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LAMPIRAN

Lampiran 1 **Kuesioner Penelitian**

Responden yang terhormat,

Perkenalkan, saya Siti Latifah Ulumiah, mahasiswa Program Studi Akuntansi jenjang Sarjana di Fakultas Ekonomi dan Bisnis, Universitas Binaniaga Indonesia. Saat ini, saya tengah melaksanakan penelitian sebagai bagian dari penyelesaian tugas akhir dengan judul “Pengaruh Kesadaran Wajib Pajak dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Membayar Pajak Bumi dan Bangunan.”

Sehubungan dengan hal tersebut, saya memohon kesediaan Bapak/Ibu/Saudara/i untuk meluangkan waktu dalam mengisi kuesioner ini. Kuesioner ini merupakan alat yang digunakan guna memperoleh data yang dibutuhkan dalam penelitian saya.

Tidak ada jawaban yang dianggap salah atau benar, karena seluruh informasi yang Bapak/Ibu/Saudara/i berikan akan dijaga kerahasiaannya serta digunakan semata-mata untuk keperluan akademis. Saya sangat berharap Bapak/Ibu/Saudara/i bersedia memberikan jawaban yang jujur dan sesuai dengan pengalaman sebagai wajib pajak yang berdomisili di Kota Bogor.

Atas waktu dan partisipasi yang diberikan, saya ucapkan terima kasih sebesar-besarnya.

Hormat Saya,

Siti Latifah Ulumiah
NPM 18210011

Lembar Kuesioner

Isilah pertanyaan di bawah ini dengan memberikan tanda *checklist* (✓) untuk jawaban yang sesuai dengan pilihan Anda.

A. Screening

1. Apakah anda seorang wajib Pajak Bumi dan Bangunan?

Ya Tidak

2. Apakah Anda berdomisili di Kota Bogor?

Ya Tidak

B. Identitas Responden

Berilah tanda *checklist* (✓) untuk setiap jawaban yang menurut Anda paling sesuai dengan diri Anda.

Jenis Kelamin

- Laki-laki
- Perempuan

Usia

- 18—23 Tahun
- 24—28 Tahun
- 29—34 Tahun
- 35—39 Tahun
- >39 Tahun

Pekerjaan

- Wirausaha
- Karyawan Swasta
- Pegawai Negeri Sipil
- Lainnya

Penghasilan

- Rp1.000.000—Rp2.000.000
- Rp2.000.000—Rp3.000.000
- Rp3.000.000—Rp4.000.000
- Rp4.000.000—Rp5.000.000
- >Rp5.000.000

C. Petunjuk Pengisian Kuesioner

1. Sebelum mengisi kuesioner ini, mohon Bapak/Ibu/Saudara/i, membaca setiap butir pernyataan dengan cermat.
2. Bapak/Ibu/Saudara/i hanya beri tanda *checklist* (✓) pada kolom yang sesuai dengan pilihan.
3. Untuk setiap butir pernyataan hanya diperbolehkan memilih satu alternatif jawaban.
4. Semua pernyataan yang tersedia, mohon dijawab tanpa ada satupun yang terlewat.

D. Keterangan Jawaban

- SS : Sangat Setuju (5)
S : Setuju (4)
N : Netral (3)
TS : Tidak Setuju (2)
STS : Sangat Tidak Setuju (1)

Pernyataan Kuesioner

| Variabel Kepatuhan Wajib Pajak | | SS | S | N | TS | STS |
|--|--|-----------|----------|----------|-----------|------------|
| Kepatuhan mendaftarkan diri menjadi wajib pajak | | | | | | |
| 1. | Saya telah mendaftarkan objek Pajak Bumi dan Bangunan (PBB) yang saya miliki sesuai prosedur yang berlaku | | | | | |
| 2. | Saya memahami kewajiban mendaftarkan tanah dan bangunan saya untuk dikenakan Pajak Bumi dan Bangunan (PBB) | | | | | |
| 3. | Saya dengan sadar dan tanpa paksaan telah mengurus pendaftaran Pajak Bumi dan Bangunan (PBB) atas properti yang saya miliki | | | | | |
| Kepatuhan penyampaian SPT | | | | | | |
| 4. | Saya menyampaikan SPT Pajak Bumi dan Bangunan (PBB) saat melakukan pendaftaran atau saat terjadi perubahan data tanah/bangunan | | | | | |
| 5. | Saya melaporkan perubahan kepemilikan atau perubahan nilai objek Pajak Bumi dan Bangunan (PBB) secara tertib | | | | | |
| 6. | Saya mengetahui bahwa penyampaian SPT merupakan bagian dari kewajiban perpajakan atas Pajak Bumi dan Bangunan (PBB) | | | | | |
| Kepatuhan pelaporan yang baik dan benar | | | | | | |
| 7. | Saya memberikan data dan informasi yang benar terkait luas tanah, bangunan, dan kepemilikan saat pelaporan Pajak Bumi dan Bangunan (PBB) | | | | | |
| 8. | Saya memastikan bahwa data dalam dokumen pelaporan Pajak Bumi dan Bangunan (PBB) sesuai dengan kondisi objek sebenarnya | | | | | |
| 9. | Saya tidak menyembunyikan atau mengurangi nilai objek pajak saat melaporkan Pajak Bumi dan Bangunan (PBB). | | | | | |
| Kepatuhan sebagai pembayaran | | | | | | |
| 10. | Saya membayar Pajak Bumi dan Bangunan (PBB) tepat waktu setiap tahun sesuai dengan ketentuan yang berlaku | | | | | |
| 11. | Saya tidak pernah menunggak atau menunda pembayaran Pajak Bumi dan Bangunan (PBB) atas tanah dan bangunan yang saya miliki | | | | | |
| 12. | Saya menyimpan bukti pembayaran Pajak Bumi dan Bangunan (PBB) sebagai bentuk tanggung jawab atas kewajiban perpajakan | | | | | |

| Variabel Kesadaran Wajib Pajak | | SS | S | N | TS | STS |
|---|--|-----------|----------|----------|-----------|------------|
| Kesadaran wajib pajak ditetapkan dengan UU dan dapat dipaksakan | | | | | | |
| 1. | Saya menyadari bahwa kewajiban membayar Pajak Bumi dan Bangunan (PBB) diatur dalam undang-undang dan memiliki kekuatan hukum | | | | | |
| 2. | Saya mengetahui bahwa negara memiliki kewenangan untuk menagih pajak, termasuk melalui upaya hukum jika perlu | | | | | |
| 3. | Saya memahami bahwa kepatuhan terhadap aturan perpajakan adalah bentuk ketaatan terhadap hukum negara | | | | | |
| Kesadaran bentuk partisipasi dalam menunjang pembangunan negara | | | | | | |
| 4. | Saya menyadari bahwa membayar Pajak Bumi dan Bangunan (PBB) adalah bentuk kontribusi saya dalam membangun infrastruktur dan fasilitas public | | | | | |
| 5. | Saya merasa memiliki tanggung jawab untuk berpartisipasi dalam pembangunan melalui kepatuhan membayar pajak | | | | | |
| 6. | Saya percaya bahwa pajak, termasuk Pajak Bumi dan Bangunan (PBB), sangat penting untuk kemajuan bangsa dan negara | | | | | |
| Kesadaran penundaan pembayaran pajak dan pengurangan beban pajak sangat merugikan negara | | | | | | |
| 7. | Saya memahami bahwa menunda atau menghindari pembayaran Pajak Bumi dan Bangunan (PBB) akan mengurangi pendapatan negara | | | | | |
| 8. | Saya menyadari bahwa ketidakpatuhan dalam membayar Pajak Bumi dan Bangunan (PBB) dapat memperlambat pembangunan daerah | | | | | |
| 9. | Saya merasa tidak etis jika dengan sengaja mengurangi kewajiban pajak demi keuntungan pribadi | | | | | |
| Kesadaran adanya kewajiban dan hak pajak dalam memenuhi kewajibannya membayar pajak | | | | | | |
| 10. | Saya tahu bahwa sebagai wajib pajak, saya memiliki kewajiban untuk membayar Pajak Bumi dan Bangunan (PBB) secara tepat waktu | | | | | |
| 11. | Saya memahami bahwa saya juga memiliki hak untuk mendapatkan pelayanan pajak yang adil dan transparan | | | | | |
| 12. | Saya sadar bahwa pemenuhan kewajiban pajak beriringan dengan hak untuk menikmati hasil pembangunan | | | | | |

| Variabel Kesadaran Wajib Pajak | | SS | S | N | TS | STS |
|---|--|-----------|----------|----------|-----------|------------|
| Kesadaran membayar pajak untuk pembangunan daerah dan negara | | | | | | |
| 13. | Saya membayar Pajak Bumi dan Bangunan (PBB) dengan penuh kesadaran bahwa dana tersebut digunakan untuk pembangunan daerah saya | | | | | |
| 14. | Saya percaya bahwa pajak yang saya bayarkan akan dikembalikan dalam bentuk layanan dan fasilitas public | | | | | |
| 15. | Saya merasa berkontribusi dalam membangun daerah dan negara melalui kepatuhan terhadap Pajak Bumi dan Bangunan (PBB) | | | | | |
| Kesadaran adanya dorongan dari diri sendiri | | | | | | |
| 16. | Saya membayar Pajak Bumi dan Bangunan (PBB) bukan karena takut sanksi, tetapi karena kesadaran pribadi | | | | | |
| 17. | Saya merasa terdorong secara moral untuk membayar pajak tepat waktu tanpa harus diingatkan | | | | | |
| 18. | Saya memiliki niat pribadi untuk selalu taat terhadap kewajiban perpajakan | | | | | |
| Kesadaran terhadap kebijakan pajak | | | | | | |
| 19. | Saya berusaha mengikuti informasi dan perubahan kebijakan terbaru mengenai Pajak Bumi dan Bangunan (PBB) | | | | | |
| 20. | Saya memahami bahwa kebijakan pajak dibuat untuk mengatur keadilan dan keseimbangan dalam Masyarakat | | | | | |
| 21. | Saya menerima kebijakan pajak yang berlaku sebagai bagian dari sistem pemerintahan yang sah | | | | | |

| Variabel Sanksi Pajak | | SS | S | N | TS | STS |
|---|--|-----------|----------|----------|-----------|------------|
| Sanksi jelas dan berlandaskan | | | | | | |
| 1. | Saya memahami bahwa sanksi atas pelanggaran Pajak Bumi dan Bangunan (PBB) sudah diatur secara jelas dalam peraturan perundang-undangan | | | | | |
| 2. | Saya percaya bahwa ketentuan sanksi dalam Pajak Bumi dan Bangunan (PBB) dibuat berdasarkan hukum yang berlaku dan adil | | | | | |
| 3. | Saya mengetahui bahwa pelanggaran terhadap kewajiban Pajak Bumi dan Bangunan (PBB) akan dikenakan sanksi sesuai dasar hukum yang sah | | | | | |
| Sanksi tidak mengenal kompromi dan toleransi | | | | | | |
| 4. | Saya menyadari bahwa sanksi atas keterlambatan atau kelalaian dalam membayar Pajak Bumi dan | | | | | |

| Variabel Sanksi Pajak | | SS | S | N | TS | STS |
|---|---|-----------|----------|----------|-----------|------------|
| | Bangunan (PBB) tetap diberlakukan tanpa pengecualian | | | | | |
| 5. | Saya tahu bahwa tidak ada toleransi dalam penerapan sanksi pajak bagi wajib pajak yang melanggar aturan Pajak Bumi dan Bangunan (PBB) | | | | | |
| 6. | Saya memahami bahwa peraturan Pajak Bumi dan Bangunan (PBB) menegakkan sanksi secara tegas dan konsisten terhadap semua pelanggaran | | | | | |
| Sanksi seimbang antar individu atau kelompok | | | | | | |
| 7. | Saya menilai bahwa sanksi Pajak Bumi dan Bangunan (PBB) diterapkan secara adil tanpa memandang status sosial atau ekonomi wajib pajak | | | | | |
| 8. | Saya percaya bahwa setiap warga negara mendapat perlakuan yang sama dalam hal sanksi pajak | | | | | |
| 9. | Saya merasa bahwa sistem sanksi Pajak Bumi dan Bangunan (PBB) menjunjung keadilan bagi semua kalangan masyarakat | | | | | |
| Sanksi dibayarkan saat pelaporan SPT | | | | | | |
| 10. | Saya mengetahui bahwa jika terdapat kekurangan pembayaran Pajak Bumi dan Bangunan (PBB), maka sanksi atau denda harus dibayarkan saat pelaporan | | | | | |
| 11. | Saya memahami bahwa pelaporan Pajak Bumi dan Bangunan (PBB) yang tidak sesuai dapat langsung dikenai sanksi bersamaan dengan proses pelaporan | | | | | |
| 12. | Saya menyadari bahwa kewajiban pembayaran sanksi akan muncul dan harus dipenuhi saat saya melaporkan SPT Pajak Bumi dan Bangunan (PBB) secara tidak tepat | | | | | |

