

LAMPIRAN

Lampiran 1. Surat Pemberian Izin Penelitian



**KEMENTERIAN KEUANGAN REPUBLIK INDONESIA
DIREKTORAT JENDERAL PAJAK
KANTOR WILAYAH DJP JAKARTA BARAT**

JL. TOMANG RAYA NO. 16-18, JATIPULO, PALMERAH, JAKARTA BARAT, 11430
TELEPON: (021)21191912 EXT: 2322, FAKSIMILI: 21193889 SITUS : www.pajak.go.id
LAYANAN INFORMASI DAN KELUAHAN KRING PAJAK (021)1500200
EMAIL: pengaduan@pajak.go.id

Nomor : S - 31 /MPJ.05/BD.05/2019 16 Oktober 2019
Sifat : Biasa
Hal : Pemberian Izin Riset/Penelitian

Yth. Pimpinan Universitas Esa Unggul
Jl. Arjuna Utara 9, Kebon Jeruk, Jakarta

Sehubungan dengan surat Saudara nomor : 232/SP/D-FEB/UEU/X/2019 tanggal 2
Oktober 2019 hal Permohonan Ijin Riset atas :

Nama / NIM : Vebby Silvia Pandandari / 20160102148
Perguruan Tinggi : Universitas Esa Unggul
Judul Skripsi : Pengaruh Tingkat Pengetahuan Perpajakan, Kualitas
Pelayanan Pajak, dan Sistem Administrasi Perpajakan
Modern Terhadap Tingkat Kepatuhan Wajib Pajak Orang
Pribadi Pada KPP Pratama Jakarta Kebon Jeruk Satu

dengan ini Kanwil DJP Jakarta Barat memberikan izin kepada mahasiswa yang
bersangkutan untuk melakukan permintaan data dan penyebaran kuesioner pada KPP
Pratama Jakarta Kebon Jeruk Satu sepanjang bahan-bahan keterangan/data yang didapat
digunakan untuk keperluan akademis yang tidak untuk dipublikasikan dan tidak menyangkut
rahasia jabatan/Negara sebagaimana diatur dalam ketentuan Pasal 34 UU KUP.

Setelah selesai melaksanakan riset/penelitiannya, mahasiswa yang bersangkutan
agar dapat memberikan satu *soft-copy* hasil riset/penelitian tersebut untuk menjadi masukan
bagi kami. *Soft-copy* dimaksud dapat dikirim melalui email ke alamat sebagai berikut:
perpustakaan.pajak@gmail.com dan p2humas.jakbar@pajak.go.id.

Demikian, agar dapat dipergunakan sebagaimana mestinya.

a.n. Kepala Kantor
Kepala Bidang P2 Humas



Fathimati Zahra 4

Tembusan :
1. KPP Pratama Jakarta Kebon Jeruk Satu

Lampiran 2. Kuesioner Penelitian

Pengantar Penelitian

Kepada Yth,
Bapak/Ibu/Saudara (i) Responden
Ditempat

Dengan hormat,

Sehubungan dengan penyelesaian tugas akhir sebagai mahasiswa Program Studi Akuntansi Strata Satu (S1) Fakultas Ekonomi Universitas Esa Unggul, saya:

Nama : Vebby Silvia Pandandari

NIM : 20160102148

Bermaksud melakukan penelitian ilmiah untuk penyusunan skripsi dengan judul **“Pengaruh Tingkat Pengetahuan Perpajakan, Kualitas Pelayanan Pajak, Dan Sistem Administrasi Perpajakan Modern Terhadap Tingkat Kepatuhan Wajib Pajak Orang Pribadi Pada KPP Pratama Jakarta Kebon Jeruk Satu”**

Untuk itu, sangat diharapkan Bapak/Ibu/ Saudara (i) dapat menjadi responden dengan mengisi lembar kuesioner ini secara lengkap dan sekiranya telah mengganggu waktunya. Data yang diperoleh hanya akan digunakan untuk kepentingan penelitian, tidak digunakan sebagai pendataan ditempat Bapak/Ibu/Saudara (i) tinggal, sehingga kerahasiaannya akan saya jaga.

Apabila Bapak/Ibu/Saudara (i) ada yang membutuhkan hasil penelitian ini, maka Bapak/Ibu/Saudara (i) dapat menghubungi saya : vebbysilvia0205@gmail.com. Demikian Permohonan saya, atas perhatian dan partisipasi Bapak/Ibu/saudara (i) diucapkan terimakasih.

Jakarta, Desember 2019

(Vebby Silvia Pandandari)

KUESIONER PENELITIAN

Pengaruh Tingkat Pengetahuan Perpajakan, Kualitas Pelayanan Pajak, Dan Sistem Administrasi Perpajakan Modern Terhadap Tingkat Kepatuhan Wajib Pajak Orang Pribadi Pada Kpp Pratama Jakarta Kebon Jeruk Satu

A. Identitas Responden

Tulislah identitas Bapak/ Ibu dengan memberikan tanda cheklist (√) pada kolom yang disediakan dibawah ini.

Nama :

Jenis Kelamin : Laki-laki / Perempuan

Usia : 21-30thn 31-40thn 41-50thn >50thn

Pendidikan : SMA D3 S1 S2Lainnya

Pekerjaan : PNS Karyawan swasta Pegawai BUMN
Wirausaha Lainnya

Petunjuk Pengisian :

Kuesioner ini terdiri dari 5 kolom jawaban. Silahkan Bapak/ Ibu/ Saudara/Saudari pilih salah satu jawaban dan berilah tanda *checklist* (√).

Maksud nomor kolom adalah sebagai berikut:

Jawaban

Kolom nomor 1 berarti : sangat tidak setuju

Kolom nomor 2 berarti : tidak setuju

Kolom nomor 3 berarti : ragu-ragu

Kolom nomor 4 berarti : setuju

Kolom nomor 5 berarti : sangat setuju

Lampiran 3. Data Rekap Jawaban Kuesioner

Tingkat Pengetahuan Perpajakan

| No | PERTANYAAN | 1 | 2 | 3 | 4 | 5 |
|-----|--|---|---|---|---|---|
| 1. | Saya mengetahui bahwa pajak dipungut berdasarkan Undang-Undang. | | | | | |
| 2. | Saya menyadari bahwa pajak berguna bagi kepentingan umum. | | | | | |
| 3. | Saya mengetahui adanya sanksi-sanksi dalam perpajakan. | | | | | |
| 4. | Saya mengetahui adanya pemungutan pajak yang berdasarkan pada keadaan wajib pajak, misalnya PPh. | | | | | |
| 5. | Saya mengetahui adanya pemungutan pajak yang dikenai pada objek pajak, misalnya PPN. | | | | | |
| 6. | <i>Self assesment system</i> memberikan wewenang kepada Wajib Pajak bukan pada petugas pajak untuk menghitung besarnya pajak yang harus dibayar. | | | | | |
| 7. | Memiliki NPWP akan sangat membantu saya dalam memenuhi kewajiban perpajakannya. | | | | | |
| 8. | NPPKP akan membantu saya dalam memenuhi kewajiban pembayaran PPN. | | | | | |
| 9. | Saya mengetahui batas waktu penyampaian SPT Masa dan Tahunan. | | | | | |
| 10. | Saya mengetahui bahwa pembayaran pajak dapat dimintakan permohonan penundaan apabila mengalami kesulitan. | | | | | |

