

LAMPIRAN 1
DATA JUMLAH WAJIB PAJAK ORANG PRIBADI (WPOP)
TAHUN 2008-2018

Sum Of Nominal	Tahun										
	Bulan	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
1	29,042	50,228	75,810	88,814	99,383	106,838	117,444	136,289	153,162	170,330	181,730
2	29,259	54,617	77,667	89,593	100,446	107,865	118,895	137,598	154,661	171,261	183,196
3	29,493	56,211	80,893	90,794	101,248	109,177	120,725	139,052	156,417	172,740	184,685
4	29,725	58,196	82,599	91,700	102,043	110,830	123,261	140,197	157,921	173,737	186,022
5	30,142	59,452	83,574	92,390	102,809	111,838	125,211	141,226	159,044	174,631	187,049
6	30,482	62,180	84,774	93,339	103,330	112,549	128,353	142,191	159,933	175,159	187,503
7	30,893	64,367	85,390	94,818	103,804	113,321	130,858	142,957	160,453	175,948	188,731
8	33,396	65,609	86,077	95,247	104,087	113,679	131,690	145,181	161,892	176,858	189,921
9	40,360	66,237	86,532	95,868	104,435	114,242	132,609	146,792	162,906	177,627	191,077
10	41,195	67,051	87,034	96,930	105,176	115,162	133,483	148,000	164,124	178,668	192,358
11	43,482	68,724	87,551	97,775	105,651	115,853	134,297	150,319	166,804	179,624	193,646
12	47,869	74,064	88,148	98,611	106,087	116,661	135,125	151,933	169,319	180,515	194,884
Grand Total	415,338	746,936	1,006,049	1,125,879	1,238,499	1,348,015	1,531,951	1,721,735	1,926,636	2,107,098	2,260,802

Sumber : KPP Pratama Jember, diolah 2019

LAMPIRAN 2
DATA PENERIMAAN PAJAK PENGHASILAN PASAL 21 (PPh 21)
TAHUN 2008-2018

Sum Of Nominal	Tahun											
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	
Bulan												
1	8,241,839,981	5,052,005,989	6,962,585,492	8,237,779,932	10,229,719,878	11,602,377,885	10,627,461,158	11,955,042,338	10,801,096,962	9,450,994,201	12,108,809,966	
2	4,334,039,937	4,818,097,598	8,566,603,119	5,336,564,514	6,179,388,787	6,540,245,210	6,345,395,711	7,847,966,609	8,180,372,554	4,869,735,602	8,262,967,839	
3	7,074,933,469	6,063,893,075	6,273,122,821	6,009,964,260	8,645,217,643	7,971,724,198	9,251,399,283	11,728,449,799	12,075,570,141	9,459,464,414	10,564,277,522	
4	4,587,373,622	6,548,144,746	6,569,814,374	8,086,610,580	10,631,109,822	8,800,676,140	10,944,796,583	9,197,948,411	11,354,343,269	12,632,615,352	24,318,750,360	
5	14,317,700,097	9,698,226,746	7,868,511,579	9,240,277,131	12,290,198,926	12,861,820,854	13,649,625,430	23,015,914,956	25,041,152,095	16,224,885,105	24,318,750,360	
6	5,839,680,333	6,501,185,072	9,784,121,881	9,323,173,106	18,179,062,341	19,016,437,669	18,790,740,964	12,076,722,064	15,526,414,448	12,462,502,684	17,950,307,805	
7	5,702,267,726	8,840,365,004	7,504,122,401	11,620,783,394	15,240,633,534	943,406,935	14,204,769,908	25,967,799,645	26,995,995,787	14,686,047,034	14,386,074,910	
8	5,093,629,255	6,498,530,716	6,757,176,746	22,077,596,414	19,410,153,477	26,294,678,790	28,696,743,447	24,403,688,388	9,889,866,141	19,914,556,853	19,397,256,005	
9	7,035,851,309	5,622,492,835	9,821,539,312	9,829,038,732	13,456,230,853	9,962,191,739	10,809,611,623	11,795,311,952	7,203,583,524	7,498,151,429	10,541,859,773	
10	7,010,017,151	8,046,540,830	1,962,813,608	11,178,284,654	10,460,484,689	1,816,649,692	16,839,134,724	21,375,868,210	17,824,695,260	8,575,933,535	9,474,436,787	
11	4,579,958,224	5,256,367,941	14,294,955,587	8,025,527,927	16,706,363,449	18,590,611,832	9,838,056,471	11,087,063,722	9,848,947,789	20,561,890,078	11,184,501,915	
12	8,912,983,718	8,465,432,320	18,564,662,514	21,403,678,815	22,703,323,648	23,746,237,449	48,644,272,961	28,940,720,667	26,268,788,728	25,004,371,208	36,559,605,951	
Grand Total	82,730,274,822	81,411,282,872	104,930,029,434	130,369,279,459	164,131,887,047	148,147,058,393	198,642,008,263	199,392,496,761	181,010,826,698	161,341,147,495	199,067,599,193	

