

LAMPIRAN

Lampiran 1 Blueprint Skala

No.	Variabel	Jumlah Soal	Bobot (%)
Variabel Respon/Permasalahan (Y)			
1	Penerimaan pajak (Y)	7	27
2	Kepatuhan Wajib Pajak (X1)	7	27
3	Pengampunan Pajak (X2)	7	27
4	Pemeriksaan Pajak (X2)	5	19
	Total	26	100

Lampiran 2 Penyusunan Skala

Skala Penerimaan Pajak

No.	Pertanyaan	SS	S	TS	STS
1	Tarif yang saya bayar sudah sesuai jumlah yang ditagih				
2	Pajak merupakan sumber utama pendapatan negara yang dialokasikan untuk pembangunan				
3	Peningkatan jumlah wajib pajak akan meningkatkan penerimaan pajak				
4	Pembayaran pajak tepat waktu dan sesuai akan meningkatkan penerimaan pajak negara				
5	Kemudahan administrasi pajak akan meningkatkan penerimaan pajak				
6	Adanya kewajiban kepemilikan NPWP akan meningkatkan penerimaan pajak negara				
7	Transparansi pajak kepada publik akan mendorong kepercayaan Wajib Pajak dan meningkatkan penerimaan pajak				

Skala Kepatuhan Wajib Pajak

No.	Pertanyaan	SS	S	TS	STS
1	Saya membayar pajak tepat waktu sesuai ketentuan Undang-Undang				
2	Saya bertanggung jawab untuk membayar pajak tepat waktu				
3	Saya tidak pernah terlambat membayar pajak				
4	Saya tidak memiliki tunggakan pajak				
5	Saya memiliki laporan keuangan yang baik dan teraudit setiap tahunnya				
6	Saya memiliki catatan yang baik sebagai Wajib Pajak patuh				
7	Saya tidak pernah terjerat kasus pidana di bidang perpajakan				

Skala Pengampunan Pajak

No.	Pertanyaan	SS	S	TS	STS
1	Saya menerima manfaat dari program pengampunan pajak				
2	Saya memahami prosedur pengampunan pajak				

3	Saya mengetahui kewajiban Wajib Pajak dalam program pengampunan pajak				
4	Saya menerima perlakuan atas harta yang kurang/belum terungkap sesuai ketentuan				
5	Saya menerima setiap aturan yang ditetapkan pemerintah terkait program pengampunan pajak				
6	Saya memahami upaya hukum yang ditetapkan dalam program pengampunan pajak				
7	Program pengampunan pajak efektif dalam upaya mendorong Wajib Pajak mengungkapkan hartanya				

Skala Pemeriksaan Pajak

No.	Pertanyaan	SS	S	TS	STS
1	Pemeriksaan pajak mendorong Wajib Pajak menghitung dan membayar pajak dengan tepat				
2	Pemeriksaan pajak mendorong Wajib Pajak untuk patuh membayar pajak				

3	Pemeriksaan pajak mendorong Wajib Pajak menyampaikan SPT tepat waktu				
4	Pemeriksaan pajak perlu dilakukan bagi Wajib Pajak yang terlambat membayar pajak/kurang bayar				
5	Pemeriksaan pajak diperlukan untuk mengantisipasi kecurangan				



Lampiran 3 Hasil Uji SPSS

Skala Penerimaan Pajak

Reliability Statistics

Cronbach's Alpha	N of Items
,846	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
TR1	21,3900	8,463	,292	,860
TR2	21,7100	6,471	,614	,826
TR3	21,7300	6,280	,734	,803
TR4	21,5600	7,118	,733	,811
TR5	21,6300	6,983	,689	,814
TR6	21,7300	6,603	,644	,819
TR7	21,6300	7,084	,553	,833

Skala Kepatuhan Wajib Pajak

Reliability Statistics

Cronbach's Alpha	N of Items
,894	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
TC1	22,3100	6,054	,734	,876
TC2	22,3400	6,105	,716	,878
TC3	22,4500	5,179	,814	,864
TC4	22,3600	5,505	,824	,863

