	2	12
75	2	5	5	2	5	19
76	2	5	5	2	2	16
77	2	2	2	4	2	12
78	4	4	4	4	4	20
79	2	2	2	2	2	10
80	2	2	5	2	2	13
81	4	2	2	2	2	12
82	2	2	2	2	5	13
83	5	5	4	2	2	18
84	5	2	5	5	5	22
85	2	3	5	2	2	14
86	2	2	5	5	5	19
87	5	2	2	5	2	16
88	2	2	4	2	2	12
89	4	4	5	5	4	22

#### 4. Kepatuhan Wajib Pajak (Y)

Responden	Y1	Y2	Y3	Y4	Y5	Total (Y)
1	4	5	4	4	5	22
2	3	4	4	5	4	20
3	3	4	5	4	5	21
4	3	4	5	4	5	21
5	1	4	4	4	5	18
6	4	5	5	5	5	24
7	4	4	3	4	4	19
8	3	4	5	4	5	21
9	2	4	4	4	4	18
10	2	3	4	5	5	19
11	4	3	5	4	5	21
12	4	5	1	4	5	19
13	4	5	4	5	4	22
14	3	4	5	4	4	20
15	3	4	5	4	5	21
16	4	4	4	5	4	21
17	3	4	4	4	5	20
18	4	5	4	5	4	22
19	3	4	5	4	5	21
20	3	4	3	5	4	19
21	4	5	4	5	4	22
22	4	5	4	5	4	22
23	3	4	5	4	5	21
24	3	4	5	5	5	22
25	4	5	4	5	4	22
26	4	3	4	3	4	18
27	3	4	5	4	5	21
28	3	4	4	3	5	19
29	4	5	3	4	5	21
30	3	4	4	4	4	19
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32	3	4	4	5	4	20
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34	1	5	5	4	5	20
35	2	4	4	4	5	19
36	1	4	4	5	5	19
37	4	4	4	4	3	19
38	4	5	5	5	5	24

39	3	4	4	4	4	19
40	2	4	3	4	5	18
41	5	5	5	4	5	24
42	5	4	5	4	5	23
43	5	4	5	4	5	23
44	3	3	3	3	3	15
45	5	5	5	5	5	25
46	5	4	3	5	3	20
47	5	5	5	4	5	24
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63	4	4	4	3	4	19
64	4	4	4	3	4	19
65	5	5	5	5	5	25
66	4	4	4	4	4	20
67	5	5	5	4	5	24
68	4	4	3	4	4	19
69	4	5	4	4	5	22
70	4	4	4	4	4	20
71	4	4	4	4	4	20
72	3	4	4	4	4	19
73	5	5	5	5	5	25
74	5	5	5	5	5	25
75	4	5	5	5	5	24
76	5	5	5	5	5	25
77	5	5	5	5	5	25
78	5	5	5	4	5	24
79	4	4	4	4	4	20

80	5	5	5	5	5	25
81	5	5	5	5	5	25
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83	4	4	4	4	5	21
84	4	4	5	5	5	23
85	4	4	5	5	5	23
86	4	4	4	4	5	21
87	4	4	4	4	4	20
88	4	4	5	5	5	23
89	5	5	5	5	5	25

