

Lampiran 1. Lembar Kuesioner

KUISIONER PENELITIAN SKRIPSI

Perihal : Permohonan menjadi Responden

Kepada

Yth, Bapak/Ibu

Di Tempat

Saya selaku pemohon dalam kuisisioner ini :

Nama : Ghoniya Yuthiica

Perguruan Tinggi / Jurusan / Prodi : Universitas Brawijaya / Administrasi Bisnis / Perpajakan

Selaku dalam tahap penyusunan skripsi saya dengan judul **“Pengaruh Kualitas Pelayanan Pajak Terhadap Kepatuhan Wajib Pajak dan Penerimaan Pajak”**. Sehubungan dengan hal tersebut, saya mohon kesediaan Bapak/Ibu untuk ikut berpartisipasi sebagai responden dalam penelitian ini. Diharapkan partisipasi dari Bapak/Ibu dapat bermanfaat bagi perkembangan ilmu pengetahuan, dan dapat memberikan masukan bagi DJP guna memberikan pelayanan yang lebih baik di masa yang akan datang. Demi kenyamanan responden, data Bapak/Ibu sekalian akan saya rahasiakan. Terimakasih atas perhatian, waktu, dan kesediaannya.

Hormat Saya

Ghoniya Yuthiica

I. IDENTITAS RESPONDEN

Petunjuk pengisian : 1. Berikan tanda (X) atau centang (✓) pada jawaban sesuai dengan keadaan anda

2. *) coret yang tidak perlu

1. Jenis Kelamin : Laki-laki / Perempuan

2. Usia:

a. 25

b. > 25 – 35

- c. > 35
- 3. Tingkat pendidikan terakhir
 - a. SMP
 - b. SMA dan sederajat
 - c. Diploma
 - d. Sarjana
 - e. Lainnya (sebutkan)
- 4. Pekerjaan
 - a. Pegawai Swasta
 - b. Pegawai Negeri
 - c. Wiraswasta
 - d. Lainnya (sebutkan)

II. DAFTAR PERNYATAAN PENELITIAN

Petunjuk pengisian :

1. Pada bagian ini terdapat pernyataan mengenai kualitas pelayanan pajak, kepatuhan wajib pajak dan penerimaan pajak.
Mohon bacalah dan pahami setiap pernyataan di bawah ini secara seksama.
Setiap pertanyaan hanya memerlukan satu jawaban saja
2. Berilah tanda silang (X) atau centang (✓) pada kotak jawaban yang paling sesuai dengan pendapat dan jawaban pribadi Bapak/Ibu/Saudara/i.
3. Penilaian dilakukan berdasarkan skala berikut :
Sangat Setuju (SS) : 5
Setuju (S) : 4
Ragu-ragu (R) : 3
Tidak Setuju (TS) : 2
Sangat Tidak Setuju (STS) : 1

A. Variabel Kualitas Pelayanan Perpajakan

NO	PERNYATAAN	S	S	R	T	ST
		S	S	R	S	S
KEANDALAN (Reliability)						
1	Kecepatan petugas pajak dalam melakukan jasa pelayanan kepada wajib pajak					
2	Petugas pajak memberikan pelayanan yang akurat saat memberikan layanan					
3	Petugas pajak terlihat tulus dalam memecahkan masalah perpajakan dari wajib pajak					
4	Petugas pajak memberikan performa yang tepat saat pertama kali memberikan layanan kepada wajib pajak					
5	Petugas pajak memberikan pelayanan sesuai yang dijanjikan kepada wajib pajak					
6	Petugas pajak senantiasa menjaga data wajib pajak					
DAYA TANGGAP (Responsiveness)						
1	Petugas pajak merespon secara cepat dalam menanggapi keluhan wajib pajak					
2	Petugas pajak memiliki keinginan untuk membantu wajib pajak					

