



# **LAMPIRAN**

**Kuesioner**

## Lampiran 1 Kuesioner

PENGARUH SOSIALISASI PAJAK, PELAYANAN FISKUS DAN SANKSI  
PERPAJAKAN TERHADAP KEPATUHAN WAJIB PAJAK ATAS  
PENERAPAN PP 23 (STUDI EMPIRIS UMKM YANG TERDAFTAR DI KPP  
PRATAMA PONOROGO)

Assalamu'alaikum wa rahmatullahi wa barakatuh.

Responden yang terhormat, perkenalkan saya Anggiya Septemti. Mahasiswa S1 Akuntansi Fakultas Ekonomi Universitas Muhammadiyah Ponorogo, yang sedang melakukan penelitian skripsi dengan judul "Pengaruh Sosialisasi Pajak, Pelayanan Fiskus dan Sanksi Perpajakan Terhadap Kepatuhan Wajib Pajak Atas Penerapan PP 23 (Studi Empiris UMKM yang Terdaftar di KPP Pratama Ponorogo)". Sehubungan dengan hal tersebut saya mohon kesediaan Saudara/i untuk menjadi responden dalam penelitian saya.

Atas perhatian dan bantuannya saya ucapkan terima kasih.

Wassalamu'alaikum wa rahmatullahi wa barakatuh.

Nama UMKM :

Alamat UMKM :

Saya mempunyai NPWP badan/pribadi : **Ya/Tidak**

Saya memanfaatkan PP23 yaitu pajak UMKM dengan tarif 0,5% : **Ya/Tidak**

## Petunjuk Pengisian

Klik pada kolom yang mewakili jawaban anda, dengan keterangan sebagai berikut:

SS = Sangat Setuju

S = Setuju

RR = Ragu-Ragu

TS = Tidak Setuju

STS = Sangat Tidak Setuju

### A. Sosialisasi Pajak

No.	Pernyataan	Skala				
		SS	S	RR	TS	STS
1.	KPP memberikan informasi peraturan pajak PP 23.					
2.	Saya bertanya kepada petugas pajak ketika mendapat kesulitan perpajakan.					
3.	Petugas pajak memberikan penjelasan dan pemahaman tentang pajak.					
4.	Informasi tentang PP 23 dapat diketahui melalui media cetak seperti spanduk dan iklan.					
5.	Informasi tentang PP 23 dapat diketahui melalui media elektronik seperti <i>website</i> pajak.					
6.	Penyuluhan PP 23 merupakan sarana penyampaian informasi perpajakan kepada Wajib Pajak.					
7.	Penyuluhan PP 23 dapat memberi motivasi bagi Wajib Pajak agar patuh untuk membayar pajak					
8.	Sosialisasi PP 23 dapat memberikan penjelasan pajak kepada Wajib Pajak					
9.	Sosialisasi PP 23 dapat memberikan pengertian pentingnya pajak kepada Wajib Pajak					
10.	Sosialisasi PP 23 membuat Wajib Pajak melaksanakan tindakan sesuai dengan ketentuan peraturan perpajakan					

## B. Pelayanan Fiskus

No.	Pernyataan	Skala				
		SS	S	RR	TS	STS
1.	Pengisian dan penggunaan formulir baik manual maupun e-filing mudah dipahami.					
2.	Sarana dan fasilitas pelayanan di KPP memadai dan baik.					
3.	Ruang pelayanan pajak nyaman.					
4.	Jika terjadi antrian semua berjalan dengan teratur dan tertib.					
5.	Petugas Pajak memberikan pelayanan yang tepat pada wajib pajak.					
6.	PetugasPajak cepat dalam memberikan pelayanan kepada wajib pajak.					
7.	PetugasPajak cepat tanggap dalam menghadapi masalah yang timbul pada wajib pajak, baik masalah yang timbul ketika melakukan pelaporan secara manual maupun e-filing					
8.	PetugasPajak cepat tanggap terhadap keluhan dari wajib pajak					
9.	PetugasPajak cepat tanggap terhadap pertanyaan seputar pajak termasuk e-filing dari wajib pajak.					
10.	Petugas Pajak bersikap sopan dalam memberikan pelayanan					
11.	. Petugas Pajak memberikan pelayanan secara menyeluruh kepada wajib pajak.					
12.	Petugas Pajak menjamin kerahasiaan dari wajib pajak					
13.	PetugasPajak bersedia memberikan informasi yang jelas dimengerti mengenai peraturan pajak kepada wajib pajak.					
14.	PetugasPajak terlatih dalam melayani wajib pajak					

### C. Sanksi Perpajakan

No.	Pernyataan	Skala				
		SS	S	RR	TS	STS
1.	Saya akan diberi sanksi pidana jika dengan sengaja memperlihatkan dokumen palsu atau dipalsukan					
2.	Saya akan dikenakan sanksi administrasi jika tidak membayar/kurang membayar pajak terutang saat jatuh tempo					
3.	Sanksi administrasi untuk terlambat membayar pajak sudah memberatkan					
4.	Saya akan diberi sanksi jika terlambat atau tidak memenuhi kewajiban perpajakannya					
5.	Sanksi pajak yang cukup berat membuat saya jera dalam melalaikan kewajiban perpajakannya					
6.	Semakin berat sanksi, saya akan semakin patuh membayar pajak.					
7.	Wajib pajak akan diberikan sanksi sesuai dengan ketentuan dan peraturan yang berlaku tanpa toleransi					
8.	Sanksi pajak yang dikenakan tidak dapat dinegosiasikan sesuai dengan peraturan yang berlaku					

### D. Kepatuhan Wajib Pajak

No.	Pernyataan	Skala				
		SS	S	RR	TS	STS
1.	Saya mendaftarkan NPWP atas kemauan sendiri.					
2.	Setiap wajib pajak harus mendaftarkan diri untuk NPWP					
3.	Saya selalu menghitung kewajiban angsuran pajak penghasilan saya					
4.	Saya selalu menghitung pajak yang terutang dengan benar					
5.	Saya mampu melakukan perhitungan pajak dengan benar					
6.	Saya selalu membayar kekurangan pajak yang ada sebelum dilakukan pemeriksaan					

7.	Saya selalu tepat waktu dalam membayar pajak.					
8.	Saya bersedia membayar kewajiban pajak saya beserta tunggakan pajaknya					
9.	Banyaknya tempat pembayaran dapat mempermudah wajib pajak untuk membayar tepat waktu.					
10.	Saya selalu membayar kewajiban angsuran pajak penghasilan saya.					
11.	Saya selalu tepat waktu dalam melaporkan SPT untuk semua jenis pajak dalam dua tahun terakhir.					
12.	Saya selalu melaporkan dan menyampaikan SPT ke Kantor Pajak tepat waktu sebelum batas terakhir					
13.	Saya telah mengetahui batas akhir dalam pelaporan pajak.					