Sumber : KPP Pratama Jember, diolah 2019

LAMPIRAN 3

HASIL ANALYSIS OF VARIANCE (ANOVA)

WAJIB PAJAK ORANG PRIBADI (WPOP)

**Descriptives
WPOP**

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
13200000	12	34,612	6,694	1,932	30,358	38,865	29,042	47,869
15840000	36	79,968	14,180	2,363	75,171	84,766	50,228	98,611
24300000	36	114,402	11,034	1,839	110,668	118,135	99,383	135,125
36000000	12	143,478	5,011	1,447	140,294	146,662	136,289	151,933
54000000	36	174,848	12,210	2,035	170,717	178,980	153,162	194,884
Total	132	116,886	46,003	4,004	108,965	124,807	29,042	194,884

**Test of Homogeneity of Variances
WPOP**

Levene Statistic	df1	df2	Sig.
5.420	4	127	.000

**ANOVA
WPOP**

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	2.599E+11	4	6.499E+10	477.446	.000
Within Groups	1.729E+10	127	1.361E+08		
Total	2.772E+11	131			

**Homogeneous Subsets
WPOP**

PTKP	N	Subset for alpha = 0.05				
		1	2	3	4	5
13200000	12	34611.50				
15840000	36		79968.44			
24300000	36			114401.81		
36000000	12				143477.92	
54000000	36					174848.22
Sig.		1.000	1.000	1.000	1.000	1.000

Means for groups in homogeneous subsets are displayed.

a. Uses Harmonic Mean Sample Size = 20.000.

b. The group sizes are unequal. The harmonic mean of the group sizes is used. Type I error levels are not guaranteed.

**Robust Tests of Equality of Means
WPOP**

	Statistic ^a	df1	df2	Sig.
Brown-Forsythe	639.035	4	120.853	.000

a. Asymptotically F distributed.

POST HOC TEST

Multiple Comparisons

Dependent Variable: WPOP

(I) PTKP		Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
					Lower Bound	Upper Bound	
Tukey HSD	13200000	15840000	-45356.944*	3888.926	.000	-56119.00	-34594.88
		24300000	-79790.306*	3888.926	.000	-90552.37	-69028.25
		36000000	-108866.417*	4762.942	.000	-122047.19	-95685.64
		54000000	-140236.722*	3888.926	.000	-150998.78	-129474.66
	15840000	13200000	45356.944*	3888.926	.000	34594.88	56119.00
		24300000	-34433.361*	2749.886	.000	-42043.29	-26823.44
		36000000	-63509.472*	3888.926	.000	-74271.53	-52747.41
		54000000	-94879.778*	2749.886	.000	-102489.70	-87269.85
	24300000	13200000	79790.306*	3888.926	.000	69028.25	90552.37
		15840000	34433.361*	2749.886	.000	26823.44	42043.29
		36000000	-29076.111*	3888.926	.000	-39838.17	-18314.05
		54000000	-60446.417*	2749.886	.000	-68056.34	-52836.49
	36000000	13200000	108866.417*	4762.942	.000	95685.64	122047.19
		15840000	63509.472*	3888.926	.000	52747.41	74271.53
		24300000	29076.111*	3888.926	.000	18314.05	39838.17
		54000000	-31370.306*	3888.926	.000	-42132.37	-20608.25
	54000000	13200000	140236.722*	3888.926	.000	129474.66	150998.78
		15840000	94879.778*	2749.886	.000	87269.85	102489.70
		24300000	60446.417*	2749.886	.000	52836.49	68056.34
		36000000	31370.306*	3888.926	.000	20608.25	42132.37

*. The mean difference is significant at the 0.05 level.