3	Petugas pajak selalu memberikan informasi jika pelayanan anda diberikan					
4	Petugas pajak menawarkan pelayanan dengan segera pada wajib pajak					
5	Petugas pajak selalu bersedia membantu wajib pajak					
6	Petugas pajak dengan sigap menanggapi permintaan dari wajib pajak					
JAMINAN (Assurance)						
1	Petugas pajak memberikan jaminan anurusan wajib pajak					
2	Petugas pajak menunjukkan sikap baik saat memberikan pelayanan					
3	Petugas pajak menjamin keamanan transaksi perpajakan					
4	Petugas pajak mampu menanamkan kepercayaan pada diri wajib pajak					
5	Wajib pajak merasa nyaman saat melakukan transaksi perpajakan					
6	Petugas pajak secara konsisten bersikap sopan sepanjang waktu					
7	Petugas pajak memiliki pengetahuan luas untuk menjawab pertanyaan-pertanyaan wajib pajak					
EMPATI (Empathy)						
1	Petugas pajak dapat berkomunikasi dengan mudah dengan wajib pajak					
2	Petugas pajak memberikan perhatian pada wajib pajak					
3	Petugas pajak memberikan pelayanan pada jam yang nyaman untuk semua					
4	Petugas pajak memberikan perhatian kepada semua wajib pajak					
5	Petugas pajak mengutamakan kepentingan wajib pajak					
6	Petugas pajak memahami kebutuhan wajib pajak					
BUKTI FISIK (Tangibles)						
1	saran tersedia dengan baik (area parkir, kamar mandi bersih, mushola, kursi yang nyaman, AC)					

2	Ruanganterjagakebersihannya					
3	Tata letakruangantertata denganbaik					
4	Petugas pajakmemiliki performa yang baik					
5	Fasilitasdilengkapidenganperalatan yang mutahir					
6	Memilikifasilitas yang menariksecara visual					
7	Petugas pajakmenggunakanpakaiandenganrapih					
8	Perlengkapanseperti (formulir SPT, SSP bukupetunjukpengisian SPT, dll) secara visual selalutersediauntukwajib pajak					

B. VariabelKepatuhanWajib Pajak

N O	PERNYATAAN	S S	S	R	T S	ST S
1	Wajib Pajak menyampaikanSuratPemberitahuan (SPT) Tahunansetiaptahunakhirpajak					
2	Wajib Pajak menyampaikanSuratPemberitahuan (SPT) Tahunandengantepatwaktu					
3	Wajib Pajak mengisi,menyetordanmelaporkanSuratPemberitahu an (SPT) Tahunandenganjujur					
4	Wajib Pajak mengisi,menyetordanmelaporkanSuratPemberitahu an (SPT) Tahunandenganbenar					
5	Wajib Pajak menyampaikan SPT sebagaibentukkewajibanperpajakan					

C. VariabelPenerimaan Pajak

N O	PERNYATAAN	S S	S	R	T S	ST S
1	Wajib Pajak merasa target penerimaanpajaksaatinisudahbaik					
2	Wajib Pajak menyadaribahwapajaksebagaisumberpenerimaannegara					

3	Wajib Pajak merasarealisasipenerimaanpajaksudahbaik					
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Lampiran 2.FrekuensiJawabanResponden

Frequency Table

x1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.0	1.0	1.0
	3	51	51.0	51.0	52.0
	4	46	46.0	46.0	98.0
	5	2	2.0	2.0	100.0
	Total	100	100.0	100.0	

x2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.0	1.0	1.0
	3	43	43.0	43.0	44.0
	4	48	48.0	48.0	92.0
	5	8	8.0	8.0	100.0
	Total	100	100.0	100.0	

x3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	3.0	3.0	3.0
	3	36	36.0	36.0	39.0
	4	57	57.0	57.0	96.0
	5	4	4.0	4.0	100.0
	Total	100	100.0	100.0	

x4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	3.0	3.0	3.0
	3	36	36.0	36.0	39.0
	4	56	56.0	56.0	95.0
	5	5	5.0	5.0	100.0
	Total	100	100.0	100.0	

x5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	2.0	2.0	2.0
	3	35	35.0	35.0	37.0
	4	57	57.0	57.0	94.0
	5	6	6.0	6.0	100.0
	Total	100	100.0	100.0	

