



Lampiran 1 Data Awal

1. Rata-rata penerimaan Pajak Penghasilan UMKM PP 46 (Mei-Jun 2018) dan PP 23 (Jul-Agt 2018)

No	KPP	Rata-rata penerimaan PP 46 (Mei-Jun 2018)	Rata-rata penerimaan PP 23 (Jul-Agt 2018)
1	KPP Pratama Tebing Tinggi	934.919.200	946.402.255
2	KPP Pratama Kisaran	1.109.630.085	1.224.266.832
3	KPP Pratama Rantau Prapat	1.078.967.827	1.055.704.271
4	KPP Pratama Pematang Siantar	1.564.644.755	986.258.641
5	KPP Pratama Padang Sidempuan	260.751.774	252.343.911
6	KPP Pratama Sibolga	645.528.048	815.487.337
7	KPP Pratama Balige	171.345.224	260.550.919
8	KPP Pratama Kabanjahe	317.112.158	280.828.503

2. Rata-rata pertumbuhan wajib pajak UMKM PP 46 (Mei-Jun 2018) dan PP 23 (Jul-Agt 2018)

No	KPP	Rata-rata pertumbuhan wajib pajak PP 46 (Mei-Jun)	Rata-rata pertumbuhan wajib pajak PP 23 (Jul-Agt)
1	KPP Pratama Tebing Tinggi	1823	2.341
2	KPP Pratama Kisaran	2382,5	2.996
3	KPP Pratama Rantau Prapat	1738,5	2.275
4	KPP Pratama Pematang Siantar	2683	3.410
5	KPP Pratama Padang Sidempuan	2073	2.577
6	KPP Pratama Sibolga	1474	1.851
7	KPP Pratama Balige	2297,5	2.915
8	KPP Pratama Kabanjahe	1930	2.509

Lampiran 2 Hasil SPSS Uji Normalitas

1. Hasil Uji Normalitas Pertumbuhan Wajib Pajak

		WP
N		16
Normal Parameters ^{a,b}	Mean	2329,72
	Std. Deviation	514,584
Most Extreme Differences	Absolute	,094
	Positive	,094
	Negative	-,083
Test Statistic		,094
Asymp. Sig. (2-tailed)		,200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

2. Hasil Uji Normalitas Penerimaan Pajak Penghasilan UMKM

		PPh
N		16
Normal Parameters ^{a,b}	Mean	744046358,75
	Std. Deviation	434491865,917
Most Extreme Differences	Absolute	,212
	Positive	,212
	Negative	-,170
Test Statistic		,212
Asymp. Sig. (2-tailed)		,053 ^c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

Lampiran 3: Hasil SPSS Uji Hipotesis Non-Parametrik

1. Hasil Uji SPSS Pertumbuhan Wajib Pajak

Ranks

	N	Mean Rank	Sum of Ranks
WP PP 23 - WP PP 46			
Negative Ranks	0 ^a	,00	,00
Positive Ranks	8 ^b	4,50	36,00
Ties	0 ^c		
Total	8		

a. WP PP 23 < WP PP 46

b. WP PP 23 > WP PP 46

c. WP PP 23 = WP PP 46

Test Statistics^a

	WP PP 23 - WP PP 46
Z	-2,521 ^b
Asymp. Sig. (2-tailed)	,012

a. Wilcoxon Signed Ranks Test

b. Based on negative ranks.

2. Hasil Uji SPSS Penerimaan Pajak Penghasilan UMKM

Ranks

	N	Mean Rank	Sum of Ranks
PPh PP 23 - PPh PP 46			
Negative Ranks	4 ^a	4,00	16,00
Positive Ranks	4 ^b	5,00	20,00
Ties	0 ^c		
Total	8		

a. PPh PP 23 < PPh PP 46

b. PPh PP 23 > PPh PP 46

c. PPh PP 23 = PPh PP 46

Test Statistics^a

	PPh PP 23 - PPh PP 46
Z	-,280 ^b
Asymp. Sig. (2-tailed)	,779

a. Wilcoxon Signed Ranks Test

b. Based on negative ranks.

Lampiran 4 Hasil SPSS Uji Hipotesis Parametrik

1. Hasil Uji SPSS Pertumbuhan Wajib Pajak UMKM

Paired Samples Statistics

	Mean	N	Std. Deviation	Std. Error Mean
Pair 1 WP PP 46	2050,19	8	390,561	138,084
WP PP 23	2609,25	8	486,088	171,858

Paired Samples Correlations

	N	Correlation	Sig.
Pair 1 WP PP 46 & WP PP 23	8	,996	,000

Paired Samples Test

		Pair 1	
		WP PP 46 - WP PP 23	
Paired Differences	Mean	-559,063	
	Std. Deviation	102,367	
	Std. Error Mean	36,192	
	95% Confidence Interval of the Difference	Lower	-644,643
		Upper	-473,482
T		-15,447	
Df		7	
Sig. (2-tailed)		,000	

2. Hasil Uji SPSS Penerimaan Pajak Penghasilan UMKM

Paired Samples Statistics

	Mean	N	Std. Deviation	Std. Error Mean
Pair 1 PPh PP 46	760362383,88	8	493825769,384	174593775,128
PPh PP 23	727730333,63	8	400078757,756	141449201,309

Paired Samples Correlations

	N	Correlation	Sig.
Pair 1 PPh PP 46 & PPh PP 23	8	,886	,003

Paired Samples Test

		Pair 1	
		PPh PP 46 - PPh PP 23	
Paired Differences	Mean	32632050,250	
	Std. Deviation	232396625,348	
	Std. Error Mean	82164614,854	
	95% Confidence Interval of the Difference	Lower	-161656390,657
		Upper	226920491,157
T		,397	
Df		7	
Sig. (2-tailed)		,703	