

KUISIONER PENELITIAN

Dengan Hormat,

Sebelumnya saya mohon maaf jika telah mengganggu aktivitas keseharian Bapak/Ibu/Saudara/i. Pada kesempatan ini saya mau mengajukan beberapa pertanyaan sehubungan dengan penelitian yang saya lakukan dengan judul “**Pengaruh Penerapan Tax Amnesty dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak**”. Jawaban yang anda berikan tidak ada yang salah, karena semua jawaban benar, namun jawaban yang paling benar merupakan jawaban yang sesuai dengan keadaan yang sesungguhnya Bapak / Ibu / Saudara/i alami. Jawaban Bapak/Ibu/Saudara/i akan dijamin kerahasiaannya dan hanya digunakan untuk bahan penelitian ini.

Demikian sekilas pengantar yang dapat saya berikan. Atas perhatian dan partisipasinya saya ucapkan terima kasih.

Data Responden

- Umur :
 21-30 tahun 31-40 tahun 41-50 tahun > 50 tahun
- Jenis Kelamin :
 Laki-Laki Perempuan
- Pekerjaan :
 Pegawai negeri Pegawai swasta Wiraswasta

Petunjuk Pengisian

- Berilah tanda centang (√) pada kotak yang tersedia untuk masing-masing jawaban pernyataan kuesioner.
- Tiap pertanyaan hanya diperbolehkan ada satu jawaban.
- Skala yang digunakan dalam menjawab pernyataan adalah sebagai berikut:

STS	TS	KS	S	SS
Sangat Tidak Setuju	Tidak Setuju	Kurang Setuju	Setuju	Sangat Setuju

A. TAX AMNESTY (X1)

No	Pertanyaan	STS	TS	KS	S	SS
1.	Uang tebusan yang di bayar dalam tax amnesty tidak memberatkan wajib pajak					
2.	Tarif tax amnesty telah sesuai dengan kemampuan wajib pajak					
3	Sanksi sebesar 200% apabila wajib pajak tidak mengikuti tax amnesty sudah cukup adil					

B. SANKSI PAJAK (X2)

No	Pertanyaan	STS	TS	KS	S	SS
1.	Setiap wajib pajak yang melanggar undang-undang pajak akan dikenai sanksi pajak tanpa toleransi					
2.	Sanksi pajak yang dikenakan terhadap wajib pajak telah sesuai dengan pelanggaran yang dilakukan					
3.	Sanksi administrasi yang dikenakan terhadap wajib pajak sudah cukup adil					
4.	Sanksi pidana bagi wajib pajak yang melanggar aturan pajak cukup berat					

C. KEPATUHAN WAJIB PAJAK (Y)

No.	Pertanyaan	STS	TS	KS	S	SS
1.	Setiap wajib pajak berkewajiban mendaftarkan diri untuk mendapatkan NPWP					
2.	Setiap wajib pajak harus membayar pajak sesuai dengan ketentuan yang berlaku					
3.	Setiap wajib pajak harus membayar pajak tepat waktu					
4.	Setiap wajib pajak harus melaporkan SPT tepat waktu					

LAMPIRAN HASIL PENELITIAN

Lampiran 1: Distribusi Frekuensi Jawaban Responden

Lampiran 1.1: Variabel Tax Amnesty (X1)

Statistics

		X1.1	X1.2	X1.3
N	Valid	100	100	100
	Missing	0	0	0
Mean		3,8700	3,8900	3,8400

X1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2,00	1	1,0	1,0	1,0
	3,00	21	21,0	21,0	22,0
	4,00	68	68,0	68,0	90,0
	5,00	10	10,0	10,0	100,0
	Total	100	100,0	100,0	

X1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2,00	1	1,0	1,0	1,0
	3,00	24	24,0	24,0	25,0
	4,00	60	60,0	60,0	85,0
	5,00	15	15,0	15,0	100,0
	Total	100	100,0	100,0	

X1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2,00	16	16,0	16,0	16,0
	3,00	18	18,0	18,0	34,0
	4,00	32	32,0	32,0	66,0
	5,00	34	34,0	34,0	100,0
	Total	100	100,0	100,0	

Lampiran 1.2: Variabel Sanksi Pajak (X2)

Statistics

		X2.1	X2.2	X2.3	X2.4
N	Valid	100	100	100	100
	Missing	0	0	0	0
Mean		4,0700	4,0400	4,0300	3,9300

