

## KUESIONER

Kepada Yth.

Bapak/Ibu/Saudara/i Responden

Di Tempat

Dengan hormat,

Saya mahasiswa Universitas Kristen Maranatha Jurusan Akuntansi Jenjang S1 sedang mengerjakan Tugas Akhir mengenai "**Pengaruh Kualitas Pelayanan Fiskus dan Ketegasan Sanksi Pajak dalam Meningkatkan Penerimaan Pajak PPH 21 pada KPP Pratama Soreang**". Oleh karena itu, saya mengharapkan kesediaan Bapak/Ibu/Saudara/i untuk menjadi responden dengan mengisi lembar kuisioner ini secara lengkap. Data yang diperoleh hanya akan digunakan untuk kepentingan penelitian sehingga kerahasiaannya akan saya jaga sesuai dengan etika penelitian.

Informasi yang diperoleh atas partisipasi Bapak/Ibu/Saudara/i merupakan faktor kunci untuk mengetahui Pengaruh Kualitas Pelayanan Fiskus dan Ketegasan Sanksi Pajak dalam Meningkatkan Penerimaan Pajak PPH 21, sehingga saya mengharapkan agar Bapak/Ibu/Saudara/i membaca pertanyaan secara hati-hati dan menjawabnya dengan lengkap.

Atas kesediaan Bapak/Ibu/Saudara/i untuk mengisi kuesioner ini, saya ucapan terima kasih.

Bandung, Oktober 2016

Hormat saya,

Q Alfred Yohanes D G Q

## A. Karakteristik Responden

**Berilah tanda Checklist ( ✓ ) atau ( X ) Sesuai Dengan Jawaban Yang Anda Pilih**

Nama\* : \_\_\_\_\_

Jenis Kelamin :  Laki-Laki  Perempuan

Usia :  <20 tahun  20-30 tahun  31-40 tahun  
 41- 50 tahun  >50 tahun

Tingkat Pendidikan :  SMA/Sederajat  D3  S1  
 S2  S3  Lainnya

Status :  Belum Menikah  Menikah

Pekerjaan : \_\_\_\_\_

## B. Petunjuk Pengisian

Berilah tanda checklist ( ✓ ) atau ( X ) pada jawaban yang anda pilih di lembar jawaban yang telah disediakan. Pilihlah jawaban yang sesuai dengan perasaan, pendapat dan keadaan Bapak/Ibu/Sdr/i yang sebenarnya.

| Keterangan Jawaban        | Tingkat Penelitian |
|---------------------------|--------------------|
| Sangat Setuju (SS)        | 5                  |
| Setuju (S)                | 4                  |
| Ragu-ragu (R)             | 3                  |
| Tidak Setuju (TS)         | 2                  |
| Sangat Tidak Setuju (STS) | 1                  |

\*Boleh tidak diisi

## X1. Kualitas Pelayanan Fiskus

| No | Pernyataan  | SS | S | R | TS | STS |
|----|---|----|---|---|----|-----|
| 1  | Fasilitas yang modern dan terawat baik pada KPP telah memudahkan jalur pembayaran Wajib Pajak.  |    |   |   |    |     |
| 2  | Fiskus terampil dalam menghitung jumlah pajak terutang sehingga memberikan kemudahan bagi Wajib Pajak dalam memenuhi kewajiban perpajakannya.   |    |   |   |    |     |
| 3  | Fiskus melakukan tugasnya dengan sopan dan ramah dalam membimbing Wajib Pajak ketika melakukan kewajiban perpajakannya sehingga wajib pajak merasa nyaman dalam melakukan kewajibannya. |    |   |   |    |     |
| 4  | Fiskus memberikan jawaban dengan jelas dan sabar terhadap setiap pertanyaan Wajib Pajak seputar membayar kewajibannya.  |    |   |   |    |     |
| 5  | Pelayanan administrasi dilakukan dengan cepat dan tepat (birokrasi lancar/ tidak berbelit-belit).   |    |   |   |    |     |

