**Lampiran 1.** Kusioner Penelitian

**IDENTITAS RESPONDEN**

1. Umur :
2. Jenis Kelamin : Laki-laki / Perempuan
3. Pendidikan Terakhir :
4. Sudah menggunakan *E-filing* : Ya / Tidak

Pilihlah salah satu alternatif jawaban untuk setiap pernyataan berdasarkan pendapat anda dengan membubuhkan tanda ( √ ). pada salah satu angka diantara nomor 1 s/d 5.

Setiap pernyataan terdiri dari 5 pilihan jawaban :

5 = SS (Sangat Setuju)

4 = S (Setuju) 3 = N (Netral)

2 = TS (Tidak setuju)

1 = STS (Sangat tidak setuju)

* 1. Insentif Pajak **(X1)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **Jawaban** | | | | |
| SS | S | KS | TS | STS |
| A | **Insentif Pajak (X1)** |  | | | | |
| Insentif Pajak meringankan wajib pajak | |  | | | | |
| 1 | Pemberian Insentif Pajak sangat meringankan wajib Pajak |  |  |  |  |  |
| Insentif pajak sebagai meningkatkan sector pajak | |  | | | | |
| 2 | Insentif Pajak bertujuan untuk menggerakan roda perekonomian negara pada sector pajak |  |  |  |  |  |
| Insentif Pajak tidak berlaku kepada wajib pajak tidak bayar | |  | | | | |

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| 3 | Pemberian Insentif pajak tidak berlaku pada wajib pajak telat bayar |  |  |  |  |  |
| Kriteria Insentif pajak diberikan kepada wajib pajak yang sesuai | |  | | | | |
| 4 | Insentif pajak diberikan kepada wajib pajak yang memenuhi kriteria dari kantor pajak |  |  |  |  |  |
| Insentif Pajak dapat meningkatkan kesadaran pentingnya membayar pajak | |  | | | | |
| 5. | Dengan adanya insentif pajak, meningkatkan kesadaran pentingnya membayar pajak. |  |  |  |  |  |
| Sumber : (Chaironnisa, 2017) | | | | | | |

* 1. Sanksi Pajak **(X2)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **Jawaban** | | | | |
| SS | S | KS | TS | STS |
| B. | **Sanksi Pajak (X1)** |  | | | | |
| Sanksi adminitrasi | |  | | | | |
| 1 | Anda mengetahui bahwa sanksi administrasi yang dikenakan bagi pelanggar peraturan cukup besar |  |  |  |  |  |
| Sanksi yang tidak membayar pajak | |  | | | | |
| 2 | Wajib pajak yang tidak bayar pajak sepantasnya dikenakan sanksi pajak |  |  |  |  |  |
| Sanksi Pajak dikenakan kepada pelanggar tanpa toleransi | |  | | | | |
| 3 | Penegakan Sanksi pajak dikenakan kepada pelanggarnya tanpa toleransi |  |  |  |  |  |
| Sanksi Pidana | |  | | | | |
| 4 | Sanski pidana sebagai sanksi pajak yang  dikenakan kepada pelanggar pajak yang cukup berat |  |  |  |  |  |

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| --- | --- | --- | --- | --- | --- | --- |
| Sanksi pajak dalam mendidik wajib pajak | |  | | | | |
| 5. | Pengenaan sanksi merupakan salah satu sarana untuk mendidik wajib pajak |  |  |  |  |  |
| Sumber (Riza, 2016) | | | | | | |

3.E-filing **(X3)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **Jawaban** | | | | |
| SS | S | KS | TS | STS |
| C | **E-filing (X3)** |  | | | | |
| Kecepatan dan kemudahan pelaporan SPT | |  | | | | |
| 1 | Dengan penerapan *e-filing* dapat melaporkan SPT kapanpun dan dimanapun saat terhubung dengan  internet. |  |  |  |  |  |
| Penghematan biaya | |  | | | | |
| 2 | Dengan *e-filing* dapat menghemat biaya untuk melaporkan pajak saya. |  |  |  |  |  |
| Kecepatan perhitungan | |  | | | | |
| 3 | Sistem *e-filing* dapat merespon dan memberikan konfirmasi dengan cepat saat melaporkan SPT |  |  |  |  |  |
| Kepuasan penggunaan | |  | | | | |
| 4 | Saya merasa puas dengan pelayanan sistem *e- filing* |  |  |  |  |  |
| Kemudahan pengisian SPT | |  | | | | |
| 5. | Dengan adanya *e-filing* kemudahan dalam melapor / pengisian SPT |  |  |  |  |  |
| Sumber (Fidel, 2010) | | | | | | |

