

LAMPIRAN 3**Kuisisioner Penelitian**

Perihal : Permohonan Pengisian Kuesioner Penelitian

Yth. Bapak/Ibu/Sdr/i Responden

Di Tempat

Dengan Hormat,

Sehubungan dengan maksud untuk menyusun skripsi yang berjudul **“Pengaruh Sosialisasi dan Pengawasan terhadap Kepatuhan Wajib Pajak pada UMKM dengan Kesadaran Wajib Pajak sebagai Variabel Intervening”**. Maka saya yang bertandatangan dibawah ini:

Nama : Ade Putra

NIM : 15312426

Memohon kepada Bapak/Ibu/Sdr/i Responden untuk mengisi kuisisioner ini, demi memperlancar penelitian saya. Berkaitan dengan hal tersebut, maka kerahasiaan jawaban sepenuhnya dijamin dan jawaban tersebut hanya digunakan untuk kepentingan penelitian dalam rangka penyusunan skripsi ini.

Atas waktu luang dan kesediaan Bapak/Ibu/Sdr/i Responden dalam berpartisipasi untuk mengisi kuisisioner ini, saya ucapkan terima kasih banyak.



Sleman, Mei 2019

Dosen Pembimbing,

Mahasiswa,

Ataina Hidayati, Dra.,M.Si.,Ph.D.,Ak

Ade Putra

A. Identitas Responden

Nama : (boleh tidak diisi)
 Jenis Kelamin :
 Usia :
 Tingkat pendidikan :
 Omzet per bulan :
 Jenis Usaha :

B. Pertanyaan

Berilah tanda centang (√) pada jawaban yang Bapak/Ibu/Sdr/i pilih dilembar jawaban yang telah disediakan. Pilihlah jawaban yang sesuai dengan pendapat Bapak/Ibu/Sdr/i sebenarnya.

Poin Penilaian :

Sangat Tidak Setuju (STS) : 1

Tidak Setuju (TS) : 2

Setuju (S) : 3

Sangat Setuju (SS) : 4

Kepatuhan Wajib Pajak

| No | Pertanyaan | SS | S | TS | STS |
|----|---|----|---|----|-----|
| 1. | Sebagai wajib pajak, saya melakukan pembukuan atau pencatatan dengan benar | | | | |
| 2. | Sebagai wajib pajak, saya telah menghitung pajak terutang dengan benar dalam SPT masa dan tahunan | | | | |
| 3. | Saya telah menghitung dengan benar dalam mengisi SSP (Surat Setoran Pajak) dan fiskus telah menghitung pajak secara pasti | | | | |
| 4. | Saya selalu menyetor dan melaporkan SPT masa dengan tepat waktu setiap bulannya. | | | | |
| 5. | Saya tepat waktu dalam menyampaikan SPT tahunan setiap tahunnya | | | | |

Sumber: Anggara dan Sulistiyanti (2017)

Sosialisasi Pajak

| No | Pertanyaan | SS | S | TS | STS |
|----|--|----|---|----|-----|
| 1. | Kantor pajak memberikan informasi terkait adanya pemberlakuan peraturan pajak UMKM yang baru | | | | |

| | | | | | |
|----|--|--|--|--|--|
| 2. | Sosialisasi diberikan petugas melalui seminar, brosur, media sosial dan penyuluhan | | | | |
| 3. | Sosialisasi pajak sangat membantu saya dalam memahami ketentuan pajak UMKM | | | | |
| 4. | Sosialisasi pajak menyadarkan saya akan pentingnya pajak | | | | |
| 5. | Sosialisasi pajak yang dilaksanakan sudah efektif dan tepat sasaran | | | | |

Sumber: Anggara dan Sulistiyanti (2017)

Pengawasan Pajak

| No | Pertanyaan | SS | S | TS | STS |
|----|---|----|---|----|-----|
| 1. | Petugas kantor pajak melakukan pemeriksaan dan penyidikan sesuai dengan undang-undang yang berlaku | | | | |
| 2. | Petugas kantor pajak memberikan nota perhitungan surat tagih kepada wajib pajak. | | | | |
| 3. | Petugas kantor pajak memberikan surat pemberitahuan tentang perubahan besarnya nilai pajak kepada wajib pajak | | | | |
| 4. | Petugas kantor pajak memberikan motivasi kepada wajib pajak untuk selalu patuh terhadap kewajiban pajaknya | | | | |
| 5. | Petugas kantor pajak memberikan informasi hukuman/sanksi kepada wajib pajak agar selalu taat terhadap kewajiban pajaknya. | | | | |

Sumber: Anggara dan Sulistiyanti (2017)

Kesadaran Wajib Pajak

| No | Pertanyaan | SS | S | TS | STS |
|----|--|----|---|----|-----|
| 1. | Saya mengetahui bahwa pajak adalah iuran rakyat untuk dana pengeluaran umum, pelaksanaan fungsi dan tugas pemerintah | | | | |
| 2. | Saya mengetahui bahwa pajak merupakan sumber penerimaan negara yang terbesar | | | | |
| 3. | Saya sadar penundaan pembayaran pajak dan pengurangan beban pajak sangat merugikan negara | | | | |
| 4. | Saya menyadari manfaat pajak yang saya bayarkan akan dirasakan oleh seluruh masyarakat | | | | |
| 5. | Saya memahami bahwa kewajiban perpajakan harus dilaksanakan sesuai dengan ketentuan yang berlaku | | | | |

Sumber: Ayu dan Sari (2017)