# LAMPIRAN

## Tabulasi Hasil Kuesioner

### Lampiran 2 Tabel Tabulasi Hasil Kuesioner

#### A. Variabel Sosialisasi Pajak (X1)

Responden	X1 Sosialisasi Pajak										Jml.
	1	2	3	4	5	6	7	8	9	10	
1	4	4	4	2	4	4	4	4	4	4	38
2	5	5	4	2	5	4	4	4	4	3	40
3	4	4	5	4	5	4	4	4	4	4	42
4	4	5	5	4	4	4	5	4	4	5	44
5	4	4	3	4	5	4	4	4	4	3	39
6	4	5	4	4	5	5	5	5	5	5	47
7	3	2	3	2	2	2	2	2	2	2	22
8	2	2	2	2	2	2	2	2	2	2	20
9	2	2	2	3	2	2	1	2	2	2	20
10	1	1	1	2	2	2	2	2	1	1	15
11	2	5	3	2	2	2	5	5	5	3	34
12	3	3	3	3	4	3	3	3	3	3	31
13	4	3	4	5	5	4	4	3	4	4	40
14	4	5	5	3	4	4	5	5	5	5	45
15	4	4	4	4	4	4	4	4	4	4	40
16	3	5	5	1	1	3	3	3	4	4	32
17	5	5	5	5	5	5	5	5	5	5	50
18	4	4	4	4	4	4	4	4	5	4	41
19	4	4	4	5	5	3	3	4	5	3	40
20	3	3	3	3	4	3	2	3	4	2	30
21	2	2	4	2	5	4	1	4	4	4	32
22	4	5	4	3	4	3	2	4	2	3	34
23	3	4	4	3	3	3	3	4	3	3	33
24	4	5	4	3	4	4	4	4	4	4	40
25	4	4	5	4	4	4	3	4	5	4	41
26	1	2	3	4	2	4	4	4	5	4	33
27	4	4	5	3	3	4	5	4	4	4	40
28	3	4	4	2	4	5	4	4	4	4	38
29	4	4	5	4	4	4	5	5	4	3	42
30	1	3	4	2	4	4	4	4	4	3	33
31	4	4	5	3	3	3	4	4	4	4	38

32	5	5	5	2	4	4	4	5	5	4	43
33	3	2	1	3	4	4	4	4	3	2	30
34	3	2	1	3	4	4	4	4	2	3	30
35	4	3	2	1	4	4	4	4	3	3	32
36	2	4	4	2	4	4	4	4	4	4	36
37	4	4	4	4	4	4	4	3	3	3	37
38	3	4	4	1	3	3	4	4	4	4	34
39	4	4	4	5	5	4	4	4	4	4	42
40	3	4	4	2	3	3	4	4	4	4	35
41	3	2	1	3	4	4	4	4	3	2	30
42	3	2	1	3	4	4	4	4	2	3	30
43	4	4	5	3	4	4	4	4	4	4	40
44	4	4	4	5	5	4	4	4	4	4	42
45	4	4	4	1	3	4	4	4	5	5	38
46	2	4	4	1	3	3	4	4	4	4	33
47	3	4	4	2	4	3	3	4	3	3	33
48	2	2	1	2	2	1	1	1	2	2	16
49	4	4	3	4	4	3	2	3	2	2	31
50	1	5	3	1	3	2	2	2	2	2	23
51	3	4	4	3	3	4	4	4	4	4	37
52	4	4	4	3	3	4	4	4	4	3	37
53	4	4	5	3	5	5	4	5	5	5	45
54	3	4	3	3	4	4	4	3	3	3	34
55	3	3	4	3	3	3	3	4	3	4	33
56	3	3	3	2	2	1	1	1	1	1	18
57	4	4	5	4	4	5	5	5	4	4	44
58	4	4	5	4	4	5	4	5	4	4	43
59	4	4	4	4	4	5	4	4	4	4	41
60	4	5	5	5	4	4	4	4	4	4	43
61	4	5	5	4	5	4	5	4	4	4	44
62	5	4	4	4	4	4	4	4	4	5	42
63	4	4	5	4	4	5	4	5	4	4	43
64	4	4	5	5	5	4	4	5	4	4	44
65	4	5	4	5	4	4	5	4	4	4	43
66	5	4	4	5	4	5	4	5	4	4	44
67	4	5	5	5	4	5	4	5	4	4	45
68	4	4	5	4	4	4	4	5	4	4	42
69	4	5	4	5	4	4	4	5	4	4	43
70	4	4	4	5	5	4	5	5	4	4	44
71	4	4	3	4	4	4	4	4	3	4	38
72	4	5	4	4	4	5	4	4	5	4	43



73	4	3	4	4	4	4	4	3	4	4	38
74	4	3	4	4	4	5	4	4	5	5	42
75	4	4	5	4	4	5	4	4	4	5	43
76	4	5	4	4	5	5	5	4	4	5	45
77	5	4	4	4	4	5	4	5	4	5	44
78	5	5	5	5	5	4	4	5	5	4	47
79	4	3	4	3	4	5	4	4	4	3	38
80	4	5	5	4	4	4	4	4	4	5	43
81	4	5	4	4	4	4	5	4	3	4	41
82	5	5	4	4	5	5	4	3	4	5	44
83	3	4	4	4	3	4	3	4	4	3	36
84	1	1	1	2	3	3	3	3	3	3	23
85	1	1	2	2	2	3	2	2	2	2	19
86	5	5	4	4	3	3	3	4	4	4	39
87	4	5	5	4	4	4	3	3	4	2	38
88	4	4	4	4	4	4	3	3	4	4	38
89	4	4	4	4	3	3	4	4	4	4	38
90	4	4	4	5	4	3	3	4	4	4	39
91	4	5	4	4	4	4	5	5	4	4	43
92	4	5	5	4	4	5	4	5	5	5	46
93	4	5	4	4	4	4	5	4	4	5	43
94	3	3	4	3	4	4	4	5	5	5	40
95	3	4	4	3	4	3	3	2	3	3	32
96	3	4	4	3	4	3	3	2	3	3	32
97	4	4	4	3	3	3	4	4	3	4	36
98	3	4	4	3	4	3	4	4	5	5	39
99	5	4	3	4	4	4	4	4	4	4	40
100	5	5	4	4	4	4	4	3	4	4	41

B. Pelayanan Fiskus (X2)

Responden	X2 Pelayanan Fiskus														Jml.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
1	3	4	4	4	4	4	4	4	4	4	4	4	4	4	55
2	3	4	4	4	5	4	4	3	4	4	4	4	4	4	55
3	4	3	3	3	3	3	5	5	4	4	4	4	4	4	53
4	4	3	3	3	4	4	4	3	4	5	5	3	4	4	53
5	4	4	4	5	4	4	4	5	5	4	4	5	5	4	61
6	5	4	5	5	5	4	5	5	5	5	5	4	5	5	67
7	2	3	3	2	3	3	3	3	2	5	5	4	4	4	46

