**Lampiran 1**

KUESIONER PENELITIAN

Kepada Yth:

Bapak/Ibu

Di Tempat

Bismillahirrahmanirrahim

Assalamu’alaikum wr.wb

Sehubungan dengan tugas menyusun skripsi di Universitas Jambi Program Studi Akuntansi Fakultas Ekonomi dan Bisnis, dengan judul: “Pengaruh Tax Amnesty, Pengetahuan Perpajakan, Pelayanan Fiskus dan Sanksi Perpajakan terhadap Kepatuhan Wajib Pajak (Studi Kasus pada Wajib Pajak Orang Pribadi dan Badan di Wilayah Kota Jambi), dengan ini saya:

Nama : Melita Amini

Nim : RRC1C014039

Program : S 1 / Akuntansi

Menyampaikan angket penelitian kepada Bapak/Ibu untuk diisi dengan sebenar benarnya.

Jambi, September 2018

Melita Amini

Nim.RRC1C014039

**Kuesioner Penelitian**

1. **KARAKTERISTIK RESPONDEN**

Nama :

Berikan tanda ( √ ) sesuai dengan data diri anda:

Jenis Kelamin : Laki-Laki Wanita

Usia : 25-35 46-55

36-45 >56

Pendidikan : SMA S1

DIPLOMA Lainnya, sebutkan.........

Wajib Pajak : Orang Pribadi Badan

Penghasilan : Rp.0 - Rp.50.000.000

 Rp.50.000.000 - Rp.250.000.000

Rp.250.000.000 – Rp.500.000.000

> Rp.500.000.000

1. **PETUNJUK PENGISIAN**

Bapak/Ibu dapat memberikan jawaban dengan memberikan tanda ( √ ) pada lembar jawaban yang telah disediakan. Pilihlah jawaban yang sesuai dengan berdasarkan pendapat Bapak/Ibu, dengan petunjuk pengisian sebagai berikut :

STS = Sangat Tidak Setuju

TS = Tidak Setuju

N = Netral

S = Setuju

SS = Sangat Setuju

**KEPATUHAN WAJIB PAJAK**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Indikator Pertanyaan** | **STS** | **TS** | **N** | **S** | **SS** |
| 1 | Secara umum dapat dikatakan bahwa Bapak/Ibu paham dan berusaha memahami UU Perpajakan |  |  |  |  |  |
| 2 | Bapak/Ibu selalu mengisi formulir pajak dengan benar |  |  |  |  |  |
| 3 | Bapak/Ibu selalu patuh membayar pajak sesuai dengan nominal yang sebenarnya |  |  |  |  |  |
| 4 | Bapak/Ibu selalu membayar pajak tepat waktu |  |  |  |  |  |
| 5 | Bapak/Ibu selalu melaporkan tepat waktu |  |  |  |  |  |

**TAX AMNESTY**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Indikator Pertanyaan** | **STS** | **TS** | **N** | **S** | **SS** |
| 1 | Bapak/Ibu sebagai Wajib Pajak telah berpartisipasi dalam program *tax amnesty* |  |  |  |  |  |
| 2 | *Tax amnesty* dapat meningkatkan kepatuhan Wajib Pajak dalam melaksanakan kewajibannya |  |  |  |  |  |
| 3 | *Tax amnesty* mendorong kejujuran dalam pelaporan sukarela atas data harta kekayaan Wajib Pajak |  |  |  |  |  |
| 4 | *Tax amnesty* dapat digunakan sebagai alat transisi menuju sistem perpajakan yang baru |  |  |  |  |  |
| 5 | *Tax amnesty* dapat meningkatkan penerimaan negara |  |  |  |  |  |

**PENGETAHUAN PERPAJAKAN**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Indikator Pertanyaan** | **STS** | **TS** | **N** | **S** | **SS** |
| 1 | Saya telah mengetahui ketentuan terkait kewajiban perpajakan yang berlaku |  |  |  |  |  |
| 2 | Saya telah mengetahui seluruh peraturan mengenai batas waktu pelaporan |  |  |  |  |  |
| 3 | Saya telah mengetahui mengenai sanksi di bidang perpajakan |  |  |  |  |  |
| 4 | Saya telah mengetahui prosedur administrasi perpajakan |  |  |  |  |  |
| 5 | Saya telah mngetahui perbedaan PPn dan PPh |  |  |  |  |  |
| 6 | Saya paham dengan sistem perpajakan yang digunakan saat ini (menghitung, memperhitungkan, melapor, dan menyetorkan sendiri) |  |  |  |  |  |

