Lampiran 1

**LEMBAR KUESIONER**

Kepada Yth :

Bpk/Ibu. Sdr/I :

Di tempat

Dalam rangka memenuhi tugas akhir saya pada Universitas Muslim Nusantara Al-Washliyah Fakultas Ekonomi, maka saya mohon kesediaan anda untuk menjawab pertanyaan maupun pernyataan pada lembar kuesioner mengenai **“Pengaruh Pemahaman Wajib Pajak Dan Pelayanan Fiskus Terhadap Kepatuhan Wajib Pajak Bumi Dan Bangunan Di Kelurahan Laucih Kecamatan Medan Tuntungan”.**

Atas waktu dan ketersediaan anda dalam mengisi kuesioner, saya mengucapkan banyak terima kasih.

* + - 1. **IDENTITAS PEMBERI KUESIONER**

Nama : Siti Aminah

NPM : 163224006

Jenis Kelamin : Perempuan

Jurusan : Akuntansi

Fakultas : Ekonomi

**II. IDENTITAS RESPONDEN**

Nama : ……………………………………..

Umur : …………… tahun

Jenis Kelamin : Laki-Laki / Perempuan

Pendidikan : ……………………………………..

**III. PETUNJUK PENGISIAN**

Pada setiap nomor pernyataan berilah tanda benar pada kolom yang tersedia sesuai dengan penilaian anda.

Keterangan jawaban:

**SS : Sangat Setuju S : Setuju**

**KS : Kurang Setuju TS : Tidak Setuju**

**STS : Sangat Tidak Setuju**

1. Pemahaman Wajib Pajak (X1)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **SS** | **S** | **KS** | **TS** | **STS** |
| **1** | **2** | **3** | | | | |
| 1. | Wajib pajak harus mendaftarkan pajak buminya |  |  |  |  |  |
| 2. | PBB merupakan pajak dipungut oleh pemerintah. |  |  |  |  |  |
| 3. | SPPT diterima wajib pajak setiap tahun |  |  |  |  |  |
| 4. | Nilai bumi ditentukan oleh lokasi nilai tanah |  |  |  |  |  |
| 5. | Jumlah tagihan pajak sesuai dengan nilai bumi dan bangunan |  |  |  |  |  |

1. Kualitas Pelayanan Fiskus (X2)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **SS** | **S** | **KS** | **TS** | **STS** |
| **1** | **2** | **3** | | | | |
| 1. | Petugas fiskus harus memberikan pelayanan yang baik |  |  |  |  |  |
| 2. | Petugas fiskus menyampaikan SPPT tepat waktu atau tidak terlambat |  |  |  |  |  |
| 3. | Petugas fiskus melakukan peringatan pajak sebelum jatuh tempo |  |  |  |  |  |
| 4. | Informasi yang diberikan petugas fiskus harus relevan dan dipercaya |  |  |  |  |  |
| 5. | Petugas fiskus selalu memberikan informasi yang dibutuhkan |  |  |  |  |  |

1. Kepatuhan Wajib Pajak (Y)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Pernyataan** | **SS** | **S** | **KS** | **TS** | **STS** |
| **1** | **2** | **3** | | | | |
| 1. | Wajib pajak membayar PBB tepat pada waktunya |  |  |  |  |  |
| 2. | Wajib pajak tidak mempunyai tunggakan pajak |  |  |  |  |  |
| 3. | Wajib pajak melaksanakan kewajibannya tanpa adanya paksaan |  |  |  |  |  |
| 4. | Wajib pajak tidak pernah menerima surat teguran |  |  |  |  |  |
| 5. | Wajib pajak melaporkan informasi terbaru perihal kepemilikan bumi dan bangunan kepada pemerintah |  |  |  |  |  |

