

## HASIL PENGOLAHAN DATA DENGAN AMOS v22

### Keterangan:

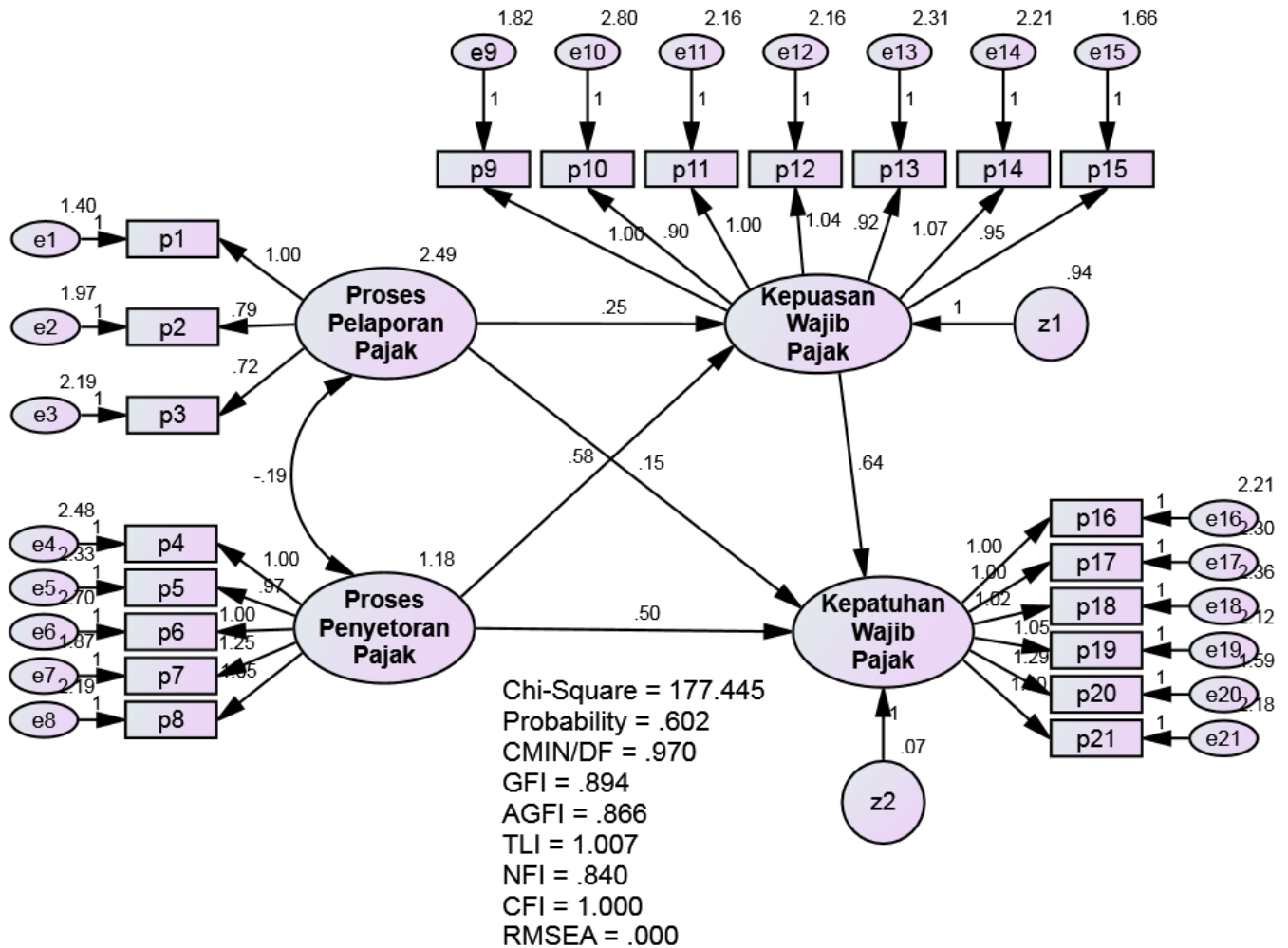
Variabel Proses Pelaporan Pajak memiliki 3 butir pertanyaan, yaitu p1, p2, p3

Variabel Proses Penyetoran Pajak memiliki 5 butir pertanyaan, yaitu p4, p5, p6, p7, p8

Variabel Kepuasan Wajib Pajak memiliki 7 butir pertanyaan, yaitu p9, p10, p11, p12, p13, p14, p15

Variabel Kepatuhan Wajib Pajak memiliki 6 butir pertanyaan, yaitu p16, p17, p18, p19, p20, p21

### STRUCTURE EQUATION MODELING



### Interpretasi:

Goodness of Fit dari Model SEM adalah Baik sebab dari 9 kriteria, semuanya memenuhi syarat evaluasi.

No	Criteria	Model SEM	Cut of Value	Evaluation
1	Chi-square	177.445	$\leq \chi^2$ -table (183; 5%) (215.563)	Baik
2	$\chi^2$ significance probability	0.602	$\geq 0.05$	Baik
3	Relative $\chi^2$ (CMIN/DF)	0.970	$\leq 2,00$	Baik
4	GFI (Goodness of Fit)	0.894	$\geq 0.85$	Baik
5	AGFI (Adjust Goodness of Fit Index)	0.866	$\geq 0.85$	Baik
6	TLI (Tucker-Lewis Index)	1.007	$\geq 0.90$	Baik
7	NFI (Normated Fit Index)	0.840	$\geq 0.80$	Baik
8	CFI (Comparative Fit Index)	1.000	$\geq 0.90$	Baik
9	RMSEA (Root Mean Square error of Approximation)	0.000	$\leq 0.08$	Baik

**Notes for Model (Default model)**

**Computation of degrees of freedom (Default model)**

Number of distinct sample moments: 231  
 Number of distinct parameters to be estimated: 48  
 Degrees of freedom (231 - 48): 183

**Result (Default model)**

Minimum was achieved  
 Chi-square = 177.445 <  $\chi^2$ -table (183; 5%) = 215.563  
 Degrees of freedom = 183  
 Probability level = .602 ≥ 0.05

**Interpretasi:**

Nilai Chi-square ≤  $\chi^2$ -table dan Probability level ≥ 0.05 memberikan arti Goodness of Fit adalah Baik.

