LAMPIRAN
KUISIONER PENELITIAN

KUESIONER PENELITIAN

Yth. Bapak/ Ibu/ Saudara/i Responden Wajib Pajak di Kota makassar

Dengan Hormat,

Sehubungan dengan penyelesaian tugas akhir skripsi untuk memenuhi persyaratan gelar sarjana Strata-1 (S-1) pada program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muslim Indonesia, maka peneliti mengadakan penelitian yang berjudul “Pengaruh Tarif Pajak, Pemahaman perpajakan danSanksi Perpajakan Terhadap Kepatuhan Wajib Pajak UMKM di Kota Makassar”. Saya yang bertanda tangan di bawah ini:

Nama : Ulfah Wadi’ah Asri

NIM : 023 2019 0116

Dengan ini memohon kesediaan Bapak/Ibu/Saudara/i untuk menjadi responden dan mengisi kuesioner penelitian dengan menjawab seluruh pertanyaan yang telah disediakan. Perlu diketahui bahwa kuesioner ini hanya semata-mata untuk kepentingan akademik dan tidak untuk dipublikasikan secara umum. Terima kasih atas kesediaan Bapak/Ibu/Saudara/i yang telah meluangkan waktunya untuk mengisi kuesioner penelitian ini

Peneliti

Ulfah Wadi’ah Asri

Contact Person : 0823 4921 7309

Identitas Responden

Untuk keperluan keabsahan data penelitian ini saya mengharapkan bapak/ibu/sdr/i untuk mengisi data-data berikut :

1. Nama Responden : ……………...
2. Umur :……………...
3. Jenis kelamin : ☐ Perempuan ☐ Laki-laki
4. Memiliki NPWP : ☐ Ya ☐ Tidak
5. Omset Pertahun : ☐ <300 Juta ☐ 300 – 2 Miliyar
   ☐ 2 – 4,8 Miliyar
6. Jenis Usaha : ☐ Dagang ☐ Jasa ☐ Produksi
   ☐ Lainnya

Petunjuk Pengisian Kuesioner

Bapak/Ibu/Sdr(i) dimohon bantuan untuk memilih pilihan jawaban yang telah disediakan dengan memberikan tanda centang (√) sebagai tanda dari persetujuan atau pertentangan dari setiap pernyataan yang diajukan. Jawaban dari pertanyaan yang telah disediakan dimohon agar sesuai dengan keadaan atau kondisi yang sesungguhnya.

Keterangan :

STS : Sangat Tidak Setuju

TS : Tidak Setuju

N : Netral

S : Setuju

SS : Sangat Setuju

1. Tarif Pajak

No.	Pertanyaan	STS	TS	N	S	SS
1.	Saya membayar tarif pajak umkm sesuai dengan tarif yang ditetapkan					
2.	Saya tidak keberatan dengan tarif pajak UMKM yang dibebankan					
3.	Saya akan membayar pajak UMKM dengan tarif pajak sebesar 0,5%					
4.	Tarif pajak yang dibebankan telah sesuai ekonomi saya					
6.	Tarif pajak tidak menentukan besarnya kesadaran membayar pajak					
7.	Penurunan tarif pajak dapat meningkatkan kemauan membayar pajak					

Sumber Data : MS Yasa (2023), Rahayu (2017), Huda (2015)

2. Pemahaman perpajakan

No.	Pertanyaan	STS	TS	N	S	SS
1.	Saya telah mengetahui ketentuan terkait kewajiban perpajakan yang berlaku					
2.	Saya telah mengetahui seluruh peraturan mengetahui batas laporan SPT tahunan					
3.	Saya paham dengan sistem pajak yang digunakan saat ini (menghitung, membayar, dan melaporkan)					
4.	Pajak digunakan sebagai sumber pendapatan negara					
5.	NPWP digunakan untuk identitas wajib pajak dan tiap wajib pajak harus memilikinya					

Sumber Data : Ningsih et al, (2022), Agustiningsih (2016)

3. Sanksi Perpajakan

No.	Pertanyaan	STS	TS	N	S	SS
1.	Keterlambatan melaporkan pajak harus dikenai sanksi					

2.	Keterlambatan membayarkan pajak harus dikenai sanksi					
3.	Tingkat penerapan sanksi dari yang ringan sampai berat					
4.	Tingkat penerapan sanksi dimulai dari adanya teguran buat wajib pajak					
5.	Sanksi digunakan untuk meningkatkan kepatuhan Wajib Pajak					
6.	Sanksi yang diberikan untuk mengingatkan wajib pajak patuh terhadap peraturan yang berlaku					
7.	Penghapusan sanksi meningkatkan kepatuhan Wajib Pajak					
8.	Pengapusan sanksi tidak membuat wajib pajak jadi tidak patuh terhadap kewajibannya					

Sumber Data : H. Hantono & Riko Fridolen Sianturi (2022)

4. Kepatuhan Wajib Pajak

No.	Pertanyaan	STS	TS	N	S	SS
1.	Saya mendaftarkan NPWP atas kemauan diri sendiri					
2.	Setiap wajib pajak harus mendaftarkan diri untuk NPWP					
3.	Saya selalu mengisi SPT sesuai dengan ketentuan perundang-undangan					
4.	Saya melaporkan SPT tepat pada waktunya					
5.	Saya melakukan pembayaran pajak dengan benar					
6.	Saya selalu tepat waktu dalam membayar pajak					
7.	Saya bersedia melakukan pembayaran pajak beserta tunggakan pajaknya					
8	Saya tidak pernah memiliki tunggakan pajak					

