**LAMPIRAN 1**

**KUESIONER**

**Hal : Permohonan Pengisian Kuesioner**

**Kepada Yth.**

**Bapak/Ibu/Saudara/i Responden**

**Di**

**Tempat**

Dengan Hormat,

Sehubungan dengan penyelesaian tugas akhir sebagai mahasiswa program Strata Satu (S1) Universitas Bung Hatta Padang, saya :

**Nama : Afrides**

**NPM : 1410011311126**

**Jurusan : Akuntansi**

**Fakultas : Ekonomi**

Bermaksud melakukan penelitian ilmiah untuk penyusunan skripsi dengan judul **“Pengaruh Keadilan Perpajakan, Sistem Perpajakan, dan Tarif Pajak terhadap Persepsi Wajib Pajak mengenai Penggelapan Pajak *(Tax Evasion)”.***

Untuk itu, saya sangat mengharapkan kesediaan Bapak/Ibu/Saudara/i untuk menjadi responden dengan mengisi lembar kuesioner ini secara lengkap dan sebelumnya saya mohon maaf telah mengganggu waktunya. Data yang diperoleh hanya digunakan untuk kepentingan penelitian dan tidak digunakan sebagai pendataan di tempat Bapak/Ibu/Saudara/i tinggal, sehingga kerahasiaannya akan saya jaga sesuai dengan etika penelitian.

Hormat saya,

(Afrides)

|  |  |
| --- | --- |
| Pembimbing I  Mukhlizul Hamdi S.E, M.Si, Ak,CA | Pembimbing II  Drs. Meihendri M.Si, Ak, CA |

*Petunjuk:mohon jawaban atas pertanyaan berikut ini dengan memberi tanda centang* (√) *pada jawaban yang paling tepat menurut pendapatBapak/Ibu/Saudara/i.*

**IDENTITAS RESPONDEN**

Beri tanda (x) atau (√) pada identitas pengenal Bapak/Ibu/Saudara/i.

1. Jenis Kelamin : Pria Wanita
2. Umur Responden : 20-24 25-35 >35 Tahun
3. Pendidikan Terakhir : D3 S1 S2 S3 Lainnya
4. Pekerjaan : Wiraswasta Pegawai Swasta PNS

Jawablah pertanyaan dibawah ini dengan memberi tanda centang (√) pada jawaban yang sesuai dengan keadaan, pendapat dan perasaan anda yang sebenarnya.

1. Sangat Setuju (SS)
2. Setuju (S)
3. Netral (N)
4. Tidak Setuju (TS)
5. Sangat Tidak Setuju (STS)

***Catatan : jawaban apapun yang diberikan tidak akan mempengaruhi apapun terhadap Bapak/Ibu/Saudara/i, karena penelitian ini semata-mata digunakan hanya untuk pengembangan ilmu pengetahuan.***

Pertanyaan berikut berhubungan dengan **Penggelapan Pajak (Tax Evasion).**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **PENGGELAPAN PAJAK (TAX EVASION)** | | | | | | |
| **No** | **Pertanyaan** | **SS** | **S** | **N** | **TS** | **STS** |
| 1. | Menurut saya, penggelapan pajak etis apabila tarif pajaknya terlalu tinggi. |  |  |  |  |  |
| 2. | Penggelapan pajak etis apabila uang pajak yang terkumpul tidak dikelola untuk membiayai pengeluaran umum. |  |  |  |  |  |
| 3. | Menurut saya, penggelapan pajak etis apabila saya tidak merasakan manfaat dari uang pajak yang saya setor. |  |  |  |  |  |
| 4. | Wajib pajak akan melakukan penggelapan pajak apabila hukum yang ada lemah. |  |  |  |  |  |
| 5. | Jika kinerja pemerintah khususnya aparatur perpajakan buruk dan tingginya angka korupsi terhadap dana perpajakan, maka masyarakat/wajib pajak akan enggan dalam membayar pajak. |  |  |  |  |  |
| 6. | Jika kinerja pemerintah khususnya aparatur perpajakan baik, komunikatif dan inspiratif terhadap masyarakat/wajib pajak, maka masyarakat/wajib pajak akan membayar pajaknya dengan perasaan senang. |  |  |  |  |  |
| 7. | Penggelapan pajak dianggap etis jika wajib pajak yang memiliki penghasilan sama besar, maka kewajiban membayar pajaknya juga sama. |  |  |  |  |  |

