

## LAMPIRAN 1

### KUESIONER

**Yth. Bapak/Ibu Responden**

Saya memohon kesediaan Bapak/Ibu untuk meluangkan waktu sejenak guna mengisi kuesioner ini. Kuesioner ini dibuat untuk meneliti “**PENGARUH KESADARAN WAJIB PAJAK, TINGKAT EKONOMI, KUALITAS PELAYANAN FISKUS TERHADAP KEPATUHAN WAJIB PAJAK DALAM MELAKUKAN PEMBAYARAN PAJAK PENGHASILAN (Studi Kasus Pada Pemilik UMKM Di Kecamatan Arjosari Kabupaten Pacitan)**”.

Informasi Bapak/Ibu sangat berguna bagi penelitian ini, karena Bapak/Ibu adalah orang yang tepat untuk mengutarakan pengalaman dan pendapat mengenai hal ini. Saya mohon kesediaan Bapak/Ibu untuk menjawab pertanyaan dengan jujur dan benar. Sesuai dengan kode etik penelitian, jawaban Bapak/Ibu akan saya jaga kerahasiaannya. Atas waktu dan kerja sama Bapak/Ibu saya ucapkan terima kasih.

Ponorogo,.....

Peneliti

**RIKE AFINDA. P**

## LEMBAR KUESIONER

### Identitas Responden

Mohon kesediaan Bapak/Ibu mengisi daftar berikut :

Nama :  
 Jenis Kelamin :  
 Umur :  
 Pendidikan Terakhir : SD..... SMP.....SMA.....PT

### Daftar Pertanyaan

Mohon Bapak/Ibu memberikan tanda check list ( √ ) pada salah satu jawaban yang sesuai dengan pendapat dari Bapak/Ibu. SS = Sangat Setuju TS = Tidak Setuju S = Setuju STS = Sangat Tidak Setuju N = Netral

NO	VARIABEL/INDIKATOR	SS	S	N	TS	STS
<b>A</b>	<b>KESADARAN WAJIP PAJAK</b>					
	<b>Kesadaran Ttg Perundang-undangan</b>					
1	Saya menyadari bahwa membayar pajak merupakan kewajiban mutlak setiap warga negara dan diatur oleh Undang-Undang					
2	Saya menyadari bahwa menunda dan mengurangi jumlah pajak yang seharusnya dibayar, dapat merugikan negara					
3	Pajak ditetapkan dengan Undang-Undang (UU) dan dapat dipaksakan					
	<b>Kesadaran Fungsi Pajak</b>					
4	Membayar pajak merupakan bentuk partisipasi dalam menunjang pembangunan negara					
5	Saya menyadari bahwa pajak merupakan sumber penerimaan negara terbesar dan sepenuhnya akan digunakan untuk kesejahteraan rakyat					

6	Pajak merupakan iuran rakyat yang digunakan untuk dana pengeluaran umum pelaksanaan fungsi pemerintahan					
	<b>Pemahaman wajib pajak terhadap sanksi</b>					
7	sanksi pajak sangat diperlukan untuk menciptakan kedisiplinan setiap wajib pajak					
8	Sanksi harus dilaksanakan dengan tegas kepada setiap wajib pajak yang melakukan pelanggaran					
<b>B</b>	<b>TINGKAT EKONOMI</b>					
	<b>Kemampuan pemenuhan kebutuhan</b>					
1	Saya mampu memenuhi kebutuhan sehari-hari					
2	Saya mampu mencukupi kebutuhan dasar keluarga					
3	Pendapatan saya sesuai dengan kebutuhan					
	<b>Kemampuan untuk menabung</b>					
4	Saya memiliki tabungan dan dana cadangan untuk kebutuhan tak terduga					
5	Saya selalu menyisihkan pendapatan untuk tabungan					
	<b>Kecenderungan pribadi dalam membeli barang</b>					
6	Saya dapat membeli setiap barang yang menjadi trend masa kini					
7	Saya mampu membeli barang-barang sekunder dan tersier					
8	Saya selalu menyisihkan pendapatan untuk pembelian barang					
<b>C</b>	<b>KUALITAS PELAYANAN FISKUS</b>					
	<b>Kemanfaatan</b>					
1	Petugas pajak sudah bekerja secara profesional untuk meningkatkan kepercayaan wajib pajak					
2	Petugas pajak cakap dalam melaksanakan tugas					

3	Petugas pajak selalu menindaklanjuti pengaduan dari masyarakat dengan cepat					
4	Petugas pajak cepat tanggap dalam membantu menyelesaikan persoalan yang dihadapi wajib pajak.					
5	Petugas pajak menguasai peraturan perpajakan dengan baik sehingga dapat membantu wajib pajak dalam menyelesaikan kewajiban pajaknya.					
6	Petugas pajak menjaga kerahasiaan data dari masing-masing wajib pajak.					
7	Fasilitas fisik (ruang tunggu, tempat parkir, formulir, dll) di kantor pelayanan pajak tersedia dengan baik					
<b>D</b>	<b>KEPATUHAN WAJIB PAJAK</b>					
	<b>Ketentuan Pajak</b>					
1	Untuk mendapatkan NPWP (Nomor Pokok Wajib Pajak), saya mendaftarkan diri secara sukarela ke DPPKAD (Dinas Pengelola Pendapatan Keuangan Aset Daerah).					
2	Saya selalu mengisi SPT (Surat Pemberitahuan) sesuai dengan ketentuan perundang-undangan.					
3	Saya selalu melaporkan SPT (surat pemberitahuan) yang telah diisi dengan tepat waktu					
	<b>Dokumen Pajak</b>					
4	Saya selalu membawa dokumen perpajakan pada saat melakukan pembayaran pajak					
5	Saya menyimpan dokumen pembayaran pajak sampai pada tahun pajak berikutnya					
	<b>Informasi Cara dan Tempat</b>					

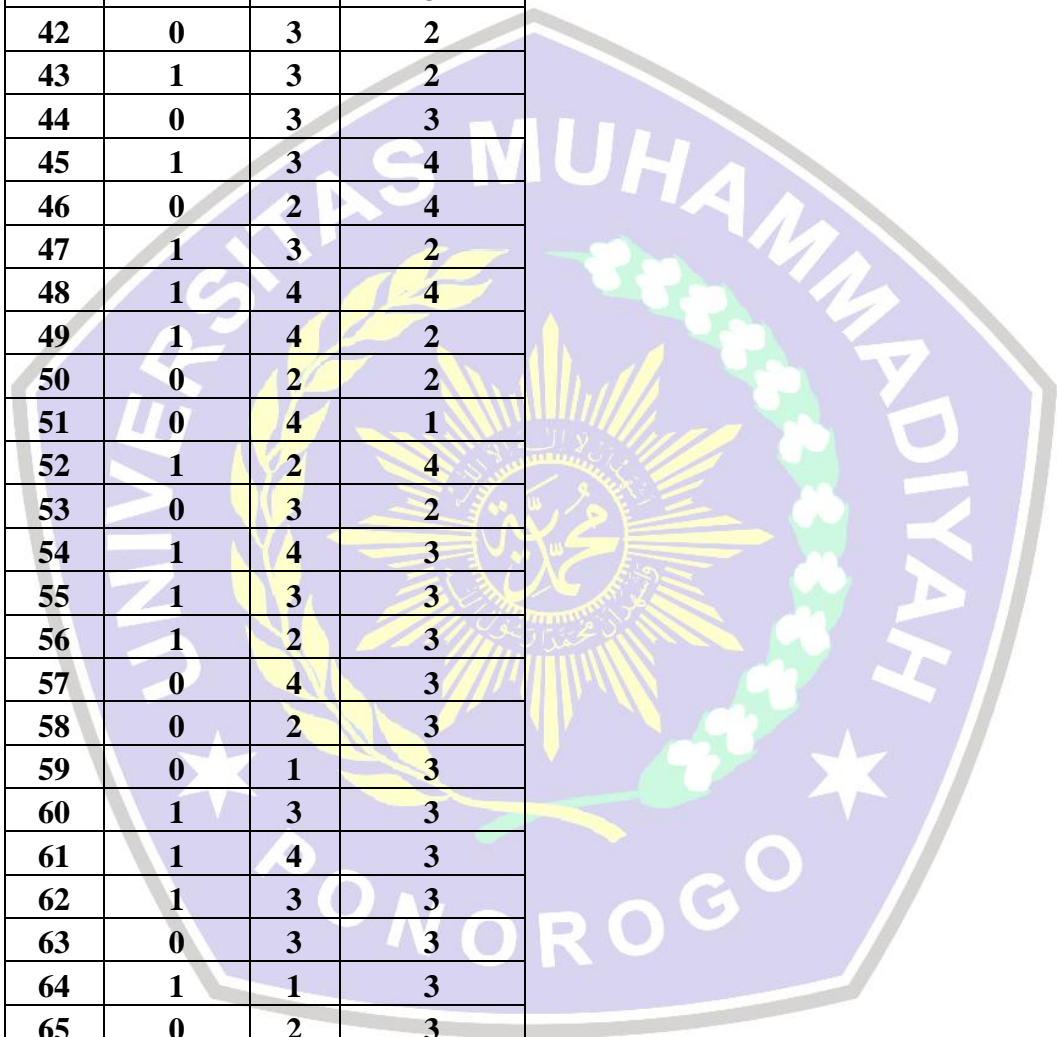
6	Saya selalu membayar pajak pada tempat yang telah ditentukan					
7	Saya selalu membayar pajak penghasilan yang terutang dengan tepat waktu					
8	Saya selalu membayar pajak penghasilan dengan tepat waktu					