**Jawaban Kuesioner Pemahaman Wajib Pajak (X1)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No Responden** | **Pertanyaan 1** | **Pertanyaan 2** | **Pertanyaan 3** | **Pertanyaan 4** | **Pertanyaan 5** |
| 1 | 5 | 5 | 5 | 4 | 5 |
| 2 | 5 | 5 | 5 | 5 | 5 |
| 3 | 5 | 5 | 3 | 5 | 5 |
| 4 | 5 | 5 | 5 | 5 | 5 |
| 5 | 5 | 5 | 5 | 5 | 5 |
| 6 | 5 | 5 | 5 | 5 | 5 |
| 7 | 5 | 4 | 4 | 5 | 5 |
| 8 | 5 | 5 | 5 | 5 | 5 |
| 9 | 5 | 5 | 5 | 5 | 5 |
| 10 | 5 | 5 | 5 | 5 | 5 |
| 11 | 4 | 5 | 5 | 5 | 5 |
| 12 | 5 | 5 | 5 | 5 | 5 |
| 13 | 5 | 5 | 5 | 5 | 5 |
| 14 | 5 | 5 | 5 | 5 | 5 |
| 15 | 5 | 5 | 5 | 5 | 5 |
| 16 | 5 | 5 | 4 | 5 | 5 |
| 17 | 5 | 5 | 5 | 5 | 5 |
| 18 | 5 | 5 | 5 | 5 | 5 |
| 19 | 5 | 5 | 5 | 5 | 5 |
| 20 | 4 | 5 | 5 | 5 | 5 |
| 21 | 5 | 5 | 5 | 5 | 5 |
| 22 | 5 | 4 | 5 | 4 | 4 |
| 23 | 5 | 4 | 5 | 4 | 4 |
| 24 | 5 | 4 | 4 | 4 | 4 |
| 25 | 5 | 4 | 5 | 4 | 4 |
| 26 | 5 | 4 | 5 | 4 | 4 |
| 27 | 5 | 4 | 5 | 4 | 4 |
| 28 | 5 | 4 | 5 | 4 | 4 |
| 29 | 5 | 4 | 5 | 4 | 4 |
| 30 | 5 | 4 | 5 | 4 | 4 |
| 31 | 5 | 4 | 5 | 4 | 4 |
| 32 | 4 | 4 | 4 | 4 | 4 |
| 33 | 4 | 4 | 4 | 4 | 4 |
| 34 | 4 | 4 | 4 | 4 | 4 |
| 35 | 4 | 4 | 4 | 4 | 4 |
| 36 | 4 | 4 | 4 | 4 | 4 |
| 37 | 4 | 4 | 4 | 4 | 4 |
| 38 | 4 | 4 | 4 | 4 | 4 |
| 39 | 5 | 4 | 4 | 4 | 4 |
| 40 | 4 | 4 | 4 | 4 | 4 |
| 41 | 4 | 4 | 4 | 4 | 4 |
| 42 | 4 | 4 | 4 | 4 | 4 |
| 43 | 4 | 4 | 4 | 4 | 4 |
| 44 | 4 | 4 | 4 | 4 | 4 |
| 45 | 4 | 4 | 4 | 4 | 4 |
| 46 | 5 | 4 | 4 | 4 | 4 |
| 47 | 4 | 4 | 4 | 4 | 4 |
| 48 | 4 | 4 | 4 | 4 | 4 |
| 49 | 4 | 4 | 4 | 4 | 4 |
| 50 | 4 | 4 | 4 | 4 | 4 |
| 51 | 4 | 4 | 4 | 4 | 4 |
| 52 | 4 | 4 | 4 | 4 | 4 |
| 53 | 4 | 4 | 4 | 4 | 4 |
| 54 | 4 | 4 | 4 | 4 | 4 |
| 55 | 4 | 4 | 4 | 4 | 4 |
| 56 | 4 | 4 | 4 | 4 | 4 |
| 57 | 4 | 4 | 4 | 4 | 4 |
| 58 | 4 | 4 | 4 | 4 | 4 |
| 59 | 4 | 4 | 4 | 4 | 4 |
| 60 | 4 | 4 | 4 | 4 | 4 |
| 61 | 4 | 4 | 4 | 4 | 4 |
| 62 | 4 | 4 | 4 | 4 | 4 |
| 63 | 4 | 4 | 4 | 4 | 4 |
| 64 | 4 | 4 | 4 | 4 | 4 |
| 65 | 5 | 4 | 4 | 4 | 4 |
| 66 | 5 | 4 | 4 | 4 | 4 |
| 67 | 4 | 4 | 4 | 4 | 4 |
| 68 | 4 | 4 | 4 | 4 | 4 |
| 69 | 4 | 4 | 4 | 4 | 4 |
| 70 | 4 | 4 | 4 | 4 | 4 |
| 71 | 4 | 4 | 4 | 4 | 4 |
| 72 | 4 | 4 | 4 | 4 | 4 |
| 73 | 4 | 4 | 4 | 4 | 4 |
| 74 | 4 | 4 | 4 | 4 | 4 |
| 75 | 4 | 4 | 4 | 4 | 4 |
| 76 | 4 | 4 | 3 | 4 | 4 |
| 77 | 4 | 4 | 4 | 4 | 4 |
| 78 | 4 | 4 | 4 | 4 | 4 |
| 79 | 4 | 4 | 4 | 4 | 4 |
| 80 | 4 | 4 | 4 | 4 | 4 |
| 81 | 4 | 4 | 4 | 4 | 4 |
| 82 | 4 | 4 | 4 | 4 | 4 |
| 83 | 4 | 4 | 4 | 4 | 4 |
| 84 | 4 | 4 | 4 | 4 | 4 |
| 85 | 4 | 4 | 4 | 4 | 4 |
| 86 | 4 | 4 | 4 | 4 | 4 |
| 87 | 4 | 4 | 4 | 4 | 4 |
| 88 | 4 | 4 | 4 | 4 | 4 |
| Jumlah | 385 | 372 | 377 | 372 | 373 |
| Rataan | 4,375 | 4,227273 | 4,284091 | 4,227273 | 4,238636 |