X2.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2,00	1	1,0	1,0	1,0
	3,00	22	22,0	22,0	23,0
	4,00	46	46,0	46,0	69,0
	5,00	31	31,0	31,0	100,0
	Total	100	100,0	100,0	

X2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	17	17,0	17,0	17,0
	4,00	62	62,0	62,0	79,0
	5,00	21	21,0	21,0	100,0
	Total	100	100,0	100,0	

X2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	17	17,0	17,0	17,0
	4,00	63	63,0	63,0	80,0
	5,00	20	20,0	20,0	100,0
	Total	100	100,0	100,0	

X2.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2,00	4	4,0	4,0	4,0
	3,00	20	20,0	20,0	24,0
	4,00	55	55,0	55,0	79,0
	5,00	21	21,0	21,0	100,0
	Total	100	100,0	100,0	

Lampiran 1.3: Variabel Kepatuhan Wajib Pajak (Y)

Statistics

		Y1	Y2	Y3	Y4
N	Valid	100	100	100	100
	Missing	0	0	0	0
Mean		4,2100	4,2700	4,3100	4,4200

Y1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	4	4,0	4,0	4,0
	4,00	71	71,0	71,0	75,0
	5,00	25	25,0	25,0	100,0
	Total	100	100,0	100,0	

Y2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	9	9,0	9,0	9,0
	4,00	55	55,0	55,0	64,0
	5,00	36	36,0	36,0	100,0
	Total	100	100,0	100,0	

Y3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	6	6,0	6,0	6,0
	4,00	57	57,0	57,0	63,0
	5,00	37	37,0	37,0	100,0
	Total	100	100,0	100,0	

Y4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	7	7,0	7,0	7,0
	4,00	44	44,0	44,0	51,0
	5,00	49	49,0	49,0	100,0
	Total	100	100,0	100,0	

Lampiran 2: Uji Validitas dan Reliabilitas

Lampiran 2.1: Validitas and Reliability Tax Amnesty (X1)

Scale: ALL VARIABLES

Case Processing Summary

	N	%
Valid	100	100,0
Cases Excluded ^a	0	,0
Total	100	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,719	3

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	7,7300	2,300	,580	,637
X1.2	7,7100	2,006	,668	,522
X1.3	7,7600	1,255	,524	,791



Lampiran 2.2: Validitas and Reliability Sanksi Pajak (X1)

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	100	100,0
	Excluded ^a	0	,0
	Total	100	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,711	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2.1	12,0000	2,444	,445	,686
X2.2	12,0300	2,575	,559	,618
X2.3	12,0400	2,645	,528	,636
X2.4	12,1400	2,364	,487	,659



Lampiran 2.3: Validitas and Reliability Kepatuhan Wajib Pajak (Y)

Scale: ALL VARIABLES

Case Processing Summary

		N	%
Cases	Valid	100	100,0
	Excluded ^a	0	,0
	Total	100	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,718	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y1	13,0000	2,162	,358	,733
Y2	12,9400	1,734	,505	,658
Y3	12,9000	1,768	,538	,637
Y4	12,7900	1,562	,634	,572



Lampiran 3: Analisis Regresi Linier Berganda

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X2, X1 ^b	.	Enter

a. Dependent Variable: Y

b. All requested variables entered.

Lampiran 3.1: Hasil Uji Koefisien Determinasi (R^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,692 ^a	,479	,468	1,24971	1,817

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Lampiran 3.2: Hasil Uji signifikansi F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	139,097	2	69,549	44,532	,000 ^b
	Residual	151,493	97	1,562		
	Total	290,590	99			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Lampiran 3.3: Hasil Uji signifikansi t

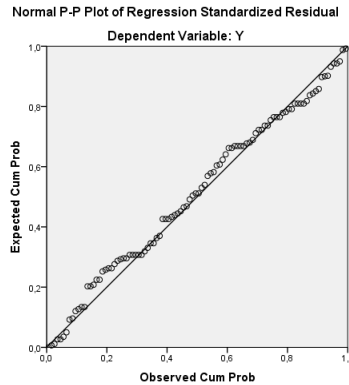
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	6,862	1,126		6,096	,000		
	X1	,398	,068	,444	5,852	,000	,920	1,087
	X2	,357	,065	,420	5,492	,000	,920	1,087