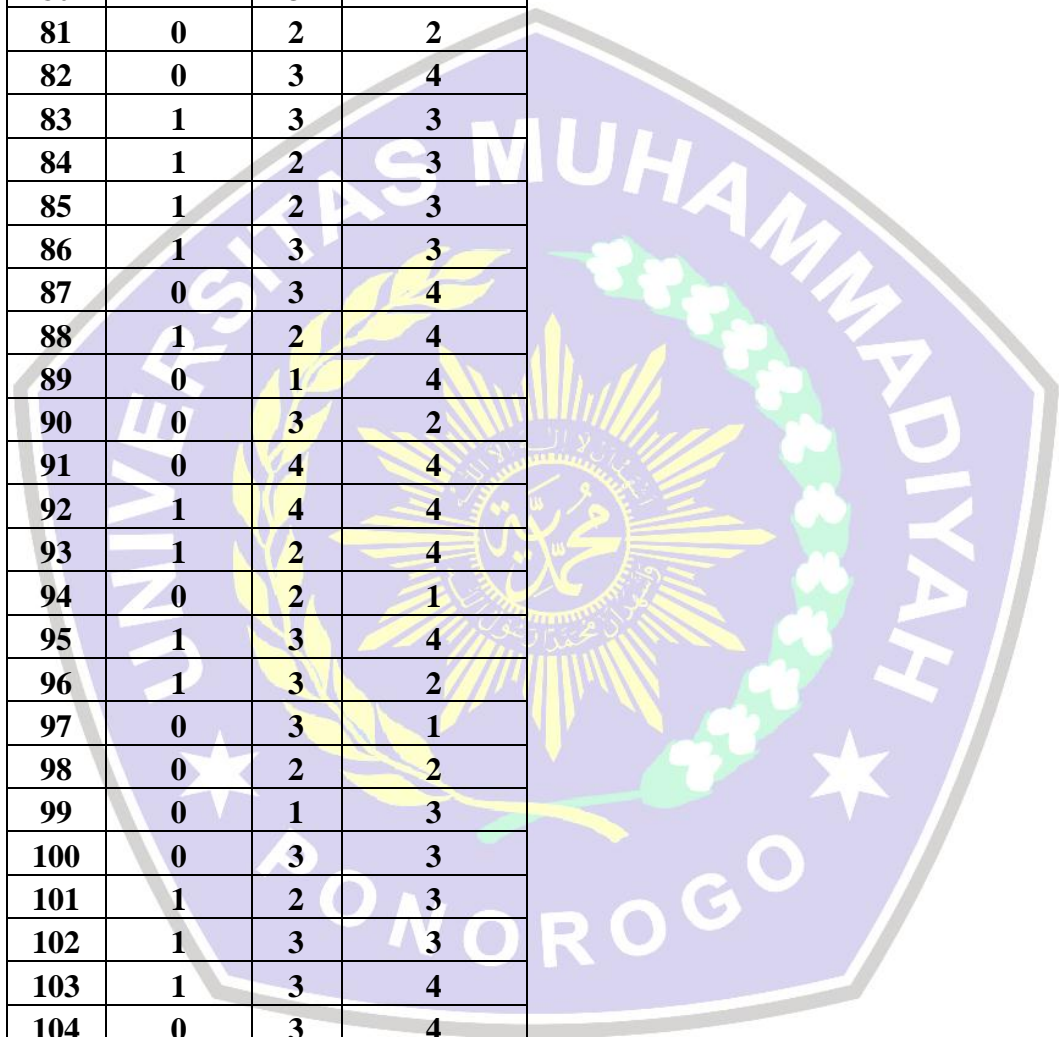
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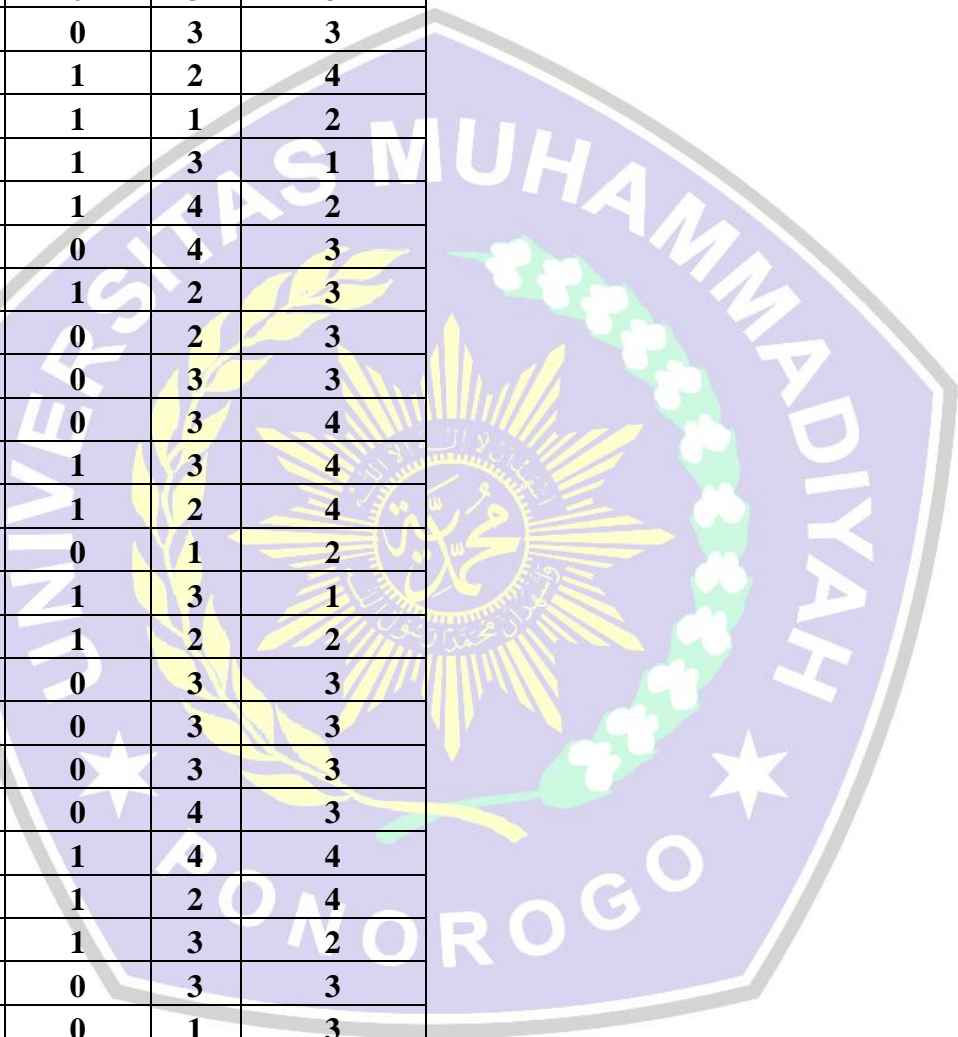


