Operasional Definitions of Variables

Variables	Dimension	Indicator	scale
X1 *Sunset Policy*	Government policies that provide tax facilities in the form of elimination of tax administration sanctions in the form of interest	*Sunset Policy* is the provision of tax facilities in the form of elimination of tax administration sanctions in the form of interest.	interval
	sunset policy requirements	*Sunset policy* provide opportunities for people who voluntarily register to obtain a NPWP and submit SPT Corrections.	
	Impact of Sunset Policy	Taxpayers who report tax underpayments after implementing the Sunset Policy are higher than before the implementation of the Sunset Policy	
	Benefits of Sunset Policy	Taxpayers who have taken Sunset Policy are exempt from tax audits, investigations and tax collection.	
	Taxpayers awareness of the importance of sunset policy	Taxpayers do not feel that implementing the Sunset Policy is a trap. Taxpayers benefit from implementing the Sunset Policy	
X2	Government policy to	As a taxpayers, they	interval

Tax Amnesty	increase taxpayer compliance	are willing to participate in the Tax Amnesty program	
		Tax Amnesty can be used as a means of transition to a new taxation system	
	Taxpayer awareness of Tax Amnesty	Tax Amnesty can increase taxpayer compliance in carrying out its obligations	
		Tax Amnesty encourages honesty in voluntary reporting of taxpayer property data	
		Tax Amnesty can increase the possibility of detecting tax avoidance behavior.	
	Impact of Tax Amnesty for the government	Tax Amnesty can weaken tax compliance, especially if people expect that the tax amnesty may come again in the future.	
X3 taxpayer compliance	Understanding of taxpayers on taxation	Taxpayers understand the tax law	interval
	taxpayer compliance requirements	Always fill out the tax form correctly	
		Always calculate taxes in the correct amount	
		Always pay taxes on time	
		Willing to report information about taxes if officers need information	

		Taxpayers believe that implementing tax obligations is an act as a good citizen.						

Validity Test

The Result of the Validity of Taxpayer Compliance

		KWP1	KWP2	KWP3	KWP4	KWP5	KWP6	KWP
KWP1	Pearson Correlation	1	.732**	.550**	.499**	.488**	.388**	.843**
	Sig. (2-tailed)		.000	.000	.000	.001	.008	.000
	N	46	46	46	46	46	46	46
KWP2	Pearson Correlation	.732**	1	.652**	.559**	.432**	.446**	.859**
	Sig. (2-tailed)	.000		.000	.000	.003	.002	.000
	N	46	46	46	46	46	46	46
KWP3	Pearson Correlation	.550**	.652**	1	.527**	.308*	.314*	.743**
	Sig. (2-tailed)	.000	.000		.000	.037	.033	.000
	N	46	46	46	46	46	46	46
KWP4	Pearson Correlation	.499**	.559**	.527**	1	.372*	.379**	.719**
	Sig. (2-tailed)	.000	.000	.000		.011	.009	.000
	N	46	46	46	46	46	46	46
KWP5	Pearson Correlation	.488**	.432**	.308*	.372*	1	.649**	.695**
	Sig. (2-tailed)	.001	.003	.037	.011		.000	.000
	N	46	46	46	46	46	46	46
KWP6	Pearson Correlation	.388**	.446**	.314*	.379**	.649**	1	.666**
	Sig. (2-tailed)	.008	.002	.033	.009	.000		.000
	N	46	46	46	46	46	46	46
KWP	Pearson Correlation	.843**	.859**	.743**	.719**	.695**	.666**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	46	46	46	46	46	46	46

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

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

Number	Validity Index	Information
1	0,843	valid
2	0,859	valid
3	0,743	valid
4	0,719	valid
5	0,695	valid
6	0,666	valid

