

LAMPIRAN

PROFIL RESPONDEN

Karakteristik Responden

Pekerjaan

	Frequency	Percent	Valid Percent	Cumulative Percent
PNS	23	20.0	20.0	20.0
Karyawan Swasta	45	39.1	39.1	59.1
Wiraswasta	24	20.9	20.9	80.0
TNI/POLRI	20	17.4	17.4	97.4
Guru/Dosen	3	2.6	2.6	100.0
Total	115	100.0	100.0	

Jenis Kelamin

	Frequency	Percent	Valid Percent	Cumulative Percent
Laki-Laki	46	40.0	40.0	40.0
Perempuan	69	60.0	60.0	100.0
Total	115	100.0	100.0	

Usia

	Frequency	Percent	Valid Percent	Cumulative Percent
<30 Tahun	36	31.3	31.3	31.3
31-40 Tahun	34	29.6	29.6	60.9
41-50 Tahun	28	24.3	24.3	85.2
51-60 Tahun	16	13.9	13.9	99.1
>60 Tahun	1	.9	.9	100.0
Total	115	100.0	100.0	

Pendidikan

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid SMP	1	.9	.9	.9
SMA	17	14.8	14.8	15.7
D3	31	27.0	27.0	42.6
S1	59	51.3	51.3	93.9
S2	7	6.1	6.1	100.0
Total	115	100.0	100.0	

ANALISIS DATA

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Pemahaman Pajak	115	10	19	14.79	2.543
Pelayanan Aparat Pajak	115	32	55	44.50	6.224
Sanksi Pajak	115	5	25	17.93	3.511
Sistem Perpajakan	115	21	39	29.97	4.008
Keadilan	115	11	25	19.23	3.126
Perilaku Penggelapan	115	12	40	26.85	6.102
Valid N (listwise)	115				

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		115
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	4.12195761
	Absolute	.063
Most Extreme Differences	Positive	.063
	Negative	-.039
Kolmogorov-Smirnov Z		.676
Asymp. Sig. (2-tailed)		.751

a. Test distribution is Normal.

b. Calculated from data.

Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6.306	2.957		2.132	.035
Pemahaman Pajak	.187	.115	.166	1.633	.105
Pelayanan Aparat Pajak	-.056	.049	-.126	-1.144	.255
Sanksi Pajak	-.050	.079	-.061	-.627	.532
Sistem Perpajakan	-.056	.061	-.097	-.925	.357
Keadilan	-.035	.089	-.038	-.397	.692

a. Dependent Variable: ABS_RES

Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	54.686	4.355		12.557	.000		
Pemahaman Pajak	-1.362	.169	-.568	-8.064	.000	.845	1.184
Pelayanan Aparat Pajak	-.168	.072	-.178	-2.338	.021	.721	1.387
Sanksi Pajak	.120	.116	.069	1.035	.303	.934	1.071
Sistem Perpajakan	-.223	.089	-.181	-2.492	.014	.794	1.259
Keadilan	.192	.131	.096	1.466	.146	.976	1.024

a. Dependent Variable: Perilaku Penggelapan

Uji Regresi Linear Berganda

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.737 ^a	.544	.523	4.215

a. Predictors: (Constant), Keadilan, Pemahaman Pajak, Sanksi Pajak, Sistem Perpajakan, Pelayanan Aparat Pajak

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	2307.566	5	461.513	25.972	.000 ^b
Residual	1936.921	109	17.770		
Total	4244.487	114			

a. Dependent Variable: Perilaku Penggelapan

b. Predictors: (Constant), Keadilan, Pemahaman Pajak, Sanksi Pajak, Sistem Perpajakan, Pelayanan Aparat Pajak

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	54.686	4.355		12.557	.000
Pemahaman Pajak	-1.362	.169	-.568	-8.064	.000
Pelayanan Aparat Pajak	-.168	.072	-.178	-2.338	.021
Sanksi Pajak	.120	.116	.069	1.035	.303
Sistem Perpajakan	-.223	.089	-.181	-2.492	.014
Keadilan	.192	.131	.096	1.466	.146

a. Dependent Variable: Perilaku Penggelapan

Correlations

		PemahamanPajak
PemahamanPajak1	Pearson	.835**
	Correlation	
	Sig. (2-tailed)	,000
	N	115
PemahamanPajak2	Pearson	.852**
	Correlation	
	Sig. (2-tailed)	,000
	N	115
PemahamanPajak3	Pearson	.820**
	Correlation	
	Sig. (2-tailed)	,000
	N	115
PemahamanPajak4	Pearson	.843**
	Correlation	
	Sig. (2-tailed)	,000
	N	115
PemahamanPajak	Pearson	1
	Correlation	
	Sig. (2-tailed)	
	N	115

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

		PelayananAparatPajak
PelayananAparatPajak1	Pearson Correlation	.757**
	Sig. (2-tailed)	,000
	N	115
PelayananAparatPajak2	Pearson Correlation	.883**
	Sig. (2-tailed)	,000
	N	115
PelayananAparatPajak3	Pearson Correlation	.865**
	Sig. (2-tailed)	,000
	N	115
PelayananAparatPajak4	Pearson Correlation	.841**
	Sig. (2-tailed)	,000
	N	115
PelayananAparatPajak5	Pearson Correlation	.845**
	Sig. (2-tailed)	,000
	N	115
PelayananAparatPajak6	Pearson Correlation	.856**
	Sig. (2-tailed)	,000
	N	115
PelayananAparatPajak7	Pearson Correlation	.834**
	Sig. (2-tailed)	,000
	N	115
PelayananAparatPajak8	Pearson Correlation	.869**
	Sig. (2-tailed)	,000
	N	115
PelayananAparatPajak9	Pearson Correlation	.837**
	Sig. (2-tailed)	,000
	N	115
PelayananAparatPajak10	Pearson Correlation	.818**
	Sig. (2-tailed)	,000
	N	115
PelayananAparatPajak11	Pearson Correlation	.795**
	Sig. (2-tailed)	,000
	N	115
PelayananAparatPajak	Pearson Correlation	1
	Sig. (2-tailed)	
	N	115

