

LAMPIRAN

Lampiran 1. Hasil Olah Data Smart PLS

1) Hasil Uji Statistik Deskriptif Variabel

	Mean	Median	Observed min	Observed max	Number of observations used	Standard deviation	Excess kurtosis	Skewness	Cramér-von Mises test statistic	Cramér-von Mises p value
M.1	3,435	3,000	2,000	5,000	310,000	1,093	-1,300	0,069	2,132	0,000
M.2	3,377	3,000	1,000	5,000	310,000	1,232	-1,016	-0,209	1,688	0,000
M.3	3,368	3,000	1,000	5,000	310,000	1,221	-0,859	-0,251	1,650	0,000
M.4	3,435	3,500	1,000	5,000	310,000	1,232	-1,018	-0,251	1,760	0,000
X1.1	3,510	4,000	1,000	5,000	310,000	1,429	-1,309	-0,406	2,994	0,000
X1.2	3,429	4,000	1,000	5,000	310,000	1,441	-1,108	-0,533	2,789	0,000
X1.3	3,497	4,000	1,000	5,000	310,000	1,398	-0,976	-0,570	2,512	0,000
X2.1	3,381	4,000	1,000	5,000	310,000	1,271	-0,989	-0,384	2,154	0,000
X2.2	3,387	4,000	1,000	5,000	310,000	1,481	-1,235	-0,435	2,385	0,000
X2.3	3,400	4,000	1,000	5,000	310,000	1,440	-1,132	-0,509	2,754	0,000
X3.1	3,455	4,000	1,000	5,000	310,000	1,340	-1,100	-0,428	2,393	0,000
X3.2	3,384	4,000	1,000	5,000	310,000	1,416	-1,140	-0,434	2,186	0,000
X3.3	3,468	4,000	1,000	5,000	310,000	1,452	-1,152	-0,533	3,021	0,000
X4.1	3,468	4,000	1,000	5,000	310,000	1,411	-1,150	-0,474	2,581	0,000
X4.2	3,406	4,000	1,000	5,000	310,000	1,415	-1,114	-0,492	2,599	0,000
X4.3	3,413	4,000	1,000	5,000	310,000	1,438	-1,154	-0,495	2,739	0,000
X5.1	3,487	4,000	1,000	5,000	310,000	1,362	-1,046	-0,484	2,325	0,000
X5.2	3,487	4,000	1,000	5,000	310,000	1,384	-1,019	-0,516	2,318	0,000
X5.3	3,416	4,000	1,000	5,000	310,000	1,443	-1,134	-0,515	2,777	0,000
X6.1	3,461	4,000	1,000	5,000	310,000	1,338	-1,129	-0,416	2,488	0,000
X6.2	3,432	4,000	1,000	5,000	310,000	1,407	-1,041	-0,513	2,323	0,000
X6.3	3,452	4,000	1,000	5,000	310,000	1,447	-1,155	-0,488	2,501	0,000
X7.1	3,429	4,000	1,000	5,000	310,000	1,356	-1,086	-0,446	2,399	0,000
X7.2	3,497	4,000	1,000	5,000	310,000	1,430	-1,061	-0,566	2,812	0,000
X7.3	3,429	4,000	1,000	5,000	310,000	1,490	-1,187	-0,526	2,938	0,000
Y.1	3,445	4,000	1,000	5,000	310,000	1,361	-1,123	-0,427	2,373	0,000
Y.2	3,429	4,000	1,000	5,000	310,000	1,496	-1,192	-0,516	2,783	0,000
Y.3	3,448	4,000	1,000	5,000	310,000	1,404	-1,096	-0,502	2,611	0,000

2) Hasil Nilai Outer Loading

	Belanja Pemerintah (X6)	Etika Pajak (X4)	Keadilan Pajak (X5)	Kepatuhan Pajak (Y)	Kompleksitas Aturan Pajak (X1)	Kualitas Layanan Pajak (X7)	Pengetahuan Pajak (M)	Probabilitas Deteksi (X3)	Sanksi Perpajakan (X2)
M.1							0,947		
M.2							0,875		
M.3							0,881		
M.4							0,890		
X1.1					0,927				
X1.2					0,912				
X1.3					0,903				
X2.1									0,911
X2.2									0,891
X2.3									0,918
X3.1								0,921	
X3.2								0,889	
X3.3								0,909	
X4.1		0,918							
X4.2		0,912							
X4.3		0,909							
X5.1			0,903						
X5.2			0,894						
X5.3			0,915						
X6.1	0,913								
X6.2	0,890								
X6.3	0,903								
X7.1						0,912			
X7.2						0,904			
X7.3						0,905			
Y.1				0,923					
Y.2				0,905					
Y.3				0,906					

