

LAMPIRAN 1
KUESIONER PENELITIAN

Kepada Yth.
Bapak/Ibu/Saudara/i
Di Tempat

Dengan hormat,
Perkenalkan saya mahasiswa Program Studi Akuntansi Fakultas Ekonomi Universitas Islam Indonesia yang saat ini sedang melakukan penelitian untuk memenuhi sebagian persyaratan dalam penyelesaian pendidikan. Penelitian yang sedang saya lakukan berjudul

“Analisis Faktor-Faktor Potensial Terhadap Minat Penggunaan *E-Filing*:
Modifikasi *Technology Acceptance Model* (TAM) dan *Theory of Planned
Behavior* (TPB)”

Sehubungan dengan hal tersebut, saya menyusun kuesioner yang didalamnya terdapat pertanyaan-pertanyaan yang dimaksudkan untuk memperoleh penilaian Bapak/Ibu/Saudara/i, khususnya berkenaan dengan *e-filing*. Saya mohon kesediaan Bapak/Ibu/Saudara/i untuk mengisi kuesioner ini sesuai dengan petunjuk pengisiannya. Perlu saya sampaikan bahwa hasil penelitian ini hanya untuk kepentingan akademik dan akan terjamin kerahasiaannya.

Bantuan dari Bapak/Ibu/Saudara/i untuk mengisi kuesioner ini dengan sejujurnya, secara obyektif, dan apa adanya sangat berarti bagi penelitian ini. Atas bantuan dan kesediaan Bapak/Ibu/Saudara/i dalam mengisi kuesioner ini, saya ucapkan terima kasih.

Peneliti,

Fitra Kusumaningrum
13312111

KUESIONER

KARAKTERISTIK RESPONDEN

Petunjuk: Bapak/Ibu/Saudara/i cukup memberi tanda silang (X) atau centang (√) pada kolom yang sesuai.

1. Jenis Kelamin

- Laki-laki
 Perempuan

2. Usia

- | | |
|--------------------------------------|---------------------------------------|
| <input type="checkbox"/> ≤ 20 tahun | <input type="checkbox"/> 41-50 tahun |
| <input type="checkbox"/> 21-30 tahun | <input type="checkbox"/> 51- 60 tahun |
| <input type="checkbox"/> 31-40 tahun | <input type="checkbox"/> ≥ 61 tahun |

3. Pendidikan Terakhir

- | | |
|----------------------------------|---|
| <input type="checkbox"/> SMA | <input type="checkbox"/> S2 |
| <input type="checkbox"/> Diploma | <input type="checkbox"/> S3 |
| <input type="checkbox"/> S1 | <input type="checkbox"/> Lainnya (sebutkan) |

4. Bidang Profesi

- | | |
|--|---|
| <input type="checkbox"/> PNS | <input type="checkbox"/> Wiraswasta |
| <input type="checkbox"/> BUMN | <input type="checkbox"/> Lainnya (sebutkan) |
| <input type="checkbox"/> Karyawan Swasta | |

5. Pengalaman penggunaan *e-filing*?

- < 1 tahun
 1-2 tahun
 > 2 tahun

ITEM PERTANYAAN

Petunjuk: Bapak/Ibu/Saudara/i cukup memilih salah satu jawaban pada kolom yang tersedia dengan cara memberi tanda silang (X) atau centang (√) pada jawaban yang dianggap paling sesuai dengan persepsi Bapak/Ibu/Saudara/i terhadap minat penggunaan *e-filing*.

Keterangan:

STS : Sangat Tidak Setuju

TS : Tidak Setuju

N : Netral

S : Setuju

SS : Sangat Setuju

1. Persepsi Kemudahan Penggunaan E-Filing

| No | Pertanyaan | 1 STS | 2 TS | 3 N | 4 S | 5 SS |
|----|---|----------|---------|--------|--------|---------|
| 1. | Saya merasa mempelajari cara menggunakan <i>e-filing</i> merupakan sesuatu hal yang mudah. | | | | | |
| 2. | Saya merasa begitu mudah untuk melakukan apa yang ingin saya lakukan dengan menggunakan <i>e-filing</i> dalam menyampaikan SPT. | | | | | |
| 3. | Sangat mudah bagi saya untuk menjadi terampil dalam menggunakan <i>e-filing</i> . | | | | | |
| 4. | Secara keseluruhan, saya merasa <i>e-filing</i> mudah digunakan. | | | | | |

2. Persepsi Kegunaan E-Filing

| No | Pertanyaan | 1 STS | 2 TS | 3 N | 4 S | 5 SS |
|----|---|----------|---------|--------|--------|---------|
| 1. | Dengan menggunakan <i>e-filing</i> akan mempercepat proses penyampaian SPT saya. | | | | | |
| 2. | Dengan menggunakan <i>e-filing</i> akan meningkatkan pemahaman saya dalam menyampaikan SPT. | | | | | |
| 3. | Dengan menggunakan <i>e-filing</i> akan membantu saya mengurangi kesalahan dalam menyampaikan SPT. | | | | | |
| 4. | Secara keseluruhan, <i>e-filing</i> akan berguna bagi saya dalam memanfaatkan layanan SPT <i>online</i> . | | | | | |
| 5. | <i>E-filing</i> tidak akan memberikan manfaat bagi saya. | | | | | |

3. Norma Subjektif

| No | Pertanyaan | 1 STS | 2 TS | 3 N | 4 S | 5 SS |
|----|--|----------|---------|--------|--------|---------|
| 1. | Atasan saya mendorong saya untuk menggunakan <i>e-filing</i> . | | | | | |
| 2. | Teman-teman saya mendorong saya untuk menggunakan <i>e-filing</i> . | | | | | |
| 3. | Anggota keluarga saya mendorong saya untuk menggunakan <i>e-filing</i> . | | | | | |

4. Kontrol Perilaku

| No | Pertanyaan | 1 STS | 2 TS | 3 N | 4 S | 5 SS |
|----|--|----------|---------|--------|--------|---------|
| 1. | Saya merasa nyaman menggunakan <i>e-filing</i> . | | | | | |
| 2. | Saya dapat menggunakan <i>e-filing</i> bahkan ketika tidak ada seseorang yang membantu saya tentang cara menggunakannya. | | | | | |
| 3. | Saya dapat menggunakan <i>e-filing</i> jika ada seseorang yang menunjukkan cara menggunakannya. | | | | | |
| 4. | Saya merasa mudah untuk menangani peralatan seperti komputer dan internet untuk <i>e-filing</i> jika saya ingin melakukannya. | | | | | |
| 5. | Komputer dan internet di tempat kerja saya tidak mendukung dalam penggunaan <i>e-filing</i> . | | | | | |
| 6. | Saya menemukan bahwa komputer dan internet di rumah tidak cukup untuk tujuan <i>e-filing</i> saya. | | | | | |
| 7. | Sangat mudah bagi saya untuk mendapatkan bantuan ketika saya memiliki masalah dalam menggunakan <i>e-filing</i> di tempat kerja. | | | | | |
| 8. | Sangat mudah bagi saya untuk mendapatkan bantuan ketika saya memiliki masalah dengan menggunakan <i>e-filing</i> di rumah. | | | | | |

5. Persepsi Memahami Peraturan Perpajakan

| No | Pertanyaan | 1 STS | 2 TS | 3 N | 4 S | 5 SS |
|----|---|----------|---------|--------|--------|---------|
| 1. | Angsuran untuk pinjaman pendidikan sendiri dikurangkan dari pajak di SPT saya. | | | | | |
| 2. | Bunga pinjaman perumahan dikurangkan dari pajak di SPT saya. | | | | | |
| 3. | Beban buku anak saya dikurangkan dari pajak di SPT saya. | | | | | |
| 4. | Penghasilan tambahan dari selain pendapatan kerja harus dimasukkan sebagai bagian dari penghasilan kena pajak saya. | | | | | |
| 5. | Pendapatan tunai yang diterima tanpa dokumen sebagai tanda terima harus dimasukkan sebagai bagian dari penghasilan kena pajak saya. | | | | | |
| 6. | Hadiah uang tunai dari kontes seperti undian atau puzzle harus dimasukkan sebagai bagian dari penghasilan kena pajak saya. | | | | | |
| 7. | Tarif pajak orang pribadi dihitung menggunakan tarif progresif. | | | | | |
| 8. | Wajib Pajak harus menyimpan catatan pendapatan/rincian pengeluaran untuk memenuhi hukum perpajakan. | | | | | |
| 9. | Tanggal jatuh tempo pelaporan SPT Tahunan untuk wajib pajak orang pribadi adalah pada 31 Maret. | | | | | |

| No | Pertanyaan | 1 STS | 2 TS | 3 N | 4 S | 5 SS |
|-----|---|----------|---------|--------|--------|---------|
| 10. | Direktorat Jenderal Pajak akan mengaudit semua wajib pajak. | | | | | |
| 11. | Kegagalan untuk menyerahkan SPT merupakan tindak pidana. | | | | | |
| 12. | Sanksi akan dikenakan jika saya terlambat menyampaikan Formulir Pajak Penghasilan. | | | | | |
| 13. | Setiap wajib pajak harus menginformasikan tentang perubahan alamat mereka ke Direktorat Jenderal Pajak. | | | | | |
| 14. | Pembayaran pajak dapat dilakukan di KPP Pratama tempat wajib pajak terdaftar. | | | | | |

6. Sikap Penggunaan *E-Filing*

| No | Pertanyaan | 1 STS | 2 TS | 3 N | 4 S | 5 SS |
|----|---|----------|---------|--------|--------|---------|
| 1. | Saya berfikir bahwa menggunakan <i>e-filing</i> merupakan ide yang tidak baik. | | | | | |
| 2. | Saya berfikir bahwa menggunakan <i>e-filing</i> merupakan ide yang baik. | | | | | |
| 3. | Saya berfikir bahwa menggunakan <i>e-filing</i> merupakan hal yang saya inginkan. | | | | | |

7. Minat Penggunaan *E-Filing*

| No | Pertanyaan | 1 STS | 2 TS | 3 N | 4 S | 5 SS |
|----|--|----------|---------|--------|--------|---------|
| 1. | Jika saya dapat mengakses <i>e-filing</i> , saya berniat untuk menggunakannya. | | | | | |
| 2. | Saya menggunakan <i>e-filing</i> untuk menyampaikan pajak penghasilan tahun ini. | | | | | |
| 3. | Dalam memilih metode penyampaian SPT, <i>e-filing</i> adalah prioritas saya. | | | | | |
| 4. | Saya akan terus menggunakan <i>e-filing</i> di masa depan. | | | | | |
| 5. | Saya akan merekomendasikan <i>e-filing</i> untuk kerabat dan teman-teman saya. | | | | | |

