



LAMPIRAN

UNIVERSITAS ISLAM SULTAN AGUNG SEMARANG
FAKULTAS
EKONOMI/PROGRAM STUDI S1 AKUNTANSI

PENGANTAR

Dalam rangka penyelesaian tugas akhir sebagai mahasiswa Program Studi S1 Akuntansi Universitas Islam Sultan Agung Semarang, saya:

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NIM : 31401700032
Fakultas/Jurusan : Ekonomi/ S1 Akuntansi

Bermaksud melakukan penelitian ilmiah untuk penyusunan skripsi dengan judul “*Pengaruh e-SPT pajak, Pemahaman Pajak, dan Penerapan e-Lacak terhadap Kepatuhan Wajib Pajak*” (*Studi pada Wajib Pajak UMKM di Wilayah Kantor Pelayanan Pajak Pratama Demak*).

Sehubungan dengan hal tersebut saya sangat mengharapkan kesediaan Bapak/Ibu/Saudara meluangkan waktunya sejenak untuk mengisi beberapa pertanyaan pada kuesioner ini.

Data yang diperoleh hanya akan digunakan untuk kepentingan penelitian dan tidak untuk digunakan sebagai penelitian kinerja ditempat Bapak/Ibu/Saudara bekerja, sehingga saya akan menjaga kerahasiaan sesuai dengan kode etika penelitian.

Peneliti sangat mengharapkan kepada semua pihak yang dipilih sebagai responden dalam penelitian ini dapat bekerja sama dalam memberikan informasi serta jawaban atas pertanyaan secara benar, jujur, dan objektif. Tidak ada jawaban yang salah atau benar dalam pilihan saudara, karena tujuan kuesioner ini adalah meminta persepsi/ pendapat.

Terima Kasih atas kesediaan Bapak/Ibu/Saudara meluangkan waktu untuk mengisi kuesioner guna membantu kelancaran penelitian ini.

Demak, September 2020

Dosen Pembimbing

Peneliti

Sri Sulistyowati, SE., M.SI., Akt

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KUESIONER PENELITIAN

PENGARUH E-SPT PAJAK, PEMAHAMAN PAJAK, DAN PENERAPAN E-LACAK TERHADAP KEPATUHAN WAJIB PAJAK (STUDI PADA WAJIB PAJAK UMKM DI WILAYAH KANTOR PELAYANAN PAJAK PRATAMA DEMAK)

Data Responden

1. Nama :
2. Usia :
3. Jenis Kelamin :
4. Pendidikan Terakhir:
5. Jenis usaha :
 - a. PT (Perseroan Terbatas)
 - b. CV (Perusahaan Komanditer)
 - c. UD
 - d. Lainnya
6. Mempunyai NPWP (Nomor Pokok Wajib Pajak)
 - a. Ya
 - b. Tidak
7. Lama Usaha
 - a. > 1 tahun
 - b. 1-5 tahun
 - c. 6-10 tahun
 - d. >10 tahun



(Kami menjamin rahasia pribadi Bapak/Ibu/Saudara, semua data hanya semata-mata sebagai kepentingan penelitian ilmiah saja).

Petunjuk Pengisian Kuesioner

Pilihlah salah satu jawaban yang tersedia dari pertanyaan kuesioner sesuai dengan yang saudara rasakan, dengan petunjuk keterangan jawaban sebagai berikut:

SS = Sangat Setuju

TS = Tidak Setuju

S = Setuju

STS = Sangat Tidak Setuju

N = Netral

KUESIONER PENELITIAN

Bagian 1 (e-SPT Pajak)

No.	Pertanyaan	STS	TS	N	S	SS
1	Dengan diterapkannya sistem e-SPT dapat mengisi data-data perpajakan secara online					
2.	Sistem pelaporan pajak secara elektronik dapat memberikan kemudahan bagi wajib pajak dalam melakukan kewajiban perpajakan					
3.	Sistem e-SPT mudah dipelajari oleh pengguna					
4.	Sistem e-SPT dapat merekam data dengan cepat					
5.	Sistem e-SPT dapat mengorganisasi data dengan baik dan sistematis					
6.	Dengan diterapkannya sistem e-SPT dalam perhitungan pajak lebih akurat					
7.	Dengan diterapkannya sistem e-SPT data yang disampaikan selalu lengkap					
8.	Kesalahan input data bisa segera diperbaiki					
9.	Menghasilkan data perpajakan dalam bentuk digital					
10.	Dengan e-SPT lebih aman karena tidak ada kemungkinan lampiran tertinggal					

Bagian 2 (Pemahaman Pajak)

No.	Pertanyaan	STS	TS	N	S	SS
1.	Saya paham bahwa pajak adalah pungutan wajib berdasarkan undang-undang yang manfaatnya tidak dirasakan secara langsung					
2.	Saya memahami peraturan tentang perpajakan yang telah dibuat					
3.	Saya memahami aturan mengenai Pengusaha Kena Pajak (PKP)					
4.	Saya memahami pengetahuan untuk memperoleh NPWP					
5.	Saya memahami sanksi yang diberikan apabila tidak patuh dalam membayar pajak					
6.	Saya memahami tentang tata cara membayar pajak yang benar					
7.	Saya memahami tentang pembayaran pajak harus dilunasi paling lambat sesuai dengan tanggal jatuh tempo					
8.	Sebagai wajib pajak saya sudah melakukan pembukuan atau pencatatan dengan benar					

Bagian 3 (Penerapan e-Lacak)

No.	Pertanyaan	STS	TS	N	S	SS
1.	Sebagai wajib pajak saya sudah menggunakan fasilitas e-Lacak untuk memperoleh antrean online					
2.	Adanya e-Lacak mempermudah saya sebagai wajib pajak dalam melaksanakan kewajiban perpajakan					
3.	e-Lacak mudah dipelajari dan digunakan bagi wajib pajak					
4.	Sebagai wajib pajak saya memantau status penyelesaian berkas permohonan kewajiban perpajakan saya yang					

	sudah sampai di KPP Pratama Demak dengan menggunakan aplikasi e-Lacak					
5.	Adanya e-Lacak memotivasi wajib pajak untuk selalu tepat waktu dalam membayar kewajiban perpajakan					
6.	e-Lacak memudahkan wajib pajak dalam berkonsultasi dengan <i>Account Representative</i>					
7.	Adanya penerapan e-Lacak membuat wajib pajak dapat lebih efektif dan efisien waktu dalam melaksanakan kewajiban perpajakan					

Bagian 4 (Kepatuhan Wajib Pajak)

No.	Pertanyaan	STS	TS	N	S	SS
1.	Saya mendaftarkan diri sebagai wajib pajak					
2.	Saya mendaftarkan diri sebagai Pengusaha Kena Pajak (PKP) secara sukarela ke Kantor Pelayanan Pajak					
3.	Saya adalah wajib pajak yang patuh dan taat dalam membayar kewajiban perpajakan					
4.	Saya selalu mengisi SPT sesuai dengan ketentuan perundang-undangan					
5.	Saya selalu melaporkan SPT yang telah diisi dengan tepat waktu					
6.	Saya selalu membayar pajak tepat waktu atau paling lambat pada tanggal jatuh tempo					
7.	Saya melaporkan pajak dengan kesesuaian perhitungan jumlah kewajiban pajak yang harus dibayar					
8.	Saya selalu membayar kekurangan pajak penghasilan yang ada sebelum dilakukan pemeriksaan					
9.	Saya akan membayar denda jika terlambat dalam membayar kewajiban perpajakan					
10.	Saya tidak merasa bersalah jika melakukan pengunggakan pajak					

