## Lampiran 1

## KUESIONER PENELITIAN

**Data dan Keterangan Responden**

Seandainya Bapak/Ibu keberatan mencantumkan identitas, maka pertanyaan nomor 1 boleh tidak dijawab.

1. Nama/Inisial : ………………………………..
2. Umur : ………tahun
3. Jenis Kelamin : Laki-laki Perempuan
4. Pendidikan Terakhir :

SD

SMP

SMA

S1

Lainnya

1. Jenis Pekerjaan :

PNS

Wiraswasta

Pekerja Swasta

Lainnya

6. Kapan Bapak/Ibu/Saudara/Saudari Memperoleh Nomor Pokok Wajib Pajak ?

Tahun 2016 Tahun 2019

Tahun 2017 Tahun 2020

Tahun 2018 Lainnya\_\_\_\_\_\_\_\_\_\_\_

7. Pernah Mengikuti Kegiatan Sosialisasi Yang Diadakan Oleh DJP ?

Ya Tidak

Pada bagian ini, berikan penilaian dengan memilih salah satu dari 5 poin skala di bawah ini dengan memberikan tanda silang (X) pada kotak yang telah disediakan.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **STS** | **TS** | **N** | **S** | **SS** |
| Sangat Tidak Setuju | Tidak Setuju | Nertral | Setuju | Sangat Setuju |

**Lampiran 2**

**Daftar Pertanyaan**

**Penerimaan Pajak**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Keterangan** | **SS** | **S** | **N** | **TS** | **STS** |
| **Peran Penerimaan Pajak** | | | | | | |
| 1 | Peran penerimaan pajak sangat penting  bagi pembangunan negara |  |  |  |  |  |
| 2 | Peningkatan penerimaan pajak memegang peranan strategis untuk meningkatan kemandirian pembayaran  Negara |  |  |  |  |  |
| **Sumber Penerimaan** | | | | | | |
| 3 | Pajak yang saya bayarkan dapat digunakan untuk menunjang  pembangunan negara |  |  |  |  |  |
| 4 | Pajak merupakan salah satu sumber  penerimaan negara tersebar |  |  |  |  |  |
| **Upaya Dalam Peningkatan Penerimaan Pajak** | | | | | | |
| 5 | Perlunya berbagai upaya agar  penerimaan disektor pajak semakin meningkat |  |  |  |  |  |
| 6 | Kerjasama fiskus dan wajib pajak  diperlukan dalam meningkatan penerimaan pajak dimasa depan |  |  |  |  |  |

**Sosialisasi Pajak**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **SS** | **S** | **N** | **TS** | **STS** |
| **Penyuluhan** | | | | | | |
| 1 | Adanya sosialisasi perpajakan oleh petugas/aparat pajak mengakibatkan wajib pajak mendapatkan pengetahuan berkaitan dengan perpajakan. |  |  |  |  |  |
| 2 | Sosialisasi perpajakan harus dilakukan secara rutin dikarenakan peraturan dan tata cara pembayaran pajak biasanya mengalami perubahan. |  |  |  |  |  |
| **Diskusi dengan wajib pajak dan tokoh masyarakat.** | | | | | | |
| 3 | Dengan adanya sosialisasi perpajakan secara berkala dapat menimbulkan kesadaran bagi wajib pajak untuk patuh dalam membayar kewajibannya sebagai Wajib Pajak. |  |  |  |  |  |
| 4 | Kejelasan dalam penyampaian informasi perpajakan yang dilakukan oleh aparat pajak dapat menentukan sikap Wajib Pajak dalam kewajibannya sebagai Wajib Pajak. |  |  |  |  |  |
| **Informasi langsung dari petugas ke wajib pajak**. | | | | | | |
| 5 | Sosialisasi yang diadakan oleh aparat pajak dapat membantu Wajib Pajak sehingga memiliki pengetahuan dan pemahaman pajak, serta memudahkan dalam menjalankan kewajiban pajaknya. |  |  |  |  |  |
| 6 | Sosialisasi perpajakan yang baik adalah sosialisasi perpajakan yang diselenggarakan secara berkala oleh Dirjen Pajak |  |  |  |  |  |
| **Informasi Pajak Melalui Social Media** | | | | | | |
| 7 | Media penyebaran informasi perpajakan dapat diakses internet setiap saat dengan cepat dan mudah serta lengkap, akurat, terjamin kebenarannya dan *up to date*. |  |  |  |  |  |
| 8 | Sosialisasi perpajakan melalui social media sangat membantu saya memahami peraturan perpajakan yang berlaku |  |  |  |  |  |