TC5	22,5000	5,667	,644	,887
TC6	22,3800	5,632	,824	,864
TC7	22,2600	6,720	,361	,913

Skala Pengampunan Pajak

Reliability Statistics

Cronbach's Alpha	N of Items
,907	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
TA1	20,6300	11,205	,546	,914
TA2	20,5100	10,596	,808	,883
TA3	20,5000	10,556	,735	,891
TA4	20,5100	10,757	,725	,892
TA5	20,3600	11,122	,714	,894
TA6	20,4000	10,909	,772	,887
TA7	20,3100	11,105	,798	,886

Skala Pemeriksaan Pajak

Reliability Statistics

Cronbach's Alpha	N of Items
,907	5

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
TAUD1	14,5900	3,355	,788	,881
TAUD2	14,5800	3,337	,805	,878
TAUD3	14,6100	3,331	,795	,880
TAUD4	14,5600	3,239	,839	,870

TAUD5	14,5000	3,626	,607	,919
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Hasil Uji Validitas

Skala Penerimaan Pajak

Correlations

		TR1	TR2	TR3	TR4	TR5	TR6	TR7	TRT
TR1	Pearson	1	,046	,334**	,245*	,400**	,266**	,107	,409**
	Correlation								
	Sig. (2-tailed)		,648	,001	,014	,000	,008	,288	,000
	N	100	100	100	100	100	100	100	100
TR2	Pearson	,046	1	,661**	,592**	,421**	,430**	,441**	,752**
	Correlation								
	Sig. (2-tailed)	,648		,000	,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100
TR3	Pearson	,334**	,661**	1	,609**	,559**	,522**	,426**	,830**
	Correlation								
	Sig. (2-tailed)	,001	,000		,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100
TR4	Pearson	,245*	,592**	,609**	1	,550**	,531**	,555**	,803**
	Correlation								
	Sig. (2-tailed)	,014	,000	,000		,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100
TR5	Pearson	,400**	,421**	,559**	,550**	1	,626**	,444**	,778**
	Correlation								
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000	,000
	N	100	100	100	100	100	100	100	100
TR6	Pearson	,266**	,430**	,522**	,531**	,626**	1	,435**	,764**
	Correlation								
	Sig. (2-tailed)	,008	,000	,000	,000	,000		,000	,000
	N	100	100	100	100	100	100	100	100
TR7	Pearson	,107	,441**	,426**	,555**	,444**	,435**	1	,686**
	Correlation								
	Sig. (2-tailed)	,288	,000	,000	,000	,000	,000		,000
	N	100	100	100	100	100	100	100	100

TRT	Pearson	,409**	,752**	,830**	,803**	,778**	,764**	,686**	1
	Correlation								
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	
	N	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).

Skala Kepatuhan Wajib Pajak

Correlations

		TC1	TC2	TC3	TC4	TC5	TC6	TC7	TCT
TC1	Pearson	1	,704**	,752**	,691**	,461**	,619**	,232*	,802**
	Correlation								
	Sig. (2-tailed)		,000	,000	,000	,000	,000	,020	,000
	N	100	100	100	100	100	100	100	100
TC2	Pearson	,704**	1	,680**	,707**	,418**	,633**	,261**	,787**
	Correlation								
	Sig. (2-tailed)	,000		,000	,000	,000	,000	,009	,000
	N	100	100	100	100	100	100	100	100
TC3	Pearson	,752**	,680**	1	,787**	,566**	,711**	,299**	,881**
	Correlation								
	Sig. (2-tailed)	,000	,000		,000	,000	,000	,002	,000
	N	100	100	100	100	100	100	100	100
TC4	Pearson	,691**	,707**	,787**	1	,611**	,769**	,242*	,879**
	Correlation								
	Sig. (2-tailed)	,000	,000	,000		,000	,000	,015	,000
	N	100	100	100	100	100	100	100	100
TC5	Pearson	,461**	,418**	,566**	,611**	1	,656**	,356**	,759**
	Correlation								
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000	,000
	N	100	100	100	100	100	100	100	100
TC6	Pearson	,619**	,633**	,711**	,769**	,656**	1	,418**	,877**
	Correlation								
	Sig. (2-tailed)	,000	,000	,000	,000	,000		,000	,000
	N	100	100	100	100	100	100	100	100
TC7	Pearson	,232*	,261**	,299**	,242*	,356**	,418**	1	,502**
	Correlation								
	Sig. (2-tailed)	,020	,009	,002	,015	,000	,000		,000
	N	100	100	100	100	100	100	100	100

TCT	Pearson	,802**	,787**	,881**	,879**	,759**	,877**	,502**	1
	Correlation								
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	
	N	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).

