

LAMPIRAN

Kepada :

Yth. Bapak/Ibu/Saudara/i

Di Tempat

Dengan hormat,

Saya, yang bertandatangan di bawah ini :

Nama : Eka Nilam Armina
NIM : 20120420210
Jurusan : Akuntansi
Fakultas : Ekonomi
Universitas : Universitas Muhammadiyah Yogyakarta

Dalam rangka penelitian untuk penulisan skripsi dengan judul **“Pengaruh Keadilan, Diskriminasi, Tarif Pajak, Ketepatan Pengalokasian, Teknologi dan Informasi Perpajakan Terhadap Tindakan *Tax Evasion*”**, dengan segala kerendahan hati saya mengharapkan kesediaan Bapak/Ibu/Saudara/i untuk mengisi kuisioner pada lembar berikut.

Mengingat pentingnya jawaban yang Bapak/Ibu/Saudara/i berikan, saya mohon Bapak/Ibu/Saudara/i memberikan jawaban sesuai dengan keyakinan masing-masing. Atas kerjasamanya saya ucapkan terima kasih.

Hormat saya

Eka Nilam Armina

KUISIONER PENELITIAN

Cara Pengisian:

Kuisisioner ini terdiri atas kolom pertanyaan dan kolom jawaban dengan empat pilihan jawaban, yaitu:

- **SANGAT TIDAK SETUJU (STS),**
- **TIDAK SETUJU (TS),**
- **SETUJU (S), DAN**
- **SANGAT SETUJU (SS).**

Berilah tanda (**v**) pada kolom jawaban yang benar-benar sesuai dengan isi hati Bapak/Ibu/Saudara/i.

A. Keadilan					
No.	Pertanyaan	STS	TS	S	SS
1.	Pajak yang saya setor sudah mencerminkan keadilan				
2.	Manfaat pajak yang saya terima sudah mencerminkan keadilan				
3.	Tarif pajak yang dikenakan kepada saya sudah mencerminkan keadilan				
4.	Menurut saya, tarif progresif (presentase pajak yang harus dibayarkan semakin besar jika penghasilan semakin besar) mencerminkan keadilan				
5.	Menurut saya, asas pemungutan pajak berdasarkan teori daya pikul mencerminkan keadilan (Semakin tinggi penghasilan maka semakin tinggi pajak yang dibebankan)				
B. Diskriminasi					
1.	Zakat diperbolehkan sebagai faktor pengurang pajak merupakan suatu bentuk diskriminasi				
2.	Kebijakan fiskal luar negeri terkait dengan kepemilikan NPWP merupakan bentuk diskriminasi				
3.	Adanya zona bebas pajak merupakan suatu bentuk diskriminasi				
4.	Diskriminasi yang dilakukan kepada wajib pajak rendah				
C. Tarif Pajak					

1.	Wajib pajak akan melakukan kecurangan berupa <i>tax evasion</i> jika merasa tarif pajak yang diterapkan di Indonesia terlalu tinggi				
2.	Penurunan tarif pajak yang berlaku dapat meningkatkan kemampuan membayar pajak				
3.	Secara umum saya merasa mampu membayar pajak sesuai tarif pajak yang berlaku				
4.	Tarif pajak tidak menentukan besarnya kesadaran membayar pajak				
D. Ketepatan Pengalokasian					
1.	Pajak yang saya bayarkan sudah sebanding dengan manfaat yang saya terima				
2.	Pengalokasian pengeluaran pemerintah yang bersumber dari pajak sudah digunakan dengan tepat dan benar				
3.	Semakin bertambahnya fasilitas umum yang dibiayai dari pajak				
4.	Pendistribusian dana yang bersumber dari pajak sudah merata				
E. Teknologi dan Informasi Perpajakan					
1.	Teknologi yang berkaitan dengan pelaksanaan prosedur perpajakan sudah banyak tersedia dan mudah dijumpai				
2.	Teknologi yang berkaitan dengan pelaksanaan prosedur perpajakan sudah memadai dan modern				
3.	Informasi tentang perpajakan dapat secara mudah diakses melalui media cetak				
4.	Informasi tentang perpajakan dapat secara mudah diakses melalui media elektronik (TV,				

	radio, dll)				
5.	Informasi tentang perpajakan dapat secara mudah diakses melalui media internet				
6.	Fasilitas teknologi informasi perpajakan sangat membantu dan bermanfaat bagi wajib pajak				
7.	Informasi perpajakan diperoleh melalui teknologi informasi				
8.	Fasilitas teknologi informasi perpajakan sudah digunakan dalam registrasi pajak (<i>e-registration</i>)				
9.	Fasilitas teknologi informasi perpajakan sudah digunakan dalam hal pelaporan pajak (<i>e-SPT</i>)				
10.	Fasilitas teknologi informasi perpajakan sudah digunakan dalam hal pembayaran pajak (<i>e-filling</i>)				
11.	Fasilitas teknologi informasi perpajakan sudah digunakan dalam hal pembayaran (<i>online payment</i>)				
12.	Fasilitas teknologi informasi perpajakan meningkatkan kepatuhan terhadap berbagai aturan perpajakan				