Pertanyaan berikut berhubungan dengan **Keadilan Perpajakan.**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **KEADILAN PERPAJAKAN** | | | | | | |
| **No** | **Pertanyaan** | **SS** | **S** | **N** | **TS** | **STS** |
| 1. | Penggelapan pajak dianggap etis meskipun dana yang bersumber dari pajak digunakan untuk membangun fasilitas umum yang bersifat penting. |  |  |  |  |  |
| 2. | Penggelapan pajak dianggap etis, meskipun uang yang bersumber dari pajak telah digunakan secara baik dan benar. |  |  |  |  |  |
| 3. | Penggelapan pajak dianggap etis meskipun tarif pajaknya rendah. |  |  |  |  |  |
| 4. | Penggelapan pajak dianggap etis jika orang yang memiliki penghasilan tinggi, maka kewajiban perpajakannya juga tinggi. |  |  |  |  |  |
| 5. | Penggelapan pajak dianggap etis jika pemerintah tidak adil dalam penyusunan Undang-Undang perpajakan. |  |  |  |  |  |
| 6. | Penggelapan pajak dianggap etis jika pihak fiskus atau Direktorat Jenderal Pajak (DJP) tidak adil dalam melaksanakan ketentuan perpajakan. |  |  |  |  |  |

Pertanyaan berikut berhubungan dengan **Sistem Perpajakan.**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **SISTEM PERPAJAKAN** | | | | | | |
| **No** | **Pertanyaan** | **SS** | **S** | **N** | **TS** | **STS** |
| 1. | Penggelapan pajak dianggap etis jika sistem perpajakan yang ada tidak adil. |  |  |  |  |  |
| 2. | Penggelapan pajak dianggap etis jika tarif pajak yang dikenakan oleh wajib pajak tidak sesuai dengan tingkat penghasilan wajib pajak. |  |  |  |  |  |
| 3. | Menurut saya, uang pajak yang terkumpul harus dikelola dengan bijaksana. |  |  |  |  |  |
| 4. | Menurut saya, prosedur sistem perpajakan yang ada memberikan kemudahan oleh wajib pajak dalam menyetorkan pajaknya. |  |  |  |  |  |
| 5. | Menurut saya, Direktorat Jenderal Pajak (DJP) sudah memberikan sosialisasi yang baik untuk kemudahan akses penyetoran pajaknya. |  |  |  |  |  |

Pertanyaan berikut berhubungan dengan **Tarif Pajak.**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **TARIF PAJAK** | | | | | | |
| **No** | **Pertanyaan** | **SS** | **S** | **N** | **TS** | **STS** |
| 1. | Penerima penghasilan tinggi memiliki suatu kemampuan untuk membayar pajak penghasilan lebih besar, sehingga wajar apabila mereka membayar pajak penghasilan lebih besar dari pada yang dikenakan kepada penerima penghasilan rendah. |  |  |  |  |  |
| 2. | Wajar jika penerima penghasilan tinggi dikenakan pajak secara proporsional dibandingkan penerima penghasilan rendah. |  |  |  |  |  |
| 3. | Tarif paja yang adil berarti harus sama untuk setiap wajib pajak |  |  |  |  |  |
| 4. | Tarif pajak yang dikenakan disesuaikan dengan tingkat penghasilan yang diterima oleh wajib pajak. |  |  |  |  |  |

***(Kuesioner yang digunakan peneliti dalam penelitian ini di adopsi dari mahasiswi UIN Syarif Hidyatullah Jakarta atas nama Irma Suryani Rahman (2013) dan mahasiswi Universitas Kristen Maranatha atas nama Tiffany (2013)***