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

Sanksi perpajakan

Correlations

		SanksiPajak
SanksiPajak1	Pearson Correlation	.898 **
	Sig. (2-tailed)	,000
	N	115
SanksiPajak2	Pearson Correlation	.899 **
	Sig. (2-tailed)	,000
	N	115
SanksiPajak3	Pearson Correlation	.865 **
	Sig. (2-tailed)	,000
	N	115
SanksiPajak4	Pearson Correlation	.881 **
	Sig. (2-tailed)	,000
	N	115
SanksiPajak5	Pearson Correlation	.879 **
	Sig. (2-tailed)	,000
	N	115
SanksiPajak	Pearson Correlation	1
	Sig. (2-tailed)	
	N	115

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

Correlations

		SistemPerpajakan
SistemPerpajakan1	Pearson Correlation	.722**
	Sig. (2-tailed)	.000
	N	115
SistemPerpajakan2	Pearson Correlation	.736**
	Sig. (2-tailed)	.000
	N	115
SistemPerpajakan3	Pearson Correlation	.788**
	Sig. (2-tailed)	.000
	N	115
SistemPerpajakan4	Pearson Correlation	.808**
	Sig. (2-tailed)	.000
	N	115
SistemPerpajakan5	Pearson Correlation	.799**
	Sig. (2-tailed)	.000
	N	115
SistemPerpajakan6	Pearson Correlation	.844**
	Sig. (2-tailed)	.000
	N	115
SistemPerpajakan7	Pearson Correlation	.842**
	Sig. (2-tailed)	.000
	N	115
SistemPerpajakan8	Pearson Correlation	.780**
	Sig. (2-tailed)	.000
	N	115
SistemPerpajakan	Pearson Correlation	1
	Sig. (2-tailed)	
	N	115

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

Correlations

		Keadilan
Keadilan1	Pearson Correlation	.864**
	Sig. (2-tailed)	,000
	N	115
Keadilan2	Pearson Correlation	.853**
	Sig. (2-tailed)	,000
	N	115
Keadilan3	Pearson Correlation	.888**
	Sig. (2-tailed)	,000
	N	115
Keadilan4	Pearson Correlation	.868**
	Sig. (2-tailed)	,000
	N	115
Keadilan5	Pearson Correlation	.830**
	Sig. (2-tailed)	,000
	N	115
Keadilan	Pearson Correlation	1
	Sig. (2-tailed)	
	N	115

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

Perilaku penggelapan pajak

Correlations

		PerilakuPenggelapan
PerilakuPenggelapan1	Pearson Correlation	.914**
	Sig. (2-tailed)	.000
	N	115
PerilakuPenggelapan2	Pearson Correlation	.925**
	Sig. (2-tailed)	.000
	N	115
PerilakuPenggelapan3	Pearson Correlation	.933**
	Sig. (2-tailed)	.000
	N	115
PerilakuPenggelapan4	Pearson Correlation	.903**
	Sig. (2-tailed)	.000
	N	115
PerilakuPenggelapan5	Pearson Correlation	.892**
	Sig. (2-tailed)	.000
	N	115
PerilakuPenggelapan6	Pearson Correlation	.883**
	Sig. (2-tailed)	.000
	N	115
PerilakuPenggelapan7	Pearson Correlation	.774**
	Sig. (2-tailed)	.000
	N	115
PerilakuPenggelapan8	Pearson Correlation	.866**
	Sig. (2-tailed)	.000
	N	115
PerilakuPenggelapan	Pearson Correlation	1
	Sig. (2-tailed)	
	N	115

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

1. pemahaman perpajakan

Reliability Statistics

Cronbach's Alpha	N of Items
,858	4

Pemahaman

2. pelayanan aparat pajak

Reliability Statistics

Cronbach's Alpha	N of Items
,957	11

3. sanksi perpajakan

Reliability Statistics

Cronbach's Alpha	N of Items
,930	5

4. sistem perpajakan

Reliability Statistics

Cronbach's Alpha	N of Items
,914	8

5. keadilan perpajakan

Reliability Statistics

Cronbach's Alpha	N of Items
,911	5

6. perilaku penggelapan pajak

Reliability Statistics

Cronbach's Alpha	N of Items
,960	8

PEMAHAMAN PAJAK

X1	X2	X3	X4	JUMLAH
5	4	3	3	15
5	4	4	2	15
5	3	5	2	15
3	2	4	3	12
4	4	4	1	13
4	2	3	3	12
2	3	3	3	11
5	5	2	2	14
4	4	4	2	14
4	3	4	2	13
3	3	3	1	10
4	4	4	2	14
4	4	4	3	15
4	2	4	3	13
5	4	5	4	18
5	5	4	4	18
4	4	4	1	13
5	5	4	1	15
4	2	4	2	12
4	5	4	3	16
4	4	4	5	17
4	3	3	2	12
4	4	4	4	16
5	5	5	1	16
5	4	4	2	15
4	4	4	2	14
5	5	4	4	18
5	5	2	4	16
5	1	1	5	12
5	2	3	3	13
5	4	5	3	17
4	4	4	2	14
4	4	5	2	15
4	4	5	1	14
5	4	4	2	15
4	4	4	3	15
5	5	5	4	19
5	3	3	3	14
4	4	4	3	15