Lampiran 2

Hasil Uji Validitas

A. Variabel Kepatuhan Wajib Pajak (Y)

| Responden | Pernyataan | | | | | | | | | | | | Total Y |
|-----------|------------|------|------|------|------|------|------|------|------|-------|-------|-------|---------|
| | KWP1 | KWP2 | KWP3 | KWP4 | KWP5 | KWP6 | KWP7 | KWP8 | KWP9 | KWP10 | KWP11 | KWP12 | |
| 1 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 57 |
| 2 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 55 |
| 3 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 55 |
| 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 58 |
| 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 57 |
| 6 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 54 |
| 7 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 53 |
| 8 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 53 |
| 9 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 54 |
| 10 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 55 |
| 11 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 53 |
| 12 | 4 | 4 | 2 | 2 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 41 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 51 |
| 14 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 53 |
| 15 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 50 |
| 16 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 46 |
| 17 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 58 |
| 18 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 19 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 56 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 22 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 23 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 52 |
| 24 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 35 |
| 25 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 26 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 54 |
| 27 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 54 |
| 28 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 57 |
| 29 | 4 | 4 | 3 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 52 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |

| Correlations | | | | | | | | | | | | | | |
|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|-------|-------|
| | Kepatuhan Wajib Pajak 1 | Kepatuhan Wajib Pajak 2 | Kepatuhan Wajib Pajak 3 | Kepatuhan Wajib Pajak 4 | Kepatuhan Wajib Pajak 5 | Kepatuhan Wajib Pajak 6 | Kepatuhan Wajib Pajak 7 | Kepatuhan Wajib Pajak 8 | Kepatuhan Wajib Pajak 9 | Kepatuhan Wajib Pajak 10 | Kepatuhan Wajib Pajak 11 | Kepatuhan Wajib Pajak 12 | KWP | |
| Kepatuhan Wajib Pajak 1 | Pearson Correlation | 1 | .369 | .461* | .415* | .565* | .465* | .507* | .669* | .619* | .429* | .424* | .429* | .702* |
| | Sig. (2-tailed) | .034 | .026 | .023 | .004 | .010 | .004 | .004 | .000 | .000 | .016 | .020 | .019 | .009 |
| | N | 39 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 39 |
| Kepatuhan Wajib Pajak 2 | Pearson Correlation | .399* | 1 | .613* | .505* | .626* | .321 | .452* | .321 | .617* | .453* | .666* | .715* | |
| | Sig. (2-tailed) | .034 | .030 | .008 | .004 | .000 | .084 | .012 | .084 | .000 | .012 | .000 | .000 | |
| | N | 39 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 39 |
| Kepatuhan Wajib Pajak 3 | Pearson Correlation | .401* | .397 | 1 | .645* | .737* | .454* | .326 | .448* | .326 | .341 | .538* | .430* | .711* |
| | Sig. (2-tailed) | .028 | .030 | .000 | .000 | .000 | .012 | .079 | .013 | .079 | .005 | .003 | .018 | .000 |
| | N | 39 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 39 |
| Kepatuhan Wajib Pajak 4 | Pearson Correlation | .416* | .613* | .646* | 1 | .742* | .566* | .566* | .362 | .474* | .469* | .518* | .469* | .765* |
| | Sig. (2-tailed) | .023 | .000 | .000 | .000 | .004 | .001 | .001 | .050 | .008 | .011 | .003 | .006 | .000 |
| | N | 39 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 39 |
| Kepatuhan Wajib Pajak 5 | Pearson Correlation | .565* | .506* | .737* | .742* | 1 | .464* | .388* | .474* | .466* | .389* | .637* | .503* | .803* |
| | Sig. (2-tailed) | .001 | .004 | .000 | .000 | .000 | .010 | .034 | .008 | .008 | .034 | .000 | .005 | .000 |
| | N | 39 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 39 |
| Kepatuhan Wajib Pajak 6 | Pearson Correlation | .466* | .626* | .454* | .506* | .464* | 1 | .477* | .494* | .371* | .462* | .576* | .630* | .732* |
| | Sig. (2-tailed) | .010 | .000 | .012 | .004 | .010 | .010 | .008 | .005 | .044 | .010 | .001 | .000 | .000 |
| | N | 39 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 39 |
| Kepatuhan Wajib Pajak 7 | Pearson Correlation | .507* | .321 | .326 | .560* | .388 | .477* | 1 | .477* | .789* | .379* | .577* | .422* | .666* |
| | Sig. (2-tailed) | .004 | .084 | .079 | .001 | .034 | .008 | .008 | .008 | .000 | .039 | .001 | .020 | .000 |
| | N | 39 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 39 |
| Kepatuhan Wajib Pajak 8 | Pearson Correlation | .669* | .452* | .448* | .362* | .474* | .495* | .477* | 1 | .583* | .411* | .504* | .432* | .703* |
| | Sig. (2-tailed) | .000 | .012 | .013 | .050 | .008 | .005 | .008 | .001 | .024 | .005 | .017 | .000 | |
| | N | 39 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 39 |
| Kepatuhan Wajib Pajak 9 | Pearson Correlation | .619* | .321 | .326 | .474* | .466* | .371* | .789* | .593* | 1 | .488* | .577* | .527* | .729* |
| | Sig. (2-tailed) | .000 | .084 | .079 | .008 | .009 | .044 | .000 | .001 | .006 | .001 | .003 | .000 | |
| | N | 39 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 39 |
| Kepatuhan Wajib Pajak 10 | Pearson Correlation | .429* | .617* | .341 | .458* | .389 | .462* | .379 | .411* | .488* | 1 | .498* | .637* | .678* |
| | Sig. (2-tailed) | .018 | .000 | .065 | .011 | .034 | .010 | .039 | .024 | .006 | .005 | .000 | .000 | |
| | N | 39 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 39 |
| Kepatuhan Wajib Pajak 11 | Pearson Correlation | .424* | .453* | .528* | .518* | .637* | .576* | .577* | .504* | .577* | .498* | 1 | .617* | .764* |
| | Sig. (2-tailed) | .020 | .012 | .003 | .003 | .000 | .001 | .001 | .005 | .001 | .005 | .000 | .000 | |
| | N | 39 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 39 |
| Kepatuhan Wajib Pajak 12 | Pearson Correlation | .429* | .686* | .430 | .489* | .503* | .630* | .422* | .432 | .577* | .637* | .617* | 1 | .762* |
| | Sig. (2-tailed) | .018 | .000 | .018 | .006 | .005 | .000 | .020 | .017 | .003 | .000 | .000 | .000 | |
| | N | 39 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 39 |
| KWP | Pearson Correlation | .702* | .715* | .711* | .785* | .803 | .732* | .696* | .703* | .729* | .678* | .794* | .762* | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 39 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 39 |

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

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

B. Variabel Kesadaran Wajib Pajak (X1)

| Responden | Pernyataan | | | | | | | | | | | | | | | | | | | Total X1 | |
|-----------|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|------|------|----------|------|
| | KW1 | KW2 | KW3 | KW4 | KW5 | KW6 | KW7 | KW8 | KW9 | KW10 | KW11 | KW12 | KW13 | KW14 | KW15 | KW16 | KW17 | KW18 | KW19 | KW20 | KW21 |
| 1 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 103 |
| 2 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 92 |
| 3 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 90 |
| 4 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 96 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 101 |
| 6 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 |
| 7 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 92 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 85 |
| 9 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 94 |
| 10 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 97 |
| 11 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 90 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 82 |
| 13 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 90 |
| 14 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 93 |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 85 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 84 |
| 17 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 96 |
| 18 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 105 |
| 19 | 5 | 4 | 5 | 5 | 5 | 5 | 3 | 3 | 5 | 5 | 5 | 5 | 3 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 94 |
| 20 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 3 | 4 | 4 | 83 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 82 |
| 22 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 105 |
| 23 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 91 |
| 24 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 67 |
| 25 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 96 |
| 26 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 95 |
| 27 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 87 |
| 28 | 5 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 95 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 90 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 84 |

| Responden | Correlation | | | | | | | | | | | | | | | | | | | | | Total X1 |
|-----------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------|
| | Kesadaran Wajib Pajak 1 | Kesadaran Wajib Pajak 2 | Kesadaran Wajib Pajak 3 | Kesadaran Wajib Pajak 4 | Kesadaran Wajib Pajak 5 | Kesadaran Wajib Pajak 6 | Kesadaran Wajib Pajak 7 | Kesadaran Wajib Pajak 8 | Kesadaran Wajib Pajak 9 | Kesadaran Wajib Pajak 10 | Kesadaran Wajib Pajak 11 | Kesadaran Wajib Pajak 12 | Kesadaran Wajib Pajak 13 | Kesadaran Wajib Pajak 14 | Kesadaran Wajib Pajak 15 | Kesadaran Wajib Pajak 16 | Kesadaran Wajib Pajak 17 | Kesadaran Wajib Pajak 18 | Kesadaran Wajib Pajak 19 | Kesadaran Wajib Pajak 20 | Kesadaran Wajib Pajak 21 | |
| 1 | 1 | 0.13 | 0.05 | 0.07 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | 0.09 | |
| 2 | 0.13 | 1 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | |
| 3 | 0.05 | 0.05 | 1 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | |
| 4 | 0.07 | 0.05 | 0.05 | 1 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | |
| 5 | 0.09 | 0.05 | 0.05 | 0.05 | 1 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | |
| 6 | 0.09 | 0.05 | 0.05 | 0.05 | 0.05 | 1 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | |
| 7 | 0.09 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 1 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | |
| 8 | 0.09 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 1 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | |
| 9 | 0.09 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 1 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | |
| 10 | 0.09 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 1 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | |
| 11 | 0.09 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 1 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | |
| 12 | 0.09 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 1 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | |
| 13 | 0.09 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 1 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | |
| 14 | 0.09 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 1 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | |
| 15 | 0.09 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 1 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | |
| 16 | 0.09 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 1 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | |
| 17 | 0.09 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 1 | 0.05 | 0.05 | 0.05 | 0.05 | |
| 18 | 0.09 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 1 | 0.05 | 0.05 | 0.05 | |
| 19 | 0.09 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 1 | 0.05 | 0.05 | |
| 20 | 0.09 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 1 | 0.05 | |
| 21 | 0.09 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 0.05 | 1 | |