The Result of the Validity of Sunset Policy

Correlations

		SP1	SP2	SP3	SP4	SP5	SP6	SP7	SP
SP1	Pearson Correlation	1	.659**	.636**	.486**	.546**	.598**	.615**	.810**
	Sig. (2-tailed)		.000	.000	.001	.000	.000	.000	.000
	N	46	46	46	46	46	46	46	46
SP2	Pearson Correlation	.659**	1	.545**	.173	.281	.379**	.269	.587**
	Sig. (2-tailed)	.000		.000	.251	.058	.009	.071	.000
	N	46	46	46	46	46	46	46	46
SP3	Pearson Correlation	.636**	.545**	1	.464**	.407**	.466**	.612**	.742**
	Sig. (2-tailed)	.000	.000		.001	.005	.001	.000	.000
	N	46	46	46	46	46	46	46	46
SP4	Pearson Correlation	.486**	.173	.464**	1	.719**	.789**	.480**	.794**
	Sig. (2-tailed)	.001	.251	.001		.000	.000	.001	.000
	N	46	46	46	46	46	46	46	46
SP5	Pearson Correlation	.546**	.281	.407**	.719**	1	.827**	.693**	.839**
	Sig. (2-tailed)	.000	.058	.005	.000		.000	.000	.000
	N	46	46	46	46	46	46	46	46
SP6	Pearson Correlation	.598**	.379**	.466**	.789**	.827**	1	.565**	.880**
	Sig. (2-tailed)	.000	.009	.001	.000	.000		.000	.000
	N	46	46	46	46	46	46	46	46

SP7	Pearson Correlation	.615**	.269	.612**	.480**	.693**	.565**	1	.759**
	Sig. (2-tailed)	.000	.071	.000	.001	.000	.000		.000
	N	46	46	46	46	46	46	46	46
SP	Pearson Correlation	.810**	.587**	.742**	.794**	.839**	.880**	.759**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	
	N	46	46	46	46	46	46	46	46

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

Number	Validity Index	Information
1	0,810	valid
2	0,587	valid
3	0,742	valid
4	0,794	valid
5	0,839	valid
6	0,880	valid
7	0,759	Valid

The Result of the Validity of Tax Amnesty

Correlations

		TA1	TA2	TA3	TA4	TA5	TA6	TA
TA1	Pearson Correlation	1	.357*	.674**	.628**	.407**	.569**	.702**
	Sig. (2-tailed)		.015	.000	.000	.005	.000	.000
	N	46	46	46	46	46	46	46
TA2	Pearson Correlation	.357*	1	.471**	.415**	.426**	.584**	.721**
	Sig. (2-tailed)	.015		.001	.004	.003	.000	.000
	N	46	46	46	46	46	46	46

TA3	Pearson Correlation	.674**	.471**	1	.870**	.710**	.765**	.897**
	Sig. (2-tailed)	.000	.001		.000	.000	.000	.000
	N	46	46	46	46	46	46	46
TA4	Pearson Correlation	.628**	.415**	.870**	1	.669**	.746**	.861**
	Sig. (2-tailed)	.000	.004	.000		.000	.000	.000
	N	46	46	46	46	46	46	46
TA5	Pearson Correlation	.407**	.426**	.710**	.669**	1	.735**	.801**
	Sig. (2-tailed)	.005	.003	.000	.000		.000	.000
	N	46	46	46	46	46	46	46
TA6	Pearson Correlation	.569**	.584**	.765**	.746**	.735**	1	.903**
	Sig. (2-tailed)	.000	.000	.000	.000	.000		.000
	N	46	46	46	46	46	46	46
TA	Pearson Correlation	.702**	.721**	.897**	.861**	.801**	.903**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	46	46	46	46	46	46	46

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

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

Number	Validity Index	Information
1	0,702	valid
2	0,721	valid
3	0,897	valid
4	0,861	valid
5	0,801	valid
6	0,903	valid

Reliability Test

The Result of the Reliability of Taxpayer Compliance

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.917	.932	6

The Result of the Reliability of Sunset Policy

Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.911	.921	7

The Result of the Reliability of Tax Amnesty

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.891	.900	6

Normality Test

Normality Test: *Kolmogorov-Smirnov test*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Predicted Value	Unstandardized Predicted Value
N		46	46
Normal Parameters[a]	Mean	4.1231884	4.1231884
	Std. Deviation	.43098489	.40072319
Most Extreme Differences	Absolute	.141	.145
	Positive	.128	.136
	Negative	-.141	-.145

|			
Kolmogorov-Smirnov Z		.954	.981
Asymp. Sig. (2-tailed)		.322	.291

a. Test distribution is Normal.