Skala Pengampunan Pajak

Correlations

		TA1	TA2	TA3	TA4	TA5	TA6	TA7	TAT
TA1	Pearson	1	,612**	,433**	,475**	,384**	,424**	,413**	,679**
	Correlation								
	Sig. (2-tailed)		,000	,000	,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100
TA2	Pearson	,612**	1	,728**	,597**	,597**	,631**	,705**	,865**
	Correlation								
	Sig. (2-tailed)	,000		,000	,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100
TA3	Pearson	,433**	,728**	1	,620**	,516**	,613**	,681**	,817**
	Correlation								
	Sig. (2-tailed)	,000	,000		,000	,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100
TA4	Pearson	,475**	,597**	,620**	1	,616**	,605**	,627**	,806**
	Correlation								
	Sig. (2-tailed)	,000	,000	,000		,000	,000	,000	,000
	N	100	100	100	100	100	100	100	100
TA5	Pearson	,384**	,597**	,516**	,616**	1	,733**	,675**	,791**
	Correlation								
	Sig. (2-tailed)	,000	,000	,000	,000		,000	,000	,000
	N	100	100	100	100	100	100	100	100
TA6	Pearson	,424**	,631**	,613**	,605**	,733**	1	,762**	,835**
	Correlation								
	Sig. (2-tailed)	,000	,000	,000	,000	,000		,000	,000
	N	100	100	100	100	100	100	100	100
TA7	Pearson	,413**	,705**	,681**	,627**	,675**	,762**	1	,850**
	Correlation								
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000		,000
	N	100	100	100	100	100	100	100	100

TAT	Pearson Correlation	,679**	,865**	,817**	,806**	,791**	,835**	,850**	1
	Sig. (2-tailed)	,000	,000	,000	,000	,000	,000	,000	
	N	100	100	100	100	100	100	100	100

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

Skala Pemeriksaan Pajak

Correlations

		TAUD1	TAUD2	TAUD3	TAUD4	TAUD5	TAUDT
TAUD1	Pearson Correlation	1	,727**	,749**	,700**	,534**	,868**
	Sig. (2-tailed)		,000	,000	,000	,000	,000
	N	100	100	100	100	100	100
TAUD2	Pearson Correlation	,727**	1	,803**	,751**	,475**	,879**
	Sig. (2-tailed)	,000		,000	,000	,000	,000
	N	100	100	100	100	100	100
TAUD3	Pearson Correlation	,749**	,803**	1	,705**	,474**	,873**
	Sig. (2-tailed)	,000	,000		,000	,000	,000
	N	100	100	100	100	100	100
TAUD4	Pearson Correlation	,700**	,751**	,705**	1	,692**	,903**
	Sig. (2-tailed)	,000	,000	,000		,000	,000
	N	100	100	100	100	100	100
TAUD5	Pearson Correlation	,534**	,475**	,474**	,692**	1	,746**
	Sig. (2-tailed)	,000	,000	,000	,000		,000
	N	100	100	100	100	100	100
TAUDT	Pearson Correlation	,868**	,879**	,873**	,903**	,746**	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).

