**Lampiran 1**

**KUESIONER**

Kepada Yth

Bapak/Ibu Responden

di-

Tempat

Puji syukur kita panjatkan kehadirat Allah SWT karena atas limpahan rahmat, hidayah dan taufik-Nya lah sehingga angket penelitian ini yang berjudul “**Pengaruh Sanksi dan Denda Administrasi Pajak Kendaraan Bermotor Terhadap Tingkat Kepatuhan Wajib Pajak Pada UPT. Samsat Lubuk Pakam**”. Sehubungan dengan hal tersebut, maka mohon kesediaan Bapak/Ibu untuk mengisi angket ini walaupun disadari bahwa kesibukan selalu menyertai aktivitas, tugas dan pekerjaan Bapak/Ibu. Dalam mengisi angket ini, mohon kesediannya untuk menjawab secara jujur dan objektif, serta tidak merasa ragu karena angket ini hanya untuk kebutuhan penelitian, yang tidak sama sekali dimaksudkan untuk memberi penilaian yang dapat merugikan akademik Bapak/Ibu.

Atas kesediaan dan kerjasama yang baik ini diucapkan banyak terima kasih, semoga Allah SWT meridhoi kita semua, Amin.

Medan, Mei 2021

Peneliti

**Mayang Sera**

**NPM : 173114257**

1. **IDENTITAS RESPONDEN**

Nama : .........................................................................

Jenis Kelamin : .........................................................................

Umur : .........................................................................

Pendidikan : .........................................................................

1. **PETUNJUK PENGISIAN**
2. bacalah baik-baik setiap pernyataan dalam angket ini sebelum menjawabnya.
3. Berilah jawaban dengan memberi tanda (√) pada kolom yang tersedia.

SS = Sangat Setuju

S = Setuju

RR = Ragu-Ragu

TS = Tidak Setuju

STS = Sangat Tidak Setuju

1. bila ada sesuatu yang kurang jelas. mohon ditanyakan pada peneliti.

**Sanksi dan Denda Administrasi Pajak (X)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **SS** | **S** | **RR** | **TS** | **STS** |
|  | **Kedisplinan Wajib Pajak** |  |  |  |  |  |
| 1. | Saya berusaha disiplin dalam membayar pajak agar terhindar dari sanksi administrasi pajak |  |  |  |  |  |
| 2 | Saya menyadari bahwa sanksi dan denda administrasi membuat wajib pajak semakin disiplin membayar pajak |  |  |  |  |  |
| 3 | Saya mengakui bahwa tingkat kedisiplinan wajib pajak akan lebih efektif dengan diberlakukannya sanksi administrasi pajak yang tegas |  |  |  |  |  |
|  | **Pelaksanaan Sanksi yang Tegas Terhadap Semua Wajib Pajak yang Melakukan Pelanggaran** |  |  |  |  |  |
| 4. | Saya setuju agar sanksi administrasi pajak harus diberlakukan secara tegas kepada semua wajib pajak yang terlambat membayar pajak |  |  |  |  |  |
| 5. | Saya akan menerima pelaksanaan sanksi yang tergas bila sewaktu-waktu melakukan pelanggaran pajak |  |  |  |  |  |
| 6. | Saya akui bahwa hanya dengan menindak tegas wajib pajak yang melakukan pelanggaran yang dapat memberikan efek jera dan menciptakan kepatuhan |  |  |  |  |  |
|  | **Sanksi Diberikan Sesuai Dengan Besar Kecilnya Pelanggaran.** |  |  |  |  |  |
| 7. | Saya mengetahui bahwa pemberian sanksi administrasi pajak dihitung berdasarkan pelanggaran dari wajib pajak |  |  |  |  |  |
| 8. | Saya percaya bahwa sanksi yang diberikan kepada wajib pajak diatur sesuai dengan peraturan perundang-undangan perpajakan |  |  |  |  |  |
|  | **Penerapan sanksi sesuai dengan ketentuan dan peraturan yang berlaku** |  |  |  |  |  |
| 9. | Saya akan mengikuti penerapan sanksu apabila sesuai dengan ketentuan dan peraturan perundang-undangan yang berlaku |  |  |  |  |  |
| 10. | Saya akui bahwa undang-undang perpajakan yang berlaku telah menerapkan beragam sanksi yang mengikat kepada wajib pajak pelanggar |  |  |  |  |  |

**Kepatuhan Wajib Pajak (Y)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **SS** | **S** | **RR** | **KS** | **STS** |
| **Kedisiplinan membayar pajak** | | | | | | |
| 1 | Saya memiliki kemauan dalam melakukan pembayaran pajak tepat pada waktunya |  |  |  |  |  |
| 2 | Saya percaya bahwa hanya kedisiplinan membayar pajak yang dapat mendorong tingkat kepatuhan wajib pajak menjadi lebih baik |  |  |  |  |  |
| **Tingkat Pengetahuan terhadap Pajak** | | | | | | |
| 3 | Saya memiliki pengetahuan perpajakan dan memahami kegunaannya agar saya lebih patuh dalam membayar pajak |  |  |  |  |  |
| 4 | Saya mengakui bahwa pengetahun perpajakan akan memudahkan wajib pajak dalam memahami batas waktu untuk membayarkan pajak |  |  |  |  |  |
| **Sosialisasi tentang pajak dan sanksi administrasi pajak** | | | | | | |
| 5 | Saya mendorong agar Kantor Samsat memberikan informasi terkait dengan diberlakukannya peraturan pajak kendaraan bermotor yang baru |  |  |  |  |  |
| 6 | Saya percaya bahwa dengan melakukan sosialisasi pajak akan membantu masyarakat dalam memahami pentingnya pajak dan sanksi yang akan diterima para pelanggar |  |  |  |  |  |
| **Wajib pajak paham dan berusaha memahami UU Perpajakan** | | | | | | |
| 7 | Saya mengetahui bahwa wajib pajak yang terlambat pembayaran akan diberikan sanksi administrasi. |  |  |  |  |  |
| 8 | Saya memahami bahwa melakukan penundaaan untuk membayarkan pajak maka akan merugikan Negara |  |  |  |  |  |
| **Patuh terhadap pajak** | | | | | | |
| 9 | Saya berusaha patuh dalam memenuhi kewajiban pembayaran pajak kendaraan bermotor |  |  |  |  |  |
| 10 | Saya mengetahui bahwa kepatuhan dalam melakukan pembayaran pajak akan membuat saya terbebas dari segala bentuk sanksi administrasi |  |  |  |  |  |