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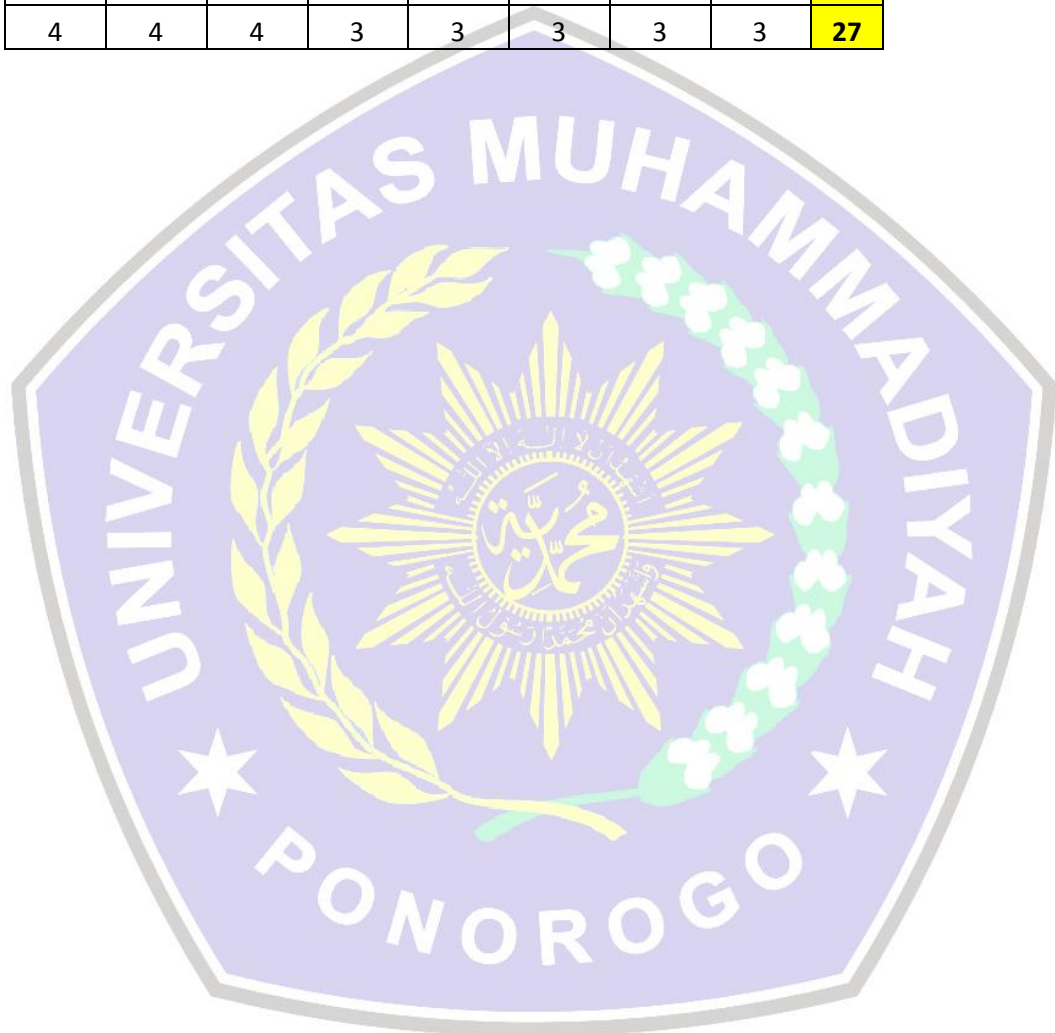
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Tingkat Ekonomi							
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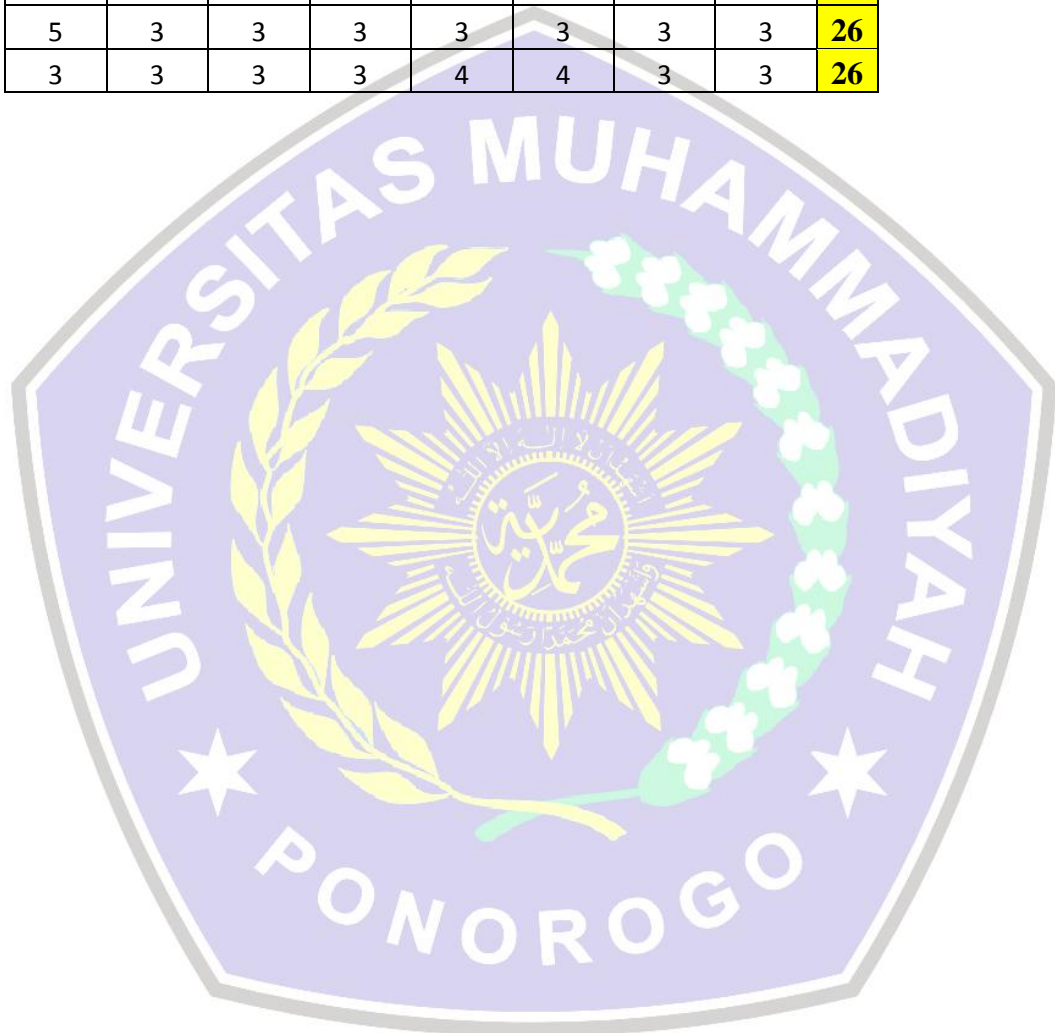
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**LAMPIRAN 3**  
**FREKUENSI KARAKTERISTIK DAN JAWABAN RESPONDEN**

**Frequencies**

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Comments			
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	File		
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.	
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Syntax			
FREQUENCIES VARIABLES=Kelamin Usia Pendidikan /ORDER=ANALYSIS.			
Resources	Processor Time	00:00:00.000	
	Elapsed Time	00:00:00.049	

[DataSet0]

Statistics				
		Jenis Kelamin Responden	Usia Responden	Pendidikan Terakhir Responden
N	Valid	155	155	155
	Missing	0	0	0

**Frequency Table**

**Jenis Kelamin Responden**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Perempuan	77	49.7	49.7	49.7
Laki-Laki	78	50.3	50.3	100.0
Total	155	100.0	100.0	

**Usia Responden**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 21-30 Tahun	14	9.0	9.0	9.0
31-40 Tahun	47	30.3	30.3	39.4
41-50 Tahun	68	43.9	43.9	83.2
51-60 Tahun	26	16.8	16.8	100.0
Total	155	100.0	100.0	

**Pendidikan Terakhir Responden**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid SD	14	9.0	9.0	9.0
SMP	34	21.9	21.9	31.0
SMA	75	48.4	48.4	79.4
Sarjana	32	20.6	20.6	100.0
Total	155	100.0	100.0	

```

FREQUENCIES VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 X1.6 X1.7 X1.8
  /STATISTICS=STDDEV MEAN
  /ORDER=ANALYSIS.

```

**Frequencies**

## Notes

Output Created	29-Aug-2020 10:06:09	
Comments		
Input	Active Dataset	DataSet0
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Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on all cases with valid data.
Syntax	<pre>FREQUENCIES VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 X1.6 X1.7 X1.8 /STATISTICS=STDDEV MEAN /ORDER=ANALYSIS.</pre>	
Resources	Processor Time	00:00:00.015
	Elapsed Time	00:00:00.007

[DataSet0]

## Statistics

		Kesadaran Wajib Pajak 1	Kesadaran Wajib Pajak 2	Kesadaran Wajib Pajak 3	Kesadaran Wajib Pajak 4
N	Valid	155	155	155	155
	Missing	0	0	0	0
Mean		3.83	3.29	3.92	2.92
Std. Deviation		1.005	1.057	.997	1.038

## Statistics

		Kesadaran Wajib Pajak 5	Kesadaran Wajib Pajak 6	Kesadaran Wajib Pajak 7	Kesadaran Wajib Pajak 8
N	Valid	155	155	155	155
	Missing	0	0	0	0
Mean		3.07	3.31	3.25	3.32
Std. Deviation		1.070	.984	1.028	1.025

## Frequency Table

### Kesadaran Wajib Pajak 1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	8	5.2	5.2	5.2
	Tidak Setuju	5	3.2	3.2	8.4
	Netral	30	19.4	19.4	27.7
	Setuju	74	47.7	47.7	75.5
	Sangat Setuju	38	24.5	24.5	100.0
	Total	155	100.0	100.0	

### Kesadaran Wajib Pajak 2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	8	5.2	5.2	5.2
	Tidak Setuju	27	17.4	17.4	22.6
	Netral	51	32.9	32.9	55.5
	Setuju	50	32.3	32.3	87.7
	Sangat Setuju	19	12.3	12.3	100.0
	Total	155	100.0	100.0	

### Kesadaran Wajib Pajak 3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	4	2.6	2.6	2.6
	Tidak Setuju	11	7.1	7.1	9.7
	Netral	26	16.8	16.8	26.5
	Setuju	66	42.6	42.6	69.0
	Sangat Setuju	48	31.0	31.0	100.0
	Total	155	100.0	100.0	

### Kesadaran Wajib Pajak 4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	11	7.1	7.1	7.1
	Tidak Setuju	48	31.0	31.0	38.1

Netral	48	31.0	31.0	69.0
Setuju	39	25.2	25.2	94.2
Sangat Setuju	9	5.8	5.8	100.0
Total	155	100.0	100.0	