**Regression Weights: (Group number 1 - Default model)**

		Estimate	S.E.	C.R.	P	Label
Kepuasan_Wajib_Pajak	<--- Proses_Pelaporan_Pajak	.251	.085	2.961	.003	par_15
Kepuasan_Wajib_Pajak	<--- Proses_Penyetoran_Pajak	.579	.148	3.909	***	par_16
Kepatuhan_Wajib_Pajak	<--- Proses_Pelaporan_Pajak	.152	.060	2.547	.011	par_14
Kepatuhan_Wajib_Pajak	<--- Proses_Penyetoran_Pajak	.502	.131	3.826	***	par_17
Kepatuhan_Wajib_Pajak	<--- Kepuasan_Wajib_Pajak	.641	.124	5.179	***	par_18
p19	<--- Kepatuhan_Wajib_Pajak	1.055	.157	6.709	***	par_1
p18	<--- Kepatuhan_Wajib_Pajak	1.018	.156	6.518	***	par_2
p17	<--- Kepatuhan_Wajib_Pajak	1.001	.152	6.573	***	par_3
p16	<--- Kepatuhan_Wajib_Pajak	1.000				
p20	<--- Kepatuhan_Wajib_Pajak	1.293	.169	7.676	***	par_4
p21	<--- Kepatuhan_Wajib_Pajak	.998	.152	6.570	***	par_5
p2	<--- Proses_Pelaporan_Pajak	.795	.138	5.762	***	par_6
p3	<--- Proses_Pelaporan_Pajak	.720	.122	5.922	***	par_7
p1	<--- Proses_Pelaporan_Pajak	1.000				
p11	<--- Kepuasan_Wajib_Pajak	.998	.153	6.532	***	par_8
p10	<--- Kepuasan_Wajib_Pajak	.903	.158	5.721	***	par_9
p9	<--- Kepuasan_Wajib_Pajak	1.000				
p5	<--- Proses_Penyetoran_Pajak	.973	.187	5.199	***	par_10
p6	<--- Proses_Penyetoran_Pajak	.996	.197	5.046	***	par_11
p7	<--- Proses_Penyetoran_Pajak	1.246	.227	5.500	***	par_12
p8	<--- Proses_Penyetoran_Pajak	1.052	.198	5.318	***	par_13
p4	<--- Proses_Penyetoran_Pajak	1.000				
p12	<--- Kepuasan_Wajib_Pajak	1.041	.154	6.764	***	par_19
p13	<--- Kepuasan_Wajib_Pajak	.919	.148	6.206	***	par_20
p14	<--- Kepuasan_Wajib_Pajak	1.068	.156	6.829	***	par_21
p15	<--- Kepuasan_Wajib_Pajak	.945	.139	6.798	***	par_22

**Interpretasi:**

Pada Tabel di atas, setiap butir pertanyaan valid, sebab masing-masing mempunyai nilai P = \*\*\* = 0.000 ≤ 0.05

Pada Tabel di atas, semua variabel berpengaruh, sebab masing-masing mempunyai nilai P ≤ 0.05, yaitu:

- Proses Pelaporan Pajak berpengaruh signifikan terhadap Kepuasan Wajib Pajak dengan signifikansi 0.003 ≤ 0.05

- Proses Penyetoran Pajak berpengaruh signifikan terhadap Kepuasan Wajib Pajak dengan signifikansi  $0.000 \leq 0.05$
- Proses Pelaporan Pajak berpengaruh signifikan terhadap Kepatuhan Wajib Pajak dengan signifikansi  $0.011 \leq 0.05$
- Proses Penyetoran Pajak berpengaruh signifikan terhadap Kepatuhan Wajib Pajak dengan signifikansi  $0.000 \leq 0.05$
- Kepuasan Wajib Pajak berpengaruh signifikan terhadap Kepatuhan Wajib Pajak dengan signifikansi  $0.000 \leq 0.05$

**Standardized Regression Weights: (Group number 1 - Default model)**

		Estimate
Kepuasan_Wajib_Pajak	<--- Proses_Pelaporan_Pajak	.330
Kepuasan_Wajib_Pajak	<--- Proses_Penyetoran_Pajak	.523
Kepatuhan_Wajib_Pajak	<--- Proses_Pelaporan_Pajak	.197
Kepatuhan_Wajib_Pajak	<--- Proses_Penyetoran_Pajak	.445
Kepatuhan_Wajib_Pajak	<--- Kepuasan_Wajib_Pajak	.630
p19	<--- Kepatuhan_Wajib_Pajak	.663
p18	<--- Kepatuhan_Wajib_Pajak	.630
p17	<--- Kepatuhan_Wajib_Pajak	.628
p16	<--- Kepatuhan_Wajib_Pajak	.635
p20	<--- Kepatuhan_Wajib_Pajak	.781
p21	<--- Kepatuhan_Wajib_Pajak	.636
p2	<--- Proses_Pelaporan_Pajak	.666
p3	<--- Proses_Pelaporan_Pajak	.608
p1	<--- Proses_Pelaporan_Pajak	.800
p11	<--- Kepuasan_Wajib_Pajak	.632
p10	<--- Kepuasan_Wajib_Pajak	.544
p9	<--- Kepuasan_Wajib_Pajak	.665
p5	<--- Proses_Penyetoran_Pajak	.569
p6	<--- Proses_Penyetoran_Pajak	.549
p7	<--- Proses_Penyetoran_Pajak	.703
p8	<--- Proses_Penyetoran_Pajak	.610
p4	<--- Proses_Penyetoran_Pajak	.567
p12	<--- Kepuasan_Wajib_Pajak	.648
p13	<--- Kepuasan_Wajib_Pajak	.588
p14	<--- Kepuasan_Wajib_Pajak	.653
p15	<--- Kepuasan_Wajib_Pajak	.661