LAMPIRAN 2

TABULASI DATA

| Res | Jenis Kelamin | Usia | Pnddkn Trakhir | Bidang Profesi | Pengalaman Penggunaan | Kemudahan E-Filing | | | | | Kegunaan E-Filing | | | | | Norma Subjektif | | | | Kontrol Perilaku | | | | | | | | | | |
|-----|---------------|-------|----------------|-----------------|-----------------------|--------------------|---|---|---|------|-------------------|---|------|---|---|-----------------|---|---|------|------------------|---|------|---|---|---|---|---|------|-------|-------|
| | | | | | | P | P | P | P | P | P | P | P | P | P | N | N | N | Mean | K | K | K | K | K | K | K | K | Mean | | |
| | | | | | | K | K | K | K | K | K | K | K | K | K | S | S | S | Mean | P | P | P | P | P | P | P | P | Mean | | |
| 1 | 2 | 3 | 4 | Mean | 1 | 2 | 3 | 4 | 5 | 1 | 2 | 3 | Mean | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | Mean | | | | | | | | |
| 1 | Perempuan | 31-40 | S1 | PNS | <1 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 3,8 | 4 | 4 | 4 | 4 | 5 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3,125 |
| 2 | Laki-laki | 31-40 | S2 | PNS | <1 | 3 | 4 | 3 | 4 | 3,5 | 5 | 5 | 5 | 5 | 4 | 4,8 | 5 | 5 | 3 | 4,33333 | 5 | 5 | 3 | 4 | 3 | 3 | 4 | 3 | 3,75 | |
| 3 | Laki-laki | 41-50 | S1 | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 4 | 4 | 4 | 4 | 3,375 | |
| 4 | Perempuan | 41-50 | S1 | PNS | <1 | 3 | 2 | 3 | 3 | 2,75 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 1 | 3 | 3 | 3 | 4 | 2 | 2,875 | |
| 5 | Laki-laki | 51-60 | SMA | Lainnya | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,8 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 3 | 3 | 4 | 3 | 3,375 | |
| 6 | Perempuan | 51-60 | S1 | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 3,4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 3,25 | |
| 7 | Perempuan | 31-40 | S1 | Karyawan Swasta | <1 | 4 | 4 | 5 | 5 | 4,5 | 3 | 3 | 3 | 3 | 4 | 3,2 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 2,75 | |
| 8 | Perempuan | 51-60 | S1 | PNS | <1 | 4 | 4 | 3 | 4 | 3,75 | 4 | 4 | 4 | 3 | 4 | 3,8 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3,875 | |
| 9 | Laki-laki | 51-60 | S1 | PNS | <1 | 2 | 4 | 3 | 4 | 3,25 | 4 | 4 | 4 | 4 | 5 | 4,2 | 3 | 4 | 3 | 3,33333 | 3 | 4 | 2 | 4 | 3 | 3 | 4 | 3 | 3,25 | |
| 10 | Laki-laki | 41-50 | S1 | PNS | <1 | 3 | 2 | 3 | 3 | 2,75 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 3,75 | |
| 11 | Perempuan | 41-50 | S1 | PNS | <1 | 3 | 2 | 3 | 3 | 2,75 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 1 | 2 | 3 | 3 | 3 | 2 | 2,5 | |
| 12 | Laki-laki | 41-50 | S1 | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | |
| 13 | Perempuan | 31-40 | S1 | Karyawan Swasta | <1 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4,6 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4,125 | |
| 14 | Laki-laki | 41-50 | S1 | PNS | 1-2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4,33333 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4,375 | |
| 15 | Perempuan | 31-40 | Diploma | PNS | <1 | 4 | 4 | 3 | 4 | 3,75 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3,625 | |
| 16 | Perempuan | 51-60 | S1 | PNS | <1 | 3 | 4 | 4 | 4 | 3,75 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3,875 | |
| 17 | Laki-laki | 41-50 | S1 | PNS | 1-2 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | |
| 18 | Perempuan | 51-60 | S1 | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 1 | 4 | 4 | 4 | 4 | 3,4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3,25 | |

| Res | Jenis Kelamin | Usia | Pnddkn Trakhir | Bidang Profesi | Pengalaman Penggunaan | Kemudahan E-Filing | | | | | Kegunaan E-Filing | | | | | Norma Subjektif | | | | Kontrol Perilaku | | | | | | | | | | |
|-----|---------------|-------|----------------|-----------------|-----------------------|--------------------|-------------|-------------|-------------|------|-------------------|-------------|-------------|-------------|-------------|-----------------|-------------|-------------|-------------|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------|-------|
| | | | | | | P K P | P K P | P K P | P K P | Mean | P K G | P K G | P K G | P K G | P K G | Mean | N S 1 | N S 2 | N S 3 | Mean | K P 1 | K P 2 | K P 3 | K P 4 | K P 5 | K P 6 | K P 7 | K P 8 | Mean | |
| 19 | Perempuan | 41-50 | S1 | PNS | <1 | 3 | 4 | 4 | 4 | 3,75 | 4 | 4 | 4 | 4 | 5 | 4,2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,5 |
| 20 | Laki-laki | 51-60 | SMA | Lainnya | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3,66667 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3,625 | |
| 21 | Perempuan | 31-40 | Diploma | PNS | <1 | 4 | 4 | 3 | 4 | 3,75 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 4 | 2 | 4 | 3 | 3,25 |
| 22 | Perempuan | 31-40 | Diploma | Karyawan Swasta | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 2 | 4 | 3 | 3 | 4 | 3 | 3,375 | |
| 23 | Perempuan | 41-50 | S2 | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3,66667 | 4 | 4 | 3 | 4 | 2 | 3 | 4 | 3 | 3,375 | |
| 24 | Laki-laki | 41-50 | S1 | Karyawan Swasta | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 2 | 3 | 3 | 4 | 3,375 | |
| 25 | Perempuan | 41-50 | Diploma | Karyawan Swasta | 1-2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3,66667 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3,5 | |
| 26 | Laki-laki | 21-30 | S2 | Karyawan Swasta | 1-2 | 5 | 5 | 4 | 4 | 4,5 | 5 | 4 | 4 | 4 | 4 | 4,2 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 3,625 |
| 27 | Perempuan | 51-60 | S1 | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4,2 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 2 | 2 | 4 | 5 | 3,625 | |
| 28 | Perempuan | 21-30 | S1 | Wiraswasta | <1 | 4 | 5 | 4 | 4 | 4,25 | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 5 | 4 | 3,75 |
| 29 | Laki-laki | 31-40 | Diploma | PNS | <1 | 4 | 4 | 4 | 5 | 4,25 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4,125 | |
| 30 | Perempuan | 21-30 | SMA | Lainnya | 1-2 | 4 | 4 | 3 | 4 | 3,75 | 4 | 4 | 4 | 3 | 4 | 3,8 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3,875 |
| 31 | Perempuan | 41-50 | S1 | PNS | 1-2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3,8 | 3 | 4 | 3 | 3,33333 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3,75 |
| 32 | Perempuan | 31-40 | S1 | PNS | 1-2 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3,66667 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3,25 |
| 33 | Laki-laki | 51-60 | S1 | PNS | 1-2 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3,125 |
| 34 | Laki-laki | 31-40 | S1 | Karyawan Swasta | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3,25 |
| 35 | Laki-laki | 21-30 | S1 | Karyawan Swasta | <1 | 4 | 4 | 3 | 2 | 3,25 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 2 | 2 | 4 | 4 | 5 | 3 | 3,375 |
| 36 | Perempuan | 31-40 | S1 | PNS | 1-2 | 3 | 4 | 4 | 4 | 3,75 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 2 | 4 | 4 | 4 | 3,5 |
| 37 | Laki-laki | 41-50 | S1 | PNS | <1 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4,33333 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 4,5 |
| 38 | Perempuan | 51-60 | S1 | PNS | >2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 3,25 |
| 39 | Perempuan | 41-50 | S1 | PNS | 1-2 | 3 | 4 | 4 | 4 | 3,75 | 5 | 4 | 4 | 5 | 5 | 4,6 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 3 | 4 | 4 | 4 | 4 | 3,5 |

| Res | Jenis Kelamin | Usia | Pnddkn Trakhir | Bidang Profesi | Pengalaman Penggunaan | Kemudahan E-Filing | | | | Mean | Kegunaan E-Filing | | | | | Mean | Norma Subjektif | | | Mean | Kontrol Perilaku | | | | | | | | Mean | |
|-----|---------------|-------|----------------|----------------|-----------------------|--------------------|-------|-------|-------|------|-------------------|-------|-------|-------|-------|------|-----------------|-------|-------|---------|------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | | | | | | P K P | P K P | P K P | P K P | | P K G | P K G | P K G | P K G | P K G | | N S 1 | N S 2 | N S 3 | | Mean | K P 1 | K P 2 | K P 3 | K P 4 | K P 5 | K P 6 | K P 7 | | K P 8 |
| 61 | Perempuan | 31-40 | S1 | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3,8 | 4 | 3 | 3 | 3,33333 | 4 | 2 | 2 | 4 | 4 | 4 | 3 | 2 | 3,125 | |
| 62 | Perempuan | 31-40 | S2 | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3,8 | 4 | 3 | 3 | 3,33333 | 4 | 2 | 2 | 4 | 4 | 4 | 3 | 2 | 3,125 | |
| 63 | Laki-laki | 21-30 | S2 | PNS | >2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 3,66667 | 5 | 5 | 3 | 5 | 5 | 1 | 5 | 5 | 4,25 | |
| 64 | Perempuan | 41-50 | S2 | PNS | 1-2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 3,5 | |
| 65 | Laki-laki | 41-50 | S1 | PNS | 1-2 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 4,6 | 5 | 2 | 1 | 2,66667 | 5 | 5 | 2 | 5 | 5 | 5 | 5 | 5 | 4,625 | |
| 66 | Laki-laki | 41-50 | S1 | PNS | >2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 |
| 67 | Laki-laki | 51-60 | S1 | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4,2 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 2 | 3 | 3 | 3,375 | |
| 68 | Perempuan | 21-30 | S1 | PNS | 1-2 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,66667 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 2 | 3,375 | |
| 69 | Laki-laki | 51-60 | S1 | PNS | >2 | 2 | 2 | 2 | 2 | 2 | 3 | 2 | 3 | 3 | 4 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 4 | 2 | 3 | 3 | 2 | 3 | 2,75 | |
| 70 | Laki-laki | 41-50 | S1 | PNS | <1 | 4 | 4 | 3 | 4 | 3,75 | 4 | 4 | 3 | 4 | 3 | 3,6 | 4 | 3 | 3 | 3,33333 | 4 | 3 | 2 | 4 | 4 | 4 | 3 | 3 | 3,375 | |
| 71 | Laki-laki | 31-40 | S1 | PNS | >2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 3 | 2,66667 | 4 | 3 | 2 | 4 | 4 | 2 | 4 | 2 | 3,125 | |
| 72 | Perempuan | 31-40 | S1 | PNS | <1 | 3 | 3 | 3 | 3 | 3 | 5 | 3 | 3 | 4 | 3 | 3,6 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 73 | Laki-laki | 41-50 | S2 | PNS | <1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4,6 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 3,875 |
| 74 | Perempuan | 31-40 | S1 | PNS | >2 | 2 | 4 | 4 | 4 | 3,5 | 4 | 4 | 4 | 4 | 2 | 3,6 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 3 | 3,625 |
| 75 | Laki-laki | 41-50 | S1 | PNS | <1 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 3,8 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 2 | 4 | 4 | 3,25 | |
| 76 | Laki-laki | 41-50 | S1 | PNS | 1-2 | 4 | 5 | 4 | 4 | 4,25 | 4 | 4 | 4 | 4 | 3 | 3,8 | 5 | 4 | 4 | 4,33333 | 3 | 4 | 2 | 4 | 4 | 3 | 4 | 4 | 3,5 | |
| 77 | Laki-laki | 41-50 | S2 | PNS | 1-2 | 4 | 4 | 5 | 4 | 4,25 | 5 | 5 | 4 | 5 | 5 | 4,8 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 5 | 5 | 5 | 5 | 5 | 4,375 | |
| 78 | Laki-laki | 31-40 | S2 | PNS | <1 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 79 | Laki-laki | 41-50 | SMA | PNS | <1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 1 | 1 | 1 | 5 | 5 | 5 | 3 | |
| 80 | Perempuan | 21-30 | S1 | PNS | <1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4,875 | |
| 81 | Perempuan | 51-60 | SMA | PNS | 1-2 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,66667 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3,375 | |

