**Lampiran 1**

**KUESIONER PENELITIAN**

Pengantar Penelitian

Perihal : Permohonan Pengisian Kuesioner

Kepada Bapak/Ibu/Saudara/I Responden UMKM

Di Tempat

Dengan hormat,

Sehubungan dengan penelitian yang berjudul "Pengaruh Penurunan Tarif Pajak UMKM dan Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak UMKM (Studi Kasus terhadap UMKM yang terdaftar di KPP Pratama Lubuk Pakam), saya mengharapkan kesediaan Bapak/Ibu/Saudara/I untuk menjadi responden dengan mengisi kuesioner ini secara lengkap dan sesuai dengan keadaan yang sebenarnya. Semua data yang masuk dijamin kerahasiaannya dan hanya akan digunakan untuk kepentingan penelitian ini saja.

Atas kesediaan Bapak/Ibu/Saudara/I dalam menjawab kuesioner ini, saya sampaikan terima kasih.

Hormat Saya

Inayah Savitri

**Kuesioner Penelitian**

**Bagian I : Data Responden**

Isilah dengan lengkap data di bawah ini dengan menjawab yang sebenarnya

Identitas Responden

Nama :

Jenis Kelamin :

* Laki-Laki
* Perempuan

Umur :

Status :

* Menikah
* Belum menikah

Jenis Usaha :

* Dagang
* Jasa
* Industri

Omset :

* > Rp 4.8 M
* < 4.8 M
* = 4.8 M

Terima kasih

Peneliti

**Bagian II**

Mohon baca dengan teliti dan cermat untuk setiap pernyataan berikut ini dan berilah tanda ceklis (√) pada kolom yang telah disediakan sesuai dengan kondisi anda saat ini.

Keterangan:

SS = Sangat Setuju

S = Setuju

RG = Ragu-ragu

TS = Tidak Setuju

STS = Sangat Tidak Setuju

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

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Pernyataan** | **Pilihan Jawaban** | | | | |
| **SS** | **S** | **RG** | **TS** | **STS** |
| 1. | Setiap Wajib Pajak yang memiliki penghasilan wajib memiliki NPWP sebagai identitas Wajib Pajak |  |  |  |  |  |
| 2. | Saya mendaftarkan diri untuk memperoleh NPWP atas kemauan sendiri |  |  |  |  |  |
| 3. | Saya selalu mengisi SPT sesuai dengan perundang-undangan yang berlaku |  |  |  |  |  |
| 4. | Saya menyampaikan SPT ke kantor pelayanan pajak tepat waktu sebelum batas waktu |  |  |  |  |  |
| 6. | Saya melakukan pencatatan administrasi keuangan dengan akurat |  |  |  |  |  |
| 5. | Saya menghitung pajak yang harus saya bayar sesuai dengan ketentuan perundang-undangan |  |  |  |  |  |
| 6. | Saya melakukan pembayaran pajak berdasarkan catatan perhitungan pendapatan yang saya miliki |  |  |  |  |  |
| 7. | Saya selalu memenuhi kewajiban membayar pajak |  |  |  |  |  |
| 8. | Saya sering lupa waktu jatuh tempo membayar pajak |  |  |  |  |  |
| 9. | Saya selalu membayar kekurangan pajak yang ada sebelum dilakukan pemeriksaan |  |  |  |  |  |

Sumber : Nadhor, Khaeron et al (2020)

**2. Penurunan Tarif Pajak UMKM (X1)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Pernyataan** | **Pilihan Jawaban** | | | | |
| **SS** | **S** | **RG** | **TS** | **STS** |
| 1. | Penurunan tarif pajak membuat saya taat melakukan pembayaran pajak |  |  |  |  |  |
| 2. | Tarif pajak UMKM terbaru tidak memberatkan saya dalam membayar pajak |  |  |  |  |  |
| 3. | Penurunan tarif pajak membuat pajak yang saya bayarkan semakin sedikit |  |  |  |  |  |
| 4. | Dengan adanya penurunan tarif pajak, laba bersih UMKM saya meningkat |  |  |  |  |  |
| 5. | Tarif pajak UMKM terbaru sangat efisien bagi saya |  |  |  |  |  |

Sumber : Nadhor, Khaeron et al (2020)

**3. Sanksi Perpajakan (X2)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Pernyataan** | **Pilihan Jawaban** | | | | |
| **SS** | **S** | **RG** | **TS** | **STS** |
| 1. | Jika saya tidak memenuhi kewajiban perpajakan maka saya akan menerima sanksi |  |  |  |  |  |
| 2. | Saya mengetahui macam-macam pelanggaran yang akan dikenakan sanksi administrasi |  |  |  |  |  |
| 3. | Saya mengetahui macam-macam pelanggaran yang akan dikenakan sanksi pidana |  |  |  |  |  |
| 4. | Wajib Pajak wajib mengetahui sanksi perpajakan |  |  |  |  |  |
| 5. | Saya akan selalu menghindari perilaku yang akan mengakibatkan saya menerima sanksi perpajakan |  |  |  |  |  |
| 6. | Dengan adanya sanksi perpajakan saya lebih tertib dalam membayar pajak |  |  |  |  |  |
| 7. | Sanksi perpajakan sangat diperlukan negara guna menghindari kerugian negara karena ketiakpatuhan wajib pajak |  |  |  |  |  |
| 8. | Saya sangat mendukung keberadaan sanksi pajak |  |  |  |  |  |

Sumber: Imaniati,Zaen Zulhaj (2016)