**Interpretasi:**

Pada Tabel di atas, semua butir pertanyaan reliabel, sebab masing-masing butir pertanyaan memiliki Estimate Standardized Regression Weights  $\geq 0.5$

**Covariances: (Group number 1 - Default model)**

		Estimate	S.E.	C.R.	P	Label
Proses_Pelaporan_Pajak	<--> Proses_Penyetoran_Pajak	-.188	.193	-.974	.330	par_23

**Interpretasi:**

Pada Tabel di atas, tidak ada covariance diantara kedua variabel eksogen (Proses Pelaporan Pajak dan Proses Penyetoran Pajak), sebab mempunyai nilai  $P = 0.330 \geq 0.05$

**Correlations: (Group number 1 - Default model)**

		Estimate
Proses_Pelaporan_Pajak	<--> Proses_Penyetoran_Pajak	-.110

**Interpretasi:**

Pada Tabel di atas, tidak ada korelasi diantara kedua variabel eksogen (Proses Pelaporan Pajak dan Proses Penyetoran Pajak), sebab nilai korelasi  $-0.087$  (negatif dan  $0.087 \leq 0.2$ )

**Variances: (Group number 1 - Default model)**

	Estimate	S.E.	C.R.	P	Label
Proses_Pelaporan_Pajak	2.489	.554	4.493	***	par_24
Proses_Penyetoran_Pajak	1.176	.361	3.255	.001	par_25
z1	.945	.246	3.843	***	par_26
z2	.067	.079	.848	.397	par_27
e19	2.121	.275	7.724	***	par_28
e18	2.356	.301	7.820	***	par_29
e17	2.298	.295	7.801	***	par_30
e16	2.210	.284	7.783	***	par_31
e20	1.594	.229	6.966	***	par_32
e21	2.184	.281	7.760	***	par_33
e2	1.971	.335	5.891	***	par_34
e3	2.195	.319	6.889	***	par_35
e1	1.398	.388	3.606	***	par_36
e11	2.163	.285	7.582	***	par_37
e10	2.804	.355	7.896	***	par_38
e9	1.817	.245	7.408	***	par_39
e5	2.331	.316	7.368	***	par_40
e6	2.703	.361	7.493	***	par_41
e7	1.867	.301	6.210	***	par_42
e8	2.193	.307	7.136	***	par_43
e4	2.478	.340	7.289	***	par_44
e12	2.163	.289	7.495	***	par_45
e13	2.308	.297	7.770	***	par_46
e14	2.212	.297	7.447	***	par_47
e15	1.656	.224	7.398	***	par_48

**Squared Multiple Correlations: (Group number 1 - Default model)**

	Estimate
Kepuasan_Wajib_Pajak	.345
Kepatuhan_Wajib_Pajak	.955
p15	.438
p14	.426
p13	.346
p12	.420
p4	.322
p8	.372
p7	.495
p6	.302
p5	.323
p9	.442
p10	.296

	Estimate
p11	.399
p1	.640
p3	.370
p2	.444
p21	.405
p20	.611
p16	.403
p17	.394
p18	.397
p19	.439

**Implied Covariances (Group number 1 - Default model)**

	p15	p14	p13	p12	p4	p8	p7	p6	p5	p9	p10	p11	p1	p3	p2	p21	p20	p16	p17	p18	p19	
p15	2.944																					
p14	1.455	3.856																				
p13	1.253	1.416	3.526																			
p12	1.419	1.603	1.380	3.727																		
p4	.599	.677	.583	.660	3.654																	
p8	.630	.712	.613	.694	1.237	3.493																
p7	.747	.844	.726	.822	1.466	1.541	3.694															
p6	.597	.674	.580	.657	1.171	1.232	1.460	3.870														
p5	.583	.658	.567	.642	1.144	1.203	1.426	1.140	3.444													
p9	1.363	1.540	1.325	1.501	.634	.666	.790	.631	.617	3.258												
p10	1.231	1.391	1.197	1.356	.572	.602	.713	.570	.557	1.302	3.981											
p11	1.360	1.536	1.323	1.498	.632	.665	.788	.630	.615	1.439	1.300	3.599										
p1	.489	.552	.475	.538	-.188	-.197	-.234	-.187	-.183	.517	.467	.516	3.887									
p3	.352	.397	.342	.387	-.135	-.142	-.168	-.135	-.131	.372	.336	.371	1.791	3.484								
p2	.388	.439	.378	.428	-.149	-.157	-.186	-.149	-.145	.411	.371	.410	1.978	1.424	3.543							
p21	1.246	1.408	1.212	1.373	.966	1.016	1.204	.962	.940	1.318	1.191	1.315	.615	.443	.489	3.671						
p20	1.615	1.825	1.571	1.779	1.252	1.317	1.560	1.247	1.218	1.709	1.543	1.705	.797	.574	.634	1.928	4.092					
p16	1.248	1.411	1.214	1.376	.968	1.018	1.206	.964	.942	1.321	1.193	1.318	.616	.444	.490	1.490	1.931	3.704				
p17	1.250	1.413	1.216	1.377	.969	1.019	1.208	.965	.943	1.323	1.195	1.320	.617	.444	.490	1.492	1.934	1.495	3.796			
p18	1.271	1.437	1.237	1.401	.986	1.037	1.229	.982	.959	1.345	1.215	1.342	.628	.452	.499	1.518	1.967	1.521	1.523	3.904		
p19	1.317	1.488	1.281	1.451	1.021	1.074	1.272	1.017	.993	1.393	1.259	1.390	.650	.468	.517	1.572	2.037	1.575	1.577	1.604	3.782	