| Res | Jenis Kelamin | Usia | Pnddkn Trakhir | Bidang Profesi | Pengalaman Penggunaan | Kemudahan E-Filing | | | | Kegunaan E-Filing | | | | | Norma Subjektif | | | Kontrol Perilaku | | | | | | | | | | | |
|-----|---------------|-------|----------------|----------------|-----------------------|--------------------|-------------|-------------|-------------|-------------------|--------|--------|--------|--------|-----------------|------|--------|------------------|---------|---------|--------|--------|--------|--------|--------|--------|--------|--------|-------|
| | | | | | | P K P | P K P | P K P | P K P | Mean | P G | P G | P G | P G | P G | Mean | N S | N S | N S | Mean | K P | K P | K P | K P | K P | K P | K P | K P | Mean |
| 82 | Laki-laki | 51-60 | S1 | PNS | 1-2 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,66667 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3,375 |
| 83 | Perempuan | 41-50 | S1 | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4,4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 4 | 5 | 1 | 4 | 1 | 2,875 |
| 84 | Laki-laki | 51-60 | SMA | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4,33333 | 4 | 4 | 3 | 4 | 4 | 2 | 4 | 2 | 3,375 |
| 85 | Perempuan | 41-50 | S1 | PNS | 1-2 | 4 | 4 | 3 | 4 | 3,75 | 4 | 4 | 3 | 2 | 4 | 3,4 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2 | 3 | 4 | 2 | 2,625 |
| 86 | Laki-laki | 41-50 | S2 | PNS | 1-2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3,6 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 2 | 3 | 3 | 3 | 4 | 2 | 3,125 | |
| 87 | Laki-laki | 51-60 | S1 | PNS | <1 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3,2 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 3 | 3 | 3 | 3 | 3 | 2,75 |
| 88 | Laki-laki | 51-60 | S1 | PNS | 1-2 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4,6 | 4 | 4 | 5 | 4,33333 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4,5 |
| 89 | Perempuan | 41-50 | S1 | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3,375 |
| 90 | Laki-laki | 51-60 | Diploma | PNS | <1 | 4 | 3 | 4 | 4 | 3,75 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 3 | 2 | 3 | 3 | 2,75 |
| 91 | Laki-laki | 41-50 | SMA | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4,8 | 4 | 3 | 4 | 3,66667 | 4 | 3 | 2 | 4 | 5 | 3 | 4 | 4 | 3,625 |
| 92 | Laki-laki | 51-60 | S1 | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,875 |
| 93 | Perempuan | 41-50 | S1 | PNS | <1 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 3,6 | 3 | 3 | 3 | 3 | 3 | 1 | 3 | 3 | 3 | 3 | 3 | 3 | 2,75 |
| 94 | Laki-laki | 41-50 | SMA | PNS | <1 | 4 | 2 | 2 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 2,75 |
| 95 | Perempuan | 31-40 | S1 | PNS | <1 | 4 | 4 | 3 | 4 | 3,75 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3,33333 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 96 | Perempuan | 41-50 | S1 | PNS | <1 | 4 | 4 | 3 | 4 | 3,75 | 4 | 3 | 4 | 4 | 4 | 3,8 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 3 | 2,875 |
| 97 | Perempuan | 41-50 | SMA | PNS | <1 | 4 | 5 | 4 | 4 | 4,25 | 4 | 5 | 5 | 4 | 5 | 4,6 | 5 | 4 | 4 | 4,33333 | 5 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 3,875 |
| 98 | Perempuan | 31-40 | SMA | PNS | <1 | 3 | 3 | 4 | 3 | 3,25 | 3 | 3 | 4 | 3 | 3 | 3,2 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 4 | 4 | 3 | 3 | 3,125 |
| 99 | Perempuan | 21-30 | S1 | PNS | <1 | 4 | 3 | 4 | 4 | 3,75 | 4 | 4 | 4 | 4 | 5 | 4,2 | 4 | 4 | 3 | 3,66667 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 3,5 |
| 100 | Laki-laki | 31-40 | S2 | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4,6 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 3 | 3,875 |
| 101 | Laki-laki | 41-50 | S1 | PNS | <1 | 5 | 4 | 4 | 4 | 4,25 | 5 | 5 | 5 | 4 | 4 | 4,6 | 4 | 3 | 3 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 102 | Perempuan | 51-60 | SMA | PNS | <1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4,8 | 5 | 5 | 5 | 5 | 4 | 2 | 4 | 4 | 4 | 4 | 5 | 5 | 4 |

| Res | Jenis Kelamin | Usia | Pnddkn Trakhir | Bidang Profesi | Pengalaman Penggunaan | Kemudahan E-Filing | | | | | Kegunaan E-Filing | | | | | Norma Subjektif | | | | Kontrol Perilaku | | | | | | | | | |
|-----|---------------|-------|----------------|-----------------|-----------------------|--------------------|-------------|-------------|-------------|------|-------------------|-------------|-------------|-------------|-------------|-----------------|-------------|-------------|-------------|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------|
| | | | | | | P K P | P K P | P K P | P K P | Mean | P K G | P K G | P K G | P K G | P K G | Mean | N S 1 | N S 2 | N S 3 | Mean | K P 1 | K P 2 | K P 3 | K P 4 | K P 5 | K P 6 | K P 7 | K P 8 | Mean |
| 103 | Perempuan | 41-50 | SMA | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3 | 2,33333 | 4 | 3 | 1 | 4 | 4 | 2 | 4 | 4 | 3,25 | |
| 104 | Laki-laki | 41-50 | SMA | PNS | <1 | 5 | 4 | 4 | 4 | 4,25 | 5 | 5 | 5 | 4 | 4 | 4,6 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 4 | 2 | 4 | 4 | 3,375 |
| 105 | Laki-laki | 51-60 | SMA | PNS | <1 | 4 | 4 | 3 | 3 | 3,5 | 4 | 4 | 2 | 4 | 4 | 3,6 | 4 | 3 | 3 | 3,33333 | 4 | 2 | 2 | 3 | 4 | 4 | 2 | 4 | 3,125 |
| 106 | Perempuan | 41-50 | SMA | PNS | <1 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3,6 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 2,375 |
| 107 | Laki-laki | 41-50 | S2 | PNS | <1 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 1 | 2,66667 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 2,125 |
| 108 | Perempuan | 31-40 | S1 | PNS | <1 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 3,8 | 3 | 3 | 4 | 3,33333 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2,25 |
| 109 | Laki-laki | 41-50 | S1 | PNS | <1 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 3,8 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2,375 |
| 110 | Laki-laki | 51-60 | S1 | BUMN | 1-2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 4 | 3 | 3 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 3 | 4,5 |
| 111 | Perempuan | 31-40 | Diploma | PNS | 1-2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3,33333 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3,5 | |
| 112 | Perempuan | 31-40 | S2 | PNS | 1-2 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 4,5 |
| 113 | Perempuan | 21-30 | S1 | Karyawan Swasta | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,8 | 4 | 2 | 2 | 2,66667 | 3 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2,625 | |
| 114 | Perempuan | 21-30 | S1 | Karyawan Swasta | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,8 | 4 | 2 | 2 | 2,66667 | 3 | 2 | 2 | 4 | 2 | 2 | 4 | 4 | 2,875 | |
| 115 | Laki-laki | 21-30 | SMA | Karyawan Swasta | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,8 | 4 | 2 | 2 | 2,66667 | 3 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2,625 | |
| 116 | Perempuan | 21-30 | S1 | Karyawan Swasta | <1 | 4 | 4 | 3 | 4 | 3,75 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 2 | 3,625 |
| 117 | Laki-laki | 21-30 | SMK | Karyawan Swasta | <1 | 4 | 4 | 3 | 4 | 3,75 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 2 | 3,625 |
| 118 | Perempuan | 21-30 | S1 | Karyawan Swasta | <1 | 4 | 4 | 3 | 3 | 3,5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 2 | 3,625 |
| 119 | Laki-laki | 21-30 | SMA | Karyawan Swasta | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2,66667 | 3 | 2 | 2 | 4 | 2 | 2 | 4 | 2 | 2,625 |
| 120 | Perempuan | 21-30 | SMA | Karyawan Swasta | 1-2 | 4 | 4 | 3 | 4 | 3,75 | 4 | 4 | 3 | 4 | 4 | 3,8 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 4 | 5 | 4 | 3 | 3 | 3,5 |
| 121 | Laki-laki | 21-30 | S1 | Karyawan Swasta | 1-2 | 4 | 4 | 3 | 2 | 3,25 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 2 | 2 | 4 | 4 | 5 | 3 | 3,375 |
| 122 | Perempuan | 21-30 | S1 | Karyawan Swasta | <1 | 2 | 4 | 4 | 3 | 3,25 | 5 | 5 | 3 | 4 | 5 | 4,4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 2 | 5 | 4 | 5 | 4 | 3,75 |
| 123 | Perempuan | 31-40 | S1 | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |

| Res | Jenis Kelamin | Usia | Pnddkn Trakhir | Bidang Profesi | Pengalaman Penggunaan | Kemudahan E-Filing | | | | | Kegunaan E-Filing | | | | | Norma Subjektif | | | | Kontrol Perilaku | | | | | | | | | | |
|-----|---------------|-------|----------------|-----------------|-----------------------|--------------------|-------------|-------------|-------------|------|-------------------|-------------|-------------|-------------|-------------|-----------------|-------------|-------------|-------------|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------|-------|
| | | | | | | P K P | P K P | P K P | P K P | Mean | P K G | P K G | P K G | P K G | P K G | Mean | N S 1 | N S 2 | N S 3 | Mean | K P 1 | K P 2 | K P 3 | K P 4 | K P 5 | K P 6 | K P 7 | K P 8 | Mean | |
| 124 | Perempuan | 41-50 | Diploma | PNS | 1-2 | 4 | 4 | 4 | 5 | 4,25 | 5 | 5 | 4 | 5 | 5 | 4,8 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,75 |
| 125 | Laki-laki | 41-50 | S1 | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4,6 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 4 | 2 | 5 | 5 | 3,625 | |
| 126 | Perempuan | 41-50 | S1 | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4,2 | 4 | 4 | 3 | 3,66667 | 4 | 3 | 2 | 4 | 5 | 3 | 4 | 3 | 3,5 | | |
| 127 | Perempuan | 41-50 | S1 | Karyawan Swasta | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 2 | 4 | 4 | 3,5 | |
| 128 | Perempuan | 31-40 | S1 | Lainnya | <1 | 4 | 4 | 3 | 4 | 3,75 | 4 | 4 | 3 | 4 | 4 | 3,8 | 4 | 5 | 3 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 2 | 3,375 | |
| 129 | Laki-laki | 31-40 | S1 | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3,75 | |
| 130 | Perempuan | 41-50 | Diploma | PNS | >2 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4,2 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 3 | 3 | 3,5 | |
| 131 | Perempuan | 51-60 | Diploma | PNS | 1-2 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4,2 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 3 | 3 | 3,5 |
| 132 | Laki-laki | 51-60 | S1 | PNS | 1-2 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4,2 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 3 | 3,625 |
| 133 | Laki-laki | 51-60 | S1 | PNS | >2 | 5 | 5 | 4 | 5 | 4,75 | 4 | 4 | 4 | 3 | 3 | 3,6 | 3 | 4 | 3 | 3,33333 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3,625 | |
| 134 | Laki-laki | 51-60 | S1 | PNS | <1 | 3 | 2 | 2 | 3 | 2,5 | 4 | 4 | 3 | 3 | 2 | 3,2 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3,25 | |
| 135 | Perempuan | 21-30 | Diploma | PNS | >2 | 4 | 3 | 3 | 4 | 3,5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,66667 | 4 | 2 | 2 | 4 | 4 | 3 | 4 | 4 | 3,375 | |
| 136 | Perempuan | 21-30 | Diploma | PNS | >2 | 3 | 4 | 3 | 3 | 3,25 | 4 | 3 | 3 | 4 | 4 | 3,6 | 4 | 4 | 4 | 4 | 3 | 3 | 2 | 3 | 4 | 4 | 4 | 4 | 3,375 | |
| 137 | Perempuan | 41-50 | Diploma | PNS | <1 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 3 | 3,8 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 4 | 4 | 4 | 4 | 3,25 | |
| 138 | Perempuan | 51-60 | Diploma | PNS | <1 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3,6 | 4 | 4 | 3 | 3,66667 | 3 | 3 | 2 | 3 | 4 | 3 | 4 | 3 | 3,125 | |
| 139 | Perempuan | 31-40 | S1 | PNS | 1-2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | |
| 140 | Laki-laki | 31-40 | Diploma | PNS | >2 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 2 | 4 | 4 | 3 | 3 | 4 | 3,375 | |
| 141 | Laki-laki | 51-60 | S2 | PNS | 1-2 | 5 | 4 | 5 | 5 | 4,75 | 5 | 4 | 4 | 4 | 5 | 4,4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 3,75 | |
| 142 | Laki-laki | 41-50 | S1 | PNS | >2 | 5 | 4 | 5 | 4 | 4,5 | 4 | 4 | 4 | 4 | 2 | 3,6 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3,5 | |
| 143 | Laki-laki | 41-50 | S2 | PNS | >2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3,6 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 3,5 | |
| 144 | Perempuan | 41-50 | S1 | PNS | >2 | 4 | 5 | 4 | 5 | 4,5 | 5 | 4 | 4 | 4 | 4 | 4,2 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 2 | 5 | 2 | 3,625 | |

| Res | Jenis Kelamin | Usia | Pnddkn Trakhir | Bidang Profesi | Pengalaman Penggunaan | Kemudahan E-Filing | | | | | Kegunaan E-Filing | | | | | Norma Subjektif | | | | Kontrol Perilaku | | | | | | | | | | |
|-----|---------------|-------|----------------|-----------------|-----------------------|--------------------|-------------|-------------|-------------|------|-------------------|-------------|-------------|-------------|-------------|-----------------|-------------|-------------|-------------|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------|-------|
| | | | | | | P K P | P K P | P K P | P K P | Mean | P K G | P K G | P K G | P K G | P K G | Mean | N S 1 | N S 2 | N S 3 | Mean | K P 1 | K P 2 | K P 3 | K P 4 | K P 5 | K P 6 | K P 7 | K P 8 | Mean | |
| 166 | Laki-laki | 41-50 | S1 | BUMN | >2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3,33333 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 3 | 3,375 | |
| 167 | Perempuan | 21-30 | SMA | BUMN | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3,6 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3,625 | | |
| 168 | Laki-laki | 41-50 | Diploma | BUMN | >2 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4,4 | 4 | 4 | 3 | 3,66667 | 4 | 2 | 2 | 3 | 5 | 3 | 4 | 4 | 3,375 | |
| 169 | Perempuan | 21-30 | S1 | BUMN | >2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3,875 | |
| 170 | Perempuan | 51-60 | SMA | BUMN | 1-2 | 4 | 4 | 3 | 4 | 3,75 | 4 | 4 | 4 | 4 | 3 | 3,8 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 3 | 3 | 4 | 4 | 3 | |
| 171 | Perempuan | 21-30 | S1 | BUMN | 1-2 | 3 | 4 | 3 | 3 | 3,25 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 2 | 3 | 4 | 3 | 3 | 3 | 2 | 3 | |
| 172 | Laki-laki | 51-60 | SMA | BUMN | 1-2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 4 | 2 | 2 | 4 | 3 | 3 | |
| 173 | Perempuan | 41-50 | S1 | BUMN | 1-2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,8 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 2 | 4 | 4 | 3,625 |
| 174 | Laki-laki | 51-60 | SMA | BUMN | 1-2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4,2 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 4 | 4 | 2 | 2 | 2 | 2,75 | |
| 175 | Perempuan | 51-60 | SMA | BUMN | <1 | 2 | 2 | 2 | 2 | 2 | 4 | 3 | 3 | 3 | 3 | 3,2 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 2 | 4 | 4 | 3 | 3 | 3,125 | |
| 176 | Perempuan | 31-40 | S1 | BUMN | 1-2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3,8 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3,75 | |
| 177 | Perempuan | 41-50 | SMA | BUMN | <1 | 4 | 4 | 4 | 3 | 3,75 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 3 | 4 | 5 | 2 | 1 | 2,75 | |
| 178 | Perempuan | 41-50 | SMA | BUMN | 1-2 | 3 | 3 | 2 | 3 | 2,75 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,66667 | 3 | 2 | 2 | 3 | 4 | 3 | 4 | 2 | 2,875 | |
| 179 | Perempuan | 51-60 | SMA | BUMN | 1-2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,8 | 4 | 4 | 3 | 3,66667 | 3 | 4 | 2 | 4 | 2 | 2 | 4 | 4 | 3,125 | |
| 180 | Perempuan | 51-60 | SMA | BUMN | >2 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 2 | 4 | 2 | 2 | 4 | 4 | 3,125 | |
| 181 | Perempuan | 41-50 | S1 | BUMN | >2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | |
| 182 | Perempuan | 51-60 | SMA | BUMN | >2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 3,75 | |
| 183 | Perempuan | 41-50 | SMA | BUMN | 1-2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | |
| 184 | Perempuan | 21-30 | SMA | Karyawan Swasta | <1 | 3 | 3 | 3 | 4 | 3,25 | 3 | 3 | 4 | 3 | 4 | 3,4 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 3 | 3 | 3 | 3 | 3 | |
| 185 | Perempuan | 21-30 | SMA | Karyawan Swasta | <1 | 3 | 2 | 2 | 2 | 2,25 | 4 | 3 | 3 | 4 | 4 | 3,6 | 3 | 4 | 3 | 3,33333 | 2 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 2,25 | |
| 186 | Perempuan | 21-30 | S1 | Karyawan Swasta | <1 | 3 | 3 | 3 | 4 | 3,25 | 4 | 4 | 3 | 4 | 4 | 3,8 | 4 | 3 | 2 | 3 | 4 | 4 | 2 | 5 | 4 | 4 | 4 | 2 | 3,625 | |

| Res | Jenis Kelamin | Usia | Pnddkn Trakhir | Bidang Profesi | Pengalaman Penggunaan | Kemudahan E-Filing | | | | | Kegunaan E-Filing | | | | | Norma Subjektif | | | | Kontrol Perilaku | | | | | | | | | | | | |
|-----|---------------|-------|----------------|-----------------|-----------------------|--------------------|-------------|-------------|-------------|------|-------------------|-------------|-------------|-------------|-------------|-----------------|--------|--------|--------|------------------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|
| | | | | | | P K P | P K P | P K P | P K P | Mean | P K G | P K G | P K G | P K G | P K G | Mean | N S | N S | N S | Mean | K P | K P | K P | K P | K P | K P | K P | K P | Mean | | | |
| 187 | Laki-laki | 51-60 | S2 | PNS | 1-2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,875 |
| 188 | Perempuan | 21-30 | SMA | Karyawan Swasta | <1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 2 | 2 | 2,875 | |
| 189 | Laki-laki | <20 | SMA | Karyawan Swasta | <1 | 4 | 2 | 4 | 4 | 3,5 | 4 | 3 | 4 | 4 | 4 | 3,8 | 4 | 3 | 3 | 3,33333 | 3 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 3 | 3,375 | | |
| 190 | Perempuan | <20 | SMA | Karyawan Swasta | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3,125 | |
| 191 | Perempuan | 21-30 | Diploma | Karyawan Swasta | <1 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3,625 | |
| 192 | Perempuan | 21-30 | S1 | Karyawan Swasta | <1 | 4 | 3 | 3 | 3 | 3,25 | 5 | 4 | 5 | 5 | 4 | 4,6 | 4 | 4 | 4 | 4 | 4 | 2 | 1 | 4 | 4 | 4 | 4 | 3 | 1 | 2,875 | | |
| 193 | Perempuan | 21-30 | S2 | BUMN | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3,8 | 3 | 4 | 4 | 3,66667 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3,875 | |
| 194 | Laki-laki | 31-40 | S2 | PNS | 1-2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3,8 | 3 | 4 | 4 | 3,66667 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,75 | |
| 195 | Laki-laki | 31-40 | S1 | BUMN | 1-2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3,66667 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,625 | |
| 196 | Laki-laki | 21-30 | S1 | BUMN | <1 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 3,8 | 4 | 3 | 3 | 3,33333 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,75 | |
| 197 | Perempuan | 21-30 | S1 | Karyawan Swasta | <1 | 2 | 4 | 4 | 3 | 3,25 | 5 | 5 | 4 | 4 | 5 | 4,6 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 2 | 5 | 4 | 5 | 4 | 4 | 3,75 | | |
| 198 | Perempuan | 31-40 | S1 | Karyawan Swasta | <1 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4,2 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3,75 | | |
| 199 | Perempuan | 21-30 | S1 | Karyawan Swasta | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3,33333 | 4 | 2 | 2 | 4 | 4 | 2 | 4 | 3 | 3,125 | | | |
| 200 | Perempuan | 31-40 | S1 | Karyawan Swasta | <1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,75 | |