Tabulasi Data

No.	e-SPT Pajak										Total X1
	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	
1	4	4	4	5	5	5	3	4	4	4	42
2	5	4	5	5	5	5	4	4	4	4	45
3	5	5	5	5	5	5	5	5	5	5	50
4	5	5	5	5	5	5	5	5	5	5	50
5	4	4	4	4	4	4	4	4	4	4	40
6	4	4	4	4	4	4	4	4	4	4	40
7	5	4	4	5	5	4	5	4	4	4	44
8	4	4	4	4	4	4	4	4	4	4	40
9	4	4	4	4	4	4	4	4	4	4	40
10	5	5	4	4	4	4	3	5	5	3	42
11	4	5	4	4	4	4	4	4	4	3	40
12	4	4	4	4	4	4	4	4	4	4	40
13	4	4	4	4	4	4	4	4	4	4	40
14	4	5	3	4	4	4	4	3	4	4	39
15	5	5	4	4	4	4	4	5	5	4	44
16	5	5	3	4	4	4	3	5	4	4	41
17	4	4	4	4	4	4	4	4	4	4	40
18	5	4	4	4	4	4	4	4	5	5	43
19	5	5	4	4	4	4	4	4	5	4	43
20	5	4	3	3	4	4	4	5	4	4	40
21	4	4	4	4	4	4	4	4	4	4	40
22	4	4	4	4	4	4	4	4	4	4	40
23	4	4	4	4	4	4	4	4	4	4	40
24	5	5	4	4	4	4	4	5	5	4	44
25	4	4	4	4	4	4	4	4	4	4	40
26	4	4	4	4	4	4	4	4	4	4	40
27	4	4	4	4	4	4	4	4	4	4	40
28	5	5	4	4	5	5	4	4	4	5	45
29	4	4	4	4	4	4	4	4	4	5	41
30	5	4	3	3	4	5	4	4	4	4	40
31	5	5	4	3	5	5	4	4	5	4	44
32	4	4	4	4	4	4	4	4	4	4	40
33	4	4	3	5	5	4	4	4	4	4	41
34	4	3	4	4	4	4	4	4	5	5	41
35	5	4	5	5	4	4	5	4	5	5	46
36	5	5	4	4	4	5	4	4	4	5	44
37	4	5	4	4	5	4	5	4	4	4	43
38	3	4	4	3	4	4	4	4	5	4	39

No.	Pemahaman Pajak								Total X2
	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	
1	5	4	4	4	4	4	4	5	34
2	4	4	4	5	4	4	4	5	34
3	5	5	5	5	5	5	5	5	40
4	5	5	5	5	5	5	5	5	40
5	4	4	4	4	4	4	4	4	32
6	4	4	4	4	4	4	4	4	32
7	4	4	5	5	4	4	5	4	35
8	4	4	4	4	4	4	4	4	32
9	4	4	4	4	4	4	4	4	32
10	4	4	4	4	4	4	4	4	32
11	4	4	4	4	4	4	4	5	33
12	4	4	4	4	4	4	4	4	32
13	4	4	4	4	4	4	4	4	32
14	4	4	4	4	4	4	4	4	32
15	4	4	4	4	4	4	4	5	33
16	4	4	4	5	4	5	4	5	35
17	4	4	4	4	4	4	4	4	32
18	4	4	4	4	4	4	4	4	32
19	4	4	4	4	4	4	4	5	33
20	4	4	4	4	4	4	4	5	33
21	4	4	4	4	4	4	4	4	32
22	4	4	4	4	4	4	4	4	32
23	4	4	4	4	4	4	4	4	32
24	4	4	4	4	4	4	4	4	32
25	4	4	4	4	4	4	4	4	32
26	4	4	4	4	4	4	4	4	32
27	4	4	4	4	4	4	4	4	32
28	5	4	4	4	4	4	4	5	34
29	4	4	4	4	4	4	4	5	33
30	4	4	3	4	4	4	4	4	31
31	4	3	3	4	3	4	4	4	29
32	4	4	4	4	4	4	4	4	32
33	5	4	4	4	4	4	4	4	33
34	4	3	4	4	3	4	4	4	30
35	5	5	4	4	4	4	4	5	35
36	4	3	4	4	4	4	3	4	30
37	4	4	4	4	4	4	5	4	33
38	4	5	4	4	4	5	4	4	34

No.	Penerapan e-Lacak							Total X3
	X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	
1	4	4	4	5	4	5	5	31
2	4	4	4	4	4	4	4	28
3	5	5	5	5	5	5	5	35
4	5	5	5	5	5	5	5	35
5	4	4	4	4	4	4	4	28
6	4	4	4	4	4	4	4	28
7	4	4	4	5	4	5	4	30
8	4	4	4	4	4	4	4	28
9	4	4	4	4	4	4	4	28
10	4	4	4	4	4	4	4	28
11	4	4	4	4	4	4	4	28
12	4	4	4	4	4	4	4	28
13	4	4	4	4	4	4	4	28
14	4	4	4	5	4	4	4	29
15	4	5	4	5	4	4	4	30
16	4	5	4	4	4	3	4	28
17	4	4	4	4	4	4	4	28
18	4	4	4	4	4	4	4	28
19	4	4	4	4	4	4	4	28
20	3	4	4	4	4	4	4	27
21	4	4	4	4	4	4	4	28
22	4	4	4	4	4	4	4	28
23	4	4	4	4	4	4	4	28
24	4	4	4	4	4	4	4	28
25	4	4	4	4	4	4	4	28
26	4	4	4	4	4	4	4	28
27	4	4	4	4	4	4	4	28
28	4	3	4	5	5	4	4	29
29	3	4	4	4	4	4	4	27
30	3	4	3	4	4	4	4	26
31	3	4	4	4	4	4	4	27
32	4	4	4	4	4	3	4	27
33	3	4	5	4	4	4	4	28
34	4	4	4	4	4	4	4	28
35	4	4	4	4	4	4	4	28
36	3	4	3	4	4	3	4	25
37	4	4	4	4	4	4	4	28
38	4	3	4	4	4	4	4	27

No.	Kepatuhan Wajib Pajak										Total Y
	Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	
1	4	4	4	4	5	5	4	4	4	2	40
2	4	4	4	4	4	4	4	4	4	2	38
3	5	5	5	5	5	5	5	5	5	5	50
4	5	5	5	5	5	5	5	5	5	5	50
5	4	4	4	4	4	4	4	4	4	2	38
6	4	4	4	4	4	4	4	4	4	1	37
7	5	5	4	4	4	4	5	5	5	4	45
8	4	4	4	4	4	4	4	4	4	2	38
9	5	4	4	5	4	5	5	5	4	1	42
10	4	4	4	4	4	3	4	4	4	2	37
11	5	4	3	4	4	3	4	4	4	2	37
12	4	4	4	4	4	4	4	4	4	1	37
13	4	4	4	4	4	4	4	4	4	2	38
14	4	4	4	4	4	4	4	4	4	2	38
15	4	5	4	5	4	4	4	4	4	1	39
16	5	4	4	4	4	4	4	4	4	2	39
17	5	5	4	5	4	4	4	4	4	2	41
18	5	4	4	4	4	4	4	4	4	2	39
19	5	4	4	4	4	4	4	4	4	2	39
20	4	4	4	4	4	4	4	4	4	2	38
21	4	4	4	4	4	4	4	4	4	2	38
22	4	4	4	4	4	4	4	4	4	2	38
23	4	4	4	4	4	4	4	4	4	1	37
24	4	4	4	4	4	4	4	4	4	3	39
25	5	4	4	4	4	4	4	4	4	2	39
26	4	4	4	4	4	4	4	4	4	2	38
27	4	4	4	4	4	4	4	4	4	2	38
28	4	4	5	5	4	3	4	4	4	3	40
29	4	4	4	4	4	4	4	4	4	3	39
30	4	4	4	4	4	4	4	4	4	2	38
31	5	4	4	4	4	3	3	4	4	3	38
32	4	4	4	4	4	4	4	4	4	2	38
33	5	5	4	4	5	4	4	4	4	1	40
34	4	4	4	4	4	4	4	4	4	1	37
35	5	4	4	4	5	4	4	4	4	3	41
36	4	4	4	4	4	4	4	4	4	2	38
37	5	5	4	4	5	4	4	4	4	1	40
38	4	4	4	4	4	4	4	4	4	2	38

Hasil Uji Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Usia	38	1	4	3.13	.844
Gender	38	1	2	1.32	.471
Pendidikan	38	1	4	2.61	.823
Usaha	38	1	4	2.00	1.040
Lama	38	2	4	3.29	.732
Valid N (listwise)	38				

Statistics

		Usia	Gender	Pendidikan	Usaha	Lama
N	Valid	38	38	38	38	38
	Missing	0	0	0	0	0

Usia

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20-29 Tahun	3	7.9	7.9	7.9
	30-39 Tahun	2	5.3	5.3	13.2
	40-49 Tahun	20	52.6	52.6	65.8
	50-60 Tahun	13	34.2	34.2	100.0
	Total	38	100.0	100.0	

