

HASIL OLAH DATA DESKRIPTIF

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kepatuhan WP	100	15	20	17.09	1.485
TarifPajak	100	5	7	6.50	.759
PelayananFiskus	100	6	12	8.95	.702
Kesadaran WP	100	11	15	12.83	1.436
SanksiPajak	100	9	12	10.24	1.074
Valid N (listwise)	100				

Frequency Table

Kepatuhan WP

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 15	16	16.0	16.0	16.0
16	27	27.0	27.0	43.0
17	16	16.0	16.0	59.0
18	17	17.0	17.0	76.0
19	21	21.0	21.0	97.0
20	3	3.0	3.0	100.0
Total	100	100.0	100.0	

TarifPajak

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 5	16	16.0	16.0	16.0
6	18	18.0	18.0	34.0
7	66	66.0	66.0	100.0
Total	100	100.0	100.0	

PelayananFiskus

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	6	1	1.0	1.0	1.0
	7	4	4.0	4.0	5.0
	8	4	4.0	4.0	9.0
	9	85	85.0	85.0	94.0
	10	3	3.0	3.0	97.0
	11	2	2.0	2.0	99.0
	12	1	1.0	1.0	100.0
	Total	100	100.0	100.0	

Kesadaran WP

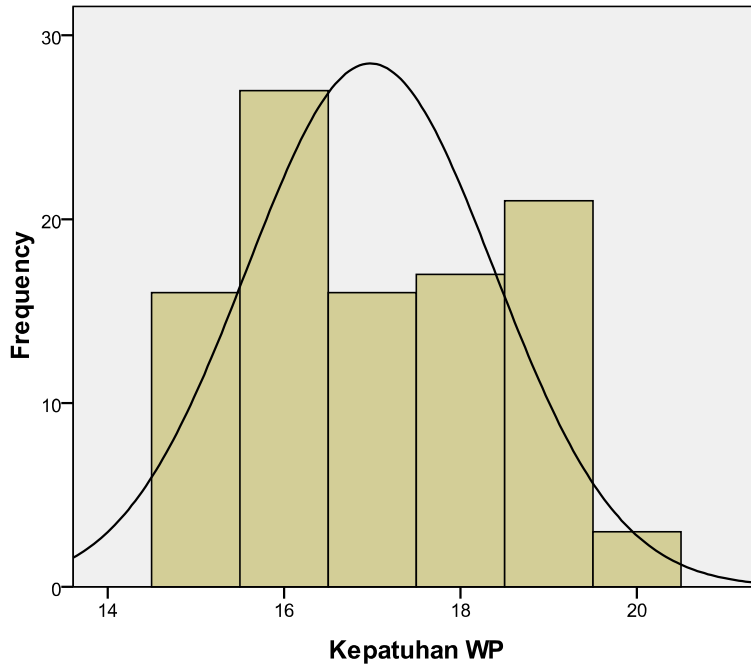
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	11	23	23.0	23.0	23.0
	12	23	23.0	23.0	46.0
	13	22	22.0	22.0	68.0
	14	12	12.0	12.0	80.0
	15	20	20.0	20.0	100.0
	Total	100	100.0	100.0	

SanksiPajak

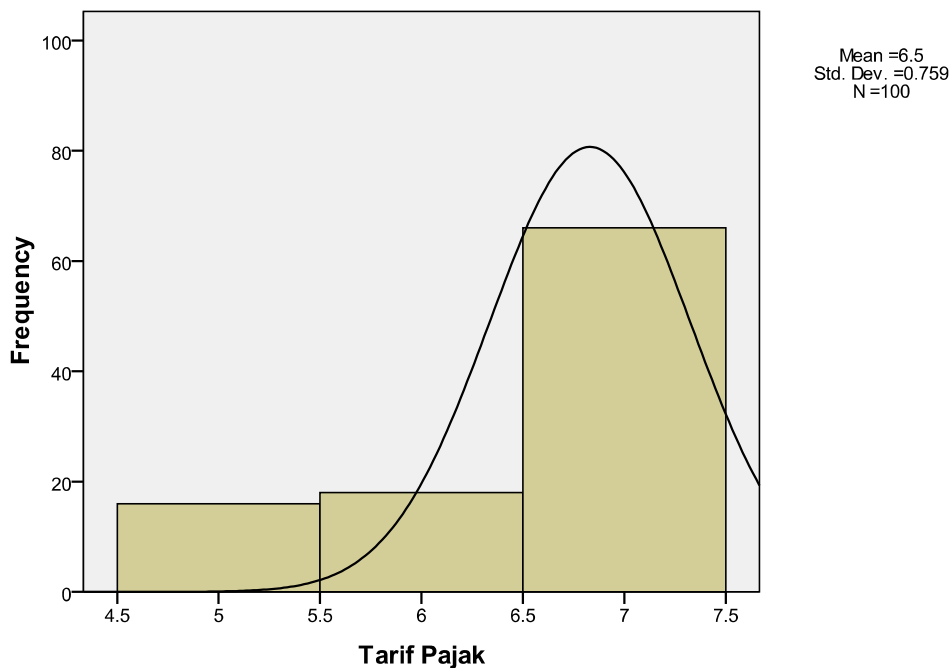
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	9	38	38.0	38.0	38.0
	10	10	10.0	10.0	48.0
	11	42	42.0	42.0	90.0
	12	10	10.0	10.0	100.0
	Total	100	100.0	100.0	

