

Lampiran 1

KUESIONER PENELITIAN

Kepada Yth,
Bapak/Ibu Wajib Pajak
Di tempat

Responden yang terhormat,

Perkenalkan, saya Edward William B.S mahasiswa Program Studi Strata Satu (S1) Fakultas Ekonomi Jurusan Akuntansi Universitas Kristen Indonesia (UKI). Saat ini saya sedang melakukan penelitian dalam rangka menyelesaikan tugas akhir untuk mendapat gelar sarjana dengan judul **Faktor Yang Mempengaruhi Antusiasme Wajib Pajak Terhadap Program Tax Amnesty (Perbandingan Wajib Pajak Pribadi dan Wajib Pajak Badan)**

Berkaitan dengan hal tersebut, saya mohon bantuan bapak/ibu responden untuk bersedia mengisi kuesioner penelitian ini. Saya menjunjung tinggi kejujuran bapak/ibu responden dalam menjawab pernyataan-pernyataan yang ada. Jawaban bapak/ibu sebagai responden hanya digunakan untuk kepentingan penelitian ini.

Atas bantuan dan kesediaan bapak/ibu dalam mengisi kuesioner penelitian ini, saya ucapkan terima kasih.

Jakarta, 14 Juli 2017

Hormat saya,

Edward William B.S

I. Identitas Responden

Berilah tanda centang (✓) pada salah satu kotak dibawah ini.

Keterangan (*) Wajib

1. Responden: _____ (boleh tidak

Nama diisi)

2. Jenis Kelamin: Pria Wanita

3. Pendidikan: D3 S1

S2 S3

4. Wajib Pajak: Pribadi Badan

5. Nama Perusahaan _____ (Diisi Oleh

Wajib Pajak Badan)

6. USIA *

< 25 Tahun

25-35 Tahun

35-45 Tahun

45-55 Tahun

>55 Tahun

7. PEKERJAAN *

Pegawai Negeri

Pegawai Swasta

Wirausaha

Lainnya

8. Pendapatan Rata-Rata/Bulan *

< Rp. 4.500.000

Rp. 4.500.000 - Rp. 9.000.000

Rp. 9.000.000 - Rp. 13.500.000

Rp. 13.500.000 - Rp. 18.000.000

>Rp. 18.000.000

9. Apakah Anda memiliki NPWP *

ya

tidak

10. Apakah Anda Telah Mengikuti Tax Amnesty *

tidak

II. Petunjuk Pengisian

1. Responden diminta untuk memberikan pendapat atas pernyataan-pernyataan yang ada dengan cara memberikan tanda centang (√) pada kolom yang telah disediakan.
2. Hanya ada 1 (satu) jawaban untuk setiap pernyataan.
3. Tidak ada jawaban benar atau salah, oleh karena itu pilihlah jawaban yang paling merefleksikan persepsi Bapak/Ibu responden.
4. Pada masing-masing jawaban terdapat 5 (lima) alternatif pilihan, yaitu:
 - SS : Sangat Setuju
 - S : Setuju
 - N : Netral
 - TS : Tidak Setuju
 - STS : Sangat Tidak Setuju

DAFTAR KUESIONER

I. KUALITAS PELAYANAN DAN SOSIALISASI FISKUS.

Dalam rangka pelayanan atas Tax Amnesty mohon disampaikan pendapat atau persepsi bapak/ibu sesuai pertanyaan berikut:

| No. | Pernyataan | SS | S | N | TS | STS |
|-----|--|----|---|---|----|-----|
| 1 | Pelaksanaan jam kerja dilakukan tepat waktu * | | | | | |
| 2 | Fiskus mampu memberikan pelayanan dengan cepat * | | | | | |
| 3 | Pelayanan petugas Fiskus memudahkan saya dalam membayar pajak* | | | | | |
| 4 | Kemudahan untuk memperoleh penjelasan dari petugas tentang hal-hal yang belum jelas * | | | | | |
| 5 | Petugas berusaha memberikan pelayanan yang terbaik * | | | | | |
| 6 | Petugas selalu siap sedia membantu wajib pajak * | | | | | |
| 7 | Petugas tanggap atas keluhan yang diberikan oleh wajib pajak * | | | | | |
| 8 | Petugas memberikan layanan yang sama untuk setiap orang * | | | | | |
| 9 | Sosialisasi perpajakan yang diselenggarakan oleh Kantor Pelayanan Pajak sangat membantu wajib pajak dalam memahami peraturan dan informasi terbaru perpajakan* | | | | | |

II. Pengetahuan dan Pemahaman Tentang Tax Amnesty

Dalam rangka sosialisasi dan peningkatan pemahaman atas Tax Amnesty mohon disampaikan pendapat atau persepsi bapak/ibu sesuai pertanyaan berikut:

| No. | Pernyataan | SS | S | N | TS | STS |
|-----|---|----|---|---|----|-----|
| 1 | Wajib pajak harus mendaftarkan diri untuk memperoleh NPWP untuk mengikuti Tax Amnesty | | | | | |
| 2 | Wajib pajak mengisi SPT dengan benar, lengkap dan jelas* | | | | | |
| 3 | Setiap wajib pajak harus menghitung, menyetor dan melaporkan pajaknya secara teratur * | | | | | |
| 4 | Wajib Pajak mengetahui dan memahami informasi terbaru mengenai perpajakan termasuk sanksi ketika wajib pajak lalai dalam melakukan kewajiban perpajakan * | | | | | |
| 5 | Wajib pajak mengetahui cara menghitung uang tebusan* | | | | | |

