BAB IV

HASIL PENELITIAN DAN PEMBAHASAN

4.1 Hasil Penelitian

Dari hasil penelitian, penulis memperoleh data jumlah pelaporan SPT Masa dan denda setiap bulan dari seluruh Wajib Pajak Badan yang terdaftar di KPP Bandung Bojonagara seperti yang tercantum dalam Tabel berikut ini:

Tabel 4.1

Juli 2003 = Rp 13,100,000

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
10/7/2003	150,000	10/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	10/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	10/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	10/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	10/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	10/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	10/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	17/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	16/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	16/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	17/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	17/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	17/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	17/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	17/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	17/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	17/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	17/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	17/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	17/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	17/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	17/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	17/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	17/7/2003	150,000	17/7/2003	150,000
10/7/2003	150,000	17/7/2003	150,000	18/7/2003	50,000
10/7/2003	150,000	17/7/2003	150,000	18/7/2003	50,000
10/7/2003	150,000	17/7/2003	150,000	18/7/2003	50,000
10/7/2003	150,000	17/7/2003	150,000	18/7/2003	50,000
10/7/2003	150,000	17/7/2003	150,000	**TOTAL**	**3,800,000**
10/7/2003	150,000	17/7/2003	150,000		
10/7/2003	150,000	17/7/2003	150,000		
TOTAL	**4,650,000**	**TOTAL**	**4,650,000**		

Agustus 2003 = Rp 23,300,000

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
8/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
8/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
8/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
8/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
8/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
8/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
8/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
8/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
8/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
11/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
11/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
11/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
11/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
11/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
11/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
11/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
11/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
11/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
11/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
11/8/2003	150,000	13/8/2003	150,000	25/8/2003	100,000
11/8/2003	150,000	13/8/2003	100,000	25/8/2003	100,000
11/8/2003	150,000	13/8/2003	50,000	25/8/2003	100,000
11/8/2003	100,000	13/8/2003	50,000	25/8/2003	100,000
11/8/2003	50,000	13/8/2003	50,000	25/8/2003	100,000
11/8/2003	250,000	14/8/2003	150,000	25/8/2003	100,000
13/8/2003	150,000	25/8/2003	100,000	25/8/2003	100,000
13/8/2003	150,000	25/8/2003	100,000	25/8/2003	100,000
13/8/2003	150,000	25/8/2003	100,000	25/8/2003	100,000
13/8/2003	150,000	25/8/2003	100,000	25/8/2003	100,000
13/8/2003	150,000	25/8/2003	100,000	25/8/2003	100,000
13/8/2003	150,000	25/8/2003	100,000	25/8/2003	100,000
TOTAL	**4,600,000**	**TOTAL**	**4,000,000**	**TOTAL**	**3,100,000**

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
25/8/2003	100,000	25/8/2003	100,000	25/8/2003	100,000
TOTAL	**3,100,000**	**TOTAL**	**3,100,000**	**TOTAL**	**3,100,000**

September 2003 = Rp 29,350,000

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
25/8/2003	100,000	2/9/2003	50,000	10/9/2003	150,000
25/8/2003	100,000	2/9/2003	50,000	10/9/2003	150,000
25/8/2003	100,000	2/9/2003	50,000	10/9/2003	150,000
25/8/2003	100,000	2/9/2003	50,000	10/9/2003	150,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	150,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	150,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	150,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	150,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	150,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	150,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	150,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	150,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	150,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	150,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	150,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	150,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	150,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	150,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	150,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	50,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	50,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	50,000
25/8/2003	100,000	10/9/2003	150,000	10/9/2003	100,000
TOTAL	**2,300,000**	10/9/2003	150,000	10/9/2003	100,000
		10/9/2003	150,000	10/9/2003	100,000
		10/9/2003	150,000	15/9/2003	100,000
		10/9/2003	150,000	15/9/2003	100,000
		10/9/2003	150,000	15/9/2003	100,000
		10/9/2003	150,000	15/9/2003	100,000
		10/9/2003	150,000	15/9/2003	100,000
		10/9/2003	150,000	15/9/2003	100,000
		TOTAL	**4,250,000**	**TOTAL**	**3,900,000**

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
15/9/2003	100,000	15/9/2003	100,000	15/9/2003	100,000
TOTAL	**3,100,000**	**TOTAL**	**3,100,000**	**TOTAL**	**3,100,000**

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
15/9/2003	100,000	17/9/2003	100,000	17/9/2003	100,000
15/9/2003	100,000	17/9/2003	100,000	17/9/2003	100,000
15/9/2003	100,000	17/9/2003	100,000	17/9/2003	100,000
15/9/2003	100,000	17/9/2003	100,000	17/9/2003	100,000
15/9/2003	100,000	17/9/2003	100,000	17/9/2003	100,000
15/9/2003	100,000	17/9/2003	100,000	17/9/2003	100,000
15/9/2003	100,000	17/9/2003	100,000	17/9/2003	100,000
15/9/2003	100,000	17/9/2003	100,000	17/9/2003	100,000
16/9/2003	100,000	17/9/2003	100,000	18/9/2003	100,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
16/9/2003	100,000	17/9/2003	100,000	29/9/2003	150,000
TOTAL	**3,100,000**	**TOTAL**	**3,100,000**	**TOTAL**	**4,200,000**

Oktober 2003 = Rp 16,250,000

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
29/9/2003	150,000	3/10/2003	100,000	6/10/2003	100,000
29/9/2003	150,000	3/10/2003	100,000	6/10/2003	100,000
29/9/2003	150,000	3/10/2003	100,000	6/10/2003	100,000
29/9/2003	150,000	3/10/2003	100,000	6/10/2003	100,000
29/9/2003	150,000	3/10/2003	100,000	6/10/2003	100,000
29/9/2003	150,000	6/10/2003	100,000	6/10/2003	100,000
29/9/2003	150,000	6/10/2003	100,000	6/10/2003	100,000
29/9/2003	150,000	6/10/2003	100,000	6/10/2003	100,000
29/9/2003	150,000	6/10/2003	100,000	6/10/2003	100,000
29/9/2003	50,000	6/10/2003	100,000	6/10/2003	100,000
29/9/2003	50,000	6/10/2003	100,000	6/10/2003	100,000
29/9/2003	50,000	6/10/2003	100,000	6/10/2003	100,000
TOTAL	**1,500,000**	6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		6/10/2003	100,000	6/10/2003	100,000
		TOTAL	**3,100,000**	**TOTAL**	**3,100,000**