LAMPIRAN DATA SPSS

A. Hasil Analisis Deskriptif

		JK	Usia	Pekerjaan	Pd_Terakhir	Pdptn_tahun	Kpm_NPWP
N	Valid	91	91	91	91	91	91
	Missing	0	0	0	0	0	0
Mean		1,47	1,66	2,57	2,18	1,33	1,88
Median		1,00	2,00	2,00	2,00	1,00	2,00
Mode		1	2	1	1	1	1
Std. Deviation		,502	,636	1,492	1,060	,473	,854

1. Analisis Deskriptif Berdasarkan Jenis Kelamin

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Perempuan	48	52,7	52,7	52,7
	Laki-laki	43	47,3	47,3	100,0
	Total	91	100,0	100,0	

2. Analisis Deskriptif Berdasarkan Usia

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	18-30 th	38	41,8	41,8	41,8
	31-45 th	47	51,6	51,6	93,4
	46-55 th	5	5,5	5,5	98,9
	56-65 th	1	1,1	1,1	100,0
	Total	91	100,0	100,0	

3. Analisis Deskriptif Berdasarkan Jenis Pekerjaan

	Frequency	Percent	Valid Percent	Cumulative Percent
PNS	29	31,9	31,9	31,9
Pegawai Swasta	23	25,3	25,3	57,1
Wiraswasta	15	16,5	16,5	73,6
Valid Pekerjaan Bebas	6	6,6	6,6	80,2
Profesional				
Lainnya	18	19,8	19,8	100,0
Total	91	100,0	100,0	

4. Analisis Deskriptif Berdasarkan Pendidikan Terakhir

	Frequency	Percent	Valid Percent	Cumulative Percent
SMA/MA	31	34,1	34,1	34,1
DIPLOMA				
A	25	27,5	27,5	61,5
Valid S1	24	26,4	26,4	87,9
S2	10	11,0	11,0	98,9
LAINNYA				
A	1	1,1	1,1	100,0
Total	91	100,0	100,0	

5. Analisis Deskriptif Berdasarkan Jumlah Pendapatan/tahun

	Frequency	Percent	Valid Percent	Cumulative Percent
25-50 jt	61	67,0	67,0	67,0
Valid > 50 jt	30	33,0	33,0	100,0
Total	91	100,0	100,0	

6. Analisis Deskriptif Berdasarkan Lama Kepemilikan NPWP

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1-5 th	39	42,9	42,9	42,9
6-10 th	24	26,4	26,4	69,2
> 10 th	28	30,8	30,8	100,0
Total	91	100,0	100,0	

B. Hasil Uji Validitas Instrumen Penelitian

1. Variabel Keadilan

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	Keadilan
X1.1	Pearson Correlation	1	.639**	.523**	.548**	.607**	.831**
	Sig. (2-tailed)		.000	.000	.000	.000	.000
	N	91	91	91	91	91	91
X1.2	Pearson Correlation	.639**	1	.616**	.513**	.485**	.826**
	Sig. (2-tailed)	.000		.000	.000	.000	.000
	N	91	91	91	91	91	91
X1.3	Pearson Correlation	.523**	.616**	1	.310**	.398**	.698**
	Sig. (2-tailed)	.000	.000		.003	.000	.000
	N	91	91	91	91	91	91
X1.4	Pearson Correlation	.548**	.513**	.310**	1	.701**	.793**
	Sig. (2-tailed)	.000	.000	.003		.000	.000
	N	91	91	91	91	91	91
X1.5	Pearson Correlation	.607**	.485**	.398**	.701**	1	.810**
	Sig. (2-tailed)	.000	.000	.000	.000		.000
	N	91	91	91	91	91	91
Keadilan	Pearson Correlation	.831**	.826**	.698**	.793**	.810**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	91	91	91	91	91	91