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

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

C. Variabel Sanksi Pajak (X2)

| Responden | Pernyataan | | | | | | | | | | | | Total X2 |
|-----------|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|----------|
| | SP1 | SP2 | SP3 | SP4 | SP5 | SP6 | SP7 | SP8 | SP9 | SP10 | SP11 | SP12 | |
| 1 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 59 |
| 2 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 53 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 55 |
| 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 6 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 55 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 8 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 51 |
| 9 | 4 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 53 |
| 10 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 11 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 50 |
| 12 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 39 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 51 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 17 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 57 |
| 18 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 19 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 2 | 4 | 4 | 5 | 55 |
| 20 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 1 | 36 |
| 21 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 22 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 23 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 52 |
| 24 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 43 |
| 25 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 26 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 56 |
| 27 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 28 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 56 |
| 29 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 50 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |

| Correlations | | | | | | | | | | | | | | |
|-----------------|---------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|-----------------|--------|--------|
| | Sanksi Pajak 1 | Sanksi Pajak 2 | Sanksi Pajak 3 | Sanksi Pajak 4 | Sanksi Pajak 5 | Sanksi Pajak 6 | Sanksi Pajak 7 | Sanksi Pajak 8 | Sanksi Pajak 9 | Sanksi Pajak 10 | Sanksi Pajak 11 | Sanksi Pajak 12 | SP | |
| Sanksi Pajak 1 | Pearson Correlation | 1 | .782** | .645** | .492** | .646 | .593 | .518 | .659 | .417 | .443 | .637 | .604** | .764 |
| | Sig. (2-tailed) | | .000 | .000 | .006 | .000 | .001 | .003 | .000 | .022 | .014 | .000 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Sanksi Pajak 2 | Pearson Correlation | .782** | 1 | .745** | .732** | .650** | .700 | .722** | .756** | .498 | .574** | .806** | .714** | .887** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .015 | .001 | .000 | .000 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Sanksi Pajak 3 | Pearson Correlation | .645** | .745** | 1 | .685** | .625** | .754** | .617** | .647** | .281 | .520 | .579 | .776 | .810** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .132 | .003 | .001 | .000 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Sanksi Pajak 4 | Pearson Correlation | .492** | .732** | .685** | 1 | .597** | .635** | .672** | .609** | .265 | .589** | .470** | .483** | .735** |
| | Sig. (2-tailed) | | .006 | .000 | .000 | .000 | .000 | .000 | .000 | .015 | .009 | .007 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Sanksi Pajak 5 | Pearson Correlation | .646** | .650** | .625** | .597** | 1 | .666** | .761** | .714** | .491** | .539 | .612** | .565 | .811** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .006 | .002 | .000 | .001 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Sanksi Pajak 6 | Pearson Correlation | .593** | .700** | .754** | .635** | .666** | 1 | .656 | .782** | .421 | .668 | .636 | .741** | .851** |
| | Sig. (2-tailed) | | .001 | .000 | .000 | .000 | .000 | .000 | .020 | .000 | .000 | .000 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Sanksi Pajak 7 | Pearson Correlation | .518** | .722** | .617** | .672** | .761** | .656** | 1 | .780** | .416 | .787** | .701** | .701** | .861** |
| | Sig. (2-tailed) | | .003 | .000 | .000 | .000 | .000 | .000 | .000 | .022 | .000 | .000 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Sanksi Pajak 8 | Pearson Correlation | .659** | .756** | .647** | .609** | .714** | .782** | .780** | 1 | .513 | .640** | .727** | .657** | .875** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .004 | .000 | .000 | .000 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Sanksi Pajak 9 | Pearson Correlation | .417 | .438 | .281 | .265 | .491 | .421 | .416 | .513** | 1 | .637 | .663 | .373 | .620 |
| | Sig. (2-tailed) | | .022 | .015 | .132 | .157 | .006 | .020 | .022 | .004 | .000 | .000 | .042 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Sanksi Pajak 10 | Pearson Correlation | .443 | .574 | .520 | .589 | .539 | .668 | .787 | .640 | .637 | 1 | .605 | .710 | .801 |
| | Sig. (2-tailed) | | .014 | .001 | .003 | .001 | .002 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Sanksi Pajak 11 | Pearson Correlation | .637** | .806** | .579 | .470** | .612 | .638 | .701** | .727** | .663 | .605 | 1 | .609 | .834** |
| | Sig. (2-tailed) | | .000 | .000 | .001 | .009 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| Sanksi Pajak 12 | Pearson Correlation | .604** | .714** | .776 | .483** | .565** | .741** | .701** | .657** | .373 | .710 | .606 | 1 | .828 |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .007 | .001 | .000 | .000 | .042 | .000 | .000 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| SP | Pearson Correlation | .764** | .887** | .810** | .735** | .811** | .851** | .861** | .875 | .620 | .801** | .834** | .828 | 1 |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 |
| | N | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |

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

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

Lampiran 3
Hasil Uji Reliabilitas

A. Variabel Kepatuhan Wajib Pajak (Y)

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .921 | .923 | 12 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|--------------------------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| Kepatuhan Wajib Pajak 1 | 48.60 | 26.386 | .647 | .631 | .916 |
| Kepatuhan Wajib Pajak 2 | 48.50 | 26.121 | .659 | .702 | .915 |
| Kepatuhan Wajib Pajak 3 | 48.63 | 24.999 | .633 | .622 | .917 |
| Kepatuhan Wajib Pajak 4 | 48.73 | 24.685 | .728 | .765 | .912 |
| Kepatuhan Wajib Pajak 5 | 48.43 | 23.978 | .743 | .791 | .911 |
| Kepatuhan Wajib Pajak 6 | 48.47 | 25.982 | .678 | .606 | .914 |
| Kepatuhan Wajib Pajak 7 | 48.40 | 26.179 | .636 | .759 | .916 |
| Kepatuhan Wajib Pajak 8 | 48.33 | 26.161 | .645 | .602 | .915 |
| Kepatuhan Wajib Pajak 9 | 48.40 | 25.972 | .674 | .781 | .914 |
| Kepatuhan Wajib Pajak 10 | 48.53 | 26.395 | .617 | .537 | .917 |
| Kepatuhan Wajib Pajak 11 | 48.43 | 24.392 | .736 | .667 | .912 |
| Kepatuhan Wajib Pajak 12 | 48.43 | 25.771 | .713 | .684 | .913 |

B. Variabel Kesadaran Wajib Pajak (X1)

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .932 | .933 | 21 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|--------------------------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| Kesadaran Wajib Pajak 1 | 86.93 | 56.271 | .678 | . | .928 |
| Kesadaran Wajib Pajak 2 | 86.87 | 56.051 | .684 | . | .928 |
| Kesadaran Wajib Pajak 3 | 86.93 | 56.409 | .661 | . | .928 |
| Kesadaran Wajib Pajak 4 | 86.80 | 55.614 | .727 | . | .927 |
| Kesadaran Wajib Pajak 5 | 86.97 | 56.792 | .627 | . | .929 |
| Kesadaran Wajib Pajak 6 | 86.90 | 57.679 | .436 | . | .933 |
| Kesadaran Wajib Pajak 7 | 87.23 | 57.840 | .419 | . | .933 |
| Kesadaran Wajib Pajak 8 | 87.10 | 57.610 | .417 | . | .933 |
| Kesadaran Wajib Pajak 9 | 86.87 | 57.292 | .609 | . | .929 |
| Kesadaran Wajib Pajak 10 | 86.97 | 54.516 | .748 | . | .926 |
| Kesadaran Wajib Pajak 11 | 86.80 | 56.028 | .676 | . | .928 |
| Kesadaran Wajib Pajak 12 | 86.77 | 55.909 | .689 | . | .928 |
| Kesadaran Wajib Pajak 13 | 87.00 | 56.621 | .669 | . | .928 |
| Kesadaran Wajib Pajak 14 | 86.97 | 57.275 | .499 | . | .931 |
| Kesadaran Wajib Pajak 15 | 86.80 | 56.303 | .642 | . | .929 |
| Kesadaran Wajib Pajak 16 | 86.93 | 59.582 | .314 | . | .934 |
| Kesadaran Wajib Pajak 17 | 86.93 | 55.513 | .692 | . | .928 |
| Kesadaran Wajib Pajak 18 | 86.83 | 57.316 | .598 | . | .929 |
| Kesadaran Wajib Pajak 19 | 86.90 | 54.783 | .643 | . | .929 |
| Kesadaran Wajib Pajak 20 | 86.93 | 56.202 | .687 | . | .928 |
| Kesadaran Wajib Pajak 21 | 86.90 | 55.886 | .714 | . | .927 |

C. Sanksi Pajak (X2)

Reliability Statistics

| Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items |
|------------------|--|------------|
| .949 | .951 | 12 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Squared Multiple Correlation | Cronbach's Alpha if Item Deleted |
|-----------------|----------------------------|--------------------------------|----------------------------------|------------------------------|----------------------------------|
| Sanksi Pajak 1 | 47.47 | 32.947 | .722 | .754 | .946 |
| Sanksi Pajak 2 | 47.50 | 31.086 | .861 | .915 | .941 |
| Sanksi Pajak 3 | 47.57 | 32.392 | .773 | .807 | .944 |
| Sanksi Pajak 4 | 47.50 | 33.224 | .689 | .838 | .947 |
| Sanksi Pajak 5 | 47.47 | 31.637 | .769 | .834 | .944 |
| Sanksi Pajak 6 | 47.53 | 31.982 | .821 | .821 | .943 |
| Sanksi Pajak 7 | 47.40 | 31.628 | .831 | .929 | .942 |
| Sanksi Pajak 8 | 47.43 | 31.564 | .847 | .812 | .942 |
| Sanksi Pajak 9 | 47.63 | 32.930 | .540 | .814 | .953 |
| Sanksi Pajak 10 | 47.50 | 32.259 | .761 | .912 | .945 |
| Sanksi Pajak 11 | 47.60 | 31.834 | .799 | .853 | .944 |
| Sanksi Pajak 12 | 47.57 | 30.116 | .778 | .857 | .945 |