## X2. Ketegasan Sanksi Pajak

| No | Pernyataan  | SS | S | R | TS | STS |
|----|---|----|---|---|----|-----|
| 1  | Pengenaan sanksi harus dilaksanakan dengan tegas kepada semua wajib pajak yang melakukan pelanggaran tanpa toleransi.                               |    |   |   |    |     |
| 2  | Penerapan Sanksi Pajak harus sesuai dengan ketentuan dan peraturan undang-undang perpajakan sehingga membantu meningkatkan kepercayaan wajib pajak. |    |   |   |    |     |
| 3  | Pengenaan sanksi yang cukup berat dapat mendidik wajib pajak untuk selalu melaporkan SPTnya.  |    |   |   |    |     |
| 4  | Sanksi pajak sangat diperlukan agar tercipta kedisiplinan Wajib Pajak dalam memenuhi kewajiban perpajakan.  |    |   |   |    |     |

#### **Y. Meningkatkan Penerimaan Pajak PPh Pasal 21**

| No | Pernyataan   | SS | S | R | TS | STS |
|----|--|----|---|---|----|-----|
| 1  | Adanya perbaikan kualitas pemeriksaan dan penyidikan pajak.  |    |   |   |    |     |
| 2  | Sistem informasi teknologi yang semakin sempurna.  |    |   |   |    |     |
| 3  | Meningkatkan kegiatan Intensifikasi dan Esktensifikasi pajak.                                      |    |   |   |    |     |
| 4  | Meningkatkan kesadaran masyarakat akan kewajiban perpajakannya melalui penyuluhan dan sosialisasi. |    |   |   |    |     |
| 5  | Penyempurnaan sistem administrasi perpajakan.  |    |   |   |    |     |

Sumber : Siti Resmi (2011) dan Mardiasmo (2009)

**HASIL KUESIONER VARIABEL X1, X2 DAN Y DARI 70  
RESPONDEN DI KPP PRATAMA SOREANG KOTA BANDUNG**

| No<br>Res | X1  |     |     |     |     | X2  |     |     |     | Y   |     |     |     |     |
|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
|           | A1  | A2  | A3  | A4  | A5  | M1  | M2  | M3  | M4  | Y1  | Y2  | Y3  | Y4  | Y5  |
| 1         | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| 2         | 5.0 | 5.0 | 3.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| 3         | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 3.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| 4         | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 | 5.0 | 4.0 | 3.0 | 5.0 | 5.0 | 5.0 |
| 5         | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 4.0 | 3.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| 6         | 5.0 | 5.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 | 5.0 | 4.0 | 5.0 | 3.0 | 3.0 |
| 7         | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | 5.0 | 4.0 | 4.0 | 5.0 | 5.0 | 3.0 | 4.0 |
| 8         | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 3.0 | 5.0 | 2.0 | 4.0 | 5.0 | 3.0 | 5.0 |
| 9         | 5.0 | 5.0 | 5.0 | 3.0 | 3.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| 10        | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| 11        | 3.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 2.0 | 4.0 | 3.0 | 5.0 | 5.0 | 4.0 |
| 12        | 4.0 | 4.0 | 3.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 4.0 | 4.0 | 5.0 | 4.0 |
| 13        | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 | 3.0 | 5.0 | 4.0 | 5.0 | 5.0 |
| 14        | 4.0 | 3.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 3.0 | 5.0 | 5.0 | 5.0 | 4.0 |
| 15        | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 |
| 16        | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 4.0 | 4.0 | 5.0 | 4.0 |
| 17        | 4.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | 5.0 | 4.0 | 3.0 | 5.0 | 4.0 |
| 18        | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 4.0 | 5.0 | 4.0 | 4.0 |

