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## LAMPIRAN

### Lampiran 1. Kuesioner Penelitian

#### Surat kuesioner

Assalamualaikum Wr. Wb.

Kepada Yth.

Bapak/Ibu/Sdr/I Responden

Di tempat

Perkenalkan saya Muhamad Febriansyah mahasiswa Akuntansi Universitas Nasional yang sedang melakukan penelitian guna memenuhi Tugas Akhir (TA) skripsi sebagai syarat kelulusan gelar Strata Satu (S1). Saya meminta kesediaan Anda meluangkan waktu untuk mengisi kuesioner pada penelitian ini. Kuesioner ini terdiri beberapa pernyataan. Anda diharapkan dapat mengisi kuesioner dengan menjawab seluruh pernyataan dengan jujur dan sesuai dengan diri Anda.

Adapun kriteria responden dalam penelitian ini adalah :

1. Mempunyai usaha (UMKM)
2. Berada di Kelurahan Kemiri Muka
3. Memiliki NPWP

Saya berharap Bapak/Ibu/Sdr/i mengisi kuesioner berikut dengan memberi jawaban yang sebenar-benarnya. Jawaban yang Bapak/Ibu/Sdr/i berikan tidak diberikan nilai benar ataupun salah, karena bersifat pendapat pribadi. Sesuai dengan kode etik penelitian, semua informasi yang diberikan akan dijamin kerahasiaannya. Estimasi waktu pengisian kuesioner ini adalah selama 5-10 menit.

Atas perhatian dan partisipasi Anda yang telah bersedia meluangkan waktunya untuk mengisi kuesioner ini. Saya ucapkan terimakasih. Wassalamualaikum Wr.Wb

Hormat Saya,

Muhamad Febriansyah

Peneliti

KUESIONER PENELITIAN

**Informasi Umum Responden**

Nama Responden : .....

Nama Usaha : .....

Alamat Usaha : .....

Pendidikan Terakhir : .....

Jenis Usaha : .....

Apakah Usaha anda memiliki NPWP ?       Badan       Orang Pribadi

Berikut ini merupakan daftar pertanyaan pilihan yang berkaitan dengan NPWP Wajib Pajak . Mohon diberikan tanda ✓ atau x pada kolom yang telah disediakan.

**Keterangan:**

| Jawaban                   | Skor |
|---------------------------|------|
| STS = Sangat Tidak Setuju | 1    |
| TS = Tidak Setuju         | 2    |
| N = Netral                | 3    |
| S = Setuju                | 4    |
| SS = Sangat Setuju        | 5    |

**KUESIONER KEPUASAN RESPONDEN TERHADAP KEPATUHAN  
WAJIB PAJAK DI WILAYAH KELURAHAN KEMIRI MUKA KOTA  
DEPOK**

**Tabel 1. Pertanyaan kuesioner Kepatuhan Wajib Pajak (Y)**

| No | Pernyataan   | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1  | Wajib Pajak mengetahui bahwa kepemilikan NPWP bagi setiap wajib pajak yang mempunyai penghasilan.                          |     |    |   |   |    |
| 2  | Wajib Pajak selalu membayar pajak dengan tepat waktu   |     |    |   |   |    |
| 3  | Wajib Pajak mengetahui bahwa NPWP ini sebagai tanda pengenalan diri atau identitas untuk menjaga ketertiban membayar pajak |     |    |   |   |    |
| 4  | Wajib Pajak mengetahui akan NPWP ini adalah sarana untuk pengadministrasian pajak  |     |    |   |   |    |
| 5  | Wajib Pajak yakin bahwa melaksanakan pemenuhan kewajiban perpajakan adalah hal yang mudah.                                 |     |    |   |   |    |

**Tabel 2. Pertanyaan kuesioner Pemahaman Pajak (X1)**

| No | Pernyataan  | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 1  | Saya mengetahui adanya pemberlakuan peraturan perpajakan bagi UMKM  |     |    |   |   |    |
| 2  | Saya mengetahui dan memahami informasi terbaru mengenai perpajakan termasuk sanksi ketika saya lalai dalam melakukan kewajiban perpajakan |     |    |   |   |    |
| 3  | Saya mengetahui tata cara pembayaran dan pelaporan pajak bagi UMKM  |     |    |   |   |    |
| 4  | Peraturan perpajakan tidak menyulitkan anda dalam melaporkan pajak yang terutang  |     |    |   |   |    |
| 5  | Wajib pajak badan dan wajib pajak orang pribadi harus membuat NPWP jika memiliki penghasilan  |     |    |   |   |    |

**Tabel 3. Pertanyaan kuesioner Sosialisasi Perpajakan**

| No | Pernyataan   | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1  | Petugas / aparat pajak sering melakukan sosialisasi pajak langsung ke tempat usaha                                       |     |    |   |   |    |
| 2  | Sosialisasi pajak memberitahu anda atas informasi atau peraturan pajak yang baru   |     |    |   |   |    |
| 3  | Sosialisasi pajak mengingatkan anda akan kewajiban perpajakan  |     |    |   |   |    |
| 4  | Anda sering melihat dan membaca informasi / Berita mengenai pajak (sosialisasi pajak) di koran / majalah / internet, dll |     |    |   |   |    |
| 5  | Wajib Pajak pernah melihat dan mengikuti sosialisasi pajak yang dilakukan oleh DJP                                       |     |    |   |   |    |

**Tabel 4. Pertanyaan Kuesioner Insentif Pajak Penghasilan Final (X3)**

| No | Pernyataan   | STS | TS | N | S | SS |
|----|--|-----|----|---|---|----|
| 1  | Tarif pajak adalah dasar pengenaan pajak untuk menentukan jumlah pajak terutang.                     |     |    |   |   |    |
| 2  | Anda menyadari adanya insentif pajak ini dapat meningkatkan kesadaran pentingnya membayar pajak      |     |    |   |   |    |
| 3  | Peraturan Pemerintah No.23 Tahun 2018 dengan tarif final 0,5% memudahkan UMKM dalam membayar pajak.  |     |    |   |   |    |
| 4  | Anda menyadari insentif pajak atau pengurangan pajak menguntungkan bagi wajib pajak                  |     |    |   |   |    |
| 5  | Anda mengetahui insentif pajak diberikan kepada wajib pajak yang memenuhi kriteria dari kantor pajak |     |    |   |   |    |

**Lampiran 2. Data Hasil Penelitian**

**Tabel 5. Pemahaman Pajak**

| No Responden | X 1 | X 2 | X 3 | X 4 | X 5 |    |
|--------------|-----|-----|-----|-----|-----|----|
| 1            | 3   | 3   | 3   | 2   | 4   | 15 |
| 2            | 3   | 3   | 3   | 3   | 5   | 17 |
| 3            | 4   | 3   | 3   | 3   | 3   | 16 |

|   |   |   |   |   |   |    |
|---|---|---|---|---|---|----|
| 4 | 4 | 4 | 3 | 3 | 4 | 18 |
| 5 | 4 | 4 | 4 | 4 | 4 | 20 |
| 6 | 5 | 5 | 4 | 5 | 5 | 24 |
| 7 | 3 | 3 | 3 | 4 | 5 | 18 |

|    |   |   |   |   |   |    |
|----|---|---|---|---|---|----|
| 8  | 4 | 4 | 4 | 4 | 4 | 20 |
| 9  | 4 | 3 | 4 | 4 | 5 | 20 |
| 10 | 2 | 3 | 5 | 4 | 3 | 17 |
| 11 | 5 | 5 | 5 | 5 | 5 | 25 |
| 12 | 5 | 5 | 3 | 4 | 5 | 22 |
| 13 | 4 | 4 | 4 | 4 | 5 | 21 |
| 14 | 4 | 4 | 4 | 4 | 5 | 21 |
| 15 | 5 | 5 | 4 | 4 | 5 | 23 |
| 16 | 1 | 1 | 1 | 1 | 1 | 5  |
| 17 | 5 | 5 | 5 | 4 | 4 | 23 |
| 18 | 4 | 3 | 3 | 3 | 3 | 16 |
| 19 | 5 | 5 | 5 | 5 | 5 | 25 |
| 20 | 4 | 4 | 4 | 4 | 4 | 20 |
| 21 | 4 | 4 | 4 | 4 | 4 | 20 |
| 22 | 3 | 3 | 3 | 3 | 1 | 13 |
| 23 | 4 | 4 | 4 | 3 | 4 | 19 |
| 24 | 5 | 5 | 5 | 5 | 5 | 25 |
| 25 | 4 | 4 | 4 | 5 | 4 | 21 |
| 26 | 5 | 5 | 5 | 5 | 5 | 25 |
| 27 | 4 | 5 | 5 | 5 | 5 | 24 |
| 28 | 4 | 4 | 4 | 4 | 3 | 19 |
| 29 | 4 | 4 | 4 | 4 | 4 | 20 |
| 30 | 5 | 4 | 3 | 4 | 5 | 21 |
| 31 | 5 | 4 | 4 | 4 | 5 | 22 |
| 32 | 3 | 3 | 4 | 4 | 4 | 18 |
| 33 | 4 | 3 | 3 | 2 | 2 | 14 |
| 34 | 5 | 5 | 3 | 3 | 5 | 21 |
| 35 | 5 | 5 | 5 | 5 | 5 | 25 |