**Pemeriksaan Pajak**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Keterangan** | **5** | **4** | **3** | **2** | **1** |
| **Menguji kepatuhan kewajiban perpajakan** | | | | | | |
| 1 | Pemeriksaan pajak perlu dilakukan untuk menguiji kepatuhan kewajiban  Perpajakan |  |  |  |  |  |
| 2 | Pemeriksaan rutin perlu dilakukan  dalam rangka pengawasan terhadap wajib pajak |  |  |  |  |  |
| **Pemeriksaan rutin perlu dilakukan dalam rangka pengawasan** | | | | | | |
| 3 | Pemeriksaan khusus perlu dilakukan apabila adanya dengan tindakan pidana  dibidang perpajakan |  |  |  |  |  |
| 4 | Pembinaan dan penyuluhan perlu dilakukan bagi wajib pajak yang di  Periksa |  |  |  |  |  |
| **Pemeriksaan khusus perlu dilakukan** | | | | | | |
| 5 | Saya menyampaikan SPT tahunan  dengan benar |  |  |  |  |  |
| 6 | Pemeriksaan mendorong wajib pajak  untuk membayar pajak dengan jujur |  |  |  |  |  |
| **Pemeriksaan bukan untuk mencari kesalahan wajib pajak** | | | | | | |
| 7 | Pemeriksaan bukan untuk mencari  kesalahan wajib pajak |  |  |  |  |  |
| 8 | Wajib Pajak yang diperiksa dapat  mengajukan keberatan |  |  |  |  |  |

**Kepatuhan Wajib Pajak**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pertanyaan** | **Jawaban** | | | | |
| **5** | **4** | **3** | **2** | **1** |
| **Definisi kepatuhan wajib pajak** | | | | | | |
| 1 | Kepatuhan wajib pajak adalah faktor penting dalam merealisasikan target penerimaan pajak. |  |  |  |  |  |
| 2 | Semakin tinggi kepatuhan pajak, maka penerimaan pajak akan semakin meningkat dan sebaliknya. |  |  |  |  |  |
| **Pengetahuan yang baik dari wajib pajak mengenai pajak** | | | | | | |
| 3 | Ketidakpatuhan wajib pajak lebih buruk  dari sekedar tidak menyampaikan SPT tepat waktu. |  |  |  |  |  |
| 4 | Kepatuhan dapat diwujudkan dengan penyuluhan, pelayanan, dan penegakan hukum yang dapat berupa pemeriksaan,  penyidikan, dan penagihan pajak. |  |  |  |  |  |
| **Total Skor** | |  |  |  |  |  |

