



UNIVERSITAS
MERCU BUANA

Lampiran 1 : Lembar Kuesioner

PENGANTAR

Dengan Hormat,

Melalui kesempatan ini perkenankan saya memohon kesediaan Bpk/Ibu/Sdr untuk menjadi responden dan menjawab seluruh pertanyaan atau yang telah disediakan (angket terlampir). Sehubungan dengan hal tersebut, maka jawaban responden diharapkan objektif karena tidak akan mempengaruhi status dan penilaian Bpk/Ibu/Sdr sebagai responden. Penelitian berjudul “Pengaruh Sanksi Pajak, Pemahaman Peraturan Perpajakan dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak (Studi Pada UMKM Yang Terdaftar Sebagai Wajib Pajak Di Kantor Pelayanan Pajak Pratama Pondok Gede)” ini bertujuan untuk mengetahui gambaran tentang seberapa jauh pemahaman Bpk/Ibu/Sdr dalam bidang perpajakan. Data yang diperoleh akan digunakan sebagai bahan skripsi pada Program Studi Akuntansi, Fakultas Ekonomi, Universitas Mercu Buana Bekasi. Data yang diperoleh tersebut tidak akan digunakan untuk keperluan lainnya.

Demikian pengantar ini saya buat, atas perhatian serta bantuannya saya ucapkan terima kasih.

Hormat saya,

Arinta Kisdayanti

PETUNJUK PENGISIAN ANGKET

1. Mohon angket diisi oleh Bpk/Ibu/Sdr untuk menjawab seluruh pertanyaan atau pernyataan yang telah disediakan.
2. Beri tanda ceklist pada kolom yang tersedia dan pilih sesuai keadaan yang sebenarnya.
3. Dalam menjawab pernyataan ini, tidak ada jawaban yang salah. Oleh karena itu, usahakan agar tidak ada jawaban yang dikosongkan.

Berikan tanda (✓) sesuai dengan data diri anda :

Nama Responden = (Boleh Tidak diisi)

Apakah Anda memiliki NPWP ☐ Ya ☐ Tidak

Jenis Kelamin ☐ Laki-laki

☐ Perempuan

Usia ☐ < 25 Tahun ☐ 35 - 45 tahun

☐ 26 – 35 Tahun ☐ > 45 tahun

Pendidikan ☐ SMA/SLTA ☐ S2

☐ D3 ☐ Lainnya

☐ S1

Bapak/Ibu/ Sdr dapat memberikan jawaban dgn memberikan tanda (✓) pada kotak yang sesuai berdasarkan apa yang anda alami, dengan petunjuk pengisian sebagai berikut :

STS = Sangat Tidak Setuju

S = Setuju

TS = Tidak Setuju

SS = Sangat Setuju

A. Kepatuhan Wajib Pajak					
No	Item Pertanyaan	Alternatif Jawaban			
		STS	TS	S	SS
1	Wajib pajak menyediakan data-data yang lengkap ketika pemeriksaan pajak dilakukan				
2	Wajib pajak mengisi formulir pajak dengan lengkap dan jelas				
3	Wajib pajak menghitung pajak yang terutang dengan jumlah yang benar				
4	Wajib pajak membayar pajak yang terutang tepat pada waktunya				
5	Wajib pajak tepat waktu dalam menyampaikan surat pemberitahuan SPT				
6	Wajib pajak membayar pajak sesuai dengan tarif yang dibebankan				
7	Wajib pajak tidak melakukan penunggakan dalam membayar pajak				
8	Wajib pajak mendaftarkan NPWP atas kemauan sendiri				
9	Setiap wajib pajak harus mendaftarkan diri untuk NPWP				
10	Wajib pajak mengetahui batas akhir dalam pelaporan pajak				
11	Wajib pajak selalu mengisi SPT sesuai dengan ketentuan perundang-undangan				
B. Sanksi Pajak					
No	Item Pertanyaan	Alternatif Jawaban			
		STS	TS	S	SS
12	Wajib pajak akan diberi sanksi pajak terlambat atau tidak memenuhi kewajiban				
13	Wajib pajak akan diberi sanksi jika menyembunyikan objek pajaknya				
14	Wajib pajak akan dikenakan sanksi administrasi jika tidak membayar/kurang membayar pajak terutang saat jatuh tempo				
15	Wajib pajak akan diberi sanksi pidana jika dengan sengaja memperlihatkan dokumen palsu atau dipalsukan				

16	Adanya sanksi akan membuat wajib pajak jera dalam melaksanakan kewajiban perpajakannya				
C. Pemahaman Peraturan Perpajakan					
No	Item Pertanyaan	Alternatif Jawaban			
		STS	TS	S	SS
17	Saya telah mengetahui ketentuan terkait kewajiban perpajakan yang berlaku				
18	Saya telah mengetahui seluruh peraturan mengenai batas waktu pelaporan SPT				
19	NPWP berfungsi sebagai identitas Wajib Pajak dan setiap wajib pajak harus memilikinya				
20	Pajak berfungsi sebagai sumber penerimaan Negara terbesar				
21	Saya paham dengan sistem perpajakan yang digunakan saat ini (meghitung, memperhitungkan membayar, dan melapor sendiri)				
22	Tarif Pajak yang berlaku saat ini sudah sesuai				
D. Kesadaran Wajib Pajak					
No	Item Pertanyaan	Alternatif Jawaban			
		STS	TS	S	SS
23	Saya membayar pajak karena kesadaran diri				
24	Saya dengan senang hati untuk membayar pajak dengan melaporkan SPT				
25	Membayar pajak merupakan kewajiban warga Negara terutama yang sudah memiliki NPWP				
26	Pajak yang dibayarkan dapat digunakan untuk pembangunan Negara				
27	Membayar pajak tidak sesuai dengan jumlah yang dihitung sangat merugikan				