8	2	2	2	2	2	2	2	2	2	2	2	2	2	2	28
9	2	2	2	1	2	2	2	2	2	2	2	2	2	2	27
10	2	1	1	2	1	2	2	2	2	1	2	2	2	2	24
11	4	3	3	2	1	2	1	2	2	2	2	4	3	4	35
12	3	3	3	3	3	3	3	4	4	4	4	4	4	4	49
13	4	3	4	5	5	4	3	3	4	4	4	5	4	5	57
14	5	4	3	4	4	4	4	4	4	4	4	5	4	4	57
15	4	4	4	4	4	4	3	4	4	4	3	4	4	4	54
16	4	4	4	4	4	4	4	4	4	4	4	4	4	4	56
17	4	5	5	5	5	5	5	5	5	5	5	5	5	5	69
18	4	4	4	4	4	4	4	4	4	4	4	4	4	4	56
19	4	4	4	5	4	4	4	4	4	4	4	4	3	5	57
20	1	3	3	4	3	3	3	3	3	4	4	3	4	4	45
21	1	3	4	4	4	3	2	3	3	4	4	4	4	5	48
22	3	4	3	4	4	5	4	4	3	4	5	5	4	5	57
23	4	4	4	4	4	4	4	4	4	4	3	4	3	4	54
24	3	4	3	3	4	3	3	4	3	4	4	4	4	4	50
25	4	4	4	4	4	4	3	4	4	4	4	4	4	5	56
26	2	4	4	5	4	5	3	3	4	5	3	4	5	4	55
27	3	4	5	4	4	3	3	4	4	5	5	5	5	4	58
28	3	4	4	4	4	3	3	3	3	4	4	5	5	5	54
29	3	4	4	5	4	4	3	4	3	4	4	5	4	4	55
30	3	5	5	5	4	4	4	4	4	5	4	4	4	4	59
31	3	5	5	5	5	4	4	4	4	5	5	5	4	4	62
32	3	4	4	4	4	4	3	4	4	4	4	5	4	4	55
33	4	3	4	4	4	4	4	5	4	4	4	4	4	4	56
34	4	4	4	4	4	4	4	3	2	3	4	4	4	4	52
35	4	3	4	4	4	4	3	3	4	5	4	4	4	3	53
36	3	4	5	5	5	5	4	4	4	5	5	5	5	5	64
37	4	5	5	5	4	4	3	3	4	4	4	4	3	5	57
38	3	4	4	4	4	4	3	4	3	4	5	5	4	5	56
39	5	4	4	5	5	5	5	4	4	4	4	4	4	4	61
40	3	4	4	4	4	3	3	3	3	4	4	4	4	5	52
41	4	4	4	4	4	4	4	5	5	3	3	4	5	5	58
42	4	4	5	4	4	5	4	5	5	5	4	4	4	4	61
43	3	5	5	5	5	4	4	4	4	4	4	4	5	5	61
44	4	4	4	4	4	4	4	3	2	3	4	4	4	4	52
45	4	4	4	4	4	5	4	4	4	4	4	4	4	5	58
46	3	4	4	4	4	4	3	5	3	5	5	5	4	5	58
47	4	4	4	4	5	5	4	4	4	4	4	4	4	5	59
48	2	1	2	1	2	1	2	1	1	2	1	1	2	1	20

49	3	3	4	5	4	4	4	4	3	4	3	4	4	4	53
50	4	1	1	4	1	1	1	1	1	1	1	5	2	1	25
51	3	4	4	4	4	4	3	4	3	4	4	4	5	5	55
52	3	5	5	4	4	4	4	4	4	5	4	4	4	4	58
53	3	4	3	4	5	4	4	3	3	4	4	5	4	3	53
54	3	3	3	4	4	4	4	4	4	4	4	3	3	3	50
55	3	4	3	3	3	3	3	3	4	3	4	4	4	4	48
56	4	4	4	4	4	4	4	4	4	3	3	3	3	3	51
57	5	5	5	3	3	3	3	5	5	4	4	4	5	5	59
58	4	5	5	5	4	4	4	4	4	4	4	4	4	4	59
59	4	5	5	4	4	4	4	4	4	5	5	4	4	4	60
60	4	5	4	4	4	4	4	4	4	5	5	5	4	4	60
61	5	5	4	4	5	5	5	5	4	5	4	4	3	3	61
62	5	4	4	4	5	4	5	4	4	5	5	5	4	4	62
63	5	4	4	5	4	4	4	4	4	4	4	5	4	4	59
64	4	3	4	4	4	3	4	4	4	4	4	3	4	4	53
65	3	3	3	4	3	3	3	4	4	4	3	3	4	4	48
66	4	5	5	4	4	4	4	4	4	2	2	3	4	4	53
67	4	4	4	4	4	4	5	5	4	4	4	4	4	4	58
68	4	4	4	4	3	3	4	4	4	4	4	4	4	3	53
69	4	4	4	4	4	4	3	3	3	3	3	3	3	3	48
70	3	4	4	4	4	4	3	3	4	3	2	4	3	4	49
71	3	4	4	4	4	3	4	3	4	3	3	3	4	4	50
72	4	3	4	4	4	4	3	4	4	3	3	3	4	4	51
73	3	4	4	5	4	4	4	5	4	4	4	4	4	4	57
74	5	5	4	4	4	3	4	5	4	5	5	4	4	4	60
75	5	4	4	4	4	5	4	5	4	5	5	4	4	4	61
76	4	4	3	3	3	3	4	4	4	3	3	4	4	4	50
77	4	3	4	5	5	5	4	4	4	5	5	4	4	3	59
78	4	5	4	4	4	5	4	5	4	4	4	5	5	4	61
79	4	5	5	4	4	5	4	4	4	4	4	5	4	4	60
80	5	5	4	4	5	4	5	5	4	4	5	4	4	4	62
81	4	4	4	4	5	5	5	5	4	4	5	5	4	4	62
82	4	4	4	4	4	4	4	4	4	4	5	5	5	4	59
83	4	4	4	4	5	4	4	5	4	4	4	4	4	4	58
84	2	3	3	2	3	3	3	3	2	4	4	4	4	4	44
85	4	4	4	4	4	4	5	5	4	4	4	5	5	4	60
86	4	5	4	4	4	4	5	5	4	4	4	4	4	4	59
87	4	5	4	4	4	5	4	5	4	4	4	4	4	4	59
88	4	4	4	4	4	5	5	5	4	4	4	4	4	4	59
89	4	4	4	4	4	4	4	4	5	5	5	5	4	4	60

90	4	4	5	5	5	4	5	5	4	4	3	4	4	4	60
91	4	4	5	4	4	5	4	5	4	4	4	4	4	4	59
92	4	4	4	5	4	4	5	4	4	4	4	4	4	4	58
93	4	4	3	4	4	3	4	3	4	3	4	4	3	3	50
94	4	4	4	3	3	4	3	3	4	4	4	4	4	4	52
95	4	4	3	3	4	4	4	4	4	4	4	4	3	3	52
96	4	4	3	4	4	3	4	4	4	4	3	3	4	4	52
97	4	4	3	4	4	4	3	4	4	4	4	3	4	4	53
98	5	5	3	4	4	5	4	5	4	4	4	4	4	4	59
99	4	5	4	5	4	4	4	4	4	4	4	5	4	4	59
100	4	4	4	4	5	5	4	4	4	4	4	4	4	5	59