**PELAYANAN FISKUS**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Indikator Pertanyaan** | **STS** | **TS** | **N** | **S** | **SS** |
| 1 | Fiskus telah memberikan pelayanan pajak dengan baik |  |  |  |  |  |
| 2 | Penyuluhan yang dilakukan fiskus dapat membantu pemahaman mengenai hak dan kewajiban wajib pajak |  |  |  |  |  |
| 3 | Fiskus senantiasa memperhatikan keberatan wajib pajak atas pajak yang dikenakan |  |  |  |  |  |
| 4 | Kemudahan untuk mendapatkan pelayanan dalam menyampaikan SPT |  |  |  |  |  |
| 5 | Kemudahan/ efisien dalam membayar dan melunasi pajak |  |  |  |  |  |

**SANKSI PERPAJAKAN**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Indikator Pertanyaan** | **STS** | **TS** | **N** | **S** | **SS** |
| 1 | Sanksi pajak diperlukan agar tercipta kedisiplinan Wajib Pajak |  |  |  |  |  |
| 2 | Pengenaan sanksi pajak dapat menumbuhkan efek jera kepada Wajib Pajak yang tidak patuh |  |  |  |  |  |
| 3 | Pengenaan sanksi pajak dapat merugikan Wajib Pajak |  |  |  |  |  |
| 4 | Pemberian sanksi pajak harus sesuai dengan ketentuan yang berlaku |  |  |  |  |  |
| 5 | Wajib pajak yang tidak patuh akan dikenakan sanksi perpajakan |  |  |  |  |  |