**Jawaban Kuesioner Kualitas Pelayanan Fiskus (X2)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No Responden** | **Pertanyaan 1** | **Pertanyaan 2** | **Pertanyaan 3** | **Pertanyaan 4** | **Pertanyaan 5** |
| 1 | 5 | 5 | 4 | 5 | 5 |
| 2 | 5 | 5 | 5 | 5 | 5 |
| 3 | 5 | 5 | 5 | 5 | 5 |
| 4 | 5 | 5 | 5 | 5 | 5 |
| 5 | 4 | 5 | 5 | 5 | 5 |
| 6 | 5 | 5 | 5 | 5 | 5 |
| 7 | 5 | 5 | 4 | 5 | 5 |
| 8 | 5 | 5 | 5 | 5 | 5 |
| 9 | 4 | 5 | 5 | 5 | 5 |
| 10 | 5 | 5 | 5 | 5 | 5 |
| 11 | 5 | 5 | 5 | 5 | 5 |
| 12 | 5 | 5 | 5 | 5 | 5 |
| 13 | 5 | 5 | 5 | 5 | 5 |
| 14 | 5 | 5 | 5 | 5 | 5 |
| 15 | 5 | 5 | 5 | 5 | 4 |
| 16 | 5 | 5 | 5 | 5 | 5 |
| 17 | 5 | 5 | 5 | 5 | 5 |
| 18 | 4 | 5 | 5 | 5 | 5 |
| 19 | 5 | 5 | 5 | 5 | 5 |
| 20 | 5 | 4 | 5 | 5 | 5 |
| 21 | 5 | 5 | 5 | 4 | 5 |
| 22 | 5 | 5 | 5 | 4 | 5 |
| 23 | 5 | 5 | 4 | 4 | 5 |
| 24 | 5 | 5 | 5 | 4 | 5 |
| 25 | 5 | 5 | 5 | 4 | 5 |
| 26 | 4 | 5 | 5 | 4 | 5 |
| 27 | 5 | 5 | 5 | 4 | 4 |
| 28 | 5 | 5 | 3 | 4 | 5 |
| 29 | 5 | 5 | 5 | 4 | 5 |
| 30 | 5 | 5 | 5 | 4 | 5 |
| 31 | 5 | 4 | 5 | 4 | 3 |
| 32 | 5 | 4 | 5 | 4 | 4 |
| 33 | 5 | 4 | 5 | 4 | 4 |
| 34 | 5 | 4 | 5 | 4 | 4 |
| 35 | 5 | 4 | 5 | 4 | 4 |
| 36 | 5 | 4 | 5 | 4 | 4 |
| 37 | 5 | 4 | 5 | 4 | 4 |
| 38 | 5 | 4 | 5 | 4 | 4 |
| 39 | 5 | 4 | 4 | 4 | 4 |
| 40 | 4 | 4 | 5 | 4 | 4 |
| 41 | 5 | 4 | 4 | 4 | 4 |
| 42 | 5 | 4 | 5 | 4 | 4 |
