

LAMPIRAN-LAMPIRAN

Kuisisioner Penelitian

KUISISIONER PENELITIAN (Analisis Faktor-Faktor Yang Mempengaruhi Kepatuhan Wajib Pajak Dalam Membayar Pajak Kendaraan Bermotor Di Kabupaten Timor Tengah Utara)

1. DATA DIRI RESPONDEN

- a. Nama :
- b. Alamat :
- c. Jenis kelamin :
- d. Usia saat ini :
- e. Pekerjaan :
- f. Jenis kendaraan :

2. Kriteria Penelitian

Berikan tanda checklist atau \surd untuk pilihan Jawaban Bapak/Ibu, Saudara/I di bawah sesuai dengan kenyataan atau keadaan yang terjadi.

No	Skala Tingkatan	Skor
1	Sangat Setuju (ST)	4
2	Setuju (S)	3
3	Netral (N)	2
4	Tidak Setuju (TS)	1

1. Pertanyaan untuk Variabel Kesadaran Wajib Pajak (X_1)

NO	PERTANYAAN	JAWABAN			
		ST (4)	S (3)	N (2)	TS (1)
1.	Kewajiban membayar Pajak Kendaraan Bermotor (PKB) harus dilakukan dengan benar.				
2.	Menunda membayar Pajak Kendaraan Bermotor (PKB) sangat merugikan daerah				
3.	Hasil dari pemungutan Pajak Kendaraan Bermotor (PKB) dinikmati kembali oleh wajib pajak walaupun tidak secara langsung				
4.	Pajak merupakan sumber penerimaan negara yang terbesar				

2. Pertanyaan untuk Variabel Kualitas Pelayanan (X_2)

NO	PERTANYAAN	JAWABAN			
		ST (4)	S (3)	N (2)	TS (1)
1.	Wajib pajak merasa aman atas pelayanan yang diberikan oleh petugas SAMSAT Kab. TTU				
2.	Wajib pajak merasa nyaman atas pelayanan yang diberikan oleh petugas SAMSAT Kab. TTU				
3.	Pelayanan yang diberikan oleh petugas SAMSAT Kab. TTU kepada wajib pajak berjalan dengan lancar				
4.	Cara membayar Pajak Kendaraan Bermotor di kantor SAMSAT sangat mudah/efisien				

3. Pertanyaan untuk Variabel Pengetahuan Wajib Pajak (X₃)

N O	PERTANYAAN	JAWABAN			
		ST (4)	S (3)	N (2)	TS (1)
1	Sosialisasi dan training tentang Pajak Kendaraan Bermotor (PKB) perlu dilakukan agar wajib pajak mengetahui tentang Pajak Kendaraan Bermotor dan pentingnya membayar pajak				
2	Petugas SAMSAT sering melakukan sosialisasi tentang Pajak Kendaraan Bermotor kepada masyarakat				
3	Wajib Pajak perlu memiliki kesadaran untuk mencari informasi yang lengkap tentang Pajak Kendaraan Bermotor baik melalui sosialisasi, training maupun lewat sosial media				
4	Wajib Pajak yang memiliki kendaraan bermotor harus memenuhi tanggung jawabnya untuk membayar Pajak Kendaraan Bermotor (PKB)				

4. Pertanyaan untuk Variabel Tingkat Penghasilan Wajib Pajak (X₄)

N O	PERTANYAAN	JAWABAN			
		ST (4)	S (3)	N (2)	TS (1)
1	Harta kekayaan yang dimiliki wajib pajak dapat menunjang kebutuhan kehidupan sehari-hari termasuk dalam membayar Pajak Kendaraan Bermotor (PKB)				
2	Wajib pajak harus taat membayar Pajak Kendaraan Bermotor (PKB) meskipun pendapatannya rendah				
3	Sebagian pendapatan yang dihasilkan wajib pajak dari bekerja dapat digunakan untuk melaksanakan kewajiban membayar Pajak Kendaraan Bermotor				
4	Besar kecilnya pajak tidak menghalangi wajib pajak dalam membayar pajak				

5. Pertanyaan untuk Variabel Sanksi Pajak (X₅)

N O	PERTANYAAN	JAWABAN			
		ST (4)	S (3)	N (2)	TS (1)
1	Sanksi yang diberikan petugas SAMSAT Kab. TTU sesuai dengan aturan yang berlaku				
2	Petugas SAMSAT Kab. TTU bersikap tegas dalam menangani wajib pajak yang menunggak				
3	Sanksi Pajak Kendaraan Bermotor (PKB) akan dikenakan kepada wajib pajak yang melanggar tanpa toleransi				
4	Sanksi pajak sangat diperlukan agar menciptakan kedisiplinan Wajib Pajak dalam memenuhi kewajiban perpajakan				

6. Pertanyaan untuk Variabel Kepatuhan Wajib Pajak (Y)

N O	PERTANYAAN	JAWABAN			
		ST (4)	S (3)	N (2)	TS (1)
1	Setiap wajib pajak harus memenuhi kewajibannya dalam membayar Pajak Kendaraan Bermotor (PKB)				
2	Wajib pajak harus tepat waktu dalam membayar Pajak Kendaraan Bermotor				
3	Wajib pajak harus membayar pajak kendaraan bermotor secara sukarela tanpa adanya keterpaksaan				
4	Membayar Pajak Kendaraan Bermotor merupakan kewajiban setiap wajib pajak yang memiliki kendaraan bermotor				

