

Lampiran 1. Kuesioner

Kepada
Yth. Wajib Pajak Hotel Kota Kupang
di-
Tempat

Dalam rangka penulisan tesis dengan judul “Pengaruh Pengetahuan Pajak, Kesadaran Wajib Pajak, Sanksi Pajak dan Pemeriksaan Pajak terhadap Kepatuhan Wajib Pajak Hotel di Kota Kupang”, maka dengan ini saya mohon bantuan Bapak/Ibu/Saudara/i untuk mengisi kuesioner yang telah disediakan sesuai dengan keadaan yang sebenarnya. Jawaban yang diberikan akan dijamin kerahasiaannya sesuai kode etik penelitian. Atas bantuan dan kerjasamanya, disampaikan terima kasih.

A. Identitas Responden

1. Nama Responden :
2. Jenis Kelamin :
3. Pekerjaan :
4. Pendidikan :

B. DAFTAR PERNYATAAN

Petunjuk : Berilah tanda (X) pada jawaban yang dianggap benar pada jawaban yang telah disediakan. Pilihan jawaban akan diberi skor sebagai berikut:

- | | | |
|----------------------------------|-------------|---|
| Untuk jawaban Sangat Setuju (SS) | diberi skor | 5 |
| Untuk jawaban Setuju (S) | diberi skor | 4 |
| Untuk jawaban Cukup setuju (CS) | diberi skor | 3 |
| Untuk jawaban Kurang Setuju (KS) | diberi skor | 2 |
| Untuk jawaban Tidak Setuju (TS) | diberi skor | 1 |

KUESIONER

No	Pernyataan-Pernyataan	Alternatif Jawaban				
		SS	S	CS	KS	TS
		5	4	3	2	1
I	Kepatuhan Wajib Pajak					
a	Memenuhi kewajiban					
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					
b	Membayar tepat waktu					
3	Membayar tepat waktu adalah bentuk kepatuhan pajak					
4	Saya selalu membayar pajak tepat waktu					
c	Memenuhi persyaratan					
5	Saya memiliki surat-surat pajak yang lengkap					
6	Pajak dibayar sesuai dengan jumlah pengenaan pajak					
d	Mematuhi tanggal jatuh tempo pembayaran pajak					
7	Saya mengetahui dan tidak lupa tanggal pembayaran pajak					
8	Pajak selalu dibayar tepat waktu					

Lanjutan Kuesioner

No	Pernyataan	Alternatif Jawaban				
		SS	S	CS	KS	TS
		5	4	3	2	1
II	Pengetahuan Wajib Pajak					
a	Memahami prosedur pembayaran					
9	Saya mengetahui dan memahami prosedur pembayaran pajak					
10	Saya mentaati prosedur pembayaran pajak					
b	Mengetahui lokasi pembayaran					
11	Saya mengetahui lokasi pembayaran pajak					
12	Saya membayar pada lokasi yang telah ditentukan					
c	Mengetahui ketentuan umum perpajakan					
13	Saya mengetahui bahwa keterlambatan pembayaran akan dikenakan sanksi					
14	Pajak dibayar tepat waktu dan sesuai jumlah potongan pajak					
III	Kesadaran Wajib Pajak					
a	Kesadaran akan fungsi pajak					
15	Peran penerimaan pajak sangat penting bagi pembangunan negara					
16	Pajak merupakan salah satu sumber penerimaan negara terbesar					
b	Kesadaran membayar tanpa paksaan					
17	Saya sadar membayar pajak sesuai ketentuan					
18	Pajak dibayarkan atas dasar kesadaran bahwa hal tersebut adalah kewajiban					
c	Kesadaran tentang manfaat pajak					
19	Saya mengetahui manfaat pajak					
20	Pajak bermanfaat untuk membantu proses pembangunan					
d	Kesadaran bahwa pajak diatur undang-undang					
21	Tidak membayar pajak adalah bentuk pelanggaran terhadap undang-undang pajak					
22	Pajak hotel merupakan salah satu pajak daerah					

Lanjutan Kuesioner

No	Pernyataan	Alternatif Jawaban				
		SS	S	CS	KS	TS
		5	4	3	2	1
IV	Sanksi Pajak					
a	Sanksi harus jelas					
23	Wajib pajak memahami dengan baik tentang Sanksi Perpajakan					
24	Penerapan sanksi pajak harus sesuai dengan peraturan dan ketentuan yang berlaku					
b	Tidak ada toleransi					
25	Sanksi pajak dikenakan kepada pelanggarnya tanpa toleransi					
26	Sanksi diberikan kepada seluruh wajib pajak yang terlambat membayar atau menyetor pajak					
c	Sanksi yang diberikan seimbang					
27	Sanksi sesuai dengan jenis pelanggaran					
28	Sanksi diberikan karena adanya pelanggaran					
d	Memberikan efek jera					
29	Pengenaan sanksi merupakan sarana mendidik wajib pajak					
30	Sanksi pajak dapat memberikan efek kepada wajib pajak untuk taat pajak					
V	Pemeriksaan Pajak					
a	Teknologi informasi					
31	Pemeriksaan pajak dilakukan secara rutin					
32	Pemeriksaan pajak menggunakan teknologi seperti jaringan internet, laptop atau komputer					
b	Jumlah sumber daya manusia					
33	Jumlah pemeriksa sesuai dengan proses pemeriksaan					
34	Pemeriksa memperoleh surat tugas					
c	Kualitas pemeriksa					
35	Pemeriksa mengetahui tata cara pemeriksaan pajak hotel					
36	Pemeriksa mengetahui sistem penghitungan pajak hotel					
d	Sarana dan prasarana pemeriksaan					
37	Pihak hotel menyediakan ruang untuk pelaksanaan pemeriksaan					
38	Tersedia data yang lengkap dan laptop untuk menunjang proses pemeriksaan					

**Lampiran 2. Uji Validitas
Kepatuhan Wajib Pajak**

Correlations

	KWP 1	KWP2	KWP 3	KWP4	KWP5	KWP6	KWP7	KWP8	Total
KWP 1 Pearson Correlation	1	.208	.394*	1.000**	.595**	.420*	.924**	.236	.802**
Sig. (2-tailed)		.270	.031	.000	.001	.021	.000	.208	.000
N	30	30	30	30	30	30	30	30	30
KWP 2 Pearson Correlation	.208	1	.617*	.208	.558**	.651**	.310	.924**	.705**
Sig. (2-tailed)	.270		.000	.270	.001	.000	.095	.000	.000
N	30	30	30	30	30	30	30	30	30
KWP 3 Pearson Correlation	.394*	.617**	1	.394*	.526**	.756**	.336	.712**	.730**
Sig. (2-tailed)	.031	.000		.031	.003	.000	.070	.000	.000
N	30	30	30	30	30	30	30	30	30
KWP 4 Pearson Correlation	1.000**	.208	.394*	1	.595**	.420*	.924**	.236	.802**
Sig. (2-tailed)	.000	.270	.031		.001	.021	.000	.208	.000
N	30	30	30	30	30	30	30	30	30
KWP 5 Pearson Correlation	.595**	.558**	.526*	.595**	1	.536**	.618**	.607**	.814**
Sig. (2-tailed)	.001	.001	.003	.001		.002	.000	.000	.000
N	30	30	30	30	30	30	30	30	30
KWP 6 Pearson Correlation	.420*	.651**	.756*	.420*	.536**	1	.496**	.666**	.773**
Sig. (2-tailed)	.021	.000	.000	.021	.002		.005	.000	.000
N	30	30	30	30	30	30	30	30	30
KWP 7 Pearson Correlation	.924**	.310	.336	.924**	.618**	.496**	1	.284	.822**
Sig. (2-tailed)	.000	.095	.070	.000	.000	.005		.128	.000
N	30	30	30	30	30	30	30	30	30
KWP 8 Pearson Correlation	.236	.924**	.712*	.236	.607**	.666**	.284	1	.730**
Sig. (2-tailed)	.208	.000	.000	.208	.000	.000	.128		.000
N	30	30	30	30	30	30	30	30	30
Total Pearson Correlation	.802**	.705**	.730*	.802**	.814**	.773**	.822**	.730**	1
Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
N	30	30	30	30	30	30	30	30	30

