The Influence Of Fiscal Services And Reasonableness To Pay Taxes On Taxpayer Compliance For Persons Who Achievements "Doctor" Work (In The Tax Service Office Of North Malang Pratama)

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ABSTRACT:- In order to pay for general expenses and the prosperity of the populace, taxes are people's contributions to the state treasury based on law (which can be enforced) without obtaining reciprocal benefits (counterperformance) that can be objectively shown. Therefore, in order to boost state revenue, individual taxpayer compliance is crucial. This seeks to ascertain the services provided by tax authorities and their willingness to pay taxes on behalf of individual taxpayers who engage in freelancing employment, namely physicians at the North Malang Pratama Tax Service Office.The population used in this research are individual taxpayers who do freelance work, namely doctors registered at the North Malang Pratama Tax Service Office. In this research, purposive sampling was used, namely taking samples based on criteria set by the researcher. From the research results, it was found that tax service variables and willingness to pay taxes had a positive effect on the compliance of individual taxpayers who did free work as doctors. With the results of this research, it is hoped that individual taxpayers who carry out free work as doctors at KPP Pratama North Malang can pay their tax obligations so that they can increase taxpayer compliance.

Keywords: Fiscus Services, Willingness to Pay Taxes, Personal Taxpayer Compliance

I. INTRODUCTION

Although paying taxes is a civic duty, there are still ongoing tax issues. Every year, the number of taxpayers rises, but this is not matched by taxpayer compliance with tax payments; the State suffers greatly as a result.The causes of low taxpayercompliance include the lack of tax socialization provided to the public, the public still perceives tax as a mandatory levy rather than as a role because they feel they have not seen the real benefits for the State and society. Another cause is the services of the tax authorities or tax officers. So far, many taxpayers have a negative perception of the tax apparatus which can be seen in the low level of service to taxpayers. If the quality of the tax service is very good, taxpayers' perceptions of the service will increase.

The willingness to pay taxes, which is defined by regulations, is known as taxpayer compliance. This willingness to pay taxes is used to fund the State's general expenses without the recipient receiving any direct reciprocal services (contra-performance).(Rantung and Adi, 2009).A taxpayer who violates applicable regulations by failing to pay their taxes on time, filing their taxes incorrectly, or failing to report their duties under applicable laws is said to be in non-compliance with the tax code.

Individual taxpayers who carry out business activities or independent work are individuals who carry out business activities and are not bound by any ties with an employer. Individual taxpayers who carry out business activities carry out businesses such as trade, services, industry, etc. Meanwhile, what is meant by independent work is work carried out by individuals who have special skills as an effort to earn income and are not bound by any ties to an employer.

Individual taxpayers who carry out business activities or independent work are more vulnerable to tax violations than individual taxpayers who do not carry out business activities or independent work. This is because they do their own bookkeeping or recording of their business. You can carry out bookkeeping or recording yourself or employ someone who is an expert in accounting. However, most of those who carry out business activities and freelance work think that it would be less efficient if they hired people to do bookkeeping or recording, especially in terms of costs. Thus, the person concerned prefers to carry out bookkeeping or recording themselves, giving rise to the possibility of errors or dishonesty in their tax reporting.

Taxpayers with limited awareness are more likely to fail to file their taxes or to break the relevant tax laws.With the negative attitude of taxpayers by not fulfilling their obligations to pay taxes and responsibility for tax implementation obligations, it is reflected that obligations in the field of taxation lie with members of the taxpayer community. According to its mandate, the governmentin this case, the tax apparatusmust provide direction, conduct research, and oversee the execution of taxpayers' tax duties in accordance with the guidelines

set forth in tax laws and regulations.(Boediono, 2000), awareness is needed from the taxpayers themselves regarding the meaning and benefits of collecting taxes, the public must be aware that the obligation to pay taxes is not for other parties, but to smooth the running of the government which takes care of all the interests of the people.

Theresults of past research on how tax authorities' services affect independent contractors' compliance with individual taxpayer laws. According to HarjantiPuspa Arum (2012) and Kundalini (2016), the services provided by tax authorities have a favorable impact on taxpayer compliance. Murti, Sondakh, and Sabijono (2014) found different results, concluding that the assistance provided by tax authorities had no beneficial influence on individual taxpayer compliance.