Jenis Kelamin

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Laki-Laki	26	68.4	68.4	68.4
	Perempuan	12	31.6	31.6	100.0
	Total	38	100.0	100.0	

Pendidikan Terakhir

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	SD	4	10.5	10.5	10.5
	SMP	11	28.9	28.9	39.5
	SMA/SMK	19	50.0	50.0	89.5
	S1	4	10.5	10.5	100.0
	Total	38	100.0	100.0	

Jenis Usaha

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	UD	17	44.7	44.7	44.7
	CV	7	18.4	18.4	63.2
	Perdagangan	11	28.9	28.9	92.1
	Wiraswasta	3	7.9	7.9	100.0
	Total	38	100.0	100.0	

Lama Usaha

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1-5 Tahun	6	15.8	15.8	15.8
	6-10 Tahun	15	39.5	39.5	55.3
	> 10 Tahun	17	44.7	44.7	100.0
	Total	38	100.0	100.0	

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
e-SPT Pajak	38	39	50	41.87	2.723
Pemahaman Pajak	38	29	40	32.84	2.138
Penerapan e-Lacak	38	25	35	28.34	1.878
Kepatuhan Wajib Pajak	38	37	50	39.32	3.005
Valid N (listwise)	38				

Statistics

		e-SPT Pajak	Pemahaman Pajak	Penerapan e-Lacak	Kepatuhan Wajib Pajak
N	Valid	38	38	38	38
	Missing	0	0	0	0

e-SPT Pajak

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	39	2	5.3	5.3	5.3
	40	17	44.7	44.7	50.0
	41	4	10.5	10.5	60.5
	42	2	5.3	5.3	65.8
	43	3	7.9	7.9	73.7
	44	5	13.2	13.2	86.8
	45	2	5.3	5.3	92.1
	46	1	2.6	2.6	94.7
	50	2	5.3	5.3	100.0
	Total	38	100.0	100.0	

Pemahaman Pajak

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	29	1	2.6	2.6	2.6
	30	2	5.3	5.3	7.9
	31	1	2.6	2.6	10.5
	32	18	47.4	47.4	57.9
	33	7	18.4	18.4	76.3
	34	4	10.5	10.5	86.8
	35	3	7.9	7.9	94.7
	40	2	5.3	5.3	100.0
	Total	38	100.0	100.0	

Penerapan e-Lacak

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	25	1	2.6	2.6	2.6
	26	1	2.6	2.6	5.3
	27	5	13.2	13.2	18.4
	28	24	63.2	63.2	81.6
	29	2	5.3	5.3	86.8
	30	2	5.3	5.3	92.1
	31	1	2.6	2.6	94.7
	35	2	5.3	5.3	100.0
Total		38	100.0	100.0	

Kepatuhan Wajib Pajak

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	37	6	15.8	15.8	15.8
	38	15	39.5	39.5	55.3
	39	7	18.4	18.4	73.7
	40	4	10.5	10.5	84.2
	41	2	5.3	5.3	89.5
	42	1	2.6	2.6	92.1
	45	1	2.6	2.6	94.7
	50	2	5.3	5.3	100.0
Total		38	100.0	100.0	

Correlations

Correlations

		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	e-SPT Pajak
X1.1	Pearson Correlation	1	.487**	.139	.083	.195	.490**	.028	.548**	.429**	.282	.657**
	Sig. (2-tailed)		.002	.406	.621	.240	.002	.865	.000	.007	.087	.000
	N	38	38	38	38	38	38	38	38	38	38	38
X1.2	Pearson Correlation	.487**	1	.035	.091	.343*	.277	.144	.342*	.246	-.108	.515**
	Sig. (2-tailed)	.002		.834	.585	.035	.092	.388	.036	.136	.520	.001
	N	38	38	38	38	38	38	38	38	38	38	38
X1.3	Pearson Correlation	.139	.035	1	.517**	.285	.294	.481**	.146	.393*	.350*	.642**
	Sig. (2-tailed)	.406	.834		.001	.083	.074	.002	.383	.015	.031	.000
	N	38	38	38	38	38	38	38	38	38	38	38
X1.4	Pearson Correlation	.083	.091	.517**	1	.499**	.166	.308	.060	.014	.256	.541**
	Sig. (2-tailed)	.621	.585	.001		.001	.319	.060	.719	.932	.121	.000
	N	38	38	38	38	38	38	38	38	38	38	38
X1.5	Pearson Correlation	.195	.343*	.285	.499**	1	.623**	.343*	.083	.054	.200	.626**
	Sig. (2-tailed)	.240	.035	.083	.001		.000	.035	.620	.748	.228	.000
	N	38	38	38	38	38	38	38	38	38	38	38
X1.6	Pearson Correlation	.490**	.277	.294	.166	.623**	1	.082	.110	.097	.362*	.602**
	Sig. (2-tailed)	.002	.092	.074	.319	.000		.625	.509	.561	.026	.000
	N	38	38	38	38	38	38	38	38	38	38	38

X1.7	Pearson Correlation	.028	.144	.481**	.308	.343*	.082	1	-.042	.181	.436**	.521**
	Sig. (2-tailed)	.865	.388	.002	.060	.035	.625		.801	.277	.006	.001
	N	38	38	38	38	38	38	38	38	38	38	38
X1.8	Pearson Correlation	.548**	.342*	.146	.060	.083	.110	-.042	1	.440**	.007	.473**
	Sig. (2-tailed)	.000	.036	.383	.719	.620	.509	.801		.006	.969	.003
	N	38	38	38	38	38	38	38	38	38	38	38
X1.9	Pearson Correlation	.429**	.246	.393*	.014	.054	.097	.181	.440**	1	.269	.550**
	Sig. (2-tailed)	.007	.136	.015	.932	.748	.561	.277	.006		.102	.000
	N	38	38	38	38	38	38	38	38	38	38	38
X1.10	Pearson Correlation	.282	-.108	.350*	.256	.200	.362*	.436**	.007	.269	1	.538**
	Sig. (2-tailed)	.087	.520	.031	.121	.228	.026	.006	.969	.102		.001
	N	38	38	38	38	38	38	38	38	38	38	38
e-SPT Pajak	Pearson Correlation	.657**	.515**	.642**	.541**	.626**	.602**	.521**	.473**	.550**	.538**	1
	Sig. (2-tailed)	.000	.001	.000	.000	.000	.000	.001	.003	.000	.001	
	N	38	38	38	38	38	38	38	38	38	38	38

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Correlations

		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	Pemahaman Pajak
X2.1	Pearson Correlation	1	.479**	.367*	.258	.445**	.322*	.311	.482**	.648**
	Sig. (2-tailed)		.002	.023	.117	.005	.049	.057	.002	.000
	N	38	38	38	38	38	38	38	38	38
X2.2	Pearson Correlation	.479**	1	.505**	.340*	.757**	.579**	.507**	.355*	.791**
	Sig. (2-tailed)	.002		.001	.037	.000	.000	.001	.029	.000
	N	38	38	38	38	38	38	38	38	38
X2.3	Pearson Correlation	.367*	.505**	1	.617**	.673**	.449**	.600**	.264	.764**
	Sig. (2-tailed)	.023	.001		.000	.000	.005	.000	.110	.000
	N	38	38	38	38	38	38	38	38	38
X2.4	Pearson Correlation	.258	.340*	.617**	1	.480**	.628**	.573**	.405*	.730**
	Sig. (2-tailed)	.117	.037	.000		.002	.000	.000	.012	.000
	N	38	38	38	38	38	38	38	38	38
X2.5	Pearson Correlation	.445**	.757**	.673**	.480**	1	.529**	.458**	.349*	.808**
	Sig. (2-tailed)	.005	.000	.000	.002		.001	.004	.032	.000
	N	38	38	38	38	38	38	38	38	38