Lampiran 4

Tabulasi Data Mentah

A. Variabel Kepatuhan Wajib Pajak (Y)

| Responden | Pernyataan | | | | | | | | | | | | Total Y |
|-----------|------------|------|------|------|------|------|------|------|------|-------|-------|-------|---------|
| | KWP1 | KWP2 | KWP3 | KWP4 | KWP5 | KWP6 | KWP7 | KWP8 | KWP9 | KWP10 | KWP11 | KWP12 | |
| 1 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 56 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 52 |
| 3 | 3 | 4 | 3 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 46 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 47 |
| 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 54 |
| 6 | 4 | 4 | 3 | 4 | 4 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 47 |
| 7 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 58 |
| 8 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 5 | 3 | 56 |
| 9 | 4 | 5 | 4 | 4 | 5 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 47 |
| 10 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 57 |
| 11 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 3 | 3 | 3 | 4 | 5 | 50 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 13 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 53 |
| 14 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 52 |
| 15 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 48 |
| 16 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 54 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 46 |
| 18 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 53 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 49 |
| 20 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 56 |
| 21 | 5 | 3 | 4 | 4 | 4 | 4 | 5 | 3 | 3 | 3 | 3 | 3 | 46 |
| 22 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 56 |
| 23 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 55 |
| 24 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 25 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 52 |
| 26 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 56 |
| 27 | 4 | 3 | 5 | 3 | 3 | 4 | 3 | 3 | 5 | 4 | 3 | 5 | 45 |
| 28 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 58 |
| 29 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 59 |
| 31 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 59 |
| 32 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 5 | 4 | 3 | 44 |
| 33 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 52 |
| 34 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 35 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 57 |
| 36 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
| 37 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 43 |
| 38 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
| 39 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 51 |
| 40 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 44 |
| 41 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 3 | 3 | 4 | 5 | 4 | 51 |
| 42 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 54 |
| 43 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 44 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 45 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 56 |
| 46 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 3 | 55 |
| 47 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 3 | 4 | 4 | 3 | 50 |
| 48 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 49 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 50 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 51 |
| 51 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 51 |
| 52 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 5 | 3 | 5 | 45 |
| 53 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 3 | 4 | 52 |
| 54 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 55 |
| 55 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 57 |
| 56 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 45 |
| 57 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 52 |
| 58 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 |
| 59 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 42 |
| 60 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 57 |
| 61 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 57 |
| 62 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 63 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 |
| 64 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 58 |
| 65 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 58 |
| 66 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 36 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 3 | 42 |
| 68 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 44 |
| 69 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 56 |
| 70 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 57 |
| 71 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 42 |
| 72 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 54 |
| 73 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 56 |
| 74 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 3 | 51 |
| 75 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 51 |
| 76 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 46 |
| 78 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 56 |
| 79 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 80 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 48 |
| 81 | 3 | 4 | 4 | 4 | 5 | 4 | 5 | 3 | 4 | 3 | 5 | 3 | 47 |
| 82 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 48 |
| 83 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 44 |
| 84 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 56 |
| 85 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 86 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 4 | 43 |
| 87 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 |
| 88 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 56 |
| 89 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 55 |
| 90 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 53 |
| 91 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 56 |
| 92 | 5 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 51 |
| 93 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 53 |
| 94 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 52 |
| 95 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 5 | 4 | 5 | 50 |
| 96 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 54 |
| 97 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 50 |
| 98 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 59 |
| 99 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 59 |
| 100 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 56 |

B. Variabel Kesadaran Wajib Pajak (X1)

| Responden | Pernyataan | | | | | | | | | | | | | | | | | | | Total X1 | |
|-----------|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|------|------|------|------|------|------|------|----------|------|
| | KW1 | KW2 | KW3 | KW4 | KW5 | KW6 | KW7 | KW8 | KW9 | KW10 | KW11 | KW12 | KW13 | KW14 | KW15 | KW16 | KW17 | KW18 | KW19 | KW20 | KW21 |
| 1 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 89 |
| 2 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 77 |
| 3 | 3 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 5 | 5 | 91 |
| 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 85 |
| 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 89 |
| 6 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 93 |
| 7 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 89 |
| 8 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 95 |
| 9 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 5 | 4 | 5 | 4 | 3 | 4 | 5 | 5 | 4 | 4 | 53 |
| 10 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 88 |
| 11 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 90 |
| 12 | 4 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 96 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 5 | 5 | 5 | 5 | 85 |
| 14 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 3 | 4 | 92 |
| 15 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 91 |
| 16 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 89 |
| 17 | 4 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 91 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 89 |
| 19 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 82 |
| 20 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 93 |
| 21 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 98 |
| 22 | 5 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 90 |
| 23 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 5 | 5 | 5 | 5 | 89 |
| 24 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 90 |
| 25 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 3 | 3 | 4 | 3 | 5 | 5 | 5 | 5 | 93 |
| 26 | 5 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 91 |
| 27 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 102 |
| 28 | 5 | 4 | 3 | 3 | 5 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 4 | 3 | 4 | 3 | 88 |
| 29 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 98 |
| 30 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 3 | 4 | 3 | 5 | 4 | 4 | 5 | 5 | 4 | 92 |
| 31 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 97 |
| 32 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 99 |
| 33 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 91 |
| 34 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 3 | 4 | 3 | 3 | 5 | 3 | 3 | 4 | 5 | 4 | 5 | 4 | 84 |
| 35 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 4 | 4 | 87 |
| 36 | 3 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 79 |
| 37 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 84 |
| 38 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 3 | 5 | 5 | 5 | 5 | 83 |
| 39 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 75 |
| 40 | 3 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 3 | 3 | 4 | 88 |
| 41 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 3 | 3 | 79 |
| 42 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 98 |
| 43 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 91 |
| 44 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 100 |
| 45 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 97 |
| 46 | 5 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 100 |
| 47 | 5 | 4 | 4 | 5 | 5 | 3 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 100 |
| 48 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 99 |
| 49 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 103 |
| 50 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 89 |
| 51 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 101 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 96 |
| 53 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 90 |
| 54 | 5 | 5 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 90 |
| 55 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 3 | 4 | 4 | 89 |
| 56 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 87 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 3 | 5 | 5 | 5 | 5 | 87 |
| 58 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 99 |
| 59 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 89 |
| 60 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 91 |
| 61 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 89 |
| 62 | 5 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 85 |
| 63 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 104 |
| 64 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 5 | 4 | 4 | 77 |
| 65 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 90 |
| 66 | 3 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 88 |
| 67 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 85 |
| 68 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 4 | 3 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 85 |
| 69 | 5 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 75 |
| 70 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 3 | 3 | 91 |
| 71 | 3 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 88 |
| 72 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 5 | 5 | 4 | 5 | 83 |
| 73 | 4 | 4 | 5 | 5 | 4 | 3 | 4 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 97 |
| 74 | 3 | 5 | 5 | 5 | 4 | 4 | 4 | 3 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 81 |
| 75 | 3 | 4 | 3 | 3 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | | | | | | | | | | |

C. Sanksi Pajak (X2)

| Responden | Pernyataan | | | | | | | | | | | | Total X2 |
|-----------|------------|-----|-----|-----|-----|-----|-----|-----|-----|------|------|------|-------------|
| | SP1 | SP2 | SP3 | SP4 | SP5 | SP6 | SP7 | SP8 | SP9 | SP10 | SP11 | SP12 | |
| 1 | 5 | 3 | 4 | 3 | 4 | 4 | 5 | 4 | 4 | 5 | 4 | 4 | 49 |
| 2 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 47 |
| 3 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 53 |
| 4 | 4 | 5 | 5 | 5 | 4 | 4 | 3 | 5 | 4 | 3 | 5 | 5 | 52 |
| 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 5 | 5 | 49 |
| 6 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 54 |
| 7 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 45 |
| 8 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 53 |
| 9 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 53 |
| 10 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 50 |
| 11 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 52 |
| 12 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 58 |
| 13 | 5 | 5 | 5 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 46 |
| 14 | 3 | 3 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 52 |
| 15 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 3 | 4 | 3 | 4 | 4 | 47 |
| 16 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 |
| 17 | 5 | 5 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 |
| 18 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 56 |
| 19 | 5 | 5 | 5 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 49 |
| 20 | 4 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 54 |
| 21 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 49 |
| 22 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 52 |
| 23 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 |
| 24 | 3 | 3 | 3 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 53 |
| 25 | 5 | 5 | 5 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 5 | 4 | 48 |
| 26 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 58 |
| 27 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 59 |
| 28 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 57 |
| 29 | 5 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 5 | 49 |
| 30 | 5 | 3 | 5 | 3 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 3 | 51 |
| 31 | 5 | 5 | 5 | 4 | 3 | 4 | 5 | 3 | 5 | 4 | 4 | 4 | 51 |
| 32 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 33 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 59 |
| 34 | 5 | 4 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 3 | 3 | 52 |
| 35 | 3 | 3 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 45 |
| 36 | 5 | 4 | 5 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 5 | 5 | 47 |
| 37 | 5 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 5 | 53 |
| 38 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 58 |
| 39 | 4 | 3 | 3 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 53 |
| 40 | 4 | 4 | 3 | 5 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 43 |
| 41 | 3 | 3 | 3 | 5 | 3 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 45 |
| 42 | 5 | 5 | 4 | 5 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 47 |
| 43 | 3 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 49 |
| 44 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 5 | 5 | 50 |
| 45 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 50 |
| 46 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 57 |
| 47 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 48 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 59 |
| 49 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 56 |
| 50 | 4 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 52 |
| 51 | 5 | 5 | 5 | 4 | 3 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 53 |
| 52 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 60 |
| 53 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 4 | 56 |
| 54 | 4 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 54 |
| 55 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 52 |
| 56 | 4 | 4 | 5 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 4 | 44 |
| 57 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 50 |
| 58 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 58 |
| 59 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 55 |
| 60 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 53 |
| 61 | 3 | 5 | 5 | 4 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 53 |
| 62 | 3 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 56 |
| 63 | 5 | 5 | 5 | 5 | 3 | 3 | 3 | 4 | 4 | 4 | 5 | 5 | 51 |
| 64 | 4 | 4 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 51 |
| 65 | 5 | 5 | 5 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 5 | 47 |
| 66 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 3 | 53 |
| 67 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 52 |
| 68 | 5 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 56 |
| 69 | 3 | 3 | 3 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 3 | 48 |
| 70 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 5 | 5 | 42 |
| 71 | 4 | 4 | 4 | 5 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 5 | 45 |
| 72 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 4 | 50 |
| 73 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 54 |
| 74 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 4 | 53 |
| 75 | 5 | 5 | 5 | 4 | 3 | 4 | 5 | 4 | 4 | 3 | 4 | 4 | 50 |
| 76 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 55 |
| 77 | 4 | 4 | 3 | 5 | 4 | 4 | 5 | 4 | 5 | 4 | 5 | 5 | 52 |
| 78 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 51 |
| 79 | 4 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 3 | 4 | 4 | 49 |
| 80 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 49 |
| 81 | 5 | 5 | 5 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 48 |
| 82 | 5 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 4 | 5 | 58 |
| 83 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 57 |
| 84 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 3 | 4 | 47 |
| 85 | 4 | 5 | 5 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 50 |
| 86 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 55 |
| 87 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 5 | 5 | 51 |
| 88 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 57 |
| 89 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 56 |
| 90 | 5 | 5 | 5 | 5 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 5 | 49 |
| 91 | 5 | 5 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 54 |
| 92 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 5 | 4 | 56 |
| 93 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 4 | 57 |
| 94 | 5 | 5 | 4 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 55 |
| 95 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 4 | 4 | 3 | 4 | 5 | 52 |
| 96 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 59 |
| 97 | 4 | 5 | 4 | 5 | 5 | 5 | 4 | 4 | 5 | 4 | 4 | 5 | 54 |
| 98 | 5 | 5 | 4 | 5 | 5 | 5 | 4 | 5 | 4 | 5 | 4 | 5 | 56 |
| 99 | 4 | 5 | 5 | 4 | 5 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 55 |
| 100 | 5 | 5 | 4 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 5 | 4 | 55 |

Lampiran 5
Hasil Uji Asumsi Klasik

A. Output Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 100 |
| Normal Parameters ^{a,b} | Mean | 0E-7 |
| | Std. Deviation | 5.71151262 |
| | Absolute | .088 |
| Most Extreme Differences | Positive | .052 |
| | Negative | -.088 |
| Kolmogorov-Smirnov Z | | .879 |
| Asymp. Sig. (2-tailed) | | .423 |

a. Test distribution is Normal.