POST HOC TEST
Multiple Comparisons
Dependent Variable: WPOP

(I) PTKP		Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
					Lower Bound	Upper Bound	
Bonferroni	13200000	15840000	-45356.944*	3888.926	.000	-56467.24	-34246.65
		24300000	-79790.306*	3888.926	.000	-90900.60	-68680.01
		36000000	-108866.417*	4762.942	.000	-122473.69	-95259.14
		54000000	-140236.722*	3888.926	.000	-151347.01	-129126.43
	15840000	13200000	45356.944*	3888.926	.000	34246.65	56467.24
		24300000	-34433.361*	2749.886	.000	-42289.52	-26577.20
		36000000	-63509.472*	3888.926	.000	-74619.76	-52399.18
		54000000	-94879.778*	2749.886	.000	-102735.94	-87023.62
	24300000	13200000	79790.306*	3888.926	.000	68680.01	90900.60
		15840000	34433.361*	2749.886	.000	26577.20	42289.52
		36000000	-29076.111*	3888.926	.000	-40186.40	-17965.82
		54000000	-60446.417*	2749.886	.000	-68302.58	-52590.25
	36000000	13200000	108866.417*	4762.942	.000	95259.14	122473.69
		15840000	63509.472*	3888.926	.000	52399.18	74619.76
		24300000	29076.111*	3888.926	.000	17965.82	40186.40
		54000000	-31370.306*	3888.926	.000	-42480.60	-20260.01
	54000000	13200000	140236.722*	3888.926	.000	129126.43	151347.01
		15840000	94879.778*	2749.886	.000	87023.62	102735.94
		24300000	60446.417*	2749.886	.000	52590.25	68302.58
		36000000	31370.306*	3888.926	.000	20260.01	42480.60

*. The mean difference is significant at the 0.05 level.

LAMPIRAN 4

HASIL ANALYSIS OF VARIANCE (ANOVA)

PAJAK PENGHASILAN PASAL 21 (PPh 21)

Descriptives
PPh21

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
13200000	12	6894189568.50	2764588905.257	798068074.324	5137653580.17	8650725556.83	4334039937	14317700097
15840000	36	8797516437.92	4291141493.167	715190248.861	7345603043.50	10249429832.34	1962813608	22077596414
24300000	36	14192248713.97	8604938955.263	1434156492.544	11280756248.11	17103741179.84	943406935	48644272961
36000000	12	16616041396.75	7480581099.013	2159457755.605	11863106922.82	21368975870.68	7847966609	28940720667
54000000	36	15039432594.06	7201389326.854	1200231554.476	12602832999.58	17476032188.53	4869735602	36559605951
Total	132	12508893109.37	7392963835.802	643474907.551	11235946248.23	13781839970.52	943406935	48644272961

Test of Homogeneity of Variances

PPh21

Levene Statistic	df1	df2	Sig.
5.181	4	127	.001

ANOVA

PPh21

	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	1.409E+21	4	3.523E+20	7.780	.000
Within Groups	5.751E+21	127	4.528E+19		
Total	7.160E+21	131			

Homogeneous Subsets

PPh21

PTKP		N	Subset for alpha = 0.05		
			1	2	3
Tukey HSD ^{a,b}	13200000	12	6894189568.50		
	15840000	36	8797516437.92	8797516437.92	
	24300000	36		14192248713.97	14192248713.97
	54000000	36			15039432594.06
	36000000	12			16616041396.75
		Sig.		.898	.089

Means for groups in homogeneous subsets are displayed.

a. Uses Harmonic Mean Sample Size = 20.000.

b. The group sizes are unequal. The harmonic mean of the group sizes is used. Type I error levels are not guaranteed.

**Robust Tests of Equality of Means
PPh21**

	Statistic ^a	df1	df2	Sig.
Brown-Forsythe	8.657	4	71.948	.000

a. Asymptotically F distributed.

**POST HOC TEST
Multiple Comparisons
Dependent Variable: PPh21**

(I) PTKP		Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
					Lower Bound	Upper Bound	
Tukey HSD	13200000	15840000	-1903326869.417	2243057380.364	.915	-8110675969.86	4304022231.02
		24300000	-7298059145.472*	2243057380.364	.012	-13505408245.91	-1090710045.03
		36000000	-9721851828.250*	2747173022.837	.005	-17324270803.95	-2119432852.55
		54000000	-8145243025.556*	2243057380.364	.004	-14352592126.00	-1937893925.11
	15840000	13200000	1903326869.417	2243057380.364	.915	-4304022231.02	8110675969.86
		24300000	-5394732276.056*	1586081084.246	.008	-9783990918.17	-1005473633.94
		36000000	-7818524958.833*	2243057380.364	.006	-14025874059.27	-1611175858.39
		54000000	-6241916156.139*	1586081084.246	.001	-10631174798.25	-1852657514.02
	24300000	13200000	7298059145.472*	2243057380.364	.012	1090710045.03	13505408245.91
		15840000	5394732276.056*	1586081084.246	.008	1005473633.94	9783990918.17
		36000000	-2423792682.778	2243057380.364	.816	-8631141783.22	3783556417.66
		54000000	-847183880.083	1586081084.246	.984	-5236442522.20	3542074762.03
	36000000	13200000	9721851828.250*	2747173022.837	.005	2119432852.55	17324270803.95
		15840000	7818524958.833*	2243057380.364	.006	1611175858.39	14025874059.27
		24300000	2423792682.778	2243057380.364	.816	-3783556417.66	8631141783.22
		54000000	1576608802.694	2243057380.364	.956	-4630740297.75	7783957903.14
	54000000	13200000	8145243025.556*	2243057380.364	.004	1937893925.11	14352592126.00
		15840000	6241916156.139*	1586081084.246	.001	1852657514.02	10631174798.25
		24300000	847183880.083	1586081084.246	.984	-3542074762.03	5236442522.20
		36000000	-1576608802.694	2243057380.364	.956	-7783957903.14	4630740297.75