LAMPIRAN 4

REKAP DATA VARIABEL SOSIALISASI PAJAK

| Respon | Sosialisasi Pajak | | | | | Total | Mean |
|--------|-------------------|-----|-----|-----|-----|-------|------|
| | SP1 | SP2 | SP3 | SP4 | SP5 | | |
| 1 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 2 | 4 | 3 | 2 | 4 | 4 | 17 | 3,4 |
| 3 | 4 | 4 | 3 | 4 | 4 | 19 | 3,8 |
| 4 | 4 | 3 | 4 | 4 | 3 | 18 | 3,6 |
| 5 | 4 | 3 | 4 | 4 | 3 | 18 | 3,6 |
| 6 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 7 | 4 | 3 | 4 | 4 | 3 | 18 | 3,6 |
| 8 | 3 | 2 | 2 | 4 | 2 | 13 | 2,6 |
| 9 | 3 | 3 | 2 | 3 | 4 | 15 | 3,0 |
| 10 | 4 | 4 | 2 | 4 | 4 | 18 | 3,6 |
| 11 | 3 | 3 | 3 | 4 | 4 | 17 | 3,4 |
| 12 | 3 | 3 | 3 | 4 | 4 | 17 | 3,4 |
| 13 | 2 | 2 | 2 | 2 | 2 | 10 | 2,0 |
| 14 | 3 | 3 | 4 | 4 | 4 | 18 | 3,6 |
| 15 | 3 | 3 | 3 | 4 | 4 | 17 | 3,4 |
| 16 | 4 | 3 | 3 | 3 | 4 | 17 | 3,4 |
| 17 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 18 | 4 | 3 | 3 | 2 | 2 | 14 | 2,8 |
| 19 | 4 | 3 | 3 | 2 | 3 | 15 | 3,0 |
| 20 | 3 | 4 | 4 | 4 | 4 | 19 | 3,8 |
| 21 | 4 | 2 | 4 | 4 | 3 | 17 | 3,4 |
| 22 | 4 | 2 | 3 | 3 | 3 | 15 | 3,0 |
| 23 | 3 | 3 | 2 | 2 | 2 | 12 | 2,4 |
| 24 | 3 | 3 | 3 | 4 | 4 | 17 | 3,4 |
| 25 | 3 | 3 | 3 | 4 | 4 | 17 | 3,4 |
| 26 | 3 | 3 | 3 | 2 | 2 | 13 | 2,6 |
| 27 | 1 | 3 | 3 | 3 | 3 | 13 | 2,6 |
| 28 | 2 | 2 | 2 | 2 | 1 | 9 | 1,8 |
| 29 | 3 | 2 | 4 | 4 | 4 | 17 | 3,4 |
| 30 | 4 | 2 | 3 | 4 | 4 | 17 | 3,4 |
| 31 | 2 | 2 | 3 | 4 | 3 | 14 | 2,8 |
| 32 | 2 | 3 | 3 | 3 | 3 | 14 | 2,8 |
| 33 | 3 | 3 | 4 | 3 | 2 | 15 | 3,0 |
| 34 | 2 | 2 | 2 | 2 | 2 | 10 | 2,0 |
| 35 | 3 | 3 | 3 | 3 | 3 | 15 | 3,0 |

| | | | | | | | |
|----|---|---|---|---|---|----|-----|
| 36 | 3 | 3 | 4 | 4 | 3 | 17 | 3,4 |
| 37 | 3 | 4 | 4 | 4 | 3 | 18 | 3,6 |
| 38 | 3 | 3 | 3 | 4 | 4 | 17 | 3,4 |
| 39 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 40 | 4 | 2 | 3 | 4 | 4 | 17 | 3,4 |
| 41 | 3 | 4 | 4 | 4 | 4 | 19 | 3,8 |
| 42 | 3 | 2 | 4 | 4 | 4 | 17 | 3,4 |
| 43 | 4 | 3 | 4 | 3 | 3 | 17 | 3,4 |
| 44 | 3 | 4 | 3 | 2 | 2 | 14 | 2,8 |
| 45 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 46 | 3 | 4 | 2 | 3 | 2 | 14 | 2,8 |
| 47 | 3 | 3 | 3 | 3 | 2 | 14 | 2,8 |
| 48 | 2 | 2 | 3 | 3 | 3 | 13 | 2,6 |
| 49 | 1 | 1 | 1 | 1 | 1 | 5 | 1,0 |
| 50 | 3 | 3 | 3 | 4 | 4 | 17 | 3,4 |
| 51 | 4 | 4 | 3 | 4 | 4 | 19 | 3,8 |
| 52 | 3 | 3 | 3 | 4 | 2 | 15 | 3,0 |
| 53 | 4 | 4 | 4 | 4 | 2 | 18 | 3,6 |
| 54 | 4 | 3 | 2 | 3 | 4 | 16 | 3,2 |
| 55 | 3 | 4 | 3 | 4 | 4 | 18 | 3,6 |
| 56 | 2 | 3 | 3 | 2 | 3 | 13 | 2,6 |
| 57 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 58 | 4 | 3 | 3 | 4 | 4 | 18 | 3,6 |
| 59 | 3 | 3 | 4 | 4 | 4 | 18 | 3,6 |
| 60 | 4 | 2 | 3 | 4 | 4 | 17 | 3,4 |