9	Saya tidak pernah melakukan kecurangan dalam pembayaran pajak walaupun dimungkinkan untuk melakukannya					
10	Saya paham dengan system perpajakan yang digunakan saat ini (menghitung, membayar, dan melapor sendiri)					

Sumber Data : Risa & Sari, (2021), Kariva (2021), Pratami (2017)

LAMPIRAN
DATA MENTAH HASIL PENELITIAN

TABULASI DATA RESPONDEN

No.	Tarif Pajak							Total
	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	
1	5	5	5	4	4	4	4	31
2	3	4	4	4	3	3	4	25
3	4	3	3	5	3	3	3	24
4	3	5	4	4	3	3	3	25
5	4	5	4	4	3	3	3	26
6	4	4	4	4	4	4	4	28
7	4	4	4	4	4	4	4	28
8	4	5	4	4	4	5	4	30
9	5	5	5	5	5	5	5	35
10	5	5	5	5	5	5	5	35
11	4	3	4	3	3	3	3	23
12	4	4	4	4	4	4	4	28
13	4	5	4	3	3	4	4	27
14	4	4	4	4	4	4	4	28
15	3	3	3	3	3	3	3	21
16	4	4	4	4	3	3	3	25
17	5	4	4	4	3	4	3	27
18	4	3	4	5	3	3	3	25
19	5	5	4	3	4	4	4	29
20	4	4	4	5	4	4	4	29
21	5	5	5	5	5	5	5	35
22	5	3	3	4	4	4	4	27
23	5	3	4	4	4	3	4	27
24	5	4	4	4	4	5	5	31
25	4	3	5	4	5	4	3	28
26	5	5	5	5	5	5	5	35
27	5	3	4	5	3	4	4	28
28	5	5	5	4	3	3	4	29
29	5	5	5	4	3	3	4	29
30	4	5	5	4	3	3	4	28
31	4	5	5	4	3	3	4	28
32	4	5	5	4	3	3	4	28
33	4	3	4	5	4	4	4	28
34	4	3	3	4	5	5	4	28
35	4	3	3	5	5	4	3	27

36	3	4	4	4	5	5	5	30
37	4	5	4	4	5	4	3	29
38	5	3	4	4	3	4	3	26
39	4	4	4	4	4	4	4	28
40	4	4	4	4	4	4	4	28
41	4	4	4	4	4	4	4	28
42	3	3	3	5	5	5	4	28
43	4	3	5	4	4	5	3	28
44	5	3	3	5	4	3	4	27
45	5	4	3	3	4	5	4	28
46	5	4	3	4	5	5	5	31
47	4	4	4	4	4	4	4	28
48	4	5	3	5	4	5	5	31
49	5	4	4	5	5	4	3	30
50	4	4	5	5	4	3	4	29
51	5	4	4	5	3	4	4	29
52	4	3	3	4	5	5	5	29
53	4	4	4	4	3	4	4	27
54	5	4	4	4	4	4	4	29
55	4	4	4	3	4	4	3	26
56	5	4	3	5	5	5	5	32
57	4	4	3	5	5	3	5	29
58	4	4	3	4	3	4	4	26
59	5	5	5	5	5	5	5	35
60	5	5	5	5	5	5	5	35

No	Pemahaman Perpajakan					Total
	X2.1	X2.2	X2.3	X2.4	X2.5	
1	4	4	4	4	4	20
2	5	5	4	5	5	24
3	3	3	3	4	3	16
4	4	5	3	3	3	18
5	4	4	3	3	3	17
6	3	4	3	3	3	16
7	4	4	4	4	4	20
8	4	4	4	4	4	20
9	4	5	2	4	4	19
10	4	4	4	3	5	20

11	3	3	3	3	3	15
12	4	4	2	4	4	18
13	5	5	2	3	3	18
14	3	4	3	3	3	16
15	3	3	3	3	3	15
16	4	4	4	3	3	18
17	5	5	3	3	3	19
18	4	4	3	3	3	17
19	4	4	2	3	3	16
20	5	4	4	3	3	19
21	4	4	4	4	4	20
22	4	4	3	3	4	18
23	3	3	4	4	4	18
24	5	5	5	5	5	25
25	4	3	3	4	4	18
26	4	3	3	4	4	18
27	3	3	3	4	4	17
28	4	3	3	4	4	18
29	4	3	3	4	4	18
30	4	3	3	4	4	18
31	4	3	3	4	4	18
32	4	3	3	4	4	18
33	5	4	5	5	4	23
34	4	4	5	5	5	23
35	4	3	3	4	4	18
36	2	4	5	5	5	21
37	4	4	4	4	3	19
38	3	5	3	4	1	16
39	4	3	4	4	4	19
40	4	3	4	4	4	19
41	4	3	4	4	4	19
42	4	4	5	5	2	20
43	5	4	4	5	4	22
44	4	4	4	4	3	19
45	3	4	4	5	3	19
46	4	4	4	4	4	20
47	3	4	4	3	3	17
48	5	5	5	5	4	24
49	2	2	5	5	5	19