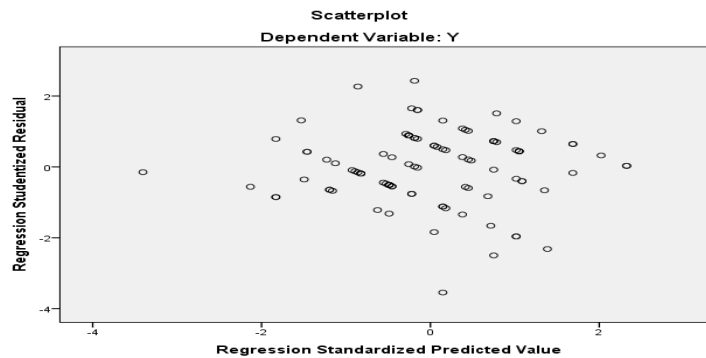
a. Dependent Variable: Y

Lampiran 4: Uji Asumsi Klasik

Lampiran 4.1: Uji Normalitas



Lampiran 4.2: Uji Heteroskedastisitas



Lampiran 4.3: Uji Multikolinieritas

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 X1	,920	1,087
X2	,920	1,087

Lampiran 4.4: Uji Autokorelasi

Model	Durbin-Watson
1	1,817

No	Pertanyaan													
	Tax Amnesty				Sanksi Pajak					Kepatuhan Wajib Pajak				
	X1.1	X1.2	X1.3	X1	X2.1	X2.2	X2.3	X2.4	X2	Y1	Y2	Y3	Y4	Y
1	4	4	5	13	5	4	4	4	17	5	4	5	5	19
2	4	4	2	10	5	4	4	4	17	4	5	4	5	18
3	4	5	5	14	3	4	4	5	16	5	5	5	5	20
4	4	4	5	13	5	4	4	4	17	5	4	5	5	19
5	4	4	3	11	4	4	4	4	16	4	5	5	5	19
6	4	4	5	13	4	4	5	5	18	4	5	5	5	19
7	4	4	5	13	4	4	3	4	15	4	5	5	5	19
8	4	4	3	11	3	4	4	3	14	4	5	4	3	16
9	4	4	4	12	4	4	4	3	15	5	5	5	5	20
10	3	3	4	10	4	3	5	4	16	5	4	4	4	17
11	4	4	4	12	5	5	5	5	20	5	5	5	5	20
12	3	4	5	12	4	3	4	3	14	4	4	4	4	16
13	4	4	4	12	5	5	5	4	19	4	5	5	5	19
14	5	5	3	13	3	4	4	4	15	4	4	4	4	16
15	4	4	5	13	4	4	4	4	16	5	4	5	5	19
16	3	3	2	8	4	3	3	4	14	4	3	3	4	14
17	4	4	3	11	5	5	5	4	19	4	4	5	4	17
18	4	4	5	13	3	4	4	4	15	4	3	3	3	13
19	3	3	2	8	4	3	3	4	14	4	3	4	3	14
20	4	4	4	12	5	4	5	4	18	4	4	4	4	16
21	4	5	4	13	5	5	4	4	18	5	5	4	5	19
22	3	3	2	8	4	3	3	3	13	4	3	4	3	14
23	3	3	4	10	4	4	4	4	16	4	4	4	4	16
24	4	4	2	10	3	3	4	5	15	4	5	5	5	19
25	4	4	3	11	4	5	4	5	18	5	5	4	5	19
26	4	4	2	10	4	5	5	4	18	5	4	4	5	18
27	4	4	5	13	5	5	4	4	18	5	5	4	5	19
28	4	4	4	12	3	4	3	4	14	4	4	4	4	16
29	5	4	5	14	4	4	4	3	15	4	4	5	5	18
30	3	3	2	8	4	5	5	4	18	3	3	4	5	15
31	4	3	4	11	4	4	4	4	16	4	3	4	5	16
32	2	2	2	6	2	3	3	3	11	4	3	3	3	13
33	3	3	3	9	4	3	4	4	15	3	4	4	4	15
34	4	5	5	14	5	5	4	5	19	5	4	5	5	19
35	4	3	2	9	3	4	4	3	14	5	4	3	3	15
36	4	4	5	13	3	4	3	3	13	4	4	4	4	16
37	4	4	2	10	3	4	4	3	14	4	3	4	4	15
38	5	4	4	13	3	4	4	5	16	4	4	5	5	18
39	4	4	4	12	4	3	4	4	15	5	5	3	5	18
40	4	4	2	10	5	4	4	4	17	5	5	3	4	17
41	5	4	4	13	5	4	5	5	19	4	5	5	4	18
42	4	4	5	13	3	3	4	3	13	4	5	4	4	17
43	3	3	4	10	5	5	4	4	18	4	4	4	3	15
44	4	3	4	11	4	5	4	5	18	4	4	4	4	16
45	4	4	5	13	4	3	3	4	14	4	5	5	5	19
46	4	4	5	13	3	4	4	3	14	4	5	5	5	19
47	4	4	4	12	4	4	3	4	15	4	4	4	5	17
48	5	4	4	13	5	4	4	4	17	4	4	5	5	18
49	3	3	3	9	5	4	4	5	18	4	4	5	5	18
50	4	4	4	12	5	5	4	5	19	4	4	4	4	16
51	3	3	2	8	5	4	4	4	17	4	4	4	4	16
52	4	4	5	13	3	4	4	3	14	4	5	5	4	18
53	4	4	4	12	3	4	4	3	14	4	4	4	4	16
54	3	4	3	10	5	4	4	4	17	4	5	4	5	18

