

Lampiran A

KUESIONER

A. Demografi

Jenis kelamin = L P

Usia = < 24 thn 25-35 thn 36-45 thn 46-55 thn
 >56 thn

Pendapatan/ tahun = < 90 jt 100-250 jt 260-500 jt 510jt- 1M
 > 1M

Jenis Usaha = Dagang Jasa Industri
 Pekerjaan Bebas Usaha Lainnya

Kecamatan = _____

Sistem Perhitungan Penghasilan Netto = Norma Pembukuan

Terdaftar di KPP = _____

Bapak/ Ibu dapat memberikan jawaban dengan memberikan tanda \surd pada kolom yang sudah disediakan, dengan petunjuk sebagai berikut:

STS = Sangat Tidak Setuju N = Netral SS = Sangat Setuju
 TS = Tidak Setuju S = Setuju

B. Kesadaran membayar pajak

- Pajak yang saya bayarkan dapat digunakan untuk menunjang pembangunan negara
 STS TS N S SS
- Penundaan pembayaran pajak dapat merugikan negara
 STS TS N S SS
- Pajak merupakan sumber penerimaan negara terbesar
 STS TS N S SS
- Pajak memiliki landasan hukum yang kuat dan dapat dipaksakan, maka pajak harus dibayar sesuai dengan jumlah yang seharusnya dibayar
 STS TS N S SS

C. Pengetahuan dan pemahaman akan peraturan perpajakan

- Setiap wajib pajak yang memiliki penghasilan harus mendaftarkan diri untuk memperoleh NPWP
 STS TS N S SS

2. Setiap wajib pajak harus mengetahui hak dan kewajibannya dalam perpajakan
 STS TS N S SS
3. Jika tidak melaksanakan kewajiban perpajakan, maka akan dikenakan sanksi pajak
 STS TS N S SS
4. Pajak yang dibayar dihitung berdasarkan penghasilan neto dikurangi PTKP kemudian dikalikan dengan tarif yang berlaku
 STS TS N S SS
5. Pengetahuan dan pemahaman peraturan pajak diperoleh dari *training*
 STS TS N S SS

D. Persepsi yang baik atas Efektifitas sistem perpajakan

1. Jumlah pajak yang harus dibayar tidak memberatkan, atau paling tidak sesuai dengan penghasilan yang diperoleh
 STS TS N S SS
2. Sanksi-sanksi perpajakan dilaksanakan dengan adil
 STS TS N S SS
3. Pemanfaatan pajak sudah tepat
 STS TS N S SS

E. Kemauan Membayar pajak

1. Sebelum melakukan pembayaran pajak, wajib pajak melakukan konsultasi dengan pihak yang memahami tentang peraturan pajak
 STS TS N S SS
2. Wajib pajak menyiapkan dokumen yang diberikan untuk membayar pajak
 STS TS N S SS
3. Wajib pajak berusaha mencari informasi mengenai tempat dan cara pembayaran pajak
 STS TS N S SS
4. Wajib pajak berusaha mencari informasi mengenai batas waktu pembayaran pajak
 STS TS N S SS
5. Saya mengalokasikan dana untuk membayar pajak
 STS TS N S SS

-Terima Kasih-

Lampiran B : Output SPSS Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation	Variance
Q1	147	1.00	5.00	4.0408	.92067	.848
Q2	147	1.00	5.00	3.5850	.93518	.875
Q3	147	1.00	5.00	3.9116	.95031	.903
Q4	147	1.00	5.00	3.6327	.95861	.919
Q5	147	2.00	5.00	3.9728	.78466	.616
Q6	147	2.00	5.00	4.3469	.67897	.461
Q7	147	1.00	5.00	3.5034	.97485	.950
Q8	147	1.00	5.00	3.6599	.83990	.705
Q9	147	1.00	5.00	3.6190	.88622	.785
Q10	147	1.00	5.00	3.9796	.89496	.801
Q11	147	1.00	5.00	3.8095	.93876	.881
Q12	147	1.00	5.00	2.7075	1.27790	1.633
Q13	147	2.00	5.00	4.0204	.69705	.486
Q14	147	2.00	5.00	4.0408	.60678	.368
Q15	147	2.00	5.00	4.0000	.72149	.521
Q16	147	1.00	5.00	3.9660	.78002	.608
Q17	147	1.00	5.00	3.6871	.89751	.806
Valid N (listwise)	147					