50	3	5	5	5	4	22
51	4	5	5	5	5	24
52	4	4	5	4	4	21
53	3	4	4	4	4	19
54	4	4	4	4	4	20
55	4	4	3	4	4	19
56	5	5	5	5	5	25
57	5	4	5	5	4	23
58	4	4	5	4	5	22
59	4	5	5	5	5	24
60	5	5	5	4	4	23

No	Sanksi Perpajakan								Total
	X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	
1	5	5	5	5	5	5	5	5	40
2	5	5	5	5	5	5	5	5	40
3	3	1	3	3	3	3	3	5	24
4	3	2	3	3	3	3	3	4	24
5	4	4	4	3	4	3	4	5	31
6	4	3	4	2	3	3	4	4	27
7	4	2	4	5	5	5	5	5	35
8	4	4	4	4	4	4	4	4	32
9	4	4	4	4	4	4	4	4	32
10	2	5	5	5	4	3	5	5	34
11	3	3	3	3	3	3	3	3	24
12	4	4	4	4	2	4	4	5	31
13	5	2	3	5	3	3	3	5	29
14	4	3	4	4	4	4	4	4	31
15	3	3	3	3	3	3	3	3	24
16	5	3	4	4	4	4	4	4	32
17	5	4	3	5	4	4	4	5	34
18	3	3	4	4	4	3	4	4	29
19	4	3	4	4	4	5	5	5	34
20	5	5	5	5	5	5	5	5	40
21	5	4	4	4	4	4	4	4	33
22	3	3	4	4	4	3	3	4	28
23	3	4	4	4	4	4	4	4	31
24	5	4	3	4	4	4	4	5	33

25	4	5	4	4	5	5	5	5	37
26	4	4	4	4	4	4	4	4	32
27	4	3	4	5	4	4	3	2	29
28	4	4	4	4	4	4	4	4	32
29	3	4	4	4	4	4	4	3	30
30	3	4	4	4	4	4	4	3	30
31	3	4	4	4	4	4	4	4	31
32	4	4	4	4	4	4	4	4	32
33	4	3	3	4	5	5	4	5	33
34	3	4	4	3	4	5	5	5	33
35	2	4	5	5	5	3	3	3	30
36	4	5	5	5	4	4	4	5	36
37	4	4	5	4	4	4	4	4	33
38	2	4	5	4	5	5	1	3	29
39	4	4	5	4	4	4	4	5	34
40	4	4	5	4	4	4	4	5	34
41	4	4	5	4	4	4	4	5	34
42	4	5	5	4	2	4	4	4	32
43	3	4	5	5	4	5	5	2	33
44	5	4	5	5	5	5	5	4	38
45	5	5	4	5	5	4	4	4	36
46	2	4	5	3	5	5	5	5	34
47	4	2	4	4	4	3	4	4	29
48	5	5	5	5	5	5	5	4	39
49	1	3	5	5	5	5	3	3	30
50	5	5	4	4	4	4	5	5	36
51	2	5	5	4	5	5	4	3	33
52	1	2	2	2	4	5	4	5	25
53	3	4	4	5	4	4	3	4	31
54	5	5	5	5	5	5	5	5	40
55	4	3	2	4	3	4	4	4	28
56	2	4	5	5	5	5	5	5	36
57	3	4	3	2	5	5	5	4	31
58	5	5	3	5	5	4	4	5	36
59	2	2	2	2	3	3	5	2	21
60	2	3	5	5	4	5	5	3	32

No	Kepatuhan Wajib Pajak										Total
	Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	
1	4	4	5	4	4	5	5	5	4	4	44
2	5	5	5	3	5	4	5	5	4	5	46
3	3	3	3	2	2	3	3	3	3	3	28
4	4	4	4	4	4	4	3	3	4	3	37
5	3	4	4	3	3	3	3	3	3	3	32
6	4	4	4	4	4	4	4	4	3	3	38
7	5	4	4	5	5	5	5	5	5	4	47
8	4	4	5	5	5	5	5	5	5	5	48
9	4	4	4	4	4	4	4	4	4	4	40
10	5	5	5	5	5	3	4	5	5	5	47
11	3	3	3	3	3	3	3	3	3	3	30
12	4	4	4	4	4	4	4	4	4	4	40
13	4	5	5	4	4	3	5	5	5	5	45
14	3	3	3	4	3	3	3	4	3	4	33
15	3	3	3	3	3	3	3	3	3	3	30
16	3	4	4	4	4	4	4	3	4	3	37
17	4	4	4	5	4	3	3	4	4	4	39
18	3	4	4	4	4	4	3	3	3	4	36
19	4	5	4	4	4	2	3	5	4	4	39
20	4	4	4	4	4	3	4	4	4	4	39
21	5	5	4	4	4	4	4	4	4	4	42
22	4	4	4	4	4	4	4	2	3	3	36
23	4	4	4	4	4	3	4	3	3	3	36
24	4	4	5	4	5	4	4	4	4	4	42
25	5	4	4	4	4	4	5	5	4	4	43
26	4	4	4	4	4	2	4	4	4	4	38
27	4	4	4	4	4	2	4	3	4	4	37
28	3	4	4	4	4	2	4	4	4	4	37
29	3	4	4	4	4	2	4	4	4	4	37
30	3	4	4	4	4	2	4	4	4	4	37
31	3	4	4	4	4	2	4	4	4	4	37
32	3	4	4	4	4	2	4	4	4	4	37
33	4	4	5	4	4	4	4	3	3	4	39
34	3	4	4	3	4	5	4	4	4	4	39
35	3	3	4	4	3	4	4	4	4	4	37
36	3	4	4	5	5	5	4	3	3	3	39
37	4	4	4	4	4	4	4	5	3	4	40
38	3	5	5	2	2	2	2	5	4	3	33
39	3	4	4	4	4	4	4	4	4	4	39
40	3	4	4	4	4	4	4	4	4	4	39
41	3	4	4	4	4	4	4	4	4	4	39
42	3	3	3	5	5	5	4	4	5	5	42