Skor Butir Instrumen Penelitian

A. Kesadaran Wajib Pajak (X1)

No	Kesadaran Wajib Pajak (X1)				TOTAL
	X1.1	X2.1	X1.3	X1.4	
1	4	3	4	4	15
2	4	3	4	4	15
3	3	4	3	3	13
4	2	3	4	4	13
5	4	4	4	4	16
6	3	4	3	3	13
7	4	3	4	4	15
8	4	3	4	4	15
9	3	3	3	3	12
10	3	3	4	3	13
11	3	4	3	4	14
12	3	4	4	4	15
13	4	3	4	4	15
14	4	3	4	4	15
15	3	3	3	3	12
16	4	4	4	4	16
17	3	4	3	3	13
18	4	4	3	3	14
19	2	2	2	2	8
20	4	4	4	4	16
21	4	3	3	3	13
22	4	4	4	4	16
23	4	3	3	4	14
24	4	4	4	4	16
25	4	4	4	4	16
26	3	4	4	4	15
27	3	4	4	4	15
28	3	3	3	4	13
29	4	4	4	4	16
30	4	3	4	4	15

31	4	4	4	4	16
32	3	2	2	3	10
33	2	2	2	2	8
34	3	3	4	4	14
35	3	2	2	4	11
36	4	3	4	4	15
37	4	4	4	4	16
38	3	4	4	4	15
39	3	3	4	4	14
40	4	3	4	3	14
41	3	3	4	4	14
42	3	3	4	4	14
43	4	4	2	2	12
44	4	3	3	3	13
45	3	4	4	4	15
46	4	4	4	3	15
47	4	4	4	4	16
48	2	3	2	2	9
49	3	4	3	4	14
50	4	4	4	4	16
51	3	3	4	3	13
52	2	2	3	3	10
53	3	4	4	4	15
54	4	4	3	3	14
55	3	3	4	4	14
56	3	4	2	3	12
57	4	4	4	4	16
58	4	4	4	4	16
59	4	3	4	4	15
60	4	4	4	4	16
61	3	3	4	4	14
62	4	4	4	4	16
63	4	4	4	4	16
64	2	2	3	2	9
65	4	4	4	4	16
66	4	3	3	4	14
67	3	4	3	4	14
68	2	2	2	2	8
69	2	2	2	2	8

70	3	4	3	4	14
71	4	2	4	4	14
72	3	3	3	3	12
73	2	3	3	3	11
74	4	4	4	4	16
75	4	4	2	2	12
76	4	4	3	3	14
77	3	3	4	3	13
78	4	4	2	2	12
79	4	4	4	4	16
80	4	4	3	4	15
81	2	3	4	4	13
82	3	3	3	4	13
83	2	2	2	3	9
84	3	3	3	3	12
85	3	3	2	3	11
86	4	4	4	4	16
87	2	2	2	2	8
88	2	2	2	2	8
89	3	3	2	4	12
90	2	2	2	2	8
91	4	3	3	4	14
92	4	2	2	4	12
93	3	3	2	4	12
94	3	2	3	2	10
95	3	3	3	2	11
96	4	4	4	4	16
97	4	3	3	4	14
98	3	3	3	2	11
99	2	1	1	2	6
100	4	4	4	4	16

B. Kualitas Pelayanan (X2)

No	Kualitas Pelayanan (X2)				TOTAL
	X2.1	X2.2	X2.3	X2.4	
1	2	4	2	4	12
2	2	4	2	4	12
3	3	4	3	3	13
4	3	3	2	3	11
5	4	4	4	4	16
6	4	4	4	4	16
7	4	4	3	4	15
8	3	4	3	4	14
9	3	2	3	3	11
10	3	3	2	3	11
11	4	4	4	4	16
12	4	4	4	3	15
13	3	3	3	3	12
14	4	4	4	4	16
15	4	3	3	3	13
16	4	4	4	4	16
17	3	3	4	3	13
18	4	4	4	4	16
19	2	2	3	4	11
20	3	3	3	3	12
21	4	3	3	3	13
22	4	4	4	4	16
23	3	3	4	3	13
24	3	4	3	3	13
25	3	3	2	3	11
26	3	2	3	3	11
27	3	3	3	3	12
28	4	4	4	4	16
29	3	3	3	3	12
30	3	4	3	3	13
31	4	4	4	4	16
32	4	4	4	4	16
33	3	3	3	3	12
34	2	3	2	3	10
35	3	3	2	4	12
36	3	3	4	4	14

37	3	4	3	3	13
38	4	4	4	3	15
39	4	4	4	3	15
40	3	3	3	3	12
41	3	3	4	4	14
42	4	3	4	3	14
43	4	4	4	4	16
44	4	3	3	4	14
45	3	3	4	3	13
46	4	4	4	4	16
47	4	4	4	3	15
48	4	4	4	4	16
49	3	4	3	3	13
50	4	4	4	4	16
51	4	4	3	3	14
52	4	3	3	3	13
53	3	3	4	4	14
54	4	4	4	3	15
55	4	4	4	4	16
56	3	3	3	3	12
57	3	3	3	3	12
58	4	4	4	4	16
59	4	4	4	4	16
60	3	3	3	3	12
61	3	3	3	4	13
62	4	4	3	4	15
63	4	4	3	4	15
64	3	2	2	2	9
65	3	4	3	4	14
66	3	4	3	4	14
67	3	4	3	4	14
68	3	3	3	3	12
69	4	4	4	4	16
70	3	3	3	4	13
71	3	3	3	3	12
72	4	4	4	4	16
73	4	4	4	4	16
74	4	4	4	4	16
75	3	4	3	3	13