The results of previous research on the influence of the willingness to pay taxes on the level of individual taxpayer compliance. Aruan, Sujana, Sulindawati (2017) concluded that individual taxpayer compliance is positively impacted by their willingness to pay taxes. Tjen (2017) presented different data and came to the conclusion that those who freelance are not required to comply with any laws regardless of their willingness to pay taxes.The results of previous research show that there are differences, so it is interesting to examine it again with the dependent variable of taxpayer compliance for individuals who do freelance work. Independent variables tax service and willingness to pay taxes.

Based on the many explanations provided above, researchers are eager to investigate how the services provided by tax authorities and taxpayers' willingness to pay taxes affect individual taxpayers who freelance at the North Malang Pratama Tax Service Office's compliance with the law.by using several variables which are expected to provide knowledge or an overview of the influence of tax authorities' services and the willingness to pay taxes on the compliance of individual taxpayers who carry out freelance work. For this reason the author conducted research entitled: "The Influence of Fiscus Services and Willingness to Pay Taxes on Compulsory Compliance Taxation of Individuals Performing Independent Work as Doctors"

II.   LITERATURE REVIEW

Understanding Tax
RochmatSoemitro's notion of taxation (Mardiasmo, 2009: 1) Taxes are the public's contribution to the state treasury determined by law (which is enforceable) in the absence of contra-performance, or reciprocal services that are directly demonstrable and go toward covering general expenses.

Fiscus Services
Serving others by taking care of or preparing their needs is what is meant by service. Tax officers are the tax officials in the interim. Therefore, tax officers' services can be understood as a means of assisting, supervising, or arranging for all the requirements required by an individual, in this case a taxpayer.(Jatmiko, 2006).
H1: Fiscus services have a positive effect on individual taxpayer compliance

Willingness to Pay Taxes
Will is an internal, conscious impulse that arises from taking into account one's thoughts, feelings, and entire personality and leads to actions aimed at fulfilling specific demands in life. Thus, a person's will is an impulse that arises from contemplation of ideas and feelings and leads to action to accomplish a particular objective. The notion of willingness to pay taxes and the concept of tax are the two subconcepts that make up willingness to pay taxes. The idea of being willing to pay taxes refers to a person's willingness to pay, give up, or trade something in order to acquire goods and services.(Widaningrum, 2007).
H1: Willingness to Pay Taxes has a Positive Influence on Individual Taxpayer Compliance

Individual Taxpayer Compliance Who Performs Independent Work
In the General Indonesian Dictionary, obedience means submitting or complying with teachings or rules. (Eliyani in Jatmiko 2006) states that taxpayer compliance is defined as entering and reporting the required information on time, correctly filling in the amount of tax owed, and paying tax on time without coercive action.
H1: Fiscus Services and Willingness to Pay Taxes have a Positive Influence on Individual Taxpayer Compliance

III.   RESEARCH METHODS
This study employs a direct survey methodology, meaning that data is gathered from participants via a questionnaire. The information collection technique involves creating a list of questions to ask participants and providing a basic explanation of the variables under investigation through comparisons of average sample data or population. This study aims to investigate the tax authorities' services and taxpayers' willingness to pay taxes for independent contractors, specifically physicians registered at KPP Pratama North Malang.

The primary data used in this study came directly from sources that were specifically gathered and had a direct bearing on the issue under investigation. The principal source of data for this study was acquired directly from a chosen group of participants. The responders are freelancers who are individual taxpayers; specifically, they are doctors who are registered with KPP Pratama North Malang. A population is a broad category made up of items or people with specific attributes that are chosen by researchers to be investigated and from which conclusions are subsequently made. The study's sample consisted of 212 individual taxpayers who worked as independent contractors, specifically physicians who were registered with KPP Pratama North Malang.

To calculate the number of samples from a certain population, the Slovin formula is used as follows.

