



LAMPIRAN-LAMPIRAN

Lampiran 1 - Data Pelaku UMKM di Wilayah Jakarta Timur

Jumlah dan Persentase UMK Provinsi DKI Jakarta Menurut Kabupaten/Kota, 2016

| Kabupaten/Kota | Jumlah | Persentase (%) |
|------------------|------------------|----------------|
| Kepulauan Seribu | 3,735 | 0.32 |
| Jakarta Selatan | 224,245 | 19.48 |
| Jakarta Timur | 252,953 | 21.98 |
| Jakarta Pusat | 147,745 | 12.84 |
| Jakarta Barat | 305,076 | 26.50 |
| Jakarta Utara | 217,326 | 18.88 |
| Total | 1,151,080 | 100.00 |

Sumber : <https://jakarta.bps.go.id/statictable/2022/09/12/612/jumlah-dan-persentase-umk-provinsi-dki-jakarta-menurut-kabupaten-kota-2016.html>

Lampiran 2 – Kuesioner Penelitian

Jakarta, Mei 2024

Kepada Yth.

Bapak/Ibu/Saudara/i

Ditempat

Dengan hormat,

Berkenaan dengan pemenuhan salah satu tugas akhir (skripsi) sebagai mahasiswa Program Studi Strata Satu (S1) Universitas Negeri Jakarta, saya:

Nama : Adedyani Putri

NIM : 1706619051

Fakultas/Jurusan : Ekonomi/Akuntansi

Sebagaimana untuk melaksanakan penelitian sebagai pemenuhan penyusunan skripsi yang berjudul **“Pengaruh Religiusitas, Moral Pajak, dan Sistem Perpajakan terhadap Penggelapan Pajak”**.

Sehingga untuk pemenuhan skripsi ini, saya mengharapkan Bapak/Ibu/Saudara/i dapat menyediakan waktu sepenuhnya dalam menjawab pertanyaan atau pernyataan kuesioner dengan lengkap berdasarkan pendapat pribadi untuk mendapatkan hasil yang bermanfaat bagi berbagai pihak. Dalam pengisian kuesioner ini, informasi yang diperoleh hanya dipergunakan untuk keperluan penelitian saja, serta saya menjamin kerahasiaan survei ini sehingga tidak akan merugikan Bapak/Ibu/Saudara/i.

Demikian atas keluangannya dari Bapak/Ibu/Saudara/i, saya mengucapkan terima kasih dan permintaan maaf apabila ada hal yang kurang berkenan dalam kuesioner ini.

Hormat Saya,

Adedyani Putri

PETUNJUK PENGISIAN KUESIONER

1. Diharapkan kepada Bapak/Ibu/Saudara/i atas kesediaanya untuk melengkapi identitas data diri.
2. Pilih salah satu jawaban alternatif dari setiap pernyataan, tandai kolom dengan tanda centang (√) sesuai penilaian Bapak/Ibu/Saudara/i. Berikut ini adalah penjelasan dari singkatan pilihan jawaban:

STS : Sangat tidak setuju

TS : Tidak Setuju

N : Netral (N)

S : Setuju

SS : Sangat Setuju

3. Kuesioner hanya boleh diisi dengan satu jawaban untuk setiap kolom pernyataan.
4. Seluruh pernyataan yang ada pada kuesioner diwajibkan untuk dijawab dan tidak ada satu pernyataan apa pun yang kosong.
5. Data yang diperoleh dalam pengisian kuesioner ini, tidak akan merugikan Bapak/Ibu/Saudara/i dan terjamin kerahasiannya.

IDENTITAS RESPONDEN

1. Inisial Nama : _____
2. Usia : <25 tahun 31 – 40 tahun
 26 – 30 tahun >40 tahun
3. Bidang Usaha : Kuliner _____
Agribisnis
 Fashion Tour & Travel
 Pendidikan Lainnya....
 Otomotif
4. Umur Usaha : <5 tahun 11 – 15 tahun
 5 – 10 tahun >15 tahun
5. Penghasilan per bulan : <Rp 10.000.000
 Rp 10.000.000 – Rp 25.000.000
 Rp 25.000.000 – Rp 40.000.000
 >Rp 40.000.000
6. Kepemilikan NPWP : Ya
 Tidak

Catatan: identitas responden terjamin kerahasiannya, pencantuman nama dan identitas lainnya dapat dipertanggungjawabkan secara akademis. Terima kasih

DAFTAR PERNYATAAN

A. Religiusitas

| No | Pertanyaan | 1 | 2 | 3 | 4 | 5 |
|----|---|-----|----|---|---|----|
| | | STS | TS | N | S | SS |
| 1. | Menurut saya, ibadah membuat hati menjadi tenang, sabar dan menjauhi perilaku buruk. | | | | | |
| 2. | Menurut saya, pengetahuan agama yang saya miliki mampu membimbing saya dalam kehidupan sehari-hari, termasuk dalam melaksanakan kewajiban untuk membayar pajak. | | | | | |
| 3. | Menurut saya, perilaku penggelapan dapat dianggap wajar jika seseorang percaya bahwa hukum agama lebih baik bagi manusia daripada hukum pemerintahan. | | | | | |
| 4. | Menurut saya, penggelapan pajak dapat dikatakan etis jika pemerintah melakukan diskriminasi karena latar belakang agama, ras atau etnis. | | | | | |
| 5. | Saya yakin Tuhan selalu melindungi dan membantu saya dimanapun saya berada. | | | | | |
| 6. | Menurut saya, wajar jika dalam beberapa situasi sulit untuk menjaga diri dari produk-produk atau tindakan yang dilarang. | | | | | |
| 7. | Menurut saya, wajar jika sebagian orang menghindari pembayaran pajak karena merasa kewajiban pajak tidak adil atau bahwa uang pajak digunakan dengan tidak benar. | | | | | |
| 8. | Menurut saya, wajar apabila ada yang beranggapan bahwa penggelapan pajak etis dilakukan karena merasa sudah cukup berkontribusi melalui sumbangan amal atau kegiatan keagamaan lainnya. | | | | | |
| 9. | Menurut saya, wajar jika sebagian orang tidak merasa berdosa saat melakukan perbuatan penggelapan karena maraknya kasus korupsi pajak. | | | | | |

| | | | | | | |
|-----|--|--|--|--|--|--|
| 10. | Menurut saya, wajar jika seseorang tidak melakukan kewajiban pajaknya karena menganggap pajak yang mereka bayarkan tidak digunakan dengan cara yang mereka anggap benar atau adil. | | | | | |
| 11. | Saya selalu berdoa terlebih dahulu sebelum mengerjakan sesuatu. | | | | | |
| 12. | Saya meyakini bahwa perilaku jujur dalam menyampaikan Surat Pemberitahuan Tahunan (SPT) adalah hal yang dibenarkan oleh agama. | | | | | |



B. Moral Pajak

| No | Pertanyaan | 1 | 2 | 3 | 4 | 5 |
|-----|--|-----|----|---|---|----|
| | | STS | TS | N | S | SS |
| 13. | Apabila sudah memenuhi syarat, saya akan mendaftarkan diri untuk memiliki Nomor Pokok Wajib Pajak (NPWP). | | | | | |
| 14. | Menurut saya, pajak merupakan bentuk tanggung jawab dalam pembiayaan pemeliharaan Negara. | | | | | |
| 15. | Saya merasa cemas jika tidak melaksanakan kewajiban pajak sebagaimana mestinya. | | | | | |
| 16. | Menurut saya, apabila saya ragu apakah penghasilan yang saya peroleh dikenakan pajak atau tidak, saya lebih memilih untuk tidak melaporkan penghasilan tersebut dalam laporan pajak. | | | | | |
| 17. | Menurut saya, wajar jika tidak membayar pajak dengan benar karena saya yakin tidak akan ketahuan. | | | | | |
| 18. | Saya menghitung, membayar, dan melaporkan pajak dengan sukarela. | | | | | |
| 19. | Jika memungkinkan (walaupun melanggar hukum) saya tidak akan membayar pajak | | | | | |
| 20. | Saya memiliki perasaan bersalah jika tidak membayar pajak. | | | | | |
| 21. | Menurut saya, wajar jika tidak membayar pajak dengan benar karena menganggap pajak sebagai beban. | | | | | |
| 22. | Saya tidak pernah melanggar peraturan pajak. | | | | | |
| 23. | Saya memiliki perasaan bersalah jika melakukan penggelapan pajak. | | | | | |
| 24. | Menurut saya, wajar jika tidak membayar pajak dengan benar karena ada orang lain yang tidak membayar pajak juga. | | | | | |

C. Sistem Perpajakan

| No | Pertanyaan | 1 | 2 | 3 | 4 | 5 |
|-----|---|-----|----|---|---|----|
| | | STS | TS | N | S | SS |
| 25. | Menurut saya, prosedur sistem perpajakan yang ada memberikan kemudahan bagi wajib pajak dalam menyetorkan pajaknya. | | | | | |
| 26. | Menurut saya, mengetahui seluruh sistem prosedur pembayaran adalah hal yang penting. | | | | | |
| 27. | Menurut saya, sosialisasi dari instansi perpajakan membantu memberikan kemudahan dalam pelaporan SPT. | | | | | |
| 28. | Saya mendapatkan kemudahan dalam melakukan pelaporan pajak. | | | | | |
| 29. | Menurut saya, penggelapan pajak dianggap etis jika tarif pajak yang dikenakan oleh Wajib Pajak (WP) tidak sesuai dengan tingkat penghasilan WP. | | | | | |
| 30. | Menurut saya, mengetahui seluruh sistem pengenaan tarif pajak adalah hal yang penting. | | | | | |
| 31. | Saya mendapatkan bantuan dalam melakukan pelaporan pajak dari fiskus. | | | | | |
| 32. | Menurut saya, Direktorat Jenderal Perpajakan (Ditjen Pajak) sudah memberikan sosialisasi yang baik untuk kemudahan akses penyetoran pajak. | | | | | |
| 33. | Menurut saya tarif pajak yang diberlakukan di Indonesia sudah sesuai dengan tingkat penghasilan wajib pajak. | | | | | |
| 34. | Saya memahami tata cara perhitungan pajak yang sesuai dengan peraturan Undang-undang. | | | | | |
| 35. | Menurut saya, Ditjen Pajak dan tokoh masyarakat sudah bekerja sama dengan baik dalam mensosialisasikan peraturan pajak kepada wajib pajak (masyarakat sekitar). | | | | | |
| 36. | Saya keberatan dengan tarif pajak yang berlaku saat ini. | | | | | |