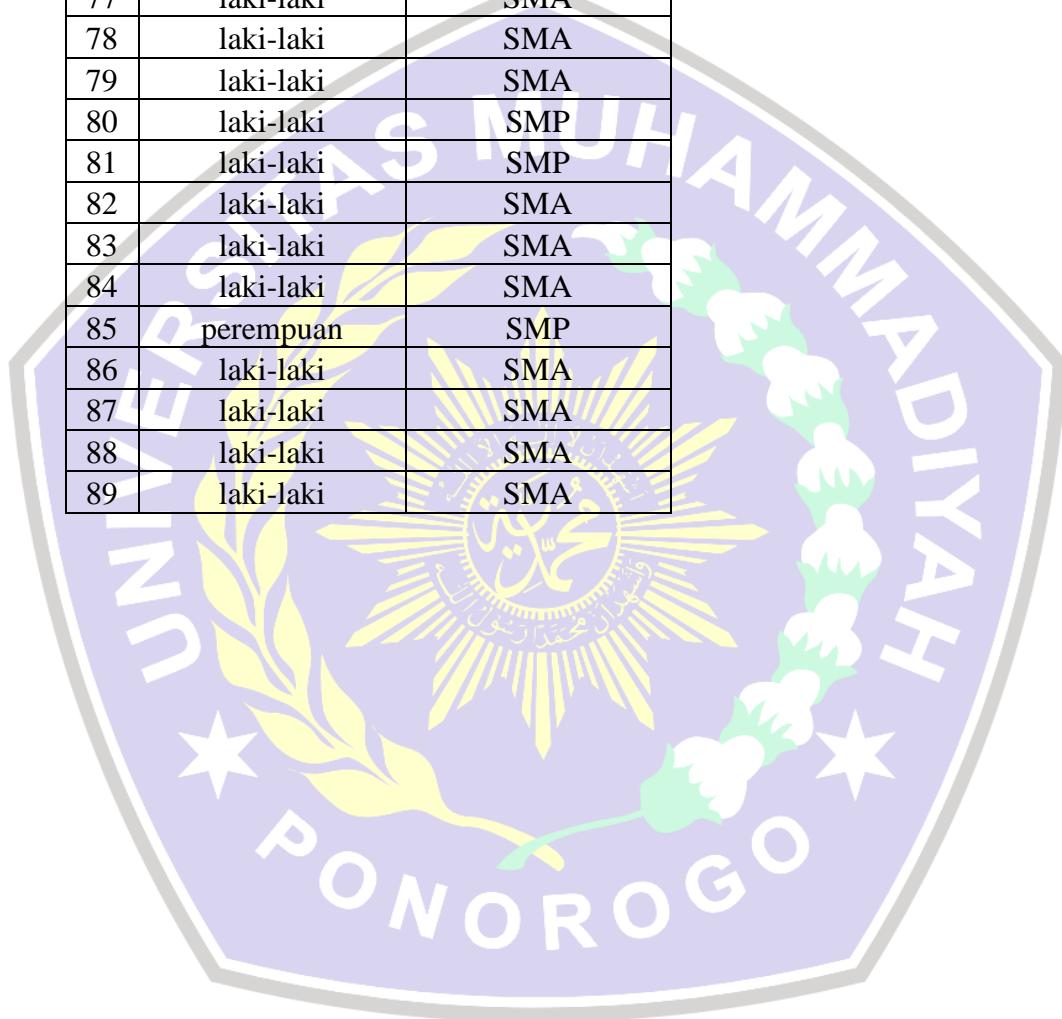
### 5. Karakteristik Responden

No	Jenis Kelamin	Pendidikan
1	perempuan	SMA
2	perempuan	SMA
3	laki-laki	SMP
4	perempuan	SMA
5	perempuan	SMA
6	perempuan	sarjana
7	laki-laki	SMA
8	laki-laki	SMA
9	laki-laki	sarjana
10	perempuan	SMA
11	laki-laki	sarjana
12	perempuan	SMA
13	laki-laki	SMP
14	perempuan	SMA
15	laki-laki	sarjana
16	perempuan	SMA
17	laki-laki	SMA
18	perempuan	SMA
19	laki-laki	SMA
20	perempuan	SMA
21	laki-laki	sarjana
22	perempuan	sarjana
23	laki-laki	SMA
24	perempuan	SMA
25	perempuan	SMA
26	laki-laki	SMA
27	laki-laki	sarjana

28	perempuan	sarjana
29	laki-laki	sarjana
30	perempuan	SMP
31	laki-laki	SMA
32	perempuan	SMP
33	laki-laki	SMP
34	perempuan	SMP
35	perempuan	SMA
36	laki-laki	SMA
37	perempuan	SMA
38	laki-laki	SMA
39	laki-laki	SMA
40	perempuan	SMA
41	laki-laki	SMP
42	laki-laki	SMA
43	laki-laki	SMA
44	laki-laki	SMP
45	laki-laki	SMA
46	laki-laki	SMP
47	laki-laki	SMA
48	laki-laki	SMA
49	laki-laki	SMA
50	laki-laki	SMP
51	laki-laki	SMA
52	laki-laki	SMA
53	laki-laki	SMA
54	laki-laki	SMA
55	laki-laki	SMA
56	laki-laki	SMA
57	laki-laki	SMP
58	laki-laki	SMA
59	laki-laki	SMA
60	laki-laki	SMA
61	laki-laki	SMA
62	laki-laki	SMA
63	laki-laki	SMA
64	laki-laki	SMA
65	perempuan	SMA
66	laki-laki	SMA
67	laki-laki	SMA
68	laki-laki	SMA