76	3	3	4	3	13
77	4	4	4	4	16
78	4	4	3	3	14
79	4	4	4	4	16
80	4	4	4	4	16
81	4	4	4	4	16
82	4	4	4	4	16
83	4	4	4	4	16
84	4	4	4	4	16
85	4	4	4	4	16
86	3	3	2	3	11
87	4	4	4	4	16
88	4	4	4	4	16
89	2	3	2	2	9
90	4	3	3	4	14
91	4	3	3	4	14
92	2	2	2	2	8
93	3	2	2	3	10
94	2	2	3	2	9
95	3	3	2	3	11
96	4	4	4	4	16
97	2	2	2	3	9
98	4	4	4	4	16
99	2	2	2	3	9
100	4	4	4	4	16

C. Pengetahuan Wajib Pajak (X3)

No	Pengetahuan Wajib Pajak (X3)				TOTAL
	X3.1	X3.2	X3.3	X3.4	
1	4	4	3	3	14
2	4	4	3	4	15
3	3	3	4	4	14
4	3	2	2	3	10
5	4	4	4	4	16
6	4	3	3	4	14
7	4	4	4	4	16
8	3	4	4	4	15
9	3	3	4	4	14

10	2	3	3	3	11
11	3	3	3	4	13
12	3	4	4	3	14
13	3	3	3	4	13
14	3	3	3	3	12
15	4	3	3	3	13
16	3	3	3	3	12
17	4	4	4	4	16
18	3	2	3	3	11
19	2	2	3	3	10
20	4	4	4	3	15
21	3	3	3	4	13
22	3	4	4	3	14
23	3	4	4	3	14
24	4	4	4	3	15
25	3	3	3	3	12
26	3	4	4	4	15
27	3	3	3	3	12
28	4	3	3	4	14
29	4	3	3	3	13
30	4	3	3	4	14
31	4	3	3	3	13
32	3	3	3	4	13
33	3	3	4	3	13
34	3	3	3	4	13
35	3	4	3	4	14
36	4	4	3	4	15
37	4	4	4	4	16
38	4	4	4	4	16
39	4	3	4	3	14
40	3	3	3	3	12
41	3	3	4	3	13
42	3	4	3	3	13
43	3	3	3	3	12
44	4	4	4	4	16
45	4	4	4	4	16
46	3	3	3	3	12
47	4	4	4	4	16
48	3	3	3	3	12

49	3	4	3	4	14
50	4	4	4	4	16
51	4	4	3	3	14
52	3	3	4	4	14
53	3	3	3	4	13
54	4	4	4	4	16
55	3	3	3	3	12
56	3	3	3	3	12
57	3	3	3	3	12
58	4	4	4	4	16
59	4	4	4	4	16
60	3	3	3	3	12
61	4	4	4	4	16
62	3	3	4	3	13
63	3	4	3	3	13
64	2	3	3	3	11
65	4	3	4	3	14
66	4	3	4	3	14
67	4	3	4	3	14
68	4	4	4	4	16
69	4	4	4	4	16
70	2	4	3	3	12
71	3	3	3	3	12
72	3	2	2	3	10
73	3	3	3	3	12
74	4	4	4	4	16
75	3	3	4	3	13
76	2	3	3	3	11
77	3	3	4	3	13
78	3	3	4	3	13
79	3	3	2	3	11
80	3	3	3	3	12
81	4	3	4	4	15
82	4	3	4	4	15
83	2	3	3	3	11
84	3	3	3	3	12
85	3	3	3	3	12
86	4	4	3	3	14
87	4	4	4	4	16

88	4	4	4	4	16
89	3	3	3	4	13
90	3	3	2	2	10
91	2	3	2	3	10
92	3	3	3	4	13
93	3	4	3	3	13
94	3	3	3	4	13
95	4	3	3	3	13
96	3	3	3	3	12
97	4	4	4	4	16
98	2	2	2	2	8
99	2	2	2	2	8
100	4	4	4	4	16

D. Tingkat Penghasilan Wajib Pajak (X4)

No	Tingkat Penghasilan Wajib Pajak (X4)				TOTAL
	X4.1	X4.2	X4.3	X4.4	
1	2	4	3	4	13
2	3	4	3	4	14
3	3	4	3	3	13
4	3	3	2	3	11
5	4	4	4	4	16
6	4	4	4	4	16
7	4	4	3	4	15
8	3	4	3	4	14
9	3	3	2	3	11
10	2	3	3	4	12
11	2	3	3	3	11
12	4	4	4	3	15
13	3	3	3	3	12
14	4	3	2	2	11
15	4	3	3	3	13
16	3	3	4	4	14
2	2	2	2	2	8
18	3	3	3	4	13
19	2	2	2	2	8
20	4	3	4	3	14
21	4	3	3	3	13
22	4	4	4	3	15