D. Penggelapan Pajak

| No | Pertanyaan | 1 | 2 | 3 | 4 | 5 |
|-----|---|-----|----|---|---|----|
| | | STS | TS | N | S | SS |
| 37. | Saya tidak mendaftarkan diri sebagai wajib pajak | | | | | |
| 38. | Saya tidak melaporkan pajak sesuai dengan kenyataan karena merasa tidak akan diketahui oleh pemeriksa pajak. | | | | | |
| 39. | Menurut saya, tidak melaporkan beberapa objek pajak yang saya miliki dalam SPT adalah hal yang wajar. | | | | | |
| 40. | Saya setuju bahwa setiap wajib pajak yang memiliki penghasilan harus mendaftarkan diri untuk memperoleh NPWP. | | | | | |
| 41. | Saya menyetor pajak sesuai dengan jumlah yang saya laporkan dalam SPT. | | | | | |
| 42. | Menurut saya, Wajib Pajak tidak melaporkan SPT sesuai dengan kenyataan karena merasa membayar pajak hanya mengurangi pendapatannya. | | | | | |
| 43. | Saya tidak menggunakan NPWP sesuai dengan ketentuan. | | | | | |
| 44. | Saya menyampaikan SPT dengan perhitungan yang tidak lengkap dan tidak benar atas seluruh objek pajak yang saya miliki. | | | | | |
| 45. | Saya menyetor pajak tidak tepat waktu. | | | | | |
| 46. | Saya menyetor pajak tidak berdasarkan jumlah yang sebenarnya dari objek pajak sesungguhnya yang saya punya. | | | | | |
| 47. | Saya menyampaikan SPT tidak tepat waktu. | | | | | |

Lampiran 3 – Tabulasi Data Responden

Penggelapan Pajak (Y)

| Nomor Responden | Penggelapan Pajak (Y) | | | | | | | | | | | | | | | | | | | | Total Y |
|-----------------|-----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|-----|------|-----|---------|
| | Y.1 | | Y.2 | | Y.3 | | Y.4 | Y.5 | Y.6 | | Y.7 | | Y.8 | | Y.9 | | Y.10 | | Y.11 | | |
| | (+) | (-) | (+) | (-) | (+) | (-) | | | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | |
| 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 2 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 3 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 6 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 7 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 8 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 9 | 4 | 2 | 5 | 1 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 45 |
| 10 | 4 | 2 | 5 | 1 | 5 | 1 | 2 | 4 | 5 | 1 | 4 | 2 | 5 | 1 | 5 | 1 | 4 | 2 | 4 | 2 | 47 |
| 11 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 12 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 13 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 14 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 15 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |

| Nomor Responden | Penggelapan Pajak (Y) | | | | | | | | | | | | | | | | | | | | Total Y |
|-----------------|-----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|-----|------|-----|---------|
| | Y.1 | | Y.2 | | Y.3 | | Y.4 | Y.5 | Y.6 | | Y.7 | | Y.8 | | Y.9 | | Y.10 | | Y.11 | | |
| | (+) | (-) | (+) | (-) | (+) | (-) | | | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | |
| 16 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 17 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 18 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 19 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 20 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 21 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 22 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 23 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 24 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 25 | 4 | 2 | 3 | 3 | 3 | 3 | 2 | 4 | 3 | 3 | 4 | 2 | 5 | 2 | 5 | 2 | 4 | 2 | 4 | 2 | 41 |
| 26 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 27 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 28 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 29 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 30 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 31 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 32 | 5 | 1 | 4 | 2 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 54 |
| 33 | 3 | 3 | 3 | 3 | 2 | 4 | 4 | 3 | 4 | 2 | 5 | 1 | 5 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 38 |
| 34 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |

| Nomor Responden | Penggelapan Pajak (Y) | | | | | | | | | | | | | | | | | | | | Total Y |
|-----------------|-----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|-----|------|-----|---------|
| | Y.1 | | Y.2 | | Y.3 | | Y.4 | Y.5 | Y.6 | | Y.7 | | Y.8 | | Y.9 | | Y.10 | | Y.11 | | |
| | (+) | (-) | (+) | (-) | (+) | (-) | | | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | |
| 35 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 36 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 37 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 1 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 11 |
| 38 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 46 |
| 39 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 40 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 1 | 1 | 5 | 1 | 1 | 4 | 2 | 5 | 1 | 5 | 1 | 2 | 4 | 23 |
| 41 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 5 | 1 | 5 | 1 | 2 | 4 | 4 | 2 | 44 |
| 42 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 43 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 44 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 22 |
| 45 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 46 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 47 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 48 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 4 | 2 | 45 |
| 49 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 4 | 2 | 5 | 1 | 5 | 1 | 2 | 2 | 4 | 2 | 5 | 1 | 50 |
| 50 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 51 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 1 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 11 |
| 52 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 1 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 11 |
| 53 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |

| Nomor Responden | Penggelapan Pajak (Y) | | | | | | | | | | | | | | | | | | | | Total Y |
|-----------------|-----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|-----|------|-----|---------|
| | Y.1 | | Y.2 | | Y.3 | | Y.4 | Y.5 | Y.6 | | Y.7 | | Y.8 | | Y.9 | | Y.10 | | Y.11 | | |
| | (+) | (-) | (+) | (-) | (+) | (-) | | | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | |
| 54 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 55 | 5 | 1 | 5 | 1 | 5 | 1 | 4 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 54 |
| 56 | 3 | 3 | 5 | 1 | 5 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 37 |
| 57 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 4 | 2 | 3 | 3 | 4 | 2 | 38 |
| 58 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 59 | 4 | 1 | 4 | 2 | 5 | 1 | 5 | 2 | 4 | 2 | 5 | 1 | 4 | 2 | 5 | 1 | 5 | 1 | 4 | 2 | 47 |
| 60 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 4 | 2 | 3 | 2 | 4 | 2 | 5 | 1 | 5 | 1 | 38 |
| 61 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 3 | 3 | 3 | 3 | 42 |
| 62 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 63 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 64 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 65 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 66 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 67 | 2 | 4 | 5 | 1 | 4 | 2 | 5 | 5 | 4 | 2 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 35 |
| 68 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 4 | 2 | 3 | 3 | 4 | 2 | 5 | 1 | 36 |
| 69 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 5 | 1 | 5 | 1 | 46 |
| 70 | 2 | 4 | 3 | 3 | 4 | 2 | 5 | 5 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 31 |
| 71 | 4 | 2 | 4 | 1 | 4 | 2 | 4 | 5 | 5 | 1 | 2 | 4 | 4 | 2 | 5 | 1 | 4 | 2 | 5 | 1 | 46 |
| 72 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 41 |

| Nomor Responden | Penggelapan Pajak (Y) | | | | | | | | | | | | | | | | | | | | Total Y |
|-----------------|-----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|-----|------|-----|---------|
| | Y.1 | | Y.2 | | Y.3 | | Y.4 | Y.5 | Y.6 | | Y.7 | | Y.8 | | Y.9 | | Y.10 | | Y.11 | | |
| | (+) | (-) | (+) | (-) | (+) | (-) | | | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | |
| 73 | 4 | 2 | 4 | 2 | 5 | 1 | 5 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 46 |
| 74 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 5 | 1 | 45 |
| 75 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 76 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 77 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 78 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 79 | 4 | 2 | 5 | 1 | 2 | 4 | 4 | 5 | 4 | 2 | 5 | 1 | 5 | 1 | 4 | 2 | 4 | 2 | 4 | 2 | 46 |
| 80 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 81 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 3 | 3 | 53 |
| 82 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 22 |
| 83 | 3 | 3 | 2 | 4 | 4 | 2 | 3 | 4 | 5 | 1 | 5 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 38 |
| 84 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 85 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 44 |
| 86 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 1 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 11 |
| 87 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 4 | 2 | 3 | 3 | 38 |
| 88 | 5 | 1 | 4 | 2 | 5 | 1 | 4 | 5 | 5 | 1 | 4 | 2 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 52 |
| 89 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 90 | 5 | 1 | 2 | 4 | 4 | 1 | 5 | 4 | 5 | 1 | 5 | 1 | 4 | 2 | 5 | 1 | 5 | 1 | 5 | 1 | 49 |
| 91 | 1 | 1 | 3 | 3 | 3 | 1 | 3 | 2 | 4 | 2 | 3 | 3 | 4 | 2 | 5 | 1 | 5 | 1 | 1 | 5 | 34 |

| Nomor Responden | Penggelapan Pajak (Y) | | | | | | | | | | | | | | | | | | | | Total Y |
|-----------------|-----------------------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|-----|------|-----|---------|
| | Y.1 | | Y.2 | | Y.3 | | Y.4 | Y.5 | Y.6 | | Y.7 | | Y.8 | | Y.9 | | Y.10 | | Y.11 | | |
| | (+) | (-) | (+) | (-) | (+) | (-) | | | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | (+) | (-) | |
| 92 | 4 | 2 | 5 | 1 | 4 | 2 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 45 |
| 93 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 94 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 95 | 3 | 3 | 4 | 2 | 3 | 3 | 4 | 5 | 5 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 39 |
| 96 | 5 | 1 | 5 | 1 | 4 | 2 | 5 | 5 | 2 | 2 | 4 | 2 | 5 | 1 | 4 | 2 | 5 | 1 | 5 | 1 | 49 |
| 97 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 98 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 5 | 1 | 55 |
| 99 | 4 | 2 | 4 | 2 | 5 | 1 | 5 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 46 |
| 100 | 4 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 5 | 1 | 5 | 1 | 2 | 4 | 4 | 1 | 5 | 1 | 4 | 2 | 45 |