Lampiran 2

Tabulasi Jawaban Responden

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No | X1 | | | | | Jlh | X2 | | | | | | | | Jlh |
| 1 | 2 | 3 | 4 | 5 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 | 4 | 4 | 4 | 4 | 4 | 20 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 31 |
| 2 | 4 | 4 | 4 | 4 | 4 | 20 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 27 |
| 3 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 28 |
| 4 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 2 | 3 | 4 | 5 | 4 | 3 | 5 | 30 |
| 5 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 29 |
| 6 | 4 | 4 | 4 | 4 | 4 | 20 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 27 |
| 7 | 3 | 3 | 3 | 3 | 3 | 15 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 30 |
| 8 | 4 | 4 | 4 | 4 | 4 | 20 | 3 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 33 |
| 9 | 3 | 3 | 3 | 3 | 3 | 15 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 30 |
| 10 | 5 | 4 | 5 | 5 | 3 | 22 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 31 |
| 11 | 4 | 4 | 4 | 4 | 4 | 20 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 29 |
| 12 | 4 | 4 | 4 | 4 | 4 | 20 | 3 | 3 | 5 | 3 | 3 | 4 | 4 | 3 | 28 |
| 13 | 4 | 4 | 4 | 4 | 4 | 20 | 3 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 31 |
| 14 | 2 | 3 | 2 | 2 | 4 | 13 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 31 |
| 15 | 4 | 4 | 4 | 4 | 4 | 20 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 29 |
| 16 | 3 | 2 | 3 | 2 | 3 | 13 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 29 |
| 17 | 3 | 4 | 3 | 4 | 4 | 18 | 2 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 21 |
| 18 | 3 | 3 | 3 | 3 | 3 | 15 | 2 | 4 | 3 | 2 | 2 | 4 | 3 | 3 | 23 |
| 19 | 4 | 5 | 2 | 5 | 3 | 19 | 2 | 3 | 4 | 2 | 2 | 3 | 4 | 3 | 23 |
| 20 | 4 | 4 | 4 | 4 | 4 | 20 | 2 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 26 |
| 21 | 4 | 4 | 4 | 4 | 4 | 20 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 26 |
| 22 | 3 | 3 | 3 | 3 | 3 | 15 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 23 | 4 | 5 | 2 | 5 | 2 | 18 | 3 | 3 | 3 | 5 | 5 | 3 | 3 | 5 | 30 |
| 24 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| 25 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 3 | 3 | 2 | 4 | 3 | 2 | 25 |
| 26 | 3 | 5 | 2 | 5 | 3 | 18 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 29 |
| 27 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 29 |
| 28 | 4 | 4 | 4 | 4 | 2 | 18 | 4 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 28 |
| 29 | 4 | 4 | 3 | 4 | 4 | 19 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 17 |
| 30 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 30 |
| 31 | 4 | 4 | 4 | 4 | 4 | 20 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 19 |
| 32 | 3 | 3 | 3 | 3 | 3 | 15 | 2 | 3 | 4 | 2 | 2 | 3 | 4 | 3 | 23 |
| 33 | 4 | 4 | 4 | 4 | 4 | 20 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 20 |
| 34 | 2 | 2 | 2 | 2 | 2 | 10 | 4 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 28 |
| 35 | 3 | 3 | 3 | 3 | 3 | 15 | 2 | 4 | 3 | 2 | 2 | 4 | 3 | 2 | 22 |
| 36 | 4 | 4 | 4 | 4 | 4 | 20 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 31 |
| 37 | 3 | 3 | 3 | 3 | 3 | 15 | 4 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 28 |
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| 39 | 4 | 4 | 4 | 4 | 4 | 20 | 3 | 3 | 4 | 2 | 2 | 3 | 4 | 2 | 23 |
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| 41 | 2 | 2 | 2 | 2 | 2 | 10 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 2 | 19 |
| 42 | 2 | 2 | 2 | 2 | 2 | 10 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 31 |
| 43 | 2 | 2 | 2 | 2 | 2 | 10 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 30 |
| 44 | 3 | 4 | 3 | 4 | 4 | 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 45 | 4 | 3 | 4 | 4 | 4 | 19 | 2 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 27 |
| 46 | 3 | 3 | 3 | 3 | 3 | 15 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 29 |
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| 48 | 2 | 2 | 2 | 2 | 2 | 10 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 29 |
| 49 | 4 | 4 | 4 | 4 | 4 | 20 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 26 |
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| 51 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
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| 53 | 2 | 2 | 2 | 2 | 2 | 10 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 31 |
| 54 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 30 |
| 55 | 4 | 4 | 4 | 4 | 4 | 20 | 2 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 28 |
| 56 | 4 | 4 | 4 | 4 | 4 | 20 | 3 | 3 | 2 | 4 | 3 | 3 | 2 | 3 | 23 |
| 57 | 3 | 3 | 3 | 3 | 3 | 15 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 26 |
| 58 | 2 | 2 | 2 | 2 | 2 | 10 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 22 |
| 59 | 2 | 2 | 2 | 2 | 2 | 10 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 20 |
| 60 | 3 | 3 | 3 | 3 | 3 | 15 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 18 |
| 61 | 3 | 3 | 3 | 3 | 3 | 15 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 30 |
| 62 | 2 | 2 | 2 | 2 | 2 | 10 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 31 |
| 63 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | 4 | 4 | 2 | 2 | 4 | 4 | 2 | 25 |
| 64 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 22 |
| 65 | 3 | 3 | 3 | 3 | 3 | 15 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 30 |
| 66 | 3 | 3 | 3 | 3 | 3 | 15 | 1 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 17 |
| 67 | 2 | 2 | 2 | 2 | 2 | 10 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 30 |
| 68 | 3 | 3 | 3 | 3 | 3 | 15 | 2 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 18 |
| 69 | 2 | 2 | 2 | 2 | 2 | 10 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| 70 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| 71 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 26 |
| 72 | 2 | 2 | 2 | 2 | 2 | 10 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 31 |
| 73 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 30 |
| 74 | 4 | 4 | 4 | 4 | 4 | 20 | 2 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 28 |
| 75 | 4 | 4 | 4 | 4 | 4 | 20 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 22 |
| 76 | 3 | 3 | 3 | 3 | 3 | 15 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 26 |
| 77 | 2 | 2 | 2 | 2 | 2 | 10 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 22 |
| 78 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| 79 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 26 |
| 80 | 2 | 2 | 2 | 2 | 2 | 10 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 31 |
| 81 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 30 |
| 82 | 4 | 4 | 4 | 4 | 4 | 20 | 2 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 28 |
| 83 | 4 | 4 | 4 | 4 | 4 | 20 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 22 |
| 84 | 3 | 3 | 3 | 3 | 3 | 15 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 26 |
| 85 | 2 | 2 | 2 | 2 | 2 | 10 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 22 |
| 86 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 |
| 87 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 26 |
| 88 | 2 | 2 | 2 | 2 | 2 | 10 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 31 |
| 89 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 30 |
| 90 | 4 | 4 | 4 | 4 | 4 | 20 | 2 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 28 |
| 91 | 4 | 4 | 4 | 4 | 4 | 20 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 22 |
| 92 | 3 | 3 | 3 | 3 | 3 | 15 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 26 |
| 93 | 2 | 2 | 2 | 2 | 2 | 10 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 22 |
| 94 | 2 | 2 | 2 | 2 | 2 | 10 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 20 |
| 95 | 3 | 3 | 3 | 3 | 3 | 15 | 2 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 28 |
| 96 | 3 | 3 | 3 | 3 | 3 | 15 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 30 |
| 97 | 2 | 2 | 2 | 2 | 2 | 10 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 31 |
| 98 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | 4 | 4 | 2 | 2 | 4 | 4 | 2 | 25 |
| 99 | 3 | 3 | 3 | 3 | 3 | 15 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 3 | 22 |
| 100 | 3 | 3 | 3 | 3 | 2 | 14 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 20 |
| T | 319 | 323 | 313 | 324 | 315 | 1594 | 294 | 346 | 324 | 330 | 327 | 346 | 322 | 339 | 2628 |
| R | 3,47 | 3,51 | 3,40 | 3,52 | 3,42 | 17,33 | 3,20 | 3,76 | 3,52 | 3,59 | 3,55 | 3,76 | 3,50 | 3,68 | 28,57 |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| No | Y | | | | | | | | | | Jlh |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 1 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 38 |
| 2 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 36 |
| 3 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 35 |
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| 24 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 2 | 2 | 2 | 26 |
| 25 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 32 |
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| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 40 |
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| 85 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 1 | 3 | 3 | 24 |
| 86 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 33 |
| 87 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 30 |
| 88 | 4 | 2 | 3 | 2 | 4 | 2 | 3 | 2 | 2 | 2 | 26 |
| 89 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 38 |
| 90 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 38 |
| 91 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 32 |
| 92 | 4 | 3 | 4 | 2 | 4 | 3 | 4 | 2 | 2 | 2 | 30 |
| 93 | 3 | 2 | 2 | 3 | 3 | 2 | 2 | 4 | 3 | 3 | 27 |
| 94 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 4 | 2 | 2 | 26 |
| 95 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 38 |
| 96 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 36 |
| 97 | 4 | 2 | 3 | 4 | 4 | 2 | 3 | 4 | 4 | 4 | 34 |
| 98 | 2 | 3 | 2 | 2 | 2 | 3 | 2 | 4 | 2 | 2 | 24 |
| 99 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 32 |
| 100 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 39 |
| T | 337 | 320 | 325 | 319 | 332 | 310 | 320 | 317 | 322 | 321 | 3223 |
| R | 3,66 | 3,48 | 3,53 | 3,47 | 3,61 | 3,37 | 3,48 | 3,45 | 3,50 | 3,49 | 35,03 |
|  |  |  |  |  |  |  |  |  |  |  |  |