Lampiran 2 : Data Hasil Rekap Kuesioner

Pernyataan Variabel Kepatuhan Wajib Pajak

No	Item Pertanyaan											Total Y
	KWP1	KWP2	KWP3	KWP4	KWP5	KWP6	KWP7	KWP8	KWP9	KWP10	KWP11	
1	3	3	3	3	3	3	3	4	2	3	3	33
2	3	4	2	4	3	3	3	4	3	2	3	34
3	3	3	3	3	3	3	3	3	3	3	3	33
4	3	3	3	3	3	3	3	3	3	1	4	32
5	2	3	2	3	3	3	3	4	3	2	4	32
6	3	3	3	3	3	3	3	3	3	2	3	32
7	3	1	3	3	1	3	2	1	3	2	1	23
8	3	3	3	3	3	3	3	3	3	3	3	33
9	3	3	3	4	3	3	3	4	3	2	2	33
10	3	3	3	4	4	3	4	3	3	3	4	37
11	4	4	4	4	4	3	3	4	4	2	4	40
12	4	3	3	3	3	2	3	3	3	2	3	32
13	4	4	4	3	3	2	3	2	4	4	2	35
14	3	3	3	3	3	2	3	4	3	4	2	33
15	3	3	3	3	3	3	3	3	3	3	3	33
16	3	4	3	3	3	3	3	4	3	3	3	35
17	3	3	3	3	3	3	3	3	3	3	3	33
18	3	3	2	3	3	3	3	3	3	3	3	32
19	3	3	3	3	3	3	3	4	3	4	3	35
20	4	4	2	3	3	3	4	4	4	2	4	37
21	3	3	3	3	4	2	3	3	3	4	3	34
22	3	3	3	4	4	2	3	4	4	3	3	36
23	4	4	4	4	4	3	4	4	3	4	3	41
24	4	4	4	3	3	3	3	4	3	4	3	38
25	4	4	3	3	3	3	3	3	4	2	3	35
26	3	3	4	4	4	3	3	4	3	4	3	38
27	3	4	3	3	3	2	3	4	4	3	3	35
28	3	3	3	3	4	2	3	4	3	3	3	34
29	3	4	2	4	4	1	4	4	3	4	3	36
30	4	4	4	3	3	3	3	3	3	3	3	36
31	3	3	3	3	3	2	3	2	2	3	3	30
32	4	4	3	3	1	2	3	1	4	4	4	33
33	3	4	3	4	4	3	4	4	4	2	3	38
34	4	3	3	3	4	4	4	4	2	1	3	35

35	3	3	3	3	3	2	3	3	3	3	3	32
36	4	4	2	4	4	3	4	4	4	3	4	40
37	3	3	3	3	3	3	3	3	3	3	3	33
38	4	4	3	3	3	3	3	4	3	3	2	35
39	3	4	3	3	3	3	3	3	3	2	3	33
40	3	3	3	3	3	3	3	3	3	1	2	30
41	1	2	2	3	3	2	3	3	2	4	1	26
42	4	4	3	3	3	3	4	4	4	3	3	38
43	3	3	4	4	3	3	3	3	3	3	3	35
44	3	4	3	3	4	3	3	4	3	3	3	36
45	4	4	3	4	3	3	3	4	4	3	4	39
46	4	3	3	3	4	3	4	4	3	1	3	35
47	4	3	1	4	4	3	3	4	4	3	3	36
48	4	3	3	3	2	2	3	4	3	3	4	34
49	4	4	3	4	4	3	4	4	3	3	3	39
50	3	3	3	3	2	2	3	3	3	3	3	31
51	4	4	3	3	4	3	4	4	3	2	3	37
52	4	4	3	3	4	3	4	4	3	2	3	37
53	3	3	3	3	3	3	3	3	3	3	3	33
54	3	3	3	3	4	3	3	4	3	2	3	34
55	3	3	3	4	3	3	3	3	3	3	3	34
56	3	3	3	3	3	3	3	3	3	3	3	33
57	4	3	3	4	3	4	4	4	4	4	4	41
58	4	4	4	4	4	2	4	4	4	4	4	42
59	4	4	4	4	4	4	4	4	4	1	4	41
60	4	4	3	3	4	3	3	4	3	3	3	37
61	3	3	3	3	3	3	3	4	3	3	3	34
62	4	4	4	4	4	4	4	4	4	4	4	44
63	3	3	3	3	3	2	3	3	3	3	3	32
64	3	3	3	3	3	3	3	3	3	3	3	33
65	3	3	3	3	2	3	3	4	4	3	3	34
66	3	3	3	3	3	3	3	4	3	3	3	34
67	3	3	3	3	3	2	3	3	3	3	3	32
68	3	4	4	4	4	3	4	4	4	3	4	41
69	3	3	4	4	3	4	3	3	3	2	2	34
70	3	4	3	3	4	3	3	4	3	3	3	36
71	2	4	3	3	3	3	4	4	4	3	4	37
72	3	3	3	3	3	3	3	3	4	1	2	31
73	2	3	3	3	4	3	3	3	3	4	2	33