x6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	2.0	2.0	2.0
	3	25	25.0	25.0	27.0
	4	69	69.0	69.0	96.0
	5	4	4.0	4.0	100.0
	Total	100	100.0	100.0	

x7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	2.0	2.0	2.0
	3	40	40.0	40.0	42.0
	4	53	53.0	53.0	95.0
	5	5	5.0	5.0	100.0
	Total	100	100.0	100.0	

x8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	2.0	2.0	2.0
	3	35	35.0	35.0	37.0
	4	58	58.0	58.0	95.0
	5	5	5.0	5.0	100.0
	Total	100	100.0	100.0	

x9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	32	32.0	32.0	32.0
	4	65	65.0	65.0	97.0
	5	3	3.0	3.0	100.0
	Total	100	100.0	100.0	

x10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	2.0	2.0	2.0
	3	41	41.0	41.0	43.0
	4	54	54.0	54.0	97.0
	5	3	3.0	3.0	100.0
	Total	100	100.0	100.0	

x11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	2.0	2.0	2.0
	3	25	25.0	25.0	27.0
	4	68	68.0	68.0	95.0
	5	5	5.0	5.0	100.0
	Total	100	100.0	100.0	

x12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	4	4.0	4.0	4.0
	3	37	37.0	37.0	41.0
	4	56	56.0	56.0	97.0
	5	3	3.0	3.0	100.0
	Total	100	100.0	100.0	

x13

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	2.0	2.0	2.0
	3	34	34.0	34.0	36.0
	4	59	59.0	59.0	95.0
	5	5	5.0	5.0	100.0
	Total	100	100.0	100.0	

x14

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	3.0	3.0	3.0
	3	28	28.0	28.0	31.0
	4	64	64.0	64.0	95.0
	5	5	5.0	5.0	100.0
	Total	100	100.0	100.0	

x15

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.0	1.0	1.0
	3	29	29.0	29.0	30.0
	4	62	62.0	62.0	92.0
	5	8	8.0	8.0	100.0
	Total	100	100.0	100.0	

x16

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	7	7.0	7.0	7.0
	3	26	26.0	26.0	33.0
	4	62	62.0	62.0	95.0
	5	5	5.0	5.0	100.0
	Total	100	100.0	100.0	

x17

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	3.0	3.0	3.0
	3	20	20.0	20.0	23.0
	4	69	69.0	69.0	92.0
	5	8	8.0	8.0	100.0
	Total	100	100.0	100.0	

x18

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	3.0	3.0	3.0
	3	28	28.0	28.0	31.0
	4	60	60.0	60.0	91.0
	5	9	9.0	9.0	100.0
	Total	100	100.0	100.0	

x19

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	2.0	2.0	2.0
	3	43	43.0	43.0	45.0
	4	42	42.0	42.0	87.0
	5	13	13.0	13.0	100.0
	Total	100	100.0	100.0	

x20

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.0	1.0	1.0
	3	28	28.0	28.0	29.0
	4	65	65.0	65.0	94.0
	5	6	6.0	6.0	100.0
	Total	100	100.0	100.0	

x21

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	44	44.0	44.0	44.0
	4	54	54.0	54.0	98.0
	5	2	2.0	2.0	100.0
	Total	100	100.0	100.0	

x22

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1.0	1.0	1.0
	2	1	1.0	1.0	2.0
	3	29	29.0	29.0	31.0
	4	68	68.0	68.0	99.0
	5	1	1.0	1.0	100.0
	Total	100	100.0	100.0	

x23

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	43	43.0	43.0	43.0
	4	54	54.0	54.0	97.0
	5	3	3.0	3.0	100.0
	Total	100	100.0	100.0	

x24

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	2.0	2.0	2.0
	3	31	31.0	31.0	33.0
	4	64	64.0	64.0	97.0
	5	3	3.0	3.0	100.0
	Total	100	100.0	100.0	

x25

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	33	33.0	33.0	33.0
	4	62	62.0	62.0	95.0
	5	5	5.0	5.0	100.0
	Total	100	100.0	100.0	