23	4	4	4	4	16
24	3	4	4	4	15
25	3	3	2	3	11
26	4	2	3	3	12
27	3	3	3	3	12
28	2	2	3	4	11
29	4	3	3	3	13
30	3	4	3	3	13
31	4	4	4	4	16
32	4	2	2	2	10
33	4	4	4	4	16
34	4	3	2	3	12
35	4	4	4	4	16
36	4	3	4	4	15
37	4	4	4	4	16
38	3	4	4	3	14
39	3	4	4	3	14
40	4	4	4	4	16
41	4	3	4	4	15
42	3	3	4	3	13
43	4	3	2	2	11
44	3	2	2	4	11
45	4	4	4	4	16
46	4	2	2	4	12
47	3	3	3	3	12
48	3	3	3	3	12
49	3	4	3	3	13
50	2	3	4	3	12
51	2	4	3	3	12
52	3	3	4	4	14
53	3	3	4	4	14
54	2	4	4	3	13
55	3	3	3	2	11
56	2	2	2	2	8
57	4	3	4	3	14
58	4	4	4	4	16
59	4	4	4	4	16
60	4	4	4	4	16
61	3	4	4	4	15

62	4	4	3	4	15
63	3	4	3	4	14
64	2	2	2	2	8
65	4	4	4	4	16
66	3	4	3	4	14
67	4	3	4	3	14
68	3	2	3	2	10
69	3	4	3	3	13
70	3	4	3	4	14
71	4	4	4	4	16
72	2	2	2	2	8
73	3	3	3	3	12
74	3	4	3	4	14
75	4	4	4	3	15
76	4	4	4	4	16
77	3	4	4	4	15
78	4	4	3	3	14
79	4	3	2	2	11
80	4	4	4	4	16
81	3	4	3	4	14
82	4	4	4	4	16
83	4	4	4	4	16
84	4	4	4	4	16
85	4	3	4	4	15
86	4	4	4	4	16
87	4	4	4	4	16
88	3	4	4	4	15
89	4	3	3	2	12
90	3	3	2	2	10
91	4	4	4	4	16
92	4	4	4	4	16
93	4	2	3	3	12
94	4	3	2	4	13
95	3	3	3	3	12
96	4	3	4	2	13
97	2	3	4	3	12
98	4	3	4	2	13
99	3	4	4	3	14
100	4	4	4	4	16

E. Sanksi Pajak (X5)

No	Sanksi Pajak (X5)				TOTAL
	X5.1	X5.2	X5.3	X5.4	
1	3	3	4	3	13
2	3	3	3	4	13
3	3	4	4	4	15
4	2	3	3	2	10
5	4	4	4	4	16
6	3	3	3	4	13
7	4	4	4	4	16
8	4	3	4	3	14
9	4	4	4	4	16
10	2	2	3	4	11
11	3	3	3	4	13
12	4	4	4	4	16
13	3	3	3	3	12
14	3	3	3	3	12
15	3	3	4	3	13
16	3	3	3	3	12
17	4	4	4	4	16
18	3	3	3	3	12
19	2	3	3	4	12
20	4	3	3	4	14
21	4	4	4	4	16
22	3	3	4	3	13
23	3	3	4	3	13
24	4	3	3	4	14
25	2	2	2	2	8
26	3	3	2	3	11
27	4	4	4	4	16
28	4	4	4	4	16
29	3	4	3	4	14
30	2	2	3	3	10
31	3	3	3	2	11
32	4	3	3	4	14
33	4	4	4	4	16
34	3	4	4	3	14
35	3	4	3	3	13

36	4	4	3	4	15
37	4	4	4	4	16
38	4	4	4	4	16
39	4	3	3	4	14
40	3	3	4	3	13
41	4	4	4	4	16
42	3	3	4	4	14
43	3	3	3	3	12
44	4	3	3	4	14
45	3	4	4	4	15
46	3	3	3	3	12
47	4	4	4	4	16
48	3	3	2	3	11
49	3	4	3	4	14
50	4	4	3	3	14
51	4	4	4	4	16
52	2	3	3	2	10
53	4	4	4	4	16
54	4	4	3	3	14
55	3	3	2	2	10
56	4	4	4	4	16
57	3	4	3	4	14
58	4	4	3	4	15
59	3	4	4	3	14
60	4	4	4	4	16
61	4	4	3	3	14
62	4	4	4	4	16
63	3	3	4	3	13
64	2	2	2	2	8
65	3	4	3	4	14
66	3	4	3	4	14
67	3	4	3	4	14
68	4	4	4	4	16
69	3	3	3	4	13
70	4	4	4	4	16
71	3	3	3	3	12
72	4	3	3	4	14
73	3	3	3	3	12
74	4	4	4	4	16

75	4	4	3	4	15
76	3	3	3	3	12
77	3	2	2	3	10
78	3	3	3	4	13
79	4	4	3	3	14
80	2	2	2	2	8
81	3	3	3	3	12
82	4	4	3	4	15
83	4	4	4	4	16
84	4	3	4	3	14
85	3	3	3	3	12
86	3	3	3	3	12
87	3	3	2	3	11
88	3	3	3	3	12
89	2	3	2	3	10
90	4	3	2	3	12
91	3	3	3	3	12
92	3	2	3	2	10
93	3	3	2	3	11
94	2	2	3	4	11
95	4	3	4	3	14
96	3	3	2	2	10
97	2	3	3	3	11
98	2	2	2	2	8
99	3	2	2	3	10
100	4	4	4	4	16