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

2. Variabel Diskriminasi

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	Diskriminasi
X2.1	Pearson Correlation	1	.570**	.265*	.449**	.351**	.765**
	Sig. (2-tailed)		.000	.011	.000	.001	.000
	N	91	91	91	91	91	91
X2.2	Pearson Correlation	.570**	1	.148	.418**	.151	.670**
	Sig. (2-tailed)	.000		.161	.000	.152	.000
	N	91	91	91	91	91	91
X2.3	Pearson Correlation	.265*	.148	1	.308**	.567**	.644**
	Sig. (2-tailed)	.011	.161		.003	.000	.000
	N	91	91	91	91	91	91
X2.4	Pearson Correlation	.449**	.418**	.308**	1	.245*	.715**
	Sig. (2-tailed)	.000	.000	.003		.019	.000
	N	91	91	91	91	91	91
X2.5	Pearson Correlation	.351**	.151	.567**	.245*	1	.661**
	Sig. (2-tailed)	.001	.152	.000	.019		.000
	N	91	91	91	91	91	91
Diskriminasi	Pearson Correlation	.765**	.670**	.644**	.715**	.661**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	
	N	91	91	91	91	91	91

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

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

3. Variabel Tarif Pajak

Correlations

		X3.1	X3.2	X3.3	X3.4	Tarif pajak
X3.1	Pearson Correlation	1	.600**	.579**	.660**	.820**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	91	91	91	91	91
X3.2	Pearson Correlation	.600**	1	.788**	.677**	.879**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	91	91	91	91	91
X3.3	Pearson Correlation	.579**	.788**	1	.754**	.896**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	91	91	91	91	91
X3.4	Pearson Correlation	.660**	.677**	.754**	1	.886**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	91	91	91	91	91
Tarif pajak	Pearson Correlation	.820**	.879**	.896**	.886**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	91	91	91	91	91

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

4. Variabel Ketepatan Pengalokasian

Correlations

		X4.1	X4.2	X4.3	X4.4	Ketepatan pengalokasian
X4.1	Pearson Correlation	1	.814**	.580**	.787**	.911**
	Sig. (2-tailed)		.000	.000	.000	.000
	N	91	91	91	91	91
X4.2	Pearson Correlation	.814**	1	.593**	.828**	.926**
	Sig. (2-tailed)	.000		.000	.000	.000
	N	91	91	91	91	91
X4.3	Pearson Correlation	.580**	.593**	1	.508**	.765**
	Sig. (2-tailed)	.000	.000		.000	.000
	N	91	91	91	91	91
X4.4	Pearson Correlation	.787**	.828**	.508**	1	.893**
	Sig. (2-tailed)	.000	.000	.000		.000
	N	91	91	91	91	91
Ketepatan pengalokasian	Pearson Correlation	.911**	.926**	.765**	.893**	1
	Sig. (2-tailed)	.000	.000	.000	.000	
	N	91	91	91	91	91

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

5. Variabel Teknologi Dan Informasi Perpajakan

Correlations

		X5.1	X5.2	X5.3	X5.4	X5.5	X5.6	X5.7	X5.8	X5.9	X5.10	X5.11	X5.12	Teknologi dan informasi perpajakan
X5.1	Pearson Correlation	1	.774**	.704**	.525**	.735**	.554**	.514**	.610**	.412**	.626**	.624**	.594**	.826**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
X5.2	Pearson Correlation	.774**	1	.700**	.545**	.748**	.648**	.565**	.683**	.418**	.671**	.573**	.596**	.851**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
X5.3	Pearson Correlation	.704**	.700**	1	.569**	.660**	.563**	.668**	.578**	.458**	.581**	.608**	.654**	.835**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
X5.4	Pearson Correlation	.525**	.545**	.569**	1	.603**	.437**	.330**	.454**	.297**	.410**	.446**	.328**	.636**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.001	.000	.004	.000	.000	.002	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
X5.5	Pearson Correlation	.735**	.748**	.660**	.603**	1	.632**	.492**	.577**	.452**	.642**	.611**	.605**	.830**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
X5.6	Pearson Correlation	.554**	.648**	.563**	.437**	.632**	1	.634**	.589**	.429**	.618**	.591**	.498**	.767**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
X5.7	Pearson Correlation	.514**	.565**	.668**	.330**	.492**	.634**	1	.557**	.501**	.584**	.539**	.440**	.727**
	Sig. (2-tailed)	.000	.000	.000	.001	.000	.000		.000	.000	.000	.000	.000	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
X5.8	Pearson Correlation	.610**	.683**	.578**	.454**	.577**	.589**	.557**	1	.448**	.681**	.660**	.498**	.785**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
X5.9	Pearson Correlation	.412**	.418**	.458**	.297**	.452**	.429**	.501**	.448**	1	.663**	.659**	.363**	.654**
	Sig. (2-tailed)	.000	.000	.000	.004	.000	.000	.000	.000		.000	.000	.000	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
X5.10	Pearson Correlation	.626**	.671**	.581**	.410**	.642**	.618**	.584**	.681**	.663**	1	.773**	.605**	.845**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
X5.11	Pearson Correlation	.624**	.573**	.608**	.446**	.611**	.591**	.539**	.660**	.659**	.773**	1	.597**	.827**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000		.000	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
X5.12	Pearson Correlation	.594**	.596**	.654**	.328**	.605**	.498**	.440**	.498**	.363**	.605**	.597**	1	.732**
	Sig. (2-tailed)	.000	.000	.000	.002	.000	.000	.000	.000	.000	.000	.000		.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
Teknologi dan informasi perpajakan	Pearson Correlation	.826**	.851**	.835**	.636**	.830**	.767**	.727**	.785**	.654**	.845**	.827**	.732**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	91	91	91	91	91	91	91	91	91	91	91	91	91