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **Jawaban** | | | | |
| SS | S | KS | TS | STS |
| D. | **Kepatuhan Wajib Pajak (Y)** |  | | | | |
| Kepatuhan untuk mendaftarkan diri | |  | | | | |
| 1 | Saya mendaftarkan NPWP atas kemauan sendiri. |  |  |  |  |  |
| Menyampaikan SPT ke kantor pajak secara tepat waktu | |  | | | | |
| 2 | Menyampaikan SPT ke kantor pajak tepat waktu sebelum akhir penyampaian SPT |  |  |  |  |  |
| Kepatuhan dalam menghitung dan bayar pajak terutang | |  | | | | |
| 3 | Saya selalu menghitung pajak yang terutang dengan benar |  |  |  |  |  |
| Adanya Pengawasan untuk meningkatkan Kepatuhan wajib pajak | |  | | | | |
| 4 | Dengan adanya pengawasan yang dilakukan KPP  akan meningkatkan Kepatuhan wajib pajak dalam membayar pajak |  |  |  |  |  |
| Pembayaran tunggakan pajak (STP/SKP) sebelum jatuh tempo | |  | | | | |
| 5. | Membayar tunggakan pajak STP/SKP sebelum jatuh tempo |  |  |  |  |  |
| Sumber (Intan, 2018) | | | | | | |

Lampiran 2 : Tabulasi Hasil Penelitian

1. Variabel Insentif Pajak

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No | Intensif Pajak (X1) | | | | |
| 1 | 2 | 3 | 4 | Jumlah |
| 1 | 3 | 3 | 3 | 3 | 12 |
| 2 | 3 | 4 | 3 | 3 | 13 |
| 3 | 4 | 3 | 3 | 4 | 14 |
| 4 | 4 | 3 | 3 | 4 | 14 |
| 5 | 5 | 3 | 3 | 3 | 14 |
| 6 | 3 | 3 | 3 | 3 | 12 |
| 7 | 3 | 4 | 3 | 3 | 13 |
| 8 | 4 | 3 | 3 | 4 | 14 |
| 9 | 4 | 3 | 3 | 4 | 14 |
| 10 | 3 | 3 | 3 | 3 | 12 |
| 11 | 4 | 4 | 4 | 5 | 17 |
| 12 | 5 | 4 | 4 | 3 | 16 |
| 13 | 4 | 4 | 5 | 4 | 17 |
| 14 | 5 | 3 | 4 | 3 | 15 |
| 15 | 4 | 5 | 4 | 3 | 16 |
| 16 | 5 | 4 | 5 | 4 | 18 |
| 17 | 4 | 4 | 3 | 4 | 15 |
| 18 | 4 | 5 | 5 | 4 | 18 |
| 19 | 4 | 4 | 4 | 4 | 16 |
| 20 | 5 | 4 | 4 | 4 | 17 |
| 21 | 4 | 3 | 4 | 3 | 14 |
| 22 | 4 | 4 | 4 | 4 | 16 |
| 23 | 4 | 4 | 3 | 4 | 15 |
| 24 | 4 | 4 | 3 | 4 | 15 |
| 25 | 5 | 4 | 5 | 4 | 18 |
| 26 | 3 | 3 | 3 | 3 | 12 |
| 27 | 4 | 4 | 3 | 4 | 15 |
| 28 | 4 | 4 | 3 | 4 | 15 |
| 29 | 4 | 4 | 4 | 4 | 16 |
| 30 | 4 | 4 | 4 | 4 | 16 |
| 31 | 5 | 3 | 4 | 3 | 15 |
| 32 | 4 | 4 | 4 | 4 | 16 |
| 33 | 4 | 4 | 3 | 4 | 15 |
| 34 | 4 | 4 | 3 | 4 | 15 |
| 35 | 5 | 4 | 5 | 3 | 17 |
| 36 | 3 | 3 | 3 | 4 | 13 |
| 37 | 4 | 4 | 3 | 4 | 15 |
| 38 | 4 | 4 | 3 | 4 | 15 |
| 39 | 4 | 4 | 4 | 4 | 16 |
| 40 | 4 | 3 | 4 | 3 | 14 |
| 41 | 4 | 4 | 4 | 4 | 16 |
| 42 | 4 | 4 | 3 | 4 | 15 |
| 43 | 4 | 3 | 4 | 4 | 15 |
| 44 | 3 | 3 | 3 | 4 | 13 |
| 45 | 4 | 4 | 4 | 3 | 15 |
| 46 | 4 | 3 | 5 | 4 | 16 |
| 47 | 4 | 4 | 4 | 4 | 16 |