F. Kepatuhan Wajib Pajak PKB (Y)

No	Kepatuhan Wajib Pajak (Y)				TOTAL
	Y1	Y2	Y3	Y.4	
1	3	3	4	4	14
2	3	3	4	4	14
3	4	3	3	4	14
4	3	3	3	3	12
5	4	4	4	4	16
6	4	3	3	4	14
7	4	4	4	4	16
8	4	4	4	4	16
9	3	3	3	3	12

10	2	2	2	2	8
11	3	3	3	4	13
12	4	4	4	4	16
13	3	3	3	2	11
14	4	3	3	3	13
15	3	3	4	3	13
16	4	4	4	4	16
17	3	4	3	3	13
18	4	3	2	2	11
19	2	2	2	3	9
20	3	3	3	3	12
21	3	3	3	4	13
22	3	3	4	3	13
23	3	3	4	3	13
24	4	3	3	4	14
25	2	3	3	3	11
26	2	3	3	4	12
27	2	3	3	4	12
28	3	3	3	4	13
29	3	3	4	4	14
30	2	2	2	2	8
31	3	3	2	2	10
32	2	3	3	3	11
33	3	3	3	3	12
34	3	3	2	2	10
35	3	4	3	3	13
36	4	4	3	4	15
37	3	3	3	4	13
38	4	4	4	4	16
39	4	4	3	4	15
40	3	3	4	3	13
41	3	4	4	4	15
42	3	3	4	4	14
43	4	3	3	2	12
44	4	4	4	4	16
45	3	4	4	4	15
46	3	3	3	3	12
47	4	4	4	4	16
48	2	2	2	2	8

49	3	4	3	4	14
50	3	3	3	3	12
51	3	3	3	4	13
52	2	3	2	4	11
53	3	3	4	4	14
54	4	3	4	3	14
55	4	4	4	4	16
56	3	3	3	3	12
57	3	3	4	3	13
58	4	4	4	4	16
59	4	4	4	4	16
60	3	3	3	3	12
61	3	3	3	3	12
62	4	4	3	4	15
63	3	3	4	3	13
64	2	3	2	3	10
65	3	4	3	4	14
66	3	4	3	4	14
67	3	4	3	4	14
68	3	3	3	3	12
69	3	3	3	4	13
70	4	4	4	4	16
71	3	3	3	4	13
72	3	3	3	4	13
73	3	3	3	3	12
74	4	4	4	4	16
75	3	4	3	3	13
76	3	3	3	3	12
77	2	3	3	4	12
78	3	3	3	4	13
79	3	3	2	3	11
80	4	3	4	3	14
81	4	4	4	4	16
82	4	4	4	4	16
83	4	4	4	4	16
84	3	3	3	3	12
85	4	3	3	3	13
86	3	3	3	3	12
87	3	3	4	3	13

88	3	3	3	3	12
89	2	2	3	3	10
90	3	3	2	2	10
91	3	2	2	4	11
92	3	3	3	3	12
93	4	2	2	4	12
94	3	2	3	4	12
95	2	4	2	3	11
96	4	3	3	3	13
97	2	3	3	3	11
98	3	2	3	2	10
99	2	2	2	2	8
100	4	4	4	4	16

Lampiran 3

Hasil output SPSS 21 : Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
Kesadaran Wajib Pajak (X1)	100	6	16	13.35	.247	2.467
Kualitas Pelayanan (X2)	100	8	16	13.70	.218	2.181
Pengetahuan Wajib Pajak (X3)	100	8	16	13.38	.189	1.890
Tingkat Penghasilan Wajib Pajak (X4)	100	8	16	13.44	.218	2.176
Sanksi Pajak (X5)	100	8	16	13.24	.219	2.193
Kepatuhan Wajib Pajak (Y)	100	8	16	12.93	.205	2.046
Valid N (listwise)	100					

Hasil output SPSS 21 : Uji Realibilitas

1. Kesadaran Wajib Pajak (X1)

Reliability Statistics

Cronbach's Alpha	N of Items
.826	4

2. Kualitas Pelayanan (X2)

Reliability Statistics

Cronbach's Alpha	N of Items
.852	4

3. Pengetahuan Wajib Pajak (X3)

Reliability Statistics

Cronbach's Alpha	N of Items
.806	4

4. Tingkat Penghasilan Wajib Pajak (X4)

Reliability Statistics

Cronbach's Alpha	N of Items
.748	4

5. Sanksi Pajak (X5)

Reliability Statistics

Cronbach's Alpha	N of Items
.840	4

6. Kepatuhan Wajib Pajak Dalam Membayar PKB (Y)

Reliability Statistics

Cronbach's Alpha	N of Items
.787	4

Hasil output SPSS 21 : Uji Validitas

1. Kesadaran Wajib Pajak (X1)

		Correlations				
		X1.1	X1.2	X1.3	X1.4	Kesadaran Wajib Pajak (X1)
X1.1	Pearson Correlation	1	.583**	.496**	.514**	.791**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	99	99	99	99	99
X1.2	Pearson Correlation	.583**	1	.513**	.460**	.783**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	99	100	100	100	100
X1.3	Pearson Correlation	.496**	.513**	1	.683**	.841**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	99	100	100	100	100
X1.4	Pearson Correlation	.514**	.460**	.683**	1	.823**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	99	100	100	100	100
Kesadaran Wajib Pajak (X1)	Pearson Correlation	.791**	.783**	.841**	.823**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	99	100	100	100	100