No	Pertanyaan													
	Tax Amnesty				Sanksi Pajak					Kepatuhan Wajib Pajak				
	X1.1	X1.2	X1.3	X1	X2.1	X2.2	X2.3	X2.4	X2	Y1	Y2	Y3	Y4	Y
55	4	4	4	12	5	4	4	4	17	4	5	4	4	17
56	4	5	5	14	3	3	4	4	14	4	4	5	5	18
57	4	5	5	14	4	4	4	4	16	4	5	5	5	19
58	4	4	4	12	4	5	5	5	19	5	5	5	5	20
59	4	5	4	13	3	4	4	4	15	4	4	5	5	18
60	4	4	4	12	4	5	5	5	19	4	4	4	4	16
61	3	3	4	10	3	4	4	2	13	4	4	4	4	16
62	4	4	5	13	4	4	4	4	16	4	4	4	5	17
63	4	4	5	13	3	4	4	2	13	4	4	4	4	16
64	4	4	5	13	4	4	4	2	14	4	5	4	4	17
65	4	5	5	14	5	5	4	4	18	4	4	4	4	16
66	5	4	5	14	5	4	4	4	17	4	4	5	5	18
67	4	5	5	14	3	4	3	4	14	4	4	4	4	16
68	4	5	5	14	5	4	4	4	17	5	5	4	4	18
69	4	5	5	14	4	5	5	5	19	5	5	5	5	20
70	4	4	3	11	4	4	4	3	15	4	4	4	4	16
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72	5	5	4	14	4	5	5	5	19	5	5	5	5	20
73	4	4	3	11	4	4	4	4	16	4	4	4	4	16
74	3	4	4	11	4	4	3	3	14	4	4	4	4	16
75	5	5	5	15	4	5	5	5	19	5	5	5	5	20
76	4	4	4	12	3	4	4	3	14	3	4	4	4	15
77	3	3	2	8	4	4	4	4	16	4	4	4	4	16
78	5	5	5	15	5	5	5	5	20	5	5	5	5	20
79	4	4	4	12	4	3	3	4	14	4	4	4	4	16
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83	3	3	2	8	4	3	3	4	14	4	4	4	4	16
84	4	4	4	12	4	3	3	4	14	4	4	4	4	16
85	4	4	3	11	3	4	4	2	13	4	4	4	4	16
86	4	4	5	13	5	4	4	4	17	5	4	5	5	19
87	4	3	3	10	4	3	3	3	13	4	4	4	4	16
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90	4	4	5	13	5	4	4	4	17	4	3	4	4	15
91	3	3	2	8	3	4	4	4	15	4	4	4	5	17
92	4	3	5	12	4	5	5	5	19	4	4	5	5	18
93	4	4	5	13	5	4	5	4	18	5	4	5	5	19
94	3	3	4	10	5	4	4	4	17	4	4	5	5	18
95	3	3	3	9	4	4	3	4	15	3	4	4	4	15
96	4	4	3	11	5	4	5	4	18	4	4	5	5	18
97	5	5	5	15	5	5	5	5	20	5	5	5	5	20
98	4	4	2	10	5	4	5	4	18	4	5	4	5	18
99	4	4	5	13	4	4	4	3	15	4	4	4	4	16
100	4	4	4	12	5	4	4	4	17	4	5	5	5	19