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| 48 | 5 | 4 | 5 | 4 | 18 |
| 49 | 4 | 4 | 4 | 3 | 15 |
| 50 | 4 | 5 | 4 | 4 | 17 |
| 51 | 4 | 3 | 4 | 4 | 15 |
| 52 | 3 | 4 | 4 | 4 | 15 |
| 53 | 4 | 5 | 3 | 4 | 16 |
| 54 | 4 | 4 | 4 | 4 | 16 |
| 55 | 5 | 4 | 4 | 4 | 17 |
| 56 | 3 | 4 | 4 | 3 | 14 |
| 57 | 4 | 4 | 4 | 4 | 16 |
| 58 | 4 | 4 | 4 | 4 | 16 |
| 59 | 5 | 4 | 4 | 4 | 17 |
| 60 | 4 | 4 | 4 | 4 | 16 |
| 61 | 4 | 5 | 4 | 4 | 17 |
| 62 | 4 | 3 | 4 | 3 | 14 |
| 63 | 3 | 4 | 4 | 4 | 15 |
| 64 | 4 | 5 | 3 | 4 | 16 |
| 65 | 4 | 4 | 4 | 4 | 16 |
| 66 | 5 | 4 | 4 | 4 | 17 |
| 67 | 3 | 4 | 4 | 4 | 15 |
| 68 | 4 | 5 | 4 | 4 | 17 |
| 69 | 4 | 4 | 4 | 4 | 16 |
| 70 | 4 | 4 | 4 | 4 | 16 |
| 71 | 4 | 4 | 5 | 4 | 17 |
| 72 | 5 | 5 | 4 | 4 | 18 |
| 73 | 5 | 4 | 5 | 4 | 18 |
| 74 | 4 | 4 | 4 | 5 | 17 |
| 75 | 4 | 4 | 4 | 5 | 17 |
| 76 | 5 | 4 | 3 | 4 | 16 |
| 77 | 5 | 4 | 4 | 4 | 17 |
| 78 | 5 | 4 | 4 | 5 | 18 |
| 79 | 4 | 4 | 4 | 4 | 16 |
| 80 | 3 | 3 | 4 | 4 | 14 |
| 81 | 4 | 3 | 4 | 4 | 15 |
| 82 | 5 | 5 | 4 | 4 | 18 |
| 83 | 5 | 4 | 4 | 4 | 17 |
| 84 | 4 | 5 | 4 | 4 | 17 |
| 85 | 4 | 4 | 4 | 5 | 17 |
| 86 | 5 | 4 | 4 | 4 | 17 |
| 87 | 5 | 4 | 4 | 4 | 17 |
| 88 | 5 | 4 | 4 | 5 | 18 |
| 89 | 4 | 4 | 4 | 4 | 16 |
| 90 | 5 | 4 | 5 | 4 | 18 |
| 91 | 4 | 4 | 5 | 4 | 17 |
| 92 | 5 | 4 | 4 | 4 | 17 |
| 93 | 4 | 4 | 4 | 4 | 16 |
| 94 | 4 | 5 | 4 | 4 | 17 |
| 95 | 4 | 4 | 4 | 4 | 16 |

1. Variabel Sanksi Pajak

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No | Sanksi Pajak (X2) | | | |
| 1 | 2 | 3 | Jumlah |
| 1 | 4 | 3 | 4 | 11 |
| 2 | 3 | 4 | 3 | 10 |
| 3 | 4 | 3 | 3 | 10 |
| 4 | 3 | 3 | 4 | 10 |
| 5 | 4 | 3 | 4 | 11 |
| 6 | 4 | 4 | 4 | 12 |
| 7 | 3 | 4 | 3 | 10 |
| 8 | 4 | 3 | 3 | 10 |
| 9 | 3 | 3 | 4 | 10 |
| 10 | 3 | 3 | 3 | 9 |
| 11 | 4 | 3 | 4 | 11 |
| 12 | 3 | 4 | 3 | 10 |
| 13 | 4 | 3 | 3 | 10 |
| 14 | 4 | 3 | 3 | 10 |
| 15 | 3 | 3 | 3 | 9 |
| 16 | 4 | 4 | 4 | 12 |
| 17 | 3 | 3 | 3 | 9 |
| 18 | 3 | 4 | 4 | 11 |
| 19 | 3 | 4 | 3 | 10 |
| 20 | 3 | 4 | 3 | 10 |
| 21 | 4 | 4 | 4 | 12 |
| 22 | 4 | 4 | 3 | 11 |
| 23 | 4 | 3 | 3 | 10 |
| 24 | 4 | 4 | 4 | 12 |
| 25 | 3 | 3 | 3 | 9 |
| 26 | 3 | 3 | 3 | 9 |
| 27 | 4 | 3 | 4 | 11 |
| 28 | 3 | 4 | 3 | 10 |
| 29 | 3 | 3 | 3 | 9 |
| 30 | 3 | 3 | 4 | 10 |
| 31 | 3 | 4 | 3 | 10 |
| 32 | 4 | 3 | 4 | 11 |
| 33 | 4 | 3 | 3 | 10 |
| 34 | 3 | 3 | 3 | 9 |
| 35 | 4 | 4 | 4 | 12 |
| 36 | 3 | 3 | 3 | 9 |
| 37 | 3 | 4 | 3 | 10 |
| 38 | 3 | 4 | 4 | 11 |
| 39 | 3 | 4 | 3 | 10 |
| 40 | 4 | 4 | 4 | 12 |