X2.6	Pearson Correlation	.322*	.579**	.449**	.628**	.529**	1	.408*	.320*	.717**
	Sig. (2-tailed)	.049	.000	.005	.000	.001		.011	.050	.000
	N	38	38	38	38	38	38	38	38	38
X2.7	Pearson Correlation	.311	.507**	.600**	.573**	.458**	.408*	1	.168	.686**
	Sig. (2-tailed)	.057	.001	.000	.000	.004	.011		.312	.000
	N	38	38	38	38	38	38	38	38	38
X2.8	Pearson Correlation	.482**	.355*	.264	.405*	.349*	.320*	.168	1	.615**
	Sig. (2-tailed)	.002	.029	.110	.012	.032	.050	.312		.000
	N	38	38	38	38	38	38	38	38	38
Pemahaman Pajak	Pearson Correlation	.648**	.791**	.764**	.730**	.808**	.717**	.686**	.615**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	38	38	38	38	38	38	38	38	38

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Correlations

		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	Penerapan e-Lacak
X3.1	Pearson Correlation	1	.331*	.506**	.416**	.506**	.427**	.506**	.743**
	Sig. (2-tailed)		.043	.001	.009	.001	.007	.001	.000
	N	38	38	38	38	38	38	38	38
X3.2	Pearson Correlation	.331*	1	.360*	.281	.209	.148	.456**	.552**
	Sig. (2-tailed)	.043		.027	.087	.209	.376	.004	.000
	N	38	38	38	38	38	38	38	38
X3.3	Pearson Correlation	.506**	.360*	1	.341*	.518**	.505**	.518**	.732**
	Sig. (2-tailed)	.001	.027		.036	.001	.001	.001	.000
	N	38	38	38	38	38	38	38	38
X3.4	Pearson Correlation	.416**	.281	.341*	1	.616**	.605**	.616**	.755**
	Sig. (2-tailed)	.009	.087	.036		.000	.000	.000	.000
	N	38	38	38	38	38	38	38	38
X3.5	Pearson Correlation	.506**	.209	.518**	.616**	1	.438**	.638**	.736**
	Sig. (2-tailed)	.001	.209	.001	.000		.006	.000	.000
	N	38	38	38	38	38	38	38	38
X3.6	Pearson Correlation	.427**	.148	.505**	.605**	.438**	1	.665**	.751**
	Sig. (2-tailed)	.007	.376	.001	.000	.006		.000	.000
	N	38	38	38	38	38	38	38	38

X3.7	Pearson Correlation	.506**	.456**	.518**	.616**	.638**	.665**	1	.841**
	Sig. (2-tailed)	.001	.004	.001	.000	.000	.000		.000
	N	38	38	38	38	38	38	38	38
Penerapan e-Lacak	Pearson Correlation	.743**	.552**	.732**	.755**	.736**	.751**	.841**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	38	38	38	38	38	38	38	38

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).



Correlations

		Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10	Kepatuhan Wajib Pajak
Y1	Pearson Correlation	1	.481**	.045	.268	.417**	.119	.292	.449**	.383*	.296	.544**
	Sig. (2- tailed)		.002	.789	.104	.009	.477	.075	.005	.018	.071	.000
	N	38	38	38	38	38	38	38	38	38	38	38
Y2	Pearson Correlation	.481**	1	.346*	.539**	.539**	.296	.469**	.501**	.616**	.291	.682**
	Sig. (2- tailed)	.002		.033	.000	.000	.071	.003	.001	.000	.076	.000
	N	38	38	38	38	38	38	38	38	38	38	38
Y3	Pearson Correlation	.045	.346*	1	.605**	.380*	.358*	.428**	.479**	.562**	.583**	.675**
	Sig. (2- tailed)	.789	.033		.000	.019	.027	.007	.002	.000	.000	.000
	N	38	38	38	38	38	38	38	38	38	38	38
Y4	Pearson Correlation	.268	.539**	.605**	1	.208	.315	.515**	.557**	.408*	.320	.635**
	Sig. (2- tailed)	.104	.000	.000		.209	.054	.001	.000	.011	.050	.000
	N	38	38	38	38	38	38	38	38	38	38	38
Y5	Pearson Correlation	.417**	.539**	.380*	.208	1	.472**	.311	.322*	.408*	.320	.611**
	Sig. (2- tailed)	.009	.000	.019	.209		.003	.057	.049	.011	.050	.000
	N	38	38	38	38	38	38	38	38	38	38	38
Y6	Pearson Correlation	.119	.296	.358*	.315	.472**	1	.648**	.561**	.425**	.181	.580**
	Sig. (2- tailed)	.477	.071	.027	.054	.003		.000	.000	.008	.277	.000
	N	38	38	38	38	38	38	38	38	38	38	38

Y7	Pearson Correlation	.292	.469**	.428**	.515**	.311	.648**	1	.892**	.762**	.438**	.778**
	Sig. (2-tailed)	.075	.003	.007	.001	.057	.000	.000	.000	.000	.006	.000
	N	38	38	38	38	38	38	38	38	38	38	38
Y8	Pearson Correlation	.449**	.501**	.479**	.557**	.322*	.561**	.892**	1	.854**	.584**	.860**
	Sig. (2-tailed)	.005	.001	.002	.000	.049	.000	.000	.000	.000	.000	.000
	N	38	38	38	38	38	38	38	38	38	38	38
Y9	Pearson Correlation	.383*	.616**	.562**	.408*	.408*	.425**	.762**	.854**	1	.781**	.890**
	Sig. (2-tailed)	.018	.000	.000	.011	.011	.008	.000	.000	.000	.000	.000
	N	38	38	38	38	38	38	38	38	38	38	38
Y10	Pearson Correlation	.296	.291	.583**	.320	.320	.181	.438**	.584**	.781**	1	.760**
	Sig. (2-tailed)	.071	.076	.000	.050	.050	.277	.006	.000	.000	.000	.000
	N	38	38	38	38	38	38	38	38	38	38	38
Kepatuhan Wajib Pajak	Pearson Correlation	.544**	.682**	.675**	.635**	.611**	.580**	.778**	.860**	.890**	.760**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	38	38	38	38	38	38	38	38	38	38	38

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Hasil Uji Validitas

Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded ^a	0	.0
	Total	38	100.0

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

Reliability Statistics

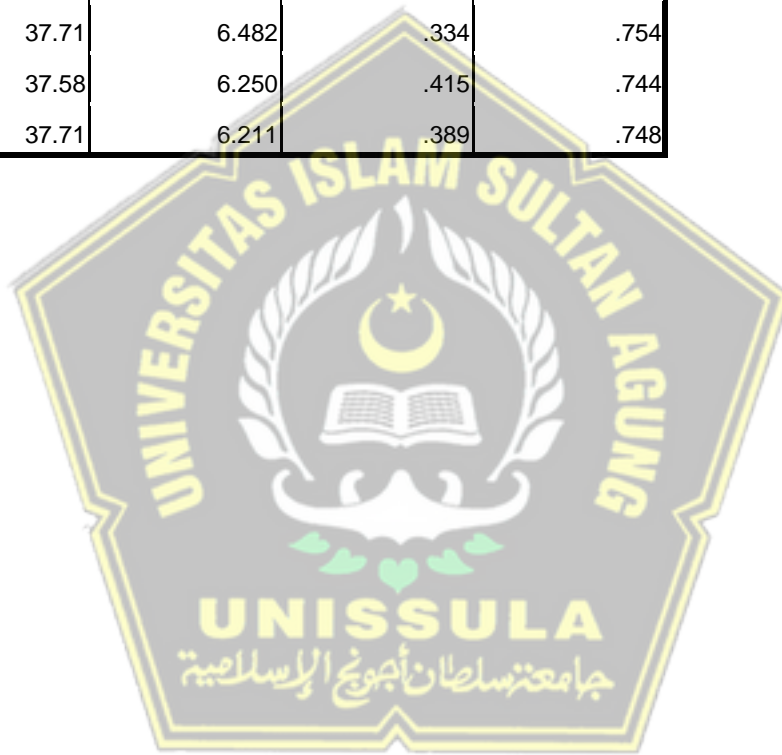
Cronbach's Alpha	Part 1	Value	.638
		N of Items	5 ^a
	Part 2	Value	.553
		N of Items	5 ^b
		Total N of Items	10
Correlation Between Forms			.660
Spearman-Brown Coefficient	Equal Length		.795
	Unequal Length		.795
Guttman Split-Half Coefficient			.787

a. The items are: X1.1, X1.2, X1.3, X1.4, X1.5.

b. The items are: X1.6, X1.7, X1.8, X1.9, X1.10.