|    |   |   |   |   |   |    |
|----|---|---|---|---|---|----|
| 36 | 4 | 4 | 4 | 4 | 4 | 20 |
| 37 | 4 | 4 | 4 | 5 | 5 | 22 |
| 38 | 3 | 5 | 3 | 5 | 5 | 21 |
| 39 | 3 | 4 | 4 | 4 | 4 | 19 |
| 40 | 4 | 4 | 4 | 4 | 4 | 20 |
| 41 | 5 | 5 | 5 | 5 | 5 | 25 |
| 42 | 1 | 1 | 1 | 1 | 1 | 5  |
| 43 | 3 | 4 | 4 | 4 | 4 | 19 |
| 44 | 4 | 4 | 5 | 5 | 4 | 22 |
| 45 | 3 | 3 | 3 | 3 | 4 | 16 |
| 46 | 4 | 4 | 4 | 3 | 5 | 20 |
| 47 | 5 | 5 | 5 | 5 | 5 | 25 |
| 48 | 4 | 3 | 4 | 4 | 5 | 20 |
| 49 | 3 | 3 | 2 | 3 | 3 | 14 |
| 50 | 3 | 3 | 3 | 3 | 3 | 15 |
| 51 | 4 | 4 | 5 | 5 | 5 | 23 |
| 52 | 3 | 3 | 4 | 2 | 3 | 15 |
| 53 | 4 | 4 | 3 | 3 | 4 | 18 |
| 54 | 5 | 4 | 4 | 4 | 4 | 21 |
| 55 | 4 | 4 | 4 | 4 | 4 | 20 |
| 56 | 4 | 4 | 4 | 4 | 5 | 21 |
| 57 | 3 | 3 | 3 | 3 | 3 | 15 |
| 58 | 4 | 4 | 4 | 4 | 4 | 20 |
| 59 | 4 | 4 | 4 | 4 | 4 | 20 |
| 60 | 4 | 4 | 4 | 4 | 5 | 21 |
| 61 | 5 | 5 | 5 | 5 | 5 | 25 |
| 62 | 3 | 3 | 4 | 4 | 4 | 18 |
| 63 | 4 | 4 | 4 | 5 | 4 | 21 |



|     |   |   |   |   |   |   |
|-----|---|---|---|---|---|---|
| 64  | 5 | 5 | 5 | 5 | 5 | 2 |
| 65  | 3 | 3 | 3 | 4 | 4 | 1 |
| 66  | 4 | 5 | 4 | 3 | 5 | 2 |
| 67  | 4 | 4 | 5 | 4 | 4 | 1 |
| 68  | 4 | 5 | 5 | 5 | 5 | 2 |
| 69  | 5 | 5 | 5 | 4 | 5 | 2 |
| 70  | 4 | 4 | 5 | 5 | 5 | 2 |
| 71  | 4 | 5 | 4 | 5 | 5 | 3 |
| 72  | 4 | 5 | 4 | 5 | 5 | 2 |
| 73  | 5 | 4 | 5 | 4 | 5 | 3 |
| 74  | 5 | 4 | 5 | 4 | 5 | 2 |
| 75  | 4 | 5 | 4 | 5 | 4 | 2 |
| 76  | 5 | 4 | 5 | 4 | 5 | 2 |
| 77  | 4 | 5 | 4 | 5 | 4 | 2 |
| 78  | 4 | 5 | 4 | 4 | 5 | 2 |
| 79  | 4 | 4 | 5 | 5 | 5 | 2 |
| 80  | 4 | 4 | 4 | 4 | 5 | 1 |
| 81  | 5 | 4 | 4 | 4 | 4 | 2 |
| 82  | 4 | 4 | 4 | 4 | 4 | 2 |
| 83  | 4 | 4 | 4 | 4 | 5 | 1 |
| 84  | 3 | 3 | 3 | 3 | 3 | 1 |
| 85  | 4 | 4 | 4 | 4 | 4 | 2 |
| 86  | 4 | 4 | 4 | 4 | 4 | 0 |
| 87  | 4 | 4 | 4 | 4 | 5 | 2 |
| 88  | 3 | 4 | 3 | 4 | 3 | 1 |
| 89  | 4 | 4 | 4 | 4 | 3 | 7 |
| 90  | 5 | 5 | 5 | 4 | 2 | 1 |
| 91  | 4 | 4 | 4 | 4 | 4 | 2 |
| 92  | 3 | 4 | 4 | 4 | 3 | 0 |
| 93  | 5 | 5 | 5 | 5 | 5 | 1 |
| 94  | 5 | 5 | 5 | 5 | 4 | 8 |
| 95  | 4 | 4 | 4 | 4 | 4 | 2 |
| 96  | 4 | 5 | 4 | 4 | 3 | 0 |
| 97  | 4 | 4 | 4 | 4 | 3 | 2 |
| 98  | 5 | 5 | 5 | 5 | 5 | 1 |
| 99  | 5 | 4 | 4 | 5 | 4 | 2 |
| 100 | 5 | 5 | 5 | 5 | 5 | 2 |

**Tabel 6. Sosialisasi Perpajakan**

| No Responden | Sosialisasi Perpajakan |     |     |     |     |   |
|--------------|------------------------|-----|-----|-----|-----|---|
|              | X 1                    | X 2 | X 3 | X 4 | X 5 |   |
| 1            | 1                      | 1   | 2   | 3   | 1   | 8 |
| 2            | 3                      | 3   | 4   | 4   | 3   | 1 |
| 3            | 2                      | 3   | 4   | 4   | 4   | 7 |
| 4            | 3                      | 3   | 3   | 3   | 3   | 1 |
| 5            | 1                      | 2   | 2   | 3   | 3   | 5 |
| 6            | 5                      | 5   | 5   | 5   | 5   | 1 |
| 7            | 4                      | 4   | 4   | 3   | 3   | 8 |
| 8            | 4                      | 4   | 5   | 4   | 4   | 2 |
| 9            | 4                      | 4   | 4   | 5   | 4   | 1 |
| 10           | 3                      | 4   | 4   | 4   | 4   | 9 |
| 11           | 5                      | 5   | 5   | 5   | 5   | 2 |

|    |   |   |   |   |   |   |
|----|---|---|---|---|---|---|
| 12 | 3 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 3 |
| 13 | 4 | 4 | 4 | 4 | 4 | 2 |
|    |   |   |   |   |   | 0 |
| 14 | 4 | 4 | 4 | 4 | 4 | 2 |
|    |   |   |   |   |   | 0 |
| 15 | 4 | 5 | 4 | 5 | 5 | 2 |
|    |   |   |   |   |   | 3 |
| 16 | 1 | 1 | 1 | 1 | 1 | 5 |
|    |   |   |   |   |   | 1 |
| 17 | 3 | 3 | 4 | 3 | 4 | 7 |
|    |   |   |   |   |   | 1 |
| 18 | 4 | 4 | 3 | 4 | 3 | 8 |
|    |   |   |   |   |   | 2 |
| 19 | 4 | 5 | 5 | 3 | 5 | 2 |
|    |   |   |   |   |   | 2 |
| 20 | 4 | 5 | 4 | 3 | 4 | 0 |
|    |   |   |   |   |   | 1 |
| 21 | 3 | 4 | 4 | 4 | 4 | 9 |
|    |   |   |   |   |   | 1 |
| 22 | 3 | 4 | 3 | 3 | 3 | 6 |
|    |   |   |   |   |   | 1 |
| 23 | 3 | 3 | 3 | 4 | 3 | 6 |
|    |   |   |   |   |   | 2 |
| 24 | 5 | 5 | 5 | 5 | 5 | 5 |
|    |   |   |   |   |   | 2 |
| 25 | 4 | 4 | 4 | 4 | 5 | 1 |
|    |   |   |   |   |   | 2 |
| 26 | 5 | 5 | 5 | 5 | 5 | 5 |
|    |   |   |   |   |   | 2 |
| 27 | 4 | 5 | 5 | 4 | 5 | 3 |
|    |   |   |   |   |   | 1 |
| 28 | 3 | 3 | 3 | 3 | 3 | 5 |
|    |   |   |   |   |   | 2 |
| 29 | 4 | 4 | 4 | 4 | 4 | 0 |
|    |   |   |   |   |   | 1 |
| 30 | 2 | 3 | 4 | 4 | 3 | 6 |
|    |   |   |   |   |   | 2 |
| 31 | 4 | 4 | 5 | 4 | 4 | 1 |
|    |   |   |   |   |   | 1 |
| 32 | 3 | 4 | 4 | 4 | 4 | 9 |
|    |   |   |   |   |   | 1 |
| 33 | 3 | 2 | 3 | 4 | 2 | 4 |
|    |   |   |   |   |   | 2 |
| 34 | 4 | 4 | 4 | 4 | 4 | 0 |
|    |   |   |   |   |   | 2 |
| 35 | 3 | 5 | 5 | 5 | 5 | 3 |
|    |   |   |   |   |   | 2 |
| 36 | 4 | 4 | 4 | 4 | 4 | 0 |
|    |   |   |   |   |   | 2 |
| 37 | 5 | 5 | 5 | 3 | 4 | 2 |
|    |   |   |   |   |   | 1 |
| 38 | 3 | 3 | 4 | 3 | 3 | 6 |
|    |   |   |   |   |   | 2 |
| 39 | 4 | 4 | 4 | 4 | 4 | 0 |