**LAMPIRAN 2**

**TABULASI DATA**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **Profil Responden** | |  |  |
| **No** | **Jenis Kelamin** | **Usia** | **Pendidikan** | **Pekerjaan** |
| 1 | 2 | 3 | 5 | 1 |
| 2 | 2 | 3 | 5 | 1 |
| 3 | 1 | 3 | 5 | 1 |
| 4 | 1 | 3 | 5 | 2 |
| 5 | 1 | 3 | 3 | 2 |
| 6 | 1 | 3 | 2 | 1 |
| 7 | 1 | 3 | 2 | 1 |
| 8 | 1 | 2 | 5 | 2 |
| 9 | 1 | 3 | 2 | 1 |
| 10 | 1 | 3 | 2 | 2 |
| 11 | 1 | 3 | 3 | 1 |
| 12 | 1 | 3 | 2 | 1 |
| 13 | 1 | 2 | 5 | 1 |
| 14 | 1 | 2 | 2 | 1 |
| 15 | 1 | 3 | 5 | 1 |
| 16 | 1 | 3 | 2 | 1 |
| 17 | 1 | 1 | 5 | 1 |
| 18 | 2 | 3 | 3 | 1 |
| 19 | 1 | 3 | 1 | 1 |
| 20 | 1 | 3 | 5 | 1 |
| 21 | 1 | 3 | 2 | 1 |
| 22 | 1 | 3 | 2 | 2 |
| 23 | 1 | 3 | 2 | 1 |
| 24 | 1 | 3 | 5 | 1 |
| 25 | 2 | 3 | 5 | 2 |
| 26 | 1 | 3 | 5 | 1 |
| 27 | 1 | 3 | 5 | 2 |
| 28 | 1 | 3 | 2 | 1 |
| 29 | 1 | 1 | 5 | 1 |
| 30 | 2 | 2 | 2 | 1 |
| 31 | 2 | 3 | 2 | 2 |
| 32 | 2 | 3 | 2 | 1 |
| 33 | 1 | 3 | 2 | 2 |
| 34 | 2 | 3 | 5 | 1 |
| 35 | 1 | 3 | 5 | 1 |
| 36 | 1 | 3 | 5 | 1 |
| 37 | 1 | 3 | 5 | 2 |
| 38 | 1 | 3 | 5 | 2 |
| 39 | 1 | 1 | 2 | 1 |
| 40 | 1 | 3 | 5 | 1 |
| 41 | 1 | 2 | 2 | 2 |
| 42 | 1 | 3 | 5 | 2 |
| 43 | 1 | 1 | 2 | 2 |
| 44 | 1 | 3 | 5 | 1 |
| 45 | 1 | 3 | 2 | 2 |
| 46 | 1 | 3 | 2 | 1 |
| 47 | 2 | 3 | 2 | 1 |
| 48 | 2 | 3 | 1 | 2 |
| 49 | 1 | 3 | 2 | 1 |
| 50 | 1 | 1 | 2 | 1 |
| 51 | 1 | 3 | 3 | 1 |
| 52 | 1 | 3 | 2 | 1 |
| 53 | 1 | 3 | 1 | 1 |
| 54 | 2 | 3 | 2 | 1 |
| 55 | 1 | 3 | 2 | 1 |
| 56 | 1 | 2 | 2 | 1 |
| 57 | 1 | 2 | 2 | 2 |
| 58 | 1 | 3 | 2 | 2 |
| 59 | 2 | 3 | 2 | 2 |
| 60 | 2 | 2 | 5 | 1 |
| 61 | 1 | 3 | 1 | 1 |
| 62 | 1 | 3 | 2 | 2 |
| 63 | 2 | 3 | 1 | 2 |
| 64 | 1 | 1 | 2 | 3 |
| 65 | 1 | 3 | 2 | 1 |
| 66 | 1 | 2 | 2 | 2 |
| 67 | 1 | 3 | 2 | 2 |
| 68 | 1 | 3 | 2 | 1 |
| 69 | 2 | 2 | 5 | 1 |
| 70 | 1 | 3 | 2 | 1 |
| 71 | 2 | 3 | 2 | 2 |
| 72 | 2 | 3 | 5 | 1 |
| 73 | 1 | 3 | 2 | 1 |
| 74 | 2 | 3 | 5 | 2 |
| 75 | 2 | 3 | 2 | 2 |
| 76 | 1 | 2 | 2 | 2 |
| 77 | 2 | 3 | 2 | 1 |
| 78 | 2 | 3 | 1 | 2 |
| 79 | 1 | 3 | 2 | 3 |
| 80 | 1 | 3 | 1 | 2 |
| 81 | 2 | 2 | 2 | 3 |
| 82 | 2 | 2 | 2 | 2 |
| 83 | 2 | 3 | 1 | 2 |
| 84 | 2 | 3 | 2 | 1 |
| 85 | 2 | 2 | 5 | 2 |
| 86 | 2 | 3 | 1 | 1 |
| 87 | 2 | 2 | 2 | 1 |
| 88 | 2 | 3 | 2 | 2 |
| 89 | 1 | 3 | 1 | 2 |
| 90 | 1 | 2 | 3 | 2 |
| 91 | 2 | 3 | 2 | 1 |
| 92 | 2 | 3 | 2 | 1 |
| 93 | 1 | 3 | 2 | 1 |
| 94 | 2 | 3 | 2 | 2 |
| 95 | 2 | 2 | 1 | 2 |
| 96 | 1 | 2 | 1 | 1 |
| 97 | 2 | 2 | 5 | 1 |
| 98 | 2 | 3 | 1 | 2 |
| 99 | 2 | 2 | 1 | 2 |
| 100 | 2 | 3 | 1 | 2 |