| 43 | 5 | 4 | 5 | 4 | 4 |
| 44 | 5 | 4 | 5 | 4 | 4 |
| 45 | 5 | 4 | 5 | 4 | 4 |
| 46 | 5 | 4 | 5 | 4 | 4 |
| 47 | 5 | 4 | 5 | 4 | 4 |
| 48 | 5 | 4 | 5 | 4 | 4 |
| 49 | 5 | 4 | 5 | 4 | 4 |
| 50 | 5 | 4 | 5 | 4 | 4 |
| 51 | 5 | 4 | 5 | 4 | 4 |
| 52 | 4 | 4 | 5 | 4 | 4 |
| 53 | 4 | 4 | 5 | 4 | 4 |
| 54 | 4 | 4 | 2 | 4 | 4 |
| 55 | 4 | 4 | 4 | 4 | 4 |
| 56 | 4 | 4 | 4 | 4 | 4 |
| 57 | 4 | 4 | 4 | 4 | 4 |
| 58 | 4 | 4 | 4 | 4 | 4 |
| 59 | 4 | 4 | 4 | 4 | 4 |
| 60 | 4 | 4 | 4 | 4 | 4 |
| 61 | 4 | 4 | 4 | 4 | 4 |
| 62 | 4 | 4 | 4 | 4 | 4 |
| 63 | 4 | 4 | 4 | 4 | 4 |
| 64 | 4 | 4 | 4 | 4 | 4 |
| 65 | 4 | 4 | 4 | 4 | 4 |
| 66 | 4 | 4 | 3 | 4 | 4 |
| 67 | 4 | 4 | 4 | 4 | 4 |
| 68 | 4 | 4 | 4 | 4 | 4 |
| 69 | 4 | 4 | 4 | 4 | 4 |
| 70 | 4 | 4 | 4 | 4 | 4 |
| 71 | 4 | 4 | 4 | 4 | 4 |
| 72 | 4 | 4 | 4 | 4 | 4 |
| 73 | 4 | 4 | 4 | 4 | 3 |
| 74 | 4 | 4 | 4 | 4 | 4 |
| 75 | 4 | 4 | 4 | 4 | 4 |
| 76 | 4 | 4 | 2 | 4 | 4 |
| 77 | 4 | 4 | 4 | 4 | 4 |
| 78 | 4 | 4 | 4 | 4 | 4 |
| 79 | 4 | 4 | 4 | 4 | 4 |
| 80 | 4 | 4 | 4 | 4 | 4 |
| 81 | 4 | 4 | 4 | 4 | 4 |
| 82 | 4 | 4 | 4 | 4 | 4 |
| 83 | 4 | 4 | 4 | 4 | 4 |
| 84 | 4 | 4 | 4 | 4 | 4 |
| 85 | 4 | 4 | 4 | 4 | 4 |
| 86 | 4 | 4 | 2 | 4 | 4 |
| 87 | 4 | 4 | 4 | 4 | 4 |
| 88 | 4 | 4 | 4 | 4 | 4 |
| Jumlah | 398 | 381 | 391 | 372 | 378 |
| Rataan | 4,522727 | 4,329545 | 4,443182 | 4,227273 | 4,295455 |