X1	X2	X3	X4	JUMLAH
5	4	4	2	15
4	4	4	2	14
5	5	5	4	19
5	4	5	2	16
1	5	1	3	10
4	4	4	2	14
4	2	4	2	12
5	5	5	3	18
3	3	3	5	14
4	4	4	3	15
5	4	4	2	15
5	5	4	3	17
4	3	4	3	14
4	3	4	3	14
5	4	5	2	16
4	3	5	3	15
3	4	4	3	14
5	5	4	3	17
5	4	4	3	16
4	4	4	2	14
4	4	4	2	14
4	5	4	2	15
4	4	4	3	15
5	4	4	1	14
5	3	5	1	14
4	2	4	3	13
5	1	5	5	16
5	1	4	4	14
4	2	5	3	14
5	3	2	4	14
5	5	5	2	17
4	4	3	3	14
4	4	4	3	15
4	4	4	3	15
4	4	3	3	14
5	4	4	2	15
2	2	4	4	12
5	5	5	2	17
4	4	4	3	15
3	3	2	4	12
3	3	3	3	12

X1	X2	X3	X4	JUMLAH
4	4	3	3	14
5	5	4	3	17
5	4	4	2	15
5	4	2	2	13
4	4	3	3	14
5	5	4	4	18
5	4	4	2	15
3	3	5	4	15
4	4	4	3	15
3	3	4	3	13
5	1	5	1	12
2	5	4	2	13
4	4	4	2	14
5	4	4	3	16
5	3	3	3	14
3	3	4	3	13
4	3	3	4	14
4	5	5	3	17
4	4	4	2	14
4	4	4	3	15
5	2	3	3	13
5	4	4	2	15
5	4	4	4	17
5	1	5	1	12
3	5	5	2	15
4	4	3	4	15
4	4	3	4	15
4	4	3	5	16
5	4	4	5	18
4	4	3	4	15
4	4	3	2	13
4	4	3	3	14
4	4	3	3	14
4	3	3	3	13
4	4	4	3	15

PELAYANAN APARAT PAJAK

X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X11	JUMLAH
4	3	3	3	4	3	4	3	3	3	3	36
5	4	4	4	4	4	4	4	4	4	4	45
5	5	3	4	5	4	5	3	5	4	5	48
5	5	5	3	5	5	3	3	3	4	4	45
4	4	4	4	4	4	4	4	4	4	4	44
3	3	3	4	4	4	4	4	4	4	3	40
3	3	3	4	4	4	4	4	4	3	4	40
5	5	5	5	5	5	5	5	5	5	5	55
4	4	4	4	4	4	4	4	4	4	4	44
3	5	1	3	3	4	5	5	3	3	3	38
5	5	1	5	5	5	3	3	3	5	3	43
3	3	4	4	3	4	4	4	4	4	4	41
4	4	3	3	4	3	3	4	4	4	3	39
4	4	4	4	4	4	5	5	5	4	5	48
2	4	5	5	5	5	5	5	5	5	5	51
2	4	4	4	4	4	4	4	4	3	4	41
5	5	5	5	5	5	5	5	5	5	5	55
5	4	1	5	5	5	4	4	4	4	5	46
4	4	4	4	4	4	4	4	4	4	4	44
4	5	5	5	5	4	5	5	5	5	5	53
5	5	2	4	4	4	5	5	4	4	5	47
5	5	2	3	4	5	5	4	5	3	5	46
4	5	5	4	5	5	5	5	5	5	5	53
4	4	4	4	4	4	4	4	4	4	4	44
5	5	5	5	4	5	5	4	4	5	5	52
4	4	4	3	4	4	4	3	4	4	4	42
4	4	4	3	4	4	4	3	4	4	4	42
3	3	3	3	3	3	3	3	3	3	3	33
4	4	4	4	4	4	4	4	4	4	4	44
4	4	3	4	4	4	4	4	4	3	4	42
5	4	4	4	5	5	5	5	4	5	3	49
4	4	4	4	4	4	4	4	4	4	4	44
5	4	5	4	4	4	4	4	4	4	5	47
4	4	2	4	4	4	4	4	4	4	4	42
4	4	4	4	4	4	4	3	3	3	4	41
5	5	4	4	5	5	5	4	5	4	5	51
5	5	5	5	5	5	5	5	5	5	5	55
3	4	4	3	3	2	2	3	4	4	4	36
4	4	4	4	5	5	5	5	5	4	5	50

X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X11	JUMLAH
5	5	5	5	5	5	5	5	5	5	5	55
4	4	4	4	4	4	4	4	4	4	4	44
5	5	5	5	5	5	5	5	5	2	4	51
5	5	5	5	5	5	5	5	5	5	5	55
4	5	5	5	5	5	4	5	5	5	3	51
5	5	1	5	5	5	5	5	5	5	5	51
4	4	4	4	4	4	4	4	4	4	4	44
4	4	4	4	4	4	5	5	4	4	4	46
4	4	1	4	5	5	5	5	5	4	4	46
4	4	4	4	4	4	4	4	4	4	5	46
4	4	4	4	4	4	4	4	4	4	4	44
3	3	3	3	4	3	3	3	3	3	3	34
3	3	3	3	3	3	3	3	4	4	4	36
4	3	3	4	3	4	3	3	4	4	3	38
5	5	5	4	4	5	5	5	4	4	4	50
5	3	3	4	4	4	4	3	4	4	3	41
4	4	4	4	4	4	4	4	4	4	4	44
5	5	5	5	4	5	5	5	3	5	5	52
4	3	4	4	4	4	4	4	4	4	5	44
4	4	4	4	4	4	4	4	4	4	4	44
4	4	4	4	4	4	4	4	4	4	4	44
4	4	4	4	4	4	4	4	4	4	4	44
4	5	5	5	5	4	5	5	5	5	5	53
4	4	1	4	4	4	4	4	2	4	4	39
4	4	4	4	5	4	5	5	5	5	5	50
4	4	4	3	5	5	5	5	4	3	4	46
5	4	4	5	5	5	5	4	4	5	4	50
3	4	4	4	3	4	5	5	4	4	5	45
4	4	5	5	5	5	5	5	5	5	5	53
4	3	4	3	4	4	4	3	3	3	4	39
4	4	5	5	5	5	4	4	4	4	4	48
3	3	3	4	5	4	4	4	4	4	4	42
4	4	2	4	4	4	4	4	4	4	4	42
4	5	1	5	5	5	5	5	4	5	4	48
4	4	4	4	4	4	4	5	4	4	5	46
4	4	4	4	4	4	4	4	4	4	4	44
5	2	4	4	4	5	5	5	5	5	4	48
5	4	4	4	5	4	5	4	4	4	5	48
4	4	4	4	5	5	5	5	4	4	4	48
4	2	2	4	4	4	4	4	4	3	4	39
4	4	4	4	5	4	5	4	3	4	3	44