8) Hasil Uji Fornell-Larcker criterion

	Belanja Pemerintah (X6)	Etika Pajak (X4)	Keadilan Pajak (X5)	Kepatuhan Pajak (Y)	Kompleksitas Aturan Pajak (X1)	Kualitas Layanan Pajak (X7)	Pengetahuan Pajak (M)	Probabilitas Deteksi (X3)	Sanksi Perpajakan (X2)
Belanja Pemerintah (X6)	0,902								
Etika Pajak (X4)	0,719	0,913							
Keadilan Pajak (X5)	0,680	0,707	0,904						
Kepatuhan Pajak (Y)	0,731	0,732	0,704	0,911					
Kompleksitas Aturan Pajak (X1)	0,710	0,731	0,709	0,726	0,914				
Kualitas Layanan Pajak (X7)	0,678	0,704	0,666	0,700	0,689	0,907			
Pengetahuan Pajak (M)	0,005	-0,153	-0,050	-0,058	-0,099	-0,055	0,899		
Probabilitas Deteksi (X3)	0,708	0,724	0,704	0,728	0,730	0,701	-0,085	0,907	
Sanksi Perpajakan (X2)	0,685	0,704	0,689	0,717	0,718	0,701	-0,017	0,711	0,907

9) Hasil Uji Construct reliability and validity

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Belanja Pemerintah (X6)	0,886	0,886	0,929	0,814
Etika Pajak (X4)	0,900	0,901	0,938	0,834
Keadilan Pajak (X5)	0,889	0,889	0,931	0,818
Kepatuhan Pajak (Y)	0,898	0,898	0,936	0,831
Kompleksitas Aturan Pajak (X1)	0,902	0,903	0,938	0,836
Kualitas Layanan Pajak (X7)	0,892	0,892	0,933	0,822
Pengetahuan Pajak (M)	0,922	0,950	0,944	0,808
Probabilitas Deteksi (X3)	0,892	0,894	0,933	0,822
Sanksi Perpajakan (X2)	0,892	0,895	0,933	0,822

10) Hasil Uji Signifikansi Jalur dan Moderasi

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values
Belanja Pemerintah (X6) → Kepatuhan Pajak (Y)	0,171	0,175	0,051	3,345	0,001
Etika Pajak (X4) → Kepatuhan Pajak (Y)	0,173	0,175	0,060	2,895	0,004
Keadilan Pajak (X5) → Kepatuhan Pajak (Y)	0,116	0,115	0,048	2,414	0,016
Kompleksitas Aturan Pajak (X1) → Kepatuhan Pajak (Y)	0,111	0,110	0,048	2,328	0,020
Kualitas Layanan Pajak (X7) → Kepatuhan Pajak (Y)	0,139	0,129	0,081	1,705	0,088
Pengetahuan Pajak (M) → Kepatuhan Pajak (Y)	0,003	0,001	0,038	0,077	0,939
Pengetahuan Pajak (M) x Belanja Pemerintah (X6) → Kepatuhan Pajak (Y)	0,022	0,025	0,052	0,413	0,680
Pengetahuan Pajak (M) x Etika Pajak (X4) → Kepatuhan Pajak (Y)	-0,128	-0,126	0,059	2,152	0,031
Pengetahuan Pajak (M) x Keadilan Pajak (X5) → Kepatuhan Pajak (Y)	-0,004	0,003	0,051	0,082	0,935
Pengetahuan Pajak (M) x Kompleksitas Aturan Pajak (X1) → Kepatuhan Pajak (Y)	-0,045	-0,045	0,054	0,831	0,406
Pengetahuan Pajak (M) x Kualitas Layanan Pajak (X7) → Kepatuhan Pajak (Y)	0,061	0,050	0,065	0,936	0,349
Pengetahuan Pajak (M) x Probabilitas Deteksi (X3) → Kepatuhan Pajak (Y)	0,008	0,007	0,058	0,132	0,895
Pengetahuan Pajak (M) x Sanksi Perpajakan (X2) → Kepatuhan Pajak (Y)	0,031	0,033	0,049	0,638	0,523
Probabilitas Deteksi (X3) → Kepatuhan Pajak (Y)	0,109	0,106	0,048	2,248	0,025
Sanksi Perpajakan (X2) → Kepatuhan Pajak (Y)	0,140	0,138	0,053	2,624	0,009

11) Hasil Uji R-Square

	R-square	R-square adjusted
Kepatuhan Pajak (Y)	0,705	0,690

Lampiran 2. Dokumentasi









