LAMPIRAN 1

KUESIONER PENELITIAN

1. Kesadaran Wajib Pajak

No.	Pernyataan	SS	S	N	TS	STS
1.	Anda mengetahui bahwa terdapat Undang-Undang yang mengatur ketentuan Pajak Kendaraan Bermotor (PKB).					
2.	Anda mengetahui membayar Pajak Kendaraan Bermotor (PKB) perlu dilakukan untuk pembiayaan daerah.					
3.	Anda memahami bahwa kewajiban perpajakan harus dilakukan sesuai dengan ketentuan yang berlaku.					
4.	Anda memahami bahwa membayar Pajak Kendaraan Bermotor (PKB) wajib dilakukan oleh masyarakat untuk kepentingan daerah.					
5.	Anda membayar dan melaporkan Pajak Kendaraan Bermotor (PKB) dengan sukarela.					
6.	Anda memenuhi kewajiban membayar Pajak Kendaraan Bermotor (PKB) dengan benar.					

Sumber: Dharma dan Suardhana (2014).

2. Sosialisasi Perpajakan

No.	Pernyataan	SS	S	N	TS	STS
1.	Anda mengetahui adanya kegiatan seminar yang diadakan oleh Kantor SAMSAT tentang PKB dan BBNKB					
2.	Anda sering mendapat brosur tentang pajak (PKB dan BBNKB) dari Kantor SAMSAT.					
3.	Anda mengetahui bahwa petugas menguasai materi dalam memberikan penjelasan dan sosialisasi tentang PKB dan BBNKB.					
4.	Anda memperoleh informasi yang lengkap tentang pajak (PKB dan BBNKB) lewat internet.					
5.	Anda mengetahui perkembangan informasi tentang pajak (PKB dan BBNKB) melalui surat kabar, majalah, jurnal atau iklan layanan masyarakat di televisi.					

Sumber: Dharma dan Suardhana (2014).

3. Kualitas Pelayanan

No.	Pernyataan	SS	S	N	TS	STS
1.	Anda mengetahui bahwa petugas Kantor SAMSAT bersikap baik dan sopan terhadap anda selaku Wajib Pajak.					
2.	Anda mengetahui bahwa petugas Kantor					

	SAMSAT memberikan informasi yang jelas kepada anda selaku Wajib Pajak.					
3.	Anda mengetahui bahwa petugas mampu menyelesaikan masalah dengan cepat.					
4.	Anda mengetahui bahwa petugas melayani Wajib Pajak dengan baik.					
5.	Anda mudah memperoleh penyuluhan atau bimbingan dari petugas.					
6.	Anda mengetahui bahwa petugas berpakaian rapi dan sesuai dengan ketentuan Kantor SAMSAT.					
7.	Anda merasa nyaman dengan fasilitas pada Kantor SAMSAT.					

Sumber: Dharma dan Suardhana (2014).

4. Sanksi Pajak

No.	Pernyataan	SS	S	N	TS	STS
1.	Anda mengetahui adanya sanksi Pajak Kendaraan Bermotor.					
2.	Anda mengetahui bahwa sanksi administrasi yang dikenakan bagi pelanggar aturan Pajak Kendaraan Bermotor cukup besar.					
3.	Anda mengetahui bahwa sanksi pidana yang dikenakan bagi pelanggar aturan Pajak Kendaraan Bermotor cukup berat.					
4.	Anda mengetahui bahwa sudah sepantasnya Wajib Pajak yang tidak membayar Pajak Kendaraan Bermotor					

	dikenakan sanksi.					
5.	Anda mengetahui bahwa pengenaan sanksi perpajakan merupakan salah satu sarana untuk mendidik Wajib Pajak Kendaraan Bermotor.					
6.	Anda mengetahui bahwa sanksi Pajak Kendaraan Bermotor harus dikenakan kepada pelanggarnya tanpa toleransi.					

Sumber: Utama (2012).

5. Kepatuhan Wajib Pajak dalam membayar Pajak Kendaraan Bermotor (PKB)

No.	Pernyataan	SS	S	N	TS	STS
1.	Apakah anda mengisi data Surat Permohonan Penerbitan BPKB baru dengan benar?					
2.	Apakah anda melakukan pelaporan atau menyetor Surat Permohonan Penerbitan BPKB baru dengan tepat waktu?					
3.	Apakah anda melakukan pembayaran dengan tepat waktu?					