69	laki-laki	SMA
70	laki-laki	SMP
71	laki-laki	SMP
72	laki-laki	SMA
73	perempuan	SMA
74	perempuan	SMA
75	perempuan	SMA
76	laki-laki	SMA
77	laki-laki	SMA
78	laki-laki	SMA
79	laki-laki	SMA
80	laki-laki	SMP
81	laki-laki	SMP
82	laki-laki	SMA
83	laki-laki	SMA
84	laki-laki	SMA
85	perempuan	SMP
86	laki-laki	SMA
87	laki-laki	SMA
88	laki-laki	SMA
89	laki-laki	SMA





# **Lampiran 3**

## **Hasil Uji Validitas**

## 1. Hasil Uji Validitas

### a. Sanksi Pajak

		Correlations				
		x1.1	x1.2	x1.3	x1.4	Sanksi Pajak
x1.1	Pearson Correlation	1	.535**	.219*	.149	.742**
	Sig. (2-tailed)		.000	.039	.164	.000
	N	89	89	89	89	89
x1.2	Pearson Correlation	.535**	1	.398**	.326**	.797**
	Sig. (2-tailed)	.000		.000	.002	.000
	N	89	89	89	89	89
x1.3	Pearson Correlation	.219*	.398**	1	.310**	.632**
	Sig. (2-tailed)	.039	.000		.003	.000
	N	89	89	89	89	89
x1.4	Pearson Correlation	.149	.326**	.310**	1	.622**
	Sig. (2-tailed)	.164	.002	.003		.000
	N	89	89	89	89	89
Sanksi Pajak	Pearson Correlation	.742**	.797**	.632**	.622**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	89	89	89	89	89

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

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



b. Pengetahuan Pajak

Correlations

		x2.1	x2.2	x2.3	x2.4	x2.5	Pengetahuan Pajak
x2.1	Pearson Correlation	1	.430**	.157	-.079	.145	.630**
	Sig. (2-tailed)		.000	.142	.459	.176	.000
	N	89	89	89	89	89	89
x2.2	Pearson Correlation	.430**	1	.139	.185	.211*	.686**
	Sig. (2-tailed)	.000		.195	.083	.047	.000
	N	89	89	89	89	89	89
x2.3	Pearson Correlation	.157	.139	1	.259*	.490**	.628**
	Sig. (2-tailed)	.142	.195		.014	.000	.000
	N	89	89	89	89	89	89
x2.4	Pearson Correlation	-.079	.185	.259*	1	.055	.453**
	Sig. (2-tailed)	.459	.083	.014		.607	.000
	N	89	89	89	89	89	89
x2.5	Pearson Correlation	.145	.211*	.490**	.055	1	.582**
	Sig. (2-tailed)	.176	.047	.000	.607		.000
	N	89	89	89	89	89	89
Pengetahuan Pajak	Pearson Correlation	.630**	.686**	.628**	.453**	.582**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	89	89	89	89	89	89

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

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



c. Pendapatan Wajib Pajak

Correlations

		x3.1	x3.2	x3.3	x3.4	x3.5	Pendapatan Wajib Pajak
x3.1	Pearson Correlation	1	.364**	.005	.184	.165	.487**
	Sig. (2-tailed)		.000	.963	.084	.122	.000
	N	89	89	89	89	89	89
x3.2	Pearson Correlation	.364**	1	.561**	.514**	.457**	.826**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	89	89	89	89	89	89
x3.3	Pearson Correlation	.005	.561**	1	.474**	.405**	.696**
	Sig. (2-tailed)	.963	.000		.000	.000	.000
	N	89	89	89	89	89	89
x3.4	Pearson Correlation	.184	.514**	.474**	1	.459**	.761**
	Sig. (2-tailed)	.084	.000	.000		.000	.000
	N	89	89	89	89	89	89
x3.5	Pearson Correlation	.165	.457**	.405**	.459**	1	.719**
	Sig. (2-tailed)	.122	.000	.000	.000		.000
	N	89	89	89	89	89	89
Pendapatan Wajib Pajak	Pearson Correlation	.487**	.826**	.696**	.761**	.719**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	89	89	89	89	89	89