|           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>19</b> | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 2.0 | 5.0 | 5.0 | 3.0 | 4.0 | 4.0 | 5.0 | 5.0 | 5.0 |
| <b>20</b> | 4.0 | 4.0 | 4.0 | 1.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 5.0 | 5.0 | 4.0 | 4.0 |
| <b>21</b> | 5.0 | 5.0 | 1.0 | 5.0 | 5.0 | 5.0 | 4.0 | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | 3.0 | 4.0 |
| <b>22</b> | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 4.0 | 4.0 |
| <b>23</b> | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 | 5.0 | 4.0 | 4.0 | 5.0 |
| <b>24</b> | 2.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>25</b> | 5.0 | 5.0 | 5.0 | 5.0 | 1.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>26</b> | 5.0 | 5.0 | 5.0 | 5.0 | 3.0 | 5.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>27</b> | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>28</b> | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 5.0 | 5.0 | 3.0 | 2.0 | 5.0 | 4.0 | 5.0 | 4.0 |
| <b>29</b> | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>30</b> | 4.0 | 5.0 | 4.0 | 4.0 | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>31</b> | 5.0 | 5.0 | 4.0 | 5.0 | 4.0 | 4.0 | 5.0 | 5.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 3.0 |
| <b>32</b> | 4.0 | 4.0 | 5.0 | 5.0 | 4.0 | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>34</b> | 4.0 | 5.0 | 4.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>35</b> | 5.0 | 5.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>36</b> | 5.0 | 5.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 5.0 | 4.0 |
| <b>37</b> | 3.0 | 5.0 | 4.0 | 4.0 | 1.0 | 5.0 | 5.0 | 4.0 | 5.0 | 4.0 | 4.0 | 5.0 | 4.0 | 5.0 |
| <b>38</b> | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>39</b> | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 | 5.0 | 5.0 | 4.0 | 5.0 | 4.0 | 5.0 | 4.0 |
| <b>40</b> | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>41</b> | 5.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>42</b> | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |

|           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>43</b> | 5.0 | 3.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 1.0 | 5.0 |
| <b>44</b> | 4.0 | 4.0 | 5.0 | 4.0 | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | 3.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>45</b> | 4.0 | 4.0 | 5.0 | 4.0 | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>46</b> | 5.0 | 5.0 | 2.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 3.0 |
| <b>47</b> | 4.0 | 4.0 | 4.0 | 4.0 | 3.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 |
| <b>48</b> | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 3.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>49</b> | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 1.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 |
| <b>50</b> | 3.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>51</b> | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>52</b> | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 3.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>53</b> | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 3.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>54</b> | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 2.0 | 4.0 | 5.0 | 4.0 | 4.0 | 4.0 |
| <b>55</b> | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>56</b> | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>57</b> | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>58</b> | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>59</b> | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>60</b> | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>61</b> | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>62</b> | 1.0 | 5.0 | 5.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>63</b> | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>64</b> | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 3.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>65</b> | 5.0 | 4.0 | 5.0 | 5.0 | 5.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |

|           |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |
|-----------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|
| <b>66</b> | 4.0 | 5.0 | 4.0 | 3.0 | 4.0 | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>67</b> | 5.0 | 4.0 | 5.0 | 5.0 | 4.0 | 4.0 | 3.0 | 4.0 | 3.0 | 3.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>68</b> | 4.0 | 5.0 | 4.0 | 4.0 | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>69</b> | 5.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>70</b> | 4.0 | 4.0 | 4.0 | 4.0 | 1.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>71</b> | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 |
| <b>72</b> | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>73</b> | 5.0 | 3.0 | 4.0 | 4.0 | 4.0 | 5.0 | 4.0 | 5.0 | 4.0 | 5.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>74</b> | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>75</b> | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 | 4.0 | 5.0 | 4.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| <b>76</b> | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 | 5.0 | 5.0 | 5.0 | 4.0 | 5.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| <b>77</b> | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 5.0 | 4.0 | 4.0 | 4.0 | 5.0 | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 |

