

BAB V

PENUTUP

3.1. Kesimpulan

Berdasarkan hasil penelitian dan pembahasan yang telah dilakukan mengenai pengaruh kesadaran wajib pajak, pemahaman perpajakan, dan sanksi pajak terhadap kepatuhan wajib pajak orang pribadi di Kabupaten Sleman yang telah diuraikan pada bab sebelumnya, maka dapat ditarik kesimpulan:

1. Kesadaran wajib pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak orang pribadi di Kabupaten Sleman.
2. Pemahaman perpajakan berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak orang pribadi di Kabupaten Sleman.
3. Sanksi pajak berpengaruh positif dan signifikan terhadap kepatuhan wajib pajak orang pribadi di Kabupaten Sleman.

3.2. Keterbatasan

Penelitian ini mengalami keterbatasan dalam hal pengumpulan data akibat rendahnya tingkat respons responden. Meskipun telah ditetapkan target sebanyak 400 responden, hanya 361 (90%) yang dapat dijangkau. Hal ini disebabkan oleh beberapa faktor, antara lain kekhawatiran responden terhadap kerahasiaan data pribadi dan ketidaktepatan waktu penelitian yang bertepatan dengan masa sibuk pengisian SPT.

3.3. Saran

Berdasarkan penelitian yang telah dilakukan, maka saran yang diberikan untuk peneliti selanjutnya sebagai pertimbangan dalam melakukan penelitian yaitu sebagai berikut:

1. Bagi peneliti selanjutnya diharapkan untuk dapat melakukan penelitian di awal tahun sekitar bulan Januari sampai Maret. Periode ini merupakan waktu yang tepat untuk mengumpulkan data karena banyak Wajib Pajak Orang Pribadi (WPOP) yang sedang aktif mengisi Surat Pemberitahuan Tahunan (SPT).
2. Untuk KPP Pratama Sleman, diharapkan terus meningkatkan kesadaran dan pemahaman wajib pajak melalui edukasi yang berkesinambungan, layanan berbasis teknologi yang ramah pengguna, serta penerapan sanksi yang adil dan transparan. Di sisi lain, Wajib Pajak Orang Pribadi (WPOP) disarankan untuk lebih aktif dalam memahami kewajiban perpajakan dengan memanfaatkan layanan edukasi dan konsultasi yang disediakan oleh KPP serta mematuhi peraturan perpajakan secara konsisten untuk menghindari sanksi.

3.4. Implikasi

Hasil penelitian ini diharapkan dapat berdampak pada meningkatnya tingkat kepatuhan wajib pajak tetap mempertahankan kesadaran wajib pajak, pemahaman perpajakan, dan penerapan sanksi pajak dalam menyampaikan SPT dan membantu wajib pajak saat memenuhi kewajiban perpajakan. Langkah ini penting untuk membangun kepercayaan wajib pajak dan meningkatkan penerimaan negara secara berkelanjutan. Selain itu, temuan ini menegaskan pentingnya kesadaran dan pemahaman pajak dari dalam diri wajib pajak sebagai bagian dari kewajiban hukum

dan kontribusi terhadap pembangunan negara. Dengan patuh pada kewajiban pajak, wajib pajak tidak hanya menghindari risiko sanksi, tetapi juga mendukung terciptanya sistem perpajakan yang efisien dan budaya kesadaran pajak yang berkelanjutan.



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LAMPIRAN



Lampiran 1. Lembar Kuesioner

KUESIONER PENELITIAN

I. Petunjuk Pengisian

1. Sebelum mengisi kuesioner, Bapak/Ibu/Saudara/Saudari dimohon untuk mengisi identitas responden terlebih dahulu.
2. Dalam memberi jawaban dari pernyataan yang diajukan, Bapak/Ibu/Saudara/Saudari diminta untuk memberi *checklist* (✓) pada kolom jawaban sesuai dengan keadaan yang sebenarnya.

Untuk variabel *Tax Amnesty*

I i Ya

II i Tidak

Untuk variabel Kesadaran, Pemahaman, Sanksi Pajak, dan Kepatuhan Pajak, pilihlah jawaban yang disajikan memiliki keterangan sebagai berikut:

1 : Sangat Tidak Setuju (STS)

2 : Tidak Setuju (TS)

3 : Setuju (S)

4 : Sangat Setuju (SS)

II. Identitas Responden

1. Nama Responden :(boleh tidak diisi)
2. Jenis Kelamin :
 - Laki – laki
 - Perempuan
3. Usia :
 - <30 Tahun
 - 30 – 40 Tahun
 - 40 – 50 Tahun

> 50 Tahun

4. Pendidikan Terakhir :

SMP

SMA

Sarjana (S1)

Magister (S2)

Lainnya

5. Jenis Pekerjaan :

PNS

Swasta

Wirausaha

Lainnya

6. Penghasilan Per Tahun :

> 500 Juta – 1 Miliar

1 Miliar – 2 Miliar

2 Miliar – 3 Miliar

3 Miliar – 4,8 Miliar

> 4,8 Miliar

III. Pernyataan

Kesadaran Wajib Pajak (X1)

| Pertanyaan | Skala | | | |
|--|-------|---|----|-----|
| | SS | S | TS | STS |
| Saya menyadari aturan ketentuan perpajakan yang berlaku. | | | | |
| Saya sadar bahwa membayar pajak merupakan kewajiban saya sebagai warga negara. | | | | |

| | | | | |
|--|--|--|--|--|
| Saya menyadari bahwa pajak digunakan untuk kepentingan masyarakat dan negara. | | | | |
| Saya menyadari bahwa membayar pajak harus dilakukan sesuai peraturan perundang – undangan. | | | | |
| Saya menyadari bahwa peraturan perundang-undangan merupakan dasar dalam membayar pajak. | | | | |

Pemahaman Perpajakan (X2)

| Pertanyaan | Skala | | | |
|---|-------|---|----|-----|
| | SS | S | TS | STS |
| Saya memahami tentang ketentuan kewajiban perpajakan yang berlaku. | | | | |
| Saya memahami seluruh peraturan batas waktu pelaporan SPT (Surat Pemberitahuan). | | | | |
| Saya memahami bahwa NPWP merupakan identitas dan wajib dimiliki oleh setiap wajib pajak. | | | | |
| Saya memahami sistem perpajakan di Indonesia yaitu <i>self assessment system</i> yang mengharuskan WP melakukan kewajiban pajaknya sendiri. | | | | |
| Saya memahami bahwa pajak berfungsi untuk membiayai pengeluaran negara. | | | | |
| Saya memahami bahwa saya harus melaporkan SPT saya secara benar, lengkap, dan jelas | | | | |

Sanksi Pajak (X3)

| Pertanyaan | Skala | | | |
|------------|-------|---|----|-----|
| | SS | S | TS | STS |
| | | | | |

| | | | | |
|--|--|--|--|--|
| Saya taat membayar pajak karena tidak ingin dikenakan sanksi pajak. | | | | |
| Saya menghindari kecurangan pajak supaya terhindar sanksi pajak. | | | | |
| Saya menganggap sanksi yang diberikan untuk setiap pelanggaran perpajakan sudah sesuai. | | | | |
| Saya sadar apabila tidak mengisi SPT sesuai kenyataan, maka akan dikenakan sanksi pajak. | | | | |
| Dengan adanya sanksi pajak, membuat saya takut untuk menunggak pajak. | | | | |

Kepatuhan Wajib Pajak Orang Pribadi (Y)

| Pertanyaan | Skala | | | |
|---|-------|---|----|-----|
| | SS | S | TS | STS |
| Saya selalu melaporkan SPT Tahunan tepat waktu. | | | | |
| Saya selalu mengisi SPT Tahunan dengan lengkap. | | | | |
| Saya selalu mengisi SPT Tahunan dengan jujur. | | | | |
| Saya selalu mengisi SPT Tahunan akurat. | | | | |
| Saya selalu mengisi SPT Tahunan sesuai dengan kondisi keuangan saya yang sebenarnya. | | | | |
| Saya selalu menghitung pajak penghasilan yang terutang sebelum dilakukan pemeriksaan. | | | | |
| Saya selalu melaporkan penghasilan saya dengan benar. | | | | |
| Saya selalu membayar pajak penghasilan yang terutang sebelum dilakukan pemeriksaan. | | | | |

Lampiran 2. Surat Pengantar Universitas Atma Jaya Yogyakarta



**FAKULTAS BISNIS
DAN EKONOMIKA**
UNIVERSITAS ATMA JAYA YOGYAKARTA

Nomor: 326/Pen/I
Lamp. : -
Hal : Ijin Penelitian, Permohonan Data

12 Juli 2024

Kepada

Yth. Kepala KPP Pratama Sleman
Jl. Utama Jl. Ring Road Utara No.10, Pugeran, Maguwoharjo, Kec. Depok
Kabupaten Sleman, Daerah Istimewa Yogyakarta 55281

Dengan hormat,

Sehubungan dengan penulisan Skripsi yang berjudul “Pengaruh *Tax Amnesty*, Kesadaran Wajib Pajak, Pemahaman Perpajakan, dan Sanksi Pajak terhadap Kepatuhan Wajib Pajak Orang Pribadi di KPP Pratama Sleman” yang dilakukan oleh mahasiswa kami dengan identitas:

Nama : Gita Intannia Rau
No Mahasiswa/Prodi: 200425471/Akuntansi
No Handphone : 089505824937

Kami mohon Bapak/Ibu berkenan memberikan Ijin Penelitian kepada mahasiswa tersebut untuk mendapatkan data yang diperlukan.

Skripsi yang ditulis oleh mahasiswa ini merupakan karya ilmiah yang memiliki tujuan dan sifat keilmuan. Oleh karenanya tidak akan dipergunakan untuk hal-hal yang merugikan.

Atas perhatian dan bantuannya, kami mengucapkan terima kasih.

Dekan,



Wenefrida Mahestu N. Krisjanti, SE., M.Sc., Ph.D.

Alamat

Kampus III Gedung Bonaventura
Jalan Babarsari 43 Yogyakarta 55281

URL

<https://fbe.uajy.ac.id>

Kontak

Telepon : +62-274-487711 ext. 3120, 3127
Fax : +62-274-485227
Surel : fbe@uajy.ac.id



Lampiran 3. Persetujuan Izin Riset



Fransiska Gita <fransiskagita93@gmail.com>

e-Riset : Persetujuan Izin Riset

2 pesan

Eriset Direktorat Jenderal Pajak <riset@pajak.go.id>
Balas Ke: riset@pajak.go.id
Kepada: fransiskagita93@gmail.com

23 Juli 2024 pukul 11.29



KEMENTERIAN KEUANGAN REPUBLIK INDONESIA DIREKTORAT JENDERAL PAJAK

KANWIL DJP DAERAH ISTIMEWA YOGYAKARTA

JALAN RING ROAD UTARA NO. 10 MAGUWOHARJO, DEPOK, SLEMAN,
YOGYAKARTA 55282
TELEPON 0274-4333951,4333952,4333953; FAKSIMILE 0274-4333954; SITUS
www.pajak.go.id
LAYANAN INFORMASI DAN PENGADUAN KRING PAJAK (021) 1500200;
EMAIL pengaduan@pajak.go.id, informasi@pajak.go.id

Nomor : S-141/RISET/WPJ.23/2024 Yogyakarta , 23 Juli 2024
Sifat : Biasa
Hal : Persetujuan Izin Riset

Yth **Gita Intannia Rau**

Kost De Banua, Jl Tambak Bayan Vi No 8c, Catur Tunggal, Depok, Kab. Sleman, Diy 55281

Sehubungan dengan permohonan izin riset yang Saudara ajukan dengan Nomor Layanan: **04313-2024** pada **17 Juli 2024**, dengan informasi:

NIM : 200425471
Kategori riset : GELAR-S1
Jurusan : Akuntansi
Fakultas : Bisnis Dan Ekonomika
Perguruan Tinggi : Universitas Atma Jaya Yogyakarta
Judul Riset : Pengaruh Tax Amnesty, Kesadaran Wajib Pajak, Pemahaman Perpajakan,
Dan Sanksi Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi Di
Kabupaten Sleman
Izin yang diminta : Data, Kuisioner,

Berdasarkan hasil verifikasi berkas permohonan dan kesediaan unit kerja di Lokasi Riset, dengan ini Saudara diberikan izin untuk melaksanakan Riset pada **KPP Pratama Sleman**, sepanjang data dan/atau informasi yang didapat digunakan untuk keperluan Riset dan tidak melanggar ketentuan Pasal 34 Undang-Undang KUP dan informasi publik yang dikecualikan sebagaimana diatur dalam Undang-Undang Republik Indonesia Nomor 14 Tahun 2008 tentang Keterbukaan Informasi Publik.