X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X11	JUMLAH
4	5	5	4	4	4	5	5	4	5	5	50
5	5	5	5	5	5	5	5	5	5	5	55
4	4	4	4	4	4	4	4	4	4	4	44
5	5	5	5	5	5	5	5	5	2	5	52
4	4	4	3	4	3	4	3	4	3	4	40
4	4	4	4	5	5	5	5	4	4	4	48
3	4	3	4	4	4	4	4	4	4	4	42
5	3	3	3	3	3	3	3	3	3	4	36
4	4	4	4	4	4	4	4	3	4	3	42
5	4	5	4	5	4	5	4	4	4	4	48
5	5	5	5	5	5	5	5	5	5	5	55
5	4	4	5	4	5	5	5	5	5	5	52
4	4	5	5	5	4	5	5	5	4	4	50
4	3	4	2	5	4	2	4	4	4	4	40
4	4	4	4	4	4	4	4	4	4	4	44
3	2	3	4	3	3	3	3	3	3	3	33
5	3	3	3	5	2	5	5	5	5	5	46
4	2	4	2	4	2	4	4	4	4	4	38
4	5	4	4	5	5	5	5	5	4	5	51
4	4	4	4	4	4	4	4	4	4	4	44
4	5	3	4	4	4	4	4	4	4	4	44
4	4	4	4	4	5	4	4	4	4	5	46
5	5	5	5	4	5	5	5	5	5	4	53
5	5	5	5	5	5	5	5	5	5	5	55
5	5	5	5	5	5	5	5	5	5	4	54
4	4	4	4	4	4	4	4	4	4	4	44
4	4	4	4	4	4	4	4	4	4	4	44
4	5	5	5	5	5	5	5	5	5	5	54
4	4	4	4	4	4	4	4	4	4	4	44
4	4	4	4	4	4	4	4	4	4	4	44
4	4	4	4	4	4	4	4	4	4	4	44
4	4	4	4	4	4	4	4	4	4	4	44
4	4	4	4	4	4	4	4	4	4	4	44
5	5	5	5	5	5	5	5	5	5	5	55
4	4	4	4	4	4	4	4	4	4	4	44
4	4	3	3	4	4	4	3	4	4	4	41

SANKSI PAJAK

X1	X2	X3	X4	X5	JUMLAH
4	4	4	1	2	15
4	4	4	4	3	19
4	4	3	4	4	19
5	5	4	3	3	20
4	4	2	2	2	14
4	4	2	2	2	14
4	4	2	2	2	14
4	4	4	1	1	14
4	4	4	4	4	20
5	3	3	1	3	15
3	3	3	1	3	13
5	5	5	5	5	25
5	5	4	3	4	21
5	5	4	3	3	20
5	5	2	2	4	18
2	2	3	3	3	13
5	5	3	3	3	19
5	3	3	3	3	17
4	3	4	4	4	19
4	4	4	3	3	18
4	4	3	3	3	17
5	4	4	3	3	19
5	4	4	2	4	19

X1	X2	X3	X4	X5	JUMLAH
5	5	3	3	3	19
4	4	4	3	3	18
5	5	3	4	3	20
5	5	3	2	3	18
5	4	5	5	5	24
4	4	4	4	4	20
4	5	2	1	3	15
4	4	3	3	3	17
4	4	3	3	4	18
4	4	4	4	4	20
4	4	4	4	4	20
4	3	2	1	4	14
4	4	3	4	4	19
5	5	2	2	2	16
3	3	3	1	3	13
5	4	3	3	4	19
5	5	4	3	4	21
4	4	2	2	4	16
5	5	2	2	2	16
5	5	5	5	5	25
1	1	1	1	1	5
5	5	5	3	4	22
4	4	4	4	4	20
4	4	4	3	4	19
3	3	3	1	4	14

X1	X2	X3	X4	X5	JUMLAH
4	4	4	3	4	19
4	4	4	2	2	16
3	2	3	4	5	17
5	5	4	5	5	24
4	3	4	3	5	19
4	4	4	3	4	19
5	5	3	3	5	21
4	4	2	2	2	14
5	4	3	3	5	20
5	5	4	4	4	22
4	4	4	4	4	20
4	4	4	2	4	18
4	5	4	2	4	19
4	4	3	3	4	18
4	3	2	2	2	13
3	4	3	3	4	17
4	3	4	2	2	15
4	4	4	2	5	19
5	5	4	4	4	22
5	5	3	2	4	19
3	3	3	2	2	13
5	5	2	1	2	15
4	4	3	1	4	16
4	4	4	4	4	20
5	5	4	4	5	23