Lampiran C : Validitas dan Reliabilitas *Pretest*

Correlations

		Q1	Q2	Q3	Q4	t1l_X1
Q1	Pearson Correlation	1.000	.481**	.364*	.178	.659**
	Sig. (2-tailed)		.007	.048	.346	.000
	N	30.000	30	30	30	30
Q2	Pearson Correlation	.481**	1.000	.502**	.738**	.893**
	Sig. (2-tailed)	.007		.005	.000	.000
	N	30	30.000	30	30	30
Q3	Pearson Correlation	.364*	.502**	1.000	.365*	.743**
	Sig. (2-tailed)	.048	.005		.047	.000
	N	30	30	30.000	30	30
Q4	Pearson Correlation	.178	.738**	.365*	1.000	.747**
	Sig. (2-tailed)	.346	.000	.047		.000
	N	30	30	30	30.000	30
t1l_X1	Pearson Correlation	.659**	.893**	.743**	.747**	1.000
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	30	30	30	30	30.000

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

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

Correlations

		Q5	Q6	Q7	Q8	Q9	ttl_X2
Q5	Pearson Correlation	1.000	.392 [*]	.527 ^{**}	.164	.337	.710 ^{**}
	Sig. (2-tailed)		.032	.003	.388	.068	.000
	N	30.000	30	30	30	30	30
Q6	Pearson Correlation	.392 [*]	1.000	.197	-.182	.214	.452 [*]
	Sig. (2-tailed)	.032		.297	.335	.257	.012
	N	30	30.000	30	30	30	30
Q7	Pearson Correlation	.527 ^{**}	.197	1.000	.288	.588 ^{**}	.848 ^{**}
	Sig. (2-tailed)	.003	.297		.123	.001	.000
	N	30	30	30.000	30	30	30
Q8	Pearson Correlation	.164	-.182	.288	1.000	.098	.390 [*]
	Sig. (2-tailed)	.388	.335	.123		.605	.033
	N	30	30	30	30.000	30	30
Q9	Pearson Correlation	.337	.214	.588 ^{**}	.098	1.000	.773 ^{**}
	Sig. (2-tailed)	.068	.257	.001	.605		.000
	N	30	30	30	30	30.000	30
ttl_X2	Pearson Correlation	.710 ^{**}	.452 [*]	.848 ^{**}	.390 [*]	.773 ^{**}	1.000
	Sig. (2-tailed)	.000	.012	.000	.033	.000	
	N	30	30	30	30	30	30.000

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

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

Correlations

		Q10	Q11	Q12	ttl_X3
Q10	Pearson Correlation	1.000	.342	.168	.705**
	Sig. (2-tailed)		.064	.376	.000
	N	30.000	30	30	30
Q11	Pearson Correlation	.342	1.000	.085	.545**
	Sig. (2-tailed)	.064		.655	.002
	N	30	30.000	30	30
Q12	Pearson Correlation	.168	.085	1.000	.750**
	Sig. (2-tailed)	.376	.655		.000
	N	30	30	30.000	30
ttl_X3	Pearson Correlation	.705**	.545**	.750**	1.000
	Sig. (2-tailed)	.000	.002	.000	
	N	30	30	30	30.000