$n = \frac{N}{1 + Ne2}$

n: Sample size

N: Total population

e: Precision level/sampling error tolerance limit

$$n = \frac{212}{212 \ 10\%^2 + 1}$$

$$N = = (\frac{212}{212 \ 0,01 + 1} \frac{212}{3,12} = \mathbf{67,948} \text{rounded to 68})$$

In distributing the questionnaires, the researcher distributed 68 questionnaires and 58 were returned, so the sample used in this research was 58 people.

According to (Sekaran, 2006:136). The sampling technique used to find samples is purposive sampling, namely taking samples based on criteria set by the researcher.

The criteria used for sampling are:

1.   Taxpayers who do independent work are doctors
2.   Doctor taxpayers who have a NPWP

Description of Research Variables
Dependent Variable Y Individual Taxpayer Compliance
The readiness of taxpayers to perform their tax duties in line with existing legislation without the necessity for audits, in-depth investigations, threats, warnings, or the imposition of fines or other administrative or legal repercussions is known as tax compliance. (Santoso 2008)

Independent Variable X1 Fiscus Services
By offering fiscal services, officers can help, supervise, or prepare for all of a person's needsin this case, those of a taxpayer. (Jatmiko, 2006).Taxpayer knowledge and understanding of tax regulations is related to the taxpayer's willingness to determine their behavior in awareness of paying taxes. The higher the knowledge and understanding of taxpayers, the taxpayers can determine their behavior better and in accordance with tax regulations. As public awareness of paying taxes increases, changes or refinements and improvements are needed in the modern administrative system, so that taxpayers do not have a negative perception of tax officers because of the low level of service from tax officers (Zulaikha 2012).

Independent Variable X2 Willingness to Pay Taxes
The purpose of this study's willingness to pay taxes is to prepare respondents for things like tax consultations prior to filing taxes, the paperwork needed to file taxes, information on where and how to file taxes, when taxes are due, and how to set aside money for tax payments. A person's will is an impulse that arises from their ideas and feelings and motivates them to do actions in order to accomplish specific objectives. The notion of willingness to pay taxes and the concept of tax are the two subconcepts that make up willingness to pay taxes. (Widyawati and Nurlis, 2010)

Data analysis technique
The process of reducing data to a format that is simple to read, comprehend, and interpret is known as data analysis.The data analyzed is data resulting from a field research survey approach and library research, then the researcher carries out analysis to draw conclusions. To analyze the data in this research, statistical methods are used which are effective and efficient data analysis methods in research. The statistical methods used are methods that are relevant to the research being conducted. The method of collecting data in this research is using a questionnaire, so the quality of the questionnaire, seriousness in answering the questionnaire and situational factors are things that must be considered. For the data testing tool in this research, the researcher used the data analysis technique used in testing the hypothesis of this research, namely by using Multiple Regression Analysis.

Technik Instrument Testing

The purpose of testing research instruments is to evaluate their validity and dependability. The experiments that were conducted were:

1)   Validity test

Validity test is whether data can be trusted to be true and correspond to reality. According to Sugiyono (2010: 172), Validity refers to the ability of the instrument to measure what needs to be measured. Valid indicates the degree of agreement between data that can be obtained by researchers and data that actually occurs on the item. The validity test in this study compares each item's score to the overall score, which is the sum of the scores for all the items. This research is a non-test instrument, so to measure the instrument it is sufficient to meet construct validity. Item analysis is used to test the validity of each item by comparing its score to the total score, which is the sum of the scores of all the items. The Product Moment correlation methodology from Pearson, which has the following formula, was the method utilized in this study to assess the validity of the findings:

$$r_{xy} = \frac{N \sum XY - (\sum X)(\sum Y)}{\sqrt{\{N \sum X 2 - (\sum X)^2\}\{N \sum Y 2 - (\sum Y)^2\}}}$$

Information:

XY   : Correlation Coefficient between X and Y

N   : Number of Subjects

$\sum XY$: The sum of the products of the X and Y values

$\sum X$: Number of X values

$\sum Y$: Number of Y values

$\sum X2$: The sum of the squares of the X values

$\sum Y2$: The sum of the squares of the Y values

2)   Reliability Test

Dependability demonstrates the questionnaire's dependability, which serves as a construct indicator. The reliability test's objective is to gauge the research instrument's dependability. A questionnaire is said to be reliable if it is consistent over time. So if the measurements are taken by different people and at different times the results are still the same.