**Implied Correlations (Group number 1 - Default model)**

	p15	p14	p13	p12	p4	p8	p7	p6	p5	p9	p10	p11	p1	p3	p2	p21	p20	p16	p17	p18	p19	
p15	1.000																					
p14	.432	1.000																				
p13	.389	.384	1.000																			
p12	.428	.423	.381	1.000																		
p4	.183	.180	.162	.179	1.000																	
p8	.196	.194	.175	.192	.346	1.000																
p7	.226	.223	.201	.222	.399	.429	1.000															
p6	.177	.175	.157	.173	.312	.335	.386	1.000														
p5	.183	.181	.163	.179	.323	.347	.400	.312	1.000													
p9	.440	.434	.391	.431	.184	.198	.228	.178	.184	1.000												
p10	.360	.355	.320	.352	.150	.161	.186	.145	.150	.362	1.000											
p11	.418	.412	.371	.409	.174	.188	.216	.169	.175	.420	.343	1.000										
p1	.144	.143	.128	.141	-.050	-.054	-.062	-.048	-.050	.145	.119	.138	1.000									

	p15	p14	p13	p12	p4	p8	p7	p6	p5	p9	p10	p11	p1	p3	p2	p21	p20	p16	p17	p18	p19
p3	.110	.108	.098	.108	-.038	-.041	-.047	-.037	-.038	.110	.090	.105	.487	1.000							
p2	.120	.119	.107	.118	-.041	-.045	-.051	-.040	-.042	.121	.099	.115	.533	.405	1.000						
p21	.379	.374	.337	.371	.264	.284	.327	.255	.264	.381	.312	.362	.163	.124	.136	1.000					
p20	.465	.459	.414	.456	.324	.348	.401	.313	.324	.468	.382	.444	.200	.152	.166	.497	1.000				
p16	.378	.373	.336	.370	.263	.283	.326	.255	.264	.380	.311	.361	.162	.123	.135	.404	.496	1.000			
p17	.374	.369	.332	.366	.260	.280	.323	.252	.261	.376	.307	.357	.161	.122	.134	.400	.491	.399	1.000		
p18	.375	.370	.333	.367	.261	.281	.324	.253	.262	.377	.308	.358	.161	.122	.134	.401	.492	.400	.396	1.000	
p19	.395	.390	.351	.386	.275	.295	.340	.266	.275	.397	.324	.377	.170	.129	.141	.422	.518	.421	.416	.417	1.000

**Residual Covariances (Group number 1 - Default model)**

	p15	p14	p13	p12	p4	p8	p7	p6	p5	p9	p10	p11	p1	p3	p2	p21	p20	p16	p17	p18	p19
p15	.000																				
p14	-.291	.000																			
p13	-.309	.220	.000																		
p12	.021	-.003	.086	.000																	
p4	.015	-.197	-.245	-.198	.000																
p8	.479	.005	.189	-.234	.106	.000															
p7	.193	-.300	.100	-.209	-.142	-.055	.000														
p6	.261	-.267	-.308	-.206	.316	-.021	-.122	.000													
p5	.139	-.297	-.122	-.281	.356	.019	-.149	-.001	.000												
p9	.002	.164	.069	.075	-.121	.151	-.267	.110	.217	.000											
p10	.293	-.290	.047	.039	-.390	.442	-.126	.105	-.085	-.089	.000										
p11	-.085	.289	-.188	-.015	.102	.520	.027	.577	.107	-.118	.185	.000									
p1	-.302	-.045	.151	.223	.137	-.049	-.176	.202	.321	.357	-.396	-.298	.000								
p3	-.330	-.023	.344	.414	.019	.180	.023	-.061	.326	.157	-.448	.133	.064	.000							
p2	-.030	.026	-.160	.333	.050	-.075	-.444	.133	-.327	.049	-.387	.133	-.038	-.030	.000						
p21	-.056	-.085	.143	-.118	-.393	.083	.243	-.372	.060	-.075	-.101	-.055	-.021	.192	-.200	.000					
p20	.270	.110	.062	-.134	-.125	.089	.278	.178	-.163	-.050	-.146	.030	-.115	-.325	-.149	-.115	.000				
p16	.270	-.238	.078	-.119	-.182	-.239	-.121	.019	.030	.001	.096	-.159	.152	-.066	.114	.044	-.031	.000			
p17	.186	-.184	-.118	.132	-.130	-.184	-.009	.409	-.082	-.280	-.071	.063	-.123	-.008	.031	.294	-.087	.407	.000		
p18	.023	-.158	-.003	-.044	-.220	.014	.207	-.203	.124	.153	-.214	-.136	.065	.078	-.014	.423	-.077	.077	-.030	.000	
p19	.123	.085	.018	-.169	-.171	.303	-.131	-.066	.090	-.011	.109	.343	.278	.056	.272	-.151	.108	-.179	-.235	-.219	.000

**Standardized Residual Covariances (Group number 1 - Default model)**

	p15	p14	p13	p12	p4	p8	p7	p6	p5	p9	p10	p11	p1	p3	p2	p21	p20	p16	p17	p18	p19	
p15	.000																					
p14	-.947	.000																				
p13	-1.071	.667	.000																			
p12	.070	-.009	.264	.000																		
p4	.055	-.617	-.804	-.633	.000																	
p8	1.753	.015	.636	-.763	.335	.000																
p7	.684	-.926	.326	-.658	-.429	-.169	.000															
p6	.910	-.814	-.986	-.640	.960	-.065	-.360	.000														
p5	.515	-.960	-.414	-.923	1.141	.062	-.462	-.003	.000													
p9	.008	.508	.228	.238	-.413	.524	-.896	.366	.761	.000												
p10	.963	-.833	.143	.115	-1.210	1.399	-.385	.317	-.271	-.277	.000											
p11	-.288	.858	-.593	-.045	.332	1.725	.086	1.823	.358	-.379	.553	.000										
p1	-1.058	-.136	.485	.693	.433	-.159	-.554	.622	1.049	1.187	-1.197	-.945	.000									
p3	-1.224	-.075	1.167	1.366	.065	.617	.075	-.199	1.124	.553	-1.434	.448	.188	.000								
p2	-.112	.082	-.539	1.088	.167	-.253	-1.465	.430	-1.119	.171	-1.225	.443	-.109	-.096	.000							
p21	-.190	-.254	.450	-.359	-1.242	.265	.749	-1.144	.195	-.242	-.302	-.169	-.065	.638	-.658	.000						
p20	.844	.301	.182	-.373	-.369	.265	.792	.511	-.493	-.149	-.404	.085	-.339	-1.017	-.462	-.319	.000					
p16	.916	-.707	.244	-.359	-.573	-.764	-.371	.059	.099	.004	.285	-.490	.472	-.217	.372	.133	-.086	.000				
p17	.623	-.539	-.365	.393	-.403	-.580	-.027	1.237	-.262	-.892	-.208	.192	-.378	-.025	.101	.876	-.238	1.206	.000			
p18	.077	-.457	-.009	-.128	-.675	.045	.619	-.604	.392	.481	-.619	-.407	.195	.252	-.045	1.240	-.206	.226	-.088	.000		
p19	.411	.247	.057	-.501	-.529	.955	-.398	-.199	.287	-.034	.320	1.040	.854	.183	.880	-.446	.292	-.528	-.684	-.629	.000	