**Lampiran 3**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sosialisasi (X1) | | | | | | | | | Pemeriksaan (X2) | | | | | | | | | Kepatuhan Wajib Pajak (X3) | | | | | Peningkatan Penerimaan Pajak (Y) | | | | | | |
| 5 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 36 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 37 | 5 | 5 | 5 | 5 | 20 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 5 | 1 | 2 | 5 | 3 | 5 | 5 | 5 | 31 | 5 | 5 | 3 | 5 | 3 | 3 | 5 | 2 | 31 | 3 | 4 | 3 | 3 | 13 | 3 | 5 | 3 | 4 | 5 | 3 | 23 |
| 5 | 5 | 5 | 5 | 4 | 5 | 4 | 3 | 36 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 39 | 5 | 5 | 5 | 5 | 20 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 4 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 32 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 31 | 4 | 4 | 4 | 4 | 16 | 3 | 4 | 4 | 4 | 4 | 4 | 23 |
| 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 38 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 38 | 5 | 5 | 5 | 5 | 20 | 3 | 5 | 5 | 5 | 5 | 5 | 28 |
| 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 33 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 34 | 4 | 4 | 4 | 5 | 17 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 35 | 3 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 33 | 5 | 5 | 4 | 5 | 19 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 5 | 5 | 5 | 3 | 4 | 5 | 3 | 3 | 33 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 36 | 5 | 3 | 4 | 5 | 17 | 4 | 5 | 5 | 3 | 4 | 4 | 25 |
| 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 34 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 30 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 30 | 4 | 4 | 3 | 4 | 15 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 31 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 32 | 4 | 4 | 4 | 4 | 16 | 3 | 4 | 4 | 4 | 4 | 4 | 23 |
| 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 38 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 38 | 5 | 5 | 5 | 5 | 20 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 5 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 34 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 31 | 4 | 4 | 4 | 4 | 16 | 3 | 4 | 4 | 4 | 3 | 3 | 21 |
| 4 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 4 | 4 | 3 | 23 |
| 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 35 | 5 | 3 | 4 | 4 | 5 | 5 | 4 | 4 | 34 | 5 | 5 | 5 | 5 | 20 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 39 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 38 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 34 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 33 | 5 | 4 | 5 | 4 | 18 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 38 | 5 | 5 | 4 | 5 | 5 | 4 | 3 | 5 | 36 | 5 | 5 | 5 | 4 | 19 | 4 | 5 | 5 | 5 | 4 | 5 | 28 |
| 5 | 5 | 4 | 4 | 3 | 4 | 5 | 4 | 34 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 3 | 31 | 5 | 4 | 4 | 4 | 17 | 3 | 4 | 5 | 4 | 4 | 4 | 24 |
| 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 38 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 37 | 4 | 4 | 4 | 5 | 17 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 5 | 3 | 4 | 5 | 3 | 3 | 5 | 4 | 32 | 4 | 4 | 3 | 3 | 5 | 5 | 4 | 4 | 32 | 4 | 4 | 5 | 5 | 18 | 3 | 3 | 4 | 4 | 4 | 4 | 22 |
| 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 38 | 3 | 5 | 5 | 5 | 4 | 3 | 4 | 4 | 33 | 4 | 4 | 4 | 3 | 15 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 37 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 36 | 5 | 4 | 4 | 5 | 18 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 33 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 | 4 | 5 | 4 | 5 | 18 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 3 | 2 | 3 | 5 | 4 | 4 | 4 | 2 | 27 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 30 | 4 | 4 | 4 | 3 | 15 | 4 | 4 | 4 | 4 | 4 | 3 | 23 |
| 5 | 4 | 4 | 5 | 3 | 4 | 4 | 5 | 34 | 3 | 4 | 3 | 4 | 5 | 5 | 5 | 4 | 33 | 5 | 4 | 5 | 5 | 19 | 3 | 4 | 5 | 4 | 3 | 2 | 21 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 5 | 4 | 4 | 4 | 2 | 3 | 4 | 3 | 29 | 4 | 3 | 2 | 3 | 5 | 5 | 5 | 4 | 31 | 5 | 4 | 5 | 5 | 19 | 2 | 3 | 5 | 4 | 4 | 3 | 21 |
| 5 | 5 | 5 | 4 | 3 | 4 | 5 | 4 | 35 | 5 | 5 | 3 | 4 | 4 | 5 | 4 | 4 | 34 | 4 | 4 | 4 | 5 | 17 | 3 | 4 | 4 | 4 | 4 | 3 | 22 |
| 1 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 35 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 39 | 5 | 5 | 5 | 5 | 20 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 34 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 38 | 5 | 5 | 5 | 5 | 20 | 4 | 5 | 5 | 5 | 4 | 4 | 27 |
| 5 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 31 | 4 | 5 | 3 | 4 | 5 | 5 | 4 | 3 | 33 | 5 | 4 | 5 | 5 | 19 | 3 | 4 | 5 | 4 | 3 | 3 | 22 |
| 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 38 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 35 | 4 | 5 | 4 | 5 | 18 | 4 | 4 | 4 | 5 | 4 | 5 | 26 |
| 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 | 3 | 4 | 4 | 5 | 5 | 4 | 5 | 3 | 33 | 5 | 5 | 5 | 4 | 19 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 5 | 5 | 5 | 5 | 3 | 4 | 5 | 5 | 37 | 5 | 5 | 3 | 4 | 5 | 5 | 5 | 5 | 37 | 5 | 5 | 5 | 5 | 20 | 3 | 4 | 5 | 5 | 3 | 3 | 23 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 39 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 31 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 33 | 4 | 4 | 5 | 4 | 17 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 5 | 4 | 5 | 3 | 4 | 3 | 5 | 2 | 31 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 28 | 3 | 4 | 4 | 3 | 14 | 4 | 3 | 3 | 4 | 3 | 3 | 20 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 38 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 3 | 37 | 4 | 3 | 4 | 5 | 16 | 5 | 5 | 4 | 3 | 5 | 5 | 27 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 38 | 4 | 3 | 3 | 5 | 15 | 5 | 5 | 4 | 2 | 5 | 5 | 26 |
| 5 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 36 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 37 | 5 | 5 | 5 | 5 | 20 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 5 | 1 | 2 | 5 | 3 | 5 | 5 | 5 | 31 | 5 | 5 | 3 | 5 | 3 | 3 | 5 | 2 | 31 | 4 | 4 | 5 | 5 | 18 | 3 | 5 | 5 | 4 | 5 | 3 | 25 |
| 5 | 5 | 5 | 5 | 4 | 5 | 4 | 3 | 36 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 39 | 5 | 3 | 4 | 5 | 17 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 4 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 32 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 31 | 4 | 4 | 4 | 5 | 17 | 3 | 4 | 4 | 4 | 4 | 4 | 23 |
| 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 38 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 38 | 5 | 5 | 5 | 5 | 20 | 3 | 5 | 5 | 5 | 5 | 5 | 28 |