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
6/10/2003	100,000	13/10/2003	150,000	31/10/2003	150,000
6/10/2003	100,000	13/10/2003	150,000	31/10/2003	150,000
6/10/2003	100,000	13/10/2003	150,000	31/10/2003	150,000
6/10/2003	100,000	13/10/2003	150,000	31/10/2003	150,000
6/10/2003	100,000	13/10/2003	150,000	31/10/2003	150,000
6/10/2003	100,000	13/10/2003	150,000	31/10/2003	150,000
6/10/2003	100,000	13/10/2003	150,000	31/10/2003	150,000
6/10/2003	100,000	13/10/2003	150,000	31/10/2003	100,000
6/10/2003	100,000	13/10/2003	150,000	31/10/2003	50,000
13/10/2003	150,000	13/10/2003	150,000	31/10/2003	50,000
13/10/2003	150,000	13/10/2003	150,000	31/10/2003	50,000
13/10/2003	150,000	13/10/2003	150,000	31/10/2003	50,000
13/10/2003	150,000	13/10/2003	150,000	**TOTAL**	**1,350,000**
13/10/2003	150,000	13/10/2003	150,000		
13/10/2003	150,000	13/10/2003	150,000		
13/10/2003	150,000	13/10/2003	150,000		
13/10/2003	150,000	13/10/2003	150,000		
13/10/2003	150,000	13/10/2003	150,000		
13/10/2003	150,000	13/10/2003	150,000		
13/10/2003	150,000	13/10/2003	150,000		
13/10/2003	150,000	13/10/2003	150,000		
13/10/2003	150,000	13/10/2003	150,000		
13/10/2003	150,000	13/10/2003	150,000		
13/10/2003	150,000	13/10/2003	150,000		
13/10/2003	150,000	13/10/2003	150,000		
13/10/2003	150,000	13/10/2003	150,000		
13/10/2003	150,000	13/10/2003	150,000		
13/10/2003	150,000	13/10/2003	100,000		
13/10/2003	150,000	22/10/2003	100,000		
13/10/2003	150,000	22/10/2003	100,000		
13/10/2003	150,000	31/10/2003	150,000		
TOTAL	**4,200,000**	**TOTAL**	**4,500,000**		

November 2003 = Rp 6,250,000 **Januari 2004 = Rp 49,050,000**

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
12/11/2003	150,000	12/11/2003	150,000	5/1/2004	50,000
12/11/2003	150,000	12/11/2003	150,000	5/1/2004	50,000
12/11/2003	150,000	12/11/2003	150,000	5/1/2004	50,000
12/11/2003	150,000	12/11/2003	150,000	5/1/2004	50,000
12/11/2003	150,000	12/11/2003	150,000	6/1/2004	100,000
12/11/2003	150,000	12/11/2003	150,000	6/1/2004	150,000
12/11/2003	150,000	12/11/2003	150,000	6/1/2004	150,000
12/11/2003	150,000	12/11/2003	150,000	6/1/2004	150,000
12/11/2003	150,000	12/11/2003	150,000	6/1/2004	150,000
12/11/2003	150,000	12/11/2003	150,000	6/1/2004	150,000
12/11/2003	150,000	12/11/2003	50,000	6/1/2004	150,000
12/11/2003	150,000	12/11/2003	50,000	6/1/2004	150,000
12/11/2003	150,000	**TOTAL**	**1,600,000**	6/1/2004	150,000
12/11/2003	150,000			6/1/2004	150,000
12/11/2003	150,000			6/1/2004	150,000
12/11/2003	150,000			6/1/2004	150,000
12/11/2003	150,000			6/1/2004	150,000
12/11/2003	150,000			6/1/2004	150,000
12/11/2003	150,000			6/1/2004	150,000
12/11/2003	150,000			6/1/2004	150,000
12/11/2003	150,000			6/1/2004	150,000
12/11/2003	150,000			6/1/2004	150,000
12/11/2003	150,000			6/1/2004	150,000
12/11/2003	150,000			6/1/2004	150,000
12/11/2003	150,000			6/1/2004	150,000
12/11/2003	150,000			6/1/2004	150,000
12/11/2003	150,000			6/1/2004	150,000
12/11/2003	150,000			6/1/2004	150,000
12/11/2003	150,000			7/1/2004	50,000
12/11/2003	150,000			7/1/2004	50,000
12/11/2003	150,000			7/1/2004	50,000
TOTAL	**4,650,000**			**TOTAL**	**3,900,000**

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
7/1/2004	50,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	100,000	20/1/2004	150,000	26/1/2004	150,000
7/1/2004	100,000	20/1/2004	150,000	26/1/2004	150,000
20/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
20/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
20/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
20/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
20/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
20/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
20/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
20/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
20/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
20/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
20/1/2004	150,000	20/1/2004	150,000	26/1/2004	150,000
TOTAL	**4,450,000**	**TOTAL**	**4,650,000**	**TOTAL**	**4,650,000**

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
26/1/2004	150,000	27/1/2004	150,000	29/1/2004	50,000
26/1/2004	150,000	27/1/2004	150,000	29/1/2004	50,000
26/1/2004	150,000	27/1/2004	150,000	29/1/2004	50,000
26/1/2004	150,000	27/1/2004	150,000	29/1/2004	150,000
26/1/2004	150,000	27/1/2004	150,000	29/1/2004	150,000
26/1/2004	150,000	27/1/2004	150,000	29/1/2004	150,000
26/1/2004	150,000	27/1/2004	150,000	29/1/2004	150,000
26/1/2004	150,000	27/1/2004	150,000	29/1/2004	150,000
26/1/2004	150,000	27/1/2004	150,000	29/1/2004	150,000
26/1/2004	150,000	27/1/2004	150,000	29/1/2004	150,000
26/1/2004	150,000	27/1/2004	150,000	29/1/2004	150,000
26/1/2004	150,000	27/1/2004	150,000	29/1/2004	150,000
26/1/2004	100,000	27/1/2004	150,000	29/1/2004	150,000
26/1/2004	100,000	27/1/2004	150,000	29/1/2004	150,000
27/1/2004	150,000	27/1/2004	150,000	29/1/2004	150,000
27/1/2004	150,000	27/1/2004	150,000	29/1/2004	150,000
27/1/2004	150,000	27/1/2004	150,000	29/1/2004	150,000
27/1/2004	150,000	27/1/2004	150,000	29/1/2004	150,000
27/1/2004	150,000	27/1/2004	150,000	29/1/2004	150,000
27/1/2004	150,000	27/1/2004	150,000	29/1/2004	150,000
27/1/2004	150,000	27/1/2004	100,000	29/1/2004	150,000
27/1/2004	150,000	27/1/2004	100,000	29/1/2004	150,000
27/1/2004	150,000	27/1/2004	100,000	29/1/2004	150,000
27/1/2004	150,000	27/1/2004	50,000	29/1/2004	150,000
27/1/2004	150,000	29/1/2004	100,000	29/1/2004	150,000
27/1/2004	150,000	29/1/2004	100,000	29/1/2004	150,000
27/1/2004	150,000	29/1/2004	100,000	29/1/2004	150,000
27/1/2004	150,000	29/1/2004	50,000	29/1/2004	150,000
27/1/2004	150,000	29/1/2004	50,000	29/1/2004	150,000
27/1/2004	150,000	29/1/2004	50,000	29/1/2004	150,000
27/1/2004	150,000	29/1/2004	50,000	29/1/2004	150,000
TOTAL	**4,550,000**	**TOTAL**	**3,850,000**	**TOTAL**	**4,350,000**

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
29/1/2004	150,000	29/1/2004	150,000	29/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	29/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	29/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	29/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	29/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	29/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	100,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	50,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	50,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
29/1/2004	150,000	29/1/2004	150,000	30/1/2004	150,000
TOTAL	**4,650,000**	**TOTAL**	**4,650,000**	**TOTAL**	**4,400,000**