| Res | Persepsi Memahami Peraturan Perpajakan | | | | | | | | | | | | | | Sikap Penggunaan <i>E-Filing</i> | | | Minat Penggunaan <i>E-Filing</i> | | | | | | | |
|-----|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------------|------------------|------------------|----------------------------------|---------|------------------|------------------|------------------|------------------|------------------|------|
| | P M P 1 | P M P 2 | P M P 3 | P M P 4 | P M P 5 | P M P 6 | P M P 7 | P M P 8 | P M P 9 | P M P 10 | P M P 11 | P M P 12 | P M P 13 | P M P 14 | Mean | S P E 1 | S P E 2 | S P E 3 | Mean | M P E 1 | M P E 2 | M P E 3 | M P E 4 | M P E 5 | Mean |
| 1 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 1 | 1 | 3 | 4 | 2,85714 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 3,6 |
| 2 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 1 | 1 | 3 | 3 | 2,78571 | 4 | 5 | 5 | 4,66667 | 3 | 4 | 3 | 3 | 3 | 3,2 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 3,85714 | 4 | 2 | 4 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 4 | 3 | 3 | 4 | 2 | 2 | 3 | 3 | 5 | 3 | 3 | 1 | 2 | 4 | 4 | 3 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 3 | 3 | 3 | 3,4 |
| 5 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 3,35714 | 3 | 4 | 4 | 3,66667 | 4 | 4 | 3 | 4 | 4 | 3,8 |
| 6 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 1 | 3,71429 | 4 | 2 | 4 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 7 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3,14286 | 4 | 3 | 3 | 3,33333 | 3 | 3 | 3 | 3 | 3 | 3 |
| 8 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 2 | 3 | 4 | 2 | 3,21429 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 9 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 5 | 3 | 1 | 2 | 4 | 2 | 2,85714 | 4 | 5 | 4 | 4,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 10 | 3 | 3 | 3 | 2 | 2 | 4 | 2 | 5 | 3 | 3 | 1 | 2 | 4 | 2 | 2,78571 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 3 | 3 | 3 | 3,4 |
| 11 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 5 | 3 | 3 | 1 | 2 | 4 | 2 | 2,71429 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3,6 |
| 12 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 3,92857 | 4 | 2 | 4 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 13 | 2 | 2 | 2 | 2 | 2 | 2 | 4 | 1 | 1 | 4 | 1 | 1 | 1 | 1 | 1,85714 | 5 | 4 | 4 | 4,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 14 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 5 | 5 | 4 | 1 | 4 | 4 | 1 | 3,35714 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 15 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 2 | 3 | 4 | 1 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 16 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 2 | 5 | 4 | 2 | 2 | 2 | 5 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4,8 |
| 17 | 2 | 3 | 4 | 3 | 4 | 3 | 4 | 5 | 5 | 5 | 1 | 5 | 5 | 2 | 3,64286 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 1 | 3,64286 | 4 | 2 | 4 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 19 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 5 | 3 | 3 | 3 | 4 | 3,28571 | 4 | 3 | 4 | 3,66667 | 4 | 4 | 4 | 4 | 4 | 4 |
| 20 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 5 | 3 | 3 | 4 | 2 | 3,35714 | 3 | 4 | 4 | 3,66667 | 4 | 4 | 3 | 4 | 4 | 3,8 |
| 21 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 5 | 2 | 3 | 4 | 5 | 3,35714 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 22 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 3,28571 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3,8 |

| Res | Persepsi Memahami Peraturan Perpajakan | | | | | | | | | | | | | | Sikap Penggunaan <i>E-Filing</i> | | | Minat Penggunaan <i>E-Filing</i> | | | | | | | |
|-----|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------------|------------------|------------------|----------------------------------|---------|------------------|------------------|------------------|------------------|------------------|------|
| | P M P 1 | P M P 2 | P M P 3 | P M P 4 | P M P 5 | P M P 6 | P M P 7 | P M P 8 | P M P 9 | P M P 10 | P M P 11 | P M P 12 | P M P 13 | P M P 14 | Mean | S P E 1 | S P E 2 | S P E 3 | Mean | M P E 1 | M P E 2 | M P E 3 | M P E 4 | M P E 5 | Mean |
| 23 | 3 | 3 | 3 | 3 | 4 | 3 | 2 | 5 | 3 | 4 | 3 | 3 | 4 | 4 | 3,35714 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 24 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 2 | 3,14286 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3,8 |
| 25 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 3,28571 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3,8 |
| 26 | 4 | 4 | 4 | 2 | 3 | 4 | 5 | 4 | 4 | 1 | 3 | 4 | 5 | 4 | 3,64286 | 2 | 4 | 4 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 27 | 2 | 2 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 1 | 3 | 3 | 4 | 4 | 3,21429 | 3 | 4 | 4 | 3,66667 | 4 | 4 | 3 | 4 | 4 | 3,8 |
| 28 | 3 | 3 | 4 | 4 | 3 | 3 | 5 | 5 | 5 | 1 | 4 | 3 | 5 | 3 | 3,64286 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4,4 |
| 29 | 3 | 3 | 4 | 3 | 2 | 3 | 3 | 4 | 3 | 4 | 2 | 2 | 4 | 4 | 3,14286 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4,2 |
| 30 | 3 | 4 | 4 | 4 | 4 | 2 | 4 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 3,85714 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3,8 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3,57143 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 |
| 32 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 1 | 3,64286 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 33 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 1 | 3,5 | 4 | 3 | 3 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 34 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,92857 | 4 | 3 | 3 | 3,33333 | 5 | 5 | 5 | 5 | 5 | 5 |
| 35 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 5 | 2 | 2 | 3 | 2 | 2,64286 | 4 | 4 | 3 | 3,66667 | 3 | 4 | 4 | 3 | 3 | 3,4 |
| 36 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 5 | 4 | 2 | 2 | 3 | 5 | 3,14286 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4,8 |
| 37 | 2 | 3 | 3 | 3 | 4 | 3 | 4 | 5 | 5 | 1 | 1 | 5 | 5 | 5 | 3,5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 38 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 2 | 4 | 4 | 4 | 3,5 | 4 | 2 | 4 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 39 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 2 | 3 | 3 | 3 | 4 | 3,07143 | 4 | 3 | 4 | 3,66667 | 4 | 4 | 4 | 4 | 4 | 4 |
| 40 | 3 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 3,71429 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 41 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 4 | 5 | 3 | 3 | 4 | 5 | 3,14286 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 42 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,35714 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4,2 |
| 43 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 4 | 4 | 4 | 2 | 2 | 4 | 4 | 2,92857 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 44 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,57143 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |

| Res | Persepsi Memahami Peraturan Perpajakan | | | | | | | | | | | | | | Sikap Penggunaan E-Filing | | | Minat Penggunaan E-Filing | | | | | | | |
|-----|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------------|------------------|------------------|---------------------------|---------|------------------|------------------|------------------|------------------|------------------|------|
| | P M P 1 | P M P 2 | P M P 3 | P M P 4 | P M P 5 | P M P 6 | P M P 7 | P M P 8 | P M P 9 | P M P 10 | P M P 11 | P M P 12 | P M P 13 | P M P 14 | Mean | S P E 1 | S P E 2 | S P E 3 | Mean | M P E 1 | M P E 2 | M P E 3 | M P E 4 | M P E 5 | Mean |
| 45 | 4 | 4 | 2 | 4 | 3 | 2 | 2 | 4 | 4 | 4 | 3 | 4 | 4 | 1 | 3,21429 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 4 | 4 | 4 | 4 |
| 46 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3,28571 | 3 | 4 | 4 | 3,66667 | 4 | 4 | 4 | 4 | 4 | 4 |
| 47 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3,5 | 3 | 3 | 4 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 48 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3,5 | 4 | 3 | 3 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 49 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3,28571 | 3 | 3 | 4 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 50 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 5 | 3 | 3 | 4 | 4 | 4 | 3,57143 | 4 | 3 | 3 | 3,33333 | 5 | 5 | 5 | 5 | 5 | 5 |
| 51 | 5 | 5 | 5 | 5 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 4,42857 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 52 | 5 | 5 | 5 | 1 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3,57143 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 53 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 4 | 4 | 4 | 3 | 4 | 4 | 1 | 3,35714 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 4 | 4 | 4 | 4 |
| 54 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 4 | 4 | 4 | 3 | 4 | 4 | 1 | 3,35714 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 4 | 4 | 4 | 4 |
| 55 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 56 | 4 | 3 | 4 | 2 | 2 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 2 | 3,35714 | 3 | 4 | 3 | 3,33333 | 3 | 4 | 4 | 3 | 3 | 3,4 |
| 57 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 58 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 59 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3,5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,8 |
| 60 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 2 | 3,42857 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,8 |
| 61 | 3 | 3 | 3 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 2 | 2 | 4 | 4 | 3,21429 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 3 | 4 | 3 | 3,6 |
| 62 | 3 | 3 | 3 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 2 | 2 | 4 | 4 | 3,21429 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 3 | 4 | 3 | 3,6 |
| 63 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 3 | 3 | 3 | 3 | 3 | 3,14286 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 64 | 3 | 4 | 3 | 4 | 2 | 3 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 3,5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 65 | 5 | 5 | 5 | 4 | 1 | 5 | 5 | 5 | 5 | 1 | 1 | 5 | 5 | 2 | 3,85714 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 66 | 3 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3,64286 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |

| Res | Persepsi Memahami Peraturan Perpajakan | | | | | | | | | | | | | | Sikap Penggunaan <i>E-Filing</i> | | | Minat Penggunaan <i>E-Filing</i> | | | | | | | |
|-----|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------------|------------------|------------------|----------------------------------|---------|------------------|------------------|------------------|------------------|------------------|------|
| | P M P 1 | P M P 2 | P M P 3 | P M P 4 | P M P 5 | P M P 6 | P M P 7 | P M P 8 | P M P 9 | P M P 10 | P M P 11 | P M P 12 | P M P 13 | P M P 14 | Mean | S P E 1 | S P E 2 | S P E 3 | Mean | M P E 1 | M P E 2 | M P E 3 | M P E 4 | M P E 5 | Mean |
| 67 | 3 | 3 | 2 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3,42857 | 3 | 3 | 4 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 68 | 4 | 4 | 4 | 3 | 2 | 2 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3,42857 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 3 | 3 | 3 | 3,4 |
| 69 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 3 | 4 | 4 | 3 | 2 | 5 | 5 | 3,21429 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3,4 |
| 70 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3,33333 | 4 | 4 | 3 | 4 | 3 | 3,6 |
| 71 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 2 | 2 | 4 | 4 | 3,07143 | 3 | 4 | 4 | 3,66667 | 4 | 4 | 4 | 4 | 3 | 3,8 |
| 72 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3,4 |
| 73 | 2 | 2 | 2 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,42857 | 3 | 3 | 4 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 74 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 2 | 4 | 4 | 3 | 3,57143 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 75 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,57143 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 76 | 4 | 4 | 4 | 3 | 4 | 4 | 2 | 3 | 2 | 5 | 2 | 3 | 3 | 5 | 3,42857 | 3 | 3 | 4 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 77 | 2 | 2 | 2 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3,28571 | 5 | 4 | 4 | 4,33333 | 4 | 4 | 4 | 5 | 5 | 4,4 |
| 78 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,57143 | 5 | 5 | 4 | 4,66667 | 4 | 4 | 4 | 4 | 4 | 4 |
| 79 | 1 | 1 | 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 1 | 1 | 5 | 5 | 3,57143 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 80 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 4 | 5 | 5 | 4,71429 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |
| 81 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 3,28571 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 82 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 3,28571 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 83 | 5 | 5 | 5 | 2 | 1 | 4 | 4 | 5 | 4 | 4 | 1 | 2 | 5 | 4 | 3,64286 | 5 | 4 | 4 | 4,33333 | 4 | 4 | 4 | 4 | 3 | 3,8 |
| 84 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 2 | 2 | 5 | 2 | 2 | 4 | 5 | 3,42857 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3,2 |
| 85 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3,21429 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 3 | 3,4 |
| 86 | 4 | 4 | 4 | 2 | 2 | 2 | 3 | 4 | 4 | 4 | 2 | 2 | 4 | 4 | 3,21429 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,8 |
| 87 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3,21429 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 88 | 3 | 3 | 3 | 2 | 2 | 2 | 2 | 4 | 1 | 5 | 2 | 2 | 4 | 5 | 2,85714 | 5 | 5 | 4 | 4,66667 | 4 | 4 | 4 | 4 | 5 | 4,2 |