Kualitas pelayanan pajak

| No | PERTANYAAN | 1 | 2 | 3 | 4 | 5 |
|----|--|---|---|---|---|---|
| 1. | Petugas pajak mampu memberikan pelayanan dengan cepat dan tepat. | | | | | |
| 2. | Petugas pajak bertanggung jawab atas tugasnya. | | | | | |

| | | | | | | |
|-----|---|--|--|--|--|--|
| 3. | Saya merasa pelayanan yang diberikan sesuai dengan yang dijanjikan. | | | | | |
| 4. | Petugas pajak selalu siap sedia membantu wajib pajak. | | | | | |
| 5. | Petugas pajak cepat tanggap dalam membantu menyelesaikan persoalan yang dihadapi wajib pajak. | | | | | |
| 6. | Petugas mampu menyelesaikan setiap masalah dengan tepat. | | | | | |
| 7. | informasi yang diberikan petugas pelayanan dapat dipercaya. | | | | | |
| 8. | Petugas pajak menjaga kerahasiaan data dari masing-masing wajib pajak. | | | | | |
| 9. | Petugas memberikan perhatian yang tulus/ikhlas kepada wajib pajak. | | | | | |
| 10. | Petugas pajak memberikan kemudahan dalam pelayanan | | | | | |
| 11. | Teknologi/Peralatan yang digunakan sangat mendukung pelayanan Pajak | | | | | |

Sistem Administrasi Perpajakan Modern

| No | PERTANYAAN | 1 | 2 | 3 | 4 | 5 |
|----|--|---|---|---|---|---|
| 1. | Struktur organisasi Kantor Pelayanan Pajak (KPP) secara modern dapat menyelesaikan pelayanan dan pemeriksaan Wajib Pajak dengan cepat. | | | | | |
| 2. | Account Representative memudahkan pelayanan. | | | | | |
| 3. | Lebih efisien dan <i>customer oriented</i> . | | | | | |

| | | | | | | |
|----|---|--|--|--|--|--|
| 4. | Sistem administrasi modern (e-System) dimanfaatkan untuk kemudahan pemenuhan kewajiban perpajakan | | | | | |
| 5. | Pembayaran pajak secara on-line mudah dan cepat. | | | | | |
| 6. | Sistem pelaporan pajak secara elektronik memberikan kemudahan pelaporan pajak. | | | | | |
| 7. | Complaint center memberikan kemudahan Wajib Pajak untuk menyampaikan keberatan dan keluhan pajak. | | | | | |
| 8. | Adanya Optimalisasi teknologi komunikasi dan informasi | | | | | |

Tingkat Kepatuhan Wajib Pajak Orang Pribadi

| No | PERTANYAAN | 1 | 2 | 3 | 4 | 5 |
|----|---|---|---|---|---|---|
| 1. | Saya mendaftarkan sebagai Wajib Pajak karena keinginan sendiri. | | | | | |
| 2. | Saya mengisi SPT (Surat Pemberitahuan Tahunan) sesuai ketentuan perundang-undangan. | | | | | |
| 3. | Saya menyampaikan SPT sebelum batas akhir penyampaian SPT. | | | | | |
| 4. | Saya menghitung pajak yang terutang dengan benar dan membayarnya tepat waktu. | | | | | |
| 5. | Saya membayar kekurangan pajak sebelum dilakukan pemeriksaan. | | | | | |
| 6. | Saya melakukan pembukuan atau pencatatan pajak. | | | | | |

| | | | | | |
|----|---|--|--|--|--|
| 7. | Petugas pajak melakukan pemungutan pajak sesuai peraturan perundangundangan yang berlaku. | | | | |
| 8. | Saya sudah menyampaikan SPT sesuai kebutuhan perpajakan. | | | | |

-----Terimakasih atas jawabannya -----

Lampiran 3. Data Rekap Jawaban Kuesioner

1. Tingkat Pengetahuan Perpajakan

| RES-100 | X1 (Tingkat Pengetahuan Wajib Pajak Orang Pribadi) | | | | | | | | | | TOTAL X1 | RATA-RATA |
|---------|--|---|---|---|---|---|---|---|---|----|----------|-----------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | | |
| 1 | 4 | 4 | 5 | 4 | 5 | 3 | 3 | 4 | 3 | 2 | 37 | 3.7 |
| 2 | 5 | 4 | 5 | 5 | 3 | 5 | 3 | 4 | 3 | 3 | 40 | 4.0 |
| 3 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 3 | 4 | 34 | 3.4 |
| 4 | 5 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 5 | 43 | 4.3 |
| 5 | 5 | 5 | 4 | 4 | 5 | 2 | 3 | 3 | 2 | 5 | 38 | 3.8 |
| 6 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 40 | 4.0 |
| 7 | 4 | 3 | 1 | 2 | 4 | 3 | 3 | 4 | 3 | 4 | 31 | 3.1 |
| 8 | 4 | 5 | 5 | 5 | 4 | 3 | 3 | 4 | 2 | 3 | 38 | 3.8 |
| 9 | 4 | 5 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 43 | 4.3 |
| 10 | 5 | 4 | 5 | 4 | 5 | 3 | 3 | 4 | 3 | 3 | 39 | 3.9 |
| 11 | 5 | 5 | 5 | 5 | 5 | 2 | 2 | 3 | 2 | 2 | 36 | 3.6 |
| 12 | 4 | 2 | 2 | 2 | 2 | 3 | 3 | 4 | 3 | 4 | 29 | 2.9 |
| 13 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 3 | 5 | 5 | 42 | 4.2 |
| 14 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 43 | 4.3 |
| 15 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 39 | 3.9 |
| 16 | 4 | 5 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 42 | 4.2 |

| | | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---|---|---|---|-----------|------------|
| 17 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 39 | 3.9 |
| 18 | 1 | 1 | 1 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 29 | 2.9 |
| 19 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 41 | 4.1 |
| 20 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 43 | 4.3 |
| 21 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 5 | 4 | 5 | 40 | 4.0 |
| 22 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 45 | 4.5 |
| 23 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 4 | 2 | 4 | 28 | 2.8 |
| 24 | 5 | 5 | 4 | 5 | 4 | 3 | 3 | 3 | 3 | 2 | 37 | 3.7 |
| 25 | 4 | 4 | 4 | 5 | 5 | 2 | 2 | 3 | 5 | 3 | 37 | 3.7 |
| 26 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 4 | 4 | 5 | 44 | 4.4 |
| 27 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 44 | 4.4 |
| 28 | 5 | 4 | 5 | 4 | 5 | 3 | 3 | 3 | 3 | 4 | 39 | 3.9 |
| 29 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 5 | 4 | 36 | 3.6 |
| 30 | 4 | 4 | 3 | 4 | 3 | 2 | 2 | 4 | 3 | 4 | 33 | 3.3 |
| 31 | 4 | 4 | 5 | 4 | 5 | 3 | 4 | 5 | 4 | 3 | 41 | 4.1 |
| 32 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 5 | 4 | 4 | 45 | 4.5 |
| 33 | 5 | 4 | 5 | 4 | 5 | 2 | 2 | 2 | 4 | 4 | 37 | 3.7 |
| 34 | 4 | 4 | 3 | 3 | 4 | 5 | 4 | 5 | 4 | 5 | 41 | 4.1 |
| 35 | 4 | 4 | 5 | 4 | 5 | 3 | 4 | 2 | 3 | 4 | 38 | 3.8 |
| 36 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 3 | 4 | 43 | 4.3 |
| 37 | 4 | 5 | 4 | 5 | 5 | 3 | 3 | 3 | 3 | 4 | 39 | 3.9 |
| 38 | 4 | 5 | 4 | 5 | 5 | 3 | 3 | 3 | 3 | 5 | 40 | 4.0 |
| 39 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 38 | 3.8 |
| 40 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 34 | 3.4 |
| 41 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 2 | 4 | 3 | 34 | 3.4 |
| 42 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 34 | 3.4 |
| 43 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 44 | 4.4 |
| 44 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 41 | 4.1 |
| 45 | 4 | 2 | 1 | 1 | 3 | 4 | 4 | 4 | 4 | 4 | 31 | 3.1 |

| | | | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---|---|---|---|-----------|------------|
| 46 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 44 | 4.4 |
| 47 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 47 | 4.7 |
| 48 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 46 | 4.6 |
| 49 | 1 | 2 | 3 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 37 | 3.7 |
| 50 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 3 | 4 | 39 | 3.9 |
| 51 | 4 | 5 | 4 | 4 | 5 | 3 | 5 | 3 | 4 | 5 | 42 | 4.2 |
| 52 | 5 | 5 | 3 | 5 | 3 | 5 | 4 | 5 | 4 | 4 | 43 | 4.3 |
| 53 | 4 | 4 | 3 | 4 | 3 | 2 | 4 | 2 | 3 | 3 | 32 | 3.2 |
| 54 | 3 | 5 | 5 | 4 | 5 | 3 | 1 | 3 | 3 | 4 | 36 | 3.6 |
| 55 | 4 | 3 | 3 | 4 | 3 | 2 | 4 | 2 | 4 | 4 | 33 | 3.3 |
| 56 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 35 | 3.5 |
| 57 | 3 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 42 | 4.2 |
| 58 | 4 | 4 | 5 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 37 | 3.7 |
| 59 | 3 | 4 | 5 | 5 | 4 | 4 | 2 | 4 | 5 | 3 | 39 | 3.9 |
| 60 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 2 | 3 | 4 | 34 | 3.4 |
| 61 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 2 | 34 | 3.4 |
| 62 | 3 | 3 | 3 | 3 | 3 | 5 | 3 | 4 | 3 | 3 | 33 | 3.3 |
| 63 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 3 | 4 | 34 | 3.4 |
| 64 | 4 | 4 | 3 | 4 | 3 | 3 | 5 | 5 | 4 | 5 | 40 | 4.0 |
| 65 | 5 | 5 | 4 | 4 | 5 | 2 | 3 | 3 | 2 | 5 | 38 | 3.8 |
| 66 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 4 | 45 | 4.5 |
| 67 | 5 | 5 | 4 | 5 | 4 | 3 | 3 | 4 | 3 | 4 | 40 | 4.0 |
| 68 | 5 | 4 | 5 | 5 | 5 | 3 | 3 | 4 | 2 | 3 | 39 | 3.9 |
| 69 | 4 | 4 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 42 | 4.2 |
| 70 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 35 | 3.5 |
| 71 | 5 | 4 | 5 | 5 | 4 | 2 | 2 | 3 | 2 | 2 | 34 | 3.4 |
| 72 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 4 | 3 | 4 | 42 | 4.2 |
| 73 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 3 | 5 | 5 | 44 | 4.4 |
| 74 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 36 | 3.6 |

| | | | | | | | | | | | | |
|------------|---|---|---|---|---|---|---|---|---|---|-----------|------------|
| 75 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 39 | 3.9 |
| 76 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 41 | 4.1 |
| 77 | 3 | 3 | 5 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 38 | 3.8 |
| 78 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 37 | 3.7 |
| 79 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 48 | 4.8 |
| 80 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 41 | 4.1 |
| 81 | 5 | 4 | 5 | 5 | 5 | 3 | 3 | 5 | 4 | 5 | 44 | 4.4 |
| 82 | 5 | 4 | 5 | 3 | 5 | 5 | 5 | 4 | 4 | 4 | 44 | 4.4 |
| 83 | 5 | 4 | 4 | 5 | 5 | 2 | 2 | 4 | 2 | 4 | 37 | 3.7 |
| 84 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 2 | 32 | 3.2 |
| 85 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 5 | 3 | 35 | 3.5 |
| 86 | 4 | 5 | 5 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 41 | 4.1 |
| 87 | 1 | 1 | 2 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 34 | 3.4 |
| 88 | 5 | 5 | 5 | 4 | 5 | 3 | 3 | 3 | 3 | 4 | 40 | 4.0 |
| 89 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 5 | 4 | 37 | 3.7 |
| 90 | 5 | 5 | 5 | 5 | 5 | 2 | 2 | 4 | 3 | 4 | 40 | 4.0 |
| 91 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 5 | 4 | 3 | 37 | 3.7 |
| 92 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 5 | 4 | 4 | 44 | 4.4 |
| 93 | 5 | 5 | 4 | 4 | 5 | 2 | 2 | 2 | 4 | 4 | 37 | 3.7 |
| 94 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 45 | 4.5 |
| 95 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 2 | 3 | 4 | 41 | 4.1 |
| 96 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 3 | 4 | 38 | 3.8 |
| 97 | 5 | 5 | 5 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 39 | 3.9 |
| 98 | 4 | 1 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 34 | 3.4 |
| 99 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 35 | 3.5 |
| 100 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 45 | 4.5 |

2. Kualitas Pelayanan Pajak

| RES-100 | X2 (Kualitas Pelayanan Pajak) | | | | | | | | | | | TOTAL X2 | RATA- RATA |
|---------|-------------------------------|---|---|---|---|---|---|---|---|----|----|-------------|---------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | | |
| 1 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 47 | 4.3 |
| 2 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 3 | 51 | 4.6 |
| 3 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 46 | 4.2 |
| 4 | 5 | 3 | 3 | 4 | 3 | 3 | 5 | 4 | 4 | 4 | 4 | 42 | 3.8 |
| 5 | 4 | 4 | 5 | 5 | 3 | 4 | 5 | 5 | 4 | 4 | 5 | 48 | 4.4 |
| 6 | 5 | 5 | 3 | 2 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 41 | 3.7 |
| 7 | 4 | 3 | 3 | 5 | 4 | 3 | 4 | 3 | 1 | 2 | 4 | 36 | 3.3 |
| 8 | 3 | 3 | 3 | 5 | 2 | 3 | 4 | 5 | 5 | 5 | 4 | 42 | 3.8 |
| 9 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 48 | 4.4 |
| 10 | 3 | 4 | 5 | 3 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 46 | 4.2 |
| 11 | 3 | 4 | 4 | 5 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 48 | 4.4 |
| 12 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 35 | 3.2 |
| 13 | 3 | 3 | 5 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 39 | 3.5 |
| 14 | 2 | 2 | 5 | 2 | 3 | 2 | 5 | 4 | 4 | 5 | 5 | 39 | 3.5 |
| 15 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 | 3.8 |
| 16 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 3 | 5 | 4 | 49 | 4.5 |
| 17 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 41 | 3.7 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 1 | 1 | 4 | 3 | 34 | 3.1 |
| 19 | 4 | 5 | 5 | 4 | 4 | 5 | 3 | 3 | 4 | 4 | 4 | 45 | 4.1 |
| 20 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 51 | 4.6 |
| 21 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 45 | 4.1 |
| 22 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 52 | 4.7 |
| 23 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 2 | 39 | 3.5 |
| 24 | 4 | 5 | 5 | 3 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 49 | 4.5 |
| 25 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 48 | 4.4 |

| | | | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|---|---|----|-----|
| 26 | 3 | 4 | 4 | 2 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 45 | 4.1 |
| 27 | 4 | 2 | 2 | 3 | 3 | 2 | 5 | 4 | 5 | 4 | 4 | 38 | 3.5 |
| 28 | 5 | 3 | 3 | 2 | 2 | 3 | 5 | 4 | 5 | 4 | 5 | 41 | 3.7 |
| 29 | 4 | 5 | 5 | 3 | 3 | 5 | 3 | 3 | 3 | 3 | 4 | 41 | 3.7 |
| 30 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 46 | 4.2 |
| 31 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 44 | 4.0 |
| 32 | 3 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 49 | 4.5 |
| 33 | 4 | 4 | 4 | 2 | 3 | 4 | 5 | 4 | 5 | 4 | 5 | 44 | 4.0 |
| 34 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 43 | 3.9 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 46 | 4.2 |
| 36 | 2 | 3 | 3 | 4 | 2 | 3 | 4 | 5 | 4 | 5 | 5 | 40 | 3.6 |
| 37 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 52 | 4.7 |
| 38 | 4 | 2 | 2 | 2 | 2 | 2 | 4 | 5 | 4 | 5 | 5 | 37 | 3.4 |
| 39 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 39 | 3.5 |
| 40 | 3 | 4 | 4 | 5 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 41 | 3.7 |
| 41 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 38 | 3.5 |
| 42 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 39 | 3.5 |
| 43 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 40 | 3.6 |
| 44 | 3 | 3 | 3 | 3 | 2 | 3 | 4 | 4 | 4 | 4 | 5 | 38 | 3.5 |
| 45 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 2 | 1 | 1 | 3 | 34 | 3.1 |
| 46 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 47 | 4.3 |
| 47 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 49 | 4.5 |
| 48 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 48 | 4.4 |
| 49 | 5 | 4 | 4 | 4 | 4 | 4 | 1 | 2 | 3 | 4 | 4 | 39 | 3.5 |
| 50 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 45 | 4.1 |
| 51 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 47 | 4.3 |
| 52 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 3 | 51 | 4.6 |
| 53 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 42 | 3.8 |
| 54 | 5 | 4 | 4 | 4 | 3 | 4 | 3 | 5 | 5 | 4 | 5 | 46 | 4.2 |

| | | | | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|---|---|---|----|-----|
| 55 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 3 | 4 | 3 | 46 | 4.2 |
| 56 | 4 | 3 | 3 | 3 | 2 | 3 | 3 | 4 | 4 | 4 | 4 | 37 | 3.4 |
| 57 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 36 | 3.3 |
| 58 | 4 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 5 | 4 | 4 | 35 | 3.2 |
| 59 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 5 | 5 | 4 | 39 | 3.5 |
| 60 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 44 | 4.0 |
| 61 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 41 | 3.7 |
| 62 | 2 | 5 | 5 | 5 | 4 | 5 | 3 | 3 | 3 | 3 | 3 | 41 | 3.7 |
| 63 | 3 | 3 | 3 | 3 | 2 | 3 | 4 | 4 | 4 | 4 | 4 | 37 | 3.4 |
| 64 | 5 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 39 | 3.5 |
| 65 | 4 | 4 | 4 | 5 | 3 | 4 | 5 | 5 | 4 | 4 | 5 | 47 | 4.3 |
| 66 | 2 | 3 | 3 | 2 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 41 | 3.7 |
| 67 | 4 | 3 | 3 | 5 | 4 | 3 | 5 | 5 | 4 | 5 | 4 | 45 | 4.1 |
| 68 | 3 | 3 | 3 | 5 | 2 | 3 | 5 | 4 | 5 | 5 | 5 | 43 | 3.9 |
| 69 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 5 | 5 | 45 | 4.1 |
| 70 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 41 | 3.7 |
| 71 | 3 | 4 | 4 | 5 | 3 | 4 | 5 | 4 | 5 | 5 | 4 | 46 | 4.2 |
| 72 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 48 | 4.4 |
| 73 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 4 | 39 | 3.5 |
| 74 | 2 | 2 | 2 | 2 | 3 | 2 | 4 | 4 | 2 | 2 | 4 | 29 | 2.6 |
| 75 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 42 | 3.8 |
| 76 | 4 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 4 | 4 | 4 | 48 | 4.4 |
| 77 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 5 | 3 | 3 | 40 | 3.6 |
| 78 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 42 | 3.8 |
| 79 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 52 | 4.7 |
| 80 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 49 | 4.5 |
| 81 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 48 | 4.4 |
| 82 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 3 | 5 | 51 | 4.6 |
| 83 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 48 | 4.4 |

| | | | | | | | | | | | | | |
|------------|---|---|---|---|---|---|---|---|---|---|---|-----------|------------|
| 84 | 4 | 5 | 5 | 3 | 4 | 5 | 4 | 3 | 4 | 3 | 4 | 44 | 4.0 |
| 85 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 46 | 4.2 |
| 86 | 3 | 4 | 4 | 2 | 3 | 4 | 4 | 5 | 5 | 4 | 4 | 42 | 3.8 |
| 87 | 4 | 2 | 2 | 3 | 3 | 2 | 1 | 1 | 2 | 4 | 4 | 28 | 2.5 |
| 88 | 5 | 3 | 3 | 2 | 2 | 3 | 5 | 5 | 5 | 4 | 5 | 42 | 3.8 |
| 89 | 4 | 5 | 5 | 3 | 3 | 5 | 3 | 3 | 4 | 3 | 4 | 42 | 3.8 |
| 90 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 53 | 4.8 |
| 91 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 40 | 3.6 |
| 92 | 3 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 48 | 4.4 |
| 93 | 4 | 4 | 4 | 2 | 3 | 4 | 5 | 5 | 4 | 4 | 5 | 44 | 4.0 |
| 94 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 47 | 4.3 |
| 95 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 49 | 4.5 |
| 96 | 2 | 3 | 3 | 4 | 2 | 3 | 4 | 4 | 4 | 3 | 3 | 35 | 3.2 |
| 97 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 52 | 4.7 |
| 98 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 1 | 3 | 4 | 3 | 37 | 3.4 |
| 99 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 39 | 3.5 |
| 100 | 3 | 4 | 4 | 5 | 3 | 4 | 5 | 5 | 5 | 4 | 5 | 47 | 4.3 |

3. Sistem Administrasi Perpajakan Modern

| RES-100 | X3 (Sistem Administrasi Perpajakan Modern) | | | | | | | | TOTAL X3 | RATA- RATA |
|---------|--|---|---|---|---|---|---|---|-------------|---------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | | |
| 1 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 35 | 4.4 |
| 2 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 33 | 4.1 |
| 3 | 5 | 4 | 5 | 4 | 3 | 3 | 5 | 5 | 34 | 4.3 |
| 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 31 | 3.9 |
| 5 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 28 | 3.5 |
| 6 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 33 | 4.1 |
| 7 | 1 | 4 | 3 | 1 | 2 | 3 | 2 | 4 | 20 | 2.5 |
| 8 | 5 | 5 | 4 | 5 | 3 | 4 | 3 | 4 | 33 | 4.1 |
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 33 | 4.1 |
| 10 | 3 | 5 | 3 | 4 | 3 | 4 | 3 | 4 | 29 | 3.6 |
| 11 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.0 |
| 12 | 1 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 21 | 2.6 |
| 13 | 4 | 4 | 4 | 4 | 3 | 2 | 3 | 3 | 27 | 3.4 |
| 14 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 | 4.5 |
| 15 | 3 | 4 | 3 | 3 | 4 | 5 | 4 | 4 | 30 | 3.8 |
| 16 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 35 | 4.4 |
| 17 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 29 | 3.6 |
| 18 | 2 | 3 | 1 | 1 | 4 | 5 | 4 | 5 | 25 | 3.1 |
| 19 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 33 | 4.1 |
| 20 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 37 | 4.6 |
| 21 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 35 | 4.4 |
| 22 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 34 | 4.3 |
| 23 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 36 | 4.5 |
| 24 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 36 | 4.5 |
| 25 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 3 | 30 | 3.8 |

| | | | | | | | | | | |
|-----------|---|---|---|---|---|---|---|---|-----------|------------|
| 26 | 5 | 5 | 5 | 5 | 3 | 2 | 3 | 4 | 32 | 4.0 |
| 27 | 4 | 5 | 5 | 5 | 2 | 3 | 2 | 4 | 30 | 3.8 |
| 28 | 4 | 3 | 4 | 3 | 3 | 5 | 3 | 3 | 28 | 3.5 |
| 29 | 3 | 3 | 3 | 2 | 4 | 5 | 4 | 5 | 29 | 3.6 |
| 30 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 33 | 4.1 |
| 31 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 3 | 34 | 4.3 |
| 32 | 5 | 4 | 4 | 5 | 3 | 4 | 3 | 4 | 32 | 4.0 |
| 33 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 36 | 4.5 |
| 34 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 28 | 3.5 |
| 35 | 5 | 4 | 5 | 5 | 2 | 3 | 1 | 4 | 29 | 3.6 |
| 36 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 36 | 4.5 |
| 37 | 4 | 5 | 4 | 5 | 2 | 2 | 2 | 4 | 28 | 3.5 |
| 38 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 4 | 33 | 4.1 |
| 39 | 5 | 5 | 5 | 5 | 3 | 4 | 2 | 4 | 33 | 4.1 |
| 40 | 4 | 4 | 4 | 4 | 3 | 3 | 2 | 5 | 29 | 3.6 |
| 41 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 30 | 3.8 |
| 42 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 26 | 3.3 |
| 43 | 4 | 5 | 5 | 3 | 2 | 3 | 2 | 3 | 27 | 3.4 |
| 44 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 29 | 3.6 |
| 45 | 3 | 4 | 1 | 4 | 5 | 4 | 5 | 4 | 30 | 3.8 |
| 46 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 34 | 4.3 |
| 47 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 30 | 3.8 |
| 48 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 35 | 4.4 |
| 49 | 2 | 1 | 4 | 4 | 4 | 4 | 4 | 5 | 28 | 3.5 |
| 50 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 30 | 3.8 |
| 51 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 33 | 4.1 |
| 52 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 35 | 4.4 |
| 53 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 5 | 32 | 4.0 |
| 54 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 36 | 4.5 |

| | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|----|-----|
| 55 | 4 | 4 | 3 | 4 | 2 | 3 | 2 | 3 | 25 | 3.1 |
| 56 | 4 | 5 | 4 | 4 | 3 | 3 | 3 | 4 | 30 | 3.8 |
| 57 | 3 | 5 | 4 | 3 | 2 | 2 | 5 | 4 | 28 | 3.5 |
| 58 | 5 | 5 | 4 | 4 | 3 | 3 | 4 | 3 | 31 | 3.9 |
| 59 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 | 4.1 |
| 60 | 5 | 4 | 5 | 4 | 3 | 4 | 3 | 3 | 31 | 3.9 |
| 61 | 3 | 4 | 4 | 3 | 4 | 5 | 5 | 3 | 31 | 3.9 |
| 62 | 4 | 4 | 4 | 3 | 2 | 3 | 3 | 4 | 27 | 3.4 |
| 63 | 5 | 5 | 4 | 4 | 3 | 3 | 5 | 5 | 34 | 4.3 |
| 64 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 30 | 3.8 |
| 65 | 5 | 5 | 5 | 4 | 3 | 3 | 4 | 4 | 33 | 4.1 |
| 66 | 4 | 4 | 5 | 4 | 4 | 3 | 5 | 5 | 34 | 4.3 |
| 67 | 3 | 3 | 4 | 3 | 2 | 3 | 2 | 4 | 24 | 3.0 |
| 68 | 4 | 4 | 5 | 4 | 3 | 4 | 3 | 4 | 31 | 3.9 |
| 69 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 36 | 4.5 |
| 70 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 29 | 3.6 |
| 71 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 34 | 4.3 |
| 72 | 5 | 4 | 5 | 4 | 3 | 3 | 3 | 3 | 30 | 3.8 |
| 73 | 5 | 5 | 4 | 4 | 3 | 2 | 3 | 3 | 29 | 3.6 |
| 74 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 31 | 3.9 |
| 75 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 35 | 4.4 |
| 76 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 30 | 3.8 |
| 77 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 30 | 3.8 |
| 78 | 3 | 3 | 4 | 4 | 4 | 5 | 4 | 5 | 32 | 4.0 |
| 79 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 34 | 4.3 |
| 80 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 | 4.1 |
| 81 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 37 | 4.6 |
| 82 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 34 | 4.3 |
| 83 | 5 | 5 | 3 | 5 | 4 | 5 | 4 | 5 | 36 | 4.5 |

| | | | | | | | | | | |
|------------|---|---|---|---|---|---|---|---|-----------|------------|
| 84 | 3 | 3 | 3 | 4 | 5 | 4 | 5 | 4 | 31 | 3.9 |
| 85 | 5 | 5 | 5 | 5 | 3 | 4 | 3 | 3 | 33 | 4.1 |
| 86 | 4 | 4 | 4 | 4 | 3 | 2 | 3 | 4 | 28 | 3.5 |
| 87 | 4 | 3 | 3 | 4 | 2 | 3 | 2 | 4 | 25 | 3.1 |
| 88 | 5 | 5 | 4 | 5 | 3 | 5 | 3 | 3 | 33 | 4.1 |
| 89 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 37 | 4.6 |
| 90 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 34 | 4.3 |
| 91 | 4 | 3 | 4 | 3 | 5 | 4 | 5 | 3 | 31 | 3.9 |
| 92 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 29 | 3.6 |
| 93 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 3 | 36 | 4.5 |
| 94 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 33 | 4.1 |
| 95 | 5 | 5 | 5 | 5 | 2 | 3 | 1 | 4 | 30 | 3.8 |
| 96 | 4 | 3 | 4 | 4 | 5 | 5 | 4 | 5 | 34 | 4.3 |
| 97 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 35 | 4.4 |
| 98 | 1 | 2 | 2 | 2 | 3 | 3 | 4 | 4 | 21 | 2.6 |
| 99 | 5 | 4 | 5 | 5 | 4 | 3 | 5 | 5 | 36 | 4.5 |
| 100 | 3 | 3 | 4 | 3 | 2 | 3 | 2 | 4 | 24 | 3.0 |

4. Tingkat Kepatuhan Wajib Pajak Orang Pribadi

| RES-100 | Y (Tingkat Kepatuhan Wajib Pajak Orang Pribadi) | | | | | | | | TOTAL Y | RATA- RATA |
|---------|---|---|---|---|---|---|---|---|------------|---------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | | |
| 1 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 34 | 4.3 |
| 2 | 4 | 5 | 4 | 3 | 4 | 4 | 5 | 5 | 34 | 4.3 |
| 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 31 | 3.9 |
| 4 | 4 | 5 | 5 | 5 | 4 | 3 | 2 | 3 | 31 | 3.9 |
| 5 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 28 | 3.5 |
| 6 | 5 | 5 | 4 | 5 | 4 | 3 | 4 | 5 | 35 | 4.4 |
| 7 | 3 | 4 | 1 | 2 | 1 | 4 | 5 | 3 | 23 | 2.9 |
| 8 | 5 | 5 | 5 | 4 | 5 | 2 | 5 | 2 | 33 | 4.1 |
| 9 | 5 | 3 | 3 | 4 | 5 | 4 | 4 | 3 | 31 | 3.9 |
| 10 | 4 | 5 | 4 | 4 | 5 | 3 | 4 | 5 | 34 | 4.3 |
| 11 | 4 | 5 | 4 | 4 | 4 | 2 | 3 | 3 | 29 | 3.6 |
| 12 | 1 | 4 | 1 | 2 | 1 | 4 | 4 | 4 | 21 | 2.6 |
| 13 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 5 | 29 | 3.6 |
| 14 | 5 | 5 | 5 | 5 | 5 | 2 | 2 | 2 | 31 | 3.9 |
| 15 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 28 | 3.5 |
| 16 | 3 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 36 | 4.5 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 31 | 3.9 |
| 18 | 1 | 3 | 1 | 1 | 4 | 4 | 4 | 4 | 22 | 2.8 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 32 | 4.0 |
| 20 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 37 | 4.6 |
| 21 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 31 | 3.9 |
| 22 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 35 | 4.4 |
| 23 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 30 | 3.8 |
| 24 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 3 | 33 | 4.1 |
| 25 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 36 | 4.5 |

| | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|----|-----|
| 26 | 5 | 5 | 5 | 5 | 5 | 2 | 4 | 2 | 33 | 4.1 |
| 27 | 4 | 5 | 5 | 5 | 4 | 3 | 2 | 3 | 31 | 3.9 |
| 28 | 3 | 4 | 3 | 3 | 3 | 5 | 3 | 2 | 26 | 3.3 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 32 | 4.0 |
| 30 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 35 | 4.4 |
| 31 | 5 | 5 | 5 | 4 | 5 | 3 | 4 | 3 | 34 | 4.3 |
| 32 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 38 | 4.8 |
| 33 | 5 | 5 | 4 | 5 | 5 | 3 | 4 | 2 | 33 | 4.1 |
| 34 | 3 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 32 | 4.0 |
| 35 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 36 | 4.5 |
| 36 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 35 | 4.4 |
| 37 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 35 | 4.4 |
| 38 | 4 | 4 | 5 | 4 | 5 | 3 | 4 | 2 | 31 | 3.9 |
| 39 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 3 | 35 | 4.4 |
| 40 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 30 | 3.8 |
| 41 | 4 | 4 | 3 | 4 | 4 | 3 | 5 | 3 | 30 | 3.8 |
| 42 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 30 | 3.8 |
| 43 | 5 | 5 | 4 | 4 | 5 | 4 | 3 | 3 | 33 | 4.1 |
| 44 | 5 | 5 | 3 | 4 | 4 | 4 | 3 | 3 | 31 | 3.9 |
| 45 | 1 | 1 | 3 | 3 | 3 | 4 | 4 | 4 | 23 | 2.9 |
| 46 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 36 | 4.5 |
| 47 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 37 | 4.6 |
| 48 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 35 | 4.4 |
| 49 | 4 | 2 | 4 | 4 | 1 | 4 | 5 | 4 | 28 | 3.5 |
| 50 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 32 | 4.0 |
| 51 | 3 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 31 | 3.9 |
| 52 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 37 | 4.6 |
| 53 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 30 | 3.8 |
| 54 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 34 | 4.3 |

| | | | | | | | | | | |
|----|---|---|---|---|---|---|---|---|----|-----|
| 55 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 5 | 30 | 3.8 |
| 56 | 4 | 5 | 4 | 4 | 5 | 3 | 3 | 3 | 31 | 3.9 |
| 57 | 3 | 3 | 3 | 5 | 5 | 3 | 4 | 3 | 29 | 3.6 |
| 58 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 2 | 30 | 3.8 |
| 59 | 4 | 5 | 5 | 5 | 5 | 4 | 3 | 3 | 34 | 4.3 |
| 60 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 36 | 4.5 |
| 61 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 28 | 3.5 |
| 62 | 4 | 5 | 3 | 4 | 3 | 5 | 3 | 5 | 32 | 4.0 |
| 63 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 3 | 32 | 4.0 |
| 64 | 4 | 4 | 4 | 4 | 3 | 3 | 2 | 3 | 27 | 3.4 |
| 65 | 5 | 4 | 5 | 4 | 4 | 3 | 3 | 3 | 31 | 3.9 |
| 66 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 5 | 33 | 4.1 |
| 67 | 3 | 3 | 4 | 3 | 4 | 4 | 5 | 3 | 29 | 3.6 |
| 68 | 5 | 5 | 5 | 4 | 5 | 2 | 5 | 2 | 33 | 4.1 |
| 69 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 32 | 4.0 |
| 70 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 32 | 4.0 |
| 71 | 4 | 5 | 5 | 5 | 4 | 2 | 3 | 3 | 31 | 3.9 |
| 72 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 36 | 4.5 |
| 73 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 5 | 31 | 3.9 |
| 74 | 2 | 4 | 1 | 1 | 1 | 2 | 2 | 2 | 15 | 1.9 |
| 75 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 30 | 3.8 |
| 76 | 3 | 3 | 3 | 4 | 4 | 5 | 5 | 5 | 32 | 4.0 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 31 | 3.9 |
| 78 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 30 | 3.8 |
| 79 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 3 | 35 | 4.4 |
| 80 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 4 | 32 | 4.0 |
| 81 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 34 | 4.3 |
| 82 | 4 | 3 | 5 | 5 | 3 | 4 | 5 | 5 | 34 | 4.3 |
| 83 | 5 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 34 | 4.3 |

| | | | | | | | | | | |
|------------|---|---|---|---|---|---|---|---|-----------|------------|
| 84 | 3 | 3 | 4 | 5 | 4 | 4 | 5 | 3 | 31 | 3.9 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 33 | 4.1 |
| 86 | 4 | 3 | 5 | 5 | 4 | 2 | 4 | 2 | 29 | 3.6 |
| 87 | 4 | 4 | 4 | 2 | 3 | 3 | 2 | 3 | 25 | 3.1 |
| 88 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 2 | 30 | 3.8 |
| 89 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 3 | 36 | 4.5 |
| 90 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 38 | 4.8 |
| 91 | 3 | 4 | 3 | 4 | 5 | 3 | 4 | 3 | 29 | 3.6 |
| 92 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 37 | 4.6 |
| 93 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 2 | 30 | 3.8 |
| 94 | 4 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 33 | 4.1 |
| 95 | 5 | 5 | 3 | 5 | 4 | 4 | 4 | 4 | 34 | 4.3 |
| 96 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 28 | 3.5 |
| 97 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 37 | 4.6 |
| 98 | 4 | 2 | 3 | 2 | 3 | 4 | 5 | 4 | 27 | 3.4 |
| 99 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 33 | 4.1 |
| 100 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 32 | 4.0 |

Lampiran 4. Hasil Uji Statistik Deskriptif

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|-----|---------|---------|-------|----------------|
| Tingkat Kepatuhan Wajib Pajak Orang Pribadi | 100 | 1.9 | 4.8 | 3.958 | .4730 |
| Tingkat Pengetahuan Perpajakan | 100 | 2.8 | 4.8 | 3.874 | .4280 |
| Kualitas Pelayanan Pajak | 100 | 2.6 | 4.8 | 3.933 | .4713 |
| Sistem Administrasi Modern | 100 | 2.5 | 4.6 | 3.918 | .4590 |
| Valid N (listwise) | 100 | | | | |

DESCRIPTIVES VARIABLES=TOTAL_X2 TOTAL_X3 TOTAL_Y
/STATISTICS=MEAN STDDEV MIN MAX.

Lampiran 5. Hasil Uji Validitas

1. Hasil Uji Validitas Tingkat Pengetahuan Perpajakan

Correlations

| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | Tingkat Pengetahuan Perpajakan |
|------|---------------------|--------|--------|--------|--------|--------|--------|-------|-------|---------|-------|--------------------------------|
| X1.1 | Pearson Correlation | 1 | .629** | .502** | .325** | .418** | -.205* | -.079 | -.074 | -.271** | -.025 | .460** |
| | Sig. (2-tailed) | | .000 | .000 | .001 | .000 | .041 | .433 | .463 | .006 | .807 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.2 | Pearson Correlation | .629** | 1 | .617** | .525** | .525** | -.139 | -.104 | -.059 | -.119 | .121 | .615** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .168 | .304 | .562 | .236 | .229 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.3 | Pearson Correlation | .502** | .617** | 1 | .539** | .580** | -.095 | -.115 | -.047 | -.077 | -.062 | .588** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .349 | .253 | .642 | .448 | .538 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

| | | | | | | | | | | | | |
|---------------------------------------|---------------------|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| X1.4 | Pearson Correlation | .325** | .525** | .539** | 1 | .449** | -.050 | -.044 | .024 | -.091 | .004 | .541** |
| | Sig. (2-tailed) | .001 | .000 | .000 | | .000 | .622 | .662 | .815 | .369 | .971 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.5 | Pearson Correlation | .418** | .525** | .580** | .449** | 1 | -.087 | -.026 | -.109 | -.013 | .082 | .566** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .387 | .798 | .281 | .897 | .418 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.6 | Pearson Correlation | -.205* | -.139 | -.095 | -.050 | -.087 | 1 | .650** | .400** | .441** | .304** | .459** |
| | Sig. (2-tailed) | .041 | .168 | .349 | .622 | .387 | | .000 | .000 | .000 | .002 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.7 | Pearson Correlation | -.079 | -.104 | -.115 | -.044 | -.026 | .650** | 1 | .294** | .453** | .467** | .509** |
| | Sig. (2-tailed) | .433 | .304 | .253 | .662 | .798 | .000 | | .003 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.8 | Pearson Correlation | -.074 | -.059 | -.047 | .024 | -.109 | .400** | .294** | 1 | .105 | .236* | .360** |
| | Sig. (2-tailed) | .463 | .562 | .642 | .815 | .281 | .000 | .003 | | .298 | .018 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.9 | Pearson Correlation | -.271** | -.119 | -.077 | -.091 | -.013 | .441** | .453** | .105 | 1 | .313** | .334** |
| | Sig. (2-tailed) | .006 | .236 | .448 | .369 | .897 | .000 | .000 | .298 | | .002 | .001 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.10 | Pearson Correlation | -.025 | .121 | -.062 | .004 | .082 | .304** | .467** | .236* | .313** | 1 | .486** |
| | Sig. (2-tailed) | .807 | .229 | .538 | .971 | .418 | .002 | .000 | .018 | .002 | | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Tingkat Pengentahuan Perpajakan | Pearson Correlation | .460** | .615** | .588** | .541** | .566** | .459** | .509** | .360** | .334** | .486** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .001 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