Februari 2004 = Rp 13,450,000

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
30/1/2004	150,000	30/1/2004	150,000	16/2/2004	150,000
30/1/2004	150,000	30/1/2004	150,000	16/2/2004	150,000
30/1/2004	150,000	**TOTAL**	**300,000**	16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
30/1/2004	150,000			16/2/2004	150,000
TOTAL	**4,650,000**			**TOTAL**	**4,650,000**

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
16/2/2004	150,000	16/2/2004	150,000	16/2/2004	50,000
16/2/2004	150,000	16/2/2004	150,000	16/2/2004	50,000
16/2/2004	150,000	16/2/2004	150,000	16/2/2004	50,000
16/2/2004	150,000	16/2/2004	150,000	16/2/2004	50,000
16/2/2004	150,000	16/2/2004	150,000	16/2/2004	50,000
16/2/2004	150,000	16/2/2004	150,000	**TOTAL**	**250,000**
16/2/2004	150,000	16/2/2004	150,000		
16/2/2004	150,000	16/2/2004	150,000		
16/2/2004	150,000	16/2/2004	150,000		
16/2/2004	150,000	16/2/2004	150,000		
16/2/2004	150,000	16/2/2004	150,000		
16/2/2004	150,000	16/2/2004	150,000		
16/2/2004	150,000	16/2/2004	150,000		
16/2/2004	150,000	16/2/2004	150,000		
16/2/2004	150,000	16/2/2004	150,000		
16/2/2004	150,000	16/2/2004	150,000		
16/2/2004	150,000	16/2/2004	150,000		
16/2/2004	150,000	16/2/2004	150,000		
16/2/2004	150,000	16/2/2004	150,000		
16/2/2004	150,000	16/2/2004	150,000		
16/2/2004	150,000	16/2/2004	150,000		
16/2/2004	150,000	16/2/2004	150,000		
16/2/2004	150,000	16/2/2004	150,000		
16/2/2004	150,000	16/2/2004	100,000		
16/2/2004	150,000	16/2/2004	50,000		
16/2/2004	150,000	16/2/2004	50,000		
16/2/2004	150,000	16/2/2004	50,000		
16/2/2004	150,000	16/2/2004	50,000		
16/2/2004	150,000	16/2/2004	50,000		
16/2/2004	150,000	16/2/2004	50,000		
16/2/2004	150,000	16/2/2004	50,000		
TOTAL	**4,650,000**	**TOTAL**	**3,900,000**		

Maret 2004 = Rp 10,600,000

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
3/3/2004	150,000	23/3/2004	150,000	23/3/2004	150,000
3/3/2004	150,000	23/3/2004	150,000	23/3/2004	150,000
3/3/2004	150,000	23/3/2004	150,000	23/3/2004	150,000
3/3/2004	150,000	23/3/2004	150,000	23/3/2004	150,000
3/3/2004	150,000	23/3/2004	150,000	23/3/2004	150,000
3/3/2004	150,000	23/3/2004	150,000	23/3/2004	150,000
3/3/2004	150,000	23/3/2004	150,000	23/3/2004	150,000
23/3/2004	50,000	23/3/2004	150,000	23/3/2004	150,000
23/3/2004	50,000	23/3/2004	150,000	23/3/2004	150,000
23/3/2004	50,000	23/3/2004	150,000	23/3/2004	150,000
23/3/2004	50,000	23/3/2004	150,000	23/3/2004	150,000
23/3/2004	50,000	23/3/2004	150,000	23/3/2004	150,000
23/3/2004	50,000	23/3/2004	150,000	23/3/2004	150,000
23/3/2004	50,000	23/3/2004	150,000	23/3/2004	150,000
23/3/2004	100,000	23/3/2004	150,000	**TOTAL**	**2,100,000**
23/3/2004	100,000	23/3/2004	150,000		
23/3/2004	150,000	23/3/2004	150,000		
23/3/2004	150,000	23/3/2004	150,000		
23/3/2004	150,000	23/3/2004	150,000		
23/3/2004	150,000	23/3/2004	150,000		
23/3/2004	150,000	23/3/2004	150,000		
23/3/2004	150,000	23/3/2004	150,000		
23/3/2004	150,000	23/3/2004	150,000		
23/3/2004	150,000	23/3/2004	150,000		
23/3/2004	150,000	23/3/2004	150,000		
23/3/2004	150,000	23/3/2004	150,000		
23/3/2004	150,000	23/3/2004	150,000		
23/3/2004	150,000	23/3/2004	150,000		
23/3/2004	150,000	23/3/2004	150,000		
23/3/2004	150,000	23/3/2004	150,000		
23/3/2004	150,000	23/3/2004	150,000		
TOTAL	**3,850,000**	**TOTAL**	**4,650,000**		

April 2004 = Rp 8,900,000

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
15/04/2004	150,000	23/04/2004	150,000	23/04/2004	150,000
15/04/2004	150,000	23/04/2004	150,000	23/04/2004	100,000
15/04/2004	150,000	23/04/2004	150,000	29/04/2004	100,000
15/04/2004	150,000	23/04/2004	150,000	29/04/2004	100,000
15/04/2004	150,000	23/04/2004	150,000	**TOTAL**	**450,000**
15/04/2004	50,000	23/04/2004	150,000		
15/04/2004	50,000	23/04/2004	150,000		
15/04/2004	50,000	23/04/2004	150,000		
15/04/2004	50,000	23/04/2004	150,000		
15/04/2004	100,000	23/04/2004	150,000		
15/04/2004	100,000	23/04/2004	150,000		
15/04/2004	100,000	23/04/2004	150,000		
15/04/2004	100,000	23/04/2004	150,000		
15/04/2004	100,000	23/04/2004	150,000		
15/04/2004	100,000	23/04/2004	150,000		
15/04/2004	100,000	23/04/2004	150,000		
15/04/2004	100,000	23/04/2004	150,000		
15/04/2004	100,000	23/04/2004	150,000		
23/04/2004	150,000	23/04/2004	150,000		
23/04/2004	150,000	23/04/2004	150,000		
23/04/2004	150,000	23/04/2004	150,000		
23/04/2004	150,000	23/04/2004	150,000		
23/04/2004	150,000	23/04/2004	150,000		
23/04/2004	150,000	23/04/2004	150,000		
23/04/2004	150,000	23/04/2004	150,000		
23/04/2004	150,000	23/04/2004	150,000		
23/04/2004	150,000	23/04/2004	150,000		
23/04/2004	150,000	23/04/2004	150,000		
23/04/2004	150,000	23/04/2004	150,000		
23/04/2004	150,000	23/04/2004	150,000		
23/04/2004	150,000	23/04/2004	150,000		
TOTAL	**3,800,000**	**TOTAL**	**4,650,000**		