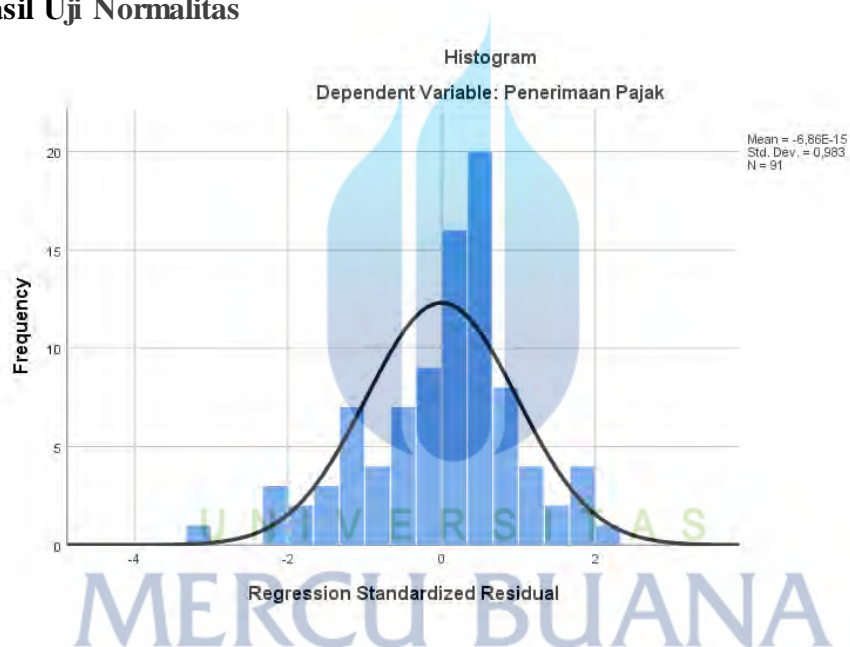
Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Range	Minimum	Maximum	Sum	Mean	Std. Deviation
Penerimaan Pajak	92	10	18	28	2303	25,03	3,094

Kepatuhan Wajib Pajak	92	13	15	28	2386	25,93	2,855
Pengampunan Pajak	92	17	11	28	2172	23,61	3,852
Pemeriksaan Pajak	92	8	12	20	1665	18,10	2,316
Valid N (listwise)	92						

Hasil Uji Normalitas



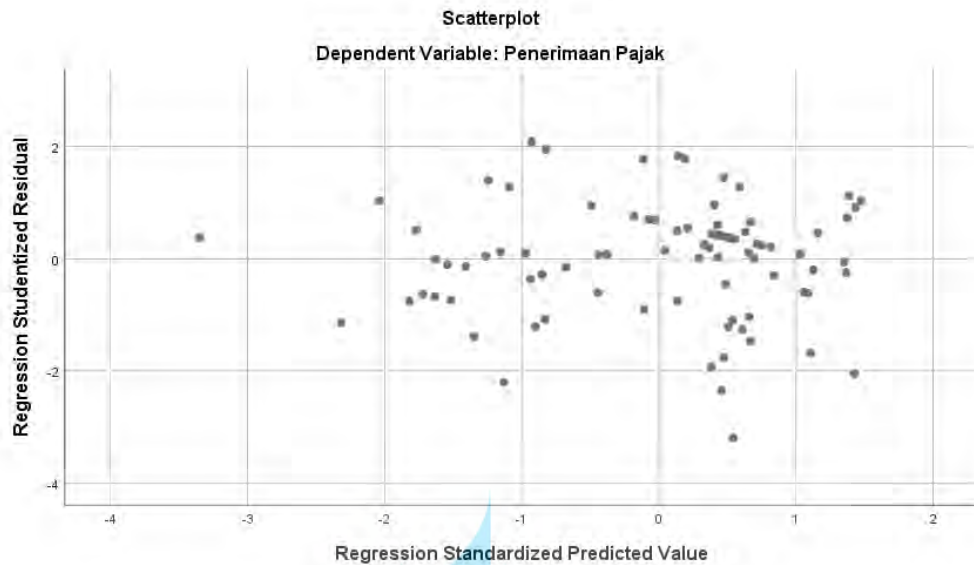
Hasil Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kepatuhan Wajib Pajak	,634	1,578
	Pengampunan Pajak	,832	1,202
	Pemeriksaan Pajak	,580	1,723

a. Dependent Variable: Penerimaan Pajak

Hasil Uji Heteroskedastisitas



Uji Determinasi R²

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,580 ^a	,336	,307	2,701

a. Predictors: (Constant), Pemeriksaan Pajak, Pengampunan Pajak, Kepatuhan Wajib Pajak

b. Dependent Variable: Penerimaan Pajak

Uji Signifikansi Simultan (Uji F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	180,424	3	60,141	9,169	,000 ^b
	Residual	570,635	87	6,559		
	Total	751,060	90			

a. Dependent Variable: Penerimaan Pajak

b. Predictors: (Constant), Pemeriksaan Pajak, Pengampunan Pajak, Kepatuhan Wajib Pajak