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| 41 | 4 | 4 | 3 | 11 |
| 42 | 4 | 3 | 3 | 10 |
| 43 | 4 | 4 | 4 | 12 |
| 44 | 4 | 3 | 4 | 11 |
| 45 | 4 | 3 | 4 | 11 |
| 46 | 4 | 4 | 3 | 11 |
| 47 | 4 | 3 | 3 | 10 |
| 48 | 3 | 4 | 3 | 10 |
| 49 | 4 | 4 | 3 | 11 |
| 50 | 4 | 4 | 4 | 12 |
| 51 | 3 | 3 | 3 | 9 |
| 52 | 3 | 3 | 4 | 10 |
| 53 | 4 | 4 | 4 | 12 |
| 54 | 4 | 3 | 4 | 11 |
| 55 | 4 | 4 | 4 | 12 |
| 56 | 3 | 4 | 4 | 11 |
| 57 | 4 | 4 | 3 | 11 |
| 58 | 4 | 3 | 2 | 9 |
| 59 | 3 | 4 | 3 | 10 |
| 60 | 3 | 4 | 4 | 11 |
| 61 | 4 | 3 | 4 | 11 |
| 62 | 3 | 3 | 3 | 9 |
| 63 | 3 | 3 | 4 | 10 |
| 64 | 3 | 4 | 3 | 10 |
| 65 | 4 | 3 | 3 | 10 |
| 66 | 4 | 3 | 3 | 10 |
| 67 | 3 | 3 | 3 | 9 |
| 68 | 4 | 4 | 4 | 12 |
| 69 | 3 | 3 | 3 | 9 |
| 70 | 3 | 4 | 3 | 10 |
| 71 | 3 | 4 | 3 | 10 |
| 72 | 3 | 4 | 3 | 10 |
| 73 | 4 | 4 | 4 | 12 |
| 74 | 4 | 3 | 3 | 10 |
| 75 | 4 | 3 | 4 | 11 |
| 76 | 4 | 4 | 4 | 12 |
| 77 | 4 | 3 | 3 | 10 |
| 78 | 4 | 3 | 4 | 11 |
| 79 | 4 | 3 | 3 | 10 |
| 80 | 3 | 4 | 4 | 11 |
| 81 | 4 | 3 | 3 | 10 |
| 82 | 4 | 3 | 4 | 11 |
| 83 | 4 | 3 | 3 | 10 |

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| 84 | 3 | 3 | 4 | 10 |
| 85 | 4 | 4 | 4 | 12 |
| 86 | 3 | 3 | 3 | 9 |
| 87 | 4 | 4 | 4 | 12 |
| 88 | 3 | 3 | 3 | 9 |
| 89 | 4 | 4 | 3 | 11 |
| 90 | 3 | 3 | 4 | 10 |
| 91 | 3 | 4 | 4 | 11 |
| 92 | 3 | 3 | 3 | 9 |
| 93 | 4 | 3 | 3 | 10 |
| 94 | 3 | 3 | 4 | 10 |
| 95 | 4 | 3 | 3 | 10 |

1. Variabel *E-filing*

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | *E-Filing* (X3) | | | | | |
| 1 | 2 | 3 | 4 | 5 | Jumlah |
| 1 | 4 | 4 | 5 | 4 | 3 | 20 |
| 2 | 5 | 4 | 5 | 4 | 4 | 22 |
| 3 | 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 5 | 4 | 5 | 4 | 5 | 23 |
| 5 | 4 | 5 | 4 | 5 | 4 | 22 |
| 6 | 4 | 3 | 3 | 4 | 4 | 18 |
| 7 | 3 | 3 | 3 | 3 | 5 | 17 |
| 8 | 4 | 4 | 4 | 5 | 4 | 21 |
| 9 | 5 | 4 | 4 | 3 | 4 | 20 |
| 10 | 4 | 3 | 3 | 4 | 3 | 17 |
| 11 | 3 | 3 | 3 | 3 | 4 | 16 |
| 12 | 4 | 4 | 4 | 5 | 4 | 21 |
| 13 | 5 | 4 | 4 | 3 | 4 | 20 |
| 14 | 4 | 4 | 4 | 4 | 4 | 20 |
| 15 | 4 | 4 | 4 | 4 | 4 | 20 |
| 16 | 4 | 5 | 5 | 4 | 4 | 22 |
| 17 | 4 | 5 | 4 | 4 | 3 | 20 |
| 18 | 4 | 4 | 4 | 4 | 4 | 20 |
| 19 | 4 | 4 | 4 | 4 | 4 | 20 |
| 20 | 3 | 4 | 5 | 5 | 4 | 21 |
| 21 | 4 | 4 | 4 | 4 | 4 | 20 |
| 22 | 4 | 5 | 5 | 5 | 4 | 23 |
| 23 | 4 | 4 | 4 | 4 | 3 | 19 |
| 24 | 4 | 4 | 4 | 5 | 4 | 21 |
| 25 | 5 | 4 | 4 | 4 | 2 | 19 |
| 26 | 4 | 4 | 4 | 4 | 4 | 20 |