Lampiran 3

Hasil Uji Validitas dan Reliabilitas

Variabel Penurunan Tarif Pajak UMKM

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | |
|  | | | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | Penurunan TP |
| X1.1 | Pearson Correlation | | | 1 | ,903\*\* | ,918\*\* | ,934\*\* | ,826\*\* | ,979\*\* |
| Sig. (2-tailed) | | |  | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | | | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.2 | Pearson Correlation | | | ,903\*\* | 1 | ,732\*\* | ,978\*\* | ,791\*\* | ,943\*\* |
| Sig. (2-tailed) | | | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | | | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.3 | Pearson Correlation | | | ,918\*\* | ,732\*\* | 1 | ,768\*\* | ,845\*\* | ,908\*\* |
| Sig. (2-tailed) | | | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | | | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.4 | Pearson Correlation | | | ,934\*\* | ,978\*\* | ,768\*\* | 1 | ,762\*\* | ,951\*\* |
| Sig. (2-tailed) | | | ,000 | ,000 | ,000 |  | ,000 | ,000 |
| N | | | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.5 | Pearson Correlation | | | ,826\*\* | ,791\*\* | ,845\*\* | ,762\*\* | 1 | ,900\*\* |
| Sig. (2-tailed) | | | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | | | 100 | 100 | 100 | 100 | 100 | 100 |
| Penurunan TP | Pearson Correlation | | | ,979\*\* | ,943\*\* | ,908\*\* | ,951\*\* | ,900\*\* | 1 |
| Sig. (2-tailed) | | | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | | | 100 | 100 | 100 | 100 | 100 | 100 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |
| **Reliability Statistics** | | |
| Cronbach's Alpha | | N of Items |
| ,965 | | 5 |

Variabel Sanksi Perpajakan

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | Sanksi Perpajakan |
| X2.1 | Pearson Correlation | 1 | ,354\*\* | -,072 | ,340\*\* | ,319\*\* | ,389\*\* | -,076 | ,235\* | ,465\*\* |
| Sig. (2-tailed) |  | ,000 | ,479 | ,001 | ,001 | ,000 | ,450 | ,018 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.2 | Pearson Correlation | ,354\*\* | 1 | ,068 | ,554\*\* | ,504\*\* | ,915\*\* | ,069 | ,518\*\* | ,737\*\* |
| Sig. (2-tailed) | ,000 |  | ,504 | ,000 | ,000 | ,000 | ,497 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.3 | Pearson Correlation | -,072 | ,068 | 1 | ,012 | ,008 | ,035 | ,971\*\* | ,058 | ,426\*\* |
| Sig. (2-tailed) | ,479 | ,504 |  | ,907 | ,940 | ,730 | ,000 | ,566 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.4 | Pearson Correlation | ,340\*\* | ,554\*\* | ,012 | 1 | ,962\*\* | ,541\*\* | ,022 | ,852\*\* | ,818\*\* |
| Sig. (2-tailed) | ,001 | ,000 | ,907 |  | ,000 | ,000 | ,832 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.5 | Pearson Correlation | ,319\*\* | ,504\*\* | ,008 | ,962\*\* | 1 | ,545\*\* | ,016 | ,900\*\* | ,813\*\* |
| Sig. (2-tailed) | ,001 | ,000 | ,940 | ,000 |  | ,000 | ,873 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.6 | Pearson Correlation | ,389\*\* | ,915\*\* | ,035 | ,541\*\* | ,545\*\* | 1 | ,035 | ,561\*\* | ,743\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,730 | ,000 | ,000 |  | ,731 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.7 | Pearson Correlation | -,076 | ,069 | ,971\*\* | ,022 | ,016 | ,035 | 1 | ,057 | ,429\*\* |
| Sig. (2-tailed) | ,450 | ,497 | ,000 | ,832 | ,873 | ,731 |  | ,575 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.8 | Pearson Correlation | ,235\* | ,518\*\* | ,058 | ,852\*\* | ,900\*\* | ,561\*\* | ,057 | 1 | ,797\*\* |
| Sig. (2-tailed) | ,018 | ,000 | ,566 | ,000 | ,000 | ,000 | ,575 |  | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Sanksi Perpaj | Pearson Correlation | ,465\*\* | ,737\*\* | ,426\*\* | ,818\*\* | ,813\*\* | ,743\*\* | ,429\*\* | ,797\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,802 | 8 |