III. Kemudahan Sistem Elektronik Pembayaran Kewajiban Tax Amnesty

Dalam rangka kemudahan akses Sistem Elektronik terhadap pembayaran kewajiban yang masih harus dilunasi atas Tax Amnesty mohon disampaikan pendapat atau persepsi bapak/ibu sesuai pertanyaan berikut:

| No. | Pernyataan | SS | S | N | TS | STS |
|-----|------------|----|---|---|----|-----|
|-----|------------|----|---|---|----|-----|

| | | | | | | |
|---|--|--|--|--|--|--|
| 1 | Pembayaran pajak melalui e-Banking sangat membantu bagi Wajib Pajak karena mudah dan efisien * | | | | | |
| 2 | Pelaporan pajak melalui e-SPT dan e-Filing memudahkan Wajib Pajak * | | | | | |
| 3 | Penyampaian SPT melalui drop box lebih memudahkan Wajib Pajak * | | | | | |

IV. Tax Amnesty

Dalam rangka Tax Amnesty mohon disampaikan pendapat atau persepsi bapak/ibu sesuai pertanyaan berikut:

| No. | Pernyataan | SS | S | N | TS | STS |
|-----|--|----|---|---|----|-----|
| 1 | Tax amnesty merupakan pemberian fasilitas perpajakan dalam bentuk pengampunan atas pokok pajak yaitu keringanan dengan penerapan tarif yang jauh lebih rendah dengan tarif yang berlaku umum atas hutang pajak yang belum dibayar* | | | | | |
| 2 | Tax Amnesty memberikan kesempatan kepada masyarakat yang secara sukarela mendaftarkan diri untuk memperoleh NPWP* | | | | | |
| 3 | Tax Amnesty memberikan kesempatan kepada wajib pajak yang telah memiliki NPWP untuk menyampaikan pembetulan SPT* | | | | | |
| 4 | Wajib Pajak yang telah mengikuti Tax | | | | | |

| | | | | | | |
|--|---|--|--|--|--|--|
| | Amnesty dibebaskan dari pemeriksaan pajak, penyidikan dan penagihan pajak * | | | | | |
|--|---|--|--|--|--|--|

I. Lain-lain

1). Hal yang mendorong Saudara untuk ikut dalam Program tax amnesty adalah (sebutkan):

1.
.....
.....
.....
2.
.....
.....
.....
3.
.....
.....
.....

2). Hal apa saja yang menurut Saudara yang masih perlu diperbaiki dalam meningkatkan peran serta masyarakat dalam Program tax amnesty adalah (sebutkan):

1.
.....
.....
.....
2.
.....
.....

3.

Lampiran 2. Skor Butir Instrumen Penelitian

A. Skor Butir Uji Kuesioner Variabel Kualitas Pelayanan dan sosialisasi

(X1)

(a) wajib pajak pribadi

| NOMER | kualitas pelayan dan sosialisasi fiskus (x1) | | | | | | | | | JUMLAH |
|-------|--|------------|------------|------------|------------|------------|------------|------------|------------|--------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| | Butir 1 | Butir 2 | Butir 3 | Butir 4 | Butir 5 | Butir 6 | Butir 7 | Butir 8 | Butir 9 | |
| 1 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 43 |
| 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 5 | 2 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 33 |
| 6 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 39 |
| 7 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 8 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 9 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 42 |
| 10 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 43 |
| 11 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 39 |
| 12 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 37 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 14 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 41 |
| 15 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 16 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 40 |
| 17 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 41 |
| 18 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 42 |
| 19 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 3 | 4 | 38 |
| 20 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 40 |
| 21 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 44 |
| 22 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 44 |
| 23 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 43 |

| | | | | | | | | | | |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| 24 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 42 |
| 25 | 4 | 2 | 5 | 4 | 4 | 2 | 4 | 4 | 3 | 32 |
| 26 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 36 |
| 28 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 43 |
| 29 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 41 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| JUMLAH | 135 | 133 | 143 | 135 | 139 | 132 | 139 | 132 | 133 | 1221 |

(b) wajib pajak badan

| NOMER | kualitas pelayan dan sosialisasi fiskus (x1) | | | | | | | | | JUMLAH |
|-------|--|------------|------------|------------|------------|------------|------------|------------|------------|--------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | |
| | Butir 1 | Butir 2 | Butir 3 | Butir 4 | Butir 5 | Butir 6 | Butir 7 | Butir 8 | Butir 9 | |
| 1 | 2 | 5 | 5 | 4 | 3 | 4 | 5 | 3 | 5 | 36 |
| 2 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 3 | 5 | 41 |
| 3 | 3 | 5 | 5 | 5 | 3 | 1 | 5 | 4 | 3 | 34 |
| 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 41 |
| 5 | 3 | 4 | 5 | 4 | 4 | 2 | 5 | 4 | 5 | 36 |
| 6 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 3 | 2 | 37 |
| 7 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 8 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 34 |
| 9 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 43 |
| 10 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 41 |
| 11 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 43 |
| 12 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 13 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 14 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 44 |
| 15 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 40 |
| 16 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 39 |
| 17 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 37 |
| 18 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 39 |
| 19 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 41 |
| 20 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 39 |
| 21 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 22 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 45 |
| 23 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 43 |
| 24 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 41 |
| 25 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 2 | 5 | 41 |
| 26 | 5 | 5 | 4 | 2 | 3 | 2 | 5 | 4 | 2 | 32 |
| 27 | 2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 41 |
| 28 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 43 |

| | | | | | | | | | | |
|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| 29 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 44 |
| 30 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 43 |
| JUMLAH | 129 | 145 | 143 | 139 | 129 | 130 | 146 | 123 | 134 | 1218 |