**VARIABEL X1**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **X1.1** | **X1.2** | **X1.3** | **X1.4** | **X1.5** | **X1.6** |
| 1 | 3 | 4 | 4 | 5 | 5 | 4 |
| 2 | 3 | 4 | 3 | 4 | 4 | 3 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 2 | 4 |
| 5 | 5 | 5 | 5 | 5 | 4 | 4 |
| 6 | 4 | 4 | 4 | 4 | 4 | 4 |
| 7 | 3 | 4 | 5 | 5 | 5 | 4 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 |
| 9 | 5 | 5 | 4 | 5 | 5 | 4 |
| 10 | 5 | 5 | 5 | 5 | 5 | 4 |
| 11 | 4 | 4 | 4 | 4 | 4 | 5 |
| 12 | 1 | 1 | 2 | 2 | 2 | 2 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 |
| 14 | 5 | 5 | 5 | 5 | 5 | 4 |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 |
| 16 | 3 | 4 | 5 | 5 | 5 | 4 |
| 17 | 4 | 4 | 4 | 4 | 4 | 3 |
| 18 | 5 | 5 | 5 | 5 | 5 | 4 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 |
| 21 | 3 | 4 | 4 | 4 | 4 | 4 |
| 22 | 4 | 4 | 3 | 4 | 4 | 4 |
| 23 | 2 | 2 | 2 | 2 | 2 | 2 |
| 24 | 4 | 4 | 4 | 4 | 4 | 4 |
| 25 | 4 | 4 | 5 | 5 | 4 | 5 |
| 26 | 3 | 4 | 4 | 4 | 4 | 4 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 |
| 28 | 4 | 4 | 4 | 4 | 5 | 4 |
| 29 | 5 | 5 | 5 | 5 | 5 | 4 |
| 30 | 4 | 4 | 5 | 5 | 5 | 4 |
| 31 | 4 | 4 | 4 | 4 | 4 | 5 |
| 32 | 3 | 4 | 3 | 4 | 5 | 5 |
| 33 | 4 | 4 | 4 | 4 | 5 | 4 |
| 34 | 5 | 5 | 5 | 5 | 4 | 4 |
| 35 | 4 | 4 | 4 | 4 | 5 | 4 |
| 36 | 3 | 3 | 3 | 3 | 5 | 4 |
| 37 | 4 | 4 | 4 | 4 | 4 | 4 |
| 38 | 5 | 5 | 5 | 5 | 4 | 4 |
| 39 | 4 | 4 | 4 | 4 | 4 | 4 |
| 40 | 4 | 4 | 4 | 4 | 4 | 4 |
| 41 | 5 | 5 | 5 | 5 | 4 | 5 |
| 42 | 5 | 5 | 5 | 5 | 5 | 4 |
| 43 | 4 | 4 | 4 | 4 | 4 | 4 |
| 44 | 3 | 4 | 4 | 4 | 4 | 4 |
| 45 | 4 | 4 | 4 | 4 | 4 | 5 |
| 46 | 5 | 5 | 5 | 5 | 4 | 4 |
| 47 | 4 | 4 | 4 | 4 | 5 | 4 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 |
| 50 | 4 | 4 | 4 | 4 | 2 | 4 |
| 51 | 3 | 3 | 3 | 3 | 4 | 3 |
| 52 | 4 | 4 | 4 | 4 | 3 | 3 |
| 53 | 3 | 3 | 2 | 3 | 3 | 3 |
| 54 | 1 | 1 | 1 | 1 | 3 | 3 |
| 55 | 4 | 4 | 4 | 4 | 4 | 3 |
| 56 | 2 | 2 | 2 | 2 | 4 | 3 |
| 57 | 2 | 2 | 2 | 2 | 3 | 3 |
| 58 | 4 | 4 | 4 | 4 | 4 | 3 |
| 59 | 4 | 5 | 5 | 5 | 5 | 4 |
| 60 | 3 | 3 | 3 | 3 | 3 | 3 |
| 61 | 4 | 4 | 4 | 4 | 4 | 3 |
| 62 | 1 | 1 | 1 | 1 | 1 | 2 |
| 63 | 3 | 3 | 3 | 3 | 3 | 3 |
| 64 | 5 | 5 | 5 | 5 | 5 | 3 |
| 65 | 2 | 2 | 2 | 2 | 2 | 1 |
| 66 | 4 | 4 | 4 | 4 | 4 | 2 |
| 67 | 3 | 3 | 3 | 3 | 3 | 3 |
| 68 | 3 | 3 | 3 | 3 | 3 | 2 |
| 69 | 3 | 3 | 3 | 3 | 3 | 3 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 |
| 71 | 4 | 4 | 3 | 4 | 4 | 4 |
| 72 | 4 | 4 | 4 | 4 | 4 | 4 |
| 73 | 3 | 4 | 4 | 4 | 4 | 4 |
| 74 | 4 | 4 | 4 | 4 | 4 | 4 |
| 75 | 4 | 4 | 4 | 4 | 4 | 4 |
| 76 | 4 | 4 | 4 | 4 | 4 | 4 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 |
| 78 | 4 | 4 | 4 | 4 | 4 | 4 |
| 79 | 4 | 4 | 4 | 4 | 4 | 4 |
| 80 | 4 | 4 | 4 | 4 | 4 | 4 |
| 81 | 4 | 4 | 4 | 4 | 4 | 4 |
| 82 | 4 | 4 | 4 | 4 | 4 | 4 |
| 83 | 4 | 4 | 4 | 4 | 4 | 4 |
| 84 | 2 | 2 | 2 | 2 | 2 | 2 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 |
| 86 | 4 | 4 | 4 | 4 | 4 | 4 |
| 87 | 4 | 4 | 3 | 4 | 4 | 4 |
| 88 | 3 | 4 | 4 | 4 | 4 | 4 |
| 89 | 4 | 4 | 4 | 4 | 4 | 4 |
| 90 | 2 | 2 | 2 | 2 | 2 | 1 |
| 91 | 4 | 4 | 4 | 4 | 4 | 4 |
| 92 | 4 | 4 | 4 | 4 | 4 | 5 |
| 93 | 2 | 2 | 2 | 2 | 2 | 2 |
| 94 | 4 | 4 | 4 | 4 | 4 | 5 |
| 95 | 4 | 4 | 4 | 4 | 4 | 3 |
| 96 | 4 | 4 | 4 | 4 | 4 | 5 |
| 97 | 3 | 3 | 3 | 3 | 4 | 3 |
| 98 | 4 | 4 | 4 | 4 | 4 | 5 |
| 99 | 4 | 4 | 4 | 4 | 4 | 3 |
| 100 | 4 | 4 | 4 | 4 | 4 | 5 |