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

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

2. Hasil Uji Validitas Kualitas Pelayanan Pajak

Correlations

| | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | X2.11 | Kualitas Pelayanan Pajak |
|------|---------------------|--------|--------|--------|--------|--------|--------|------|--------|--------|--------|--------|--------------------------|
| X2.1 | Pearson Correlation | 1 | .300** | .180 | .161 | .225* | .261** | .010 | .046 | -.034 | .040 | -.002 | .355** |
| | Sig. (2-tailed) | | .002 | .073 | .110 | .024 | .009 | .922 | .648 | .736 | .692 | .987 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.2 | Pearson Correlation | .300** | 1 | .837** | .436** | .623** | .962** | .090 | .048 | .044 | -.010 | -.061 | .689** |
| | Sig. (2-tailed) | .002 | | .000 | .000 | .000 | .000 | .372 | .635 | .662 | .918 | .550 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.3 | Pearson Correlation | .180 | .837** | 1 | .399** | .597** | .876** | .150 | .057 | .041 | .024 | -.047 | .664** |
| | Sig. (2-tailed) | .073 | .000 | | .000 | .000 | .000 | .136 | .572 | .686 | .810 | .643 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.4 | Pearson Correlation | .161 | .436** | .399** | 1 | .470** | .485** | .070 | .025 | -.078 | .049 | -.114 | .484** |
| | Sig. (2-tailed) | .110 | .000 | .000 | | .000 | .000 | .486 | .805 | .440 | .625 | .257 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.5 | Pearson Correlation | .225* | .623** | .597** | .470** | 1 | .642** | .056 | .001 | -.079 | .045 | -.135 | .558** |
| | Sig. (2-tailed) | .024 | .000 | .000 | .000 | | .000 | .581 | .990 | .437 | .656 | .180 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.6 | Pearson Correlation | .261** | .962** | .876** | .485** | .642** | 1 | .097 | .051 | .033 | -.005 | -.068 | .701** |
| | Sig. (2-tailed) | .009 | .000 | .000 | .000 | .000 | | .339 | .616 | .742 | .961 | .501 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.7 | Pearson Correlation | .010 | .090 | .150 | .070 | .056 | .097 | 1 | .629** | .502** | .325** | .418** | .562** |
| | | | | | | | | | | | | | |

| | | | | | | | | | | | | | |
|--------------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| X2.8 | Sig. (2-tailed) | .922 | .372 | .136 | .486 | .581 | .339 | .000 | .000 | .001 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | |
| | Pearson Correlation | .046 | .048 | .057 | .025 | .001 | .051 | .629** | 1 | .617** | .525** | .525** | .595** |
| | Sig. (2-tailed) | .648 | .635 | .572 | .805 | .990 | .616 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| | Pearson Correlation | -.034 | .044 | .041 | -.078 | -.079 | .033 | .502** | .617** | 1 | .539** | .580** | .537** |
| X2.9 | Sig. (2-tailed) | .736 | .662 | .686 | .440 | .437 | .742 | .000 | .000 | .000 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | |
| | Pearson Correlation | .040 | -.010 | .024 | .049 | .045 | -.005 | .325** | .525** | .539** | 1 | .449** | .496** |
| | Sig. (2-tailed) | .692 | .918 | .810 | .625 | .656 | .961 | .001 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| | Pearson Correlation | -.002 | -.061 | -.047 | -.114 | -.135 | -.068 | .418** | .525** | .580** | .449** | 1 | .423** |
| X2.10 | Sig. (2-tailed) | .987 | .550 | .643 | .257 | .180 | .501 | .000 | .000 | .000 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | |
| | Pearson Correlation | .355** | .689** | .664** | .484** | .558** | .701** | .562** | .595** | .537** | .496** | .423** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| | Pearson Correlation | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| X2.11 | Sig. (2-tailed) | .987 | .550 | .643 | .257 | .180 | .501 | .000 | .000 | .000 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | |
| | Pearson Correlation | .355** | .689** | .664** | .484** | .558** | .701** | .562** | .595** | .537** | .496** | .423** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| | Pearson Correlation | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| Kualitas Pelayanan Pajak | Sig. (2-tailed) | .987 | .550 | .643 | .257 | .180 | .501 | .000 | .000 | .000 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | |
| | Pearson Correlation | .355** | .689** | .664** | .484** | .558** | .701** | .562** | .595** | .537** | .496** | .423** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| | Pearson Correlation | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |

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

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

3. Hasil Uji Validitas Sistem Administrasi Perpajakan Modern

Correlations

| | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | Sistem Administrasi Modern |
|------|---------------------|--------|--------|--------|--------|--------|--------|--------|-------|----------------------------|
| X3.1 | Pearson Correlation | 1 | .580** | .632** | .692** | .065 | .011 | .051 | -.084 | .697** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .521 | .912 | .617 | .404 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.2 | Pearson Correlation | .580** | 1 | .444** | .457** | -.071 | -.091 | -.018 | -.141 | .505** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .484 | .367 | .857 | .163 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.3 | Pearson Correlation | .632** | .444** | 1 | .512** | -.052 | -.081 | -.014 | -.075 | .554** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .604 | .421 | .891 | .459 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.4 | Pearson Correlation | .692** | .457** | .512** | 1 | .102 | -.020 | -.020 | -.017 | .629** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .314 | .843 | .841 | .868 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.5 | Pearson Correlation | .065 | -.071 | -.052 | .102 | 1 | .645** | .752** | .226* | .626** |
| | Sig. (2-tailed) | .521 | .484 | .604 | .314 | | .000 | .000 | .024 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.6 | Pearson Correlation | .011 | -.091 | -.081 | -.020 | .645** | 1 | .373** | .217* | .469** |
| | Sig. (2-tailed) | .912 | .367 | .421 | .843 | .000 | | .000 | .030 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.7 | Pearson Correlation | .051 | -.018 | -.014 | -.020 | .752** | .373** | 1 | .209* | .558** |
| | Sig. (2-tailed) | .617 | .857 | .891 | .841 | .000 | .000 | | .037 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

| | | | | | | | | | | |
|----------------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| X3.8 | Pearson Correlation | -.084 | -.141 | -.075 | -.017 | .226* | .217* | .209* | 1 | .263** |
| | Sig. (2-tailed) | .404 | .163 | .459 | .868 | .024 | .030 | .037 | | .008 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Sistem Administrasi Modern | Pearson Correlation | .697** | .505** | .554** | .629** | .626** | .469** | .558** | .263** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .008 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