Uji Parameter Individual

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,173	1,495		4,798	,000
	Kepatuhan Wajib Pajak	,129	,115	,131	1,116	,268

Pengampunan Pajak	,026	,079	,033	,324	,747
Pemeriksaan Pajak	,451	,144	,385	3,139	,002

a. Dependent Variable: Penerimaan Pajak

Lampiran 4 Data Penelitian Kuesioner

Skala Penerimaan Pajak

N	PERNYATAAN VARIABEL Y							TABEL Y
	Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	
1	4	4	4	4	4	4	4	28
2	4	3	3	3	3	3	3	22
3	4	4	4	4	4	4	4	28
4	3	4	4	3	3	3	4	24
5	4	3	3	4	3	4	4	25
6	3	3	3	3	3	3	3	21
7	4	4	4	4	4	4	4	28
8	4	4	4	4	4	4	4	28
9	3	3	2	3	3	3	4	21
10	4	3	4	4	4	3	4	26
11	4	4	4	4	4	4	4	28
12	4	4	4	4	3	4	3	26
13	4	4	2	3	4	2	4	23
14	4	3	3	3	3	3	4	23
15	4	4	4	4	4	4	4	28
16	4	4	4	4	3	3	3	25
17	4	4	3	4	4	3	3	25
18	4	2	4	4	4	4	4	26
19	3	3	3	3	3	3	3	21
20	4	4	4	4	4	1	4	25

21	4	3	3	3	3	2	3	21
22	3	3	3	3	3	3	3	21
23	4	4	3	4	4	4	4	27
24	3	4	3	3	3	3	3	22
25	3	3	3	4	4	4	4	25
26	3	3	3	3	3	3	3	21
27	4	4	4	4	4	4	3	27
28	4	3	3	3	2	3	4	22
29	4	4	4	4	4	4	4	28
30	4	4	4	4	3	3	4	26
31	4	4	4	4	3	3	3	25
32	3	3	3	4	4	4	4	25
33	4	4	4	4	4	4	4	28
34	4	3	4	4	4	3	2	24
35	4	4	4	3	4	4	2	25
36	2	4	3	3	2	2	3	19
37	4	4	4	4	4	4	3	27
38	4	4	4	3	4	4	4	27
39	4	4	4	4	4	4	4	28
40	4	4	4	4	4	4	4	28
41	4	4	4	4	4	4	4	28
42	4	4	4	4	4	4	4	28
43	4	4	4	4	4	4	4	28
44	4	4	4	4	4	4	4	28
45	4	4	4	4	4	4	4	28
46	4	4	4	4	4	4	4	28
47	4	4	4	4	4	4	4	28
48	4	4	4	4	4	4	4	28
49	4	4	4	4	4	4	4	28
50	4	4	4	4	4	4	4	28
51	4	4	4	4	4	4	4	28
52	4	4	4	4	4	4	4	28
53	4	4	4	4	4	4	4	28
54	4	4	4	4	4	4	4	28
55	4	4	4	4	4	4	4	28
56	4	3	4	4	4	4	4	27
57	4	4	4	4	4	4	4	28
58	3	3	3	3	3	3	3	21
59	4	4	4	4	4	4	4	28
60	4	4	4	4	4	4	4	28

61	4	4	4	4	4	4	4	28
62	4	4	4	4	4	4	4	28
63	4	4	4	4	4	4	4	28
64	4	4	4	4	4	4	4	28
65	4	2	3	3	3	2	2	19
66	4	1	2	3	3	4	3	20
67	4	2	2	2	4	4	1	19
68	4	1	2	3	3	2	3	18
69	4	2	2	3	3	3	3	20
70	4	2	2	3	3	2	4	20
71	4	2	4	3	4	3	4	24
72	3	4	3	4	3	4	4	25
73	4	2	2	4	2	2	2	18
74	4	3	3	3	4	3	3	23
75	4	3	3	3	3	3	3	22
76	4	3	3	3	3	3	3	22
77	4	2	3	3	3	3	3	21
78	4	4	4	4	4	4	4	28
79	4	4	4	3	3	3	3	24
80	4	4	4	4	4	3	3	26
81	4	4	4	4	3	3	3	25
82	4	3	3	3	3	3	4	23
83	4	4	4	4	4	4	4	28
84	3	4	4	4	3	3	4	25
85	4	4	3	4	3	4	4	26
86	3	3	2	4	4	3	4	23
87	4	3	2	3	3	3	3	21
88	3	4	2	4	3	3	3	22
89	4	3	3	3	3	3	3	22
90	4	3	3	3	3	3	3	22
91	4	4	4	4	4	4	4	28
92	4	4	4	4	4	4	4	28