C. Variabel Sanksi Perpajakan (X3)

Responden	X3 Sanksi Perpajakan								Jml.
	1	2	3	4	5	6	7	8	
1	4	4	4	4	4	4	4	4	32
2	5	4	4	4	3	3	4	5	32
3	4	4	4	4	5	4	4	4	33
4	4	4	4	5	5	5	5	5	37
5	4	4	4	4	4	4	4	4	32
6	4	4	4	4	4	4	4	4	32
7	2	2	2	2	2	2	2	2	16
8	2	2	2	2	2	2	2	2	16
9	2	2	2	2	2	2	2	2	16
10	2	2	2	2	4	4	2	2	20
11	5	4	2	2	3	3	3	3	25
12	3	3	3	3	3	2	3	4	24
13	5	4	4	4	4	5	4	2	32
14	5	5	3	4	2	2	4	3	28
15	5	4	4	4	4	2	3	4	30
16	5	5	3	5	5	3	4	5	35
17	5	5	5	5	5	5	5	4	39
18	3	2	4	2	4	2	1	5	23
19	5	4	3	4	4	4	5	5	34
20	5	4	4	4	4	4	4	4	33
21	5	4	4	5	3	5	4	4	34
22	4	3	4	5	4	4	5	4	33
23	4	4	3	3	4	3	3	3	27

24	4	5	3	4	3	4	4	3	30
25	5	4	5	5	4	4	4	4	35
26	4	5	4	5	5	5	4	5	37
27	4	4	5	4	4	3	4	4	32
28	5	4	4	4	5	4	4	2	32
29	4	4	4	5	4	5	4	4	34
30	4	3	4	3	3	3	2	3	25
31	4	4	3	3	3	2	2	4	25
32	4	4	3	3	3	4	4	2	24
33	4	5	5	5	5	4	4	4	36
34	5	5	4	4	4	4	4	4	34
35	4	4	4	4	4	4	4	4	32
36	3	4	4	4	4	4	3	3	29
37	4	4	4	5	5	4	4	5	35
38	4	4	4	4	4	4	2	2	28
39	5	5	5	4	4	4	4	4	35
40	4	4	5	4	4	4	2	2	29
41	4	4	4	4	4	4	4	4	32
42	2	3	3	3	3	3	2	2	21
43	4	4	5	4	3	3	2	2	27
44	4	5	5	5	4	4	4	4	35
45	3	3	4	4	4	4	2	2	26
46	3	4	5	5	4	4	2	1	28
47	4	3	4	4	3	3	2	4	27
48	2	2	2	4	4	4	5	2	25
49	4	5	4	5	4	5	5	1	33
50	5	5	5	5	5	5	5	5	40
51	3	4	4	4	4	4	2	2	27
52	4	4	5	4	4	4	2	2	29
53	5	3	4	4	3	3	4	3	29
54	3	3	5	4	4	3	3	3	28
55	4	3	3	3	3	4	4	4	28
56	2	2	1	1	2	2	2	2	14
57	1	1	1	1	2	2	2	3	13
58	5	4	5	4	4	5	5	4	36
59	4	4	4	4	4	4	5	5	34
60	4	4	5	4	4	4	5	4	34
61	4	5	4	4	5	4	5	4	35
62	4	4	4	4	5	4	4	5	34
63	3	3	3	2	2	1	1	1	16
64	4	4	5	4	4	5	5	5	36

65	4	4	5	4	4	5	4	5	35
66	4	4	4	4	4	5	4	4	33
67	4	5	5	5	4	4	4	4	35
68	4	5	5	4	5	4	5	4	36
69	5	4	4	4	4	4	4	4	33
70	4	4	5	4	4	5	4	5	35
71	4	4	5	5	5	4	4	5	36
72	4	5	4	5	4	4	5	4	35
73	5	4	4	5	4	5	4	5	36
74	4	5	5	5	4	5	4	5	37
75	4	4	5	4	4	4	4	5	34
76	4	5	4	5	4	4	4	5	35
77	4	4	4	5	5	4	5	5	36
78	4	4	3	4	4	4	4	4	31
79	4	5	4	4	4	5	4	4	34
80	4	3	4	4	4	4	4	3	30
81	4	3	4	4	4	5	4	4	32
82	4	4	5	4	4	5	4	4	34
83	4	5	4	4	5	5	5	4	36
84	5	4	4	4	4	5	4	5	35
85	5	5	5	5	5	4	4	5	38
86	4	3	4	3	4	5	4	4	31
87	4	5	5	4	4	4	4	4	34
88	4	5	4	4	4	4	5	4	34
89	5	5	4	4	5	5	4	3	35
90	3	4	4	4	3	4	3	4	29
91	1	1	1	2	3	3	3	3	17
92	1	1	2	2	2	3	2	2	15
93	5	5	4	4	3	3	3	4	31
94	4	5	5	4	4	4	3	3	32
95	4	4	4	4	4	4	3	3	30
96	4	4	4	4	3	3	4	4	30
97	4	4	4	5	4	3	3	4	31
98	4	5	4	4	4	4	5	5	35
99	4	5	5	4	4	5	4	5	36
100	4	5	4	4	4	4	5	4	34