LAMPIRAN 3

REKAP DATA VARIABEL PENGAWASAN PAJAK

| Respon | Pengawasan Pajak | | | | | Total | Mean |
|--------|------------------|-----|-----|-----|-----|-------|------|
| | PP1 | PP2 | PP3 | PP4 | PP5 | | |
| 1 | 4 | 4 | 4 | 4 | 3 | 19 | 3,8 |
| 2 | 4 | 3 | 3 | 3 | 4 | 17 | 3,4 |
| 3 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 4 | 3 | 4 | 4 | 4 | 3 | 18 | 3,6 |
| 5 | 3 | 4 | 4 | 4 | 3 | 18 | 3,6 |
| 6 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 7 | 3 | 4 | 3 | 3 | 3 | 16 | 3,2 |
| 8 | 3 | 2 | 2 | 2 | 3 | 12 | 2,4 |
| 9 | 4 | 4 | 4 | 3 | 3 | 18 | 3,6 |
| 10 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 11 | 4 | 4 | 2 | 3 | 4 | 17 | 3,4 |
| 12 | 4 | 4 | 2 | 4 | 3 | 17 | 3,4 |
| 13 | 2 | 2 | 2 | 2 | 2 | 10 | 2,0 |
| 14 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 15 | 4 | 3 | 3 | 3 | 3 | 16 | 3,2 |
| 16 | 3 | 4 | 4 | 4 | 4 | 19 | 3,8 |
| 17 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 18 | 3 | 2 | 3 | 4 | 4 | 16 | 3,2 |
| 19 | 4 | 3 | 3 | 4 | 4 | 18 | 3,6 |
| 20 | 4 | 4 | 3 | 4 | 3 | 18 | 3,6 |
| 21 | 4 | 4 | 4 | 3 | 4 | 19 | 3,8 |
| 22 | 3 | 4 | 3 | 2 | 3 | 15 | 3,0 |
| 23 | 3 | 3 | 2 | 3 | 2 | 13 | 2,6 |
| 24 | 3 | 3 | 4 | 4 | 4 | 18 | 3,6 |
| 25 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 26 | 3 | 4 | 4 | 4 | 4 | 19 | 3,8 |
| 27 | 2 | 3 | 4 | 4 | 2 | 15 | 3,0 |
| 28 | 2 | 3 | 3 | 2 | 2 | 12 | 2,4 |
| 29 | 4 | 4 | 3 | 4 | 4 | 19 | 3,8 |
| 30 | 4 | 4 | 3 | 4 | 3 | 18 | 3,6 |
| 31 | 2 | 3 | 3 | 2 | 4 | 14 | 2,8 |
| 32 | 3 | 3 | 3 | 4 | 3 | 16 | 3,2 |
| 33 | 4 | 3 | 3 | 4 | 4 | 18 | 3,6 |
| 34 | 2 | 2 | 2 | 2 | 2 | 10 | 2,0 |
| 35 | 3 | 3 | 3 | 3 | 4 | 16 | 3,2 |

| | | | | | | | |
|----|---|---|---|---|---|----|-----|
| 36 | 3 | 4 | 4 | 4 | 4 | 19 | 3,8 |
| 37 | 3 | 4 | 3 | 4 | 4 | 18 | 3,6 |
| 38 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 39 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 40 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 41 | 3 | 4 | 4 | 3 | 4 | 18 | 3,6 |
| 42 | 4 | 3 | 3 | 3 | 3 | 16 | 3,2 |
| 43 | 4 | 4 | 3 | 4 | 3 | 18 | 3,6 |
| 44 | 3 | 4 | 3 | 3 | 4 | 17 | 3,4 |
| 45 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 46 | 2 | 3 | 3 | 3 | 4 | 15 | 3,0 |
| 47 | 3 | 3 | 3 | 3 | 3 | 15 | 3,0 |
| 48 | 4 | 2 | 3 | 2 | 3 | 14 | 2,8 |
| 49 | 1 | 4 | 1 | 1 | 1 | 8 | 1,6 |
| 50 | 2 | 3 | 4 | 4 | 4 | 17 | 3,4 |
| 51 | 4 | 4 | 4 | 3 | 3 | 18 | 3,6 |
| 52 | 4 | 3 | 3 | 3 | 3 | 16 | 3,2 |
| 53 | 3 | 4 | 4 | 4 | 3 | 18 | 3,6 |
| 54 | 4 | 3 | 3 | 3 | 2 | 15 | 3,0 |
| 55 | 4 | 3 | 3 | 3 | 3 | 16 | 3,2 |
| 56 | 2 | 4 | 2 | 3 | 3 | 14 | 2,8 |
| 57 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 58 | 4 | 4 | 3 | 3 | 4 | 18 | 3,6 |
| 59 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 60 | 4 | 4 | 3 | 4 | 4 | 19 | 3,8 |