**VARIABEL X2**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **X2.1** | **X2.2** | **X2.3** | **X2.4** | **X2.5** |
| 1 | 4 | 3 | 4 | 3 | 4 |
| 2 | 4 | 4 | 4 | 4 | 4 |
| 3 | 4 | 4 | 5 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 4 |
| 5 | 4 | 3 | 4 | 4 | 4 |
| 6 | 4 | 4 | 4 | 4 | 4 |
| 7 | 4 | 4 | 4 | 3 | 3 |
| 8 | 4 | 3 | 4 | 4 | 4 |
| 9 | 4 | 4 | 4 | 4 | 5 |
| 10 | 4 | 3 | 4 | 4 | 4 |
| 11 | 4 | 4 | 4 | 4 | 4 |
| 12 | 1 | 1 | 1 | 1 | 1 |
| 13 | 4 | 4 | 4 | 4 | 4 |
| 14 | 4 | 4 | 4 | 4 | 4 |
| 15 | 4 | 4 | 4 | 4 | 4 |
| 16 | 3 | 3 | 3 | 3 | 3 |
| 17 | 5 | 4 | 5 | 5 | 5 |
| 18 | 4 | 4 | 4 | 4 | 5 |
| 19 | 5 | 5 | 5 | 4 | 4 |
| 20 | 5 | 5 | 5 | 5 | 5 |
| 21 | 4 | 4 | 4 | 4 | 4 |
| 22 | 4 | 4 | 5 | 5 | 5 |
| 23 | 2 | 2 | 2 | 2 | 2 |
| 24 | 4 | 4 | 4 | 4 | 4 |
| 25 | 4 | 4 | 4 | 3 | 3 |
| 26 | 4 | 4 | 4 | 4 | 4 |
| 27 | 4 | 4 | 4 | 4 | 4 |
| 28 | 5 | 5 | 5 | 5 | 5 |
| 29 | 5 | 4 | 5 | 5 | 5 |
| 30 | 4 | 4 | 4 | 4 | 4 |
| 31 | 4 | 4 | 4 | 4 | 4 |
| 32 | 4 | 4 | 4 | 4 | 5 |
| 33 | 4 | 4 | 4 | 4 | 4 |
| 34 | 4 | 4 | 4 | 4 | 4 |
| 35 | 4 | 4 | 4 | 4 | 4 |
| 36 | 5 | 5 | 5 | 5 | 4 |
| 37 | 4 | 4 | 4 | 4 | 4 |
| 38 | 4 | 4 | 4 | 4 | 4 |
| 39 | 4 | 3 | 4 | 3 | 3 |
| 40 | 4 | 4 | 4 | 4 | 4 |
| 41 | 4 | 4 | 4 | 4 | 4 |
| 42 | 5 | 5 | 5 | 5 | 5 |
| 43 | 5 | 5 | 5 | 5 | 5 |
| 44 | 4 | 4 | 4 | 4 | 4 |
| 45 | 4 | 4 | 4 | 4 | 4 |
| 46 | 5 | 5 | 4 | 4 | 4 |
| 47 | 5 | 5 | 5 | 5 | 5 |
| 48 | 4 | 4 | 4 | 4 | 4 |
| 49 | 4 | 4 | 4 | 4 | 4 |
| 50 | 4 | 4 | 4 | 4 | 4 |
| 51 | 3 | 3 | 3 | 3 | 3 |
| 52 | 4 | 4 | 4 | 3 | 3 |
| 53 | 4 | 4 | 4 | 4 | 4 |
| 54 | 3 | 3 | 3 | 3 | 3 |
| 55 | 4 | 4 | 4 | 4 | 4 |
| 56 | 3 | 3 | 3 | 3 | 3 |
| 57 | 3 | 4 | 3 | 3 | 3 |
| 58 | 4 | 4 | 4 | 4 | 4 |
| 59 | 4 | 4 | 4 | 4 | 4 |
| 60 | 3 | 3 | 3 | 3 | 3 |
| 61 | 3 | 3 | 3 | 3 | 2 |
| 62 | 2 | 2 | 2 | 2 | 2 |
| 63 | 3 | 3 | 3 | 3 | 3 |
| 64 | 4 | 4 | 4 | 4 | 4 |
| 65 | 4 | 4 | 3 | 3 | 3 |
| 66 | 4 | 4 | 4 | 4 | 4 |
| 67 | 4 | 4 | 4 | 4 | 4 |
| 68 | 4 | 4 | 4 | 4 | 4 |
| 69 | 4 | 3 | 4 | 4 | 4 |
| 70 | 4 | 4 | 4 | 4 | 4 |
| 71 | 4 | 4 | 4 | 3 | 3 |
| 72 | 5 | 5 | 5 | 5 | 5 |
| 73 | 5 | 5 | 5 | 5 | 5 |
| 74 | 5 | 5 | 5 | 5 | 5 |
| 75 | 4 | 4 | 4 | 4 | 3 |
| 76 | 5 | 5 | 5 | 5 | 4 |
| 77 | 4 | 4 | 4 | 4 | 4 |
| 78 | 4 | 4 | 4 | 4 | 4 |
| 79 | 5 | 5 | 4 | 4 | 4 |
| 80 | 5 | 5 | 5 | 5 | 5 |
| 81 | 4 | 4 | 4 | 4 | 4 |
| 82 | 5 | 4 | 5 | 4 | 4 |
| 83 | 5 | 5 | 5 | 5 | 5 |
| 84 | 2 | 2 | 2 | 2 | 2 |
| 85 | 5 | 5 | 5 | 5 | 5 |
| 86 | 5 | 5 | 5 | 5 | 5 |
| 87 | 5 | 5 | 5 | 5 | 5 |
| 88 | 4 | 4 | 4 | 4 | 4 |
| 89 | 5 | 5 | 5 | 5 | 5 |
| 90 | 2 | 2 | 2 | 2 | 2 |
| 91 | 5 | 5 | 5 | 5 | 5 |
| 92 | 5 | 5 | 5 | 5 | 5 |
| 93 | 2 | 2 | 2 | 2 | 2 |
| 94 | 5 | 5 | 5 | 5 | 5 |
| 95 | 3 | 3 | 4 | 4 | 3 |
| 96 | 5 | 5 | 4 | 4 | 4 |
| 97 | 3 | 3 | 3 | 3 | 3 |
| 98 | 5 | 5 | 5 | 4 | 4 |
| 99 | 3 | 3 | 3 | 3 | 3 |
| 100 | 5 | 4 | 5 | 5 | 5 |