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

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

Pengetahuan Wajib Pajak

	PWP 1	PWP 2		PWP 3	PWP 4	PWP 5	PWP 6	Total
PWP 1	Pearson Correlation Sig. (2-tailed) N	1 .532* 30		.414* .023 30	.554** .001 30	.571* .001 30	1.000** .000 30	.793** .000 30
PWP 2	Pearson Correlation Sig. (2-tailed) N	.532* .002 30	1 30	.284 .128 30	.973** .000 30	.531* .003 30	.532** .002 30	.818** .000 30
PWP 3	Pearson Correlation Sig. (2-tailed) N	.414* .023 30	.284 .128 30	1 30	.316 .089 30	.487* .006 30	.414* .023 30	.663** .000 30
PWP 4	Pearson Correlation Sig. (2-tailed) N	.554* .001 30	.973* .000 30	.316 .089 30	1 30	.575* .001 30	.554** .001 30	.849** .000 30
PWP 5	Pearson Correlation Sig. (2-tailed) N	.571* .001 30	.531* .003 30	.487* .006 30	.575** .001 30	1 30	.571** .001 30	.784** .000 30
PWP 6	Pearson Correlation Sig. (2-tailed) N	1.000** .000 30	.532* .002 30	.414* .023 30	.554** .001 30	.571* .001 30	1 30	.793** .000 30
Total	Pearson Correlation Sig. (2-tailed) N	.793* .000 30	.818* .000 30	.663* .000 30	.849** .000 30	.784* .000 30	.793** .000 30	1 30

Kesadaran Wajib Pajak

Correlations

	KSWP 1	KSWP 2	KSWP 3	KSWP 4	KSWP 5	KSWP 6	KSWP 7	KSWP 8	Total
KSW P1 Pearson Correlation	1	.551**	.496**	.536**	.651**	1.000**	1.000**	.327	.600**
Sig. (2-tailed)		.002	.005	.002	.000	.000	.000	.078	.000
N	30	30	30	30	30	30	30	30	30
KSW P2 Pearson Correlation	.551**	1	.461*	.680**	.547**	.551**	.551**	.593**	.679**
Sig. (2-tailed)	.002		.010	.000	.002	.002	.002	.001	.000
N	30	30	30	30	30	30	30	30	30
KSW P3 Pearson Correlation	.496**	.461*	1	.618**	.310	.496**	.496**	.531**	.818**
Sig. (2-tailed)	.005	.010		.000	.095	.005	.005	.003	.000
N	30	30	30	30	30	30	30	30	30
KSW P4 Pearson Correlation	.536**	.680**	.618**	1	.558**	.536**	.536**	.803**	.914**
Sig. (2-tailed)	.002	.000	.000		.001	.002	.002	.000	.000
N	30	30	30	30	30	30	30	30	30
KSW P5 Pearson Correlation	.651**	.547**	.310	.558**	1	.651**	.651**	.428*	.619**
Sig. (2-tailed)	.000	.002	.095	.001		.000	.000	.018	.000
N	30	30	30	30	30	30	30	30	30
KSW P6 Pearson Correlation	1.000**	.431**	.419**	.674**	.512**	.461	.318**	.344	.648**
Sig. (2-tailed)	.000	.000	.002	.005	.000		.000	.018	.000
N	30	30	30	30	30	30	30	30	30
KSW P7 Pearson Correlation	1.000**	.551**	.496**	.536**	.651**	1.000**	1	.327	.600**
Sig. (2-tailed)	.000	.002	.005	.002	.000	.000		.078	.000
N	30	30	30	30	30	30	30	30	30
KSW P8 Pearson Correlation	.327	.593**	.531**	.803**	.428*	.327	.327	1	.784**
Sig. (2-tailed)	.078	.001	.003	.000	.018	.078	.078		.000
N	30	30	30	30	30	30	30	30	30
Total Pearson Correlation	.600**	.679**	.818**	.914**	.619**	.600**	.600**	.784**	1
Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
N	30	30	30	30	30	30	30	30	30

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

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

Sanksi Pajak

Correlations

	SP1	SP 2	SP 3	SP 4	SP 5	SP 6	SP7	SP8	Total
SP1 Pearson Correlation	1	.651**	.716**	.606**	.211	.091	.952**	.568**	.855**
Sig. (2-tailed)		.000	.000	.000	.262	.633	.000	.001	.000
N	30	30	30	30	30	30	30	30	30
SP 2 Pearson Correlation	.651**	1	.494**	.973**	.117	.150	.660**	.278	.804**
Sig. (2-tailed)	.000		.006	.000	.540	.428	.000	.136	.000
N	30	30	30	30	30	30	30	30	30
SP 3 Pearson Correlation	.716**	.494**	1	.461*	.014	-.090	.680**	.547**	.696**
Sig. (2-tailed)	.000	.006		.010	.942	.638	.000	.002	.000
N	30	30	30	30	30	30	30	30	30
SP 4 Pearson Correlation	.606**	.973**	.461*	1	.173	.207	.618**	.310	.808**
Sig. (2-tailed)	.000	.000	.010		.360	.272	.000	.095	.000
N	30	30	30	30	30	30	30	30	30
SP 5 Pearson Correlation	.211	.117	.014	.173	1	.952**	.213	.294	.488**
Sig. (2-tailed)	.262	.540	.942	.360		.000	.258	.115	.006
N	30	30	30	30	30	30	30	30	30
SP 6 Pearson Correlation	.091	.150	.090	.207	.952**	1	.106	.189	.427*
Sig. (2-tailed)	.633	.428	.638	.272	.000		.578	.316	.018
N	30	30	30	30	30	30	30	30	30
SP 7 Pearson Correlation	.952**	.660**	.680**	.618**	.213	.106	1	.558**	.854**
Sig. (2-tailed)	.000	.000	.000	.000	.258	.578		.001	.000
N	30	30	30	30	30	30	30	30	30
SP 8 Pearson Correlation	.568**	.278	.547**	.310	.294	.189	.558**	1	.660**
Sig. (2-tailed)	.001	.136	.002	.095	.115	.316	.001		.000
N	30	30	30	30	30	30	30	30	30
Total Pearson Correlation	.855**	.804**	.696**	.808**	.488**	.427*	.854**	.660**	1
Sig. (2-tailed)	.000	.000	.000	.000	.006	.018	.000	.000	
N	30	30	30	30	30	30	30	30	30

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

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

Pemeriksaan Pajak

		MK1	MK2	MK3	MK4	MK5	MK6	MK7	MK8	Total
PP1	Pearson Correlation	.751*	.618*	.607*	.660**	.803*	.751**	1	.607*	.914**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.000
	N	30	30	30	30	30	30	30	30	30
MK2	Pearson Correlation	.414*	.284	1.000**	.316	.487*	.414*	.607**	1	.663**
	Sig. (2-tailed)	.023	.128	.000	.089	.006	.023	.000		.000
	N	30	30	30	30	30	30	30	30	30
MK3	Pearson Correlation	.554*	.973*	.316	1.000**	.575*	.554**	.660**	.316	.849**
	Sig. (2-tailed)	.001	.000	.089	.000	.001	.001	.000	.089	.000
	N	30	30	30	30	30	30	30	30	30
MK4	Pearson Correlation	.751*	.618*	.607*	.660**	.803*	.751**	1.000**	.607*	.914**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	30	30	30	30	30	30	30	30	30
MK5	Pearson Correlation	.211	.117	.014	.173	1	.952**	.213	.294	.488**
	Sig. (2-tailed)	.262	.540	.942	.360		.000	.258	.115	.006
	N	30	30	30	30	30	30	30	30	30
MK6	Pearson Correlation	.327	.593*	.531*	.803**	.428*	.327	.327	1	.784**
	Sig. (2-tailed)	.078	.001	.003	.000	.018	.078	.078		.000
	N	30	30	30	30	30	30	30	30	30
MK7	Pearson Correlation	.595*	.558*	.526*	.595**	1	.536**	.618**	.607*	.814**
	Sig. (2-tailed)	.001	.001	.003	.001		.002	.000	.000	.000
	N	30	30	30	30	30	30	30	30	30
MK8	Pearson Correlation	.428*	.327	.327	.536**	.561*	1.000**	1.000**	.477	.700**
	Sig. (2-tailed)	.008	.028	.001	.002	.000	.000	.000	.078	.000
	N	30	30	30	30	30	30	30	30	30
Total	Pearson Correlation	.914*	.663*	.849*	.914**	.488*	.784**	.814**	.814*	1
	Sig. (2-tailed)	.000	.000	.000	.000	.006	.000	.000	.000	
	N	30	30	30	30	30	30	30	30	30