Beberapa hal yang perlu Saudara perhatikan:

- 1) Masa berlaku Surat Izin Riset ini adalah: **23 Juli 2024 s/d 22 Januari 2025**;
- 2) Izin Riset dapat diperpanjang paling banyak 3 (tiga) kali, masing-masing berlaku selama 6 (enam) bulan;
- 3) Perpanjangan diajukan sebelum sebelum berakhirnya masa berlaku izin Riset;
- 4) Setelah melaksanakan Riset, Saudara diwajibkan mengirimkan Hasil Riset melalui email ke riset@pajak.go.id;
- 5) Apabila periset tidak mengirimkan hasil riset, maka DJP dapat menghentikan layanan pemberian izin riset kepada periset.

Demikian, agar dapat dipergunakan sebagaimana mestinya.

a.n. Kepala Kanwil
Kepala Bidang Penyuluhan Pelayanan dan
Hubungan Masyarakat

Ttd.

Ramos Irawadi

Lampiran 4. Hasil Kuesioner

Kepatuhan Wajib Pajak Orang Pribadi (Y)

| No. | Kepatuhan Wajib Pajak | | | | | | | | Total Y | Average |
|-----|-----------------------|-------|-------|-------|-------|-------|-------|-------|---------|---------|
| | Y1. 1 | Y1. 2 | Y1. 3 | Y1. 4 | Y1. 5 | Y1. 6 | Y1. 7 | Y1. 8 | | |
| 1 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 2 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 3 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 5 | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 23 | 2.88 |
| 6 | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 17 | 2.13 |
| 7 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 8 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 9 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 10 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 26 | 3.25 |
| 11 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 12 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 31 | 3.88 |
| 13 | 3 | 3 | 3 | 3 | 3 | 2 | 3 | 3 | 23 | 2.88 |
| 14 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 15 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 16 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 28 | 3.50 |
| 17 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 18 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 28 | 3.50 |
| 19 | 4 | 2 | 4 | 3 | 3 | 4 | 3 | 4 | 27 | 3.38 |
| 20 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 28 | 3.50 |
| 21 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 29 | 3.63 |
| 22 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 28 | 3.50 |
| 23 | 4 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 29 | 3.63 |
| 24 | 4 | 3 | 4 | 4 | 4 | 4 | 4 | 3 | 30 | 3.75 |
| 25 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 28 | 3.50 |
| 26 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 26 | 3.25 |
| 27 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 27 | 3.38 |
| 28 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 2 | 26 | 3.25 |
| 29 | 3 | 3 | 3 | 2 | 3 | 2 | 2 | 4 | 22 | 2.75 |
| 30 | 3 | 4 | 1 | 1 | 2 | 1 | 1 | 1 | 14 | 1.75 |
| 31 | 3 | 3 | 3 | 2 | 2 | 3 | 4 | 2 | 22 | 2.75 |
| 32 | 2 | 3 | 2 | 2 | 2 | 3 | 3 | 3 | 20 | 2.50 |
| 33 | 4 | 3 | 3 | 3 | 2 | 3 | 3 | 4 | 25 | 3.13 |
| 34 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 29 | 3.63 |
| 35 | 1 | 3 | 1 | 1 | 2 | 3 | 3 | 4 | 18 | 2.25 |
| 36 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 4 | 30 | 3.75 |

| | | | | | | | | | | |
|-----|---|---|---|---|---|---|---|---|----|------|
| 163 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 25 | 3.13 |
| 164 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 165 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 166 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 167 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 25 | 3.13 |
| 168 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 169 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 170 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 171 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 172 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 173 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 174 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 4 | 26 | 3.25 |
| 175 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 176 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 28 | 3.50 |
| 177 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 178 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 26 | 3.25 |
| 179 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 25 | 3.13 |
| 180 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 181 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 28 | 3.50 |
| 182 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 183 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 184 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 28 | 3.50 |
| 185 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 26 | 3.25 |
| 186 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 27 | 3.38 |
| 187 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 28 | 3.50 |
| 188 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 189 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 190 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 191 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 27 | 3.38 |
| 192 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 193 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 194 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 4 | 28 | 3.50 |
| 195 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 196 | 3 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 28 | 3.50 |
| 197 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 198 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 199 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 200 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 201 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 202 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 26 | 3.25 |
| 203 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 204 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 27 | 3.38 |

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|-----|---|---|---|---|---|---|---|---|----|------|
| 205 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 26 | 3.25 |
| 206 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 27 | 3.38 |
| 207 | 3 | 4 | 4 | 3 | 4 | 4 | 4 | 4 | 30 | 3.75 |
| 208 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 28 | 3.50 |
| 209 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 210 | 3 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 26 | 3.25 |
| 211 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 212 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 213 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 27 | 3.38 |
| 214 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 215 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 26 | 3.25 |
| 216 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 217 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 218 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 32 | 4.00 |
| 219 | 4 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 27 | 3.38 |
| 220 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 27 | 3.38 |
| 221 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 222 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 28 | 3.50 |
| 223 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 26 | 3.25 |
| 224 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 4 | 27 | 3.38 |
| 225 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 3 | 27 | 3.38 |
| 226 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 26 | 3.25 |
| 227 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 28 | 3.50 |
| 228 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 3 | 26 | 3.25 |
| 229 | 3 | 4 | 4 | 4 | 4 | 3 | 4 | 3 | 29 | 3.63 |
| 230 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 28 | 3.50 |
| 231 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 232 | 3 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 25 | 3.13 |
| 233 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 28 | 3.50 |
| 234 | 4 | 3 | 3 | 4 | 3 | 3 | 3 | 4 | 27 | 3.38 |
| 235 | 4 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 29 | 3.63 |
| 236 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 4 | 26 | 3.25 |
| 237 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 28 | 3.50 |
| 238 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 28 | 3.50 |
| 239 | 3 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 27 | 3.38 |
| 240 | 3 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 28 | 3.50 |
| 241 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 3 | 27 | 3.38 |
| 242 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 243 | 4 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 30 | 3.75 |
| 244 | 3 | 4 | 3 | 2 | 3 | 4 | 4 | 4 | 27 | 3.38 |
| 245 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 27 | 3.38 |
| 246 | 2 | 2 | 3 | 1 | 4 | 4 | 3 | 2 | 21 | 2.63 |

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|-----|---|---|---|---|---|---|---|---|----|------|
| 247 | 3 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 27 | 3.38 |
| 248 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 29 | 3.63 |
| 249 | 4 | 4 | 3 | 4 | 3 | 4 | 3 | 4 | 29 | 3.63 |
| 250 | 3 | 1 | 3 | 4 | 4 | 3 | 4 | 3 | 25 | 3.13 |
| 251 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 4 | 26 | 3.25 |
| 252 | 3 | 3 | 4 | 3 | 4 | 3 | 4 | 4 | 28 | 3.50 |
| 253 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 29 | 3.63 |
| 254 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 28 | 3.50 |
| 255 | 3 | 3 | 3 | 4 | 3 | 4 | 4 | 4 | 28 | 3.50 |
| 256 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 4 | 30 | 3.75 |
| 257 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 4 | 31 | 3.88 |
| 258 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 27 | 3.38 |
| 259 | 4 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 27 | 3.38 |
| 260 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 28 | 3.50 |
| 261 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 2 | 29 | 3.63 |
| 262 | 3 | 3 | 3 | 3 | 4 | 4 | 3 | 4 | 27 | 3.38 |
| 263 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 3 | 27 | 3.38 |
| 264 | 3 | 3 | 2 | 2 | 4 | 3 | 3 | 4 | 24 | 3.00 |
| 265 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 3 | 29 | 3.63 |
| 266 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 4 | 29 | 3.63 |
| 267 | 4 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 29 | 3.63 |
| 268 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 4 | 29 | 3.63 |
| 269 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 30 | 3.75 |
| 270 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 3 | 28 | 3.50 |
| 271 | 4 | 2 | 2 | 2 | 3 | 4 | 3 | 3 | 23 | 2.88 |
| 272 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 3 | 27 | 3.38 |
| 273 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 27 | 3.38 |
| 274 | 3 | 1 | 4 | 3 | 3 | 3 | 1 | 2 | 20 | 2.50 |
| 275 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 4 | 29 | 3.63 |
| 276 | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 28 | 3.50 |
| 277 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 28 | 3.50 |
| 278 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 3 | 27 | 3.38 |
| 279 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 28 | 3.50 |
| 280 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 28 | 3.50 |
| 281 | 4 | 2 | 1 | 4 | 4 | 4 | 3 | 2 | 24 | 3.00 |
| 282 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 28 | 3.50 |
| 283 | 4 | 3 | 4 | 2 | 2 | 1 | 1 | 4 | 21 | 2.63 |
| 284 | 4 | 3 | 4 | 3 | 3 | 2 | 4 | 3 | 26 | 3.25 |
| 285 | 3 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 27 | 3.38 |
| 286 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 4 | 29 | 3.63 |
| 287 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 30 | 3.75 |
| 288 | 3 | 4 | 2 | 4 | 2 | 4 | 3 | 4 | 26 | 3.25 |

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|-----|---|---|---|---|---|---|---|---|----|------|
| 289 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 4 | 29 | 3.63 |
| 290 | 3 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 27 | 3.38 |
| 291 | 4 | 4 | 4 | 4 | 4 | 3 | 3 | 3 | 29 | 3.63 |
| 292 | 3 | 3 | 3 | 3 | 4 | 4 | 4 | 4 | 28 | 3.50 |
| 293 | 4 | 4 | 3 | 4 | 3 | 4 | 4 | 2 | 28 | 3.50 |
| 294 | 3 | 3 | 3 | 3 | 3 | 4 | 3 | 3 | 25 | 3.13 |
| 295 | 4 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 28 | 3.50 |
| 296 | 3 | 3 | 2 | 4 | 4 | 3 | 3 | 4 | 26 | 3.25 |
| 297 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 29 | 3.63 |
| 298 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 3 | 26 | 3.25 |
| 299 | 3 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 26 | 3.25 |
| 300 | 4 | 4 | 3 | 3 | 3 | 3 | 3 | 3 | 26 | 3.25 |
| 301 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 3 | 28 | 3.50 |
| 302 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 303 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 3 | 27 | 3.38 |
| 304 | 4 | 4 | 3 | 3 | 3 | 4 | 4 | 3 | 28 | 3.50 |
| 305 | 3 | 4 | 1 | 2 | 1 | 2 | 4 | 3 | 20 | 2.50 |
| 306 | 4 | 4 | 3 | 2 | 1 | 4 | 1 | 2 | 21 | 2.63 |
| 307 | 4 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 29 | 3.63 |
| 308 | 3 | 4 | 3 | 3 | 4 | 4 | 3 | 4 | 28 | 3.50 |
| 309 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 1 | 26 | 3.25 |
| 310 | 4 | 3 | 3 | 3 | 4 | 3 | 3 | 2 | 25 | 3.13 |
| 311 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 28 | 3.50 |
| 312 | 4 | 4 | 1 | 1 | 2 | 3 | 4 | 3 | 22 | 2.75 |
| 313 | 4 | 4 | 3 | 3 | 2 | 1 | 2 | 1 | 20 | 2.50 |
| 314 | 3 | 4 | 3 | 4 | 3 | 2 | 1 | 3 | 23 | 2.88 |
| 315 | 4 | 4 | 3 | 2 | 1 | 2 | 3 | 2 | 21 | 2.63 |
| 316 | 1 | 1 | 2 | 1 | 3 | 3 | 4 | 4 | 19 | 2.38 |
| 317 | 4 | 3 | 4 | 4 | 1 | 2 | 2 | 4 | 24 | 3.00 |
| 318 | 3 | 4 | 4 | 4 | 3 | 3 | 4 | 3 | 28 | 3.50 |
| 319 | 3 | 3 | 3 | 4 | 3 | 4 | 3 | 3 | 26 | 3.25 |
| 320 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 321 | 3 | 2 | 3 | 3 | 2 | 3 | 3 | 2 | 21 | 2.63 |
| 322 | 2 | 3 | 2 | 3 | 3 | 3 | 3 | 2 | 21 | 2.63 |
| 323 | 3 | 2 | 3 | 2 | 2 | 3 | 2 | 3 | 20 | 2.50 |
| 324 | 2 | 3 | 2 | 3 | 2 | 3 | 3 | 3 | 21 | 2.63 |
| 325 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 27 | 3.38 |
| 326 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 4 | 28 | 3.50 |
| 327 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 4 | 29 | 3.63 |
| 328 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 27 | 3.38 |
| 329 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 28 | 3.50 |
| 330 | 3 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 28 | 3.50 |