**VARIABEL X3**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **X3.1** | **X3.2** | **X3.3** | **X3.4** |
| 1 | 4 | 4 | 4 | 5 |
| 2 | 3 | 4 | 4 | 4 |
| 3 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 |
| 5 | 4 | 4 | 4 | 4 |
| 6 | 4 | 4 | 4 | 4 |
| 7 | 3 | 4 | 4 | 5 |
| 8 | 4 | 4 | 4 | 4 |
| 9 | 3 | 4 | 4 | 4 |
| 10 | 4 | 4 | 4 | 4 |
| 11 | 4 | 4 | 4 | 4 |
| 12 | 2 | 2 | 1 | 2 |
| 13 | 4 | 4 | 4 | 4 |
| 14 | 4 | 4 | 4 | 4 |
| 15 | 3 | 4 | 4 | 4 |
| 16 | 4 | 4 | 4 | 5 |
| 17 | 4 | 4 | 4 | 4 |
| 18 | 5 | 5 | 5 | 5 |
| 19 | 4 | 4 | 4 | 4 |
| 20 | 3 | 4 | 4 | 4 |
| 21 | 4 | 4 | 4 | 4 |
| 22 | 4 | 4 | 4 | 3 |
| 23 | 2 | 2 | 2 | 2 |
| 24 | 4 | 4 | 3 | 4 |
| 25 | 5 | 5 | 5 | 5 |
| 26 | 4 | 4 | 4 | 4 |
| 27 | 4 | 4 | 4 | 4 |
| 28 | 5 | 5 | 5 | 5 |
| 29 | 4 | 4 | 4 | 4 |
| 30 | 4 | 4 | 4 | 4 |
| 31 | 4 | 4 | 4 | 4 |
| 32 | 4 | 4 | 4 | 4 |
| 33 | 4 | 4 | 4 | 4 |
| 34 | 3 | 4 | 4 | 4 |
| 35 | 4 | 4 | 4 | 4 |
| 36 | 4 | 4 | 4 | 4 |
| 37 | 5 | 5 | 5 | 5 |
| 38 | 4 | 4 | 4 | 4 |
| 39 | 4 | 4 | 4 | 4 |
| 40 | 4 | 4 | 4 | 4 |
| 41 | 3 | 3 | 3 | 3 |
| 42 | 4 | 4 | 4 | 4 |
| 43 | 5 | 5 | 4 | 5 |
| 44 | 4 | 4 | 4 | 4 |
| 45 | 5 | 5 | 5 | 4 |
| 46 | 5 | 5 | 5 | 5 |
| 47 | 4 | 4 | 4 | 4 |
| 48 | 4 | 4 | 4 | 4 |
| 49 | 5 | 5 | 5 | 5 |
| 50 | 4 | 4 | 4 | 4 |
| 51 | 4 | 4 | 4 | 4 |
| 52 | 3 | 3 | 3 | 3 |
| 53 | 3 | 3 | 3 | 3 |
| 54 | 4 | 4 | 4 | 4 |
| 55 | 4 | 4 | 4 | 4 |
| 56 | 4 | 4 | 4 | 4 |
| 57 | 2 | 2 | 2 | 2 |
| 58 | 3 | 3 | 3 | 3 |
| 59 | 3 | 3 | 3 | 4 |
| 60 | 4 | 4 | 4 | 4 |
| 61 | 4 | 4 | 4 | 4 |
| 62 | 2 | 2 | 2 | 2 |
| 63 | 3 | 3 | 3 | 3 |
| 64 | 3 | 3 | 3 | 3 |
| 65 | 4 | 3 | 3 | 3 |
| 66 | 3 | 3 | 3 | 3 |
| 67 | 3 | 3 | 3 | 3 |
| 68 | 4 | 4 | 4 | 4 |
| 69 | 4 | 4 | 4 | 4 |
| 70 | 4 | 4 | 4 | 4 |
| 71 | 4 | 4 | 4 | 4 |
| 72 | 4 | 4 | 4 | 4 |
| 73 | 3 | 4 | 4 | 4 |
| 74 | 4 | 4 | 4 | 4 |
| 75 | 4 | 4 | 4 | 5 |
| 76 | 4 | 4 | 4 | 4 |
| 77 | 4 | 4 | 5 | 4 |
| 78 | 4 | 4 | 4 | 4 |
| 79 | 4 | 4 | 4 | 4 |
| 80 | 4 | 4 | 4 | 4 |
| 81 | 4 | 4 | 4 | 4 |
| 82 | 4 | 4 | 4 | 4 |
| 83 | 4 | 4 | 5 | 4 |
| 84 | 2 | 2 | 2 | 2 |
| 85 | 4 | 4 | 4 | 4 |
| 86 | 4 | 4 | 4 | 4 |
| 87 | 4 | 4 | 4 | 4 |
| 88 | 4 | 4 | 4 | 4 |
| 89 | 4 | 4 | 4 | 4 |
| 90 | 2 | 2 | 1 | 1 |
| 91 | 4 | 4 | 4 | 4 |
| 92 | 4 | 4 | 4 | 4 |
| 93 | 2 | 2 | 2 | 2 |
| 94 | 4 | 4 | 5 | 4 |
| 95 | 4 | 4 | 4 | 4 |
| 96 | 4 | 4 | 4 | 4 |
| 97 | 3 | 3 | 4 | 4 |
| 98 | 4 | 4 | 5 | 4 |
| 99 | 4 | 4 | 4 | 3 |
| 100 | 4 | 4 | 5 | 4 |