Lampiran 3 Uji Reliabilitas

Kepatuhan Wajib Pajak

Reliability Statistics

Cronbach's Alpha	N of Items
.900	8

Pengetahuan Wajib Pajak

Reliability Statistics

Cronbach's Alpha	N of Items
.937	6

Kesadaran Wajib Pajak

Reliability Statistics

Cronbach's Alpha	N of Items
.907	8

Sanksi Pajak

Reliability Statistics

Cronbach's Alpha	N of Items
.852	8

Pemeriksaan Pajak

Reliability Statistics

Cronbach's Alpha	N of Items
.732	8

Lampiran 4. Statistik Deskriptif**Jawaban Kuesioner Variabel Kepatuhan Pajak**

Resp	Pernyataan								Tota l
	1	2	3	4	5	6	7	8	
1	4	4	3	3	4	3	4	4	29
2	4	4	4	4	3	5	4	3	31
3	4	4	4	5	4	4	4	4	33
4	4	4	3	4	4	4	4	2	29
5	2	2	5	3	4	4	4	3	27
6	3	4	3	5	4	4	4	4	31
7	2	5	5	4	3	2	3	4	28
8	2	2	2	4	4	2	5	4	25
9	4	4	4	4	3	4	4	3	30
10	4	3	3	4	4	3	3	3	27
11	3	3	4	4	4	3	3	5	29
12	2	2	4	4	4	2	3	5	26
13	2	2	4	4	4	3	4	4	27
14	4	4	2	2	3	4	4	4	27
15	4	4	2	2	4	4	4	4	28
16	4	4	4	3	3	3	4	2	27
17	3	3	4	4	4	4	3	4	29
18	3	3	4	4	2	2	2	4	24
19	4	3	3	4	4	3	3	4	28
20	4	4	4	3	3	3	4	3	28
21	2	2	4	4	3	3	2	2	22
22	4	4	4	3	3	3	4	5	30
23	4	3	4	4	4	3	3	4	29
24	4	4	5	5	4	4	4	4	34
25	3	2	3	3	4	4	2	4	25
26	4	4	4	4	3	3	4	3	29
27	2	3	4	4	3	3	2	3	24
28	3	3	4	4	4	4	3	4	29
29	4	4	3	3	4	4	4	4	30
30	3	3	2	3	3	3	3	5	25
31	3	3	3	5	3	3	3	4	27
32	2	2	3	3	3	3	3	4	23
33	4	4	3	3	4	4	4	4	30
34	3	3	3	3	3	4	3	3	25
35	2	2	3	3	3	3	5	3	24

36	3	3	3	3	4	4	3	4	27
37	3	3	3	3	3	3	3	3	24
38	3	3	3	5	3	3	4	3	27
39	3	3	3	3	3	3	3	4	25
40	3	2	3	3	5	5	2	3	26
41	4	4	4	5	2	5	4	3	31
42	4	4	3	3	4	4	4	3	29
43	3	3	3	3	4	5	3	3	27
44	4	4	4	4	4	4	4	3	31
45	3	3	4	4	5	3	3	3	28
46	3	3	3	3	4	4	3	4	27
47	3	4	4	3	4	4	4	3	29
48	4	4	3	3	4	4	4	3	29
49	3	4	4	4	4	3	4	4	30
50	4	4	3	4	4	4	4	3	30
51	4	4	3	4	4	4	4	3	30
52	4	3	4	4	4	4	3	4	30
53	4	3	3	3	4	4	3	3	27
54	4	3	4	4	4	4	3	4	30
55	4	4	4	3	4	4	4	4	31
56	4	4	3	4	4	4	4	3	30
57	4	3	3	3	4	4	3	3	27
58	4	4	3	4	3	4	4	3	29
59	3	4	4	4	4	3	4	4	30
60	4	3	4	4	4	4	3	4	30
61	4	3	4	4	4	4	3	4	30
62	4	4	3	3	3	4	4	3	28
63	4	4	3	3	3	4	4	3	28
64	3	4	4	3	3	3	4	4	28
65	4	4	3	4	4	4	4	3	30
66	3	4	4	4	4	3	4	4	30
67	4	4	4	4	3	4	4	4	31
68	3	3	4	3	4	3	3	4	27
69	3	3	4	3	4	3	3	4	27
70	3	4	4	4	4	3	4	4	30
71	4	3	4	4	4	4	3	4	30
72	3	4	4	4	4	3	4	4	30
73	4	3	3	3	4	4	3	3	27
74	3	3	4	3	4	3	3	4	27

75	4	3	3	3	4	4	3	3	27
76	4	3	3	3	4	4	3	3	27
77	4	3	3	4	3	4	3	3	27
78	4	4	4	3	4	4	4	4	31
79	3	3	4	3	4	3	3	4	27
80	3	4	4	4	4	3	4	4	30
81	3	4	4	4	4	3	4	4	30
82	4	3	3	3	4	4	3	3	27
83	4	3	3	3	4	4	3	3	27
84	3	3	3	4	4	3	3	3	26
85	3	3	3	3	3	3	3	3	24
86	4	4	3	4	4	4	4	3	30
87	4	4	3	4	4	4	4	3	30
88	4	4	3	3	3	4	4	3	28
89	4	4	3	3	3	4	4	3	28
90	4	4	4	4	3	4	4	4	31
91	4	4	3	3	3	4	4	3	28
92	4	3	3	3	3	4	3	3	26
93	4	3	4	3	3	4	3	4	28
94	4	3	4	3	3	4	3	4	28
95	4	4	4	4	3	4	4	4	31
96	3	3	3	3	4	3	3	3	25
97	3	3	3	4	4	3	3	3	26
98	3	3	3	5	3	3	3	3	26
99	4	4	3	3	3	4	4	3	28
100	4	3	3	3	4	4	3	3	27
101	4	4	3	3	3	4	4	3	28
102	3	3	3	4	4	3	3	3	26
103	4	4	4	3	4	4	4	4	31
104	4	4	3	3	3	4	4	3	28
105	3	3	3	4	4	3	3	3	26
106	4	3	3	3	4	4	3	3	27
107	4	4	3	3	3	4	4	3	28
108	3	3	4	4	3	3	3	4	27
109	4	4	5	4	4	4	4	5	34
110	4	4	4	4	3	4	4	4	31
111	4	4	3	4	4	4	4	3	30
112	4	4	4	3	4	4	4	4	31
113	4	3	3	3	4	4	3	3	27

114	4	3	3	3	4	4	3	3	27
115	4	3	3	3	4	4	3	3	27
116	3	3	3	3	3	3	3	3	24
117	3	3	4	3	4	3	3	4	27
118	5	4	4	4	4	5	4	4	34
119	3	3	3	4	4	3	3	3	26
120	3	3	3	4	4	3	3	3	26
121	4	4	4	4	4	4	4	4	32
122	3	3	4	3	4	3	3	4	27
123	3	3	3	4	4	3	3	3	26
124	3	3	4	3	4	3	3	4	27
125	3	3	4	4	3	3	3	4	27
126	3	4	4	4	4	3	4	4	30
127	3	4	3	4	3	3	4	3	27
128	3	4	3	3	4	3	4	3	27
129	3	3	3	3	5	3	3	3	26
130	3	4	3	3	4	3	4	3	27
131	4	3	3	3	4	4	3	3	27
132	4	4	3	3	3	4	4	3	28
133	4	4	3	3	3	4	4	3	28
134	4	3	4	4	4	4	3	4	30
135	3	4	3	3	4	3	4	3	27
136	3	4	4	3	3	3	4	4	28
137	3	4	3	3	4	3	4	3	27
138	3	4	4	3	3	3	4	4	28
139	4	4	4	4	3	4	4	4	31
140	4	4	4	4	4	4	4	4	32
141	4	3	4	3	3	4	3	4	28
142	4	4	4	5	4	4	4	4	33
143	4	4	4	4	4	4	4	4	32
144	4	4	3	3	3	4	4	3	28
145	3	3	3	4	4	3	3	3	26
146	4	3	3	4	3	4	3	3	27
147	3	4	4	3	3	3	4	4	28
148	4	3	3	4	3	4	3	3	27
149	4	3	4	4	4	4	3	4	30
150	3	3	3	4	4	3	3	3	26
151	4	3	4	3	3	4	3	4	28
152	4	4	4	4	5	4	4	4	33

153	4	4	3	3	3	4	4	3	28
154	3	3	4	3	4	3	3	4	27
155	4	3	3	4	4	4	3	3	28
156	4	3	3	4	3	4	3	3	27
157	4	4	3	4	4	4	4	3	30
158	3	3	3	4	4	3	3	3	26
159	3	3	3	4	4	3	3	3	26
160	3	4	3	3	4	3	4	3	27
161	4	3	3	3	4	4	3	3	27
162	4	3	4	3	3	4	3	4	28
Σ	569	555	559	573	591	581	564	564	70,31
$\bar{X}_{Ps - p}$	3,51	3,43	3,45	3,54	3,65	3,59	3,48	3,48	
$(\bar{X}_{Ps - p})/5$	0,70	0,69	0,69	0,71	0,73	0,72	0,70	0,70	
$P_s - p$	70,2 5	68,5 2	69,0 1	70,7 4	72,9 6	71,7 3	69,6 3	69,6 3	
Rata-Rata	69,38		69,88		72,35		69,63		