Multiple Linear Regression Analysis

The purpose of this study is to ascertain the degree to which the independent variablesnamely: Fiscus Services (X1) and Willingness to Pay Taxes (X2), have on the dependent variable, namely: Compliance with individual taxpayers who do work, namely doctors (Y). The multiple linear regression equation is:

Y = α + b1X1 + b2X2

Information:

Y   : Dependent variable (Kindividual taxpayer compliance)

a   : Constant

b1   : Regression coefficientFiscus Services

b2   : Regression coefficientWillingness to Pay Taxes

X1   : VariableFiscus Services

X2   : VariableWillingness to Pay Taxes

Classic assumption test

A statistical prerequisite for multiple regression analysis based on ordinary least squares is the classical assumption test. The assumptions of normality, multicollinearity, and heteroscedasticity will be examined in this instance.

1)   Normality test

The normality test is used to ascertain whether or not the independent and dependent variables have a normal distribution.A robust regression model can be identified by a normal or nearly normal data distribution.The following is the basis for decision-making: The residual value is normally distributed if the significance value is greater than 0.05, and not normally distributed if it is less than 0.05.

2)   Multicollinearity Test

The purpose of this test was to see if the independent variables and the regression model could be determined to be correlated. A significant correlation could indicate a multicollinearity problem with the regression model.According to Ghozali (2011:86), a regression model with no multicollinearity should have a VIF

(Variance Influence Factor) value of less than 10 and a value that is close to 1. The following is the basis for decision-making:

Multicollinearity does not exist if the tolerance value is greater than 0.10, but it does occur if the tolerance value is less than 0.10.

Multicollinearity does not occur if the VIF value is less than 10.00, but it does arise if the value is greater than 10.00.

3) Heteroscedasticity Test

The purpose of the heteroscedasticity test is to determine if the residuals or other observations show an inequality of variance in the regression model. Gozalali (2011), p. 39. The following is the basis for decision-making: Heteroscedasticity does not occur if the significance value is greater than 0.05, but it does occur if the value is less than 0.05.

F test

The purpose of this test was to ascertain whether the independent factors had a substantial impact on the dependent variable concurrently or jointly Djarwanto and Pangestu (2008:42). By hypothesis:

H0: $\beta = 0$, meaning that there is no influence between the independent variables simultaneously on the performance of the production department. Ha: $\beta > 0$, meaning that there is an influence between the independent variables simultaneously on the compliance of individual taxpayers who do free work as doctors.

$$F = \frac{R^2(n-(K-1)}{(1-R)(K)}$$

Information:

F : Price F regression line
R : Multiple correlation coefficient
K : Number of independent variables
n : Number of samples

The significance level (α) used is 5%, F distribution with degrees of freedom (k and nk). Test criteria:

BIf F count $\leq$ F table then H0 is accepted, meaning that the independent variables simultaneously or at the same time do not influence the dependent variable significantly. If F count > F table then H0 is rejected, meaning that the independent variables simultaneously or together influence the dependent variable significantly.

Coefficient of Determination

The viability of the research project is evaluated using the coefficient of determination, which looks at how the independent variable affects the dependent variable. The coefficient of determination (R^2) is used to calculate the percentage of the fluctuation in the dependent variable that can be explained by the variation in the independent variable. The R^2 value has a range of 0 to 1. If the R^2 value is close to 0, then the independent variable can explain very little variance in the dependent variable. Should the computation reveal that the R^2 value is zero, then suggests that the independent variable is unable to explain the dependent variable. According to Nugroho (2005:74), when analyzing the coefficient of determination in multiple linear regression, it is advisable to utilize an adjusted R square, also known as written adjusted R square, since it accounts for the number of independent variables, which is one (1) when using R square and one (1) when it exceeds 1 (one) when using adjusted R square.

