

APPENDIXES

APPENDIXES
SPSS OUTPUT RESULTS
CHARACTERISTICS OF RESPONDENTS
Questionnaire Distributed to Micro Small Medium Enterprises

| Explanation | Total | Percentage |
|-----------------------------------|--------------|-------------------|
| Questionnaire distributed | 110 | 100% |
| Questionnaire not returned | 8 | 7.3% |
| Questionnaire returned | 102 | 92.7% |
| Questionnaire cannot be processed | 2 | 1.9% |
| Questionnaire can be processed | 100 | 98.1% |

Business Life

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|--------------|------------------|----------------|----------------------|---------------------------|
| Valid <1Year | 21 | 21.0 | 21.0 | 21.0 |
| 1-5 Year | 36 | 36.0 | 36.0 | 57.0 |
| >5 Year | 43 | 43.0 | 43.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 | |

Gender

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|-----------|------------------|----------------|----------------------|---------------------------|
| Valid Men | 59 | 59.0 | 59.0 | 59.0 |
| Woman | 41 | 41.0 | 41.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 | |

Types of MSME

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|----------------|------------------|----------------|----------------------|---------------------------|
| Valid Commerce | 63 | 63.0 | 63.0 | 63.0 |
| Industry | 15 | 15.0 | 15.0 | 78.0 |
| Service | 22 | 22.0 | 22.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 | |

Category of MSME

| | Frequency | Percent | Valid Percent | Cumulative Percent |
|------------|------------------|----------------|----------------------|---------------------------|
| Valid PTKP | 34 | 34.0 | 34.0 | 34.0 |
| Non-PTKP | 66 | 66.0 | 66.0 | 100.0 |
| Total | 100 | 100.0 | 100.0 | |

RESULTS OF VALIDITY AND RELIABILITY TEST OUTPUTS

A. Tariff

Validity Test Tariff (T)

| Instrument | Pearson Correlation | R Table | Sig (2-tailed) | Explanation |
|------------|---------------------|---------|----------------|-------------|
| X1.1 | 0.575 | 0.1946 | 0.0000 | VALID |
| X1.2 | 0.722 | 0.1946 | 0.0000 | VALID |
| X1.3 | 0.675 | 0.1946 | 0.0000 | VALID |
| X1.4 | 0.711 | 0.1946 | 0.0000 | VALID |
| X1.5 | 0.592 | 0.1946 | 0.0000 | VALID |
| X1.6 | 0.557 | 0.1946 | 0.0000 | VALID |

KMO and Bartlett's Test

| | |
|--|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | .658 |
| Bartlett's Test of Approx. Chi-Square Sphericity | 123.003 |
| df | 15 |
| Sig. | .000 |

Case Processing Summary

| | N | % |
|-------------|-----|-------|
| Cases Valid | 100 | 100,0 |
| Excluded(a) | 0 | ,0 |
| Total | 100 | 100,0 |

a Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .705 | 6 |

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 | 21.36 | 2.475 | .457 | .647 |
| X1.2 | 21.32 | 2.260 | .600 | .600 |
| X1.3 | 21.44 | 2.431 | .432 | .653 |
| X1.4 | 21.37 | 2.215 | .441 | .653 |
| X1.5 | 21.40 | 2.586 | .408 | .662 |
| X1.6 | 21.16 | 2.580 | .264 | .710 |

B. Socialization

Validity Test Socialization (S)

| Instrument | Pearson Correlation | R Table | Sig (2-tailed) | Explanation |
|------------|---------------------|---------|----------------|-------------|
| X2.1 | 0.644 | 0.1946 | 0.0000 | VALID |
| X2.2 | 0.676 | 0.1946 | 0.0000 | VALID |
| X2.3 | 0.504 | 0.1946 | 0.0000 | VALID |
| X2.4 | 0.731 | 0.1946 | 0.0000 | VALID |
| X2.5 | 0.737 | 0.1946 | 0.0000 | VALID |
| X2.6 | 0.738 | 0.1946 | 0.0000 | VALID |
| X2.7 | 0.721 | 0.1946 | 0.0000 | VALID |
| X2.8 | 0.542 | 0.1946 | 0.0000 | VALID |

KMO and Bartlett's Test

| | |
|--|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | .773 |
| Bartlett's Test of Approx. Chi-Square | 273.462 |
| Sphericity | |
| df | 28 |
| Sig. | .000 |

Case Processing Summary

| | | N | % |
|-------|-------------|-----|-------|
| Cases | Valid | 100 | 100,0 |
| | Excluded(a) | 0 | ,0 |
| | Total | 100 | 100,0 |

a Listwise deletion based on all variables in the procedure.

Reliability Statistics

| | |
|------------------|------------|
| Cronbach's Alpha | N of Items |
| .817 | 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 | 29.78 | 4.961 | .510 | .800 |
| X2.2 | 29.66 | 4.893 | .551 | .794 |
| X2.3 | 29.77 | 5.391 | .364 | .817 |
| X2.4 | 29.59 | 4.729 | .618 | .784 |
| X2.5 | 29.64 | 4.778 | .632 | .782 |
| X2.6 | 29.63 | 4.761 | .633 | .782 |
| X2.7 | 29.64 | 4.758 | .606 | .786 |
| X2.8 | 29.59 | 5.153 | .375 | .820 |

C. Control

Validity Test Control (C)

| Instrument | Pearson Correlation | R Table | Sig (2-tailed) | Explanation |
|------------|------------------------|---------|----------------|-------------|
| X3.1 | 0.754 | 0.1946 | 0.0000 | VALID |
| X3.2 | 0.772 | 0.1946 | 0.0000 | VALID |
| X3.3 | 0.752 | 0.1946 | 0.0000 | VALID |
| X3.4 | 0.778 | 0.1946 | 0.0000 | VALID |

KMO and Bartlett's Test

| | |
|--|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | .674 |
| Bartlett's Test of Approx. Chi-Square Sphericity | 102.743 |
| df | 6 |
| Sig. | .000 |

Case Processing Summary

| | | N | % |
|-------|-------------|-----|-------|
| Cases | Valid | 100 | 100,0 |
| | Excluded(a) | 0 | ,0 |
| | Total | 100 | 100,0 |

a Listwise deletion based on all variables in the procedure.