*. The mean difference is significant at the 0.05 level.

POST HOC TEST
Multiple Comparisons
Dependent Variable: PPh21

(I) PTKP		Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
					Lower Bound	Upper Bound	
Bonferroni	13200000	15840000	-1903326869.417	2243057380.364	1.000	-8311529208.05	4504875469.21
		24300000	-7298059145.472*	2243057380.364	.015	-13706261484.10	-889856806.84
		36000000	-9721851828.250*	2747173022.837	.006	-17570264777.33	-1873438879.17
		54000000	-8145243025.556*	2243057380.364	.004	-14553445364.18	-1737040686.93
	15840000	13200000	1903326869.417	2243057380.364	1.000	-4504875469.21	8311529208.05
		24300000	-5394732276.056*	1586081084.246	.009	-9926015604.92	-863448947.20
		36000000	-7818524958.833*	2243057380.364	.007	-14226727297.46	-1410322620.20
		54000000	-6241916156.139*	1586081084.246	.001	-10773199485.00	-1710632827.28
	24300000	13200000	7298059145.472*	2243057380.364	.015	889856806.84	13706261484.10
		15840000	5394732276.056*	1586081084.246	.009	863448947.20	9926015604.92
		36000000	-2423792682.778	2243057380.364	1.000	-8831995021.41	3984409655.85
		54000000	-847183880.083	1586081084.246	1.000	-5378467208.94	3684099448.78
	36000000	13200000	9721851828.250*	2747173022.837	.006	1873438879.17	17570264777.33
		15840000	7818524958.833*	2243057380.364	.007	1410322620.20	14226727297.46
		24300000	2423792682.778	2243057380.364	1.000	-3984409655.85	8831995021.41
		54000000	1576608802.694	2243057380.364	1.000	-4831593535.93	7984811141.32
	54000000	13200000	8145243025.556*	2243057380.364	.004	1737040686.93	14553445364.18
		15840000	6241916156.139*	1586081084.246	.001	1710632827.28	10773199485.00
		24300000	847183880.083	1586081084.246	1.000	-3684099448.78	5378467208.94
		36000000	-1576608802.694	2243057380.364	1.000	-7984811141.32	4831593535.93

*. The mean difference is significant at the 0.05 level.

LAMPIRAN 5

HASIL MULTIVARIATE ANALYSIS OF VARIANCE (MANOVA)

Between-Subjects Factors

		N
PTKP	13200000	12
	15840000	36
	24300000	36
	36000000	12
	54000000	36

Descriptive Statistics

PTKP		Mean	Std. Deviation	N
WPOP	13200000	34611.50	6694.056	12
	15840000	79968.44	14180.162	36
	24300000	114401.81	11034.218	36
	36000000	143477.92	5011.146	12
	54000000	174848.22	12210.314	36
	Total	116885.89	46003.168	132
PPh21	13200000	6894189568.50	2764588905.257	12
	15840000	8797516437.92	4291141493.167	36
	24300000	14192248713.97	8604938955.263	36
	36000000	16616041396.75	7480581099.013	12
	54000000	15039432594.06	7201389326.854	36
	Total	12508893109.37	7392963835.802	132

Box's Test of Equality of Covariance Matrices^a

Box's M	50.451
F	4.004
df1	12
df2	14664.966
Sig.	.000

Tests the null hypothesis that the observed covariance matrices of the dependent variables are equal across groups.

a. Design: Intercept + PTKP

Multivariate Tests^a

Effect		Value	F	Hypothesis df	Error df	Sig.
Intercept	Pillai's Trace	.986	4413.656 ^b	2.000	126.000	.000
	Wilks' Lambda	.014	4413.656 ^b	2.000	126.000	.000
	Hotelling's Trace	70.058	4413.656 ^b	2.000	126.000	.000
	Roy's Largest Root	70.058	4413.656 ^b	2.000	126.000	.000
PTKP	Pillai's Trace	.993	31.327	8.000	254.000	.000
	Wilks' Lambda	.057	100.346 ^b	8.000	252.000	.000
	Hotelling's Trace	15.637	244.323	8.000	250.000	.000
	Roy's Largest Root	15.580	494.666 ^c	4.000	127.000	.000

a. Design: Intercept + PTKP

b. Exact statistic

c. The statistic is an upper bound on F that yields a lower bound on the significance level.