Mei 2004 = Rp 9,750,000

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
11/5/2004	150,000	11/5/2004	150,000	11/5/2004	150,000
11/5/2004	150,000	11/5/2004	150,000	11/5/2004	150,000
11/5/2004	150,000	11/5/2004	150,000	11/5/2004	50,000
11/5/2004	150,000	11/5/2004	150,000	11/5/2004	100,000
11/5/2004	150,000	11/5/2004	150,000	**TOTAL**	**450,000**
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
11/5/2004	150,000	11/5/2004	150,000		
TOTAL	**4,650,000**	**TOTAL**	**4,650,000**		

Juli 2004 = Rp 6,350,000 **Agustus 2004 = Rp 3,850,000**

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
2/7/2004	50,000	7/7/2004	150,000	16/08/2004	100,000
7/7/2004	150,000	7/7/2004	150,000	16/08/2004	100,000
7/7/2004	150,000	7/7/2004	150,000	16/08/2004	100,000
7/7/2004	150,000	7/7/2004	150,000	16/08/2004	100,000
7/7/2004	150,000	7/7/2004	150,000	16/08/2004	100,000
7/7/2004	150,000	7/7/2004	150,000	16/08/2004	100,000
7/7/2004	150,000	7/7/2004	150,000	16/08/2004	100,000
7/7/2004	150,000	7/7/2004	150,000	16/08/2004	100,000
7/7/2004	150,000	7/7/2004	150,000	16/08/2004	100,000
7/7/2004	150,000	7/7/2004	50,000	16/08/2004	100,000
7/7/2004	150,000	7/7/2004	50,000	16/08/2004	100,000
7/7/2004	150,000	7/7/2004	50,000	16/08/2004	100,000
7/7/2004	150,000	7/7/2004	50,000	16/08/2004	100,000
7/7/2004	150,000	7/7/2004	50,000	16/08/2004	100,000
7/7/2004	150,000	7/7/2004	100,000	16/08/2004	100,000
7/7/2004	150,000	7/7/2004	100,000	16/08/2004	100,000
7/7/2004	150,000	**TOTAL**	**1,800,000**	16/08/2004	100,000
7/7/2004	150,000			16/08/2004	100,000
7/7/2004	150,000			16/08/2004	100,000
7/7/2004	150,000			16/08/2004	100,000
7/7/2004	150,000			16/08/2004	100,000
7/7/2004	150,000			16/08/2004	100,000
7/7/2004	150,000			16/08/2004	100,000
7/7/2004	150,000			16/08/2004	100,000
7/7/2004	150,000			16/08/2004	100,000
7/7/2004	150,000			16/08/2004	100,000
7/7/2004	150,000			16/08/2004	100,000
7/7/2004	150,000			16/08/2004	100,000
7/7/2004	150,000			16/08/2004	100,000
7/7/2004	150,000			16/08/2004	100,000
7/7/2004	150,000			16/08/2004	100,000
TOTAL	**4,550,000**			**TOTAL**	**3,100,000**

TANGGAL	SANKSI
16/08/2004	100,000
16/08/2004	100,000
16/08/2004	100,000
16/08/2004	100,000
16/08/2004	100,000
18/08/2004	100,000
18/08/2004	100,000
30/08/2004	50,000
TOTAL	**750,000**

September 2004 = Rp 2,750,000

TANGGAL	SANKSI
7/9/2004	150,000
7/9/2004	150,000
7/9/2004	150,000
7/9/2004	150,000
7/9/2004	150,000
7/9/2004	150,000
7/9/2004	150,000
7/9/2004	100,000
7/9/2004	100,000
7/9/2004	100,000
7/9/2004	100,000
7/9/2004	100,000
7/9/2004	100,000
7/9/2004	100,000
7/9/2004	100,000
7/9/2004	100,000
7/9/2004	100,000
7/9/2004	100,000
7/9/2004	100,000
7/9/2004	50,000
7/9/2004	50,000
7/9/2004	50,000
7/9/2004	50,000
7/9/2004	50,000
7/9/2004	50,000
29/09/2004	100,000
29/09/2004	100,000
TOTAL	**2,750,000**

Januari 2005 = Rp 10,400,000

TANGGAL	SANKSI
6/1/2005	150,000
6/1/2005	150,000
6/1/2005	150,000
6/1/2005	150,000
6/1/2005	150,000
6/1/2005	150,000
6/1/2005	150,000
6/1/2005	150,000
6/1/2005	150,000
6/1/2005	150,000
6/1/2005	150,000
6/1/2005	50,000
6/1/2005	50,000
6/1/2005	50,000
6/1/2005	50,000
6/1/2005	50,000
6/1/2005	50,000
6/1/2005	50,000
6/1/2005	50,000
6/1/2005	50,000
6/1/2005	100,000
6/1/2005	100,000
6/1/2005	100,000
6/1/2005	100,000
6/1/2005	100,000
6/1/2005	100,000
6/1/2005	100,000
11/1/2005	500,000
25/01/2005	150,000
25/01/2005	150,000
25/01/2005	150,000
TOTAL	**3,750,000**

Februari 2005 = Rp 20,000,000

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
25/01/2005	150,000	25/01/2005	150,000	15/02/2005	600,000
25/01/2005	150,000	25/01/2005	150,000	21/02/2005	50,000
25/01/2005	150,000	25/01/2005	150,000	21/02/2005	150,000
25/01/2005	150,000	25/01/2005	150,000	21/02/2005	150,000
25/01/2005	150,000	25/01/2005	100,000	21/02/2005	150,000
25/01/2005	150,000	25/01/2005	100,000	21/02/2005	150,000
25/01/2005	150,000	25/01/2005	100,000	21/02/2005	150,000
25/01/2005	150,000	25/01/2005	100,000	21/02/2005	150,000
25/01/2005	150,000	25/01/2005	100,000	21/02/2005	150,000
25/01/2005	150,000	25/01/2005	50,000	21/02/2005	150,000
25/01/2005	150,000	25/01/2005	50,000	21/02/2005	150,000
25/01/2005	150,000	25/01/2005	50,000	21/02/2005	150,000
25/01/2005	150,000	25/01/2005	50,000	21/02/2005	150,000
25/01/2005	150,000	25/01/2005	50,000	21/02/2005	150,000
25/01/2005	150,000	25/01/2005	50,000	21/02/2005	150,000
25/01/2005	150,000	28/01/2005	600,000	21/02/2005	150,000
25/01/2005	150,000	**TOTAL**	**2,000,000**	21/02/2005	150,000
25/01/2005	150,000			21/02/2005	150,000
25/01/2005	150,000			21/02/2005	150,000
25/01/2005	150,000			21/02/2005	150,000
25/01/2005	150,000			21/02/2005	150,000
25/01/2005	150,000			21/02/2005	150,000
25/01/2005	150,000			21/02/2005	150,000
25/01/2005	150,000			21/02/2005	150,000
25/01/2005	150,000			21/02/2005	150,000
25/01/2005	150,000			21/02/2005	150,000
25/01/2005	150,000			21/02/2005	150,000
25/01/2005	150,000			21/02/2005	150,000
25/01/2005	150,000			21/02/2005	150,000
25/01/2005	150,000			21/02/2005	150,000
25/01/2005	150,000			21/02/2005	150,000
TOTAL	**4,650,000**			**TOTAL**	**5,000,000**