Tabulasi Data Responden

Religiusitas (X1)

| Nomor Responden | Religiusitas (X1) | | | | | | | | | | | | Total X1 |
|-----------------|-------------------|------|------|------|------|------|------|------|------|-------|-------|-------|----------|
| | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | |
| 1 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 27 |
| 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 26 |
| 3 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 27 |
| 4 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 25 |
| 5 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 6 | 5 | 5 | 5 | 2 | 5 | 2 | 5 | 2 | 5 | 5 | 3 | 3 | 47 |
| 7 | 5 | 5 | 5 | 2 | 5 | 2 | 5 | 2 | 5 | 5 | 3 | 3 | 47 |
| 8 | 5 | 5 | 5 | 2 | 5 | 2 | 5 | 2 | 5 | 5 | 3 | 3 | 47 |
| 9 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 10 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 11 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 12 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 3 | 27 |
| 13 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 3 | 26 |
| 14 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 15 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |

| Nomor Responden | Religiusitas (X1) | | | | | | | | | | | | Total X1 |
|-----------------|-------------------|------|------|------|------|------|------|------|------|-------|-------|-------|----------|
| | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | |
| 16 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 17 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 18 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 19 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 20 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 21 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 22 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 23 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 24 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 25 | 3 | 4 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 30 |
| 26 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 27 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 28 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 29 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 30 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 31 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 32 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 4 | 5 | 5 | 3 | 3 | 37 |
| 33 | 2 | 2 | 3 | 3 | 5 | 2 | 5 | 3 | 3 | 3 | 4 | 4 | 39 |
| 34 | 5 | 5 | 5 | 2 | 3 | 5 | 3 | 5 | 3 | 3 | 4 | 4 | 47 |

| Nomor Responden | Religiusitas (X1) | | | | | | | | | | | | Total X1 |
|-----------------|-------------------|------|------|------|------|------|------|------|------|-------|-------|-------|----------|
| | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | |
| 35 | 5 | 5 | 5 | 2 | 3 | 5 | 3 | 5 | 3 | 3 | 4 | 4 | 47 |
| 36 | 5 | 5 | 5 | 2 | 3 | 5 | 3 | 5 | 3 | 3 | 4 | 4 | 47 |
| 37 | 5 | 5 | 5 | 2 | 5 | 2 | 5 | 2 | 5 | 5 | 3 | 3 | 47 |
| 38 | 2 | 2 | 3 | 2 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 38 |
| 39 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 40 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 41 | 2 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 27 |
| 42 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 43 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 44 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 27 |
| 45 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 |
| 46 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 47 | 5 | 5 | 5 | 2 | 3 | 5 | 3 | 5 | 3 | 3 | 4 | 4 | 47 |
| 48 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 49 | 3 | 3 | 2 | 2 | 2 | 3 | 4 | 2 | 3 | 3 | 3 | 3 | 33 |
| 50 | 5 | 5 | 5 | 2 | 3 | 5 | 3 | 5 | 3 | 3 | 4 | 4 | 47 |
| 51 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 52 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 53 | 3 | 3 | 2 | 4 | 3 | 5 | 2 | 5 | 5 | 5 | 3 | 3 | 43 |

| Nomor Responden | Religiusitas (X1) | | | | | | | | | | | | Total X1 |
|-----------------|-------------------|------|------|------|------|------|------|------|------|-------|-------|-------|----------|
| | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | |
| 54 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 24 |
| 55 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 27 |
| 56 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 57 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 58 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 59 | 3 | 4 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 30 |
| 60 | 3 | 4 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 30 |
| 61 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 62 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 63 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 64 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 65 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 66 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 67 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 68 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 4 | 4 | 34 |
| 69 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 70 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 5 | 5 | 3 | 3 | 35 |
| 71 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 32 |
| 72 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 5 | 2 | 2 | 3 | 3 | 32 |

| Nomor Responden | Religiusitas (X1) | | | | | | | | | | | | Total X1 |
|-----------------|-------------------|------|------|------|------|------|------|------|------|-------|-------|-------|----------|
| | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | |
| 73 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 32 |
| 74 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 34 |
| 75 | 5 | 5 | 5 | 2 | 5 | 2 | 5 | 2 | 5 | 5 | 3 | 3 | 47 |
| 76 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 77 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 78 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 79 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 80 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 4 | 4 | 34 |
| 81 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 82 | 5 | 5 | 5 | 2 | 3 | 5 | 3 | 5 | 3 | 3 | 4 | 4 | 47 |
| 83 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 84 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 85 | 5 | 5 | 5 | 2 | 3 | 5 | 3 | 5 | 3 | 3 | 4 | 4 | 47 |
| 86 | 5 | 5 | 5 | 2 | 3 | 5 | 3 | 5 | 3 | 3 | 4 | 4 | 47 |
| 87 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 88 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 34 |
| 89 | 5 | 5 | 5 | 2 | 3 | 5 | 3 | 5 | 3 | 3 | 4 | 4 | 47 |
| 90 | 3 | 3 | 2 | 2 | 3 | 5 | 2 | 5 | 2 | 2 | 3 | 3 | 35 |
| 91 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |

| Nomor Responden | Religiusitas (X1) | | | | | | | | | | | | Total X1 |
|-----------------|-------------------|------|------|------|------|------|------|------|------|-------|-------|-------|----------|
| | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | |
| 92 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 33 |
| 93 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 94 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 95 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 96 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 97 | 3 | 3 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2 | 3 | 3 | 29 |
| 98 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 32 |
| 99 | 2 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 5 | 5 | 4 | 4 | 38 |
| 100 | 3 | 3 | 2 | 2 | 3 | 5 | 4 | 2 | 2 | 2 | 3 | 3 | 34 |

Tabulasi Data Responden

Moral Pajak (X2)

| Nomor Responden | Moral Pajak (X2) | | | | | | | | | | | | | | | | Total X2 | |
|-----------------|------------------|------|------|------|-----|------|-----|------|------|-----|------|------|-----|-------|-------|-------|----------|-----|
| | X2.1 | X2.2 | X2.3 | X2.4 | | X2.5 | | X2.6 | X2.7 | | X2.8 | X2.9 | | X2.10 | X2.11 | X2.12 | | |
| | | | | (+) | (-) | (+) | (-) | | (+) | (-) | | (+) | (-) | | | (+) | | (-) |
| 1 | 1 | 1 | 1 | 1 | 5 | 1 | 5 | 1 | 1 | 5 | 1 | 1 | 5 | 1 | 1 | 1 | 5 | 12 |
| 2 | 1 | 1 | 1 | 1 | 5 | 1 | 5 | 1 | 1 | 5 | 1 | 1 | 5 | 3 | 3 | 3 | 3 | 12 |
| 3 | 1 | 1 | 1 | 1 | 5 | 1 | 5 | 1 | 1 | 5 | 1 | 1 | 5 | 1 | 1 | 1 | 5 | 12 |
| 4 | 1 | 1 | 1 | 1 | 5 | 1 | 5 | 1 | 1 | 5 | 1 | 1 | 5 | 3 | 2 | 3 | 3 | 12 |
| 5 | 1 | 1 | 1 | 1 | 5 | 1 | 5 | 1 | 1 | 5 | 1 | 1 | 5 | 3 | 3 | 3 | 3 | 12 |
| 6 | 1 | 1 | 1 | 1 | 5 | 2 | 4 | 1 | 1 | 5 | 1 | 1 | 5 | 3 | 3 | 3 | 3 | 12 |
| 7 | 1 | 1 | 1 | 1 | 5 | 1 | 5 | 1 | 1 | 5 | 1 | 1 | 5 | 3 | 4 | 3 | 3 | 12 |
| 8 | 1 | 1 | 1 | 1 | 5 | 1 | 5 | 1 | 1 | 5 | 1 | 1 | 5 | 1 | 4 | 4 | 2 | 12 |
| 9 | 1 | 3 | 2 | 1 | 5 | 1 | 5 | 1 | 1 | 5 | 1 | 1 | 5 | 1 | 4 | 4 | 2 | 15 |
| 10 | 1 | 1 | 1 | 2 | 4 | 1 | 5 | 1 | 1 | 5 | 1 | 1 | 5 | 1 | 1 | 4 | 2 | 15 |
| 11 | 1 | 1 | 1 | 1 | 5 | 1 | 5 | 1 | 1 | 5 | 1 | 1 | 5 | 1 | 1 | 4 | 2 | 15 |
| 12 | 2 | 2 | 2 | 1 | 5 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 24 |
| 13 | 2 | 2 | 2 | 1 | 5 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 24 |
| 14 | 2 | 2 | 2 | 1 | 5 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 24 |
| 15 | 2 | 2 | 2 | 1 | 5 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 24 |