Jawaban Kuesioner Variabel Pengetahuan Wajib Pajak

Resp	Pernyataan						Total
	9	10	11	12	13	14	
1	4	4	3	3	3	4	21
2	4	4	4	4	3	3	22
3	3	4	4	3	5	4	23
4	4	3	4	3	4	3	21
5	3	3	4	3	4	4	21
6	3	4	4	4	5	5	25
7	4	3	4	5	5	5	26
8	4	4	4	3	5	3	23
9	4	4	3	3	3	3	20
10	3	4	3	4	3	4	21
11	4	4	3	5	3	4	23
12	3	4	4	4	4	4	23
13	4	4	3	4	3	4	22
14	4	4	3	4	5	3	23
15	3	4	3	3	3	3	19

16	3	4	4	4	4	3	22
17	4	4	3	3	3	4	21
18	3	4	4	5	4	4	24
19	3	4	4	4	4	4	23
20	3	4	3	3	3	4	20
21	4	3	3	4	4	4	22
22	4	3	4	3	3	3	20
23	3	4	4	4	4	4	23
24	3	4	4	3	3	3	20
25	3	4	4	4	5	3	23
26	3	3	4	4	5	4	23
27	4	4	3	4	4	4	23
28	3	4	3	3	4	4	21
29	3	4	3	4	4	4	22
30	3	4	4	3	3	4	21
31	4	3	3	3	3	3	19
32	4	4	4	2	3	4	21
33	4	4	4	3	3	3	21
34	3	3	4	3	3	3	19
35	3	4	3	3	4	4	21
36	3	4	3	3	3	3	19
37	3	3	3	4	3	3	19
38	3	4	4	3	2	2	18
39	4	4	4	4	3	4	23
40	3	3	4	3	2	3	18
41	3	4	3	3	4	4	21
42	4	4	4	3	3	3	21
43	3	4	3	4	4	4	22
44	3	3	4	3	3	3	19
45	3	4	3	3	2	2	17
46	3	3	3	3	3	3	18
47	3	4	4	2	4	5	22
48	3	3	4	3	3	3	19
49	3	3	4	3	3	3	19
50	3	3	3	4	4	4	21
51	3	4	3	4	4	3	21
52	4	3	3	4	4	4	22
53	3	4	3	4	4	4	22
54	3	4	3	5	5	5	25

55	3	4	4	4	3	5	23
56	3	4	4	4	3	3	21
57	3	4	3	4	3	3	20
58	3	3	4	4	4	4	22
59	3	4	3	4	2	4	20
60	3	4	3	4	4	4	22
61	4	4	4	3	4	4	23
62	4	4	4	4	3	5	24
63	4	4	4	4	2	2	20
64	4	4	4	4	4	2	22
65	3	4	3	3	2	4	19
66	4	3	3	4	4	4	22
67	3	4	3	4	4	4	22
68	3	3	3	4	2	2	17
69	3	3	4	3	2	3	18
70	4	4	4	3	4	4	23
71	3	4	3	3	3	3	19
72	3	4	3	3	4	3	20
73	4	4	4	4	3	2	21
74	3	4	3	3	3	4	20
75	3	4	4	4	3	4	22
76	3	4	4	2	4	4	21
77	3	4	5	3	3	2	20
78	3	4	4	3	4	3	21
79	4	4	3	3	3	2	19
80	3	4	3	3	4	2	19
81	3	3	3	3	2	3	17
82	3	4	3	4	4	3	21
83	4	3	3	3	3	3	19
84	3	3	4	3	4	3	20
85	3	4	3	4	4	4	22
86	3	4	4	4	4	3	22
87	3	3	4	4	3	4	21
88	3	4	3	4	3	4	21
89	4	3	3	4	4	4	22
90	3	4	3	4	4	4	22
91	4	4	3	3	4	4	22
92	4	4	4	3	4	4	23
93	3	3	4	4	4	5	23

94	4	4	4	3	4	4	23
95	4	4	4	4	4	4	24
96	3	4	3	4	3	3	20
97	4	3	3	4	3	4	21
98	3	3	4	4	3	4	21
99	3	4	4	4	4	4	23
100	4	3	3	4	3	4	21
101	4	4	4	4	3	3	22
102	3	3	4	4	3	4	21
103	3	4	3	4	4	3	21
104	4	4	4	4	3	4	23
105	3	4	3	4	4	4	22
106	4	4	4	4	4	4	24
107	3	4	4	4	3	4	22
108	3	4	3	3	3	4	20
109	3	4	4	3	4	4	22
110	3	3	4	4	4	4	22
111	4	3	3	4	4	4	22
112	3	3	4	4	4	3	21
113	3	4	3	3	4	4	21
114	4	3	3	4	3	3	20
115	3	3	3	4	3	4	20
116	3	3	4	4	3	4	21
117	3	4	4	4	4	4	23
118	4	3	4	3	3	4	21
119	3	4	4	4	4	4	23
120	3	4	4	4	4	4	23
121	3	4	3	3	4	4	21
122	3	4	4	4	3	4	22
123	4	4	4	4	3	4	23
124	3	4	3	3	3	3	19
125	4	4	4	4	4	4	24
126	4	4	4	4	4	4	24
127	3	3	4	3	4	4	21
128	4	3	4	4	3	4	22
129	4	3	4	4	4	4	23
130	4	4	4	4	3	4	23
131	4	4	3	3	4	3	21
132	4	3	4	4	3	4	22

133	3	4	4	3	3	4	21
134	4	3	4	4	4	4	23
135	4	3	4	3	4	4	22
136	4	4	4	3	4	4	23
137	4	4	4	3	3	3	21
138	4	4	4	4	3	4	23
139	4	4	4	3	3	3	21
140	4	3	4	4	3	4	22
141	3	3	4	3	3	4	20
142	4	4	3	4	4	4	23
143	4	4	3	3	4	3	21
144	4	3	4	3	4	3	21
145	4	4	4	4	4	4	24
146	3	4	4	3	4	3	21
147	3	3	4	3	4	4	21
148	3	4	4	3	4	4	22
149	4	3	4	3	4	5	23
150	3	3	4	3	4	4	21
151	3	3	4	4	4	3	21
152	3	4	4	3	4	3	21
153	4	4	4	3	3	3	21
154	3	4	3	3	4	3	20
155	4	4	4	4	3	3	22
156	4	4	4	3	3	4	22
157	4	3	4	3	4	3	21
158	4	4	4	3	4	4	23
159	4	4	4	3	3	4	22
160	4	3	4	3	4	3	21
161	4	4	4	4	3	3	22
162	4	4	4	3	4	3	22
Σ	556	596	587	572	571	584	71,32
$\bar{X}Ps - p$	3,43	3,68	3,62	3,53	3,52	3,60	
$(\bar{X}Ps - p)/5$	0,69	0,74	0,72	0,71	0,70	0,72	
$Ps - p$	68,64	73,58	72,47	70,62	70,49	72,10	

Rata-Rata	71,11	71,54	71,30	
-----------	-------	-------	-------	--

Jawaban Kuesioner Variabel Kesadaran Wajib Pajak

Resp	Pernyataan								Total
	15	16	17	18	19	20	21	22	
1	3	5	4	4	5	3	4	4	32
2	3	3	5	5	4	3	3	4	30
3	4	3	3	4	3	4	4	3	28
4	3	5	5	4	3	3	3	4	30
5	3	3	4	4	3	3	4	3	27
6	3	3	3	4	3	4	4	3	27
7	3	3	3	3	4	4	5	5	30
8	4	3	3	3	4	4	5	3	29
9	4	3	4	4	3	3	4	4	29
10	3	5	4	3	3	5	4	4	31
11	3	3	4	3	4	4	3	3	27
12	3	3	4	4	3	3	3	3	26
13	4	3	3	4	3	3	4	4	28
14	3	4	4	4	4	3	3	3	28
15	5	3	4	3	3	3	3	3	27
16	3	3	3	3	3	3	3	3	24
17	3	3	3	3	3	4	3	3	25
18	4	4	3	3	3	3	3	3	26
19	3	3	3	4	4	4	3	4	28
20	3	4	3	3	3	4	3	3	26
21	5	4	3	3	3	3	3	3	27
22	4	4	4	4	3	3	3	3	28
23	3	5	3	3	3	5	4	4	30
24	4	4	4	4	4	3	4	4	31
25	3	3	3	4	4	4	3	3	27
26	3	3	4	5	4	4	3	3	29
27	3	3	4	3	3	4	3	4	27
28	4	5	3	3	3	3	3	3	27
29	3	3	4	4	4	4	3	3	28
30	4	4	3	3	4	3	4	3	28
31	3	3	4	4	4	3	3	3	27
32	4	5	4	4	3	3	3	4	30
33	4	4	4	5	3	3	5	3	31
34	3	3	4	4	4	4	4	3	29