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LAMPIRAN 4

REKAP DATA VARIABEL KESADARAN WAJIB PAJAK

| Respon | Kesadaran Pajak | | | | | Total | Mean |
|--------|-----------------|------|------|------|------|-------|------|
| | KWP1 | KWP2 | KWP3 | KWP4 | KWP5 | | |
| 1 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 2 | 3 | 3 | 4 | 4 | 4 | 18 | 3,6 |
| 3 | 4 | 4 | 4 | 3 | 3 | 18 | 3,6 |
| 4 | 2 | 3 | 4 | 4 | 3 | 16 | 3,2 |
| 5 | 3 | 4 | 4 | 4 | 4 | 19 | 3,8 |
| 6 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 7 | 4 | 4 | 3 | 3 | 3 | 17 | 3,4 |
| 8 | 3 | 2 | 2 | 3 | 4 | 14 | 2,8 |
| 9 | 4 | 4 | 3 | 4 | 3 | 18 | 3,6 |
| 10 | 3 | 4 | 4 | 4 | 4 | 19 | 3,8 |
| 11 | 3 | 3 | 4 | 4 | 4 | 18 | 3,6 |
| 12 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 13 | 2 | 2 | 2 | 2 | 2 | 10 | 2,0 |
| 14 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 15 | 2 | 3 | 3 | 4 | 4 | 16 | 3,2 |
| 16 | 4 | 4 | 3 | 3 | 3 | 17 | 3,4 |
| 17 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 18 | 4 | 3 | 4 | 4 | 4 | 19 | 3,8 |
| 19 | 3 | 4 | 4 | 3 | 3 | 17 | 3,4 |
| 20 | 3 | 3 | 4 | 4 | 3 | 17 | 3,4 |
| 21 | 4 | 4 | 3 | 2 | 4 | 17 | 3,4 |
| 22 | 3 | 3 | 3 | 3 | 3 | 15 | 3,0 |
| 23 | 2 | 2 | 3 | 2 | 3 | 12 | 2,4 |
| 24 | 3 | 4 | 4 | 4 | 4 | 19 | 3,8 |
| 25 | 2 | 3 | 3 | 4 | 4 | 16 | 3,2 |
| 26 | 2 | 4 | 4 | 2 | 4 | 16 | 3,2 |
| 27 | 3 | 3 | 4 | 3 | 4 | 17 | 3,4 |
| 28 | 2 | 2 | 2 | 2 | 2 | 10 | 2,0 |
| 29 | 3 | 2 | 4 | 4 | 4 | 17 | 3,4 |
| 30 | 2 | 2 | 4 | 3 | 4 | 15 | 3,0 |
| 31 | 3 | 3 | 3 | 3 | 2 | 14 | 2,8 |
| 32 | 2 | 3 | 4 | 3 | 3 | 15 | 3,0 |
| 33 | 3 | 4 | 4 | 4 | 4 | 19 | 3,8 |
| 34 | 2 | 1 | 2 | 2 | 2 | 9 | 1,8 |
| 35 | 4 | 2 | 4 | 4 | 3 | 17 | 3,4 |

| | | | | | | | |
|----|---|---|---|---|---|----|-----|
| 36 | 2 | 4 | 4 | 2 | 4 | 16 | 3,2 |
| 37 | 3 | 3 | 3 | 3 | 3 | 15 | 3,0 |
| 38 | 4 | 3 | 4 | 4 | 4 | 19 | 3,8 |
| 39 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 40 | 4 | 4 | 4 | 4 | 3 | 19 | 3,8 |
| 41 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 42 | 4 | 4 | 3 | 4 | 4 | 19 | 3,8 |
| 43 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 44 | 4 | 4 | 2 | 3 | 2 | 15 | 3,0 |
| 45 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 46 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 47 | 3 | 3 | 4 | 4 | 4 | 18 | 3,6 |
| 48 | 2 | 3 | 3 | 3 | 3 | 14 | 2,8 |
| 49 | 1 | 1 | 1 | 1 | 1 | 5 | 1,0 |
| 50 | 4 | 3 | 4 | 3 | 3 | 17 | 3,4 |
| 51 | 3 | 4 | 4 | 4 | 4 | 19 | 3,8 |
| 52 | 3 | 3 | 4 | 4 | 4 | 18 | 3,6 |
| 53 | 2 | 4 | 4 | 3 | 4 | 17 | 3,4 |
| 54 | 2 | 3 | 3 | 3 | 4 | 15 | 3,0 |
| 55 | 4 | 2 | 4 | 4 | 4 | 18 | 3,6 |
| 56 | 4 | 3 | 3 | 4 | 3 | 17 | 3,4 |
| 57 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 58 | 3 | 4 | 4 | 4 | 4 | 19 | 3,8 |
| 59 | 3 | 4 | 4 | 4 | 4 | 19 | 3,8 |
| 60 | 4 | 3 | 4 | 3 | 3 | 17 | 3,4 |