| 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 33 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 34 | 4 | 4 | 4 | 5 | 17 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 35 | 3 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 33 | 5 | 5 | 4 | 5 | 19 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 5 | 5 | 5 | 3 | 4 | 5 | 3 | 3 | 33 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 36 | 5 | 3 | 4 | 5 | 17 | 4 | 5 | 5 | 3 | 4 | 4 | 25 |
| 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 34 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 38 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 4 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 32 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 30 | 4 | 4 | 5 | 4 | 17 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 34 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 34 | 4 | 4 | 5 | 4 | 17 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 38 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 38 | 5 | 5 | 5 | 5 | 20 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 5 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 34 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 31 | 4 | 4 | 4 | 4 | 16 | 3 | 4 | 4 | 4 | 5 | 5 | 25 |
| 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 34 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4 | 4 | 4 | 4 | 16 | 4 | 4 | 4 | 4 | 4 | 3 | 23 |
| 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 35 | 5 | 3 | 4 | 4 | 5 | 5 | 4 | 4 | 34 | 5 | 5 | 5 | 5 | 20 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 39 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 38 | 5 | 5 | 5 | 5 | 20 | 5 | 5 | 5 | 3 | 5 | 5 | 28 |
| 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 34 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 33 | 5 | 5 | 5 | 5 | 20 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 38 | 5 | 5 | 4 | 5 | 5 | 4 | 3 | 5 | 36 | 5 | 5 | 5 | 5 | 20 | 4 | 5 | 5 | 5 | 4 | 5 | 28 |
| 5 | 5 | 4 | 4 | 3 | 4 | 5 | 4 | 34 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 3 | 31 | 5 | 4 | 4 | 4 | 17 | 3 | 4 | 5 | 4 | 4 | 4 | 24 |
| 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 38 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 37 | 4 | 4 | 4 | 5 | 17 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 5 | 3 | 4 | 5 | 3 | 3 | 5 | 4 | 32 | 4 | 4 | 3 | 3 | 5 | 5 | 4 | 4 | 32 | 4 | 4 | 5 | 5 | 18 | 3 | 3 | 4 | 4 | 4 | 4 | 22 |
| 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 38 | 3 | 5 | 5 | 5 | 4 | 3 | 4 | 4 | 33 | 4 | 4 | 4 | 5 | 17 | 5 | 5 | 4 | 4 | 5 | 5 | 28 |
| 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 37 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 36 | 5 | 4 | 4 | 5 | 18 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 33 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 | 4 | 5 | 4 | 5 | 18 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 3 | 5 | 3 | 5 | 4 | 4 | 4 | 5 | 33 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 30 | 4 | 4 | 5 | 3 | 16 | 4 | 4 | 4 | 4 | 4 | 3 | 23 |
| 5 | 4 | 4 | 5 | 3 | 4 | 4 | 5 | 34 | 3 | 4 | 3 | 4 | 5 | 5 | 5 | 4 | 33 | 5 | 4 | 5 | 5 | 19 | 3 | 4 | 5 | 4 | 3 | 4 | 23 |
| 5 | 5 | 5 | 5 | 5 | 3 | 4 | 5 | 37 | 5 | 5 | 5 | 5 | 4 | 3 | 3 | 5 | 35 | 5 | 3 | 4 | 5 | 17 | 5 | 5 | 5 | 4 | 3 | 3 | 25 |
| 5 | 4 | 4 | 4 | 5 | 3 | 4 | 3 | 32 | 4 | 3 | 2 | 3 | 5 | 5 | 5 | 4 | 31 | 5 | 4 | 5 | 5 | 19 | 2 | 3 | 5 | 4 | 4 | 5 | 23 |
| 5 | 5 | 5 | 4 | 3 | 4 | 5 | 4 | 35 | 5 | 5 | 3 | 4 | 4 | 5 | 4 | 4 | 34 | 4 | 4 | 4 | 5 | 17 | 3 | 4 | 4 | 4 | 4 | 5 | 24 |
| 1 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 35 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 39 | 5 | 5 | 5 | 5 | 20 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 34 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 38 | 5 | 5 | 5 | 5 | 20 | 4 | 5 | 5 | 5 | 4 | 4 | 27 |
| 5 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 33 | 4 | 5 | 3 | 4 | 5 | 5 | 4 | 3 | 33 | 5 | 4 | 5 | 5 | 19 | 3 | 4 | 5 | 4 | 3 | 3 | 22 |
| 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 38 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 35 | 4 | 5 | 4 | 5 | 18 | 4 | 4 | 4 | 5 | 4 | 5 | 26 |
| 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 | 3 | 4 | 4 | 5 | 5 | 4 | 5 | 3 | 33 | 5 | 5 | 5 | 4 | 19 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 5 | 5 | 5 | 5 | 3 | 4 | 5 | 5 | 37 | 5 | 5 | 3 | 4 | 5 | 5 | 5 | 5 | 37 | 5 | 5 | 5 | 5 | 20 | 3 | 4 | 5 | 5 | 3 | 3 | 23 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 4 | 4 | 4 | 17 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 39 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 4 | 4 | 4 | 17 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 33 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 33 | 4 | 4 | 5 | 4 | 17 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 5 | 4 | 5 | 5 | 4 | 3 | 5 | 2 | 33 | 3 | 4 | 4 | 5 | 4 | 5 | 4 | 3 | 32 | 5 | 4 | 4 | 5 | 18 | 4 | 3 | 5 | 4 | 3 | 3 | 22 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 4 | 3 | 17 | 5 | 5 | 5 | 5 | 3 | 3 | 26 |
| 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 38 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 3 | 37 | 4 | 3 | 4 | 5 | 16 | 5 | 5 | 4 | 3 | 5 | 5 | 27 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 38 | 4 | 5 | 3 | 5 | 17 | 5 | 5 | 4 | 2 | 5 | 5 | 26 |
| 5 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 36 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 37 | 5 | 5 | 5 | 3 | 18 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 5 | 1 | 2 | 5 | 5 | 5 | 5 | 5 | 33 | 5 | 5 | 3 | 5 | 5 | 3 | 5 | 2 | 33 | 5 | 4 | 5 | 3 | 17 | 3 | 5 | 3 | 4 | 5 | 3 | 23 |
| 5 | 5 | 5 | 5 | 4 | 5 | 4 | 3 | 36 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 39 | 5 | 5 | 5 | 3 | 18 | 4 | 5 | 5 | 3 | 4 | 5 | 26 |
| 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 35 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 33 | 4 | 4 | 4 | 4 | 16 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 38 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 38 | 5 | 5 | 3 | 3 | 16 | 3 | 5 | 5 | 4 | 3 | 5 | 25 |
| 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 33 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 34 | 4 | 4 | 4 | 5 | 17 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 39 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 40 | 5 | 3 | 5 | 5 | 18 | 5 | 5 | 5 | 5 | 3 | 3 | 26 |
| 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 35 | 3 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 33 | 5 | 5 | 4 | 5 | 19 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 5 | 5 | 5 | 3 | 4 | 5 | 3 | 3 | 33 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 36 | 5 | 3 | 4 | 5 | 17 | 4 | 5 | 5 | 3 | 4 | 4 | 25 |
| 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 34 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 38 | 5 | 5 | 5 | 3 | 18 | 5 | 3 | 5 | 3 | 5 | 5 | 26 |