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

2. Kualitas Pelayanan (X2)

		Correlations				
		X2.1	X2.2	X2.3	X2.4	Kualitas Pelayanan (X2)
X2.1	Pearson Correlation	1	.639**	.717**	.519**	.868**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	100	100	100	100	100
X2.2	Pearson Correlation	.639**	1	.572**	.584**	.838**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	100	100	100	100	100
X2.3	Pearson Correlation	.717**	.572**	1	.516**	.856**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	100	100	100	100	100

X2.4	Pearson Correlation	.519**	.584**	.516**	1	.768**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	100	100	100	100	100
Kualitas Pelayanan (X2)	Pearson Correlation	.868**	.838**	.856**	.768**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	100	100	100	100	100

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

3. Pengetahuan Wajib Pajak (X3)

Correlations

		X3.1	X3.2	X3.3	X3.4	Pengetahuan Wajib Pajak (X3)
X3.1	Pearson Correlation	1	.523**	.530**	.483**	.807**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	100	100	100	100	100
X3.2	Pearson Correlation	.523**	1	.562**	.478**	.804**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	100	100	100	100	100
X3.3	Pearson Correlation	.530**	.562**	1	.482**	.813**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	100	100	100	100	100
X3.4	Pearson Correlation	.483**	.478**	.482**	1	.755**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	100	100	100	100	100
Pengetahuan Wajib Pajak (X3)	Pearson Correlation	.807**	.804**	.813**	.755**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	100	100	100	100	100

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

4. Tingkat Penghasilan Wajib Pajak (X4)

Correlations

		X4.1	X4.2	X4.3	X4.4	Tingkat Penghasilan Wajib Pajak (X4)
X4.1	Pearson Correlation	1	.291**	.339**	.248*	.619**
	Sig. (2-tailed)		.003	.001	.013	.000
	N	100	100	100	100	100
X4.2	Pearson Correlation	.291**	1	.591**	.565**	.807**
	Sig. (2-tailed)	.003		.000	.000	.000
	N	100	100	100	100	100
X4.3	Pearson Correlation	.339**	.591**	1	.513**	.816**
	Sig. (2-tailed)	.001	.000		.000	.000
	N	100	100	100	100	100
X4.4	Pearson Correlation	.248*	.565**	.513**	1	.773**
	Sig. (2-tailed)	.013	.000	.000		.000
	N	100	100	100	100	100
Tingkat Penghasilan Wajib Pajak (X4)	Pearson Correlation	.619**	.807**	.816**	.773**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	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).

5. Sanksi Pajak (X5)

Correlations

		X5.1	X5.2	X5.3	X5.4	Sanksi Pajak (X5)
X5.1	Pearson Correlation	1	.666**	.517**	.551**	.831**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	100	100	100	100	100
X5.2	Pearson Correlation	.666**	1	.587**	.588**	.860**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	100	100	100	100	100
X5.3	Pearson Correlation	.517**	.587**	1	.508**	.796**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	100	100	100	100	100

X5.4	Pearson Correlation	.551**	.588**	.508**	1	.804**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	100	100	100	100	100
Sanksi Pajak (X5)	Pearson Correlation	.831**	.860**	.796**	.804**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	100	100	100	100	100

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

6. Kepatuhan Wajib Pajak Dalam Membayar PKB

Correlations

		Y1	Y2	Y3	Y4	Kepatuhan Wajib Pajak (Y)
Y1	Pearson Correlation	1	.526**	.502**	.353**	.761**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	100	100	100	100	100
Y2	Pearson Correlation	.526**	1	.533**	.498**	.806**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	100	100	100	100	100
Y3	Pearson Correlation	.502**	.533**	1	.486**	.809**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	100	100	100	100	100
Y4	Pearson Correlation	.353**	.498**	.486**	1	.753**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	100	100	100	100	100
Kepatuhan Wajib Pajak (Y)	Pearson Correlation	.761**	.806**	.809**	.753**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	100	100	100	100	100

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

Lampiran 6

Hasil Output SPSS 21 : Uji Normalitas

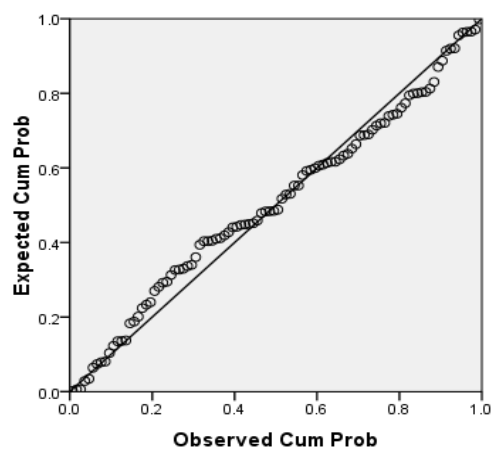
One-Sample Kolmogorov-Smirnov Test

		Kesadaran Wajib Pajak (X1)	Kualitas Pelayanan (X2)	Pengetahuan Wajib Pajak (X3)	Tingkat Penghasilan Wajib Pajak (X4)	Sanksi Pajak (X5)	Kepatuhan Wajib Pajak (Y)
N		100	100	100	100	100	100
Normal Parameters ^a	Mean	13.35	13.70	13.38	13.44	13.24	12.93
	Std. Deviation	2.467	2.181	1.890	2.176	2.193	2.046
Most Extreme Differences	Absolute	.184	.194	.120	.132	.146	.126
	Positive	.141	.146	.120	.120	.104	.126
	Negative	-.184	-.194	-.117	-.132	-.146	-.125
Kolmogorov-Smirnov Z		1.839	1.942	1.197	1.316	1.455	1.264
Asymp. Sig. (2-tailed)		.002	.001	.114	.063	.029	.082