**VARIABEL Y**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Y1** | **Y2** | **Y3** | **Y4** | **Y5** | **Y6** | **Y7** |
| 1 | 3 | 4 | 4 | 5 | 5 | 4 | 4 |
| 2 | 4 | 4 | 3 | 5 | 5 | 5 | 5 |
| 3 | 5 | 5 | 5 | 4 | 4 | 4 | 4 |
| 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 |
| 5 | 5 | 5 | 4 | 4 | 3 | 3 | 3 |
| 6 | 4 | 4 | 5 | 4 | 4 | 4 | 4 |
| 7 | 4 | 3 | 4 | 4 | 4 | 5 | 5 |
| 8 | 4 | 4 | 3 | 4 | 4 | 4 | 4 |
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 10 | 5 | 5 | 4 | 4 | 4 | 4 | 4 |
| 11 | 4 | 5 | 5 | 4 | 4 | 4 | 4 |
| 12 | 2 | 2 | 2 | 2 | 2 | 1 | 1 |
| 13 | 4 | 4 | 4 | 5 | 5 | 4 | 3 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 16 | 4 | 4 | 5 | 5 | 5 | 5 | 5 |
| 17 | 4 | 4 | 3 | 4 | 4 | 4 | 4 |
| 18 | 3 | 4 | 4 | 5 | 5 | 5 | 5 |
| 19 | 4 | 4 | 4 | 5 | 5 | 5 | 5 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 21 | 4 | 4 | 4 | 5 | 5 | 4 | 4 |
| 22 | 5 | 5 | 5 | 4 | 4 | 4 | 4 |
| 23 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 24 | 4 | 4 | 5 | 4 | 4 | 4 | 4 |
| 25 | 4 | 4 | 4 | 5 | 5 | 5 | 4 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 27 | 3 | 3 | 4 | 4 | 4 | 4 | 4 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 29 | 4 | 4 | 4 | 5 | 5 | 4 | 4 |
| 30 | 5 | 5 | 4 | 4 | 4 | 4 | 4 |
| 31 | 5 | 5 | 5 | 5 | 4 | 4 | 4 |
| 32 | 5 | 4 | 5 | 4 | 4 | 4 | 4 |
| 33 | 4 | 4 | 5 | 4 | 4 | 4 | 4 |
| 34 | 5 | 5 | 4 | 4 | 4 | 4 | 4 |
| 35 | 5 | 5 | 4 | 4 | 4 | 4 | 4 |
| 36 | 3 | 3 | 4 | 4 | 4 | 4 | 4 |
| 37 | 5 | 5 | 4 | 4 | 4 | 5 | 5 |
| 38 | 4 | 4 | 5 | 4 | 4 | 4 | 4 |
| 39 | 4 | 4 | 5 | 4 | 4 | 4 | 5 |
| 40 | 4 | 4 | 5 | 4 | 4 | 4 | 4 |
| 41 | 4 | 4 | 5 | 4 | 4 | 4 | 4 |
| 42 | 5 | 5 | 4 | 4 | 4 | 4 | 4 |
| 43 | 5 | 5 | 5 | 4 | 4 | 4 | 4 |
| 44 | 4 | 4 | 5 | 5 | 5 | 5 | 5 |
| 45 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 46 | 5 | 5 | 5 | 4 | 4 | 4 | 4 |
| 47 | 4 | 4 | 5 | 4 | 4 | 4 | 4 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 49 | 5 | 5 | 4 | 4 | 4 | 4 | 4 |
| 50 | 4 | 4 | 4 | 4 | 5 | 5 | 4 |
| 51 | 4 | 4 | 3 | 3 | 3 | 3 | 3 |
| 52 | 4 | 4 | 3 | 4 | 4 | 4 | 4 |
| 53 | 3 | 3 | 3 | 4 | 4 | 4 | 4 |
| 54 | 2 | 2 | 4 | 4 | 4 | 4 | 4 |
| 55 | 3 | 3 | 3 | 4 | 4 | 4 | 4 |
| 56 | 4 | 5 | 3 | 3 | 3 | 3 | 3 |
| 57 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 58 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 59 | 4 | 4 | 3 | 3 | 3 | 3 | 3 |
| 60 | 4 | 4 | 4 | 3 | 3 | 3 | 2 |
| 61 | 2 | 2 | 5 | 5 | 5 | 5 | 5 |
| 62 | 2 | 2 | 2 | 2 | 2 | 1 | 1 |
| 63 | 4 | 4 | 5 | 3 | 3 | 3 | 3 |
| 64 | 1 | 1 | 1 | 4 | 4 | 4 | 4 |
| 65 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 66 | 3 | 3 | 4 | 3 | 3 | 3 | 3 |
| 67 | 4 | 4 | 3 | 5 | 5 | 5 | 5 |
| 68 | 3 | 3 | 5 | 2 | 2 | 2 | 2 |
| 69 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 70 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 72 | 4 | 4 | 4 | 4 | 5 | 5 | 5 |
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 74 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 75 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 76 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 78 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 79 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 80 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 81 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 82 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 83 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 84 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 86 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 87 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 88 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 89 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 90 | 1 | 1 | 1 | 1 | 1 | 2 | 2 |
| 91 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 92 | 5 | 5 | 5 | 4 | 4 | 4 | 4 |
| 93 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| 94 | 4 | 5 | 5 | 4 | 4 | 4 | 4 |
| 95 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 96 | 5 | 5 | 4 | 4 | 4 | 4 | 4 |
| 97 | 3 | 3 | 3 | 3 | 4 | 3 | 4 |
| 98 | 5 | 5 | 4 | 4 | 4 | 4 | 4 |
| 99 | 3 | 3 | 4 | 3 | 3 | 3 | 3 |
| 100 | 5 | 5 | 4 | 4 | 4 | 4 | 4 |