|    |   |   |   |   |   |   |
|----|---|---|---|---|---|---|
| 40 | 4 | 4 | 4 | 3 | 4 | 1 |
|    |   |   |   |   |   | 9 |
| 41 | 5 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 5 |
| 42 | 5 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 5 |
| 43 | 3 | 4 | 4 | 3 | 3 | 1 |
|    |   |   |   |   |   | 7 |
| 44 | 4 | 4 | 3 | 3 | 5 | 1 |
|    |   |   |   |   |   | 9 |
| 45 | 3 | 3 | 4 | 4 | 3 | 1 |
|    |   |   |   |   |   | 7 |
| 46 | 1 | 4 | 5 | 1 | 3 | 1 |
|    |   |   |   |   |   | 4 |
| 47 | 5 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 5 |
| 48 | 3 | 3 | 4 | 4 | 4 | 1 |
|    |   |   |   |   |   | 8 |
| 49 | 3 | 2 | 1 | 3 | 3 | 1 |
|    |   |   |   |   |   | 2 |
| 50 | 3 | 3 | 3 | 3 | 3 | 1 |
|    |   |   |   |   |   | 5 |
| 51 | 4 | 4 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 3 |
| 52 | 3 | 5 | 5 | 5 | 2 | 2 |
|    |   |   |   |   |   | 0 |
| 53 | 3 | 4 | 5 | 4 | 3 | 1 |
|    |   |   |   |   |   | 9 |
| 54 | 2 | 5 | 5 | 4 | 5 | 2 |
|    |   |   |   |   |   | 1 |
| 55 | 3 | 3 | 3 | 4 | 4 | 7 |
|    |   |   |   |   |   | 1 |
| 56 | 2 | 4 | 4 | 4 | 4 | 8 |
|    |   |   |   |   |   | 1 |
| 57 | 3 | 3 | 3 | 3 | 3 | 5 |
|    |   |   |   |   |   | 1 |
| 58 | 3 | 3 | 4 | 5 | 4 | 9 |
|    |   |   |   |   |   | 1 |
| 59 | 4 | 4 | 4 | 4 | 4 | 0 |
|    |   |   |   |   |   | 2 |
| 60 | 4 | 5 | 4 | 5 | 4 | 2 |
|    |   |   |   |   |   | 2 |
| 61 | 5 | 5 | 5 | 5 | 5 | 5 |
|    |   |   |   |   |   | 1 |
| 62 | 3 | 3 | 4 | 3 | 4 | 7 |
|    |   |   |   |   |   | 2 |
| 63 | 5 | 5 | 5 | 5 | 5 | 5 |
|    |   |   |   |   |   | 2 |
| 64 | 5 | 5 | 4 | 4 | 4 | 2 |
|    |   |   |   |   |   | 2 |
| 65 | 4 | 3 | 5 | 3 | 5 | 0 |
|    |   |   |   |   |   | 2 |
| 66 | 5 | 5 | 5 | 5 | 5 | 5 |
|    |   |   |   |   |   | 2 |
| 67 | 5 | 4 | 5 | 4 | 5 | 3 |

|     |   |   |   |   |   |   |   |
|-----|---|---|---|---|---|---|---|
| 68  | 5 | 5 | 5 | 5 | 5 | 2 | 5 |
| 69  | 5 | 5 | 5 | 5 | 5 | 2 | 5 |
| 70  | 4 | 4 | 5 | 4 | 5 | 2 | 2 |
| 71  | 4 | 5 | 5 | 4 | 5 | 2 | 3 |
| 72  | 4 | 5 | 4 | 5 | 5 | 2 | 3 |
| 73  | 4 | 5 | 4 | 5 | 4 | 2 | 2 |
| 74  | 4 | 5 | 4 | 5 | 4 | 2 | 2 |
| 75  | 5 | 4 | 5 | 4 | 5 | 2 | 3 |
| 76  | 5 | 4 | 5 | 4 | 5 | 2 | 3 |
| 77  | 5 | 4 | 5 | 4 | 4 | 2 | 2 |
| 78  | 5 | 4 | 4 | 4 | 5 | 2 | 2 |
| 79  | 4 | 4 | 4 | 4 | 5 | 2 | 1 |
| 80  | 4 | 5 | 4 | 5 | 5 | 2 | 3 |
| 81  | 2 | 5 | 5 | 4 | 5 | 1 | 1 |
| 82  | 3 | 3 | 3 | 4 | 4 | 1 | 7 |
| 83  | 2 | 4 | 4 | 4 | 4 | 1 | 8 |
| 84  | 3 | 3 | 3 | 3 | 3 | 1 | 5 |
| 85  | 3 | 3 | 4 | 5 | 4 | 1 | 9 |
| 86  | 4 | 4 | 4 | 4 | 4 | 2 | 0 |
| 87  | 4 | 5 | 4 | 5 | 4 | 2 | 2 |
| 88  | 3 | 3 | 4 | 4 | 3 | 1 | 7 |
| 89  | 2 | 2 | 2 | 3 | 5 | 1 | 4 |
| 90  | 2 | 2 | 2 | 3 | 5 | 1 | 4 |
| 91  | 3 | 3 | 4 | 4 | 4 | 1 | 8 |
| 92  | 3 | 3 | 4 | 4 | 4 | 1 | 8 |
| 93  | 4 | 3 | 5 | 4 | 4 | 2 | 0 |
| 94  | 4 | 4 | 3 | 2 | 1 | 1 | 4 |
| 95  | 3 | 4 | 5 | 3 | 3 | 1 | 8 |
| 96  | 4 | 4 | 4 | 5 | 4 | 2 | 1 |
| 97  | 5 | 5 | 4 | 4 | 5 | 2 | 3 |
| 98  | 1 | 1 | 1 | 1 | 1 | 5 | 5 |
| 99  | 5 | 5 | 5 | 4 | 4 | 2 | 3 |
| 100 | 4 | 3 | 3 | 3 | 3 | 1 | 6 |