Levene's Test of Equality of Error Variances^a

	F	df1	df2	Sig.
WPOP	5.420	4	127	.000
PPh21	5.181	4	127	.001

Tests the null hypothesis that the error variance of the dependent variable is equal across groups.

a. Design: Intercept + PTKP

HOMOGENIOUS SUBSETS

WPOP

PTKP		N	Subset				
			1	2	3	4	5
Tukey HSD ^{a,b,c}	13200000	12	34611.50				
	15840000	36		79968.44			
	24300000	36			114401.81		
	36000000	12				143477.92	
	54000000	36					174848.22
	Sig.		1.000	1.000	1.000	1.000	1.000

Means for groups in homogeneous subsets are displayed.

Based on observed means.

The error term is Mean Square(Error) = 136113675.753.

a. Uses Harmonic Mean Sample Size = 20.000.

b. The group sizes are unequal. The harmonic mean of the group sizes is used. Type I error levels are not guaranteed.

c. Alpha = .05.

Tests of Between-Subjects Effects

Source		Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	WPOP	259947748651.849 ^a	4	6.499E+10	477.446	.000
	PPh21	140914154188686800000.000 ^b	4	3.523E+20	7.780	.000
Intercept	WPOP	1.198E+12	1	1.198E+12	8802.816	.000
	PPh21	1.515E+22	1	1.515E+22	334.537	.000
PTKP	WPOP	2.599E+11	4	6.499E+10	477.446	.000
	PPh21	1.409E+21	4	3.523E+20	7.780	.000
Error	WPOP	1.729E+10	127	1.361E+08		
	PPh21	5.751E+21	127	4.528E+19		
Total	WPOP	2.081E+12	132			
	PPh21	2.781E+22	132			
Corrected Total	WPOP	2.772E+11	131			
	PPh21	7.160E+21	131			

a. R Squared = .938 (Adjusted R Squared = .936)

b. R Squared = .197 (Adjusted R Squared = .172)

PPh21

PTKP		N	Subset		
			1	2	3
Tukey HSD ^{a,b,c}	13200000	12	6894189568.50		
	15840000	36	8797516437.92	8797516437.92	
	24300000	36		14192248713.97	14192248713.97
	54000000	36			15039432594.06
	36000000	12			16616041396.75
	Sig.			.898	.089

Means for groups in homogeneous subsets are displayed.

Based on observed means.

The error term is Mean Square(Error) = 45281757704433000000.000.

a. Uses Harmonic Mean Sample Size = 20.000.

b. The group sizes are unequal. The harmonic mean of the group sizes is used. Type I error levels are not guaranteed.

c. Alpha = .05.