**Lampiran 4 Data SPSS**

**Hasil Uji Validitas Variabel Sosialisasi (X1)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item Pernyataan** | **r-hitung** | **r-tabel** | **Probabililtas** | **Keterangan** |
| 1 | 0,381 | 0,199 | 0,000 < 0,05 | Valid |
| 2 | 0,614 | 0,199 | 0,000 < 0,05 | Valid |
| 3 | 0,539 | 0,199 | 0,000< 0,05 | Valid |
| 4 | 0,476 | 0,199 | 0,000 < 0,05 | Valid |
| 5 | 0,509 | 0,199 | 0,000 < 0,05 | Valid |
| 6 | 0,526 | 0,199 | 0,000 < 0,05 | Valid |
| 7 | 0,535 | 0,199 | 0,000 < 0,05 | Valid |
| 8 | 0,629 | 0,199 | 0,000 < 0,05 | Valid |

**Stastistik Deskriptif**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Variabel | N | Minimum | Maximum | Mean | Std. Deviation |
| Sosialisasi Pajak | 98 | 27 | 40 | 35,28 | 2,991 |
| Pemeriksaan Pajak | 98 | 28 | 40 | 35,18 | 3,225 |
| Kepatuhan Wajib Pajak | 98 | 13 | 20 | 18,02 | 1,681 |
| Peningkatan Penerimaan Pajak Penghasilan Badan | 98 | 20 | 30 | 25,70 | 2,557 |

**Hasil Uji Validitas Variabel Pemeriksaan (X2)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item Pernyataan** | **r-hitung** | **r-tabel** | **Probabililtas** | **Keterangan** |
| 1 | 0,701 | 0,199 | 0,000 < 0,05 | Valid |
| 2 | 0,683 | 0,199 | 0,000 < 0,05 | Valid |
| 3 | 0,534 | 0,199 | 0,000< 0,05 | Valid |
| 4 | 0,620 | 0,199 | 0,000 < 0,05 | Valid |
| 5 | 0,497 | 0,199 | 0,000 < 0,05 | Valid |
| 6 | 0,568 | 0,199 | 0,000 < 0,05 | Valid |
| 7 | 0,504 | 0,199 | 0,000 < 0,05 | Valid |
| 8 | 0,717 | 0,199 | 0,000 < 0,05 | Valid |