Skala Kepatuhan Wajib Pajak

N	PERNYATAAN VARIABEL X1							TABEL X1
	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	
1	4	3	4	4	4	4	4	27
2	4	4	3	3	3	3	3	23

3	4	4	4	4	4	4	4	28
4	3	3	3	4	3	4	4	24
5	3	3	3	3	3	4	4	23
6	3	3	3	3	3	3	3	21
7	4	4	4	4	4	4	4	28
8	4	4	4	4	3	3	4	26
9	3	3	1	3	3	3	4	20
10	4	4	4	4	2	4	4	26
11	4	4	4	4	4	4	4	28
12	3	3	3	3	4	3	4	23
13	3	4	3	4	3	3	4	24
14	4	3	3	3	3	3	4	23
15	3	3	3	3	2	3	3	20
16	4	4	3	4	4	4	4	27
17	4	4	4	4	4	4	4	28
18	4	4	4	4	3	4	4	27
19	3	3	3	3	3	3	3	21
20	4	4	4	4	4	4	4	28
21	3	3	3	3	3	3	4	22
22	3	3	3	3	3	3	3	21
23	4	4	4	4	4	4	4	28
24	2	3	1	1	2	2	4	15
25	4	4	3	4	3	3	3	24
26	3	3	3	3	3	3	3	21
27	3	3	2	3	3	3	4	21
28	3	3	3	3	3	3	4	22
29	4	4	4	4	3	3	4	26
30	4	4	4	4	3	4	4	27
31	4	4	4	4	3	3	3	25
32	4	4	4	4	4	4	4	28
33	4	3	4	4	4	4	4	27
34	4	4	4	4	4	4	4	28
35	4	4	4	4	3	3	4	26
36	3	3	3	3	3	2	2	19
37	4	3	4	4	4	4	4	27
38	4	4	4	4	4	4	4	28
39	4	4	4	4	4	4	4	28
40	4	4	4	4	4	4	4	28
41	4	4	4	4	4	4	4	28
42	4	4	4	4	3	4	4	27

43	4	4	4	4	4	4	4	28
44	4	4	4	4	4	4	4	28
45	4	4	4	4	4	4	4	28
46	4	4	4	4	4	4	4	28
47	4	4	4	4	4	4	4	28
48	4	4	4	4	4	4	4	28
49	3	4	4	4	4	4	4	27
50	4	3	3	3	3	3	4	23
51	4	4	4	4	4	4	4	28
52	4	4	4	4	4	4	4	28
53	4	4	4	3	3	4	4	26
54	4	4	4	4	4	4	4	28
55	4	4	4	4	4	4	4	28
56	3	4	3	4	4	4	4	26
57	4	4	4	4	4	4	4	28
58	4	4	4	4	4	4	4	28
59	3	3	3	3	4	4	4	24
60	4	4	4	4	4	4	4	28
61	4	4	4	4	4	4	4	28
62	4	4	4	4	4	4	4	28
63	4	4	4	4	2	4	4	26
64	4	4	4	4	4	4	4	28
65	4	4	4	4	4	4	4	28
66	4	4	4	4	4	4	4	28
67	4	4	4	4	4	4	4	28
68	4	4	4	4	3	4	4	27
69	4	4	4	4	4	4	4	28
70	4	4	4	4	4	4	4	28
71	4	4	4	4	4	4	4	28
72	4	4	3	4	4	4	4	27
73	4	4	4	4	4	4	4	28
74	4	4	4	4	4	4	4	28
75	4	4	4	4	4	4	4	28
76	3	3	3	3	3	3	4	22
77	4	4	4	4	4	4	4	28
78	4	4	4	4	4	4	4	28
79	4	4	4	4	4	4	4	28
80	4	3	3	3	4	3	4	24
81	4	4	4	4	4	4	4	28
82	4	4	4	4	4	4	4	28