**Variabel Kepatuhan Wajib Pajak (Y)**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | | | | | |
|  | | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Y8 | Y9 | Y10 | Kepatuhan WP |
| Y1 | Pearson Correlation | 1 | ,061 | ,368\*\* | ,233\* | ,886\*\* | ,170 | ,348\*\* | -,033 | ,241\* | ,225\* | ,552\*\* |
| Sig. (2-tailed) |  | ,549 | ,000 | ,020 | ,000 | ,091 | ,000 | ,744 | ,016 | ,024 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y2 | Pearson Correlation | ,061 | 1 | ,229\* | ,273\*\* | ,042 | ,741\*\* | ,178 | ,241\* | ,286\*\* | ,288\*\* | ,568\*\* |
| Sig. (2-tailed) | ,549 |  | ,022 | ,006 | ,677 | ,000 | ,077 | ,016 | ,004 | ,004 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y3 | Pearson Correlation | ,368\*\* | ,229\* | 1 | ,092 | ,320\*\* | ,112 | ,951\*\* | ,192 | ,093 | ,085 | ,535\*\* |
| Sig. (2-tailed) | ,000 | ,022 |  | ,365 | ,001 | ,267 | ,000 | ,055 | ,355 | ,402 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y4 | Pearson Correlation | ,233\* | ,273\*\* | ,092 | 1 | ,223\* | ,221\* | ,074 | ,292\*\* | ,979\*\* | ,970\*\* | ,747\*\* |
| Sig. (2-tailed) | ,020 | ,006 | ,365 |  | ,026 | ,027 | ,465 | ,003 | ,000 | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y5 | Pearson Correlation | ,886\*\* | ,042 | ,320\*\* | ,223\* | 1 | ,139 | ,334\*\* | -,103 | ,233\* | ,250\* | ,523\*\* |
| Sig. (2-tailed) | ,000 | ,677 | ,001 | ,026 |  | ,167 | ,001 | ,307 | ,019 | ,012 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y6 | Pearson Correlation | ,170 | ,741\*\* | ,112 | ,221\* | ,139 | 1 | ,139 | ,270\*\* | ,240\* | ,268\*\* | ,564\*\* |
| Sig. (2-tailed) | ,091 | ,000 | ,267 | ,027 | ,167 |  | ,168 | ,007 | ,016 | ,007 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y7 | Pearson Correlation | ,348\*\* | ,178 | ,951\*\* | ,074 | ,334\*\* | ,139 | 1 | ,146 | ,062 | ,050 | ,506\*\* |
| Sig. (2-tailed) | ,000 | ,077 | ,000 | ,465 | ,001 | ,168 |  | ,147 | ,543 | ,619 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y8 | Pearson Correlation | -,033 | ,241\* | ,192 | ,292\*\* | -,103 | ,270\*\* | ,146 | 1 | ,328\*\* | ,320\*\* | ,477\*\* |
| Sig. (2-tailed) | ,744 | ,016 | ,055 | ,003 | ,307 | ,007 | ,147 |  | ,001 | ,001 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y9 | Pearson Correlation | ,241\* | ,286\*\* | ,093 | ,979\*\* | ,233\* | ,240\* | ,062 | ,328\*\* | 1 | ,979\*\* | ,762\*\* |
| Sig. (2-tailed) | ,016 | ,004 | ,355 | ,000 | ,019 | ,016 | ,543 | ,001 |  | ,000 | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y10 | Pearson Correlation | ,225\* | ,288\*\* | ,085 | ,970\*\* | ,250\* | ,268\*\* | ,050 | ,320\*\* | ,979\*\* | 1 | ,761\*\* |
| Sig. (2-tailed) | ,024 | ,004 | ,402 | ,000 | ,012 | ,007 | ,619 | ,001 | ,000 |  | ,000 |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Kepatuhan WP | Pearson Correlation | ,552\*\* | ,568\*\* | ,535\*\* | ,747\*\* | ,523\*\* | ,564\*\* | ,506\*\* | ,477\*\* | ,762\*\* | ,761\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,801 | 10 |

Lampiran 4

Deskriptif Statistik

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Penurunan TP | 100 | 10,00 | 22,00 | 15,9400 | 3,67580 |
| Sanksi Perpajakan | 100 | 17,00 | 33,00 | 26,2800 | 4,00273 |
| Kepatuhan WP | 100 | 24,00 | 41,00 | 32,2300 | 4,79868 |
| Valid N (listwise) | 100 |  |  |  |  |

Lampiran 5

Frekuensi Jawaban Responden

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 20 | 20,0 | 20,0 | 20,0 |
| 3,00 | 42 | 42,0 | 42,0 | 62,0 |
| 4,00 | 37 | 37,0 | 37,0 | 99,0 |
| 5,00 | 1 | 1,0 | 1,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 20 | 20,0 | 20,0 | 20,0 |
| 3,00 | 40 | 40,0 | 40,0 | 60,0 |
| 4,00 | 37 | 37,0 | 37,0 | 97,0 |
| 5,00 | 3 | 3,0 | 3,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 23 | 23,0 | 23,0 | 23,0 |
| 3,00 | 42 | 42,0 | 42,0 | 65,0 |
| 4,00 | 34 | 34,0 | 34,0 | 99,0 |
| 5,00 | 1 | 1,0 | 1,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 21 | 21,0 | 21,0 | 21,0 |
| 3,00 | 38 | 38,0 | 38,0 | 59,0 |
| 4,00 | 37 | 37,0 | 37,0 | 96,0 |
| 5,00 | 4 | 4,0 | 4,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X1.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 22 | 22,0 | 22,0 | 22,0 |
| 3,00 | 41 | 41,0 | 41,0 | 63,0 |
| 4,00 | 37 | 37,0 | 37,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

FrekuensiJawaban Responden Variabel Sanksi Perpajakan

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1,00 | 1 | 1,0 | 1,0 | 1,0 |
| 2,00 | 28 | 28,0 | 28,0 | 29,0 |
| 3,00 | 48 | 48,0 | 48,0 | 77,0 |
| 4,00 | 22 | 22,0 | 22,0 | 99,0 |
| 5,00 | 1 | 1,0 | 1,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 10 | 10,0 | 10,0 | 10,0 |
| 3,00 | 36 | 36,0 | 36,0 | 46,0 |
| 4,00 | 52 | 52,0 | 52,0 | 98,0 |
| 5,00 | 2 | 2,0 | 2,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1,00 | 1 | 1,0 | 1,0 | 1,0 |
| 2,00 | 21 | 21,0 | 21,0 | 22,0 |
| 3,00 | 33 | 33,0 | 33,0 | 55,0 |
| 4,00 | 43 | 43,0 | 43,0 | 98,0 |
| 5,00 | 2 | 2,0 | 2,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 20 | 20,0 | 20,0 | 20,0 |
| 3,00 | 32 | 32,0 | 32,0 | 52,0 |
| 4,00 | 46 | 46,0 | 46,0 | 98,0 |
| 5,00 | 2 | 2,0 | 2,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 21 | 21,0 | 21,0 | 21,0 |
| 3,00 | 33 | 33,0 | 33,0 | 54,0 |
| 4,00 | 44 | 44,0 | 44,0 | 98,0 |
| 5,00 | 2 | 2,0 | 2,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 9 | 9,0 | 9,0 | 9,0 |
| 3,00 | 37 | 37,0 | 37,0 | 46,0 |
| 4,00 | 53 | 53,0 | 53,0 | 99,0 |
| 5,00 | 1 | 1,0 | 1,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1,00 | 1 | 1,0 | 1,0 | 1,0 |
| 2,00 | 21 | 21,0 | 21,0 | 22,0 |
| 3,00 | 33 | 33,0 | 33,0 | 55,0 |
| 4,00 | 45 | 45,0 | 45,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **X2.8** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 14 | 14,0 | 14,0 | 14,0 |
| 3,00 | 35 | 35,0 | 35,0 | 49,0 |
| 4,00 | 49 | 49,0 | 49,0 | 98,0 |
| 5,00 | 2 | 2,0 | 2,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