74	3	3	3	3	2	3	3	4	3	4	3	34
75	3	3	3	4	3	2	3	4	3	2	3	33
76	1	3	3	3	3	2	3	3	3	1	3	28
77	2	3	3	3	3	2	2	3	3	4	2	30
78	3	3	3	3	3	3	3	3	3	3	3	33
79	3	3	3	3	3	3	3	3	3	3	3	33
80	3	3	2	3	3	3	3	3	2	3	3	31
81	3	4	3	3	3	3	2	3	3	3	2	32
82	3	3	2	2	2	2	2	3	3	1	1	24
83	3	3	3	3	3	3	3	3	3	3	3	33
84	3	3	3	3	3	3	3	4	3	3	3	34
85	4	4	4	4	4	2	2	3	4	4	3	38
86	4	4	4	4	4	3	3	4	3	4	3	40
87	3	3	3	3	3	2	3	3	3	3	3	32
88	3	3	3	3	3	3	3	3	3	3	2	32
89	3	3	3	2	3	2	2	3	2	2	3	28
90	4	4	3	3	3	3	3	3	3	3	3	35
91	4	4	3	3	3	3	4	4	4	2	3	37
92	3	3	3	3	3	3	3	3	3	2	3	32
93	3	3	3	3	3	2	3	3	3	3	3	32
94	4	4	3	3	3	3	3	3	3	3	3	35
95	3	4	3	3	3	2	3	4	2	1	4	32
96	3	3	3	3	3	3	3	3	3	3	3	33
97	3	4	3	3	3	2	3	4	3	4	3	35
98	2	4	3	3	3	2	3	3	3	3	3	31
99	3	4	3	3	3	3	3	4	3	4	3	36
100	3	3	2	3	4	2	3	4	4	4	3	35

Pernyataan Variabel Sanksi Pajak

No	Item Pertanyaan					Total X1
	SP1	SP2	SP3	SP4	SP5	
1	3	2	2	3	3	13
2	3	3	3	3	3	15
3	2	3	2	3	3	13
4	4	2	2	3	3	14
5	2	2	2	3	3	12
6	2	2	2	3	3	12
7	2	1	2	4	2	11

8	3	2	2	3	4	14
9	1	1	1	4	3	10
10	3	3	3	3	3	15
11	3	3	3	3	3	15
12	3	3	2	3	3	14
13	3	1	1	3	3	11
14	2	2	2	3	4	13
15	2	2	2	3	3	12
16	3	2	3	3	3	14
17	3	2	2	3	3	13
18	3	2	2	3	3	13
19	3	2	3	3	4	15
20	3	3	3	4	4	17
21	3	1	1	3	4	12
22	2	4	1	4	3	14
23	3	3	3	3	3	15
24	4	3	3	3	3	16
25	3	3	2	3	3	14
26	3	3	3	3	3	15
27	2	1	1	3	3	10
28	2	2	2	3	3	12
29	2	1	2	4	4	13
30	3	2	3	3	3	14
31	3	1	1	3	1	9
32	3	2	3	3	3	14
33	3	3	3	4	4	17
34	3	1	2	3	4	13
35	3	2	2	4	3	14
36	4	2	2	4	4	16
37	2	2	2	3	3	12
38	2	2	2	3	3	12
39	2	2	2	3	4	13
40	2	2	2	2	3	11
41	3	2	2	3	3	13
42	3	3	3	3	3	15
43	3	3	3	3	3	15
44	2	1	2	3	3	11
45	3	3	3	4	3	16
46	3	3	3	4	3	16

47	2	1	1	3	3	10
48	4	3	2	4	3	16
49	3	3	3	4	3	16
50	3	2	3	3	3	14
51	3	3	3	4	3	16
52	3	2	3	3	3	14
53	3	2	3	3	3	14
54	2	2	2	3	3	12
55	3	2	2	3	3	13
56	3	2	1	3	3	12
57	3	3	3	3	3	15
58	4	3	2	3	3	15
59	4	1	4	4	4	17
60	2	2	2	3	3	12
61	3	2	2	3	3	13
62	4	3	4	4	4	19
63	3	2	2	3	3	13
64	3	2	2	3	3	13
65	3	3	3	3	3	15
66	3	2	2	3	3	13
67	2	3	2	3	3	13
68	3	4	3	3	3	16
69	3	4	2	3	3	15
70	4	4	4	3	4	19
71	3	3	3	3	3	15
72	2	2	2	3	3	12
73	2	2	2	3	3	12
74	3	3	2	3	3	14
75	2	1	2	3	3	11
76	3	1	1	3	3	11
77	2	2	2	3	3	12
78	3	3	3	3	3	15
79	3	3	3	3	3	15
80	3	2	2	3	3	13
81	2	2	3	3	3	13
82	3	2	2	3	3	13
83	3	3	2	3	3	14
84	2	2	3	3	3	13
85	3	3	3	3	3	15

86	3	3	3	3	3	15
87	2	3	3	3	3	14
88	3	2	2	3	4	14
89	2	2	2	3	3	12
90	3	2	3	3	3	14
91	3	3	3	4	4	17
92	2	1	2	3	3	11
93	3	2	3	3	3	14
94	3	3	3	3	3	15
95	3	2	3	3	3	14
96	3	3	2	3	3	14
97	2	3	2	3	3	13
98	3	3	2	3	3	14
99	4	2	3	3	3	15
100	3	1	4	4	4	16

Pernyataan Pemahaman Peraturan Perpajakan

No	Jawaban Kuesioner Pemahaman Peraturan Perpajakan						Total X2
	PPP1	PPP2	PPP3	PPP4	PPP5	PPP6	
1	3	3	4	3	2	3	18
2	3	2	3	4	2	3	17
3	3	3	3	3	3	3	18
4	1	1	3	1	2	2	11
5	2	2	3	3	2	2	14
6	3	3	4	1	3	2	16
7	3	2	3	3	2	4	17
8	2	2	3	3	2	3	15
9	3	4	3	4	3	4	21
10	3	3	3	4	2	3	18
11	3	3	4	4	2	2	18
12	2	2	3	4	2	2	15
13	3	3	3	3	3	3	18
14	4	3	4	4	4	4	23
15	2	2	3	3	2	2	14
16	3	2	3	4	3	2	17
17	3	3	3	3	3	3	18
18	2	3	3	4	2	3	17