#### Kesadaran Wajib Pajak 5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Sangat Tidak Setuju	12	7.7	7.7	7.7
Tidak Setuju	37	23.9	23.9	31.6
Netral	44	28.4	28.4	60.0
Setuju	52	33.5	33.5	93.5
Sangat Setuju	10	6.5	6.5	100.0
Total	155	100.0	100.0	

#### Kesadaran Wajib Pajak 6

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Sangat Tidak Setuju	9	5.8	5.8	5.8
Tidak Setuju	13	8.4	8.4	14.2
Netral	72	46.5	46.5	60.6
Setuju	43	27.7	27.7	88.4
Sangat Setuju	18	11.6	11.6	100.0
Total	155	100.0	100.0	

#### Kesadaran Wajib Pajak 7

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Sangat Tidak Setuju	12	7.7	7.7	7.7
Tidak Setuju	15	9.7	9.7	17.4
Netral	67	43.2	43.2	60.6
Setuju	45	29.0	29.0	89.7
Sangat Setuju	16	10.3	10.3	100.0
Total	155	100.0	100.0	



## Kesadaran Wajib Pajak 8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	10	6.5	6.5	6.5
	Tidak Setuju	14	9.0	9.0	15.5
	Netral	67	43.2	43.2	58.7
	Setuju	44	28.4	28.4	87.1
	Sangat Setuju	20	12.9	12.9	100.0
	Total	155	100.0	100.0	

FREQUENCIES VARIABLES=X2.1 X2.2 X2.3 X2.4 X2.5 X2.6 X2.7  
 /STATISTICS=STDDEV MEAN  
 /ORDER=ANALYSIS.

## Frequencies

## Notes

Output Created		29-Aug-2020 10:06:34
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Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on all cases with valid data.
Syntax		FREQUENCIES VARIABLES=X2.1 X2.2 X2.3 X2.4 X2.5 X2.6 X2.7 /STATISTICS=STDDEV MEAN /ORDER=ANALYSIS.
Resources	Processor Time	00:00:00.015
	Elapsed Time	00:00:00.009

[DataSet0]

**Statistics**

		Tingkat Ekonomi 1	Tingkat Ekonomi 2	Tingkat Ekonomi 3	Tingkat Ekonomi 4
N	Valid	155	155	155	155
	Missing	0	0	0	0
Mean		3.60	3.50	2.96	2.42
Std. Deviation		1.079	1.009	1.019	1.139

**Statistics**

		Tingkat Ekonomi 5	Tingkat Ekonomi 6	Tingkat Ekonomi 7
N	Valid	155	155	155
	Missing	0	0	0
Mean		3.62	3.57	3.87
Std. Deviation		.906	1.093	1.115

**Frequency Table****Tingkat Ekonomi 1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	11	7.1	7.1	7.1
	Tidak Setuju	15	9.7	9.7	16.8
	Netral	22	14.2	14.2	31.0
	Setuju	84	54.2	54.2	85.2
	Sangat Setuju	23	14.8	14.8	100.0
Total		155	100.0	100.0	

**Tingkat Ekonomi 2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	11	7.1	7.1	7.1
	Tidak Setuju	12	7.7	7.7	14.8

Netral	35	22.6	22.6	37.4
Setuju	83	53.5	53.5	91.0
Sangat Setuju	14	9.0	9.0	100.0
Total	155	100.0	100.0	

### Tingkat Ekonomi 3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Sangat Tidak Setuju	14	9.0	9.0	9.0
Tidak Setuju	27	17.4	17.4	26.5
Netral	79	51.0	51.0	77.4
Setuju	21	13.5	13.5	91.0
Sangat Setuju	14	9.0	9.0	100.0
Total	155	100.0	100.0	

### Tingkat Ekonomi 4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Sangat Tidak Setuju	28	18.1	18.1	18.1
Tidak Setuju	77	49.7	49.7	67.7
Netral	17	11.0	11.0	78.7
Setuju	23	14.8	14.8	93.5
Sangat Setuju	10	6.5	6.5	100.0
Total	155	100.0	100.0	

### Tingkat Ekonomi 5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Sangat Tidak Setuju	10	6.5	6.5	6.5
Tidak Setuju	2	1.3	1.3	7.7
Netral	38	24.5	24.5	32.3
Setuju	92	59.4	59.4	91.6
Sangat Setuju	13	8.4	8.4	100.0

**Tingkat Ekonomi 5**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	10	6.5	6.5	6.5
	Tidak Setuju	2	1.3	1.3	7.7
	Netral	38	24.5	24.5	32.3
	Setuju	92	59.4	59.4	91.6
	Sangat Setuju	13	8.4	8.4	100.0
	Total	155	100.0	100.0	

**Tingkat Ekonomi 6**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	11	7.1	7.1	7.1
	Tidak Setuju	14	9.0	9.0	16.1
	Netral	32	20.6	20.6	36.8
	Setuju	72	46.5	46.5	83.2
	Sangat Setuju	26	16.8	16.8	100.0
	Total	155	100.0	100.0	

**Tingkat Ekonomi 7**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	9	5.8	5.8	5.8
	Tidak Setuju	9	5.8	5.8	11.6
	Netral	26	16.8	16.8	28.4
	Setuju	60	38.7	38.7	67.1
	Sangat Setuju	51	32.9	32.9	100.0
	Total	155	100.0	100.0	

```

FREQUENCIES VARIABLES=X3.1 X3.2 X3.3 X3.4 X3.5 X3.6 X3.7 X3.8
/STATISTICS=STDDEV MEAN
/ORDER=ANALYSIS.

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## Frequencies

Notes	
Output Created	29-Aug-2020 10:06:53
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Input	Active Dataset DataSet0
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	N of Rows in Working Data 155
	File
Missing Value Handling	Definition of Missing User-defined missing values are treated as missing.
	Cases Used Statistics are based on all cases with valid data.
Syntax	FREQUENCIES VARIABLES=X3.1 X3.2 X3.3 X3.4 X3.5 X3.6 X3.7 X3.8 /STATISTICS=STDDEV MEAN /ORDER=ANALYSIS.
Resources	Processor Time 00:00:00.016
	Elapsed Time 00:00:00.019

[DataSet0]

### Statistics

		Kualitas Pelayanan Fiskus 1	Kualitas Pelayanan Fiskus 2	Kualitas Pelayanan Fiskus 3	Kualitas Pelayanan Fiskus 4
N	Valid	155	155	155	155
	Missing	0	0	0	0
Mean		2.49	2.55	2.23	2.26
Std. Deviation		1.197	1.064	1.332	1.477

### Statistics

		Kualitas Pelayanan Fiskus 5	Kualitas Pelayanan Fiskus 6	Kualitas Pelayanan Fiskus 7	Kualitas Pelayanan Fiskus 8
--	--	-----------------------------	-----------------------------	-----------------------------	-----------------------------

N	Valid	155	155	155	155
	Missing	0	0	0	0
Mean		3.59	2.12	3.48	2.89
Std. Deviation		.992	1.240	.893	.842

## Frequency Table

**Kualitas Pelayanan Fiskus 1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	37	23.9	23.9	23.9
	Tidak Setuju	49	31.6	31.6	55.5
	Netral	35	22.6	22.6	78.1
	Setuju	24	15.5	15.5	93.5
	Sangat Setuju	10	6.5	6.5	100.0
	Total	155	100.0	100.0	

**Kualitas Pelayanan Fiskus 2**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	21	13.5	13.5	13.5
	Tidak Setuju	69	44.5	44.5	58.1
	Netral	30	19.4	19.4	77.4
	Setuju	29	18.7	18.7	96.1
	Sangat Setuju	6	3.9	3.9	100.0
	Total	155	100.0	100.0	

**Kualitas Pelayanan Fiskus 3**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	69	44.5	44.5	44.5
	Tidak Setuju	28	18.1	18.1	62.6
	Netral	20	12.9	12.9	75.5

Setuju	30	19.4	19.4	94.8
Sangat Setuju	8	5.2	5.2	100.0
Total	155	100.0	100.0	

#### Kualitas Pelayanan Fiskus 4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Sangat Tidak Setuju	72	46.5	46.5	46.5
Tidak Setuju	31	20.0	20.0	66.5
Netral	11	7.1	7.1	73.5
Setuju	21	13.5	13.5	87.1
Sangat Setuju	20	12.9	12.9	100.0
Total	155	100.0	100.0	

#### Kualitas Pelayanan Fiskus 5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Sangat Tidak Setuju	11	7.1	7.1	7.1
Tidak Setuju	10	6.5	6.5	13.5
Netral	25	16.1	16.1	29.7
Setuju	95	61.3	61.3	91.0
Sangat Setuju	14	9.0	9.0	100.0
Total	155	100.0	100.0	

#### Kualitas Pelayanan Fiskus 6

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Sangat Tidak Setuju	72	46.5	46.5	46.5
Tidak Setuju	26	16.8	16.8	63.2
Netral	27	17.4	17.4	80.6
Setuju	26	16.8	16.8	97.4
Sangat Setuju	4	2.6	2.6	100.0
Total	155	100.0	100.0	

**Kualitas Pelayanan Fiskus 7**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	9	5.8	5.8	5.8
	Tidak Setuju	10	6.5	6.5	12.3
	Netral	38	24.5	24.5	36.8
	Setuju	93	60.0	60.0	96.8
	Sangat Setuju	5	3.2	3.2	100.0
	Total	155	100.0	100.0	

**Kualitas Pelayanan Fiskus 8**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	11	7.1	7.1	7.1
	Tidak Setuju	27	17.4	17.4	24.5
	Netral	89	57.4	57.4	81.9
	Setuju	24	15.5	15.5	97.4
	Sangat Setuju	4	2.6	2.6	100.0
	Total	155	100.0	100.0	