**Lampiran 2**

**Hasil Tanggapan Responden**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| *Tax Amnesty* | | | | | | | Pengetahuan Perpajakan | | | | | | | | Pelayanan Fiskus | | | | | |  |
| NO | 1 | 2 | 3 | 4 | 5 | SKOR | NO | 1 | 2 | 3 | 4 | 5 | 6 | SKOR | NO | 1 | 2 | 3 | 4 | 5 | SKOR |
| 1 | 4 | 4 | 4 | 4 | 4 | 20 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 1 | 4 | 4 | 4 | 4 | 4 | 20 |
| 2 | 4 | 4 | 4 | 4 | 5 | 21 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 2 | 4 | 4 | 4 | 4 | 4 | 20 |
| 3 | 5 | 5 | 5 | 5 | 5 | 25 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 3 | 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 5 | 5 | 5 | 5 | 5 | 25 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 26 | 4 | 4 | 4 | 4 | 4 | 4 | 20 |
| 5 | 5 | 5 | 5 | 5 | 5 | 25 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 5 | 4 | 5 | 4 | 5 | 5 | 23 |
| 6 | 4 | 4 | 4 | 4 | 4 | 20 | 6 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 6 | 4 | 5 | 4 | 4 | 4 | 21 |
| 7 | 4 | 4 | 4 | 4 | 4 | 20 | 7 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 7 | 4 | 4 | 4 | 4 | 4 | 20 |
| 8 | 4 | 4 | 4 | 4 | 4 | 20 | 8 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 8 | 4 | 4 | 4 | 4 | 4 | 20 |
| 9 | 4 | 4 | 4 | 4 | 4 | 20 | 9 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 9 | 4 | 4 | 4 | 4 | 4 | 20 |
| 10 | 4 | 4 | 4 | 4 | 4 | 20 | 10 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 10 | 4 | 4 | 4 | 4 | 5 | 21 |
| 11 | 5 | 5 | 5 | 5 | 5 | 25 | 11 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 11 | 4 | 5 | 4 | 5 | 5 | 23 |
| 12 | 5 | 4 | 4 | 4 | 4 | 21 | 12 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 12 | 4 | 4 | 4 | 4 | 4 | 20 |
| 13 | 4 | 4 | 4 | 5 | 5 | 22 | 13 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 13 | 4 | 5 | 4 | 5 | 5 | 23 |
| 14 | 5 | 5 | 5 | 5 | 5 | 25 | 14 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 14 | 4 | 4 | 4 | 5 | 5 | 22 |
| 15 | 4 | 4 | 4 | 4 | 4 | 20 | 15 | 4 | 4 | 4 | 4 | 5 | 5 | 26 | 15 | 4 | 4 | 5 | 5 | 5 | 23 |
| 16 | 4 | 4 | 4 | 4 | 4 | 20 | 16 | 4 | 4 | 4 | 4 | 5 | 4 | 25 | 16 | 4 | 4 | 4 | 4 | 4 | 20 |
| 17 | 5 | 5 | 5 | 5 | 5 | 25 | 17 | 4 | 4 | 4 | 5 | 5 | 5 | 27 | 17 | 4 | 5 | 4 | 5 | 4 | 22 |
| 18 | 5 | 5 | 5 | 5 | 5 | 25 | 18 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 18 | 4 | 5 | 4 | 5 | 4 | 22 |
| 19 | 5 | 5 | 5 | 5 | 5 | 25 | 19 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 19 | 5 | 5 | 4 | 4 | 5 | 23 |
| 20 | 4 | 4 | 4 | 4 | 4 | 20 | 20 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 20 | 4 | 5 | 4 | 4 | 5 | 22 |
| 21 | 5 | 4 | 4 | 4 | 5 | 22 | 21 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 21 | 4 | 5 | 4 | 5 | 5 | 23 |
| 22 | 5 | 5 | 5 | 5 | 5 | 25 | 22 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 22 | 3 | 4 | 4 | 4 | 4 | 19 |
| 23 | 5 | 4 | 4 | 4 | 5 | 22 | 23 | 4 | 3 | 3 | 4 | 3 | 4 | 21 | 23 | 3 | 3 | 4 | 3 | 4 | 17 |
| 24 | 4 | 4 | 4 | 4 | 4 | 20 | 24 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 24 | 4 | 4 | 4 | 4 | 4 | 20 |
| 25 | 5 | 5 | 5 | 5 | 5 | 25 | 25 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 25 | 4 | 4 | 4 | 4 | 4 | 20 |
| 26 | 4 | 4 | 4 | 4 | 4 | 20 | 26 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 26 | 4 | 4 | 3 | 5 | 5 | 21 |
| 27 | 4 | 4 | 4 | 4 | 4 | 20 | 27 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 27 | 4 | 4 | 4 | 4 | 4 | 20 |
| 28 | 4 | 4 | 4 | 4 | 4 | 20 | 28 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 28 | 4 | 5 | 5 | 5 | 5 | 24 |
| 29 | 5 | 5 | 5 | 5 | 5 | 25 | 29 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 29 | 4 | 4 | 4 | 4 | 4 | 20 |
| 30 | 5 | 4 | 4 | 4 | 4 | 21 | 30 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 30 | 4 | 5 | 4 | 5 | 5 | 23 |
| 31 | 4 | 4 | 4 | 4 | 4 | 20 | 31 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 31 | 4 | 4 | 4 | 5 | 5 | 22 |
| 32 | 4 | 4 | 4 | 4 | 4 | 20 | 32 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 32 | 4 | 4 | 4 | 4 | 4 | 20 |
| 33 | 4 | 4 | 4 | 4 | 4 | 20 | 33 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 33 | 4 | 5 | 4 | 5 | 4 | 22 |
| 34 | 5 | 5 | 5 | 5 | 5 | 25 | 34 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 34 | 5 | 5 | 4 | 5 | 4 | 23 |
| 35 | 4 | 4 | 4 | 4 | 4 | 20 | 35 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 35 | 4 | 5 | 5 | 5 | 5 | 24 |