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	37.50	5.770	.520	.728
X1.2	37.53	6.202	.349	.754
X1.3	37.89	5.935	.516	.730
X1.4	37.79	6.117	.378	.750
X1.5	37.63	6.131	.515	.732
X1.6	37.66	6.231	.491	.736
X1.7	37.82	6.317	.381	.748
X1.8	37.71	6.482	.334	.754
X1.9	37.58	6.250	.415	.744
X1.10	37.71	6.211	.389	.748



Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded ^a	0	.0
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	Part 1	Value	.747
		N of Items	4 ^a
	Part 2	Value	.673
		N of Items	4 ^b
	Total N of Items		8
Correlation Between Forms			.880
Spearman-Brown Coefficient	Equal Length		.936
	Unequal Length		.936
Guttman Split-Half Coefficient			.935

a. The items are: X2.1, X2.2, X2.3, X2.4.

b. The items are: X2.5, X2.6, X2.7, X2.8.

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2.1	28.68	3.681	.530	.851
X2.2	28.82	3.289	.693	.832
X2.3	28.82	3.506	.677	.835
X2.4	28.71	3.617	.641	.839
X2.5	28.84	3.542	.742	.829
X2.6	28.74	3.713	.634	.841
X2.7	28.76	3.645	.580	.845
X2.8	28.53	3.553	.447	.868

		N	%
Cases	Valid	38	100.0
	Excluded ^a	0	.0
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	Part 1	Value	.702
		N of Items	4 ^a
	Part 2	Value	.771
		N of Items	3 ^b
		Total N of Items	7
Correlation Between Forms			.742
Spearman-Brown Coefficient	Equal Length		.852
	Unequal Length		.854
Guttman Split-Half Coefficient			.824

a. The items are: X3.1, X3.2, X3.3, X3.4.

b. The items are: X3.4, X3.5, X3.6, X3.7.

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X3.1	24.45	2.470	.600	.818
X3.2	24.29	2.860	.377	.851
X3.3	24.32	2.654	.619	.813
X3.4	24.16	2.569	.639	.809
X3.5	24.26	2.848	.657	.814
X3.6	24.32	2.492	.619	.814
X3.7	24.26	2.740	.789	.799

Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded ^a	0	.0
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	Part 1	Value	.746
		N of Items	5 ^a
	Part 2	Value	.755
		N of Items	5 ^b
		Total N of Items	10
Correlation Between Forms			.656
Spearman-Brown Coefficient	Equal Length		.793
	Unequal Length		.793
Guttman Split-Half Coefficient			.768

a. The items are: Y1, Y2, Y3, Y4, Y5.

b. The items are: Y6, Y7, Y8, Y9, Y10.

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y1	34.95	7.673	.414	.835
Y2	35.13	7.577	.602	.819
Y3	35.26	7.821	.610	.821
Y4	35.16	7.758	.553	.823
Y5	35.16	7.812	.525	.826
Y6	35.32	7.627	.463	.830
Y7	35.24	7.483	.724	.811
Y8	35.21	7.522	.829	.808
Y9	35.24	7.645	.869	.810
Y10	37.18	5.560	.560	.864

Hasil Uji Reliability

Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded ^a	0	.0
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.762	10

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X1.1	37.50	5.770	.520	.728
X1.2	37.53	6.202	.349	.754
X1.3	37.89	5.935	.516	.730
X1.4	37.79	6.117	.378	.750
X1.5	37.63	6.131	.515	.732
X1.6	37.66	6.231	.491	.736
X1.7	37.82	6.317	.381	.748
X1.8	37.71	6.482	.334	.754
X1.9	37.58	6.250	.415	.744
X1.10	37.71	6.211	.389	.748

Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded ^a	0	.0
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.860	8

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X2.1	28.68	3.681	.530	.851
X2.2	28.82	3.289	.693	.832
X2.3	28.82	3.506	.677	.835
X2.4	28.71	3.617	.641	.839
X2.5	28.84	3.542	.742	.829
X2.6	28.74	3.713	.634	.841
X2.7	28.76	3.645	.580	.845
X2.8	28.53	3.553	.447	.868

Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded ^a	0	.0
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.839	7

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
X3.1	24.45	2.470	.600	.818
X3.2	24.29	2.860	.377	.851
X3.3	24.32	2.654	.619	.813
X3.4	24.16	2.569	.639	.809
X3.5	24.26	2.848	.657	.814
X3.6	24.32	2.492	.619	.814
X3.7	24.26	2.740	.789	.799

Case Processing Summary

		N	%
Cases	Valid	38	100.0
	Excluded ^a	0	.0
	Total	38	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.838	10

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
Y1	34.95	7.673	.414	.835
Y2	35.13	7.577	.602	.819
Y3	35.26	7.821	.610	.821
Y4	35.16	7.758	.553	.823
Y5	35.16	7.812	.525	.826
Y6	35.32	7.627	.463	.830
Y7	35.24	7.483	.724	.811
Y8	35.21	7.522	.829	.808
Y9	35.24	7.645	.869	.810
Y10	37.18	5.560	.560	.864

Hasil Uji Normalitas

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Penerapan e-Lacak, e-SPT Pajak, Pemahan Pajak ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.894 ^a	.799	.781	1.405

a. Predictors: (Constant), Penerapan e-Lacak, e-SPT Pajak, Pemahan Pajak

b. Dependent Variable: Kepatuhan Wajib Pajak

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	267.057	3	89.019	45.070	.000 ^a
	Residual	67.154	34	1.975		
	Total	334.211	37			

a. Predictors: (Constant), Penerapan e-Lacak, e-SPT Pajak, Pemahan Pajak

b. Dependent Variable: Kepatuhan Wajib Pajak

Hasil Uji Multikolinieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-5.894	3.930		-1.500	.143		
	e-SPT Pajak	.308	.119	.279	2.594	.014	.512	1.955
	Pemahan Pajak	.503	.205	.358	2.449	.020	.277	3.609
	Penerapan e-Lacak	.558	.231	.349	2.417	.021	.284	3.522

