



## Lampiran 5 : Bukti Hasil Uji Aplikasi Turnitin


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Abstraksi Penelitian ini bertujuan untuk menguji model determinan variabel trust dan moralitas dalam menjelaskan kemauan membayar pajak dan kepatuhan wajib pajak. Penelitian ini juga menguji model kontingen dari kemauan membayar pajak dalam memediasi pengaruh trust dan moralitas terhadap kepatuhan wajib pajak. Model prediksi kepatuhan wajib pajak tersebut berdasarkan pada premis slippery slope theory dan theory of planned behavior. Responden penelitian survey ini adalah Wajib Pajak (WP) Usaha Mikro Kecil Menengah (UMKM) yang terdaftar di Kantor Pelayanan Pajak (KPP) Pratama Sidoarjo Barat. Hasil uji model determinan menunjukkan bahwa trust dan moralitas dapat menjelaskan kemauan membayar pajak dan kepatuhan wajib pajak. Kemauan membayar pajak dapat menjelaskan kepatuhan wajib pajak. Hasil uji model kontinjensi memperoleh temuan empiris bahwa kemauan membayar pajak hanya dapat memediasi pengaruh moralitas terhadap kepatuhan wajib pajak. Sementara itu, kemauan membayar pajak tidak dapat memediasi pengaruh trust terhadap kepatuhan wajib pajak. Kata kunci : Trust, moralitas, kemauan, kepatuhan

Irwan Sugianto, 16.321.068, The Influences of Trust and Morality on Willingness to Pay Tax and Tax Compliance, Magister of Accounting Programme, Business and Economics Faculty, Universitas of Wijaya Kusuma Surabaya, February, 2021 Abstract This research aimed to examine the determinant model of trust and morality in explaining the willingness to pay tax and taxpayer compliance. This research also examine the contingent effect of trust and morality to explain tax compliance through willingness to pay tax. The prediction model based on slippery slope theory and theory of planned behavior. The respondent of this survey research are the small and medium eterprise (SME's) taxpayer that listed on pratama tax authority office in Sidoarjo Barat district. The result of determinant model test showed that trust and morality have significant influences on the willingness to pay tax and taxpayer compliance. Those result also showed that willingness to pay tax has significant influence on taxpayer compliance. Furthermore, the contingent model test indicate that the willingness to pay tax only has mediating effect on the influence of morality toward taxpayer compliance. Meanwhile, the