

MINISTRY OF REVENUE

The Ontario Ministry of Revenue administers Ontario's tax statutes. The integrity of the province's self-assessment system is maintained by encouraging compliance through taxpayer information services and independent objections review, while discouraging non-compliance and tax evasion through collection activities, audits and investigations. The program also administers various tax credit and benefit programs.

MINISTRY PROGRAM SUMMARY

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VOTE PROGRAM	Estimates 2007-08	Estimates 2006-07	Difference Between 2007-08 and 2006-07	Actual 2005-06
OPERATING EXPENSE				
3201 Tax Revenue	519,831,400	522,161,200	(2,329,800)	471,773,228
Less: Special Warrants	196,000,000	-	196,000,000	-
TOTAL OPERATING EXPENSE TO BE VOTED	323,831,400	522,161,200	(198,329,800)	471,773,228
Special Warrants	196,000,000	-	196,000,000	-
Statutory Appropriations	58,046,958	58,200,000	(153,042)	(29,527,431)
Ministry Total Operating Expense	577,878,358	580,361,200	(2,482,842)	442,245,797
OPERATING ASSETS				
3201 Tax Revenue	5,275,000	5,050,200	224,800	3,899,595
TOTAL OPERATING ASSETS TO BE VOTED	5,275,000	5,050,200	224,800	3,899,595
Ministry Total Operating Assets	5,275,000	5,050,200	224,800	3,899,595
Ministry Total Operating and Capital Including Consolidation and Other Adjustments (not including Assets)	577,878,358	580,361,200	(2,482,842)	442,245,797

TAX REVENUE - VOTE 3201

The Tax Revenue program is responsible for the administration of major taxing and tax credit/benefit statutes of Ontario. Ontario's major taxing statutes include the *Retail Sales Tax Act*, the *Corporations Tax Act*, the *Employer Health Tax Act*, and the *Tobacco Tax Act*. Tax benefit programs include the Guaranteed Annual Income System and the Ontario Child Care Supplement for Working Families. Tax credits include Community Small Business Investment Funds, Ontario Research Employee Stock Option, Ontario Opportunity Bonds Program, and the Ontario Home Ownership Savings Plan.

VOTE SUMMARY

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ITEM #	ITEM	Estimates 2007-08	Estimates 2006-07	Difference Between 2007-08 and 2006-07	Actual 2005-06
OPERATING EXPENSE					
1	Tax Revenue	519,831,400	522,161,200	(2,329,800)	471,773,228
	Total Including Special Warrants	519,831,400	522,161,200	(2,329,800)	471,773,228
	Less: Special Warrants	196,000,000	-	196,000,000	-
	TOTAL OPERATING EXPENSE TO BE VOTED	323,831,400	522,161,200	(198,329,800)	471,773,228
	Special Warrants	196,000,000	-	196,000,000	-
S	Minister's Salary, the <i>Executive Council Act</i>	46,858	-	46,858	-
S	Bad Debt Expense, the <i>Financial Administration Act</i>	58,000,100	58,200,000	(199,900)	(29,527,431)
	Total Statutory Appropriations	58,046,958	58,200,000	(153,042)	(29,527,431)
	Total Operating Expense	577,878,358	580,361,200	(2,482,842)	442,245,797
OPERATING ASSETS					
2	Assets	5,275,000	5,050,200	224,800	3,899,595
	TOTAL OPERATING ASSETS TO BE VOTED	5,275,000	5,050,200	224,800	3,899,595
	Total Operating Assets	5,275,000	5,050,200	224,800	3,899,595

TAX REVENUE - VOTE 3201, cont'd

STANDARD ACCOUNTS CLASSIFICATION

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VOTE - ITEM #	STANDARD ACCOUNT BY ITEM AND SUB-ITEMS		
OPERATING EXPENSE			
3201-1	Tax Revenue		
	Salaries and wages		174,586,100
	Employee benefits		20,949,500
	Transportation and communication		14,199,100
	Services		19,066,700
	Supplies and equipment		4,010,000
	Transfer payments		
	Guaranteed Annual Income System	102,020,000	
	Child Care Supplement for Working Families	185,000,000	287,020,000
	Total Operating Expense		519,831,400
<i>Sub-Items:</i>			
<i>Main Office</i>			
	Salaries and wages	507,000	
	Employee benefits	50,700	
	Transportation and communication	15,000	
	Services	54,000	
	Supplies and equipment	15,000	641,700
<i>Tax Administration</i>			
	Salaries and wages	171,937,100	
	Employee benefits	20,577,800	
	Transportation and communication	13,684,100	
	Services	18,219,700	
	Supplies and equipment	3,970,000	228,388,700
<i>Tax Benefit Programs</i>			
	Salaries and wages	2,142,000	
	Employee benefits	321,000	
	Transportation and communication	500,000	
	Services	793,000	
	Supplies and equipment	25,000	
	Transfer payments		
	Guaranteed Annual Income System	102,020,000	
	Child Care Supplement for Working Families	185,000,000	287,020,000
	Total Operating Expense		519,831,400

TAX REVENUE - VOTE 3201, cont'd

STANDARD ACCOUNTS CLASSIFICATION, cont'd

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VOTE - ITEM #	STANDARD ACCOUNT BY ITEM AND SUB-ITEMS		
OPERATING EXPENSE			
Statutory Appropriations			
S	Minister's Salary, the <i>Executive Council Act</i>		46,858
	Other transactions		
S	Bad Debt Expense, the <i>Financial Administration Act</i>		58,000,100
Total Operating Expense for Tax Revenue			577,878,358
OPERATING ASSETS			
3201-2	Assets		
	Deposits and prepaid expenses		
	Child Care Supplement for Working Families		2,400,000
	Advances and recoverable amounts		
	Child Care Supplement for Working Families	2,575,000	
	Guaranteed Annual Income System	300,000	2,875,000
Total Operating Assets to be Voted			5,275,000
Total Operating Assets for Tax Revenue			5,275,000

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

OPERATING EXPENSE	Estimates 2006-07 \$	Actual 2005-06 \$
Government Reorganization		
Transfer of functions from other Ministries	580,361,200	442,245,797
Restated Total Operating Expense	580,361,200	442,245,797

*Total Operating Expense includes Statutory Appropriations, Special Warrants and total operating expense to be voted. The 2005-06 Actuals are adjusted to reflect new Ministry structure(s) in 2006-07.

OPERATING ASSETS	Estimates 2006-07 \$	Actual 2005-06 \$
Government Reorganization		
Transfer of functions from other Ministries	5,050,200	3,899,595
Restated Total Operating Assets	5,050,200	3,899,595

*Total Operating Assets includes Statutory Appropriations, Special Warrants and total operating assets to be voted. Figure for 2005-06 Actual is from Public Accounts.