X1	X2	X3	X4	X5	JUMLAH
4	4	4	4	4	20
4	4	2	4	4	18
4	2	2	2	2	12
3	3	1	1	4	12
4	4	3	3	3	17
3	3	3	2	2	13
4	5	3	3	4	19
4	4	3	4	4	19
5	5	4	4	5	23
4	4	3	2	4	17
5	5	4	2	2	18
4	4	3	3	4	18
5	5	5	4	4	23
4	4	3	3	4	18
3	2	1	1	1	8
4	4	3	2	4	17
5	5	4	3	4	21
5	5	5	5	5	25
1	5	5	5	5	21
5	5	4	2	2	18
4	4	2	2	4	16
4	5	4	3	3	19
4	4	3	2	3	16
3	3	2	2	3	13
2	2	3	2	2	11

X1	X2	X3	X4	X5	JUMLAH
5	5	4	5	5	24
4	4	4	3	4	19
5	4	5	5	5	24
4	4	3	1	3	15
2	4	5	1	5	17
4	4	4	3	5	20
5	5	5	5	5	25
4	4	4	4	4	20
4	4	4	3	3	18
4	4	4	3	3	18
4	4	5	5	5	23
4	4	3	3	3	17
3	3	4	4	4	18
3	3	3	3	3	15
3	3	3	3	3	15
4	3	3	2	3	15
4	4	4	3	4	19

SISTEM PERPAJAKAN

X1	X2	X3	X4	X5	X6	X7	X8	JUMLAH
3	3	4	5	5	5	3	3	31
2	4	4	3	5	4	4	4	30
1	4	4	5	5	5	4	4	32
4	2	2	1	4	3	4	3	23
4	3	4	4	4	4	4	4	31
4	2	3	4	5	3	3	4	28
4	2	3	4	4	3	3	4	27
4	4	4	5	5	4	4	4	34
4	2	4	4	5	4	4	5	32
4	3	5	1	5	3	3	3	27
3	1	3	3	3	3	3	3	22
3	3	3	4	4	3	3	3	26
4	3	4	4	4	4	4	3	30
3	2	1	5	5	5	4	5	30
5	4	5	4	5	5	5	5	38
3	3	4	3	5	4	4	4	30
3	4	4	2	5	3	4	4	29
2	3	2	3	5	4	4	5	28
4	3	3	3	3	4	4	4	28
3	2	3	5	5	5	4	4	31
4	2	4	5	5	5	2	4	31
3	2	5	5	4	3	4	3	29
3	5	4	4	5	4	4	4	33
3	3	4	1	5	3	3	5	27
1	5	5	2	5	4	4	5	31
3	4	3	4	5	3	2	4	28
3	2	3	4	5	3	2	4	26
3	3	3	3	3	3	3	3	24
3	4	3	3	2	1	5	3	24
3	3	4	5	5	3	2	4	29
4	4	4	4	4	4	3	4	31
3	2	4	4	4	4	4	4	29
4	2	3	4	2	4	4	4	27
4	2	2	4	4	4	4	4	28
3	4	4	5	5	5	4	4	34
3	2	3	4	4	4	4	4	28
4	4	2	4	4	4	4	4	30
3	3	4	4	5	3	4	4	30
4	2	4	4	4	4	5	4	31

X1	X2	X3	X4	X5	X6	X7	X8	JUMLAH
3	3	4	4	5	4	2	4	29
3	4	4	4	4	4	4	4	31
2	3	1	5	5	5	5	5	31
2	5	5	5	5	5	5	5	37
3	5	1	1	5	4	5	5	29
4	2	4	5	5	3	4	4	31
4	2	2	4	4	4	4	4	28
3	3	4	2	5	4	4	5	30
4	4	5	5	5	4	3	3	33
4	4	4	5	5	5	4	4	35
4	2	4	4	4	4	4	4	30
5	4	3	5	5	5	3	5	35
4	4	3	5	5	4	4	4	33
5	4	3	5	4	4	4	4	33
3	4	2	5	5	2	2	4	27
5	4	3	4	4	3	4	5	32
4	4	3	4	4	2	2	3	26
3	4	5	4	5	4	4	4	33
3	2	2	5	5	2	2	5	26
2	4	4	4	5	4	5	4	32
4	4	4	4	4	4	4	4	32
4	4	4	4	4	4	4	5	33
4	3	4	5	5	4	4	4	33
4	4	4	4	4	4	4	4	32
3	4	4	2	5	4	4	5	31
4	4	4	3	5	4	4	4	32
2	4	4	4	4	4	5	5	33
3	4	4	4	5	4	4	4	32
3	4	4	4	4	4	4	4	31
2	4	4	5	5	4	4	3	31
3	3	4	4	4	4	4	4	30
3	4	4	5	5	5	3	4	33
2	4	4	2	2	4	4	4	26
3	3	4	4	5	4	2	4	29
4	2	2	5	5	4	4	4	30
3	4	4	4	5	5	3	4	32
3	4	3	5	5	5	2	3	30
2	5	4	5	5	4	2	1	28
3	3	4	5	5	4	4	4	32
2	4	4	4	4	4	4	4	30
3	3	3	4	5	4	4	4	30

X1	X2	X3	X4	X5	X6	X7	X8	JUMLAH
2	4	4	5	5	4	4	4	32
2	4	4	4	5	5	4	5	33
4	4	4	4	4	4	4	4	32
3	4	4	4	4	4	4	5	32
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4	4	5	4	4	3	4	4	32
4	4	4	4	5	4	4	4	33
3	4	4	3	3	3	1	4	25
2	3	4	5	5	4	3	4	30
4	4	4	4	5	5	3	4	33
5	1	1	5	5	5	5	5	32
2	3	5	5	5	5	5	5	35
4	3	4	4	5	5	3	4	32
4	2	2	4	4	5	4	4	29
3	3	4	5	4	4	4	4	31
3	3	3	4	4	3	3	3	26
3	3	3	5	5	5	4	4	32
3	4	4	5	5	4	3	4	32
5	1	2	5	5	5	4	5	32
4	4	4	5	4	4	4	4	33
3	3	3	5	4	3	5	3	29
3	4	2	2	3	4	3	3	24
5	2	3	1	4	4	5	4	28
2	4	4	5	5	5	1	5	31
1	4	4	4	4	4	2	4	27
2	5	5	4	4	4	4	4	32
4	5	5	4	4	4	5	5	36
3	4	4	4	4	4	4	4	31
4	4	4	4	4	4	4	4	32
4	5	5	4	4	4	4	4	34
4	4	4	4	4	4	4	3	31
2	5	5	4	4	4	5	4	33
5	5	4	5	5	5	5	5	39
2	3	4	5	5	4	4	4	31
4	5	4	4	4	4	4	4	33

