

Lampiran Output SPSS

Validitas Sanksi Pajak (X₁)

Correlations		Total X1
X1_1	Pearson Correlation	.758
	Sig. (2-tailed)	.000
	N	30
X1_2	Pearson Correlation	.750
	Sig. (2-tailed)	.000
	N	30
X1_3	Pearson Correlation	.821
	Sig. (2-tailed)	.000
	N	30
X1_4	Pearson Correlation	.337
	Sig. (2-tailed)	.069
	N	30
X1_5	Pearson Correlation	.578
	Sig. (2-tailed)	.001
	N	30
X1_6	Pearson Correlation	.556
	Sig. (2-tailed)	.001
	N	30
X1_7	Pearson Correlation	.508
	Sig. (2-tailed)	.004
	N	30
X1_8	Pearson Correlation	.795
	Sig. (2-tailed)	.000
	N	30
X1_9	Pearson Correlation	.312
	Sig. (2-tailed)	.093
	N	30
X1_10	Pearson Correlation	.623
	Sig. (2-tailed)	.000
	N	30

Validitas Administrasi Pajak (X₂)

Correlations		Total X2
X2_1	Pearson Correlation	.820
	Sig. (2-tailed)	.000
	N	30
X2_2	Pearson Correlation	.623
	Sig. (2-tailed)	.000
	N	30
X2_3	Pearson Correlation	.628
	Sig. (2-tailed)	.000
	N	30
X2_4	Pearson Correlation	.432
	Sig. (2-tailed)	.017
	N	30
X2_5	Pearson Correlation	.497
	Sig. (2-tailed)	.005
	N	30
X2_6	Pearson Correlation	.847
	Sig. (2-tailed)	.000
	N	30
X2_7	Pearson Correlation	.887
	Sig. (2-tailed)	.000
	N	30
X2_8	Pearson Correlation	.790
	Sig. (2-tailed)	.000
	N	30
X2_9	Pearson Correlation	.738
	Sig. (2-tailed)	.000
	N	30
X2_10	Pearson Correlation	.701
	Sig. (2-tailed)	.000
	N	30
X2_11	Pearson Correlation	.863
	Sig. (2-tailed)	.000
	N	30
X2_12	Pearson Correlation	.865
	Sig. (2-tailed)	.000
	N	30

Validitas Pemeriksaan Pajak (X₃)

Correlations		Total X3
X3_1	Pearson Correlation Sig. (2-tailed) N	.923 .000 30
X3_2	Pearson Correlation Sig. (2-tailed) N	.900 .000 30
X3_3	Pearson Correlation Sig. (2-tailed) N	.900 .000 30
X3_4	Pearson Correlation Sig. (2-tailed) N	.645 .000 30
X3_5	Pearson Correlation Sig. (2-tailed) N	.885 .000 30
X3_6	Pearson Correlation Sig. (2-tailed) N	.899 .000 30
X3_7	Pearson Correlation Sig. (2-tailed) N	.768 .000 30
X3_8	Pearson Correlation Sig. (2-tailed) N	.718 .000 30
X3_9	Pearson Correlation Sig. (2-tailed) N	.466 .009 30
X3_10	Pearson Correlation Sig. (2-tailed) N	.919 .000 30

Correlations

		Total X3
X3_11	Pearson Correlation Sig. (2-tailed) N	.825 .000 30
X3_12	Pearson Correlation Sig. (2-tailed) N	.958 .000 30
X3_13	Pearson Correlation Sig. (2-tailed) N	.527 .003 30
X3_14	Pearson Correlation Sig. (2-tailed) N	.749 .000 30
X3_15	Pearson Correlation Sig. (2-tailed) N	.767 .000 30
X3_16	Pearson Correlation Sig. (2-tailed) N	.916 .000 30
X3_17	Pearson Correlation Sig. (2-tailed) N	.914 .000 30
X3_18	Pearson Correlation Sig. (2-tailed) N	.786 .000 30
X3_19	Pearson Correlation Sig. (2-tailed) N	.648 .000 30
X3_20	Pearson Correlation Sig. (2-tailed) N	.648 .000 30

Validitas Penggelapan Pajak (Y)