| Res | Persepsi Memahami Peraturan Perpajakan | | | | | | | | | | | | | | Sikap Penggunaan <i>E-Filing</i> | | | Minat Penggunaan <i>E-Filing</i> | | | | | | | |
|-----|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------------|------------------|------------------|----------------------------------|---------|------------------|------------------|------------------|------------------|------------------|------|
| | P M P 1 | P M P 2 | P M P 3 | P M P 4 | P M P 5 | P M P 6 | P M P 7 | P M P 8 | P M P 9 | P M P 10 | P M P 11 | P M P 12 | P M P 13 | P M P 14 | Mean | S P E 1 | S P E 2 | S P E 3 | Mean | M P E 1 | M P E 2 | M P E 3 | M P E 4 | M P E 5 | Mean |
| 89 | 4 | 4 | 4 | 2 | 3 | 3 | 3 | 3 | 4 | 2 | 3 | 3 | 4 | 4 | 3,28571 | 4 | 3 | 4 | 3,66667 | 4 | 4 | 4 | 4 | 4 | 4 |
| 90 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 2 | 3 | 3 | 4 | 4 | 3,42857 | 3 | 4 | 3 | 3,33333 | 3 | 3 | 3 | 3 | 3 | 3 |
| 91 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 1 | 2 | 4 | 5 | 5 | 4 | 3,42857 | 5 | 4 | 3 | 4 | 4 | 4 | 3 | 5 | 4 | 4 |
| 92 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2,92857 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3,6 |
| 93 | 3 | 3 | 3 | 2 | 2 | 4 | 3 | 4 | 4 | 2 | 1 | 4 | 4 | 4 | 3,07143 | 4 | 3 | 3 | 3,33333 | 4 | 4 | 3 | 3 | 3 | 3,4 |
| 94 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 1 | 1 | 4 | 4 | 2,78571 | 3 | 4 | 4 | 3,66667 | 4 | 4 | 4 | 4 | 4 | 4 |
| 95 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 2,92857 | 5 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 |
| 96 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 97 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3,85714 | 4 | 3 | 3 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 98 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3,33333 | 3 | 4 | 4 | 4 | 4 | 3,6 |
| 99 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3,28571 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3,8 |
| 100 | 4 | 4 | 4 | 4 | 3 | 2 | 2 | 4 | 4 | 1 | 2 | 4 | 4 | 2 | 3,14286 | 4 | 3 | 4 | 3,66667 | 4 | 4 | 4 | 4 | 4 | 4 |
| 101 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 2 | 2 | 2 | 4 | 2 | 3,14286 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 4 | 4 | 4 | 4 |
| 102 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 4 | 3 | 2 | 5 | 5 | 3,42857 | 4 | 5 | 5 | 4,66667 | 5 | 5 | 5 | 5 | 4 | 4,8 |
| 103 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 3,42857 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 104 | 2 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 3,28571 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3,8 |
| 105 | 2 | 2 | 2 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,42857 | 5 | 5 | 4 | 4,66667 | 4 | 4 | 4 | 4 | 4 | 4 |
| 106 | 3 | 2 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 1 | 1 | 3 | 3 | 2,85714 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3,4 |
| 107 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 1 | 1 | 3 | 3 | 2,92857 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3,4 |
| 108 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2,66667 | 4 | 4 | 2 | 2 | 3 | 3 |
| 109 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3,66667 | 4 | 3 | 3 | 3 | 3 | 3,2 |
| 110 | 2 | 2 | 2 | 4 | 2 | 2 | 5 | 5 | 4 | 1 | 5 | 4 | 4 | 1 | 3,07143 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 |

| Res | Persepsi Memahami Peraturan Perpajakan | | | | | | | | | | | | | | Sikap Penggunaan <i>E-Filing</i> | | | Minat Penggunaan <i>E-Filing</i> | | | | | | | |
|-----|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------------|------------------|------------------|----------------------------------|---------|------------------|------------------|------------------|------------------|------------------|------|
| | P M P 1 | P M P 2 | P M P 3 | P M P 4 | P M P 5 | P M P 6 | P M P 7 | P M P 8 | P M P 9 | P M P 10 | P M P 11 | P M P 12 | P M P 13 | P M P 14 | Mean | S P E 1 | S P E 2 | S P E 3 | Mean | M P E 1 | M P E 2 | M P E 3 | M P E 4 | M P E 5 | Mean |
| 111 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 2 | 3,07143 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 2 | 3,4 |
| 112 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 3 | 3 | 5 | 5 | 3,57143 | 5 | 5 | 3 | 4,33333 | 5 | 5 | 5 | 5 | 5 | 5 |
| 113 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 1 | 4 | 4 | 4 | 4 | 4 | 4 | 3,21429 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 114 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 3,28571 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 115 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 3,28571 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 116 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3,85714 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,8 |
| 117 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3,85714 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,8 |
| 118 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3,85714 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,8 |
| 119 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 3,28571 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 4 | 3 | 3 | 3,6 |
| 120 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 4 | 3 | 2 | 2 | 4 | 3 | 2,92857 | 2 | 4 | 4 | 3,33333 | 3 | 4 | 4 | 4 | 4 | 3,8 |
| 121 | 3 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 3 | 2 | 2 | 3 | 5 | 2,71429 | 4 | 4 | 3 | 3,66667 | 3 | 4 | 4 | 3 | 3 | 3,4 |
| 122 | 3 | 2 | 4 | 2 | 2 | 2 | 3 | 4 | 3 | 4 | 2 | 2 | 3 | 5 | 2,92857 | 5 | 5 | 4 | 4,66667 | 5 | 4 | 4 | 4 | 4 | 4,2 |
| 123 | 4 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 3,57143 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 124 | 5 | 5 | 5 | 2 | 2 | 2 | 3 | 4 | 4 | 4 | 2 | 3 | 4 | 4 | 3,5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4,2 |
| 125 | 3 | 4 | 4 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,64286 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 126 | 5 | 5 | 5 | 4 | 2 | 2 | 2 | 3 | 4 | 4 | 2 | 2 | 4 | 4 | 3,42857 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3,6 |
| 127 | 4 | 2 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 2 | 3 | 3 | 3 | 3,14286 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4,4 |
| 128 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 2 | 3 | 4 | 3 | 3,35714 | 4 | 5 | 4 | 4,33333 | 4 | 3 | 4 | 5 | 5 | 4,2 |
| 129 | 2 | 2 | 4 | 4 | 2 | 2 | 2 | 4 | 4 | 4 | 2 | 4 | 4 | 2 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 130 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 4 | 2 | 2 | 4 | 4 | 2 | 3,35714 | 3 | 3 | 4 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 131 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 4 | 2 | 2 | 4 | 4 | 2 | 3,35714 | 4 | 3 | 3 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 132 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3 | 4 | 2 | 2 | 4 | 4 | 2 | 3,35714 | 4 | 3 | 4 | 3,66667 | 4 | 4 | 4 | 4 | 4 | 4 |

| Res | Persepsi Memahami Peraturan Perpajakan | | | | | | | | | | | | | | Sikap Penggunaan <i>E-Filing</i> | | | Minat Penggunaan <i>E-Filing</i> | | | | | | | |
|-----|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------------|------------------|------------------|----------------------------------|---------|------------------|------------------|------------------|------------------|------------------|------|
| | P M P 1 | P M P 2 | P M P 3 | P M P 4 | P M P 5 | P M P 6 | P M P 7 | P M P 8 | P M P 9 | P M P 10 | P M P 11 | P M P 12 | P M P 13 | P M P 14 | Mean | S P E 1 | S P E 2 | S P E 3 | Mean | M P E 1 | M P E 2 | M P E 3 | M P E 4 | M P E 5 | Mean |
| 133 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 4 | 4 | 3,5 | 5 | 4 | 4 | 4,33333 | 5 | 5 | 5 | 5 | 4 | 4,8 |
| 134 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 4 | 3,28571 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 135 | 2 | 2 | 2 | 4 | 2 | 4 | 2 | 4 | 4 | 3 | 2 | 4 | 4 | 2 | 2,92857 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 3 | 4 | 3 | 3,6 |
| 136 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 4 | 4 | 2 | 3,14286 | 4 | 3 | 3 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 137 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 2 | 4 | 4 | 2 | 3,14286 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 4 | 4 | 4 | 4 |
| 138 | 2 | 2 | 2 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3,28571 | 3 | 4 | 4 | 3,66667 | 4 | 4 | 4 | 4 | 4 | 4 |
| 139 | 2 | 2 | 2 | 4 | 4 | 4 | 3 | 3 | 4 | 2 | 2 | 4 | 4 | 4 | 3,14286 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 140 | 2 | 2 | 2 | 4 | 4 | 4 | 3 | 4 | 4 | 2 | 3 | 4 | 4 | 4 | 3,28571 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 141 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 2 | 4 | 4 | 2 | 4 | 5 | 5 | 4 | 4,66667 | 5 | 5 | 5 | 5 | 4 | 4,8 |
| 142 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 2 | 4 | 5 | 4 | 5 | 4,07143 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 143 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 3,85714 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 144 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 2 | 3,5 | 5 | 5 | 4 | 4,66667 | 4 | 4 | 4 | 4 | 4 | 4 |
| 145 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3,85714 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 146 | 4 | 4 | 2 | 4 | 5 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 3,78571 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 147 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 3,42857 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 148 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 5 | 2 | 2 | 3 | 5 | 3,35714 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3,4 |
| 149 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 2 | 2 | 3 | 4 | 3,14286 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3,4 |
| 150 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3,5 | 3 | 4 | 3 | 3,33333 | 4 | 4 | 4 | 4 | 3 | 3,8 |
| 151 | 2 | 2 | 2 | 4 | 4 | 2 | 2 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3,07143 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3,8 |
| 152 | 2 | 2 | 2 | 4 | 4 | 2 | 2 | 4 | 4 | 2 | 2 | 4 | 4 | 3 | 2,92857 | 4 | 5 | 4 | 4,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 153 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3,42857 | 3 | 4 | 3 | 3,33333 | 4 | 4 | 4 | 4 | 3 | 3,8 |
| 154 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 1 | 4 | 4 | 2 | 3,5 | 3 | 3 | 4 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |

| Res | Persepsi Memahami Peraturan Perpajakan | | | | | | | | | | | | | | Sikap Penggunaan <i>E-Filing</i> | | | Minat Penggunaan <i>E-Filing</i> | | | | | | | |
|-----|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------------|------------------|------------------|----------------------------------|---------|------------------|------------------|------------------|------------------|------------------|------|
| | P M P 1 | P M P 2 | P M P 3 | P M P 4 | P M P 5 | P M P 6 | P M P 7 | P M P 8 | P M P 9 | P M P 10 | P M P 11 | P M P 12 | P M P 13 | P M P 14 | Mean | S P E 1 | S P E 2 | S P E 3 | Mean | M P E 1 | M P E 2 | M P E 3 | M P E 4 | M P E 5 | Mean |
| 155 | 2 | 2 | 2 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 2 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 156 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 2 | 3 | 3 | 2 | 2 | 4 | 4 | 3 | 2 | 2 | 3 | 2,33333 | 4 | 4 | 3 | 3 | 3 | 3,4 |
| 157 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 2 | 3 | 5 | 2 | 2 | 4 | 5 | 3,21429 | 3 | 2 | 3 | 2,66667 | 4 | 4 | 3 | 3 | 3 | 3,4 |
| 158 | 3 | 2 | 2 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 3,42857 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3,4 |
| 159 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 2 | 4 | 2 | 4 | 4 | 4 | 2 | 3,28571 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 160 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 2 | 3,64286 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 161 | 3 | 2 | 5 | 3 | 2 | 3 | 3 | 3 | 4 | 3 | 4 | 1 | 3 | 4 | 3,07143 | 3 | 4 | 2 | 3 | 3 | 3 | 4 | 3 | 3,2 | |
| 162 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 2 | 2 | 4 | 4 | 3,14286 | 4 | 3 | 3 | 3,33333 | 4 | 4 | 4 | 3 | 4 | 3,8 |
| 163 | 2 | 2 | 2 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,5 | 5 | 4 | 4 | 4,33333 | 4 | 4 | 3 | 4 | 4 | 3,8 |
| 164 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3,07143 | 3 | 3 | 4 | 3,33333 | 4 | 4 | 3 | 4 | 4 | 3,8 |
| 165 | 4 | 4 | 4 | 4 | 2 | 4 | 2 | 3 | 4 | 4 | 2 | 4 | 4 | 2 | 3,35714 | 4 | 3 | 3 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 166 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 2 | 2 | 4 | 2 | 3,42857 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 167 | 4 | 4 | 4 | 4 | 3 | 2 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3,71429 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4,2 |
| 168 | 3 | 3 | 3 | 5 | 1 | 4 | 1 | 4 | 4 | 4 | 1 | 4 | 4 | 3 | 3,14286 | 2 | 3 | 3 | 2,66667 | 4 | 5 | 4 | 4 | 4 | 4,2 |
| 169 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 2 | 2 | 4 | 3 | 2 | 3,35714 | 3 | 4 | 3 | 3,33333 | 2 | 4 | 4 | 4 | 4 | 3,6 |
| 170 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 171 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 2 | 3 | 3 | 3 | 3 | 3 | 2 | 4 | 4 | 3,33333 | 3 | 3 | 3 | 3 | 3 | 3 |
| 172 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 3,42857 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 173 | 2 | 2 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 3,57143 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 174 | 2 | 2 | 4 | 2 | 2 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 3,28571 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 4 | 3 | 4 | 3,8 |
| 175 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 3,21429 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 2 | 3 | 3,2 |
| 176 | 4 | 4 | 4 | 4 | 2 | 2 | 2 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 3,71429 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |

| Res | Persepsi Memahami Peraturan Perpajakan | | | | | | | | | | | | | | Sikap Penggunaan <i>E-Filing</i> | | | Minat Penggunaan <i>E-Filing</i> | | | | | | | |
|-----|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------------------|------------------|------------------|----------------------------------|---------|------------------|------------------|------------------|------------------|------------------|------|
| | P M P 1 | P M P 2 | P M P 3 | P M P 4 | P M P 5 | P M P 6 | P M P 7 | P M P 8 | P M P 9 | P M P 10 | P M P 11 | P M P 12 | P M P 13 | P M P 14 | Mean | S P E 1 | S P E 2 | S P E 3 | Mean | M P E 1 | M P E 2 | M P E 3 | M P E 4 | M P E 5 | Mean |
| 177 | 2 | 2 | 2 | 1 | 1 | 3 | 2 | 3 | 3 | 5 | 2 | 2 | 4 | 5 | 2,64286 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 3,2 |
| 178 | 3 | 3 | 3 | 4 | 3 | 3 | 2 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 3,28571 | 4 | 4 | 3 | 3,66667 | 4 | 4 | 3 | 3 | 3 | 3,4 |
| 179 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 180 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3,5 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 181 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 4 | 4 | 4 | 1 | 2 | 4 | 2 | 3,35714 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 182 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,57143 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 183 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 184 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3,42857 | 4 | 4 | 3 | 3,66667 | 3 | 4 | 3 | 3 | 3 | 3,2 |
| 185 | 3 | 3 | 3 | 2 | 2 | 2 | 3 | 2 | 4 | 4 | 2 | 2 | 2 | 2 | 2,57143 | 3 | 4 | 3 | 3,33333 | 4 | 4 | 4 | 3 | 3 | 3,6 |
| 186 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 1 | 2 | 4 | 4 | 3,28571 | 4 | 5 | 5 | 4,66667 | 4 | 4 | 3 | 4 | 4 | 3,8 |
| 187 | 2 | 2 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 1 | 3,21429 | 2 | 4 | 4 | 3,33333 | 4 | 4 | 4 | 4 | 4 | 4 |
| 188 | 4 | 3 | 3 | 4 | 3 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 1 | 3,42857 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 189 | 2 | 2 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 1 | 1 | 4 | 3 | 3,14286 | 4 | 4 | 3 | 3,66667 | 3 | 4 | 4 | 4 | 4 | 3,8 |
| 190 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| 191 | 2 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,14286 | 2 | 2 | 2 | 2 | 4 | 4 | 3 | 3 | 4 | 3,6 |
| 192 | 4 | 4 | 4 | 2 | 2 | 2 | 2 | 5 | 4 | 5 | 4 | 4 | 4 | 1 | 3,35714 | 3 | 3 | 2 | 2,66667 | 5 | 5 | 5 | 5 | 5 | 5 |
| 193 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| 194 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3,14286 | 3 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 |
| 195 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 1 | 3,21429 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 196 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 1 | 3,5 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 |
| 197 | 3 | 2 | 4 | 2 | 2 | 2 | 3 | 4 | 3 | 5 | 2 | 2 | 3 | 3 | 2,85714 | 5 | 5 | 4 | 4,66667 | 5 | 4 | 4 | 4 | 4 | 4,2 |
| 198 | 2 | 2 | 4 | 2 | 2 | 2 | 4 | 2 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3,66667 | 4 | 4 | 4 | 4 | 4 | 4 |
| 199 | 3 | 3 | 3 | 2 | 2 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3,35714 | 4 | 3 | 3 | 3,33333 | 4 | 5 | 4 | 4 | 4 | 4,2 |
| 200 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 4 | 4 | 4 | 2 | 2 | 4 | 4 | 2,92857 | 3 | 4 | 4 | 3,66667 | 4 | 4 | 4 | 4 | 4 | 4 |

LAMPIRAN 3

ANALISIS DESKRIPTIF

Karakteristik Responden

Jenis Kelamin

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------------|-----------|---------|---------------|--------------------|
| Valid Laki-laki | 87 | 43.5 | 43.5 | 43.5 |
| Perempuan | 113 | 56.5 | 56.5 | 100.0 |
| Total | 200 | 100.0 | 100.0 | |

Usia

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------|-----------|---------|---------------|--------------------|
| Valid <20 | 2 | 1.0 | 1.0 | 1.0 |
| 21-30 | 39 | 19.5 | 19.5 | 20.5 |
| 31-40 | 42 | 21.0 | 21.0 | 41.5 |
| 41-50 | 66 | 33.0 | 33.0 | 74.5 |
| 51-60 | 51 | 25.5 | 25.5 | 100.0 |
| Total | 200 | 100.0 | 100.0 | |

Pendidikan Terakhir

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|---------------|-----------|---------|---------------|--------------------|
| Valid Diploma | 27 | 13.5 | 13.5 | 13.5 |
| S1 | 106 | 53.0 | 53.0 | 66.5 |
| S2 | 23 | 11.5 | 11.5 | 78.0 |
| SMA | 44 | 22.0 | 22.0 | 100.0 |
| Total | 200 | 100.0 | 100.0 | |

Bidang Profesi

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------------|-----------|---------|---------------|--------------------|
| Valid BUMN | 27 | 13.5 | 13.5 | 13.5 |
| Karyawan Swasta | 35 | 17.5 | 17.5 | 31.0 |
| Lainnya | 4 | 2.0 | 2.0 | 33.0 |
| PNS | 132 | 66.0 | 66.0 | 99.0 |
| Wiraswasta | 2 | 1.0 | 1.0 | 100.0 |
| Total | 200 | 100.0 | 100.0 | |

Pengalaman Penggunaan

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------|-----------|---------|---------------|--------------------|
| Valid <1 | 111 | 55.5 | 55.5 | 55.5 |
| >2 | 32 | 16.0 | 16.0 | 71.5 |
| 1-2 | 57 | 28.5 | 28.5 | 100.0 |
| Total | 200 | 100.0 | 100.0 | |

Analisis Deskriptif Variabel Penelitian**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|-----|---------|---------|--------|----------------|
| PKP | 200 | 2,00 | 5,00 | 3,8250 | ,63255 |
| PKG | 200 | 3,00 | 5,00 | 3,9530 | ,40795 |
| SPE | 200 | 2,00 | 5,00 | 3,7550 | ,57926 |
| NS | 200 | 2,00 | 5,00 | 3,5783 | ,63622 |
| KP | 200 | 2,00 | 5,00 | 3,4350 | ,48322 |
| PMP | 200 | 2,00 | 5,00 | 3,2979 | ,39693 |
| MPE | 200 | 3,00 | 5,00 | 3,9230 | ,46145 |
| Valid N (listwise) | 200 | | | | |

LAMPIRAN 4

HASIL UJI VALIDITAS DAN UJI RELIABILITAS

Persepsi Kemudahan Penggunaan *E-Filing*

Reliability

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 40 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 40 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .870 | 4 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| PKP1 | 11.93 | 3.148 | .660 | .858 |
| PKP2 | 11.80 | 2.933 | .734 | .829 |
| PKP3 | 11.93 | 2.994 | .813 | .799 |
| PKP4 | 11.83 | 3.071 | .689 | .847 |

Persepsi Kegunaan *E-Filing***Reliability****Scale: ALL VARIABLES****Case Processing Summary**

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 40 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 40 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .745 | 5 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| PKG1 | 15.93 | 1.353 | .547 | .711 |
| PKG2 | 15.85 | 1.874 | .585 | .685 |
| PKG3 | 15.93 | 1.866 | .703 | .662 |
| PKG4 | 15.95 | 1.690 | .534 | .691 |
| PKG5 | 15.85 | 1.977 | .351 | .753 |