## **JENIS KELAMIN RESPONDEN**

### **SEX**

|            | Frequency | Percent | Valid Percent | Cumulative Percent |
|------------|-----------|---------|---------------|--------------------|
| Valid Male | 43        | 55.8    | 55.8          | 55.8               |
| Female     | 34        | 44.2    | 44.2          | 100.0              |
| Total      | 77        | 100.0   | 100.0         |                    |

## **UMUR RESPONDEN**

### **AGE**

|               | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------------|-----------|---------|---------------|--------------------|
| Valid < 20 yo | 7         | 9.1     | 9.1           | 9.1                |
| 20 - 30 yo    | 51        | 66.2    | 66.2          | 75.3               |
| 31 - 40 yo    | 11        | 14.3    | 14.3          | 89.6               |
| 41 - 50 yo    | 6         | 7.8     | 7.8           | 97.4               |
| > 50 yo       | 2         | 2.6     | 2.6           | 100.0              |
| Total         | 77        | 100.0   | 100.0         |                    |

## TINGKAT PENDIDIKAN RESPONDEN

### EDUCATION

|                          | Frequency | Percent | Valid Percent | Cumulative Percent |
|--------------------------|-----------|---------|---------------|--------------------|
| Valid Senior High School | 51        | 66.2    | 66.2          | 66.2               |
| Associate's Degree       | 13        | 16.9    | 16.9          | 83.1               |
| Bachelor's degree        | 13        | 16.9    | 16.9          | 100.0              |
| Total                    | 77        | 100.0   | 100.0         |                    |

## STATUS RESPONDEN

### STATUS

|              | Frequency | Percent | Valid Percent | Cumulative Percent |
|--------------|-----------|---------|---------------|--------------------|
| Valid Single | 30        | 39.0    | 39.0          | 39.0               |
| Married      | 47        | 61.0    | 61.0          | 100.0              |
| Total        | 77        | 100.0   | 100.0         |                    |

## KECUKUPAN SAMPEL

### KMO and Bartlett's Test

|  |         |
|--|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | .754    |
| Bartlett's Test of Sphericity                    | 190.485 |
| df   | 55      |
| Sig.   | .000    |

## **VALIDITAS dan REALIBILITAS**

**Rotated Component Matrix<sup>a</sup>**

|    | Component |      |      |
|----|-----------|------|------|
|    | 1         | 2    | 3    |
| A1 |           | .466 |      |
| A2 |           | .553 |      |
| A4 |           | .739 |      |
| A5 |           | .721 |      |
| M2 |           |      | .665 |
| M3 |           |      | .662 |
| M4 |           |      | .762 |
| Y2 | .604      |      |      |
| Y3 | .745      |      |      |
| Y4 | .735      |      |      |
| Y5 | .656      |      |      |

### **X1 Kualitas Pelayanan Fiskus**

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .655             | 4          |

### Item-Total Statistics

|    | Scale Mean<br>if Item<br>Deleted | Scale<br>Variance if<br>Item Deleted | Corrected Item-<br>Total<br>Correlation | Cronbach's<br>Alpha if Item<br>Deleted |
|----|----------------------------------|--------------------------------------|---|--|
| A1 | 13.1169                          | 2.473                                | .394                                    | .563                                   |
| A2 | 13.0390                          | 2.880                                | .376                                    | .581                                   |
| A4 | 13.0909                          | 2.321                                | .572                                    | .438                                   |
| A5 | 13.1558                          | 2.291                                | .329                                    | .635                                   |

### X2 Ketegasan Sanksi Pajak

#### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .634             | 3          |

### Item-Total Statistics

|    | Scale Mean<br>if Item<br>Deleted | Scale<br>Variance if<br>Item Deleted | Corrected Item-<br>Total<br>Correlation | Cronbach's<br>Alpha if Item<br>Deleted |
|----|----------------------------------|--------------------------------------|---|--|
| M2 | 8.6883                           | .849                                 | .568                                    | .366                                   |
| M3 | 8.7273                           | .964                                 | .398                                    | .597                                   |
| M4 | 8.7662                           | .892                                 | .381                                    | .633                                   |