Reliability Statistics

| Cronbach's Alpha | N of Items |
|------------------|------------|
| .762 | 4 |

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 | 12.58 | 1.196 | .553 | .710 |
| X3.2 | 12.48 | 1.141 | .565 | .704 |
| X3.3 | 12.50 | 1.182 | .540 | .717 |
| X3.4 | 12.57 | 1.157 | .585 | .693 |

D. Understanding of Taxation

Validity Test Understanding of Taxation (U)

| Instrument | Pearson Correlation | R Table | Sig (2-tailed) | Explanation |
|------------|---------------------|---------|----------------|-------------|
| X4.1 | 0.744 | 0.1946 | 0.0000 | VALID |
| X4.2 | 0.781 | 0.1946 | 0.0000 | VALID |
| X4.3 | 0.714 | 0.1946 | 0.0000 | VALID |
| X4.4 | 0.778 | 0.1946 | 0.0000 | VALID |
| X4.5 | 0.535 | 0.1946 | 0.0000 | VALID |
| X4.6 | 0.766 | 0.1946 | 0.0000 | VALID |
| X4.7 | 0.741 | 0.1946 | 0.0000 | VALID |

KMO and Bartlett's Test

| | |
|--|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | .771 |
| Bartlett's Test of Approx. Chi-Square Sphericity | 306.569 |
| df | 21 |
| Sig. | .000 |

Case Processing Summary

| | N | % |
|-------------|-----|-------|
| Cases Valid | 100 | 100,0 |
| Excluded(a) | 0 | ,0 |
| Total | 100 | 100,0 |

a Listwise deletion based on all variables in the procedure.

Reliability Statistics

| | |
|------------------|------------|
| Cronbach's Alpha | N of Items |
| .844 | 7 |

Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|------|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| X4.1 | 25.10 | 3.848 | .629 | .818 |
| X4.2 | 25.05 | 3.846 | .687 | .810 |
| X4.3 | 25.01 | 3.970 | .597 | .823 |
| X4.4 | 25.02 | 3.798 | .677 | .811 |
| X4.5 | 25.11 | 4.240 | .351 | .863 |
| X4.6 | 25.04 | 3.857 | .665 | .813 |
| X4.7 | 25.05 | 3.927 | .633 | .818 |

E. Tax Compliance

Validity Tax Compliance (TC)

| Instrument | Pearson Correlation | R Table | Sig (2-tailed) | Explanation |
|------------|---------------------|---------|----------------|-------------|
| Y1 | 0.811 | 0.1946 | 0.0000 | VALID |
| Y2 | 0.906 | 0.1946 | 0.0000 | VALID |
| Y3 | 0.899 | 0.1946 | 0.0000 | VALID |
| Y4 | 0.864 | 0.1946 | 0.0000 | VALID |
| Y5 | 0.840 | 0.1946 | 0.0000 | VALID |
| Y6 | 0.775 | 0.1946 | 0.0000 | VALID |

KMO and Bartlett's Test

| | |
|--|---------|
| Kaiser-Meyer-Olkin Measure of Sampling Adequacy. | .813 |
| Bartlett's Test of Approx. Chi-Square Sphericity | 526.074 |
| df | 15 |
| Sig. | .000 |

Case Processing Summary

| | | N | % |
|-------|-------------|-----|-------|
| Cases | Valid | 100 | 100,0 |
| | Excluded(a) | 0 | ,0 |
| | Total | 100 | 100,0 |

a Listwise deletion based on all variables in the procedure.

Reliability Statistics

| | |
|------------------|------------|
| Cronbach's Alpha | N of Items |
| .923 | 6 |

Item-Total Statistics Item-Total Statistics

| | Scale Mean if Item Deleted | Scale Variance if Item Deleted | Corrected Item-Total Correlation | Cronbach's Alpha if Item Deleted |
|----|----------------------------|--------------------------------|----------------------------------|----------------------------------|
| Y1 | 21.77 | 4.320 | .722 | .917 |
| Y2 | 21.76 | 4.083 | .857 | .898 |
| Y3 | 21.77 | 4.037 | .844 | .900 |
| Y4 | 21.90 | 4.313 | .803 | .906 |
| Y5 | 21.92 | 4.398 | .771 | .910 |
| Y6 | 21.88 | 4.491 | .680 | .922 |

RESULT OF DESCRIPTIVE STATISTIC TEST OUTPUT

| | N | Range | Minimum | Maximum | Sum | Mean | Std. Error | Std. Deviation | Variance |
|---------------------------|-----------|-----------|-----------|-----------|-----------|-----------|------------|----------------|-----------|
| | Statistic | Statistic | Statistic | Statistic | Statistic | Statistic | | Statistic | Statistic |
| Tariff Socialization | 100 | 13 | 17 | 30 | 2392 | 23.92 | .294 | 2.939 | 8.640 |
| Control | 100 | 22 | 18 | 40 | 3180 | 31.80 | .434 | 4.337 | 18.808 |
| Understanding of Taxation | 100 | 11 | 9 | 20 | 1567 | 15.67 | .227 | 2.274 | 5.173 |
| Tax Compliance | 100 | 20 | 15 | 35 | 2723 | 27.23 | .408 | 4.077 | 16.623 |
| Valid N (listwise) | 100 | 12 | 18 | 30 | 2529 | 25.29 | .343 | 3.427 | 11.743 |

RESULTS OF CLASSIC ASSUMPTION OUTPUT

A. Normality Test

One-Sample Kolmogorov-Smirnov Test

| | | | Unstandardized Residual |
|------------------------|----------------|--|-------------------------|
| N | | | 100 |
| Normal | Mean | | .0000000 |
| Parameters(a,b) | | | |
| | Std. Deviation | | 1.91481893 |
| Most Extreme | Absolute | | .155 |
| Differences | | | |
| | Positive | | .155 |
| | Negative | | -.075 |
| Kolmogorov-Smirnov Z | | | 1.554 |
| Asymp. Sig. (2-tailed) | | | .016 |

a Test distribution is Normal.

b Calculated from data.