**HASIL OLAH DATA**

**LAMPIRAN 3**

**PROFIL RESPONDEN**

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****

**UJI VALIDITAS**

**LAMPIRAN 4**

**KEADILAN PAJAK (X1)**

****

****

**LAMPIRAN 5**

**SISTEM PERPAJAKAN (X2)**

****

****

**LAMPIRAN 6**

**TARIF PAJAK (X3)**

****

****

**LAMPIRAN 7**

**PENGGELAPAN PAJAK (Y)**

****

****

**UJI RELIABILITAS**

**LAMPIRAN 8**

**KEADILAN PERPAJAKAN (X1)**

****

**LAMPIRAN 9**

**SISTEM PERPAJAKAN (X2)**

****

**LAMPIRAN 10**

**TARIF PERPAJAKAN (X3)**

****

**LAMPIRAN 11**

**PENGGELAPAN PAJAK (Y)**

****

**LAMPIRAN 12**

**UJI STATISTIK DESKRIPTIF**

****

**UJI ASUMSI KLASIK**

**LAMPIRAN 13**

**UJI NORMALITAS**

****

**LAMPIRAN 14**

**UJI MULTIKOLINEARITAS**

****

**LAMPIRAN 15**

**UJI HETEROSKEDASTISITAS**



**UJI REGRESI LINEAR BERGANDA**

**LAMPIRAN 16**

**KOEFISIEN DETERMINAN (R2)**

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**LAMPIRAN 17**

**UJI STATISTIK SIMULTAN (UJI F)**

****

**LAMPIRAN 18**

**UJI HIPOTESIS (UJI T)**

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