**Tabel 7. Insentif PPh Final**

| No Responden | PPh Final |     |     |     |     |   |   |
|--------------|-----------|-----|-----|-----|-----|---|---|
|              | X 1       | X 2 | X 3 | X 4 | X 5 |   |   |
| 1            | 3         | 2   | 3   | 1   | 1   | 1 | 0 |
| 2            | 5         | 4   | 5   | 3   | 4   | 2 | 1 |
| 3            | 4         | 4   | 4   | 3   | 3   | 1 | 8 |
| 4            | 4         | 4   | 3   | 3   | 3   | 1 | 7 |
| 5            | 5         | 5   | 5   | 5   | 5   | 2 | 5 |
| 6            | 5         | 5   | 5   | 5   | 5   | 2 | 5 |
| 7            | 3         | 4   | 2   | 3   | 2   | 1 | 4 |
| 8            | 4         | 4   | 4   | 4   | 4   | 2 | 0 |
| 9            | 5         | 4   | 4   | 4   | 4   | 2 | 1 |
| 10           | 5         | 4   | 5   | 3   | 5   | 2 | 2 |
| 11           | 3         | 3   | 3   | 3   | 3   | 1 | 5 |
| 12           | 5         | 5   | 5   | 5   | 5   | 2 | 5 |
| 13           | 4         | 4   | 4   | 4   | 4   | 2 | 0 |
| 14           | 4         | 4   | 4   | 4   | 4   | 2 | 0 |
| 15           | 5         | 5   | 5   | 5   | 5   | 2 | 5 |
| 16           | 1         | 1   | 1   | 1   | 1   | 1 | 5 |

|    |   |   |   |   |   |   |
|----|---|---|---|---|---|---|
| 17 | 4 | 4 | 5 | 5 | 3 | 2 |
| 18 | 3 | 3 | 3 | 3 | 3 | 1 |
| 19 | 5 | 5 | 5 | 5 | 5 | 5 |
| 20 | 4 | 5 | 5 | 5 | 4 | 2 |
| 21 | 4 | 4 | 4 | 4 | 4 | 3 |
| 22 | 2 | 4 | 3 | 4 | 3 | 2 |
| 23 | 4 | 4 | 4 | 4 | 4 | 0 |
| 24 | 5 | 5 | 5 | 5 | 5 | 2 |
| 25 | 5 | 5 | 4 | 4 | 5 | 3 |
| 26 | 5 | 5 | 5 | 5 | 5 | 2 |
| 27 | 5 | 5 | 5 | 5 | 5 | 2 |
| 28 | 3 | 3 | 3 | 4 | 3 | 1 |
| 29 | 4 | 4 | 4 | 4 | 4 | 6 |
| 30 | 5 | 3 | 3 | 4 | 4 | 2 |
| 31 | 5 | 4 | 4 | 4 | 3 | 0 |
| 32 | 4 | 4 | 4 | 4 | 4 | 2 |
| 33 | 2 | 2 | 3 | 2 | 3 | 0 |
| 34 | 5 | 5 | 4 | 4 | 3 | 1 |
| 35 | 5 | 5 | 5 | 5 | 5 | 2 |
| 36 | 3 | 4 | 5 | 3 | 5 | 0 |
| 37 | 4 | 5 | 4 | 5 | 5 | 2 |
| 38 | 4 | 4 | 3 | 3 | 3 | 3 |
| 39 | 4 | 4 | 4 | 4 | 4 | 1 |
| 40 | 4 | 4 | 4 | 4 | 4 | 7 |
| 41 | 5 | 5 | 5 | 5 | 5 | 2 |
| 42 | 5 | 5 | 5 | 5 | 5 | 0 |
| 43 | 4 | 3 | 4 | 4 | 3 | 2 |
| 44 | 3 | 3 | 4 | 5 | 4 | 5 |

|    |   |   |   |   |   |   |
|----|---|---|---|---|---|---|
| 45 | 3 | 4 | 3 | 4 | 3 | 1 |
| 46 | 3 | 2 | 5 | 5 | 4 | 7 |
| 47 | 5 | 5 | 5 | 5 | 5 | 1 |
| 48 | 3 | 3 | 4 | 5 | 5 | 9 |
| 49 | 3 | 3 | 2 | 2 | 3 | 2 |
| 50 | 3 | 3 | 3 | 3 | 3 | 5 |
| 51 | 4 | 4 | 5 | 5 | 5 | 2 |
| 52 | 3 | 5 | 5 | 5 | 5 | 3 |
| 53 | 4 | 4 | 3 | 3 | 4 | 1 |
| 54 | 4 | 4 | 4 | 4 | 4 | 8 |
| 55 | 3 | 3 | 3 | 4 | 4 | 2 |
| 56 | 4 | 4 | 4 | 4 | 4 | 0 |
| 57 | 3 | 3 | 3 | 3 | 3 | 1 |
| 58 | 3 | 4 | 4 | 4 | 5 | 5 |
| 59 | 5 | 5 | 4 | 4 | 4 | 2 |
| 60 | 4 | 4 | 5 | 4 | 4 | 2 |
| 61 | 5 | 5 | 5 | 5 | 5 | 1 |
| 62 | 4 | 4 | 4 | 4 | 4 | 2 |
| 63 | 4 | 4 | 4 | 4 | 5 | 0 |
| 64 | 5 | 5 | 5 | 4 | 5 | 2 |
| 65 | 5 | 3 | 4 | 3 | 4 | 1 |
| 66 | 5 | 5 | 5 | 5 | 5 | 9 |
| 67 | 5 | 5 | 5 | 5 | 5 | 2 |
| 68 | 5 | 4 | 5 | 4 | 4 | 5 |
| 69 | 4 | 3 | 4 | 3 | 4 | 2 |
| 70 | 4 | 5 | 4 | 4 | 5 | 1 |
| 71 | 4 | 5 | 4 | 4 | 5 | 8 |
| 72 | 5 | 4 | 5 | 4 | 5 | 2 |

|    |   |   |   |   |   |   |
|----|---|---|---|---|---|---|
| 73 | 5 | 4 | 5 | 4 | 5 | 2 |
| 74 | 5 | 4 | 5 | 4 | 5 | 2 |
| 75 | 4 | 5 | 5 | 4 | 5 | 3 |
| 76 | 4 | 5 | 4 | 5 | 4 | 2 |
| 77 | 5 | 4 | 5 | 4 | 5 | 2 |
| 78 | 4 | 5 | 5 | 4 | 5 | 3 |
| 79 | 3 | 5 | 4 | 5 | 5 | 2 |
| 80 | 5 | 4 | 4 | 4 | 5 | 2 |
| 81 | 4 | 4 | 4 | 4 | 4 | 2 |
| 82 | 3 | 3 | 3 | 4 | 4 | 1 |
| 83 | 4 | 4 | 4 | 4 | 4 | 7 |
| 84 | 3 | 3 | 3 | 3 | 3 | 2 |
| 85 | 3 | 4 | 4 | 4 | 5 | 0 |
| 86 | 5 | 5 | 4 | 4 | 4 | 2 |

|     |   |   |   |   |   |   |
|-----|---|---|---|---|---|---|
| 87  | 4 | 4 | 5 | 4 | 4 | 2 |
| 88  | 4 | 4 | 3 | 4 | 3 | 1 |
| 89  | 2 | 3 | 2 | 2 | 1 | 8 |
| 90  | 2 | 3 | 2 | 2 | 1 | 1 |
| 91  | 2 | 4 | 3 | 3 | 2 | 0 |
| 92  | 5 | 4 | 2 | 2 | 2 | 1 |
| 93  | 4 | 3 | 3 | 5 | 3 | 4 |
| 94  | 3 | 4 | 5 | 3 | 4 | 1 |
| 95  | 3 | 4 | 5 | 3 | 4 | 9 |
| 96  | 4 | 4 | 4 | 4 | 4 | 2 |
| 97  | 4 | 4 | 4 | 3 | 3 | 1 |
| 98  | 3 | 4 | 4 | 4 | 4 | 8 |
| 99  | 5 | 5 | 5 | 5 | 5 | 1 |
| 100 | 3 | 5 | 5 | 5 | 5 | 9 |

**Tabel 8. Kepatuhan Wajib Pajak**

| No Responden | Kepatuhan WP |     |     |     |     |   |
|--------------|--------------|-----|-----|-----|-----|---|
|              | X 1          | X 2 | X 3 | X 4 | X 5 |   |
| 1            | 5            | 4   | 5   | 5   | 4   | 2 |
| 2            | 5            | 5   | 5   | 4   | 4   | 3 |
| 3            | 5            | 5   | 5   | 4   | 5   | 4 |
| 4            | 4            | 4   | 4   | 4   | 3   | 1 |
| 5            | 5            | 5   | 4   | 5   | 5   | 9 |
| 6            | 5            | 5   | 5   | 5   | 5   | 2 |
| 7            | 5            | 5   | 4   | 3   | 3   | 4 |
| 8            | 3            | 4   | 3   | 4   | 4   | 2 |
| 9            | 4            | 5   | 5   | 5   | 3   | 5 |
| 10           | 4            | 3   | 5   | 4   | 2   | 0 |

|    |   |   |   |   |   |   |
|----|---|---|---|---|---|---|
| 11 | 5 | 5 | 5 | 5 | 5 | 2 |
| 12 | 5 | 5 | 5 | 5 | 5 | 5 |
| 13 | 5 | 5 | 5 | 4 | 4 | 2 |
| 14 | 4 | 4 | 4 | 4 | 4 | 3 |
| 15 | 5 | 5 | 5 | 5 | 5 | 0 |
| 16 | 1 | 1 | 1 | 1 | 1 | 2 |
| 17 | 3 | 5 | 5 | 5 | 5 | 5 |
| 18 | 3 | 4 | 4 | 4 | 3 | 1 |
| 19 | 5 | 5 | 5 | 5 | 5 | 8 |
| 20 | 5 | 5 | 5 | 5 | 4 | 2 |
| 21 | 4 | 4 | 4 | 4 | 4 | 5 |
| 22 | 4 | 5 | 4 | 4 | 3 | 0 |