35	3	4	3	3	4	3	4	4	28
36	4	4	3	5	4	3	4	4	31
37	4	3	3	3	4	3	3	3	26
38	3	4	3	3	3	3	3	4	26
39	3	4	3	3	4	3	3	3	26
40	5	4	3	3	3	3	3	3	27
41	3	3	3	3	3	3	3	3	24
42	3	4	3	5	4	3	3	3	28
43	4	3	4	3	3	4	3	3	27
44	3	4	4	3	3	5	3	4	29
45	4	3	4	4	3	4	3	3	28
46	3	3	3	3	4	4	4	3	27
47	3	3	5	4	3	4	3	3	28
48	5	4	3	3	4	3	3	3	28
49	4	3	4	4	4	4	4	4	31
50	4	3	4	4	4	4	3	3	29
51	3	4	4	4	4	4	3	4	30
52	4	4	3	4	4	4	4	4	31
53	4	4	3	3	3	4	3	4	28
54	4	3	4	4	4	3	3	4	29
55	3	3	4	4	4	3	3	3	27
56	4	4	4	3	4	4	3	3	29
57	3	4	3	3	4	4	4	4	29
58	4	4	3	3	3	4	3	4	28
59	4	4	3	4	4	3	3	4	29
60	4	3	4	4	4	3	3	3	28
61	3	4	4	4	4	3	3	3	28
62	3	4	3	4	3	4	3	4	28
63	4	3	4	3	3	3	3	3	26
64	4	3	4	3	3	3	3	4	27
65	4	3	4	4	3	4	4	3	29
66	4	4	4	3	4	4	3	4	30
67	3	4	4	4	4	4	4	4	31
68	4	4	3	3	3	4	4	4	29
69	4	4	3	3	3	4	4	3	28
70	3	4	4	4	4	4	4	4	31
71	4	4	3	4	4	4	4	4	31
72	3	4	4	4	4	3	4	4	30
73	4	3	4	3	3	4	5	4	30
74	3	3	4	3	4	4	4	4	29
75	4	3	4	3	3	4	4	3	28

76	4	3	4	3	3	4	3	4	28
77	3	4	3	3	4	3	3	4	27
78	3	4	4	4	4	3	4	3	29
79	3	4	4	3	3	3	3	4	27
80	3	4	4	4	4	3	3	4	29
81	4	4	4	3	4	4	4	3	30
82	4	4	3	3	3	3	4	3	27
83	3	4	4	3	3	4	3	3	27
84	3	3	4	4	3	3	3	3	26
85	3	3	5	3	3	4	3	4	28
86	4	4	4	3	4	4	4	4	31
87	4	4	4	3	4	4	4	4	31
88	4	4	3	3	3	3	3	4	27
89	3	4	4	3	3	3	3	4	27
90	4	4	3	4	4	4	3	3	29
91	4	3	4	3	3	4	4	4	29
92	4	3	3	3	3	3	5	4	28
93	3	3	4	4	3	4	3	4	28
94	4	3	3	3	3	4	3	4	27
95	4	4	3	4	4	3	3	3	28
96	3	4	4	3	3	4	3	4	28
97	3	3	3	4	4	5	4	3	29
98	3	3	3	3	3	3	5	4	27
99	3	3	4	4	3	4	4	3	28
100	2	4	4	3	3	4	4	3	27
101	4	4	3	3	3	3	4	4	28
102	4	4	3	3	3	3	4	4	28
103	4	4	3	4	4	3	4	4	30
104	4	3	3	3	4	4	4	4	29
105	2	4	4	3	3	4	4	3	27
106	4	4	3	3	3	3	4	4	28
107	3	3	3	4	4	3	3	4	27
108	4	3	4	3	3	3	3	5	28
109	4	4	4	4	3	4	4	4	31
110	4	4	3	4	4	4	4	4	31
111	4	4	4	4	3	4	4	3	30
112	4	4	3	4	4	3	4	4	30
113	4	3	3	3	4	4	4	3	28
114	4	3	3	4	3	4	3	4	28
115	3	4	3	3	4	4	3	3	27
116	3	3	3	3	3	3	3	4	25

117	4	4	3	3	3	4	3	3	27
118	4	4	4	3	4	4	4	3	30
119	4	4	3	3	3	3	4	4	28
120	4	3	3	4	3	3	3	3	26
121	4	4	4	5	4	3	3	3	30
122	4	3	3	3	4	3	3	4	27
123	3	3	3	4	4	2	4	4	27
124	3	3	4	4	3	4	4	3	28
125	4	4	3	3	3	4	4	3	28
126	4	4	3	4	4	4	4	3	30
127	4	3	3	3	4	4	3	3	27
128	3	3	3	4	4	2	4	4	27
129	3	3	3	3	3	4	4	3	26
130	3	3	3	4	4	3	3	3	26
131	3	3	4	4	3	4	3	4	28
132	4	4	3	3	3	4	4	4	29
133	4	4	3	3	3	4	4	3	28
134	4	4	4	3	4	4	4	4	31
135	3	3	3	3	4	4	4	3	27
136	4	4	3	3	3	4	3	3	27
137	3	4	3	4	3	4	3	3	27
138	3	4	3	3	4	3	4	3	27
139	4	4	4	4	3	3	3	3	28
140	4	4	4	4	4	4	4	3	31
141	4	3	4	3	3	4	4	4	29
142	4	4	4	4	4	4	4	3	31
143	4	4	4	5	4	4	3	3	31
144	4	4	3	3	3	4	4	4	29
145	4	3	3	3	4	4	3	3	27
146	4	3	4	3	3	3	3	3	26
147	3	3	3	4	4	3	3	4	27
148	4	3	4	3	3	4	4	3	28
149	3	3	4	4	3	4	4	3	28
150	4	4	5	3	3	3	4	4	30
151	3	3	3	3	3	4	3	3	25
152	3	3	4	3	3	3	3	3	25
153	3	4	4	3	3	4	4	4	29
154	4	3	3	3	4	4	4	4	29
155	4	3	4	4	3	3	3	4	28
156	3	3	3	4	3	3	4	3	26
157	3	3	4	4	4	3	3	3	27

158	3	3	3	3	3	3	3	4	25
159	3	3	4	4	3	3	3	4	27
160	3	4	4	4	3	4	3	4	29
161	4	3	3	4	3	3	3	4	27
162	4	4	3	3	3	4	3	3	27
Σ	575	576	572	568	559	576	567	567	70,37
$\bar{X}Ps - p$	3,55	3,56	3,53	3,51	3,45	3,56	3,50	3,50	
$(\bar{X}Ps - p)/5$	0,71	0,71	0,71	0,70	0,69	0,71	0,70	0,70	
Ps - p	70,99	71,11	70,62	70,12	69,01	71,11	70,00	70,00	
Rata-Rata	71,05		70,37		70,06		70,00		

Jawaban Kuesioner Variabel Sanksi Pajak

Resp	Pernyataan								Total
	23	24	25	26	27	28	29	30	
1	4	4	3	4	4	4	3	4	30
2	3	3	3	3	3	3	3	3	24
3	4	4	2	4	4	3	3	3	27
4	4	2	3	3	3	3	3	3	24
5	3	3	4	4	4	4	4	4	30
6	3	4	5	5	3	3	3	3	29
7	4	3	4	4	3	4	3	4	29
8	3	4	4	4	4	5	3	4	31
9	4	4	4	4	4	4	4	4	32
10	3	4	3	3	2	3	3	3	24
11	3	5	4	4	4	4	4	4	32
12	5	4	3	3	3	3	3	3	27
13	3	5	2	2	2	2	3	3	22
14	4	4	3	3	3	3	3	3	26
15	3	3	4	5	3	4	4	2	28
16	3	4	3	3	3	3	3	3	25
17	4	4	4	4	4	4	4	4	32
18	4	4	4	4	3	4	4	4	31
19	3	4	4	2	4	2	4	4	27
20	3	4	2	2	4	3	4	4	26
21	3	4	3	2	3	3	2	2	22
22	4	3	4	4	3	4	4	4	30

23	3	3	4	3	4	3	4	4	28
24	3	4	3	4	3	4	4	3	28
25	3	3	4	4	4	4	3	4	29
26	4	4	4	4	4	4	3	4	31
27	3	3	4	3	4	3	5	4	29
28	4	4	2	3	4	3	3	3	26
29	4	4	2	4	2	4	4	4	28
30	4	4	4	3	4	3	4	4	30
31	4	3	5	3	2	4	3	4	28
32	4	2	4	4	4	4	4	2	28
33	2	3	4	4	2	3	2	2	22
34	3	4	3	3	4	4	3	3	27
35	4	3	3	3	4	4	2	4	27
36	5	5	3	3	3	3	3	2	27
37	4	4	2	3	4	4	4	3	28
38	3	5	4	4	4	5	4	3	32
39	4	3	4	3	4	3	4	3	28
40	3	4	3	3	4	3	4	3	27
41	3	3	4	4	4	3	4	3	28
42	3	4	4	3	4	3	4	3	28
43	4	3	3	3	3	3	3	3	25
44	3	3	3	3	3	3	4	3	25
45	3	5	3	3	4	3	3	3	27
46	3	4	3	5	3	4	2	3	27
47	4	4	4	5	3	5	3	2	30
48	4	4	4	4	4	4	4	4	32
49	4	4	3	3	3	3	3	3	26
50	4	4	3	3	3	3	4	4	28
51	4	4	4	4	3	3	3	4	29
52	4	4	3	3	3	3	3	3	26
53	4	3	3	3	3	4	4	3	27
54	4	3	4	3	3	5	4	4	30
55	4	3	4	3	3	4	4	3	28
56	4	4	4	4	3	3	4	4	30
57	3	3	3	3	4	4	3	4	27
58	3	3	3	4	4	3	3	4	27
59	3	3	3	5	3	3	3	4	27
60	4	4	3	3	3	3	3	4	27
61	4	3	3	3	4	3	3	3	26
62	4	4	3	3	3	4	3	4	28
63	3	3	3	4	4	4	4	4	29