**Factor Score Weights (Group number 1 - Default model)**

	p15	p14	p13	p12	p4	p8	p7	p6	p5	p9	p10	p11	p1	p3	p2	p21	p20	p16	p17	p18	p19
Proses_Penyetoran_Pajak	-.007	-.006	-.005	-.006	.094	.111	.155	.086	.097	-.006	-.004	-.005	-.039	-.018	-.022	.038	.067	.037	.036	.036	.041
Proses_Pelaporan_Pajak	.001	.001	.001	.001	-.022	-.026	-.037	-.020	-.023	.001	.001	.001	.405	.186	.228	.022	.040	.022	.021	.021	.024
Kepuasan_Wajib_Pajak	.106	.090	.074	.089	-.005	-.006	-.008	-.004	-.005	.102	.060	.086	.002	.001	.001	.042	.075	.042	.040	.040	.046
Kepatuhan_Wajib_Pajak	.053	.045	.037	.045	.033	.039	.055	.030	.034	.051	.030	.043	.035	.016	.020	.065	.116	.065	.062	.062	.071



**Standardized Total Effects (Group number 1 - Default model)**

	Proses_Penyetoran_Pajak	Proses_Pelaporan_Pajak	Kepuasan_Wajib_Pajak	Kepatuhan_Wajib_Pajak
Kepuasan_Wajib_Pajak	.523	.330	.000	.000
Kepatuhan_Wajib_Pajak	.775	.405	.630	.000
p15	.346	.218	.661	.000
p14	.341	.216	.653	.000
p13	.307	.194	.588	.000
p12	.339	.214	.648	.000
p4	.567	.000	.000	.000
p8	.610	.000	.000	.000
p7	.703	.000	.000	.000
p6	.549	.000	.000	.000
p5	.569	.000	.000	.000
p9	.348	.220	.665	.000
p10	.284	.180	.544	.000
p11	.330	.209	.632	.000
p1	.000	.800	.000	.000
p3	.000	.608	.000	.000
p2	.000	.666	.000	.000
p21	.493	.258	.401	.636
p20	.605	.316	.492	.781
p16	.492	.257	.400	.635
p17	.487	.254	.396	.628
p18	.488	.255	.397	.630
p19	.513	.268	.417	.663

**Interpretasi:**

Pada Tabel di atas,

- Pengaruh Proses Pelaporan Pajak terhadap Kepuasan Wajib Pajak sebesar 33.0%
- Pengaruh Proses Penyetoran Pajak terhadap Kepuasan Wajib Pajak sebesar 52.3%
- Pengaruh Proses Pelaporan Pajak terhadap Kepatuhan Wajib Pajak sebesar 40.5%
- Pengaruh Proses Penyetoran Pajak terhadap Kepatuhan Wajib Pajak sebesar 77.5%
- Pengaruh Kepuasan Wajib Pajak terhadap Kepatuhan Wajib Pajak sebesar 63.0%

**Standardized Direct Effects (Group number 1 - Default model)**

	Proses_Penyetoran_Pajak	Proses_Pelaporan_Pajak	Kepuasan_Wajib_Pajak	Kepatuhan_Wajib_Pajak
Kepuasan_Wajib_Pajak	.523	.330	.000	.000
Kepatuhan_Wajib_Pajak	.445	.197	.630	.000
p15	.000	.000	.661	.000
p14	.000	.000	.653	.000
p13	.000	.000	.588	.000
p12	.000	.000	.648	.000
p4	.567	.000	.000	.000
p8	.610	.000	.000	.000
p7	.703	.000	.000	.000
p6	.549	.000	.000	.000
p5	.569	.000	.000	.000
p9	.000	.000	.665	.000
p10	.000	.000	.544	.000
p11	.000	.000	.632	.000
p1	.000	.800	.000	.000
p3	.000	.608	.000	.000
p2	.000	.666	.000	.000
p21	.000	.000	.000	.636
p20	.000	.000	.000	.781
p16	.000	.000	.000	.635
p17	.000	.000	.000	.628
p18	.000	.000	.000	.630
p19	.000	.000	.000	.663

**Interpretasi:**

Pada Tabel di atas,

- Pengaruh langsung dari Proses Pelaporan Pajak terhadap Kepuasan Wajib Pajak sebesar 33.0%
- Pengaruh langsung dari Proses Penyetoran Pajak terhadap Kepuasan Wajib Pajak sebesar 52.3%
- Pengaruh langsung dari Proses Pelaporan Pajak terhadap Kepatuhan Wajib Pajak sebesar 19.7%
- Pengaruh langsung dari Proses Penyetoran Pajak terhadap Kepatuhan Wajib Pajak sebesar 44.5%
- Pengaruh langsung dari Kepuasan Wajib Pajak terhadap Kepatuhan Wajib Pajak sebesar 63.0%