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

Correlations

	Q13	Q14	Q15	Q16	Q17	t1l_Y
Q13 Pearson Correlation	1.000	.620**	.468**	.000	.000	.519**
Sig. (2-tailed)		.000	.009	1.000	1.000	.003
N	30.000	30	30	30	30	30
Q14 Pearson Correlation	.620**	1.000	.483**	-.017	.128	.544**
Sig. (2-tailed)	.000		.007	.931	.501	.002
N	30	30.000	30	30	30	30
Q15 Pearson Correlation	.468**	.483**	1.000	.374*	.354	.791**
Sig. (2-tailed)	.009	.007		.042	.055	.000
N	30	30	30.000	30	30	30
Q16 Pearson Correlation	.000	-.017	.374*	1.000	.384*	.616**
Sig. (2-tailed)	1.000	.931	.042		.036	.000
N	30	30	30	30.000	30	30
Q17 Pearson Correlation	.000	.128	.354	.384*	1.000	.711**
Sig. (2-tailed)	1.000	.501	.055	.036		.000
N	30	30	30	30	30.000	30
t1l_Y Pearson Correlation	.519**	.544**	.791**	.616**	.711**	1.000
Sig. (2-tailed)	.003	.002	.000	.000	.000	
N	30	30	30	30	30	30.000

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

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

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Q1	59.9667	57.137	.407	.642	.840
Q2	59.8667	56.189	.525	.683	.834
Q3	60.2667	53.926	.664	.855	.825
Q4	60.3333	55.264	.589	.879	.830
Q5	59.9333	58.685	.516	.773	.836
Q6	59.5333	59.775	.412	.752	.840
Q7	60.2333	55.289	.564	.813	.831
Q8	60.4667	60.740	.303	.607	.844
Q9	60.2000	55.269	.501	.697	.835
Q10	59.6667	56.782	.490	.572	.835
Q11	59.7333	61.099	.304	.663	.844
Q12	61.1000	58.024	.267	.486	.852
Q13	59.8333	59.109	.445	.817	.838
Q14	59.7333	60.478	.487	.757	.839
Q15	59.8333	56.282	.675	.798	.828
Q16	60.1000	59.266	.324	.429	.844
Q17	60.5333	55.085	.450	.709	.839

Lampiran D : Validitas dan Reliabilitas Hasil Penelitian

Correlations

		Q1	Q2	Q3	Q4	ttl_X1
Q1	Pearson Correlation	1.000	.521**	.349**	.459**	.761**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	147.000	147	147	147	147
Q2	Pearson Correlation	.521**	1.000	.328**	.692**	.834**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	147	147.000	147	147	147
Q3	Pearson Correlation	.349**	.328**	1.000	.287**	.647**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	147	147	147.000	147	147
Q4	Pearson Correlation	.459**	.692**	.287**	1.000	.803**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	147	147	147	147.000	147
ttl_X1	Pearson Correlation	.761**	.834**	.647**	.803**	1.000
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	147	147	147	147	147.000

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

Correlations

		Q5	Q6	Q7	Q8	Q9	ttl_X2
Q5	Pearson Correlation	1.000	.506**	.403**	.360**	.241**	.709**
	Sig. (2-tailed)		.000	.000	.000	.003	.000
	N	147.000	147	147	147	147	147
Q6	Pearson Correlation	.506**	1.000	.169*	.244**	.233**	.575**
	Sig. (2-tailed)	.000		.041	.003	.005	.000
	N	147	147.000	147	147	147	147
Q7	Pearson Correlation	.403**	.169*	1.000	.495**	.374**	.749**
	Sig. (2-tailed)	.000	.041		.000	.000	.000
	N	147	147	147.000	147	147	147
Q8	Pearson Correlation	.360**	.244**	.495**	1.000	.358**	.727**
	Sig. (2-tailed)	.000	.003	.000		.000	.000
	N	147	147	147	147.000	147	147
Q9	Pearson Correlation	.241**	.233**	.374**	.358**	1.000	.661**
	Sig. (2-tailed)	.003	.005	.000	.000		.000
	N	147	147	147	147	147.000	147
ttl_X2	Pearson Correlation	.709**	.575**	.749**	.727**	.661**	1.000
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	147	147	147	147	147	147.000

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

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

Correlations

		Q10	Q11	Q12	ttl_X3
Q10	Pearson Correlation	1.000	.460**	.168*	.690**
	Sig. (2-tailed)		.000	.041	.000
	N	147.000	147	147	147
Q11	Pearson Correlation	.460**	1.000	.216**	.728**
	Sig. (2-tailed)	.000		.009	.000
	N	147	147.000	147	147
Q12	Pearson Correlation	.168*	.216**	1.000	.730**
	Sig. (2-tailed)	.041	.009		.000
	N	147	147	147.000	147
ttl_X3	Pearson Correlation	.690**	.728**	.730**	1.000
	Sig. (2-tailed)	.000	.000	.000	
	N	147	147	147	147.000