LAMPIRAN 5

REKAP DATA VARIABEL KEPATUHAN WAJIB PAJAK

| Respon | Kepatuhan Pajak | | | | | Total | Mean |
|--------|-----------------|------|------|------|------|-------|------|
| | KWP1 | KWP2 | KWP3 | KWP4 | KWP5 | | |
| 1 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 2 | 4 | 3 | 4 | 4 | 4 | 19 | 3,8 |
| 3 | 4 | 4 | 4 | 4 | 2 | 18 | 3,6 |
| 4 | 3 | 3 | 3 | 4 | 3 | 16 | 3,2 |
| 5 | 4 | 4 | 4 | 3 | 4 | 19 | 3,8 |
| 6 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 7 | 4 | 4 | 4 | 2 | 3 | 17 | 3,4 |
| 8 | 2 | 2 | 2 | 2 | 2 | 10 | 2,0 |
| 9 | 3 | 3 | 3 | 3 | 4 | 16 | 3,2 |
| 10 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 11 | 4 | 2 | 3 | 4 | 4 | 17 | 3,4 |
| 12 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 13 | 2 | 2 | 2 | 2 | 2 | 10 | 2,0 |
| 14 | 3 | 4 | 4 | 4 | 4 | 19 | 3,8 |
| 15 | 4 | 4 | 4 | 4 | 3 | 19 | 3,8 |
| 16 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 17 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 18 | 4 | 4 | 4 | 2 | 3 | 17 | 3,4 |
| 19 | 4 | 4 | 4 | 4 | 3 | 19 | 3,8 |
| 20 | 4 | 2 | 3 | 3 | 3 | 15 | 3,0 |
| 21 | 4 | 2 | 4 | 4 | 3 | 17 | 3,4 |
| 22 | 3 | 3 | 3 | 3 | 3 | 15 | 3,0 |
| 23 | 4 | 4 | 2 | 2 | 2 | 14 | 2,8 |
| 24 | 2 | 3 | 3 | 3 | 4 | 15 | 3,0 |
| 25 | 4 | 2 | 3 | 4 | 3 | 16 | 3,2 |
| 26 | 3 | 3 | 3 | 4 | 4 | 17 | 3,4 |
| 27 | 4 | 4 | 4 | 3 | 4 | 19 | 3,8 |
| 28 | 2 | 2 | 3 | 3 | 3 | 13 | 2,6 |
| 29 | 3 | 3 | 3 | 4 | 4 | 17 | 3,4 |
| 30 | 4 | 3 | 3 | 3 | 4 | 17 | 3,4 |
| 31 | 2 | 2 | 3 | 3 | 2 | 12 | 2,4 |
| 32 | 3 | 3 | 3 | 4 | 2 | 15 | 3,0 |
| 33 | 3 | 4 | 3 | 4 | 4 | 18 | 3,6 |
| 34 | 2 | 2 | 2 | 2 | 2 | 10 | 2,0 |
| 35 | 3 | 4 | 4 | 3 | 4 | 18 | 3,6 |

| | | | | | | | |
|----|---|---|---|---|---|----|-----|
| 36 | 4 | 3 | 3 | 4 | 4 | 18 | 3,6 |
| 37 | 3 | 3 | 3 | 4 | 4 | 17 | 3,4 |
| 38 | 4 | 3 | 4 | 4 | 4 | 19 | 3,8 |
| 39 | 4 | 3 | 3 | 3 | 4 | 17 | 3,4 |
| 40 | 4 | 4 | 4 | 3 | 4 | 19 | 3,8 |
| 41 | 4 | 4 | 4 | 3 | 4 | 19 | 3,8 |
| 42 | 3 | 2 | 4 | 3 | 4 | 16 | 3,2 |
| 43 | 2 | 3 | 4 | 4 | 4 | 17 | 3,4 |
| 44 | 2 | 4 | 3 | 4 | 4 | 17 | 3,4 |
| 45 | 3 | 3 | 3 | 4 | 3 | 16 | 3,2 |
| 46 | 3 | 2 | 3 | 4 | 2 | 14 | 2,8 |
| 47 | 4 | 2 | 3 | 3 | 4 | 16 | 3,2 |
| 48 | 2 | 3 | 2 | 3 | 3 | 13 | 2,6 |
| 49 | 1 | 1 | 1 | 1 | 1 | 5 | 1,0 |
| 50 | 3 | 4 | 4 | 4 | 4 | 19 | 3,8 |
| 51 | 4 | 4 | 3 | 3 | 3 | 17 | 3,4 |
| 52 | 2 | 2 | 3 | 3 | 3 | 13 | 2,6 |
| 53 | 4 | 2 | 3 | 4 | 4 | 17 | 3,4 |
| 54 | 3 | 3 | 3 | 4 | 3 | 16 | 3,2 |
| 55 | 3 | 3 | 4 | 4 | 3 | 17 | 3,4 |
| 56 | 2 | 3 | 3 | 4 | 4 | 16 | 3,2 |
| 57 | 3 | 3 | 4 | 3 | 4 | 17 | 3,4 |
| 58 | 3 | 3 | 3 | 4 | 3 | 16 | 3,2 |
| 59 | 4 | 4 | 4 | 4 | 4 | 20 | 4,0 |
| 60 | 3 | 3 | 3 | 4 | 4 | 17 | 3,4 |

LAMPIRAN 6
DISTRIBUSI SAMPEL

| Keterangan | Jumlah | Persentase |
|----------------------------|---------------|-------------------|
| Kuisisioner yang disebar | 60 | 100% |
| Kuisisioner yang digunakan | 60 | 100% |

Sumber : Data Primer Diolah, 2019

LAMPIRAN 7
JENIS KELAMIN RESPONDEN

| Jenis Kelamin | Jumlah (orang) | Presentase (%) |
|----------------------|-----------------------|-----------------------|
| Laki-Laki | 35 | 58,33 |
| Perempuan | 25 | 41,67 |
| Total | 60 | 100 |

Sumber: Data Primer Diolah, 2019.

LAMPIRAN 8
USIA RESPONDEN

| Usia | Jumlah (orang) | Presentase (%) |
|-------------|-----------------------|-----------------------|
| < 25 Tahun | 3 | 5 |
| 25-35 Tahun | 13 | 21,67 |
| 36-50 Tahun | 36 | 60 |
| > 50 Tahun | 8 | 13,33 |
| Total | 60 | 100 |

Sumber: Data Primer Diolah, 2019.

LAMPIRAN 9

TINGKAT PENDIDIKAN RESPONDEN

| Tingkat Pendidikan Terakhir | Jumlah (orang) | Presentase (%) |
|-----------------------------|----------------|----------------|
| SMP | 0 | 0 |
| SMA | 20 | 33,33 |
| D1/D2/D3 | 5 | 8,33 |
| S1/D4/S2/S3 | 35 | 58,33 |
| Total | 60 | 100 |

Sumber: Data Primer Diolah, 2019.