83	4	4	4	4	4	4	4	28
84	4	4	3	2	2	3	4	22
85	4	4	3	4	3	4	1	23
86	3	3	3	3	3	3	3	21
87	4	4	4	4	4	4	4	28
88	4	3	3	3	3	3	3	22
89	4	4	4	4	4	4	4	28
90	4	4	4	4	4	4	3	27
91	4	4	3	4	3	4	4	26
92	4	4	4	4	4	4	4	28

Skala Pengampunan Pajak

N	PERNYATAAN VARIABEL X2							TABEL X2
	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	
1	3	3	3	3	3	3	3	21
2	3	3	3	3	3	3	3	21
3	4	4	4	4	4	4	4	28
4	3	2	3	3	3	3	3	20
5	3	3	4	2	3	3	4	22
6	3	3	3	3	3	3	3	21
7	3	3	3	3	3	3	3	21
8	3	2	2	3	3	3	3	19
9	3	2	2	2	3	2	2	16
10	2	2	2	2	2	2	2	14
11	4	4	4	4	4	4	4	28
12	3	3	2	2	4	3	3	20
13	4	4	4	3	3	3	4	25
14	3	3	3	2	3	3	3	20
15	3	3	3	3	3	3	3	21
16	3	3	3	3	3	2	2	19
17	3	3	4	3	4	3	3	23
18	4	3	3	3	4	4	4	25
19	3	3	3	3	3	3	3	21
20	3	3	1	2	4	3	3	19
21	3	3	3	3	3	3	3	21
22	2	3	3	2	2	3	3	18
23	3	2	2	3	4	2	3	19
24	2	3	3	3	2	3	3	19
25	4	2	3	3	2	3	3	20

26	3	3	3	3	3	3	3	21
27	4	3	3	3	3	3	3	22
28	3	2	2	2	2	3	3	17
29	3	2	2	3	3	3	3	19
30	2	2	2	3	3	3	2	17
31	3	3	3	4	4	4	4	25
32	3	3	3	3	3	4	4	23
33	4	4	4	4	4	3	4	27
34	4	4	4	4	3	4	4	27
35	2	3	3	3	3	3	3	20
36	1	2	2	2	1	1	2	11
37	2	3	3	4	4	4	4	24
38	3	4	4	4	4	3	4	26
39	4	4	4	4	4	4	4	28
40	4	4	4	4	4	4	4	28
41	4	4	4	4	4	4	4	28
42	4	4	4	4	4	4	4	28
43	2	4	4	2	4	4	4	24
44	4	4	4	4	4	4	4	28
45	3	4	4	4	4	4	4	27
46	4	4	4	3	4	4	4	27
47	4	4	4	4	4	4	3	27
48	4	3	4	3	3	3	3	23
49	4	4	4	4	4	4	4	28
50	2	3	3	3	4	4	4	23
51	4	4	4	4	4	4	4	28
52	4	3	2	2	3	4	3	21
53	3	4	4	4	4	4	4	27
54	3	3	3	3	3	3	3	21
55	4	4	4	4	4	4	4	28
56	4	4	4	4	4	4	4	28
57	2	3	4	3	3	3	3	21
58	2	2	4	4	4	4	4	24
59	4	4	4	4	4	4	4	28
60	3	3	4	3	3	3	3	22
61	4	4	4	4	4	4	4	28
62	2	3	4	4	4	4	4	25
63	1	3	4	4	4	4	4	24
64	4	4	4	4	4	4	4	28
65	3	3	3	3	4	4	4	24