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| 27 | 4 | 4 | 4 | 4 | 4 | 20 |
| 28 | 4 | 4 | 5 | 4 | 4 | 21 |
| 29 | 4 | 5 | 4 | 5 | 5 | 23 |
| 30 | 4 | 5 | 4 | 5 | 4 | 22 |
| 31 | 4 | 4 | 4 | 5 | 4 | 21 |
| 32 | 5 | 4 | 4 | 4 | 5 | 22 |
| 33 | 5 | 4 | 4 | 4 | 3 | 20 |
| 34 | 4 | 5 | 4 | 5 | 4 | 22 |
| 35 | 4 | 4 | 4 | 5 | 5 | 22 |
| 36 | 5 | 4 | 5 | 4 | 5 | 23 |
| 37 | 5 | 4 | 5 | 4 | 5 | 23 |
| 38 | 5 | 4 | 4 | 4 | 5 | 22 |
| 39 | 4 | 5 | 4 | 5 | 4 | 22 |
| 40 | 5 | 4 | 5 | 4 | 5 | 23 |
| 41 | 4 | 4 | 5 | 4 | 4 | 21 |
| 42 | 5 | 5 | 4 | 4 | 4 | 22 |
| 43 | 5 | 4 | 4 | 5 | 4 | 22 |
| 44 | 4 | 4 | 4 | 5 | 5 | 22 |
| 45 | 4 | 4 | 5 | 5 | 4 | 22 |
| 46 | 5 | 4 | 4 | 5 | 5 | 23 |
| 47 | 5 | 4 | 4 | 5 | 5 | 23 |
| 48 | 5 | 4 | 4 | 4 | 4 | 21 |
| 49 | 4 | 4 | 4 | 5 | 5 | 22 |
| 50 | 5 | 4 | 4 | 5 | 4 | 22 |
| 51 | 4 | 4 | 4 | 4 | 4 | 20 |
| 52 | 5 | 4 | 4 | 4 | 4 | 21 |
| 53 | 5 | 4 | 4 | 4 | 4 | 21 |
| 54 | 4 | 5 | 4 | 4 | 4 | 21 |
| 55 | 4 | 4 | 4 | 5 | 5 | 22 |
| 56 | 5 | 4 | 5 | 4 | 4 | 22 |
| 57 | 5 | 4 | 4 | 4 | 4 | 21 |
| 58 | 5 | 4 | 4 | 4 | 4 | 21 |
| 59 | 4 | 3 | 4 | 4 | 4 | 19 |
| 60 | 5 | 4 | 5 | 4 | 4 | 22 |
| 61 | 4 | 4 | 5 | 4 | 4 | 21 |
| 62 | 5 | 5 | 5 | 4 | 4 | 23 |
| 63 | 5 | 4 | 5 | 4 | 4 | 22 |
| 64 | 4 | 4 | 4 | 4 | 4 | 20 |
| 65 | 4 | 4 | 4 | 4 | 4 | 20 |
| 66 | 5 | 4 | 5 | 4 | 4 | 22 |
| 67 | 5 | 4 | 5 | 4 | 4 | 22 |
| 68 | 5 | 4 | 4 | 4 | 4 | 21 |
| 69 | 4 | 5 | 4 | 4 | 4 | 21 |
| 70 | 5 | 4 | 4 | 4 | 4 | 21 |

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| 71 | 4 | 4 | 5 | 4 | 4 | 21 |
| 72 | 5 | 5 | 4 | 4 | 4 | 22 |
| 73 | 5 | 4 | 5 | 4 | 4 | 22 |
| 74 | 4 | 4 | 4 | 5 | 5 | 22 |
| 75 | 4 | 4 | 4 | 5 | 4 | 21 |
| 76 | 5 | 4 | 3 | 4 | 4 | 20 |
| 77 | 5 | 4 | 4 | 4 | 4 | 21 |
| 78 | 5 | 4 | 4 | 5 | 4 | 22 |
| 79 | 4 | 5 | 4 | 4 | 4 | 21 |
| 80 | 5 | 4 | 4 | 4 | 4 | 21 |
| 81 | 4 | 4 | 5 | 4 | 4 | 21 |
| 82 | 4 | 5 | 4 | 4 | 5 | 22 |
| 83 | 5 | 4 | 4 | 4 | 4 | 21 |
| 84 | 4 | 5 | 4 | 4 | 4 | 21 |
| 85 | 4 | 4 | 4 | 5 | 5 | 22 |
| 86 | 5 | 4 | 4 | 4 | 4 | 21 |
| 87 | 4 | 4 | 4 | 4 | 4 | 20 |
| 88 | 5 | 4 | 4 | 3 | 5 | 21 |
| 89 | 4 | 4 | 4 | 4 | 4 | 20 |
| 90 | 5 | 4 | 3 | 4 | 4 | 20 |
| 91 | 4 | 4 | 5 | 4 | 4 | 21 |
| 92 | 4 | 3 | 4 | 4 | 3 | 18 |
| 93 | 4 | 4 | 3 | 4 | 4 | 19 |
| 94 | 4 | 4 | 4 | 4 | 4 | 20 |
| 95 | 4 | 3 | 4 | 4 | 3 | 18 |

