

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

(\$)

VOTE PROGRAM	Estimates 2008-09	Estimates 2007-08	Difference Between 2008-09 and 2007-08	Actual 2006-07
OPERATING EXPENSE				
3201 Tax Revenue	470,346,900	519,831,400	(49,484,500)	484,266,466
Less: Special Warrants	-	196,000,000	(196,000,000)	-
TOTAL OPERATING EXPENSE TO BE VOTED	470,346,900	323,831,400	146,515,500	484,266,466
Special Warrants	-	196,000,000	(196,000,000)	-
Statutory Appropriations	140,247,941	58,046,958	82,200,983	78,516,501
Ministry Total Operating Expense	610,594,841	577,878,358	32,716,483	562,782,967
OPERATING ASSETS				
3201 Tax Revenue	4,025,000	5,275,000	(1,250,000)	2,869,556
TOTAL OPERATING ASSETS TO BE VOTED	4,025,000	5,275,000	(1,250,000)	2,869,556
Ministry Total Operating Assets	4,025,000	5,275,000	(1,250,000)	2,869,556
Ministry Total Operating and Capital Including Consolidation and Other Adjustments (not including Assets)	610,594,841	577,878,358	32,716,483	562,782,967

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

(\$)

ITEM #	ITEM	Estimates 2008-09	Estimates 2007-08	Difference Between 2008-09 and 2007-08	Actual 2006-07
OPERATING EXPENSE					
1	Tax Revenue	470,346,900	519,831,400	(49,484,500)	484,266,466
	Total Including Special Warrants	470,346,900	519,831,400	(49,484,500)	484,266,466
	Less: Special Warrants	-	196,000,000	(196,000,000)	-
	TOTAL OPERATING EXPENSE TO BE VOTED	470,346,900	323,831,400	146,515,500	484,266,466
	Special Warrants	-	196,000,000	(196,000,000)	-
S	Minister's Salary, the <i>Executive Council Act</i>	47,841	46,858	983	-
S	Bad Debt Expense, the <i>Financial Administration Act</i>	140,200,100	58,000,100	82,200,000	78,516,501
	Total Statutory Appropriations	140,247,941	58,046,958	82,200,983	78,516,501
	Total Operating Expense	610,594,841	577,878,358	32,716,483	562,782,967
OPERATING ASSETS					
2	Assets	4,025,000	5,275,000	(1,250,000)	2,869,556
	TOTAL OPERATING ASSETS TO BE VOTED	4,025,000	5,275,000	(1,250,000)	2,869,556
	Total Operating Assets	4,025,000	5,275,000	(1,250,000)	2,869,556

TAX REVENUE - VOTE 3201, cont'd

STANDARD ACCOUNTS CLASSIFICATION

(\$)

VOTE - ITEM #	STANDARD ACCOUNT BY ITEM AND SUB-ITEMS		
OPERATING EXPENSE			
3201-1	Tax Revenue		
	Salaries and wages		186,097,400
	Employee benefits		22,883,200
	Transportation and communication		15,457,800
	Services		36,073,300
	Supplies and equipment		4,605,900
	Transfer payments		
	Guaranteed Annual Income System	102,020,000	
	Child Care Supplement for Working Families	107,000,000	209,020,000
	Subtotal		474,137,600
	Less: Recoveries		3,790,700
	Total Operating Expense to be Voted		470,346,900
<i>Sub-Items:</i>			
<i>Main Office</i>			
	Salaries and wages	517,300	
	Employee benefits	51,700	
	Transportation and communication	15,000	
	Services	54,000	
	Supplies and equipment	15,000	653,000
<i>Tax Administration</i>			
	Salaries and wages	183,438,100	
	Employee benefits	22,510,500	
	Transportation and communication	14,942,800	
	Services	35,226,300	
	Supplies and equipment	4,565,900	
	Subtotal	260,683,600	
	Less: Recoveries from other ministries	3,790,700	256,892,900

TAX REVENUE - VOTE 3201, cont'd

STANDARD ACCOUNTS CLASSIFICATION, cont'd

(\$)

VOTE - ITEM #	STANDARD ACCOUNT BY ITEM AND SUB-ITEMS			
OPERATING EXPENSE				
<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	107,000,000	209,020,000	212,801,000
	Total Operating Expense to be Voted			470,346,900
Statutory Appropriations				
S	Minister's Salary, the <i>Executive Council Act</i>			47,841
	Other transactions			
S	Bad Debt Expense, the <i>Financial Administration Act</i>			140,200,100
	Total Operating Expense for Tax Revenue			610,594,841
OPERATING ASSETS				
3201-2	Assets			
	Deposits and prepaid expenses			
	Child Care Supplement for Working Families			2,100,000
	Advances and recoverable amounts			
	Child Care Supplement for Working Families	1,625,000		
	Guaranteed Annual Income System	300,000		1,925,000
	Total Operating Assets to be Voted			4,025,000
	Total Operating Assets for Tax Revenue			4,025,000

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

OPERATING ASSETS	Estimates 2007-08 \$	Actual 2006-07 \$
Total Operating Assets previously published*	5,275,000	-
Government Reorganization		
Transfer of functions from other Ministries	-	2,869,556
Restated Total Operating Assets	5,275,000	2,869,556

*Total Operating Assets includes Statutory Appropriations, Special Warrants and total operating assets to be voted. Figure for 2006-07 Actual is from Public Accounts.