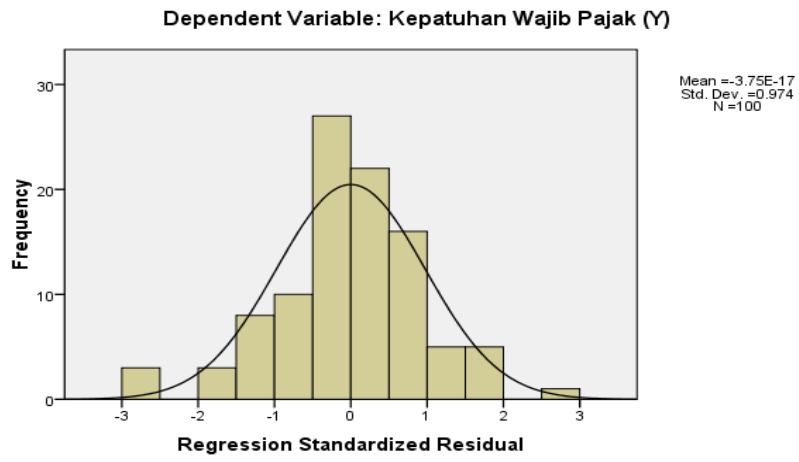
a. Test distribution is
Normal.

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Kepatuhan Wajib Pajak (Y)



Histogram



Hasil Output SPSS 21 : Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value ^a	-.04920
Cases < Test Value	50
Cases >= Test Value	50
Total Cases	100
Number of Runs	43
Z	-1.608
Asymp. Sig. (2-tailed)	.108

a. Median

Lampiran 8

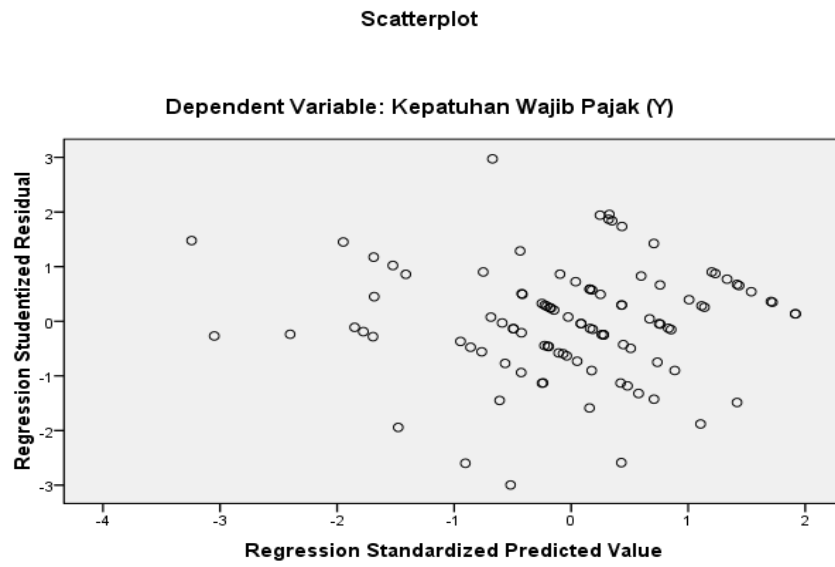
Hasil Output SPSS 21 : Uji Multikolonieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-2.050	1.463		-1.401	.164		
Kesadaran Wajib Pajak (X1)	.160	.063	.193	2.561	.012	.860	1.162
Kualitas Pelayanan (X2)	.250	.068	.267	3.682	.000	.934	1.071
Pengetahuan Wajib Pajak (X3)	.254	.088	.235	2.903	.005	.749	1.335
Tingkat Penghasilan Wajib Pajak (X4)	.157	.070	.167	2.243	.027	.882	1.134
Sanksi Pajak (X5)	.295	.074	.316	4.003	.000	.783	1.277

a. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Hasil Output SPSS 21 : Uji Heterokedastisitas



Hasil Uji Regresi Sederhana
Kesadaran Wajib Pajak (X1) terhadap Kepatuhan Wajib Pajak dalam
membayar PKB (Y)

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Kesadaran Wajib Pajak (X1) ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.419 ^a	.176	.167	1.867

a. Predictors: (Constant), Kesadaran Wajib Pajak (X1)

ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	72.782	1	72.782	20.872	.000 ^a
	Residual	341.728	98	3.487		
	Total	414.510	99			

a. Predictors: (Constant), Kesadaran Wajib Pajak (X1)

b. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.291	1.032		8.031	.000
	Kesadaran Wajib Pajak (X1)	.347	.076	.419	4.569	.000

a. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Hasil Uji Regresi Sederhana
Kualitas Pelayanan (X2) terhadap Kepatuhan Wajib Pajak
dalam membayar PKB (Y)