```
FREQUENCIES VARIABLES=Y1.1 Y1.2 Y1.3 Y1.4 Y1.5 Y1.6 Y1.7 Y1.8
/STATISTICS=STDDEV MEAN
/ORDER=ANALYSIS.
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**Frequencies**

**Notes**

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	Split File	<none>
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	File	



Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on all cases with valid data.
Syntax		<pre> FREQUENCIES VARIABLES=Y1.1 Y1.2 Y1.3 Y1.4 Y1.5 Y1.6 Y1.7 Y1.8 /STATISTICS=STDDEV MEAN /ORDER=ANALYSIS.                     </pre>
Resources	Processor Time	00:00:00.016
	Elapsed Time	00:00:00.005

[DataSet0]

**Statistics**

		Kepatuhan Wajib Pajak 1	Kepatuhan Wajib Pajak 2	Kepatuhan Wajib Pajak 3	Kepatuhan Wajib Pajak 4
N	Valid	155	155	155	155
	Missing	0	0	0	0
Mean		3.80	3.94	4.08	2.93
Std. Deviation		.893	1.152	1.042	.947

**Statistics**

		Kepatuhan Wajib Pajak 5	Kepatuhan Wajib Pajak 6	Kepatuhan Wajib Pajak 7	Kepatuhan Wajib Pajak 8
N	Valid	155	155	155	155
	Missing	0	0	0	0
Mean		4.10	3.70	2.96	2.42
Std. Deviation		1.178	.928	1.019	1.139

**Frequency Table**

**Kepatuhan Wajib Pajak 1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	2	1.3	1.3	1.3

Tidak Setuju	11	7.1	7.1	8.4
Netral	35	22.6	22.6	31.0
Setuju	75	48.4	48.4	79.4
Sangat Setuju	32	20.6	20.6	100.0
Total	155	100.0	100.0	

#### Kepatuhan Wajib Pajak 2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Sangat Tidak Setuju	10	6.5	6.5	6.5
Tidak Setuju	8	5.2	5.2	11.6
Netral	23	14.8	14.8	26.5
Setuju	54	34.8	34.8	61.3
Sangat Setuju	60	38.7	38.7	100.0
Total	155	100.0	100.0	

#### Kepatuhan Wajib Pajak 3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Sangat Tidak Setuju	6	3.9	3.9	3.9
Tidak Setuju	6	3.9	3.9	7.7
Netral	24	15.5	15.5	23.2
Setuju	53	34.2	34.2	57.4
Sangat Setuju	66	42.6	42.6	100.0
Total	155	100.0	100.0	

#### Kepatuhan Wajib Pajak 4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Sangat Tidak Setuju	12	7.7	7.7	7.7
Tidak Setuju	31	20.0	20.0	27.7
Netral	76	49.0	49.0	76.8
Setuju	28	18.1	18.1	94.8
Sangat Setuju	8	5.2	5.2	100.0
Total	155	100.0	100.0	

**Kepatuhan Wajib Pajak 5**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	7	4.5	4.5	4.5
	Tidak Setuju	13	8.4	8.4	12.9
	Netral	19	12.3	12.3	25.2
	Setuju	35	22.6	22.6	47.7
	Sangat Setuju	81	52.3	52.3	100.0
	Total	155	100.0	100.0	

**Kepatuhan Wajib Pajak 6**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	5	3.2	3.2	3.2
	Tidak Setuju	13	8.4	8.4	11.6
	Netral	28	18.1	18.1	29.7
	Setuju	87	56.1	56.1	85.8
	Sangat Setuju	22	14.2	14.2	100.0
	Total	155	100.0	100.0	

**Kepatuhan Wajib Pajak 7**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	14	9.0	9.0	9.0
	Tidak Setuju	27	17.4	17.4	26.5
	Netral	79	51.0	51.0	77.4
	Setuju	21	13.5	13.5	91.0
	Sangat Setuju	14	9.0	9.0	100.0
	Total	155	100.0	100.0	

**Kepatuhan Wajib Pajak 8**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Sangat Tidak Setuju	28	18.1	18.1	18.1
	Tidak Setuju	77	49.7	49.7	67.7
	Netral	17	11.0	11.0	78.7
	Setuju	23	14.8	14.8	93.5
	Sangat Setuju	10	6.5	6.5	100.0
	Total	155	100.0	100.0	



**LAMPIRAN 4**  
**UJI VALIDITAS**

**Correlations**

		Notes
Output Created		29-Aug-2020 10:08:09
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data	155
	File	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.
Syntax		CORRELATIONS /VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 X1.6 X1.7 X1.8 X1 /PRINT=TWOTAIL NOSIG /MISSING=PAIRWISE.
Resources	Processor Time	00:00:00.016
	Elapsed Time	00:00:00.028

[DataSet0]

**Correlations**

		Kesadaran Wajib Pajak 1	Kesadaran Wajib Pajak 2	Kesadaran Wajib Pajak 3
Kesadaran Wajib Pajak 1	Pearson Correlation	1	.566**	.680**
	Sig. (2-tailed)		.000	.000
	N	155	155	155
Kesadaran Wajib Pajak 2	Pearson Correlation	.566**	1	.484**
	Sig. (2-tailed)	.000		.000
	N	155	155	155

Kesadaran Wajib Pajak 3	Pearson Correlation	.680**	.484**	1
	Sig. (2-tailed)	.000	.000	
	N	155	155	155
Kesadaran Wajib Pajak 4	Pearson Correlation	.316**	.395**	.245**
	Sig. (2-tailed)	.000	.000	.002
	N	155	155	155
Kesadaran Wajib Pajak 5	Pearson Correlation	.222**	.315**	.170*
	Sig. (2-tailed)	.005	.000	.035
	N	155	155	155
Kesadaran Wajib Pajak 6	Pearson Correlation	.348**	.512**	.349**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kesadaran Wajib Pajak 7	Pearson Correlation	.367**	.305**	.424**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kesadaran Wajib Pajak 8	Pearson Correlation	.317**	.297**	.399**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kesadaran Wajib Pajak	Pearson Correlation	.697**	.712**	.683**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155

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

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

#### Correlations

		Kesadaran Wajib Pajak 4	Kesadaran Wajib Pajak 5	Kesadaran Wajib Pajak 6
Kesadaran Wajib Pajak 1	Pearson Correlation	.316**	.222**	.348**
	Sig. (2-tailed)	.000	.005	.000
	N	155	155	155
Kesadaran Wajib Pajak 2	Pearson Correlation	.395**	.315**	.512**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kesadaran Wajib Pajak 3	Pearson Correlation	.245**	.170*	.349**
	Sig. (2-tailed)	.002	.035	.000
	N	155	155	155
Kesadaran Wajib Pajak 4	Pearson Correlation	1	.450**	.254**

	Sig. (2-tailed)		.000	.001
	N	155	155	155
Kesadaran Wajib Pajak 5	Pearson Correlation	.450**	1	.158*
	Sig. (2-tailed)	.000		.050
	N	155	155	155
Kesadaran Wajib Pajak 6	Pearson Correlation	.254**	.158*	1
	Sig. (2-tailed)	.001	.050	
	N	155	155	155
Kesadaran Wajib Pajak 7	Pearson Correlation	.433**	.380**	.425**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kesadaran Wajib Pajak 8	Pearson Correlation	.428**	.524**	.299**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kesadaran Wajib Pajak	Pearson Correlation	.651**	.599**	.609**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155

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

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

#### Correlations

		Kesadaran Wajib Pajak 7	Kesadaran Wajib Pajak 8	Kesadaran Wajib Pajak
Kesadaran Wajib Pajak 1	Pearson Correlation	.367**	.317**	.697**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kesadaran Wajib Pajak 2	Pearson Correlation	.305**	.297**	.712**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kesadaran Wajib Pajak 3	Pearson Correlation	.424**	.399**	.683**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kesadaran Wajib Pajak 4	Pearson Correlation	.433**	.428**	.651**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kesadaran Wajib Pajak 5	Pearson Correlation	.380**	.524**	.599**
	Sig. (2-tailed)	.000	.000	.000

	N	155	155	155
Kesadaran Wajib Pajak 6	Pearson Correlation	.425**	.299**	.609**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kesadaran Wajib Pajak 7	Pearson Correlation	1	.763**	.752**
	Sig. (2-tailed)		.000	.000
	N	155	155	155
Kesadaran Wajib Pajak 8	Pearson Correlation	.763**	1	.741**
	Sig. (2-tailed)	.000		.000
	N	155	155	155
Kesadaran Wajib Pajak	Pearson Correlation	.752**	.741**	1
	Sig. (2-tailed)	.000	.000	
	N	155	155	155