**Jawaban Kuesioner Kepatuhan Wajib Pajak**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No Responden** | **Pertanyaan 1** | **Pertanyaan 2** | **Pertanyaan 3** | **Pertanyaan 4** | **Pertanyaan 5** |
| 1 | 3 | 3 | 4 | 4 | 4 |
| 2 | 5 | 4 | 4 | 4 | 5 |
| 3 | 5 | 5 | 4 | 5 | 5 |
| 4 | 5 | 5 | 4 | 5 | 5 |
| 5 | 5 | 5 | 5 | 5 | 5 |
| 6 | 5 | 5 | 5 | 5 | 5 |
| 7 | 4 | 5 | 5 | 5 | 3 |
| 8 | 5 | 5 | 5 | 5 | 3 |
| 9 | 5 | 4 | 5 | 5 | 4 |
| 10 | 5 | 5 | 5 | 5 | 5 |
| 11 | 5 | 5 | 5 | 5 | 5 |
| 12 | 5 | 5 | 5 | 5 | 5 |
| 13 | 5 | 5 | 5 | 5 | 5 |
| 14 | 5 | 5 | 5 | 4 | 5 |
| 15 | 5 | 5 | 5 | 5 | 5 |
| 16 | 5 | 5 | 5 | 5 | 5 |
| 17 | 3 | 5 | 5 | 5 | 5 |
| 18 | 5 | 5 | 5 | 5 | 4 |
| 19 | 5 | 5 | 4 | 5 | 5 |
| 20 | 5 | 4 | 4 | 5 | 5 |
| 21 | 5 | 5 | 5 | 4 | 5 |
| 22 | 5 | 5 | 5 | 5 | 5 |
| 23 | 5 | 5 | 5 | 5 | 5 |
| 24 | 5 | 5 | 5 | 5 | 5 |
| 25 | 5 | 5 | 5 | 5 | 5 |
| 26 | 3 | 5 | 5 | 5 | 5 |
| 27 | 3 | 5 | 5 | 3 | 5 |
| 28 | 5 | 5 | 5 | 3 | 5 |
| 29 | 5 | 5 | 5 | 5 | 5 |
| 30 | 5 | 5 | 5 | 5 | 5 |
| 31 | 5 | 5 | 5 | 5 | 4 |
| 32 | 5 | 5 | 5 | 5 | 4 |
| 33 | 5 | 5 | 5 | 3 | 4 |
| 34 | 5 | 5 | 5 | 5 | 4 |
| 35 | 5 | 5 | 5 | 5 | 3 |
| 36 | 5 | 5 | 5 | 5 | 4 |
| 37 | 5 | 5 | 5 | 5 | 4 |
| 38 | 5 | 5 | 5 | 3 | 4 |
| 39 | 5 | 5 | 5 | 5 | 4 |
| 40 | 5 | 5 | 5 | 5 | 4 |
| 41 | 5 | 5 | 5 | 5 | 4 |
| 42 | 5 | 5 | 5 | 4 | 4 |
| 43 | 5 | 3 | 5 | 4 | 4 |
| 44 | 5 | 5 | 5 | 4 | 3 |
| 45 | 5 | 5 | 5 | 4 | 4 |
| 46 | 5 | 5 | 5 | 4 | 4 |
| 47 | 5 | 5 | 5 | 4 | 4 |
| 48 | 5 | 5 | 5 | 4 | 4 |
| 49 | 5 | 5 | 5 | 4 | 4 |
| 50 | 5 | 5 | 5 | 4 | 4 |
| 51 | 5 | 5 | 3 | 4 | 4 |
| 52 | 5 | 4 | 5 | 4 | 4 |
| 53 | 5 | 4 | 5 | 4 | 4 |
| 54 | 5 | 4 | 5 | 4 | 3 |
| 55 | 5 | 4 | 5 | 4 | 4 |
| 56 | 5 | 4 | 5 | 4 | 4 |
| 57 | 5 | 4 | 5 | 3 | 4 |
| 58 | 5 | 4 | 5 | 4 | 4 |
| 59 | 5 | 4 | 5 | 4 | 4 |
| 60 | 5 | 4 | 5 | 4 | 4 |
| 61 | 5 | 4 | 5 | 4 | 4 |
| 62 | 4 | 4 | 4 | 4 | 4 |
| 63 | 4 | 4 | 4 | 4 | 4 |
| 64 | 4 | 4 | 4 | 4 | 4 |
| 65 | 4 | 4 | 4 | 4 | 4 |
| 66 | 4 | 4 | 4 | 4 | 4 |
| 67 | 4 | 4 | 4 | 4 | 4 |
| 68 | 4 | 4 | 4 | 4 | 4 |
| 69 | 4 | 4 | 4 | 4 | 4 |
| 70 | 4 | 4 | 4 | 4 | 4 |
| 71 | 4 | 4 | 4 | 4 | 4 |
| 72 | 4 | 4 | 4 | 4 | 4 |
| 73 | 4 | 4 | 4 | 4 | 4 |
| 74 | 4 | 4 | 4 | 4 | 4 |
| 75 | 4 | 4 | 4 | 4 | 4 |
| 76 | 4 | 4 | 4 | 4 | 4 |
| 77 | 4 | 4 | 4 | 4 | 4 |
| 78 | 4 | 4 | 4 | 4 | 4 |
| 79 | 4 | 3 | 4 | 4 | 4 |
| 80 | 4 | 4 | 4 | 4 | 4 |
| 81 | 3 | 4 | 4 | 4 | 4 |
| 82 | 4 | 4 | 4 | 4 | 4 |
| 83 | 4 | 4 | 4 | 4 | 4 |
| 84 | 4 | 4 | 4 | 4 | 4 |
| 85 | 4 | 4 | 4 | 4 | 4 |
| 86 | 4 | 4 | 4 | 4 | 4 |
| 87 | 4 | 4 | 4 | 4 | 4 |
| 88 | 4 | 4 | 4 | 4 | 4 |
| Jumlah | 403 | 395 | 405 | 380 | 372 |
| Rataan | 4,579545 | 4,488636 | 4,602273 | 4,318182 | 4,227273 |