64	4	4	4	3	4	3	4	4	30
65	4	4	3	3	3	3	4	4	28
66	3	3	3	4	4	4	4	4	29
67	4	3	3	3	4	4	3	4	28
68	4	4	3	3	3	3	4	4	28
69	3	3	4	4	3	4	3	4	28
70	4	4	5	4	4	4	4	3	32
71	4	4	4	4	3	4	4	4	31
72	4	4	3	4	4	3	4	3	29
73	4	4	4	3	4	3	3	4	29
74	4	3	3	3	4	3	3	5	28
75	4	3	3	3	4	3	3	4	27
76	4	3	3	3	4	3	3	4	27
77	3	3	3	3	3	3	3	3	24
78	3	3	4	3	4	3	3	3	26
79	5	4	4	4	4	4	4	4	33
80	3	3	3	4	4	3	3	4	27
81	3	3	3	4	4	4	3	3	27
82	4	4	4	4	4	3	3	4	30
83	3	3	4	3	4	4	3	3	27
84	3	3	3	4	4	4	4	3	28
85	3	3	4	3	4	4	4	4	29
86	3	3	4	4	3	4	3	3	27
87	3	4	4	4	4	4	5	4	32
88	3	4	3	4	3	4	4	4	29
89	3	4	3	3	4	3	3	3	26
90	3	3	3	3	5	3	4	4	28
91	3	4	3	3	4	3	4	3	27
92	4	3	3	3	4	4	3	3	27
93	4	4	3	3	3	3	4	3	27
94	4	4	3	3	3	4	4	4	29
95	4	3	4	4	4	3	4	4	30
96	3	4	3	3	4	4	3	3	27
97	3	4	4	3	3	4	4	5	30
98	3	4	3	3	4	3	3	3	26
99	3	4	4	3	3	4	3	4	28
100	4	4	4	4	3	3	4	4	30
101	4	4	4	4	4	3	4	3	30
102	4	3	4	3	3	3	4	4	28
103	4	4	4	5	4	3	4	4	32
104	4	4	4	4	4	3	4	4	31

105	4	4	3	3	3	3	3	4	27
106	3	3	3	4	4	3	3	4	27
107	4	3	3	4	3	4	3	3	27
108	3	4	4	3	3	4	3	3	27
109	4	3	3	4	3	3	4	3	27
110	4	4	3	4	3	4	4	3	29
111	3	4	4	4	4	4	3	4	30
112	4	3	4	4	4	4	4	4	31
113	4	3	4	4	4	3	4	4	30
114	4	4	3	3	3	4	4	3	28
115	4	4	3	3	3	4	4	5	30
116	3	4	4	3	3	4	4	3	28
117	4	4	3	4	4	4	3	3	29
118	3	4	4	4	4	4	4	4	31
119	4	4	4	4	3	5	4	4	32
120	3	3	4	3	4	4	4	4	29
121	3	3	4	3	4	3	4	4	28
122	3	4	4	4	4	3	4	4	30
123	4	3	4	4	4	4	3	3	29
124	3	4	4	4	4	4	3	3	29
125	4	3	3	3	4	4	4	3	28
126	3	3	4	3	4	4	3	4	28
127	4	3	3	3	4	4	4	4	29
128	4	3	3	3	4	4	4	4	29
129	4	3	3	4	3	3	4	3	27
130	4	4	4	3	4	3	4	3	29
131	3	3	4	3	4	4	4	4	29
132	3	4	4	4	4	3	4	4	30
133	3	4	4	4	4	4	4	4	31
134	4	3	3	3	4	3	3	3	26
135	4	3	3	3	4	3	4	3	27
136	3	3	3	4	4	3	3	3	26
137	3	3	3	3	3	3	3	3	24
138	4	4	3	4	4	3	3	4	29
139	4	4	3	4	4	4	4	3	30
140	4	4	3	3	3	3	4	3	27
141	4	4	3	3	3	4	4	4	29
142	4	4	4	4	3	4	4	4	31
143	4	4	3	3	3	3	3	3	26
144	4	3	3	3	3	3	3	3	25
145	4	3	4	3	3	3	3	4	27

146	4	3	4	3	3	3	3	3	26
147	4	4	4	4	3	4	3	4	30
148	3	3	3	3	4	4	3	4	27
149	3	3	3	4	4	4	3	3	27
150	3	3	3	5	3	4	3	3	27
151	4	4	3	3	3	4	4	4	29
152	4	3	3	3	4	4	3	3	27
153	4	4	3	3	3	3	3	3	26
154	3	3	3	4	4	3	4	3	27
155	4	4	4	3	4	3	4	3	29
156	4	4	3	3	3	4	4	4	29
157	3	3	3	4	4	3	3	3	26
158	4	3	3	3	4	3	3	4	27
159	4	4	3	3	3	3	3	4	27
160	3	3	4	4	3	3	3	4	27
161	3	4	3	3	3	3	3	4	26
162	4	3	3	3	3	3	4	3	26
Σ	580	578	555	561	571	566	566	568	70,14
$\bar{X}Ps - p$	3,58	3,57	3,43	3,46	3,52	3,49	3,49	3,51	
$(\bar{X}Ps - p)/5$	0,72	0,71	0,69	0,69	0,70	0,70	0,70	0,70	
$Ps - p$	71,60	71,36	68,52	69,26	70,49	69,88	69,88	70,12	
Rata-Rata	71,48		68,89		70,19		70,00		

Jawaban Kuesioner Variabel Pemeriksaan Pajak

Resp	Pernyataan								Total
	31	32	33	34	35	36	37	38	
1	3	3	4	4	3	4	3	3	27
2	3	4	4	4	4	4	5	4	32
3	3	4	3	4	3	4	4	4	29
4	3	4	3	3	4	3	3	3	26
5	3	3	3	3	5	3	4	4	28
6	3	4	3	3	4	3	4	3	27
7	3	3	3	4	4	4	3	3	27
8	4	4	4	4	4	3	3	4	30
9	3	3	4	3	4	4	3	3	27
10	3	3	3	4	4	4	4	3	28

11	3	3	4	3	4	4	4	4	29
12	3	3	4	4	3	4	3	3	27
13	3	4	4	4	4	4	5	4	32
14	3	4	3	4	3	4	4	4	29
15	3	4	3	3	4	3	3	3	26
16	3	3	3	3	5	3	4	4	28
17	3	4	3	3	4	3	4	3	27
18	4	3	3	3	4	4	3	3	27
19	4	4	3	3	3	3	4	3	27
20	4	4	3	3	3	4	4	4	29
21	3	4	4	3	3	3	4	4	28
22	4	4	3	4	4	4	3	3	29
23	4	3	4	3	3	4	4	5	30
24	4	3	3	3	3	3	3	3	25
25	3	3	4	4	3	4	3	4	28
26	4	3	3	3	3	3	4	4	27
27	4	4	3	4	4	3	4	3	29
28	3	4	4	3	3	3	4	4	28
29	3	3	3	4	4	3	4	4	28
30	3	3	3	3	3	3	4	4	26
31	3	3	4	4	3	3	3	4	27
32	2	4	4	3	3	3	3	4	26
33	4	4	3	3	3	4	3	3	27
34	4	4	3	3	3	4	3	3	27
35	4	4	4	4	3	4	4	4	31
36	4	4	3	4	4	3	4	3	29
37	4	4	4	3	4	3	3	4	29
38	4	3	3	3	4	3	3	5	28
39	4	3	3	3	4	3	3	4	27
40	4	3	3	3	4	3	3	4	27
41	3	3	3	3	3	3	3	3	24
42	3	3	4	3	4	3	3	3	26
43	5	4	4	4	4	4	4	4	33
44	3	3	3	4	4	3	3	4	27
45	3	3	3	4	4	4	3	3	27
46	4	4	4	4	4	3	3	4	30
47	3	3	4	3	4	4	3	3	27
48	3	3	3	4	4	4	4	3	28
49	3	3	4	3	4	4	4	4	29
50	3	3	4	4	3	4	3	3	27
51	3	4	4	4	4	4	5	4	32