B. Autocorrelation Test

Model Summary(b)

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|---------|----------|-------------------|----------------------------|---------------|
| 1 | .629(a) | .395 | .370 | 1.955 | 1.942 |

a Predictors: (Constant), Understanding of Taxation, Control, Tariff, Socialization

b Dependent Variable: Tax Compliance

C. Multicollinearity Test

Coefficients(a)

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|---------------------------|-----------------------------|------------|---------------------------|-----------|------|-------------------------|------------|
| | | B | Std. Error | Beta | Tolerance | VIF | B | Std. Error |
| 1 | (Constant) | 1.284 | 3.276 | | .392 | .696 | | |
| | Tariff | .316 | .136 | .233 | 2.321 | .022 | .633 | 1.580 |
| | Socialization | .037 | .107 | .037 | .341 | .734 | .535 | 1.869 |
| | Control | .540 | .180 | .304 | 3.004 | .003 | .621 | 1.609 |
| | Understanding of Taxation | .225 | .114 | .208 | 1.973 | .051 | .571 | 1.752 |

D. Heteroscedasticity Test

Coefficients(a)

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|---------------------------|-----------------------------|------------|---------------------------|------|------------|
| | | B | Std. Error | Beta | B | Std. Error |
| 1 | (Constant) | .275 | 1.927 | | .143 | .887 |
| | Tariff | .062 | .080 | .099 | .777 | .439 |
| | Socialization | -.056 | .063 | -.123 | .883 | .379 |
| | Control | .058 | .106 | .071 | .547 | .585 |
| | Understanding of Taxation | .020 | .067 | .040 | .301 | .764 |

a Dependent Variable: Understanding of Taxation

DATA ANSWERED BY RESPONDENT

Tariff

| No Respondent | TARIF (X1) | | | | | | Total X1 |
|---------------|------------|------|------|------|------|------|----------|
| | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | X1.6 | |
| 1 | 4 | 5 | 5 | 5 | 4 | 5 | 28 |
| 2 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 3 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 4 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 5 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 6 | 5 | 5 | 4 | 4 | 5 | 4 | 27 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 10 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 11 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 13 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 14 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 18 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 20 | 5 | 5 | 4 | 5 | 4 | 5 | 28 |
| 21 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 22 | 5 | 5 | 4 | 5 | 4 | 5 | 28 |
| 23 | 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| 24 | 5 | 4 | 5 | 5 | 5 | 5 | 29 |
| 25 | 4 | 4 | 4 | 4 | 5 | 5 | 26 |
| 26 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 27 | 4 | 4 | 4 | 4 | 5 | 5 | 26 |
| 28 | 4 | 4 | 4 | 4 | 5 | 5 | 26 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 30 | 5 | 4 | 5 | 5 | 4 | 4 | 27 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 33 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 36 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 37 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |

| | | | | | | | |
|----|---|---|---|---|---|---|----|
| 38 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 40 | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| 41 | 4 | 4 | 4 | 4 | 5 | 5 | 26 |
| 42 | 4 | 5 | 4 | 5 | 5 | 5 | 28 |
| 43 | 5 | 5 | 4 | 5 | 4 | 5 | 28 |
| 44 | 4 | 4 | 5 | 5 | 4 | 4 | 26 |
| 45 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 46 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 47 | 4 | 4 | 4 | 5 | 5 | 5 | 27 |
| 48 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 50 | 4 | 4 | 5 | 4 | 4 | 5 | 26 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 53 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 54 | 4 | 4 | 5 | 4 | 4 | 5 | 26 |
| 55 | 4 | 5 | 4 | 5 | 4 | 4 | 26 |
| 56 | 4 | 4 | 5 | 4 | 4 | 5 | 26 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 58 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 59 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 60 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 61 | 5 | 5 | 5 | 4 | 5 | 5 | 29 |
| 62 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 63 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 64 | 5 | 5 | 4 | 5 | 5 | 5 | 29 |
| 65 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 66 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 68 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 69 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 70 | 5 | 5 | 4 | 4 | 4 | 5 | 27 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 72 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 74 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 75 | 5 | 5 | 4 | 4 | 4 | 4 | 26 |
| 76 | 4 | 4 | 4 | 4 | 5 | 5 | 26 |
| 77 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 78 | 4 | 5 | 5 | 5 | 4 | 5 | 28 |

| | | | | | | | |
|-----|---|---|---|---|---|---|----|
| 79 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 80 | 4 | 5 | 4 | 5 | 5 | 5 | 28 |
| 81 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 82 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 83 | 4 | 4 | 3 | 2 | 5 | 5 | 23 |
| 84 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 86 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 87 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 88 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 89 | 4 | 5 | 5 | 5 | 4 | 5 | 28 |
| 90 | 4 | 4 | 4 | 4 | 4 | 3 | 23 |
| 91 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 92 | 4 | 4 | 4 | 3 | 4 | 5 | 24 |
| 93 | 4 | 4 | 4 | 5 | 4 | 4 | 25 |
| 94 | 4 | 4 | 2 | 2 | 4 | 5 | 21 |
| 95 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 96 | 5 | 5 | 4 | 5 | 5 | 4 | 28 |
| 97 | 4 | 5 | 4 | 5 | 4 | 5 | 27 |
| 98 | 4 | 4 | 5 | 4 | 5 | 4 | 26 |
| 99 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 100 | 4 | 5 | 4 | 4 | 4 | 5 | 26 |