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



d. Kepatuhan WP dalam membayar PBB

Correlations

		y1	y2	y3	y4	y5	Kepatuhan Wajib Pajak
y1	Pearson Correlation	1	.494**	.310**	.245*	.081	.726**
	Sig. (2-tailed)		.000	.003	.021	.450	.000
	N	89	89	89	89	89	89
y2	Pearson Correlation	.494**	1	.267*	.458**	.320**	.731**
	Sig. (2-tailed)	.000		.011	.000	.002	.000
	N	89	89	89	89	89	89
y3	Pearson Correlation	.310**	.267*	1	.285**	.522**	.708**
	Sig. (2-tailed)	.003	.011		.007	.000	.000
	N	89	89	89	89	89	89
y4	Pearson Correlation	.245*	.458**	.285**	1	.205	.607**
	Sig. (2-tailed)	.021	.000	.007		.053	.000
	N	89	89	89	89	89	89
y5	Pearson Correlation	.081	.320**	.522**	.205	1	.568**
	Sig. (2-tailed)	.450	.002	.000	.053		.000
	N	89	89	89	89	89	89
Kepatuhan Wajib Pajak	Pearson Correlation	.726**	.731**	.708**	.607**	.568**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	89	89	89	89	89	89

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

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



# **Lampiran 4**

# **Hasil Uji Reabilitas**

## Hasil Uji Reliabilitas

### a. Sanksi Pajak

#### Case Processing Summary

		N	%
Cases	Valid	89	100.0
	Excluded <sup>a</sup>	0	.0
	Total	89	100.0

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

#### Reliability Statistics

Cronbach's Alpha	N of Items
.774	5

#### 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	27.10	13.024	.609	.719
x1.2	26.48	14.025	.725	.719
x1.3	26.42	15.223	.530	.761
x1.4	26.18	14.717	.492	.759
Sanksi Pajak	15.17	4.551	1.000	.636

### b. Pengetahuan Pajak

#### Case Processing Summary

		N	%
Cases	Valid	89	100.0
	Excluded <sup>a</sup>	0	.0
	Total	89	100.0

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



**Reliability Statistics**

Cronbach's Alpha	N of Items
.728	6

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
x2.1	38.93	12.723	.475	.690
x2.2	38.52	13.003	.578	.678
x2.3	38.45	13.750	.529	.696
x2.4	38.57	14.338	.306	.729
x2.5	38.37	13.941	.473	.704
Pengetahuan Pajak	21.43	4.088	1.000	.534

c. Pendapatan Wajib Pajak

**Case Processing Summary**

		N	%
Cases	Valid	89	100.0
	Excluded <sup>a</sup>	0	.0
	Total	89	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.777	6

**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	33.49	56.935	.370	.779
x3.2	33.16	50.793	.772	.722
x3.3	32.65	53.343	.613	.746
x3.4	32.70	51.236	.686	.731
x3.5	32.63	52.191	.635	.739
Pendapatan Wajib Pajak	18.29	16.118	1.000	.738

d. Kepatuhan WP dalam membayar PBB

**Case Processing Summary**

		N	%
Cases	Valid	89	100.0
	Excluded <sup>a</sup>	0	.0
	Total	89	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.762	6

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
y1	39.28	15.977	.597	.707
y2	38.81	18.156	.666	.726
y3	38.79	17.420	.616	.719
y4	38.81	18.724	.518	.744
y5	38.57	19.066	.478	.750
Kepatuhan Wajib Pajak	21.58	5.427	1.000	.673



# **Lampiran 5**

## **Hasil Uji Regresi**

### **Linier Berganda**



## Hasil Uji Regresi Berganda

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	Pendapatan Wajib Pajak, Pengetahuan Pajak, Sanksi Pajak <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.349 <sup>a</sup>	.122	.091	2.222

a. Predictors: (Constant), Pendapatan Wajib Pajak, Pengetahuan Pajak, Sanksi Pajak

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.196	3.058		5.295	.000
	Sanksi Pajak	.270	.115	.247	2.339	.022
	Pengetahuan Pajak	.157	.121	.136	1.298	.198
	Pendapatan Wajib Pajak	-.113	.061	-.195	-1.861	.066

a. Dependent Variable: Kepatuhan Wajib Pajak

b. Predictors: (Constant), Pendapatan Wajib Pajak, Pengetahuan Pajak, Sanksi Pajak