| 36 | 4 | 4 | 4 | 4 | 4 | 20 | 36 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 36 | 3 | 4 | 4 | 4 | 4 | 19 |
| 37 | 4 | 4 | 4 | 4 | 4 | 20 | 37 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 37 | 5 | 5 | 5 | 5 | 5 | 25 |
| 38 | 5 | 5 | 5 | 4 | 4 | 23 | 38 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 38 | 4 | 5 | 4 | 4 | 4 | 21 |
| 39 | 5 | 5 | 5 | 5 | 4 | 24 | 39 | 4 | 3 | 3 | 4 | 3 | 4 | 21 | 39 | 5 | 5 | 5 | 5 | 5 | 25 |
| 40 | 4 | 4 | 4 | 4 | 4 | 20 | 40 | 4 | 4 | 4 | 5 | 5 | 5 | 27 | 40 | 4 | 4 | 4 | 5 | 5 | 22 |
| 41 | 4 | 4 | 4 | 4 | 4 | 20 | 41 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 41 | 4 | 4 | 4 | 5 | 5 | 22 |
| 42 | 4 | 4 | 4 | 4 | 4 | 20 | 42 | 5 | 5 | 5 | 5 | 5 | 5 | 30 | 42 | 4 | 5 | 4 | 4 | 4 | 21 |
| 43 | 4 | 4 | 4 | 4 | 4 | 20 | 43 | 5 | 5 | 4 | 4 | 4 | 4 | 26 | 43 | 4 | 5 | 5 | 5 | 4 | 23 |
| 44 | 4 | 4 | 4 | 4 | 4 | 20 | 44 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 44 | 4 | 5 | 5 | 4 | 5 | 23 |
| 45 | 4 | 4 | 4 | 4 | 4 | 20 | 45 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 45 | 4 | 4 | 5 | 5 | 4 | 22 |
| total | 198 | 194 | 194 | 194 | 196 |  | total | 196 | 194 | 192 | 196 | 196 | 197 |  | total | 181 | 199 | 187 | 200 | 199 |  |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Sanksi Perpajakan | | | | | |  | Kepatuhan Wajib Pajak | | | | | |  |
| NO | 1 | 2 | 3 | 4 | 5 | SKOR | NO | 1 | 2 | 3 | 4 | 5 | SKOR |
| 1 | 4 | 4 | 4 | 4 | 4 | 20 | 1 | 4 | 4 | 4 | 4 | 4 | 20 |
| 2 | 4 | 4 | 4 | 4 | 4 | 20 | 2 | 4 | 4 | 4 | 4 | 4 | 20 |
| 3 | 4 | 4 | 4 | 4 | 4 | 20 | 3 | 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 4 | 4 | 4 | 4 | 4 | 20 | 4 | 5 | 5 | 5 | 5 | 5 | 25 |
| 5 | 4 | 4 | 4 | 4 | 4 | 20 | 5 | 4 | 4 | 4 | 5 | 5 | 22 |
| 6 | 4 | 4 | 4 | 4 | 4 | 20 | 6 | 4 | 4 | 4 | 4 | 4 | 20 |
| 7 | 4 | 4 | 4 | 4 | 4 | 20 | 7 | 4 | 4 | 4 | 4 | 4 | 20 |
| 8 | 4 | 4 | 4 | 4 | 4 | 20 | 8 | 4 | 4 | 4 | 4 | 4 | 20 |
| 9 | 4 | 4 | 4 | 4 | 4 | 20 | 9 | 4 | 4 | 4 | 4 | 4 | 20 |
| 10 | 4 | 4 | 4 | 4 | 4 | 20 | 10 | 5 | 5 | 5 | 5 | 5 | 25 |
| 11 | 4 | 4 | 4 | 4 | 4 | 20 | 11 | 5 | 5 | 5 | 5 | 5 | 25 |
| 12 | 4 | 4 | 4 | 4 | 4 | 20 | 12 | 5 | 5 | 5 | 5 | 5 | 25 |
| 13 | 4 | 2 | 3 | 3 | 4 | 16 | 13 | 5 | 5 | 5 | 5 | 5 | 25 |
| 14 | 3 | 3 | 5 | 5 | 5 | 21 | 14 | 5 | 5 | 5 | 5 | 5 | 25 |
| 15 | 4 | 2 | 4 | 5 | 4 | 19 | 15 | 4 | 4 | 4 | 5 | 4 | 21 |
| 16 | 4 | 3 | 2 | 5 | 5 | 19 | 16 | 4 | 4 | 4 | 4 | 4 | 20 |
| 17 | 4 | 4 | 5 | 5 | 5 | 23 | 17 | 5 | 5 | 5 | 4 | 4 | 23 |
| 18 | 4 | 4 | 5 | 5 | 5 | 23 | 18 | 5 | 4 | 4 | 4 | 5 | 22 |
| 19 | 5 | 5 | 5 | 5 | 5 | 25 | 19 | 5 | 5 | 5 | 5 | 5 | 25 |
| 20 | 2 | 2 | 4 | 4 | 4 | 16 | 20 | 4 | 4 | 4 | 4 | 4 | 20 |
| 21 | 5 | 4 | 5 | 5 | 4 | 23 | 21 | 4 | 4 | 4 | 4 | 4 | 20 |
| 22 | 4 | 3 | 4 | 4 | 4 | 19 | 22 | 4 | 4 | 4 | 4 | 4 | 20 |
| 23 | 4 | 4 | 5 | 4 | 4 | 21 | 23 | 4 | 4 | 4 | 4 | 4 | 20 |
| 24 | 4 | 2 | 4 | 4 | 4 | 18 | 24 | 4 | 4 | 4 | 4 | 4 | 20 |
| 25 | 4 | 4 | 5 | 5 | 4 | 22 | 25 | 5 | 5 | 5 | 5 | 5 | 25 |
| 26 | 5 | 2 | 5 | 5 | 5 | 22 | 26 | 5 | 5 | 5 | 5 | 5 | 25 |
| 27 | 4 | 4 | 4 | 4 | 4 | 20 | 27 | 4 | 4 | 4 | 4 | 4 | 20 |
| 28 | 4 | 2 | 4 | 4 | 4 | 18 | 28 | 4 | 4 | 4 | 4 | 4 | 20 |
| 29 | 4 | 4 | 4 | 4 | 4 | 20 | 29 | 5 | 5 | 5 | 5 | 5 | 25 |
| 30 | 4 | 2 | 5 | 4 | 4 | 19 | 30 | 4 | 4 | 4 | 4 | 4 | 20 |
| 31 | 4 | 3 | 4 | 4 | 4 | 19 | 31 | 4 | 4 | 4 | 4 | 4 | 20 |
| 32 | 4 | 4 | 4 | 4 | 4 | 20 | 32 | 4 | 4 | 4 | 4 | 4 | 20 |
| 33 | 4 | 4 | 4 | 4 | 4 | 20 | 33 | 4 | 4 | 4 | 4 | 4 | 20 |
| 34 | 5 | 5 | 5 | 5 | 5 | 25 | 34 | 5 | 5 | 5 | 5 | 5 | 25 |
| 35 | 4 | 4 | 4 | 4 | 4 | 20 | 35 | 5 | 5 | 5 | 5 | 5 | 25 |
| 36 | 5 | 5 | 5 | 5 | 5 | 25 | 36 | 5 | 5 | 5 | 5 | 5 | 25 |
| 37 | 5 | 5 | 5 | 5 | 5 | 25 | 37 | 5 | 5 | 5 | 5 | 5 | 25 |
| 38 | 4 | 4 | 4 | 4 | 4 | 20 | 38 | 5 | 5 | 5 | 5 | 5 | 25 |
| 39 | 5 | 4 | 5 | 5 | 5 | 24 | 39 | 5 | 5 | 5 | 4 | 4 | 23 |
| 40 | 4 | 4 | 4 | 4 | 4 | 20 | 40 | 5 | 4 | 4 | 4 | 4 | 21 |
| 41 | 4 | 4 | 5 | 5 | 4 | 22 | 41 | 4 | 4 | 4 | 4 | 4 | 20 |
| 42 | 4 | 4 | 4 | 4 | 4 | 20 | 42 | 4 | 4 | 4 | 4 | 4 | 20 |
| 43 | 5 | 4 | 5 | 5 | 4 | 23 | 43 | 4 | 4 | 4 | 4 | 4 | 20 |
| 44 | 4 | 4 | 4 | 4 | 4 | 20 | 44 | 4 | 4 | 4 | 4 | 4 | 20 |
| 45 | 4 | 4 | 4 | 4 | 4 | 20 | 45 | 4 | 4 | 4 | 4 | 4 | 20 |
| total | 185 | 166 | 192 | 194 | 190 |  | total | 199 | 197 | 197 | 197 | 197 |  |