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



```

CORRELATIONS
/VARIABLES=X2.1 X2.2 X2.3 X2.4 X2.5 X2.6 X2.7 X2
/PRINT=TWOTAIL NOSIG
/MISSING=PAIRWISE.

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## Correlations

### Notes

Output Created		29-Aug-2020 10:09:42
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Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.



Syntax		CORRELATIONS	
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		/PRINT=TWOTAIL NOSIG	
		/MISSING=PAIRWISE.	
Resources	Processor Time	00:00:00.032	
	Elapsed Time	00:00:00.025	

[DataSet0]

## Correlations

		Tingkat Ekonomi 1	Tingkat Ekonomi 2	Tingkat Ekonomi 3
Tingkat Ekonomi 1	Pearson Correlation	1	.643**	.352**
	Sig. (2-tailed)		.000	.000
	N	155	155	155
Tingkat Ekonomi 2	Pearson Correlation	.643**	1	.392**
	Sig. (2-tailed)	.000		.000
	N	155	155	155
Tingkat Ekonomi 3	Pearson Correlation	.352**	.392**	1
	Sig. (2-tailed)	.000	.000	
	N	155	155	155
Tingkat Ekonomi 4	Pearson Correlation	.106	.117	.484**
	Sig. (2-tailed)	.190	.147	.000
	N	155	155	155
Tingkat Ekonomi 5	Pearson Correlation	.507**	.379**	.385**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Tingkat Ekonomi 6	Pearson Correlation	.552**	.479**	.329**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Tingkat Ekonomi 7	Pearson Correlation	.632**	.467**	.173*
	Sig. (2-tailed)	.000	.000	.032
	N	155	155	155
Tingkat Ekonomi	Pearson Correlation	.797**	.727**	.651**
	Sig. (2-tailed)	.000	.000	.000

N	155	155	155
---	-----	-----	-----

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

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

#### Correlations

		Tingkat Ekonomi 4	Tingkat Ekonomi 5	Tingkat Ekonomi 6
Tingkat Ekonomi 1	Pearson Correlation	.106	.507**	.552**
	Sig. (2-tailed)	.190	.000	.000
	N	155	155	155
Tingkat Ekonomi 2	Pearson Correlation	.117	.379**	.479**
	Sig. (2-tailed)	.147	.000	.000
	N	155	155	155
Tingkat Ekonomi 3	Pearson Correlation	.484**	.385**	.329**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Tingkat Ekonomi 4	Pearson Correlation	1	.099	.084
	Sig. (2-tailed)		.220	.299
	N	155	155	155
Tingkat Ekonomi 5	Pearson Correlation	.099	1	.554**
	Sig. (2-tailed)	.220		.000
	N	155	155	155
Tingkat Ekonomi 6	Pearson Correlation	.084	.554**	1
	Sig. (2-tailed)	.299	.000	
	N	155	155	155
Tingkat Ekonomi 7	Pearson Correlation	-.095	.639**	.588**
	Sig. (2-tailed)	.239	.000	.000
	N	155	155	155
Tingkat Ekonomi	Pearson Correlation	.389**	.734**	.754**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155

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

#### Correlations

		Tingkat Ekonomi 7	Tingkat Ekonomi
Tingkat Ekonomi 1	Pearson Correlation	.632**	.797**

	Sig. (2-tailed)	.000	.000
	N	155	155
Tingkat Ekonomi 2	Pearson Correlation	.467**	.727**
	Sig. (2-tailed)	.000	.000
	N	155	155
Tingkat Ekonomi 3	Pearson Correlation	.173*	.651**
	Sig. (2-tailed)	.032	.000
	N	155	155
Tingkat Ekonomi 4	Pearson Correlation	-.095	.389**
	Sig. (2-tailed)	.239	.000
	N	155	155
Tingkat Ekonomi 5	Pearson Correlation	.639**	.734**
	Sig. (2-tailed)	.000	.000
	N	155	155
Tingkat Ekonomi 6	Pearson Correlation	.588**	.754**
	Sig. (2-tailed)	.000	.000
	N	155	155
Tingkat Ekonomi 7	Pearson Correlation	1	.714**
	Sig. (2-tailed)		.000
	N	155	155
Tingkat Ekonomi	Pearson Correlation	.714**	1
	Sig. (2-tailed)	.000	
	N	155	155

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

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

#### CORRELATIONS

```

/VARIABLES=X3.1 X3.2 X3.3 X3.4 X3.5 X3.6 X3.7 X3.8 X3
/PRINT=TWOTAIL NOSIG
/MISSING=PAIRWISE.

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## Correlations

### Notes

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Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.	
	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.	
Syntax		CORRELATIONS /VARIABLES=X3.1 X3.2 X3.3 X3.4 X3.5 X3.6 X3.7 X3.8 X3 /PRINT=TWOTAIL NOSIG /MISSING=PAIRWISE.	
Resources	Processor Time		00:00:00.000
	Elapsed Time		00:00:00.029

[DataSet0]

## Correlations

		Kualitas Pelayanan Fiskus 1	Kualitas Pelayanan Fiskus 2	Kualitas Pelayanan Fiskus 3
Kualitas Pelayanan Fiskus 1	Pearson Correlation	1	.567**	.614**
	Sig. (2-tailed)		.000	.000
	N	155	155	155
Kualitas Pelayanan Fiskus 2	Pearson Correlation	.567**	1	.682**
	Sig. (2-tailed)	.000		.000
	N	155	155	155
Kualitas Pelayanan Fiskus 3	Pearson Correlation	.614**	.682**	1
	Sig. (2-tailed)	.000	.000	
	N	155	155	155
Kualitas Pelayanan Fiskus 4	Pearson Correlation	.738**	.783**	.788**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kualitas Pelayanan Fiskus 5	Pearson Correlation	.172 <sup>+</sup>	.185 <sup>+</sup>	-.052
	Sig. (2-tailed)	.033	.021	.522

	N	155	155	155
Kualitas Pelayanan Fiskus 6	Pearson Correlation	.725**	.712**	.801**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kualitas Pelayanan Fiskus 7	Pearson Correlation	.238**	.095	-.114
	Sig. (2-tailed)	.003	.241	.157
	N	155	155	155
Kualitas Pelayanan Fiskus 8	Pearson Correlation	.447**	.539**	.393**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kualitas Pelayanan Fiskus	Pearson Correlation	.819**	.826**	.783**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155

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

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

#### Correlations

		Kualitas Pelayanan Fiskus 4	Kualitas Pelayanan Fiskus 5	Kualitas Pelayanan Fiskus 6
Kualitas Pelayanan Fiskus 1	Pearson Correlation	.738**	.172*	.725**
	Sig. (2-tailed)	.000	.033	.000
	N	155	155	155
Kualitas Pelayanan Fiskus 2	Pearson Correlation	.783**	.185*	.712**
	Sig. (2-tailed)	.000	.021	.000
	N	155	155	155
Kualitas Pelayanan Fiskus 3	Pearson Correlation	.788**	-.052	.801**
	Sig. (2-tailed)	.000	.522	.000
	N	155	155	155
Kualitas Pelayanan Fiskus 4	Pearson Correlation	1	.031	.837**
	Sig. (2-tailed)		.705	.000
	N	155	155	155
Kualitas Pelayanan Fiskus 5	Pearson Correlation	.031	1	-.011
	Sig. (2-tailed)	.705		.888
	N	155	155	155
Kualitas Pelayanan Fiskus 6	Pearson Correlation	.837**	-.011	1
	Sig. (2-tailed)	.000	.888	
	N	155	155	155

Kualitas Pelayanan Fiskus 7	Pearson Correlation	.084	.623**	.034
	Sig. (2-tailed)	.296	.000	.674
	N	155	155	155
Kualitas Pelayanan Fiskus 8	Pearson Correlation	.509**	.505**	.473**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kualitas Pelayanan Fiskus	Pearson Correlation	.888**	.357**	.853**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155

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

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

#### Correlations

		Kualitas Pelayanan Fiskus 7	Kualitas Pelayanan Fiskus 8	Kualitas Pelayanan Fiskus
Kualitas Pelayanan Fiskus 1	Pearson Correlation	.238**	.447**	.819**
	Sig. (2-tailed)	.003	.000	.000
	N	155	155	155
Kualitas Pelayanan Fiskus 2	Pearson Correlation	.095	.539**	.826**
	Sig. (2-tailed)	.241	.000	.000
	N	155	155	155
Kualitas Pelayanan Fiskus 3	Pearson Correlation	-.114	.393**	.783**
	Sig. (2-tailed)	.157	.000	.000
	N	155	155	155
Kualitas Pelayanan Fiskus 4	Pearson Correlation	.084	.509**	.888**
	Sig. (2-tailed)	.296	.000	.000
	N	155	155	155
Kualitas Pelayanan Fiskus 5	Pearson Correlation	.623**	.505**	.357**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kualitas Pelayanan Fiskus 6	Pearson Correlation	.034	.473**	.853**
	Sig. (2-tailed)	.674	.000	.000
	N	155	155	155
Kualitas Pelayanan Fiskus 7	Pearson Correlation	1	.469**	.352**
	Sig. (2-tailed)		.000	.000
	N	155	155	155
Kualitas Pelayanan Fiskus 8	Pearson Correlation	.469**	1	.723**