43	3	4	5	5	5	5	4	5	5	2	43
44	5	4	5	5	4	4	5	5	5	4	46
45	5	5	5	5	4	4	5	5	5	5	48
46	5	5	5	5	5	4	5	3	3	4	44
47	3	4	4	4	4	4	5	5	4	4	41
48	3	4	5	5	5	3	4	3	3	4	39
49	3	4	5	3	4	4	4	5	4	3	39
50	5	4	5	4	4	4	5	5	5	4	45
51	5	3	5	5	4	4	4	4	5	5	44
52	4	5	4	4	3	4	3	3	3	3	36
53	4	3	3	3	4	4	4	4	4	4	37
54	4	4	4	4	4	4	4	4	4	5	41
55	4	4	4	5	4	5	4	4	4	4	42
56	4	4	4	4	3	3	3	3	4	4	36
57	4	4	5	5	2	3	4	4	5	4	40
58	4	3	4	4	3	3	4	4	5	4	38
59	4	5	5	5	5	5	4	5	5	5	48
60	5	5	4	5	5	5	5	5	5	4	48

LAMPIRAN
UJI VALIDITAS DAN REABILITAS

Hasil Uji Validitas dan Reliabilitas

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	Tarif Pajak
X1.1	Pearson Correlation	1	,182**	,223	,212	,170	253	302’	,542**
	Sig. (2-tailed)		,000	,087	,004	,195	,052	019	,000
	N	60	60	60	60	60	60	60	60
X1.2	Pearson Correlation	182	1	,533**	,025	,004	,087	356”	,533**
	Sig. (2-tailed)	,165		,000	,850	,975	508	005	,000
	N	60	60	60	60	60	60	60	60
X1.3	Pearson Correlation	,223	,533**	1	069	,080*	,064	071	,427**
	Sig. (2-tailed)	087	,000		,601	,651	629	587	,001
	N	60	60	60	60	60	60	60	60
X1.4	Pearson Correlation	,212	,025	,856*	1	,370**	,180	336”	,494**
	Sig. (2-tailed)	104	,850	,601		,004	,169	009	,000
	N	60	60	60	60	60	60	60	60
X1.5	Pearson Correlation	170	,004	,060	,370**	1	,678”	496”	,656**
	Sig. (2-tailed)	195	,975	,651	,004		,000	000	,000
	N	60	60	60	60	60	60	60	60
X1.6	Pearson Correlation	253	,356**	,336’	,180	,678**	1	552	,674**
	Sig. (2-tailed)	,052	,005	,587	,009	,000		000	,000
	N	60	60	60	60	60	60	60	60
X1.7	Pearson Correlation	302	356’’	071	336”	496”	552”	1	761”
	Sig. (2-tailed)	019	005	587	009	000	000		000
	N	60	60	60	60	60	60	60	60
Tarif Pajak	Pearson Correlation	,542*	,533**	494”	494**	666**	,674**	761”	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	000	
	N	60	60	60	60	60	60	60	60

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

		X2.1	X2.2	X2.3	X2.4	X2.5	Pemahaman Perpajakan
X2.1	Pearson Correlation	1	,430**	099**	,122	147	,522**
	Sig. (2-tailed)		,001	450	,374	,261	,000
	N	60	60	60	60	029	60
X2.2	Pearson Correlation	,430**	1	222	,128	,210	,524**
	Sig. (2-tailed)	,001		089	330	,828	,000
	N	60	60	60	60	60	60
X2.3	Pearson Correlation	099	222	1	,654**	,449**	,780**
	Sig. (2-tailed)	450	,089		,000	,000	,000
	N	60	60	60	60	60	60
X2.4	Pearson Correlation	099	,128	654**	1	506**	,747**

	Sig. (2-tailed)	452	330	,000		,000	,000
	N	60	60	60	60	60	55
X2.5	Pearson Correlation	147	029	,449**	,506**	1	,654**
	Sig. (2-tailed)	261	828	,000	,000		,000
	N	60	60	60	60	60	60
Pemahaman Perpajakan	Pearson Correlation	522**	524**	,780**	,743**	654**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	60	60	60	60	60	60