LAMPIRAN 10

OMSET PERBULAN RESPONDEN

| Omset Perbulan | Jumlah (orang) | Presentase (%) |
|-----------------------------------|----------------|----------------|
| < Rp. 5.000.000 | 10 | 16,67 |
| Rp. 5.000.000 - Rp. 20.000.000 | 26 | 43,33 |
| Rp. 21.000.000 - Rp. 50.000.000 | 12 | 20,00 |
| Rp. 51.000.000 - Rp. 100.000.000 | 7 | 11,67 |
| Rp. 100.000.000 - Rp. 400.000.000 | 5 | 8,33 |
| Total | 60 | 100 |

Sumber: Data Primer Diolah, 2019.

LAMPIRAN 11

JENIS USAHA RESPONDEN

| Jenis Usaha | Jumlah (orang) | Presentase (%) |
|--------------------|----------------|----------------|
| Retail | 19 | 31,67 |
| Advertising | 10 | 16,67 |
| Makanan | 25 | 41,67 |
| Kesenian/pengrajin | 2 | 3,33 |
| <i>Fashion</i> | 2 | 3,33 |
| Perdagangan | 2 | 3,33 |
| Total | 60 | 100 |

Sumber: Data Primer Diolah, 2019.

LAMPIRAN 12

ANALISIS STATISTIK DESKRIPTIF

| | N | Minimum | Maximum | Mean | Std. Deviation |
|----------------------|----|---------|---------|------|-------------------|
| Sosialisasi (Item 1) | 60 | 1 | 4 | 3.23 | .789 |
| Sosialisasi (Item 2) | 60 | 1 | 4 | 3.02 | .748 |
| Sosialisasi (Item 3) | 60 | 1 | 4 | 3.15 | .755 |
| Sosialisasi (Item 4) | 60 | 1 | 4 | 3.45 | .811 |
| Sosialisasi (Item 5) | 60 | 1 | 4 | 3.25 | .895 |
| Pengawasan (Item 1) | 60 | 1 | 4 | 3.38 | .783 |
| Pengawasan (Item 2) | 60 | 2 | 4 | 3.53 | .650 |
| Pengawasan (Item 3) | 60 | 1 | 4 | 3.28 | .739 |
| Pengawasan (Item 4) | 60 | 1 | 4 | 3.40 | .764 |
| Pengawasan (Item 5) | 60 | 1 | 4 | 3.40 | .741 |
| Kepatuhan (Item 1) | 60 | 1 | 4 | 3.17 | .847 |
| Kepatuhan (Item 2) | 60 | 1 | 4 | 3.30 | .830 |
| Kepatuhan (Item 3) | 60 | 1 | 4 | 3.55 | .723 |
| Kepatuhan (Item 4) | 60 | 1 | 4 | 3.43 | .767 |
| Kepatuhan (Item 5) | 60 | 1 | 4 | 3.50 | .725 |
| Kesadaran (Item 1) | 60 | 1 | 4 | 3.27 | .821 |
| Kesadaran (Item 2) | 60 | 1 | 4 | 3.12 | .825 |
| Kesadaran (Item 3) | 60 | 1 | 4 | 3.32 | .701 |
| Kesadaran (Item 4) | 60 | 1 | 4 | 3.43 | .745 |
| Kesadaran (Item 5) | 60 | 1 | 4 | 3.40 | .785 |
| Valid N (listwise) | 60 | | | | |

Sumber: Hasil Olah Data, 2019

LAMPIRAN 13

HASIL UJI VALIDITAS

| Variabel | Item | <i>r</i> Hitung | <i>r</i> Tabel | Keterangan |
|---------------------------|------|-----------------|----------------|------------|
| Sosialisasi Pajak (X1) | X1.1 | 0,727 | 0,254 | Valid |
| | X1.2 | 0,640 | 0,254 | Valid |
| | X1.3 | 0,718 | 0,254 | Valid |
| | X1.4 | 0,831 | 0,254 | Valid |
| | X1.5 | 0,787 | 0,254 | Valid |
| Pengawasan Pajak (X2) | X2.1 | 0,705 | 0,254 | Valid |
| | X2.2 | 0,651 | 0,254 | Valid |
| | X2.3 | 0,789 | 0,254 | Valid |
| | X2.4 | 0,836 | 0,254 | Valid |
| | X2.5 | 0,762 | 0,254 | Valid |
| Kepatuhan Wajib Pajak (Y) | Y.1 | 0,713 | 0,254 | Valid |
| | Y.2 | 0,765 | 0,254 | Valid |
| | Y.3 | 0,813 | 0,254 | Valid |
| | Y.4 | 0,822 | 0,254 | Valid |
| | Y.5 | 0,771 | 0,254 | Valid |
| Kesadaran Wajib Pajak (Z) | Z.1 | 0,740 | 0,254 | Valid |
| | Z.2 | 0,749 | 0,254 | Valid |
| | Z.3 | 0,854 | 0,254 | Valid |
| | Z.4 | 0,665 | 0,254 | Valid |
| | Z.5 | 0,757 | 0,254 | Valid |

Sumber: Data Primer Diolah, 2019.