B. Skor Butir Uji Kuesioner Variabel Pengetahuan dan Pemahaman Perpajakan (X2)

(a) wajib pajak pribadi

| NOMER | Pengetahuan dan Pemahaman Perpajakan (X2) | | | | | JUMLAH |
|-------|---|---------|---------|---------|---------|--------|
| | 1 | 2 | 3 | 4 | 5 | |
| | Butir 1 | Butir 2 | Butir 3 | Butir 4 | Butir 5 | |
| 1 | 5 | 5 | 5 | 5 | 5 | 25 |
| 2 | 5 | 5 | 5 | 5 | 5 | 25 |
| 3 | 4 | 4 | 4 | 4 | 4 | 20 |
| 4 | 4 | 4 | 4 | 4 | 4 | 20 |
| 5 | 4 | 4 | 3 | 3 | 3 | 17 |
| 6 | 4 | 4 | 4 | 4 | 4 | 20 |
| 7 | 5 | 5 | 5 | 5 | 5 | 25 |
| 8 | 5 | 5 | 5 | 5 | 5 | 25 |
| 9 | 5 | 4 | 5 | 5 | 5 | 24 |
| 10 | 4 | 4 | 5 | 5 | 4 | 22 |
| 11 | 4 | 5 | 4 | 4 | 5 | 22 |
| 12 | 4 | 4 | 4 | 4 | 4 | 20 |
| 13 | 4 | 4 | 4 | 4 | 4 | 20 |
| 14 | 5 | 5 | 4 | 5 | 5 | 24 |
| 15 | 5 | 5 | 5 | 5 | 5 | 25 |
| 16 | 4 | 4 | 5 | 5 | 5 | 23 |
| 17 | 4 | 5 | 4 | 5 | 4 | 22 |
| 18 | 4 | 5 | 4 | 4 | 5 | 22 |
| 19 | 5 | 5 | 3 | 4 | 5 | 22 |
| 20 | 5 | 5 | 4 | 4 | 5 | 23 |
| 21 | 5 | 5 | 5 | 5 | 5 | 25 |
| 22 | 5 | 5 | 5 | 4 | 5 | 24 |
| 23 | 5 | 5 | 4 | 5 | 4 | 23 |
| 24 | 4 | 5 | 4 | 5 | 4 | 22 |
| 25 | 2 | 4 | 4 | 3 | 4 | 17 |
| 26 | 5 | 5 | 5 | 5 | 5 | 25 |
| 27 | 4 | 4 | 4 | 4 | 4 | 20 |
| 28 | 4 | 5 | 5 | 4 | 5 | 23 |

| | | | | | | |
|--------|-----|-----|-----|-----|-----|-----|
| 29 | 4 | 4 | 5 | 5 | 4 | 22 |
| 30 | 4 | 5 | 5 | 5 | 5 | 24 |
| JUMLAH | 131 | 138 | 132 | 134 | 136 | 671 |

(b) wajib pajak badan

| NOMER | Pengetahuan dan Pemahaman Perpajakan (X2) | | | | | JUMLAH |
|--------|---|---------|---------|---------|---------|--------|
| | 1 | 2 | 3 | 4 | 5 | |
| | Butir 1 | Butir 2 | Butir 3 | Butir 4 | Butir 5 | |
| 1 | 4 | 4 | 5 | 4 | 5 | 22 |
| 2 | 5 | 5 | 4 | 4 | 5 | 23 |
| 3 | 5 | 5 | 5 | 5 | 5 | 25 |
| 4 | 5 | 5 | 5 | 4 | 5 | 24 |
| 5 | 5 | 5 | 5 | 5 | 4 | 24 |
| 6 | 4 | 4 | 5 | 4 | 4 | 21 |
| 7 | 5 | 5 | 5 | 5 | 5 | 25 |
| 8 | 4 | 4 | 4 | 4 | 4 | 20 |
| 9 | 5 | 5 | 5 | 5 | 5 | 25 |
| 10 | 5 | 4 | 5 | 4 | 5 | 23 |
| 11 | 5 | 5 | 5 | 5 | 5 | 25 |
| 12 | 5 | 5 | 4 | 5 | 5 | 24 |
| 13 | 5 | 5 | 5 | 5 | 5 | 25 |
| 14 | 5 | 5 | 5 | 4 | 4 | 23 |
| 15 | 5 | 5 | 5 | 5 | 5 | 25 |
| 16 | 5 | 4 | 5 | 4 | 4 | 22 |
| 17 | 4 | 4 | 4 | 4 | 4 | 20 |
| 18 | 5 | 4 | 5 | 4 | 5 | 23 |
| 19 | 5 | 4 | 5 | 5 | 5 | 24 |
| 20 | 4 | 5 | 4 | 5 | 4 | 22 |
| 21 | 5 | 5 | 5 | 5 | 5 | 25 |
| 22 | 5 | 5 | 5 | 5 | 5 | 25 |
| 23 | 5 | 5 | 5 | 5 | 5 | 25 |
| 24 | 4 | 4 | 5 | 5 | 4 | 22 |
| 25 | 5 | 5 | 5 | 2 | 5 | 22 |
| 26 | 3 | 5 | 5 | 5 | 5 | 23 |
| 27 | 5 | 5 | 5 | 5 | 5 | 25 |
| 28 | 4 | 4 | 5 | 5 | 5 | 23 |
| 29 | 5 | 5 | 5 | 5 | 5 | 25 |
| 30 | 4 | 4 | 5 | 4 | 4 | 21 |
| JUMLAH | 140 | 139 | 145 | 136 | 141 | 701 |