**Frekuensi Jawaban Responden Terhadap Variabel Kepatuhan wajib pajak UMKM**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y1** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 14 | 14,0 | 14,0 | 14,0 |
| 3,00 | 36 | 36,0 | 36,0 | 50,0 |
| 4,00 | 49 | 49,0 | 49,0 | 99,0 |
| 5,00 | 1 | 1,0 | 1,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y2** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 22 | 22,0 | 22,0 | 22,0 |
| 3,00 | 39 | 39,0 | 39,0 | 61,0 |
| 4,00 | 36 | 36,0 | 36,0 | 97,0 |
| 5,00 | 3 | 3,0 | 3,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y3** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 15 | 15,0 | 15,0 | 15,0 |
| 3,00 | 45 | 45,0 | 45,0 | 60,0 |
| 4,00 | 40 | 40,0 | 40,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y4** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 24 | 24,0 | 24,0 | 24,0 |
| 3,00 | 35 | 35,0 | 35,0 | 59,0 |
| 4,00 | 39 | 39,0 | 39,0 | 98,0 |
| 5,00 | 2 | 2,0 | 2,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y5** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 17 | 17,0 | 17,0 | 17,0 |
| 3,00 | 35 | 35,0 | 35,0 | 52,0 |
| 4,00 | 47 | 47,0 | 47,0 | 99,0 |
| 5,00 | 1 | 1,0 | 1,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y6** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1,00 | 1 | 1,0 | 1,0 | 1,0 |
| 2,00 | 25 | 25,0 | 25,0 | 26,0 |
| 3,00 | 39 | 39,0 | 39,0 | 65,0 |
| 4,00 | 33 | 33,0 | 33,0 | 98,0 |
| 5,00 | 2 | 2,0 | 2,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y7** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 16 | 16,0 | 16,0 | 16,0 |
| 3,00 | 48 | 48,0 | 48,0 | 64,0 |
| 4,00 | 36 | 36,0 | 36,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y8** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 1,00 | 4 | 4,0 | 4,0 | 4,0 |
| 2,00 | 25 | 25,0 | 25,0 | 29,0 |
| 3,00 | 22 | 22,0 | 22,0 | 51,0 |
| 4,00 | 48 | 48,0 | 48,0 | 99,0 |
| 5,00 | 1 | 1,0 | 1,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Y9** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 24 | 24,0 | 24,0 | 24,0 |
| 3,00 | 33 | 33,0 | 33,0 | 57,0 |
| 4,00 | 40 | 40,0 | 40,0 | 97,0 |
| 5,00 | 3 | 3,0 | 3,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |
| **Y10** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 2,00 | 23 | 23,0 | 23,0 | 23,0 |
| 3,00 | 34 | 34,0 | 34,0 | 57,0 |
| 4,00 | 42 | 42,0 | 42,0 | 99,0 |
| 5,00 | 1 | 1,0 | 1,0 | 100,0 |
| Total | 100 | 100,0 | 100,0 |  |

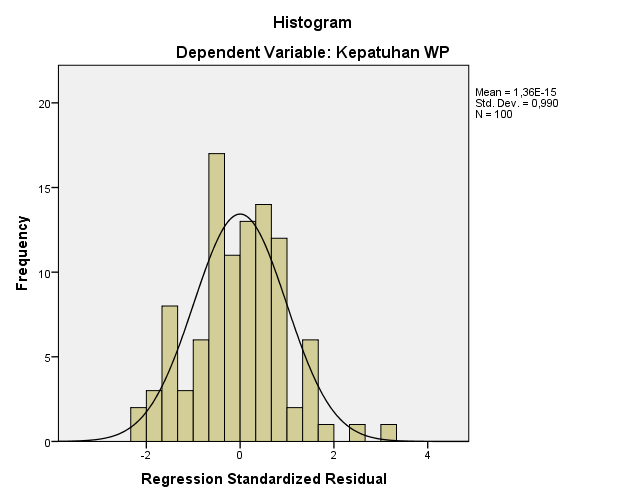
Lampiran 6

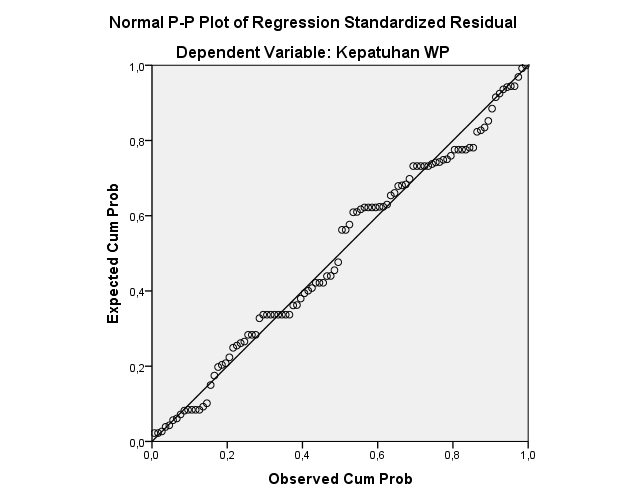
Hasil Uji Asumsi Klasik

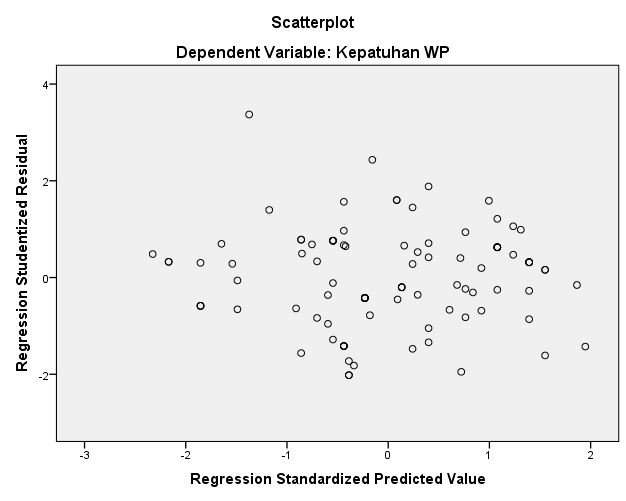
|  |  |  |
| --- | --- | --- |
|  | | Unstandardized Residual |
| N | | 100 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | 3,41257178 |
| Most Extreme Differences | Absolute | ,080 |
| Positive | ,077 |
| Negative | -,080 |
| Test Statistic | | ,080 |
| Asymp. Sig. (2-tailed) | | ,111c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 7,589 | 2,660 |  |  |  |
| Penurunan TP | ,671 | ,095 | ,514 | ,994 | 1,006 |
| Sanksi Perpajakan | ,531 | ,087 | ,443 | ,994 | 1,006 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 2,997 | 1,544 |  | 1,941 | ,055 |
| Penurunan TP | -,095 | ,055 | -,173 | -1,728 | ,087 |
| Sanksi Perpajakan | ,048 | ,050 | ,095 | ,946 | ,346 |
| a. Dependent Variable: ABS\_RES | | | | | | |