1. Variabel Kepatuhan Wajib Pajak

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No | Kepatuhan Wajib Pajak (Y) | | | |
| 1 | 2 | 3 | Jumlah |
| 1 | 4 | 4 | 4 | 12 |
| 2 | 5 | 4 | 4 | 13 |
| 3 | 4 | 5 | 4 | 13 |
| 4 | 5 | 4 | 5 | 14 |
| 5 | 4 | 4 | 4 | 12 |
| 6 | 4 | 4 | 5 | 13 |
| 7 | 4 | 5 | 4 | 13 |
| 8 | 4 | 4 | 4 | 12 |
| 9 | 5 | 5 | 5 | 15 |
| 10 | 4 | 4 | 5 | 13 |
| 11 | 3 | 4 | 4 | 11 |
| 12 | 4 | 4 | 4 | 12 |
| 13 | 4 | 4 | 4 | 12 |

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| --- | --- | --- | --- | --- |
| 14 | 3 | 4 | 4 | 11 |
| 15 | 4 | 4 | 4 | 12 |
| 16 | 5 | 4 | 4 | 13 |
| 17 | 4 | 5 | 4 | 13 |
| 18 | 4 | 4 | 3 | 11 |
| 19 | 4 | 4 | 4 | 12 |
| 20 | 4 | 3 | 4 | 11 |
| 21 | 4 | 5 | 5 | 14 |
| 22 | 4 | 4 | 4 | 12 |
| 23 | 4 | 4 | 4 | 12 |
| 24 | 4 | 4 | 5 | 13 |
| 25 | 4 | 4 | 4 | 12 |
| 26 | 4 | 4 | 5 | 13 |
| 27 | 3 | 3 | 5 | 11 |
| 28 | 4 | 4 | 5 | 13 |
| 29 | 4 | 4 | 4 | 12 |
| 30 | 4 | 4 | 4 | 12 |
| 31 | 3 | 4 | 4 | 11 |
| 32 | 4 | 5 | 4 | 13 |
| 33 | 4 | 4 | 4 | 12 |
| 34 | 4 | 4 | 4 | 12 |
| 35 | 4 | 4 | 4 | 12 |
| 36 | 4 | 5 | 4 | 13 |
| 37 | 4 | 4 | 4 | 12 |
| 38 | 4 | 4 | 4 | 12 |
| 39 | 4 | 5 | 5 | 14 |
| 40 | 5 | 5 | 5 | 15 |
| 41 | 4 | 4 | 4 | 12 |
| 42 | 4 | 4 | 5 | 13 |
| 43 | 4 | 5 | 4 | 13 |
| 44 | 4 | 4 | 4 | 12 |
| 45 | 4 | 4 | 4 | 12 |
| 46 | 5 | 4 | 4 | 13 |
| 47 | 4 | 5 | 4 | 13 |
| 48 | 4 | 4 | 4 | 12 |
| 49 | 5 | 4 | 4 | 13 |
| 50 | 4 | 4 | 5 | 13 |
| 51 | 5 | 4 | 4 | 13 |
| 52 | 3 | 3 | 3 | 9 |
| 53 | 5 | 4 | 4 | 13 |
| 54 | 4 | 4 | 4 | 12 |
| 55 | 4 | 4 | 4 | 12 |
| 56 | 5 | 4 | 4 | 13 |
| 57 | 4 | 5 | 5 | 14 |

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| --- | --- | --- | --- | --- |
| 58 | 4 | 4 | 4 | 12 |
| 59 | 3 | 3 | 3 | 9 |
| 60 | 5 | 4 | 3 | 12 |
| 61 | 4 | 3 | 3 | 10 |
| 62 | 5 | 4 | 4 | 13 |
| 63 | 3 | 4 | 4 | 11 |
| 64 | 4 | 4 | 4 | 12 |
| 65 | 4 | 4 | 4 | 12 |
| 66 | 5 | 4 | 4 | 13 |
| 67 | 4 | 4 | 4 | 12 |
| 68 | 4 | 5 | 4 | 13 |
| 69 | 4 | 3 | 4 | 11 |
| 70 | 3 | 4 | 4 | 11 |
| 71 | 4 | 5 | 3 | 12 |
| 72 | 4 | 4 | 4 | 12 |
| 73 | 5 | 4 | 4 | 13 |
| 74 | 5 | 4 | 4 | 13 |
| 75 | 3 | 4 | 4 | 11 |
| 76 | 4 | 4 | 4 | 12 |
| 77 | 4 | 4 | 4 | 12 |
| 78 | 5 | 4 | 4 | 13 |
| 79 | 4 | 4 | 4 | 12 |
| 80 | 4 | 5 | 4 | 13 |
| 81 | 4 | 3 | 4 | 11 |
| 82 | 3 | 4 | 4 | 11 |
| 83 | 4 | 5 | 3 | 12 |
| 84 | 4 | 4 | 4 | 12 |
| 85 | 5 | 4 | 4 | 13 |
| 86 | 4 | 4 | 4 | 12 |
| 87 | 5 | 4 | 4 | 13 |
| 88 | 4 | 3 | 3 | 10 |
| 89 | 3 | 4 | 4 | 11 |
| 90 | 4 | 4 | 5 | 13 |
| 91 | 4 | 4 | 3 | 11 |
| 92 | 4 | 4 | 4 | 12 |
| 93 | 3 | 4 | 4 | 11 |
| 94 | 4 | 3 | 3 | 10 |
| 95 | 4 | 4 | 4 | 12 |