**Lampiran 2**

**TABULASI DATA VARIABEL SANKSI DAN DENDA ADMINISTRASI PAJAK KENDARAAN BERMOTOR (X)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Item Pernyataan** | | | | | | | | | | **Total** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** |
| 1 | 2 | 3 | 1 | 2 | 4 | 3 | 3 | 3 | 2 | 3 | 26 |
| 2 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 27 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 2 | 35 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 6 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 49 |
| 7 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 48 |
| 8 | 4 | 5 | 4 | 3 | 3 | 5 | 5 | 4 | 5 | 3 | 41 |
| 9 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 46 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 11 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 12 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 45 |
| 13 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 45 |
| 14 | 5 | 3 | 5 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 36 |
| 15 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 25 |
| 16 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 48 |
| 17 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 46 |
| 18 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 1 | 4 | 5 | 44 |
| 19 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 49 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 40 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 42 |
| 22 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 37 |
| 23 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 46 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 41 |
| 25 | 5 | 1 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 1 | 39 |
| 26 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 3 | 4 | 43 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 41 |
| 28 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 34 |
| 29 | 5 | 5 | 1 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 44 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 32 | 3 | 4 | 3 | 1 | 4 | 4 | 4 | 4 | 5 | 4 | 36 |
| 33 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 47 |
| 34 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 44 |
| 35 | 2 | 2 | 2 | 3 | 1 | 3 | 2 | 2 | 2 | 3 | 22 |
| 36 | 4 | 3 | 4 | 3 | 4 | 3 | 1 | 3 | 4 | 3 | 32 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 40 |
| 38 | 4 | 4 | 3 | 4 | 3 | 5 | 5 | 5 | 5 | 4 | 42 |
| 39 | 3 | 3 | 3 | 3 | 2 | 2 | 1 | 3 | 3 | 3 | 26 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 41 | 4 | 4 | 4 | 1 | 4 | 4 | 4 | 4 | 3 | 4 | 36 |
| 42 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 34 |
| 43 | 4 | 1 | 3 | 4 | 4 | 1 | 4 | 4 | 4 | 3 | 32 |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 45 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 1 | 4 | 4 | 35 |
| 46 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 1 | 44 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 48 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 47 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 4 | 37 |
| 50 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 35 |
| 51 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 43 |
| 52 | 4 | 5 | 5 | 4 | 5 | 1 | 5 | 5 | 4 | 4 | 42 |
| 53 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 47 |
| 54 | 5 | 5 | 4 | 1 | 5 | 5 | 5 | 4 | 4 | 5 | 43 |
| 55 | 4 | 1 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 32 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 42 |
| 57 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 46 |
| 58 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 45 |
| 59 | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 25 |
| 60 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 47 |
| 61 | 5 | 5 | 4 | 5 | 1 | 5 | 5 | 5 | 4 | 5 | 44 |
| 62 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 47 |
| 63 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 1 | 4 | 5 | 43 |
| 64 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 46 |
| 65 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 43 |
| 66 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 44 |
| 67 | 4 | 4 | 4 | 5 | 5 | 1 | 5 | 4 | 5 | 4 | 41 |
| 68 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 1 | 43 |
| 69 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 70 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 46 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 72 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 1 | 3 | 33 |
| 73 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 45 |
| 74 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 47 |
| 75 | 3 | 4 | 1 | 4 | 4 | 1 | 4 | 5 | 3 | 2 | 31 |
| 76 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 35 |
| 77 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 45 |
| 78 | 1 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 41 |
| 79 | 2 | 2 | 3 | 2 | 3 | 3 | 2 | 2 | 3 | 2 | 24 |
| 80 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 46 |
| 81 | 4 | 4 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| 82 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 43 |
| 83 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 84 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 4 | 5 | 45 |
| 85 | 4 | 3 | 3 | 3 | 3 | 5 | 3 | 4 | 5 | 3 | 36 |
| 86 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 87 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 43 |
| 88 | 4 | 4 | 4 | 4 | 3 | 4 | 1 | 4 | 3 | 4 | 35 |
| 89 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 90 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 27 |
| 91 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 44 |
| 92 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 37 |
| 93 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 94 | 5 | 5 | 4 | 4 | 3 | 5 | 4 | 5 | 4 | 2 | 41 |
| 95 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 96 | 1 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 42 |
| 97 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 43 |
| 98 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 36 |
| 99 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 41 |
| 100 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 47 |
| **Total** | **180** | **174** | **172** | **169** | **176** | **184** | **183** | **178** | **183** | **174** | **1773** |

**TABULASI DATA VARIABEL TINGKAT KEPATUHAN WAJIB PAJAK (Y)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Item Pernyataan** | | | | | | | | | | **Total** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** |
| 1 | 3 | 2 | 3 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 25 |
| 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 23 |
| 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 5 | 5 | 47 |
| 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 2 | 2 | 2 | 31 |
| 5 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 34 |
| 6 | 2 | 4 | 1 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 41 |
| 7 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 47 |
| 8 | 5 | 4 | 3 | 3 | 1 | 5 | 4 | 3 | 3 | 3 | 34 |
| 9 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 42 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 37 |
| 11 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 40 |
| 12 | 2 | 5 | 5 | 5 | 5 | 5 | 1 | 3 | 2 | 4 | 37 |
| 13 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 5 | 47 |
| 14 | 3 | 5 | 3 | 3 | 3 | 4 | 3 | 3 | 2 | 3 | 32 |
| 15 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 2 | 3 | 26 |
| 16 | 3 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 45 |
| 17 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 5 | 47 |
| 18 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 5 | 46 |
| 19 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 3 | 1 | 4 | 39 |
| 20 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 40 |
| 21 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 39 |
| 22 | 4 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 36 |
| 23 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 42 |
| 24 | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 4 | 5 | 4 | 38 |
| 25 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 44 |
| 26 | 3 | 4 | 4 | 1 | 5 | 5 | 5 | 4 | 5 | 4 | 40 |
| 27 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 39 |
| 28 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 5 | 3 | 35 |
| 29 | 1 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 44 |
| 30 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 4 | 35 |
| 31 | 3 | 4 | 1 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 33 |
| 32 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 37 |
| 33 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 48 |
| 34 | 3 | 5 | 4 | 4 | 5 | 4 | 4 | 2 | 5 | 5 | 41 |
| 35 | 2 | 2 | 3 | 3 | 1 | 2 | 2 | 3 | 3 | 3 | 24 |
| 36 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 2 | 2 | 3 | 31 |
| 37 | 4 | 4 | 4 | 4 | 4 | 3 | 1 | 4 | 2 | 4 | 34 |
| 38 | 4 | 3 | 4 | 3 | 5 | 5 | 5 | 4 | 5 | 4 | 42 |
| 39 | 2 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 3 | 25 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 38 |
| 41 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 4 | 35 |
| 42 | 2 | 3 | 4 | 3 | 3 | 4 | 3 | 2 | 1 | 3 | 28 |
| 43 | 2 | 3 | 4 | 4 | 3 | 4 | 4 | 2 | 5 | 3 | 34 |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 39 |
| 45 | 2 | 4 | 2 | 4 | 4 | 4 | 4 | 2 | 3 | 4 | 33 |
| 46 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 3 | 1 | 43 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 39 |
| 48 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 46 |
| 49 | 4 | 4 | 4 | 1 | 4 | 4 | 1 | 3 | 4 | 4 | 33 |
| 50 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 2 | 3 | 4 | 33 |
| 51 | 3 | 5 | 4 | 4 | 4 | 4 | 5 | 2 | 3 | 4 | 38 |
| 52 | 2 | 5 | 1 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 39 |
| 53 | 3 | 4 | 5 | 5 | 5 | 5 | 4 | 3 | 5 | 4 | 43 |
| 54 | 3 | 4 | 5 | 5 | 5 | 5 | 4 | 2 | 3 | 5 | 41 |
| 55 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 33 |
| 56 | 1 | 4 | 4 | 4 | 4 | 4 | 5 | 2 | 5 | 4 | 37 |
| 57 | 4 | 4 | 4 | 1 | 5 | 5 | 4 | 5 | 3 | 5 | 40 |
| 58 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 1 | 3 | 5 | 40 |
| 59 | 3 | 2 | 2 | 3 | 2 | 3 | 3 | 4 | 3 | 2 | 27 |
| 60 | 3 | 5 | 4 | 5 | 5 | 5 | 4 | 2 | 5 | 4 | 42 |
| 61 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 2 | 4 | 5 | 43 |
| 62 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 3 | 3 | 4 | 43 |
| 63 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 3 | 3 | 5 | 44 |
| 64 | 2 | 5 | 5 | 4 | 5 | 5 | 4 | 1 | 4 | 5 | 40 |
| 65 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 1 | 5 | 38 |
| 66 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 2 | 4 | 42 |
| 67 | 3 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 44 |
| 68 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 2 | 1 | 40 |
| 69 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 39 |
| 70 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 45 |
| 71 | 2 | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 3 | 4 | 34 |
| 72 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 34 |
| 73 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 43 |
| 74 | 5 | 4 | 4 | 1 | 5 | 4 | 5 | 3 | 3 | 5 | 39 |
| 75 | 3 | 4 | 4 | 4 | 5 | 4 | 5 | 3 | 3 | 2 | 37 |
| 76 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 36 |
| 77 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 45 |
| 78 | 5 | 1 | 4 | 5 | 4 | 5 | 4 | 4 | 2 | 4 | 38 |
| 79 | 2 | 3 | 2 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 24 |
| 80 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 3 | 5 | 4 | 44 |
| 81 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 82 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 44 |
| 83 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 44 |
| 84 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 47 |
| 85 | 3 | 3 | 3 | 3 | 5 | 3 | 4 | 3 | 5 | 3 | 35 |
| 86 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 87 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 44 |
| 88 | 3 | 4 | 1 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 34 |
| 89 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 90 | 3 | 4 | 4 | 4 | 1 | 4 | 4 | 4 | 3 | 4 | 35 |
| 91 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 43 |
| 92 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 93 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 39 |
| 94 | 5 | 4 | 4 | 3 | 5 | 4 | 1 | 2 | 4 | 2 | 34 |
| 95 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 28 |
| 96 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 47 |
| 97 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 43 |
| 98 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 1 | 4 | 33 |
| 99 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 2 | 4 | 38 |
| 100 | 5 | 4 | 1 | 5 | 4 | 5 | 5 | 3 | 5 | 4 | 41 |
| **Total** | **149** | **169** | **173** | **177** | **178** | **185** | **176** | **146** | **148** | **173** | **1674** |