**Hasil Uji Validitas Variabel Kepatuhan Wajib Pajak (X3)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item Pernyataan** | **r-hitung** | **r-tabel** | **Probabililtas** | **Keterangan** |
| 1 | 0,747 | 0,199 | 0,000 < 0,05 | Valid |
| 2 | 0,674 | 0,199 | 0,000 < 0,05 | Valid |
| 3 | 0,752 | 0,199 | 0,000< 0,05 | Valid |
| 4 | 0,578 | 0,199 | 0,000 < 0,05 | Valid |

**Hasil Uji Validitas Variabel Peningkatan Penerimaan Pajak (Y)**

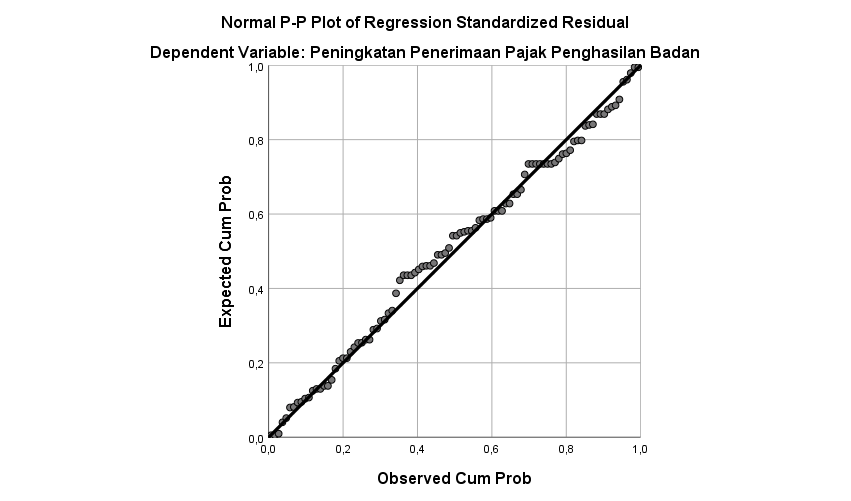
|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Item Pernyataan** | **r-hitung** | **r-tabel** | **Probabililtas** | **Keterangan** |
| 1 | 0,672 | 0,199 | 0,000 < 0,05 | Valid |
| 2 | 0,717 | 0,199 | 0,000 < 0,05 | Valid |
| 3 | 0,421 | 0,199 | 0,000< 0,05 | Valid |
| 4 | 0,426 | 0,199 | 0,000 < 0,05 | Valid |
| 5 | 0,696 | 0,199 | 0,000 < 0,05 | Valid |
| 6 | 0,746 | 0,199 | 0,000 < 0,05 | Valid |

**Hasil Uji Realibilitas**

|  |  |  |  |
| --- | --- | --- | --- |
| **Instrumen** | **Nilai Reliabilitas** | **Nilai Pengujian Reliabilitas** | **Keterangan** |
| Sosialisasi | 0,625 | 0,600 | Reliable |
| Pemeriksaan | 0,748 | 0,600 | Reliable |
| Kepatuhan Wajib Pajak | 0,610 | 0,600 | Reliable |
| Peningkatan Penerimaan Pajak Penghasilan | 0,673 | 0,600 | Reliable |

**Hasil Uji Normalitas dengan Uji One-Sample Kolmogorof-Smirnov Test**

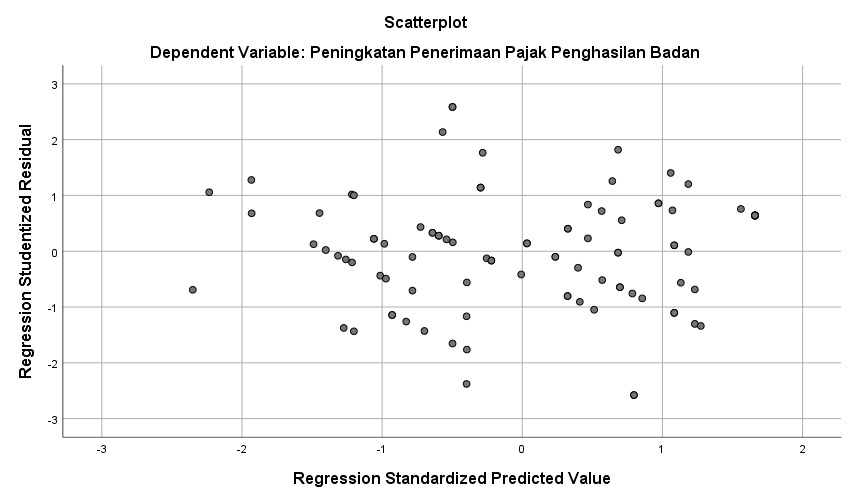
|  |  |  |
| --- | --- | --- |
|  | | Unstandardized Residual |
| N | | 98 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | 1,64877250 |
| Most Extreme Differences | Absolute | ,077 |
| Positive | ,045 |
| Negative | -,077 |
| Test Statistic | | ,077 |
| Asymp. Sig. (2-tailed) | | ,169c |