KEADILAN PERPAJAKAN

X1	X2	X3	X4	X5	JUMLAH
5	4	4	3	4	20
5	2	4	4	3	18
5	2	4	4	2	17
3	4	3	3	4	17
4	4	4	4	4	20
2	2	3	3	4	14
2	2	3	3	3	13
5	1	2	2	4	14
5	2	5	4	4	20
3	5	3	5	3	19
3	5	3	3	3	17
3	3	3	3	4	16
4	4	3	4	3	18
5	5	5	3	4	22
5	2	4	2	2	15
5	3	4	3	4	19
5	1	5	4	3	18
5	3	5	3	4	20
4	4	4	4	4	20
5	5	4	4	4	22
5	2	3	4	4	18
5	4	4	4	4	21
5	4	4	3	4	20
5	5	5	3	3	21
4	2	4	4	2	16
5	1	5	3	2	16
5	1	5	3	4	18
5	5	5	5	3	23
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5	1	5	3	2	16
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4	2	4	4	4	18
4	4	4	4	4	20
4	4	4	4	4	20
5	4	4	4	4	21
4	3	4	4	5	20
4	4	4	4	4	20
5	3	3	4	5	20
4	4	4	4	4	20

X1	X2	X3	X4	X5	JUMLAH
4	5	4	3	4	20
4	4	4	4	4	20
5	5	5	5	4	24
5	5	4	4	2	20
5	5	1	5	5	21
5	4	5	3	5	22
4	4	4	3	3	18
5	2	4	3	3	17
4	4	5	3	4	20
5	4	5	4	4	22
4	4	4	4	4	20
5	2	5	3	5	20
4	4	5	3	5	21
4	2	3	3	4	16
5	2	4	2	4	17
5	4	5	3	5	22
3	4	3	3	4	17
5	3	5	3	4	20
5	2	5	3	4	19
4	3	4	3	4	18
4	2	4	4	4	18
4	2	4	4	4	18
5	2	4	3	4	18
4	2	4	4	3	17
5	4	5	4	5	23
4	4	5	4	4	21
4	2	5	5	4	20
4	4	4	4	3	19
4	2	4	4	4	18
4	3	4	4	4	19
5	2	4	4	5	20
5	5	5	4	4	23
4	4	4	4	2	18
4	2	5	3	2	16
4	4	4	4	4	20
4	4	4	4	4	20
2	2	2	2	3	11
5	1	4	2	3	15
5	4	4	3	3	19
4	2	2	2	4	14
5	2	4	3	2	16

X1	X2	X3	X4	X5	JUMLAH
5	4	4	4	4	21
5	5	4	4	5	23
4	4	4	4	4	20
4	4	4	4	4	20
4	4	4	4	3	19
4	3	5	4	4	20
5	4	4	3	4	20
3	3	3	3	3	15
5	5	5	3	4	22
5	5	3	4	4	21
5	5	5	5	5	25
5	5	5	5	5	25
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5	4	4	3	5	21
5	4	5	2	4	20
4	3	4	3	4	18
5	4	3	5	4	21
4	4	3	3	4	18
4	4	4	4	4	20
5	5	5	5	5	25
4	4	4	4	4	20
4	4	4	4	4	20
4	4	3	4	4	19
4	4	2	4	5	19
4	4	4	3	4	19
4	3	4	3	3	17
4	3	4	3	3	17
4	2	3	4	3	16
4	4	4	4	2	18
4	4	3	3	3	17
4	4	4	4	4	20

PERILAKU PENGGELAPAN

X1	X2	X3	X4	X5	X6	X7	X8	JUMLAH
4	2	2	2	2	1	4	2	19
4	4	4	2	4	2	4	4	28
5	5	5	5	4	3	4	5	36
1	3	3	1	3	1	3	3	18
4	4	4	4	4	4	2	4	30
4	4	4	4	4	2	4	4	30
4	4	4	4	4	2	2	4	28
5	5	5	5	3	1	4	5	33
4	4	4	2	4	2	4	2	26
3	2	3	3	3	3	3	3	23
5	3	3	5	3	3	3	3	28
2	2	2	2	2	2	4	2	18
4	3	4	4	3	3	4	3	28
4	4	1	4	2	1	4	4	24
4	4	4	4	4	2	5	1	28
5	4	4	4	4	4	4	3	32
5	5	5	5	5	4	4	4	37
5	5	5	1	5	2	3	3	29
5	5	5	5	5	5	4	5	39
2	3	2	2	3	1	4	2	19
4	4	5	5	5	3	3	5	34
3	3	3	2	3	3	5	2	24
4	4	3	4	3	1	4	3	26
4	4	4	4	4	4	5	1	30
5	5	5	5	5	4	4	5	38
4	4	4	4	4	4	3	4	31
4	4	4	4	4	4	3	4	31
5	5	5	1	5	1	3	5	30
3	2	4	3	5	1	3	5	26
5	4	4	1	4	1	4	4	27
4	2	2	2	4	3	5	2	24
4	4	2	2	2	2	4	3	23
5	4	5	5	5	3	3	5	35
5	5	5	5	5	3	3	5	36
4	4	4	4	4	4	4	4	32
5	5	5	5	5	4	4	5	38
2	2	2	2	2	2	4	2	18
3	3	3	4	3	1	4	3	24
4	5	5	5	5	2	4	5	35