Socialization

| No Responden | SOCIALIZATION (X2) | | | | | | | | 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 | 5 | 5 | 35 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 3 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 4 | 35 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 5 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| 6 | 5 | 5 | 4 | 4 | 4 | 4 | 5 | 5 | 36 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 9 | 4 | 4 | 4 | 5 | 4 | 5 | 5 | 5 | 36 |
| 10 | 5 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 38 |
| 11 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 13 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 38 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 16 | 4 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 35 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 18 | 4 | 5 | 4 | 4 | 4 | 4 | 4 | 4 | 33 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 20 | 4 | 5 | 4 | 4 | 4 | 5 | 5 | 5 | 36 |
| 21 | 4 | 5 | 4 | 5 | 5 | 5 | 5 | 5 | 38 |
| 22 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 37 |
| 23 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 5 | 35 |
| 24 | 3 | 4 | 5 | 4 | 4 | 5 | 4 | 5 | 34 |
| 25 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 5 | 34 |
| 26 | 4 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 33 |
| 27 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 29 | 4 | 4 | 4 | 5 | 5 | 4 | 4 | 4 | 34 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 33 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 4 | 35 |
| 34 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 |
| 35 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 31 |
| 36 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 33 |
| 37 | 5 | 5 | 4 | 5 | 5 | 5 | 5 | 4 | 38 |
| 38 | 5 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 34 |

Control

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

| | | | | | |
|----|---|---|---|---|----|
| 39 | 4 | 4 | 4 | 4 | 16 |
| 40 | 4 | 4 | 4 | 4 | 16 |
| 41 | 4 | 4 | 4 | 4 | 16 |
| 42 | 5 | 4 | 4 | 4 | 17 |
| 43 | 4 | 4 | 4 | 4 | 16 |
| 44 | 4 | 4 | 4 | 4 | 16 |
| 45 | 5 | 5 | 4 | 5 | 19 |
| 46 | 4 | 4 | 5 | 4 | 17 |
| 47 | 4 | 4 | 5 | 4 | 17 |
| 48 | 4 | 5 | 4 | 4 | 17 |
| 49 | 4 | 4 | 4 | 4 | 16 |
| 50 | 4 | 5 | 5 | 4 | 18 |
| 51 | 4 | 4 | 4 | 4 | 16 |
| 52 | 4 | 4 | 4 | 4 | 16 |
| 53 | 4 | 4 | 5 | 4 | 17 |
| 54 | 4 | 4 | 4 | 4 | 16 |
| 55 | 4 | 4 | 4 | 4 | 16 |
| 56 | 4 | 4 | 4 | 4 | 16 |
| 57 | 4 | 4 | 4 | 4 | 16 |
| 58 | 4 | 4 | 5 | 4 | 17 |
| 59 | 5 | 5 | 4 | 4 | 18 |
| 60 | 4 | 4 | 4 | 4 | 16 |
| 61 | 4 | 5 | 5 | 5 | 19 |
| 62 | 5 | 5 | 5 | 5 | 20 |
| 63 | 4 | 4 | 4 | 4 | 16 |
| 64 | 4 | 4 | 4 | 4 | 16 |
| 65 | 4 | 4 | 4 | 4 | 16 |
| 66 | 4 | 4 | 4 | 4 | 16 |
| 67 | 4 | 4 | 4 | 4 | 16 |
| 68 | 4 | 4 | 4 | 4 | 16 |
| 69 | 4 | 4 | 4 | 4 | 16 |
| 70 | 5 | 5 | 5 | 4 | 19 |
| 71 | 4 | 4 | 4 | 4 | 16 |
| 72 | 4 | 4 | 4 | 4 | 16 |
| 73 | 4 | 5 | 5 | 4 | 18 |
| 74 | 4 | 4 | 4 | 4 | 16 |
| 75 | 4 | 3 | 4 | 4 | 15 |
| 76 | 4 | 5 | 5 | 5 | 19 |
| 77 | 4 | 5 | 4 | 4 | 17 |
| 78 | 4 | 4 | 5 | 5 | 18 |
| 79 | 5 | 5 | 5 | 4 | 19 |

| | | | | | |
|-----|---|---|---|---|----|
| 80 | 5 | 5 | 4 | 4 | 18 |
| 81 | 4 | 4 | 4 | 4 | 16 |
| 82 | 4 | 4 | 4 | 4 | 16 |
| 83 | 5 | 5 | 4 | 5 | 19 |
| 84 | 4 | 4 | 4 | 4 | 16 |
| 85 | 4 | 4 | 4 | 4 | 16 |
| 86 | 4 | 4 | 4 | 4 | 16 |
| 87 | 4 | 4 | 4 | 4 | 16 |
| 88 | 5 | 5 | 5 | 5 | 20 |
| 89 | 5 | 5 | 4 | 5 | 19 |
| 90 | 3 | 4 | 3 | 3 | 13 |
| 91 | 4 | 4 | 4 | 4 | 16 |
| 92 | 4 | 4 | 4 | 4 | 16 |
| 93 | 4 | 4 | 4 | 4 | 16 |
| 94 | 3 | 4 | 3 | 2 | 12 |
| 95 | 5 | 4 | 5 | 5 | 19 |
| 96 | 4 | 4 | 4 | 4 | 16 |
| 97 | 3 | 4 | 4 | 4 | 15 |
| 98 | 4 | 5 | 5 | 5 | 19 |
| 99 | 4 | 3 | 4 | 4 | 15 |
| 100 | 4 | 4 | 4 | 5 | 17 |