|    |   |   |   |   |   |   |
|----|---|---|---|---|---|---|
| 23 | 4 | 4 | 4 | 4 | 3 | 1 |
|    |   |   |   |   |   | 9 |
| 24 | 5 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 5 |
| 25 | 5 | 4 | 4 | 5 | 4 | 2 |
|    |   |   |   |   |   | 2 |
| 26 | 5 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 5 |
| 27 | 5 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 5 |
| 28 | 5 | 5 | 4 | 4 | 3 | 2 |
|    |   |   |   |   |   | 1 |
| 29 | 4 | 4 | 4 | 4 | 4 | 2 |
|    |   |   |   |   |   | 0 |
| 30 | 5 | 5 | 4 | 4 | 3 | 2 |
|    |   |   |   |   |   | 1 |
| 31 | 5 | 3 | 4 | 5 | 4 | 2 |
|    |   |   |   |   |   | 1 |
| 32 | 4 | 5 | 4 | 4 | 4 | 2 |
|    |   |   |   |   |   | 1 |
| 33 | 3 | 4 | 3 | 3 | 3 | 1 |
|    |   |   |   |   |   | 6 |
| 34 | 5 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 5 |
| 35 | 1 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 1 |
| 36 | 4 | 4 | 3 | 4 | 4 | 1 |
|    |   |   |   |   |   | 9 |
| 37 | 4 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 4 |
| 38 | 5 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 5 |
| 39 | 4 | 4 | 4 | 4 | 4 | 2 |
|    |   |   |   |   |   | 0 |
| 40 | 4 | 4 | 4 | 4 | 4 | 2 |
|    |   |   |   |   |   | 0 |
| 41 | 5 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 5 |
| 42 | 1 | 1 | 1 | 1 | 1 | 2 |
|    |   |   |   |   |   | 5 |
| 43 | 4 | 4 | 4 | 5 | 4 | 2 |
|    |   |   |   |   |   | 1 |
| 44 | 4 | 5 | 4 | 5 | 3 | 2 |
|    |   |   |   |   |   | 1 |
| 45 | 5 | 5 | 5 | 5 | 4 | 2 |
|    |   |   |   |   |   | 4 |
| 46 | 4 | 4 | 5 | 4 | 3 | 2 |
|    |   |   |   |   |   | 0 |
| 47 | 5 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 5 |
| 48 | 5 | 4 | 4 | 4 | 3 | 2 |
|    |   |   |   |   |   | 0 |
| 49 | 3 | 2 | 2 | 2 | 3 | 1 |
|    |   |   |   |   |   | 2 |
| 50 | 1 | 1 | 1 | 1 | 1 | 2 |
|    |   |   |   |   |   | 5 |
| 51 | 4 | 4 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 3 |

|    |   |   |   |   |   |   |
|----|---|---|---|---|---|---|
| 52 | 4 | 5 | 4 | 4 | 4 | 2 |
|    |   |   |   |   |   | 1 |
| 53 | 3 | 4 | 4 | 4 | 3 | 1 |
|    |   |   |   |   |   | 8 |
| 54 | 5 | 5 | 4 | 4 | 4 | 2 |
|    |   |   |   |   |   | 2 |
| 55 | 5 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 5 |
| 56 | 5 | 5 | 5 | 5 | 4 | 2 |
|    |   |   |   |   |   | 4 |
| 57 | 5 | 3 | 3 | 3 | 3 | 1 |
|    |   |   |   |   |   | 7 |
| 58 | 4 | 5 | 4 | 4 | 4 | 2 |
|    |   |   |   |   |   | 1 |
| 59 | 5 | 5 | 4 | 4 | 4 | 2 |
|    |   |   |   |   |   | 2 |
| 60 | 4 | 4 | 4 | 4 | 4 | 2 |
|    |   |   |   |   |   | 0 |
| 61 | 5 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 5 |
| 62 | 4 | 4 | 4 | 4 | 3 | 1 |
|    |   |   |   |   |   | 9 |
| 63 | 5 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 5 |
| 64 | 5 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 5 |
| 65 | 5 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 5 |
| 66 | 5 | 5 | 4 | 4 | 4 | 2 |
|    |   |   |   |   |   | 2 |
| 67 | 5 | 4 | 4 | 5 | 5 | 2 |
|    |   |   |   |   |   | 3 |
| 68 | 5 | 5 | 4 | 4 | 4 | 2 |
|    |   |   |   |   |   | 2 |
| 69 | 5 | 4 | 5 | 4 | 5 | 2 |
|    |   |   |   |   |   | 3 |
| 70 | 5 | 4 | 3 | 4 | 5 | 2 |
|    |   |   |   |   |   | 1 |
| 71 | 5 | 5 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 5 |
| 72 | 5 | 4 | 5 | 4 | 5 | 2 |
|    |   |   |   |   |   | 3 |
| 73 | 4 | 5 | 4 | 5 | 4 | 2 |
|    |   |   |   |   |   | 2 |
| 74 | 4 | 5 | 4 | 5 | 4 | 2 |
|    |   |   |   |   |   | 2 |
| 75 | 4 | 5 | 4 | 5 | 5 | 2 |
|    |   |   |   |   |   | 3 |
| 76 | 4 | 5 | 4 | 5 | 4 | 2 |
|    |   |   |   |   |   | 2 |
| 77 | 5 | 4 | 5 | 4 | 5 | 2 |
|    |   |   |   |   |   | 3 |
| 78 | 4 | 4 | 5 | 5 | 4 | 2 |
|    |   |   |   |   |   | 2 |
| 79 | 5 | 4 | 5 | 5 | 5 | 2 |
|    |   |   |   |   |   | 4 |

|     |   |   |   |   |   |   |   |
|-----|---|---|---|---|---|---|---|
| 80  | 5 | 5 | 4 | 5 | 4 | 2 | 3 |
| 81  | 5 | 5 | 4 | 4 | 4 | 2 | 2 |
| 82  | 5 | 5 | 5 | 5 | 5 | 2 | 5 |
| 83  | 5 | 5 | 5 | 5 | 4 | 2 | 4 |
| 84  | 5 | 3 | 3 | 3 | 3 | 1 | 7 |
| 85  | 4 | 5 | 4 | 4 | 4 | 2 | 1 |
| 86  | 5 | 5 | 4 | 4 | 4 | 2 | 2 |
| 87  | 4 | 4 | 4 | 4 | 4 | 2 | 0 |
| 88  | 2 | 3 | 4 | 3 | 3 | 1 | 5 |
| 89  | 3 | 2 | 2 | 3 | 2 | 1 | 2 |
| 90  | 3 | 2 | 2 | 3 | 2 | 1 | 2 |
| 91  | 4 | 3 | 3 | 4 | 3 | 1 | 7 |
| 92  | 4 | 3 | 3 | 3 | 3 | 1 | 6 |
| 93  | 4 | 5 | 3 | 4 | 4 | 2 | 0 |
| 94  | 4 | 5 | 4 | 4 | 5 | 2 | 2 |
| 95  | 3 | 3 | 3 | 4 | 4 | 1 | 7 |
| 96  | 4 | 4 | 5 | 4 | 5 | 2 | 2 |
| 97  | 3 | 5 | 4 | 2 | 5 | 1 | 9 |
| 98  | 5 | 4 | 5 | 3 | 4 | 2 | 1 |
| 99  | 4 | 4 | 4 | 3 | 3 | 1 | 8 |
| 100 | 4 | 4 | 3 | 3 | 3 | 1 | 7 |

### Lampiran 3. Hasil uji SPSS Ver.26

**Tabel 8. Uji statistik deskriptif**

| Descriptive Statistics |     |         |         |         |                |
|------------------------|-----|---------|---------|---------|----------------|
|                        | N   | Minimum | Maximum | Mean    | Std. Deviation |
| Pemahaman              | 100 | 5.00    | 25.00   | 20.3486 | 3.58334        |
| Sosialisasi            | 100 | 5.00    | 25.00   | 19.5780 | 4.11927        |
| pph final              | 100 | 5.00    | 25.00   | 19.8440 | 4.06925        |
| kepatuhan wp           | 100 | 5.00    | 25.00   | 20.8716 | 4.10758        |
| Valid N (listwise)     | 100 |         |         |         |                |