**TOTAL DATA TABULASI VARIABEL X DAN Y**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **X1** | **Y** | **X12** | **Y2** | **X1.Y** |
| 1 | 26 | 25 | 676 | 625 | 650 |
| 2 | 27 | 23 | 729 | 529 | 621 |
| 3 | 50 | 47 | 2500 | 2209 | 2350 |
| 4 | 35 | 31 | 1225 | 961 | 1085 |
| 5 | 40 | 34 | 1600 | 1156 | 1360 |
| 6 | 49 | 41 | 2401 | 1681 | 2009 |
| 7 | 48 | 47 | 2304 | 2209 | 2256 |
| 8 | 41 | 34 | 1681 | 1156 | 1394 |
| 9 | 46 | 42 | 2116 | 1764 | 1932 |
| 10 | 40 | 37 | 1600 | 1369 | 1480 |
| 11 | 40 | 40 | 1600 | 1600 | 1600 |
| 12 | 45 | 37 | 2025 | 1369 | 1665 |
| 13 | 45 | 47 | 2025 | 2209 | 2115 |
| 14 | 36 | 32 | 1296 | 1024 | 1152 |
| 15 | 25 | 26 | 625 | 676 | 650 |
| 16 | 48 | 45 | 2304 | 2025 | 2160 |
| 17 | 46 | 47 | 2116 | 2209 | 2162 |
| 18 | 44 | 46 | 1936 | 2116 | 2024 |
| 19 | 49 | 39 | 2401 | 1521 | 1911 |
| 20 | 40 | 40 | 1600 | 1600 | 1600 |
| 21 | 42 | 39 | 1764 | 1521 | 1638 |
| 22 | 37 | 36 | 1369 | 1296 | 1332 |
| 23 | 46 | 42 | 2116 | 1764 | 1932 |
| 24 | 41 | 38 | 1681 | 1444 | 1558 |
| 25 | 39 | 44 | 1521 | 1936 | 1716 |
| 26 | 43 | 40 | 1849 | 1600 | 1720 |
| 27 | 41 | 39 | 1681 | 1521 | 1599 |
| 28 | 34 | 35 | 1156 | 1225 | 1190 |
| 29 | 44 | 44 | 1936 | 1936 | 1936 |
| 30 | 40 | 35 | 1600 | 1225 | 1400 |
| 31 | 40 | 33 | 1600 | 1089 | 1320 |
| 32 | 36 | 37 | 1296 | 1369 | 1332 |
| 33 | 47 | 48 | 2209 | 2304 | 2256 |
| 34 | 44 | 41 | 1936 | 1681 | 1804 |
| 35 | 22 | 24 | 484 | 576 | 528 |
| 36 | 32 | 31 | 1024 | 961 | 992 |
| 37 | 40 | 34 | 1600 | 1156 | 1360 |
| 38 | 42 | 42 | 1764 | 1764 | 1764 |
| 39 | 26 | 25 | 676 | 625 | 650 |
| 40 | 40 | 38 | 1600 | 1444 | 1520 |
| 41 | 36 | 35 | 1296 | 1225 | 1260 |
| 42 | 34 | 28 | 1156 | 784 | 952 |
| 43 | 32 | 34 | 1024 | 1156 | 1088 |
| 44 | 40 | 39 | 1600 | 1521 | 1560 |
| 45 | 35 | 33 | 1225 | 1089 | 1155 |
| 46 | 44 | 43 | 1936 | 1849 | 1892 |
| 47 | 40 | 39 | 1600 | 1521 | 1560 |
| 48 | 47 | 46 | 2209 | 2116 | 2162 |
| 49 | 37 | 33 | 1369 | 1089 | 1221 |
| 50 | 35 | 33 | 1225 | 1089 | 1155 |
| 51 | 43 | 38 | 1849 | 1444 | 1634 |
| 52 | 42 | 39 | 1764 | 1521 | 1638 |
| 53 | 47 | 43 | 2209 | 1849 | 2021 |
| 54 | 43 | 41 | 1849 | 1681 | 1763 |
| 55 | 32 | 33 | 1024 | 1089 | 1056 |
| 56 | 42 | 37 | 1764 | 1369 | 1554 |
| 57 | 46 | 40 | 2116 | 1600 | 1840 |
| 58 | 45 | 40 | 2025 | 1600 | 1800 |
| 59 | 25 | 27 | 625 | 729 | 675 |
| 60 | 47 | 42 | 2209 | 1764 | 1974 |
| 61 | 44 | 43 | 1936 | 1849 | 1892 |
| 62 | 47 | 43 | 2209 | 1849 | 2021 |
| 63 | 43 | 44 | 1849 | 1936 | 1892 |
| 64 | 46 | 40 | 2116 | 1600 | 1840 |
| 65 | 43 | 38 | 1849 | 1444 | 1634 |
| 66 | 44 | 42 | 1936 | 1764 | 1848 |
| 67 | 41 | 44 | 1681 | 1936 | 1804 |
| 68 | 43 | 40 | 1849 | 1600 | 1720 |
| 69 | 40 | 39 | 1600 | 1521 | 1560 |
| 70 | 46 | 45 | 2116 | 2025 | 2070 |
| 71 | 40 | 34 | 1600 | 1156 | 1360 |
| 72 | 33 | 34 | 1089 | 1156 | 1122 |
| 73 | 45 | 43 | 2025 | 1849 | 1935 |
| 74 | 47 | 39 | 2209 | 1521 | 1833 |
| 75 | 31 | 37 | 961 | 1369 | 1147 |
| 76 | 35 | 36 | 1225 | 1296 | 1260 |
| 77 | 45 | 45 | 2025 | 2025 | 2025 |
| 78 | 41 | 38 | 1681 | 1444 | 1558 |
| 79 | 24 | 24 | 576 | 576 | 576 |
| 80 | 46 | 44 | 2116 | 1936 | 2024 |
| 81 | 37 | 40 | 1369 | 1600 | 1480 |
| 82 | 43 | 44 | 1849 | 1936 | 1892 |
| 83 | 50 | 44 | 2500 | 1936 | 2200 |
| 84 | 45 | 47 | 2025 | 2209 | 2115 |
| 85 | 36 | 35 | 1296 | 1225 | 1260 |
| 86 | 50 | 50 | 2500 | 2500 | 2500 |
| 87 | 43 | 44 | 1849 | 1936 | 1892 |
| 88 | 35 | 34 | 1225 | 1156 | 1190 |
| 89 | 30 | 30 | 900 | 900 | 900 |
| 90 | 27 | 35 | 729 | 1225 | 945 |
| 91 | 44 | 43 | 1936 | 1849 | 1892 |
| 92 | 37 | 40 | 1369 | 1600 | 1480 |
| 93 | 40 | 39 | 1600 | 1521 | 1560 |
| 94 | 41 | 34 | 1681 | 1156 | 1394 |
| 95 | 30 | 28 | 900 | 784 | 840 |
| 96 | 42 | 47 | 1764 | 2209 | 1974 |
| 97 | 43 | 43 | 1849 | 1849 | 1849 |
| 98 | 36 | 33 | 1296 | 1089 | 1188 |
| 99 | 41 | 38 | 1681 | 1444 | 1558 |
| 100 | 47 | 41 | 2209 | 1681 | 1927 |
| **Total** | **4009** | **3829** | **164871** | **150187** | **156840** |

**TABULASI DATA VALIDITAS VARIABEL SANKSI DAN DENDA ADMINISTRAS PAJAK KENDARAN BERMOTOR (X)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Item Pernyataan** | | | | | | | | | | **Total** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** |
| 1 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 4 | 2 | 2 | 27 |
| 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 28 |
| 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 4 | 5 | 4 | 3 | 4 | 3 | 5 | 3 | 3 | 3 | 3 | 36 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 49 |
| 6 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 31 |
| 7 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 46 |
| 8 | 3 | 5 | 5 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 36 |
| 9 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 33 |
| 10 | 3 | 4 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 4 | 30 |
| 11 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 44 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
| 13 | 4 | 3 | 5 | 4 | 5 | 5 | 5 | 5 | 3 | 4 | 43 |
| 14 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 2 | 2 | 2 | 23 |
| 15 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 44 |
| 16 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 47 |
| 17 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 27 |
| 18 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 48 |
| 19 | 3 | 2 | 4 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 29 |
| 20 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 2 | 3 | 32 |
| 21 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 2 | 2 | 31 |
| 22 | 2 | 2 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 31 |
| 23 | 2 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 4 | 3 | 28 |
| 24 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 46 |
| 25 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 38 |
| 26 | 2 | 3 | 3 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 26 |
| 27 | 4 | 4 | 5 | 4 | 3 | 4 | 3 | 5 | 3 | 3 | 38 |
| 28 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 27 |
| 29 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 28 |
| 30 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 22 |
| **∑X** | **101** | **103** | **113** | **102** | **100** | **107** | **108** | **103** | **99** | **102** |  |
| **∑Y** |  |  |  |  |  |  |  |  |  |  | **1038** |
| **(∑X2)** | **10201** | **10609** | **12769** | **10404** | **10000** | **11449** | **11664** | **10609** | **9801** | **10404** |  |
| **(∑Y2)** |  |  |  |  |  |  |  |  |  |  | **1077444** |
| **∑X.Y** | **3673** | **3753** | **4109** | **3727** | **3693** | **3883** | **3917** | **3750** | **3614** | **3693** |  |
| **∑X2** | **365** | **383** | **453** | **376** | **368** | **405** | **412** | **381** | **355** | **368** |  |
| **∑Y2** |  |  |  |  |  |  |  |  |  |  | **37812** |