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
21/02/2005	150,000	24/02/2005	150,000	25/02/2005	150,000
21/02/2005	150,000	24/02/2005	100,000	25/02/2005	150,000
21/02/2005	150,000	24/02/2005	100,000	25/02/2005	150,000
21/02/2005	150,000	24/02/2005	100,000	25/02/2005	150,000
21/02/2005	150,000	24/02/2005	50,000	25/02/2005	150,000
21/02/2005	100,000	25/02/2005	50,000	25/02/2005	150,000
24/02/2005	150,000	25/02/2005	150,000	25/02/2005	150,000
24/02/2005	150,000	25/02/2005	150,000	25/02/2005	150,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
24/02/2005	150,000	25/02/2005	150,000	28-02-2005	100,000
TOTAL	**4,600,000**	**TOTAL**	**4,300,000**	**TOTAL**	**3,500,000**

Maret 2005 = Rp 27,850,000

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
28-02-2005	100,000	1/3/2005	100,000	1/3/2005	100,000
28-02-2005	100,000	1/3/2005	100,000	1/3/2005	100,000
28-02-2005	100,000	1/3/2005	100,000	1/3/2005	100,000
28-02-2005	100,000	1/3/2005	100,000	1/3/2005	100,000
28-02-2005	100,000	1/3/2005	100,000	1/3/2005	100,000
28-02-2005	100,000	1/3/2005	100,000	1/3/2005	100,000
28-02-2005	100,000	1/3/2005	100,000	1/3/2005	100,000
28-02-2005	100,000	1/3/2005	100,000	1/3/2005	100,000
28-02-2005	100,000	1/3/2005	100,000	1/3/2005	100,000
28-02-2005	100,000	1/3/2005	100,000	1/3/2005	100,000
28-02-2005	100,000	1/3/2005	100,000	1/3/2005	100,000
28-02-2005	100,000	1/3/2005	100,000	1/3/2005	100,000
28-02-2005	100,000	1/3/2005	100,000	1/3/2005	100,000
28-02-2005	100,000	1/3/2005	100,000	1/3/2005	100,000
28-02-2005	100,000	1/3/2005	100,000	1/3/2005	100,000
28-02-2005	100,000	1/3/2005	100,000	1/3/2005	100,000
28-02-2005	100,000	1/3/2005	100,000	1/3/2005	100,000
28-02-2005	100,000	1/3/2005	100,000	2/3/2005	50,000
28-02-2005	100,000	1/3/2005	100,000	2/3/2005	50,000
28-02-2005	100,000	1/3/2005	100,000	2/3/2005	50,000
28-02-2005	100,000	1/3/2005	100,000	2/3/2005	50,000
28-02-2005	100,000	1/3/2005	100,000	2/3/2005	50,000
28-02-2005	100,000	1/3/2005	100,000	2/3/2005	50,000
28-02-2005	100,000	1/3/2005	100,000	2/3/2005	50,000
28-02-2005	100,000	1/3/2005	100,000	3/3/2005	50,000
28-02-2005	100,000	1/3/2005	100,000	3/3/2005	50,000
TOTAL	**2,600,000**	1/3/2005	100,000	3/3/2005	50,000
		1/3/2005	100,000	3/3/2005	50,000
		1/3/2005	100,000	3/3/2005	50,000
		1/3/2005	100,000	3/3/2005	50,000
		1/3/2005	100,000	3/3/2005	50,000
		TOTAL	**3,100,000**	**TOTAL**	**2,400,000**

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
3/3/2005	50,000	4/3/2005	150,000	8/3/2005	100,000
3/3/2005	50,000	4/3/2005	150,000	8/3/2005	100,000
4/3/2005	100,000	4/3/2005	150,000	8/3/2005	100,000
4/3/2005	100,000	4/3/2005	150,000	8/3/2005	100,000
4/3/2005	50,000	4/3/2005	150,000	8/3/2005	100,000
4/3/2005	50,000	4/3/2005	150,000	8/3/2005	100,000
4/3/2005	50,000	4/3/2005	150,000	8/3/2005	100,000
4/3/2005	50,000	4/3/2005	150,000	8/3/2005	100,000
4/3/2005	50,000	4/3/2005	150,000	8/3/2005	100,000
4/3/2005	50,000	8/3/2005	100,000	8/3/2005	100,000
4/3/2005	50,000	8/3/2005	100,000	8/3/2005	100,000
4/3/2005	50,000	8/3/2005	100,000	8/3/2005	100,000
4/3/2005	50,000	8/3/2005	100,000	8/3/2005	100,000
4/3/2005	50,000	8/3/2005	100,000	8/3/2005	100,000
4/3/2005	50,000	8/3/2005	100,000	8/3/2005	100,000
4/3/2005	150,000	8/3/2005	100,000	8/3/2005	100,000
4/3/2005	150,000	8/3/2005	100,000	8/3/2005	100,000
4/3/2005	150,000	8/3/2005	100,000	8/3/2005	100,000
4/3/2005	150,000	8/3/2005	100,000	8/3/2005	100,000
4/3/2005	150,000	8/3/2005	100,000	9/3/2005	100,000
4/3/2005	150,000	8/3/2005	100,000	9/3/2005	100,000
4/3/2005	150,000	8/3/2005	100,000	9/3/2005	100,000
4/3/2005	150,000	8/3/2005	100,000	9/3/2005	100,000
4/3/2005	150,000	8/3/2005	100,000	9/3/2005	100,000
4/3/2005	150,000	8/3/2005	100,000	9/3/2005	100,000
4/3/2005	150,000	8/3/2005	100,000	9/3/2005	100,000
4/3/2005	150,000	8/3/2005	100,000	9/3/2005	100,000
4/3/2005	150,000	8/3/2005	100,000	9/3/2005	100,000
4/3/2005	150,000	8/3/2005	100,000	9/3/2005	100,000
4/3/2005	150,000	8/3/2005	100,000	9/3/2005	100,000
4/3/2005	150,000	8/3/2005	100,000	9/3/2005	100,000
TOTAL	**3,250,000**	**TOTAL**	**3,550,000**	**TOTAL**	**3,100,000**

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
9/3/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
21/03/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
21/03/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
21/03/2005	100,000	21/03/2005	150,000	22/03/2005	150,000
21/03/2005	150,000	21/03/2005	150,000	22/03/2005	150,000
21/03/2005	150,000	21/03/2005	150,000	22/03/2005	150,000
21/03/2005	150,000	21/03/2005	150,000	22/03/2005	150,000
21/03/2005	150,000	21/03/2005	150,000	22/03/2005	150,000
21/03/2005	150,000	21/03/2005	150,000	22/03/2005	150,000
21/03/2005	150,000	21/03/2005	150,000	22/03/2005	100,000
21/03/2005	150,000	21/03/2005	150,000	22/03/2005	100,000
21/03/2005	150,000	21/03/2005	150,000	23-03-2005	100,000
21/03/2005	150,000	22/03/2005	50,000	23-03-2005	100,000
21/03/2005	150,000	22/03/2005	150,000	**TOTAL**	**4,300,000**
TOTAL	**3,600,000**	**TOTAL**	**4,550,000**		