Histogram

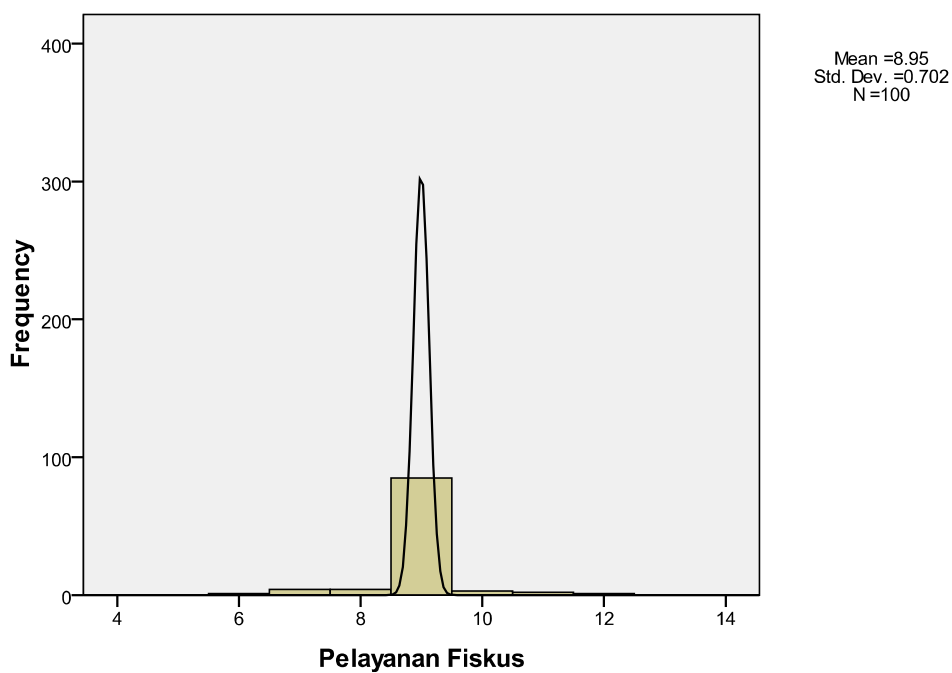
Kepatuhan WP



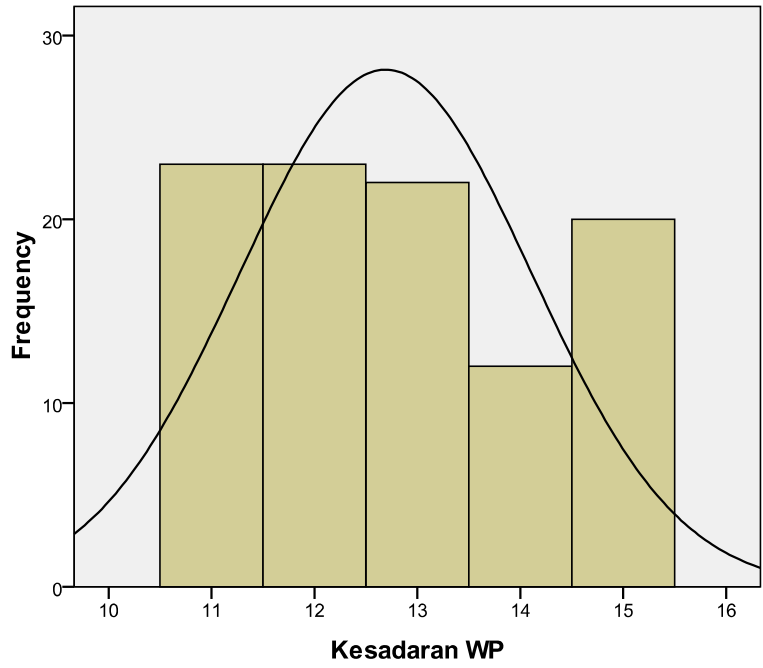
Tarif Pajak



Pelayanan Fiskus

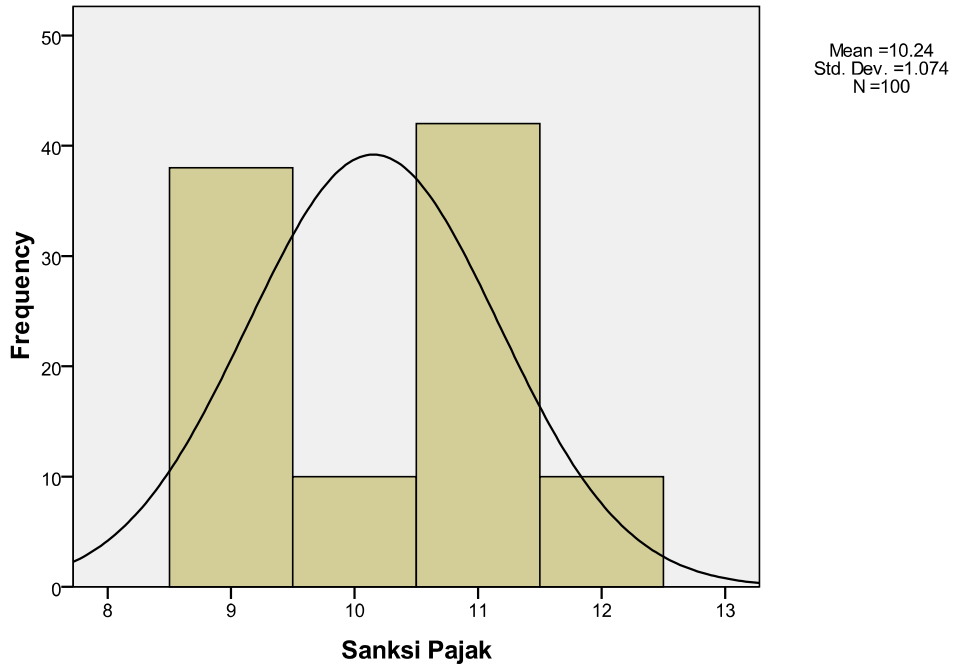


Kesadaran WP



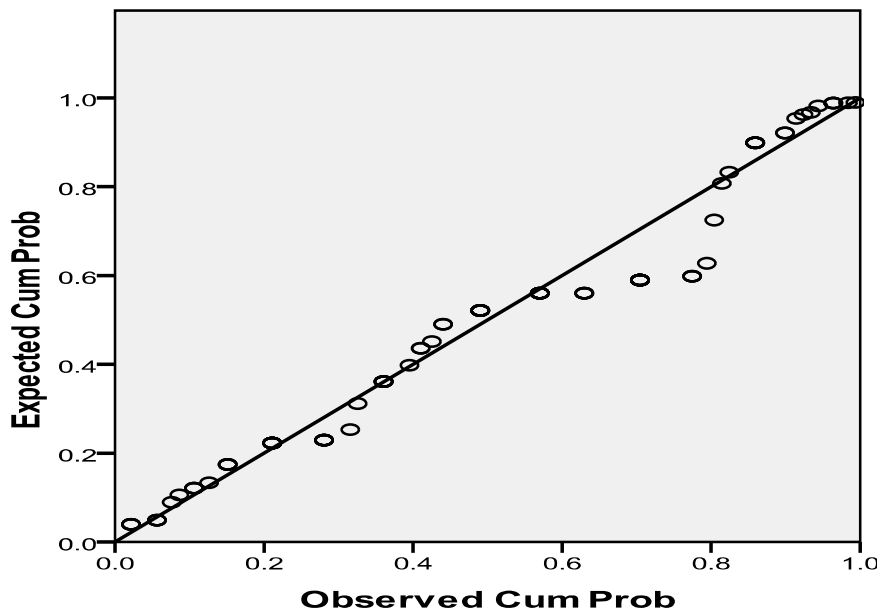
Mean =12.83
Std. Dev. =1.436
N=100

Sanksi Pajak



HASIL UJI NORMALITAS

Normal P-P Plot of Unstandardized Residual



HASIL UJI VALIDITAS KEPATUHAN WAJIB PAJAK

Correlations

		item1	item2	item3	item4	Total
item1	Pearson Correlation	1	.344**	.674**	.488**	.774**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	100	100	100	100	100
item2	Pearson Correlation	.344**	1	.407**	.505**	.686**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	100	100	100	100	100
item3	Pearson Correlation	.674**	.407**	1	.724**	.885**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	100	100	100	100	100
item4	Pearson Correlation	.488**	.505**	.724**	1	.860**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	100	100	100	100	100
Total	Pearson Correlation	.774**	.686**	.885**	.860**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	100	100	100	100	100

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

HASIL UJI VALIDITAS TARIF PAJAK

Correlations

		item1	item2	Total
item1	Pearson Correlation	1	.608**	.923**
	Sig. (2-tailed)		.000	.000
	N	100	100	100
item2	Pearson Correlation	.608**	1	.867**
	Sig. (2-tailed)	.000		.000
	N	100	100	100
Total	Pearson Correlation	.923**	.867**	1
	Sig. (2-tailed)	.000	.000	
	N	100	100	100

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

HASIL UJI VALIDITAS PELAYANAN FISKUS

Correlations

		item1	item2	item3	Total
item1	Pearson Correlation	1	.517**	.515**	.868**