C. Skor Butir Uji Kuesioner Variabel Kemudahan Sistem Elektronik

(X3)

(a) wajib pajak pribadi

| NOMER | Kemudahan sistem elektronik (X3) | | | JUMLAH |
|--------|----------------------------------|---------|---------|--------|
| | 1 | 2 | 3 | |
| | Butir 1 | Butir 2 | Butir 3 | |
| 1 | 5 | 5 | 5 | 15 |
| 2 | 5 | 5 | 5 | 15 |
| 3 | 5 | 5 | 5 | 15 |
| 4 | 5 | 5 | 5 | 15 |
| 5 | 5 | 5 | 5 | 15 |
| 6 | 4 | 4 | 4 | 12 |
| 7 | 4 | 4 | 4 | 12 |
| 8 | 4 | 5 | 5 | 15 |
| 9 | 5 | 4 | 5 | 14 |
| 10 | 4 | 5 | 4 | 13 |
| 11 | 5 | 4 | 4 | 13 |
| 12 | 5 | 5 | 4 | 14 |
| 13 | 5 | 5 | 4 | 14 |
| 14 | 4 | 5 | 5 | 14 |
| 15 | 5 | 4 | 5 | 14 |
| 16 | 5 | 4 | 5 | 14 |
| 17 | 5 | 4 | 4 | 13 |
| 18 | 5 | 4 | 3 | 12 |
| 19 | 4 | 4 | 4 | 12 |
| 20 | 5 | 5 | 5 | 15 |
| 21 | 5 | 4 | 5 | 14 |
| 22 | 5 | 3 | 5 | 13 |
| 23 | 4 | 5 | 5 | 14 |
| 24 | 4 | 4 | 5 | 13 |
| 25 | 4 | 4 | 5 | 13 |
| 26 | 4 | 4 | 5 | 14 |
| 27 | 5 | 4 | 5 | 14 |
| 28 | 5 | 4 | 5 | 14 |
| 29 | 5 | 5 | 5 | 15 |
| 30 | 5 | 5 | 5 | 15 |
| JUMLAH | 140 | 133 | 140 | 415 |

(b) wajib pajak badan

| NOMER | Kemudahan sistem elektronik (x3) | | | JUMLAH |
|--------|----------------------------------|---------|---------|--------|
| | 1 | 2 | 3 | |
| | Butir 1 | Butir 2 | Butir 3 | |
| 1 | 5 | 4 | 4 | 13 |
| 2 | 5 | 5 | 5 | 15 |
| 3 | 5 | 5 | 5 | 15 |
| 4 | 5 | 3 | 3 | 11 |
| 5 | 4 | 5 | 5 | 14 |
| 6 | 3 | 4 | 5 | 12 |
| 7 | 5 | 4 | 5 | 14 |
| 8 | 4 | 4 | 3 | 11 |
| 9 | 4 | 5 | 5 | 14 |
| 10 | 4 | 4 | 4 | 12 |
| 11 | 5 | 5 | 5 | 15 |
| 12 | 4 | 4 | 4 | 12 |
| 13 | 4 | 5 | 5 | 14 |
| 14 | 5 | 4 | 5 | 14 |
| 15 | 5 | 5 | 5 | 15 |
| 16 | 5 | 5 | 5 | 15 |
| 17 | 5 | 3 | 4 | 12 |
| 18 | 5 | 4 | 4 | 13 |
| 19 | 4 | 3 | 4 | 11 |
| 20 | 4 | 5 | 5 | 14 |
| 21 | 5 | 3 | 3 | 11 |
| 22 | 5 | 5 | 5 | 15 |
| 23 | 4 | 3 | 2 | 9 |
| 24 | 4 | 4 | 2 | 10 |
| 25 | 3 | 4 | 5 | 12 |
| 26 | 4 | 4 | 3 | 11 |
| 27 | 3 | 5 | 3 | 11 |
| 28 | 5 | 5 | 5 | 15 |
| 29 | 3 | 5 | 3 | 11 |
| 30 | 4 | 4 | 4 | 12 |
| JUMLAH | 130 | 128 | 125 | 383 |