April 2005 = Rp 23,500,000

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
13/04/2005	150,000	14/04/2005	150,000	14/04/2005	150,000
13/04/2005	150,000	14/04/2005	150,000	14/04/2005	150,000
13/04/2005	150,000	14/04/2005	150,000	14/04/2005	150,000
13/04/2005	150,000	14/04/2005	150,000	14/04/2005	150,000
13/04/2005	150,000	14/04/2005	150,000	14/04/2005	150,000
13/04/2005	150,000	14/04/2005	150,000	14/04/2005	150,000
13/04/2005	150,000	14/04/2005	150,000	14/04/2005	150,000
13/04/2005	150,000	14/04/2005	150,000	14/04/2005	150,000
13/04/2005	150,000	14/04/2005	150,000	14/04/2005	150,000
13/04/2005	150,000	14/04/2005	150,000	14/04/2005	150,000
13/04/2005	150,000	14/04/2005	150,000	14/04/2005	150,000
13/04/2005	150,000	14/04/2005	150,000	**TOTAL**	**1,650,000**
13/04/2005	150,000	14/04/2005	150,000		
13/04/2005	150,000	14/04/2005	150,000		
13/04/2005	150,000	14/04/2005	150,000		
13/04/2005	150,000	14/04/2005	150,000		
13/04/2005	150,000	14/04/2005	150,000		
13/04/2005	150,000	14/04/2005	150,000		
14/04/2005	50,000	14/04/2005	150,000		
14/04/2005	50,000	14/04/2005	150,000		
14/04/2005	50,000	14/04/2005	150,000		
14/04/2005	150,000	14/04/2005	150,000		
14/04/2005	150,000	14/04/2005	150,000		
14/04/2005	150,000	14/04/2005	150,000		
14/04/2005	150,000	14/04/2005	150,000		
14/04/2005	150,000	14/04/2005	150,000		
14/04/2005	150,000	14/04/2005	150,000		
14/04/2005	150,000	14/04/2005	150,000		
14/04/2005	150,000	14/04/2005	150,000		
14/04/2005	150,000	14/04/2005	150,000		
14/04/2005	150,000	14/04/2005	150,000		
TOTAL	**4,350,000**	**TOTAL**	**4,650,000**		

Mei 2005 = Rp 6,000,000 **Juni 2005 = Rp 500,000**

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
23-05-2005	100,000	23-05-2005	100,000	16-06-2005	50,000
23-05-2005	100,000	23-05-2005	100,000	16-06-2005	50,000
23-05-2005	100,000	23-05-2005	100,000	16-06-2005	50,000
23-05-2005	100,000	23-05-2005	100,000	16-06-2005	50,000
23-05-2005	100,000	23-05-2005	100,000	16-06-2005	50,000
23-05-2005	100,000	23-05-2005	100,000	16-06-2005	50,000
23-05-2005	100,000	23-05-2005	100,000	16-06-2005	50,000
23-05-2005	100,000	23-05-2005	100,000	16-06-2005	50,000
23-05-2005	100,000	23-05-2005	100,000	16-06-2005	100,000
23-05-2005	100,000	23-05-2005	100,000	**TOTAL**	**500,000**
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	23-05-2005	100,000		
23-05-2005	100,000	**TOTAL**	**2,900,000**		
23-05-2005	100,000				
TOTAL	**3,100,000**				

Agustus 2005 = Rp 4,050,000 **September 2005 = Rp 350,000**

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
12/8/2005	150,000	12/8/2005	50,000	7/9/2005	50,000
12/8/2005	50,000	12/8/2005	50,000	7/9/2005	50,000
12/8/2005	100,000	12/8/2005	50,000	7/9/2005	50,000
12/8/2005	100,000	24/08/2005	50,000	7/9/2005	50,000
12/8/2005	150,000	24/08/2005	50,000	7/9/2005	50,000
12/8/2005	150,000	24-08-2005	50,000	7/9/2005	50,000
12/8/2005	150,000	24-08-2005	50,000	7/9/2005	50,000
12/8/2005	150,000	24-08-2005	50,000	**TOTAL**	**350,000**
12/8/2005	150,000	24-08-2005	50,000		
12/8/2005	150,000	24-08-2005	50,000		
12/8/2005	150,000	30-08-2005	50,000		
12/8/2005	150,000	**TOTAL**	**550,000**		
12/8/2005	50,000				
12/8/2005	150,000				
12/8/2005	150,000				
12/8/2005	150,000				
12/8/2005	150,000				
12/8/2005	150,000				
12/8/2005	150,000				
12/8/2005	150,000				
12/8/2005	100,000				
12/8/2005	150,000				
12/8/2005	150,000				
12/8/2005	50,000				
12/8/2005	50,000				
12/8/2005	50,000				
12/8/2005	50,000				
12/8/2005	50,000				
12/8/2005	50,000				
12/8/2005	50,000				
12/8/2005	50,000				
TOTAL	**3,500,000**				

Oktober 2005 = Rp 29,750,000

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
19/10/2005	100,000	25-10-2005	200,000	26-10-2005	300,000
20/10/2005	50,000	25-10-2005	300,000	26-10-2005	100,000
20/10/2005	50,000	25-10-2005	300,000	26-10-2005	300,000
20/10/2005	50,000	25-10-2005	300,000	26-10-2005	150,000
20/10/2005	50,000	25-10-2005	300,000	26-10-2005	300,000
20/10/2005	50,000	25-10-2005	300,000	26-10-2005	250,000
20/10/2005	50,000	25-10-2005	300,000	26-10-2005	50,000
20/10/2005	50,000	25-10-2005	300,000	26-10-2005	100,000
25-10-2005	300,000	25-10-2005	300,000	26-10-2005	100,000
25-10-2005	300,000	25-10-2005	300,000	26-10-2005	250,000
25-10-2005	300,000	25-10-2005	300,000	26-10-2005	100,000
25-10-2005	300,000	25-10-2005	300,000	26-10-2005	200,000
25-10-2005	300,000	25-10-2005	300,000	26-10-2005	50,000
25-10-2005	300,000	25-10-2005	300,000	26-10-2005	50,000
25-10-2005	300,000	25-10-2005	200,000	26-10-2005	300,000
25-10-2005	300,000	25-10-2005	300,000	26-10-2005	150,000
25-10-2005	300,000	25-10-2005	300,000	26-10-2005	250,000
25-10-2005	300,000	25-10-2005	300,000	26-10-2005	50,000
25-10-2005	300,000	25-10-2005	300,000	26-10-2005	250,000
25-10-2005	300,000	25-10-2005	150,000	26-10-2005	50,000
25-10-2005	300,000	25-10-2005	300,000	26-10-2005	150,000
25-10-2005	300,000	25-10-2005	300,000	26-10-2005	50,000
25-10-2005	300,000	25-10-2005	300,000	26-10-2005	200,000
25-10-2005	300,000	25-10-2005	300,000	26-10-2005	300,000
25-10-2005	300,000	25-10-2005	300,000	26-10-2005	250,000
25-10-2005	300,000	25-10-2005	300,000	26-10-2005	100,000
25-10-2005	300,000	25-10-2005	300,000	26-10-2005	300,000
25-10-2005	300,000	26-10-2005	50,000	26-10-2005	250,000
25-10-2005	300,000	26-10-2005	100,000	26-10-2005	250,000
25-10-2005	300,000	26-10-2005	100,000	26-10-2005	250,000
25-10-2005	300,000	26-10-2005	150,000	26-10-2005	150,000
TOTAL	**7,350,000**	**TOTAL**	**8,150,000**	**TOTAL**	**5,600,000**