POST HOC TEST
Multiple Comparisons

Dependent Variable				Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
							Lower Bound	Upper Bound
WPOP	Tukey HSD	13200000	15840000	-45356.94*	3888.926	.000	-56119.00	-34594.88
			24300000	-79790.31*	3888.926	.000	-90552.37	-69028.25
			36000000	-108866.42*	4762.942	.000	-122047.19	-95685.64
			54000000	-140236.72*	3888.926	.000	-150998.78	-129474.66
		15840000	13200000	45356.94*	3888.926	.000	34594.88	56119.00
			24300000	-34433.36*	2749.886	.000	-42043.29	-26823.44
			36000000	-63509.47*	3888.926	.000	-74271.53	-52747.41
			54000000	-94879.78*	2749.886	.000	-102489.70	-87269.85
		24300000	13200000	79790.31*	3888.926	.000	69028.25	90552.37
			15840000	34433.36*	2749.886	.000	26823.44	42043.29
			36000000	-29076.11*	3888.926	.000	-39838.17	-18314.05
			54000000	-60446.42*	2749.886	.000	-68056.34	-52836.49
		36000000	13200000	108866.42*	4762.942	.000	95685.64	122047.19
			15840000	63509.47*	3888.926	.000	52747.41	74271.53
			24300000	29076.11*	3888.926	.000	18314.05	39838.17
			54000000	-31370.31*	3888.926	.000	-42132.37	-20608.25
	54000000	13200000	140236.72*	3888.926	.000	129474.66	150998.78	
		15840000	94879.78*	2749.886	.000	87269.85	102489.70	
		24300000	60446.42*	2749.886	.000	52836.49	68056.34	
		36000000	31370.31*	3888.926	.000	20608.25	42132.37	
	Bonferroni	13200000	15840000	-45356.94*	3888.926	.000	-56467.24	-34246.65
			24300000	-79790.31*	3888.926	.000	-90900.60	-68680.01
			36000000	-108866.42*	4762.942	.000	-122473.69	-95259.14
			54000000	-140236.72*	3888.926	.000	-151347.01	-129126.43
		15840000	13200000	45356.94*	3888.926	.000	34246.65	56467.24
			24300000	-34433.36*	2749.886	.000	-42289.52	-26577.20
			36000000	-63509.47*	3888.926	.000	-74619.76	-52399.18
			54000000	-94879.78*	2749.886	.000	-102735.94	-87023.62
24300000		13200000	79790.31*	3888.926	.000	68680.01	90900.60	
		15840000	34433.36*	2749.886	.000	26577.20	42289.52	
		36000000	-29076.11*	3888.926	.000	-40186.40	-17965.82	
		54000000	-60446.42*	2749.886	.000	-68302.58	-52590.25	
36000000	13200000	108866.42*	4762.942	.000	95259.14	122473.69		
	15840000	63509.47*	3888.926	.000	52399.18	74619.76		
	24300000	29076.11*	3888.926	.000	17965.82	40186.40		
	54000000	-31370.31*	3888.926	.000	-42480.60	-20260.01		
54000000	13200000	140236.72*	3888.926	.000	129126.43	151347.01		
	15840000	94879.78*	2749.886	.000	87023.62	102735.94		
	24300000	60446.42*	2749.886	.000	52590.25	68302.58		
	36000000	31370.31*	3888.926	.000	20260.01	42480.60		

POST HOC TEST
Multiple Comparisons

Dependent Variable		Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval		
					Lower Bound	Upper Bound	
PPh21	13200000	15840000	-1903326869.42	2243057380.364	.915	-8110675969.86	4304022231.02
		24300000	-7298059145.47*	2243057380.364	.012	-13505408245.91	-1090710045.03
		36000000	-9721851828.25*	2747173022.837	.005	-17324270803.95	-2119432852.55
		54000000	-8145243025.56*	2243057380.364	.004	-14352592126.00	-1937893925.11
	15840000	13200000	1903326869.42	2243057380.364	.915	-4304022231.02	8110675969.86
		24300000	-5394732276.06*	1586081084.246	.008	-9783990918.17	-1005473633.94
		36000000	-7818524958.83*	2243057380.364	.006	-14025874059.27	-1611175858.39
		54000000	-6241916156.14*	1586081084.246	.001	-10631174798.25	-1852657514.02
	24300000	13200000	7298059145.47*	2243057380.364	.012	1090710045.03	13505408245.91
		15840000	5394732276.06*	1586081084.246	.008	1005473633.94	9783990918.17
		36000000	-2423792682.78	2243057380.364	.816	-8631141783.22	3783556417.66
		54000000	-847183880.08	1586081084.246	.984	-5236442522.20	3542074762.03
	36000000	13200000	9721851828.25*	2747173022.837	.005	2119432852.55	17324270803.95
		15840000	7818524958.83*	2243057380.364	.006	1611175858.39	14025874059.27
		24300000	2423792682.78	2243057380.364	.816	-3783556417.66	8631141783.22
		54000000	1576608802.69	2243057380.364	.956	-4630740297.75	7783957903.14
	54000000	13200000	8145243025.56*	2243057380.364	.004	1937893925.11	14352592126.00
		15840000	6241916156.14*	1586081084.246	.001	1852657514.02	10631174798.25
		24300000	847183880.08	1586081084.246	.984	-3542074762.03	5236442522.20
		36000000	-1576608802.69	2243057380.364	.956	-7783957903.14	4630740297.75
	13200000	15840000	-1903326869.42	2243057380.364	1.000	-8311529208.05	4504875469.21
		24300000	-7298059145.47*	2243057380.364	.015	-13706261484.10	-889856806.84
		36000000	-9721851828.25*	2747173022.837	.006	-17570264777.33	-1873438879.17
		54000000	-8145243025.56*	2243057380.364	.004	-14553445364.18	-1737040686.93
	15840000	13200000	1903326869.42	2243057380.364	1.000	-4504875469.21	8311529208.05
		24300000	-5394732276.06*	1586081084.246	.009	-9926015604.92	-863448947.20
		36000000	-7818524958.83*	2243057380.364	.007	-14226727297.46	-1410322620.20
		54000000	-6241916156.14*	1586081084.246	.001	-10773199485.00	-1710632827.28
	24300000	13200000	7298059145.47*	2243057380.364	.015	889856806.84	13706261484.10
		15840000	5394732276.06*	1586081084.246	.009	863448947.20	9926015604.92
		36000000	-2423792682.78	2243057380.364	1.000	-8831995021.41	3984409655.85
		54000000	-847183880.08	1586081084.246	1.000	-5378467208.94	3684099448.78
	36000000	13200000	9721851828.25*	2747173022.837	.006	1873438879.17	17570264777.33
		15840000	7818524958.83*	2243057380.364	.007	1410322620.20	14226727297.46
		24300000	2423792682.78	2243057380.364	1.000	-3984409655.85	8831995021.41
		54000000	1576608802.69	2243057380.364	1.000	-4831593535.93	7984811141.32
54000000	13200000	8145243025.56*	2243057380.364	.004	1737040686.93	14553445364.18	
	15840000	6241916156.14*	1586081084.246	.001	1710632827.28	10773199485.00	
	24300000	847183880.08	1586081084.246	1.000	-3684099448.78	5378467208.94	
	36000000	-1576608802.69	2243057380.364	1.000	-7984811141.32	4831593535.93	

