

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 incentive and benefit programs.

MINISTRY PROGRAM SUMMARY

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VOTE PROGRAM	Estimates 2009-10	Estimates 2008-09	Difference Between 2009-10 and 2008-09	Actual 2007-08
OPERATING EXPENSE				
3201 Tax Revenue	705,836,200	497,746,900	208,089,300	501,046,898
TOTAL OPERATING EXPENSE TO BE VOTED	705,836,200	497,746,900	208,089,300	501,046,898
Statutory Appropriations	115,216,273	140,247,941	(25,031,668)	53,194,195
Ministry Total Operating Expense	821,052,473	637,994,841	183,057,632	554,241,093
OPERATING ASSETS				
3201 Tax Revenue	3,975,000	4,025,000	(50,000)	-
TOTAL OPERATING ASSETS TO BE VOTED	3,975,000	4,025,000	(50,000)	-
Statutory Appropriations	3,000	-	3,000	-
Ministry Total Operating Assets	3,978,000	4,025,000	(47,000)	-
CAPITAL EXPENSE				
3201 Tax Revenue	1,000	-	1,000	-
TOTAL CAPITAL EXPENSE TO BE VOTED	1,000	-	1,000	-
Statutory Appropriations	146,000	-	146,000	-
Ministry Total Capital Expense	147,000	-	147,000	-
CAPITAL ASSETS				
3201 Tax Revenue	16,633,000	-	16,633,000	-
TOTAL CAPITAL ASSETS TO BE VOTED	16,633,000	-	16,633,000	-
Ministry Total Capital Assets	16,633,000	-	16,633,000	-
Ministry Total Operating and Capital Including Consolidation and Other Adjustments (not including Assets)	821,199,473	637,994,841	183,204,632	554,241,093

TAX REVENUE - VOTE 3201

The Tax Revenue program is responsible for the administration of major taxing and tax incentive/benefit statutes of Ontario. Ontario's major taxing statutes include the *Retail Sales Tax Act*, the *Employer Health Tax Act*, and the *Tobacco Tax Act*. Tax benefit programs include the Guaranteed Annual Income System, the Ontario Child Care Supplement for Working Families and the Senior Homeowners' Property Tax Grant. Tax Incentives include Community Small Business Investment Funds, and the Ontario Research Employee Stock Option tax credit.

VOTE SUMMARY

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ITEM #	ITEM	Estimates 2009-10	Estimates 2008-09	Difference Between 2009-10 and 2008-09	Actual 2007-08
OPERATING EXPENSE					
5	Ministry Administration	2,599,700	1,921,866	677,834	1,541,481
6	Operations	362,026,700	328,480,016	33,546,684	328,863,365
7	Tax Administration Policy & Partnerships	216,760,400	41,982,003	174,778,397	45,300,433
8	Compliance Programs	120,678,100	116,436,896	4,241,204	115,509,762
9	Modernizing Ontario Systems for Tax Administration	3,771,300	8,926,119	(5,154,819)	9,831,857
TOTAL OPERATING EXPENSE TO BE VOTED		705,836,200	497,746,900	208,089,300	501,046,898
S	Minister's Salary, the <i>Executive Council Act</i>	-	47,841	(47,841)	52,862
S	Parliamentary Assistant's Salary, the <i>Executive Council Act</i>	16,173	-	16,173	-
S	Bad Debt Expense, the <i>Financial Administration Act</i>	115,199,100	140,200,100	(25,001,000)	53,141,333
S	Bad Debt Expense for Provincial Land Tax, the <i>Financial Administration Act</i>	1,000	-	1,000	-
Total Statutory Appropriations		115,216,273	140,247,941	(25,031,668)	53,194,195
Total Operating Expense		821,052,473	637,994,841	183,057,632	554,241,093

VOTE SUMMARY
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ITEM #	ITEM	Estimates 2009-10	Estimates 2008-09	Difference Between 2009-10 and 2008-09	Actual 2007-08
OPERATING ASSETS					
2	Assets	3,975,000	4,025,000	(50,000)	-
TOTAL OPERATING ASSETS TO BE VOTED		3,975,000	4,025,000	(50,000)	-
S	Advances, the <i>Education Act</i>	1,000	-	1,000	-
S	Advances, the <i>Northern Services Boards Act</i>	1,000	-	1,000	-
S	Advances, the <i>Local Roads Boards Act</i>	1,000	-	1,000	-
Total Statutory Appropriations		3,000	-	3,000	-
Total Operating Assets		3,978,000	4,025,000	(47,000)	-
CAPITAL EXPENSE					
4	Tax Revenue	1,000	-	1,000	-
TOTAL CAPITAL EXPENSE TO BE VOTED		1,000	-	1,000	-
S	Amortization, the <i>Financial Administration Act</i>	146,000	-	146,000	-
Total Statutory Appropriations		146,000	-	146,000	-
Total Capital Expense		147,000	-	147,000	-
CAPITAL ASSETS					
3	Tax Revenue	16,633,000	-	16,633,000	-
TOTAL CAPITAL ASSETS TO BE VOTED		16,633,000	-	16,633,000	-
Total Capital Assets		16,633,000	-	16,633,000	-