TANGGAL	SANKSI	TANGGAL	SANKSI	TANGGAL	SANKSI
26-10-2005	150,000	26-10-2005	100,000	26-10-2005	100,000
26-10-2005	50,000	26-10-2005	200,000	26-10-2005	300,000
26-10-2005	100,000	26-10-2005	300,000	26-10-2005	50,000
26-10-2005	150,000	26-10-2005	50,000	26-10-2005	100,000
26-10-2005	100,000	26-10-2005	100,000	26-10-2005	100,000
26-10-2005	50,000	26-10-2005	50,000	26-10-2005	100,000
26-10-2005	250,000	26-10-2005	50,000	26-10-2005	50,000
26-10-2005	50,000	26-10-2005	50,000	26-10-2005	100,000
26-10-2005	50,000	26-10-2005	200,000	26-10-2005	50,000
26-10-2005	50,000	26-10-2005	50,000	26-10-2005	50,000
26-10-2005	50,000	26-10-2005	200,000	**TOTAL**	**1,000,000**
26-10-2005	100,000	26-10-2005	300,000		
26-10-2005	100,000	26-10-2005	50,000		
26-10-2005	50,000	26-10-2005	50,000		
26-10-2005	100,000	26-10-2005	50,000		
26-10-2005	50,000	26-10-2005	100,000		
26-10-2005	50,000	26-10-2005	100,000		
26-10-2005	150,000	26-10-2005	300,000		
26-10-2005	250,000	26-10-2005	100,000		
26-10-2005	150,000	26-10-2005	250,000		
26-10-2005	50,000	26-10-2005	50,000		
26-10-2005	50,000	26-10-2005	300,000		
26-10-2005	250,000	26-10-2005	150,000		
26-10-2005	50,000	26-10-2005	200,000		
26-10-2005	100,000	26-10-2005	250,000		
26-10-2005	50,000	26-10-2005	50,000		
26-10-2005	50,000	26-10-2005	50,000		
26-10-2005	150,000	26-10-2005	200,000		
26-10-2005	250,000	26-10-2005	100,000		
26-10-2005	200,000	26-10-2005	200,000		
26-10-2005	50,000	26-10-2005	150,000		
TOTAL	**3,300,000**	**TOTAL**	**4,350,000**		

November 2005 = Rp 14,150,000

TANGGAL	SANKSI
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	100,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	100,000
23-11-2005	300,000
23-11-2005	300,000
TOTAL	**8,900,000**

TANGGAL	SANKSI
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	100,000
23-11-2005	300,000
23-11-2005	300,000
23-11-2005	50,000
23-11-2005	300,000
TOTAL	**5,250,000**

Desember 2005 = Rp 400,000

TANGGAL	SANKSI
28/12/2005	150,000
28/12/2005	150,000
28/12/2005	100,000
TOTAL	**400,000**

Tabel 4.2

No	MASA PAJAK	Jumlah WP Efektif	Jumlah SSP		Prosentase Kepatuhan	Denda	Prosentase Sanksi
			Lapor	Tidak lapor			
	Tahun 2003						
1	Juli	3937	1582	2355	40.18%	13100000	14.84%
2	Agustus	3966	1590	2376	40.09%	23300000	26.40%
3	September	3986	1603	2383	40.22%	29350000	33.26%
4	Oktober	4036	1587	2449	39.32%	16250000	18.41%
5	November	4056	1578	2478	38.90%	6250000	7.08%
6	Desember	3045	2026	1019	66.53%	0	0.00%
						88250000	
	Tahun 2004						
7	Januari	3065	1600	1465	52.20%	49050000	46.85%
8	Februari	3091	1550	1541	50.14%	13450000	12.85%
9	Maret	3118	1624	1494	52.08%	10600000	10.12%
10	April	3142	1617	1525	51.46%	8900000	8.50%
11	Mei	3165	1655	1510	52.29%	9750000	9.31%
12	Juni	3190	1592	1598	49.90%	0	0.00%
13	Juli	3203	1601	1602	49.98%	6350000	6.06%
14	Agustus	3228	1624	1604	50.31%	3850000	3.68%
15	September	3247	1612	1635	49.64%	2750000	2.63%
16	Oktober	3263	1585	1678	48.57%	0	0.00%
17	November	3275	1639	1636	50.04%	0	0.00%
18	Desember	3292	2124	1168	64.52%	0	0.00%
						104700000	
	Tahun 2005						
19	Januari	3314	1671	1643	50.42%	10400000	7.59%
20	Februari	3332	1670	1662	50.12%	20000000	14.60%
21	Maret	3370	1686	1684	50.03%	27850000	20.33%
22	April	3387	1685	1702	49.75%	23500000	17.16%
23	Mei	3403	1669	1734	49.04%	6000000	4.38%
24	Juni	3422	1672	1750	48.86%	500000	0.36%
25	Juli	3448	1653	1795	47.94%	0	0.00%
26	Agustus	3464	1698	1766	49.02%	4050000	2.96%
27	September	3479	1688	1791	48.52%	350000	0.25%
28	Oktober	3477	1685	1792	48.46%	29750000	21.72%
29	November	3493	1701	1792	48.70%	14150000	10.33%
30	Desember	3522	1999	1523	56.76%	400000	0.29%
						136950000	

Dari pelaporan kepatuhan pembayaran Masa di atas dapat dilihat bahwa terdapat 6 bulan dimana Bagian TUP tidak menerbitkan STP yaitu pada bulan Desember 2003, Juni 2004, Oktober 2004, November 2004, Desember 2004, dan Juli 2005. Oleh sebab itu, penulis hanya mengolah 24 sampel dari 30 sampel yang seharusnya diolah.