| Nomor Responden | Moral Pajak (X2) | | | | | | | | | | | | | | | | Total X2 | |
|-----------------|------------------|------|------|------|-----|------|-----|------|------|-----|------|------|-----|-------|-------|-------|----------|-----|
| | X2.1 | X2.2 | X2.3 | X2.4 | | X2.5 | | X2.6 | X2.7 | | X2.8 | X2.9 | | X2.10 | X2.11 | X2.12 | | |
| | | | | (+) | (-) | (+) | (-) | | (+) | (-) | | (+) | (-) | | | (+) | | (-) |
| 16 | 3 | 2 | 4 | 2 | 4 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 17 | 3 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 18 | 3 | 2 | 4 | 1 | 5 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 19 | 3 | 2 | 4 | 1 | 5 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 20 | 3 | 2 | 4 | 3 | 3 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 21 | 3 | 2 | 4 | 1 | 5 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 22 | 3 | 2 | 4 | 1 | 5 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 23 | 3 | 2 | 4 | 1 | 5 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 24 | 3 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 25 | 3 | 2 | 4 | 2 | 4 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 26 | 3 | 2 | 4 | 3 | 3 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 27 | 3 | 2 | 4 | 3 | 3 | 3 | 3 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 28 | 3 | 2 | 4 | 4 | 2 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 29 | 3 | 2 | 4 | 1 | 5 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 30 | 3 | 2 | 4 | 3 | 3 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 31 | 3 | 2 | 4 | 2 | 4 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 32 | 3 | 2 | 4 | 1 | 5 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 33 | 3 | 2 | 4 | 2 | 4 | 3 | 3 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |

| Nomor Responden | Moral Pajak (X2) | | | | | | | | | | | | | | | | Total X2 | |
|-----------------|------------------|------|------|------|-----|------|-----|------|------|-----|------|------|-----|-------|-------|-------|----------|----|
| | X2.1 | X2.2 | X2.3 | X2.4 | | X2.5 | | X2.6 | X2.7 | | X2.8 | X2.9 | | X2.10 | X2.11 | X2.12 | | |
| | | | | (+) | (-) | (+) | (-) | | (+) | (-) | | (+) | (-) | | | | | |
| 34 | 3 | 2 | 4 | 4 | 2 | 3 | 3 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 35 | 3 | 2 | 4 | 2 | 4 | 4 | 2 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 36 | 3 | 2 | 4 | 1 | 5 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 37 | 3 | 2 | 4 | 2 | 4 | 3 | 3 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 27 |
| 38 | 3 | 3 | 4 | 1 | 5 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 28 |
| 39 | 3 | 4 | 4 | 1 | 5 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 29 |
| 40 | 3 | 4 | 4 | 1 | 5 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 29 |
| 41 | 3 | 4 | 4 | 2 | 4 | 4 | 2 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 31 |
| 42 | 3 | 4 | 4 | 2 | 4 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 31 |
| 43 | 3 | 4 | 4 | 2 | 4 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 31 |
| 44 | 3 | 4 | 4 | 1 | 5 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 32 |
| 45 | 3 | 4 | 4 | 1 | 5 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 32 |
| 46 | 3 | 4 | 4 | 2 | 4 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 32 |
| 47 | 5 | 4 | 4 | 2 | 4 | 1 | 5 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 34 |
| 48 | 5 | 4 | 4 | 2 | 4 | 2 | 4 | 3 | 2 | 4 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 36 |
| 49 | 5 | 4 | 4 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 4 | 2 | 4 | 4 | 4 | 4 | 2 | 43 |
| 50 | 5 | 4 | 4 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 4 | 2 | 4 | 4 | 4 | 4 | 2 | 43 |
| 51 | 5 | 4 | 4 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 4 | 2 | 4 | 4 | 4 | 4 | 2 | 43 |

| Nomor Responden | Moral Pajak (X2) | | | | | | | | | | | | | | | | Total X2 | |
|-----------------|------------------|------|------|------|-----|------|-----|------|------|-----|------|------|-----|-------|-------|-------|----------|-----|
| | X2.1 | X2.2 | X2.3 | X2.4 | | X2.5 | | X2.6 | X2.7 | | X2.8 | X2.9 | | X2.10 | X2.11 | X2.12 | | |
| | | | | (+) | (-) | (+) | (-) | | (+) | (-) | | (+) | (-) | | | (+) | | (-) |
| 52 | 5 | 5 | 4 | 2 | 2 | 4 | 2 | 5 | 5 | 1 | 4 | 2 | 4 | 4 | 4 | 4 | 2 | 45 |
| 53 | 5 | 4 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 3 | 3 | 5 | 5 | 5 | 1 | 47 |
| 54 | 5 | 5 | 5 | 4 | 2 | 4 | 2 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 55 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 56 | 5 | 5 | 5 | 4 | 2 | 4 | 2 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 57 | 5 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 58 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 59 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 60 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 61 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 62 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 63 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 64 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 65 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 66 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 67 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 68 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 69 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |

| Nomor Responden | Moral Pajak (X2) | | | | | | | | | | | | | | | | Total X2 | |
|-----------------|------------------|------|------|------|-----|------|-----|------|------|-----|------|------|-----|-------|-------|-------|----------|----|
| | X2.1 | X2.2 | X2.3 | X2.4 | | X2.5 | | X2.6 | X2.7 | | X2.8 | X2.9 | | X2.10 | X2.11 | X2.12 | | |
| | | | | (+) | (-) | (+) | (-) | | (+) | (-) | | (+) | (-) | | | | | |
| 70 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 71 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 72 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 73 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 74 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 75 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 76 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 77 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 2 | 4 | 5 | 5 | 5 | 1 | 48 |
| 78 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 3 | 3 | 5 | 5 | 5 | 1 | 49 |
| 79 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 3 | 3 | 5 | 5 | 5 | 1 | 49 |
| 80 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 5 | 1 | 5 | 3 | 3 | 5 | 5 | 5 | 1 | 49 |
| 81 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 4 | 2 | 5 | 5 | 5 | 1 | 51 |
| 82 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 3 | 3 | 5 | 5 | 5 | 1 | 51 |
| 83 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 4 | 2 | 5 | 5 | 5 | 1 | 52 |
| 84 | 5 | 5 | 5 | 4 | 2 | 4 | 2 | 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 53 |
| 85 | 5 | 5 | 5 | 4 | 2 | 4 | 2 | 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 53 |
| 86 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 53 |
| 87 | 5 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 56 |

| Nomor Responden | Moral Pajak (X2) | | | | | | | | | | | | | | | | Total X2 | |
|-----------------|------------------|------|------|------|-----|------|-----|------|------|-----|------|------|-----|-------|-------|-------|----------|-----|
| | X2.1 | X2.2 | X2.3 | X2.4 | | X2.5 | | X2.6 | X2.7 | | X2.8 | X2.9 | | X2.10 | X2.11 | X2.12 | | |
| | | | | (+) | (-) | (+) | (-) | | (+) | (-) | | (+) | (-) | | | (+) | | (-) |
| 88 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 56 |
| 89 | 5 | 5 | 5 | 4 | 2 | 4 | 2 | 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 56 |
| 90 | 5 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 58 |
| 91 | 5 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 59 |
| 92 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 59 |
| 93 | 5 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 59 |
| 94 | 5 | 5 | 5 | 4 | 2 | 4 | 2 | 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 60 |
| 95 | 5 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 60 |
| 96 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 60 |
| 97 | 5 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 60 |
| 98 | 5 | 5 | 5 | 2 | 4 | 2 | 4 | 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 60 |
| 99 | 5 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 60 |
| 100 | 5 | 5 | 5 | 5 | 1 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 1 | 5 | 5 | 5 | 1 | 60 |

Tabulasi Data Responden

Sistem Perpajakan (X3)

| Nomor Responden | Sistem Perpajakan (X3) | | | | | | | | | | | | | | Total X3 |
|-----------------|------------------------|------|------|------|------|-----|------|------|------|------|-------|-------|-------|-----|----------|
| | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | X3.11 | X3.12 | | |
| | | | | | (+) | (-) | | | | | | | (+) | (-) | |
| 1 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 2 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 3 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 5 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 6 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 7 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 8 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 9 | 4 | 5 | 4 | 5 | 4 | 2 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 2 | 52 |
| 10 | 4 | 3 | 3 | 4 | 5 | 1 | 5 | 2 | 3 | 3 | 2 | 3 | 4 | 2 | 41 |
| 11 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 12 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 13 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 14 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 15 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |

| Nomor Responden | Sistem Perpajakan (X3) | | | | | | | | | | | | | | Total X3 |
|-----------------|------------------------|------|------|------|------|-----|------|------|------|------|-------|-------|-------|-----|----------|
| | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | X3.11 | X3.12 | | |
| | | | | | (+) | (-) | | | | | | | (+) | (-) | |
| 16 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 17 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 18 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 19 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 20 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 21 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 22 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 23 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 24 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 25 | 4 | 5 | 2 | 3 | 3 | 3 | 3 | 2 | 5 | 5 | 4 | 2 | 4 | 2 | 42 |
| 26 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
| 27 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 28 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 29 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 30 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 31 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 32 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 33 | 3 | 5 | 4 | 3 | 2 | 4 | 3 | 4 | 5 | 2 | 5 | 4 | 3 | 3 | 43 |

| Nomor Responden | Sistem Perpajakan (X3) | | | | | | | | | | | | | | Total X3 |
|-----------------|------------------------|------|------|------|------|-----|------|------|------|------|-------|-------|-------|-----|----------|
| | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | X3.11 | X3.12 | | |
| | | | | | (+) | (-) | | | | | | | (+) | (-) | |
| 34 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 35 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 36 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 37 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 38 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 39 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 40 | 1 | 1 | 1 | 1 | 1 | 5 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 5 | 12 |
| 41 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 42 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 43 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 44 | 1 | 1 | 1 | 1 | 1 | 5 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 5 | 12 |
| 45 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 46 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 47 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 48 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 49 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 50 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 51 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |

| Nomor Responden | Sistem Perpajakan (X3) | | | | | | | | | | | | | | Total X3 |
|-----------------|------------------------|------|------|------|------|-----|------|------|------|------|-------|-------|-------|-----|----------|
| | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | X3.11 | X3.12 | | |
| | | | | | (+) | (-) | | | | | | | (+) | (-) | |
| 52 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 53 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 54 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 55 | 5 | 4 | 5 | 4 | 5 | 1 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 1 | 55 |
| 56 | 3 | 5 | 4 | 4 | 5 | 1 | 5 | 3 | 5 | 4 | 3 | 5 | 3 | 3 | 49 |
| 57 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 47 |
| 58 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 59 | 4 | 4 | 3 | 4 | 5 | 1 | 4 | 5 | 4 | 3 | 3 | 3 | 3 | 2 | 44 |
| 60 | 3 | 3 | 5 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 3 | 44 |
| 61 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 62 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 63 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 64 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 65 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 66 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 67 | 2 | 4 | 4 | 4 | 4 | 2 | 5 | 5 | 4 | 3 | 5 | 3 | 5 | 1 | 48 |
| 68 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 5 | 3 | 3 | 3 | 40 |
| 69 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |

| Nomor Responden | Sistem Perpajakan (X3) | | | | | | | | | | | | | | Total X3 |
|-----------------|------------------------|------|------|------|------|-----|------|------|------|------|-------|-------|-------|-----|----------|
| | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | X3.11 | X3.12 | | |
| | | | | | (+) | (-) | | | | | | | (+) | (-) | |
| 70 | 2 | 5 | 5 | 4 | 4 | 2 | 3 | 5 | 5 | 4 | 5 | 4 | 5 | 1 | 51 |
| 71 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 1 | 48 |
| 72 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 73 | 4 | 3 | 5 | 5 | 5 | 1 | 4 | 5 | 3 | 5 | 5 | 4 | 5 | 1 | 53 |
| 74 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 75 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 76 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 77 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 78 | 5 | 4 | 5 | 5 | 5 | 1 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 1 | 57 |
| 79 | 4 | 3 | 2 | 5 | 2 | 4 | 5 | 4 | 3 | 3 | 4 | 2 | 5 | 1 | 42 |
| 80 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 81 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 82 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 83 | 3 | 2 | 5 | 3 | 4 | 2 | 2 | 3 | 2 | 4 | 4 | 5 | 4 | 2 | 41 |
| 84 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 85 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 86 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
| 87 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |

| Nomor Responden | Sistem Perpajakan (X3) | | | | | | | | | | | | | | Total X3 |
|-----------------|------------------------|------|------|------|------|-----|------|------|------|------|-------|-------|-------|-----|----------|
| | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | X3.11 | X3.12 | | |
| | | | | | (+) | (-) | | | | | | | (+) | (-) | |
| 88 | 5 | 2 | 3 | 2 | 5 | 1 | 4 | 4 | 2 | 4 | 4 | 3 | 4 | 2 | 42 |
| 89 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 90 | 5 | 3 | 4 | 5 | 4 | 2 | 2 | 5 | 3 | 2 | 3 | 4 | 4 | 2 | 44 |
| 91 | 1 | 4 | 5 | 1 | 3 | 3 | 3 | 3 | 4 | 5 | 2 | 5 | 2 | 4 | 38 |
| 92 | 4 | 5 | 4 | 5 | 4 | 2 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 2 | 53 |
| 93 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 60 |
| 94 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 95 | 3 | 4 | 4 | 2 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 1 | 47 |
| 96 | 5 | 5 | 3 | 5 | 4 | 2 | 5 | 5 | 5 | 3 | 3 | 3 | 5 | 1 | 51 |
| 97 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |
| 98 | 5 | 5 | 5 | 4 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 59 |
| 99 | 4 | 4 | 5 | 3 | 5 | 1 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 2 | 52 |
| 100 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 48 |

Lampiran 4 - Hasil Uji Validitas

Penggelapan Pajak (Y)

| | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | Y.10 | Y.11 | Penggelapan Pajak |
|-----|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------------|
| Y.1 | Pearson Correlation | 1 | .849** | .879** | .845** | .867** | .838** | .881** | .809** | .743** | .743** | .882** | .952** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.2 | Pearson Correlation | .849** | 1 | .872** | .837** | .868** | .797** | .760** | .733** | .648** | .648** | .730** | .890** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.3 | Pearson Correlation | .879** | .872** | 1 | .867** | .836** | .844** | .789** | .701** | .694** | .686** | .759** | .909** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

| | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | Y.10 | Y.11 | Penggelapan Pajak |
|-----|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------------|
| Y.4 | Pearson Correlation | .845** | .837** | .867** | 1 | .872** | .800** | .789** | .674** | .616** | .651** | .725** | .883** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.5 | Pearson Correlation | .867** | .868** | .836** | .872** | 1 | .840** | .761** | .724** | .622** | .622** | .756** | .893** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.6 | Pearson Correlation | .838** | .797** | .844** | .800** | .840** | 1 | .842** | .741** | .743** | .683** | .721** | .901** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.7 | Pearson Correlation | .881** | .760** | .789** | .789** | .761** | .842** | 1 | .814** | .748** | .774** | .773** | .911** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 |

| | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | Y.10 | Y.11 | Penggelapan Pajak |
|------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------------|
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.8 | Pearson Correlation | .809** | .733** | .701** | .674** | .724** | .741** | .814** | 1 | .861** | .826** | .808** | .886** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.9 | Pearson Correlation | .743** | .648** | .694** | .616** | .622** | .743** | .748** | .861** | 1 | .879** | .776** | .849** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.10 | Pearson Correlation | .743** | .648** | .686** | .651** | .622** | .683** | .774** | .826** | .879** | 1 | .810** | .848** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Y.11 | Pearson Correlation | .882** | .730** | .759** | .725** | .756** | .721** | .773** | .808** | .776** | .810** | 1 | .892** |

| | | Y.1 | Y.2 | Y.3 | Y.4 | Y.5 | Y.6 | Y.7 | Y.8 | Y.9 | Y.10 | Y.11 | Penggelapan Pajak |
|-------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------------|
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Penggelapan Pajak | Pearson Correlation | .952** | .890** | .909** | .883** | .893** | .901** | .911** | .886** | .849** | .848** | .892** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

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

Hasil Uji Validitas

Religiusitas (X1)

| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | Religiusitas |
|------|---------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------------|
| X1.1 | Pearson Correlation | 1 | .956** | .886* | .482* | .677* | .711* | .666* | .632* | .515* | .618** | .687** | .646** | .857** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.2 | Pearson Correlation | .956** | 1 | .875* | .476* | .636* | .692* | .639* | .605* | .510* | .586** | .621** | .602** | .831** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.3 | Pearson Correlation | .886** | .875** | 1 | .522* | .690* | .712* | .798* | .710* | .678* | .729** | .739** | .731** | .922** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.4 | Pearson Correlation | .482** | .476** | .522* | 1 | .665* | .600* | .644* | .583* | .606* | .638** | .724** | .727** | .758** |
| | Sig. (2-tailed) | | | | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.1 0 | X1.1 1 | X1.1 2 | Religiusita s |
|------|---------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-----------|-----------|-----------|------------------|
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.5 | Pearson Correlation | .677** | .636** | .690* | .665* | 1 | .322* | .754* | .349* | .576* | .679** | .668** | .610** | .752** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .001 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.6 | Pearson Correlation | .711** | .692** | .712* | .600* | .322* | 1 | .543* | .877* | .453* | .501** | .715** | .707** | .800** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .001 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.7 | Pearson Correlation | .666** | .639** | .798* | .644* | .754* | .543* | 1 | .509* | .776* | .833** | .676** | .664** | .859** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.8 | Pearson Correlation | .632** | .605** | .710* | .583* | .349* | .877* | .509* | 1 | .512* | .563** | .757** | .748** | .801** |

| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | Religiusitas |
|-------|---------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------------|
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.9 | Pearson Correlation | .515** | .510** | .678* | .606* | .576* | .453* | .776* | .512* | 1 | .939** | .501** | .507** | .778** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.10 | Pearson Correlation | .618** | .586** | .729* | .638* | .679* | .501* | .833* | .563* | .939* | 1 | .628** | .615** | .848** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.11 | Pearson Correlation | .687** | .621** | .739* | .724* | .668* | .715* | .676* | .757* | .501* | .628** | 1 | .932** | .856** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X1.12 | Pearson Correlation | .646** | .602** | .731* | .727* | .610* | .707* | .664* | .748* | .507* | .615** | .932** | 1 | .840** |

| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | X1.7 | X1.8 | X1.9 | X1.10 | X1.11 | X1.12 | Religiusitas |
|--------------|---------------------|--------|--------|-------|-------|-------|-------|-------|-------|-------|--------|--------|--------|--------------|
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Religiusitas | Pearson Correlation | .857** | .831** | .922* | .758* | .752* | .800* | .859* | .801* | .778* | .848** | .856** | .840** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