## **Y Peningkatan Penerimaan Pajak PPH 21**

### **Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .653             | 4          |

### **Item-Total Statistics**

|    | Scale Mean<br>if Item<br>Deleted | Scale<br>Variance if<br>Item Deleted | Corrected<br>Item-Total<br>Correlation | Cronbach's<br>Alpha if Item<br>Deleted |
|----|----------------------------------|--------------------------------------|--|--|
| Y2 | 13.3506                          | 1.915                                | .354                                   | .637                                   |
| Y3 | 13.1688                          | 1.800                                | .536                                   | .526                                   |
| Y4 | 13.3117                          | 1.612                                | .392                                   | .629                                   |
| Y5 | 13.3506                          | 1.783                                | .487                                   | .551                                   |

## HASIL UJI NORMALITAS

### One-Sample Kolmogorov-Smirnov Test

|                                |                | Unstandardized Residual |
|--------------------------------|----------------|-------------------------|
| N                              |                | 77                      |
| Normal Parameters <sup>a</sup> | Mean           | .0000000                |
|                                | Std. Deviation | 1.56698622              |
| Most Extreme Differences       | Absolute       | .140                    |
|                                | Positive       | .120                    |
|                                | Negative       | -.140                   |
| Kolmogorov-Smirnov Z           |                | 1.232                   |
| Asymp. Sig. (2-tailed)         |                | .096                    |

a. Test Distribution is normal

## MULTIKOLINEARITAS

### Coefficients<sup>a</sup>

| Model        | Unstandardized Coefficients |            | Beta | t     | Sig. | Collinearity Statistics |       |
|--------------|-----------------------------|------------|------|-------|------|-------------------------|-------|
|              | B                           | Std. Error |      |       |      | Tolerance               | VIF   |
| 1 (Constant) | 10.925                      | 2.027      |      | 5.391 | .000 |                         |       |
| AllOf_A      | .140                        | .103       | .166 | 1.362 | .177 | .794                    | 1.260 |
| AllOf_M      | .332                        | .156       | .259 | 2.128 | .037 | .794                    | 1.260 |

a. Dependent Variable: AllOf\_Y

## HETEROSKEDASTISITAS

**Coefficients<sup>a</sup>**

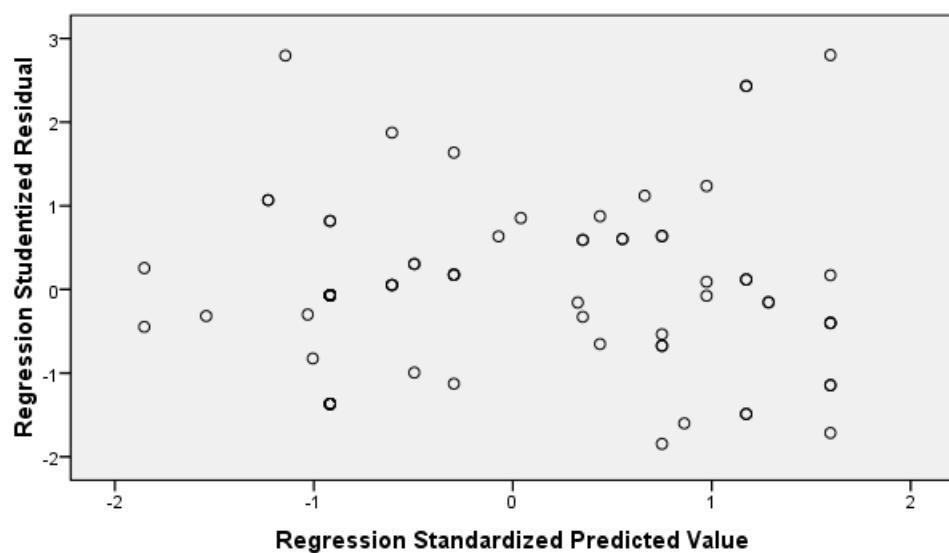
| Model       | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------------|-----------------------------|------------|---------------------------|-------|------|
|             | B                           | Std. Error | Beta                      |       |      |
| 1(Constant) | -.292                       | .994       |                           | -.293 | .770 |
| AllOf_A     | .046                        | .051       | .118                      | .920  | .361 |
| AllOf_M     | .063                        | .077       | .106                      | .826  | .412 |