x26

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1.0	1.0	1.0
	3	20	20.0	20.0	21.0
	4	73	73.0	73.0	94.0
	5	6	6.0	6.0	100.0
	Total	100	100.0	100.0	

x27

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	2.0	2.0	2.0
	3	28	28.0	28.0	30.0
	4	65	65.0	65.0	95.0
	5	5	5.0	5.0	100.0
	Total	100	100.0	100.0	

x28

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	3.0	3.0	3.0
	3	26	26.0	26.0	29.0
	4	68	68.0	68.0	97.0
	5	3	3.0	3.0	100.0
	Total	100	100.0	100.0	

x29

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	6	6.0	6.0	6.0
	3	32	32.0	32.0	38.0
	4	59	59.0	59.0	97.0
	5	3	3.0	3.0	100.0
	Total	100	100.0	100.0	

x30

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	7	7.0	7.0	7.0
	3	38	38.0	38.0	45.0
	4	53	53.0	53.0	98.0
	5	2	2.0	2.0	100.0
	Total	100	100.0	100.0	

x31

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	7	7.0	7.0	7.0
	3	32	32.0	32.0	39.0
	4	60	60.0	60.0	99.0
	5	1	1.0	1.0	100.0
	Total	100	100.0	100.0	

x32

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	25	25.0	25.0	25.0
	4	69	69.0	69.0	94.0
	5	6	6.0	6.0	100.0
	Total	100	100.0	100.0	

x33

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	33	33.0	33.0	33.0
	4	62	62.0	62.0	95.0
	5	5	5.0	5.0	100.0
	Total	100	100.0	100.0	

Y1.1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	1	1.0	1.0	1.0
2	7	7.0	7.0	8.0
3	20	20.0	20.0	28.0
4	60	60.0	60.0	88.0
5	12	12.0	12.0	100.0
Total	100	100.0	100.0	

Y1.2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	2	2.0	2.0	2.0
2	6	6.0	6.0	8.0
3	26	26.0	26.0	34.0
4	54	54.0	54.0	88.0
5	12	12.0	12.0	100.0
Total	100	100.0	100.0	

Y1.3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	3	3.0	3.0	3.0
2	7	7.0	7.0	10.0
3	22	22.0	22.0	32.0
4	55	55.0	55.0	87.0
5	13	13.0	13.0	100.0
Total	100	100.0	100.0	

Y1.4

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	3	3.0	3.0	3.0
2	7	7.0	7.0	10.0
3	20	20.0	20.0	30.0
4	57	57.0	57.0	87.0
5	13	13.0	13.0	100.0
Total	100	100.0	100.0	

Y1.5

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	2	2.0	2.0	2.0
2	6	6.0	6.0	8.0
3	21	21.0	21.0	29.0
4	55	55.0	55.0	84.0
5	16	16.0	16.0	100.0
Total	100	100.0	100.0	

Y2.1

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	2	2.0	2.0	2.0
2	8	8.0	8.0	10.0
3	50	50.0	50.0	60.0
4	36	36.0	36.0	96.0
5	4	4.0	4.0	100.0
Total	100	100.0	100.0	

Y2.2

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	1	1.0	1.0	1.0
2	10	10.0	10.0	11.0
3	38	38.0	38.0	49.0
4	38	38.0	38.0	87.0
5	13	13.0	13.0	100.0
Total	100	100.0	100.0	

Y2.3

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1	2	2.0	2.0	2.0
2	9	9.0	9.0	11.0
3	45	45.0	45.0	56.0
4	40	40.0	40.0	96.0
5	4	4.0	4.0	100.0
Total	100	100.0	100.0	