a. Dependent Variable: Kepatuhan Wajib Pajak

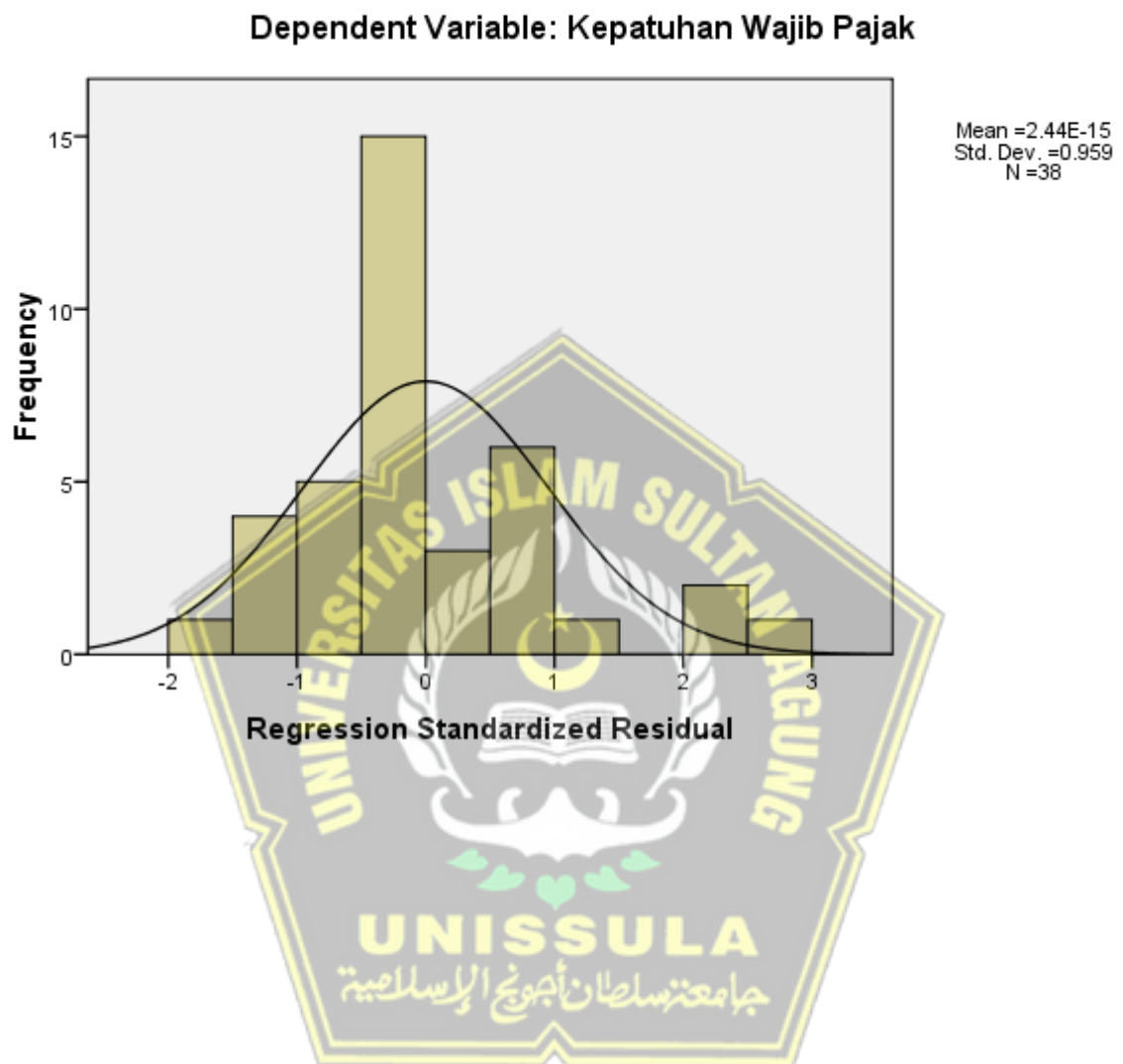
Collinearity Diagnostics^a

Model	Dimensi	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	e-SPT Pajak	Pemahan Pajak	Penerapan e-Lacak
1	1	3.995	1.000	.00	.00	.00	.00
	2	.003	39.312	.94	.01	.05	.07
	3	.002	50.574	.06	.98	.07	.11
	4	.001	76.165	.00	.00	.87	.83

Residuals Statistics^a

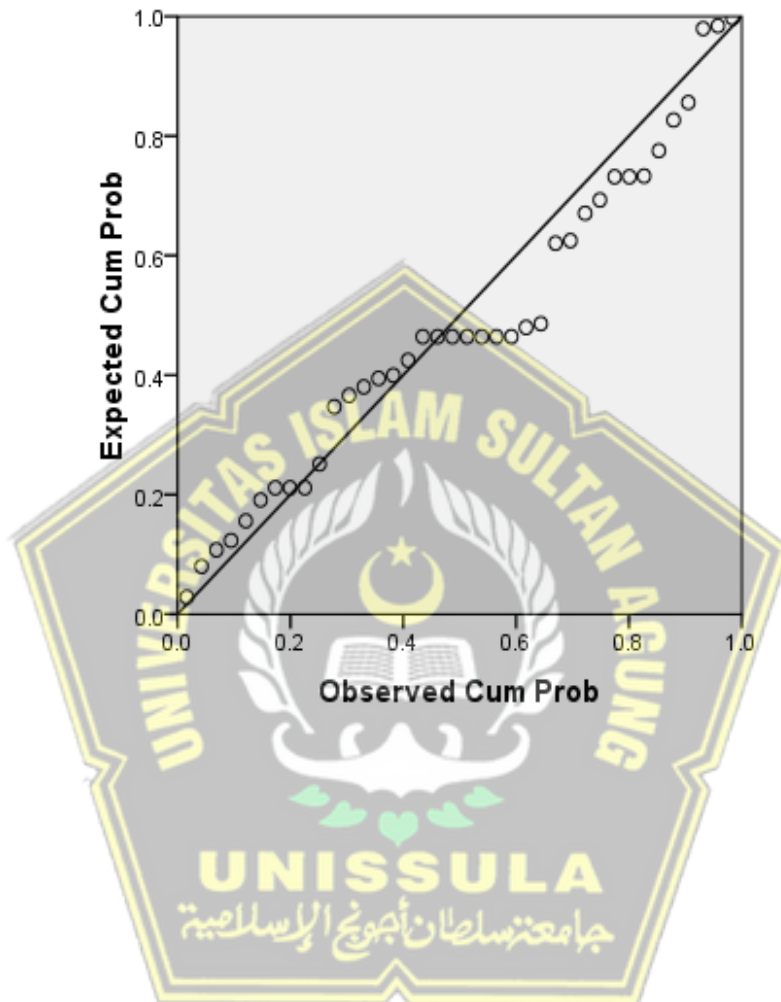
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	36.51	49.13	39.32	2.687	38
Std. Predicted Value	-1.045	3.654	.000	1.000	38
Standard Error of Predicted Value	.267	.879	.420	.180	38
Adjusted Predicted Value	36.10	48.57	39.29	2.623	38
Residual	-2.671	3.874	.000	1.347	38
Std. Residual	-1.901	2.756	.000	.959	38
Stud. Residual	-2.029	2.819	.007	1.004	38
Deleted Residual	-3.045	4.052	.025	1.486	38
Stud. Deleted Residual	-2.132	3.173	.020	1.053	38
Mahal. Distance	.363	13.510	2.921	3.686	38
Cook's Distance	.000	.144	.027	.040	38
Centered Leverage Value	.010	.365	.079	.100	38

Histogram



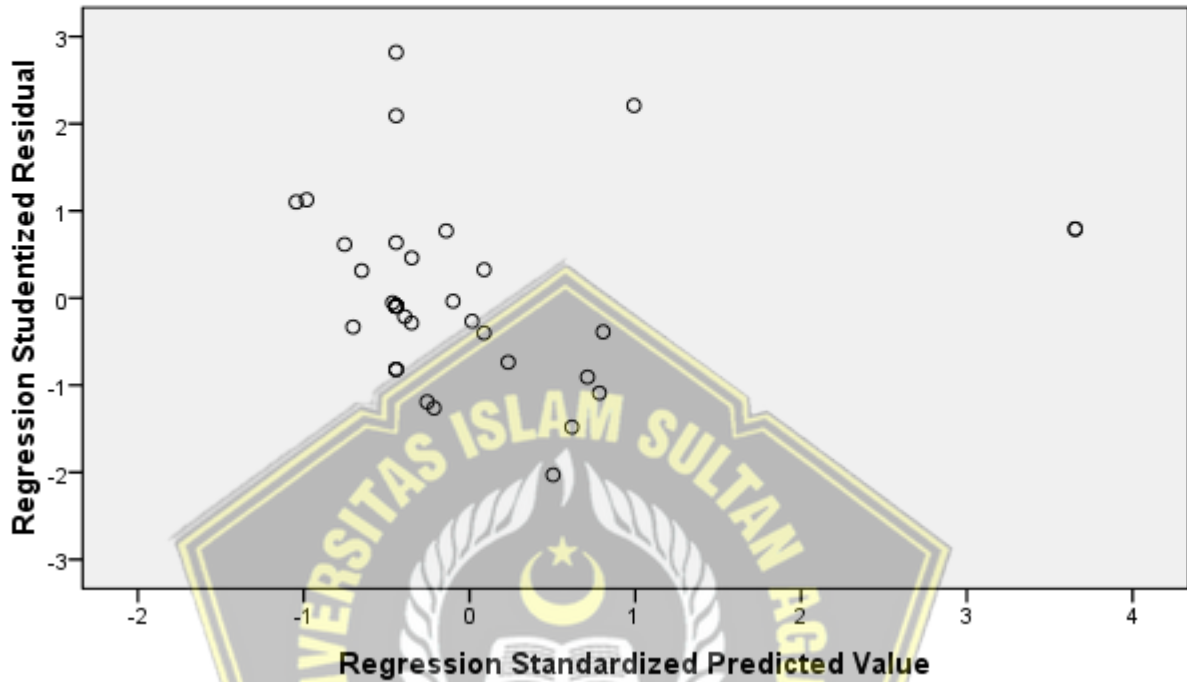
Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Kepatuhan Wajib Pajak



Scatterplot

Dependent Variable: Kepatuhan Wajib Pajak



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		38
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	1.34720677
Most Extreme Differences	Absolute	.173
	Positive	.173
	Negative	-.078
Kolmogorov-Smirnov Z		1.064
Asymp. Sig. (2-tailed)		.207
a. Test distribution is Normal.		