**Standardized Indirect Effects (Group number 1 - Default model)**

	Proses_Penyetoran_Pajak	Proses_Pelaporan_Pajak	Kepuasan_Wajib_Pajak	Kepatuhan_Wajib_Pajak
Kepuasan_Wajib_Pajak	.000	.000	.000	.000
Kepatuhan_Wajib_Pajak	.329	.208	.000	.000
p15	.346	.218	.000	.000
p14	.341	.216	.000	.000
p13	.307	.194	.000	.000
p12	.339	.214	.000	.000
p4	.000	.000	.000	.000
p8	.000	.000	.000	.000
p7	.000	.000	.000	.000
p6	.000	.000	.000	.000
p5	.000	.000	.000	.000
p9	.348	.220	.000	.000
p10	.284	.180	.000	.000
p11	.330	.209	.000	.000
p1	.000	.000	.000	.000
p3	.000	.000	.000	.000
p2	.000	.000	.000	.000
p21	.493	.258	.401	.000
p20	.605	.316	.492	.000
p16	.492	.257	.400	.000
p17	.487	.254	.396	.000
p18	.488	.255	.397	.000
p19	.513	.268	.417	.000

**Interpretasi:**

Pada Tabel di atas,

- Pengaruh tidak langsung dari Proses Pelaporan Pajak terhadap Kepuasan Wajib Pajak sebesar 0%
- Pengaruh tidak langsung dari Proses Penyetoran Pajak terhadap Kepuasan Wajib Pajak sebesar 0%
- Pengaruh tidak langsung dari Proses Pelaporan Pajak terhadap Kepatuhan Wajib Pajak sebesar 20.8%
- Pengaruh tidak langsung dari Proses Penyetoran Pajak terhadap Kepatuhan Wajib Pajak sebesar 32.9%
- Pengaruh tidak langsung dari Kepuasan Wajib Pajak terhadap Kepatuhan Wajib Pajak sebesar 0%

**Assessment of normality (Group number 1)**

Variable	min	max	skew	c.r.	kurtosis	c.r.
p15	2.000	8.000	-.567	-2.780	-.294	<b>-.721</b>
p14	2.000	8.000	-.547	-2.679	-.791	<b>-1.938</b>
p13	2.000	8.000	-.663	-3.250	-.425	<b>-1.042</b>
p12	2.000	8.000	-.496	-2.428	-.770	<b>-1.887</b>
p4	2.000	8.000	-.684	-3.349	-.565	<b>-1.384</b>
p8	2.000	8.000	-.530	-2.596	-.648	<b>-1.587</b>
p7	2.000	8.000	-.490	-2.402	-.757	<b>-1.854</b>
p6	2.000	8.000	-.561	-2.751	-.725	<b>-1.776</b>
p5	2.000	8.000	-.678	-3.321	-.378	<b>-.925</b>
p9	2.000	8.000	-.817	-4.002	-.042	<b>-.104</b>
p10	2.000	8.000	-.616	-3.019	-.676	<b>-1.657</b>
p11	2.000	8.000	-.622	-3.045	-.507	<b>-1.241</b>
p1	2.000	8.000	-.314	-1.539	-1.031	<b>-2.525</b>
p3	2.000	8.000	-.458	-2.244	-.689	<b>-1.689</b>
p2	2.000	8.000	-.489	-2.396	-.729	<b>-1.786</b>
p21	2.000	8.000	-.558	-2.734	-.636	<b>-1.557</b>
p20	2.000	8.000	-.626	-3.067	-.705	<b>-1.727</b>
p16	2.000	8.000	-.425	-2.082	-.783	<b>-1.918</b>
p17	2.000	8.000	-.457	-2.240	-.782	<b>-1.915</b>
p18	2.000	8.000	-.381	-1.868	-.895	<b>-2.193</b>
p19	2.000	8.000	-.572	-2.802	-.661	<b>-1.620</b>
Multivariate					32.723	<b>6.317</b>

**Interpretasi:**

Pada Tabel di atas, semua butir pertanyaan berdistribusi normal, sebab masing-masing butir pertanyaan tersebut mempunyai nilai absolute c.r. kurtosis  $\leq 2.58$

Sehubungan normalitas Multivariate  $6.317 > 2.58$  maka perlu dilakukan uji Bootsrp.

**Summary of Bootstrap Iterations (Default model)  
(Default model)**

Iterations	Method 0	Method 1	Method 2
1	0	0	0
2	0	0	0
3	0	0	0
4	0	0	0
5	0	0	0
6	0	0	0
7	0	0	0
8	0	4	0
9	0	24	0
10	0	47	0
11	0	74	0
12	0	77	0
13	0	66	0
14	0	66	0
15	0	50	0
16	0	38	0
17	0	21	0
18	0	16	0

Iterations	Method 0	Method 1	Method 2
19	0	17	0
Total	0	500	0

0 bootstrap samples were unused because of a singular covariance matrix.  
 0 bootstrap samples were unused because a solution was not found.  
 500 usable bootstrap samples were obtained.

**Bollen-Stine Bootstrap (Default model)**

The model fit better in 76 bootstrap samples.  
 It fit about equally well in 0 bootstrap samples.  
 It fit worse or failed to fit in 424 bootstrap samples.  
 Testing the null hypothesis that the model is correct, Bollen-Stine bootstrap p = .848

**Interpretasi:**

Hasil Uji Bootstrap merubah normalitas Multivariate  $6.317 > 2.58$  menjadi  $0.848 \leq 2.58$ .