**Lampiran 6**  
**Hasil Uji T, Hasil Uji**  
**F & Hasil Uji  $R^2$**



## Hasil Uji t

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.196	3.058		5.295	.000
	Sanksi Pajak	.270	.115	.247	2.339	.022
	Pengetahuan Pajak	.157	.121	.136	1.298	.198
	Pendapatan Wajib Pajak	-.113	.061	-.195	-1.861	.066

a. Dependent Variable: Kepatuhan Wajib Pajak

## Hasil Uji F

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	58.071	3	19.357	3.922	.011 <sup>a</sup>
	Residual	419.547	85	4.936		
	Total	477.618	88			

a. Predictors: (Constant), Pendapatan Wajib Pajak, Pengetahuan Pajak, Sanksi Pajak

b. Dependent Variable: Kepatuhan Wajib Pajak

## Hasil Uji R<sup>2</sup>

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.349 <sup>a</sup>	.122	.091	2.222

a. Predictors: (Constant), Pendapatan Wajib Pajak, Pengetahuan Pajak, Sanksi Pajak

# **Lampiran 7**

# **Hasil Karakteristik**

# **Responden**





## Hasil Karakteritik Responden

### Statistics

		jenis kelamin	pendidikan
N	Valid	90	90
	Missing	0	0

### jenis kelamin

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1.1	1.1	1.1
laki-laki	63	70.0	70.0	71.1
perempuan	26	28.9	28.9	100.0
Total	90	100.0	100.0	

### Pendidikan

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1.1	1.1	1.1
sar	9	10.0	10.0	11.1
SMA	64	71.1	71.1	82.2
SMP	16	17.8	17.8	100.0
Total	90	100.0	100.0	

The logo of Universitas Muhammadiyah Ponorogo is a purple shield-shaped emblem. It features a central sunburst with Arabic calligraphy, flanked by a yellow laurel wreath on the left and a green and white floral wreath on the right. The text 'UNIVERSITAS MUHAMMADIYAH' is written in white along the top inner edge, and 'PONOROGO' is written along the bottom inner edge. Two white stars are positioned on the left and right sides of the bottom edge.

**Lampiran 8**  
**Hasil Distribusi**  
**Frekuensi**

## 1. Sanksi Pajak

**x1.1**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	5	5.6	5.6	5.6
2	13	14.6	14.6	20.2
3	32	36.0	36.0	56.2
4	34	38.2	38.2	94.4
5	5	5.6	5.6	100.0
Total	89	100.0	100.0	

**x1.2**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2	3	3.4	3.4	3.4
3	19	21.3	21.3	24.7
4	55	61.8	61.8	86.5
5	12	13.5	13.5	100.0
Total	89	100.0	100.0	

**x1.3**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2	1	1.1	1.1	1.1
3	18	20.2	20.2	21.3
4	57	64.0	64.0	85.4
5	13	14.6	14.6	100.0
Total	89	100.0	100.0	

**x1.4**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2	2	2.2	2.2	2.2
3	14	15.7	15.7	18.0
4	41	46.1	46.1	64.0
5	32	36.0	36.0	100.0
Total	89	100.0	100.0	

## 2. Pengetahuan Pajak

**x2.1**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	1	1.1	1.1	1.1
2	2	2.2	2.2	3.4
3	24	27.0	27.0	30.3
4	38	42.7	42.7	73.0
5	24	27.0	27.0	100.0
Total	89	100.0	100.0	

**x2.2**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	1	1.1	1.1	1.1
2	1	1.1	1.1	2.2
3	2	2.2	2.2	4.5
4	48	53.9	53.9	58.4
5	37	41.6	41.6	100.0
Total	89	100.0	100.0	

**x2.3**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 3	4	4.5	4.5	4.5
4	45	50.6	50.6	55.1
5	40	44.9	44.9	100.0
Total	89	100.0	100.0	

**x2.4**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 3	11	12.4	12.4	12.4
4	42	47.2	47.2	59.6
5	36	40.4	40.4	100.0
Total	89	100.0	100.0	

**x2.5**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 3	4	4.5	4.5	4.5
4	38	42.7	42.7	47.2
5	47	52.8	52.8	100.0
Total	89	100.0	100.0	