T test

By identifying the statistical formula to be tested, individual testing (t-test) is a partial testing method for regression coefficients. The t test is used to determine whether or not a variable partially has a real effect. To carry out a t test there are several steps required, namely:

a) Determining Hypothesis

The independent variable has no real effect if the coefficient value is equal to zero, while the independent variable will have a real effect if the coefficient value is not equal to zero. The complete hypothesis is:

H0 = b1 ; b2 = 0
Ha = b1 ; b2 $\neq$ 0

t count = $\frac{bi}{sei}$

b) Determining the Level of Significance

The level of significance in this study is 0.05 (5%) with a confidence level of 0.95 (95%)

c) Determine the t-count and t-table values

The calculated t-value with coefficients b1 and b2 is formulated as follows:

t count = $\frac{bi}{sei}$

Note: Sei bi = regression coefficient = standard error.

d) Withdraw Decision

Ho is rejected and Ha is accepted if tcount ≥ ttable

Ho is accepted and Ha is rejected if tcount ≤ ttable

e)   Draw a conclusion

In the event that Ho is approved and Ha is denied, it can be said that individual taxpayers who perform pro bono work as doctors are not affected in any way by the tax service or their willingness to pay some taxes. If Ho is turned down and Ha is approved, it may be said that the assistance provided by tax authorities and one's readiness to pay taxes have some influence on the compliance of individual taxpayers who provide free medical care.

IV.   RESULTS AND DISCUSSION

The Pruduct Moment correlation value (r count) between each item and the overall score was found during the validity test analysis of this study, using (n) = 30 and a significance threshold of (α) = 5%. Based on this, the r table was obtained of 0.361. A statement item is declared valid if r count > r table, whereas if r count < r table then it is declared invalid.

Validity Test Results

Variable	Items	r count	r table	Information
Fiscus Services (X1)	X1.1	0.634	0.361	Valid
	X1.2	0.812	0.361	Valid
	X1.3	0.895	0.361	Valid
	X1.4	0.674	0.361	Valid
	X1.5	0.793	0.361	Valid
	X1.6	0.766	0.361	Valid
Willingness to Pay Taxes (X2)	X2.1	0,815	0,361	Valid
	X2.2	0.807	0,361	Valid
	X2.3	0.870	0,361	Valid
	X2.4	0.627	0,361	Valid
	X2.5	0.766	0,361	Valid
	X2.6	0.721	0,361	Valid
	X2.7	0.883	0,361	Valid
	X2.8	0.899	0,361	Valid
Taxpayer Compliance OP who Performs Free Work (Doctor) (Y)	Y1.1	0.612	0,361	Valid
	Y1.2	0.794	0,361	Valid
	Y1.3	0.791	0,361	Valid
	Y1.4	0.775	0,361	Valid
	Y1.5	0.753	0,361	Valid
	Y1.6	0.759	0,361	Valid

Source: Primary data processed 2019

Testing for instrument dependability was done using the Cronbach's Alpha value. A significance level of 5% was used for the significance test.

Reliability Test Results

No	Variable	Alpha Coefficient	Information
1	X1 Fiscus services	0.854	Reliable
2	X2 Willingness to pay taxes	0.913	Reliable
3	Y Individual taxpayer compliance doing work (Doctor)	0.830	Reliable

Source: Primary data processed 2019

Classic Assumption Test Results

Classical assumption testing is performed to guarantee that the analysis's conclusions meet the blue criteria, or the best linear, unbiased estimator. This classic assumption test consists of the multicollinearity, heteroscedasticity, and data normalcy tests. However, because the data used were cross-sectional data, the autocorrelation test was not run.

1.   Normality test

Finding out if the residual variable has a normal distribution or not is the goal of the normality test (Ghozali, 2013: 160). The Kolmogorov-Smirnov non-parametric statistical test is used in this examination. If Asymp. Sig is more than α (0.05), the residuals have a normal distribution.

Normality Test Results

		Unstandardized Residuals
N		58
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	1.99920294
Most Extreme Differences	Absolute	,149
	Positive	,149
	negative	-.141
Kolmogorov-Smirnov Z		1,132
Asymp. Sig. (2-tailed)		,154

Source: Primary data processed 2019

2. Multicollinearity Test

Finding out if there is any correlation between the independent variables in the regression model is the goal of the multicollinearity test. A proper regression model should not include any associations between the independent variables. The multicollinearity test findings are displayed in the variance inflation factor (VIF) value and tolerance value. If the tolerance value is greater than 10% or the VIF is less than 10%, the regression model is not multicollinear. (Ghozali, 2013: 105).