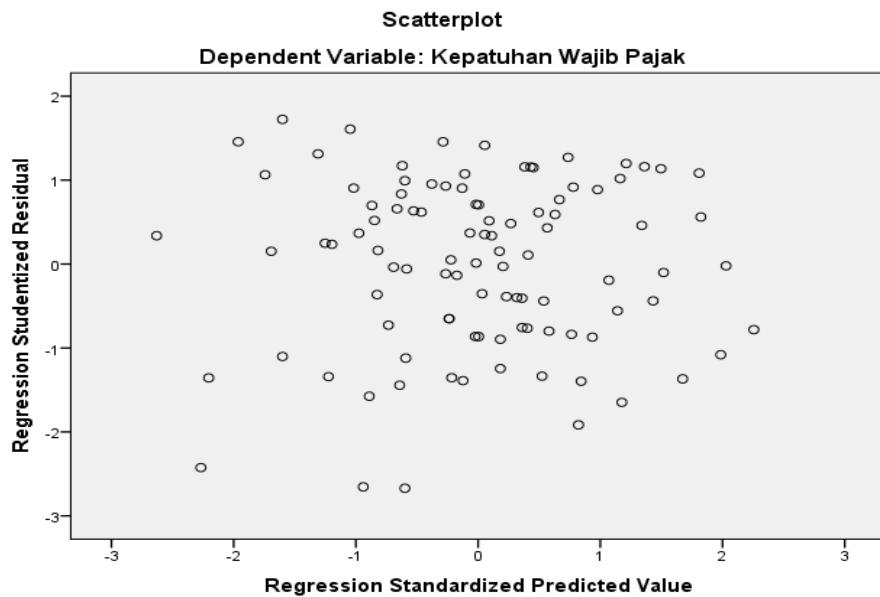
b. Calculated from data.

B. Output Hasil Uji Multikolinearitas

| Model | Coefficients ^a | | | | | | |
|-------|-----------------------------|------------|---------------------------|-------|--------|-------------------------|------------|
| | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 46.669 | 9.346 | 4.993 | .000 | | |
| | Kesadaran Wajib Pajak | .167 | .097 | .186 | .1.727 | .087 | .855 1.169 |
| | Sanksi Pajak | -.190 | .151 | -.135 | -1.255 | .213 | .855 1.169 |

a. Dependent Variable: Kepatuhan Wajib Pajak

C. *Output Hasil Uji Heteroskedastisitas*



D. *Output Hasil Uji Linearitas*

1. Uji Linearitas Kesadaran Wajib Pajak (X1) Terhadap Kepatuhan Wajib Pajak (Y)

ANOVA Table

| | | Sum of Squares | Df | Mean Square | F | Sig. |
|-------------------------|----------------|--------------------------|----------|-------------|--------|-------|
| | (Combined) | 962.451 | 27 | 35.646 | 1.078 | .388 |
| Kepatuhan Wajib Pajak * | Between Groups | Linearity | 60.803 | 1 | 60.803 | 1.839 |
| Kesadaran Wajib Pajak | | Deviation from Linearity | 901.649 | 26 | 34.679 | 1.049 |
| | Within Groups | | 2380.299 | 72 | 33.060 | .421 |
| | Total | | 3342.750 | 99 | | |

2. Uji Lineritas Sanksi Pajak (X2) Terhadap Kepatuhan Wajib Pajak (Y)

ANOVA Table

| | | Sum of Squares | df | Mean Square | F | Sig. |
|--------------------------------------|----------------|---|-------|---------------|-------------|-----------|
| Kepatuhan Wajib Pajak * Sanksi Pajak | Between Groups | (Combined) Linearity Deviation from Linearity | 18 17 | 33.906 35.082 | 1.005 1.040 | .463 .522 |
| | Within Groups | | 81 | 33.734 | | |
| | Total | | 99 | | | |
| | | | | | | |

Lampiran 6
Output Hasil SPSS

A. Output Hasil Uji Koefisien Korelasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .184 ^a | .034 | .014 | 5.770 |

a. Predictors: (Constant), Sanksi Pajak, Kesadaran Wajib Pajak

b. Dependent Variable: Kepatuhan Wajib Pajak

B. Output Hasil Uji Regresi Berganda

Coefficients^a

| Model | Unstandardized Coefficients | | | t | Sig. | Collinearity Statistics | |
|-----------------------|-----------------------------|------------|-------|--------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 (Constant) | 46.669 | 9.346 | | 4.993 | .000 | | |
| Kesadaran Wajib Pajak | .167 | .097 | .186 | 1.727 | .087 | .855 | 1.169 |
| Sanksi Pajak | -.190 | .151 | -.135 | -1.255 | .213 | .855 | 1.169 |

a. Dependent Variable: Kepatuhan Wajib Pajak

Lampiran 7
Hasil Uji Hipotesis

A. Output Hasil Uji t

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|-----------------------------|------------|---------------------------|-------|--------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | 46.669 | 9.346 | 4.993 | .000 | .855 | 1.169 |
| | Kesadaran Wajib Pajak | .167 | .097 | | 1.727 | .087 | |
| | Sanksi Pajak | -.190 | .151 | | -1.255 | .213 | |

Sumber : Data Primer Penelitian, diolah (2025)

B. Output Hasil Uji f

ANOVA^a

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|-------|----------------|----------|-------------|--------|-------------------|
| 1 | Regression | 113.234 | 2 | 56.617 | 1.701 |
| | Residual | 3229.516 | 97 | 33.294 | .188 ^b |
| | Total | 3342.750 | 99 | | |

a. Dependent Variable: Kepatuhan Wajib Pajak

b. Predictors: (Constant), Sanksi Pajak, Kesadaran Wajib Pajak

C. Output Hasil Uji Koefisien Determinasi (R²)

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .184 ^a | .034 | .014 | 5.770 |

a. Predictors: (Constant), Sanksi Pajak, Kesadaran Wajib Pajak

b. Dependent Variable: Kepatuhan Wajib Pajak

Lampiran 2
r-tabel

| df = (N-2) | Tingkat signifikansi untuk uji satu arah | | | | |
|------------|--|--------|--------|--------|--------|
| | 0.05 | 0.025 | 0.01 | 0.005 | 0.0005 |
| | Tingkat signifikansi untuk uji dua arah | | | | |
| | 0.1 | 0.05 | 0.02 | 0.01 | 0.001 |
| 1 | 0.9877 | 0.9969 | 0.9995 | 0.9999 | 1.0000 |
| 2 | 0.9000 | 0.9500 | 0.9800 | 0.9900 | 0.9990 |
| 3 | 0.8054 | 0.8783 | 0.9343 | 0.9587 | 0.9911 |
| 4 | 0.7293 | 0.8114 | 0.8822 | 0.9172 | 0.9741 |
| 5 | 0.6694 | 0.7545 | 0.8329 | 0.8745 | 0.9509 |
| 6 | 0.6215 | 0.7067 | 0.7887 | 0.8343 | 0.9249 |
| 7 | 0.5822 | 0.6664 | 0.7498 | 0.7977 | 0.8983 |
| 8 | 0.5494 | 0.6319 | 0.7155 | 0.7646 | 0.8721 |
| 9 | 0.5214 | 0.6021 | 0.6851 | 0.7348 | 0.8470 |
| 10 | 0.4973 | 0.5760 | 0.6581 | 0.7079 | 0.8233 |
| 11 | 0.4762 | 0.5529 | 0.6339 | 0.6835 | 0.8010 |
| 12 | 0.4575 | 0.5324 | 0.6120 | 0.6614 | 0.7800 |
| 13 | 0.4409 | 0.5140 | 0.5923 | 0.6411 | 0.7604 |
| 14 | 0.4259 | 0.4973 | 0.5742 | 0.6226 | 0.7419 |
| 15 | 0.4124 | 0.4821 | 0.5577 | 0.6055 | 0.7247 |
| 16 | 0.4000 | 0.4683 | 0.5425 | 0.5897 | 0.7084 |
| 17 | 0.3887 | 0.4555 | 0.5285 | 0.5751 | 0.6932 |
| 18 | 0.3783 | 0.4438 | 0.5155 | 0.5614 | 0.6788 |
| 19 | 0.3687 | 0.4329 | 0.5034 | 0.5487 | 0.6652 |
| 20 | 0.3598 | 0.4227 | 0.4921 | 0.5368 | 0.6524 |
| 21 | 0.3515 | 0.4132 | 0.4815 | 0.5256 | 0.6402 |
| 22 | 0.3438 | 0.4044 | 0.4716 | 0.5151 | 0.6287 |
| 23 | 0.3365 | 0.3961 | 0.4622 | 0.5052 | 0.6178 |
| 24 | 0.3297 | 0.3882 | 0.4534 | 0.4958 | 0.6074 |
| 25 | 0.3233 | 0.3809 | 0.4451 | 0.4869 | 0.5974 |
| 26 | 0.3172 | 0.3739 | 0.4372 | 0.4785 | 0.5880 |
| 27 | 0.3115 | 0.3673 | 0.4297 | 0.4705 | 0.5790 |
| 28 | 0.3061 | 0.3610 | 0.4226 | 0.4629 | 0.5703 |
| 29 | 0.3009 | 0.3550 | 0.4158 | 0.4556 | 0.5620 |
| 30 | 0.2960 | 0.3494 | 0.4093 | 0.4487 | 0.5541 |
| 31 | 0.2913 | 0.3440 | 0.4032 | 0.4421 | 0.5465 |
| 32 | 0.2869 | 0.3388 | 0.3972 | 0.4357 | 0.5392 |
| 33 | 0.2826 | 0.3338 | 0.3916 | 0.4296 | 0.5322 |
| 34 | 0.2785 | 0.3291 | 0.3862 | 0.4238 | 0.5254 |
| 35 | 0.2746 | 0.3246 | 0.3810 | 0.4182 | 0.5189 |
| 36 | 0.2709 | 0.3202 | 0.3760 | 0.4128 | 0.5126 |
| 37 | 0.2673 | 0.3160 | 0.3712 | 0.4076 | 0.5066 |
| 38 | 0.2638 | 0.3120 | 0.3665 | 0.4026 | 0.5007 |
| 39 | 0.2605 | 0.3081 | 0.3621 | 0.3978 | 0.4950 |
| 40 | 0.2573 | 0.3044 | 0.3578 | 0.3932 | 0.4896 |