D. Skor Butir Uji Kuesioner Variabel Manfaat Tax Amnesty (Y)

(a) wajib pajak pribadi

| NOMER | Manfaat Tax Amnesty (Y) | | | | JUMLAH |
|--------|-------------------------|---------|---------|---------|--------|
| | 1 | 2 | 3 | 4 | |
| | Butir 1 | Butir 2 | Butir 3 | Butir 4 | |
| 1 | 4 | 5 | 5 | 4 | 18 |
| 2 | 5 | 5 | 5 | 5 | 20 |
| 3 | 4 | 4 | 4 | 4 | 16 |
| 4 | 4 | 4 | 4 | 4 | 16 |
| 5 | 2 | 4 | 5 | 4 | 15 |
| 6 | 5 | 4 | 5 | 5 | 19 |
| 7 | 5 | 5 | 5 | 5 | 20 |
| 8 | 5 | 5 | 5 | 5 | 20 |
| 9 | 5 | 4 | 4 | 5 | 18 |
| 10 | 5 | 5 | 5 | 5 | 20 |
| 11 | 4 | 4 | 5 | 4 | 17 |
| 12 | 4 | 4 | 4 | 5 | 17 |
| 13 | 4 | 4 | 4 | 4 | 16 |
| 14 | 4 | 5 | 5 | 4 | 18 |
| 15 | 5 | 5 | 5 | 5 | 20 |
| 16 | 4 | 4 | 5 | 5 | 18 |
| 17 | 5 | 4 | 5 | 4 | 18 |
| 18 | 5 | 5 | 5 | 5 | 20 |
| 19 | 4 | 4 | 4 | 4 | 16 |
| 20 | 4 | 4 | 5 | 4 | 17 |
| 21 | 5 | 5 | 5 | 4 | 19 |
| 22 | 5 | 5 | 5 | 5 | 20 |
| 23 | 5 | 5 | 5 | 4 | 19 |
| 24 | 5 | 5 | 5 | 5 | 20 |
| 25 | 4 | 2 | 5 | 4 | 15 |
| 26 | 5 | 5 | 5 | 5 | 20 |
| 27 | 4 | 4 | 4 | 4 | 16 |
| 28 | 5 | 5 | 5 | 5 | 20 |
| 29 | 5 | 4 | 5 | 4 | 18 |
| 30 | 5 | 5 | 5 | 5 | 20 |
| JUMLAH | 135 | 133 | 143 | 135 | 546 |

(b) wajib pajak badan

| NOMER | Manfaat Tax Amnesty (X4) | | | | JUMLAH |
|-------|--------------------------|---------|---------|---------|--------|
| | 1 | 2 | 3 | 4 | |
| | Butir 1 | Butir 2 | Butir 3 | Butir 4 | |

| | | | | | |
|--------|-----|-----|-----|-----|-----|
| 1 | 5 | 5 | 4 | 4 | 18 |
| 2 | 5 | 5 | 5 | 5 | 20 |
| 3 | 5 | 5 | 5 | 4 | 19 |
| 4 | 5 | 5 | 4 | 5 | 19 |
| 5 | 4 | 5 | 4 | 5 | 18 |
| 6 | 2 | 4 | 4 | 3 | 13 |
| 7 | 5 | 5 | 5 | 5 | 20 |
| 8 | 4 | 4 | 4 | 4 | 16 |
| 9 | 4 | 5 | 5 | 4 | 18 |
| 10 | 4 | 5 | 5 | 4 | 18 |
| 11 | 5 | 5 | 5 | 5 | 20 |
| 12 | 4 | 4 | 5 | 5 | 18 |
| 13 | 5 | 5 | 5 | 5 | 20 |
| 14 | 5 | 5 | 5 | 5 | 20 |
| 15 | 5 | 5 | 5 | 5 | 20 |
| 16 | 5 | 5 | 4 | 4 | 18 |
| 17 | 4 | 4 | 4 | 4 | 16 |
| 18 | 5 | 4 | 5 | 4 | 18 |
| 19 | 5 | 5 | 4 | 5 | 19 |
| 20 | 4 | 5 | 5 | 5 | 19 |
| 21 | 5 | 5 | 5 | 5 | 20 |
| 22 | 5 | 5 | 5 | 5 | 20 |
| 23 | 5 | 4 | 5 | 5 | 19 |
| 24 | 4 | 4 | 2 | 3 | 13 |
| 25 | 4 | 5 | 5 | 5 | 19 |
| 26 | 4 | 4 | 3 | 3 | 14 |
| 27 | 5 | 5 | 5 | 5 | 20 |
| 28 | 5 | 5 | 5 | 5 | 20 |
| 29 | 5 | 5 | 4 | 5 | 19 |
| 30 | 4 | 5 | 4 | 4 | 17 |
| JUMLAH | 136 | 142 | 135 | 135 | 548 |

Lampiran 3. Hasil *Output SPSS* – Distribusi Frekuensi

(a) Wajib pribadi

| | | a | b | c | y |
|------|---------|-------|-------|-------|-------|
| N | Valid | 30 | 30 | 30 | 30 |
| | Missing | 0 | 0 | 0 | 0 |
| Mean | | 40.70 | 22.37 | 13.83 | 18.20 |

| | | | | | | | | | | | |
|-------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| d | Pearson Correlation | .547** | .449* | .236 | 1 | .208 | .201 | .069 | .546** | .379* | .568** |
| | Sig. (2-tailed) | .002 | .013 | .208 | | .271 | .287 | .716 | .002 | .039 | .001 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| e | Pearson Correlation | .567** | .494** | .398* | .208 | 1 | .563** | .713** | .498** | .423* | .743** |
| | Sig. (2-tailed) | .001 | .006 | .029 | .271 | | .001 | .000 | .005 | .020 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| f | Pearson Correlation | .300 | .738** | .095 | .201 | .563** | 1 | .563** | .345 | .637** | .715** |
| | Sig. (2-tailed) | .108 | .000 | .617 | .287 | .001 | | .001 | .062 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| g | Pearson Correlation | .464** | .598** | .562** | .069 | .713** | .563** | 1 | .272 | .423* | .705** |
| | Sig. (2-tailed) | .010 | .000 | .001 | .716 | .000 | .001 | | .146 | .020 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| h | Pearson Correlation | .651** | .474** | .361* | .546** | .498** | .345 | .272 | 1 | .603** | .746** |
| | Sig. (2-tailed) | .000 | .008 | .050 | .002 | .005 | .062 | .146 | | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| i | Pearson Correlation | .605** | .679** | .260 | .379* | .423* | .637** | .423* | .603** | 1 | .804** |
| | Sig. (2-tailed) | .000 | .000 | .165 | .039 | .020 | .000 | .020 | .000 | | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| total | Pearson Correlation | .773** | .836** | .509** | .568** | .743** | .715** | .705** | .746** | .804** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .004 | .001 | .000 | .000 | .000 | .000 | .000 | |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |

(b) wajib pajak badan

Correlations

| | a | b | c | d | e | f | g | h | i | j | total |
|-----------------------|---|------|-------|------|------|-------|------|------|------|------|--------|
| a Pearson Correlation | 1 | .165 | -.157 | .090 | .347 | .369* | .145 | .176 | .023 | .342 | .499** |

| | | | | | | | | | | | | |
|---|---------------------|-------|-------|-------|-------|--------|--------|--------|------|--------|-------|--------|
| | Sig. (2-tailed) | | .375 | .400 | .631 | .056 | .041 | .437 | .344 | .901 | .060 | .004 |
| | N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| b | Pearson Correlation | .165 | 1 | -.027 | .165 | .192 | .230 | .616** | .056 | -.078 | .307 | .398 |
| | Sig. (2-tailed) | .375 | | .885 | .374 | .300 | .213 | .000 | .764 | .677 | .093 | .056 |
| | N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| c | Pearson Correlation | -.157 | -.027 | 1 | .417* | .132 | .175 | .252 | .146 | .568** | .285 | .435* |
| | Sig. (2-tailed) | .400 | .885 | | .019 | .479 | .347 | .171 | .434 | .001 | .120 | .014 |
| | N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| d | Pearson Correlation | .090 | .165 | .417* | 1 | .442* | .426* | .086 | .070 | .354 | .203 | .577** |
| | Sig. (2-tailed) | .631 | .374 | .019 | | .013 | .017 | .646 | .709 | .051 | .274 | .001 |
| | N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| e | Pearson Correlation | .347 | .192 | .132 | .442* | 1 | .518** | .169 | .248 | .340 | .310 | .708** |
| | Sig. (2-tailed) | .056 | .300 | .479 | .013 | | .003 | .364 | .178 | .061 | .090 | .000 |
| | N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| f | Pearson Correlation | .369* | .230 | .175 | .426* | .518** | 1 | .125 | .216 | .522** | .294 | .777** |
| | Sig. (2-tailed) | .041 | .213 | .347 | .017 | .003 | | .504 | .244 | .003 | .109 | .000 |
| | N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| g | Pearson Correlation | .145 | .616* | .252 | .086 | .169 | .125 | 1 | .145 | .093 | .424* | .400* |
| | Sig. (2-tailed) | .437 | .000 | .171 | .646 | .364 | .504 | | .437 | .620 | .017 | .026 |
| | N | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| h | Pearson Correlation | .176 | .056 | .146 | .070 | .248 | .216 | .145 | 1 | .084 | -.012 | .470** |
| | Sig. (2-tailed) | .344 | .764 | .434 | .709 | .178 | .244 | .437 | | .653 | .947 | .008 |

| | | | | | | | | | | | | |
|-------|---------------------|--------|-------|--------|--------|--------|--------|-------|--------|--------|-------|--------|
| N | | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| i | Pearson Correlation | -.023 | -.078 | .568** | .354 | .340 | .522** | .093 | .084 | 1 | .490* | .624** |
| | Sig. (2-tailed) | .901 | .677 | .001 | .051 | .061 | .003 | .620 | .653 | | .005 | .000 |
| N | | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| j | Pearson Correlation | .342 | .307 | .285 | .203 | .310 | .294 | .424* | -.012 | .490** | 1 | .579** |
| | Sig. (2-tailed) | .060 | .093 | .120 | .274 | .090 | .109 | .017 | .947 | .005 | | .001 |
| N | | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |
| total | Pearson Correlation | .499** | .347 | .435* | .577** | .708** | .777** | .400* | .470** | .624** | .579* | 1 |
| | Sig. (2-tailed) | .004 | .056 | .014 | .001 | .000 | .000 | .026 | .008 | .000 | .001 | |
| N | | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 | 31 |

B. Variabel Pengetahuan dan Pemahaman Atas Peraturan Perpajakan (X2)

(a) wajib pajak pribadi

| | | a | b | c | d | e | total |
|-------|---------------------|--------|--------|--------|--------|--------|--------|
| a | Pearson Correlation | 1 | .559** | .299 | .563** | .554** | .785** |
| | Sig. (2-tailed) | | .001 | .109 | .001 | .002 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| b | Pearson Correlation | .559** | 1 | .200 | .396* | .654** | .705** |
| | Sig. (2-tailed) | .001 | | .288 | .030 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| c | Pearson Correlation | .299 | .200 | 1 | .653** | .544** | .715** |
| | Sig. (2-tailed) | .109 | .288 | | .000 | .002 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| d | Pearson Correlation | .563** | .396* | .653** | 1 | .435* | .809** |
| | Sig. (2-tailed) | .001 | .030 | .000 | | .016 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| e | Pearson Correlation | .554** | .654** | .544** | .435* | 1 | .818** |
| | Sig. (2-tailed) | .002 | .000 | .002 | .016 | | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 |
| total | Pearson Correlation | .785** | .705** | .715** | .809** | .818** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |

| | | | | | | |
|---|----|----|----|----|----|----|
| N | 30 | 30 | 30 | 30 | 30 | 30 |
|---|----|----|----|----|----|----|