| | | | | | | | | |
|----|---|---|---|---|---|---|---|----|
| 38 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 40 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 29 |
| 41 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 42 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 43 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 44 | 4 | 4 | 4 | 5 | 4 | 4 | 4 | 29 |
| 45 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 32 |
| 46 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 29 |
| 47 | 4 | 4 | 5 | 5 | 5 | 4 | 4 | 31 |
| 48 | 4 | 4 | 5 | 4 | 4 | 4 | 4 | 29 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 50 | 4 | 4 | 4 | 4 | 5 | 4 | 4 | 29 |
| 51 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 26 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 53 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 30 |
| 54 | 5 | 5 | 4 | 4 | 4 | 5 | 4 | 31 |
| 55 | 4 | 5 | 5 | 5 | 5 | 4 | 4 | 32 |
| 56 | 4 | 5 | 5 | 4 | 4 | 4 | 4 | 30 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 58 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 59 | 5 | 5 | 5 | 4 | 4 | 5 | 5 | 33 |
| 60 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 61 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 33 |
| 62 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 63 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 31 |
| 64 | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 31 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 68 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 69 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 70 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 72 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 73 | 4 | 4 | 4 | 4 | 4 | 4 | 5 | 29 |
| 74 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 33 |
| 75 | 5 | 5 | 4 | 5 | 4 | 5 | 5 | 33 |
| 76 | 4 | 5 | 5 | 5 | 4 | 4 | 4 | 31 |
| 77 | 4 | 4 | 5 | 4 | 4 | 5 | 5 | 31 |
| 78 | 5 | 4 | 5 | 5 | 4 | 5 | 5 | 33 |

| | | | | | | | | |
|-----|---|---|---|---|---|---|---|----|
| 79 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 31 |
| 80 | 5 | 5 | 5 | 5 | 4 | 4 | 4 | 32 |
| 81 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 82 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 83 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 84 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 26 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 86 | 4 | 4 | 4 | 4 | 2 | 4 | 4 | 26 |
| 87 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 88 | 5 | 5 | 5 | 5 | 5 | 5 | 5 | 35 |
| 89 | 4 | 5 | 5 | 5 | 4 | 5 | 5 | 33 |
| 90 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 91 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 92 | 4 | 4 | 4 | 3 | 4 | 4 | 4 | 27 |
| 93 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 94 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 23 |
| 95 | 5 | 5 | 4 | 5 | 4 | 4 | 4 | 31 |
| 96 | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 32 |
| 97 | 2 | 3 | 4 | 3 | 4 | 3 | 3 | 22 |
| 98 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 99 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 28 |
| 100 | 4 | 4 | 5 | 5 | 4 | 4 | 5 | 31 |

Tax Compliance

| No Respondent | TAX COMPLIANCE (Y) | | | | | | Total Y1 |
|---------------|--------------------|------|------|------|------|------|----------|
| | Y1.1 | Y1.2 | Y1.3 | Y1.4 | Y1.5 | Y1.6 | |
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 2 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 3 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 4 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 5 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 6 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 7 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 8 | 4 | 5 | 4 | 4 | 4 | 4 | 25 |
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 10 | 4 | 4 | 5 | 4 | 5 | 5 | 27 |
| 11 | 4 | 5 | 4 | 5 | 4 | 5 | 27 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 13 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 14 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 15 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 16 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 17 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 18 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 19 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 20 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 21 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 22 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 23 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 24 | 4 | 5 | 5 | 5 | 5 | 5 | 29 |
| 25 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 26 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 27 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 28 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 29 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 30 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 31 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 32 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 33 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 34 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |
| 35 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 36 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 37 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 38 | 4 | 4 | 4 | 4 | 4 | 5 | 25 |

| | | | | | | | |
|----|---|---|---|---|---|---|----|
| 39 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 40 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 41 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 42 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 43 | 5 | 4 | 4 | 4 | 4 | 4 | 25 |
| 44 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 45 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 46 | 5 | 4 | 4 | 4 | 5 | 4 | 26 |
| 47 | 4 | 5 | 5 | 5 | 5 | 4 | 28 |
| 48 | 4 | 5 | 5 | 5 | 4 | 4 | 27 |
| 49 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 50 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 51 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 52 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 53 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 54 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 55 | 4 | 4 | 5 | 4 | 4 | 4 | 25 |
| 56 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 57 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 58 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 59 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 60 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 61 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 62 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 63 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 64 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 65 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 66 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 68 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 69 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 70 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 71 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 72 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 73 | 5 | 5 | 5 | 4 | 4 | 4 | 27 |
| 74 | 5 | 4 | 4 | 4 | 4 | 5 | 26 |
| 75 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 76 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 77 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 78 | 5 | 5 | 5 | 4 | 4 | 5 | 28 |
| 79 | 5 | 5 | 5 | 5 | 5 | 4 | 29 |

| | | | | | | | |
|-----|---|---|---|---|---|---|----|
| 80 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 81 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 82 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 83 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 84 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 85 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 86 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 87 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 88 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 89 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 90 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 91 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 92 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 93 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |
| 94 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 95 | 5 | 5 | 5 | 4 | 5 | 4 | 28 |
| 96 | 5 | 5 | 5 | 5 | 4 | 4 | 28 |
| 97 | 4 | 4 | 3 | 4 | 4 | 4 | 23 |
| 98 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 99 | 4 | 4 | 4 | 4 | 4 | 4 | 24 |
| 100 | 5 | 5 | 5 | 5 | 5 | 5 | 30 |