**Lampiran 3**

**Hasil Uji Validitas**

1. Tax Amnesty (X1)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | |
|  | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | SKOR |
| X1.1 | Pearson Correlation | 1 | ,823\*\* | ,823\*\* | ,725\*\* | ,720\*\* | ,891\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| X1.2 | Pearson Correlation | ,823\*\* | 1 | 1,000\*\* | ,896\*\* | ,704\*\* | ,960\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| X1.3 | Pearson Correlation | ,823\*\* | 1,000\*\* | 1 | ,896\*\* | ,704\*\* | ,960\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| X1.4 | Pearson Correlation | ,725\*\* | ,896\*\* | ,896\*\* | 1 | ,804\*\* | ,937\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 |  | ,000 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| X1.5 | Pearson Correlation | ,720\*\* | ,704\*\* | ,704\*\* | ,804\*\* | 1 | ,856\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| SKOR | Pearson Correlation | ,891\*\* | ,960\*\* | ,960\*\* | ,937\*\* | ,856\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | | |
|  | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | SKOR |
| X2.1 | Pearson Correlation | 1 | ,929\*\* | ,847\*\* | ,806\*\* | ,684\*\* | ,762\*\* | ,902\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| X2.2 | Pearson Correlation | ,929\*\* | 1 | ,928\*\* | ,761\*\* | ,789\*\* | ,725\*\* | ,926\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| X2.3 | Pearson Correlation | ,847\*\* | ,928\*\* | 1 | ,847\*\* | ,867\*\* | ,814\*\* | ,956\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| X2.4 | Pearson Correlation | ,806\*\* | ,761\*\* | ,847\*\* | 1 | ,849\*\* | ,953\*\* | ,935\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| X2.5 | Pearson Correlation | ,684\*\* | ,789\*\* | ,867\*\* | ,849\*\* | 1 | ,890\*\* | ,917\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 |  | ,000 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| X2.6 | Pearson Correlation | ,762\*\* | ,725\*\* | ,814\*\* | ,953\*\* | ,890\*\* | 1 | ,922\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| SKOR | Pearson Correlation | ,902\*\* | ,926\*\* | ,956\*\* | ,935\*\* | ,917\*\* | ,922\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 45 | 45 | 45 | 45 | 45 | 45 | 45 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | |

1. Pengetahuan Perpajakan (X2)
2. Pelayanan Fiskus (X3)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | |
|  | | x3.1 | x3.2 | x3.3 | x3.4 | x3.5 | skor |
| x3.1 | Pearson Correlation | 1 | ,481\*\* | ,248 | ,372\* | ,295\* | ,656\*\* |
| Sig. (2-tailed) |  | ,001 | ,100 | ,012 | ,050 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| x3.2 | Pearson Correlation | ,481\*\* | 1 | ,300\* | ,503\*\* | ,333\* | ,766\*\* |
| Sig. (2-tailed) | ,001 |  | ,045 | ,000 | ,025 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| x3.3 | Pearson Correlation | ,248 | ,300\* | 1 | ,284 | ,219 | ,559\*\* |
| Sig. (2-tailed) | ,100 | ,045 |  | ,059 | ,148 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| x3.4 | Pearson Correlation | ,372\* | ,503\*\* | ,284 | 1 | ,546\*\* | ,800\*\* |
| Sig. (2-tailed) | ,012 | ,000 | ,059 |  | ,000 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| x3.5 | Pearson Correlation | ,295\* | ,333\* | ,219 | ,546\*\* | 1 | ,699\*\* |
| Sig. (2-tailed) | ,050 | ,025 | ,148 | ,000 |  | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| skor | Pearson Correlation | ,656\*\* | ,766\*\* | ,559\*\* | ,800\*\* | ,699\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | |

1. Sanksi Perpajakan (X4)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | |
|  | | x4.1 | x4.2 | x4.3 | x4.4 | x4.5 | SKOR |
| x4.1 | Pearson Correlation | 1 | ,452\*\* | ,304\* | ,352\* | ,282 | ,708\*\* |
| Sig. (2-tailed) |  | ,002 | ,042 | ,018 | ,061 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| x4.2 | Pearson Correlation | ,452\*\* | 1 | ,230 | ,164 | ,108 | ,681\*\* |
| Sig. (2-tailed) | ,002 |  | ,129 | ,282 | ,478 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| x4.3 | Pearson Correlation | ,304\* | ,230 | 1 | ,591\*\* | ,379\* | ,700\*\* |
| Sig. (2-tailed) | ,042 | ,129 |  | ,000 | ,010 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| x4.4 | Pearson Correlation | ,352\* | ,164 | ,591\*\* | 1 | ,724\*\* | ,735\*\* |
| Sig. (2-tailed) | ,018 | ,282 | ,000 |  | ,000 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| x4.5 | Pearson Correlation | ,282 | ,108 | ,379\* | ,724\*\* | 1 | ,616\*\* |
| Sig. (2-tailed) | ,061 | ,478 | ,010 | ,000 |  | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| SKOR | Pearson Correlation | ,708\*\* | ,681\*\* | ,700\*\* | ,735\*\* | ,616\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | |

1. Kepatuhan Wajib Pajak (Y)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Correlations** | | | | | | | |
|  | | Y1.1 | Y1.2 | Y1.3 | Y1.4 | Y1.5 | SKOR |
| Y1.1 | Pearson Correlation | 1 | ,911\*\* | ,911\*\* | ,726\*\* | ,819\*\* | ,931\*\* |
| Sig. (2-tailed) |  | ,000 | ,000 | ,000 | ,000 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| Y1.2 | Pearson Correlation | ,911\*\* | 1 | 1,000\*\* | ,811\*\* | ,811\*\* | ,966\*\* |
| Sig. (2-tailed) | ,000 |  | ,000 | ,000 | ,000 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| Y1.3 | Pearson Correlation | ,911\*\* | 1,000\*\* | 1 | ,811\*\* | ,811\*\* | ,966\*\* |
| Sig. (2-tailed) | ,000 | ,000 |  | ,000 | ,000 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| Y1.4 | Pearson Correlation | ,726\*\* | ,811\*\* | ,811\*\* | 1 | ,905\*\* | ,906\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 |  | ,000 | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| Y1.5 | Pearson Correlation | ,819\*\* | ,811\*\* | ,811\*\* | ,905\*\* | 1 | ,926\*\* |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 |  | ,000 |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| SKOR | Pearson Correlation | ,931\*\* | ,966\*\* | ,966\*\* | ,906\*\* | ,926\*\* | 1 |
| Sig. (2-tailed) | ,000 | ,000 | ,000 | ,000 | ,000 |  |
| N | 45 | 45 | 45 | 45 | 45 | 45 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | |

**Lampiran 4**

**Hasil Uji Reliabilitas**

1. *Tax Amnesty (X1)*

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 45 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 45 | 100,0 |
| a. Listwise deletion based on all variables in the procedure. | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,829 | 6 |

1. Pengetahuan Perpajakan (X2)

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 45 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 45 | 100,0 |
|  | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,966 | 6 |

1. Pelayanan Fiskus (X3)

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 45 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 45 | 100,0 |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,777 | 6 |

1. Sanksi Perpajakan (X4)

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 45 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 45 | 100,0 |
|  | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,691 | 5 |

1. Kepatuhan Wajib Pajak (Y)

|  |  |  |  |
| --- | --- | --- | --- |
| **Case Processing Summary** | | | |
|  | | N | % |
| Cases | Valid | 45 | 100,0 |
| Excludeda | 0 | ,0 |
| Total | 45 | 100,0 |
|  | | | |

|  |  |
| --- | --- |
| **Reliability Statistics** | |
| Cronbach's Alpha | N of Items |
| ,966 | 5 |

**Lampiran 5**

**Hasil Analisis Deskriptif**

1. *Tax Amnesty (X1)*

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| X1.1 | 45 | 4 | 5 | 4,40 | ,495 |
| X1.2 | 45 | 4 | 5 | 4,31 | ,468 |
| X1.3 | 45 | 4 | 5 | 4,31 | ,468 |
| X1.4 | 45 | 4 | 5 | 4,31 | ,468 |
| X1.5 | 45 | 4 | 5 | 4,36 | ,484 |
| SKOR | 45 | 20 | 25 | 21,69 | 2,193 |
| Valid N (listwise) | 45 |  |  |  |  |

1. Pengetahuan Perpajakan (X2)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| x2.1 | 45 | 4 | 5 | 4,36 | ,484 |
| x2.2 | 45 | 3 | 5 | 4,31 | ,557 |
| x2.3 | 45 | 3 | 5 | 4,27 | ,539 |
| x2.4 | 45 | 4 | 5 | 4,36 | ,484 |
| x2.5 | 45 | 3 | 5 | 4,36 | ,570 |
| x2.6 | 45 | 4 | 5 | 4,38 | ,490 |
| skor | 45 | 21 | 30 | 26,02 | 2,896 |
| Valid N (listwise) | 45 |  |  |  |  |

1. Pelayanan Fiskus (X3)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| x3.1 | 45 | 3 | 5 | 4,02 | ,398 |
| x3.2 | 45 | 3 | 5 | 4,42 | ,543 |
| x3.3 | 45 | 3 | 5 | 4,16 | ,424 |
| x3.4 | 45 | 3 | 5 | 4,44 | ,546 |
| x3.5 | 45 | 4 | 5 | 4,42 | ,499 |
| Skor | 45 | 17 | 25 | 21,47 | 1,700 |
| Valid N (listwise) | 45 |  |  |  |  |

1. Sanksi Perpajakan (X4)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| x4.1 | 45 | 2 | 5 | 4,09 | ,596 |
| x4.2 | 45 | 2 | 5 | 3,62 | ,886 |
| x4.3 | 45 | 2 | 5 | 4,27 | ,618 |
| x4.4 | 45 | 3 | 5 | 4,31 | ,514 |
| x4.5 | 45 | 4 | 5 | 4,22 | ,420 |
| Skor | 45 | 16 | 25 | 20,51 | 2,096 |
| Valid N (listwise) | 45 |  |  |  |  |