(b) wajib pajak badan

Correlations

| | | a | b | c | d | e | total |
|-------|---------------------|--------|--------|-------|--------|--------|--------|
| a | Pearson Correlation | 1 | .437* | .163 | .044 | .414* | .656** |
| | Sig. (2-tailed) | | .014 | .380 | .813 | .021 | .000 |
| | N | 31 | 31 | 31 | 31 | 31 | 31 |
| b | Pearson Correlation | .437* | 1 | -.022 | .308 | .417* | .703** |
| | Sig. (2-tailed) | .014 | | .906 | .092 | .020 | .000 |
| | N | 31 | 31 | 31 | 31 | 31 | 31 |
| c | Pearson Correlation | .163 | -.022 | 1 | .036 | .226 | .383* |
| | Sig. (2-tailed) | .380 | .906 | | .849 | .221 | .033 |
| | N | 31 | 31 | 31 | 31 | 31 | 31 |
| d | Pearson Correlation | .044 | .308 | .036 | 1 | .207 | .605** |
| | Sig. (2-tailed) | .813 | .092 | .849 | | .264 | .000 |
| | N | 31 | 31 | 31 | 31 | 31 | 31 |
| e | Pearson Correlation | .414* | .417* | .226 | .207 | 1 | .706** |
| | Sig. (2-tailed) | .021 | .020 | .221 | .264 | | .000 |
| | N | 31 | 31 | 31 | 31 | 31 | 31 |
| total | Pearson Correlation | .656** | .703** | .383* | .605** | .706** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .033 | .000 | .000 | |
| | N | 31 | 31 | 31 | 31 | 31 | 31 |

C. Variabel kemudahan sistem elektronik (X3)

(a) wajib pajak pribadi

| | | a | b | c | total |
|---|---------------------|------|------|------|--------|
| a | Pearson Correlation | 1 | .042 | .088 | .447* |
| | Sig. (2-tailed) | | .825 | .645 | .013 |
| | N | 30 | 30 | 30 | 30 |
| b | Pearson Correlation | .042 | 1 | .148 | .664** |
| | Sig. (2-tailed) | .825 | | .435 | .000 |
| | N | 30 | 30 | 30 | 30 |

| | | | | | |
|-------|---------------------|-------|--------|--------|--------|
| c | Pearson Correlation | .088 | .148 | 1 | .701** |
| | Sig. (2-tailed) | .645 | .435 | | .000 |
| | N | 30 | 30 | 30 | 30 |
| total | Pearson Correlation | .447* | .664** | .701** | 1 |
| | Sig. (2-tailed) | .013 | .000 | .000 | |
| | N | 30 | 30 | 30 | 30 |

(b) wajib pajak badan

| | | x1 | x2 | x3 | y |
|----|---------------------|--------|--------|--------|--------|
| x1 | Pearson Correlation | 1 | -.058 | .274 | .531** |
| | Sig. (2-tailed) | | .756 | .136 | .002 |
| | N | 31 | 31 | 31 | 31 |
| x2 | Pearson Correlation | -.058 | 1 | .493** | .678** |
| | Sig. (2-tailed) | .756 | | .005 | .000 |
| | N | 31 | 31 | 31 | 31 |
| x3 | Pearson Correlation | .274 | .493** | 1 | .884** |
| | Sig. (2-tailed) | .136 | .005 | | .000 |
| | N | 31 | 31 | 31 | 31 |
| y | Pearson Correlation | .531** | .678** | .884** | 1 |
| | Sig. (2-tailed) | .002 | .000 | .000 | |
| | N | 31 | 31 | 31 | 31 |

D. Variabel Manfaat Program *Tax Amnesty* (Y)

(a) wajib pajak pribadi

| | | a | b | c | d | total |
|---|---------------------|--------|--------|------|--------|--------|
| a | Pearson Correlation | 1 | .484** | .294 | .547** | .818** |
| | Sig. (2-tailed) | | .007 | .115 | .002 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 |
| b | Pearson Correlation | .484** | 1 | .358 | .449* | .804** |
| | Sig. (2-tailed) | .007 | | .052 | .013 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 |
| c | Pearson Correlation | .294 | .358 | 1 | .236 | .575** |
| | Sig. (2-tailed) | .115 | .052 | | .208 | .001 |
| | N | 30 | 30 | 30 | 30 | 30 |

| | | | | | | |
|-------|---------------------|--------|--------|--------|--------|--------|
| d | Pearson Correlation | .547** | .449* | .236 | 1 | .745** |
| | Sig. (2-tailed) | .002 | .013 | .208 | | .000 |
| | N | 30 | 30 | 30 | 30 | 30 |
| total | Pearson Correlation | .818** | .804** | .575** | .745** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .001 | .000 | |
| | N | 30 | 30 | 30 | 30 | 30 |