**Tabel 9. Uji Validitas Pemahaman Pajak**

| Correlations |                     |        |        |        |        |        |           |
|--------------|---------------------|--------|--------|--------|--------|--------|-----------|
|              |                     | X1     | X2     | X3     | X4     | X5     | Pemahaman |
| X1           | Pearson Correlation | 1      | .664** | .582** | .530** | .496** | .787**    |
|              | Sig. (2-tailed)     |        | .000   | .000   | .000   | .000   | .000      |
|              | N                   | 100    | 100    | 100    | 100    | 100    | 100       |
| X2           | Pearson Correlation | .664** | 1      | .673** | .706** | .562** | .862**    |
|              | Sig. (2-tailed)     | .000   |        | .000   | .000   | .000   | .000      |
|              | N                   | 100    | 100    | 100    | 100    | 100    | 100       |
| X3           | Pearson Correlation | .582** | .673** | 1      | .756** | .559** | .852**    |
|              | Sig. (2-tailed)     | .000   | .000   |        | .000   | .000   | .000      |

|           |                     |        |        |        |        |        |        |
|-----------|---------------------|--------|--------|--------|--------|--------|--------|
|           | N                   | 100    | 100    | 100    | 100    | 100    | 100    |
| X4        | Pearson Correlation | .530** | .706** | .756** | 1      | .620** | .866** |
|           | Sig. (2-tailed)     | .000   | .000   | .000   |        | .000   | .000   |
|           | N                   | 100    | 100    | 100    | 100    | 100    | 100    |
| X5        | Pearson Correlation | .496** | .562** | .559** | .620** | 1      | .790** |
|           | Sig. (2-tailed)     | .000   | .000   | .000   | .000   |        | .000   |
|           | N                   | 100    | 100    | 100    | 100    | 100    | 100    |
| Pemahaman | Pearson Correlation | .787** | .862** | .852** | .866** | .790** | 1      |
|           | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   |        |
|           | N                   | 100    | 100    | 100    | 100    | 100    | 100    |

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

**Tabel 10. Uji validitas Sosialisasi Perpajakan Correlations**

|             |                     | X2.1   | X2.2   | X2.3   | X2.4   | X2.5   | Sosialisasi |
|-------------|---------------------|--------|--------|--------|--------|--------|-------------|
| X2.1        | Pearson Correlation | 1      | .691** | .592** | .557** | .575** | .823**      |
|             | Sig. (2-tailed)     |        | .000   | .000   | .000   | .000   | .000        |
|             | N                   | 100    | 100    | 100    | 100    | 100    | 100         |
| X2.2        | Pearson Correlation | .691** | 1      | .771** | .621** | .635** | .889**      |
|             | Sig. (2-tailed)     | .000   |        | .000   | .000   | .000   | .000        |
|             | N                   | 100    | 100    | 100    | 100    | 100    | 100         |
| X2.3        | Pearson Correlation | .592** | .771** | 1      | .576** | .623** | .849**      |
|             | Sig. (2-tailed)     | .000   | .000   |        | .000   | .000   | .000        |
|             | N                   | 100    | 100    | 100    | 100    | 100    | 100         |
| X2.4        | Pearson Correlation | .557** | .621** | .576** | 1      | .609** | .796**      |
|             | Sig. (2-tailed)     | .000   | .000   | .000   |        | .000   | .000        |
|             | N                   | 100    | 100    | 100    | 100    | 100    | 100         |
| X2.5        | Pearson Correlation | .575** | .635** | .623** | .609** | 1      | .825**      |
|             | Sig. (2-tailed)     | .000   | .000   | .000   | .000   |        | .000        |
|             | N                   | 100    | 100    | 100    | 100    | 100    | 100         |
| Sosialisasi | Pearson Correlation | .823** | .889** | .849** | .796** | .825** | 1           |
|             | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   |             |
|             | N                   | 100    | 100    | 100    | 100    | 100    | 100         |

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



**Table 11. Uji validitas PPh Final**

|           |                     | Correlations |        |        |        |        |           |
|-----------|---------------------|--------------|--------|--------|--------|--------|-----------|
|           |                     | X3.1         | X3.2   | X3.3   | X3.4   | X3.5   | pph final |
| X3.1      | Pearson Correlation | 1            | .648** | .632** | .527** | .596** | .795**    |
|           | Sig. (2-tailed)     |              | .000   | .000   | .000   | .000   | .000      |
|           | N                   | 100          | 100    | 100    | 100    | 100    | 100       |
| X3.2      | Pearson Correlation | .648**       | 1      | .661** | .651** | .678** | .845**    |
|           | Sig. (2-tailed)     | .000         |        | .000   | .000   | .000   | .000      |
|           | N                   | 100          | 100    | 100    | 100    | 100    | 100       |
| X3.3      | Pearson Correlation | .632**       | .661** | 1      | .677** | .818** | .889**    |
|           | Sig. (2-tailed)     | .000         | .000   |        | .000   | .000   | .000      |
|           | N                   | 100          | 100    | 100    | 100    | 100    | 100       |
| X3.4      | Pearson Correlation | .527**       | .651** | .677** | 1      | .728** | .840**    |
|           | Sig. (2-tailed)     | .000         | .000   | .000   |        | .000   | .000      |
|           | N                   | 100          | 100    | 100    | 100    | 100    | 100       |
| X3.5      | Pearson Correlation | .596**       | .678** | .818** | .728** | 1      | .901**    |
|           | Sig. (2-tailed)     | .000         | .000   | .000   | .000   |        | .000      |
|           | N                   | 100          | 100    | 100    | 100    | 100    | 100       |
| pph final | Pearson Correlation | .795**       | .845** | .889** | .840** | .901** | 1         |
|           | Sig. (2-tailed)     | .000         | .000   | .000   | .000   | .000   |           |
|           | N                   | 100          | 100    | 100    | 100    | 100    | 100       |

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

**Table 12. Uji validitas Kepatuhan Wajib Pajak**

|    |                     | Correlations |        |        |        |        |              |
|----|---------------------|--------------|--------|--------|--------|--------|--------------|
|    |                     | Y1           | Y2     | Y3     | Y4     | Y5     | kepatuhan wp |
| Y1 | Pearson Correlation | 1            | .620** | .647** | .602** | .590** | .801**       |
|    | Sig. (2-tailed)     |              | .000   | .000   | .000   | .000   | .000         |
|    | N                   | 100          | 100    | 100    | 100    | 100    | 100          |
| Y2 | Pearson Correlation | .620**       | 1      | .739** | .726** | .694** | .873**       |
|    | Sig. (2-tailed)     | .000         |        | .000   | .000   | .000   | .000         |
|    | N                   | 100          | 100    | 100    | 100    | 100    | 100          |
| Y3 | Pearson Correlation | .647**       | .739** | 1      | .767** | .752** | .903**       |
|    | Sig. (2-tailed)     | .000         | .000   |        | .000   | .000   | .000         |
|    | N                   | 100          | 100    | 100    | 100    | 100    | 100          |
| Y4 | Pearson Correlation | .602**       | .726** | .767** | 1      | .707** | .877**       |
|    | Sig. (2-tailed)     | .000         | .000   | .000   |        | .000   | .000         |
|    | N                   | 100          | 100    | 100    | 100    | 100    | 100          |

|              |                     |        |        |        |        |        |        |
|--------------|---------------------|--------|--------|--------|--------|--------|--------|
|              | Sig. (2-tailed)     | .000   | .000   | .000   |        | .000   | .000   |
|              | N                   | 100    | 100    | 100    | 100    | 100    | 100    |
| Y5           | Pearson Correlation | .590** | .694** | .752** | .707** | 1      | .868** |
|              | Sig. (2-tailed)     | .000   | .000   | .000   | .000   |        | .000   |
|              | N                   | 100    | 100    | 100    | 100    | 100    | 100    |
| kepatuhan wp | Pearson Correlation | .801** | .873** | .903** | .877** | .868** | 1      |
|              | Sig. (2-tailed)     | .000   | .000   | .000   | .000   | .000   |        |
|              | N                   | 100    | 100    | 100    | 100    | 100    | 100    |

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

**Tabel 12-15 Uji realibilitas Pemahaman Pajak**

**Case Processing Summary**

|       |                       | N   | %     |
|-------|-----------------------|-----|-------|
| Cases | Valid                 | 100 | 85.2  |
|       | Excluded <sup>a</sup> | 19  | 14.8  |
|       | Total                 | 100 | 100.0 |

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

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .886             | 5          |