Results Multicollinearity Test

| Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	1,425	2,423		,588	,599		
Fiscus Services (X1)	,322	.113	,305	2,842	,006	,575	1,740
Willingness to Pay Taxes (X2)	,445	,084	,565	5,276	,000	,575	1,740

Source: Data processed in 2019

3. Heteroscedasticity Test

The Heteroscedasticity Test seeks to determine if there is variance inequality between the residuals of different observations in the regression model. Regression models free of heteroscedasticity are considered to be of high quality. The subsequent scatterplot graph displays the heteroscedasticity test findings.

Heteroscedasticity Test Results

Scatterplots

Dependent Variable: WP Compliance OP Doing Independent Work (Doctor) (Y)
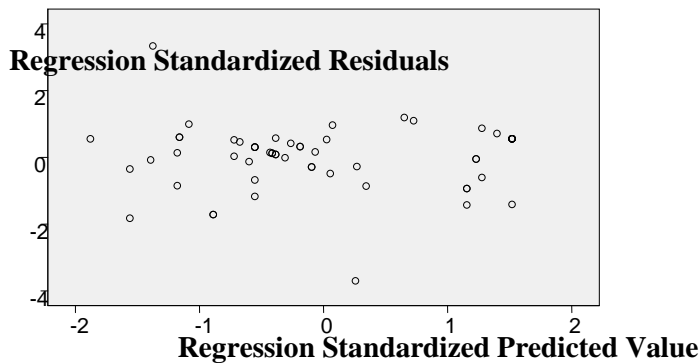
F test

      The F test was carried out to see whether or not there was an influence of the independent variables (Fiscus Services and Willingness to Pay Taxes) on the dependent variable (Taxpayer Compliance of Individuals Who Work Independently as Doctors) together.

F Test Results
ANOVA (b)

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	399,785	2	199,893	48,258	,000 (a)
	Residual	227,818	55	4,142		
	Total	627,603	57			

Source: Primary Data Processed 2019

Based on table 4.10, the F test results show that the calculated F is 48.258. Based on the F table with a significance level (α) = 5%, it is known that the F table with df1 = k = 2 and df2 = nk = 58-2 = 56. So the F table (df1) and (df2) = 3.16. So that F count > F table (48.258>3.16) with a significance level of 5%, a significance value of 0.00<0.05 is obtained, meaning that this shows that tax service (X1) and willingness to pay taxes (X2) simultaneously influence positive towards taxpayer compliance of individuals who do freelance work, namely doctors (Y).

Coefficient of Determination ((R2)

      The multiple regression results' coefficient of determination indicates the degree to which the independent variables—fiscus services and desire to pay taxes—have an impact on the dependent variable, which is individual taxpayer compliance who performs pro bono work as a doctor.

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,798(a)	,637	,624	2,035

Source: Primary Data processed 2019

      The coefficient of determination (R Square) yields a value of 0.637 based on the above table. This indicates that the independent factors (fiscus services and desire to pay taxes) account for 63.7% of the compliance of individual taxpayers who work freelance, i.e., doctors, while other variables account for the remaining 36.3%. Based on this proportion, it may be concluded that an additional 36.3% of individual factors exist, which can be described by variables not included in this research model.

t Test (Hypothesis Testing)

The t test was used to determine whether financial services and the desire to pay taxes had any effect at all on the dependent variable, which is the compliance of individual taxpayers, particularly doctors who work freelance.

t Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
	B	Std. Error	Beta		
(Constant)	1,425	2,243		,588	. 599
Fiscus Services (X1)	,322	.113	,305	2,842	,006
Willingness to Pay Taxes (X2)	,445	,084	,565	5,276	,000

Source: Primary Data Processed 2019

The t test results were obtained by comparing the calculated t value obtained from table 4.12, with a significance rate (α) = 0.05 and degree (df) = nk-1 = 58-2-1 = 55. With these provisions, a ttable of 1,673 is obtained. Based on the provisions above, the ttable for the first hypothesis is: (2.842>1.673 with a significance level of 0.006<0.05), so it can be concluded that tax authorities' services (X1) have a positive effect on individual taxpayer compliance who do freelance work, namely doctors. Meanwhile for the second hypothesis y`1   1that is: (5,276>1.673 with a significance level of 0.000<0.05), so it can be concluded that the Willingness to Pay Taxes (X2) has a positive effect on the compliance of individual taxpayers who do freelance work, namely doctors.