X1	X2	X3	X4	X5	X6	X7	X8	JUMLAH	
4	4	4	4	2	2	1	5	4	26
4	4	4	4	2	4	2	4	2	26
5	5	5	5	5	5	1	5	5	36
5	5	5	5	1	5	2	5	5	33
5	1	5	5	5	5	5	1	5	32
2	1	2	2	1	1	1	5	1	14
3	3	3	3	3	3	3	3	3	24
5	5	5	5	4	5	4	4	5	37
3	3	3	3	2	2	2	3	4	22
4	4	2	2	2	2	1	4	2	21
5	5	5	5	5	5	5	4	5	39
5	4	5	5	5	5	1	5	5	35
4	5	5	5	4	3	2	4	3	30
4	5	5	5	5	3	3	4	3	32
4	4	2	2	2	1	1	4	3	21
5	5	5	5	1	3	1	5	4	29
4	4	4	4	4	4	2	4	4	30
5	4	5	5	2	5	1	5	5	32
4	4	4	4	2	4	2	4	3	27
4	3	3	3	2	3	3	3	4	25
4	4	4	4	4	2	2	4	2	26
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4	4	4	4	4	4	4	4	4	32
4	5	4	4	5	4	3	4	3	32
2	3	3	3	3	3	3	4	2	23
4	4	4	4	4	4	4	4	2	30
4	4	4	4	4	3	4	4	4	31
4	4	4	4	3	3	3	4	2	27
5	5	5	5	2	5	1	4	2	29
4	5	4	4	2	3	3	4	4	29
4	4	4	4	2	2	3	2	2	23
2	2	2	2	4	2	2	4	2	20
4	4	4	4	2	2	2	4	2	24
2	2	2	2	2	2	2	4	2	18
2	2	2	2	2	2	2	4	2	18
3	3	2	4	2	2	2	3	3	22
4	4	4	4	4	4	1	4	5	30
4	2	2	2	2	3	1	4	3	21
2	4	4	4	4	2	2	4	3	25
3	2	3	3	3	3	1	3	3	21

X1	X2	X3	X4	X5	X6	X7	X8	JUMLAH
3	3	3	3	3	2	4	2	23
5	5	5	2	4	2	2	4	29
2	2	2	2	2	2	4	2	18
2	2	2	2	2	2	4	2	18
4	4	4	2	4	2	3	4	27
4	3	3	2	3	2	4	2	23
4	4	4	2	2	2	4	2	24
2	2	2	1	1	2	4	2	16
2	2	2	2	2	2	4	2	18
4	4	4	2	4	1	5	4	28
2	2	2	2	2	2	4	2	18
1	1	1	1	1	1	5	1	12
4	3	3	3	3	4	3	3	26
5	5	5	2	5	2	4	5	33
4	4	4	3	4	1	4	3	27
4	4	4	4	3	3	3	3	28
3	3	4	1	3	1	5	1	21
4	4	4	4	4	1	4	4	29
4	4	4	4	4	4	4	4	32
2	4	2	2	2	2	4	2	20
4	4	4	3	3	3	3	3	27
2	3	2	3	2	3	4	3	22
4	2	4	2	4	2	4	4	26
1	1	1	1	1	1	5	1	12
3	2	2	2	2	2	4	2	19
3	3	3	3	3	2	4	3	24
3	3	3	3	3	1	4	5	25
4	4	4	4	4	2	4	3	29
5	5	5	5	5	5	5	5	40
3	3	3	3	3	3	4	3	25
5	5	5	5	5	2	3	4	34
4	4	4	4	4	1	4	3	28
5	5	5	5	5	5	3	4	37
3	3	3	3	3	3	3	3	24
2	3	3	3	3	2	4	3	23

Pekerjaan	Jenis kelamin	Usia Responden	Pendidikan Terakhir
PNS	Laki - Laki	51-60 thn	S1
Wiraswasta	Perempuan	<30 thn	S1
PNS	Perempuan	<30 thn	D1
Sekretaris	Perempuan	<30 thn	SMA
Swasta	Perempuan	41-50 thn	S1
Guru	Perempuan	41 - 50 Thn	S1
Guru	Laki - Laki	41 - 50 Thn	S1
Guru	Laki - Laki	51 - 60 Thn	S1
PNS	Perempuan	41 - 50 Thn	S1
Wiraswasta	Laki - Laki	51 - 60 Thn	SMA
Wirusaha	Laki - Laki	31 - 40 Thn	SMA
Wiraswasta	Laki - Laki	31 - 40 Thn	D3
PNS	Perempuan	31 - 40 Thn	S1
PNS	Laki - Laki	31 - 40 Thn	S1
Wiraswasta	Laki - Laki	41 - 50 Thn	D3
Swasta	Laki - Laki	< 30 Thn	SMA
PNS	Perempuan	< 30 Thn	D1
Pegawai Swasta	Perempuan	< 30 Thn	D3
Keperawatan	Perempuan	< 30 Thn	D3
Karyawan Swasta	Perempuan	< 30 Thn	S1
Perawat	Perempuan	31 - 40 Thn	D3
Wiraswasta	Perempuan	< 30 Thn	SMA
Sekretaris	Perempuan	< 30 Thn	D3
Bidan	Perempuan	< 30 Thn	D3
Dosen	Perempuan	31 - 40 Thn	S2
Karyawan Swasta	Perempuan	41 - 50 Thn	SMA
Karyawan Swasta	Laki - Laki	51 - 60 Thn	SMA
Dosen	Laki - Laki	< 30 Thn	S2
Konsultan	Laki - Laki	< 30 Thn	S2
Guru	Perempuan	31 - 40 Thn	D3
PNS	Perempuan	51 - 60 Thn	S1
Swasta	Perempuan	31 - 40 Thn	S1
Guru	Perempuan	41 - 50 Thn	S1
Guru	Perempuan	41 - 50 Thn	S1