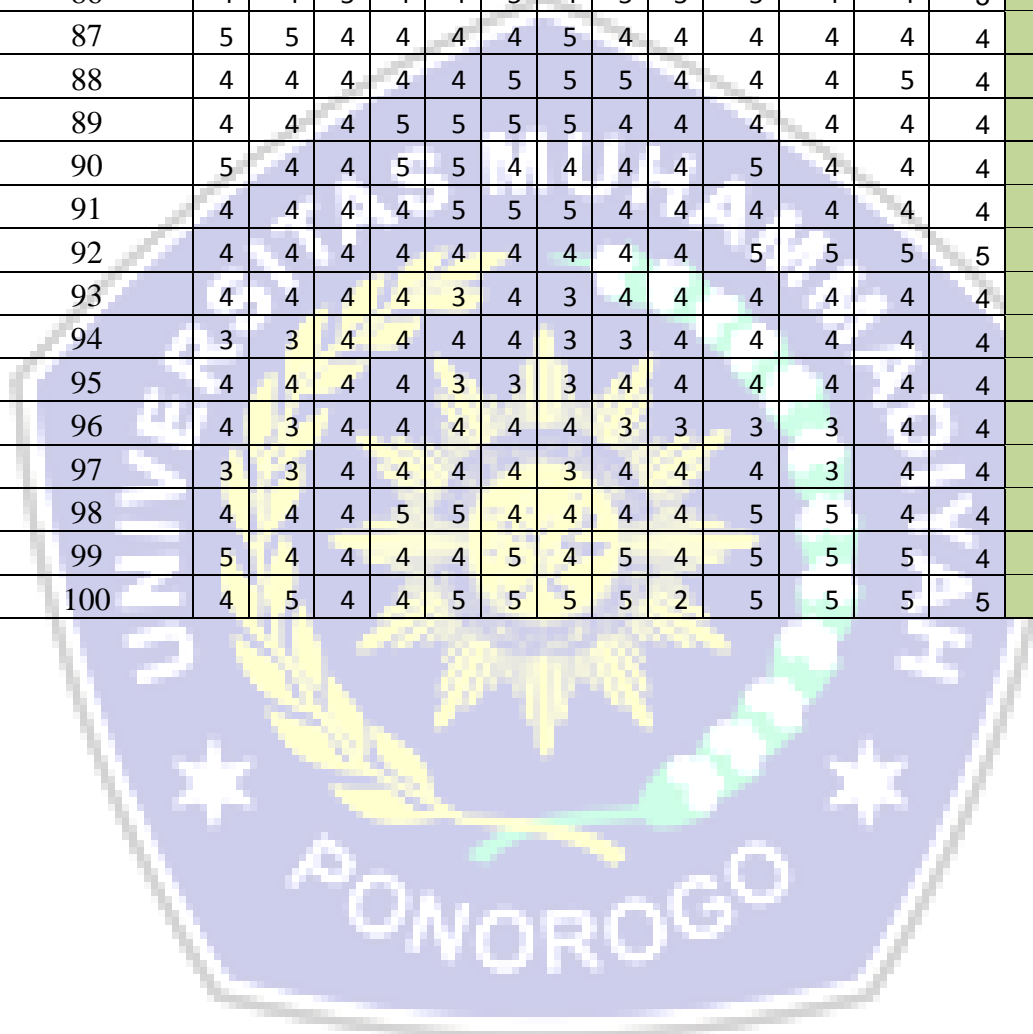
D. Kepatuhan Wajib Pajak (Y)

Responden	Y Kepatuhan Wajib Pajak													Jml.
	1	2	3	4	5	6	7	8	9	10	11	12	13	
1	4	4	4	4	4	4	4	4	4	4	4	4	4	52
2	4	4	4	3	3	5	5	5	4	4	5	5	5	56
3	3	4	4	4	4	4	5	4	5	4	3	4	3	51
4	3	4	3	3	3	4	5	4	5	5	3	4	4	50
5	4	4	4	4	4	4	4	5	5	5	5	4	5	57
6	4	4	4	4	4	4	4	4	4	4	4	4	4	52
7	1	2	4	3	3	2	4	3	4	3	1	2	4	36
8	3	2	2	2	2	2	2	2	2	2	2	2	2	27
9	2	2	2	2	2	2	2	2	2	2	2	2	2	26
10	2	2	2	2	4	2	2	2	1	2	4	4	2	31
11	1	5	5	4	3	3	4	4	4	4	5	5	5	52
12	3	3	3	3	3	3	3	3	2	3	3	3	2	37
13	4	4	4	4	4	4	4	4	4	4	4	3	4	51
14	5	5	4	4	4	5	4	5	5	5	5	5	5	61
15	4	4	4	4	3	4	3	4	4	4	3	3	4	48
16	4	4	4	3	4	4	4	4	4	4	4	4	3	50
17	5	5	5	5	5	5	5	5	5	5	5	5	5	65
18	4	4	3	3	3	3	3	3	3	3	3	3	3	41
19	4	4	4	4	4	4	3	4	5	4	4	4	4	52
20	5	3	4	3	4	4	2	4	4	4	3	4	3	47
21	3	1	4	4	4	3	4	5	4	4	2	4	3	45
22	4	2	5	4	3	4	4	5	3	4	3	4	5	50
23	4	4	4	4	4	4	3	4	4	4	3	3	4	49
24	4	4	4	3	4	4	3	4	4	4	3	3	3	47
25	5	4	4	4	4	4	5	5	5	4	4	4	4	56
26	4	3	4	5	4	3	3	4	5	4	5	4	4	52
27	2	4	3	3	3	3	3	4	4	4	4	4	4	45
28	3	3	4	4	2	3	3	4	4	4	3	4	4	42
29	4	4	3	3	2	4	4	4	4	4	4	4	4	48
30	4	5	4	4	4	5	4	4	3	4	5	5	4	55
31	4	5	4	4	4	4	4	4	4	4	4	4	4	53
32	2	4	5	4	4	4	4	4	3	4	4	4	4	50
33	4	4	5	4	4	5	4	5	5	5	4	4	4	57
34	4	5	5	4	4	4	5	4	4	4	4	5	4	56
35	4	4	4	4	4	4	5	5	4	4	4	4	4	54
36	4	4	4	3	3	4	4	4	3	5	5	5	4	52

37	4	3	4	3	4	5	4	4	4	3	5	4	4	51
38	4	4	3	3	3	4	4	4	3	4	4	4	4	48
39	5	5	4	4	5	5	4	3	4	5	4	4	5	57
40	4	4	3	3	3	4	4	4	4	4	4	4	4	49
41	4	5	5	5	4	5	4	5	4	4	4	4	4	57
42	4	4	5	4	4	4	4	5	4	4	4	4	4	54
43	4	5	4	3	3	4	4	4	3	4	4	4	4	50
44	4	3	4	3	4	5	4	4	4	3	5	4	4	51
45	4	4	3	3	3	4	4	4	4	4	4	4	5	50
46	3	4	3	3	2	4	4	4	5	4	4	4	4	48
47	4	5	3	3	3	4	4	4	4	4	4	4	4	50
48	2	2	2	2	1	2	2	2	2	2	5	2	2	28
49	4	3	4	3	4	4	4	4	4	4	4	4	4	50
50	5	5	5	5	3	2	3	3	3	3	5	4	5	51
51	4	5	4	3	3	4	4	4	4	4	4	4	4	51
52	4	4	3	3	3	4	4	4	3	4	4	4	4	48
53	3	3	3	3	3	4	3	4	3	4	3	3	4	43
54	3	3	4	4	4	4	4	3	5	4	4	4	4	50
55	3	4	4	4	3	4	3	3	3	4	4	4	4	47
56	4	4	4	4	4	5	5	5	4	4	4	4	5	56
57	4	4	4	4	4	4	4	5	5	5	5	4	5	57
58	4	4	4	4	4	4	4	4	4	4	4	4	5	53
59	4	4	5	4	4	4	4	5	5	5	4	4	4	56
60	4	4	4	4	4	4	4	4	4	5	5	5	4	55
61	4	4	4	4	4	4	5	5	5	4	4	4	4	55
62	4	4	5	4	4	5	5	5	4	4	4	4	4	56
63	4	4	5	4	4	4	5	5	5	4	4	4	4	56
64	4	4	4	4	3	3	3	4	4	4	4	4	5	50
65	4	4	4	4	4	4	4	4	4	3	4	4	3	50
66	4	4	4	4	5	5	5	4	4	4	4	4	4	55
67	4	4	4	4	4	4	4	5	5	5	4	4	4	55
68	4	4	4	4	4	5	5	5	5	4	3	4	3	54
69	4	4	4	4	4	3	3	2	1	3	4	4	3	43
70	4	4	4	4	3	2	1	3	4	4	4	4	3	44
71	4	4	3	2	3	2	1	3	4	4	4	4	2	40
72	4	3	4	4	4	3	2	1	4	4	4	4	3	44
73	4	4	4	4	3	2	3	4	4	3	4	4	5	48
74	5	5	4	4	4	4	4	4	4	4	4	3	3	52
75	4	5	5	4	4	5	4	4	4	4	4	4	5	56
76	5	5	4	4	3	4	4	4	4	4	5	5	4	55
77	4	4	5	5	4	4	5	4	4	3	4	4	4	54