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

6. Variabel Tindakan Tax Evasion

Correlations

		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	Tindakan Tax Evasion
Y.1	Pearson Correlation	1	.738**	.506**	.587**	.535**	.432**	.437**	.457**	.114	.225*	.253*	.065	.634**
	Sig. (2-tailed)		.000	.000	.000	.000	.000	.000	.000	.281	.032	.016	.542	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
Y.2	Pearson Correlation	.738**	1	.484**	.674**	.585**	.475**	.582**	.582**	.283**	.429**	.316**	.237*	.764**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000	.000	.007	.000	.002	.024	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
Y.3	Pearson Correlation	.506**	.484**	1	.674**	.541**	.616**	.541**	.461**	.328**	.370**	.331**	.228*	.725**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.000	.000	.002	.000	.001	.030	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
Y.4	Pearson Correlation	.587**	.674**	.674**	1	.626**	.680**	.563**	.476**	.370**	.401**	.320**	.273**	.793**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000	.002	.009	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
Y.5	Pearson Correlation	.535**	.585**	.541**	.626**	1	.503**	.576**	.589**	.291**	.167	.307**	.171	.692**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.005	.114	.003	.105	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
Y.6	Pearson Correlation	.432**	.475**	.616**	.680**	.503**	1	.582**	.567**	.439**	.367**	.324**	.335**	.747**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000	.000	.000	.000	.002	.001	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
Y.7	Pearson Correlation	.437**	.582**	.541**	.563**	.576**	.582**	1	.391**	.315**	.321**	.457**	.284**	.715**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000		.000	.002	.002	.000	.006	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
Y.8	Pearson Correlation	.457**	.582**	.461**	.476**	.589**	.567**	.391**	1	.300**	.344**	.238*	.275**	.674**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.004	.001	.023	.008	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
Y.9	Pearson Correlation	.114	.283**	.328**	.370**	.291**	.439**	.315**	.300**	1	.649**	.578**	.782**	.665**
	Sig. (2-tailed)	.281	.007	.002	.000	.005	.000	.002	.004		.000	.000	.000	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
Y.10	Pearson Correlation	.225*	.429**	.370**	.401**	.167	.367**	.321**	.344**	.649**	1	.652**	.662**	.683**
	Sig. (2-tailed)	.032	.000	.000	.000	.114	.000	.002	.001	.000		.000	.000	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
Y.11	Pearson Correlation	.253*	.316**	.331**	.320**	.307**	.324**	.457**	.238*	.578**	.652**	1	.612**	.651**
	Sig. (2-tailed)	.016	.002	.001	.002	.003	.002	.000	.023	.000	.000		.000	.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
Y.12	Pearson Correlation	.065	.237*	.228*	.273**	.171	.335**	.284**	.275**	.782**	.662**	.612**	1	.606**
	Sig. (2-tailed)	.542	.024	.030	.009	.105	.001	.006	.008	.000	.000	.000		.000
	N	91	91	91	91	91	91	91	91	91	91	91	91	91
Tindakan Tax Evasion	Pearson Correlation	.634**	.764**	.725**	.793**	.692**	.747**	.715**	.674**	.665**	.683**	.651**	.606**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	91	91	91	91	91	91	91	91	91	91	91	91	91

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

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

C. Hasil Uji Reliabilitas Instrumen Penelitian

1. Variabel Keadilan

Case Processing Summary

		N	%
Cases	Valid	91	100.0
	Excluded ^a	0	.0
	Total	91	100.0

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

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.850	.852	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
X1.1	11.6484	4.119	.731	.544	.802
X1.2	11.9011	3.846	.698	.552	.810
X1.3	11.7143	4.606	.556	.421	.845
X1.4	11.7473	3.947	.645	.544	.825
X1.5	11.6264	4.081	.690	.570	.812