Lampiran 3
t-tabel

| dk | α untuk Uji Satu Pihak (<i>one tail test</i>) | | | | | |
|----------|--|-------|-------|--------|--------|--------|
| | 0,25 | 0,10 | 0,05 | 0,025 | 0,01 | 0,005 |
| | α untuk Uji Dua Pihak (<i>two tail test</i>) | | | | | |
| | 0,50 | 0,20 | 0,10 | 0,05 | 0,02 | 0,01 |
| 1 | 1,000 | 3,078 | 6,314 | 12,706 | 31,821 | 63,657 |
| 2 | 0,816 | 1,886 | 2,920 | 4,303 | 6,965 | 9,925 |
| 3 | 0,765 | 1,638 | 2,353 | 3,182 | 4,541 | 5,841 |
| 4 | 0,741 | 1,533 | 2,132 | 2,776 | 3,747 | 4,604 |
| 5 | 0,727 | 1,476 | 2,015 | 2,571 | 3,365 | 4,032 |
| 6 | 0,718 | 1,440 | 1,943 | 2,447 | 3,143 | 3,707 |
| 7 | 0,711 | 1,415 | 1,895 | 2,365 | 2,998 | 3,499 |
| 8 | 0,706 | 1,397 | 1,860 | 2,306 | 2,896 | 3,355 |
| 9 | 0,703 | 1,383 | 1,833 | 2,262 | 2,821 | 3,250 |
| 10 | 0,700 | 1,372 | 1,812 | 2,228 | 2,764 | 3,169 |
| 11 | 0,697 | 1,363 | 1,796 | 2,201 | 2,718 | 3,106 |
| 12 | 0,695 | 1,356 | 1,782 | 2,179 | 2,681 | 3,055 |
| 13 | 0,692 | 1,350 | 1,771 | 2,160 | 2,650 | 3,012 |
| 14 | 0,691 | 1,345 | 1,761 | 2,145 | 2,624 | 2,977 |
| 15 | 0,690 | 1,341 | 1,753 | 2,131 | 2,602 | 2,947 |
| 16 | 0,689 | 1,337 | 1,746 | 2,120 | 2,583 | 2,921 |
| 17 | 0,688 | 1,333 | 1,740 | 2,110 | 2,567 | 2,898 |
| 18 | 0,688 | 1,330 | 1,734 | 2,101 | 2,552 | 2,878 |
| 19 | 0,687 | 1,328 | 1,729 | 2,093 | 2,539 | 2,861 |
| 20 | 0,687 | 1,325 | 1,725 | 2,086 | 2,528 | 2,845 |
| 21 | 0,686 | 1,323 | 1,721 | 2,080 | 2,518 | 2,831 |
| 22 | 0,686 | 1,321 | 1,717 | 2,074 | 2,508 | 2,819 |
| 23 | 0,685 | 1,319 | 1,714 | 2,069 | 2,500 | 2,807 |
| 24 | 0,685 | 1,318 | 1,711 | 2,064 | 2,492 | 2,797 |
| 25 | 0,684 | 1,316 | 1,708 | 2,060 | 2,485 | 2,787 |
| 26 | 0,684 | 1,315 | 1,706 | 2,056 | 2,479 | 2,779 |
| 27 | 0,684 | 1,314 | 1,703 | 2,052 | 2,473 | 2,771 |
| 28 | 0,683 | 1,313 | 1,701 | 2,048 | 2,467 | 2,763 |
| 29 | 0,683 | 1,311 | 1,699 | 2,045 | 2,462 | 2,756 |
| 30 | 0,683 | 1,310 | 1,697 | 2,042 | 2,457 | 2,750 |
| 40 | 0,681 | 1,303 | 1,684 | 2,021 | 2,423 | 2,704 |
| 60 | 0,679 | 1,296 | 1,671 | 2,000 | 2,390 | 2,660 |
| 120 | 0,677 | 1,289 | 1,658 | 1,980 | 2,358 | 2,617 |
| ∞ | 0,674 | 1,282 | 1,645 | 1,960 | 2,326 | 2,576 |

Lampiran 4

f-tabel

| V ₂ = dk Penyebut | V ₁ = dk pembilang | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------|-------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 14 | 16 | 20 | 24 | 30 | 40 | 50 | 75 | 100 | 200 | 500 | 0 | |
| 1 | 161 | 200 | 216 | 225 | 230 | 234 | 237 | 239 | 241 | 242 | 243 | 244 | 246 | 248 | 249 | 250 | 251 | 252 | 253 | 253 | 254 | 254 | 254 | 254 | |
| | 4,052 | 4,999 | 5,403 | 5,625 | 5,764 | 5,859 | 5,928 | 5,981 | 6,022 | 6,056 | 6,082 | 6,106 | 6,142 | 6,169 | 6,208 | 6,234 | 6,258 | 6,285 | 6,302 | 6,323 | 6,334 | 6,352 | 6,361 | 6,365 | |
| 2 | 18,51 | 19,00 | 19,16 | 19,25 | 19,30 | 19,33 | 19,36 | 19,37 | 19,38 | 19,39 | 19,4 | 19,41 | 19,42 | 19,43 | 19,44 | 19,45 | 19,46 | 19,47 | 19,47 | 19,48 | 19,49 | 19,49 | 19,50 | 19,50 | |
| | 98,49 | 99,00 | 99,17 | 99,25 | 99,30 | 99,33 | 99,34 | 99,35 | 99,38 | 99,40 | 99,41 | 99,42 | 99,43 | 99,44 | 99,45 | 99,46 | 99,47 | 99,48 | 99,49 | 99,49 | 99,49 | 99,49 | 99,50 | 99,50 | |
| 3 | 10,13 | 9,55 | 9,28 | 9,12 | 9,01 | 8,94 | 8,88 | 8,84 | 8,81 | 8,78 | 8,76 | 8,74 | 8,71 | 8,69 | 8,66 | 8,64 | 8,62 | 8,60 | 8,58 | 8,57 | 8,56 | 8,54 | 8,54 | 8,53 | |
| | 34,12 | 30,81 | 29,46 | 28,71 | 28,24 | 27,91 | 27,67 | 27,49 | 27,34 | 27,23 | 27,13 | 27,05 | 26,92 | 26,83 | 26,69 | 26,60 | 26,50 | 26,41 | 26,35 | 26,27 | 26,23 | 26,18 | 26,14 | 26,12 | |
| 4 | 7,71 | 6,94 | 6,59 | 6,39 | 6,26 | 6,16 | 6,09 | 6,04 | 6,00 | 5,96 | 5,93 | 5,91 | 5,87 | 5,84 | 5,80 | 5,77 | 5,74 | 5,71 | 5,70 | 5,68 | 5,66 | 5,65 | 5,64 | 5,63 | |
| | 21,20 | 18,00 | 16,69 | 15,98 | 15,52 | 15,21 | 14,98 | 14,80 | 14,66 | 14,45 | 14,37 | 14,24 | 14,15 | 14,02 | 13,93 | 13,83 | 13,74 | 13,69 | 13,61 | 13,57 | 13,52 | 13,48 | 13,46 | 13,46 | |
| 5 | 6,61 | 5,79 | 5,41 | 5,19 | 5,05 | 4,95 | 4,88 | 4,82 | 4,78 | 4,74 | 4,70 | 4,68 | 4,64 | 4,60 | 4,56 | 4,53 | 4,50 | 4,46 | 4,44 | 4,42 | 4,40 | 4,38 | 4,37 | 4,36 | |
| | 16,26 | 13,27 | 12,06 | 11,39 | 10,97 | 10,67 | 10,45 | 10,27 | 10,15 | 10,05 | 9,98 | 9,89 | 9,77 | 9,68 | 9,55 | 9,47 | 9,38 | 9,29 | 9,24 | 9,17 | 9,13 | 9,07 | 9,04 | 9,02 | |
| 6 | 5,99 | 5,14 | 4,76 | 4,53 | 4,39 | 4,28 | 4,21 | 4,15 | 4,10 | 4,06 | 4,03 | 4,00 | 3,96 | 3,92 | 3,87 | 3,84 | 3,81 | 3,77 | 3,75 | 3,72 | 3,71 | 3,69 | 3,68 | 3,67 | |
| | 13,74 | 10,92 | 9,78 | 9,15 | 8,75 | 8,47 | 8,26 | 8,10 | 7,98 | 7,87 | 7,79 | 7,72 | 7,60 | 7,52 | 7,39 | 7,31 | 7,23 | 7,14 | 7,09 | 7,02 | 6,99 | 6,94 | 6,90 | 6,88 | |
| 7 | 5,59 | 4,74 | 4,35 | 4,14 | 3,97 | 3,87 | 3,79 | 3,73 | 3,68 | 3,63 | 3,60 | 3,57 | 3,51 | 3,49 | 3,44 | 3,41 | 3,38 | 3,34 | 3,32 | 3,28 | 3,25 | 3,24 | 3,23 | 3,23 | |
| | 12,25 | 9,55 | 8,45 | 7,85 | 7,46 | 7,09 | 6,84 | 6,61 | 6,44 | 6,27 | 6,15 | 6,07 | 5,98 | 5,90 | 5,85 | 5,78 | 5,75 | 5,70 | 5,67 | 5,65 | 5,62 | 5,60 | 5,57 | 5,55 | |
| 8 | 5,32 | 4,46 | 4,07 | 3,84 | 3,69 | 3,58 | 3,50 | 3,44 | 3,38 | 3,34 | 3,31 | 3,28 | 3,23 | 3,20 | 3,15 | 3,12 | 3,08 | 3,05 | 3,03 | 3,00 | 2,98 | 2,96 | 2,94 | 2,93 | |
| | 11,26 | 8,65 | 7,59 | 7,01 | 6,63 | 6,37 | 6,19 | 6,03 | 5,91 | 5,82 | 5,74 | 5,67 | 5,56 | 5,48 | 5,36 | 5,28 | 5,20 | 5,11 | 5,06 | 5,00 | 4,96 | 4,91 | 4,88 | 4,86 | |
| 9 | 5,12 | 4,26 | 3,86 | 3,63 | 3,48 | 3,37 | 3,29 | 3,23 | 3,18 | 3,13 | 3,10 | 3,07 | 3,02 | 2,98 | 2,93 | 2,90 | 2,86 | 2,82 | 2,80 | 2,77 | 2,76 | 2,73 | 2,72 | 2,71 | |
| | 10,56 | 8,02 | 6,99 | 6,42 | 6,06 | 5,86 | 5,63 | 5,47 | 5,35 | 5,26 | 5,18 | 5,11 | 5,00 | 4,92 | 4,80 | 4,73 | 4,64 | 4,56 | 4,51 | 4,45 | 4,41 | 4,36 | 4,33 | 4,31 | |
| 10 | 4,96 | 4,10 | 3,71 | 3,48 | 3,33 | 3,22 | 3,14 | 3,07 | 3,02 | 2,97 | 2,94 | 2,91 | 2,86 | 2,82 | 2,77 | 2,74 | 2,70 | 2,67 | 2,64 | 2,61 | 2,59 | 2,56 | 2,55 | 2,54 | |
| | 10,04 | 7,56 | 6,55 | 5,99 | 5,64 | 5,39 | 5,21 | 5,06 | 4,95 | 4,85 | 4,78 | 4,71 | 4,60 | 4,52 | 4,41 | 4,33 | 4,25 | 4,17 | 4,12 | 4,05 | 4,01 | 3,96 | 3,93 | 3,91 | |
| 11 | 4,84 | 3,98 | 3,59 | 3,36 | 3,20 | 3,09 | 3,01 | 2,95 | 2,90 | 2,85 | 2,82 | 2,79 | 2,74 | 2,70 | 2,65 | 2,61 | 2,57 | 2,53 | 2,50 | 2,47 | 2,45 | 2,42 | 2,41 | 2,40 | |
| | 9,65 | 7,20 | 6,22 | 5,67 | 5,32 | 5,07 | 4,88 | 4,74 | 4,63 | 4,54 | 4,46 | 4,40 | 4,29 | 4,21 | 4,10 | 4,02 | 3,94 | 3,86 | 3,80 | 3,74 | 3,70 | 3,66 | 3,62 | 3,60 | |