Variables Entered/Removed^D

Model	Variables Entered	Variables Removed	Method
1	Kualitas Pelayanan (X2) ^a		Enter

- a. All requested variables entered.
 b. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.418 ^a	.175	.167	1.868

- a. Predictors: (Constant), Kualitas Pelayanan (X2)

ANOVA^D

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	72.586	1	72.586	20.804	.000 ^a
	Residual	341.924	98	3.489		
	Total	414.510	99			

- a. Predictors: (Constant), Kualitas Pelayanan (X2)
 b. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.552	1.194		6.326	.000
	Kualitas Pelayanan (X2)	.393	.086	.418	4.561	.000

- a. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Hasil Uji Regresi Sederhana
Pengetahuan Wajib Pajak (X3) terhadap Kepatuhan Wajib Pajak
dalam membayar PKB (Y)

Variables Entered/Removed^p

Model	Variables Entered	Variables Removed	Method
1	Pengetahuan Wajib Pajak (X3) ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.506 ^a	.256	.248	1.774

a. Predictors: (Constant), Pengetahuan Wajib Pajak (X3)

ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	106.076	1	106.076	33.704	.000 ^a
	Residual	308.434	98	3.147		
	Total	414.510	99			

a. Predictors: (Constant), Pengetahuan Wajib Pajak (X3)

b. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.601	1.275		4.394	.000
	Pengetahuan Wajib Pajak (X3)	.548	.094	.506	5.806	.000

a. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Hasil Uji Regresi Sederhana
Tingkat Penghasilan Wajib Pajak (X4) terhadap Kepatuhan Wajib Pajak
dalam membayar PKB (Y)

Variables Entered/Removed^p

Model	Variables Entered	Variables Removed	Method
1	Tingkat Penghasilan Wajib Pajak (X4) ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.363 ^a	.132	.123	1.916

a. Predictors: (Constant), Tingkat Penghasilan Wajib Pajak (X4)

ANOVA^p

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	54.681	1	54.681	14.892	.000 ^a
	Residual	359.829	98	3.672		
	Total	414.510	99			

a. Predictors: (Constant), Tingkat Penghasilan Wajib Pajak (X4)

b. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.339	1.205		6.921	.000
	Tingkat Penghasilan Wajib Pajak (X4)	.342	.089	.363	3.859	.000

a. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Hasil Uji Regresi Sederhana
Sanksi Pajak (X5) terhadap Kepatuhan Wajib Pajak
dalam membayar PKB (Y)

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Sanksi Pajak (X5) ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.533 ^a	.284	.276	1.741

a. Predictors: (Constant), Sanksi Pajak (X5)

ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	117.624	1	117.624	38.827	.000 ^a
	Residual	296.886	98	3.029		
	Total	414.510	99			

a. Predictors: (Constant), Sanksi Pajak (X5)

b. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.350	1.070		5.933	.000
	Sanksi Pajak (X5)	.497	.080	.533	6.231	.000

a. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Lampiran 15

Hasil Output SPSS 16: Uji Regresi Berganda X1, X2, X3, X4, X5 Terhadap Y

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.050	1.463		-1.401	.164
	Kesadaran Wajib Pajak (X1)	.160	.063	.193	2.561	.012
	Kualitas Pelayanan (X2)	.250	.068	.267	3.682	.000
	Pengetahuan Wajib Pajak (X3)	.254	.088	.235	2.903	.005
	Tingkat Penghasilan Wajib Pajak (X4)	.157	.070	.167	2.243	.027
	Sanksi Pajak (X5)	.295	.074	.316	4.003	.000

a. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Lampiran 16

Hasil Output SPSS 16: Hasil Uji (r) dan (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.735 ^a	.540	.516	1.424

a. Predictors: (Constant), Sanksi Pajak (X5), Tingkat Penghasilan Wajib Pajak (X4), Kualitas Pelayanan (X2), Kesadaran Wajib Pajak (X1), Pengetahuan Wajib Pajak (X3)

b. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Hasil Output SPSS 16: Hasil Uji t dan Uji F

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.050	1.463		-1.401	.164
	Kesadaran Wajib Pajak (X1)	.160	.063	.193	2.561	.012
	Kualitas Pelayanan (X2)	.250	.068	.267	3.682	.000
	Pengetahuan Wajib Pajak (X3)	.254	.088	.235	2.903	.005
	Tingkat Penghasilan Wajib Pajak (X4)	.157	.070	.167	2.243	.027
	Sanksi Pajak (X5)	.295	.074	.316	4.003	.000

a. Dependent Variable: Kepatuhan Wajib Pajak (Y)

ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	223.946	5	44.789	22.093	.000 ^a
	Residual	190.564	94	2.027		
	Total	414.510	99			

a. Predictors: (Constant), Sanksi Pajak (X5), Tingkat Penghasilan Wajib Pajak (X4), Kualitas Pelayanan (X2), Kesadaran Wajib Pajak (X1), Pengetahuan Wajib Pajak (X3)

b. Dependent Variable: Kepatuhan Wajib Pajak (Y)

Dokumentasi