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

Hasil Uji Validitas

Moral Pajak (X2)

| | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | X2.11 | X2.12 | Moral Pajak |
|------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------|
| X2.1 | Pearson Correlation | 1 | .917** | .917** | .941** | .938** | .944** | .935** | .930** | .587** | .855** | .793** | .711** | .945** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.2 | Pearson Correlation | .917** | 1 | .828** | .966** | .948** | .916** | .912** | .917** | .573** | .859** | .835** | .773** | .930** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.3 | Pearson Correlation | .917** | .828** | 1 | .820** | .814** | .802** | .799** | .814** | .568** | .702** | .636** | .516** | .862** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

| | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | X2.11 | X2.12 | Moral Pajak |
|------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------|
| X2.4 | Pearson Correlation | .941** | .966** | .820** | 1 | .986** | .954** | .948** | .953** | .589** | .903** | .858** | .816** | .952** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.5 | Pearson Correlation | .938** | .948** | .814** | .986** | 1 | .971** | .965** | .973** | .599** | .926** | .882** | .856** | .956** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.6 | Pearson Correlation | .944** | .916** | .802** | .954** | .971** | 1 | .998** | .991** | .591** | .953** | .914** | .871** | .953** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.7 | Pearson Correlation | .935** | .912** | .799** | .948** | .965** | .998** | 1 | .993** | .592** | .955** | .917** | .875** | .951** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

| | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | X2.11 | X2.12 | Moral Pajak |
|-------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------|
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.8 | Pearson Correlation | .930** | .917** | .814** | .953** | .973** | .991** | .993** | 1 | .611** | .963** | .925** | .883** | .957** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.9 | Pearson Correlation | .587** | .573** | .568** | .589** | .599** | .591** | .592** | .611** | 1 | .569** | .534** | .498** | .765** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.10 | Pearson Correlation | .855** | .859** | .702** | .903** | .926** | .953** | .955** | .963** | .569** | 1 | .957** | .906** | .897** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.11 | Pearson Correlation | .793** | .835** | .636** | .858** | .882** | .914** | .917** | .925** | .534** | .957** | 1 | .937** | .849** |

| | | X2.1 | X2.2 | X2.3 | X2.4 | X2.5 | X2.6 | X2.7 | X2.8 | X2.9 | X2.10 | X2.11 | X2.12 | Moral Pajak |
|-------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------|
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X2.12 | Pearson Correlation | .711** | .773** | .516** | .816** | .856** | .871** | .875** | .883** | .498** | .906** | .937** | 1 | .796** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Moral Pajak | Pearson Correlation | .945** | .930** | .862** | .952** | .956** | .953** | .951** | .957** | .765** | .897** | .849** | .796** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

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

Hasil Uji Validitas

Sistem Perpajakan (X3)

| | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | X3.11 | X3.12 | Sistem Perpajak an |
|------|------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------------------------|
| X3.1 | Pearson Correlation | 1 | .622** | .554** | .818** | .796** | .737** | .738** | .622** | .622** | .632** | .603** | .762** | .831** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.2 | Pearson Correlation | .622** | 1 | .667** | .717** | .647** | .786** | .724** | 1.000* | .678** | .672** | .704** | .672** | .865** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.3 | Pearson Correlation | .554** | .667** | 1 | .592** | .758** | .574** | .758** | .667** | .821** | .783** | .954** | .674** | .854** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.4 | Pearson Correlation | .818** | .717** | .592** | 1 | .732** | .789** | .789** | .717** | .516** | .640** | .598** | .784** | .849** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

| | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | X3.11 | X3.12 | Sistem Perpajakan |
|------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------------|
| X3.5 | Pearson Correlation | .796** | .647** | .758** | .732** | 1 | .770** | .768** | .647** | .737** | .608** | .763** | .716** | .871** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.6 | Pearson Correlation | .737** | .786** | .574** | .789** | .770** | 1 | .724** | .786** | .662** | .626** | .612** | .764** | .860** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.7 | Pearson Correlation | .738** | .724** | .758** | .789** | .768** | .724** | 1 | .724** | .614** | .762** | .702** | .793** | .885** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.8 | Pearson Correlation | .622** | 1.000* | .667** | .717** | .647** | .786** | .724** | 1 | .678** | .672** | .704** | .672** | .865** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.9 | Pearson Correlation | .622** | .678** | .821** | .516** | .737** | .662** | .614** | .678** | 1 | .762** | .809** | .700** | .835** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

| | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | X3.6 | X3.7 | X3.8 | X3.9 | X3.10 | X3.11 | X3.12 | Sistem Perpajakan |
|-------------------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------------------|
| X3.10 | Pearson Correlation | .632** | .672** | .783** | .640** | .608** | .626** | .762** | .672** | .762** | 1 | .696** | .786** | .840** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.11 | Pearson Correlation | .603** | .704** | .954** | .598** | .763** | .612** | .702** | .704** | .809** | .696** | 1 | .620** | .851** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| X3.12 | Pearson Correlation | .762** | .672** | .674** | .784** | .716** | .764** | .793** | .672** | .700** | .786** | .620** | 1 | .871** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |
| Sistem Perpajakan | Pearson Correlation | .831** | .865** | .854** | .849** | .871** | .860** | .885** | .865** | .835** | .840** | .851** | .871** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 |

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

Lampiran 5 - Hasil Uji Reliabilitas

Penggelapan Pajak (Y)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .974 | 11 |

Religiusitas (X1)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .954 | 12 |

Moral Pajak (X2)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .985 | 12 |

Sistem Perpajakan (X3)

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .967 | 12 |

Lampiran 6 - Hasil Uji Statistik Deskriptif

Descriptive Statistics

| | N | Range | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|-------|---------|---------|-------|----------------|
| Religiusitas | 100 | 36 | 24 | 60 | 34.82 | 9.924 |
| Moral Pajak | 100 | 48 | 12 | 60 | 38.32 | 14.643 |
| Sistem Perpajakan | 100 | 48 | 12 | 60 | 49.99 | 8.424 |
| Penggelapan Pajak | 100 | 44 | 11 | 55 | 45.30 | 10.656 |
| Valid N (listwise) | 100 | | | | | |



Lampiran 7 - Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual | |
|----------------------------------|-------------------------|-------------------------|------|
| N | | 100 | |
| Normal Parameters ^{a,b} | Mean | .0000000 | |
| | Std. Deviation | 8.63634099 | |
| Most Extreme Differences | Absolute | .099 | |
| | Positive | .082 | |
| | Negative | -.099 | |
| Test Statistic | | .099 | |
| Monte Carlo Sig. (2-tailed) | Sig. | .267 ^d | |
| | 99% Confidence Interval | Lower Bound | .256 |
| | | Upper Bound | .278 |

a. Test distribution is Normal.

b. Calculated from data.

d. Based on 10000 sampled tables with starting seed 2000000.

Lampiran 8 - Hasil Uji Heterokedastisitas

Correlations

| | | | Religiusitas | Moral Pajak | Sistem Perpajakan | Unstandardized Residual |
|-------------------------|-------------------------|-------------------------|--------------|-------------|-------------------|-------------------------|
| Spearman's rho | Religiusitas | Correlation Coefficient | 1.000 | .176 | .091 | .193 |
| | | Sig. (2-tailed) | . | .080 | .370 | .054 |
| | | N | 100 | 100 | 100 | 100 |
| | Moral Pajak | Correlation Coefficient | .176 | 1.000 | -.255* | .036 |
| | | Sig. (2-tailed) | .080 | . | .010 | .720 |
| | | N | 100 | 100 | 100 | 100 |
| | Sistem Perpajakan | Correlation Coefficient | .091 | -.255* | 1.000 | .032 |
| | | Sig. (2-tailed) | .370 | .010 | . | .752 |
| | | N | 100 | 100 | 100 | 100 |
| Unstandardized Residual | Correlation Coefficient | .193 | .036 | .032 | 1.000 | |
| | Sig. (2-tailed) | .054 | .720 | .752 | . | |
| | N | 100 | 100 | 100 | 100 | |

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

Lampiran 9 - Hasil Uji Multikolinearitas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 32.634 | 6.571 | | 4.966 | .000 |
| | Religiusitas | -.414 | .090 | -.386 | -4.594 | .000 |
| | Moral Pajak | -.072 | .061 | -.099 | -1.174 | .243 |
| | Sistem Perpajakan | .597 | .108 | .472 | 5.535 | .000 |

a. Dependent Variable: Penggelapan Pajak

Coefficients^a

| Model | | Collinearity Statistics | |
|-------|-------------------|-------------------------|-------|
| | | Tolerance | VIF |
| 1 | Religiusitas | .969 | 1.031 |
| | Moral Pajak | .963 | 1.038 |
| | Sistem Perpajakan | .940 | 1.063 |

a. Dependent Variable: Penggelapan Pajak

Lampiran 10 - Hasil Analisis Regresi Berganda

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 32.634 | 6.571 | | 4.966 | .000 |
| | Religiusitas | -.414 | .090 | -.386 | -4.594 | .000 |
| | Moral Pajak | -.072 | .061 | -.099 | -1.174 | .243 |
| | Sistem Perpajakan | .597 | .108 | .472 | 5.535 | .000 |

a. Dependent Variable: Penggelapan Pajak



Lampiran 11 - Hasil Uji F

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1 | Regression | 3856.948 | 3 | 1285.649 | 16.715 | .000 ^b |
| | Residual | 7384.052 | 96 | 76.917 | | |
| | Total | 11241.000 | 99 | | | |

a. Dependent Variable: Penggelapan Pajak

b. Predictors: (Constant), Sistem Perpajakan, Religiusitas, Moral Pajak



Lampiran 12 - Hasil Koefisien Determinasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .586 ^a | .343 | .323 | 8.770 |