V.   DISCUSSION

This study aims to explore the effects of Taxpayer Compliance (X2) and Fiscus Services (X1) on the tax filing compliance of independent contractors, particularly physicians (Y). The following is a discussion of the research findings based on the analysis's findings:

The Influence of Fiscus Services on Individual Taxpayer Compliance Who Do Free Work as Doctors

The tax service variable (X1) on the compliance of individual taxpayers who perform freelance work (Y) obtained a t value = 2.842 and a t table value of 1.673, according to the findings of the partial hypothesis testing (t test).

Excellent tax authority services are thought to contribute to higher taxpayer compliance. This is based on the respondents' perception of mandatory compliance, which was obtained by inviting private individuals who practice independently as doctors. These respondents indicated that having access to high-quality tax authority services and being able to effectively implement them, along with the provision of such services, can positively affect taxpayer compliance for those who provide pro bono medical services.

The Impact of Taxpayer Willingness on Individual Taxpayer Compliance(Doctors)

The test results obtained partially (t test) show that the variable willingness to pay tax (X2) on the compliance of individual taxpayers who do freelance work (Y) obtained a t value = 5.276 and a t table value of 1.673.

In general, KPP Pratama North Malang's willingness to pay taxes is regarded as being quite good and demonstrates excellent service. The average response to the questionnaire given to respondents indicated to researchers that they were quite willing to pay the KPP Pratama North Malang tax. Finally, it can be said that the second hypothesis is true.

The Influence of Fiscus Services and Willingness to Pay Taxes on Individual Taxpayer Compliance Who Do Free Work

Based on the results of multiple regression analysis, it was found that Fiscus Services (X1) and willingness to pay taxes (X2) together had a positive effect on the compliance of individual taxpayers who did freelance work, namely doctors at KPP Pratama North Malang. This is proven through the multiple linear regression analysis obtained. The significance value is greater than the level of significance (0.00<0.05) and the calculated F value <F table (2.566<3.20). Based on the results above, it indicates that Fiscus Services and Willingness to Pay Taxes simultaneously have a positive effect on the compliance of individual taxpayers who do free work as doctors. In conclusion, the third hypothesis is accepted.

VI.   CONCLUSIONS AND RECOMMENDATIONS

The following conclusions can be made in light of the conversation held in the preceding chapter, the introduction, the literature review, and the data processing:

1.   Fiscus services have a significant positive influence on the compliance of individual taxpayers who do free work as doctors. This can be proven by the t test, the calculated t value is 2.842 > t table value 1.673 and partial tax services have a significance value < 0.05.

2.   Willingness to pay taxes has a significant positive influence on taxpayer compliance of individuals who do free work as doctors. This can be proven by the t test value of t calculated 5.276 > t table value 1.673 and the willingness to pay taxes partially has a significance value < 0.05.

3.   Fiscus services and willingness to pay taxes have a significant positive effect on taxpayer compliance of individuals who do free work as doctors. This can be proven that the calculated F value is 48.252 > F table value 3.16, tax service and willingness to pay taxes simultaneously have a significance value < 0.05. distribution of the most dominant respondents based on age.

Drawing from the aforementioned conclusions, the following recommendations can be made with respect to the services provided by tax authorities and the application of the desire to pay taxes on the compliance of individual taxpayers who perform pro bono work as physicians:

1.   For Tax Agencies

For tax agencies to work better by prioritizing the interests of the people, especially individual taxpayers who do independent work, so that taxpayers are obedient to paying taxes and do not mind paying their taxes, so that tax revenues can increase.

2.   For Further Researchers

For further researchers, it is recommended to add independent variables and create a questionnaire that is related to tax services and willingness to pay taxes as well as increasing the research sample.

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