Lampiran 7

Hasil Uji Hipotesis

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 7,589 | 2,660 |  | 2,853 | ,005 |
| Penurunan TP | ,671 | ,095 | ,514 | 7,095 | ,000 |
| Sanksi Perpajakan | ,531 | ,087 | ,443 | 6,115 | ,000 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 1126,791 | 2 | 563,396 | 47,401 | ,000b |
| Residual | 1152,919 | 97 | 11,886 |  |  |
| Total | 2279,710 | 99 |  |  |  |
| a. Dependent Variable: Kepatuhan WP | | | | | | |
| b. Predictors: (Constant), Sanksi Perpajakan , Penurunan TP | | | | | | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,703a | ,494 | ,484 | 3,44757 |
| a. Predictors: (Constant), Sanksi Perpajakan , Penurunan TP UMKM | | | | |
| b. Dependent Variable: Kepatuhan WP | | | | |

**Lampiran 8**

**Tabel t**

**(Pada taraf signifikansi 0,05) 1 sisi (0,05) dan 2 sisi (0,025)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Df** | **Signifikansi** | | **Df** | **Signifikansi** | |
| **0.025** | **0.05** | **0.025** | **0.05** |
| 1 | 12.706 | 6.314 | 46 | 2.013 | 1.679 |
| 2 | 4.303 | 2.920 | 47 | 2.012 | 1.678 |
| 3 | 3.182 | 2.353 | 48 | 2.011 | 1.677 |
| 4 | 2.776 | 2.132 | 49 | 2.010 | 1.677 |
| 5 | 2.571 | 2.015 | 50 | 2.019 | 1.676 |
| 6 | 2.147 | 1.943 | 51 | 2.008 | 1.675 |
| 7 | 2.365 | 1.8+5 | 52 | 2.007 | 1.675 |
| 8 | 2.306 | 1.80 | 53 | 2.006 | 1.674 |
| 9 | 2.262 | 1.863 | 54 | 2.005 | 1.674 |
| 10 | 2.228 | 1.832 | 55 | 2.004 | 1.673 |
| 11 | 2.201 | 1.716 | 56 | 2.003 | 1.673 |
| 12 | 2.179 | 1.792 | 57 | 2.002 | 1.672 |
| 13 | 2.160 | 1.781 | 58 | 2.002 | 1.672 |
| 14 | 2.145 | 1.771 | 59 | 2.001 | 1.671 |
| 15 | 2.131 | 1.763 | 60 | 2.000 | 1.671 |
| 16 | 2.120 | 1.756 | 61 | 2.000 | 1.670 |
| 17 | 2.110 | 1.740 | 62 | 1.999 | 1.660 |
| 18 | 2.101 | 1.744 | 63 | 1.998 | 1.669 |
| 19 | 2.093 | 1.739 | 64 | 1.998 | 1.669 |
| 20 | 2.086 | 1.725 | 65 | 1.997 | 1.669 |
| 21 | 2.080 | 1.721 | 66 | 1.997 | 1.668 |
| 22 | 2.074 | 1.727 | 67 | 1.996 | 1.668 |
| 23 | 2.069 | 1.714 | 68 | 1.995 | 1.668 |
| 24 | 2.06. | 1.711 | 69 | 1.995 | 1.667 |
| 25 | 2.060 | 1.718 | 70 | 1.994 | 1.667 |
| 26 | 2.056 | 1.706 | 71 | 1.994 | 1.667 |
| 27 | 2.052 | 1.703 | 72 | 1.993 | 1.666 |
| 28 | 2.048 | 1.701 | 73 | 1.993 | 1.666 |
| 29 | 2.045 | 1.609 | 74 | 1.993 | 1.666 |
| 30 | 2.042 | 1.697 | 75 | 1.992 | 1.665 |
| 31 | 2.040 | 1.696 | 76 | 1.992 | 1.665 |
| 32 | 2.037 | 1.694 | 77 | 1.991 | 1.665 |
| 33 | 2.035 | 1.692 | 78 | 1.991 | 1.665 |
| 34 | 2.032 | 1.691 | 79 | 1.990 | 1.664 |
| 35 | 2.030 | 1.690 | 80 | 1.990 | 1.664 |
| 36 | 2.028 | 1.688 | 81 | 1.990 | 1.664 |
| 37 | 2.026 | 1.687 | 82 | 1.989 | 1.664 |
| 38 | 2.024 | 1.686 | 83 | 1.989 | 1.663 |
| 39 | 2.023 | 1.685 | 84 | 1.989 | 1.663 |
| 40 | 2.021 | 1.684 | 85 | 1.988 | 1.663 |
| 41 | 2.020 | 1.683 | 86 | 1.988 | 1.663 |
| 42 | 2.018 | 1.682 | 87 | 1.988 | 1.663 |
| 43 | 2.017 | 1.681 | 88 | 1.987 | 1.662 |
| 44 | 2.015 | 1.680 | 89 | 1.987 | 1.662 |
| 45 | 2.014 | 1.679 | 90 | 1.987 | 1.662 |