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
14.6593	6.205	2.49096	5

2. Variabel Diskriminasi

Case Processing Summary

		N	%
Cases	Valid	91	100.0
	Excluded ^a	0	.0
	Total	91	100.0

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

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.726	.727	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
X2.1	9.4066	2.888	.596	.430	.636
X2.2	9.2637	3.107	.452	.363	.693
X2.3	9.1978	3.272	.445	.352	.695
X2.4	9.2527	2.924	.500	.279	.675
X2.5	9.3407	3.138	.443	.368	.696

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
11.6154	4.484	2.11749	5

3. Variabel Tarif Pajak

Case Processing Summary

		N	%
Cases	Valid	91	100.0
	Excluded ^a	0	.0
	Total	91	100.0

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

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.892	.893	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
X3.1	8.2418	4.252	.674	.479	.895
X3.2	7.9451	4.141	.781	.655	.855
X3.3	8.0440	3.998	.806	.711	.844
X3.4	8.1099	4.121	.794	.647	.850

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
10.7802	7.084	2.66167	4

4. Variabel Ketepatan Pengalokasian

Case Processing Summary

		N	%
Cases	Valid	91	100.0
	Excluded ^a	0	.0
	Total	91	100.0

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

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.897	.897	4

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
X4.1	8.1319	3.716	.833	.716	.844
X4.2	8.1648	3.673	.861	.769	.834
X4.3	8.0659	4.351	.600	.380	.927
X4.4	8.2747	3.868	.806	.724	.855

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
10.8791	6.707	2.58987	4

5. Variabel Teknologi Dan Informasi Perpajakan

Case Processing Summary

		N	%
Cases	Valid	91	100.0
	Excluded ^a	0	.0
	Total	91	100.0

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

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.940	.940	12

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
X5.1	33.8242	30.569	.785	.699	.933
X5.2	33.7912	30.367	.815	.753	.932
X5.3	33.9121	29.970	.792	.730	.933
X5.4	33.9011	32.557	.569	.473	.940
X5.5	33.8022	31.360	.796	.701	.933
X5.6	33.8242	31.613	.720	.588	.935
X5.7	33.9121	32.214	.678	.604	.937
X5.8	33.8901	31.521	.741	.606	.935
X5.9	34.0549	32.297	.588	.537	.940
X5.10	33.9451	30.341	.807	.742	.932
X5.11	33.9011	30.379	.785	.720	.933
X5.12	34.0000	31.467	.675	.576	.937

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
36.9780	36.955	6.07907	12

6. Variabel Tindakan Tax Evasion

Case Processing Summary

		N	%
Cases	Valid	91	100.0
	Excluded ^a	0	.0
	Total	91	100.0

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

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.902	.903	12

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Y.1	22.0330	22.832	.557	.628	.897
Y.2	21.9670	21.499	.700	.752	.890
Y.3	21.9780	21.933	.656	.564	.892
Y.4	21.9231	21.494	.738	.708	.888
Y.5	22.0000	22.844	.631	.634	.894
Y.6	22.0659	22.529	.695	.644	.891
Y.7	22.0110	22.544	.654	.589	.892
Y.8	21.9780	22.577	.602	.564	.895
Y.9	21.5934	22.311	.584	.690	.896
Y.10	21.6923	22.326	.608	.673	.894
Y.11	21.7912	22.656	.574	.591	.896
Y.12	21.6374	22.545	.510	.684	.900

Scale Statistics

Mean	Variance	Std. Deviation	N of Items
23.8791	26.352	5.13341	12

D. Hasil Uji Hipotesis

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std.	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
Keadilan	91	7.00	19.00	14.6593	2.49096	-.328	.253	.122	.500
Diskriminasi	91	5.00	19.00	11.6154	2.11749	.342	.253	2.104	.500
Tarif pajak	91	4.00	16.00	10.6923	2.57204	-.475	.253	.092	.500
Ketepatan pengalokasian	91	4.00	16.00	10.8791	2.58987	.011	.253	.549	.500
Teknologi dan informasi perpajakan	91	20.00	48.00	36.9780	6.07907	-.317	.253	-.102	.500
Tindakan Tax Evasion	91	12.00	39.00	23.8791	5.13341	.883	.253	1.454	.500
Valid N (listwise)	91								

Descriptive Statistics

	Mean	Std. Deviation	N
Tindakan Tax Evasion	24.4396	5.76427	91
Keadilan	14.6703	2.54320	91
Diskriminasi	11.6703	2.10847	91
Tarif pajak	10.7802	2.66167	91
Ketepatan pengalokasian	10.8571	2.60159	91
Teknologi dan informasi perpajakan	36.9451	6.20101	91