a. Dependent Variable: ABS

## SCATTERPLOT

**Scatterplot**

**Dependent Variable: ABS**



**Rekapitulasi Hasil Uji Validitas Variabel Kualitas Pelayanan Fiskus (X1)**  
**Correlations**

|         |                     | A1    | A2       | A3     | A4     | A5     | AllOf_A |
|---------|---------------------|-------|----------|--------|--------|--------|---------|
| A1      | Pearson Correlation | 1     | .262*    | .115   | .447** | .194   | .685**  |
|         | Sig. (2-tailed)     |       | .021     | .321   | .000   | .090   | .000    |
|         | N                   | 77    | 77       | 77     | 77     | 77     | 77      |
| A2      | Pearson Correlation | .262* | 1        | .152   | .398** | .202   | .610**  |
|         | Sig. (2-tailed)     | .021  |          | .186   | .000   | .078   | .000    |
|         | N                   | 77    | 77       | 77     | 77     | 77     | 77      |
| A3      | Pearson Correlation | .115  | .152     | 1      | .303** | .137   | .249*   |
|         | Sig. (2-tailed)     | .321  | .186     |        | .007   | .234   | .029    |
|         | N                   | 77    | 77       | 77     | 77     | 77     | 77      |
| A4      | Pearson Correlation | .447* | * .398** | .303** | 1      | .357** | .777**  |
|         | Sig. (2-tailed)     | .000  | .000     | .007   |        | .001   | .000    |
|         | N                   | 77    | 77       | 77     | 77     | 77     | 77      |
| A5      | Pearson Correlation | .194  | .202     | .137   | .357** | 1      | .694**  |
|         | Sig. (2-tailed)     | .090  | .078     | .234   | .001   |        | .000    |
|         | N                   | 77    | 77       | 77     | 77     | 77     | 77      |
| AllOf_A | Pearson Correlation | .685* | * .610** | .249*  | .777** | .694** | 1       |
|         | Sig. (2-tailed)     | .000  | .000     | .029   | .000   | .000   |         |
|         | N                   | 77    | 77       | 77     | 77     | 77     | 77      |

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

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

## Rekapitulasi Hasil Uji Validitas Variabel Ketegasan Sanksi Pajak (X2)

**Correlations**

|         |                     | M1     | M2     | M3     | M4     | AllOf_M |
|---------|---------------------|--------|--------|--------|--------|---------|
| M1      | Pearson Correlation | 1      | .432** | .203   | .416** | .362**  |
|         | Sig. (2-tailed)     |        | .000   | .076   | .000   | .000    |
|         | N                   | 77     | 77     | 77     | 77     | 77      |
| M2      | Pearson Correlation | .432** | 1      | .463** | .429** | .815**  |
|         | Sig. (2-tailed)     | .000   |        | .000   | .000   | .000    |
|         | N                   | 77     | 77     | 77     | 77     | 77      |
| M3      | Pearson Correlation | .203   | .463** | 1      | .225*  | .726**  |
|         | Sig. (2-tailed)     | .076   | .000   |        | .049   | .000    |
|         | N                   | 77     | 77     | 77     | 77     | 77      |
| M4      | Pearson Correlation | .416** | .429** | .225*  | 1      | .745**  |
|         | Sig. (2-tailed)     | .000   | .000   | .049   |        | .000    |
|         | N                   | 77     | 77     | 77     | 77     | 77      |
| AllOf_M | Pearson Correlation | .462** | .815** | .726** | .745** | 1       |
|         | Sig. (2-tailed)     | .000   | .000   | .000   | .000   |         |
|         | N                   | 77     | 77     | 77     | 77     | 77      |