78	4	5	5	4	4	4	4	5	5	4	4	4	4	56
79	4	4	4	4	5	5	4	4	4	4	4	4	5	55
80	4	4	4	5	5	5	4	4	4	4	4	4	4	55
81	4	4	4	4	4	4	4	4	4	4	4	5	5	54
82	4	4	4	4	4	5	5	5	5	4	4	4	4	56
83	4	4	4	4	4	4	4	4	4	4	4	5	4	53
84	1	2	4	3	3	2	4	3	4	3	1	2	4	36
85	4	4	4	4	4	4	4	4	5	5	5	5	5	57
86	4	4	5	4	4	5	4	5	5	5	4	4	5	58
87	5	5	4	4	4	4	5	4	4	4	4	4	4	55
88	4	4	4	4	4	5	5	5	4	4	4	5	4	56
89	4	4	4	5	5	5	5	4	4	4	4	4	4	56
90	5	4	4	5	5	4	4	4	4	5	4	4	4	56
91	4	4	4	4	5	5	5	4	4	4	4	4	4	55
92	4	4	4	4	4	4	4	4	4	5	5	5	5	56
93	4	4	4	4	3	4	3	4	4	4	4	4	4	50
94	3	3	4	4	4	4	3	3	4	4	4	4	4	48
95	4	4	4	4	3	3	3	4	4	4	4	4	4	49
96	4	3	4	4	4	4	4	3	3	3	3	4	4	47
97	3	3	4	4	4	4	3	4	4	4	3	4	4	48
98	4	4	4	5	5	4	4	4	4	5	5	4	4	56
99	5	4	4	4	4	5	4	5	4	5	5	5	4	58
100	4	5	4	4	5	5	5	5	2	5	5	5	5	59





# **LAMPIRAN**

**Uji Validitas**

### Lampiran 3 Uji Validitas

#### A. Variabel Sosialisasi Pajak



Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	SosialisasiP ajak
X1.1	Pearson Correlation	1	.626**	.546**	.581**	.561**	.539**	.471**	.472**	.440**	.518**	.770**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X1.2	Pearson Correlation	.626**	1	.726**	.341**	.371**	.349**	.501**	.446**	.513**	.528**	.727**
	Sig. (2-tailed)	.000		.000	.001	.000	.000	.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X1.3	Pearson Correlation	.546**	.726**	1	.366**	.358**	.454**	.420**	.505**	.646**	.633**	.761**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X1.4	Pearson Correlation	.581**	.341**	.366**	1	.553**	.477**	.367**	.383**	.345**	.363**	.644**
	Sig. (2-tailed)	.000	.001	.000		.000	.000	.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X1.5	Pearson Correlation	.561**	.371**	.358**	.553**	1	.643**	.446**	.477**	.420**	.425**	.690**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X1.6	Pearson Correlation	.539**	.349**	.454**	.477**	.643**	1	.657**	.665**	.592**	.636**	.788**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100

X1.7	Pearson Correlation	.471**	.501**	.420**	.367**	.446**	.657**	1	.710**	.600**	.645**	.766**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X1.8	Pearson Correlation	.472**	.446**	.505**	.383**	.477**	.665**	.710**	1	.681**	.635**	.785**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X1.9	Pearson Correlation	.440**	.513**	.646**	.345**	.420**	.592**	.600**	.681**	1	.740**	.789**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100
X1.10	Pearson Correlation	.518**	.528**	.633**	.363**	.425**	.636**	.645**	.635**	.740**	1	.810**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000
	N	100	100	100	100	100	100	100	100	100	100	100
SosialisasiPajak	Pearson Correlation	.770**	.727**	.761**	.644**	.690**	.788**	.766**	.785**	.789**	.810**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	100	100	100	100	100	100	100	100	100	100	100

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



B. Variabel Pelayanan Fiskus (X2)



Correlations

	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10	X2.11	X2.12	X2.13	X2.14	Pelayanan Fiskus
Pearson Correlation	1	.444**	.307**	.326**	.351**	.406**	.536**	.515**	.516**	.198*	.251*	.288**	.170	.143	.533**
Sig. (2-tailed)		.000	.002	.001	.000	.000	.000	.000	.000	.048	.012	.004	.090	.156	.000
N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X2.2 Pearson Correlation	.444**	1	.730**	.527**	.610**	.614**	.566**	.614**	.605**	.518**	.510**	.474**	.521**	.549**	.800**
Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X2.3 Pearson Correlation	.307**	.730**	1	.640**	.663**	.602**	.483**	.552**	.612**	.582**	.468**	.402**	.595**	.605**	.793**
Sig. (2-tailed)	.002	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X2.4 Pearson Correlation	.326**	.527**	.640**	1	.691**	.598**	.489**	.459**	.537**	.462**	.375**	.513**	.468**	.453**	.726**
Sig. (2-tailed)	.001	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

X2.5	Pearson Correlation	.351**	.610**	.663**	.691**	1	.750**	.691**	.565**	.584**	.635**	.597**	.422**	.519**	.517**	.831**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X2.6	Pearson Correlation	.406**	.614**	.602**	.598**	.750**	1	.632**	.635**	.585**	.571**	.531**	.431**	.462**	.487**	.805**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X2.7	Pearson Correlation	.536**	.566**	.483**	.489**	.691**	.632**	1	.724**	.617**	.489**	.510**	.284**	.410**	.283**	.751**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.004	.000	.004	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X2.8	Pearson Correlation	.515**	.614**	.552**	.459**	.565**	.635**	.724**	1	.716**	.558**	.536**	.376**	.562**	.477**	.804**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X2.9	Pearson Correlation	.516**	.605**	.612**	.537**	.584**	.585**	.617**	.716**	1	.552**	.442**	.302**	.533**	.466**	.779**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.002	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X2.10	Pearson Correlation	.198*	.518**	.582**	.462**	.635**	.571**	.489**	.558**	.552**	1	.814**	.476**	.585**	.493**	.766**
	Sig. (2-tailed)	.048	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