Heterocedasticity Test

The Result of the Tax Amnesty heterocedasticity variable test om the Taxpayer Compliance variable

Scatterplot

Dependent Variable: KWP

Regression Studentized Residual vs Regression Standardized Predicted Value
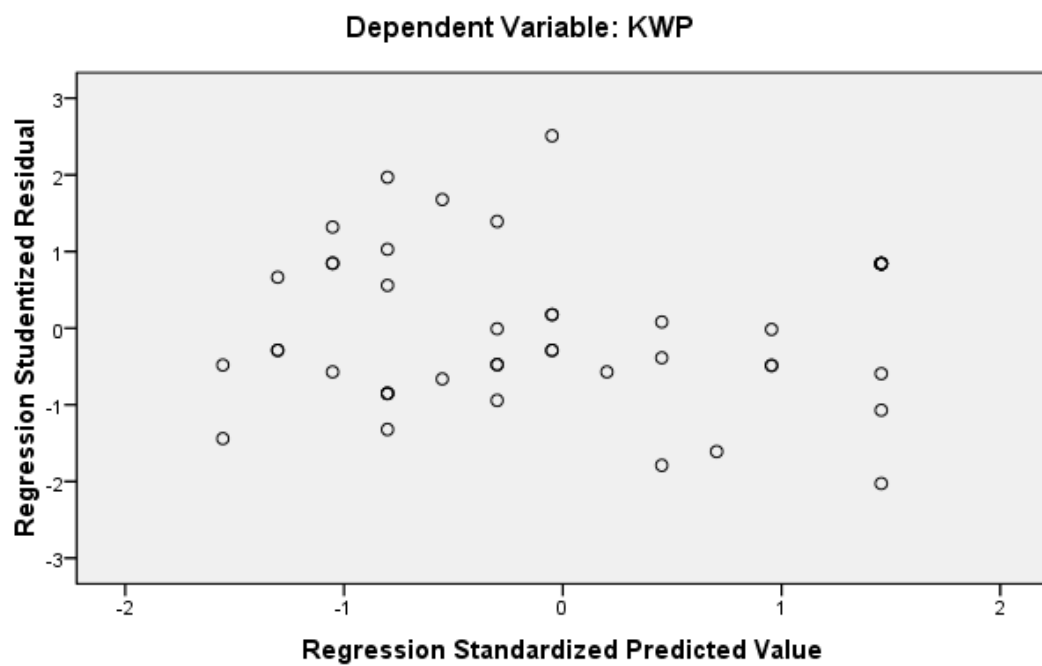
The Result of the Sunset Policy heterocedasticity variable test om the Taxpayer