**Bootstrap Distributions (Default model)**

**ML discrepancy (implied vs sample) (Default model)**

		-----
	119.884	*
	135.912	*
	151.941	***
	167.969	*****
	183.998	*****
	200.026	*****
	216.055	*****
N = 500	232.083	*****
Mean = 215.915	248.112	*****
S. e. = 1.668	264.140	****
	280.169	**
	296.198	**
	312.226	*
	328.255	*
	344.283	*
		-----

**Observations farthest from the centroid (Mahalanobis distance) (Group number 1)**

**Interpretasi:**

Pada Tabel di bawah, Mahalanobis d-squared  $< \chi^2$ -table (n=21,1%) = 46.191, sehingga ada 90 outliers

Observation number	Mahalanobis d-squared	p1	p2
72	43.281	.003	.341
98	43.152	.003	.070
136	42.635	.003	.014
25	41.110	.005	.008
116	39.610	.008	.007
126	38.522	.011	.006
43	37.774	.014	.004
22	37.247	.016	.002
86	37.200	.016	.001
66	34.678	.031	.014
89	34.636	.031	.005

Observation number	Mahalanobis d-squared	p1	p2
125	33.626	.040	.013
140	33.547	.040	.006
60	33.070	.045	.006
115	32.374	.054	.011
94	31.947	.059	.012
17	31.701	.063	.009
5	31.360	.068	.009
131	30.475	.083	.029
122	29.819	.096	.058
142	29.424	.104	.072
47	29.369	.105	.049
92	29.248	.108	.037
103	29.094	.112	.030
46	28.358	.130	.082
51	28.276	.133	.062
81	27.809	.146	.099
93	27.711	.149	.080
135	27.585	.152	.068
133	27.545	.154	.048
80	27.436	.157	.039
120	27.014	.170	.065
24	26.950	.172	.049
128	26.718	.180	.055
139	26.692	.181	.038
129	26.609	.184	.030
106	25.913	.210	.101
49	25.832	.213	.084
26	25.711	.218	.077
112	25.484	.227	.089
50	25.294	.235	.095
105	25.281	.235	.069
31	25.231	.237	.054
110	24.861	.253	.091
41	24.468	.271	.152
114	24.288	.279	.163
91	24.276	.280	.126
62	24.152	.286	.122
108	23.876	.299	.161
78	23.580	.314	.218
63	23.573	.314	.172
32	23.460	.320	.166
6	23.291	.329	.179
12	23.140	.337	.187
132	22.487	.372	.433
124	22.412	.376	.406
67	22.208	.388	.451
56	22.094	.394	.447
9	21.942	.403	.465

Observation number	Mahalanobis d-squared	p1	p2
107	21.754	.414	.504
4	21.745	.414	.442
73	21.638	.421	.436
119	21.626	.421	.377
57	21.621	.422	.318
54	21.209	.446	.483
70	21.105	.453	.477
87	21.023	.458	.458
104	20.927	.463	.448
138	20.896	.465	.401
95	20.818	.470	.381
7	20.655	.480	.410
85	20.574	.485	.392
127	20.489	.490	.377
141	20.413	.495	.358
53	20.138	.513	.454
68	20.060	.517	.435
109	19.986	.522	.414
144	19.735	.538	.500
34	19.662	.543	.478
35	19.620	.545	.437
28	19.537	.551	.422
1	19.266	.568	.522
16	18.500	.617	.862
38	18.396	.624	.862
84	18.206	.636	.889
15	18.110	.642	.886
48	17.877	.657	.921
121	16.867	.719	.998
20	16.724	.728	.998
8	16.504	.741	.999
45	16.445	.744	.999
111	16.315	.752	.999
137	16.137	.762	.999
71	16.054	.767	.999
102	15.960	.772	.999
143	15.723	.785	1.000
18	15.558	.794	1.000
40	15.377	.804	1.000
75	15.286	.808	1.000
65	15.254	.810	1.000

**Sample Moments (Group number 1)**

**Sample Covariances (Group number 1)**

	p15	p14	p13	p12	p4	p8	p7	p6	p5	p9	p10	p11	p1	p3	p2	p21	p20	p16	p17	p18	p19	
p15	2.944																					
p14	1.165	3.856																				
p13	.943	1.636	3.526																			
p12	1.440	1.601	1.466	3.727																		
p4	.614	.480	.338	.461	3.654																	
p8	1.109	.716	.802	.459	1.343	3.493																
p7	.940	.544	.826	.613	1.324	1.486	3.694															
p6	.857	.407	.272	.451	1.488	1.211	1.338	3.870														
p5	.722	.361	.444	.361	1.500	1.222	1.278	1.139	3.444													
p9	1.365	1.704	1.395	1.577	.512	.817	.523	.742	.833	3.258												
p10	1.524	1.101	1.244	1.395	.182	1.044	.588	.675	.472	1.214	3.981											
p11	1.275	1.826	1.134	1.483	.735	1.185	.815	1.207	.722	1.321	1.485	3.599										
p1	.186	.508	.627	.761	-.051	-.247	-.410	.015	.139	.874	.071	.218	3.887									
p3	.022	.374	.686	.802	-.116	.038	-.146	-.196	.194	.529	-.112	.505	1.856	3.484								
p2	.358	.465	.218	.761	-.099	-.231	-.630	-.015	-.472	.460	-.015	.543	1.940	1.394	3.543							
p21	1.190	1.323	1.355	1.254	.573	1.098	1.447	.590	1.000	1.243	1.090	1.261	.594	.635	.289	3.671						
p20	1.885	1.935	1.633	1.645	1.127	1.405	1.838	1.425	1.056	1.658	1.397	1.735	.682	.249	.485	1.812	4.092					
p16	1.519	1.172	1.292	1.257	.785	.779	1.086	.983	.972	1.322	1.289	1.159	.768	.378	.603	1.535	1.900	3.704				
p17	1.436	1.229	1.098	1.509	.840	.836	1.199	1.374	.861	1.042	1.124	1.383	.494	.436	.522	1.787	1.846	1.902	3.796			
p18	1.295	1.279	1.234	1.357	.765	1.051	1.435	.779	1.083	1.498	1.002	1.207	.692	.530	.485	1.941	1.890	1.598	1.492	3.904		
p19	1.440	1.573	1.299	1.282	.850	1.376	1.141	.951	1.083	1.382	1.368	1.733	.928	.524	.789	1.421	2.145	1.396	1.342	1.385	3.782	

Condition number = 21.501

Eigenvalues

24.601 8.533 5.456 3.900 3.534 3.054 2.793 2.662 2.444 2.340 2.263 2.067 1.869 1.797 1.654 1.495 1.411 1.340 1.304 1.248 1.144

Determinant of sample covariance matrix = 280464167.136

**Interpretasi:**

Jika Determinant of sample covariance matrix > 0.000 memberikan arti Model SEM bagus, sebab tidak ada gejala multikolinieritas