DATA CHARACTERISTICS OF RESPONDENT

| No | Business Life | Gender | Type of MSME | Category of MSME |
|-----------|----------------------|---------------|---------------------|-------------------------|
| 1 | 2 | 1 | 1 | 2 |
| 2 | 2 | 1 | 1 | 2 |
| 3 | 2 | 1 | 1 | 2 |
| 4 | 3 | 2 | 1 | 2 |
| 5 | 2 | 2 | 1 | 2 |
| 6 | 1 | 1 | 1 | 2 |
| 7 | 2 | 1 | 1 | 2 |
| 8 | 1 | 2 | 3 | 1 |
| 9 | 2 | 1 | 1 | 2 |
| 10 | 1 | 1 | 1 | 2 |
| 11 | 3 | 2 | 1 | 1 |
| 12 | 1 | 2 | 1 | 2 |
| 13 | 1 | 1 | 1 | 2 |
| 14 | 2 | 1 | 1 | 2 |
| 15 | 3 | 1 | 1 | 1 |
| 16 | 2 | 2 | 1 | 2 |
| 17 | 3 | 2 | 1 | 1 |
| 18 | 3 | 2 | 1 | 1 |
| 19 | 3 | 2 | 1 | 2 |
| 20 | 2 | 1 | 3 | 1 |
| 21 | 3 | 2 | 1 | 1 |
| 22 | 3 | 2 | 3 | 2 |
| 23 | 3 | 1 | 1 | 1 |
| 24 | 3 | 1 | 3 | 2 |
| 25 | 2 | 2 | 2 | 1 |
| 26 | 2 | 1 | 1 | 2 |
| 27 | 3 | 1 | 1 | 1 |
| 28 | 2 | 2 | 3 | 2 |
| 29 | 3 | 1 | 1 | 2 |
| 30 | 3 | 1 | 1 | 1 |
| 31 | 3 | 1 | 3 | 2 |
| 32 | 1 | 2 | 1 | 2 |
| 33 | 1 | 1 | 1 | 1 |
| 34 | 3 | 2 | 1 | 1 |
| 35 | 3 | 2 | 1 | 1 |
| 36 | 3 | 2 | 1 | 1 |
| 37 | 1 | 1 | 1 | 2 |
| 38 | 3 | 1 | 1 | 1 |
| 39 | 1 | 2 | 3 | 2 |

| | | | | |
|-----------|---|---|---|---|
| 40 | 1 | 1 | 1 | 1 |
| 41 | 2 | 1 | 1 | 2 |
| 42 | 2 | 1 | 3 | 1 |
| 43 | 2 | 2 | 1 | 1 |
| 44 | 3 | 1 | 1 | 2 |
| 45 | 3 | 1 | 1 | 2 |
| 46 | 3 | 2 | 1 | 2 |
| 47 | 3 | 1 | 3 | 1 |
| 48 | 3 | 2 | 1 | 2 |
| 49 | 1 | 2 | 1 | 2 |
| 50 | 2 | 1 | 1 | 2 |
| 51 | 2 | 2 | 2 | 2 |
| 52 | 1 | 1 | 1 | 2 |
| 53 | 1 | 1 | 3 | 2 |
| 54 | 1 | 1 | 3 | 2 |
| 55 | 1 | 1 | 3 | 2 |
| 56 | 1 | 1 | 1 | 2 |
| 57 | 3 | 1 | 1 | 1 |
| 58 | 3 | 2 | 1 | 2 |
| 59 | 2 | 1 | 1 | 2 |
| 60 | 2 | 1 | 1 | 2 |
| 61 | 3 | 1 | 2 | 1 |
| 62 | 3 | 1 | 2 | 2 |
| 63 | 3 | 1 | 2 | 2 |
| 64 | 3 | 2 | 2 | 2 |
| 65 | 2 | 1 | 1 | 2 |
| 66 | 3 | 1 | 2 | 2 |
| 67 | 3 | 1 | 2 | 2 |
| 68 | 3 | 1 | 2 | 1 |
| 69 | 3 | 2 | 3 | 1 |
| 70 | 3 | 1 | 2 | 1 |
| 71 | 2 | 2 | 3 | 1 |
| 72 | 2 | 1 | 3 | 1 |
| 73 | 2 | 2 | 3 | 1 |
| 74 | 2 | 2 | 3 | 1 |
| 75 | 2 | 2 | 3 | 1 |
| 76 | 3 | 2 | 2 | 1 |
| 77 | 2 | 1 | 1 | 2 |
| 78 | 3 | 1 | 1 | 2 |
| 79 | 2 | 1 | 1 | 2 |
| 80 | 3 | 1 | 1 | 2 |

| | | | | |
|------------|---|---|---|---|
| 81 | 1 | 1 | 1 | 2 |
| 82 | 3 | 1 | 1 | 1 |
| 83 | 2 | 1 | 1 | 2 |
| 84 | 3 | 1 | 2 | 2 |
| 85 | 3 | 1 | 1 | 2 |
| 86 | 3 | 1 | 2 | 2 |
| 87 | 2 | 2 | 2 | 2 |
| 88 | 2 | 1 | 2 | 2 |
| 89 | 1 | 1 | 1 | 2 |
| 90 | 1 | 2 | 1 | 2 |
| 91 | 2 | 2 | 3 | 2 |
| 92 | 1 | 2 | 3 | 2 |
| 93 | 3 | 2 | 1 | 2 |
| 94 | 2 | 2 | 1 | 2 |
| 95 | 2 | 1 | 3 | 1 |
| 96 | 2 | 2 | 1 | 2 |
| 97 | 2 | 2 | 3 | 2 |
| 98 | 1 | 2 | 1 | 2 |
| 99 | 2 | 1 | 1 | 2 |
| 100 | 3 | 2 | 1 | 1 |

| | |
|----------------------|-----------|
| Business Life | |
| | <1 year |
| | 1-5 years |
| | >5 years |

| | |
|---------------|-------|
| Gender | |
| | Man |
| | Woman |

| | |
|-------------------------|----------|
| Type of Business | |
| | Commerce |
| | Industry |
| | Services |

| | |
|---------------------|--------------|
| Type of MSME | |
| | Already PTKP |
| | Not PTKP |

KUESIONER PENELITIAN

**THE EFFECT OF TARIFF, SOCIALIZATION, CONTROL, AND
UNDERSTANDING OF TAXATION ON TAX PAYMENT COMPLIANCE
WITH MICRO SMALL MEDIUM ENTERPRISE TAXPAYERS.
(Empirical Study on Micro Small Medium Enterprise in Yogyakarta City)**



Oleh :

ADITAMA NUGROHO PUTRA

20160420185

**FAKULTAS EKONOMI BISNIS
UNIVERSITAS MUHAMMADIYAH YOGYAKARTA**

2019

Daftar pertanyaan berikut ini terdiri dari tipe isian dan tipe pilihan. Pada tipe isian, isilah pada tempat yang telah disediakan dengan singkat dan jelas. Sedangkan pada tipe pilihan berilah tanda silang (X) pada salah satu jawaban yang bapak / ibu anggap benar.