	Sig. (2-tailed)	.000		.000
	N	155	155	155
Kualitas Pelayanan Fiskus	Pearson Correlation	.352**	.723**	1
	Sig. (2-tailed)	.000	.000	
	N	155	155	155

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

#### CORRELATIONS

```

/VARIABLES=Y1.1 Y1.2 Y1.3 Y1.4 Y1.5 Y1.6 Y1.7 Y1.8 Y
/PRINT=TWOTAIL NOSIG
/MISSING=PAIRWISE.

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### Correlations

#### Notes

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	Cases Used	Statistics for each pair of variables are based on all the cases with valid data for that pair.
Syntax		CORRELATIONS /VARIABLES=Y1.1 Y1.2 Y1.3 Y1.4 Y1.5 Y1.6 Y1.7 Y1.8 Y /PRINT=TWOTAIL NOSIG /MISSING=PAIRWISE.
Resources	Processor Time	00:00:00.031
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[DataSet0]

## Correlations

		Kepatuhan Wajib Pajak 1	Kepatuhan Wajib Pajak 2	Kepatuhan Wajib Pajak 3
Kepatuhan Wajib Pajak 1	Pearson Correlation	1	.493**	.471**
	Sig. (2-tailed)		.000	.000
	N	155	155	155
Kepatuhan Wajib Pajak 2	Pearson Correlation	.493**	1	.702**
	Sig. (2-tailed)	.000		.000
	N	155	155	155
Kepatuhan Wajib Pajak 3	Pearson Correlation	.471**	.702**	1
	Sig. (2-tailed)	.000	.000	
	N	155	155	155
Kepatuhan Wajib Pajak 4	Pearson Correlation	.352**	.311**	.262**
	Sig. (2-tailed)	.000	.000	.001
	N	155	155	155
Kepatuhan Wajib Pajak 5	Pearson Correlation	.377**	.684**	.656**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kepatuhan Wajib Pajak 6	Pearson Correlation	.443**	.590**	.662**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kepatuhan Wajib Pajak 7	Pearson Correlation	.484**	.319**	.205*
	Sig. (2-tailed)	.000	.000	.011
	N	155	155	155
Kepatuhan Wajib Pajak 8	Pearson Correlation	.262**	-.110	-.126
	Sig. (2-tailed)	.001	.173	.118
	N	155	155	155
Kepatuhan Wajib Pajak	Pearson Correlation	.712**	.755**	.719**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155

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

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

## Correlations



		Kepatuhan Wajib Pajak 4	Kepatuhan Wajib Pajak 5	Kepatuhan Wajib Pajak 6
Kepatuhan Wajib Pajak 1	Pearson Correlation	.352**	.377**	.443**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kepatuhan Wajib Pajak 2	Pearson Correlation	.311**	.684**	.590**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kepatuhan Wajib Pajak 3	Pearson Correlation	.262**	.656**	.662**
	Sig. (2-tailed)	.001	.000	.000
	N	155	155	155
Kepatuhan Wajib Pajak 4	Pearson Correlation	1	.274**	.352**
	Sig. (2-tailed)		.001	.000
	N	155	155	155
Kepatuhan Wajib Pajak 5	Pearson Correlation	.274**	1	.585**
	Sig. (2-tailed)	.001		.000
	N	155	155	155
Kepatuhan Wajib Pajak 6	Pearson Correlation	.352**	.585**	1
	Sig. (2-tailed)	.000	.000	
	N	155	155	155
Kepatuhan Wajib Pajak 7	Pearson Correlation	.589**	.220**	.276**
	Sig. (2-tailed)	.000	.006	.001
	N	155	155	155
Kepatuhan Wajib Pajak 8	Pearson Correlation	.545**	-.142	.133
	Sig. (2-tailed)	.000	.078	.098
	N	155	155	155
Kepatuhan Wajib Pajak	Pearson Correlation	.682**	.697**	.751**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155

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

#### Correlations

		Kepatuhan Wajib Pajak 7	Kepatuhan Wajib Pajak 8	Kepatuhan Wajib Pajak
Kepatuhan Wajib Pajak 1	Pearson Correlation	.484**	.262**	.712**
	Sig. (2-tailed)	.000	.001	.000
	N			

	N	155	155	155
Kepatuhan Wajib Pajak 2	Pearson Correlation	.319**	-.110	.755**
	Sig. (2-tailed)	.000	.173	.000
	N	155	155	155
Kepatuhan Wajib Pajak 3	Pearson Correlation	.205*	-.126	.719**
	Sig. (2-tailed)	.011	.118	.000
	N	155	155	155
Kepatuhan Wajib Pajak 4	Pearson Correlation	.589**	.545**	.682**
	Sig. (2-tailed)	.000	.000	.000
	N	155	155	155
Kepatuhan Wajib Pajak 5	Pearson Correlation	.220**	-.142	.697**
	Sig. (2-tailed)	.006	.078	.000
	N	155	155	155
Kepatuhan Wajib Pajak 6	Pearson Correlation	.276**	.133	.751**
	Sig. (2-tailed)	.001	.098	.000
	N	155	155	155
Kepatuhan Wajib Pajak 7	Pearson Correlation	1	.484**	.662**
	Sig. (2-tailed)		.000	.000
	N	155	155	155
Kepatuhan Wajib Pajak 8	Pearson Correlation	.484**	1	.377**
	Sig. (2-tailed)	.000		.000
	N	155	155	155
Kepatuhan Wajib Pajak	Pearson Correlation	.662**	.377**	1
	Sig. (2-tailed)	.000	.000	
	N	155	155	155

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

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

#### RELIABILITY

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/VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 X1.6 X1.7 X1.8
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA
/SUMMARY=TOTAL.

```

**LAMPIRAN 5**  
**UJI RELIABILITAS**

**Reliability**

		Notes	
Output Created			29-Aug-2020 10:11:38
Comments			
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	Matrix Input		
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.	
	Cases Used	Statistics are based on all cases with valid data for all variables in the procedure.	
Syntax		RELIABILITY /VARIABLES=X1.1 X1.2 X1.3 X1.4 X1.5 X1.6 X1.7 X1.8 /SCALE('ALL VARIABLES') ALL /MODEL=ALPHA /SUMMARY=TOTAL.	
Resources	Processor Time		00:00:00.016
	Elapsed Time		00:00:00.011

[DataSet0]

**Scale: ALL VARIABLES**

**Case Processing Summary**

		N	%
Cases	Valid	155	100.0
	Excluded <sup>a</sup>	0	.0
	Total	155	100.0

**Case Processing Summary**

		N	%
Cases	Valid	155	100.0
	Excluded <sup>a</sup>	0	.0
	Total	155	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.834	8

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Kesadaran Wajib Pajak 1	23.08	24.358	.585	.812
Kesadaran Wajib Pajak 2	23.62	23.887	.597	.810
Kesadaran Wajib Pajak 3	22.99	24.558	.569	.814
Kesadaran Wajib Pajak 4	23.99	24.708	.522	.820
Kesadaran Wajib Pajak 5	23.84	25.162	.454	.829
Kesadaran Wajib Pajak 6	23.60	25.449	.479	.825
Kesadaran Wajib Pajak 7	23.66	23.601	.653	.803
Kesadaran Wajib Pajak 8	23.59	23.737	.639	.805

```
RELIABILITY
/VARIABLES=X2.1 X2.2 X2.3 X2.4 X2.5 X2.6 X2.7
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA
/SUMMARY=TOTAL.
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**Reliability****Notes**

Output Created	29-Aug-2020 10:11:55
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Input	Active Dataset DataSet0

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	File		
	Matrix Input		
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.	
	Cases Used	Statistics are based on all cases with valid data for all variables in the procedure.	
Syntax		RELIABILITY /VARIABLES=X2.1 X2.2 X2.3 X2.4 X2.5 X2.6 X2.7 /SCALE('ALL VARIABLES') ALL /MODEL=ALPHA /SUMMARY=TOTAL.	
Resources	Processor Time		00:00:00.015
	Elapsed Time		00:00:00.014

[DataSet0]

**Scale: ALL VARIABLES**

**Case Processing Summary**

		N	%
Cases	Valid	155	100.0
	Excluded <sup>a</sup>	0	.0
	Total	155	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.802	7

## Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Tingkat Ekonomi 1	19.94	17.437	.693	.745
Tingkat Ekonomi 2	20.04	18.557	.607	.763
Tingkat Ekonomi 3	20.57	19.272	.507	.780
Tingkat Ekonomi 4	21.12	21.727	.172	.842
Tingkat Ekonomi 5	19.92	19.038	.631	.762
Tingkat Ekonomi 6	19.97	17.824	.632	.757
Tingkat Ekonomi 7	19.66	18.159	.573	.768

## RELIABILITY