Tabel 4.3

No.	X	Y	X²	Y²	XY
1	14.84%	40.18%	220.22%	1614.43%	596.27%
2	26.40%	40.09%	268.96%	1607.21%	1058.38%
3	33.26%	40.22%	1106.23%	1617.65%	1337.72%
4	18.41%	39.32%	338.93%	1546.06	723.88%
5	7.08%	38.90%	50.13%	1513.21	275.41%
6	46.85%	52.20%	2194.92%	2724.84%	2445.57%
7	12.85%	50.14%	165.12%	2514.02%	644.30%
8	10.12%	52.08%	102.41%	2712.33%	527.05%
9	8.50%	51.46%	72.25%	2648.13%	437.41%
10	9.31%	52.29%	86.68%	2734.24%	486.82%
11	6.06%	49.98%	36.72%	2498.00%	302.88%
12	3.68%	50.31%	13.54%	2531.10%	185.14%
13	2.63%	49.64%	6.92%	2464.13%	130.55%
14	7.59%	50.42%	57.61%	2542.18%	382.69%
15	14.60%	50.12%	213.16%	2512.01%	731.75%
16	20.33%	50.03%	413.31%	2503.00%	1017.11%
17	17.16%	49.75%	294.46%	2475.06%	853.71%
18	4.38%	49.04%	19.18%	2404.92%	214.79%
19	0.36%	48.86%	0.13%	2387.30%	17.59%
20	2.96%	49.02%	8.76%	2402.96%	145.10%
21	0.25%	48.52%	0.06%	2354.19%	12.13%
22	21.72%	48.46%	471.76%	2348.37%	1052.55%
23	10.33%	48.70%	106.71%	2371.69%	503.07%
24	0.29%	56.76%	0.08%	3221.70%	16.46%
	299.96%	**1156.49%**	**6248.25%**	**359116.46%**	**14098.33%**
	∑X	**∑Y**	**∑X²**	**∑Y²**	**∑XY**

Cara menghitung Prosentase Kepatuhan:

$$\frac{\text{Jumlah WP yang melaporkan SPT Masa tepat waktu}}{\text{Jumlah Wajib Pajak Badan yang efektif}} \times 100\%$$

Cara menghitung Prosentase Sanksi:

$$\frac{\text{Denda per bulan}}{\text{Total denda selama setahun}} \times 100\%$$

4.2 Pengujian Hipotesis

Hipotesis yang dikemukakan penulis pada bab terdahulu adalah: **“Sanksi perpajakan berpengaruh terhadap tingkat kepatuhan Wajib Pajak Badan dalam memenuhi kewajiban perpajakannya”.**

Hipotesis:

Ho: Sanksi perpajakan tidak berpengaruh secara signifikan dalam meningkatkan kepatuhan Wajib Pajak Badan terhadap Pajak Penghasilan.

H1: Sanksi perpajakan berpengaruh secara signifikan dalam meningkatkan kepatuhan Wajib Pajak Badan terhadap Pajak Penghasilan.

Untuk menguji hipotesis ini, penulis menggunakan koefisien korelasi pearson.

Rumus:

$$r = \frac{n(\sum XY)-(\sum X)(\sum Y)}{\sqrt{\{n(\sum X^2)-(\sum X)^2\}\{n(\sum Y^2)-(\sum Y)^2\}}}$$

Dari hasil penelitian diketahui:

$n = 24$

$\sum X = 299{,}96$

$\sum Y = 1.156{,}49$

$(\sum X)^2 = 89.976$

$(\sum Y)^2 = 1.337.469{,}12$

$\sum X^2 = 6.248{,}25$

$\sum Y^2 = 359.116{,}46$

$\sum XY = 14.098{,}33$

$$r = \frac{n(\sum XY)-(\sum X)(\sum Y)}{\sqrt{\{n(\sum X^2)-(\sum X)^2\}\{n(\sum Y^2)-(\sum Y)^2\}}}$$

$$= \frac{24(14.098{,}33)-(299{,}96)(1.156{,}49)}{\sqrt{\{24(6.248{,}25)-89.976\}\{24(359.116{,}46)-1.337.469{,}12\}}}$$

$$= \frac{-8.540{,}82}{660.869{,}5}$$

$$= -0{,}013$$

- Koefisien Determinasi (Dt)

  $Dt = r^2 \times 100\%$

  $= -0{,}013^2 \times 100\%$

  $= 0{,}0169\%$

  $$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

  $$t = \frac{-0{,}013\sqrt{22}}{\sqrt{1-0{,}000169}}$$

  $= -0{,}061$

- Uji Hipotesis

  Kriteria Pengujian:

  1. Distribusi dengan tingkat kebebasan

     n = 24

     Dk = n-2 = 24-2 = 22

  2. Tingkat signifikan (1-α) = 0,05

     Dengan tingkat signifikan 0,05 dan tingkat derajat kebebasan = 22 maka dari tabel distribusi (t) didapat t = 1,717

  3. Uji dua pihak

     Diketahui r = -0,013

     t = -0,061

Ho diterima dan H1 ditolak apabila:

$-1{,}717 < t < 1{,}717$

Ho ditolak dan H1 diterima apabila:

$t < -1{,}717$ atau $t > 1{,}717$

Distribusi sampling (t) didapat = -0,061

Karena distribusi sampling (t) = $-0{,}061 > -1{,}717$

Maka: Ho diterima dan H1 ditolak.

Berdasarkan:

Ho: Sanksi perpajakan tidak berpengaruh secara signifikan dalam meningkatkan kepatuhan Wajib Pajak Badan terhadap Pajak Penghasilan.

H1: Sanksi perpajakan berpengaruh secara signifikan dalam meningkatkan kepatuhan Wajib Pajak Badan terhadap Pajak Penghasilan.

Dari hipotesis di atas dapat disimpulkan bahwa variabel independen tidak mempengaruhi variabel dependen, artinya bahwa sanksi perpajakan tidak berpengaruh atau pengaruhnya kecil sekali dalam meningkatkan kepatuhan Wajib Pajak Badan terhadap Pajak Penghasilan. Itu berarti hipotesis yang penulis kemukakan tidak dapat diterima.

4.3 Hambatan-hambatan yang Dihadapi dan Langkah-langkah yang Diambil oleh KPP Bandung Bojonagara

4.3.1 Hambatan-hambatan yang Dihadapi oleh KPP Bandung Bojonagara dalam Menghadapi Masalah Pemungutan dan Pelaporan PPh WP Badan

Hambatan yang dihadapi oleh KPP Bandung Bojonagara dalam hal pemungutan dan pelaporan PPh WP Badan berhubungan dengan kesadaran dan kepatuhan Wajib Pajak Badan. Hambatan tersebut bermula dari Wajib Pajak Badan yang belum mendaftarkan diri untuk memperoleh NPWP baik secara disengaja maupun tidak disengaja.

Hambatan lain dikarenakan adanya Wajib Pajak yang pindah alamat tanpa menginformasikan kepada KPP Bandung Bojonagara sehingga sulit untuk ditelusuri lagi keberadaannya. Selain itu, kemungkinan lainnya adalah ketika STP diterbitkan/dikirimkan kepada Wajib Pajak, lalu yang menerima bukan Wajib Pajak yang bersangkutan, maka ada kemungkinan STP tidak/lupa disampaikan kepada Wajib Pajak.

4.3.2 Langkah-langkah yang Diambil oleh KPP Bandung Bojonagara dalam Menghadapi Masalah Pemungutan dan Pelaporan PPh WP Badan

Berbagai upaya dilakukan untuk meminimalisasi atau mengurangi masalah pemungutan dan pelaporan PPh WP Badan, antara lain dengan cara:

a. Menerbitkan STP sebagai salah satu bentuk penyuluhan agar di masa mendatang Wajib Pajak mematuhi dan tepat waktu dalam melaporkan penghitungan pajaknya lewat SPT Masa dan Tahunan.

b. Menyebarkan buku-buku panduan dan informasi-informasi lainnya tentang perpajakan lewat internet dan berbagai media sehingga masyarakat mudah untuk mendapatkan informasi mengenai peraturan, prosedur, dan penghitungan pajak.