| V ₂ = dk Penyebut | V ₁ = dk pembilang | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------|-------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 14 | 16 | 20 | 24 | 30 | 40 | 50 | 75 | 100 | 200 | 500 | 0 | |
| 12 | 4,75 | 3,88 | 3,49 | 3,26 | 3,11 | 3,00 | 2,92 | 2,85 | 2,80 | 2,76 | 2,72 | 2,69 | 2,64 | 2,60 | 2,54 | 2,50 | 2,46 | 2,42 | 2,40 | 2,36 | 2,35 | 2,32 | 2,31 | 2,30 | |
| | 9,33 | 6,93 | 5,95 | 5,41 | 5,06 | 4,82 | 4,65 | 4,50 | 4,39 | 4,30 | 4,22 | 4,16 | 4,05 | 3,98 | 3,86 | 3,78 | 3,70 | 3,61 | 3,56 | 3,49 | 3,46 | 3,41 | 3,38 | 3,35 | |
| 13 | 4,67 | 3,80 | 3,41 | 3,18 | 3,02 | 2,92 | 2,84 | 2,77 | 2,72 | 2,67 | 2,63 | 2,60 | 2,55 | 2,51 | 2,46 | 2,42 | 2,38 | 2,34 | 2,32 | 2,28 | 2,26 | 2,24 | 2,22 | 2,21 | |
| | 9,07 | 6,71 | 5,74 | 5,20 | 4,86 | 4,62 | 4,44 | 4,30 | 4,19 | 4,10 | 4,02 | 3,96 | 3,85 | 3,78 | 3,67 | 3,59 | 3,51 | 3,42 | 3,37 | 3,30 | 3,27 | 3,21 | 3,18 | 3,16 | |
| 14 | 4,60 | 3,74 | 3,34 | 3,11 | 2,96 | 2,85 | 2,77 | 2,70 | 2,65 | 2,60 | 2,56 | 2,53 | 2,48 | 2,44 | 2,39 | 2,35 | 2,31 | 2,27 | 2,24 | 2,21 | 2,19 | 2,16 | 2,14 | 2,13 | |
| | 8,86 | 6,51 | 5,56 | 5,03 | 4,69 | 4,46 | 4,28 | 4,14 | 4,03 | 3,94 | 3,86 | 3,80 | 3,70 | 3,62 | 3,51 | 3,43 | 3,34 | 3,26 | 3,21 | 3,14 | 3,11 | 3,06 | 3,02 | 3,00 | |
| 15 | 4,54 | 3,68 | 3,29 | 3,06 | 2,90 | 2,79 | 2,70 | 2,64 | 2,59 | 2,55 | 2,51 | 2,48 | 2,43 | 2,39 | 2,33 | 2,29 | 2,25 | 2,21 | 2,18 | 2,15 | 2,12 | 2,08 | 2,07 | 2,07 | |
| | 8,68 | 6,36 | 5,42 | 4,89 | 4,56 | 4,32 | 4,14 | 4,00 | 3,89 | 3,80 | 3,73 | 3,67 | 3,56 | 3,48 | 3,36 | 3,29 | 3,20 | 3,12 | 3,07 | 3,00 | 2,97 | 2,92 | 2,89 | 2,87 | |
| 16 | 4,49 | 3,63 | 3,24 | 3,01 | 2,85 | 2,74 | 2,66 | 2,59 | 2,54 | 2,49 | 2,45 | 2,42 | 2,37 | 2,33 | 2,28 | 2,24 | 2,20 | 2,16 | 2,13 | 2,09 | 2,07 | 2,04 | 2,02 | 2,01 | |
| | 8,53 | 6,23 | 5,29 | 4,77 | 4,44 | 4,20 | 4,03 | 3,89 | 3,78 | 3,69 | 3,61 | 3,55 | 3,45 | 3,37 | 3,25 | 3,18 | 3,10 | 3,01 | 2,96 | 2,89 | 2,86 | 2,80 | 2,77 | 2,75 | |
| 17 | 4,45 | 3,59 | 3,20 | 2,96 | 2,81 | 2,70 | 2,62 | 2,55 | 2,50 | 2,45 | 2,41 | 2,38 | 2,33 | 2,29 | 2,23 | 2,19 | 2,15 | 2,11 | 2,07 | 2,04 | 2,00 | 1,98 | 1,95 | 1,93 | |
| | 8,40 | 6,11 | 5,18 | 4,67 | 4,34 | 4,10 | 3,93 | 3,79 | 3,68 | 3,59 | 3,52 | 3,45 | 3,35 | 3,27 | 3,16 | 3,08 | 3,00 | 2,92 | 2,86 | 2,79 | 2,75 | 2,70 | 2,67 | 2,65 | |
| 18 | 4,41 | 3,55 | 3,16 | 2,93 | 2,77 | 2,66 | 2,58 | 2,51 | 2,46 | 2,41 | 2,37 | 2,34 | 2,29 | 2,25 | 2,19 | 2,15 | 2,11 | 2,07 | 2,04 | 2,00 | 1,98 | 1,95 | 1,93 | 1,92 | |
| | 8,28 | 6,01 | 5,09 | 4,58 | 4,25 | 4,01 | 3,85 | 3,71 | 3,60 | 3,51 | 3,44 | 3,37 | 3,27 | 3,19 | 3,07 | 3,00 | 2,91 | 2,83 | 2,78 | 2,71 | 2,68 | 2,62 | 2,59 | 2,57 | |
| 19 | 4,38 | 3,52 | 3,13 | 2,90 | 2,74 | 2,63 | 2,55 | 2,48 | 2,43 | 2,38 | 2,34 | 2,31 | 2,26 | 2,21 | 2,15 | 2,11 | 2,07 | 2,02 | 2,00 | 1,96 | 1,94 | 1,91 | 1,89 | 1,88 | |
| | 8,18 | 5,93 | 5,01 | 4,50 | 4,17 | 3,94 | 3,77 | 3,63 | 3,52 | 3,43 | 3,36 | 3,30 | 3,19 | 3,12 | 3,02 | 2,94 | 2,84 | 2,76 | 2,70 | 2,63 | 2,60 | 2,54 | 2,51 | 2,49 | |
| 20 | 4,35 | 3,49 | 3,10 | 2,87 | 2,71 | 2,60 | 2,52 | 2,45 | 2,40 | 2,35 | 2,31 | 2,28 | 2,23 | 2,18 | 2,12 | 2,08 | 2,04 | 1,99 | 1,96 | 1,92 | 1,90 | 1,87 | 1,85 | 1,84 | |
| | 8,10 | 5,85 | 4,94 | 4,43 | 4,1 | 3,87 | 3,71 | 3,56 | 3,45 | 3,37 | 3,30 | 3,23 | 3,13 | 3,05 | 2,94 | 2,86 | 2,77 | 2,69 | 2,63 | 2,58 | 2,53 | 2,47 | 2,44 | 2,42 | |
| 21 | 4,32 | 3,47 | 3,07 | 2,84 | 2,68 | 2,57 | 2,49 | 2,42 | 2,37 | 2,32 | 2,28 | 2,25 | 2,20 | 2,15 | 2,09 | 2,05 | 2,00 | 1,96 | 1,93 | 1,89 | 1,87 | 1,84 | 1,82 | 1,81 | |
| | | | | | | | | | | | | | | | | | | | | | | | | | |