**Item Statistics**

|    | Mean | Std. Deviation | N   |
|----|------|----------------|-----|
| X1 | 4.03 | .876           | 100 |
| X2 | 4.09 | .823           | 100 |
| X3 | 4.02 | .816           | 100 |
| X4 | 4.05 | .854           | 100 |
| X5 | 4.17 | .948           | 100 |

**Item-Total Statistics**

|    | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X1 | 16.32                      | 8.664                          | .661                             | .876                             |
| X2 | 16.26                      | 8.433                          | .781                             | .849                             |
| X3 | 16.33                      | 8.520                          | .767                             | .853                             |

|    |       |       |      |      |
|----|-------|-------|------|------|
| X4 | 16.30 | 8.269 | .782 | .848 |
| X5 | 16.18 | 8.373 | .651 | .881 |

**Tabel 16-19. Uji realibilitas Sosialisasi Perpajakan**

**Case Processing Summary**

|       |                       | N   | %     |
|-------|-----------------------|-----|-------|
| Cases | Valid                 | 100 | 85.2  |
|       | Excluded <sup>a</sup> | 19  | 14.8  |
|       | Total                 | 100 | 100.0 |

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

**Reliability Statistics**

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .892             | 5          |

**Item Statistics**

|      | Mean | Std. Deviation | N   |
|------|------|----------------|-----|
| X2.1 | 3.64 | 1.050          | 100 |
| X2.2 | 3.93 | .997           | 100 |
| X2.3 | 4.06 | .946           | 100 |
| X2.4 | 3.95 | .907           | 100 |
| X2.5 | 3.99 | 1.023          | 100 |

**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 | 15.94                      | 10.950                         | .708                             | .876                             |
| X2.2 | 15.65                      | 10.655                         | .817                             | .850                             |
| X2.3 | 15.51                      | 11.252                         | .760                             | .863                             |
| X2.4 | 15.62                      | 11.848                         | .689                             | .879                             |
| X2.5 | 15.59                      | 11.059                         | .715                             | .874                             |

**Tabel 17-20. Uji realibilitas Insentif PPh Final**

**Case Processing Summary**

|       |                       | N   | %     |
|-------|-----------------------|-----|-------|
| Cases | Valid                 | 100 | 85.2  |
|       | Excluded <sup>a</sup> | 19  | 14.8  |
|       | Total                 | 100 | 100.0 |

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

### Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .907             | 5          |

### Item Statistics

|      | Mean | Std. Deviation | N   |
|------|------|----------------|-----|
| X3.1 | 3.93 | .950           | 100 |
| X3.2 | 4.03 | .876           | 100 |
| X3.3 | 4.02 | .943           | 100 |
| X3.4 | 3.89 | .946           | 100 |
| X3.5 | 3.98 | 1.045          | 100 |

### Item-Total Statistics

|      | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X3.1 | 15.92                      | 11.317                         | .679                             | .904                             |
| X3.2 | 15.82                      | 11.299                         | .763                             | .888                             |
| X3.3 | 15.83                      | 10.627                         | .821                             | .874                             |
| X3.4 | 15.95                      | 10.989                         | .745                             | .890                             |
| X3.5 | 15.86                      | 9.990                          | .829                             | .872                             |

**Tabel 21-23. Uji realibilitas kepatuhan wajib pajak**

### Case Processing Summary

|                       | N   | %     |
|-----------------------|-----|-------|
| Cases                 |     |       |
| Valid                 | 100 | 85.2  |
| Excluded <sup>a</sup> | 19  | 14.8  |
| Total                 | 100 | 100.0 |

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

### Item-Total Statistics

|    | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| Y1 | 16.61                      | 11.482                         | .688                             | .915                             |
| Y2 | 16.57                      | 11.025                         | .797                             | .893                             |
| Y3 | 16.72                      | 10.720                         | .843                             | .884                             |
| Y4 | 16.71                      | 11.098                         | .806                             | .892                             |
| Y5 | 16.88                      | 10.810                         | .785                             | .896                             |

**Tabel 24-29. Dan gambar 1-2. Uji Normalitas**

**Variables Entered/Removed<sup>a</sup>**

| Model | Variables Entered                      | Variables Removed | Method |
|-------|--|-------------------|--------|
| 1     | pph final, Pemahaman, X22 <sup>b</sup> | .                 | Enter  |

a. Dependent Variable: kepatuhan wp

b. All requested variables entered.

**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .819 <sup>a</sup> | .671     | .661              | 1.89115                    |

a. Predictors: (Constant), pph final, Pemahaman, X22

b. Dependent Variable: kepatuhan wp

**ANOVA<sup>a</sup>**

| Model |            | Sum of Squares | df | Mean Square | F      | Sig.              |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1     | Regression | 870.489        | 3  | 290.163     | 32.013 | .000 <sup>b</sup> |
|       | Residual   | 951.713        | 96 | 9.064       |        |                   |
|       | Total      | 1822.202       | 99 |             |        |                   |

a. Dependent Variable: kepatuhan wp

a. Predictors: (Constant), pph final, Pemahaman, Sosialisasi

**Coefficients<sup>a</sup>**

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients |  | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--|--------|------|
|       |            | B                           | Std. Error | Beta                      |  |        |      |
| 1     | (Constant) | 4.253                       | 1.298      |                           |  | 3.277  | .001 |
|       | Pemahaman  | .697                        | .081       | .692                      |  | 8.644  | .000 |
|       | X22        | -.168                       | .064       | -.211                     |  | -2.624 | .010 |
|       | pph final  | .300                        | .069       | .349                      |  | 4.321  | .000 |

a. Dependent Variable: kepatuhan wp

**Residuals Statistics<sup>a</sup>**

|                      | Minimum  | Maximum | Mean    | Std. Deviation | N  |
|----------------------|----------|---------|---------|----------------|----|
| Predicted Value      | 8.1636   | 26.3437 | 21.3878 | 2.66145        | 98 |
| Residual             | -5.34370 | 4.17277 | .00000  | 1.86168        | 98 |
| Std. Predicted Value | -4.969   | 1.862   | .000    | 1.000          | 98 |
| Std. Residual        | -2.826   | 2.206   | .000    | .984           | 98 |