```

/VARIABLES=X3.1 X3.2 X3.3 X3.4 X3.5 X3.6 X3.7 X3.8
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA
/SUMMARY=TOTAL.

```

## Reliability

## Notes

Output Created		29-Aug-2020 10:12:09
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data	155
	File	
	Matrix Input	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on all cases with valid data for all variables in the procedure.

Syntax		RELIABILITY /VARIABLES=X3.1 X3.2 X3.3 X3.4 X3.5 X3.6 X3.7 X3.8 /SCALE('ALL VARIABLES') ALL /MODEL=ALPHA /SUMMARY=TOTAL.
Resources	Processor Time	00:00:00.000
	Elapsed Time	00:00:00.007

[DataSet0]

**Scale: ALL VARIABLES****Case Processing Summary**

		N	%
Cases	Valid	155	100.0
	Excluded <sup>a</sup>	0	.0
	Total	155	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.862	8

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Kualitas Pelayanan Fiskus 1	19.12	31.472	.743	.829
Kualitas Pelayanan Fiskus 2	19.06	32.502	.763	.829
Kualitas Pelayanan Fiskus 3	19.39	31.005	.682	.836
Kualitas Pelayanan Fiskus 4	19.35	27.891	.821	.817
Kualitas Pelayanan Fiskus 5	18.03	39.233	.215	.882
Kualitas Pelayanan Fiskus 6	19.49	30.576	.786	.823

Kualitas Pelayanan Fiskus 7	18.13	39.568	.225	.879
Kualitas Pelayanan Fiskus 8	18.72	35.630	.652	.844

## RELIABILITY

```

/VARIABLES=Y1.1 Y1.2 Y1.3 Y1.4 Y1.5 Y1.6 Y1.7 Y1.8
/SCALE('ALL VARIABLES') ALL
/MODEL=ALPHA
/SUMMARY=TOTAL.

```

## Reliability



### Notes

Output Created		29-Aug-2020 10:12:21
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data	155
	File	
	Matrix Input	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on all cases with valid data for all variables in the procedure.
Syntax		RELIABILITY /VARIABLES=Y1.1 Y1.2 Y1.3 Y1.4 Y1.5 Y1.6 Y1.7 Y1.8 /SCALE('ALL VARIABLES') ALL /MODEL=ALPHA /SUMMARY=TOTAL.
Resources	Processor Time	00:00:00.000
	Elapsed Time	00:00:00.011

[DataSet0]



**Scale: ALL VARIABLES****Case Processing Summary**

		N	%
Cases	Valid	155	100.0
	Excluded <sup>a</sup>	0	.0
	Total	155	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.817	8

**Item-Total Statistics**

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Kepatuhan Wajib Pajak 1	24.12	24.277	.617	.787
Kepatuhan Wajib Pajak 2	23.98	22.214	.641	.780
Kepatuhan Wajib Pajak 3	23.85	23.314	.607	.786
Kepatuhan Wajib Pajak 4	24.99	24.266	.572	.792
Kepatuhan Wajib Pajak 5	23.83	22.820	.559	.793
Kepatuhan Wajib Pajak 6	24.23	23.656	.662	.781
Kepatuhan Wajib Pajak 7	24.96	24.089	.537	.796
Kepatuhan Wajib Pajak 8	25.50	27.057	.181	.848

## LAMPIRAN 6

## UJI REGRESI LINIER BERGANDA

## Regression

## Notes

Output Created		29-Aug-2020 10:13:02
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	155
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax		<pre> REGRESSION   /DESCRIPTIVES MEAN STDDEV CORR SIG N   /MISSING LISTWISE   /STATISTICS COEFF OUTS R ANOVA COLLIN TOL   /CRITERIA=PIN(.05) POUT(.10)   /NOORIGIN   /DEPENDENT Y   /METHOD=ENTER X1 X2 X3   /SCATTERPLOT=(*ZPRED ,*SRESID)   /RESIDUALS DURBIN HISTOGRAM(ZRESID) NORMPROB(ZRESID)   /SAVE RESID. </pre>
Resources	Processor Time	00:00:01.296
	Elapsed Time	00:00:01.618
	Memory Required	2636 bytes
	Additional Memory Required for Residual Plots	896 bytes

## Notes

Output Created		29-Aug-2020 10:13:02
Comments		
Input	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
	Split File	<none>
	N of Rows in Working Data	155
	File	
Missing Value Handling	Definition of Missing	User-defined missing values are treated as missing.
	Cases Used	Statistics are based on cases with no missing values for any variable used.
Syntax		<pre> REGRESSION /DESCRIPTIVES MEAN STDDEV CORR SIG N /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA COLLIN TOL /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT Y /METHOD=ENTER X1 X2 X3 /SCATTERPLOT=(*ZPRED ,*SRESID) /RESIDUALS DURBIN HISTOGRAM(ZRESID) NORMPROB(ZRESID) /SAVE RESID. </pre>
Resources	Processor Time	00:00:01.296
	Elapsed Time	00:00:01.618
	Memory Required	2636 bytes
	Additional Memory Required	896 bytes
	for Residual Plots	
Variables Created or Modified	RES_1	Unstandardized Residual

[DataSet0]

### Descriptive Statistics

	Mean	Std. Deviation	N
Kepatuhan Wajib Pajak	27.92	5.523	155
Kesadaran Wajib Pajak	26.91	5.583	155
Tingkat Ekonomi	23.54	4.985	155
Kualitas Pelayanan Fiskus	21.61	6.549	155

### Correlations

		Kepatuhan Wajib Pajak	Kesadaran Wajib Pajak
Pearson Correlation	Kepatuhan Wajib Pajak	1.000	.868
	Kesadaran Wajib Pajak	.868	1.000
	Tingkat Ekonomi	.894	.820
	Kualitas Pelayanan Fiskus	.568	.593
Sig. (1-tailed)	Kepatuhan Wajib Pajak	.	.000
	Kesadaran Wajib Pajak	.000	.
	Tingkat Ekonomi	.000	.000
	Kualitas Pelayanan Fiskus	.000	.000
N	Kepatuhan Wajib Pajak	155	155
	Kesadaran Wajib Pajak	155	155
	Tingkat Ekonomi	155	155
	Kualitas Pelayanan Fiskus	155	155

### Correlations

		Tingkat Ekonomi	Kualitas Pelayanan Fiskus
Pearson Correlation	Kepatuhan Wajib Pajak	.894	.568
	Kesadaran Wajib Pajak	.820	.593
	Tingkat Ekonomi	1.000	.553
	Kualitas Pelayanan Fiskus	.553	1.000
Sig. (1-tailed)	Kepatuhan Wajib Pajak	.000	.000
	Kesadaran Wajib Pajak	.000	.000
	Tingkat Ekonomi	.	.000
	Kualitas Pelayanan Fiskus	.000	.
N	Kepatuhan Wajib Pajak	155	155

Kesadaran Wajib Pajak	155	155
Tingkat Ekonomi	155	155
Kualitas Pelayanan Fiskus	155	155

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

Model	Variables Entered	Variables Removed	Method
1	Kualitas Pelayanan Fiskus, Tingkat Ekonomi, Kesadaran Wajib Pajak <sup>a</sup>		Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.925 <sup>a</sup>	.855	.852	2.125	1.429

a. Predictors: (Constant), Kualitas Pelayanan Fiskus, Tingkat Ekonomi, Kesadaran Wajib Pajak

b. Dependent Variable: Kepatuhan Wajib Pajak

#### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4014.975	3	1338.325	296.274	.000 <sup>a</sup>
	Residual	682.096	151	4.517		
	Total	4697.071	154			

a. Predictors: (Constant), Kualitas Pelayanan Fiskus, Tingkat Ekonomi, Kesadaran Wajib Pajak

b. Dependent Variable: Kepatuhan Wajib Pajak

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
		1	(Constant)	2.420		

Kesadaran Wajib Pajak	.398	.056	.402	7.096	.000
Tingkat Ekonomi	.609	.061	.550	10.044	.000
Kualitas Pelayanan Fiskus	.021	.033	.025	.647	.519

a. Dependent Variable: Kepatuhan Wajib Pajak

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

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Kesadaran Wajib Pajak	.299	3.340
	Tingkat Ekonomi	.321	3.117
	Kualitas Pelayanan Fiskus	.635	1.576

a. Dependent Variable: Kepatuhan Wajib Pajak

#### Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions	
				(Constant)	Kesadaran Wajib Pajak
1	1	3.925	1.000	.00	.00
	2	.044	9.407	.25	.00
	3	.023	12.936	.75	.10
	4	.007	22.951	.00	.90

a. Dependent Variable: Kepatuhan Wajib Pajak

#### Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Variance Proportions	
		Tingkat Ekonomi	Kualitas Pelayanan Fiskus
1	1	.00	.00
	2	.01	.80
	3	.16	.18

4	.83	.01
---	-----	-----

a. Dependent Variable: Kepatuhan Wajib Pajak

### Residuals Statistics<sup>a</sup>

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	11.86	37.36	27.92	5.106	155
Std. Predicted Value	-3.146	1.848	.000	1.000	155
Standard Error of Predicted Value	.181	.577	.328	.096	155
Adjusted Predicted Value	11.93	37.33	27.93	5.094	155
Residual	-6.286	4.824	.000	2.105	155
Std. Residual	-2.958	2.270	.000	.990	155
Stud. Residual	-3.003	2.299	-.001	1.002	155
Deleted Residual	-6.482	4.948	-.005	2.154	155
Stud. Deleted Residual	-3.087	2.332	-.001	1.009	155
Mahal. Distance	.129	10.346	2.981	2.440	155
Cook's Distance	.000	.070	.006	.011	155
Centered Leverage Value	.001	.067	.019	.016	155

a. Dependent Variable: Kepatuhan Wajib Pajak

### Charts