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

Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	Sanksi Pajak
X3.1	Pearson Correlation	1	.314*	.015	.327*	.025	.012	.234	.407**	.535**
	Sig. (2-tailed)		.015	.908	.011	.851	.928	.072	.001	.000
	N	60	60	60	60	60	60	60	60	60
X3.2	Pearson Correlation	.314*	1	.562**	.417**	.407**	.374**	.339**	.192	.752**
	Sig. (2-tailed)	.015		.000	.001	.001	.003	.008	.142	.000
	N	60	60	60	60	60	60	60	60	60
X3.3	Pearson Correlation	.015	.562**	1	.530**	.411**	.362**	.192	.027	.622**
	Sig. (2-tailed)	.908	.000		.000	.001	.004	.141	.839	.000
	N	60	60	60	60	60	60	60	60	60
X3.4	Pearson Correlation	.327*	.417**	.530**	1	.411**	.281*	.091	.073	.646**
	Sig. (2-tailed)	.011	.001	.000		.001	.029	.490	.580	.000
	N	60	60	60	60	60	60	60	60	60
X3.5	Pearson Correlation	.025	.407**	.411**	.411**	1	.619**	.272*	.130	.632**
	Sig. (2-tailed)	.851	.001	.001	.001		.000	.036	.322	.000
	N	60	60	60	60	60	60	60	60	60
X3.6	Pearson Correlation	.012	.374**	.362**	.281*	.619**	1	.449**	.154	.622**
	Sig. (2-tailed)	.928	.003	.004	.029	.000		.000	.239	.000
	N	60	60	60	60	60	60	60	60	60
X3.7	Pearson Correlation	.234	.339**	.192	.091	.272*	.449**	1	.327*	.579**
	Sig. (2-tailed)	.072	.008	.141	.490	.036	.000		.011	.000
	N	60	60	60	60	60	60	60	60	60
X3.8	Pearson Correlation	.407**	.192	.027	.073	.130	.154	.327*	1	.488**
	Sig. (2-tailed)	.001	.142	.839	.580	.322	.239	.011		.000
	N	60	60	60	60	60	60	60	60	60
Sanksi Pajak	Pearson Correlation	.535**	.752**	.622**	.646**	.632**	.622**	.579**	.488**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	60	60	60	60	60	60	60	60	60

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

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

Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Kepatuhan Wajib Pajak
Y.1	Pearson Correlation	1	.412**	.402**	.385**	.298*	.250	.502**	.325*	.386**	.409**	.671**
	Sig. (2-tailed)		.001	.001	.002	.021	.054	.000	.011	.002	.001	.000
	N	60	60	60	60	60	60	60	60	60	60	60
Y.2	Pearson Correlation	.412**	1	.559**	.196	.320*	.023	.217	.330**	.168	.187	.493**
	Sig. (2-tailed)	.001		.000	.134	.013	.863	.096	.010	.200	.153	.000
	N	60	60	60	60	60	60	60	60	60	60	60
Y.3	Pearson Correlation	.402**	.559**	1	.350**	.320*	.161	.422**	.417**	.408**	.265*	.639**
	Sig. (2-tailed)	.001	.000		.006	.013	.218	.001	.001	.001	.041	.000
	N	60	60	60	60	60	60	60	60	60	60	60
Y.4	Pearson Correlation	.385**	.196	.350**	1	.581**	.347**	.455**	.176	.439**	.377**	.671**
	Sig. (2-tailed)	.002	.134	.006		.000	.007	.000	.179	.000	.003	.000
	N	60	60	60	60	60	60	60	60	60	60	60
Y.5	Pearson Correlation	.298*	.320*	.320*	.581**	1	.449**	.578**	.263*	.262*	.344**	.692**
	Sig. (2-tailed)	.021	.013	.013	.000		.000	.000	.042	.043	.007	.000
	N	60	60	60	60	60	60	60	60	60	60	60
Y.6	Pearson Correlation	.250	.023	.161	.347**	.449**	1	.418**	.191	.197	.077	.529**
	Sig. (2-tailed)	.054	.863	.218	.007	.000		.001	.144	.132	.558	.000
	N	60	60	60	60	60	60	60	60	60	60	60
Y.7	Pearson Correlation	.502**	.217	.422**	.455**	.578**	.418**	1	.475**	.464**	.455**	.777**
	Sig. (2-tailed)	.000	.096	.001	.000	.000	.001		.000	.000	.000	.000
	N	60	60	60	60	60	60	60	60	60	60	60
Y.8	Pearson Correlation	.325*	.330**	.417**	.176	.263*	.191	.475**	1	.672**	.427**	.663**
	Sig. (2-tailed)	.011	.010	.001	.179	.042	.144	.000		.000	.001	.000
	N	60	60	60	60	60	60	60	60	60	60	60
Y.9	Pearson Correlation	.386**	.168	.408**	.439**	.262*	.197	.464**	.672**	1	.512**	.697**
	Sig. (2-tailed)	.002	.200	.001	.000	.043	.132	.000	.000		.000	.000
	N	60	60	60	60	60	60	60	60	60	60	60
Y.10	Pearson Correlation	.409**	.187	.265*	.377**	.344**	.077	.455**	.427**	.512**	1	.615**
	Sig. (2-tailed)	.001	.153	.041	.003	.007	.558	.000	.001	.000		.000
	N	60	60	60	60	60	60	60	60	60	60	60
Kepatuhan Wajib Pajak	Pearson Correlation	.671**	.493**	.639**	.671**	.692**	.529**	.777**	.663**	.697**	.615**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	60	60	60	60	60	60	60	60	60	60	60