Sumber: Dharma dan Suardhana (2014).

LAMPIRAN 2

UJI STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KESADARAN WP	80	19,00	30,00	25,2375	2,45075
SOSIALISASI PAJAK	80	10,00	24,00	17,0000	2,79239
KUALITAS PELAYANAN	80	16,00	35,00	27,3250	3,97070
SANKSI PAJAK	80	17,00	30,00	21,6375	2,97774
KEPATUHAN WP	80	9,00	15,00	12,0125	1,45388
Valid N (listwise)	80				

UJI KUALITAS DATA

UJI VALIDITAS

KESADARAN WAJIB PAJAK

Correlations

		KWP1	KWP2	KWP3	KWP4	KWP5	KWP6	KWP
KWP1	Pearson Correlation	1	,440**	,486**	,128	,159	,134	,555**
	Sig. (2-tailed)		,000	,000	,257	,160	,235	,000
	N	80	80	80	80	80	80	80
KWP2	Pearson Correlation	,440**	1	,385**	,411**	,282*	,322**	,709**
	Sig. (2-tailed)	,000		,000	,000	,011	,004	,000
	N	80	80	80	80	80	80	80
KWP3	Pearson Correlation	,486**	,385**	1	,333**	,315**	,319**	,688**
	Sig. (2-tailed)	,000	,000		,003	,004	,004	,000
	N	80	80	80	80	80	80	80
KWP4	Pearson Correlation	,128	,411**	,333**	1	,387**	,117	,656**
	Sig. (2-tailed)	,257	,000	,003		,000	,302	,000
	N	80	80	80	80	80	80	80
KWP5	Pearson Correlation	,159	,282*	,315**	,387**	1	,318**	,711**
	Sig. (2-tailed)	,160	,011	,004	,000		,004	,000
	N	80	80	80	80	80	80	80
KWP6	Pearson Correlation	,134	,322**	,319**	,117	,318**	1	,535**
	Sig. (2-tailed)	,235	,004	,004	,302	,004		,000
	N	80	80	80	80	80	80	80
KWP	Pearson Correlation	,555**	,709**	,688**	,656**	,711**	,535**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	
	N	80	80	80	80	80	80	80

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

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

SOSIALISASI PAJAK

Correlations

		SOS1	SOS2	SOS3	SOS4	SOS5	SOSIALISASI
SOS1	Pearson Correlation	1	,384**	,436**	,320**	,153	,689**
	Sig. (2-tailed)		,000	,000	,004	,177	,000
	N	80	80	80	80	80	80
SOS2	Pearson Correlation	,384**	1	,362**	,303**	,026	,620**
	Sig. (2-tailed)	,000		,001	,006	,816	,000
	N	80	80	80	80	80	80
SOS3	Pearson Correlation	,436**	,362**	1	,249*	,200	,674**
	Sig. (2-tailed)	,000	,001		,026	,076	,000
	N	80	80	80	80	80	80
SOS4	Pearson Correlation	,320**	,303**	,249*	1	,389**	,726**
	Sig. (2-tailed)	,004	,006	,026		,000	,000
	N	80	80	80	80	80	80
SOS5	Pearson Correlation	,153	,026	,200	,389**	1	,550**
	Sig. (2-tailed)	,177	,816	,076	,000		,000
	N	80	80	80	80	80	80
SOSIALISASI	Pearson Correlation	,689**	,620**	,674**	,726**	,550**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	
	N	80	80	80	80	80	80