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

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

4. Hasil Uji Validitas Tingkat Keptuhan Wajib Pajak Orang Pribadi

| | | Correlations | | | | | | | | Tingkat Kepatuhan Wajib Pajak Orang Pribadi |
|----|---------------------|--------------|--------|--------|--------|--------|-------|-------|-------|---|
| | | Y1 | Y2 | Y3 | Y4 | Y5 | Y6 | Y7 | Y8 | |
| Y1 | Pearson Correlation | 1 | .497** | .629** | .608** | .449** | -.123 | .000 | -.112 | .683** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .224 | .998 | .268 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y2 | Pearson Correlation | .497** | 1 | .387** | .377** | .431** | -.114 | .210* | -.037 | .535** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .259 | .036 | .713 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y3 | Pearson Correlation | .629** | .387** | 1 | .695** | .509** | -.106 | .064 | -.083 | .727** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .295 | .527 | .411 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y4 | Pearson Correlation | .608** | .377** | .695** | 1 | .526** | -.036 | .069 | .039 | .762** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .722 | .494 | .698 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

| | | | | | | | | | | |
|---|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Y5 | Pearson Correlation | .449** | .431** | .509** | .526** | 1 | -.055 | .106 | -.039 | .682** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .589 | .292 | .698 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y6 | Pearson Correlation | -.123 | -.114 | -.106 | -.036 | -.055 | 1 | .332** | .421** | .273** |
| | Sig. (2-tailed) | .224 | .259 | .295 | .722 | .589 | | .001 | .000 | .006 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y7 | Pearson Correlation | .000 | -.210* | .064 | .069 | .106 | .332** | 1 | .252* | .359** |
| | Sig. (2-tailed) | .998 | .036 | .527 | .494 | .292 | .001 | | .011 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y8 | Pearson Correlation | -.112 | -.037 | -.083 | .039 | -.039 | .421** | .252* | 1 | .329** |
| | Sig. (2-tailed) | .268 | .713 | .411 | .698 | .698 | .000 | .011 | | .001 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Tingkat Kepatuhan Wajib Pajak Orang Pribadi | Pearson Correlation | .683** | .535** | .727** | .762** | .682** | .273** | .359** | .329** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .006 | .000 | .001 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

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

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

Lampiran 6. Hasil Uji Reliabilitas

1. Hasil Uji Reabilitas Tingkat Pengetahuan Perpajakan

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .655 | 10 |

2. Hasil Uji Reabilitas Kualitas Pelayanan Pajak

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .768 | 11 |

3. Hasil Uji Reabilitas Sistem Administrasi Perpajakan Modern

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .662 | 8 |

4. Hasil Uji Reabilitas Tingkat Kepatuhan Wajib Pajak Orang Pribadi

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .668 | 8 |

Lampiran 7. Hasil Uji Normalitas

| One-Sample Kolmogorov-Smirnov Test | | |
|------------------------------------|-----------------------------------|-------------------------|
| | | Unstandardized Residual |
| N | | 100 |
| Normal Parameters ^{a,b} | Mean | 0E-7 |
| | Std. Deviation | 2.40385505 |
| | Absolute Most Extreme Differences | .059 |
| Most Extreme Differences | Positive | .047 |
| | Negative | -.059 |
| Kolmogorov-Smirnov Z | | .586 |
| Asymp. Sig. (2-tailed) | | .882 |

a. Test distribution is Normal.

b. Calculated from data.

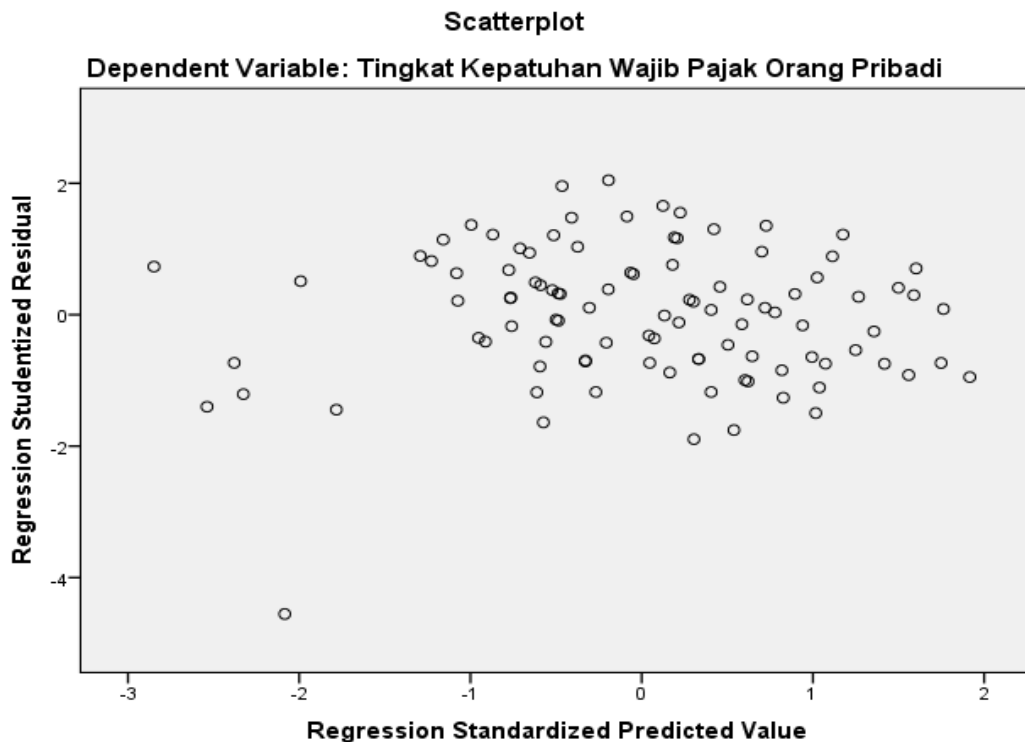
Lampiran 8. Hasil Uji Multikolinearitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|---------------------------------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| (Constant) | .503 | 2.814 | | .179 | .859 | | |
| Tingkat Pengentahuan Perpajakan | .163 | .065 | .185 | 2.523 | .013 | .783 | 1.277 |
| ¹ Kualitas Pelayanan Pajak | .391 | .056 | .536 | 7.003 | .000 | .718 | 1.393 |
| Sistem Administrasi Modern | .253 | .073 | .245 | 3.465 | .001 | .840 | 1.191 |

a. Dependent Variable: Tingkat Kepatuhan Wajib Pajak Orang Pribadi

Lampiran 9. Hasil Uji Heteroskedastisitas



Lampiran 10. Hasil Uji Autokorelasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .773 ^a | .597 | .584 | 2.441 | 1.921 |

a. Predictors: (Constant), Sistem Administrasi Modern, Tingkat Pengentahuan Perpajakan, Kualitas Pelayanan Pajak

b. Dependent Variable: Tingkat Kepatuhan Wajib Pajak Orang Pribadi

Lampiran 11. Hasil Uji Simultan (Uji F)

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 846.967 | 3 | 282.322 | 47.377 | .000 ^b |
| | Residual | 572.073 | 96 | 5.959 | | |
| | Total | 1419.040 | 99 | | | |

a. Dependent Variable: Tingkat Kepatuhan Wajib Pajak Orang Pribadi

b. Predictors: (Constant), Sistem Administrasi Modern, Tingkat Pengentahuan Perpajakan, Kualitas Pelayanan Pajak

Lampiran 12. Hasil Uji Signifikan Parsial (Uji t)

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|--------------------------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | .503 | 2.814 | | .179 | .859 |
| | Tingkat Pengetahuan Perpajakan | .163 | .065 | .185 | 2.523 | .013 |
| | Kualitas Pelayanan Pajak | .391 | .056 | .536 | 7.003 | .000 |
| | Sistem Administrasi Modern | .253 | .073 | .245 | 3.465 | .001 |
| | | | | | | |

a. Dependent Variable: Tingkat Kepatuhan Wajib Pajak Orang Pribadi

Lampiran 13. Hasil Uji Koefisien Determinasi (R^2)**Model Summary^b**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .773 ^a | .597 | .584 | 2.441 |

a. Predictors: (Constant), Sistem Administrasi Modern, Tingkat Pengentahuan Perpajakan, Kualitas Pelayanan Pajak

b. Dependent Variable: Tingkat Kepatuhan Wajib Pajak Orang Pribadi