	Sig. (2-tailed)		.000	.000	.000
	N	100	100	100	100
item2	Pearson Correlation	.517**	1	.473**	.766**
	Sig. (2-tailed)	.000		.000	.000
	N	100	100	100	100
item3	Pearson Correlation	.515**	.473**	1	.808**
	Sig. (2-tailed)	.000	.000		.000
	N	100	100	100	100
Total	Pearson Correlation	.868**	.766**	.808**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	100	100	100	100

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

HASIL UJI VALIDITAS KESADARAN WAJIB PAJAK

Correlations

		item1	item2	item3	item4	Total
item1	Pearson Correlation	1	.592**	.633**	.461**	.859**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	100	100	100	100	100
item2	Pearson Correlation	.592**	1	.375**	.273**	.700**
	Sig. (2-tailed)	.000		.000	.006	.000
	N	100	100	100	100	100
item3	Pearson Correlation	.633**	.375**	1	.729**	.862**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	100	100	100	100	100
item4	Pearson Correlation	.461**	.273**	.729**	1	.759**
	Sig. (2-tailed)	.000	.006	.000		.000
	N	100	100	100	100	100
Total	Pearson Correlation	.859**	.700**	.862**	.759**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	100	100	100	100	100

Correlations

		item1	item2	item3	item4	Total
item1	Pearson Correlation	1	.592**	.633**	.461**	.859**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	100	100	100	100	100
item2	Pearson Correlation	.592**	1	.375**	.273**	.700**
	Sig. (2-tailed)	.000		.000	.006	.000
	N	100	100	100	100	100
item3	Pearson Correlation	.633**	.375**	1	.729**	.862**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	100	100	100	100	100
item4	Pearson Correlation	.461**	.273**	.729**	1	.759**