LAMPIRAN 14

HASIL UJI RELIABILITAS

| Variabel | <i>Cronbach Alpha</i> | Nilai Kritis | Keterangan |
|-----------------------|-----------------------|--------------|------------|
| Sosialisasi Pajak | 0,796 | 0,6 | Reliabel |
| Pengawasan Pajak | 0,805 | 0,6 | Reliabel |
| Kepatuhan Wajib Pajak | 0,832 | 0,6 | Reliabel |
| Kesadaran Wajib Pajak | 0,806 | 0,6 | Reliabel |

Sumber: Data Primer Diolah, 2019.

LAMPIRAN 15

HASIL UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|--------------------------------|----------------|-------------------------|
| N | | 60 |
| Normal Parameters ^a | Mean | .0000000 |
| | Std. Deviation | 1.56674361 |
| Most Extreme Differences | Absolute | .069 |
| | Positive | .069 |
| | Negative | -.054 |
| Kolmogorov-Smirnov Z | | .069 |
| Asymp. Sig. (2-tailed) | | .200 |

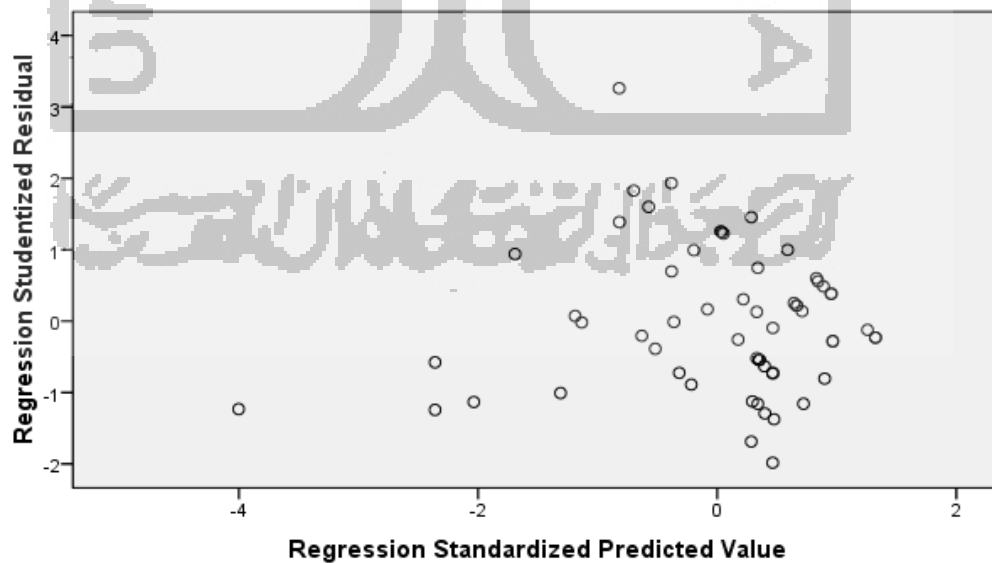
a. Test distribution is Normal.

LAMPIRAN 16

HASIL UJI HETEROSKEDASTISITAS

Scatterplot

Dependent Variable: Kepatuhan



Sumber: Hasil Olah Data, 2019

LAMPIRAN 17

**PENGARUH SOSIALISASI PAJAK DAN PENGAWASAN PAJAK
SECARA SIMULTAN TERHADAP KEPATUHAN WAJIB PAJAK**

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .835 ^a | .698 | .687 | 1.687 |

a. Predictors: (Constant), Sosialisasi, Pengawasan

b. Dependent Variable: Kepatuhan

LAMPIRAN 18

**HASIL REGRESI SOSIALISASI PAJAK DAN PENGAWASAN PAJAK
TERHADAP KEPATUHAN WAJIB PAJAK**

ANOVA^b

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|--------------|----------------|----|-------------|--------|-------------------|
| 1 Regression | 374.599 | 2 | 187.300 | 65.800 | .000 ^a |
| Residual | 162.251 | 57 | 2.847 | | |
| Total | 536.850 | 59 | | | |

a. Predictors: (Constant), Sosialisasi, Pengawasan

b. Dependent Variable: Kepatuhan

LAMPIRAN 19

**PENGARUH SOSIALISASI PAJAK DAN PENGAWASAN PAJAK
SECARA PARSIAL TERHADAP KEPATUHAN WAJIB PAJAK**

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| | 1 (Constant) | 2.018 | 1.371 | | |
| Pengawasan | .389 | .155 | .356 | 2.503 | .015 |
| Sosialisasi | .517 | .144 | .510 | 3.586 | .001 |

a. Dependent Variable: Kepatuhan

LAMPIRAN 20

**PENGARUH SOSIALISASI PAJAK DAN PENGAWASAN PAJAK
SECARA SIMULTAN TERHADAP KESADARAN WAJIB PAJAK**

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .810 ^a | .656 | .644 | 1.738 |

a. Predictors: (Constant), Pengawasan, Sosialisasi

b. Dependent Variable: Kesadaran

LAMPIRAN 21

**HASIL REGRESI SOSIALISASI PAJAK DAN PENGAWASAN PAJAK
TERHADAP KESADARAN WAJIB PAJAK**

ANOVA^b

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|--------------|----------------|----|-------------|--------|-------------------|
| 1 Regression | 328.721 | 2 | 164.360 | 54.401 | .000 ^a |
| Residual | 172.213 | 57 | 3.021 | | |
| Total | 500.933 | 59 | | | |

a. Predictors: (Constant), Pengawasan, Sosialisasi

b. Dependent Variable: Kesadaran

LAMPIRAN 22

**PENGARUH SOSIALISASI PAJAK DAN PENGAWASAN PAJAK
SECARA PARSIAL TERHADAP KESADARAN WAJIB PAJAK**

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|-------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 2,033 | 1,412 | | 1,440 | ,155 |
| | Sosialisasi | ,180 | ,149 | ,184 | 1,213 | ,230 |
| | Pengawasan | ,682 | ,160 | ,647 | 4,266 | ,000 |

a. Dependent Variable: Kesadaran

LAMPIRAN 23

**PENGARUH SOSIALISASI PAJAK, PENGAWASAN PAJAK, DAN
KESADARAN WAJIB PAJAK SECARA SIMULTAN TERHADAP
KEPATUHAN WAJIB PAJAK**