52	3	4	3	4	3	4	4	4	29
53	3	4	3	3	4	3	3	3	26
54	3	3	3	3	5	3	4	4	28
55	3	4	3	3	4	3	4	3	27
56	4	3	3	3	4	4	3	3	27
57	4	4	3	3	3	3	4	3	27
58	4	4	3	3	3	4	4	4	29
59	3	4	4	3	3	3	4	4	28
60	4	4	3	4	4	4	3	3	29
61	4	3	4	3	3	4	4	5	30
62	4	3	3	3	3	3	3	3	25
63	3	3	4	4	3	4	3	4	28
64	4	3	3	3	3	3	4	4	27
65	4	4	3	4	4	3	4	3	29
66	3	4	4	3	3	3	4	4	28
67	3	3	3	4	4	3	4	4	28
68	3	3	3	3	3	3	4	4	26
69	3	3	4	4	3	3	3	4	27
70	2	4	4	3	3	3	3	4	26
71	4	4	3	3	3	4	3	3	27
72	4	4	3	3	3	4	3	3	27
73	4	4	3	4	4	3	4	3	29
74	4	3	3	3	4	4	4	3	28
75	2	4	4	3	3	4	3	4	27
76	4	4	3	3	3	4	4	4	29
77	3	3	3	4	4	3	4	4	28
78	4	3	4	3	3	4	4	3	28
79	4	4	4	4	3	4	4	5	32
80	4	4	3	4	4	4	4	3	30
81	4	4	4	4	3	4	3	3	29
82	4	4	3	4	4	4	4	4	31
83	4	3	3	3	4	5	4	4	30
84	4	3	3	4	3	4	4	4	29
85	3	4	3	3	4	3	4	4	28
86	3	3	3	3	3	3	4	4	26
87	4	4	3	3	3	4	3	3	27
88	4	4	4	3	4	4	3	3	29
89	4	4	3	3	3	4	4	3	28
90	4	3	3	4	3	4	3	4	28
91	4	4	4	5	4	4	4	4	33
92	4	3	3	3	4	4	4	4	29

93	3	3	3	4	4	3	4	3	27
94	3	3	4	4	3	4	4	3	28
95	4	4	3	3	3	4	3	3	27
96	4	4	3	4	4	4	4	3	30
97	4	3	3	3	4	4	3	4	28
98	3	3	3	4	4	3	4	3	27
99	3	3	3	3	3	3	3	3	24
100	3	3	3	4	4	3	4	4	28
101	3	3	4	4	3	3	3	3	26
102	4	4	3	3	3	4	3	4	28
103	4	4	3	3	3	4	4	3	28
104	4	4	4	3	4	3	3	4	29
105	3	3	3	3	4	3	3	3	25
106	4	4	3	3	3	3	4	4	28
107	3	4	3	4	3	4	4	3	28
108	3	4	3	3	4	4	3	3	27
109	4	4	4	4	3	4	3	3	29
110	4	4	4	4	4	4	3	4	31
111	4	3	4	3	3	3	3	3	26
112	4	4	4	4	4	4	4	3	31
113	4	4	4	5	4	4	3	3	31
114	4	4	3	3	3	3	3	4	27
115	4	3	3	3	4	3	4	3	27
116	4	3	4	3	3	4	4	4	29
117	3	3	3	4	4	4	3	4	28
118	4	3	4	3	3	4	4	4	29
119	4	4	4	4	4	4	3	4	31
120	4	3	3	4	3	3	3	3	26
121	4	3	4	3	3	3	3	4	27
122	4	4	4	3	4	4	3	3	29
123	4	3	4	3	3	3	3	3	26
124	3	3	4	3	3	3	3	4	26
125	3	3	3	4	4	4	4	3	28
126	4	3	3	3	4	4	4	3	28
127	4	4	4	4	3	4	3	3	29
128	4	3	4	3	3	3	3	3	26
129	3	3	4	3	4	3	3	3	26
130	3	3	4	4	4	3	3	3	27
131	4	4	4	4	4	3	3	4	30
132	3	4	3	4	3	4	4	3	28
133	3	3	4	3	3	4	4	3	27

134	3	4	3	3	4	4	4	4	29
135	3	4	4	4	4	3	3	3	28
136	4	4	4	3	3	4	4	3	29
137	4	3	4	4	4	3	4	3	29
138	4	3	3	3	4	3	4	3	27
139	3	3	3	4	3	4	4	4	28
140	4	3	3	4	4	4	4	4	30
141	3	3	3	4	3	4	3	4	27
142	4	3	3	4	4	4	4	4	30
143	4	3	3	4	4	4	4	4	30
144	3	4	4	4	3	4	4	3	29
145	3	4	3	4	4	3	4	3	28
146	3	4	4	3	4	4	4	4	30
147	3	3	4	3	3	3	4	3	26
148	4	3	3	3	4	4	4	4	29
149	3	3	4	4	3	3	4	4	28
150	3	4	3	3	3	3	4	3	26
151	4	3	3	3	3	3	4	4	27
152	3	3	3	3	4	3	3	4	26
153	3	3	4	4	4	4	3	3	28
154	3	4	4	3	4	3	3	4	28
155	4	3	4	4	4	3	4	3	29
156	3	4	4	4	4	4	3	3	29
157	3	4	4	3	3	3	3	3	26
158	3	4	3	3	4	3	3	4	27
159	3	4	4	4	3	3	4	4	29
160	4	4	4	3	3	4	3	4	29
161	3	3	4	4	4	3	4	4	29
162	4	4	3	3	4	3	3	3	27
Σ	565	566	556	560	575	571	576	572	70,08
$\bar{X}Ps - p$	3,49	3,49	3,43	3,46	3,55	3,52	3,56	3,53	
$(\bar{X}Ps - p)/5$	0,70	0,70	0,69	0,69	0,71	0,70	0,71	0,71	
Ps - p	69,75	69,88	68,64	69,14	70,99	70,49	71,11	70,62	
Rata-Rata	69,81		68,89		70,74		70,86		

Lampiran 5. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	Unstandardized Residual	Unstandardized Residual	Unstandardized Residual
N		162	162	162	162
Normal Parameters ^{a,b}	Mean	.0000000	.0000000	.0000000	.0000000
	Std. Deviation	3.00536661	2.18251849	5.14556286	5.08770799
Most Extreme Differences	Absolute	.086	.073	.061	.050
	Positive	.076	.073	.061	.050
	Negative	-.086	-.062	-.032	-.031
Test Statistic		.083	.086	.073	.050
Asymp. Sig. (2-tailed)		.200 ^c	.200 ^{c,d}	.200 ^{c,d}	.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

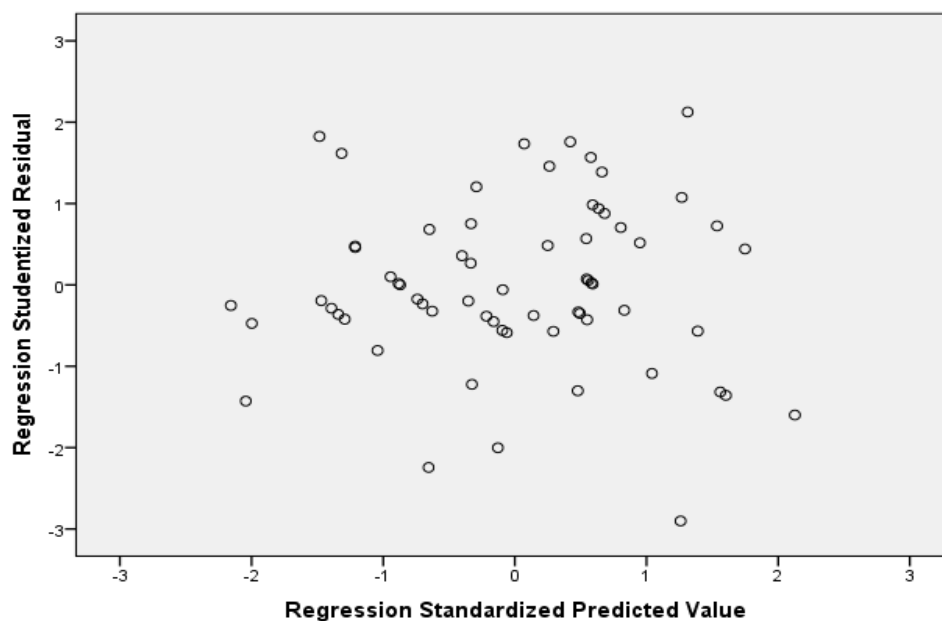
d. This is a lower bound of the true significance.