**Tabel r**

**(Pearson Product Moment)**

**Uji 1 sisi dan 2 sisi pada taraf signifikansi 0,05**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **N** | **1-tailed** | **2-tailed** | **N** | **1-tailed** | **2-tailed** |
| 3 | 0.98 | 0.997 | 46 | 0.246 | 0.291 |
| 4 | 0.90 | 0.950 | 47 | 0.243 | 0.288 |
| 5 | 0.80 | 0.878 | 48 | 0.240 | 0.285 |
| 6 | 0.72 | 0.811 | 49 | 0.238 | 0.282 |
| 7 | 0.66 | 0.755 | 50 | 0.235 | 0.279 |
| 8 | 0.62 | 0.707 | 51 | 0.233 | 0.276 |
| 9 | 0.58 | 0.666 | 52 | 0.231 | 0.273 |
| 10 | 0.54 | 0.632 | 53 | 0.228 | 0.270 |
| 11 | 0.52 | 0.602 | 54 | 0.226 | 0.268 |
| 12 | 0.49 | 0.576 | 55 | 0.224 | 0.265 |
| 13 | 0.47 | 0.553 | 56 | 0.222 | 0.263 |
| 14 | 0.45 | 0.532 | 57 | 0.220 | 0.261 |
| 15 | 0.44 | 0.514 | 58 | 0.218 | 0.258 |
| 16 | 0.42 | 0.497 | 59 | 0.216 | 0.256 |
| 17 | 0.41 | 0.482 | 60 | 0.214 | 0.254 |
| 18 | 0.40 | 0.468 | 61 | 0.213 | 0.252 |
| 19 | 0.38 | 0.456 | 62 | 0.211 | 0.250 |
| 20 | 0.37 | 0.444 | 63 | 0.209 | 0.248 |
| 21 | 0.36 | 0.433 | 64 | 0.207 | 0.246 |
| 22 | 0.36 | 0.423 | 65 | 0.206 | 0.244 |
| 23 | 0.35 | 0.413 | 66 | 0.204 | 0.242 |
| 24 | 0.34 | 0.404 | 67 | 0.203 | 0.240 |
| 25 | 0.33 | 0.396 | 68 | 0.201 | 0.239 |
| 26 | 0.33 | 0.388 | 69 | 0.200 | 0.237 |
| 27 | 0.32 | 0.381 | 70 | 0.198 | 0.235 |
| 28 | 0.31 | 0.374 | 71 | 0.197 | 0.233 |
| 29 | 0.31 | 0.367 | 72 | 0.195 | 0.232 |
| 30 | 0.30 | 0.361 | 73 | 0.194 | 0.230 |
| 31 | 0.30 | 0.355 | 74 | 0.193 | 0.229 |
| 32 | 0.29 | 0.349 | 75 | 0.191 | 0.227 |
| 33 | 0.29 | 0.344 | 76 | 0.190 | 0.226 |
| 34 | 0.28 | 0.339 | 77 | 0.189 | 0.224 |
| 35 | 0.28 | 0.334 | 78 | 0.188 | 0.223 |
| 36 | 0.27 | 0.329 | 79 | 0.186 | 0.221 |
| 37 | 0.27 | 0.325 | 80 | 0.185 | 0.220 |
| 38 | 0.27 | 0.320 | 81 | 0.184 | 0.219 |
| 39 | 0.26 | 0.316 | 82 | 0.183 | 0.217 |
| 40 | 0.26 | 0.312 | 83 | 0.182 | 0.216 |
| 41 | 0.26 | 0.308 | 84 | 0.181 | 0.215 |
| 42 | 0.25 | 0.304 | 85 | 0.180 | 0.213 |
| 43 | 0.25 | 0.301 | 86 | 0.179 | 0.212 |
| 44 | 0.25 | 0.297 | 87 | 0.178 | 0.211 |
| 45 | 0.24 | 0.294 | 88 | 0.176 | 0.210 |