	Sig. (2-tailed)	.000	.006	.000		.000
	N	100	100	100	100	100
Total	Pearson Correlation	.859**	.700**	.862**	.759**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	100	100	100	100	100

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

HASIL UJI VALIDITAS SANKSI PERPAJAKAN

Correlations

		item1	item2	item3	Total
item1	Pearson Correlation	1	.334**	.221*	.551**
	Sig. (2-tailed)		.001	.027	.000
	N	100	100	100	100
item2	Pearson Correlation	.334**	1	.815**	.931**
	Sig. (2-tailed)	.001		.000	.000
	N	100	100	100	100
item3	Pearson Correlation	.221*	.815**	1	.895**
	Sig. (2-tailed)	.027	.000		.000
	N	100	100	100	100
Total	Pearson Correlation	.551**	.931**	.895**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	100	100	100	100

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

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

HASIL UJI RELIABILITAS KEPATUHAN WAJIB PAJAK

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded ^a	0	.0
	Total	100	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.818	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
item1	12.85	1.402	.608	.786
item2	13.22	1.527	.486	.836
item3	12.68	1.149	.765	.708
item4	12.52	1.181	.716	.734

HASIL UJI RELIABILITAS TARIF PAJAK

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded ^a	0	.0
	Total	100	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.741	2

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
item1	2.84	.136	.608	. ^a
item2	3.66	.227	.608	. ^a

a. The value is negative due to a negative average covariance among items. This violates reliability model assumptions. You may want to check item codings.