66	4	4	4	4	4	4	4	28
67	4	4	4	4	4	4	4	28
68	4	4	4	4	4	4	4	28
69	3	4	4	2	3	3	4	23
70	2	3	4	2	4	4	4	23
71	4	4	4	4	4	4	4	28
72	3	3	3	3	4	3	4	23
73	3	3	3	4	3	3	4	23
74	3	4	3	3	3	3	4	23
75	4	4	4	4	4	4	4	28
76	3	4	4	4	4	4	4	27
77	4	4	4	4	4	4	4	28
78	3	4	3	3	3	3	3	22
79	4	4	3	4	3	3	4	25
80	4	4	4	4	4	4	4	28
81	3	3	2	3	3	3	3	20
82	4	4	4	4	4	4	4	28
83	3	3	3	3	3	3	3	21
84	3	3	3	4	3	2	4	22
85	4	4	4	4	4	4	4	28
86	3	3	3	3	3	3	3	21
87	3	3	3	3	3	4	4	23
88	2	3	2	3	4	3	3	20
89	2	3	3	4	4	4	4	24
90	4	4	4	4	4	4	4	28
91	4	4	4	4	4	4	4	28
92	4	4	4	4	4	4	4	28

Skala Pemeriksaan Pajak

N	PERNYATAAN VARIABEL X3					TABEL X3
	X3.1	X3.2	X3.3	X3.4	X3.5	
1	3	3	3	3	3	15
2	3	3	3	3	3	15
3	4	4	4	4	4	20
4	3	3	3	3	3	15
5	4	4	4	4	4	20
6	3	3	3	3	3	15
7	4	4	4	4	4	20
8	3	3	3	3	4	16

9	3	3	3	3	3	15
10	4	4	4	4	4	20
11	4	4	4	4	4	20
12	3	2	2	3	4	14
13	3	3	3	3	4	16
14	3	3	3	3	3	15
15	4	4	4	4	4	20
16	3	3	3	3	4	16
17	4	4	4	4	4	20
18	4	4	4	4	4	20
19	3	3	3	3	3	15
20	4	4	4	4	4	20
21	3	3	3	3	3	15
22	3	3	3	3	3	15
23	4	4	4	4	4	20
24	3	2	3	2	2	12
25	4	4	4	4	3	19
26	3	3	3	3	3	15
27	3	3	3	3	3	15
28	3	3	3	3	3	15
29	3	3	3	3	4	16
30	2	3	3	4	4	16
31	4	3	3	3	3	16
32	4	4	4	4	4	20
33	4	4	4	4	4	20
34	3	3	3	2	3	14
35	4	3	3	3	4	17
36	2	3	3	2	3	13
37	4	4	3	4	4	19
38	4	4	3	4	4	19
39	4	4	4	4	4	20
40	4	4	4	4	4	20
41	4	4	4	4	4	20
42	4	4	4	4	4	20
43	4	4	4	4	4	20
44	4	4	4	4	4	20
45	3	4	3	4	4	18
46	4	4	4	4	4	20
47	4	4	3	3	3	17
48	4	4	4	4	4	20

49	4	4	4	4	4	20
50	4	4	4	4	4	20
51	4	4	4	4	4	20
52	3	3	3	3	3	15
53	4	4	4	4	4	20
54	4	4	4	4	4	20
55	3	4	4	4	4	19
56	4	4	4	4	4	20
57	4	4	4	4	4	20
58	4	4	4	4	4	20
59	4	4	4	4	4	20
60	4	4	4	4	4	20
61	4	4	4	4	4	20
62	4	4	4	4	4	20
63	4	4	4	4	3	19
64	4	3	4	4	4	19
65	4	4	4	4	4	20
66	4	4	4	4	4	20
67	4	4	4	4	4	20
68	4	4	4	4	4	20
69	3	3	3	3	4	16
70	3	4	4	4	4	19
71	4	4	4	4	4	20
72	4	4	4	4	4	20
73	3	3	3	3	3	15
74	4	4	4	4	4	20
75	3	3	3	4	4	17
76	3	3	3	3	3	15
77	4	3	4	4	4	19
78	3	4	4	4	4	19
79	4	4	4	4	4	20
80	4	4	4	4	4	20
81	4	4	4	4	4	20
82	4	4	4	4	4	20
83	3	4	3	3	3	16
84	3	4	4	3	1	15
85	4	4	4	3	4	19
86	3	3	3	3	3	15
87	4	4	4	4	4	20
88	3	3	2	4	3	15

89	3	3	3	3	4	16
90	4	4	3	4	4	19
91	4	4	4	4	4	20
92	4	4	4	4	4	20