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

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

<u>Descriptive Statistics</u>

<u>Reliability Statistics</u>

Cronbach's Alpha	N of Items
,654	5

Reliability Statistics

Cronbach's Alpha	N of Items
,682	7

Reliability Statistics

Cronbach's Alpha	N of Items
,751	8

Reliability Statistics

Cronbach's Alpha	N of Items
,838	10

LAMPIRAN
UJI ASUMSI KLASIK DAN REGRESI LINEAR BERGANDA

Hasil Uji Asumsi Klasik dan Regresi Linear Berganda

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	536.717	3	178.906	14.074	,000[b]
	Residual	711.866	56	12.712		
	Total	1248,583	59			

a. Dependent Variable: KepatuhanWajib Pajak

b. Predictors: (Constant), Tarif Pajak, Pemahaman Perpajakan, Sanksi Pajak.

Regression

Model Summary[b]

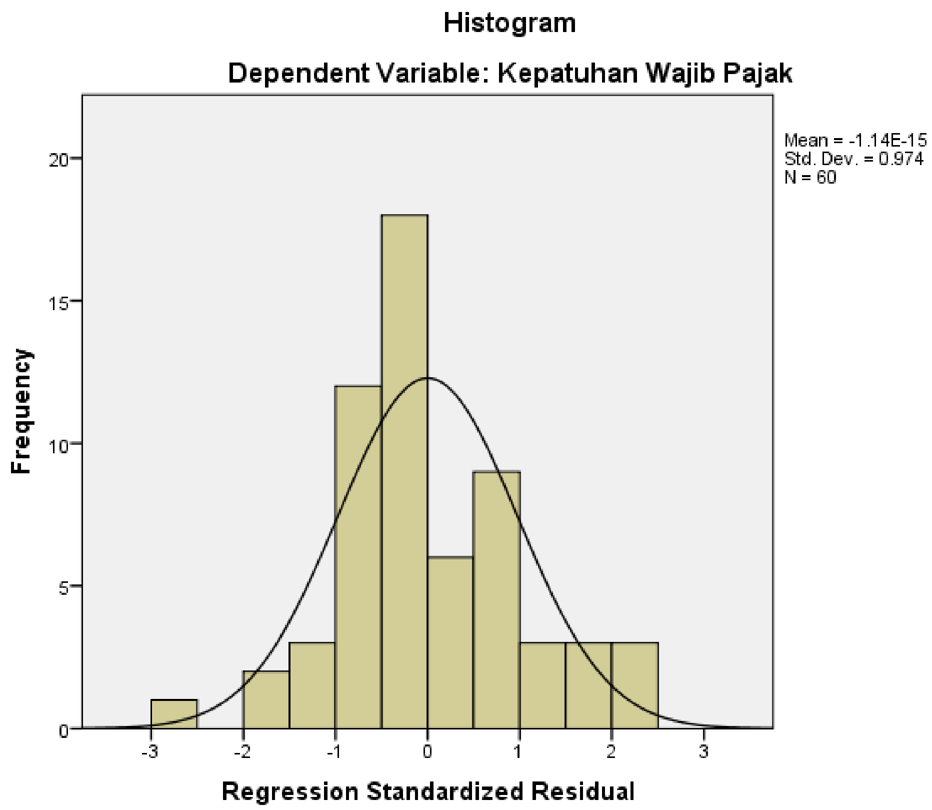
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,656[a]	,430	,399	,3.565

a. Predictors: (Constant), Tarif Pajak, Pemahaman Perpajakan, Sanksi Pajak.

Coefficients

Model		Collinearity Statistics	
		Tolerance	VIF
1	Pengaruh Tarif Pajak	,780	1.282
	Pemahaman Perpajakan	,697	1,435
	Sanksi Perpajakan	,834	1,200

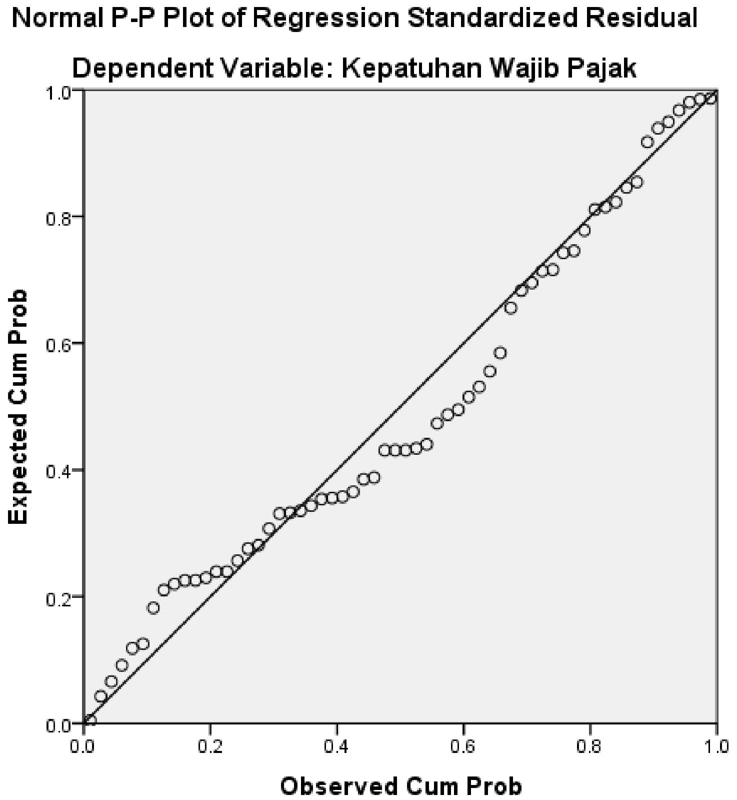
a. Dependent Variable: Kepatuhan Wajib Pajak