Based on observed means.
The error term is Mean Square(Error) = 4528175770443300000.000.

*. The mean difference is significant at the .05 level.

LAMPIRAN 6

DATA REALISASI PENERIMAAN NEGARA (milyar rupiah)

TAHUN 2008-2018

Sumber Penerimaan		2008 ¹⁾	2009 ¹⁾	2010 ¹⁾	2011 ¹⁾	2012 ¹⁾	2013 ¹⁾	2014 ¹⁾	2015 ¹⁾	2016 ¹⁾	2017 ¹⁾	2018 ²⁾
I.	Penerimaan Dalam Negeri	979,305.00	847,096.00	992,249.00	1,205,346.00	1,332,322.90	1,432,058.60	1,545,456.30	1,496,047.33	1,546,946.60	1,654,746.10	1,897,643.40
	Penerimaan Perpajakan	658,701.00	619,922.00	723,307.00	873,874.00	980,518.10	1,077,306.70	1,146,865.80	1,240,418.86	1,284,970.10	1,343,529.80	1,548,485.00
	Pajak Dalam Negeri	622,359.00	601,252.00	694,392.00	819,752.00	930,861.80	1,029,850.00	1,103,217.60	1,205,478.89	1,249,499.50	1,304,316.30	1,506,436.20
	Pajak Penghasilan	327,498.00	317,615.00	357,045.00	431,122.00	465,069.60	506,442.80	546,180.90	602,308.13	657,162.70	637,859.30	761,200.30
	Pajak Pertambahan Nilai	209,647.00	193,067.00	230,605.00	277,800.00	337,584.60	384,713.50	409,181.60	423,710.82	412,213.50	480,724.60	564,682.40
	Pajak Bumi dan Bangunan	25,354.00	24,270.00	28,581.00	29,893.00	28,968.90	25,304.60	23,476.20	29,250.05	19,443.20	16,770.30	17,433.90
	Bea Perolehan Hak atas Tanah dan Bangunan	5,573	6,465	8,026	-1	0	0	0	0	0	0	0
	Cukai	51,252.00	56,719.00	66,166.00	77,010.00	95,027.90	108,452.00	118,085.50	144,641.30	143,525.00	153,288.10	155,504.80
	Pajak Lainnya	3,035.00	3,116.00	3,969.00	3,928.00	4,210.90	4,937.10	6,293.40	5,568.30	17,154.50	15,672.60	7,614.90
	Pajak Perdagangan Internasional	36,342.00	18,670.00	28,915.00	54,122.00	49,656.30	47,456.60	43,648.10	34,939.97	35,470.70	39,213.60	42,048.80
	Bea Masuk	22,764.00	18,105.00	20,017.00	25,266.00	28,418.40	31,621.30	32,319.10	31,212.82	32,472.10	35,066.20	37,600.40
	Pajak Ekspor	13,578.00	565.00	8,898.00	28,856.00	21,237.90	15,835.40	11,329.00	3,727.15	2,998.60	4,147.40	4,448.40
	Penerimaan Bukan Pajak	320,604.00	227,174.00	268,942.00	331,472.00	351,804.70	354,751.90	398,590.50	255,628.48	261,976.30	311,216.30	349,158.30
	Penerimaan Sumber Daya Alam	224,463.00	138,959.00	168,825.00	213,823.00	225,844.00	226,406.20	240,848.30	100,971.87	64,901.90	111,132.00	169,196.30
	Bagian laba BUMN	29,088.00	26,050.00	30,097.00	28,184.00	30,798.00	34,025.60	40,314.40	37,643.72	37,133.20	43,904.20	44,695.40
	Penerimaan Bukan Pajak Lainnya	63,319.00	53,796.00	59,429.00	69,361.00	73,458.50	69,671.90	87,746.80	81,697.43	117,995.40	108,834.60	91,962.10
	Pendapatan Badan Layanan Umum	3,734.00	8,369.00	10,591.00	20,104.00	21,704.30	24,648.20	29,681.00	35,315.46	41,945.90	47,345.50	43,304.60
II.	Hibah	2,304.00	1,666.60	3,023.00	5,253.90	5,786.70	6,832.50	5,034.50	11,973.04	8,987.70	11,629.80	5,383.20
	Jumlah	981,609.40	848,763.20	995,271.50	1,210,599.70	1,338,109.60	1,438,891.10	1,550,490.80	1,508,020.37	1,555,934.20	1,666,375.90	1,903,026.60

