

## LAMPIRAN-LAMPIRAN

### Lampiran 1. Tabulasi Data

#### 1. Data Berdasarkan Golongan

| Golongan | Jumlah | Persentase |
|----------|--------|------------|
| B1       | 1      | 5.56%      |
| B2       | 1      | 5.56%      |
| B3       | 1      | 5.56%      |
| C1       | 4      | 22.22%     |
| C2       | 7      | 38.89%     |
| C3       | 2      | 11.11%     |
| D1       | 2      | 11.11%     |
| Jumlah   | 18     | 100.00%    |

#### 2. Data Berdasarkan Status Perkawinan

| Status Perkawinan | Jumlah | Persentase |
|-------------------|--------|------------|
| Tidak Menikah     | 9      | 50.00%     |
| Menikah           | 9      | 50.00%     |
| Jumlah            | 18     | 100.00%    |

#### 3. Data Berdasarkan Jumlah Anak

| Jumlah anak | Jumlah | Persentase |
|-------------|--------|------------|
| 0           | 8      | 44.44%     |
| 1           | 3      | 16.67%     |
| 2           | 7      | 38.89%     |
| Jumlah      | 18     | 100.00%    |

## Lampiran 2. Perhitungan PPh Pasal 21 Metode Net dan Metode Gross Up

Perhitungan PPh Pasal 21 Metode *Net* dan Metode *Gross Up*

| Jenis Data             | Tahun        |             |             |
|------------------------|--------------|-------------|-------------|
|                        | 2015         | 2016        | 2017        |
| Metode <i>Net</i>      | 10.997.041,8 | 8.785.477,8 | 2.628.387,6 |
| Metode <i>Gross Up</i> | 11.816.089,9 | 9.247.871,4 | 2.766.723,8 |

## Lampiran 3. Uji Normalitas data &amp; daya beda

## 1. Uji Normalitas Data

|                                 |                | Net         | GrossUp     |
|---------------------------------|----------------|-------------|-------------|
| N                               |                | 53          | 53          |
| Normal Parameters <sup>a</sup>  | Mean           | 35237.2925  | 37469.6302  |
|                                 | Std. Deviation | 57852.53952 | 61179.45007 |
| Most Extreme Differences        | Absolute       | .301        | .302        |
|                                 | Positive       | .301        | .302        |
|                                 | Negative       | -.271       | -.270       |
| Kolmogorov-Smirnov Z            |                | 2.188       | 2.202       |
| Asymp. Sig. (2-tailed)          |                | .000        | .000        |
| a. Test distribution is Normal. |                |             |             |

## 2. Uji Beda Metode Net dan Metode Gross Up

|         | N  | Mean       | Std. Deviation | Minimum | Maximum   |
|---------|----|------------|----------------|---------|-----------|
| Net     | 53 | 35237.2925 | 57852.53952    | .00     | 220122.60 |
| GrossUp | 53 | 37469.6302 | 61179.45007    | .00     | 231708.00 |

## 3. Uji Beda Rata-rata PPh 21 Metode Net dan Metode Gross Up

|                        | GrossUp - Net       |
|------------------------|---------------------|
| Z                      | -4.783 <sup>a</sup> |
| Asymp. Sig. (2-tailed) | .000                |

a. Based on negative ranks.

b. Wilcoxon Signed Ranks Test