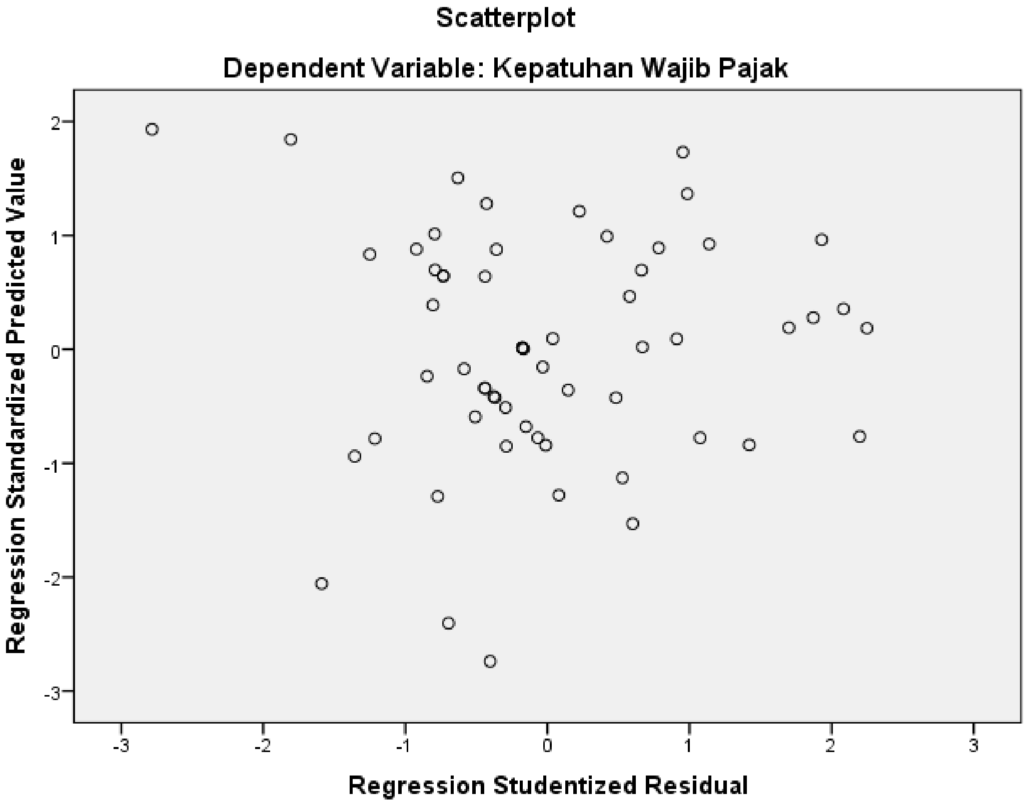


Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	6.352	5.270		1.205	233
	Pengaruh Tarif Pajak	,505	,180	,320	2.801	,007
	Pemahaman Perpajakan	,541	,220	,297	2.459	,017
	Sanksi Perpajakan	,260	,121	,237	2.147	036

a. Dependent Variable : Kepatuhan Wajib Pajak


Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Kepatuhan Wajib Pajak
Expected Cum Prob
Observed Cum Prob
0.0
0.2
0.4
0.6
0.8
1.0


Scatterplot
Dependent Variable: Kepatuhan Wajib Pajak
Regression Standardized Predicted Value
Regression Studentized Residual
-3
-2
-1
0
1
2
3

LAMPIRAN
UJI DESKRIPTIF FREKUENSI

Hasil Uji Deskriptif

X1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	5	8.3	8.3	8.3
	4	32	53.3	53.3	61.7
	5	23	38.3	38.3	100.0
	Total	60	100.0	100.0	

X1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	16	26.7	26.7	26.7
	4	25	41.7	41.7	68.3
	5	19	31.7	31.7	100.0
	Total	60	100.0	100.0	

X1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	14	23.3	23.3	23.3
	4	31	51.7	51.7	75.0
	5	15	25.0	25.0	100.0
	Total	60	100.0	100.0	

X1.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	6	10.0	10.0	10.0
	4	34	56.7	56.7	66.7
	5	20	33.3	33.3	100.0
	Total	60	100.0	100.0	

X1.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	20	33.3	33.3	33.3
	4	23	38.3	38.3	71.7
	5	17	28.3	28.3	100.0
	Total	60	100.0	100.0	

X1.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	17	28.3	28.3	28.3
	4	26	43.3	43.3	71.7
	5	17	28.3	28.3	100.0
	Total	60	100.0	100.0	