Correlations

		Tindakan Tax Evasion	Keadilan	Diskriminasi	Tarif pajak	Ketepatan pengalokasian	Teknologi dan informasi perpajakan
Pearson Correlation	Tindakan Tax Evasion	1.000	-.082	-.105	.665	-.721	-.674
	Keadilan	-.082	1.000	.062	.030	.026	.139
	Diskriminasi	-.105	.062	1.000	-.068	.287	.143
	Tarif pajak	.665	.030	-.068	1.000	-.523	-.671
	Ketepatan pengalokasian	-.721	.026	.287	-.523	1.000	.585
	Teknologi dan informasi perpajakan	-.674	.139	.143	-.671	.585	1.000
	Sig. (1-tailed)	Tindakan Tax Evasion	.	.221	.161	.000	.000
	Keadilan	.221	.	.278	.388	.402	.094
	Diskriminasi	.161	.278	.	.259	.003	.088
	Tarif pajak	.000	.388	.259	.	.000	.000
	Ketepatan pengalokasian	.000	.402	.003	.000	.	.000
	Teknologi dan informasi perpajakan	.000	.094	.088	.000	.000	.
N	Tindakan Tax Evasion	91	91	91	91	91	91
	Keadilan	91	91	91	91	91	91
	Diskriminasi	91	91	91	91	91	91
	Tarif pajak	91	91	91	91	91	91
	Ketepatan pengalokasian	91	91	91	91	91	91
	Teknologi dan informasi perpajakan	91	91	91	91	91	91
			91	91	91	91	91

Variables Entered/Removed^d

Model	Variables Entered	Variables Removed	Method
1	Teknologi dan informasi perpajakan , Keadilan, Diskriminasi, Ketepatan pengalokasian , Tarif pajak ^a	.	Enter

- a. All requested variables entered.
- b. Dependent Variable: Tindakan Tax Evasion

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.817 ^a	.667	.647	3.42244

- a. Predictors: (Constant), Teknologi dan informasi perpajakan , Keadilan, Diskriminasi, Ketepatan pengalokasian , Tarif pajak
- b. Dependent Variable: Tindakan Tax Evasion

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1994.806	5	398.961	34.061	.000 ^a
	Residual	995.611	85	11.713		
	Total	2990.418	90			

- a. Predictors: (Constant), Teknologi dan informasi perpajakan , Keadilan, Diskriminasi, Ketepatan pengalokasian , Tarif pajak
- b. Dependent Variable: Tindakan Tax Evasion

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	35.633	4.942		7.211	.000
	Keadilan	-.121	.146	-.053	-.830	.409
	Diskriminasi	.228	.180	.083	1.270	.208
	Tarif pajak	.611	.190	.282	3.213	.002
	Ketepatan pengalokasian	-1.043	.182	-.471	-5.734	.000
	Teknologi dan informasi perpajakan	-.199	.086	-.214	-2.302	.024

- a. Dependent Variable: Tindakan Tax Evasion

Coefficients^a

Model		Correlations			Collinearity Statistics	
		Zero-order	Partial	Part	Tolerance	VIF
1	Keadilan	-.082	-.090	-.052	.950	1.053
	Diskriminasi	-.105	.136	.079	.906	1.104
	Tarif pajak	.665	.329	.201	.507	1.971
	Ketepatan pengalokasian	-.721	-.528	-.359	.581	1.722
	Teknologi dan informasi perpajakan	-.674	-.242	-.144	.453	2.206

a. Dependent Variable: Tindakan Tax Evasion

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions					
				(Constant)	Keadilan	Diskriminasi	Tarif pajak	Ketepatan pengalokasian	Teknologi dan informasi perpajakan
1	1	5.831	1.000	.00	.00	.00	.00	.00	.00
	2	.098	7.712	.00	.00	.00	.17	.09	.02
	3	.030	14.005	.00	.49	.28	.04	.08	.03
	4	.022	16.212	.00	.09	.68	.17	.36	.00
	5	.015	19.745	.03	.41	.01	.00	.47	.38
	6	.004	38.458	.96	.01	.04	.62	.00	.58