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

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

## Rekapitulasi Hasil Uji Validitas Variabel Meningkatkan Penerimaan Pajak PPH

### Pasal 21 (Y)

**Correlations**

|         |                     | Y1    | Y2     | Y3     | Y4     | Y5     | AllOf_Y |
|---------|---------------------|-------|--------|--------|--------|--------|---------|
| Y1      | Pearson Correlation | 1     | .155   | .189   | .199   | .272*  | .288*   |
|         | Sig. (2-tailed)     |       | .177   | .099   | .083   | .017   | .011    |
|         | N                   | 77    | 77     | 77     | 77     | 77     | 77      |
| Y2      | Pearson Correlation | .155  | 1      | .334** | .250*  | .243*  | .639**  |
|         | Sig. (2-tailed)     | .177  |        | .003   | .028   | .034   | .000    |
|         | N                   | 77    | 77     | 77     | 77     | 77     | 77      |
| Y3      | Pearson Correlation | .189  | .334** | 1      | .320** | .525** | .740**  |
|         | Sig. (2-tailed)     | .099  | .003   |        | .005   | .000   | .000    |
|         | N                   | 77    | 77     | 77     | 77     | 77     | 77      |
| Y4      | Pearson Correlation | .199  | .250*  | .320** | 1      | .326** | .720**  |
|         | Sig. (2-tailed)     | .083  | .028   | .005   |        | .004   | .000    |
|         | N                   | 77    | 77     | 77     | 77     | 77     | 77      |
| Y5      | Pearson Correlation | .272* | .243*  | .525** | .326** | 1      | .721**  |
|         | Sig. (2-tailed)     | .017  | .034   | .000   | .004   |        | .000    |
|         | N                   | 77    | 77     | 77     | 77     | 77     | 77      |
| AllOf_Y | Pearson Correlation | .288* | .639** | .740** | .720** | .721** | 1       |
|         | Sig. (2-tailed)     | .011  | .000   | .000   | .000   | .000   |         |
|         | N                   | 77    | 77     | 77     | 77     | 77     | 77      |

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

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

### UJI REGRESI LINEAR BERGANDA

#### Coefficients<sup>a</sup>

| Model        | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|--------------|-----------------------------|------------|---------------------------|-------|------|
|              | B                           | Std. Error | Beta                      |       |      |
| 1 (Constant) | 10.925                      | 2.027      |                           | 5.391 | .000 |
| AllOf_A      | .140                        | .103       | .166                      | 1.362 | .177 |
| AllOf_M      | .332                        | .156       | .259                      | 2.128 | .037 |

a. Dependent Variable: AllOf\_Y

### UJI R<sup>2</sup> (KOEFISIEN DETERMINASI)

#### Model Summary

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .365 <sup>a</sup> | .133     | .110              | 1.58802                    |

a. Predictors: (Constant), AllOf\_M, AllOf\_A

### UJI KOEFISIEN BETA X ZERO-ORDER

| Model        | Standardized Coefficients |            |
|--------------|---------------------------|------------|
|              | Beta                      | Zero-order |
| 1 (Constant) |                           |            |
| AllOf_A      |                           | .283       |
| AllOf_M      | .259                      | .334       |

a. Dependent Variable : AllOf\_Y

## HASIL PENGUJIAN SIMULTAN (UJI-F)

ANOVA<sup>b</sup>

| Model |            | Sum of Squares | df | Mean Square | F     | Sig.              |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1     | Regression | 1.696          | 2  | .848        | 1.397 | .254 <sup>a</sup> |
|       | Residual   | 44.915         | 74 | .607        |       |                   |
|       | Total      | 46.612         | 76 |             |       |                   |

a. Predictors: (Constant), AllOf\_M, AllOf\_A

b. Dependent Variable: ABS