(b) wajib pajak badan

Correlations

| | | a | b | c | d | total |
|-------|---------------------|--------|--------|--------|--------|--------|
| a | Pearson Correlation | 1 | .457** | .322 | .563** | .746** |
| | Sig. (2-tailed) | | .010 | .077 | .001 | .000 |
| | N | 31 | 31 | 31 | 31 | 31 |
| b | Pearson Correlation | .457** | 1 | .427* | .568** | .723** |
| | Sig. (2-tailed) | .010 | | .017 | .001 | .000 |
| | N | 31 | 31 | 31 | 31 | 31 |
| c | Pearson Correlation | .322 | .427* | 1 | .662** | .789** |
| | Sig. (2-tailed) | .077 | .017 | | .000 | .000 |
| | N | 31 | 31 | 31 | 31 | 31 |
| d | Pearson Correlation | .563** | .568** | .662** | 1 | .894** |
| | Sig. (2-tailed) | .001 | .001 | .000 | | .000 |
| | N | 31 | 31 | 31 | 31 | 31 |
| total | Pearson Correlation | .746** | .723** | .789** | .894** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | |
| | N | 31 | 31 | 31 | 31 | 31 |

Lampiran 4. Hasil *Output SPSS* – Uji Reliabilitas

A. Uji Reliabilitas wajib pajak pribadi

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .787 | .742 | 4 |

B. Uji Reliabilitaswajib pajak badan

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .660 | .727 | 4 |

Lampiran 5. Hasil *Output SPSS* – Analisis Regresi Sederhana

Uji hipotesis pertama

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | |
|-------|-------------------|----------|-------------------|----------------------------|-------------------|----------|-----|-----|---------------|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change |
| 1 | .926 ^a | .858 | .853 | .664 | .858 | 169.113 | 1 | 28 | .000 |

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | .861 | 1.339 | | .643 | .526 | | |
| | x | .426 | .033 | .926 | 13.004 | .000 | 1.000 | 1.000 |

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|---------|-------------------|
| 1 | Regression | 74.470 | 1 | 74.470 | 169.113 | .000 ^b |
| | Residual | 12.330 | 28 | .440 | | |
| | Total | 86.800 | 29 | | | |

Uji hipotesis kedua

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | |
|-------|-------------------|----------|-------------------|----------------------------|-------------------|----------|-----|-----|---------------|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change |
| 1 | .753 ^a | .567 | .552 | 1.158 | .567 | 36.731 | 1 | 28 | .000 |

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 49.254 | 1 | 49.254 | 36.731 | .000 ^b |
| | Residual | 37.546 | 28 | 1.341 | | |
| | Total | 86.800 | 29 | | | |

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 5.508 | 2.105 | | 2.617 | .014 | | |
| | x | .567 | .094 | .753 | 6.061 | .000 | 1.000 | 1.000 |

Uji hipotesis ketiga

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Change Statistics | | | | |
|-------|-------------------|----------|-------------------|----------------------------|-------------------|----------|-----|-----|---------------|
| | | | | | R Square Change | F Change | df1 | df2 | Sig. F Change |
| 1 | .476 ^a | .031 | .040 | 1.733 | .031 | .894 | 1 | 28 | .353 |

| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. | Collinearity Statistics |
|-------|-----------------------------|---------------------------|---|------|-------------------------|
| | | | | | |

| | B | Std. Error | Beta | | | Tolerance | VIF |
|--------------|--------|------------|-------|-------|------|-----------|-------|
| 1 (Constant) | 22.327 | 4.377 | | 5.101 | .000 | | |
| x | -.298 | .316 | -.176 | -.945 | .353 | 1.000 | 1.000 |

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|------|-------------------|
| 1 | Regression | 2.685 | 1 | 2.685 | .894 | .353 ^b |
| | Residual | 84.115 | 28 | 3.004 | | |
| | Total | 86.800 | 29 | | | |

Lampiran 6. Hasil *Output SPSS* – Analisis Regresi berganda

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 2.526 | 1.303 | | 1.939 | .063 |
| | a | .750 | .054 | 1.630 | 13.831 | .000 |
| | b | -.570 | .089 | -.757 | -6.401 | .000 |
| | c | -.151 | .073 | -.089 | -2.062 | .049 |

Lampiran 7. Surat riset



KEMENTERIAN KEUANGAN REPUBLIK INDONESIA
DIREKTUR JENDERAL PAJAK
KANTOR WILAYAH DJP JAKARTA TIMUR
KANTOR PELAYANAN PAJAK PRATAMA JAKARTA PULO GADUNG

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LAYANAN INFORMASI DAN KELUHAN KRING PAJAK (021) 500200
EMAIL pengaduan@pajak.go.id

SURAT KETERANGAN
KET- 29 /WPJ.20/KP.03.01/2017

Yang bertandatangan di bawah ini

NAMA : FATHURRAMAN
NIP : 197110211998031001
JABATAN : KEPALA SUB UMUM KI

Dengan ini menerangkan bahwa:

NAMA : EDWARD WILLIAM BENHARD.S
NO INDUK MASISWA : 1332150023
JURUSAN : S1. AKUNTANSI
PERGURUAN TINGGI : UNIVERSITAS KRISTEN INDONESIA

Telah melaksanakan Riset mulai Tanggal 04 Juli 2017 sampai dengan Tanggal 20 Juli 2017 yang bersangkutan telah selesai melaksanakan semua tugas- tugas yang menjadi tanggung jawabnya.

Demikian surat keterangan ini dibuat untuk dapat dipergunakan sebagaimana mestinya.

Jakarta, 21 Juli 2017

Kepala Sub Bagian Umum KI,

Fathurrahman
NIP-197110211998031001