A. PERTANYAAN UMUM

1. Nama :
2. Nama Perusahaan :
3. Umur Usaha : Bulan/Tahun
4. Jenis kelamin : L / P
5. Jabatan :
6. Jumlah Pekerja :
7. Jenis Usaha : Dagang/Industri/Jasa
8. Kategori Usaha : Sudah/Belum Termasuk PTKP

B. PERTANYAAN KHUSUS

Pernyataan berikut digunakan untuk menjelaskan keberadaan dan tingkat Pengaruh dari Tarif, Sosialisasi, Pengawasan, dan Pemahaman Perpajakan. Bapak / ibu dimohon untuk memberi tanda silang (X) untuk tanggapan atas pernyataan dibawah ini.

- Skala nomer 1 adalah sangat tidak setuju
- Skala nomer 2 adalah tidak setuju
- Skala nomer 3 adalah netral
- Skala nomer 4 adalah setuju
- Skala nomer 5 adalah sangat setuju

Keterangan:

STS : Sangat Tidak Setuju

TS : Tidak Setuju

N : Netral

S : Setuju

SS : Sangat Setuju

(Pengukuran dalam skala Likert 1 sampai 5 dengan informasi: 1 = sangat tidak setuju, 2 = tidak setuju, 3 = netral, 4 = setuju, dan 5 = sangat setuju)

TARIF

| NO | PERTANYAAN | 1 | 2 | 3 | 4 | 5 |
|----|--|---|---|---|---|---|
| 1. | Tarif pajak adalah dasar pengenaan pajak untuk menentukan jumlah pajak | | | | | |
| 2. | Perubahan tarif pajak akan berdampak pada jumlah pajak terutang | | | | | |
| 3. | Tarif pajak saat ini lebih baik dari pada tarif sebelumnya | | | | | |
| 4. | Peraturan Pemerintah No 23 Tahun 2018 dengan tarif final 0.5% dari omset memudahkan UMKM | | | | | |
| 5. | Perubahan tarif pajak saat ini meningkatkan jumlah pajak terutang | | | | | |
| 6. | Tarif pajak tanpa melihat untung atau rugi dapat merugikan wajib pajak | | | | | |

SOSIALISASI

| NO | PERTANYAAN | 1 | 2 | 3 | 4 | 5 |
|----|--|---|---|---|---|---|
| 1. | Kegiatan penyuluhan yang dilakukan kantor pajak telah tepat guna. | | | | | |
| 2. | Pemahaman tentang perpajakan dapat meningkat dengan adanya kegiatan penyuluhan yang dilakukan oleh kantor pajak. | | | | | |
| 3. | Kantor pajak sering mengadakan sosialisasi pajak atas peredaran bruto tertentu. | | | | | |
| 4. | Sosialisasi yang sering diadakan dapat meningkatkan pemahaman perpajakan. | | | | | |
| 5. | Petugas pajak memberikan pengarahan sesuai dengan kebutuhan wajib pajak. | | | | | |
| 6. | Petugas pajak menguasai materi sosialisasi yang disampaikan dengan baik. | | | | | |
| 7. | Kantor pajak memanfaatkan kecanggihan media untuk memberikan materi. | | | | | |
| 8. | Media yang digunakan dapat diakses dengan mudah. | | | | | |

PENGAWASAN

| NO | PERTANYAAN | 1 | 2 | 3 | 4 | 5 |
|----|--|---|---|---|---|---|
| 1. | Pengawasan telah dilakukan secara rutin oleh petugas pajak. | | | | | |
| 2. | Petugas pajak memberikan himbauan kepada Wajib Pajak dalam setiap kewajiban perpajakan. | | | | | |
| 3. | Dengan pengawasan Wajib Pajak yang memenuhi syarat termotivasi untuk memenuhi kewajiban perpajakan. | | | | | |
| 4. | Petugas pajak mengarahkan Wajib Pajak yang tidak memenuhi syarat untuk menggunakan tarif umum Pajak Penghasilan. | | | | | |

Understanding of Taxation (Pemahaman Perpajakan)

| NO. | PERTANYAAN | 1 | 2 | 3 | 4 | 5 |
|-----|--|---|---|---|---|---|
| 1. | Sebagai Wajib Pajak saya mengetahui pengisian Surat Pemberitahuan (SPT) itu mudah. | | | | | |
| 2. | Sebagai Wajib Pajak saya yakin mengisi SPT dengan benar. | | | | | |
| 3. | Sebagai Wajib Pajak saya menghitung jumlah kewajiban perpajakan dengan benar. | | | | | |
| 4. | Sebagai Wajib Pajak saya melakukan sendiri penghitungan kewajiban perpajakan. | | | | | |
| 5. | Sebagai Wajib Pajak saya mengetahui pembayaran pajak dapat ditunda. | | | | | |
| 6. | Sebagai Wajib Pajak saya mengetahui pajak penghasilan dibayarkan di bank. | | | | | |
| 7. | Penyetoran kewajiban perpajakan sesuai dengan jumlah pajak terutang.. | | | | | |