**Gambar Normal P-Plot**

**Hasil Uji Multikolonieritas**

|  |  |  |  |
| --- | --- | --- | --- |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | Sosialisasi Pajak | ,375 | 2,669 |
| Pemeriksaan Pajak | ,313 | 3,196 |
| Kepatuhan Wajib Pajak | ,724 | 1,381 |



**Gambar Scatterplot**

**Hasil Uji Regresi Linear Berganda**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients |
| B | Std. Error | Beta |
| 1 | (Constant) | ,850 | 2,343 |  |
| Sosialisasi Pajak | ,196 | ,093 | ,229 |
| Pemeriksaan Pajak | ,367 | ,094 | ,463 |
| Kepatuhan Wajib Pajak | ,279 | ,119 | ,184 |

**Hasil Uji Hipotesis t**

|  |  |  |  |
| --- | --- | --- | --- |
| Model | | t | Sig. |
|
| 1 | (Constant) | ,363 | ,718 |
| Sosialisasi Pajak | 2,110 | ,038 |
| Pemeriksaan Pajak | 3,891 | ,000 |
| Kepatuhan Wajib Pajak | 2,350 | ,021 |

**Hasil Uji Statistik F**

**ANOVAa**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Sum of  Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 370,729 | 3 | 123,576 | 44,052 | ,000b |
| Residual | 263,690 | 94 | 2,805 |  |  |
| Total | 634,418 | 97 |  |  |  |

**Hasil Uji Koefisien Determinasi**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,764a | ,584 | ,571 | 1,675 |

**Lampiran 5**

**Frekuensi Jawaban Responden Variabel Sosialisasi**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Pertanyaan 1 | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | STS = Sangat Tidak Setuju | 2 | 2,0 | 2,0 | 2,0 |
| N = Netral | 2 | 2,0 | 2,0 | 4,1 |
| S = Setuju | 25 | 25,5 | 25,5 | 29,6 |
| SS = Sangat Setuju | 69 | 70,4 | 70,4 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Pertanyaan 2 | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | STS = Sangat Tidak Setuju | 3 | 3,1 | 3,1 | 3,1 |
| TS = Tidak Setuju | 1 | 1,0 | 1,0 | 4,1 |
| N = Netral | 2 | 2,0 | 2,0 | 6,1 |
| S = Setuju | 34 | 34,7 | 34,7 | 40,8 |
| SS = Sangat Setuju | 58 | 59,2 | 59,2 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 3

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS = Tidak Setuju | 3 | 3,1 | 3,1 | 3,1 |
| N = Netral | 3 | 3,1 | 3,1 | 6,1 |
| S = Setuju | 40 | 40,8 | 40,8 | 46,9 |
| SS = Sangat Setuju | 52 | 53,1 | 53,1 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 4

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | N = Netral | 5 | 5,1 | 5,1 | 5,1 |
| S = Setuju | 33 | 33,7 | 33,7 | 38,8 |
| SS = Sangat Setuju | 60 | 61,2 | 61,2 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 5

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS = Tidak Setuju | 1 | 1,0 | 1,0 | 1,0 |
| N = Netral | 21 | 21,4 | 21,4 | 22,4 |
| S = Setuju | 42 | 42,9 | 42,9 | 65,3 |
| SS = Sangat Setuju | 34 | 34,7 | 34,7 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 6

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | N = Netral | 6 | 6,1 | 6,1 | 6,1 |
| S = Setuju | 46 | 46,9 | 46,9 | 53,1 |
| SS = Sangat Setuju | 46 | 46,9 | 46,9 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 7

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | N = Netral | 3 | 3,1 | 3,1 | 3,1 |
| S = Setuju | 40 | 40,8 | 40,8 | 43,9 |
| SS = Sangat Setuju | 55 | 56,1 | 56,1 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Pertanyaan 8 | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS = Tidak Setuju | 3 | 3,1 | 3,1 | 3,1 |
| N = Netral | 16 | 16,3 | 16,3 | 19,4 |
| S = Setuju | 40 | 40,8 | 40,8 | 60,2 |
| SS = Sangat Setuju | 39 | 39,8 | 39,8 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

**Frekuensi Jawaban Responden Variabel Pemeriksaan**

Pertanyaan 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | N = Netral | 13 | 13,3 | 13,3 | 13,3 |
| S = Setuju | 36 | 36,7 | 36,7 | 50,0 |
| SS = Sangat Setuju | 49 | 50,0 | 50,0 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 2

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | N = Netral | 4 | 4,1 | 4,1 | 4,1 |
| S = Setuju | 39 | 39,8 | 39,8 | 43,9 |
| SS = Sangat Setuju | 55 | 56,1 | 56,1 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 3