**TABULASI DATA VALIDITAS VARIABEL TINGKAT KEPATUHAN WAJIB PAJAK (Y)**

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Item Pernyataan** | | | | | | | | | | **Total** |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** |
| 1 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 25 |
| 2 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 25 |
| 3 | 3 | 3 | 2 | 2 | 4 | 3 | 2 | 2 | 3 | 2 | 26 |
| 4 | 2 | 4 | 3 | 3 | 3 | 5 | 3 | 3 | 3 | 2 | 31 |
| 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 48 |
| 6 | 2 | 3 | 2 | 2 | 2 | 2 | 3 | 3 | 2 | 2 | 23 |
| 7 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 27 |
| 8 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 9 | 4 | 4 | 3 | 3 | 3 | 2 | 4 | 4 | 3 | 4 | 34 |
| 10 | 4 | 5 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 41 |
| 11 | 4 | 5 | 4 | 5 | 5 | 2 | 4 | 4 | 4 | 4 | 41 |
| 12 | 4 | 5 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| 13 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 37 |
| 14 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 45 |
| 15 | 4 | 3 | 3 | 3 | 2 | 3 | 4 | 4 | 4 | 3 | 33 |
| 16 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 44 |
| 17 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 42 |
| 18 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 35 |
| 19 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 50 |
| 20 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 41 |
| 21 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 35 |
| 22 | 3 | 4 | 4 | 5 | 4 | 3 | 3 | 3 | 3 | 3 | 35 |
| 23 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 32 |
| 24 | 4 | 4 | 4 | 4 | 4 | 5 | 2 | 4 | 5 | 4 | 40 |
| 25 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 2 | 26 |
| 26 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 48 |
| 27 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 47 |
| 28 | 2 | 3 | 3 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 26 |
| 29 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 47 |
| 30 | 2 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 23 |
| **∑X** | **107** | **117** | **107** | **113** | **109** | **108** | **109** | **108** | **110** | **108** |  |
| **∑Y** |  |  |  |  |  |  |  |  |  |  | **1096** |
| **(∑X2)** | **11449** | **13689** | **11449** | **12769** | **11881** | **11664** | **11881** | **11664** | **12100** | **11664** |  |
| **(∑Y2)** |  |  |  |  |  |  |  |  |  |  | **1201216** |
| **∑X.Y** | **4146** | **4455** | **4137** | **4366** | **4185** | **4194** | **4172** | **4175** | **4238** | **4186** |  |
| **∑X2** | **413** | **479** | **409** | **461** | **425** | **432** | **421** | **418** | **430** | **420** |  |
| **∑Y2** |  |  |  |  |  |  |  |  |  |  | **42254** |