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|-----------|------|------|------|------|------|------|------|------|----|------|
| 331 | 3 | 4 | 3 | 4 | 4 | 3 | 4 | 3 | 28 | 3.50 |
| 332 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 28 | 3.50 |
| 333 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 3 | 27 | 3.38 |
| 334 | 4 | 3 | 3 | 4 | 3 | 4 | 4 | 3 | 28 | 3.50 |
| 335 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 27 | 3.38 |
| 336 | 3 | 4 | 3 | 3 | 4 | 4 | 4 | 3 | 28 | 3.50 |
| 337 | 3 | 4 | 3 | 4 | 4 | 4 | 3 | 3 | 28 | 3.50 |
| 338 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 28 | 3.50 |
| 339 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 3 | 27 | 3.38 |
| 340 | 3 | 4 | 4 | 4 | 4 | 4 | 4 | 3 | 30 | 3.75 |
| 341 | 3 | 3 | 4 | 4 | 3 | 3 | 3 | 4 | 27 | 3.38 |
| 342 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 28 | 3.50 |
| 343 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 4 | 29 | 3.63 |
| 344 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 28 | 3.50 |
| 345 | 2 | 3 | 4 | 2 | 3 | 2 | 2 | 3 | 21 | 2.63 |
| 346 | 2 | 3 | 3 | 4 | 3 | 3 | 3 | 3 | 24 | 3.00 |
| 347 | 4 | 2 | 3 | 3 | 2 | 4 | 3 | 2 | 23 | 2.88 |
| 348 | 3 | 4 | 4 | 2 | 4 | 3 | 3 | 4 | 27 | 3.38 |
| 349 | 3 | 3 | 4 | 2 | 3 | 2 | 3 | 4 | 24 | 3.00 |
| 350 | 2 | 4 | 4 | 2 | 3 | 3 | 2 | 4 | 24 | 3.00 |
| 351 | 4 | 4 | 2 | 3 | 3 | 2 | 2 | 3 | 23 | 2.88 |
| 352 | 3 | 3 | 3 | 4 | 3 | 3 | 4 | 4 | 27 | 3.38 |
| 353 | 3 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 28 | 3.50 |
| 354 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 28 | 3.50 |
| 355 | 3 | 4 | 4 | 3 | 3 | 4 | 4 | 3 | 28 | 3.50 |
| 356 | 3 | 3 | 4 | 4 | 3 | 4 | 4 | 3 | 28 | 3.50 |
| 357 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 28 | 3.50 |
| 358 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 3 | 28 | 3.50 |
| 359 | 3 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 27 | 3.38 |
| 360 | 4 | 4 | 3 | 3 | 4 | 3 | 3 | 4 | 28 | 3.50 |
| 361 | 3 | 4 | 4 | 3 | 4 | 3 | 3 | 4 | 28 | 3.50 |
| Rata-rata | 3.39 | 3.45 | 3.37 | 3.36 | 3.39 | 3.41 | 3.38 | 3.39 | | |

Kesadaran Wajib Pajak (X1)

| No. | Kesadaran Wajib Pajak | | | | | Total X3 | Average |
|-----|-----------------------|------|------|------|------|----------|---------|
| | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | | |
| 1 | 4 | 4 | 4 | 4 | 4 | 20 | 3.83 |
| 2 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 3 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 4 | 4 | 4 | 4 | 4 | 4 | 20 | 3.83 |

| | | | | | | | |
|----|---|---|---|---|---|----|------|
| 5 | 3 | 3 | 3 | 3 | 3 | 15 | 2.67 |
| 6 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 7 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 8 | 4 | 4 | 3 | 4 | 3 | 18 | 3.67 |
| 9 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 10 | 3 | 3 | 4 | 3 | 3 | 16 | 3.17 |
| 11 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 12 | 3 | 3 | 3 | 4 | 4 | 17 | 3.00 |
| 13 | 3 | 3 | 3 | 3 | 3 | 15 | 2.83 |
| 14 | 4 | 4 | 3 | 3 | 3 | 17 | 3.00 |
| 15 | 3 | 3 | 3 | 3 | 3 | 15 | 3.17 |
| 16 | 3 | 4 | 4 | 3 | 4 | 18 | 3.33 |
| 17 | 3 | 3 | 3 | 4 | 3 | 16 | 3.50 |
| 18 | 3 | 3 | 4 | 3 | 4 | 17 | 3.50 |
| 19 | 4 | 3 | 3 | 4 | 4 | 18 | 3.33 |
| 20 | 3 | 3 | 4 | 3 | 4 | 17 | 3.50 |
| 21 | 4 | 3 | 3 | 4 | 3 | 17 | 3.50 |
| 22 | 4 | 3 | 3 | 4 | 3 | 17 | 3.50 |
| 23 | 3 | 4 | 4 | 3 | 4 | 18 | 3.50 |
| 24 | 4 | 3 | 4 | 4 | 3 | 18 | 3.50 |
| 25 | 3 | 4 | 3 | 4 | 3 | 17 | 3.50 |
| 26 | 3 | 3 | 4 | 3 | 3 | 16 | 3.33 |
| 27 | 4 | 4 | 4 | 4 | 3 | 19 | 3.33 |
| 28 | 3 | 3 | 2 | 4 | 3 | 15 | 3.17 |
| 29 | 2 | 3 | 4 | 3 | 4 | 16 | 2.67 |
| 30 | 3 | 4 | 2 | 3 | 2 | 14 | 3.50 |
| 31 | 4 | 4 | 3 | 3 | 4 | 18 | 3.17 |
| 32 | 4 | 2 | 4 | 4 | 1 | 15 | 2.67 |
| 33 | 3 | 3 | 3 | 3 | 4 | 16 | 3.67 |
| 34 | 2 | 4 | 4 | 2 | 2 | 14 | 3.17 |
| 35 | 4 | 3 | 3 | 3 | 4 | 17 | 3.67 |
| 36 | 4 | 3 | 3 | 3 | 3 | 16 | 3.50 |
| 37 | 3 | 4 | 3 | 4 | 3 | 17 | 3.33 |
| 38 | 3 | 3 | 3 | 4 | 4 | 17 | 3.33 |
| 39 | 3 | 4 | 3 | 4 | 3 | 17 | 3.33 |
| 40 | 3 | 3 | 3 | 3 | 4 | 16 | 3.67 |
| 41 | 4 | 4 | 4 | 4 | 4 | 20 | 3.50 |
| 42 | 4 | 3 | 3 | 4 | 3 | 17 | 3.33 |
| 43 | 3 | 4 | 3 | 3 | 4 | 17 | 3.33 |
| 44 | 3 | 3 | 3 | 4 | 3 | 16 | 4.00 |
| 45 | 3 | 4 | 3 | 4 | 4 | 18 | 3.50 |

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|----|---|---|---|---|---|----|------|
| 46 | 3 | 4 | 4 | 4 | 4 | 19 | 3.67 |
| 47 | 3 | 4 | 3 | 4 | 4 | 18 | 4.00 |
| 48 | 3 | 3 | 3 | 4 | 3 | 16 | 3.50 |
| 49 | 3 | 4 | 4 | 3 | 4 | 18 | 3.67 |
| 50 | 3 | 4 | 3 | 3 | 4 | 17 | 3.50 |
| 51 | 3 | 4 | 3 | 4 | 3 | 17 | 3.50 |
| 52 | 3 | 4 | 4 | 4 | 4 | 19 | 3.67 |
| 53 | 3 | 4 | 3 | 4 | 3 | 17 | 3.33 |
| 54 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 55 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 56 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 57 | 3 | 4 | 3 | 3 | 3 | 16 | 3.50 |
| 58 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 59 | 3 | 3 | 4 | 4 | 3 | 17 | 3.33 |
| 60 | 3 | 3 | 4 | 3 | 3 | 16 | 3.17 |
| 61 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 62 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 63 | 4 | 3 | 4 | 3 | 4 | 18 | 3.67 |
| 64 | 3 | 4 | 4 | 3 | 3 | 17 | 3.33 |
| 65 | 3 | 3 | 4 | 3 | 3 | 16 | 3.33 |
| 66 | 3 | 4 | 3 | 3 | 4 | 17 | 3.50 |
| 67 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 68 | 3 | 4 | 4 | 3 | 4 | 18 | 3.50 |
| 69 | 4 | 3 | 3 | 4 | 3 | 17 | 3.33 |
| 70 | 3 | 4 | 3 | 3 | 4 | 17 | 3.33 |
| 71 | 3 | 3 | 4 | 3 | 3 | 16 | 3.50 |
| 72 | 3 | 4 | 3 | 4 | 3 | 17 | 3.67 |
| 73 | 3 | 3 | 3 | 4 | 4 | 17 | 3.50 |
| 74 | 3 | 4 | 3 | 4 | 4 | 18 | 3.50 |
| 75 | 4 | 3 | 3 | 4 | 4 | 18 | 3.50 |
| 76 | 3 | 4 | 4 | 4 | 4 | 19 | 3.50 |
| 77 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 78 | 4 | 4 | 4 | 4 | 4 | 20 | 3.00 |
| 79 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 80 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 81 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 82 | 4 | 3 | 3 | 4 | 4 | 18 | 3.50 |
| 83 | 3 | 2 | 3 | 3 | 3 | 14 | 3.00 |
| 84 | 3 | 4 | 3 | 4 | 4 | 18 | 3.67 |
| 85 | 3 | 4 | 3 | 4 | 4 | 18 | 3.33 |
| 86 | 4 | 3 | 4 | 3 | 4 | 18 | 3.50 |

| | | | | | | | |
|-----|---|---|---|---|---|----|------|
| 87 | 4 | 3 | 4 | 4 | 3 | 18 | 3.67 |
| 88 | 4 | 3 | 3 | 3 | 4 | 17 | 3.50 |
| 89 | 3 | 4 | 3 | 3 | 3 | 16 | 3.67 |
| 90 | 3 | 4 | 4 | 3 | 4 | 18 | 3.67 |
| 91 | 3 | 4 | 3 | 4 | 4 | 18 | 3.50 |
| 92 | 4 | 3 | 4 | 3 | 4 | 18 | 3.67 |
| 93 | 3 | 4 | 4 | 3 | 4 | 18 | 3.67 |
| 94 | 4 | 3 | 4 | 3 | 4 | 18 | 3.67 |
| 95 | 3 | 4 | 3 | 4 | 4 | 18 | 3.33 |
| 96 | 4 | 4 | 3 | 4 | 3 | 18 | 3.50 |
| 97 | 3 | 4 | 4 | 3 | 4 | 18 | 3.67 |
| 98 | 4 | 3 | 4 | 3 | 4 | 18 | 3.50 |
| 99 | 3 | 4 | 3 | 4 | 3 | 17 | 3.50 |
| 100 | 4 | 3 | 4 | 3 | 4 | 18 | 3.67 |
| 101 | 3 | 4 | 4 | 3 | 4 | 18 | 3.50 |
| 102 | 3 | 4 | 3 | 3 | 4 | 17 | 3.50 |
| 103 | 4 | 3 | 4 | 4 | 3 | 18 | 3.50 |
| 104 | 3 | 3 | 3 | 4 | 4 | 17 | 3.17 |
| 105 | 3 | 4 | 3 | 3 | 3 | 16 | 3.00 |
| 106 | 3 | 3 | 3 | 3 | 3 | 15 | 3.50 |
| 107 | 3 | 4 | 3 | 3 | 3 | 16 | 3.00 |
| 108 | 3 | 4 | 3 | 3 | 3 | 16 | 3.00 |
| 109 | 4 | 3 | 3 | 3 | 3 | 16 | 3.00 |
| 110 | 3 | 3 | 3 | 4 | 3 | 16 | 3.50 |
| 111 | 3 | 3 | 3 | 4 | 3 | 16 | 3.50 |
| 112 | 3 | 3 | 3 | 3 | 3 | 15 | 3.50 |
| 113 | 3 | 4 | 3 | 3 | 3 | 16 | 3.17 |
| 114 | 3 | 3 | 3 | 3 | 3 | 15 | 3.67 |
| 115 | 3 | 3 | 3 | 3 | 3 | 15 | 3.17 |
| 116 | 3 | 3 | 3 | 3 | 3 | 15 | 3.17 |
| 117 | 3 | 4 | 4 | 3 | 4 | 18 | 3.17 |
| 118 | 3 | 3 | 3 | 3 | 3 | 15 | 3.17 |
| 119 | 3 | 3 | 4 | 3 | 4 | 17 | 3.00 |
| 120 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 121 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 122 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 123 | 3 | 3 | 4 | 4 | 4 | 18 | 3.17 |
| 124 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 125 | 3 | 4 | 4 | 4 | 3 | 18 | 3.00 |
| 126 | 3 | 4 | 4 | 4 | 4 | 19 | 3.00 |
| 127 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |

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|-----|---|---|---|---|---|----|------|
| 128 | 3 | 3 | 3 | 3 | 4 | 16 | 3.00 |
| 129 | 3 | 3 | 3 | 3 | 3 | 15 | 3.17 |
| 130 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 131 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 132 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 133 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 134 | 3 | 3 | 3 | 3 | 3 | 15 | 3.50 |
| 135 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 136 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 137 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 138 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 139 | 3 | 3 | 3 | 3 | 3 | 15 | 3.50 |
| 140 | 4 | 3 | 3 | 4 | 3 | 17 | 3.33 |
| 141 | 3 | 4 | 3 | 3 | 3 | 16 | 3.50 |
| 142 | 3 | 3 | 3 | 3 | 3 | 15 | 3.17 |
| 143 | 3 | 3 | 4 | 4 | 4 | 18 | 3.83 |
| 144 | 3 | 3 | 4 | 3 | 3 | 16 | 3.00 |
| 145 | 3 | 4 | 3 | 3 | 3 | 16 | 3.33 |
| 146 | 3 | 3 | 3 | 3 | 3 | 15 | 3.50 |
| 147 | 3 | 3 | 3 | 3 | 3 | 15 | 2.83 |
| 148 | 3 | 3 | 3 | 3 | 4 | 16 | 3.17 |
| 149 | 3 | 3 | 4 | 4 | 3 | 17 | 3.33 |
| 150 | 3 | 3 | 3 | 3 | 3 | 15 | 3.17 |
| 151 | 3 | 4 | 3 | 3 | 4 | 17 | 3.33 |
| 152 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 153 | 3 | 3 | 3 | 3 | 3 | 15 | 3.33 |
| 154 | 3 | 3 | 3 | 4 | 4 | 17 | 3.50 |
| 155 | 3 | 3 | 4 | 4 | 3 | 17 | 4.00 |
| 156 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 157 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 158 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 159 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 160 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 161 | 3 | 3 | 4 | 3 | 3 | 16 | 3.67 |
| 162 | 4 | 3 | 3 | 3 | 3 | 16 | 4.00 |
| 163 | 3 | 3 | 4 | 3 | 4 | 17 | 3.33 |
| 164 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 165 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 166 | 4 | 3 | 3 | 3 | 4 | 17 | 3.67 |
| 167 | 3 | 3 | 3 | 3 | 3 | 15 | 3.17 |
| 168 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |

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| 169 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 170 | 3 | 3 | 3 | 3 | 3 | 15 | 3.17 |
| 171 | 4 | 4 | 4 | 4 | 4 | 20 | 3.33 |
| 172 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 173 | 4 | 3 | 4 | 4 | 4 | 19 | 4.00 |
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| 178 | 3 | 4 | 3 | 3 | 4 | 17 | 3.33 |
| 179 | 3 | 3 | 3 | 3 | 4 | 16 | 3.33 |
| 180 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 181 | 3 | 4 | 4 | 4 | 3 | 18 | 3.00 |
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| 184 | 3 | 3 | 3 | 3 | 3 | 15 | 4.00 |
| 185 | 3 | 3 | 4 | 3 | 3 | 16 | 3.33 |
| 186 | 3 | 4 | 3 | 4 | 3 | 17 | 3.00 |
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| 188 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
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| 194 | 3 | 3 | 3 | 3 | 4 | 16 | 3.33 |
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| 196 | 3 | 3 | 3 | 4 | 4 | 17 | 3.50 |
| 197 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 198 | 4 | 4 | 3 | 3 | 3 | 17 | 3.00 |
| 199 | 4 | 4 | 3 | 4 | 4 | 19 | 3.33 |
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| 202 | 3 | 4 | 3 | 4 | 4 | 18 | 3.00 |
| 203 | 4 | 4 | 4 | 4 | 4 | 20 | 3.67 |
| 204 | 3 | 3 | 3 | 3 | 3 | 15 | 3.33 |
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| 206 | 3 | 4 | 3 | 4 | 4 | 18 | 3.33 |
| 207 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 208 | 4 | 4 | 4 | 4 | 4 | 20 | 3.67 |
| 209 | 3 | 3 | 3 | 4 | 4 | 17 | 3.83 |

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| 210 | 3 | 4 | 4 | 3 | 3 | 17 | 3.33 |
| 211 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
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| 214 | 4 | 4 | 3 | 3 | 3 | 17 | 3.00 |
| 215 | 3 | 3 | 3 | 3 | 4 | 16 | 3.33 |
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| 218 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
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| 220 | 3 | 3 | 4 | 3 | 3 | 16 | 3.17 |
| 221 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 222 | 4 | 3 | 4 | 3 | 3 | 17 | 3.50 |
| 223 | 3 | 3 | 4 | 3 | 4 | 17 | 3.33 |
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| 226 | 3 | 3 | 4 | 3 | 4 | 17 | 3.33 |
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| 229 | 3 | 3 | 3 | 3 | 4 | 16 | 3.33 |
| 230 | 3 | 3 | 4 | 3 | 3 | 16 | 3.33 |
| 231 | 3 | 3 | 4 | 3 | 3 | 16 | 3.17 |
| 232 | 3 | 4 | 3 | 4 | 3 | 17 | 3.33 |
| 233 | 3 | 3 | 3 | 3 | 3 | 15 | 3.33 |
| 234 | 3 | 3 | 3 | 3 | 4 | 16 | 3.50 |
| 235 | 3 | 4 | 3 | 3 | 4 | 17 | 3.33 |
| 236 | 3 | 4 | 3 | 3 | 4 | 17 | 3.33 |
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| 240 | 3 | 4 | 3 | 4 | 4 | 18 | 3.17 |
| 241 | 3 | 4 | 3 | 4 | 3 | 17 | 3.33 |
| 242 | 2 | 3 | 2 | 2 | 2 | 11 | 2.50 |
| 243 | 3 | 3 | 3 | 4 | 3 | 16 | 3.50 |
| 244 | 3 | 4 | 3 | 3 | 4 | 17 | 3.67 |
| 245 | 4 | 4 | 3 | 3 | 3 | 17 | 3.83 |
| 246 | 3 | 3 | 4 | 1 | 4 | 15 | 3.00 |
| 247 | 3 | 4 | 4 | 4 | 3 | 18 | 3.33 |
| 248 | 3 | 4 | 4 | 4 | 4 | 19 | 3.83 |
| 249 | 4 | 4 | 4 | 4 | 3 | 19 | 3.50 |
| 250 | 1 | 3 | 3 | 2 | 4 | 13 | 2.83 |

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| 251 | 3 | 4 | 3 | 4 | 4 | 18 | 3.50 |
| 252 | 3 | 4 | 4 | 3 | 4 | 18 | 3.33 |
| 253 | 3 | 4 | 3 | 3 | 4 | 17 | 3.50 |
| 254 | 1 | 3 | 4 | 3 | 3 | 14 | 3.50 |
| 255 | 3 | 4 | 3 | 3 | 4 | 17 | 3.67 |
| 256 | 3 | 4 | 3 | 4 | 4 | 18 | 3.67 |
| 257 | 3 | 4 | 4 | 4 | 4 | 19 | 3.50 |
| 258 | 3 | 3 | 4 | 4 | 4 | 18 | 3.33 |
| 259 | 3 | 4 | 3 | 4 | 4 | 18 | 3.83 |
| 260 | 3 | 3 | 3 | 3 | 3 | 15 | 3.67 |
| 261 | 1 | 3 | 3 | 2 | 2 | 11 | 3.67 |
| 262 | 3 | 4 | 4 | 3 | 4 | 18 | 3.50 |
| 263 | 3 | 3 | 4 | 4 | 4 | 18 | 3.67 |
| 264 | 2 | 4 | 3 | 3 | 3 | 15 | 3.17 |
| 265 | 3 | 4 | 4 | 4 | 4 | 19 | 3.50 |
| 266 | 3 | 4 | 3 | 4 | 3 | 17 | 3.33 |
| 267 | 3 | 3 | 3 | 3 | 4 | 16 | 3.83 |
| 268 | 3 | 4 | 3 | 4 | 4 | 18 | 3.33 |
| 269 | 3 | 4 | 4 | 4 | 4 | 19 | 3.50 |
| 270 | 3 | 4 | 4 | 4 | 4 | 19 | 3.50 |
| 271 | 1 | 4 | 4 | 4 | 4 | 17 | 3.17 |
| 272 | 4 | 3 | 4 | 3 | 4 | 18 | 3.17 |
| 273 | 3 | 4 | 4 | 4 | 4 | 19 | 3.67 |
| 274 | 3 | 1 | 1 | 4 | 3 | 12 | 3.17 |
| 275 | 2 | 3 | 2 | 3 | 4 | 14 | 3.00 |
| 276 | 3 | 3 | 4 | 4 | 4 | 18 | 3.50 |
| 277 | 3 | 4 | 4 | 3 | 3 | 17 | 3.50 |
| 278 | 3 | 4 | 4 | 4 | 3 | 18 | 3.50 |
| 279 | 4 | 4 | 4 | 3 | 3 | 18 | 3.33 |
| 280 | 4 | 4 | 4 | 4 | 3 | 19 | 3.67 |
| 281 | 3 | 4 | 4 | 3 | 3 | 17 | 2.83 |
| 282 | 3 | 4 | 4 | 3 | 3 | 17 | 3.50 |
| 283 | 3 | 4 | 4 | 3 | 3 | 17 | 3.17 |
| 284 | 3 | 4 | 4 | 2 | 1 | 14 | 3.00 |
| 285 | 2 | 4 | 3 | 3 | 4 | 16 | 3.50 |
| 286 | 3 | 4 | 4 | 3 | 4 | 18 | 3.50 |
| 287 | 3 | 4 | 4 | 3 | 4 | 18 | 3.67 |
| 288 | 3 | 4 | 4 | 1 | 2 | 14 | 2.67 |
| 289 | 3 | 4 | 4 | 3 | 4 | 18 | 3.33 |
| 290 | 3 | 4 | 4 | 3 | 4 | 18 | 3.67 |
| 291 | 4 | 4 | 3 | 4 | 3 | 18 | 3.67 |

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| 292 | 3 | 4 | 3 | 3 | 4 | 17 | 3.67 |
| 293 | 3 | 4 | 4 | 2 | 3 | 16 | 3.50 |
| 294 | 2 | 3 | 4 | 4 | 4 | 17 | 3.00 |
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| 296 | 2 | 4 | 4 | 3 | 2 | 15 | 3.00 |
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| 298 | 3 | 3 | 3 | 4 | 4 | 17 | 3.33 |
| 299 | 3 | 4 | 4 | 3 | 4 | 18 | 3.33 |
| 300 | 1 | 2 | 2 | 3 | 3 | 11 | 2.50 |
| 301 | 4 | 4 | 4 | 3 | 3 | 18 | 3.83 |
| 302 | 3 | 3 | 2 | 2 | 2 | 12 | 2.67 |
| 303 | 3 | 4 | 3 | 3 | 3 | 16 | 3.50 |
| 304 | 4 | 4 | 3 | 4 | 4 | 19 | 3.50 |
| 305 | 3 | 4 | 3 | 1 | 2 | 13 | 2.83 |
| 306 | 4 | 1 | 2 | 3 | 4 | 14 | 2.67 |
| 307 | 3 | 4 | 4 | 3 | 4 | 18 | 3.50 |
| 308 | 3 | 4 | 4 | 3 | 3 | 17 | 3.50 |
| 309 | 3 | 4 | 3 | 2 | 2 | 14 | 3.00 |
| 310 | 3 | 4 | 3 | 2 | 1 | 13 | 2.33 |
| 311 | 4 | 4 | 3 | 4 | 3 | 18 | 3.33 |
| 312 | 4 | 4 | 3 | 2 | 2 | 15 | 3.17 |
| 313 | 3 | 4 | 3 | 1 | 2 | 13 | 3.67 |
| 314 | 4 | 4 | 3 | 1 | 1 | 13 | 2.83 |
| 315 | 3 | 4 | 3 | 2 | 1 | 13 | 2.50 |
| 316 | 3 | 4 | 1 | 2 | 4 | 14 | 2.67 |
| 317 | 4 | 4 | 3 | 1 | 2 | 14 | 2.50 |
| 318 | 3 | 3 | 2 | 2 | 3 | 13 | 2.83 |
| 319 | 3 | 3 | 1 | 1 | 1 | 9 | 2.83 |
| 320 | 3 | 3 | 1 | 2 | 1 | 10 | 2.83 |
| 321 | 3 | 4 | 1 | 4 | 3 | 15 | 2.50 |
| 322 | 2 | 3 | 3 | 3 | 4 | 15 | 2.33 |
| 323 | 2 | 3 | 1 | 3 | 3 | 12 | 2.67 |
| 324 | 2 | 3 | 2 | 2 | 2 | 11 | 2.50 |
| 325 | 3 | 4 | 3 | 2 | 4 | 16 | 3.67 |
| 326 | 4 | 3 | 3 | 4 | 3 | 17 | 3.50 |
| 327 | 3 | 3 | 4 | 3 | 4 | 17 | 3.50 |
| 328 | 4 | 4 | 3 | 4 | 3 | 18 | 3.50 |
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| 330 | 4 | 3 | 4 | 4 | 3 | 18 | 3.50 |
| 331 | 3 | 3 | 4 | 3 | 4 | 17 | 3.50 |
| 332 | 3 | 3 | 4 | 3 | 4 | 17 | 3.67 |