19	2	3	4	4	2	3	18
20	3	3	3	3	3	3	18
21	3	3	4	3	4	3	20
22	3	3	3	3	3	3	18
23	3	3	4	3	2	3	18
24	4	3	3	2	3	4	19
25	3	3	4	4	3	3	20
26	3	3	3	4	3	3	19
27	2	2	3	3	2	3	15
28	2	2	3	3	2	3	15
29	3	3	3	3	3	3	18
30	3	3	3	3	2	2	16
31	2	2	3	3	2	3	15
32	2	3	3	4	4	3	19
33	3	3	4	4	3	3	20
34	3	3	4	4	3	3	20
35	3	3	3	3	2	3	17
36	4	3	4	3	3	3	20
37	3	3	4	4	3	3	20
38	3	3	3	4	2	3	18
39	2	2	3	4	2	3	16
40	2	3	3	3	2	2	15
41	1	1	3	4	2	2	13
42	3	2	3	4	3	4	19
43	3	3	3	3	3	3	18
44	2	2	4	4	1	2	15
45	2	3	4	4	3	4	20
46	3	2	4	3	3	3	18
47	3	3	3	3	2	3	17
48	2	2	3	3	3	2	15
49	3	3	4	4	3	4	21
50	3	3	3	3	2	2	16
51	3	3	4	4	2	3	19
52	3	3	4	3	4	3	20
53	2	2	3	3	3	4	17
54	3	3	4	4	3	3	20
55	3	3	2	4	3	3	18
56	4	4	4	4	3	4	23
57	3	3	4	4	4	4	22

58	4	3	3	3	3	4	20
59	3	3	4	3	3	3	19
60	3	4	3	4	2	3	19
61	2	3	3	4	2	3	17
62	3	4	4	3	4	4	22
63	2	2	3	3	2	3	15
64	2	2	3	4	2	3	16
65	2	2	4	3	2	2	15
66	3	2	4	3	2	4	18
67	3	3	4	3	2	2	17
68	4	4	3	4	3	3	21
69	2	2	2	2	2	3	13
70	2	2	3	3	3	3	16
71	3	4	4	4	4	4	23
72	2	2	2	3	3	2	14
73	2	3	4	2	2	4	17
74	3	3	4	3	3	3	19
75	3	3	3	3	3	2	17
76	2	2	3	3	1	3	14
77	2	2	3	3	2	3	15
78	3	2	3	4	2	3	17
79	2	2	3	3	2	3	15
80	2	2	3	4	2	3	16
81	2	1	3	3	3	1	13
82	2	2	3	3	1	2	13
83	2	2	3	3	2	2	14
84	2	2	4	3	1	3	15
85	3	3	4	3	3	3	19
86	3	2	4	4	3	2	18
87	2	2	3	3	1	3	14
88	2	1	3	3	1	3	13
89	2	2	4	4	2	3	17
90	3	2	4	4	3	3	19
91	3	3	3	4	3	3	19
92	3	3	3	3	2	3	17
93	2	2	3	4	2	3	16
94	3	3	3	3	2	3	17
95	3	3	3	3	3	3	18
96	3	3	4	3	2	3	18

97	3	3	3	3	3	3	18
98	3	2	3	3	2	3	16
99	3	3	3	4	3	4	20
100	3	3	3	3	2	3	17

Pernyataan Kesadaran Wajib Pajak

No	Jawaban Kuesioner Kesadaran Wajib Pajak					Total X3
	KSWP1	KSWP2	KSWP3	KSWP4	KSWP5	
1	3	4	3	4	4	18
2	3	3	2	4	3	15
3	3	3	3	3	3	15
4	3	3	3	4	4	17
5	3	3	3	3	3	15
6	1	3	4	1	1	10
7	2	3	3	3	3	14
8	3	3	2	3	3	14
9	4	4	4	4	4	20
10	4	3	3	4	3	17
11	3	3	4	4	4	18
12	3	4	3	4	3	17
13	3	3	3	3	3	15
14	4	4	4	4	4	20
15	3	3	3	3	3	15
16	3	3	3	4	3	16
17	3	3	4	4	3	17
18	4	4	4	4	4	20
19	3	3	3	3	3	15
20	3	3	3	4	3	16
21	4	4	4	4	4	20
22	3	3	4	3	3	16
23	4	4	4	4	4	20
24	3	3	3	4	4	17
25	4	4	3	4	3	18
26	3	3	3	3	3	15
27	3	2	3	3	4	15
28	2	3	3	3	3	14
29	4	4	4	4	3	19
30	3	3	3	3	4	16

31	3	3	3	3	3	15
32	3	3	3	3	3	15
33	3	3	2	4	3	15
34	3	3	3	3	3	15
35	3	2	3	3	3	14
36	3	3	3	4	4	17
37	4	4	4	4	4	20
38	3	3	4	4	3	17
39	3	3	3	3	3	15
40	3	3	3	3	3	15
41	3	3	3	3	3	15
42	4	3	2	4	4	17
43	4	4	4	4	3	19
44	3	3	3	3	3	15
45	4	4	1	4	4	17
46	4	4	4	4	4	20
47	3	3	3	3	3	15
48	3	3	3	3	3	15
49	4	4	4	4	2	18
50	2	3	3	3	3	14
51	4	4	4	4	4	20
52	4	4	3	3	3	17
53	3	2	3	3	3	14
54	4	4	3	4	4	19
55	4	4	3	4	3	18
56	4	4	4	4	4	20
57	4	4	4	4	3	19
58	4	4	4	4	4	20
59	4	4	4	4	3	19
60	3	3	3	3	4	16
61	3	2	4	4	4	17
62	3	3	4	4	4	18
63	3	3	3	3	3	15
64	4	4	2	4	3	17
65	3	3	2	4	3	15
66	3	3	4	3	4	17
67	3	3	4	3	4	17
68	4	3	4	4	4	19
69	3	3	4	4	4	18