HASIL UJI RELIABILITAS PELAYANAN FISKUS

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded ^a	0	.0
	Total	100	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.736	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
item1	6.95	.189	.600	.631
item2	5.96	.301	.570	.670
item3	4.99	.252	.569	.640

HASIL UJI RELIABILITAS KESEDARAN WAJIB PAJAK

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded ^a	0	.0
	Total	100	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.809	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
item1	9.29	1.077	.706	.719
item2	10.06	1.390	.494	.818
item3	9.51	1.121	.726	.709
item4	9.63	1.347	.593	.776

HASIL UJI RELIABILITAS SANKSI PERPAJAKAN

Reliability

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded ^a	0	.0
	Total	100	100.0

a. Listwise deletion based on all variables in the procedure.

Reliability Statistics

Cronbach's Alpha	N of Items
.739	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
item1	7.14	.889	.292	.898
item2	6.71	.410	.788	.337
item3	6.61	.463	.706	.465

HASIL UJI MULTIKOLINEARITAS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	2.199	.486		4.526	.000		
Tarif Pajak	.032	.056	.017	.580	.563	.640	1.562
Pelayanan Fiskus	.147	.055	.070	2.670	.009	.766	1.306
Kesadaran WP	.673	.041	.651	16.341	.000	.328	3.048
Sanksi Pajak	.462	.051	.334	9.106	.000	.387	2.583

a. Dependent Variable: Kepatuhan WP

HASIL UJI AUTOKORELASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.975 ^a	.951	.948	.337	1.742

a. Predictors: (Constant), SanksiPajak, PelayananFiskus, TarifPajak, Kesadaran WP

b. Dependent Variable: Kepatuhan WP

HASIL UJI HETEROKEDASTISITAS

Correlations

			Tarif Pajak	Pelayanan Fiskus	Kesadaran WP	Sanksi Pajak	Unstandardized Residual
Spearman's rho	Tarif Pajak	Correlation Coefficient	1.000	.301**	.569**	.487**	-.059
		Sig. (2-tailed)	.	.002	.000	.000	.557
		N	100	100	100	100	100
	Pelayanan Fiskus	Correlation Coefficient	.301**	1.000	.470**	.268**	.044
		Sig. (2-tailed)	.002	.	.000	.007	.666
		N	100	100	100	100	100
	Kesadaran WP	Correlation Coefficient	.569**	.470**	1.000	.780**	.057
		Sig. (2-tailed)	.000	.000	.	.000	.572
		N	100	100	100	100	100
	Sanksi Pajak	Correlation Coefficient	.487**	.268**	.780**	1.000	-.009
		Sig. (2-tailed)	.000	.007	.000	.	.933
		N	100	100	100	100	100
	Unstandardized Residual	Correlation Coefficient	-.059	.044	.057	-.009	1.000
		Sig. (2-tailed)	.557	.666	.572	.933	.
		N	100	100	100	100	100

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

HASIL UJI REGRESI LINIER BERGANDA

Regression

Variables Entered/Removed

Model	Variables Entered	Variables Removed	Method
1	SanksiPajak, PelayananFiskus, TarifPajak, KesadaranWP ^a		. Enter

a. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.975 ^a	.951	.948	.337

a. Predictors: (Constant), SanksiPajak, PelayananFiskus, TarifPajak, Kesadaran WP

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	207.395	4	51.849	456.310	.000 ^a
	Residual	10.795	95	.114		
	Total	218.190	99			

a. Predictors: (Constant), SanksiPajak, PelayananFiskus, TarifPajak, Kesadaran WP

b. Dependent Variable: Kepatuhan WP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.199	.486		4.526	.000
	TarifPajak	.032	.056	.017	.580	.563
	PelayananFiskus	.147	.055	.070	2.670	.009
	Kesadaran WP	.673	.041	.651	16.341	.000
	SanksiPajak	.462	.051	.334	9.106	.000

a. Dependent Variable: Kepatuhan WP

LAMPIRAN-LAMPIRAN