Tax Compliance (Kepatuhan Membayar Pajak)

| NO. | PERTANYAAN | 1 | 2 | 3 | 4 | 5 |
|-----|---|---|---|---|---|---|
| 1. | Menjunjung tinggi kejujuran pengisian SPT. | | | | | |
| 2. | Pembayaran pajak harus tepat waktu. | | | | | |
| 3. | Pelaporan SPT harus tepat waktu. | | | | | |
| 4. | Kepatuhan Wajib Pajak dilihat dari ketepatan waktu pemenuhan kewajiban perpajakan dalam 2 (dua) tahun terakhir. | | | | | |
| 5. | Kepatuhan dilihat dari kebenaran Wajib Pajak dalam memenuhi kewajiban | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| | perpajakan dalam 2 (dua) tahun terakhir. | | | | | |
| 6. | Kepatuhan Wajib Pajak dilihat dari tidak pernah mendapatkan sanksi atau denda dalam 10 (sepuluh) tahun terakhir. | | | | | |

RESEARCH QUESTIONNAIRE

**THE EFFECT OF TARIFF, SOCIALIZATION, CONTROL, AND
UNDERSTANDING OF TAXATION ON TAX PAYMENT COMPLIANCE
WITH MICRO SMALL MEDIUM ENTERPRISE TAXPAYERS.
(Empirical Study on Micro Small Medium Enterprise in Yogyakarta City)**



By:
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2019

The following list of questions consists of the fill type and the choice type. In the fill type, fill in the space provided briefly and clearly. While in the type of choice give a cross (X) on one of the answers that you think is right.

A. GENERAL QUESTIONS

1. Name :
2. Company Name :
3. Business Age : Month / Year
4. Gender : Man / Woman
5. Position :
6. Number of Workers :
7. Type of Business : Commerce / Industry / Services
8. Business Category : PTKP / Not Included PTKP

B. SPECIAL QUESTIONS

The following statement is used to explain the existence and extent of the Effects of Tariffs, Dissemination, Supervision and Understanding of Taxation. Ladies / gentlemen are asked to give a cross (X) in response to the statement below.

- Scale number 1 is strongly disagree
- Scale number 2 is disagree
- Scale number 3 is neutral
- Scale number 4 is agree
- Scale number 5 is strongly agree

Note:

STS: Strongly Disagree

TS: Disagree

N: Neutral

S: Agree

SS: Very Agree

(Measurement in a Likert scale of 1 to 5 with information: 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree)

TARIFF

| NO | QUESTION | 1 | 2 | 3 | 4 | 5 |
|----|--|---|---|---|---|---|
| 1. | The tax rate is a basic taxation to determine the amount of tax | | | | | |
| 2 | Changes in tax rates will have an impact on the amount of tax payable | | | | | |
| 3 | The current tax rate is better than the previous rate | | | | | |
| 4 | Government Regulation No. 23 of 2018 with a final tariff of 0.5% of turnover makes it easy for MSMEs | | | | | |
| 5 | Changes in the current tax rate increase the amount of tax payable | | | | | |
| 6 | Tax rates regardless of profit or loss can be detrimental to taxpayers | | | | | |

SOCIALIZATION

| NO | QUESTIONS | 1 | 2 | 3 | 4 | 5 |
|----|---|---|---|---|---|---|
| 1. | The outreach activities carried out by the tax office are appropriate. | | | | | |
| 2. | Understanding of taxation can be increased by the extension activities carried out by the tax office. | | | | | |
| 3. | The tax office often conducts tax socialization on certain gross circulation. | | | | | |
| 4. | Frequently conducted socialization can improve taxation understanding. | | | | | |
| 5. | Tax officials provide guidance in accordance with the needs of taxpayers. | | | | | |
| 6. | Tax officials master the information | | | | | |

| | | | | | | |
|----|--|--|--|--|--|--|
| | dissemination that is well delivered. | | | | | |
| 7. | The tax office utilizes the sophistication of the media to provide material. | | | | | |
| 8. | Media used can be accessed easily. | | | | | |

CONTROL

| NO | QUESTIONS | 1 | 2 | 3 | 4 | 5 |
|----|--|---|---|---|---|---|
| 1. | Supervision on Control has been carried out routinely by the tax man. | | | | | |
| 2. | The tax officer gives an appeal to the Taxpayer in every tax obligation. | | | | | |
| 3. | With the controls of taxpayers who meet the requirements motivated to meet tax obligations. | | | | | |
| 4. | The tax officer directs taxpayers who do not meet the requirements to use the general income tax rate. | | | | | |

Understanding of Taxation

| NO. | QUESTION | 1 | 2 | 3 | 4 | 5 |
|-----|--|---|---|---|---|---|
| 1. | As a Taxpayer I know that filling out the Notification Letter (SPT) is easy. | | | | | |
| 2. | As a Taxpayer I believe I filled out my tax return correctly. | | | | | |
| 3. | As a Taxpayer I count the number of tax obligations correctly. | | | | | |
| 4. | As a taxpayer I do the taxation computation myself. | | | | | |
| 5. | As a Taxpayer I know that tax payments can be delayed. | | | | | |
| 6. | As a Taxpayer I know income tax is paid at the bank. | | | | | |

| | | | | | | |
|----|---|--|--|--|--|--|
| 7. | Payment of tax obligations in accordance with the amount of tax payable.. | | | | | |
|----|---|--|--|--|--|--|

Tax Compliance

| NO. | QUESTION | 1 | 2 | 3 | 4 | 5 |
|-----|--|---|---|---|---|---|
| 1. | Uphold the honesty of filling SPT. | | | | | |
| 2. | Payment of taxes must be on time. | | | | | |
| 3. | SPT reporting must be punctual in time. | | | | | |
| 4. | Taxpayer Compliance can be seen from the timeliness of fulfilling tax obligations in the last 2 (two) years. | | | | | |
| 5. | Compliance is seen from the truth of taxpayers in fulfilling tax obligations in the last 2 (two) years. | | | | | |
| 6. | Taxpayer Compliance seen from never getting sanctions or fines in the last 10 (ten) years. | | | | | |

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