Lampiran 3 Hasil Output Penelitian

* 1. **Uji Validitas Intensif Pajak (X1)**

**Correlations**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Item\_1 | | | Item\_2 | Item\_3 | Item\_4 | Skro\_Total |
| Item\_1 | Pearson Correlation | 1 | .215\* | .391\*\* | .190 | .708\*\* |
| Sig. (2-tailed) | | .036 | .000 | .065 | .000 |
| N | 95 | 95 | 95 | 95 | 95 |
| Item\_2 | Pearson Correlation | .215\* | 1 | .227\* | .293\*\* | .653\*\* |
| Sig. (2-tailed) | .036 |  | .027 | .004 | .000 |
| N | 95 | 95 | 95 | 95 | 95 |
| Item\_3 | Pearson Correlation | .391\*\* | .227\* | 1 | .147 | .694\*\* |
| Sig. (2-tailed) | .000 | .027 |  | .155 | .000 |
| N | 95 | 95 | 95 | 95 | 95 |
| Item\_4 | Pearson Correlation | .190 | .293\*\* | .147 | 1 | .571\*\* |
| Sig. (2-tailed) | .065 | .004 | .155 |  | .000 |
| N | 95 | 95 | 95 | 95 | 95 |
| Skro\_Total | Pearson Correlation | .708\*\* | .653\*\* | .694\*\* | .571\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 |  |
| N | 95 | 95 | 95 | 95 | 95 |

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

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

**Sanksi Pajak (X2)**

**Correlations**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Item\_1 | | | Item\_2 | Item\_3 | Skro\_Total |
| Item\_1 | Pearson Correlation | 1 | -.066 | .186 | .594\*\* |
| Sig. (2-tailed) | | .527 | .072 | .000 |
| N | 95 | 95 | 95 | 95 |
| Item\_2 | Pearson Correlation | -.066 | 1 | .137 | .565\*\* |
| Sig. (2-tailed) | .527 |  | .187 | .000 |
| N | 95 | 95 | 95 | 95 |
| Item\_3 | Pearson Correlation | .186 | .137 | 1 | .714\*\* |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Sig. (2-tailed) | .072 | .187 |  | .000 |
| N | 95 | 95 | 95 | 95 |
| Skro\_Total | Pearson Correlation | .594\*\* | .565\*\* | .714\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 |  |
| N | 95 | 95 | 95 | 95 |

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

***E-Filing* (X3)**

**Correlations**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Item\_1 | | | Item\_2 | Item\_3 | Item\_4 | Item\_5 | Skor\_Total |
| Item\_1 | Pearson Correlation | 1 | .063 | .177 | -.157 | .056 | .447\*\* |
| Sig. (2-tailed) | | .541 | .085 | .128 | .588 | .000 |
| N | 95 | 95 | 95 | 95 | 95 | 95 |
| Item\_2 | Pearson Correlation | .063 | 1 | .223\* | .262\* | .086 | .589\*\* |
| Sig. (2-tailed) | .541 |  | .030 | .010 | .407 | .000 |
| N | 95 | 95 | 95 | 95 | 95 | 95 |
| Item\_3 | Pearson Correlation | .177 | .223\* | 1 | .069 | .054 | .579\*\* |
| Sig. (2-tailed) | .085 | .030 |  | .509 | .606 | .000 |
| N | 95 | 95 | 95 | 95 | 95 | 95 |
| Item\_4 | Pearson Correlation | -.157 | .262\* | .069 | 1 | .195 | .503\*\* |
| Sig. (2-tailed) | .128 | .010 | .509 |  | .058 | .000 |
| N | 95 | 95 | 95 | 95 | 95 | 95 |
| Item\_5 | Pearson Correlation | .056 | .086 | .054 | .195 | 1 | .536\*\* |
| Sig. (2-tailed) | .588 | .407 | .606 | .058 |  | .000 |
| N | 95 | 95 | 95 | 95 | 95 | 95 |
| Skor\_Total | Pearson Correlation | .447\*\* | .589\*\* | .579\*\* | .503\*\* | .536\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 |  |
| N | 95 | 95 | 95 | 95 | 95 | 95 |

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

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

**Kepatuhan Wajib Pajak (Y)**

**Correlations**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Item\_1 | | | Item\_2 | Item\_3 | Skor\_Total |
| Item\_1 | Pearson Correlation | 1 | .169 | .099 | .656\*\* |
| Sig. (2-tailed) | | .101 | .339 | .000 |
| N | 95 | 95 | 95 | 95 |
| Item\_2 | Pearson Correlation | .169 | 1 | .269\*\* | .698\*\* |
| Sig. (2-tailed) | .101 |  | .008 | .000 |
| N | 95 | 95 | 95 | 95 |
| Item\_3 | Pearson Correlation | .099 | .269\*\* | 1 | .663\*\* |
| Sig. (2-tailed) | .339 | .008 |  | .000 |
| N | 95 | 95 | 95 | 95 |
| Skor\_Total | Pearson Correlation | .656\*\* | .698\*\* | .663\*\* | 1 |
| Sig. (2-tailed) | .000 | .000 | .000 |  |
| N | 95 | 95 | 95 | 95 |