Lampiran 3. Uji Validitas dan Reliabilitas Validitas

Correlations

		TX
X1	Pearson Correlation	.524 **
	Sig. (2-tailed)	.000
	N	100
X2	Pearson Correlation	.543 **
	Sig. (2-tailed)	.000
	N	100
X3	Pearson Correlation	.588 **
	Sig. (2-tailed)	.000
	N	100
X4	Pearson Correlation	.513 **
	Sig. (2-tailed)	.000
	N	100
X5	Pearson Correlation	.582 **
	Sig. (2-tailed)	.000
	N	100
X6	Pearson Correlation	.603 **
	Sig. (2-tailed)	.000
	N	100
X7	Pearson Correlation	.482 **
	Sig. (2-tailed)	.000
	N	100
X8	Pearson Correlation	.580 **
	Sig. (2-tailed)	.000
	N	100
X9	Pearson Correlation	.525 **
	Sig. (2-tailed)	.000
	N	100
X10	Pearson Correlation	.466 **
	Sig. (2-tailed)	.000
	N	100
X11	Pearson Correlation	.622 **
	Sig. (2-tailed)	.000
	N	100

** . Correlation is significant at the 0.01 level

Correlations

		TX
X12	Pearson Correlation	.517**
	Sig. (2-tailed)	.000
	N	100
X13	Pearson Correlation	.535**
	Sig. (2-tailed)	.000
	N	100
X14	Pearson Correlation	.645**
	Sig. (2-tailed)	.000
	N	100
X15	Pearson Correlation	.563**
	Sig. (2-tailed)	.000
	N	100
X16	Pearson Correlation	.372**
	Sig. (2-tailed)	.000
	N	100
X17	Pearson Correlation	.666**
	Sig. (2-tailed)	.000
	N	100
X18	Pearson Correlation	.467**
	Sig. (2-tailed)	.000
	N	100
X19	Pearson Correlation	.553**
	Sig. (2-tailed)	.000
	N	100
X20	Pearson Correlation	.543**
	Sig. (2-tailed)	.000
	N	100
X21	Pearson Correlation	.421**
	Sig. (2-tailed)	.000
	N	100
X22	Pearson Correlation	.393**
	Sig. (2-tailed)	.000
	N	100

** . Correlation is significant at the 0.01 level

Correlations

		TX
X23	Pearson Correlation	.404**
	Sig. (2-tailed)	.000
	N	100
X24	Pearson Correlation	.488**
	Sig. (2-tailed)	.000
	N	100
X25	Pearson Correlation	.540**
	Sig. (2-tailed)	.000
	N	100
X26	Pearson Correlation	.626**
	Sig. (2-tailed)	.000
	N	100
X27	Pearson Correlation	.553**
	Sig. (2-tailed)	.000
	N	100
X28	Pearson Correlation	.623**
	Sig. (2-tailed)	.000
	N	100
X29	Pearson Correlation	.581**
	Sig. (2-tailed)	.000
	N	100
X30	Pearson Correlation	.474**
	Sig. (2-tailed)	.000
	N	100
X31	Pearson Correlation	.497**
	Sig. (2-tailed)	.000
	N	100
X32	Pearson Correlation	.642**
	Sig. (2-tailed)	.000
	N	100
X33	Pearson Correlation	.493**
	Sig. (2-tailed)	.000
	N	100

** . Correlation is significant at the 0.01 level

Correlations

Correlations

		TY1
Y1.1	Pearson Correlation	.938**
	Sig. (2-tailed)	.000
	N	100
Y1.2	Pearson Correlation	.931**
	Sig. (2-tailed)	.000
	N	100
Y1.3	Pearson Correlation	.954**
	Sig. (2-tailed)	.000
	N	100
Y1.4	Pearson Correlation	.959**
	Sig. (2-tailed)	.000
	N	100
Y1.5	Pearson Correlation	.937**
	Sig. (2-tailed)	.000
	N	100

** . Correlation is significant at the 0.01 level

Correlations

Correlations

		TY2
Y2.1	Pearson Correlation	.922**
	Sig. (2-tailed)	.000
	N	100
Y2.2	Pearson Correlation	.907**
	Sig. (2-tailed)	.000
	N	100
Y2.3	Pearson Correlation	.936**
	Sig. (2-tailed)	.000
	N	100

** . Correlation is significant at the 0.01 level

Reliability X

Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded ^a	0	.0
	Total	100	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.921	33

Reliability

Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded ^a	0	.0
	Total	100	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.969	5