Correlations

		Total Y
Y_1	Pearson Correlation	.746
	Sig. (2-tailed)	.000
	N	30
Y_2	Pearson Correlation	.466
	Sig. (2-tailed)	.009
	N	30
Y_3	Pearson Correlation	.845
	Sig. (2-tailed)	.000
	N	30
Y_4	Pearson Correlation	.395
	Sig. (2-tailed)	.031
	N	30
Y_5	Pearson Correlation	.695
	Sig. (2-tailed)	.000
	N	30
Y_6	Pearson Correlation	.471
	Sig. (2-tailed)	.009
	N	30
Y_7	Pearson Correlation	.542
	Sig. (2-tailed)	.002
	N	30
Y_8	Pearson Correlation	.363
	Sig. (2-tailed)	.049
	N	30
Y_9	Pearson Correlation	.710
	Sig. (2-tailed)	.000
	N	30
Y_10	Pearson Correlation	.737
	Sig. (2-tailed)	.000
	N	30

Reliabilitas Sanksi Pajak (X₁)

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.798	.809	10

Reliabilitas Administrasi Pajak (X₂)

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.917	.918	12

Reliabilitas Pemeriksaan Pajak (X₃)

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.963	.969	20

Reliabilitas Penggelapan Pajak (Y)

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.779	.812	10

Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		46
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.20669128
Most Extreme Differences	Absolute	.125
	Positive	.125
	Negative	-.053
Kolmogorov-Smirnov Z		.851
Asymp. Sig. (2-tailed)		.464

a. Test distribution is Normal.

b. Calculated from data.

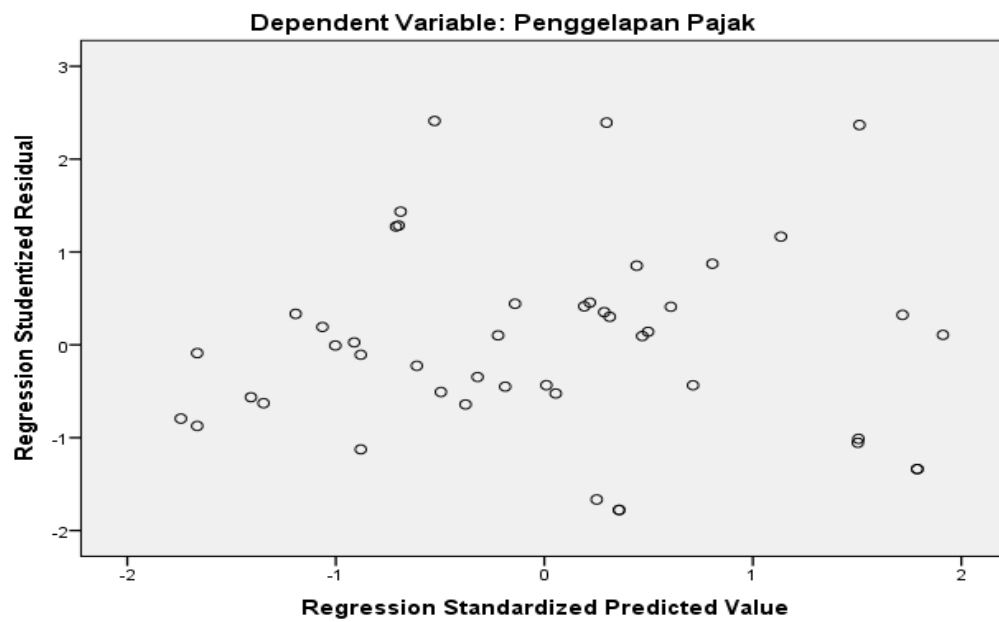
Multikolinieritas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Sanksi Pajak	.863	1.158
	Adminitrasi Pajak	.458	2.185
	Pemeriksaan Pajak	.505	1.980

a. Dependent Variable: Penggelapan Pajak

Heteroskedastisitas



Determinasi Simultan

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.739 ^a	.547	.514	3.31924

a. Predictors: (Constant), Pemeriksaan Pajak, Sanksi Pajak, Adminitrasi Pajak

b. Dependent Variable: Penggelapan Pajak

Hipotesis Simultan

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	557.774	3	185.925	16.876	.000 ^b
	Residual	462.729	42	11.017		
	Total	1020.503	45			

a. Dependent Variable: Penggelapan Pajak

b. Predictors: (Constant), Pemeriksaan Pajak, Sanksi Pajak, Adminitrasi Pajak

Regresi Linier Berganda Simultan

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	48.633	3.953		12.304	.000
	Sanksi Pajak	-.280	.134	-.233	-2.087	.043
	Adminitrasi Pajak	-.205	.100	-.316	-2.059	.046
	Pemeriksaan Pajak	-.139	.055	-.372	-2.541	.015

a. Dependent Variable: Penggelapan Pajak

Determinasi X₁, X₂, X₃

Coefficients^a

Model		Standardized Coefficients	Correlations
		Beta	Zero-order
1	Sanksi Pajak	-.233	-.424
	Administrasi Pajak	-.316	-.662
	Pemeriksaan Pajak	-.372	-.641

a. Dependent Variable: Penggelapan Pajak

Korelasi Sanksi Pajak (X₁)