X2.11	Pearson Correlation	.251*	.510**	.468**	.375**	.597**	.531**	.510**	.536**	.442**	.814**	1	.573**	.580**	.538**	.745**
	Sig. (2-tailed)	.012	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X2.12	Pearson Correlation	.288**	.474**	.402**	.513**	.422**	.431**	.284**	.376**	.302**	.476**	.573**	1	.538**	.460**	.624**
	Sig. (2-tailed)	.004	.000	.000	.000	.000	.000	.004	.000	.002	.000	.000		.000	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X2.13	Pearson Correlation	.170	.521**	.595**	.468**	.519**	.462**	.410**	.562**	.533**	.585**	.580**	.538**	1	.694**	.725**
	Sig. (2-tailed)	.090	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
X2.14	Pearson Correlation	.143	.549**	.605**	.453**	.517**	.487**	.283**	.477**	.466**	.493**	.538**	.460**	.694**	1	.683**
	Sig. (2-tailed)	.156	.000	.000	.000	.000	.000	.004	.000	.000	.000	.000	.000	.000		.000
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Pelaya nanFiskus	Pearson Correlation	.533**	.800**	.793**	.726**	.831**	.805**	.751**	.804**	.779**	.766**	.745**	.624**	.725**	.683**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

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

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

C. Variabel Sosialisasi Pajak



Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	SanksiPer pajakan
X3.1	Pearson Correlation	1	.731**	.583**	.624**	.471**	.414**	.525**	.461**	.771**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000
	N	100	100	100	100	99	100	100	100	100
X3.2	Pearson Correlation	.731**	1	.650**	.717**	.566**	.484**	.552**	.404**	.816**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000
	N	100	100	100	100	99	100	100	100	100
X3.3	Pearson Correlation	.583**	.650**	1	.725**	.590**	.534**	.359**	.389**	.774**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000
	N	100	100	100	100	99	100	100	100	100
X3.4	Pearson Correlation	.624**	.717**	.725**	1	.675**	.608**	.594**	.446**	.864**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000
	N	100	100	100	100	99	100	100	100	100
X3.5	Pearson Correlation	.471**	.566**	.590**	.675**	1	.650**	.566**	.456**	.789**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000
	N	99	99	99	99	99	99	99	99	99
X3.6	Pearson Correlation	.414**	.484**	.534**	.608**	.650**	1	.627**	.351**	.740**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000
	N	100	100	100	100	99	100	100	100	100
X3.7	Pearson Correlation	.525**	.552**	.359**	.594**	.566**	.627**	1	.569**	.773**



	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	100	100	100	100	99	100	100	100	100
X3.8	Pearson Correlation	.461**	.404**	.389**	.446**	.456**	.351**	.569**	1	.679**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000
	N	100	100	100	100	99	100	100	100	100
SanksiPerpajakan	Pearson Correlation	.771**	.816**	.774**	.864**	.787**	.740**	.773**	.679**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	100	100	100	100	99	100	100	100	100

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



D. Variabel Kepatuhan Wajib Pajak



Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	Y.13	KepatuhanWajib Pajak
Y.1	Pearson Correlation	1	.532**	.294**	.414**	.419**	.494**	.231*	.379**	.273**	.428**	.460**	.438**	.268**	.634**
	Sig. (2-tailed)		.000	.003	.000	.000	.000	.021	.000	.006	.000	.000	.000	.007	.000
	N	100	99	100	100	100	100	100	100	100	100	100	100	100	100
Y.2	Pearson Correlation	.532**	1	.395**	.401**	.264**	.452**	.367**	.379**	.282**	.487**	.536**	.517**	.436**	.678**
	Sig. (2-tailed)	.000		.000	.000	.008	.000	.000	.000	.005	.000	.000	.000	.000	.000
	N	99	99	99	99	99	99	99	99	99	99	99	99	99	99
Y.3	Pearson Correlation	.294**	.395**	1	.716**	.502**	.412**	.425**	.515**	.439**	.417**	.219*	.404**	.512**	.682**
	Sig. (2-tailed)	.003	.000		.000	.000	.000	.000	.000	.000	.000	.028	.000	.000	.000
	N	100	99	100	100	100	100	100	100	100	100	100	100	100	100
Y.4	Pearson Correlation	.414**	.401**	.716**	1	.623**	.393**	.393**	.396**	.405**	.442**	.303**	.408**	.490**	.695**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000	.002	.000	.000	.000
	N	100	99	100	100	100	100	100	100	100	100	100	100	100	100
Y.5	Pearson Correlation	.419**	.264**	.502**	.623**	1	.594**	.459**	.341**	.296**	.436**	.251*	.386**	.281**	.658**

	Sig. (2-tailed)	.000	.008	.000	.000		.000	.000	.001	.003	.000	.012	.000	.005	.000
	N	100	99	100	100	100	100	100	100	100	100	100	100	100	100
Y.6	Pearson Correlation	.494**	.452**	.412**	.393**	.594**	1	.682**	.632**	.382**	.548**	.373**	.490**	.461**	.785**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	100	99	100	100	100	100	100	100	100	100	100	100	100	100
Y.7	Pearson Correlation	.231*	.367**	.425**	.393**	.459**	.682**	1	.655**	.402**	.378**	.184	.387**	.487**	.691**
	Sig. (2-tailed)	.021	.000	.000	.000	.000	.000		.000	.000	.000	.067	.000	.000	.000
	N	100	99	100	100	100	100	100	100	100	100	100	100	100	100
Y.8	Pearson Correlation	.379**	.379**	.515**	.396**	.341**	.632**	.655**	1	.586**	.599**	.262**	.446**	.522**	.754**
	Sig. (2-tailed)	.000	.000	.000	.000	.001	.000	.000		.000	.000	.008	.000	.000	.000
	N	100	99	100	100	100	100	100	100	100	100	100	100	100	100
Y.9	Pearson Correlation	.273**	.282**	.439**	.405**	.296**	.382**	.402**	.586**	1	.577**	.143	.267**	.407**	.611**
	Sig. (2-tailed)	.006	.005	.000	.000	.003	.000	.000	.000		.000	.156	.007	.000	.000
	N	100	99	100	100	100	100	100	100	100	100	100	100	100	100
Y.10	Pearson Correlation	.428**	.487**	.417**	.442**	.436**	.548**	.378**	.599**	.577**	1	.405**	.578**	.546**	.755**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	100	99	100	100	100	100	100	100	100	100	100	100	100	100
Y.11	Pearson Correlation	.460**	.536**	.219*	.303**	.251*	.373**	.184	.262**	.143	.405**	1	.678**	.396**	.582**

	Sig. (2-tailed)	.000	.000	.028	.002	.012	.000	.067	.008	.156	.000		.000	.000	.000
	N	100	99	100	100	100	100	100	100	100	100	100	100	100	100
Y.12	Pearson Correlation	.438**	.517**	.404**	.408**	.386**	.490**	.387**	.446**	.267**	.578**	.678**	1	.499**	.713**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.007	.000	.000		.000	.000
	N	100	99	100	100	100	100	100	100	100	100	100	100	100	100
Y.13	Pearson Correlation	.268**	.436**	.512**	.490**	.281**	.461**	.487**	.522**	.407**	.546**	.396**	.499**	1	.697**
	Sig. (2-tailed)	.007	.000	.000	.000	.005	.000	.000	.000	.000	.000	.000	.000		.000
	N	100	99	100	100	100	100	100	100	100	100	100	100	100	100
KepatuhanWajib Pajak	Pearson Correlation	.634**	.678**	.682**	.695**	.658**	.785**	.691**	.754**	.611**	.755**	.582**	.713**	.697**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	100	99	100	100	100	100	100	100	100	100	100	100	100	100