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

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

KUALITAS PELAYANAN

Correlations

		KP1	KP2	KP3	KP4	KP5	KP6	KP7	KUALITAS
KP1	Pearson Correlation	1	,682**	,548**	,630**	,584**	,352**	,620**	,843**
	Sig. (2-tailed)		,000	,000	,000	,000	,001	,000	,000
	N	80	80	80	80	80	80	80	80
KP2	Pearson Correlation	,682**	1	,553**	,605**	,475**	,415**	,623**	,831**
	Sig. (2-tailed)	,000		,000	,000	,000	,000	,000	,000
	N	80	80	80	80	80	80	80	80
KP3	Pearson Correlation	,548**	,553**	1	,604**	,382**	,127	,521**	,732**
	Sig. (2-tailed)	,000	,000		,000	,000	,260	,000	,000
	N	80	80	80	80	80	80	80	80
KP4	Pearson Correlation	,630**	,605**	,604**	1	,568**	,377**	,607**	,830**
	Sig. (2-tailed)	,000	,000	,000		,000	,001	,000	,000
	N	80	80	80	80	80	80	80	80
KP5	Pearson Correlation	,584**	,475**	,382**	,568**	1	,399**	,436**	,743**
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000	,000
	N	80	80	80	80	80	80	80	80
KP6	Pearson Correlation	,352**	,415**	,127	,377**	,399**	1	,208	,501**
	Sig. (2-tailed)	,001	,000	,260	,001	,000		,065	,000
	N	80	80	80	80	80	80	80	80
KP7	Pearson Correlation	,620**	,623**	,521**	,607**	,436**	,208	1	,766**
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,065		,000
	N	80	80	80	80	80	80	80	80
KUALITAS	Pearson Correlation	,843**	,831**	,732**	,830**	,743**	,501**	,766**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	
	N	80	80	80	80	80	80	80	80

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

SANKSI PAJAK

Correlations

		SP1	SP2	SP3	SP4	SP5	SP6	SANKSI
SP1	Pearson Correlation	1	,136	,113	,300**	,186	,185	,473**
	Sig. (2-tailed)		,229	,318	,007	,098	,101	,000
	N	80	80	80	80	80	80	80
SP2	Pearson Correlation	,136	1	,494**	,047	,039	,256*	,633**
	Sig. (2-tailed)	,229		,000	,677	,730	,022	,000
	N	80	80	80	80	80	80	80
SP3	Pearson Correlation	,113	,494**	1	,100	,104	,292**	,653**
	Sig. (2-tailed)	,318	,000		,376	,356	,008	,000
	N	80	80	80	80	80	80	80
SP4	Pearson Correlation	,300**	,047	,100	1	,638**	,293**	,572**
	Sig. (2-tailed)	,007	,677	,376		,000	,008	,000
	N	80	80	80	80	80	80	80
SP5	Pearson Correlation	,186	,039	,104	,638**	1	,278*	,526**
	Sig. (2-tailed)	,098	,730	,356	,000		,013	,000
	N	80	80	80	80	80	80	80
SP6	Pearson Correlation	,185	,256*	,292**	,293**	,278*	1	,689**
	Sig. (2-tailed)	,101	,022	,008	,008	,013		,000
	N	80	80	80	80	80	80	80
SANKSI	Pearson Correlation	,473**	,633**	,653**	,572**	,526**	,689**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	
	N	80	80	80	80	80	80	80

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

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

KEPATUHAN WAJIB PAJAK

Correlations

		KPJ1	KPJ2	KPJ3	PATUH
KPJ1	Pearson Correlation	1	,674**	,375**	,836**
	Sig. (2-tailed)		,000	,001	,000
	N	80	80	80	80
KPJ2	Pearson Correlation	,674**	1	,547**	,889**
	Sig. (2-tailed)	,000		,000	,000
	N	80	80	80	80
KPJ3	Pearson Correlation	,375**	,547**	1	,763**
	Sig. (2-tailed)	,001	,000		,000
	N	80	80	80	80
PATUH	Pearson Correlation	,836**	,889**	,763**	1
	Sig. (2-tailed)	,000	,000	,000	
	N	80	80	80	80

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

UJI RELIABILITAS

KESADARAN WAJIB PAJAK

Case Processing Summary

		N	%
Cases	Valid	80	100,0
	Excluded[a]	0	,0
	Total	80	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,705	6

SOSIALISASI PAJAK

Case Processing Summary

		N	%
Cases	Valid	80	100,0
	Excluded[a]	0	,0
	Total	80	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,662	5

KUALITAS PELAYANAN

Case Processing Summary

		N	%
Cases	Valid	80	100,0
	Excluded[a]	0	,0
	Total	80	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,871	7