Correlations

		Sanksi Pajak	Penggelapan Pajak
Sanksi Pajak	Pearson Correlation	1	-.424 ^{***}
	Sig. (2-tailed)		.003
	N	46	46
Penggelapan Pajak	Pearson Correlation	-.424 ^{***}	1
	Sig. (2-tailed)	.003	
	N	46	46

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

Korelasi Administrasi Pajak (X₂)

Correlations

		Administrasi Pajak	Penggelapan Pajak
Administrasi Pajak	Pearson Correlation	1	-.662 ^{***}
	Sig. (2-tailed)		.000
	N	46	46
Penggelapan Pajak	Pearson Correlation	-.662 ^{***}	1
	Sig. (2-tailed)	.000	
	N	46	46

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

Korelasi Pemeriksaan Pajak (X3)

Correlations

		Pemeriksaan Pajak	Penggelapan Pajak
Pemeriksaan Pajak	Pearson Correlation	1	-.641***
	Sig. (2-tailed)		.000
	N	46	46
Penggelapan Pajak	Pearson Correlation	-.641***	1
	Sig. (2-tailed)	.000	
	N	46	46

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

Hipotesis parsial

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	48.633	3.953		12.304	.000
	Sanksi Pajak	-.280	.134	-.233	-2.087	.043
	Adminitrasi Pajak	-.205	.100	-.316	-2.059	.046
	Pemeriksaan Pajak	-.139	.055	-.372	-2.541	.015

a. Dependent Variable: Penggelapan Pajak

Rekapitulasi Hasil Pengujian Validitas dan Reliabilitas Instrumen

Variabel	No Item	Koefisien Validitas	Titik Kritis	Kesimpulan
Sanksi Pajak (X ₁)	1	0.758	0.300	Valid
	2	0.750	0.300	Valid
	3	0.821	0.300	Valid
	4	0.337	0.300	Valid
	5	0.578	0.300	Valid
	6	0.556	0.300	Valid
	7	0.508	0.300	Valid
	8	0.795	0.300	Valid
	9	0.312	0.300	Valid
	10	0.623	0.300	Valid
Koefisien Reliabilitas			0.798	
Titik Kritis			0.700	
Keterangan			Reliabel	

Variabel	No Item	Koefisien Validitas	Titik Kritis	Kesimpulan
Administrasi Pajak (X ₂)	1	0.820	0.300	Valid
	2	0.623	0.300	Valid
	3	0.628	0.300	Valid
	4	0.432	0.300	Valid
	5	0.497	0.300	Valid
	6	0.847	0.300	Valid
	7	0.887	0.300	Valid
	8	0.790	0.300	Valid
	9	0.738	0.300	Valid
	10	0.701	0.300	Valid
	11	0.863	0.300	Valid
	12	0.865	0.300	Valid
Koefisien Reliabilitas			0.917	
Titik Kritis			0.700	
Keterangan			Reliabel	

Variabel	No Item	Koefisien Validitas	Titik Kritis	Kesimpulan
Pemeriksaan Pajak (X ₃)	1	0.923	0.300	Valid
	2	0.900	0.300	Valid
	3	0.900	0.300	Valid
	4	0.645	0.300	Valid
	5	0.885	0.300	Valid
	6	0.899	0.300	Valid
	7	0.768	0.300	Valid
	8	0.718	0.300	Valid
	9	0.466	0.300	Valid
	10	0.919	0.300	Valid
	11	0.825	0.300	Valid
	12	0.958	0.300	Valid
	13	0.527	0.300	Valid
	14	0.749	0.300	Valid
	15	0.767	0.300	Valid
	16	0.916	0.300	Valid
	17	0.914	0.300	Valid
	18	0.786	0.300	Valid
	19	0.648	0.300	Valid
	20	0.648	0.300	Valid
Koefisien Reliabilitas			0.963	
Titik Kritis			0.700	
Keterangan			Reliabel	

Variabel	No Item	Koefisien Validitas	Titik Kritis	Kesimpulan
Penggelapan Pajak (Y)	1	0.746	0.300	Valid
	2	0.466	0.300	Valid
	3	0.845	0.300	Valid
	4	0.395	0.300	Valid
	5	0.695	0.300	Valid
	6	0.471	0.300	Valid
	7	0.542	0.300	Valid
	8	0.363	0.300	Valid
	9	0.710	0.300	Valid
	10	0.737	0.300	Valid
Koefisien Reliabilitas			0.779	
Titik Kritis			0.700	
Keterangan			Reliabel	