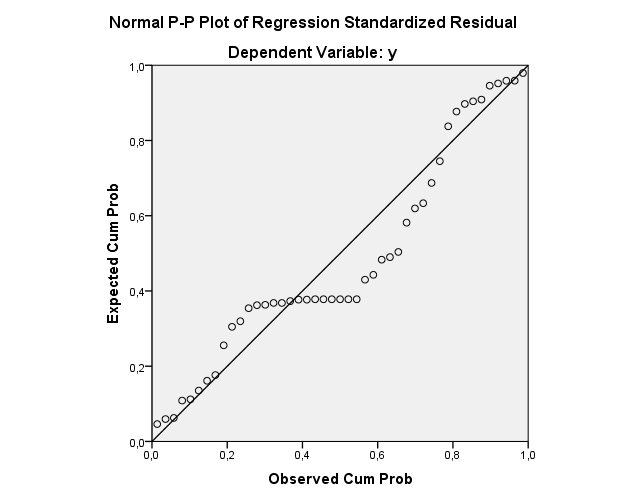
1. Kepatuhan Wajib Pajak (Y)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| y1 | 45 | 4 | 5 | 4,42 | ,499 |
| y2 | 45 | 4 | 5 | 4,38 | ,490 |
| y3 | 45 | 4 | 5 | 4,38 | ,490 |
| y4 | 45 | 4 | 5 | 4,38 | ,490 |
| y5 | 45 | 4 | 5 | 4,38 | ,490 |
| skor | 45 | 20 | 25 | 21,93 | 2,310 |
| Valid N (listwise) | 45 |  |  |  |  |

**Lampiran 6**

**Hasil Uji Asumsi Klasik**

**Hasil Uji Normalitas**



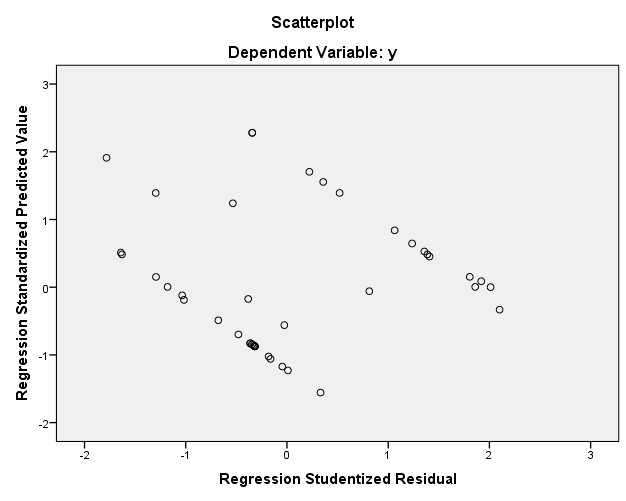
**Hasil Uji Multikolineritas**

|  |  |  |  |
| --- | --- | --- | --- |
| **Variables Entered/Removeda** | | | |
| Model | Variables Entered | Variables Removed | Method |
| 1 | x4, x2, x3, x1b | . | Enter |
| a. Dependent Variable: y | | | |
| b. All requested variables entered. | | | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,687a | ,472 | ,419 | 1,761 |
| a. Predictors: (Constant), x4, x2, x3, x1 | | | | |
| b. Dependent Variable: y | | | | |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | ,346 | 4,499 |  | ,077 | ,939 |  |  |
| x1 | ,279 | ,134 | ,265 | 2,086 | ,043 | ,819 | 1,220 |
| x2 | ,355 | ,101 | ,445 | 3,519 | ,001 | ,825 | 1,213 |
| x3 | ,023 | ,166 | ,017 | ,138 | ,891 | ,883 | 1,132 |
| x4 | ,282 | ,134 | ,257 | 2,100 | ,042 | ,882 | 1,134 |
| a. Dependent Variable: y | | | | | | | | |

**Hasil Uji Heteroskedastisitas**



**Lampiran 7**

**Hasil Analisis Regresi Linier Berganda**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,687a | ,472 | ,419 | 1,761 |
| a. Predictors: (Constant), x4, x2, x3, x1 | | | | |
| b. Dependent Variable: y | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 110,750 | 4 | 27,688 | 8,928 | ,000b |
| Residual | 124,050 | 40 | 3,101 |  |  |
| Total | 234,800 | 44 |  |  |  |
| a. Dependent Variable: y | | | | | | |
| b. Predictors: (Constant), x4, x2, x3, x1 | | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | ,346 | 4,499 |  | ,077 | ,939 |
| x1 | ,279 | ,134 | ,265 | 2,086 | ,043 |
| x2 | ,355 | ,101 | ,445 | 3,519 | ,001 |
| x3 | ,023 | ,166 | ,017 | ,138 | ,891 |
| x4 | ,282 | ,134 | ,257 | 2,100 | ,042 |