70	4	4	4	4	4	20
71	4	4	4	4	3	19
72	4	3	3	4	3	17
73	3	4	3	4	3	17
74	4	4	4	4	3	19
75	3	4	4	4	4	19
76	3	3	3	3	3	15
77	4	3	2	3	3	15
78	4	3	3	4	3	17
79	3	4	3	4	4	18
80	3	3	3	3	3	15
81	3	3	4	3	4	17
82	3	3	2	3	3	14
83	3	3	2	3	4	15
84	3	3	2	3	3	14
85	3	3	4	4	3	17
86	3	3	2	4	3	15
87	4	3	2	3	3	15
88	3	3	4	3	3	16
89	3	3	2	3	3	14
90	4	4	4	4	4	20
91	3	3	3	3	3	15
92	3	3	3	4	3	16
93	2	3	2	3	3	13
94	3	3	4	4	3	17
95	4	4	4	4	3	19
96	3	3	3	3	3	15
97	3	3	3	3	3	15
98	4	3	3	3	3	16
99	4	3	4	4	4	19
100	4	3	3	3	4	17

Lampiran 3 : Deskripsi Responden

Jenis Kelamin Responden

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Laki- Laki	65	65.0	65.0	65.0
	Perempuan	35	35.0	35.0	100.0
	Total	100	100.0	100.0	

Usia Responden

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	22	3	3.0	3.0	3.0
	23	2	2.0	2.0	5.0
	24	4	4.0	4.0	9.0
	25	5	5.0	5.0	14.0
	26	5	5.0	5.0	19.0
	27	10	10.0	10.0	29.0
	28	5	5.0	5.0	34.0
	29	11	11.0	11.0	45.0
	30	6	6.0	6.0	51.0
	31	5	5.0	5.0	56.0
	32	7	7.0	7.0	63.0
	33	3	3.0	3.0	66.0
	34	6	6.0	6.0	72.0
	35	6	6.0	6.0	78.0
	36	4	4.0	4.0	82.0
	37	6	6.0	6.0	88.0
	38	2	2.0	2.0	90.0
	39	4	4.0	4.0	94.0
	40	2	2.0	2.0	96.0
	41	2	2.0	2.0	98.0
	42	1	1.0	1.0	99.0
	44	1	1.0	1.0	100.0
	Total	100	100.0	100.0	

Pendidikan Responden

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	D3	19	19.0	19.0	19.0
	S1	55	55.0	55.0	74.0
	SMA	26	26.0	26.0	100.0
	Total	100	100.0	100.0	

Lampiran 4 : Hasil Uji Descriptive Statistics

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kepatuhan Wajib Pajak	100	23.00	44.00	34.3000	3.49458
Sanksi Pajak	100	9.00	19.00	13.7300	1.86869
Pemahaman Peraturan Perpajakan	100	11.00	23.00	17.3600	2.43510
Kesadaran Wajib Pajak	100	10.00	20.00	16.6200	2.04880
Valid N (listwise)	100				

Lampiran 5 : Deskripsi Jawaban Responden

1. Variabel Kepatuhan Wajib Pajak (Y)

KWP1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	5	5.0	5.0	7.0
	3	63	63.0	63.0	70.0
	4	30	30.0	30.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 1

KWP2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	1	1.0	1.0	2.0
	3	59	59.0	59.0	61.0
	4	39	39.0	39.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No.2

KWP3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	10	10.0	10.0	11.0
	3	75	75.0	75.0	86.0
	4	14	14.0	14.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No.3

KWP4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	2.0	2.0	2.0
	3	74	74.0	74.0	76.0
	4	24	24.0	24.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No.4

KWP5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	5	5.0	5.0	7.0
	3	65	65.0	65.0	72.0
	4	28	28.0	28.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No.5

KWP6					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	28	28.0	28.0	29.0
	3	66	66.0	66.0	95.0
	4	5	5.0	5.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No.6

KWP7					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	7	7.0	7.0	7.0
	3	74	74.0	74.0	81.0
	4	19	19.0	19.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No.7

KWP8					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	2	2.0	2.0	4.0
	3	46	46.0	46.0	50.0
	4	50	50.0	50.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 8

KWP9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	7	7.0	7.0	7.0
	3	70	70.0	70.0	77.0
	4	23	23.0	23.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 9

KWP10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	9	9.0	9.0	9.0
	2	19	19.0	19.0	28.0
	3	51	51.0	51.0	79.0
	4	21	21.0	21.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 10

KWP11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	3	3.0	3.0	3.0
	2	11	11.0	11.0	14.0
	3	70	70.0	70.0	84.0
	4	16	16.0	16.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 11

2. Variabel Sanksi Pajak (X1)

SP1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	29	29.0	29.0	30.0
	3	61	61.0	61.0	91.0
	4	9	9.0	9.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 12

SP2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	15	15.0	15.0	15.0
	2	45	45.0	45.0	60.0
	3	36	36.0	36.0	96.0
	4	4	4.0	4.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 13

SP3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	9	9.0	9.0	9.0
	2	49	49.0	49.0	58.0
	3	38	38.0	38.0	96.0
	4	4	4.0	4.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 14

SP4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.0	1.0	1.0
	3	82	82.0	82.0	83.0
	4	17	17.0	17.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 15

SP5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	1	1.0	1.0	2.0
	3	82	82.0	82.0	84.0
	4	16	16.0	16.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 16

3. Variabel Pemahaman Peraturan Perpajakan (X2)**UNIVERSITAS
PPP1**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	2	2.0	2.0	2.0
	2	36	36.0	36.0	38.0
	3	56	56.0	56.0	94.0
	4	6	6.0	6.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 17

PPP2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	4	4.0	4.0	4.0
	2	37	37.0	37.0	41.0
	3	53	53.0	53.0	94.0
	4	6	6.0	6.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 18