a. Dependent Variable: Tindakan Tax Evasion

Residuals Statistics^a

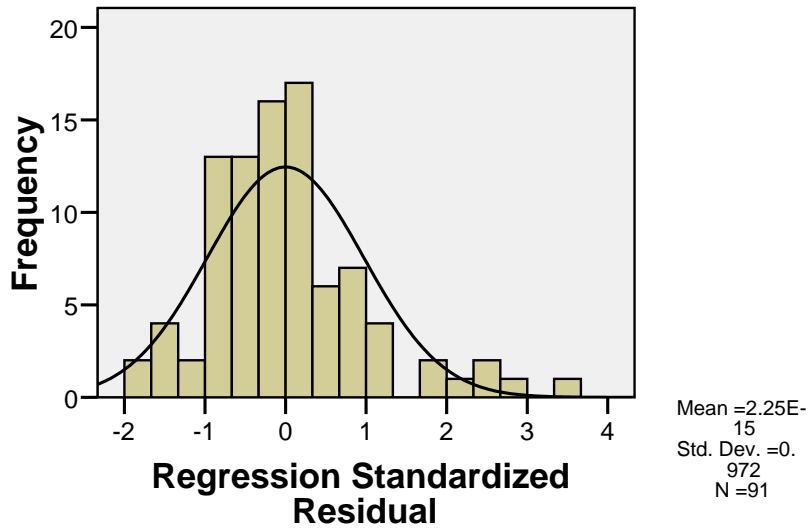
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	14.7893	36.6683	24.4396	4.70792	91
Std. Predicted Value	-2.050	2.597	.000	1.000	91
Standard Error of Predicted Value	.376	1.568	.837	.269	91
Adjusted Predicted Value	14.3767	36.3637	24.4147	4.70278	91
Residual	-6.80695	11.77590	.00000	3.32601	91
Std. Residual	-1.989	3.441	.000	.972	91
Stud. Residual	-2.053	3.503	.003	1.009	91
Deleted Residual	-7.25226	12.20349	.02482	3.58489	91
Stud. Deleted Residual	-2.093	3.764	.009	1.032	91
Mahal. Distance	.099	17.907	4.945	3.843	91
Cook's Distance	.000	.117	.013	.024	91
Centered Leverage Value	.001	.199	.055	.043	91

a. Dependent Variable: Tindakan Tax Evasion

E. CHARTS

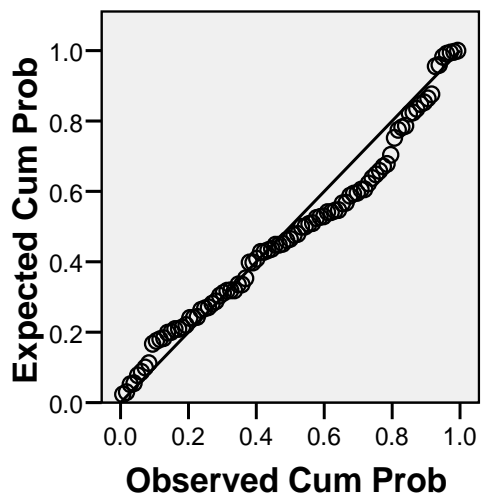
Histogram

Dependent Variable: Tindakan Tax Evasion



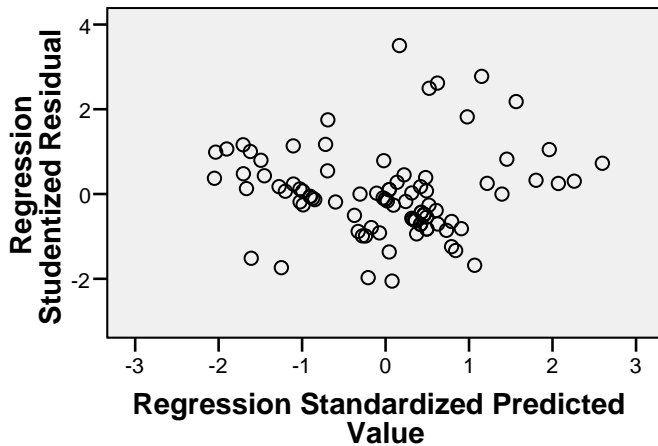
Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Tindakan Tax Evasion



Scatterplot

Dependent Variable: Tindakan Tax Evasion



F. Hasil Uji Asumsi Klasik

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

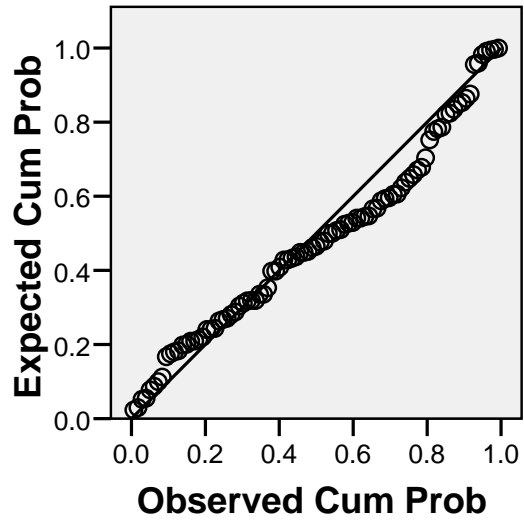
		Unstandardized Residual
N		91
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.32601104
Most Extreme Differences	Absolute	.116
	Positive	.116
	Negative	-.072
Kolmogorov-Smirnov Z		1.111
Asymp. Sig. (2-tailed)		.169