**Lampiran 3**

**TABEL R (KOEFISIEN KORELASI SEDERHANA)**

**Tabel r untuk df = 1 – 50**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  |  |  | **Tingkat signifikansi untuk uji satu arah** | | | | | | |  |
|  | **df = (N-2)** |  | **0.05** | **0.025** | **0.01** | **0.005** |  |  | **0.0005** |  |
|  |  | **Tingkat signifikansi untuk uji dua arah** | | | | | |  |  |
|  |  |  |  |  |
|  |  |  | **0.1** | **0.05** | **0.02** | **0.01** |  |  | **0.001** |  |
|  | **1** |  | 0.9877 | 0.9969 | 0.9995 | 0.9999 |  |  | 1.0000 |  |
|  | **2** |  | 0.9000 | 0.9500 | 0.9800 | 0.9900 |  |  | 0.9990 |  |
|  | **3** |  | 0.8054 | 0.8783 | 0.9343 | 0.9587 |  |  | 0.9911 |  |
|  | **4** |  | 0.7293 | 0.8114 | 0.8822 | 0.9172 |  |  | 0.9741 |  |
|  | **5** |  | 0.6694 | 0.7545 | 0.8329 | 0.8745 |  |  | 0.9509 |  |
|  | **6** |  | 0.6215 | 0.7067 | 0.7887 | 0.8343 |  |  | 0.9249 |  |
|  | **7** |  | 0.5822 | 0.6664 | 0.7498 | 0.7977 |  |  | 0.8983 |  |
|  | **8** |  | 0.5494 | 0.6319 | 0.7155 | 0.7646 |  |  | 0.8721 |  |
|  | **9** |  | 0.5214 | 0.6021 | 0.6851 | 0.7348 |  |  | 0.8470 |  |
|  | **10** |  | 0.4973 | 0.5760 | 0.6581 | 0.7079 |  |  | 0.8233 |  |
|  | **11** |  | 0.4762 | 0.5529 | 0.6339 | 0.6835 |  |  | 0.8010 |  |
|  | **12** |  | 0.4575 | 0.5324 | 0.6120 | 0.6614 |  |  | 0.7800 |  |
|  | **13** |  | 0.4409 | 0.5140 | 0.5923 | 0.6411 |  |  | 0.7604 |  |
|  | **14** |  | 0.4259 | 0.4973 | 0.5742 | 0.6226 |  |  | 0.7419 |  |
|  | **15** |  | 0.4124 | 0.4821 | 0.5577 | 0.6055 |  |  | 0.7247 |  |
|  | **16** |  | 0.4000 | 0.4683 | 0.5425 | 0.5897 |  |  | 0.7084 |  |
|  | **17** |  | 0.3887 | 0.4555 | 0.5285 | 0.5751 |  |  | 0.6932 |  |
|  | **18** |  | 0.3783 | 0.4438 | 0.5155 | 0.5614 |  |  | 0.6788 |  |
|  | **19** |  | 0.3687 | 0.4329 | 0.5034 | 0.5487 |  |  | 0.6652 |  |
|  | **20** |  | 0.3598 | 0.4227 | 0.4921 | 0.5368 |  |  | 0.6524 |  |
|  | **21** |  | 0.3515 | 0.4132 | 0.4815 | 0.5256 |  |  | 0.6402 |  |
|  | **22** |  | 0.3438 | 0.4044 | 0.4716 | 0.5151 |  |  | 0.6287 |  |
|  | **23** |  | 0.3365 | 0.3961 | 0.4622 | 0.5052 |  |  | 0.6178 |  |
|  | **24** |  | 0.3297 | 0.3882 | 0.4534 | 0.4958 |  |  | 0.6074 |  |
|  | **25** |  | 0.3233 | 0.3809 | 0.4451 | 0.4869 |  |  | 0.5974 |  |
|  | **26** |  | 0.3172 | 0.3739 | 0.4372 | 0.4785 |  |  | 0.5880 |  |
|  | **27** |  | 0.3115 | 0.3673 | 0.4297 | 0.4705 |  |  | 0.5790 |  |
|  | **28** |  | 0.3061 | **0.3610** | 0.4226 | 0.4629 |  |  | 0.5703 |  |
|  | **29** |  | 0.3009 | 0.3550 | 0.4158 | 0.4556 |  |  | 0.5620 |  |
|  | **30** |  | 0.2960 | 0.3494 | 0.4093 | 0.4487 |  |  | 0.5541 |  |
|  | **31** |  | 0.2913 | 0.3440 | 0.4032 | 0.4421 |  |  | 0.5465 |  |
|  | **32** |  | 0.2869 | 0.3388 | 0.3972 | 0.4357 |  |  | 0.5392 |  |
|  | **33** |  | 0.2826 | 0.3338 | 0.3916 | 0.4296 |  |  | 0.5322 |  |
|  | **34** |  | 0.2785 | 0.3291 | 0.3862 | 0.4238 |  |  | 0.5254 |  |
|  | **35** |  | 0.2746 | 0.3246 | 0.3810 | 0.4182 |  |  | 0.5189 |  |
|  | **36** |  | 0.2709 | 0.3202 | 0.3760 | 0.4128 |  |  | 0.5126 |  |
|  | **37** |  | 0.2673 | 0.3160 | 0.3712 | 0.4076 |  |  | 0.5066 |  |
|  | **38** |  | 0.2638 | 0.3120 | 0.3665 | 0.4026 |  |  | 0.5007 |  |
|  | **39** |  | 0.2605 | 0.3081 | 0.3621 | 0.3978 |  |  | 0.4950 |  |
|  | **40** |  | 0.2573 | 0.3044 | 0.3578 | 0.3932 |  |  | 0.4896 |  |
|  | **41** |  | 0.2542 | 0.3008 | 0.3536 | 0.3887 |  |  | 0.4843 |  |
|  | **42** |  | 0.2512 | 0.2973 | 0.3496 | 0.3843 |  |  | 0.4791 |  |
|  | **43** |  | 0.2483 | 0.2940 | 0.3457 | 0.3801 |  |  | 0.4742 |  |
|  | **44** |  | 0.2455 | 0.2907 | 0.3420 | 0.3761 |  |  | 0.4694 |  |
|  | **45** |  | 0.2429 | 0.2876 | 0.3384 | 0.3721 |  |  | 0.4647 |  |
|  | **46** |  | 0.2403 | 0.2845 | 0.3348 | 0.3683 |  |  | 0.4601 |  |
|  | **47** |  | 0.2377 | 0.2816 | 0.3314 | 0.3646 |  |  | 0.4557 |  |
|  | **48** |  | 0.2353 | 0.2787 | 0.3281 | 0.3610 |  |  | 0.4514 |  |
|  | **49** |  | 0.2329 | 0.2759 | 0.3249 | 0.3575 |  |  | 0.4473 |  |
|  | **50** |  | 0.2306 | 0.2732 | 0.3218 | 0.3542 |  |  | 0.4432 |  |
|  | **51** |  | 0.2284 | 0.2706 | 0.3188 | 0.3509 |  |  | 0.4393 |  |
|  | **52** |  | 0.2262 | 0.2681 | 0.3158 | 0.3477 |  |  | 0.4354 |  |
|  | **53** |  | 0.2241 | 0.2656 | 0.3129 | 0.3445 |  |  | 0.4317 |  |
|  | **54** |  | 0.2221 | 0.2632 | 0.3102 | 0.3415 |  |  | 0.4280 |  |
|  | **55** |  | 0.2201 | 0.2609 | 0.3074 | 0.3385 |  |  | 0.4244 |  |
|  | **56** |  | 0.2181 | 0.2586 | 0.3048 | 0.3357 |  |  | 0.4210 |  |
|  | **57** |  | 0.2162 | 0.2564 | 0.3022 | 0.3328 |  |  | 0.4176 |  |
|  | **58** |  | 0.2144 | 0.2542 | 0.2997 | 0.3301 |  |  | 0.4143 |  |
|  | **59** |  | 0.2126 | 0.2521 | 0.2972 | 0.3274 |  |  | 0.4110 |  |
|  | **60** |  | 0.2108 | 0.2500 | 0.2948 | 0.3248 |  |  | 0.4079 |  |
|  | **61** |  | 0.2091 | 0.2480 | 0.2925 | 0.3223 |  |  | 0.4048 |  |
|  | **62** |  | 0.2075 | 0.2461 | 0.2902 | 0.3198 |  |  | 0.4018 |  |
|  | **63** |  | 0.2058 | 0.2441 | 0.2880 | 0.3173 |  |  | 0.3988 |  |
|  | **64** |  | 0.2042 | 0.2423 | 0.2858 | 0.3150 |  |  | 0.3959 |  |
|  | **65** |  | 0.2027 | 0.2404 | 0.2837 | 0.3126 |  |  | 0.3931 |  |
|  | **66** |  | 0.2012 | 0.2387 | 0.2816 | 0.3104 |  |  | 0.3903 |  |
|  | **67** |  | 0.1997 | 0.2369 | 0.2796 | 0.3081 |  |  | 0.3876 |  |
|  | **68** |  | 0.1982 | 0.2352 | 0.2776 | 0.3060 |  |  | 0.3850 |  |
|  | **69** |  | 0.1968 | 0.2335 | 0.2756 | 0.3038 |  |  | 0.3823 |  |
|  | **70** |  | 0.1954 | 0.2319 | 0.2737 | 0.3017 |  |  | 0.3798 |  |
|  | **71** |  | 0.1940 | 0.2303 | 0.2718 | 0.2997 |  |  | 0.3773 |  |
|  | **72** |  | 0.1927 | 0.2287 | 0.2700 | 0.2977 |  |  | 0.3748 |  |
|  | **73** |  | 0.1914 | 0.2272 | 0.2682 | 0.2957 |  |  | 0.3724 |  |
|  | **74** |  | 0.1901 | 0.2257 | 0.2664 | 0.2938 |  |  | 0.3701 |  |
|  | **75** |  | 0.1888 | 0.2242 | 0.2647 | 0.2919 |  |  | 0.3678 |  |
|  | **76** |  | 0.1876 | 0.2227 | 0.2630 | 0.2900 |  |  | 0.3655 |  |
|  | **77** |  | 0.1864 | 0.2213 | 0.2613 | 0.2882 |  |  | 0.3633 |  |
|  | **78** |  | 0.1852 | 0.2199 | 0.2597 | 0.2864 |  |  | 0.3611 |  |
|  | **79** |  | 0.1841 | 0.2185 | 0.2581 | 0.2847 |  |  | 0.3589 |  |
|  | **80** |  | 0.1829 | 0.2172 | 0.2565 | 0.2830 |  |  | 0.3568 |  |
|  | **81** |  | 0.1818 | 0.2159 | 0.2550 | 0.2813 |  |  | 0.3547 |  |
|  | **82** |  | 0.1807 | 0.2146 | 0.2535 | 0.2796 |  |  | 0.3527 |  |
|  | **83** |  | 0.1796 | 0.2133 | 0.2520 | 0.2780 |  |  | 0.3507 |  |
|  | **84** |  | 0.1786 | 0.2120 | 0.2505 | 0.2764 |  |  | 0.3487 |  |
|  | **85** |  | 0.1775 | 0.2108 | 0.2491 | 0.2748 |  |  | 0.3468 |  |
|  | **86** |  | 0.1765 | 0.2096 | 0.2477 | 0.2732 |  |  | 0.3449 |  |
|  | **87** |  | 0.1755 | 0.2084 | 0.2463 | 0.2717 |  |  | 0.3430 |  |
|  | **88** |  | 0.1745 | 0.2072 | 0.2449 | 0.2702 |  |  | 0.3412 |  |
|  | **89** |  | 0.1735 | 0.2061 | 0.2435 | 0.2687 |  |  | 0.3393 |  |
|  | **90** |  | 0.1726 | 0.2050 | 0.2422 | 0.2673 |  |  | 0.3375 |  |
|  | **91** |  | 0.1716 | 0.2039 | 0.2409 | 0.2659 |  |  | 0.3358 |  |
|  | **92** |  | 0.1707 | 0.2028 | 0.2396 | 0.2645 |  |  | 0.3341 |  |
|  | **93** |  | 0.1698 | 0.2017 | 0.2384 | 0.2631 |  |  | 0.3323 |  |
|  | **94** |  | 0.1689 | 0.2006 | 0.2371 | 0.2617 |  |  | 0.3307 |  |
|  | **95** |  | 0.1680 | 0.1996 | 0.2359 | 0.2604 |  |  | 0.3290 |  |
|  | **96** |  | 0.1671 | 0.1986 | 0.2347 | 0.2591 |  |  | 0.3274 |  |
|  | **97** |  | 0.1663 | 0.1975 | 0.2335 | 0.2578 |  |  | 0.3258 |  |
|  | **98** |  | 0.1654 | 0.1966 | 0.2324 | 0.2565 |  |  | 0.3242 |  |
|  | **99** |  | 0.1646 | 0.1956 | 0.2312 | 0.2552 |  |  | 0.3226 |  |
|  | **100** |  | 0.1638 | 0.1946 | 0.2301 | 0.2540 |  |  | 0.3211 |  |