a. Dependent Variable: kepatuhan wp

One-Sample Kolmogorov-Smirnov Test

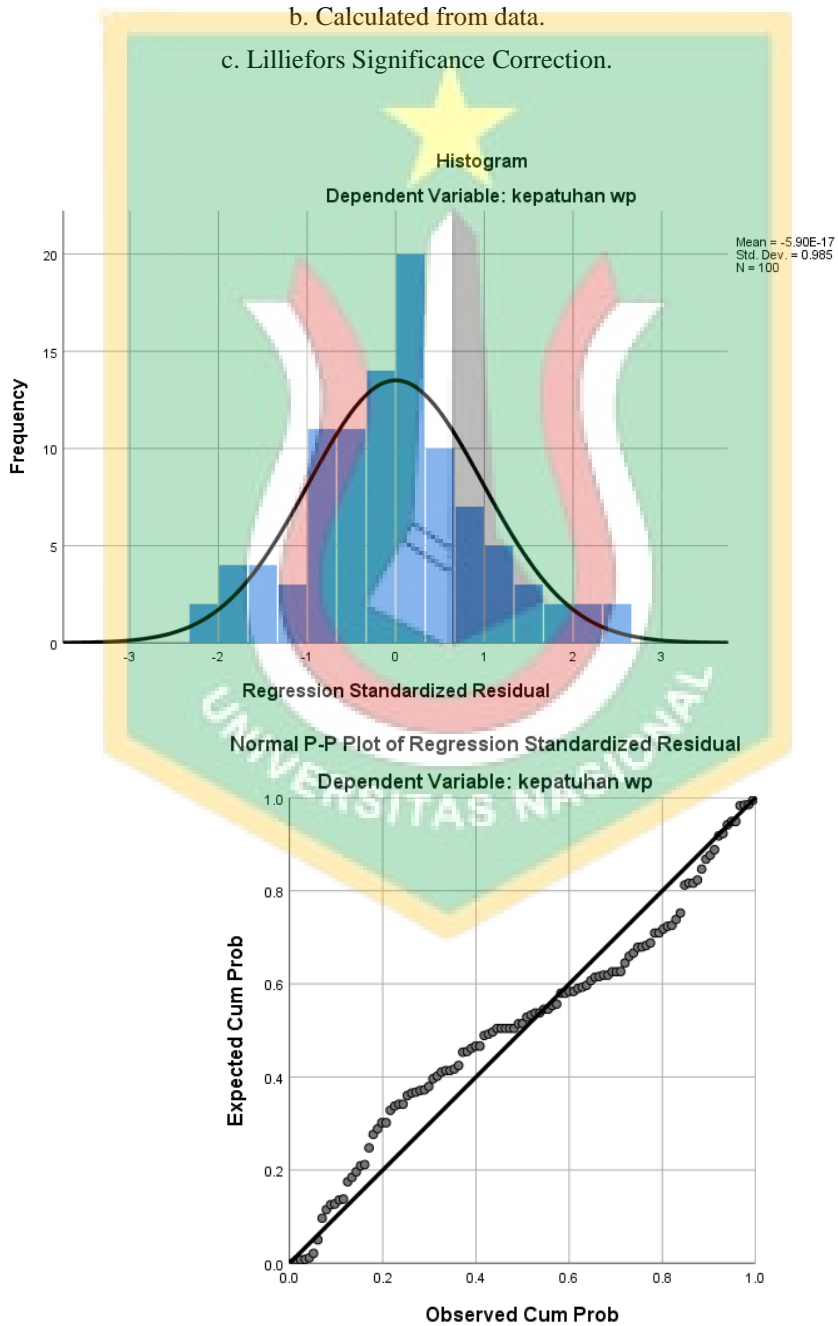
Unstandardized Residual

|                                  |                |                   |
|----------------------------------|----------------|-------------------|
| N                                |                | 98                |
| Normal Parameters <sup>a,b</sup> | Mean           | .2476224          |
|                                  | Std. Deviation | 1.93057674        |
| Most Extreme Differences         | Absolute       | .078              |
|                                  | Positive       | .078              |
|                                  | Negative       | -.044             |
| Test Statistic                   |                | .078              |
| Asymp. Sig. (2-tailed)           |                | .155 <sup>c</sup> |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.



**Tabel 29. Uji Multikolinieritas**

**Variables Entered/Removed<sup>a</sup>**

| Model | Variables Entered      | Variables Removed | Method |
|-------|------------------------|-------------------|--------|
| 1     | pph final <sup>b</sup> | .                 | Enter  |

a. Dependent Variable: kepatuhan wp

b. All requested variables entered.

**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .801 <sup>a</sup> | .642     | .631              | 1.96845                    |

a. Predictors: (Constant), pph final, Pemahaman, Sosialisasi

b. Dependent Variable: kepatuhan wp

**ANOVA<sup>a</sup>**

| Model |            | Sum of Squares | df | Mean Square | F      | Sig.              |
|-------|------------|----------------|----|-------------|--------|-------------------|
| 1     | Regression | 666.210        | 3  | 222.070     | 57.312 | .000 <sup>b</sup> |
|       | Residual   | 371.980        | 96 | 3.875       |        |                   |
|       | Total      | 1038.190       | 99 |             |        |                   |

a. Dependent Variable: kepatuhan wp

b. Predictors: (Constant), pph final, Pemahaman, Sosialisasi

**Coefficients<sup>a</sup>**

| Model |             | Unstandardized Coefficients |            | Standardized Coefficients |  | t     | Sig. |
|-------|-------------|-----------------------------|------------|---------------------------|--|-------|------|
|       |             | B                           | Std. Error | Beta                      |  |       |      |
| 1     | (Constant)  | 3.875                       | 1.353      |                           |  | 2.864 | .005 |
|       | Pemahaman   | .596                        | .084       | .587                      |  | 7.112 | .000 |
|       | Sosialisasi | .053                        | .068       | .065                      |  | .781  | .437 |
|       | pph final   | .207                        | .073       | .239                      |  | 2.846 | .005 |

a. Dependent Variable: kepatuhan wp

## Lampiran 4. Surat Persetujuan Izin Riset



Komplek Balai Kota Depok, Gedung Dibaleka I Lantai IV,  
Jl. Margonda Raya No. 54 Telepon : 021-2941 2287  
Faximile : 021-2941 2287 Website : kesbangpol.depok.go.id Email : badankesbangpol.depok@gmail.com  
Kota Depok, Jawa Barat – 16431

### REKOMENDASI PENELITIAN

Nomor : 071/1695 – Bakesbangpol

- a. Dasar :
1. Peraturan Menteri Dalam Negeri Nomor 7 Tahun 2014 Tentang Perubahan Atas Peraturan Menteri Dalam Negeri Nomor 64 Tahun 2011 Tentang Pedoman Penerbitan Rekomendasi Penelitian.
  2. Peraturan Daerah Kota Depok Nomor 10 Tahun 2016 Tentang Pembentukan dan Susunan Perangkat Daerah Kota Depok.
  3. Peraturan Walikota Depok Nomor 39 Tahun 2014 Tentang Pedoman Penerbitan Rekomendasi Ijin Penelitian/Riset/Pendidikan Sistem Ganda di Kota Depok.
  4. Peraturan Wali Kota Depok Nomor 51 Tahun 2021 Tentang Kedudukan, Susunan Organisasi, Tugas dan Fungsi Serta Tata Kerja Badan Kesatuan Bangsa dan Politik.
- b. Menimbang :
- Memperhatikan Surat dari Fakultas Ekonomi dan Bisnis Universitas Nasional  
Nomor : 592/Riset/D/FEB/XII/2022  
Tanggal : 03 Desember 2022  
Perihal : Permohonan Izin Riset

#### MEMBERITAHUKAN BAHWA :

- a. Nama / NIM : Muhammad Febriansyah / 193403516054  
b. Alamat : Jl. Pinang Menier RT. 003 RW. 009 Kel. Ratu JAYA Kec. Cipayang, Kota Depok  
c. Nomor Telepon : 089626156448  
d. Judul Penelitian :
- 1) " Pengaruh Tingkat Pemahaman Pajak, Sosialisasi Perpajakan, Penerapan Insentif Pajak PPh Final Terhadap Kepatuhan Wajib Pajak UMKM "
  - 2) Lokasi Penelitian : Kelurahan Kemiri Muka Kota Depok
  - 3) Waktu/Lama Penelitian : 08 Desember 2022 s/d 15 Desember 2022
  - 4) Anggota Tim Peneliti : -
  - 5) Bidang Penelitian : Akuntansi
  - 6) Status Penelitian : Baru

Demikian rekomendasi ini dibuat untuk digunakan seperlunya.

Depok, 07 Desember 2022

a.n. KEPALA BADAN KESATUAN BANGSA DAN POLITIK  
SEKRETARIS



#### Catatan :

1. Wajib Melaporkan Hasil Riset/ Penelitian/ Survei/ PKL Ke Badan KESBANGPOL dan Dinas/Instansi Tempat Melakukan Riset/ Penelitian/ Survei/ PKL;
2. Harus Mematuhi Protokol Kesehatan Covid-19;



## Lampiran 5. Lembar Konsultasi Pembimbing



### UNIVERSITAS NASIONAL FAKULTAS EKONOMI DAN BISNIS

S1- Manajemen, S1- Akuntansi, dan S1- Pariwisata

Jl. Sate Menda No. 61 Pejaya, Pasar Minggu, Jakarta 12520 Telp. (021) 78833307, 7886700 (Hunting) Fax. 7882718, 7882719

P.O. Box 4741 Jakarta 12047 Homepage : <http://www.unas.ac.id> E-mail : [febunae@gnail.com](mailto:febunae@gnail.com)

#### KONSULTASI BIMBINGAN

Npm : 193403516054  
 Nama : MUHAMAD FEBRIANSYAH  
 Program Studi : Akuntansi  
 Konsentrasi : Perpajakan

#### KONSULTASI PEMBIMBING PROPOSAL

| Tanggal           | Materi Konsultasi  | Status           |
|-------------------|--|------------------|
| 14 November, 2022 | berikut saya lampirkan file bab i sebagai berikut:                         | Sudah Ditanggapi |
| 16 November, 2022 | berikut file lanjutan skripsi bab i - iii                                  | Sudah Ditanggapi |
| 18 November, 2022 | assalamualaikum pak, berikut file revisi saya. terimakasih sebelumnya pak. | Sudah Ditanggapi |

#### KONSULTASI PEMBIMBING TUGAS AKHIR

| Tanggal          | Materi Konsultasi  | Status           |
|------------------|--|------------------|
| 31 January, 2023 | bab iv   | Sudah Ditanggapi |
| 31 January, 2023 | bab v  | Sudah Ditanggapi |
| 4 February, 2023 | assalamualaikum pak, berikut file revisi skripsi bab 1-3                     | Sudah Ditanggapi |
| 4 February, 2023 | assalamualaikum pa, berikut file skripsi cover, bab i sampai v, dan lampiran | Sudah Ditanggapi |

## Lampiran 6. Hasil Pengecekan Turnitin Tugas Akhir

Muhamad Febriansyah .TA

### ORIGINALITY REPORT

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