SANKSI PAJAK

Case Processing Summary

		N	%
Cases	Valid	80	100,0
	Excluded[a]	0	,0
	Total	80	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,629	6

KEPATUHAN WAJIB PAJAK

Case Processing Summary

		N	%
Cases	Valid	80	100,0
	Excluded[a]	0	,0
	Total	80	100,0

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

Reliability Statistics

Cronbach's Alpha	N of Items
,771	3

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	SANKSI, KUALITAS, KWP, SOSIALISASI[b]	.	Enter

a. Dependent Variable: PATUH

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,485[a]	,235	,194	1,30521	2,018

a. Predictors: (Constant), SANKSI, KUALITAS, KWP, SOSIALISASI

b. Dependent Variable: PATUH

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	39,220	4	9,805	5,755	,000[b]
	Residual	127,768	75	1,704		
	Total	166,988	79			

a. Dependent Variable: PATUH

b. Predictors: (Constant), SANKSI, KUALITAS, KWP, SOSIALISASI

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	5,065	1,852		2,735	,008		
	KWP	,010	,064	,018	,163	,871	,884	1,131
	SOSIALISASI	,138	,062	,265	2,213	,030	,710	1,409
	KUALITAS	,054	,043	,148	1,261	,211	,741	1,350
	SANKSI	,132	,052	,270	2,554	,013	,910	1,099

a. Dependent Variable: PATUH

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	KWP	SOSIALISASI	KUALITAS	SANKSI
1	1	4,951	1,000	,00	,00	,00	,00	,00
	2	,023	14,597	,01	,02	,23	,16	,27
	3	,013	19,829	,04	,03	,68	,34	,16
	4	,009	23,099	,04	,31	,07	,41	,53
	5	,004	33,997	,91	,63	,01	,09	,04

a. Dependent Variable: PATUH

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	10,4817	14,4947	12,0125	,70459	80
Residual	-3,31959	3,31371	,00000	1,27174	80
Std. Predicted Value	-2,173	3,523	,000	1,000	80
Std. Residual	-2,543	2,539	,000	,974	80

a. Dependent Variable: PATUH

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		80
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	1,27173744
Most Extreme Differences	Absolute	,096
	Positive	,045
	Negative	-,096
Kolmogorov-Smirnov Z		,858
Asymp. Sig. (2-tailed)		,453

a. Test distribution is Normal.

b. Calculated from data.

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	SANKSI, KUALITAS, KWP, SOSIALISASI[b]	.	Enter

a. Dependent Variable: ABS_RES

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,152[a]	,023	-,029	,83850	2,199

a. Predictors: (Constant), SANKSI, KUALITAS, KWP, SOSIALISASI

b. Dependent Variable: ABS_RES

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,246	4	,312	,443	,777[b]
	Residual	52,731	75	,703		
	Total	53,977	79			

a. Dependent Variable: ABS_RES

b. Predictors: (Constant), SANKSI, KUALITAS, KWP, SOSIALISASI

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1,070	1,190		,900	,371		
	KWP	,021	,041	,062	,514	,609	,884	1,131
	SOSIALISASI	-,042	,040	-,141	-1,044	,300	,710	1,409
	KUALITAS	-,004	,028	-,020	-,148	,883	,741	1,350
	SANKSI	,008	,033	,030	,254	,800	,910	1,099

a. Dependent Variable: ABS_RES

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	KWP	SOSIALISASI	KUALITAS	SANKSI
1	1	4,951	1,000	,00	,00	,00	,00	,00
	2	,023	14,597	,01	,02	,23	,16	,27
	3	,013	19,829	,04	,03	,68	,34	,16
	4	,009	23,099	,04	,31	,07	,41	,53
	5	,004	33,997	,91	,63	,01	,09	,04

a. Dependent Variable: ABS_RES

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,6960	1,2696	,9604	,12559	80
Residual	-1,09431	2,51357	,00000	,81700	80
Std. Predicted Value	-2,105	2,461	,000	1,000	80
Std. Residual	-1,305	2,998	,000	,974	80

a. Dependent Variable: ABS_RES