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| 48 | 3 | 4 | 3 | 4 | 4 | 3 | 21 | 3.20 |
| 49 | 3 | 4 | 4 | 4 | 4 | 3 | 22 | 2.80 |
| 50 | 3 | 4 | 3 | 4 | 3 | 4 | 21 | 3.20 |
| 51 | 3 | 4 | 3 | 4 | 3 | 4 | 21 | 3.20 |
| 52 | 4 | 3 | 4 | 3 | 4 | 4 | 22 | 4.00 |
| 53 | 3 | 4 | 3 | 3 | 3 | 4 | 20 | 3.40 |
| 54 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 3.00 |
| 55 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4.00 |
| 56 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4.00 |
| 57 | 4 | 3 | 4 | 3 | 3 | 4 | 21 | 2.80 |
| 58 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 3.00 |
| 59 | 3 | 4 | 3 | 3 | 4 | 3 | 20 | 3.00 |
| 60 | 4 | 3 | 3 | 3 | 3 | 3 | 19 | 3.20 |
| 61 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4.00 |
| 62 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 3.00 |
| 63 | 3 | 4 | 3 | 4 | 4 | 4 | 22 | 2.80 |
| 64 | 3 | 4 | 3 | 3 | 4 | 3 | 20 | 2.60 |
| 65 | 3 | 4 | 3 | 3 | 4 | 3 | 20 | 2.60 |
| 66 | 3 | 4 | 3 | 4 | 3 | 4 | 21 | 2.60 |
| 67 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4.00 |
| 68 | 3 | 4 | 4 | 3 | 3 | 4 | 21 | 2.80 |
| 69 | 3 | 4 | 3 | 3 | 3 | 4 | 20 | 2.40 |
| 70 | 3 | 3 | 4 | 3 | 4 | 3 | 20 | 2.60 |
| 71 | 3 | 3 | 4 | 4 | 3 | 4 | 21 | 2.60 |
| 72 | 4 | 4 | 3 | 3 | 4 | 4 | 22 | 3.40 |
| 73 | 3 | 4 | 3 | 4 | 4 | 3 | 21 | 2.60 |
| 74 | 3 | 3 | 4 | 4 | 3 | 4 | 21 | 2.20 |
| 75 | 3 | 3 | 4 | 4 | 4 | 3 | 21 | 2.60 |
| 76 | 3 | 3 | 4 | 4 | 3 | 4 | 21 | 2.80 |
| 77 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 3.60 |
| 78 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 4.00 |
| 79 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 3.20 |
| 80 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 3.60 |
| 81 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4.00 |
| 82 | 4 | 3 | 4 | 3 | 4 | 3 | 21 | 2.60 |
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| 84 | 4 | 4 | 3 | 4 | 3 | 4 | 22 | 2.60 |
| 85 | 4 | 4 | 3 | 3 | 3 | 3 | 20 | 2.60 |
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| 88 | 4 | 3 | 4 | 3 | 3 | 4 | 21 | 3.00 |

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| 89 | 4 | 3 | 4 | 3 | 4 | 4 | 22 | 3.00 |
| 90 | 3 | 4 | 4 | 3 | 4 | 4 | 22 | 3.00 |
| 91 | 3 | 4 | 3 | 4 | 3 | 4 | 21 | 2.60 |
| 92 | 3 | 3 | 4 | 4 | 4 | 4 | 22 | 2.80 |
| 93 | 3 | 4 | 4 | 4 | 3 | 4 | 22 | 3.20 |
| 94 | 4 | 3 | 4 | 3 | 4 | 4 | 22 | 2.60 |
| 95 | 4 | 3 | 3 | 4 | 3 | 3 | 20 | 2.80 |
| 96 | 3 | 4 | 4 | 3 | 3 | 4 | 21 | 3.20 |
| 97 | 3 | 4 | 4 | 3 | 4 | 4 | 22 | 3.00 |
| 98 | 3 | 4 | 3 | 3 | 4 | 4 | 21 | 2.80 |
| 99 | 4 | 3 | 3 | 4 | 3 | 4 | 21 | 2.40 |
| 100 | 3 | 4 | 4 | 4 | 3 | 4 | 22 | 2.60 |
| 101 | 3 | 4 | 4 | 3 | 4 | 3 | 21 | 2.40 |
| 102 | 3 | 4 | 3 | 4 | 4 | 3 | 21 | 2.60 |
| 103 | 3 | 4 | 3 | 4 | 3 | 4 | 21 | 2.60 |
| 104 | 3 | 4 | 3 | 3 | 3 | 3 | 19 | 2.40 |
| 105 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 3.20 |
| 106 | 4 | 4 | 3 | 4 | 3 | 3 | 21 | 2.40 |
| 107 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 2.80 |
| 108 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 3.00 |
| 109 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 2.80 |
| 110 | 3 | 4 | 4 | 3 | 3 | 4 | 21 | 2.20 |
| 111 | 3 | 4 | 4 | 4 | 3 | 3 | 21 | 2.00 |
| 112 | 4 | 3 | 4 | 3 | 4 | 3 | 21 | 2.60 |
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| 117 | 3 | 3 | 3 | 3 | 4 | 3 | 19 | 3.20 |
| 118 | 3 | 3 | 3 | 4 | 3 | 3 | 19 | 2.60 |
| 119 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 2.40 |
| 120 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4.00 |
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| 125 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 1.40 |
| 126 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 3.00 |
| 127 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 2.40 |
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| 130 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 3.00 |
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| 137 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 2.60 |
| 138 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 2.20 |
| 139 | 3 | 4 | 3 | 4 | 4 | 3 | 21 | 2.20 |
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| 143 | 4 | 4 | 4 | 4 | 4 | 3 | 23 | 3.60 |
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| 170 | 3 | 3 | 3 | 3 | 3 | 4 | 19 | 3.20 |

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| 212 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 3.00 |
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| 218 | 4 | 4 | 4 | 4 | 4 | 4 | 24 | 4.00 |
| 219 | 3 | 4 | 3 | 4 | 4 | 4 | 22 | 3.40 |
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| 221 | 3 | 3 | 3 | 3 | 3 | 3 | 18 | 3.00 |
| 222 | 4 | 3 | 3 | 4 | 4 | 3 | 21 | 3.20 |
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| 225 | 3 | 4 | 3 | 4 | 3 | 3 | 20 | 3.00 |
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| 227 | 3 | 4 | 3 | 3 | 4 | 3 | 20 | 3.60 |
| 228 | 3 | 3 | 3 | 4 | 3 | 3 | 19 | 2.80 |
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| 231 | 3 | 4 | 3 | 3 | 3 | 3 | 19 | 3.00 |
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| 237 | 4 | 3 | 3 | 4 | 4 | 3 | 21 | 2.60 |
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| 240 | 3 | 3 | 4 | 3 | 3 | 3 | 19 | 3.00 |
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| 242 | 2 | 3 | 3 | 2 | 2 | 3 | 15 | 2.20 |
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| 245 | 4 | 4 | 4 | 4 | 3 | 4 | 23 | 3.60 |
| 246 | 3 | 4 | 4 | 3 | 2 | 2 | 18 | 2.60 |
| 247 | 3 | 3 | 4 | 3 | 4 | 3 | 20 | 3.40 |
| 248 | 3 | 4 | 4 | 4 | 4 | 4 | 23 | 3.40 |
| 249 | 4 | 4 | 3 | 3 | 3 | 4 | 21 | 3.20 |
| 250 | 4 | 3 | 2 | 3 | 3 | 2 | 17 | 3.40 |
| 251 | 3 | 3 | 4 | 4 | 4 | 3 | 21 | 3.40 |
| 252 | 3 | 3 | 4 | 4 | 3 | 3 | 20 | 3.20 |

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| 253 | 3 | 3 | 4 | 4 | 3 | 4 | 21 | 3.40 |
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| 255 | 3 | 4 | 4 | 4 | 3 | 4 | 22 | 3.40 |
| 256 | 4 | 4 | 4 | 3 | 4 | 3 | 22 | 3.40 |
| 257 | 4 | 4 | 3 | 4 | 3 | 3 | 21 | 3.60 |
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| 259 | 3 | 4 | 4 | 4 | 4 | 4 | 23 | 3.40 |
| 260 | 4 | 4 | 4 | 4 | 3 | 3 | 22 | 3.40 |
| 261 | 4 | 4 | 4 | 4 | 4 | 2 | 22 | 3.80 |
| 262 | 3 | 4 | 4 | 3 | 4 | 3 | 21 | 3.80 |
| 263 | 4 | 4 | 4 | 3 | 3 | 4 | 22 | 4.00 |
| 264 | 2 | 4 | 4 | 3 | 3 | 3 | 19 | 3.20 |
| 265 | 3 | 3 | 4 | 4 | 3 | 4 | 21 | 3.00 |
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| 267 | 3 | 4 | 4 | 4 | 4 | 4 | 23 | 3.60 |
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| 270 | 4 | 4 | 3 | 4 | 3 | 3 | 21 | 3.60 |
| 271 | 1 | 4 | 4 | 3 | 4 | 3 | 19 | 2.80 |
| 272 | 3 | 3 | 3 | 4 | 3 | 3 | 19 | 3.80 |
| 273 | 3 | 4 | 4 | 3 | 4 | 4 | 22 | 4.00 |
| 274 | 4 | 4 | 4 | 3 | 3 | 1 | 19 | 3.20 |
| 275 | 4 | 3 | 2 | 3 | 3 | 3 | 18 | 3.20 |
| 276 | 4 | 3 | 4 | 3 | 4 | 3 | 21 | 3.60 |
| 277 | 4 | 4 | 3 | 3 | 3 | 4 | 21 | 3.40 |
| 278 | 3 | 3 | 4 | 4 | 3 | 4 | 21 | 3.20 |
| 279 | 4 | 4 | 3 | 3 | 3 | 3 | 20 | 3.60 |
| 280 | 4 | 3 | 4 | 3 | 4 | 4 | 22 | 3.60 |
| 281 | 3 | 3 | 4 | 3 | 2 | 2 | 17 | 3.80 |
| 282 | 3 | 4 | 4 | 3 | 3 | 4 | 21 | 3.40 |
| 283 | 3 | 4 | 4 | 3 | 4 | 1 | 19 | 2.80 |
| 284 | 4 | 3 | 3 | 3 | 4 | 1 | 18 | 3.40 |
| 285 | 3 | 4 | 4 | 3 | 3 | 4 | 21 | 3.80 |
| 286 | 4 | 4 | 3 | 3 | 4 | 3 | 21 | 3.40 |
| 287 | 4 | 4 | 4 | 4 | 3 | 3 | 22 | 3.60 |
| 288 | 4 | 3 | 4 | 2 | 1 | 2 | 16 | 3.60 |
| 289 | 3 | 3 | 3 | 4 | 3 | 4 | 20 | 3.40 |
| 290 | 4 | 4 | 3 | 4 | 3 | 4 | 22 | 3.40 |
| 291 | 4 | 3 | 4 | 4 | 4 | 3 | 22 | 3.80 |
| 292 | 3 | 4 | 3 | 4 | 4 | 4 | 22 | 3.60 |
| 293 | 4 | 4 | 3 | 4 | 2 | 4 | 21 | 3.20 |