Hasil Uji Heteroskedastisitas

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Penerapan e-Lacak, e-SPT Pajak, Pemahaman Pajak ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.894 ^a	.799	.781	1.405

a. Predictors: (Constant), Penerapan e-Lacak, e-SPT Pajak, Pemahaman Pajak

b. Dependent Variable: Kepatuhan Wajib Pajak

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	267.057	3	89.019	45.070	.000 ^a
	Residual	67.154	34	1.975		
	Total	334.211	37			

a. Predictors: (Constant), Penerapan e-Lacak, e-SPT Pajak, Pemahaman Pajak

b. Dependent Variable: Kepatuhan Wajib Pajak

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5.894	3.930		-1.500	.143
	e-SPT Pajak	.308	.119	.279	2.594	.014
	Pemahaman Pajak	.503	.205	.358	2.449	.020
	Penerapan e-Lacak	.558	.231	.349	2.417	.021

a. Dependent Variable: Kepatuhan Wajib Pajak

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	36.51	49.13	39.32	2.687	38
Residual	-2.671	3.874	.000	1.347	38
Std. Predicted Value	-1.045	3.654	.000	1.000	38
Std. Residual	-1.901	2.756	.000	.959	38

a. Dependent Variable: Kepatuhan Wajib Pajak

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Penerapan e-Lacak, e-SPT Pajak, Pemahaman Pajak ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Abs_Res

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.133 ^a	.018	-.069	.95066

a. Predictors: (Constant), Penerapan e-Lacak, e-SPT Pajak, Pemahaman Pajak

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.555	3	.185	.205	.893 ^a
	Residual	30.727	34	.904		
	Total	31.282	37			

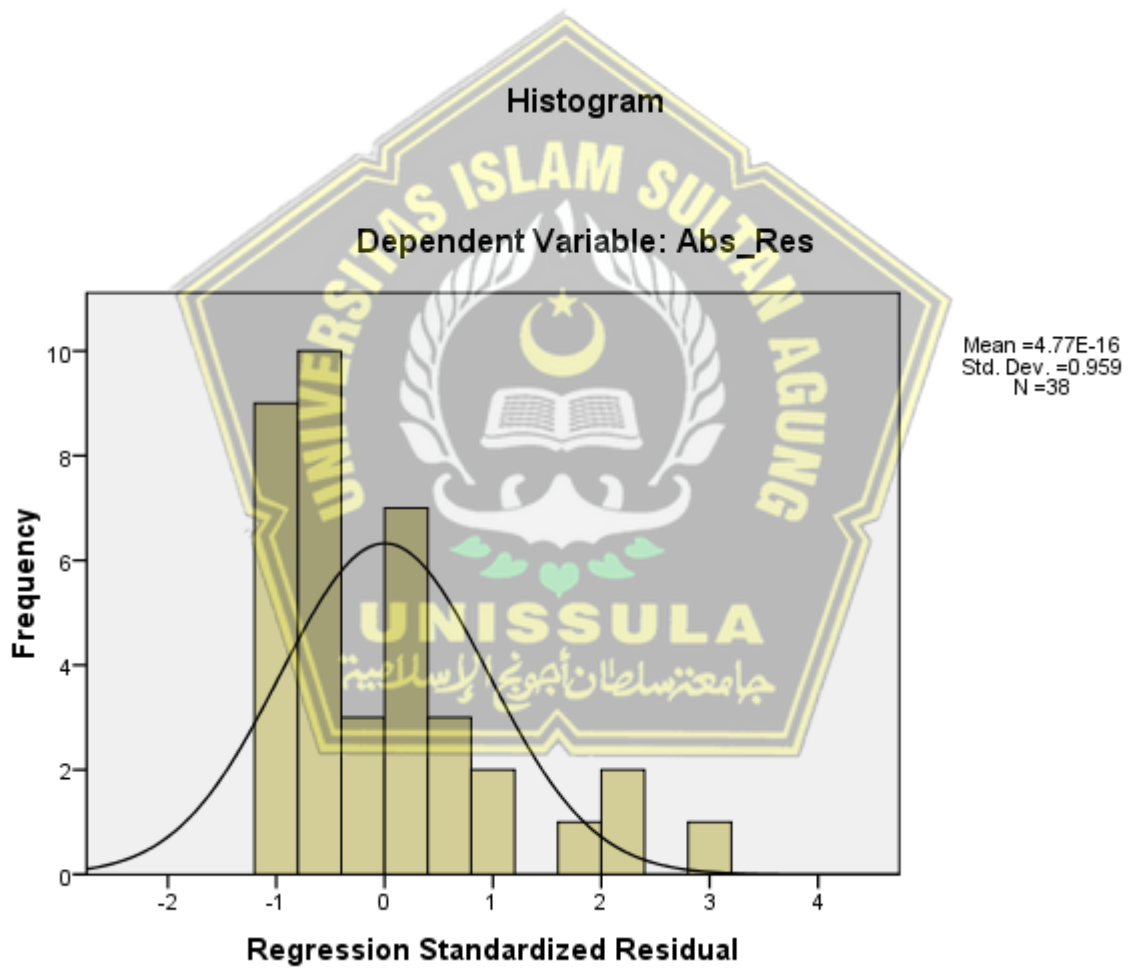
a. Predictors: (Constant), Penerapan e-Lacak, e-SPT Pajak, Pemahaman Pajak

b. Dependent Variable: Abs_Res

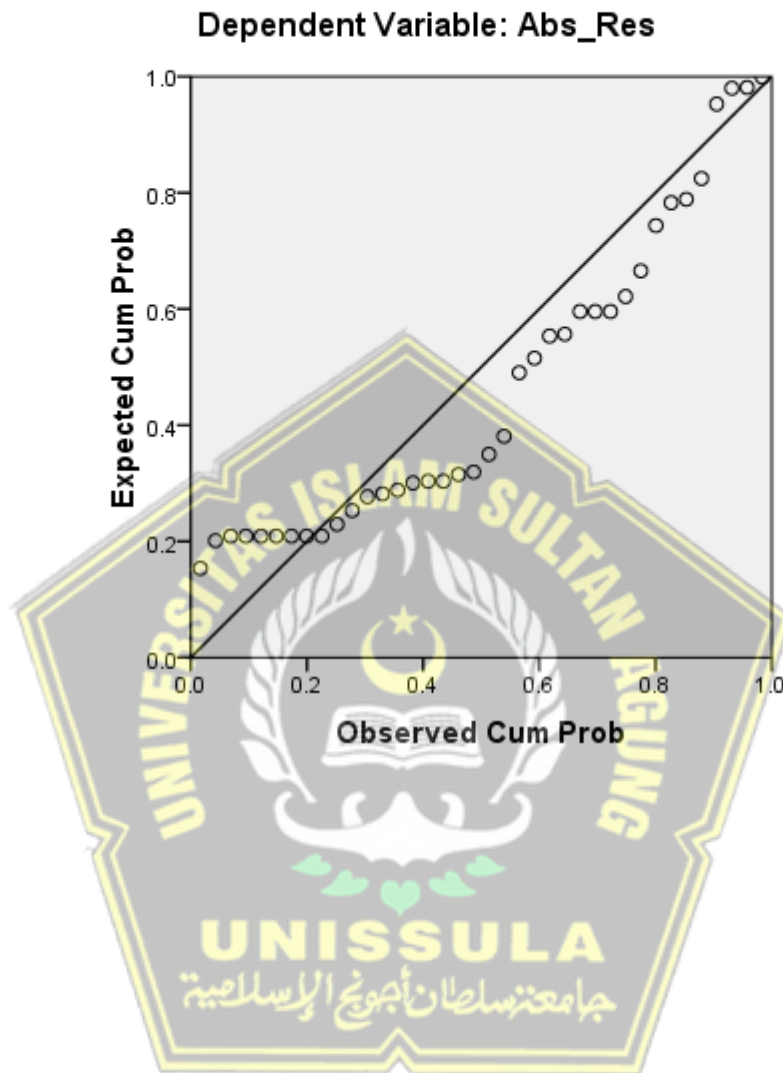
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.946	2.659		-.356	.724
	e-SPT Pajak	.041	.080	.123	.517	.608
	Pemahaman Pajak	-.011	.139	-.025	-.076	.939
	Penerapan e-Lacak	.019	.156	.038	.120	.905