**Lampiran 4**

**Titik Presentase Distribusi t Tabel**

| **Pr** | **0.25** | **0.10** | **0.05** | **0.025** | **0.01** | **0.005** | **0.001** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **df** | **0.50** | **0.20** | **0.10** | **0.050** | **0.02** | **0.010** | **0.002** |
| **1** | 1.00000 | 3.07768 | 6.31375 | 12.70620 | 31.82052 | 63.65674 | 318.30884 |
| **2** | 0.81650 | 1.88562 | 2.91999 | 4.30265 | 6.96456 | 9.92484 | 22.32712 |
| **3** | 0.76489 | 1.63774 | 2.35336 | 3.18245 | 4.54070 | 5.84091 | 10.21453 |
| **4** | 0.74070 | 1.53321 | 2.13185 | 2.77645 | 3.74695 | 4.60409 | 7.17318 |
| **5** | 0.72669 | 1.47588 | 2.01505 | 2.57058 | 3.36493 | 4.03214 | 5.89343 |
| **6** | 0.71756 | 1.43976 | 1.94318 | 2.44691 | 3.14267 | 3.70743 | 5.20763 |
| **7** | 0.71114 | 1.41492 | 1.89458 | 2.36462 | 2.99795 | 3.49948 | 4.78529 |
| **8** | 0.70639 | 1.39682 | 1.85955 | 2.30600 | 2.89646 | 3.35539 | 4.50079 |
| **9** | 0.70272 | 1.38303 | 1.83311 | 2.26216 | 2.82144 | 3.24984 | 4.29681 |
| **10** | 0.69981 | 1.37218 | 1.81246 | 2.22814 | 2.76377 | 3.16927 | 4.14370 |
| **11** | 0.69745 | 1.36343 | 1.79588 | 2.20099 | 2.71808 | 3.10581 | 4.02470 |
| **12** | 0.69548 | 1.35622 | 1.78229 | 2.17881 | 2.68100 | 3.05454 | 3.92963 |
| **13** | 0.69383 | 1.35017 | 1.77093 | 2.16037 | 2.65031 | 3.01228 | 3.85198 |
| **14** | 0.69242 | 1.34503 | 1.76131 | 2.14479 | 2.62449 | 2.97684 | 3.78739 |
| **15** | 0.69120 | 1.34061 | 1.75305 | 2.13145 | 2.60248 | 2.94671 | 3.73283 |
| **16** | 0.69013 | 1.33676 | 1.74588 | 2.11991 | 2.58349 | 2.92078 | 3.68615 |
| **17** | 0.68920 | 1.33338 | 1.73961 | 2.10982 | 2.56693 | 2.89823 | 3.64577 |
| **18** | 0.68836 | 1.33039 | 1.73406 | 2.10092 | 2.55238 | 2.87844 | 3.61048 |
| **19** | 0.68762 | 1.32773 | 1.72913 | 2.09302 | 2.53948 | 2.86093 | 3.57940 |
| **20** | 0.68695 | 1.32534 | 1.72472 | 2.08596 | 2.52798 | 2.84534 | 3.55181 |
| **21** | 0.68635 | 1.32319 | 1.72074 | 2.07961 | 2.51765 | 2.83136 | 3.52715 |
| **22** | 0.68581 | 1.32124 | 1.71714 | 2.07387 | 2.50832 | 2.81876 | 3.50499 |
| **23** | 0.68531 | 1.31946 | 1.71387 | 2.06866 | 2.49987 | 2.80734 | 3.48496 |
| **24** | 0.68485 | 1.31784 | 1.71088 | 2.06390 | 2.49216 | 2.79694 | 3.46678 |
| **25** | 0.68443 | 1.31635 | 1.70814 | 2.05954 | 2.48511 | 2.78744 | 3.45019 |
| **26** | 0.68404 | 1.31497 | 1.70562 | 2.05553 | 2.47863 | 2.77871 | 3.43500 |
| **27** | 0.68368 | 1.31370 | 1.70329 | 2.05183 | 2.47266 | 2.77068 | 3.42103 |
| **28** | 0.68335 | 1.31253 | 1.70113 | 2.04841 | 2.46714 | 2.76326 | 3.40816 |
| **29** | 0.68304 | 1.31143 | 1.69913 | 2.04523 | 2.46202 | 2.75639 | 3.39624 |
| **30** | 0.68276 | 1.31042 | 1.69726 | 2.04227 | 2.45726 | 2.75000 | 3.38518 |
| **31** | 0.68249 | 1.30946 | 1.69552 | 2.03951 | 2.45282 | 2.74404 | 3.37490 |
| **32** | 0.68223 | 1.30857 | 1.69389 | 2.03693 | 2.44868 | 2.73848 | 3.36531 |
| **33** | 0.68200 | 1.30774 | 1.69236 | 2.03452 | 2.44479 | 2.73328 | 3.35634 |
| **34** | 0.68177 | 1.30695 | 1.69092 | 2.03224 | 2.44115 | 2.72839 | 3.34793 |
| **35** | 0.68156 | 1.30621 | 1.68957 | 2.03011 | 2.43772 | 2.72381 | 3.34005 |
| **36** | 0.68137 | 1.30551 | 1.68830 | 2.02809 | 2.43449 | 2.71948 | 3.33262 |
| **37** | 0.68118 | 1.30485 | 1.68709 | 2.02619 | 2.43145 | 2.71541 | 3.32563 |
| **38** | 0.68100 | 1.30423 | 1.68595 | 2.02439 | 2.42857 | 2.71156 | 3.31903 |
| **39** | 0.68083 | 1.30364 | 1.68488 | 2.02269 | 2.42584 | 2.70791 | 3.31279 |
| **40** | 0.68067 | 1.30308 | 1.68385 | 2.02108 | 2.42326 | 2.70446 | 3.30688 |
| **41** | 0.68052 | 1.30254 | 1.68288 | 2.01954 | 2.42080 | 2.70118 | 3.30127 |
| **42** | 0.68038 | 1.30204 | 1.68195 | 2.01808 | 2.41847 | 2.69807 | 3.29595 |
| **43** | 0.68024 | 1.30155 | 1.68107 | 2.01669 | 2.41625 | 2.69510 | 3.29089 |
| **44** | 0.68011 | 1.30109 | 1.68023 | 2.01537 | 2.41413 | 2.69228 | 3.28607 |
| **45** | 0.67998 | 1.30065 | 1.67943 | 2.01410 | 2.41212 | 2.68959 | 3.28148 |
| **46** | 0.67986 | 1.30023 | 1.67866 | 2.01290 | 2.41019 | 2.68701 | 3.27710 |
| **47** | 0.67975 | 1.29982 | 1.67793 | 2.01174 | 2.40835 | 2.68456 | 3.27291 |
| **48** | 0.67964 | 1.29944 | 1.67722 | 2.01063 | 2.40658 | 2.68220 | 3.26891 |
| **49** | 0.67953 | 1.29907 | 1.67655 | 2.00958 | 2.40489 | 2.67995 | 3.26508 |
| **50** | 0.67943 | 1.29871 | 1.67591 | 2.00856 | 2.40327 | 2.67779 | 3.26141 |
| **51** | 0.67933 | 1.29837 | 1.67528 | 2.00758 | 2.40172 | 2.67572 | 3.25789 |
| **52** | 0.67924 | 1.29805 | 1.67469 | 2.00665 | 2.40022 | 2.67373 | 3.25451 |
| **53** | 0.67915 | 1.29773 | 1.67412 | 2.00575 | 2.39879 | 2.67182 | 3.25127 |
| **54** | 0.67906 | 1.29743 | 1.67356 | 2.00488 | 2.39741 | 2.66998 | 3.24815 |
| **55** | 0.67898 | 1.29713 | 1.67303 | 2.00404 | 2.39608 | 2.66822 | 3.24515 |
| **56** | 0.67890 | 1.29685 | 1.67252 | 2.00324 | 2.39480 | 2.66651 | 3.24226 |
| **57** | 0.67882 | 1.29658 | 1.67203 | 2.00247 | 2.39357 | 2.66487 | 3.23948 |
| **58** | 0.67874 | 1.29632 | 1.67155 | 2.00172 | 2.39238 | 2.66329 | 3.23680 |