**Tabel F**

**(Taraf signifikansi 0,05)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Df 2** | **Df1** | | | | | | | |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** |
| 1 | 161.446 | 199.499 | 215.707 | 224.583 | 230.160 | 233.988 | 236.767 | 238.884 |
| 2 | 18.513 | 19.000 | 19.164 | 19.247 | 19.296 | 19.329 | 19.353 | 19.371 |
| 3 | 10.128 | 9.552 | 9.277 | 9.117 | 8.013 | 8.941 | 8.887 | 8.845 |
| 4 | 7.709 | 6.944 | 6.591 | 6.388 | 6.256 | 6.163 | 6.094 | 6.041 |
| 5 | 6.608 | 5.786 | 5.409 | 5.192 | 4.050 | 4.950 | 4.876 | 4.818 |
| 6 | 5.987 | 5.143 | 4.757 | 4.534 | 4.387 | 4.284 | 4.207 | 4.147 |
| 7 | 5.591 | 4.737 | 4.347 | 4.120 | 3.972 | 3.866 | 3.787 | 3.726 |
| 8 | 5.318 | 4.459 | 4.066 | 3.838 | 3.688 | 3.581 | 3.500 | 3.438 |
| 9 | 5.117 | 4.256 | 3.863 | 3.633 | 3.482 | 3.374 | 3.293 | 3.430 |
| 10 | 4.965 | 4.103 | 3.708 | 3.478 | 3.326 | 3.217 | 3.135 | 3.072 |
| 11 | 4.844 | 3.982 | 3.587 | 3.357 | 3.204 | 3.095 | 3.012 | 2.948 |
| 12 | 4.747 | 3.885 | 3.490 | 3.259 | 2.106 | 2.996 | 2.913 | 2.849 |
| 13 | 4.667 | 3.806 | 3.411 | 3.179 | 2.025 | 2.915 | 2.832 | 2.767 |
| 14 | 4.600 | 3.739 | 3.344 | 3.112 | 2.958 | 2.848 | 2.764 | 2.699 |
| 15 | 4.543 | 3.682 | 3.287 | 3.056 | 2.901 | 2.790 | 2.707 | 2.641 |
| 16 | 4.494 | 3.634 | 3.239 | 3.007 | 2.852 | 2.741 | 2.637 | 2.591 |
| 17 | 4.451 | 3.592 | 3.197 | 2.965 | 2.810 | 2.699 | 2.614 | 2.548 |
| 18 | 4.414 | 3.555 | 3.160 | 2.928 | 2.773 | 2.661 | 2.577 | 2.510 |
| 19 | 4.381 | 3.522 | 3.127 | 2.895 | 2.740 | 2.628 | 2.544 | 2.477 |
| 20 | 4.351 | 3.493 | 3.098 | 2.866 | 2.711 | 2.599 | 2.514 | 2.447 |
| 21 | 4.325 | 3.467 | 3.082 | 2.840 | 2.685 | 2.573 | 2.488 | 2.420 |
| 22 | 4.301 | 3.443 | 3.049 | 2.817 | 2.661 | 2.549 | 2.464 | 2.397 |
| 23 | 4.279 | 3.422 | 3.028 | 2.796 | 2.640 | 2.528 | 2.442 | 2.357 |
| 24 | 4.260 | 3.403 | 3.009 | 2.776 | 2.621 | 2.508 | 2.423 | 2.355 |
| 25 | 4.242 | 3.385 | 2.991 | 2.759 | 2.603 | 2.490 | 2.405 | 2.337 |
| 26 | 4.225 | 3.369 | 2.975 | 2.743 | 2.587 | 2.474 | 2.388 | 2.321 |
| 27 | 4.210 | 3.354 | 2.960 | 2.728 | 2.572 | 2.459 | 2.373 | 2.305 |
| 28 | 4.196 | 3.340 | 2.917 | 2.714 | 2.558 | 2.445 | 2.359 | 2.291 |
| 29 | 4.183 | 3.328 | 2.934 | 2.701 | 2.545 | 2.432 | 2.346 | 2.278 |
| 30 | 4.171 | 3.316 | 2.922 | 2.690 | 2.534 | 2.421 | 2.334 | 2.266 |
| 31 | 4.160 | 3.305 | 2.911 | 2.679 | 2.523 | 2.409 | 2.323 | 2.255 |
| 32 | 4.149 | 3.295 | 2.901 | 2.668 | 2.512 | 2.399 | 2.313 | 2.244 |
| 33 | 4.139 | 3.285 | 2.892 | 2.659 | 2.503 | 2.389 | 2.303 | 2.235 |
| 34 | 4.130 | 3.276 | 2.883 | 2.650 | 2.494 | 2.380 | 2.294 | 2.225 |
| 35 | 4.121 | 3.268 | 2.874 | 2.641 | 2.485 | 2.372 | 2.285 | 2.217 |
| 36 | 4.113 | 3.259 | 2.866 | 2.634 | 2.477 | 2.364 | 2277 | 2.209 |
| 37 | 4.105 | 3.252 | 2.859 | 2.626 | 2.470 | 2.356 | 2.270 | 2.201 |
| 38 | 4.098 | 3.245 | 2.852 | 2.619 | 2.463 | 2.349 | 2.262 | 2.194 |
| 39 | 4.091 | 3.238 | 2.845 | 2.612 | 2.456 | 2.342 | 2.255 | 2.187 |
| 40 | 4.085 | 3.232 | 2.839 | 2.606 | 2.449 | 2.336 | 2.249 | 2.180 |
| 41 | 4.079 | 3.226 | 2.833 | 2.600 | 2.443 | 2.330 | 2.243 | 2.174 |
| 42 | 4.073 | 3.220 | 2.827 | 2.594 | 2.436 | 2.324 | 2.237 | 2.168 |
| 43 | 4.067 | 3.214 | 2.822 | 2.589 | 2.432 | 2.319 | 2.323 | 2.163 |
| 44 | 4.062 | 3.209 | 2.816 | 2.584 | 2.427 | 2.313 | 2.226 | 2.157 |
| 45 | 4.057 | 3.204 | 2.812 | 2.579 | 2.422 | 2.308 | 2.221 | 2.152 |
| 46 | 4.052 | 3.200 | 2.807 | 2.574 | 2.417 | 2.304 | 2.216 | 2.147 |
| 47 | 4.047 | 3.195 | 2.802 | 2.570 | 2.413 | 2.299 | 2.212 | 2.143 |
| 48 | 4.043 | 3.191 | 2.798 | 2.565 | 2.409 | 2.295 | 2.207 | 2.138 |
| 49 | 4.038 | 3.187 | 2.794 | 2.561 | 2.404 | 2.290 | 2.203 | 2.134 |
| 50 | 4.034 | 3.183 | 2.790 | 2.557 | 2.400 | 2.286 | 2.199 | 2.130 |
| 51 | 4.030 | 3.179 | 2.786 | 2.553 | 2.397 | 2.283 | 2.195 | 2.126 |
| 52 | 4.027 | 3.175 | 2.783 | 2.550 | 2.393 | 2.279 | 2.192 | 2.122 |
| 53 | 4.023 | 3.172 | 2.779 | 2.546 | 2.389 | 2.275 | 2.188 | 2.119 |
| 54 | 4.020 | 3.168 | 2.776 | 2.543 | 2.386 | 2.272 | 2.185 | 2.115 |
| 55 | 4.016 | 3.165 | 2.773 | 2.540 | 2.383 | 2.269 | 2.181 | 2.112 |
| 56 | 4.013 | 3.162 | 2.769 | 2.537 | 2.380 | 2.266 | 2.178 | 2.109 |
| 57 | 4.010 | 3.159 | 2.766 | 2.534 | 2.377 | 2.263 | 2.175 | 2.106 |
| 58 | 4.007 | 3.156 | 2.764 | 2.531 | 2.374 | 2.260 | 2.172 | 2.103 |
| 59 | 4.004 | 3.153 | 2.761 | 2.528 | 2.371 | 2.257 | 2.169 | 2.100 |
| 60 | 4.001 | 3.150 | 2.758 | 2.525 | 2.368 | 2.254 | 2.167 | 2.097 |
| 61 | 3.998 | 3.148 | 2.755 | 2.523 | 2.366 | 2.251 | 2.164 | 2.094 |
| 62 | 3.996 | 3.145 | 2.753 | 2.520 | 2.363 | 2.249 | 2.161 | 2.092 |
| 63 | 3.993 | 3.143 | 2.751 | 2.518 | 2.361 | 2.246 | 2.159 | 2.089 |
| 64 | 3.991 | 3.140 | 2.748 | 2.515 | 2.358 | 2.244 | 2.156 | 2.087 |
| 65 | 3.989 | 3.138 | 2.746 | 2.513 | 2.356 | 2.242 | 2.154 | 2.084 |
| 66 | 3.986 | 3.136 | 2.744 | 2.511 | 2.354 | 2.239 | 2.152 | 2.082 |
| 67 | 3.984 | 3.134 | 2.742 | 2.509 | 2.352 | 2.237 | 2.150 | 2.080 |
| 68 | 3.982 | 3.132 | 2.739 | 2.507 | 2.350 | 2.235 | 2.148 | 2.078 |
| 69 | 3.980 | 3.130 | 2.737 | 2.505 | 2.348 | 2.233 | 2.145 | 2.076 |
| 70 | 3.978 | 3.128 | 2.736 | 2.503 | 2.346 | 2.231 | 2.143 | 2.074 |
| 71 | 3.976 | 3.126 | 2.734 | 2.501 | 2.344 | 2.229 | 2.142 | 2.072 |
| 72 | 3.974 | 3.124 | 2.732 | 2.499 | 2.342 | 2.227 | 2.140 | 2.070 |
| 73 | 3.972 | 3.122 | 2.730 | 2.497 | 2.340 | 2.226 | 2.138 | 2.068 |
| 74 | 3.970 | 3.120 | 2.728 | 2.495 | 2.338 | 2.224 | 2.136 | 2.066 |
| 75 | 3.968 | 3.119 | 2.727 | 2.494 | 2.337 | 2.222 | 2.134 | 2.064 |
| 76 | 3.967 | 3.117 | 2.725 | 2.492 | 2.335 | 2.220 | 2.133 | 2.063 |
| 77 | 3.965 | 3.115 | 2.723 | 2.490 | 2.333 | 2.219 | 2.131 | 2.061 |
| 78 | 3.963 | 3.114 | 2.722 | 2.489 | 2.332 | 2.217 | 2.129 | 2.059 |
| 79 | 3.962 | 3.112 | 2.720 | 2.487 | 2.330 | 2.216 | 2.128 | 2.058 |
| 80 | 3.960 | 3.111 | 2.719 | 2.486 | 2.329 | 2.214 | 2.126 | 2.056 |
| 81 | 3.959 | 3.109 | 2.717 | 2.484 | 2.327 | 2.213 | 2.125 | 2.055 |
| 82 | 3.957 | 3.108 | 2.716 | 2.483 | 2.326 | 2.211 | 2.123 | 2.053 |
| 83 | 3.956 | 3.107 | 2.715 | 2.482 | 2.324 | 2.210 | 2.122 | 2.052 |
| 84 | 3.955 | 3.105 | 2.713 | 2.480 | 2.323 | 2.209 | 2.121 | 2.051 |
| 85 | 3.953 | 3.101 | 2.712 | 2.470 | 2.322 | 2.207 | 2.119 | 2.049 |