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Tindakan Tax Evasion



2. Uji Multikolinieritas

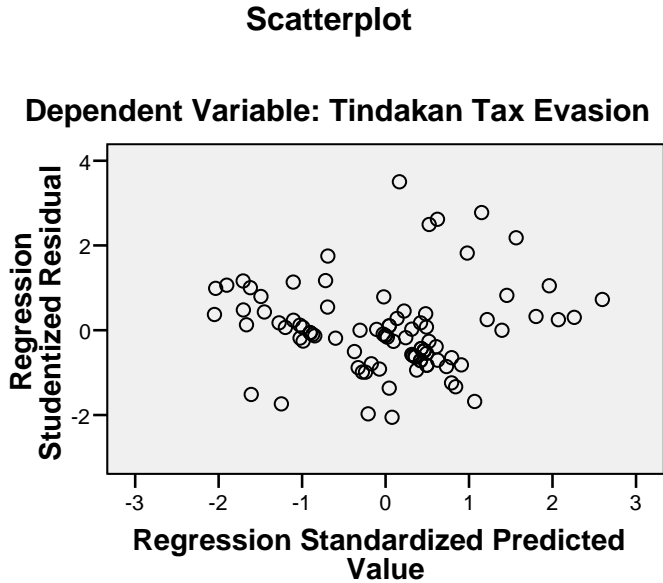
Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Keadilan	.950	1.053
	Diskriminasi	.906	1.104
	Tarif pajak	.507	1.971
	Ketepatan pengalokasian	.581	1.722
	Teknologi dan informasi perpajakan	.453	2.206

a. Dependent Variable: Tindakan Tax Evasion

G. Uji Heteroskedastisitas

1. Scatterplot



2. Uji Glejser (heteroskedastisitas)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.279	3.353		.680	.498
Keadilan	.076	.099	.084	.765	.446
Diskriminasi	.089	.122	.081	.725	.470
Tarif pajak	-.015	.129	-.017	-.113	.910
Ketepatan pengalokasian	-.133	.123	-.151	-1.075	.286
Teknologi dan informasi perpajakan	-.012	.059	-.031	-.197	.844

a. Dependent Variable: AbRes

LAMPIRAN SURAT IJIN PENELITIAN

7:58

p.1



KEMENTERIAN KEUANGAN REPUBLIK INDONESIA
DIREKTORAT JENDERAL PAJAK
KANTOR WILAYAH JAWA TENGAH II
Jalan MT. Haryono No. 5, Manahan Surakarta 57139, P.O. BOX. 9000 Surakarta
Telepon: (0271) 713552, 730460, 739705 Faksimili: (0271) 733429 Home Page: <http://www.pajak.go.id>

Nomor : SI- 00298 /WPJ.32/2016 03 November 2016
Sifat : Biasa
Lampiran : -
Hal : Permohonan Izin Penelitian

Yth. Kepala KPP Pratama Purworejo
Jl. Jend. Sudirman No. 25 Kode Pos 54114
Purworejo

Sehubungan dengan surat Saudara Nomor : SP-421/WPJ.32/KP.12/2016 tanggal 26 Oktober 2016 hal Pengiriman Permohonan Izin Penelitian atas:

Nama / NIM : Eka Nilam Armina / 20120420210
Jurusan : Akuntansi
Universitas : Universitas Muhammadiyah Yogyakarta
Judul : "Pengaruh Keadilan, Diskriminasi, Tarif Pajak, Ketepatan Pengalokasian, Teknologi & Informasi Perpajakan Terhadap Tindakan Tax Evasion"

dengan ini Kanwil DJP Jawa Tengah II memberikan izin untuk kegiatan penelitian di KPP Pratama Purworejo sepanjang bahan-bahan keterangan/data yang didapat digunakan untuk keperluan akademis yang tidak untuk dipublikasikan dan tidak menyangkut rahasia jabatan/negara sebagaimana diatur dalam ketentuan Pasal 34 UU KUP.

Setelah selesai melaksanakan penelitian, pihak yang bersangkutan agar dapat memberikan satu *soft-copy* dan *hard-copy* laporan hasil penelitian tersebut untuk menjadi masukan bagi kami. *Hard-copy* dimaksud dapat dikirim ke Kanwil DJP Jawa Tengah II u.p. Bidang P2 Humas sedangkan *soft-copy* dapat dikirim melalui email ke alamat sebagai berikut: perpustakaan@pajak.go.id cc hur_ras.pajakjateng2@gmail.com.

Demikian, agar dapat dipergunakan sebagaimana mestinya.

a.n. Kepala Kantor
Kepala Bidang P2-Humas



Tembusan : Dekan FE Universitas Muhammadiyah Yogyakarta