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

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

Correlations

		Q13	Q14	Q15	Q16	Q17	ttl_Y
Q13	Pearson Correlation	1.000	.468**	.300**	.064	.120	.544**
	Sig. (2-tailed)		.000	.000	.439	.149	.000
	N	147.000	147	147	147	147	147
Q14	Pearson Correlation	.468**	1.000	.501**	.292**	.237**	.697**
	Sig. (2-tailed)	.000		.000	.000	.004	.000
	N	147	147.000	147	147	147	147
Q15	Pearson Correlation	.300**	.501**	1.000	.609**	.296**	.793**
	Sig. (2-tailed)	.000	.000		.000	.000	.000
	N	147	147	147.000	147	147	147
Q16	Pearson Correlation	.064	.292**	.609**	1.000	.327**	.696**
	Sig. (2-tailed)	.439	.000	.000		.000	.000
	N	147	147	147	147.000	147	147
Q17	Pearson Correlation	.120	.237**	.296**	.327**	1.000	.640**
	Sig. (2-tailed)	.149	.004	.000	.000		.000
	N	147	147	147	147	147.000	147
ttl_Y	Pearson Correlation	.544**	.697**	.793**	.696**	.640**	1.000
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	147	147	147	147	147	147.000

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

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Q1	60.4422	53.180	.526	.445	.820
Q2	60.8980	52.585	.562	.597	.817
Q3	60.5714	55.712	.315	.300	.832
Q4	60.8503	52.087	.584	.597	.816
Q5	60.5102	55.553	.420	.435	.826
Q6	60.1361	57.036	.350	.406	.829
Q7	60.9796	51.993	.579	.511	.816
Q8	60.8231	53.516	.559	.414	.818
Q9	60.8639	54.228	.465	.276	.823
Q10	60.5034	54.156	.465	.355	.823
Q11	60.6735	54.920	.380	.305	.828
Q12	61.7755	53.381	.325	.273	.836
Q13	60.4626	56.374	.404	.349	.827
Q14	60.4422	56.577	.454	.452	.825
Q15	60.4830	55.882	.434	.530	.825
Q16	60.5170	57.293	.270	.454	.833
Q17	60.7959	54.999	.397	.315	.827

Lampiran E : Output SPSS Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		147
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	2.20141922
Most Extreme Differences	Absolute	.078
	Positive	.078
	Negative	-.052
Kolmogorov-Smirnov Z		.943
Asymp. Sig. (2-tailed)		.336
a. Test distribution is Normal.		

Lampiran F : Output SPSS Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.350	1.339		.261	.794
	t1l_X1	-.036	.076	-.047	-.472	.638
	t1l_X2	.032	.080	.041	.397	.692
	t1l_X3	-.029	.094	-.029	-.312	.756

a. Dependent Variable: LnU2i

Lampiran G : Output SPSS Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	11.459	1.333		8.594	.000		
t1l_X1	.135	.076	.155	1.774	.078	.714	1.400
t1l_X2	.205	.080	.237	2.577	.011	.648	1.544
t1l_X3	.218	.093	.196	2.342	.021	.781	1.280

a. Dependent Variable: t1l_Y

Lampiran H : Output SPSS Pengujian Hipotesis

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.468 ^a	.219	.203	2.22439

a. Predictors: (Constant), ttl_X3, ttl_X1, ttl_X2

b. Dependent Variable: ttl_Y

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	198.448	3	66.149	13.369	.000 ^a
	Residual	707.552	143	4.948		
	Total	906.000	146			

a. Predictors: (Constant), ttl_X3, ttl_X1, ttl_X2

b. Dependent Variable: ttl_Y

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.459	1.333		8.594	.000
	ttl_X1	.135	.076	.155	1.774	.078
	ttl_X2	.205	.080	.237	2.577	.011
	ttl_X3	.218	.093	.196	2.342	.021

a. Dependent Variable: ttl_Y