a. Predictors: (Constant), Sistem Perpajakan, Religiusitas, Moral Pajak

b. Dependent Variable: Penggelapan Pajak



Lampiran 13 - Hasil Uji Statistik T

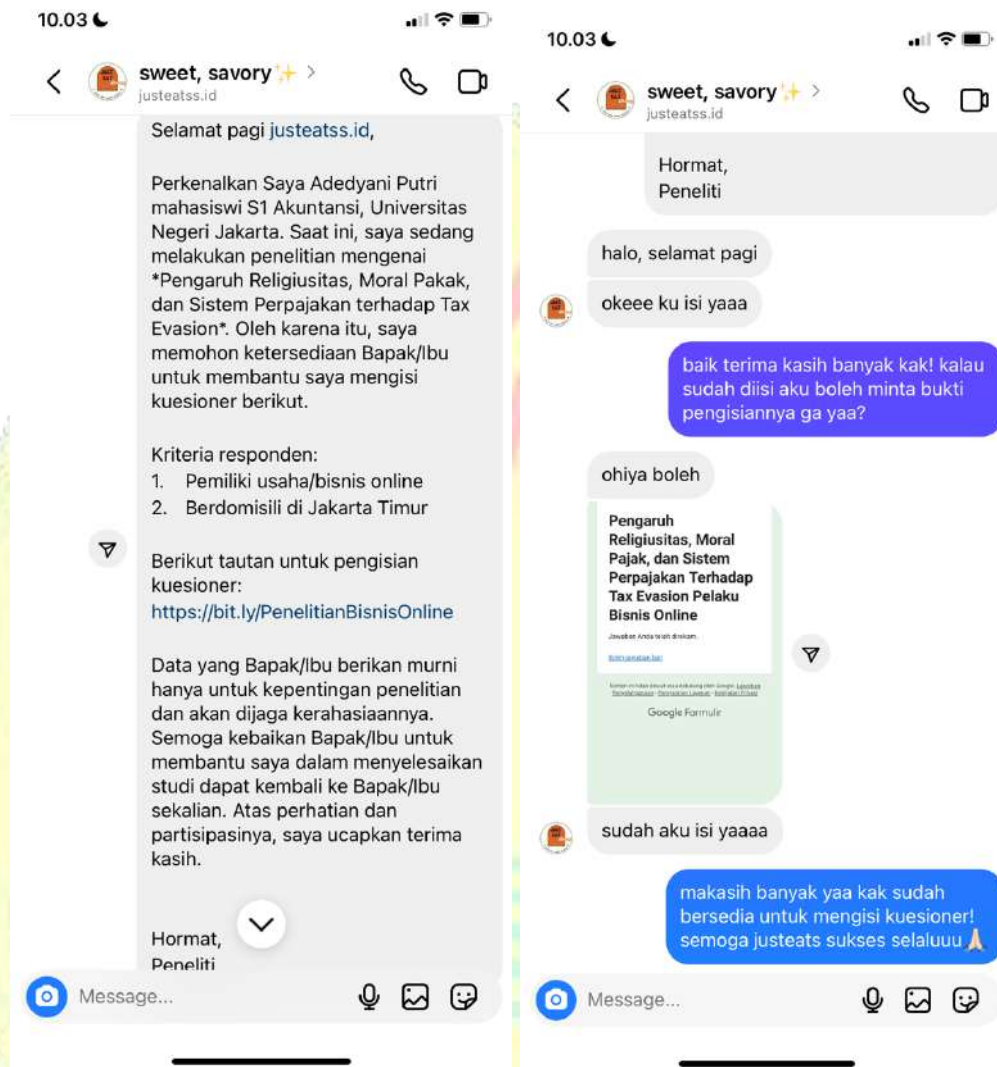
Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 32.634 | 6.571 | | 4.966 | .000 |
| | Religiusitas | -.414 | .090 | -.386 | -4.594 | .000 |
| | Moral Pajak | -.072 | .061 | -.099 | -1.174 | .243 |
| | Sistem Perpajakan | .597 | .108 | .472 | 5.535 | .000 |

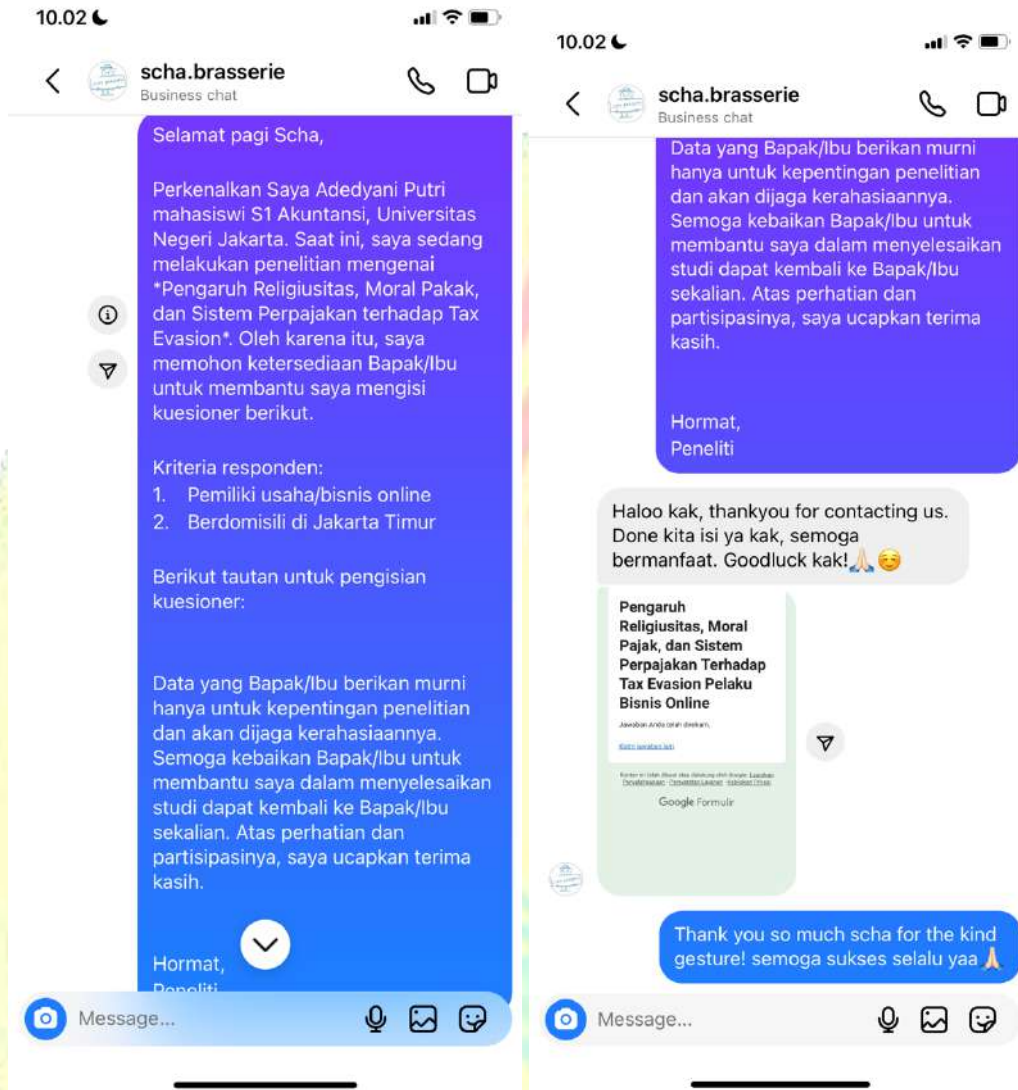
a. Dependent Variable: Penggelapan Pajak



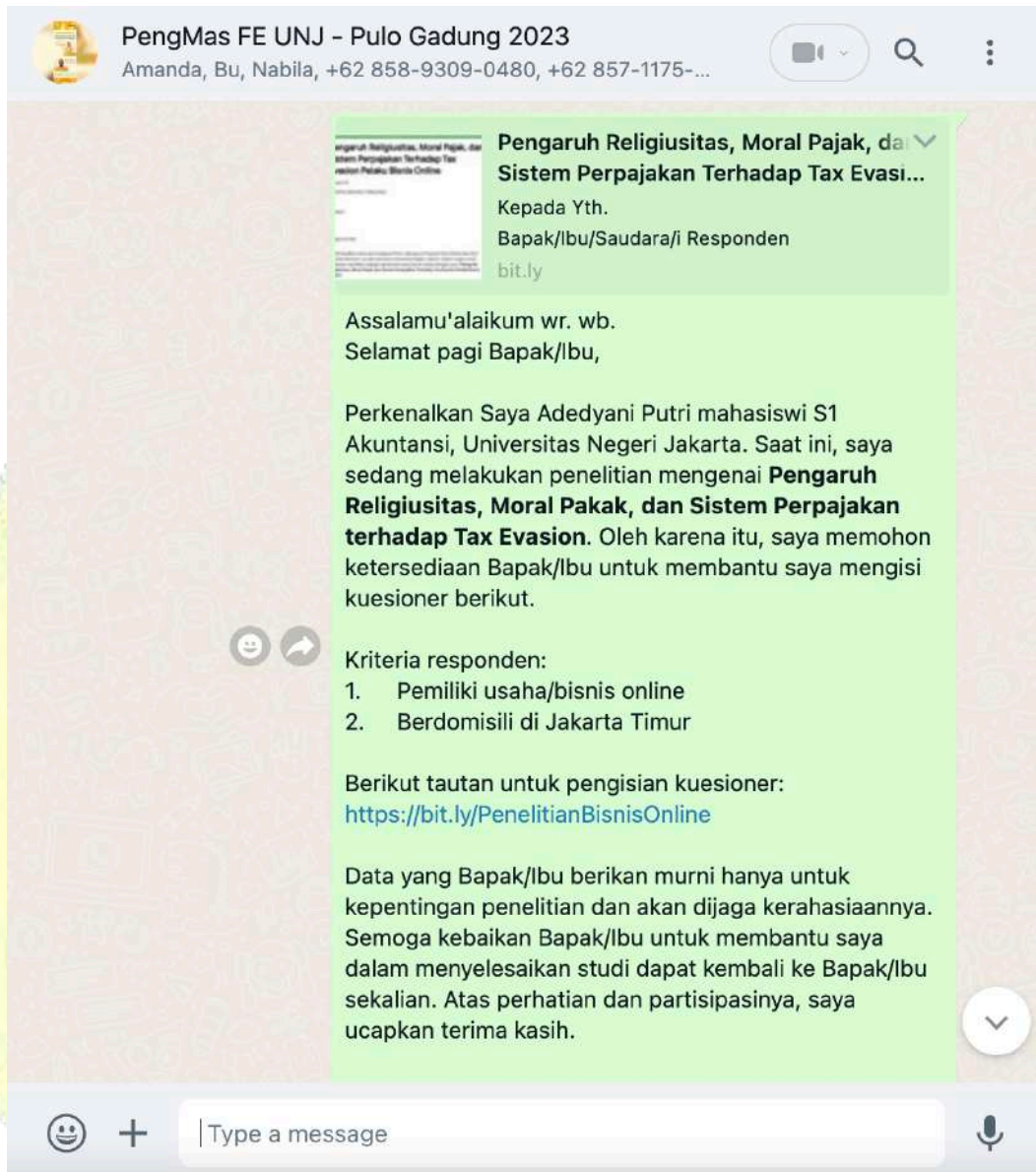
Lampiran 14 - Pembagian Kuesioner Melalui Platform Sosial Media Instagram