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|-----|---|---|---|---|---|---|----|------|
| 294 | 3 | 3 | 4 | 3 | 4 | 1 | 18 | 3.40 |
| 295 | 4 | 4 | 4 | 4 | 3 | 3 | 22 | 3.20 |
| 296 | 3 | 4 | 2 | 3 | 3 | 3 | 18 | 2.80 |
| 297 | 4 | 4 | 3 | 3 | 3 | 4 | 21 | 3.60 |
| 298 | 3 | 4 | 3 | 4 | 3 | 3 | 20 | 3.40 |
| 299 | 4 | 4 | 3 | 3 | 3 | 3 | 20 | 3.80 |
| 300 | 4 | 2 | 2 | 3 | 3 | 1 | 15 | 3.20 |
| 301 | 4 | 4 | 4 | 4 | 3 | 4 | 23 | 3.40 |
| 302 | 3 | 3 | 3 | 2 | 2 | 3 | 16 | 2.00 |
| 303 | 4 | 4 | 3 | 3 | 4 | 3 | 21 | 3.60 |
| 304 | 3 | 4 | 4 | 3 | 4 | 3 | 21 | 3.40 |
| 305 | 4 | 4 | 3 | 3 | 2 | 1 | 17 | 3.60 |
| 306 | 3 | 4 | 2 | 2 | 1 | 4 | 16 | 3.60 |
| 307 | 4 | 4 | 3 | 3 | 4 | 3 | 21 | 3.60 |
| 308 | 4 | 4 | 3 | 3 | 4 | 3 | 21 | 3.60 |
| 309 | 4 | 4 | 3 | 2 | 4 | 1 | 18 | 3.60 |
| 310 | 4 | 3 | 1 | 1 | 2 | 3 | 14 | 3.40 |
| 311 | 3 | 4 | 3 | 3 | 4 | 3 | 20 | 3.40 |
| 312 | 4 | 3 | 4 | 4 | 2 | 2 | 19 | 3.60 |
| 313 | 4 | 4 | 4 | 3 | 4 | 3 | 22 | 2.80 |
| 314 | 4 | 3 | 4 | 2 | 1 | 3 | 17 | 3.00 |
| 315 | 4 | 1 | 2 | 1 | 3 | 4 | 15 | 3.60 |
| 316 | 4 | 3 | 2 | 1 | 2 | 4 | 16 | 3.60 |
| 317 | 4 | 3 | 4 | 2 | 1 | 1 | 15 | 3.60 |
| 318 | 3 | 4 | 3 | 2 | 2 | 3 | 17 | 2.00 |
| 319 | 3 | 4 | 4 | 2 | 1 | 3 | 17 | 1.60 |
| 320 | 3 | 3 | 3 | 3 | 2 | 3 | 17 | 1.60 |
| 321 | 3 | 3 | 3 | 1 | 2 | 3 | 15 | 1.40 |
| 322 | 2 | 3 | 3 | 1 | 2 | 3 | 14 | 3.20 |
| 323 | 2 | 3 | 4 | 2 | 2 | 3 | 16 | 1.60 |
| 324 | 3 | 2 | 3 | 2 | 2 | 3 | 15 | 1.80 |
| 325 | 4 | 3 | 4 | 4 | 3 | 4 | 22 | 3.40 |
| 326 | 4 | 3 | 3 | 4 | 3 | 4 | 21 | 3.40 |
| 327 | 4 | 3 | 4 | 3 | 3 | 4 | 21 | 3.60 |
| 328 | 3 | 4 | 3 | 4 | 4 | 3 | 21 | 3.40 |
| 329 | 3 | 4 | 3 | 3 | 4 | 3 | 20 | 3.60 |
| 330 | 4 | 3 | 4 | 3 | 3 | 4 | 21 | 3.40 |
| 331 | 4 | 3 | 4 | 3 | 3 | 4 | 21 | 3.40 |
| 332 | 3 | 4 | 4 | 3 | 4 | 4 | 22 | 3.40 |
| 333 | 3 | 4 | 3 | 4 | 4 | 3 | 21 | 3.40 |
| 334 | 3 | 4 | 3 | 3 | 4 | 3 | 20 | 3.60 |

| | | | | | | | | |
|-----------|------|------|------|------|------|------|----|------|
| 335 | 4 | 4 | 3 | 4 | 4 | 3 | 22 | 3.60 |
| 336 | 3 | 4 | 4 | 3 | 3 | 4 | 21 | 3.60 |
| 337 | 4 | 4 | 3 | 3 | 3 | 4 | 21 | 3.40 |
| 338 | 4 | 4 | 4 | 4 | 3 | 3 | 22 | 3.60 |
| 339 | 3 | 4 | 4 | 4 | 3 | 3 | 21 | 3.60 |
| 340 | 3 | 4 | 4 | 3 | 4 | 4 | 22 | 3.40 |
| 341 | 3 | 3 | 4 | 4 | 3 | 3 | 20 | 3.60 |
| 342 | 3 | 4 | 4 | 3 | 3 | 4 | 21 | 3.40 |
| 343 | 3 | 4 | 4 | 3 | 4 | 4 | 22 | 3.40 |
| 344 | 3 | 3 | 4 | 4 | 3 | 4 | 21 | 3.60 |
| 345 | 4 | 2 | 2 | 4 | 2 | 3 | 17 | 3.40 |
| 346 | 3 | 4 | 4 | 2 | 2 | 3 | 18 | 2.80 |
| 347 | 2 | 3 | 3 | 4 | 2 | 3 | 17 | 2.80 |
| 348 | 2 | 3 | 3 | 4 | 2 | 3 | 17 | 2.80 |
| 349 | 2 | 3 | 3 | 2 | 4 | 2 | 16 | 2.80 |
| 350 | 2 | 3 | 3 | 2 | 4 | 3 | 17 | 2.60 |
| 351 | 2 | 3 | 3 | 2 | 4 | 3 | 17 | 2.80 |
| 352 | 3 | 3 | 4 | 4 | 3 | 4 | 21 | 3.60 |
| 353 | 3 | 3 | 4 | 4 | 3 | 3 | 20 | 3.80 |
| 354 | 4 | 4 | 3 | 3 | 4 | 4 | 22 | 3.40 |
| 355 | 3 | 3 | 4 | 4 | 3 | 3 | 20 | 3.80 |
| 356 | 3 | 4 | 3 | 4 | 4 | 3 | 21 | 3.40 |
| 357 | 3 | 3 | 4 | 4 | 3 | 4 | 21 | 3.40 |
| 358 | 3 | 4 | 4 | 4 | 3 | 3 | 21 | 3.40 |
| 359 | 3 | 3 | 4 | 4 | 3 | 3 | 20 | 3.60 |
| 360 | 3 | 4 | 4 | 3 | 4 | 3 | 21 | 3.20 |
| 361 | 3 | 4 | 4 | 3 | 3 | 3 | 20 | 3.60 |
| Rata-rata | 3.32 | 3.53 | 3.44 | 3.34 | 3.32 | 3.36 | | |

Sanksi Pajak (X3)

| No. | Sanksi Pajak | | | | | Total X3 | Average |
|-----|--------------|------|------|------|------|----------|---------|
| | X5.1 | X5.2 | X5.3 | X5.4 | X5.5 | | |
| 1 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 2 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 3 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 4 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 5 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 6 | 3 | 2 | 2 | 2 | 2 | 11 | 2.20 |
| 7 | 3 | 3 | 2 | 3 | 3 | 14 | 2.80 |
| 8 | 4 | 4 | 3 | 4 | 4 | 19 | 3.80 |

| | | | | | | | |
|----|---|---|---|---|---|----|------|
| 9 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 10 | 2 | 3 | 3 | 3 | 2 | 13 | 2.60 |
| 11 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 12 | 4 | 4 | 2 | 4 | 3 | 17 | 3.40 |
| 13 | 3 | 3 | 3 | 2 | 3 | 14 | 2.80 |
| 14 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 15 | 3 | 2 | 3 | 3 | 3 | 14 | 2.80 |
| 16 | 4 | 3 | 4 | 3 | 3 | 17 | 3.40 |
| 17 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 18 | 3 | 4 | 4 | 3 | 4 | 18 | 3.60 |
| 19 | 4 | 2 | 4 | 4 | 3 | 17 | 3.40 |
| 20 | 3 | 4 | 3 | 3 | 4 | 17 | 3.40 |
| 21 | 4 | 3 | 4 | 3 | 3 | 17 | 3.40 |
| 22 | 4 | 4 | 4 | 3 | 4 | 19 | 3.80 |
| 23 | 3 | 4 | 4 | 4 | 3 | 18 | 3.60 |
| 24 | 2 | 4 | 4 | 4 | 3 | 17 | 3.40 |
| 25 | 4 | 3 | 4 | 4 | 2 | 17 | 3.40 |
| 26 | 3 | 3 | 3 | 4 | 3 | 16 | 3.20 |
| 27 | 3 | 3 | 4 | 3 | 4 | 17 | 3.40 |
| 28 | 4 | 4 | 3 | 4 | 3 | 18 | 3.60 |
| 29 | 4 | 3 | 2 | 3 | 4 | 16 | 3.20 |
| 30 | 2 | 4 | 4 | 4 | 1 | 15 | 3.00 |
| 31 | 3 | 3 | 4 | 3 | 4 | 17 | 3.40 |
| 32 | 2 | 2 | 3 | 3 | 3 | 13 | 2.60 |
| 33 | 3 | 3 | 4 | 3 | 4 | 17 | 3.40 |
| 34 | 4 | 4 | 4 | 3 | 4 | 19 | 3.80 |
| 35 | 3 | 4 | 3 | 1 | 2 | 13 | 2.60 |
| 36 | 3 | 3 | 3 | 4 | 3 | 16 | 3.20 |
| 37 | 2 | 1 | 3 | 4 | 1 | 11 | 2.20 |
| 38 | 2 | 3 | 2 | 3 | 2 | 12 | 2.40 |
| 39 | 2 | 1 | 4 | 3 | 2 | 12 | 2.40 |
| 40 | 2 | 2 | 3 | 4 | 3 | 14 | 2.80 |
| 41 | 3 | 3 | 4 | 3 | 3 | 16 | 3.20 |
| 42 | 3 | 3 | 4 | 3 | 3 | 16 | 3.20 |
| 43 | 3 | 4 | 3 | 4 | 3 | 17 | 3.40 |
| 44 | 2 | 2 | 3 | 4 | 2 | 13 | 2.60 |
| 45 | 2 | 2 | 4 | 4 | 2 | 14 | 2.80 |
| 46 | 2 | 3 | 4 | 3 | 2 | 14 | 2.80 |
| 47 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 48 | 3 | 4 | 3 | 3 | 3 | 16 | 3.20 |
| 49 | 3 | 2 | 3 | 4 | 2 | 14 | 2.80 |

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|----|---|---|---|---|---|----|------|
| 50 | 3 | 3 | 3 | 4 | 3 | 16 | 3.20 |
| 51 | 3 | 3 | 4 | 3 | 3 | 16 | 3.20 |
| 52 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 53 | 3 | 4 | 3 | 3 | 4 | 17 | 3.40 |
| 54 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 55 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 56 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 57 | 2 | 2 | 4 | 4 | 2 | 14 | 2.80 |
| 58 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 59 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 60 | 3 | 3 | 3 | 4 | 3 | 16 | 3.20 |
| 61 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 62 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 63 | 2 | 2 | 4 | 4 | 2 | 14 | 2.80 |
| 64 | 2 | 2 | 3 | 4 | 2 | 13 | 2.60 |
| 65 | 2 | 2 | 4 | 3 | 2 | 13 | 2.60 |
| 66 | 2 | 2 | 4 | 3 | 2 | 13 | 2.60 |
| 67 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 68 | 2 | 2 | 4 | 4 | 2 | 14 | 2.80 |
| 69 | 2 | 2 | 3 | 3 | 2 | 12 | 2.40 |
| 70 | 2 | 2 | 4 | 3 | 2 | 13 | 2.60 |
| 71 | 2 | 2 | 3 | 4 | 2 | 13 | 2.60 |
| 72 | 3 | 4 | 3 | 4 | 3 | 17 | 3.40 |
| 73 | 2 | 2 | 3 | 4 | 2 | 13 | 2.60 |
| 74 | 1 | 2 | 3 | 3 | 2 | 11 | 2.20 |
| 75 | 2 | 1 | 4 | 4 | 2 | 13 | 2.60 |
| 76 | 2 | 2 | 4 | 4 | 2 | 14 | 2.80 |
| 77 | 4 | 2 | 4 | 4 | 4 | 18 | 3.60 |
| 78 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 79 | 2 | 2 | 4 | 4 | 4 | 16 | 3.20 |
| 80 | 2 | 4 | 4 | 4 | 4 | 18 | 3.60 |
| 81 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 82 | 2 | 2 | 4 | 3 | 2 | 13 | 2.60 |
| 83 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 84 | 2 | 2 | 4 | 3 | 2 | 13 | 2.60 |
| 85 | 2 | 2 | 4 | 3 | 2 | 13 | 2.60 |
| 86 | 2 | 1 | 4 | 4 | 2 | 13 | 2.60 |
| 87 | 3 | 4 | 3 | 4 | 4 | 18 | 3.60 |
| 88 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 89 | 2 | 2 | 4 | 4 | 3 | 15 | 3.00 |
| 90 | 2 | 2 | 4 | 3 | 4 | 15 | 3.00 |

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|-----|---|---|---|---|---|----|------|
| 91 | 2 | 2 | 3 | 3 | 3 | 13 | 2.60 |
| 92 | 2 | 2 | 3 | 4 | 3 | 14 | 2.80 |
| 93 | 3 | 3 | 3 | 4 | 3 | 16 | 3.20 |
| 94 | 2 | 2 | 3 | 3 | 3 | 13 | 2.60 |
| 95 | 2 | 2 | 4 | 3 | 3 | 14 | 2.80 |
| 96 | 3 | 3 | 3 | 4 | 3 | 16 | 3.20 |
| 97 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 98 | 2 | 2 | 3 | 4 | 3 | 14 | 2.80 |
| 99 | 2 | 2 | 3 | 3 | 2 | 12 | 2.40 |
| 100 | 2 | 2 | 4 | 3 | 2 | 13 | 2.60 |
| 101 | 2 | 2 | 3 | 3 | 2 | 12 | 2.40 |
| 102 | 2 | 2 | 3 | 4 | 2 | 13 | 2.60 |
| 103 | 2 | 1 | 3 | 4 | 3 | 13 | 2.60 |
| 104 | 2 | 2 | 2 | 3 | 3 | 12 | 2.40 |
| 105 | 3 | 3 | 4 | 3 | 3 | 16 | 3.20 |
| 106 | 2 | 2 | 2 | 3 | 3 | 12 | 2.40 |
| 107 | 2 | 3 | 3 | 3 | 3 | 14 | 2.80 |
| 108 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 109 | 2 | 3 | 3 | 3 | 3 | 14 | 2.80 |
| 110 | 2 | 1 | 3 | 3 | 2 | 11 | 2.20 |
| 111 | 2 | 2 | 2 | 2 | 2 | 10 | 2.00 |
| 112 | 3 | 2 | 3 | 3 | 2 | 13 | 2.60 |
| 113 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 114 | 2 | 2 | 3 | 3 | 2 | 12 | 2.40 |
| 115 | 2 | 2 | 3 | 3 | 2 | 12 | 2.40 |
| 116 | 2 | 2 | 3 | 3 | 2 | 12 | 2.40 |
| 117 | 3 | 4 | 3 | 3 | 3 | 16 | 3.20 |
| 118 | 2 | 2 | 3 | 3 | 3 | 13 | 2.60 |
| 119 | 2 | 2 | 2 | 4 | 2 | 12 | 2.40 |
| 120 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 121 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 122 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 123 | 2 | 2 | 3 | 4 | 3 | 14 | 2.80 |
| 124 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 125 | 1 | 1 | 2 | 1 | 2 | 7 | 1.40 |
| 126 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 127 | 2 | 2 | 3 | 3 | 2 | 12 | 2.40 |
| 128 | 2 | 2 | 3 | 3 | 2 | 12 | 2.40 |
| 129 | 2 | 2 | 3 | 3 | 2 | 12 | 2.40 |
| 130 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 131 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |

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| 132 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 133 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 134 | 2 | 2 | 4 | 2 | 2 | 12 | 2.40 |
| 135 | 2 | 2 | 3 | 3 | 2 | 12 | 2.40 |
| 136 | 2 | 2 | 2 | 3 | 2 | 11 | 2.20 |
| 137 | 2 | 2 | 3 | 4 | 2 | 13 | 2.60 |
| 138 | 2 | 2 | 2 | 3 | 2 | 11 | 2.20 |
| 139 | 2 | 2 | 2 | 3 | 2 | 11 | 2.20 |
| 140 | 4 | 3 | 4 | 3 | 3 | 17 | 3.40 |
| 141 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 142 | 2 | 2 | 2 | 2 | 2 | 10 | 2.00 |
| 143 | 3 | 4 | 3 | 4 | 4 | 18 | 3.60 |
| 144 | 2 | 2 | 3 | 4 | 2 | 13 | 2.60 |
| 145 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 146 | 2 | 2 | 3 | 3 | 2 | 12 | 2.40 |
| 147 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 148 | 3 | 2 | 3 | 3 | 2 | 13 | 2.60 |
| 149 | 2 | 2 | 2 | 3 | 2 | 11 | 2.20 |
| 150 | 2 | 2 | 2 | 4 | 2 | 12 | 2.40 |
| 151 | 3 | 4 | 4 | 3 | 3 | 17 | 3.40 |
| 152 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 153 | 4 | 4 | 4 | 3 | 3 | 18 | 3.60 |
| 154 | 4 | 4 | 3 | 3 | 3 | 17 | 3.40 |
| 155 | 3 | 3 | 4 | 3 | 3 | 16 | 3.20 |
| 156 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 157 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 158 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 159 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 160 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 161 | 3 | 3 | 4 | 4 | 3 | 17 | 3.40 |
| 162 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 163 | 3 | 3 | 4 | 3 | 3 | 16 | 3.20 |
| 164 | 2 | 2 | 3 | 3 | 2 | 12 | 2.40 |
| 165 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 166 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 167 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 168 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 169 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 170 | 4 | 3 | 3 | 3 | 3 | 16 | 3.20 |
| 171 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 172 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |

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| 173 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 174 | 3 | 3 | 3 | 3 | 4 | 16 | 3.20 |
| 175 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 176 | 2 | 2 | 3 | 4 | 2 | 13 | 2.60 |
| 177 | 3 | 4 | 4 | 4 | 4 | 19 | 3.80 |
| 178 | 3 | 3 | 4 | 4 | 4 | 18 | 3.60 |
| 179 | 2 | 3 | 3 | 3 | 3 | 14 | 2.80 |
| 180 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 181 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 182 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 183 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 184 | 4 | 3 | 4 | 3 | 4 | 18 | 3.60 |
| 185 | 2 | 2 | 3 | 3 | 2 | 12 | 2.40 |
| 186 | 4 | 4 | 3 | 4 | 4 | 19 | 3.80 |
| 187 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 188 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 189 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 190 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 191 | 2 | 2 | 2 | 3 | 2 | 11 | 2.20 |
| 192 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 193 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 194 | 2 | 2 | 3 | 4 | 2 | 13 | 2.60 |
| 195 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 196 | 2 | 2 | 2 | 3 | 2 | 11 | 2.20 |
| 197 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 198 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 199 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 200 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 201 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 202 | 2 | 2 | 3 | 3 | 1 | 11 | 2.20 |
| 203 | 4 | 4 | 3 | 4 | 3 | 18 | 3.60 |
| 204 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 205 | 4 | 4 | 4 | 3 | 3 | 18 | 3.60 |
| 206 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 207 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 208 | 3 | 4 | 3 | 3 | 3 | 16 | 3.20 |
| 209 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 210 | 2 | 2 | 3 | 3 | 3 | 13 | 2.60 |
| 211 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 212 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 213 | 3 | 3 | 4 | 4 | 4 | 18 | 3.60 |

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|-----|---|---|---|---|---|----|------|
| 214 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 215 | 2 | 2 | 2 | 3 | 2 | 11 | 2.20 |
| 216 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 217 | 2 | 2 | 3 | 4 | 2 | 13 | 2.60 |
| 218 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 219 | 4 | 3 | 3 | 3 | 4 | 17 | 3.40 |
| 220 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 221 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 222 | 3 | 3 | 3 | 4 | 3 | 16 | 3.20 |
| 223 | 2 | 2 | 2 | 3 | 2 | 11 | 2.20 |
| 224 | 2 | 2 | 2 | 3 | 2 | 11 | 2.20 |
| 225 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 226 | 3 | 3 | 4 | 4 | 3 | 17 | 3.40 |
| 227 | 4 | 3 | 4 | 4 | 3 | 18 | 3.60 |
| 228 | 3 | 3 | 3 | 3 | 2 | 14 | 2.80 |
| 229 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 230 | 3 | 3 | 4 | 3 | 1 | 14 | 2.80 |
| 231 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 232 | 3 | 2 | 3 | 3 | 3 | 14 | 2.80 |
| 233 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 234 | 3 | 3 | 3 | 3 | 1 | 13 | 2.60 |
| 235 | 2 | 3 | 3 | 4 | 2 | 14 | 2.80 |
| 236 | 3 | 4 | 3 | 3 | 4 | 17 | 3.40 |
| 237 | 2 | 2 | 3 | 4 | 2 | 13 | 2.60 |
| 238 | 2 | 3 | 3 | 4 | 3 | 15 | 3.00 |
| 239 | 2 | 3 | 3 | 4 | 2 | 14 | 2.80 |
| 240 | 2 | 3 | 4 | 3 | 3 | 15 | 3.00 |
| 241 | 2 | 1 | 3 | 3 | 1 | 10 | 2.00 |
| 242 | 2 | 2 | 2 | 3 | 2 | 11 | 2.20 |
| 243 | 4 | 3 | 3 | 3 | 2 | 15 | 3.00 |
| 244 | 3 | 2 | 3 | 4 | 3 | 15 | 3.00 |
| 245 | 4 | 4 | 4 | 3 | 3 | 18 | 3.60 |
| 246 | 2 | 4 | 3 | 3 | 1 | 13 | 2.60 |
| 247 | 3 | 3 | 4 | 3 | 4 | 17 | 3.40 |
| 248 | 2 | 3 | 4 | 4 | 4 | 17 | 3.40 |
| 249 | 3 | 3 | 3 | 4 | 3 | 16 | 3.20 |
| 250 | 4 | 3 | 3 | 4 | 3 | 17 | 3.40 |
| 251 | 4 | 3 | 4 | 4 | 2 | 17 | 3.40 |
| 252 | 3 | 2 | 3 | 4 | 4 | 16 | 3.20 |
| 253 | 3 | 3 | 4 | 4 | 3 | 17 | 3.40 |
| 254 | 4 | 2 | 3 | 4 | 4 | 17 | 3.40 |

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|-----|---|---|---|---|---|----|------|
| 255 | 4 | 3 | 3 | 4 | 3 | 17 | 3.40 |
| 256 | 3 | 3 | 4 | 4 | 3 | 17 | 3.40 |
| 257 | 3 | 4 | 3 | 4 | 4 | 18 | 3.60 |
| 258 | 3 | 3 | 4 | 4 | 4 | 18 | 3.60 |
| 259 | 3 | 3 | 4 | 4 | 3 | 17 | 3.40 |
| 260 | 4 | 3 | 3 | 3 | 4 | 17 | 3.40 |
| 261 | 4 | 4 | 4 | 4 | 3 | 19 | 3.80 |
| 262 | 4 | 4 | 4 | 4 | 3 | 19 | 3.80 |
| 263 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 264 | 4 | 3 | 3 | 3 | 3 | 16 | 3.20 |
| 265 | 3 | 3 | 3 | 3 | 3 | 15 | 3.00 |
| 266 | 4 | 4 | 4 | 3 | 4 | 19 | 3.80 |
| 267 | 4 | 4 | 3 | 4 | 3 | 18 | 3.60 |
| 268 | 3 | 3 | 4 | 4 | 3 | 17 | 3.40 |
| 269 | 3 | 3 | 4 | 3 | 4 | 17 | 3.40 |
| 270 | 3 | 3 | 4 | 4 | 4 | 18 | 3.60 |
| 271 | 2 | 3 | 3 | 3 | 3 | 14 | 2.80 |
| 272 | 4 | 4 | 4 | 4 | 3 | 19 | 3.80 |
| 273 | 4 | 4 | 4 | 4 | 4 | 20 | 4.00 |
| 274 | 3 | 3 | 4 | 3 | 3 | 16 | 3.20 |
| 275 | 3 | 3 | 4 | 3 | 3 | 16 | 3.20 |
| 276 | 3 | 4 | 3 | 4 | 4 | 18 | 3.60 |
| 277 | 4 | 3 | 3 | 4 | 3 | 17 | 3.40 |
| 278 | 3 | 3 | 3 | 3 | 4 | 16 | 3.20 |
| 279 | 4 | 4 | 3 | 3 | 4 | 18 | 3.60 |
| 280 | 4 | 3 | 4 | 4 | 3 | 18 | 3.60 |
| 281 | 4 | 4 | 4 | 4 | 3 | 19 | 3.80 |
| 282 | 4 | 4 | 3 | 3 | 3 | 17 | 3.40 |
| 283 | 4 | 3 | 3 | 2 | 2 | 14 | 2.80 |
| 284 | 4 | 4 | 3 | 3 | 3 | 17 | 3.40 |
| 285 | 4 | 3 | 4 | 4 | 4 | 19 | 3.80 |
| 286 | 4 | 3 | 3 | 4 | 3 | 17 | 3.40 |
| 287 | 3 | 3 | 4 | 4 | 4 | 18 | 3.60 |
| 288 | 4 | 4 | 3 | 4 | 3 | 18 | 3.60 |
| 289 | 3 | 3 | 4 | 4 | 3 | 17 | 3.40 |
| 290 | 4 | 4 | 3 | 3 | 3 | 17 | 3.40 |
| 291 | 4 | 4 | 4 | 4 | 3 | 19 | 3.80 |
| 292 | 2 | 4 | 4 | 4 | 4 | 18 | 3.60 |
| 293 | 4 | 4 | 3 | 2 | 3 | 16 | 3.20 |
| 294 | 4 | 2 | 4 | 3 | 4 | 17 | 3.40 |
| 295 | 3 | 3 | 3 | 4 | 3 | 16 | 3.20 |