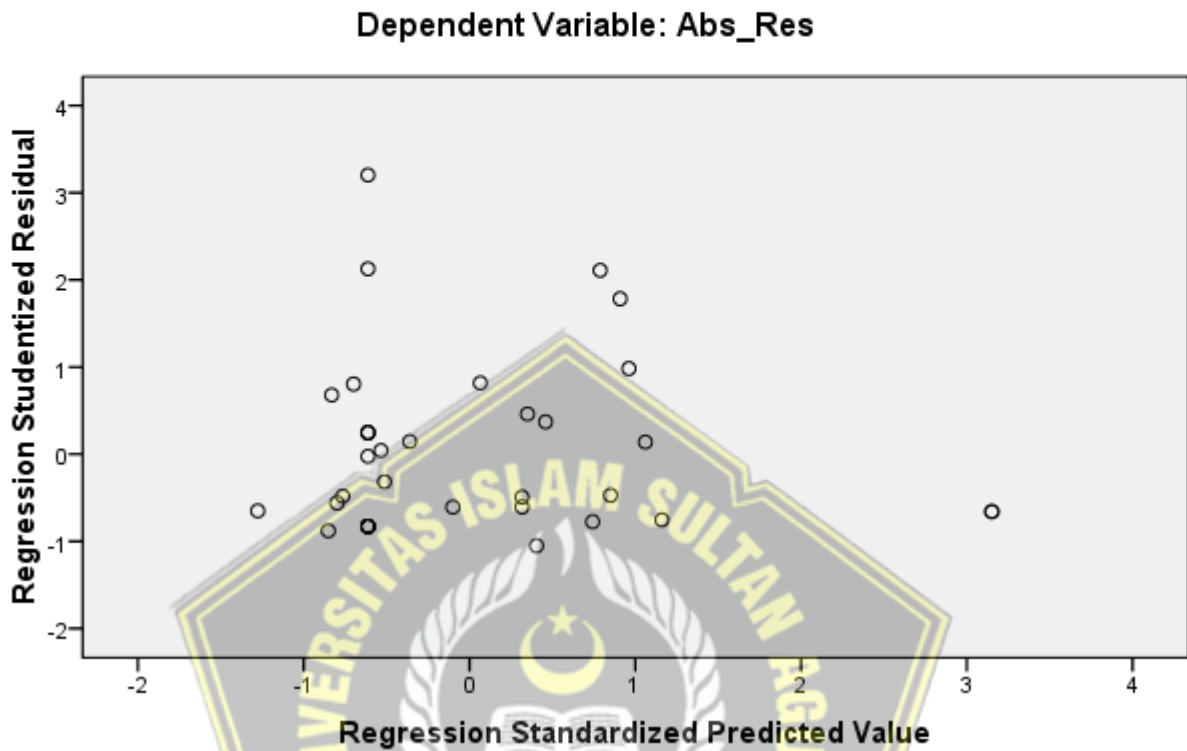
a. Dependent Variable: Abs_Res



Normal P-P Plot of Regression Standardized Residual



Scatterplot



Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Penerapan e-Lacak, e-SPT Pajak, Pemahan Pajak ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.894 ^a	.799	.781	1.405

a. Predictors: (Constant), Penerapan e-Lacak, e-SPT Pajak, Pemahan Pajak

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	267.057	3	89.019	45.070	.000 ^a
	Residual	67.154	34	1.975		
	Total	334.211	37			

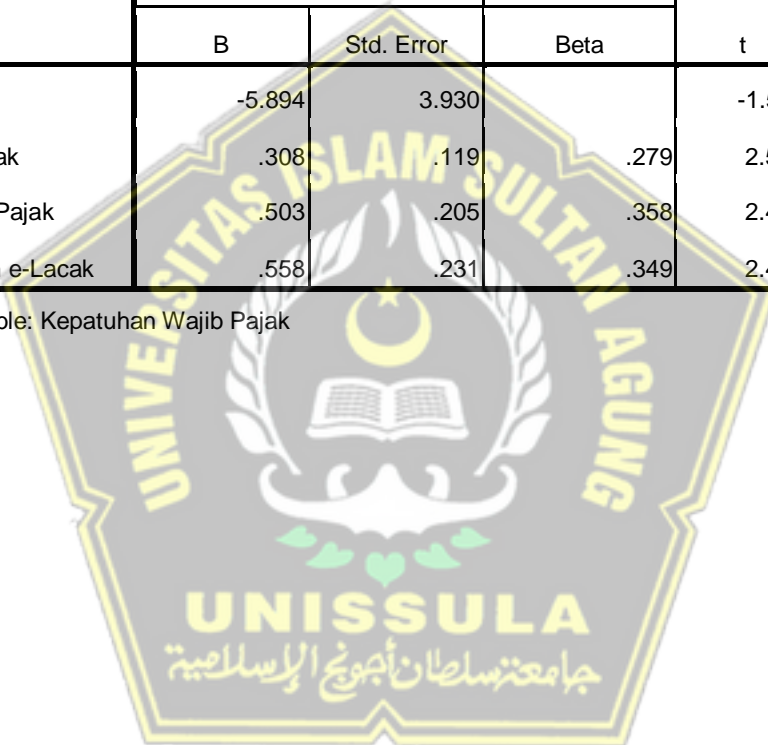
a. Predictors: (Constant), Penerapan e-Lacak, e-SPT Pajak, Pemahan Pajak

b. Dependent Variable: Kepatuhan Wajib Pajak

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5.894	3.930		-1.500	.143
	e-SPT Pajak	.308	.119	.279	2.594	.014
	Pemahan Pajak	.503	.205	.358	2.449	.020
	Penerapan e-Lacak	.558	.231	.349	2.417	.021

a. Dependent Variable: Kepatuhan Wajib Pajak



e-SPT Pajak

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	e-SPT Pajak ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.752 ^a	.565	.553	2.010

a. Predictors: (Constant), e-SPT Pajak

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	188.787	1	188.787	46.735	.000 ^a
	Residual	145.424	36	4.040		
	Total	334.211	37			

a. Predictors: (Constant), e-SPT Pajak

b. Dependent Variable: Kepatuhan Wajib Pajak

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.584	5.091		.900	.374
	e-SPT Pajak	.830	.121	.752	6.836	.000

a. Dependent Variable: Kepatuhan Wajib Pajak

Pemahaman Pajak

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Pemahaman Pajak ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.837 ^a	.700	.692	1.668

a. Predictors: (Constant), Pemahaman Pajak

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	234.005	1	234.005	84.069	.000 ^a
	Residual	100.206	36	2.783		
	Total	334.211	37			

a. Predictors: (Constant), Pemahaman Pajak

b. Dependent Variable: Kepatuhan Wajib Pajak

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.676	4.223		.160	.874
	Pemahaman Pajak	1.177	.128	.837	9.169	.000

a. Dependent Variable: Kepatuhan Wajib Pajak

Penerapan e-Lacak

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Penerapan e-Lacak ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.832 ^a	.693	.685	1.688

a. Predictors: (Constant), Penerapan e-Lacak

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	231.626	1	231.626	81.285	.000 ^a
	Residual	102.585	36	2.850		
	Total	334.211	37			

a. Predictors: (Constant), Penerapan e-Lacak

b. Dependent Variable: Kepatuhan Wajib Pajak

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.564	4.196		.373	.711
	Penerapan e-Lacak	1.332	.148	.832	9.016	.000

a. Dependent Variable: Kepatuhan Wajib Pajak

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Penerapan e-Lacak, e-SPT Pajak, Pemahaman Pajak ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Kepatuhan Wajib Pajak

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.894 ^a	.799	.781	1.405

a. Predictors: (Constant), Penerapan e-Lacak, e-SPT Pajak, Pemahaman Pajak

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	267.057	3	89.019	45.070	.000 ^a
	Residual	67.154	34	1.975		
	Total	334.211	37			

a. Predictors: (Constant), Penerapan e-Lacak, e-SPT Pajak, Pemahaman Pajak

b. Dependent Variable: Kepatuhan Wajib Pajak

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-5.894	3.930		-1.500	.143
	e-SPT Pajak	.308	.119	.279	2.594	.014
	Pemahaman Pajak	.503	.205	.358	2.449	.020
	Penerapan e-Lacak	.558	.231	.349	2.417	.021

a. Dependent Variable: Kepatuhan Wajib Pajak