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

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





# **LAMPIRAN**

**Uji Reliabilitas**

## Lampiran 4 Uji Reliabilitas

### A. Variabel Sosialisasi Pajak

**Reliability Statistics**

Cronbach's Alpha	N of Items
.913	10

**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	33.69	42.802	.705	.903
X1.2	33.38	43.066	.649	.906
X1.3	33.42	42.185	.687	.904
X1.4	33.89	43.735	.541	.914
X1.5	33.46	44.958	.619	.908
X1.6	33.48	43.545	.734	.902
X1.7	33.54	43.160	.703	.903
X1.8	33.40	43.313	.729	.902
X1.9	33.50	43.141	.734	.901
X1.10	33.58	42.569	.757	.900

### B. Variabel Pelayanan Fiskus (X2)

**Reliability Statistics**

Cronbach's Alpha	N of Items
.936	14

**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	50.59	65.093	.456	.939
X2.2	50.34	61.237	.760	.930
X2.3	50.39	61.796	.753	.930
X2.4	50.28	62.507	.675	.932
X2.5	50.32	61.068	.797	.929
X2.6	50.39	61.190	.765	.930
X2.7	50.53	61.969	.703	.932
X2.8	50.34	60.631	.762	.930
X2.9	50.52	62.171	.738	.931
X2.10	50.30	61.828	.720	.931
X2.11	50.35	61.846	.695	.932
X2.12	50.20	64.505	.565	.935
X2.13	50.31	64.216	.685	.932
X2.14	50.26	63.608	.629	.934

## C. Variabel Sanksi Perpajakan (X3)

**Reliability Statistics**

Cronbach's Alpha	N of Items
.903	8

**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	26.78	27.848	.701	.891
X3.2	26.77	26.956	.755	.886
X3.3	26.76	27.655	.692	.891
X3.4	26.77	27.017	.813	.881
X3.5	26.84	28.790	.726	.890
X3.6	26.85	28.212	.664	.894
X3.7	27.04	26.937	.697	.891
X3.8	27.01	28.051	.553	.906

D. Kepatuhan Wajib Pajak (Y)

**Reliability Statistics**

Cronbach's Alpha	N of Items
.906	13

**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	46.87	41.666	.551	.902
Y.2	46.79	41.108	.605	.899
Y.3	46.73	42.139	.632	.899
Y.4	46.93	41.862	.649	.898
Y.5	46.97	41.948	.583	.900
Y.6	46.75	39.538	.727	.894
Y.7	46.84	40.443	.611	.899
Y.8	46.68	40.160	.702	.895
Y.9	46.75	41.599	.532	.903
Y.10	46.70	41.377	.714	.895
Y.11	46.73	42.384	.491	.904
Y.12	46.70	41.907	.667	.897
Y.13	46.71	41.291	.640	.898





# **LAMPIRAN**

**Uji Asumsi Klasik**

## Lampiran 5 Uji Asumsi Klasik

### A. Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	4.52387790
Most Extreme Differences	Absolute	.073
	Positive	.065
	Negative	-.073
Test Statistic		.073
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

a. Test distribution is Normal.

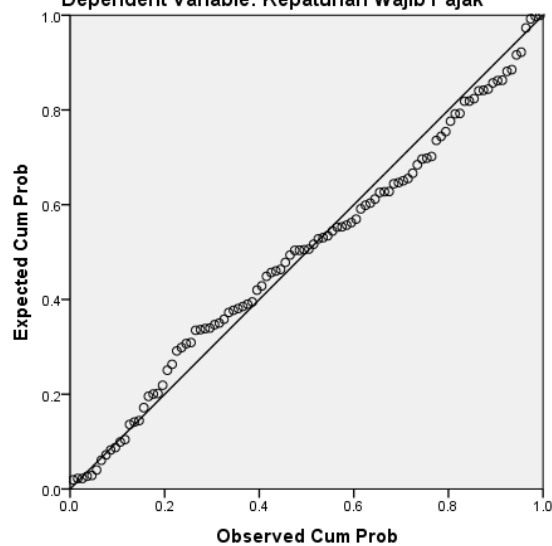
b. Calculated from data.

c. Lilliefors Significance Correction.

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

**Normal P-P Plot of Regression Standardized Residual**

Dependent Variable: Kepatuhan Wajib Pajak



B. Uji Multikolinearitas

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

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Sosialisasi Pajak	.562	1.779
	Pelayanan Fiskus	.584	1.712
	Sanksi Perpajakan	.894	1.118

a. Dependent Variable: Kepatuhan Wajib Pajak

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13.602	3.429		3.967	.000		
	Sosialisasi Pajak	.062	.085	.064	.727	.469	.562	1.779
	Pelayanan Fiskus	.545	.071	.665	7.661	.000	.584	1.712
	Sanksi Perpajakan	.167	.082	.144	2.045	.044	.894	1.118

a. Dependent Variable: Kepatuhan Wajib Pajak

### C. Uji Heteroskedastisitas

**Correlations**

			SosialisasiPajak	PelayananFiskus	SanksiPerpajakan	Unstandardized Residual
Spearman's rho	SosialisasiPajak	Correlation Coefficient	1.000	.368**	.238*	.097
		Sig. (2-tailed)	.	.000	.017	.339
		N	100	100	100	100
		<hr/>				
	PelayananFiskus	Correlation Coefficient	.368**	1.000	.110	.169
		Sig. (2-tailed)	.000	.	.274	.093
		N	100	100	100	100
		<hr/>				
	SanksiPerpajakan	Correlation Coefficient	.238*	.110	1.000	.073
		Sig. (2-tailed)	.017	.274	.	.473
		N	100	100	100	100
		<hr/>				
	Unstandardized Residual	Correlation Coefficient	.097	.169	.073	1.000
		Sig. (2-tailed)	.339	.093	.473	.
		N	100	100	100	100

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

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





# **LAMPIRAN**

**Uji Regresi Linear Berganda**

## Lampiran 6 Uji Regresi Linear Berganda

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.760 <sup>a</sup>	.577	.564	4.594

a. Predictors: (Constant), SanksiPerpajakan, PelayananFiskus, SosialisasiPajak

b. Dependent Variable: KepatuhanWajibPajak

**ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2766.108	3	922.036	43.688	.000 <sup>b</sup>
	Residual	2026.082	96	21.105		
	Total	4792.190	99			

a. Dependent Variable: KepatuhanWajibPajak

b. Predictors: (Constant), SanksiPerpajakan, PelayananFiskus, SosialisasiPajak

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.602	3.429		3.967	.000
	SosialisasiPajak	.062	.085	.064	.727	.469
	PelayananFiskus	.545	.071	.665	7.661	.000
	SanksiPerpajakan	.167	.082	.144	2.045	.044

a. Dependent Variable: KepatuhanWajibPajak