Reliability

Case Processing Summary

		N	%
Cases	Valid	100	100.0
	Excluded ^a	0	.0
	Total	100	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.908	3

Lampiran 4. Asumsi Klasik

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kualitas Pelayanan Pajak	1.000	1.000

a. Dependent Variable: Kepatuhan WP

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kualitas Pelayanan Pajak	.430	2.326
	Kepatuhan WP	.430	2.326

a. Dependent Variable: Penerimaan Pajak

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	Unstandardized Residual
N		100	100
Normal Parameters ^{a,b}	Mean	.0000000	.0000000
	Std. Deviation	2.65574630	1.34027305
Most Extreme Differences	Absolute	.103	.068
	Positive	.089	.068
	Negative	-.103	-.045
Kolmogorov-Smirnov Z		1.026	.683
Asymp. Sig. (2-tailed)		.243	.740

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 5. Analisis jalur terhadap Y_1 (kepatuhan Wajib pajak)

Regression

Descriptive Statistics

	Mean	Std. Deviation	N
Kepatuhan WP	18.58	4.051	100
Kualitas Pelayanan Pajak	121.18	10.511	100

Correlations

		Kepatuhan WP	Kualitas Pelayanan Pajak
Pearson Correlation	Kepatuhan WP	1.000	.755
	Kualitas Pelayanan Pajak	.755	1.000
Sig. (1-tailed)	Kepatuhan WP	.	.000
	Kualitas Pelayanan Pajak	.000	.
N	Kepatuhan WP	100	100
	Kualitas Pelayanan Pajak	100	100

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Kualitas Pelayanan Pajak ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan WP

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.755 ^a	.570	.566	2.669	1.890

a. Predictors: (Constant), Kualitas Pelayanan Pajak

b. Dependent Variable: Kepatuhan WP

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	926.114	1	926.114	129.982	.000 ^a
	Residual	698.246	98	7.125		
	Total	1624.360	99			

a. Predictors: (Constant), Kualitas Pelayanan Pajak

b. Dependent Variable: Kepatuhan WP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-16.683	3.104		-5.374	.000
	Kualitas Pelayanan Pajak	.291	.026	.755	11.401	.000

a. Dependent Variable: Kepatuhan WP

Lampiran 6. Analisis Jalur terhadap Y₂ (Penerimaan Pajak)

Regression

Descriptive Statistics

	Mean	Std. Deviation	N
Penerimaan Pajak	10.19	2.237	100
Kualitas Pelayanan Pajak	121.18	10.511	100
Kepatuhan WP	18.58	4.051	100

Correlations

		Penerimaan Pajak	Kualitas Pelayanan Pajak	Kepatuhan WP
Pearson Correlation	Penerimaan Pajak	1.000	.684	.789
	Kualitas Pelayanan Pajak	.684	1.000	.755
	Kepatuhan WP	.789	.755	1.000
Sig. (1-tailed)	Penerimaan Pajak	.	.000	.000
	Kualitas Pelayanan Pajak	.000	.	.000
	Kepatuhan WP	.000	.000	.
N	Penerimaan Pajak	100	100	100
	Kualitas Pelayanan Pajak	100	100	100
	Kepatuhan WP	100	100	100

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Kepatuhan WP, Kualitas Pelayanan Pajak ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: Penerimaan Pajak

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.801 ^a	.641	.634	1.354	2.299

a. Predictors: (Constant), Kepatuhan WP, Kualitas Pelayanan Pajak

b. Dependent Variable: Penerimaan Pajak

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	317.553	2	158.777	86.604	.000 ^a
	Residual	177.837	97	1.833		
	Total	495.390	99			

a. Predictors: (Constant), Kepatuhan WP, Kualitas Pelayanan Pajak

b. Dependent Variable: Penerimaan Pajak

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.613	1.792		-.900	.370
	Kualitas Pelayanan Pajak	.044	.020	.205	2.213	.029
	Kepatuhan WP	.350	.051	.634	6.835	.000

a. Dependent Variable: Penerimaan Pajak