| | | | | | | | |
|-----|---|---|---|---|---|----|------|
| 296 | 4 | 3 | 3 | 2 | 2 | 14 | 2.80 |
| 297 | 4 | 4 | 4 | 3 | 3 | 18 | 3.60 |
| 298 | 3 | 3 | 4 | 3 | 4 | 17 | 3.40 |
| 299 | 4 | 3 | 4 | 4 | 4 | 19 | 3.80 |
| 300 | 3 | 3 | 4 | 3 | 3 | 16 | 3.20 |
| 301 | 3 | 3 | 3 | 4 | 4 | 17 | 3.40 |
| 302 | 2 | 2 | 2 | 2 | 2 | 10 | 2.00 |
| 303 | 4 | 4 | 3 | 4 | 3 | 18 | 3.60 |
| 304 | 3 | 4 | 4 | 3 | 3 | 17 | 3.40 |
| 305 | 4 | 3 | 4 | 3 | 4 | 18 | 3.60 |
| 306 | 4 | 4 | 3 | 3 | 4 | 18 | 3.60 |
| 307 | 4 | 4 | 3 | 4 | 3 | 18 | 3.60 |
| 308 | 4 | 4 | 3 | 3 | 4 | 18 | 3.60 |
| 309 | 4 | 4 | 3 | 3 | 4 | 18 | 3.60 |
| 310 | 4 | 3 | 4 | 3 | 3 | 17 | 3.40 |
| 311 | 4 | 3 | 4 | 3 | 3 | 17 | 3.40 |
| 312 | 4 | 3 | 4 | 4 | 3 | 18 | 3.60 |
| 313 | 4 | 3 | 4 | 2 | 1 | 14 | 2.80 |
| 314 | 4 | 4 | 3 | 1 | 3 | 15 | 3.00 |
| 315 | 4 | 3 | 4 | 3 | 4 | 18 | 3.60 |
| 316 | 4 | 3 | 4 | 3 | 4 | 18 | 3.60 |
| 317 | 3 | 4 | 3 | 4 | 4 | 18 | 3.60 |
| 318 | 2 | 2 | 2 | 3 | 1 | 10 | 2.00 |
| 319 | 1 | 1 | 2 | 3 | 1 | 8 | 1.60 |
| 320 | 2 | 1 | 1 | 3 | 1 | 8 | 1.60 |
| 321 | 1 | 1 | 1 | 3 | 1 | 7 | 1.40 |
| 322 | 3 | 3 | 3 | 4 | 3 | 16 | 3.20 |
| 323 | 1 | 1 | 1 | 3 | 2 | 8 | 1.60 |
| 324 | 2 | 2 | 1 | 3 | 1 | 9 | 1.80 |
| 325 | 3 | 3 | 4 | 4 | 3 | 17 | 3.40 |
| 326 | 3 | 3 | 4 | 3 | 4 | 17 | 3.40 |
| 327 | 4 | 3 | 3 | 4 | 4 | 18 | 3.60 |
| 328 | 4 | 3 | 4 | 3 | 3 | 17 | 3.40 |
| 329 | 4 | 4 | 3 | 4 | 3 | 18 | 3.60 |
| 330 | 3 | 4 | 3 | 3 | 4 | 17 | 3.40 |
| 331 | 3 | 4 | 3 | 3 | 4 | 17 | 3.40 |
| 332 | 3 | 4 | 3 | 3 | 4 | 17 | 3.40 |
| 333 | 4 | 3 | 4 | 3 | 3 | 17 | 3.40 |
| 334 | 4 | 4 | 3 | 4 | 3 | 18 | 3.60 |
| 335 | 3 | 4 | 4 | 4 | 3 | 18 | 3.60 |
| 336 | 3 | 4 | 4 | 4 | 3 | 18 | 3.60 |

| | | | | | | | |
|-----------|------|------|------|------|------|----|------|
| 337 | 3 | 3 | 4 | 4 | 3 | 17 | 3.40 |
| 338 | 4 | 3 | 4 | 4 | 3 | 18 | 3.60 |
| 339 | 4 | 3 | 3 | 4 | 4 | 18 | 3.60 |
| 340 | 3 | 3 | 4 | 4 | 3 | 17 | 3.40 |
| 341 | 4 | 4 | 3 | 3 | 4 | 18 | 3.60 |
| 342 | 3 | 4 | 4 | 3 | 3 | 17 | 3.40 |
| 343 | 3 | 3 | 4 | 4 | 3 | 17 | 3.40 |
| 344 | 3 | 4 | 4 | 4 | 3 | 18 | 3.60 |
| 345 | 4 | 4 | 3 | 4 | 2 | 17 | 3.40 |
| 346 | 2 | 3 | 3 | 4 | 2 | 14 | 2.80 |
| 347 | 2 | 3 | 3 | 4 | 2 | 14 | 2.80 |
| 348 | 2 | 3 | 3 | 4 | 2 | 14 | 2.80 |
| 349 | 2 | 3 | 3 | 2 | 4 | 14 | 2.80 |
| 350 | 2 | 3 | 3 | 2 | 3 | 13 | 2.60 |
| 351 | 2 | 3 | 3 | 2 | 4 | 14 | 2.80 |
| 352 | 3 | 3 | 4 | 4 | 4 | 18 | 3.60 |
| 353 | 4 | 4 | 3 | 4 | 4 | 19 | 3.80 |
| 354 | 3 | 3 | 4 | 3 | 4 | 17 | 3.40 |
| 355 | 4 | 4 | 3 | 4 | 4 | 19 | 3.80 |
| 356 | 3 | 3 | 4 | 4 | 3 | 17 | 3.40 |
| 357 | 3 | 3 | 4 | 4 | 3 | 17 | 3.40 |
| 358 | 3 | 4 | 4 | 3 | 3 | 17 | 3.40 |
| 359 | 4 | 4 | 3 | 3 | 4 | 18 | 3.60 |
| 360 | 3 | 3 | 3 | 4 | 3 | 16 | 3.20 |
| 361 | 3 | 4 | 4 | 3 | 4 | 18 | 3.60 |
| Rata-rata | 3.02 | 3.02 | 3.34 | 3.40 | 3.01 | | |

| | | | | | | | | | | |
|--------|---------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| | N | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 361 |
| Y1.5 | Pearson Correlation | .220** | .306** | .357** | .407** | 1 | .358** | .376** | .337** | .674** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 | .000 | .000 | .000 |
| | N | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 361 |
| Y1.6 | Pearson Correlation | .283** | .233** | .271** | .365** | .358** | 1 | .398** | .264** | .628** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | | .000 | .000 | .000 |
| | N | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 361 |
| Y1.7 | Pearson Correlation | .264** | .306** | .275** | .344** | .376** | .398** | 1 | .314** | .652** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | | .000 | .000 |
| | N | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 361 |
| Y1.8 | Pearson Correlation | .203** | .254** | .318** | .314** | .337** | .264** | .314** | 1 | .598** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | | .000 |
| | N | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 361 |
| AVG_Y1 | Pearson Correlation | .574** | .572** | .639** | .696** | .674** | .628** | .652** | .598** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 361 | 361 |

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

Kesadaran Wajib Pajak (X1)

| | | Correlations | | | | | |
|------|---------------------|--------------|--------|--------|--------|--------|--------|
| | | X1.1 | X1.2 | X1.3 | X1.4 | X1.5 | AVG_X1 |
| X1.1 | Pearson Correlation | 1 | .157** | .217** | .339** | .160** | .425** |
| | Sig. (2-tailed) | | .003 | .000 | .000 | .002 | .000 |
| | N | 361 | 361 | 361 | 361 | 361 | 361 |
| X1.2 | Pearson Correlation | .157** | 1 | .300** | .129* | .177** | .324** |
| | Sig. (2-tailed) | .003 | | .000 | .014 | .001 | .000 |

| | | | | | | | | |
|--------|---------------------|--------|--------|--------|--------|--------|--------|--------|
| X2.6 | Pearson Correlation | .140** | .207** | .255** | .297** | .207** | 1 | .194** |
| | Sig. (2-tailed) | .008 | .000 | .000 | .000 | .000 | | .000 |
| | N | 361 | 361 | 361 | 361 | 361 | 361 | 361 |
| AVG_X2 | Pearson Correlation | .494** | .253** | .247** | .319** | .276** | .194** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | .000 | |
| | N | 361 | 361 | 361 | 361 | 361 | 361 | 361 |

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

Sanksi Pajak (X3)

| | | Correlations | | | | | |
|--------|---------------------|--------------|--------|--------|--------|--------|--------|
| | | X3.1 | X3.2 | X3.3 | X3.4 | X3.5 | AVG_X3 |
| X3.1 | Pearson Correlation | 1 | .727** | .425** | .239** | .622** | .838** |
| | Sig. (2-tailed) | | .000 | .000 | .000 | .000 | .000 |
| | N | 361 | 361 | 361 | 361 | 361 | 361 |
| X3.2 | Pearson Correlation | .727** | 1 | .402** | .233** | .641** | .837** |
| | Sig. (2-tailed) | .000 | | .000 | .000 | .000 | .000 |
| | N | 361 | 361 | 361 | 361 | 361 | 361 |
| X3.3 | Pearson Correlation | .425** | .402** | 1 | .345** | .442** | .679** |
| | Sig. (2-tailed) | .000 | .000 | | .000 | .000 | .000 |
| | N | 361 | 361 | 361 | 361 | 361 | 361 |
| X3.4 | Pearson Correlation | .239** | .233** | .345** | 1 | .270** | .513** |
| | Sig. (2-tailed) | .000 | .000 | .000 | | .000 | .000 |
| | N | 361 | 361 | 361 | 361 | 361 | 361 |
| X3.5 | Pearson Correlation | .622** | .641** | .442** | .270** | 1 | .823** |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | | .000 |
| | N | 361 | 361 | 361 | 361 | 361 | 361 |
| AVG_X3 | Pearson Correlation | .838** | .837** | .679** | .513** | .823** | 1 |
| | Sig. (2-tailed) | .000 | .000 | .000 | .000 | .000 | |
| | N | 361 | 361 | 361 | 361 | 361 | 361 |

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

Hasil Uji Reliabilitas

| |
|------------------------|
| Reliability Statistics |
|------------------------|

| | |
|------------------|------------|
| Cronbach's Alpha | N of Items |
| .830 | 24 |

Kesadaran Wajib Pajak (X1)

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .621 | 5 |

Pemahaman Perpajakan (X2)

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .655 | 6 |

Sanksi Pajak (X3)

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .855 | 3 |

Kepatuhan Wajib Pajak (Y)

| Reliability Statistics | |
|------------------------|------------|
| Cronbach's Alpha | N of Items |
| .783 | 8 |

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|--------------------------|-------------------------|
| N | | 361 |
| Normal Parameters ^{a,b} | Mean | 1.4401 |
| | Std. Deviation | 1.47673 |
| | Most Extreme Differences | |
| | Absolute | .166 |
| | Positive | .166 |
| | Negative | -.165 |
| Test Statistic | | .166 |

Asymp. Sig. (2-tailed) .072^c

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

Hasil Uji Multikolinearitas

| Model | | Coefficients ^a | | | | Collinearity Statistics | | |
|-------|------------|-----------------------------|------------|---------------------------|-------|-------------------------|-----------|-------|
| | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Tolerance | VIF |
| | | B | Std. Error | Beta | | | | |
| 1 | (Constant) | 5.534 | 1.076 | | 5.145 | .000 | | |
| | TOTAL_X1 | .442 | .080 | .283 | 5.515 | .000 | .487 | 2.053 |
| | TOTAL_X2 | .601 | .070 | .431 | 8.580 | .000 | .511 | 1.958 |
| | TOTAL_X3 | .213 | .056 | .152 | 3.838 | .000 | .820 | 1.219 |

a. Dependent Variable: TOTAL_Y1

Hasil Uji Heteroskedastisitas

| Model | | Coefficients ^a | | | | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|------|
| | | Unstandardized Coefficients | | Standardized Coefficients | | | |
| | | B | Std. Error | Beta | | | |
| 1 | (Constant) | -1.696 | .893 | | -1.900 | .061 | |
| | TOTAL_X1 | .049 | .056 | .127 | .873 | .385 | |
| | TOTAL_X2 | -.002 | .058 | -.004 | -.027 | .978 | |
| | TOTAL_X3 | .039 | .041 | .107 | .947 | .346 | |

a. Dependent Variable: ABS_RES1

Persamaan Regresi

| Model | | Coefficients ^a | | | | |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
| | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 5.534 | 1.076 | | 5.145 | .000 |
| | TOTAL_X1 | .442 | .080 | .283 | 5.515 | .000 |
| | TOTAL_X2 | .601 | .070 | .431 | 8.580 | .000 |
| | TOTAL_X3 | .213 | .056 | .152 | 3.838 | .000 |

a. Dependent Variable: TOTAL_Y1

Hasil Uji Nilai t

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 5.534 | 1.076 | | 5.145 | .000 |
| | TOTAL_X1 | .442 | .080 | .283 | 5.515 | .000 |
| | TOTAL_X2 | .601 | .070 | .431 | 8.580 | .000 |
| | TOTAL_X3 | .213 | .056 | .152 | 3.838 | .000 |

a. Dependent Variable: TOTAL_Y1

Hasil Uji Nilai f

| ANOVA ^a | | | | | | |
|--------------------|------------|----------------|-----|-------------|---------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 1806.855 | 3 | 602.285 | 140.188 | .000 ^b |
| | Residual | 1533.766 | 357 | 4.296 | | |
| | Total | 3340.620 | 360 | | | |

a. Dependent Variable: TOTAL_Y1

b. Predictors: (Constant), TOTAL_X3, TOTAL_X2, TOTAL_X1

Koefisien Determinasi

| Model Summary ^b | | | | |
|----------------------------|-------------------|----------|-------------------|----------------------------|
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .735 ^a | .541 | .537 | 2.07274 |

a. Predictors: (Constant), TOTAL_X3, TOTAL_X2, TOTAL_X1

b. Dependent Variable: TOTAL_Y1