**Sample Correlations (Group number 1)**

	p15	p14	p13	p12	p4	p8	p7	p6	p5	p9	p10	p11	p1	p3	p2	p21	p20	p16	p17	p18	p19	
p15	1.000																					
p14	.346	1.000																				
p13	.293	.444	1.000																			
p12	.435	.422	.404	1.000																		
p4	.187	.128	.094	.125	1.000																	
p8	.346	.195	.229	.127	.376	1.000																
p7	.285	.144	.229	.165	.360	.414	1.000															
p6	.254	.105	.074	.119	.396	.329	.354	1.000														
p5	.227	.099	.128	.101	.423	.352	.358	.312	1.000													
p9	.441	.481	.411	.452	.148	.242	.151	.209	.249	1.000												
p10	.445	.281	.332	.362	.048	.280	.153	.172	.128	.337	1.000											
p11	.392	.490	.318	.405	.203	.334	.223	.323	.205	.386	.392	1.000										
p1	.055	.131	.169	.200	-.014	-.067	-.108	.004	.038	.246	.018	.058	1.000									
p3	.007	.102	.196	.222	-.032	.011	-.041	-.053	.056	.157	-.030	.143	.504	1.000								
p2	.111	.126	.062	.209	-.027	-.066	-.174	-.004	-.135	.135	-.004	.152	.523	.397	1.000							
p21	.362	.352	.377	.339	.156	.307	.393	.157	.281	.360	.285	.347	.157	.178	.080	1.000						
p20	.543	.487	.430	.421	.291	.372	.473	.358	.281	.454	.346	.452	.171	.066	.127	.468	1.000					
p16	.460	.310	.358	.338	.214	.217	.293	.260	.272	.381	.336	.317	.202	.105	.167	.416	.488	1.000				
p17	.430	.321	.300	.401	.225	.230	.320	.359	.238	.296	.289	.374	.129	.120	.142	.479	.469	.507	1.000			
p18	.382	.330	.333	.356	.203	.285	.378	.200	.295	.420	.254	.322	.178	.144	.130	.513	.473	.420	.388	1.000		
p19	.432	.412	.356	.342	.229	.379	.305	.249	.300	.394	.352	.470	.242	.144	.215	.381	.545	.373	.354	.360	1.000	

Condition number = 21.419

Eigenvalues

6.693 2.341 1.482 1.051 .972 .810 .789 .725 .668 .645 .611 .565 .529 .488 .442 .405 .400 .378 .356 .337 .313

**Modification Indices (Group number 1 - Default model)**

**Covariances: (Group number 1 - Default model)**

	M.I.	Par Change
e14 <--> e15	4.005	-.353
e13 <--> e15	4.239	-.366
e7 <--> z2	6.105	.233
e11 <--> e6	4.703	.479
e2 <--> e5	4.440	-.439
e21 <--> e6	4.653	-.474
e17 <--> e16	5.298	.462
e18 <--> e21	5.649	.481

**Variances: (Group number 1 - Default model)**

	M.I.	Par Change

**Regression Weights: (Group number 1 - Default model)**

	M.I.	Par Change
p11 <--- p6	5.524	.154
p2 <--- p5	4.445	-.147

**Minimization History (Default model)**

Iteration	Negative eigenvalues	Condition #	Smallest eigenvalue	Diameter	F	NTries	Ratio
0	e	8	-.635	9999.000	1090.761	0	9999.000
1	e	3	-.140	2.170	554.510	19	.499
2	e	0	73.950	1.500	274.806	5	.879
3	e	0	60.381	.515	228.311	4	.000
4	e	0	109.176	1.043	200.932	1	.649
5	e	0	204.633	.461	178.471	1	1.109
6	e	0	377.087	.143	177.458	1	1.056
7	e	0	409.103	.030	177.445	1	1.020
8	e	0	420.781	.001	177.445	1	1.001
9	e	0	420.782	.000	177.445	1	1.000

**Model Fit Summary**

**CMIN**

Model	NPAR	CMIN	DF	P	CMIN/DF
Default model	48	177.445	183	.602	.970
Saturated model	231	.000	0		
Independence model	21	1109.082	210	.000	5.281

**RMR, GFI**

Model	RMR	GFI	AGFI	PGFI
Default model	.192	.894	.866	.708
Saturated model	.000	1.000		
Independence model	1.058	.354	.289	.321

**Baseline Comparisons**

Model	NFI	RFI	IFI	TLI	CFI
	Delta1	rho1	Delta2	rho2	
Default model	.840	.816	1.006	1.007	1.000
Saturated model	1.000		1.000		1.000

Model	NFI Delta1	RFI rho1	IFI Delta2	TLI rho2	CFI
Independence model	.000	.000	.000	.000	.000

**Parsimony-Adjusted Measures**

Model	PRATIO	PNFI	PCFI
Default model	.871	.732	.871
Saturated model	.000	.000	.000
Independence model	1.000	.000	.000

**NCP**

Model	NCP	LO 90	HI 90
Default model	.000	.000	29.280
Saturated model	.000	.000	.000
Independence model	899.082	798.553	1007.111

**FMIN**

Model	FMIN	F0	LO 90	HI 90
Default model	1.241	.000	.000	.205
Saturated model	.000	.000	.000	.000
Independence model	7.756	6.287	5.584	7.043

**RMSEA**

Model	RMSEA	LO 90	HI 90	PCLOSE
Default model	.000	.000	.033	.999
Independence model	.173	.163	.183	.000

**AIC**

Model	AIC	BCC	BIC	CAIC
Default model	273.445	290.900	415.996	463.996
Saturated model	462.000	546.000	1148.027	1379.027
Independence model	1151.082	1158.718	1213.448	1234.448

**ECVI**

Model	ECVI	LO 90	HI 90	MECVI
Default model	1.912	1.951	2.156	2.034
Saturated model	3.231	3.231	3.231	3.818
Independence model	8.050	7.347	8.805	8.103

**HOELTER**

Model	HOELTER .05	HOELTER .01
Default model	174	186
Independence model	32	34