| **59** | 0.67867 | 1.29607 | 1.67109 | 2.00100 | 2.39123 | 2.66176 | 3.23421 |
| **60** | 0.67860 | 1.29582 | 1.67065 | 2.00030 | 2.39012 | 2.66028 | 3.23171 |
| **61** | 0.67853 | 1.29558 | 1.67022 | 1.99962 | 2.38905 | 2.65886 | 3.22930 |
| **62** | 0.67847 | 1.29536 | 1.66980 | 1.99897 | 2.38801 | 2.65748 | 3.22696 |
| **63** | 0.67840 | 1.29513 | 1.66940 | 1.99834 | 2.38701 | 2.65615 | 3.22471 |
| **64** | 0.67834 | 1.29492 | 1.66901 | 1.99773 | 2.38604 | 2.65485 | 3.22253 |
| **65** | 0.67828 | 1.29471 | 1.66864 | 1.99714 | 2.38510 | 2.65360 | 3.22041 |
| **66** | 0.67823 | 1.29451 | 1.66827 | 1.99656 | 2.38419 | 2.65239 | 3.21837 |
| **67** | 0.67817 | 1.29432 | 1.66792 | 1.99601 | 2.38330 | 2.65122 | 3.21639 |
| **68** | 0.67811 | 1.29413 | 1.66757 | 1.99547 | 2.38245 | 2.65008 | 3.21446 |
| **69** | 0.67806 | 1.29394 | 1.66724 | 1.99495 | 2.38161 | 2.64898 | 3.21260 |
| **70** | 0.67801 | 1.29376 | 1.66691 | 1.99444 | 2.38081 | 2.64790 | 3.21079 |
| **71** | 0.67796 | 1.29359 | 1.66660 | 1.99394 | 2.38002 | 2.64686 | 3.20903 |
| **72** | 0.67791 | 1.29342 | 1.66629 | 1.99346 | 2.37926 | 2.64585 | 3.20733 |
| **73** | 0.67787 | 1.29326 | 1.66600 | 1.99300 | 2.37852 | 2.64487 | 3.20567 |
| **74** | 0.67782 | 1.29310 | 1.66571 | 1.99254 | 2.37780 | 2.64391 | 3.20406 |
| **75** | 0.67778 | 1.29294 | 1.66543 | 1.99210 | 2.37710 | 2.64298 | 3.20249 |
| **76** | 0.67773 | 1.29279 | 1.66515 | 1.99167 | 2.37642 | 2.64208 | 3.20096 |
| **77** | 0.67769 | 1.29264 | 1.66488 | 1.99125 | 2.37576 | 2.64120 | 3.19948 |
| **78** | 0.67765 | 1.29250 | 1.66462 | 1.99085 | 2.37511 | 2.64034 | 3.19804 |
| **79** | 0.67761 | 1.29236 | 1.66437 | 1.99045 | 2.37448 | 2.63950 | 3.19663 |
| **80** | 0.67757 | 1.29222 | 1.66412 | 1.99006 | 2.37387 | 2.63869 | 3.19526 |
| **81** | 0.67753 | 1.29209 | 1.66388 | 1.98969 | 2.37327 | 2.63790 | 3.19392 |
| **82** | 0.67749 | 1.29196 | 1.66365 | 1.98932 | 2.37269 | 2.63712 | 3.19262 |
| **83** | 0.67746 | 1.29183 | 1.66342 | 1.98896 | 2.37212 | 2.63637 | 3.19135 |
| **84** | 0.67742 | 1.29171 | 1.66320 | 1.98861 | 2.37156 | 2.63563 | 3.19011 |
| **85** | 0.67739 | 1.29159 | 1.66298 | 1.98827 | 2.37102 | 2.63491 | 3.18890 |
| **86** | 0.67735 | 1.29147 | 1.66277 | 1.98793 | 2.37049 | 2.63421 | 3.18772 |
| **87** | 0.67732 | 1.29136 | 1.66256 | 1.98761 | 2.36998 | 2.63353 | 3.18657 |
| **88** | 0.67729 | 1.29125 | 1.66235 | 1.98729 | 2.36947 | 2.63286 | 3.18544 |
| **89** | 0.67726 | 1.29114 | 1.66216 | 1.98698 | 2.36898 | 2.63220 | 3.18434 |
| **90** | 0.67723 | 1.29103 | 1.66196 | 1.98667 | 2.36850 | 2.63157 | 3.18327 |
| **91** | 0.67720 | 1.29092 | 1.66177 | 1.98638 | 2.36803 | 2.63094 | 3.18222 |
| **92** | 0.67717 | 1.29082 | 1.66159 | 1.98609 | 2.36757 | 2.63033 | 3.18119 |
| **93** | 0.67714 | 1.29072 | 1.66140 | 1.98580 | 2.36712 | 2.62973 | 3.18019 |
| **94** | 0.67711 | 1.29062 | 1.66123 | 1.98552 | 2.36667 | 2.62915 | 3.17921 |
| **95** | 0.67708 | 1.29053 | 1.66105 | 1.98525 | 2.36624 | 2.62858 | 3.17825 |
| **96** | 0.67705 | 1.29043 | 1.66088 | 1.98498 | 2.36582 | 2.62802 | 3.17731 |
| **97** | 0.67703 | 1.29034 | 1.66071 | 1.98472 | 2.36541 | 2.62747 | 3.17639 |
| **98** | 0.67700 | 1.29025 | **1.66055** | 1.98447 | 2.36500 | 2.62693 | 3.17549 |
| **99** | 0.67698 | 1.29016 | 1.66039 | 1.98422 | 2.36461 | 2.62641 | 3.17460 |
| **100** | 0.67695 | 1.29007 | 1.66023 | 1.98397 | 2.36422 | 2.62589 | 3.17374 |
| **101** | 0.67693 | 1.28999 | 1.66008 | 1.98373 | 2.36384 | 2.62539 | 3.17289 |
| **102** | 0.67690 | 1.28991 | 1.65993 | 1.98350 | 2.36346 | 2.62489 | 3.17206 |
| **103** | 0.67688 | 1.28982 | 1.65978 | 1.98326 | 2.36310 | 2.62441 | 3.17125 |
| **104** | 0.67686 | 1.28974 | 1.65964 | 1.98304 | 2.36274 | 2.62393 | 3.17045 |
| **105** | 0.67683 | 1.28967 | 1.65950 | 1.98282 | 2.36239 | 2.62347 | 3.16967 |
| **106** | 0.67681 | 1.28959 | 1.65936 | 1.98260 | 2.36204 | 2.62301 | 3.16890 |
| **107** | 0.67679 | 1.28951 | 1.65922 | 1.98238 | 2.36170 | 2.62256 | 3.16815 |
| **108** | 0.67677 | 1.28944 | 1.65909 | 1.98217 | 2.36137 | 2.62212 | 3.16741 |
| **109** | 0.67675 | 1.28937 | 1.65895 | 1.98197 | 2.36105 | 2.62169 | 3.16669 |
| **110** | 0.67673 | 1.28930 | 1.65882 | 1.98177 | 2.36073 | 2.62126 | 3.16598 |
| **111** | 0.67671 | 1.28922 | 1.65870 | 1.98157 | 2.36041 | 2.62085 | 3.16528 |
| **112** | 0.67669 | 1.28916 | 1.65857 | 1.98137 | 2.36010 | 2.62044 | 3.16460 |
| **113** | 0.67667 | 1.28909 | 1.65845 | 1.98118 | 2.35980 | 2.62004 | 3.16392 |
| **114** | 0.67665 | 1.28902 | 1.65833 | 1.98099 | 2.35950 | 2.61964 | 3.16326 |
| **115** | 0.67663 | 1.28896 | 1.65821 | 1.98081 | 2.35921 | 2.61926 | 3.16262 |
| **116** | 0.67661 | 1.28889 | 1.65810 | 1.98063 | 2.35892 | 2.61888 | 3.16198 |
| **117** | 0.67659 | 1.28883 | 1.65798 | 1.98045 | 2.35864 | 2.61850 | 3.16135 |
| **118** | 0.67657 | 1.28877 | 1.65787 | 1.98027 | 2.35837 | 2.61814 | 3.16074 |
| **119** | 0.67656 | 1.28871 | 1.65776 | 1.98010 | 2.35809 | 2.61778 | 3.16013 |
| **120** | 0.67654 | 1.28865 | 1.65765 | 1.97993 | 2.35782 | 2.61742 | 3.15954 |