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .855 ^a | .730 | .716 | 1.608 |

a. Predictors: (Constant), Kesadaran, Sosialisasi, Pengawasan

b. Dependent Variable: Kepatuhan

LAMPIRAN 24

**HASIL REGRESI SOSIALISASI PAJAK, PENGAWASAN PAJAK DAN
KESADARAN WAJIB PAJAK TERHADAP KEPATUHAN WAJIB PAJAK**

ANOVA^b

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|--------------|----------------|----|-------------|--------|-------------------|
| 1 Regression | 392.024 | 3 | 130.675 | 50.528 | .000 ^a |
| Residual | 144.826 | 56 | 2.586 | | |
| Total | 536.850 | 59 | | | |

a. Predictors: (Constant), Kesadaran, Sosialisasi, Pengawasan

b. Dependent Variable: Kepatuhan

LAMPIRAN 25

**PENGARUH SOSIALISASI PAJAK, PENGAWASAN PAJAK, DAN
KESADARAN WAJIB PAJAK SECARA PARSIAL TERHADAP
KEPATUHAN WAJIB PAJAK**

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|--------------|-----------------------------|------------|---------------------------|-------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | 1.371 | 1.330 | | 1.031 | .307 |
| Sosialisasi | .460 | .139 | .453 | 3.303 | .002 |
| Pengawasan | .172 | .170 | .157 | 1.009 | .317 |
| Kesadaran | .318 | .123 | .307 | 2.596 | .012 |

a. Dependent Variable: Kepatuhan

LAMPIRAN 26**HASIL PERHITUNGAN ANALISIS JALUR**

| | Pengaruh Langsung | Pengaruh Tidak Langsung | Pengaruh Total |
|-----------------------------------|-------------------|-------------------------------|---------------------------|
| $X_1 \rightarrow Z$ | 0,184 | | |
| $X_2 \rightarrow Z$ | 0,647 | | |
| $Z \rightarrow Y$ | 0,307 | | |
| $X_1 \rightarrow Y$ | 0,453 | | |
| $X_2 \rightarrow Y$ | 0,157 | | |
| $X_1 \rightarrow Z \rightarrow Y$ | | $0,184 \times 0,307 = 0,0564$ | $0,184 + 0,0564 = 0,2404$ |
| $X_2 \rightarrow Z \rightarrow Y$ | | $0,647 \times 0,307 = 0,1986$ | $0,647 + 0,1986 = 0,8456$ |

LAMPIRAN 27**KOEFISIEN SOSIALISASI TERHADAP KESADARAN**

| Model | Coefficients |
|-------------|--------------|
| Sosialisasi | ,184 |

Sumber : data diolah

LAMPIRAN 28**KOEFISIEN KESADARAN TERHADAP KEPATUHAN**

| Model | Coefficients |
|-----------|--------------|
| Kesadaran | ,307 |

Sumber : data diolah

LAMPIRAN 29

STANDAR EROR SOSIALISASI TERHADAP KESADARAN

| Model | Coefficients |
|-------------|--------------|
| Sosialisasi | ,149 |

Sumber : data diolah

LAMPIRAN 30

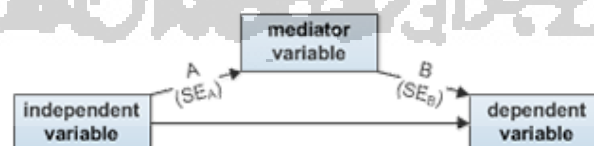
STANDAR EROR KESADARAN TERHADAP KEPATUHAN

| Model | Coefficients |
|-----------|--------------|
| Kesadaran | ,123 |

Sumber : data diolah

LAMPIRAN 31

HASIL ANALISIS DENGAN *SOBEL TEST CALCULATOR FOR THE SIGNIFICATION OF MEDIATION*



Sobel test statistic: 1.10683586

One-tailed probability: 0.13418245

Two-tailed probability: 0.26836490

LAMPIRAN 32**KOEFISIEN PENGAWASAN TERHADAP KESADARAN**

| Model | Coefficients |
|------------|--------------|
| Pengawasan | ,647 |

Sumber : data diolah

LAMPIRAN 33**KOEFISIEN KESADARAN TERHADAP KEPATUHAN**

| Model | Coefficients |
|-----------|--------------|
| Kesadaran | ,307 |

Sumber : data diolah

LAMPIRAN 34**STANDAR EROR PENGAWASAN TERHADAP KESADARAN**

| Model | Coefficients |
|------------|--------------|
| Pengawasan | ,160 |

Sumber : data diolah

LAMPIRAN 35**STANDAR EROR KESADARAN TERHADAP KEPATUHAN**

| Model | Coefficients |
|-----------|--------------|
| Kesadaran | ,123 |

Sumber : data diolah

LAMPIRAN 36

HASIL ANALISIS DENGAN *SOBEL TEST CALCULATOR FOR THE SIGNIFICATION OF MEDIATION*