PPP3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	3.0	3.0	3.0
	3	62	62.0	62.0	65.0
	4	35	35.0	35.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 19

PPP4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	3	3.0	3.0	4.0
	3	56	56.0	56.0	60.0
	4	40	40.0	40.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 20

PPP5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	7	7.0	7.0	7.0
	2	45	45.0	45.0	52.0
	3	41	41.0	41.0	93.0
	4	7	7.0	7.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 21

PPP6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	20	20.0	20.0	21.0
	3	63	63.0	63.0	84.0
	4	16	16.0	16.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 22

4. Variabel Kesadaran Wajib Pajak

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KSWP1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	4	4.0	4.0	5.0
	3	59	59.0	59.0	64.0
	4	36	36.0	36.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 23

KSWP2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	4	4.0	4.0	4.0
	3	65	65.0	65.0	69.0
	4	31	31.0	31.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 24

KSWP3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	14	14.0	14.0	15.0
	3	48	48.0	48.0	63.0
	4	37	37.0	37.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 25

KSWP4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	3	45	45.0	45.0	46.0
	4	54	54.0	54.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 26

KSWP5					
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	1	1.0	1.0	2.0
	3	63	63.0	63.0	65.0
	4	35	35.0	35.0	100.0
	Total	100	100.0	100.0	

Pertanyaan No. 27



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Lampiran 6 : Hasil Uji Validitas Instrument per Variabel

1. Variabel Kepatuhan Wajib Pajak

Correlations

		KW P1	KWP 2	KWP 3	KWP 4	KWP 5	KWP 6	KWP 7	KWP 8	KWP 9	KWP 10	KWP 11	Kepatuhan Wajib Pajak
KWP1	Pearson Correlation	1	.475*	.261*	.258*	.185	.269*	.373*	.196	.358*	.007	.315*	.605**
	Sig. (2-tailed)		.000	.009	.009	.066	.007	.000	.051	.000	.947	.001	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100
KWP2	Pearson Correlation	.475*	1	.247*	.237*	.357*	.065	.351*	.399*	.385*	.100	.413*	.667**
	Sig. (2-tailed)	.000		.013	.017	.000	.522	.000	.000	.000	.324	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100
KWP3	Pearson Correlation	.261*	.247*	1	.270*	.143	.188	.067	-.026	.133	.139	.122	.410**
	Sig. (2-tailed)	.009	.013		.007	.156	.062	.507	.797	.188	.166	.228	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100
KWP4	Pearson Correlation	.258*	.237*	.270*	1	.456*	.216*	.411*	.318*	.393*	.165	.321*	.646**
	Sig. (2-tailed)	.009	.017	.007		.000	.031	.000	.001	.000	.100	.001	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100
KWP5	Pearson Correlation	.185	.357*	.143	.456*	1	.140	.453*	.529*	.124	.058	.241*	.608**
	Sig. (2-tailed)	.066	.000	.156	.000		.164	.000	.000	.220	.566	.016	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100
KWP6	Pearson Correlation	.269*	.065	.188	.216*	.140	1	.327*	.198*	.103	-.210*	.137	.371**
	Sig. (2-tailed)	.007	.522	.062	.031	.164		.001	.048	.307	.036	.174	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100
KWP7	Pearson Correlation	.373*	.351*	.067	.411*	.453*	.327*	1	.466*	.311*	-.049	.489*	.670**
	Sig. (2-tailed)	.000	.000	.507	.000	.000	.001		.000	.002	.628	.000	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100
KWP8	Pearson Correlation	.196	.399*	-.026	.318*	.529*	.198*	.466*	1	.178	.019	.338*	.604**
	Sig. (2-tailed)	.051	.000	.797	.001	.000	.048	.000		.076	.851	.001	.000

	N	100	100	100	100	100	100	100	100	100	100	100	100
KWP9	Pearson Correlation	.358**	.385*	.133	.393*	.124	.103	.311*	.178	1	.102	.311*	.545**
	Sig. (2-tailed)	.000	.000	.188	.000	.220	.307	.002	.076		.315	.002	.000
	N	100	100	100	100	100	100	100	100	100	100	100	100
KWP10	Pearson Correlation	.007	.100	.139	.165	.058	-.210*	-.049	.019	.102	1	.016	.298**
	Sig. (2-tailed)	.947	.324	.166	.100	.566	.036	.628	.851	.315		.877	.003
	N	100	100	100	100	100	100	100	100	100	100	100	100
KWP11	Pearson Correlation	.315**	.413*	.122	.321*	.241*	.137	.489*	.338*	.311*	.016	1	.609**
	Sig. (2-tailed)	.001	.000	.228	.001	.016	.174	.000	.001	.002	.877		.000
	N	100	100	100	100	100	100	100	100	100	100	100	100
Kepatuhan Wajib Pajak	Pearson Correlation	.605**	.667*	.410*	.646*	.608*	.371*	.670*	.604*	.545*	.298*	.609*	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.003	.000	
	N	100	100	100	100	100	100	100	100	100	100	100	100

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

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

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2. Variabel Sanksi Pajak

		Correlations					
		SP1	SP2	SP3	SP4	SP5	Sanksi Pajak
SP1	Pearson Correlation	1	.308**	.424**	.147	.181	.689**
	Sig. (2-tailed)		.002	.000	.145	.071	.000
	N	100	100	100	100	100	100
SP2	Pearson Correlation	.308**	1	.414**	.045	.007	.680**
	Sig. (2-tailed)	.002		.000	.655	.946	.000
	N	100	100	100	100	100	100
SP3	Pearson Correlation	.424**	.414**	1	.184	.265**	.789**
	Sig. (2-tailed)	.000	.000		.067	.008	.000
	N	100	100	100	100	100	100
SP4	Pearson Correlation	.147	.045	.184	1	.285**	.415**
	Sig. (2-tailed)	.145	.655	.067		.004	.000
	N	100	100	100	100	100	100
SP5	Pearson Correlation	.181	.007	.265**	.285**	1	.459**
	Sig. (2-tailed)	.071	.946	.008	.004		.000
	N	100	100	100	100	100	100
Sanksi Pajak	Pearson Correlation	.689**	.680**	.789**	.415**	.459**	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).