| V ₂ = dk Penyebut | V ₁ = dk pembilang | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------|-------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 14 | 16 | 20 | 24 | 30 | 40 | 50 | 75 | 100 | 200 | 500 | 0 | |
| 25 | 4,24 | 3,38 | 2,99 | 2,76 | 2,60 | 2,49 | 2,41 | 2,34 | 2,28 | 2,24 | 2,20 | 2,16 | 2,11 | 2,06 | 2,00 | 1,96 | 1,92 | 1,87 | 1,84 | 1,80 | 1,77 | 1,74 | 1,72 | 1,71 | |
| | 7,77 | 5,57 | 4,68 | 4,18 | 3,86 | 3,63 | 3,46 | 3,32 | 3,21 | 3,13 | 3,05 | 2,99 | 2,89 | 2,81 | 2,70 | 2,62 | 2,54 | 2,45 | 2,40 | 2,32 | 2,29 | 2,23 | 2,19 | 2,17 | |
| 26 | 4,22 | 3,37 | 2,98 | 2,74 | 2,59 | 2,47 | 2,39 | 2,32 | 2,27 | 2,22 | 2,18 | 2,15 | 2,10 | 2,05 | 1,99 | 1,95 | 1,90 | 1,85 | 1,82 | 1,78 | 1,76 | 1,72 | 1,70 | 1,69 | |
| | 7,72 | 5,53 | 4,64 | 4,14 | 3,82 | 3,59 | 3,42 | 3,29 | 3,17 | 3,09 | 3,02 | 2,96 | 2,86 | 2,77 | 2,66 | 2,58 | 2,50 | 2,41 | 2,36 | 2,28 | 2,25 | 2,19 | 2,15 | 2,13 | |
| 27 | 4,21 | 3,35 | 2,96 | 2,73 | 2,57 | 2,46 | 2,37 | 2,30 | 2,25 | 2,20 | 2,16 | 2,13 | 2,08 | 2,03 | 1,97 | 1,93 | 1,88 | 1,84 | 1,80 | 1,78 | 1,74 | 1,71 | 1,68 | 1,67 | |
| | 7,68 | 5,49 | 4,60 | 4,11 | 3,79 | 3,56 | 3,39 | 3,26 | 3,14 | 3,06 | 2,98 | 2,93 | 2,83 | 2,74 | 2,63 | 2,55 | 2,47 | 2,38 | 2,33 | 2,25 | 2,21 | 2,16 | 2,12 | 2,10 | |
| 28 | 4,20 | 3,34 | 2,95 | 2,71 | 2,56 | 2,44 | 2,36 | 2,29 | 2,24 | 2,19 | 2,15 | 2,12 | 2,06 | 2,02 | 1,96 | 1,91 | 1,87 | 1,81 | 1,78 | 1,75 | 1,72 | 1,69 | 1,67 | 1,65 | |
| | 7,64 | 5,45 | 4,57 | 4,07 | 3,76 | 3,53 | 3,36 | 3,23 | 3,11 | 3,03 | 2,95 | 2,90 | 2,80 | 2,71 | 2,60 | 2,52 | 2,44 | 2,35 | 2,30 | 2,22 | 2,18 | 2,13 | 2,09 | 2,06 | |
| 29 | 4,18 | 3,33 | 2,93 | 2,70 | 2,54 | 2,43 | 2,35 | 2,28 | 2,22 | 2,18 | 2,14 | 2,10 | 2,05 | 2,00 | 1,94 | 1,90 | 1,85 | 1,80 | 1,77 | 1,73 | 1,71 | 1,68 | 1,65 | 1,64 | |
| | 7,60 | 5,42 | 4,54 | 4,04 | 3,73 | 3,50 | 3,33 | 3,20 | 3,08 | 3,00 | 2,92 | 2,87 | 2,77 | 2,68 | 2,57 | 2,49 | 2,41 | 2,32 | 2,27 | 2,19 | 2,15 | 2,10 | 2,06 | 2,03 | |
| 30 | 4,17 | 3,32 | 2,92 | 2,69 | 2,53 | 2,42 | 2,34 | 2,27 | 2,21 | 2,16 | 2,12 | 2,09 | 2,04 | 1,99 | 1,93 | 1,89 | 1,84 | 1,79 | 1,76 | 1,72 | 1,69 | 1,66 | 1,64 | 1,62 | |
| | 7,56 | 5,39 | 4,51 | 4,02 | 3,70 | 3,47 | 3,30 | 3,17 | 3,06 | 2,98 | 2,90 | 2,84 | 2,74 | 2,66 | 2,55 | 2,47 | 2,38 | 2,28 | 2,24 | 2,16 | 2,13 | 2,07 | 2,03 | 2,01 | |
| 32 | 4,15 | 3,30 | 2,90 | 2,67 | 2,51 | 2,40 | 2,32 | 2,25 | 2,19 | 2,14 | 2,10 | 2,07 | 2,02 | 1,97 | 1,91 | 1,86 | 1,82 | 1,76 | 1,74 | 1,69 | 1,67 | 1,64 | 1,61 | 1,59 | |
| | 7,50 | 5,34 | 4,46 | 3,97 | 3,66 | 3,42 | 3,25 | 3,12 | 3,01 | 2,94 | 2,86 | 2,80 | 2,70 | 2,62 | 2,51 | 2,42 | 2,34 | 2,25 | 2,20 | 2,12 | 2,08 | 2,02 | 1,98 | 1,96 | |
| 34 | 4,13 | 3,28 | 2,88 | 2,65 | 2,49 | 2,38 | 2,30 | 2,23 | 2,17 | 2,12 | 2,08 | 2,05 | 2,00 | 1,95 | 1,89 | 1,84 | 1,80 | 1,74 | 1,71 | 1,67 | 1,64 | 1,61 | 1,59 | 1,57 | |
| | 7,44 | 5,29 | 4,42 | 3,93 | 3,61 | 3,38 | 3,21 | 3,08 | 2,97 | 2,89 | 2,82 | 2,76 | 2,66 | 2,58 | 2,47 | 2,38 | 2,30 | 2,21 | 2,15 | 2,08 | 2,04 | 1,98 | 1,94 | 1,91 | |
| 36 | 4,11 | 3,26 | 2,86 | 2,63 | 2,48 | 2,36 | 2,28 | 2,21 | 2,15 | 2,10 | 2,06 | 2,03 | 1,98 | 1,93 | 1,87 | 1,82 | 1,78 | 1,72 | 1,69 | 1,65 | 1,62 | 1,58 | 1,56 | 1,55 | |
| | 7,39 | 5,25 | 4,38 | 3,89 | 3,58 | 3,35 | 3,18 | 3,04 | 2,94 | 2,86 | 2,78 | 2,72 | 2,62 | 2,54 | 2,43 | 2,35 | 2,26 | 2,17 | 2,12 | 2,04 | 2,00 | 1,94 | 1,9 | 1,87 | |
| 38 | 4,10 | 3,25 | 2,85 | 2,62 | 2,46 | 2,35 | 2,26 | 2,19 | 2,14 | 2,09 | 2,05 | 2,02 | 1,96 | 1,92 | 1,85 | 1,80 | 1,76 | 1,71 | 1,67 | 1,63 | 1,6 | 1,57 | 1,54 | 1,53 | |
| | 7,35 | 5,21 | 4,34 | 3,86 | 3,54 | 3,32 | 3,15 | 3,02 | 2,91 | 2,82 | 2,75 | 2,69 | 2,59 | 2,51 | 2,40 | 2,32 | 2,22 | 2,14 | 2,08 | 2,00 | 1,97 | 1,90 | 1,86 | 1,84 | |
| 40 | 4,08 | 3,23 | 2,84 | 2,61 | 2,45 | 2,34 | 2,25 | 2,18 | 2,12 | 2,07 | 2,04 | 2,00 | 1,95 | 1,90 | 1,84 | 1,79 | 1,74 | 1,69 | 1,66 | 1,61 | 1,59 | 1,55 | 1,53 | 1,51 | |
| | 7,31 | 5,18 | 4,31 | 3,83 | 3,51 | 3,29 | 3,12 | 2,99 | 2,88 | 2,80 | 2,73 | 2,66 | 2,56 | 2,49 | 2,37 | 2,29 | 2,20 | 2,11 | 2,05 | 1,97 | 1,94 | 1,88 | 1,84 | 1,81 | |
| 42 | 4,07 | 3,22 | 2,83 | 2,59 | 2,44 | 2,32 | 2,24 | 2,17 | 2,11 | 2,06 | 2,02 | 1,99 | 1,94 | 1,89 | 1,82 | 1,78 | 1,73 | 1,68 | 1,64 | 1,6 | 1,57 | 1,54 | 1,51 | 1,49 | |
| | 7,27 | 5,15 | 4,29 | 3,80 | 3,49 | 3,26 | 3,10 | 2,96 | 2,86 | 2,77 | 2,70 | 2,64 | 2,54 | 2,45 | 2,35 | 2,26 | 2,17 | 2,08 | 2,02 | 1,94 | 1,89 | 1,85 | 1,80 | 1,78 | |
| 44 | 4,06 | 3,21 | 2,82 | 2,58 | 2,43 | 2,31 | 2,23 | 2,16 | 2,10 | 2,05 | 2,01 | 1,98 | 1,92 | 1,88 | 1,81 | 1,76 | 1,72 | 1,66 | 1,63 | 1,58 | 1,56 | 1,52 | 1,50 | 1,48 | |
| | 7,24 | 5,12 | 4,26 | 3,78 | 3,46 | 3,24 | 3,07 | 2,94 | 2,84 | 2,75 | 2,68 | 2,62 | 2,52 | 2,44 | 2,32 | 2,24 | 2,15 | 2,06 | 2,00 | 1,92 | 1,88 | 1,82 | 1,78 | 1,75 | |
| 46 | 4,05 | 3,20 | 2,81 | 2,57 | 2,42 | 2,30 | 2,22 | 2,14 | 2,09 | 2,04 | 2,00 | 1,97 | 1,91 | 1,87 | 1,80 | 1,75 | 1,71 | 1,65 | 1,62 | 1,57 | 1,54 | 1,51 | 1,48 | 1,46 | |
| | 7,21 | 5,10 | 4,24 | 3,76 | 3,44 | 3,22 | 3,05 | 2,92 | 2,82 | 2,73 | 2,66 | 2,60 | 2,50 | 2,42 | 2,30 | 2,22 | 2,13 | 2,04 | 1,98 | 1,90 | 1,86 | 1,80 | 1,76 | 1,72 | |

| V ₂ = dk Penyebut | V ₁ = dk pembilang | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------|-------------------------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|----------|------|------|------|------|------|------|------|------|--|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 14 | 16 | 20 | 24 | 30 | 40 | 50 | 75 | 100 | 200 | 500 | 0 | |
| 48 | 4,04 | 3,19 | 2,80 | 2,56 | 2,41 | 2,30 | 2,21 | 2,14 | 2,08 | 2,03 | 1,99 | 1,96 | 1,90 | 1,86 | 1,79 | 1,74 | 1,70 | 1,64 | 1,61 | 1,56 | 1,53 | 1,50 | 1,47 | 1,45 | |
| | 7,19 | 5,08 | 4,22 | 3,74 | 3,42 | 3,20 | 3,04 | 2,90 | 2,80 | 2,71 | 2,64 | 2,58 | 2,48 | 2,40 | 2,28 | 2,20 | 2,11 | 2,02 | 1,96 | 1,88 | 1,84 | 1,78 | 1,73 | 1,70 | |
| 50 | 4,03 | 3,18 | 2,79 | 2,56 | 2,40 | 2,29 | 2,20 | 2,13 | 2,07 | 2,02 | 1,98 | 1,95 | 1,90 | 1,85 | 1,78 | 1,74 | 1,69 | 1,63 | 1,60 | 1,55 | 1,52 | 1,48 | 1,46 | 1,44 | |
| | 7,17 | 5,06 | 4,20 | 3,72 | 3,41 | 3,18 | 3,02 | 2,88 | 2,78 | 2,70 | 2,62 | 2,56 | 2,46 | 2,39 | 2,26 | 2,18 | 2,10 | 2,00 | 1,94 | 1,86 | 1,82 | 1,76 | 1,71 | 1,68 | |
| 55 | 4,02 | 3,17 | 2,78 | 2,54 | 2,38 | 2,27 | 2,18 | 2,11 | 2,05 | 2,00 | 1,97 | 1,93 | 1,88 | 1,83 | 1,76 | 1,72 | 1,67 | 1,61 | 1,58 | 1,52 | 1,50 | 1,46 | 1,43 | 1,41 | |
| | 7,12 | 5,01 | 4,16 | 3,68 | 3,37 | 3,15 | 2,98 | 2,85 | 2,75 | 2,66 | 2,59 | 2,53 | 2,43 | 2,35 | 2,23 | 2,15 | 2,06 | 1,96 | 1,90 | 1,82 | 1,78 | 1,71 | 1,66 | 1,64 | |
| 60 | 4,00 | 3,15 | 2,76 | 2,52 | 2,37 | 2,25 | 2,17 | 2,10 | 2,04 | 1,99 | 1,95 | 1,92 | 1,86 | 1,81 | 1,75 | 1,70 | 1,65 | 1,59 | 1,56 | 1,50 | 1,48 | 1,44 | 1,41 | 1,39 | |
| | 7,08 | 4,98 | 4,13 | 3,65 | 3,34 | 3,12 | 2,95 | 2,82 | 2,72 | 2,63 | 2,56 | 2,50 | 2,40 | 2,32 | 2,20 | 2,12 | 2,03 | 1,93 | 1,87 | 1,79 | 1,74 | 1,68 | 1,63 | 1,60 | |
| 65 | 3,99 | 3,14 | 2,75 | 2,51 | 2,36 | 2,24 | 2,15 | 2,08 | 2,02 | 1,98 | 1,94 | 1,90 | 1,85 | 1,80 | 1,73 | 1,68 | 1,63 | 1,57 | 1,54 | 1,49 | 1,46 | 1,42 | 1,39 | 1,37 | |
| | 7,04 | 4,95 | 4,10 | 3,62 | 3,31 | 3,09 | 2,93 | 2,79 | 2,70 | 2,61 | 2,54 | 2,47 | 2,37 | 2,30 | 2,18 | 2,09 | 2,00 | 1,90 | 1,84 | 1,76 | 1,71 | 1,64 | 1,60 | 1,56 | |
| 70 | 3,98 | 3,13 | 2,74 | 2,50 | 2,35 | 2,23 | 2,14 | 2,07 | 2,01 | 1,97 | 1,93 | 1,89 | 1,84 | 1,79 | 1,72 | 1,67 | 1,62 | 1,56 | 1,53 | 1,47 | 1,45 | 1,40 | 1,37 | 1,35 | |
| | 7,01 | 2,92 | 4,08 | 3,60 | 3,29 | 3,07 | 2,91 | 2,77 | 2,67 | 2,59 | 2,51 | 2,45 | 2,35 | 2,28 | 2,15 | 2,07 | 1,98 | 1,88 | 1,82 | 1,74 | 1,69 | 1,62 | 1,58 | 1,53 | |
| 80 | 3,96 | 3,11 | 2,72 | 2,48 | 2,33 | 2,21 | 2,12 | 2,05 | 1,99 | 1,95 | 1,91 | 1,86 | 1,81 | 1,77 | 1,70 | 1,65 | 1,60 | 1,54 | 1,51 | 1,45 | 1,42 | 1,38 | 1,35 | 1,32 | |
| | 6,96 | 4,88 | 4,04 | 3,56 | 3,25 | 3,04 | 2,87 | 2,74 | 2,64 | 2,55 | 2,48 | 2,41 | 2,32 | 2,24 | 2,11 | 2,03</td | | | | | | | | | |