Lampiran 6. Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	6.930	1.938		3.575	.000		
	Pengetahuan_Wajib_Pajak	.095	.041	.186	2.331	.021	.889	1.125
	Kesadaran_Wajib_Pajak	-.069	.055	-.117	-1.239	.217	.630	1.586
	Sanksi_Pajak	-.162	.059	-.298	-2.752	.007	.483	2.072
	Pemeriksaan_Pajak	-.029	.075	-.045	-.388	.699	.417	2.399

a. Dependent Variable: RES2



Lampiran 7. Uji Linearitas

Variabel Pengetahuan Wajib Pajak

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Kepatuhan_Wajib_Pajak * Pengetahuan_Wajib_Pajak	Between Groups	(Combined)	3657.628	25	146.305	1.937	.009
		Linearity	407.494	1	407.494	5.395	.022
		Deviation from Linearity	3250.134	24	135.422	1.793	.070
	Within Groups		10271.662	136	75.527		
Total			13929.290	161			

Variabel Kesadaran Wajib Pajak

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Kepatuhan_Wajib_Pajak * Kesadaran_Wajib_Pajak	Between Groups	(Combined)	4906.396	22	223.018	3.436	.000
		Linearity	3812.380	1	3812.380	58.731	.000
		Deviation from Linearity	1094.016	21	52.096	.803	.713
	Within Groups		9022.894	139	64.913		
Total			13929.290	161			

Variabel Sanksi Pajak

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Kepatuhan_Wajib_Pajak * Sanksi_Pajak	Between Groups	(Combined)	8228.390	20	411.420	10.176	.000
		Linearity	6806.515	1	6806.515	168.345	.000
		Deviation from Linearity	1421.875	19	74.836	1.851	.083
	Within Groups		5700.900	141	40.432		
Total			13929.290	161			

Variabel Pemeriksaan Pajak

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Kepatuhan_Wajib_Pajak * Pemeriksaan_Pajak	Between Groups	(Combined)	2317.702	20	115.885	22.793	.000
		Linearity	54.709	1	54.709	152.762	.000
		Deviation from Linearity	2262.992	19	119.105	1.132	.394
	Within Groups		11611.588	141	82.352		
Total			13929.290	161			

Lampiran 8. Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	14.271	3.358		4.249	.000		
Pengetahuan_Wajib_Pajak	.280	.071	.175	3.970	.000	.889	1.125
Kesadaran_Wajib_Pajak	1.246	.096	.679	12.958	.000	.630	1.586
Sanksi_Pajak	.699	.102	.410	6.845	.000	.483	2.072
Pemeriksaan_Pajak	.284	.129	.142	2.196	.030	.417	2.399

a. Dependent Variable: Kepatuhan_Wajib_Pajak

Lampiran 9. Analisis Regresi Linier Berganda

Collinearity Diagnostics^a

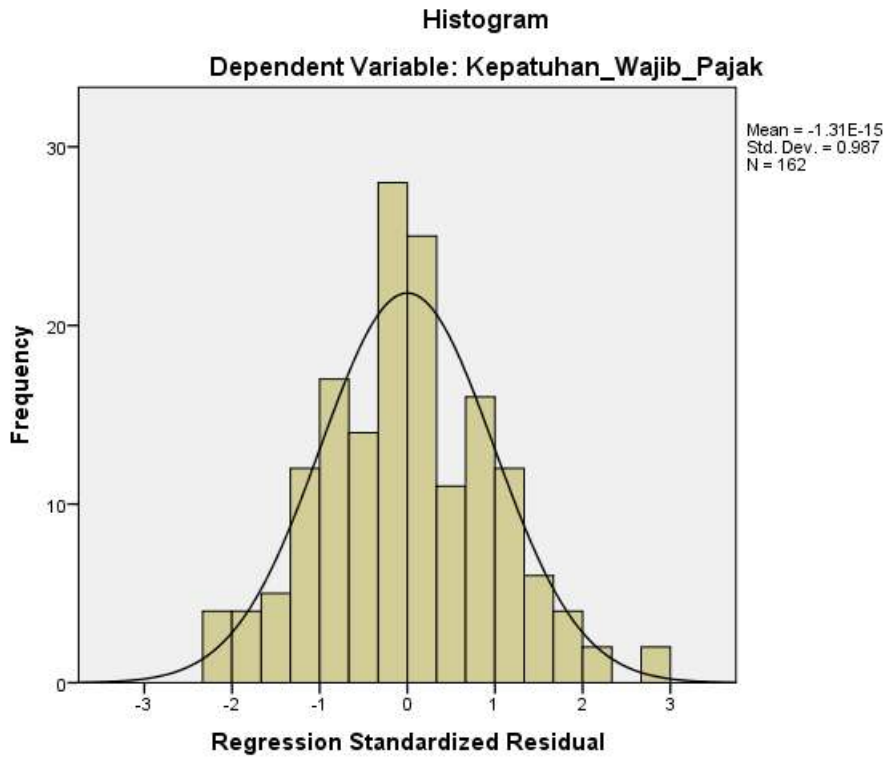
Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	Pengetahuan_Wajib_Pajak	Kesadaran_Wajib_Pajak	Sanksi_Pajak	Pemeriksaan_Pajak
1	1	4.910	1.000	.00	.00	.00	.00	.00
	2	.044	10.528	.00	.00	.22	.24	.01
	3	.026	13.796	.06	.32	.00	.11	.22
	4	.012	19.918	.38	.63	.12	.05	.23
	5	.007	25.846	.56	.05	.65	.61	.54

a. Dependent Variable: Kepatuhan_Wajib_Pajak

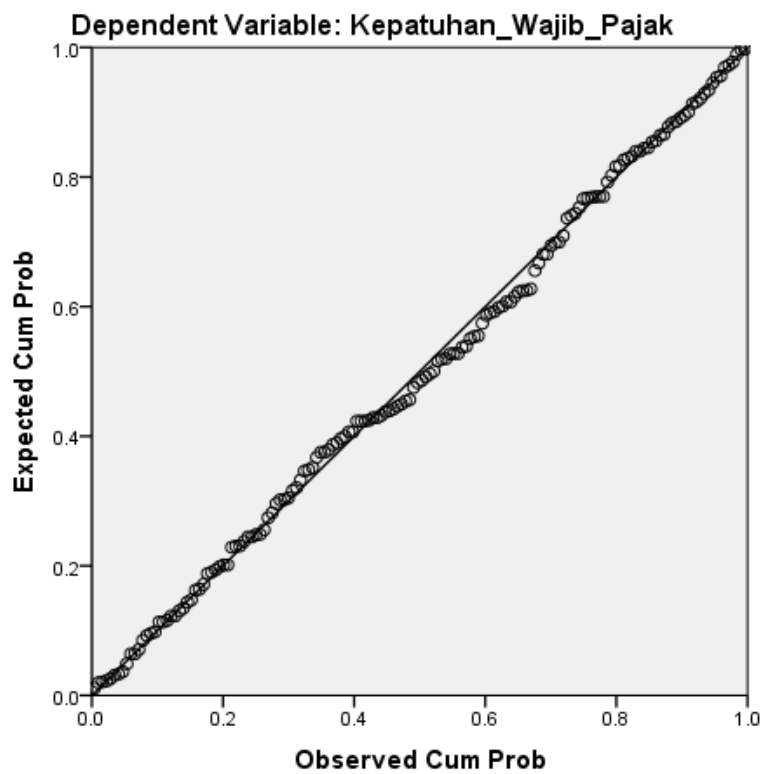
Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	19.25	52.47	32.59	7.937	162
Residual	-11.235	13.620	.000	4.850	162
Std. Predicted Value	-1.680	2.506	.000	1.000	162
Std. Residual	-2.288	2.773	.000	.987	162

a. Dependent Variable: Kepatuhan_Wajib_Pajak



Normal P-P Plot of Regression Standardized Residual



Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	14.271	3.358		4.249	.000		
Pengetahuan_Wajib_Pajak	.280	.071	.175	3.970	.000	.889	1.125
Kesadaran_Wajib_Pajak	1.246	.096	.679	12.958	.000	.630	1.586
Sanksi_Pajak	.699	.102	.410	6.845	.000	.483	2.072
Pemeriksaan_Pajak	.284	.129	.142	2.196	.030	.417	2.399

a. Dependent Variable: Kepatuhan_Wajib_Pajak

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10141.963	4	2535.491	105.106	.000 ^b
	Residual	3787.327	157	24.123		
	Total	13929.290	161			

a. Dependent Variable: Kepatuhan_Wajib_Pajak

b. Predictors: (Constant), Pemeriksaan_Pajak, Pengetahuan_Wajib_Pajak, Sanksi_Pajak, Kesadaran_Wajib_Pajak

Lampiran 10. R Square

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.853 ^a	.728	.721	4.912

a. Predictors: (Constant), Pemeriksaan_Pajak, Pengetahuan_Wajib_Pajak, Sanksi_Pajak, Kesadaran_Wajib_Pajak