Compliance variable

Scatterplot

Dependent Variable: KWP
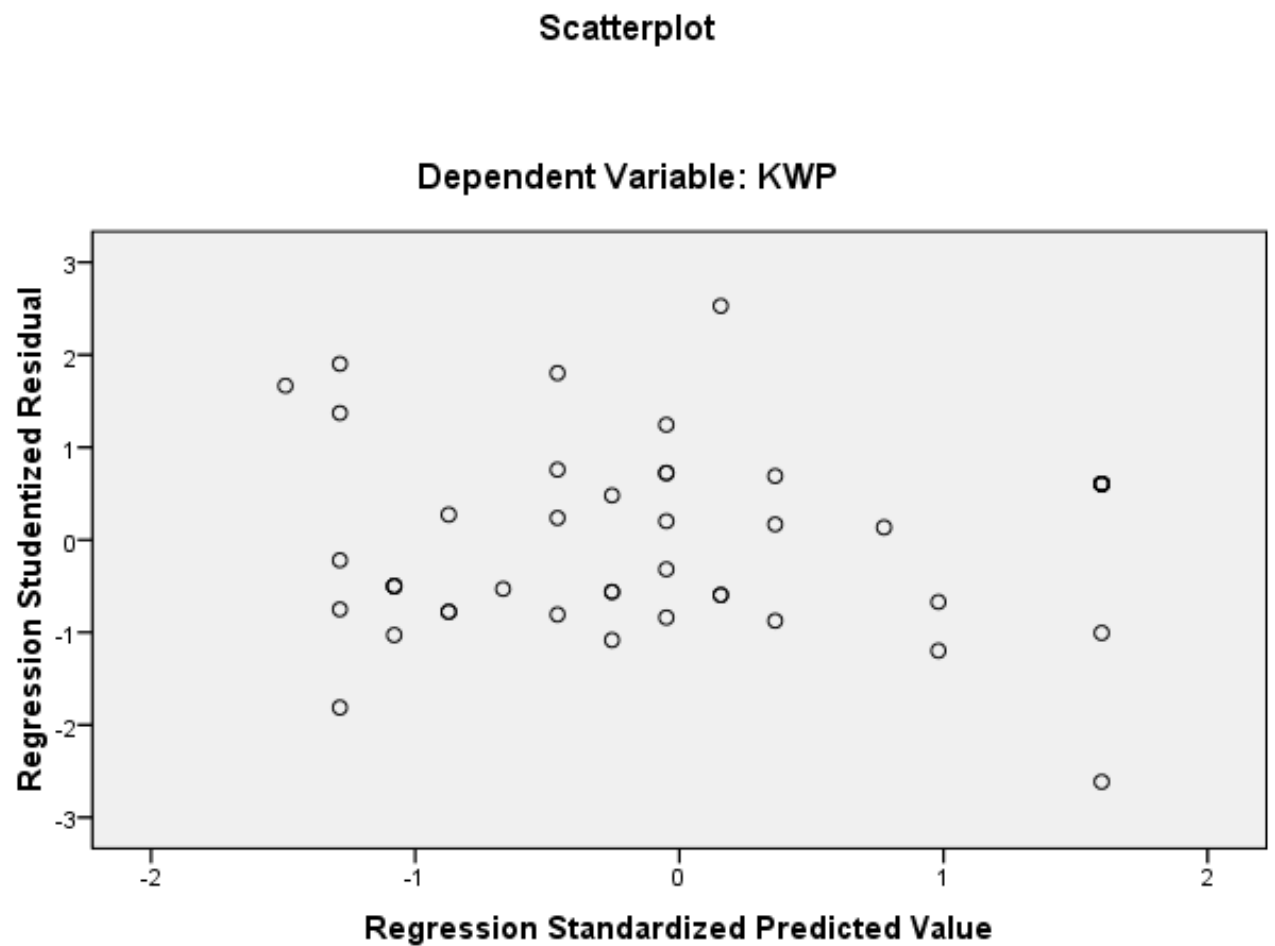
Regression Equation Model

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
1	(Constant)	1.705	.275		6.201	.000	1.151	2.259
	SP	.621	.070	.803	8.932	.000	.481	.762

a. Dependent Variable: KWP

The Results of the simple regression equation test (1)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95% Confidence Interval for B	
		B	Std. Error	Beta			Lower Bound	Upper Bound
	(Constant)	1.691	.331		5.107	.000	1.024	2.35
	TA	.603	.081	.746	7.441	.000	.440	.76

. Dependent Variable: KWP

The Results of the simple regression equation test (2)

Coefficient of Determination

The Results of Coefficient of Determination

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	SP[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: KWP

Model	R	R Square	Adjusted R Square

1	.803[a]	.645	.636

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	TA[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: KWP

Model	R	R Square	Adjusted R Square
1	.746[a]	.557	.547

a. Predictors: (Constant), TA

b. Dependent Variable: KWP