3. Variabel Pemahaman Peraturan Perpajakan

Correlations

		PPP1	PPP2	PPP3	PPP4	PPP5	PPP6	Pemahaman Peraturan Perpajakan
PPP1	Pearson Correlation	1	.676**	.272**	.052	.517**	.383**	.767**
	Sig. (2-tailed)		.000	.006	.607	.000	.000	.000
	N	100	100	100	100	100	100	100
PPP2	Pearson Correlation	.676**	1	.272**	.119	.493**	.400**	.786**
	Sig. (2-tailed)	.000		.006	.237	.000	.000	.000
	N	100	100	100	100	100	100	100
PPP3	Pearson Correlation	.272**	.272**	1	.122	.225*	.178	.505**
	Sig. (2-tailed)	.006	.006		.225	.024	.076	.000
	N	100	100	100	100	100	100	100
PPP4	Pearson Correlation	.052	.119	.122	1	.121	.137	.388**
	Sig. (2-tailed)	.607	.237	.225		.230	.173	.000
	N	100	100	100	100	100	100	100
PPP5	Pearson Correlation	.517**	.493**	.225*	.121	1	.325**	.730**
	Sig. (2-tailed)	.000	.000	.024	.230		.001	.000
	N	100	100	100	100	100	100	100
PPP6	Pearson Correlation	.383**	.400**	.178	.137	.325**	1	.637**
	Sig. (2-tailed)	.000	.000	.076	.173	.001		.000
	N	100	100	100	100	100	100	100
Pemahaman Peraturan Perpajakan	Pearson Correlation	.767**	.786**	.505**	.388**	.730**	.637**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	100	100	100	100	100	100	100

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

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

4. Variabel Kesadaran Wajib Pajak

		KSWP1	KSWP2	KSWP3	KSWP4	KSWP5	Kesadaran Wajib Pajak
KSWP1	Pearson Correlation	1	.575**	.207*	.589**	.353**	.766**
	Sig. (2-tailed)		.000	.039	.000	.000	.000
	N	100	100	100	100	100	100
KSWP2	Pearson Correlation	.575**	1	.303**	.511**	.187	.720**
	Sig. (2-tailed)	.000		.002	.000	.063	.000
	N	100	100	100	100	100	100
KSWP3	Pearson Correlation	.207*	.303**	1	.255*	.213*	.614**
	Sig. (2-tailed)	.039	.002		.011	.033	.000
	N	100	100	100	100	100	100
KSWP4	Pearson Correlation	.589**	.511**	.255*	1	.440**	.783**
	Sig. (2-tailed)	.000	.000	.011		.000	.000
	N	100	100	100	100	100	100
KSWP5	Pearson Correlation	.353**	.187	.213*	.440**	1	.613**
	Sig. (2-tailed)	.000	.063	.033	.000		.000
	N	100	100	100	100	100	100
Kesadaran Wajib Pajak	Pearson Correlation	.766**	.720**	.614**	.783**	.613**	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).

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

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Lampiran 7 : Hasil Uji Reabilitas

1. Variabel Kepatuhan Wajib Pajak

Reliability Statistics

Cronbach's	
Alpha	N of Items
.743	11

2. Variabel Sanksi Pajak

Reliability Statistics

Cronbach's	
Alpha	N of Items
.600	5

3. Variabel Pemahaman Peraturan Perpajakan

Reliability Statistics

Cronbach's	
Alpha	N of Items
.715	6

4. Variabel Kesadaran Wajib Pajak

Reliability Statistics

Cronbach's	
Alpha	N of Items
.727	5



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Lampiran 8 : Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.21606521
Most Extreme Differences	Absolute	.077
	Positive	.050
	Negative	-.077
Test Statistic		.077
Asymp. Sig. (2-tailed)		.152 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 9 : Hasil Uji Multikolinearitas

Coefficients^a

		Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics	
Model		B	Std. Error	Beta	Sig.	Tolerance	VIF
1	(Constant)	.929	.224		4.139	.000	
	Sanksi Pajak	.384	.062	.452	6.205	.000	.909
	Pemahaman Peraturan Perpajakan	.331	.064	.422	5.145	.000	.715
	Kesadaran Wajib Pajak	.054	.063	.069	.849	.398	1.378

a. Dependent Variable: Kepatuhan Wajib Pajak

Lampiran 10 : Hasil Uji Heteroskedastisitas (dengan Uji Glejser)

		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients				
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	1.887E-15	.224		.000	1.000		
	Sanksi Pajak	.000	.062	.000	.000	1.000	.909	1.100
	Pemahaman Peraturan Perpajakan	.000	.064	.000	.000	1.000	.715	1.399
	Kesadaran Wajib Pajak	.000	.063	.000	.000	1.000	.726	1.378

a. Dependent Variable: abs_res

Lampiran 11 : Hasil Uji Koefisien Determinasi (R²)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.733 ^a	.537	.523	.21942

a. Predictors: (Constant), Kesadaran Wajib Pajak, Sanksi Pajak, Pemahaman Peraturan Perpajakan

b. Dependent Variable: Kepatuhan Wajib Pajak

Lampiran 12 : Hasil Uji Statistik F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.370	3	1.790	37.181	.000 ^b
	Residual	4.622	96	.048		
	Total	9.992	99			

a. Dependent Variable: Kepatuhan Wajib Pajak

b. Predictors: (Constant), Kesadaran Wajib Pajak, Sanksi Pajak, Pemahaman Peraturan Perpajakan