Pembagian Kuesioner Melalui Platform Sosial Media Instagram



Lampiran 15 – Pembagian Kuesioner Melalui Whatsapp Group



Lampiran 16 – Form Persetujuan Judul



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[Laman fe.unj.ac.id](http://Laman.fe.unj.ac.id)

PERSETUJUAN DOSEN PEMBIMBING

Yang bertanda tangan di bawah ini :

1. Nama : Adedyani Putri
2. No. Registrasi : 1706619051
3. Program Studi : S1 AKUNTANSI

Menerangkan menulis Skripsi dengan judul :

**Pengaruh Religiusitas, Moral Pajak, dan Sistem Perpajakan Terhadap Penggelapan Pajak
Pelaku Bisnis Online**

Dosen Pembimbing Skripsi yang diajukan :

Pembimbing Pertama :

Nama : Nuramalia Hasanah, SE, M.Ak
NIP : 197706172008122001
Golongan : IV/b

Pembimbing Kedua:

Nama : Dwi Handarini, S.Pd, M.Ak
NIP : 198907312015042004
Golongan : III/b

Tanda Tangan :

Menyetujui
Koordinator Prodi S1 Akuntansi

Dr. Muhammad Yusuf, SE., M.M.
NIP: 198906202020121006

Tanda Tangan :

Jakarta, 16 Januari 2024
Mahasiswa Ybs,

Adedyani Putri.
No.Reg. 1706619051

Catatan:

- Diketik rangkap dua (Program Studi, dan Ybs)

Lampiran 17 - Kartu Konsultasi Bimbingan Skripsi



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[Laman fe.unj.ac.id](http://Laman.fe.unj.ac.id)

KARTU KONSULTASI PEMBIMBINGAN PENULISAN SKRIPSI

1. Nama Mahasiswa : Adedyani Putri
2. No.Registrasi : 1706619051
3. Program Studi : SI Akuntansi
4. Dosen Pembimbing I : Nuramalia Hasanah, M. Ak NIP. 197706172008122001
5. Dosen Pembimbing II : Dwi Handarini, S.Pd,M.Ak. NIP. 198907312015042004

6. Judul Seminar Proposal :
Pengaruh Religiusitas, Moral Pajak, dan Sistem Perpajakan terhadap Penggelapan Pajak Pelaku Bisnis Online

| NO | TGL/BLN/THN | MATERI KONSULTASI | SARAN PEMBIMBING | TANDA TANGAN PEMBIMBING 2 |
|----------------------------|-------------|---|--|---------------------------|
| 1 | 23/05/2024 | Konsultasi mengenai kuesioner dan pengolahan data | <ul style="list-style-type: none"> Menghapus poin 'berusaha melakukan suap kepada fiskus' pada indikator kuesioner di variabel penggelapan pajak Menambahkan butir pertanyaan pada setiap indikator Mengacak nomor butir pertanyaan sehingga tidak berkelompok setiap indikatornya | |
| 2 | 25/06/2024 | Bab 4 & Bab 5 | <ul style="list-style-type: none"> Menambahkan implikasi pada hasil analisis statistic deskriptif Menghapus tabel berulang pada hasil uji analisis dan referensikan hasil ke tabel yang sudah ada sebelumnya Menambahkan tabel pendukung menggunakan hasil analisis data yang telah dilakukan untuk hipotesis variabel moral pajak yang ditolak | |
| 3 | 27/06/2024 | Finalisasi | <ul style="list-style-type: none"> Memperbaiki penulisan sesuai dengan pedoman penulisan skripsi | |
| SETUJU UNTUK UJIAN SKRIPSI | | | | |



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[Laman fe.unj.ac.id](http://Laman.fe.unj.ac.id)

KARTU KONSULTASI PEMBIMBINGAN PENULISAN SKRIPSI

1. Nama Mahasiswa : Adedyani Putri
2. No.Registrasi : 1706619051
3. Program Studi : SI Akuntansi
4. Dosen Pembimbing I : Nuramalia Hasanah, M. Ak NIP. 197706172008122001
5. Dosen Pembimbing II : Dwi Handarini, S.Pd,M.Ak. NIP. 198907312015042004

6. Judul Seminar Proposal :
Pengaruh Religiusitas, Moral Pajak, dan Sistem Perpajakan terhadap Penggelapan Pajak Pelaku Bisnis Online

| NO | TGL/BLN/THN | MATERI KONSULTASI | SARAN PEMBIMBING | TANDA TANGAN PEMBIMBING I |
|----------------------------|-------------|-------------------|---|---------------------------|
| 1 | 16/05/2024 | Konsultasi | <ul style="list-style-type: none"> Konsultasi mengenai hasil revisi dosen penguji saat seminar proposal | |
| 2 | 28/06/2024 | Bab IV dan Bab V | <ul style="list-style-type: none"> Memperbaiki lampiran dan penulisan Melampirkan hasil olah data pada lampiran | |
| 3 | 01/07/2024 | Finalisasi | <ul style="list-style-type: none"> Cek typo error | |
| SETUJU UNTUK UJIAN SKRIPSI | | | | |

Lampiran 18 - Lembar Persetujuan Seminar Proposal

SURAT PERSETUJUAN SEMINAR PROPOSAL PENELITIAN

Kami, yang bertanda tangan di bawah ini:

Nama : Nuramalia Hasanah, SE,M.Ak
NIP/NIDK :
Bertindak sebagai : Dosen Pembimbing I

Nama : Dwi Handarini, S.Pd,M.Ak
NIP/NIDK :
Bertindak sebagai : Dosen Pembimbing II

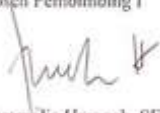
Memberikan persetujuan kepada mahasiswa di bawah ini:

Nama : Adedyani Putri
No. Registrasi : 1706619051
Program Studi : S1 Akuntansi
Judul Proposal Penelitian : Pengaruh Religiusitas, Moral Pajak, dan Sistem Perpajakan Terhadap Penggelapan Pajak Pelaku Bisnis Online

untuk mengikuti Seminar Proposal Penelitian.

Jakarta, 16 Januari 2024

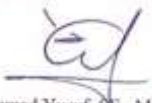
Dosen Pembimbing I


Nuramalia Hasanah, SE,M.Ak
NIP/NIDK. 197706172008122001

Dosen Pembimbing II


Dwi Handarini, S.Pd,M.Ak
NIP/NIDK. 198907312015042004

Mengetahui,
Koord. Program Studi S1 Akuntansi


Dr. Muhammad Yusuf, SE., M.M.
NIP. 198906202020121006

Lampiran 19 - Lembar Persetujuan Sidang Skripsi



KEMENTERIAN PENDIDIKAN, KEBUDAYAAN, RISET DAN TEKNOLOGI
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Laman: fe.unj.ac.id

SURAT PERSETUJUAN SIDANG SKRIPSI

Kami, yang bertanda tangan di bawah ini:

Nama : Nuramalia Hasanah, M.Ak
NIP/NIDK : 197706172008122001
Bertindak sebagai : Dosen Pembimbing I

Nama : Dwi Handarini, S.Pd,M.Ak
NIP/NIDK : 198907312015042004
Bertindak sebagai : Dosen Pembimbing II

Memberikan persetujuan kepada mahasiswa di bawah ini:

Nama : Adedyani Putri
No. Registrasi : 1706619051
Program Studi : S1 Akuntansi
Judul Skripsi : Pengaruh Religiusitas, Moral Pajak, dan Sistem Perpajakan Terhadap Penggelapan Pajak

untuk mengikuti Sidang Skripsi.

Jakarta, 27 Juni 2024

Dosen Pembimbing I

Nuramalia Hasanah, M.Ak
NIP. 197706172008122001

Dosen Pembimbing II

Dwi Handarini, S.Pd.M.Ak
NIP. 198907312015042004

Mengetahui,
Koord. Program Studi S1 Akuntansi

Dr. Muhammad Yusuf, SE., M.M.
NIP. 198906202020121006

Keterangan:

1. Formulir harus diketik
2. Tanda tangan harus asli

Lampiran 20 – Hasil Uji Turnitin

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RIWAYAT HIDUP PENELITI



Adedyani Putri, lahir di Jakarta tanggal 17 Oktober 2001. Merupakan anak kedua dari dua bersaudara dari pasangan Bapak Siswanto, S.Sos., M.Si. dan Ibu Sri Sundari. Bertempat tinggal di Griya Mustika Sari, Kota Bekasi, 17157. Riwayat pendidikan formal yang diselesaikan oleh peneliti dimulai dari Sekolah Dasar (SD) Muhammadiyah 24. Kemudian dilanjutkan dengan pendidikan di Sekolah Menengah Pertama (SMP) Negeri 92 Jakarta. Selanjutnya peneliti menempuh pendidikan di Sekolah Menengah Atas (SMA) Negeri 21 Jakarta dengan peminatan Ilmu Pengetahuan Sosial (IPS). Peneliti aktif di organisasi, yaitu Laboratorium Akuntansi dan Perpajakan Fakultas Ekonomi UNJ sebagai Koordinator pada periode 2021-2022. Selain itu, peneliti juga aktif membantu berbagai kegiatan dan pelatihan dosen FE UNJ sebagai panitia dan *Master of Ceremony (MC)*, serta berbagai kegiatan atau pelatihan mahasiswa sebagai panitia. Peneliti memiliki pengalaman magang pada divisi *Finance & Accounting* di Bosch Indonesia sebagai *Account Receivable Intern* dan pada divisi *Supply Chain* di Danone (Aqua) sebagai *Billing Intern*.