Pekerjaan	Jenis kelamin	Usia Responden	Pendidikan Terakhir
Guru	Perempuan	31 - 40 Thn	S1
PNS	Perempuan	41 - 50 Thn	S1
Wiraswasta	Laki - Laki	> 61 th	SMA
Pedagang	Perempuan	< 30 Thn	S1
Wiraswasta	Perempuan	31 - 40 Thn	S2
Wiraswasta	Perempuan	31 - 40 Thn	D3
Wiraswasta	Laki - Laki	51 - 60 Thn	D3
Wiraswasta	Laki - Laki	31 - 40 Thn	D3
Perawat	Laki - Laki	31 - 40 Thn	D3
Swasta	Perempuan	< 30 Thn	SMA
Wiraswasta	Perempuan	< 30 Thn	S1
Pengusaha	Perempuan	< 30 Thn	S1
PNS	Perempuan	< 30 Thn	D3
Wiraswasta	Laki - Laki	51 - 60 Thn	SMP
Pegawai Swasta	Laki - Laki	31 - 40 Thn	S1
PNS	Perempuan	31 - 40 Thn	S1
PNS	Perempuan	< 30 Thn	S1
Wiraswasta	Laki - Laki	31 - 40 Thn	S1
Pegawai Swasta	Perempuan	< 30 Thn	SMA
Wiraswasta	Laki - Laki	41 - 50 Thn	S1
PNS	Perempuan	31 - 40 Thn	S1
Guru	Perempuan	< 30 Thn	S1
Guru	Laki - Laki	31 - 40 Thn	S1
PNS	Laki - Laki	41 - 50 Thn	S1
Guru	Perempuan	41 - 50 Thn	S1
Dosen	Perempuan	31 - 40 Thn	S2
Staf Administrasi	Perempuan	31 - 40 Thn	S1
Guru	Perempuan	41 - 50 Thn	S1
Swasta	Perempuan	31 - 40 Thn	D3
PNS	Laki - Laki	41 - 50 Thn	D3
Staf Administrasi	Laki - Laki	< 30 Thn	D3
Guru	Laki - Laki	< 30 Thn	S1
Swasta	Laki - Laki	31 - 40 Thn	D3
Guru	Laki - Laki	< 30 Thn	S1

Pekerjaan	Jenis kelamin	Usia Responden	Pendidikan Terakhir
Swasta	Perempuan	31 - 40 Thn	D3
Guru	Perempuan	41 - 50 Thn	S1
Swasta	Perempuan	< 30 Thn	SMA
POLRI	Laki - Laki	31 - 40 Thn	S1
PNS	Perempuan	31 - 40 Thn	S1
Swasta	Perempuan	31 - 40 Thn	SMA
Staf Administrasi	Perempuan	41 - 50 Thn	S1
Pegawai BUMD	Perempuan	< 30 Thn	S1
Wiraswasta	Laki - Laki	41 - 50 Thn	S1
Swasta	Laki - Laki	41 - 50 Thn	SMA
Swasta	Laki - Laki	51 - 60 Thn	D3
Swasta	Perempuan	31 - 40 Thn	SMA
Pedagang	Laki - Laki	31 - 40 Thn	D1
POLRI	Laki - Laki	< 30 Thn	SMA
PNS	Perempuan	41 - 50 Thn	D3
Perangkat Desa	Laki - Laki	41 - 50 Thn	SMA
Wiraswasta	Perempuan	31 - 40 Thn	S2
PNS	Laki - Laki	51 - 60 Thn	S2
Guru	Perempuan	< 30 Thn	S1
Swasta	Perempuan	51 - 60 Thn	S1
Karyawan Swasta	Perempuan	31 - 40 Thn	S1
Pegawai Swasta	Perempuan	41 - 50 Thn	S1
Pedagang	Laki - Laki	< 30 Thn	D3
Perbankan	Laki - Laki	31 - 40 Thn	S1
Wiraswasta	Laki - Laki	< 30 Thn	SMA
Swasta	Perempuan	< 30 Thn	D3
Karyawan Swasta	Laki - Laki	31 - 40 Thn	S1
Pedagang	Perempuan	< 30 Thn	D1
Swasta	Laki - Laki	31 - 40 Thn	SMA
Pegawai Swasta	Perempuan	41 - 50 Thn	D3
Karyawan Swasta	Perempuan	< 30 Thn	S1

Pekerjaan	Jenis kelamin	Usia Responden	Pendidikan Terakhir
Perbankan	Laki - Laki	< 30 Thn	D3
Karyawan Swasta	Laki - Laki	< 30 Thn	S1
PNS	Laki - Laki	41 - 50 Thn	S1
Karyawan Swasta	Perempuan	< 30 Thn	D3
PNS	Perempuan	51 - 60 Thn	S1
Guru	Perempuan	41 - 50 Thn	S1
Guru	Perempuan	51 - 60 Thn	S1
Pegawai Swasta	Perempuan	51 - 60 Thn	S1
POLRI	Laki - Laki	31 - 40 Thn	S1
Bidan	Perempuan	41 - 50 Thn	D3
Perangkat Desa	Laki - Laki	51 - 60 Thn	D3
PNS	Perempuan	51 - 60 Thn	S1
Wiraswasta	Perempuan	41 - 50 Thn	S1
Wiraswasta	Perempuan	41 - 50 Thn	S1
Pegawai BUMD	Perempuan	41 - 50 Thn	S1
PNS	Laki - Laki	50 - 60 Thn	S1