Lampiran 13 : Hasil Uji Statistik t

		Coefficients^a						
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
Model		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.929	.224		4.139	.000		
	Sanksi Pajak	.384	.062	.452	6.205	.000	.909	1.100
	Pemahaman Peraturan Perpajakan	.331	.064	.422	5.145	.000	.715	1.399
	Kesadaran Wajib Pajak	.054	.063	.069	.849	.398	.726	1.378

a. Dependent Variable: Kepatuhan Wajib Pajak

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Lampiran 14 : Daftar Tabel F

Titik Persentase Distribusi F untuk Probabilitas = 0,05

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
91	3.95	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.90	1.86	1.83	1.80	1.78
92	3.94	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.89	1.86	1.83	1.80	1.78
93	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.78
94	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.77
95	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.82	1.80	1.77
96	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
97	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
98	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
99	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
100	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.97	1.93	1.89	1.85	1.82	1.79	1.77
101	3.94	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.93	1.88	1.85	1.82	1.79	1.77
102	3.93	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.77
103	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
104	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
105	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.81	1.79	1.76
106	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
107	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
108	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.78	1.76
109	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
110	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
111	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
112	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.96	1.92	1.88	1.84	1.81	1.78	1.76
113	3.93	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.92	1.87	1.84	1.81	1.78	1.76
114	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
116	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
116	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
117	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
118	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
119	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
120	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
121	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
122	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
123	3.92	3.07	2.68	2.45	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
124	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
125	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
126	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.87	1.83	1.80	1.77	1.75
127	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
128	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
129	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
130	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
131	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
132	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
133	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
134	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
135	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.82	1.79	1.77	1.74

Lampiran 15 : Daftar tabel t

Titik Persentase Distribusi t (df = 81 – 120)

Pr df	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
81	0.67753	1.29209	1.66388	1.98969	2.37327	2.63790	3.19392
82	0.67749	1.29196	1.66365	1.98932	2.37269	2.63712	3.19262
83	0.67746	1.29183	1.66342	1.98896	2.37212	2.63637	3.19135
84	0.67742	1.29171	1.66320	1.98861	2.37156	2.63563	3.19011
85	0.67739	1.29159	1.66298	1.98827	2.37102	2.63491	3.18890
86	0.67735	1.29147	1.66277	1.98793	2.37049	2.63421	3.18772
87	0.67732	1.29136	1.66256	1.98761	2.36998	2.63353	3.18657
88	0.67729	1.29125	1.66235	1.98729	2.36947	2.63286	3.18544
89	0.67726	1.29114	1.66216	1.98698	2.36898	2.63220	3.18434
90	0.67723	1.29103	1.66196	1.98667	2.36850	2.63157	3.18327
91	0.67720	1.29092	1.66177	1.98638	2.36803	2.63094	3.18222
92	0.67717	1.29082	1.66159	1.98609	2.36757	2.63033	3.18119
93	0.67714	1.29072	1.66140	1.98580	2.36712	2.62973	3.18019
94	0.67711	1.29062	1.66123	1.98552	2.36667	2.62915	3.17921
95	0.67708	1.29053	1.66105	1.98525	2.36624	2.62858	3.17825
96	0.67705	1.29043	1.66088	1.98498	2.36582	2.62802	3.17731
97	0.67703	1.29034	1.66071	1.98472	2.36541	2.62747	3.17639
98	0.67700	1.29025	1.66055	1.98447	2.36500	2.62693	3.17549
99	0.67698	1.29016	1.66039	1.98422	2.36461	2.62641	3.17460
100	0.67695	1.29007	1.66023	1.98397	2.36422	2.62589	3.17374
101	0.67693	1.28999	1.66008	1.98373	2.36384	2.62539	3.17289
102	0.67690	1.28991	1.65993	1.98350	2.36346	2.62489	3.17208
103	0.67688	1.28982	1.65978	1.98328	2.36310	2.62441	3.17125
104	0.67686	1.28974	1.65964	1.98304	2.36274	2.62393	3.17045
105	0.67683	1.28967	1.65950	1.98282	2.36239	2.62347	3.16967
106	0.67681	1.28959	1.65936	1.98260	2.36204	2.62301	3.16890
107	0.67679	1.28951	1.65922	1.98238	2.36170	2.62256	3.16815
108	0.67677	1.28944	1.65909	1.98217	2.36137	2.62212	3.16741
109	0.67675	1.28937	1.65895	1.98197	2.36105	2.62169	3.16669
110	0.67673	1.28930	1.65882	1.98177	2.36073	2.62126	3.16598
111	0.67671	1.28922	1.65870	1.98157	2.36041	2.62085	3.16528
112	0.67669	1.28916	1.65857	1.98137	2.36010	2.62044	3.16460
113	0.67667	1.28909	1.65845	1.98118	2.35980	2.62004	3.16392
114	0.67665	1.28902	1.65833	1.98099	2.35950	2.61964	3.16326
115	0.67663	1.28896	1.65821	1.98081	2.35921	2.61926	3.16262
116	0.67661	1.28889	1.65810	1.98063	2.35892	2.61888	3.16198
117	0.67659	1.28883	1.65798	1.98045	2.35864	2.61850	3.16135
118	0.67657	1.28877	1.65787	1.98027	2.35837	2.61814	3.16074
119	0.67656	1.28871	1.65776	1.98010	2.35809	2.61778	3.16013
120	0.67654	1.28865	1.65765	1.97993	2.35782	2.61742	3.15954

Catatan: Probabilita yang lebih kecil yang ditunjukkan pada judul tiap kolom adalah luas daerah dalam satu ujung, sedangkan probabilitas yang lebih besar adalah luas daerah dalam kedua ujung