X1.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	15	25.0	25.0	25.0
	4	32	53.3	53.3	78.3
	5	13	21.7	21.7	100.0
	Total	60	100.0	100.0	

X2.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3.3	3.3	3.3
	3	12	20.0	20.0	23.3
	4	35	58.3	58.3	81.7
	5	11	18.3	18.3	100.0
	Total	60	100.0	100.0	

X2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.7	1.7	1.7
	3	16	26.7	26.7	28.3
	4	30	50.0	50.0	78.3
	5	13	21.7	21.7	100.0
	Total	60	100.0	100.0	

X2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	4	6.7	6.7	6.7
	3	21	35.0	35.0	41.7
	4	20	33.3	33.3	75.0
	5	15	25.0	25.0	100.0
	Total	60	100.0	100.0	

X2.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	15	25.0	25.0	25.0
	4	30	50.0	50.0	75.0
	5	15	25.0	25.0	100.0
	Total	60	100.0	100.0	

X2.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.7	1.7	1.7
	2	1	1.7	1.7	3.3
	3	17	28.3	28.3	31.7
	4	31	51.7	51.7	83.3
	5	10	16.7	16.7	100.0
	Total	60	100.0	100.0	

X3.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	3.3	3.3	3.3
	2	8	13.3	13.3	16.7
	3	14	23.3	23.3	40.0
	4	22	36.7	36.7	76.7
	5	14	23.3	23.3	100.0
	Total	60	100.0	100.0	

X3.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.7	1.7	1.7
	2	6	10.0	10.0	11.7
	3	13	21.7	21.7	33.3
	4	27	45.0	45.0	78.3
	5	13	21.7	21.7	100.0
	Total	60	100.0	100.0	

X3.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	5.0	5.0	5.0
	3	10	16.7	16.7	21.7
	4	26	43.3	43.3	65.0
	5	21	35.0	35.0	100.0
	Total	60	100.0	100.0	

X3.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	4	6.7	6.7	6.7
	3	7	11.7	11.7	18.3
	4	29	48.3	48.3	66.7
	5	20	33.3	33.3	100.0
	Total	60	100.0	100.0	

X3.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3.3	3.3	3.3
	3	8	13.3	13.3	16.7
	4	32	53.3	53.3	70.0
	5	18	30.0	30.0	100.0
	Total	60	100.0	100.0	

X3.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	13	21.7	21.7	21.7
	4	27	45.0	45.0	66.7
	5	20	33.3	33.3	100.0
	Total	60	100.0	100.0	

X3.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.7	1.7	1.7
	3	10	16.7	16.7	18.3
	4	31	51.7	51.7	70.0
	5	18	30.0	30.0	100.0
	Total	60	100.0	100.0	

X3.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	5.0	5.0	5.0
	3	9	15.0	15.0	20.0
	4	23	38.3	38.3	58.3
	5	25	41.7	41.7	100.0
	Total	60	100.0	100.0	

Y.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	24	40.0	40.0	40.0
	4	25	41.7	41.7	81.7
	5	11	18.3	18.3	100.0
	Total	60	100.0	100.0	

Y.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	9	15.0	15.0	15.0
	4	40	66.7	66.7	81.7
	5	11	18.3	18.3	100.0
	Total	60	100.0	100.0	

Y.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	6	10.0	10.0	10.0
	4	36	60.0	60.0	70.0
	5	18	30.0	30.0	100.0
	Total	60	100.0	100.0	

Y.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3.3	3.3	3.3
	3	7	11.7	11.7	15.0
	4	35	58.3	58.3	73.3
	5	16	26.7	26.7	100.0
	Total	60	100.0	100.0	

Y.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	5.0	5.0	5.0
	3	8	13.3	13.3	18.3
	4	37	61.7	61.7	80.0
	5	12	20.0	20.0	100.0
	Total	60	100.0	100.0	

Y.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	9	15.0	15.0	15.0
	3	14	23.3	23.3	38.3
	4	27	45.0	45.0	83.3
	5	10	16.7	16.7	100.0
	Total	60	100.0	100.0	

Y.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.7	1.7	1.7
	3	11	18.3	18.3	20.0
	4	36	60.0	60.0	80.0
	5	12	20.0	20.0	100.0
	Total	60	100.0	100.0	

Y.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.7	1.7	1.7
	3	15	25.0	25.0	26.7
	4	26	43.3	43.3	70.0
	5	18	30.0	30.0	100.0
	Total	60	100.0	100.0	

Y.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	15	25.0	25.0	25.0
	4	31	51.7	51.7	76.7
	5	14	23.3	23.3	100.0
	Total	60	100.0	100.0	

Y.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.7	1.7	1.7
	3	13	21.7	21.7	23.3
	4	37	61.7	61.7	85.0
	5	9	15.0	15.0	100.0
	Total	60	100.0	100.0	

LAMPIRAN
DOKUMENTASI

Dokumentasi Pelaksanaan Penelitian

- **Kasubag Umum Dinas Koperasi dan UKM kota Makassar**

- **Bagian Data Dinas koperasi dan UKM Kota Makassar**

- UMKM Dagang (Toko Alat Tulis Kantor, dll)

- UMKM Produksi (Tukang Jahit)

- UMKM Jasa (Percetakan)