### 3. Pendapatan Wajib Pajak

**x3.1**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	3	3.4	3.4	3.4
2	31	34.8	34.8	38.2
3	22	24.7	24.7	62.9

4	21	23.6	23.6	86.5
5	12	13.5	13.5	100.0
Total	89	100.0	100.0	

**x3.2**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2	29	32.6	32.6	32.6
3	9	10.1	10.1	42.7
4	35	39.3	39.3	82.0
5	16	18.0	18.0	100.0
Total	89	100.0	100.0	

**x3.3**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2	18	20.2	20.2	20.2
3	3	3.4	3.4	23.6
4	35	39.3	39.3	62.9
5	33	37.1	37.1	100.0
Total	89	100.0	100.0	

**x3.4**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2	22	24.7	24.7	24.7
3	3	3.4	3.4	28.1
4	27	30.3	30.3	58.4
5	37	41.6	41.6	100.0

**x3.4**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 2	22	24.7	24.7	24.7
3	3	3.4	3.4	28.1
4	27	30.3	30.3	58.4
5	37	41.6	41.6	100.0
Total	89	100.0	100.0	

**x3.5**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	1	1.1	1.1	1.1
2	19	21.3	21.3	22.5
3	1	1.1	1.1	23.6
4	30	33.7	33.7	57.3
5	38	42.7	42.7	100.0
Total	89	100.0	100.0	

#### 4. Kepatuhan Wajib pajak

**y1**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	3	3.4	3.4	3.4
2	4	4.5	4.5	7.9
3	19	21.3	21.3	29.2
4	37	41.6	41.6	70.8
5	26	29.2	29.2	100.0
Total	89	100.0	100.0	

**y2**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 3	4	4.5	4.5	4.5
4	49	55.1	55.1	59.6
5	36	40.4	40.4	100.0
Total	89	100.0	100.0	

**y3**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	1	1.1	1.1	1.1
3	7	7.9	7.9	9.0
4	37	41.6	41.6	50.6
5	44	49.4	49.4	100.0
Total	89	100.0	100.0	

**y4**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 3	5	5.6	5.6	5.6
4	47	52.8	52.8	58.4
5	37	41.6	41.6	100.0
Total	89	100.0	100.0	



y5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 3	3	3.4	3.4	3.4
4	30	33.7	33.7	37.1
5	56	62.9	62.9	100.0
Total	89	100.0	100.0	





**BERITA ACARA BIMBINGAN SKRIPSI**

1. Nama Mahasiswa : ARDY DHARMA SAPUTRA
2. NIM : 12440468
3. Jurusan : Akuntansi S-1
4. Bidang : Perpajakan
5. Alamat : Dusun Ngandong Desa Sidomulya RT 03/ RW 03 Kec. Kebonagung Kab. Pacitan
6. Judul Skripsi : Pengaruh Sanksi Pajak, Pengetahuan Pajak, dan Pendapatan Wajib Pajak Terhadap Kepatuhan Wajib Pajak dalam Membayar PBB di Kec. Kebonagung Kota Pacitan
7. Masa Pembimbingan : September 2016 s/d Agustus 2017
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
9-2-2017	ACC Proposal	
10-1-2017	Revisi proposal	
20-1-2017	Revisi proposal	
7-2-2017	ACC proposal	
13-3-2017	Revisi Bab I & II	
16-3-2017	ACC bab I & II	
	revisi Bab 3	
25-4-2017	ACC Bab III	
27-4-2017	Revisi Bab IV	
11-5-2017	Revisi Bab IV & V	
22-5-2017	ACC Bab IV & V	
12-6-2017	Revisi bab 1, 2, 3	
11-7-2017	Revisi bab 3	
27-7-2017	Revisi bab 4	
	peubahasaan blm ada	

Tanggal Disetujui	BAB	Paraf Pembimbing
28-7-2017	ACC bab 3	[Signature]
01-8-2017	Revisi bab 4,5	[Signature]
9-8-2017	Revisi bab 4,5	[Signature]
10-8-2017	Revisi bab 5	[Signature]
10-8-2017	ACC bab 1-5	[Signature]

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

Pembimbing,

Ponorogo, 4 Februari 2017  
 Dekan,

Dra. HJ. KHUSNATUL Z. W, SE, MM, AK  
 NIK. 19670822 199705 12

TITI RAPINI, SE, MM  
 NIP. 19630505 199003 2 003