**Lampiran 5**

**HASIL UJI SPSS**

**Frequency Table X**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 34 | 34.0 | 34.0 | 34.0 |
| 4 | 49 | 49.0 | 49.0 | 83.0 |
| 3 | 7 | 7.0 | 7.0 | 90.0 |
| 2 | 7 | 7.0 | 7.0 | 97.0 |
| 1 | 3 | 3.0 | 3.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 32 | 32.0 | 32.0 | 32.0 |
| 4 | 48 | 48.0 | 48.0 | 80.0 |
| 3 | 14 | 14.0 | 14.0 | 94.0 |
| 2 | 2 | 2.0 | 2.0 | 96.0 |
| 1 | 4 | 4.0 | 4.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 27 | 27.0 | 27.0 | 27.0 |
| 4 | 48 | 48.0 | 48.0 | 75.0 |
| 3 | 18 | 18.0 | 18.0 | 93.0 |
| 2 | 3 | 3.0 | 3.0 | 96.0 |
| 1 | 4 | 4.0 | 4.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 27 | 27.0 | 27.0 | 27.0 |
| 4 | 51 | 51.0 | 51.0 | 78.0 |
| 3 | 11 | 11.0 | 11.0 | 89.0 |
| 2 | 6 | 6.0 | 6.0 | 95.0 |
| 1 | 5 | 5.0 | 5.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 34 | 34.0 | 34.0 | 34.0 |
| 4 | 43 | 43.0 | 43.0 | 77.0 |
| 3 | 17 | 17.0 | 17.0 | 94.0 |
| 2 | 2 | 2.0 | 2.0 | 96.0 |
| 1 | 4 | 4.0 | 4.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 36 | 36.0 | 36.0 | 36.0 |
| 4 | 43 | 43.0 | 43.0 | 79.0 |
| 3 | 15 | 15.0 | 15.0 | 94.0 |
| 2 | 2 | 2.0 | 2.0 | 96.0 |
| 1 | 4 | 4.0 | 4.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 45 | 45.0 | 45.0 | 45.0 |
| 4 | 36 | 36.0 | 36.0 | 81.0 |
| 3 | 11 | 11.0 | 11.0 | 92.0 |
| 2 | 5 | 5.0 | 5.0 | 97.0 |
| 1 | 3 | 3.0 | 3.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_8** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 34 | 34.0 | 34.0 | 34.0 |
| 4 | 46 | 46.0 | 46.0 | 80.0 |
| 3 | 14 | 14.0 | 14.0 | 94.0 |
| 2 | 2 | 2.0 | 2.0 | 96.0 |
| 1 | 4 | 4.0 | 4.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_9** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 39 | 39.0 | 39.0 | 39.0 |
| 4 | 39 | 39.0 | 39.0 | 78.0 |
| 3 | 16 | 16.0 | 16.0 | 94.0 |
| 2 | 3 | 3.0 | 3.0 | 97.0 |
| 1 | 3 | 3.0 | 3.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_10** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 26 | 26.0 | 26.0 | 26.0 |
| 4 | 49 | 49.0 | 49.0 | 75.0 |
| 3 | 17 | 17.0 | 17.0 | 92.0 |
| 2 | 5 | 5.0 | 5.0 | 97.0 |
| 1 | 3 | 3.0 | 3.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

**Frequency Table Y**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 20 | 20.0 | 20.0 | 20.0 |
| 4 | 31 | 31.0 | 31.0 | 51.0 |
| 3 | 29 | 29.0 | 29.0 | 80.0 |
| 2 | 15 | 15.0 | 15.0 | 95.0 |
| 1 | 5 | 5.0 | 5.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 26 | 26.0 | 26.0 | 26.0 |
| 4 | 50 | 50.0 | 50.0 | 76.0 |
| 3 | 16 | 16.0 | 16.0 | 92.0 |
| 2 | 5 | 5.0 | 5.0 | 97.0 |
| 1 | 3 | 3.0 | 3.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 28 | 28.0 | 28.0 | 28.0 |
| 4 | 51 | 51.0 | 51.0 | 79.0 |
| 3 | 12 | 12.0 | 12.0 | 91.0 |
| 2 | 4 | 4.0 | 4.0 | 95.0 |
| 1 | 5 | 5.0 | 5.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 35 | 35.0 | 35.0 | 35.0 |
| 4 | 41 | 41.0 | 41.0 | 76.0 |
| 3 | 17 | 17.0 | 17.0 | 93.0 |
| 2 | 3 | 3.0 | 3.0 | 96.0 |
| 1 | 4 | 4.0 | 4.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 38 | 38.0 | 38.0 | 38.0 |
| 4 | 43 | 43.0 | 43.0 | 81.0 |
| 3 | 12 | 12.0 | 12.0 | 93.0 |
| 2 | 4 | 4.0 | 4.0 | 97.0 |
| 1 | 3 | 3.0 | 3.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 45 | 45.0 | 45.0 | 45.0 |
| 4 | 38 | 38.0 | 38.0 | 83.0 |
| 3 | 12 | 12.0 | 12.0 | 95.0 |
| 2 | 4 | 4.0 | 4.0 | 99.0 |
| 1 | 1 | 1.0 | 1.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 34 | 34.0 | 34.0 | 34.0 |
| 4 | 46 | 46.0 | 46.0 | 80.0 |
| 3 | 11 | 11.0 | 11.0 | 91.0 |
| 2 | 4 | 4.0 | 4.0 | 95.0 |
| 1 | 5 | 5.0 | 5.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_8** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 14 | 14.0 | 14.0 | 14.0 |
| 4 | 31 | 31.0 | 31.0 | 45.0 |
| 3 | 34 | 34.0 | 34.0 | 79.0 |
| 2 | 19 | 19.0 | 19.0 | 98.0 |
| 1 | 2 | 2.0 | 2.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_9** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 27 | 27.0 | 27.0 | 27.0 |
| 4 | 15 | 15.0 | 15.0 | 42.0 |
| 3 | 35 | 35.0 | 35.0 | 77.0 |
| 2 | 19 | 19.0 | 19.0 | 96.0 |
| 1 | 4 | 4.0 | 4.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Pernyataan\_10** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 5 | 25 | 25.0 | 25.0 | 25.0 |
| 4 | 51 | 51.0 | 51.0 | 76.0 |
| 3 | 16 | 16.0 | 16.0 | 92.0 |
| 2 | 5 | 5.0 | 5.0 | 97.0 |
| 1 | 3 | 3.0 | 3.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 |  |

**Regresi**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .866a | .750 | .747 | 3.020 |
| a. Predictors: (Constant), Sanksi dan Denda Administrasi Pajak | | | | |
| b. Dependent Variable: Kepatuhan Wajib Pajak | | | | |

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| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 2680.558 | 1 | 2680.558 | 293.832 | .000b |
| Residual | 894.032 | 98 | 9.123 |  |  |
| Total | 3574.590 | 99 |  |  |  |
| a. Dependent Variable: Kepatuhan Wajib Pajak | | | | | | |
| b. Predictors: (Constant), Sanksi dan Denda Administrasi Pajak | | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 6.071 | 1.904 |  | 3.189 | .002 |
| Sanksi dan Denda Administrasi Pajak | .804 | .047 | .866 | 17.142 | .000 |

a. Dependent Variable: Kepatuhan Wajib Pajak

|  |  |  |  |
| --- | --- | --- | --- |
| **Correlations** | | | |
|  | | Sanksi dan Denda Administrasi Pajak | Kepatuhan Wajib Pajak |
| Sanksi dan Denda Administrasi Pajak | Pearson Correlation | 1 | .866\*\* |
| Sig. (2-tailed) |  | .000 |
| N | 100 | 100 |
| Kepatuhan Wajib Pajak | Pearson Correlation | .866\*\* | 1 |
| Sig. (2-tailed) | .000 |  |
| N | 100 | 100 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | |

**Validitas dan Reliabilitas Variabel X**

|  |  |  |
| --- | --- | --- |
| **Correlations** | | |
|  | | Total\_Item |
| Pernyataan\_1 | Pearson Correlation | .820\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_2 | Pearson Correlation | .802\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_3 | Pearson Correlation | .874 |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_4 | Pearson Correlation | .840\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_5 | Pearson Correlation | .909\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_6 | Pearson Correlation | .859\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_7 | Pearson Correlation | .859\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_8 | Pearson Correlation | .817\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_9 | Pearson Correlation | .814\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_10 | Pearson Correlation | .817\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Total\_Item | Pearson Correlation | 1\*\* |
| Sig. (2-tailed) |  |
| N | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .954 | 10 |

**Validitas dan Reliabilitas Variabel Y**

|  |  |  |  |
| --- | --- | --- | --- |
| **Correlations** | | | |
|  | | Total\_Item |
| Pernyataan\_1 | Pearson Correlation | .899\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_2 | Pearson Correlation | .806\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_3 | Pearson Correlation | .926 |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_4 | Pearson Correlation | .850\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_5 | Pearson Correlation | .801\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_6 | Pearson Correlation | .803\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_7 | Pearson Correlation | .808\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_8 | Pearson Correlation | .902\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_9 | Pearson Correlation | .903\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Pernyataan\_10 | Pearson Correlation | .915\*\* |
| Sig. (2-tailed) | .000 |
| N | 30 |
| Total\_Item | Pearson Correlation | 1\*\* |
| Sig. (2-tailed) |  |
| N | 30 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .960 | 10 |