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

* 1. **Uji Realibilitas Intensif Pajak (X1)**

**Case Processing Summary**

N %

|  |  |  |  |
| --- | --- | --- | --- |
| Cases | Valid | 155 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 155 | 100.0 |

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

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .610 | 4 |

**Sanksi Pajak (X2)**

**Case Processing Summary**

|  |  |  |  |
| --- | --- | --- | --- |
| N | | | % |
| Cases | Valid | 95 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 95 | 100.0 |

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

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .622 | 3 |

***E-Filing* (X3)**

**Case Processing Summary**

N %

|  |  |  |  |
| --- | --- | --- | --- |
| Cases | Valid | 95 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 95 | 100.0 |

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

**Reliability Statistics**

|  |  |
| --- | --- |
| Cronbach's Alpha | N of Items |
| .693 | 5 |

**Kepatuhan Wajib Pajak (Y)**

**Case Processing Summary**

N %

|  |  |  |  |
| --- | --- | --- | --- |
| Cases | Valid | 95 | 100.0 |
| Excludeda | 0 | .0 |
| Total | 95 | 100.0 |

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

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| .687 | 4 |

* 1. **Uji Normalitas**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
| Unstandardized  Residual | | |
| N |  | 95 |
| Normal Parametersa,b | Mean | .0000000 |
|  | Std. Deviation | .95419699 |
| Most Extreme Differences | Absolute | .073 |
|  | Positive | .060 |
|  | Negative | -.073 |
| Test Statistic |  | .073 |
| Asymp. Sig. (2-tailed) |  | .200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. |  |  |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

* 1. **Uji Multikolinearitas**

**Coefficientsa**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Unstandardized Coefficients | | | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| Model | | B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 10.439 | 1.934 |  | 5.397 | .000 |  |  |
| Intensif Pajak (X1) | -.251 | .067 | -.357 | - 3.766 | .000 | .984 | 1.016 |
| Sanksi Pajak (X2) | .230 | .107 | .205 | 2.151 | .034 | .969 | 1.032 |
| E-Filing (X3) | .158 | .073 | .207 | 2.179 | .032 | .974 | 1.027 |

a. Dependent Variable: Kepatuhan Wajib Pajak (Y)

* 1. **Uji Heteroskedastisitas**

**Coefficientsa**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Unstandardized Coefficients | | | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| Model | | B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | .993 | 1.219 |  | .814 | .417 |  |  |
| Intensif Pajak (X1) | .019 | .042 | .047 | .445 | .657 | .984 | 1.016 |
| Sanksi Pajak (X2) | .006 | .067 | .010 | .095 | .925 | .969 | 1.032 |
| E-Filing (X3) | -.030 | .046 | -.068 | -.646 | .520 | .974 | 1.027 |

a. Dependent Variable: RES2

* 1. **Analisis Regresi Linear Berganda Variables Entered/Removeda**

|  |  |  |  |
| --- | --- | --- | --- |
| Model | Variables Entered | Variables Removed | Method |
| 1 | E-Filing (X3), Intensif Pajak (X1), Sanksi Pajak (X2)b | . | Enter |

1. Dependent Variable: RES2
2. All requested variables entered.
   1. **Uji T (Parsial)**

**Coefficientsa**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Unstandardized Coefficients | | | | Standardized Coefficients | t | Sig. |
| Model | | B | Std. Error | Beta |
| 1 | (Constant) | 10.439 | 1.934 |  | 5.397 | .000 |
| Intensif Pajak (X1) | -.251 | .067 | -.357 | -3.766 | .000 |
| Sanksi Pajak (X2) | .230 | .107 | .205 | 2.151 | .034 |
| E-Filing (X3) | .158 | .073 | .207 | 2.179 | .032 |

a. Dependent Variable: Kepatuhan Wajib Pajak (Y)

* 1. **Analisis Determinasi**

**Model Summary**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .444a | .197 | .171 | .970 |

a. Predictors: (Constant), E-Filing (X3), Intensif Pajak (X1), Sanksi Pajak (X2)

* 1. **Uji F (Simultan)**

**ANOVAa**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | Sum of Squares | | df | Mean Square | F | Sig. |
| 1 | Regression | 21.003 | 3 | 7.001 | 7.444 | .000b |
| Residual | 85.586 | 91 | .941 |  |  |
| Total | 106.589 | 94 |  |  |  |

1. Dependent Variable: Kepatuhan Wajib Pajak (Y)
2. Predictors: (Constant), E-Filing (X3), Intensif Pajak (X1), Sanksi Pajak (X2)