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS = Tidak Setuju | 2 | 2,0 | 2,0 | 2,0 |
| N = Netral | 23 | 23,5 | 23,5 | 25,5 |
| S = Setuju | 42 | 42,9 | 42,9 | 68,4 |
| SS = Sangat Setuju | 31 | 31,6 | 31,6 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 4

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | N = Netral | 6 | 6,1 | 6,1 | 6,1 |
| S = Setuju | 46 | 46,9 | 46,9 | 53,1 |
| SS = Sangat Setuju | 46 | 46,9 | 46,9 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |
| Pertanyaan 5 | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | N = Netral | 6 | 6,1 | 6,1 | 6,1 |
| S = Setuju | 38 | 38,8 | 38,8 | 44,9 |
| SS = Sangat Setuju | 54 | 55,1 | 55,1 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 6

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | N = Netral | 9 | 9,2 | 9,2 | 9,2 |
| S = Setuju | 21 | 21,4 | 21,4 | 30,6 |
| SS = Sangat Setuju | 68 | 69,4 | 69,4 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 7

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | N = Netral | 2 | 2,0 | 2,0 | 2,0 |
| S = Setuju | 38 | 38,8 | 38,8 | 40,8 |
| SS = Sangat Setuju | 58 | 59,2 | 59,2 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 8

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS = Tidak Setuju | 3 | 3,1 | 3,1 | 3,1 |
| N = Netral | 12 | 12,2 | 12,2 | 15,3 |
| S = Setuju | 42 | 42,9 | 42,9 | 58,2 |
| SS = Sangat Setuju | 41 | 41,8 | 41,8 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

**Frekuensi Jawaban Responden Variabel Kepatuhan Wajib Pajak**

Pertanyaan 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X3.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | N = Netral | 2 | 2,0 | 2,0 | 2,0 |
| S = Setuju | 35 | 35,7 | 35,7 | 37,8 |
| SS = Sangat Setuju | 61 | 62,2 | 62,2 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 2

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS = Tidak Setuju | 1 | 1,0 | 1,0 | 1,0 |
| N = Netral | 5 | 5,1 | 5,1 | 6,1 |
| S = Setuju | 43 | 43,9 | 43,9 | 50,0 |
| SS = Sangat Setuju | 49 | 50,0 | 50,0 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 3

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS = Tidak Setuju | 1 | 1,0 | 1,0 | 1,0 |
| N = Netral | 4 | 4,1 | 4,1 | 5,1 |
| S = Setuju | 36 | 36,7 | 36,7 | 41,8 |
| SS = Sangat Setuju | 57 | 58,2 | 58,2 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 4

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | N = Netral | 7 | 7,1 | 7,1 | 7,1 |
| S = Setuju | 21 | 21,4 | 21,4 | 28,6 |
| SS = Sangat Setuju | 70 | 71,4 | 71,4 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

**Frekuensi Jawaban Responden Variabel Peningkatan Penerimaan Pajak Penghasilan Badan**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Pertanyaan 1 | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS = Tidak Setuju | 2 | 2,0 | 2,0 | 2,0 |
| N = Netral | 23 | 23,5 | 23,5 | 25,5 |
| S = Setuju | 42 | 42,9 | 42,9 | 68,4 |
| SS = Sangat Setuju | 31 | 31,6 | 31,6 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Pertanyaan 2 | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | N = Netral | 7 | 7,1 | 7,1 | 7,1 |
| S = Setuju | 46 | 46,9 | 46,9 | 54,1 |
| SS = Sangat Setuju | 45 | 45,9 | 45,9 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 3

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | N = Netral | 3 | 3,1 | 3,1 | 3,1 |
| S = Setuju | 34 | 34,7 | 34,7 | 37,8 |
| SS = Sangat Setuju | 61 | 62,2 | 62,2 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 4

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS = Tidak Setuju | 2 | 2,0 | 2,0 | 2,0 |
| N = Netral | 5 | 5,1 | 5,1 | 7,1 |
| S = Setuju | 43 | 43,9 | 43,9 | 51,0 |
| SS = Sangat Setuju | 48 | 49,0 | 49,0 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 5

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | N = Netral | 9 | 9,2 | 9,2 | 9,2 |
| S = Setuju | 49 | 50,0 | 50,0 | 59,2 |
| SS = Sangat Setuju | 40 | 40,8 | 40,8 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |

Pertanyaan 6

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | TS = Tidak Setuju | 2 | 2,0 | 2,0 | 2,0 |
| N = Netral | 18 | 18,4 | 18,4 | 20,4 |
| S = Setuju | 34 | 34,7 | 34,7 | 55,1 |
| SS = Sangat Setuju | 44 | 44,9 | 44,9 | 100,0 |
| Total | 98 | 100,0 | 100,0 |  |