Norma Subjektif

Reliability

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 40 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 40 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .789 | 3 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| NS1 | 7.80 | .523 | .661 | .725 |
| NS2 | 7.70 | .779 | .702 | .671 |
| NS3 | 7.80 | .779 | .599 | .750 |

Kontrol Perilaku

Reliability

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 40 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 40 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .756 | 8 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| KP1 | 24.38 | 12.138 | .471 | .734 |
| KP2 | 24.88 | 11.804 | .353 | .747 |
| KP3 | 25.58 | 9.379 | .462 | .745 |
| KP4 | 24.93 | 10.635 | .515 | .718 |
| KP5 | 24.88 | 11.189 | .458 | .730 |
| KP6 | 24.98 | 11.256 | .443 | .732 |
| KP7 | 24.50 | 11.897 | .461 | .733 |
| KP8 | 24.88 | 10.728 | .600 | .705 |

Persepsi Memahami Peraturan Perpajakan Sebelum Penghapusan Dua Pertanyaan

Reliability

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 40 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 40 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .745 | 14 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| PMP1 | 42.45 | 30.869 | .472 | .725 |
| PMP2 | 42.48 | 29.846 | .663 | .712 |
| PMP3 | 42.13 | 29.497 | .582 | .713 |
| PMP4 | 42.50 | 28.923 | .632 | .707 |
| PMP5 | 42.43 | 29.122 | .566 | .711 |
| PMP6 | 42.45 | 29.331 | .624 | .710 |
| PMP7 | 42.18 | 30.456 | .418 | .726 |
| PMP8 | 41.90 | 30.092 | .332 | .733 |
| PMP9 | 41.90 | 30.297 | .343 | .732 |
| PMP10 | 42.10 | 36.605 | -.262 | .813 |
| PMP11 | 43.30 | 29.395 | .359 | .731 |
| PMP12 | 42.60 | 25.374 | .769 | .676 |
| PMP13 | 41.88 | 29.189 | .524 | .714 |
| PMP14 | 42.53 | 32.512 | -.005 | .792 |

Persepsi Memahami Peraturan Perpajakan Setelah Penghapusan Dua Pertanyaan

Reliability

Scale: ALL VARIABLES

Case Processing Summary

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 40 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 40 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .858 | 12 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|-------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| PMP1 | 35.88 | 30.676 | .493 | .850 |
| PMP2 | 35.90 | 29.785 | .663 | .842 |
| PMP3 | 35.55 | 29.331 | .597 | .843 |
| PMP4 | 35.93 | 28.943 | .621 | .841 |
| PMP5 | 35.85 | 29.054 | .567 | .845 |
| PMP6 | 35.88 | 28.881 | .683 | .838 |
| PMP7 | 35.60 | 29.631 | .521 | .848 |
| PMP8 | 35.32 | 29.456 | .393 | .858 |
| PMP9 | 35.32 | 29.917 | .379 | .858 |
| PMP11 | 36.73 | 29.692 | .324 | .866 |
| PMP12 | 36.03 | 25.051 | .799 | .824 |
| PMP13 | 35.30 | 28.677 | .582 | .843 |

Sikap Penggunaan *E-Filing***Reliability****Scale: ALL VARIABLES****Case Processing Summary**

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 40 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 40 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .689 | 3 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| SPE1 | 7.73 | 1.846 | .471 | .642 |
| SPE2 | 7.95 | 1.228 | .492 | .668 |
| SPE3 | 7.78 | 1.666 | .608 | .492 |

Minat Penggunaan *E-Filing***Reliability****Scale: ALL VARIABLES****Case Processing Summary**

| | | N | % |
|-------|-----------------------|----|-------|
| Cases | Valid | 40 | 100.0 |
| | Excluded ^a | 0 | .0 |
| | Total | 40 | 100.0 |

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

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .932 | 5 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| MPE1 | 16.00 | 4.205 | .844 | .912 |
| MPE2 | 15.98 | 4.743 | .832 | .922 |
| MPE3 | 16.30 | 4.267 | .685 | .945 |
| MPE4 | 16.10 | 3.887 | .900 | .900 |
| MPE5 | 16.13 | 3.958 | .903 | .900 |

Rekapitulasi Hasil Uji Validitas

| Variabel | Item | r hitung | r tabel | Keterangan |
|---|----------------------------------|----------|---------|------------|
| Persepsi Kemudahan Penggunaan <i>E-Filing</i> | PKP1 | 0,660 | 0,312 | Valid |
| | PKP2 | 0,734 | 0,312 | Valid |
| | PKP3 | 0,813 | 0,312 | Valid |
| | PKP4 | 0,689 | 0,312 | Valid |
| Persepsi Kegunaan <i>E-Filing</i> | PKG1 | 0,547 | 0,312 | Valid |
| | PKG2 | 0,585 | 0,312 | Valid |
| | PKG3 | 0,703 | 0,312 | Valid |
| | PKG4 | 0,534 | 0,312 | Valid |
| | PKG5 | 0,351 | 0,312 | Valid |
| Norma Subjektif | NS1 | 0,661 | 0,312 | Valid |
| | NS2 | 0,702 | 0,312 | Valid |
| | NS3 | 0,599 | 0,312 | Valid |
| Kontrol Perilaku | KP1 | 0,471 | 0,312 | Valid |
| | KP2 | 0,353 | 0,312 | Valid |
| | KP3 | 0,462 | 0,312 | Valid |
| | KP4 | 0,515 | 0,312 | Valid |
| | KP5 | 0,458 | 0,312 | Valid |
| | KP6 | 0,443 | 0,312 | Valid |
| | KP7 | 0,461 | 0,312 | Valid |
| | KP8 | 0,600 | 0,312 | Valid |
| Persepsi Memahami Peraturan Perpajakan | PMP1 | 0,493 | 0,312 | Valid |
| | PMP2 | 0,663 | 0,312 | Valid |
| | PMP3 | 0,597 | 0,312 | Valid |
| | PMP4 | 0,621 | 0,312 | Valid |
| | PMP5 | 0,567 | 0,312 | Valid |
| | PMP6 | 0,683 | 0,312 | Valid |
| | PMP7 | 0,521 | 0,312 | Valid |
| | PMP8 | 0,393 | 0,312 | Valid |
| | PMP9 | 0,379 | 0,312 | Valid |
| | PMP11 | 0,324 | 0,312 | Valid |
| | PMP12 | 0,799 | 0,312 | Valid |
| | PMP13 | 0,582 | 0,312 | Valid |
| | Sikap Penggunaan <i>E-Filing</i> | SPE1 | 0,471 | 0,312 |
| SPE2 | | 0,492 | 0,312 | Valid |
| SPE3 | | 0,608 | 0,312 | Valid |
| Minat Penggunaan <i>E-Filing</i> | MPE1 | 0,844 | 0,312 | Valid |
| | MPE2 | 0,832 | 0,312 | Valid |
| | MPE3 | 0,685 | 0,312 | Valid |
| | MPE4 | 0,900 | 0,312 | Valid |
| | MPE5 | 0,903 | 0,312 | Valid |

Sumber: data primer, diolah 2016

Tabel Product Moment Pada α 5%

| n | 2-tailed | 1-tailed |
|----------|-----------------|-----------------|
| 3 | 0,9969 | 0,9877 |
| 4 | 0,9500 | 0,9000 |
| 5 | 0,8783 | 0,8054 |
| 6 | 0,8114 | 0,7293 |
| 7 | 0,7545 | 0,6694 |
| 8 | 0,7067 | 0,6215 |
| 9 | 0,6664 | 0,5822 |
| 10 | 0,6319 | 0,5494 |
| 11 | 0,6021 | 0,5214 |
| 12 | 0,5760 | 0,4973 |
| 13 | 0,5529 | 0,4762 |
| 14 | 0,5324 | 0,4575 |
| 15 | 0,5140 | 0,4409 |
| 16 | 0,4973 | 0,4259 |
| 17 | 0,4821 | 0,4124 |
| 18 | 0,4683 | 0,4000 |
| 19 | 0,4555 | 0,3887 |
| 20 | 0,4438 | 0,3783 |
| 21 | 0,4329 | 0,3687 |
| 22 | 0,4227 | 0,3598 |
| 23 | 0,4132 | 0,3515 |
| 24 | 0,4044 | 0,3438 |
| 25 | 0,3961 | 0,3365 |
| 26 | 0,3882 | 0,3297 |
| 27 | 0,3809 | 0,3233 |
| 28 | 0,3739 | 0,3172 |
| 29 | 0,3673 | 0,3115 |
| 30 | 0,3610 | 0,3061 |
| 31 | 0,3550 | 0,3009 |
| 32 | 0,3494 | 0,2960 |
| 33 | 0,3440 | 0,2913 |
| 34 | 0,3388 | 0,2869 |
| 35 | 0,3338 | 0,2826 |
| 36 | 0,3291 | 0,2785 |
| 37 | 0,3246 | 0,2746 |
| 38 | 0,3202 | 0,2709 |
| 39 | 0,3160 | 0,2673 |
| 40 | 0,3120 | 0,2638 |

Sumber: <https://junaidichaniago.files.wordpress.com/2010/05/tabel-r.pdf>

LAMPIRAN 5
HASIL INNER MODEL

R Square

| | R Square |
|--------------------------------------|----------|
| Kegunaan <i>E-Filing</i> | |
| Kemudahan Penggunaan <i>E-Filing</i> | |
| Kontrol Perilaku | |
| Memahami Peraturan Perpajakan | |
| Minat Penggunaan <i>E-Filing</i> | 0,484968 |
| Norma Subjektif | |
| Sikap Penggunaan <i>E-Filing</i> | 0,224628 |

Path Coefficients (Mean, STDEV, T-Values)

| | Original Sample (O) | Sample Mean (M) | Standard Deviation (STDEV) | Standard Error (STERR) | T Statistics ((O/STERR)) |
|--|---------------------|-----------------|----------------------------|------------------------|--------------------------|
| Kegunaan <i>E-Filing</i> -> Minat Penggunaan <i>E-Filing</i> | 0,011759 | 0,008794 | 0,076119 | 0,076119 | 0,154475 |
| Kegunaan <i>E-Filing</i> -> Sikap Penggunaan <i>E-Filing</i> | 0,305447 | 0,301842 | 0,063748 | 0,063748 | 4,791511 |
| Kemudahan Penggunaan <i>E-Filing</i> -> Sikap Penggunaan <i>E-Filing</i> | 0,266651 | 0,274881 | 0,072853 | 0,072853 | 3,660118 |
| Kontrol Perilaku -> Minat Penggunaan <i>E-Filing</i> | 0,315772 | 0,324611 | 0,072620 | 0,072620 | 4,348259 |
| Memahami Peraturan Perpajakan -> Minat Penggunaan <i>E-Filing</i> | 0,268176 | 0,273614 | 0,048112 | 0,048112 | 5,573968 |
| Norma Subjektif -> Minat Penggunaan <i>E-Filing</i> | 0,103125 | 0,105215 | 0,044903 | 0,044903 | 2,296631 |
| Sikap Penggunaan <i>E-Filing</i> -> Minat Penggunaan <i>E-Filing</i> | 0,246570 | 0,232219 | 0,070279 | 0,070279 | 3,508454 |