Sumber : Departemen Keuangan

LAMPIRAN 7

Jumlah Penduduk di Jawa Timur

No.	Kabupaten	Jumlah Jiwa
1	Malang	3,298,914
2	Surabaya	2,827,892
3	Jember	2,622,421
4	Kediri	1,859,083
5	Sidoarjo	1,827,064
6	Pasuruan	1,782,306
7	Banyuwangi	1,693,630
8	Blitar	1,373,273
9	Lamongan	1,357,771
10	Probolinggo	1,335,933
11	Bojonegoro	1,313,722
12	Jombang	1,295,960
13	Gresik	1,251,754
14	Mojokerto	1,240,682
15	Tuban	1,189,855
16	Sumenep	1,126,742
17	Lumajang	1,108,060
18	Tulungagung	1,098,557
19	Nganjuk	1,096,944
20	Bangkalan	1,065,620
21	Ponorogo	949,280
22	Madiun	932,456
23	Ngawi	899,495
24	Sampang	844,872
25	Pamekasan	811,330
26	Bondowoso	781,753
27	Trenggalek	736,629
28	Magetan	687,057
29	Situbondo	681,280
30	Pacitan	582,275
31	Batu	203,214

Sumber: Keputusan KPU RI No. 13/PL.01.3-Kpt/03/KPU/I/2018, diolah tahun 2019

LAMPIRAN 8

Luas Wilayah Kabupaten di Jawa Timur

Kabupaten/Kota Se Jawa Timur	Luas Wilayah Menurut Kabupaten/Kota (km ²)
	2016
Jawa Timur	47799.75
Kabupaten Banyuwangi	5782.4
Kabupaten Malang	3530.65
Kabupaten Jember	3092.34
Kabupaten Bojonegoro	2198.79
Kabupaten Sumenep	1998.54
Kabupaten Tuban	1834.15
Kabupaten Lumajang	1790.9
Kabupaten Lamongan	1782.05
Kabupaten Probolinggo	1696.21
Kabupaten Situbondo	1669.87
Kabupaten Bondowoso	1525.97
Kabupaten Pasuruan	1474.02
Kabupaten Pacitan	1389.92
Kabupaten Kediri	1386.05
Kabupaten Blitar	1336.48
Kabupaten Ponorogo	1305.7
Kabupaten Ngawi	1295.98
Kabupaten Sampang	1233.08
Kabupaten Nganjuk	1224.25
Kabupaten Gresik	1191.25
Kabupaten Trenggalek	1147.22
Kabupaten Jombang	1115.09
Kabupaten Tulungagung	1055.65
Kabupaten Madiun	1037.58
Kabupaten Bangkalan	1001.44
Kabupaten Pamekasan	792.24
Kabupaten Mojokerto	717.83
Kabupaten Magetan	688.84
Kabupaten Sidoarjo	634.38
Kota Surabaya	350.54
Kota Malang	145.28
Kota Batu	136.74
Kota Kediri	63.4
Kota Probolinggo	56.67
Kota Pasuruan	35.29
Kota Madiun	33.92
Kota Blitar	32.57
Kota Mojokerto	16.47

Sumber: www.bps.go.id, diolah tahun 2019