TAX REVENUE - VOTE 3201, cont'd

STANDARD ACCOUNTS CLASSIFICATION

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VOTE - ITEM #	STANDARD ACCOUNT BY ITEM AND SUB-ITEMS		
OPERATING EXPENSE			
3201-5	Ministry Administration		
	Salaries and wages		2,029,200
	Employee benefits		302,900
	Transportation and communication		56,300
	Services		186,700
	Supplies and equipment		24,600
Total Operating Expense to be Voted			2,599,700
<i>Sub-Items:</i>			
<i>Main Office</i>			
	Salaries and wages	812,700	
	Employee benefits	117,900	
	Transportation and communication	43,100	
	Services	66,900	
	Supplies and equipment	19,200	1,059,800
<i>Strategic Communications</i>			
	Salaries and wages	1,216,500	
	Employee benefits	185,000	
	Transportation and communication	13,200	
	Services	119,800	
	Supplies and equipment	5,400	1,539,900
Total Operating Expense to be Voted			2,599,700
Statutory Appropriations			
S	Parliamentary Assistant's Salary, the <i>Executive Council Act</i>		16,173
	Other transactions		
S	Bad Debt Expense, the <i>Financial Administration Act</i>		115,199,100
S	Bad Debt Expense for Provincial Land Tax, the <i>Financial Administration Act</i>		1,000

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			
3201-6	Operations		
	Salaries and wages		59,053,400
	Employee benefits		7,266,600
	Transportation and communication		4,316,100
	Services		2,098,000
	Supplies and equipment		406,100
	Transfer payments		
	Guaranteed Annual Income System	103,020,000	
	Child Care Supplement for Working Families	31,000,000	
	Property Tax Grant for Seniors	154,866,500	288,886,500
	Total Operating Expense to be Voted		362,026,700
3201-7	Tax Administration Policy & Partnerships		
	Salaries and wages		24,023,200
	Employee benefits		2,645,000
	Transportation and communication		334,800
	Services		191,377,700
	Supplies and equipment		257,900
	Subtotal		218,638,600
	Less: Recoveries		1,878,200
	Total Operating Expense to be Voted		216,760,400
3201-8	Compliance Programs		
	Salaries and wages		64,463,500
	Employee benefits		7,023,000
	Transportation and communication		1,776,300
	Services		46,566,600
	Supplies and equipment		848,700
	Total Operating Expense to be Voted		120,678,100

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			
3201-9	Modernizing Ontario Systems for Tax Administration		
	Salaries and wages		5,434,100
	Employee benefits		668,400
	Services		730,500
	Subtotal		6,833,000
	Less: Recoveries		3,061,700
	Total Operating Expense to be Voted		3,771,300
	Total Operating Expense for Tax Revenue		821,052,473
OPERATING ASSETS			
3201-2	Assets		
	Deposits and prepaid expenses		
	Child Care Supplement for Working Families		2,000,000
	Advances and recoverable amounts		
	Child Care Supplement for Working Families	1,750,000	
	Guaranteed Annual Income System	225,000	1,975,000
	Total Operating Assets to be Voted		3,975,000
Statutory Appropriations			
	Advances and recoverable amounts		
S	Advances, the <i>Education Act</i>		1,000
S	Advances, the <i>Northern Services Boards Act</i>		1,000
S	Advances, the <i>Local Roads Boards Act</i>		1,000
	Total Operating Assets for Tax Revenue		3,978,000

TAX REVENUE - VOTE 3201, cont'd

STANDARD ACCOUNTS CLASSIFICATION, cont'd

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VOTE - ITEM #	STANDARD ACCOUNT BY ITEM AND SUB-ITEMS	
CAPITAL EXPENSE		
3201-4	Tax Revenue	
	Other transactions	1,000
	Total Capital Expense to be Voted	1,000
Statutory Appropriations		
	Other transactions	
S	Amortization, the <i>Financial Administration Act</i>	146,000
	Total Capital Expense for Tax Revenue	147,000
CAPITAL ASSETS		
3201-3	Tax Revenue	
	Business application software	14,672,000
	Land and marine fleet	1,961,000
	Total Capital Assets to be Voted	16,633,000
	Total Capital Assets for Tax Revenue	16,633,000

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

OPERATING EXPENSE	Estimates 2008-09 \$	Actual 2007-08 \$
Total Operating Expense previously published*	610,594,841	554,241,093
Government Reorganization		
Transfer of functions from other Ministries	27,400,000	-
Restated Total Operating Expense	637,994,841	554,241,093

*Total Operating Expense includes Statutory Appropriations, Special Warrants and total operating expense to be voted. The 2007-08 Actuals are adjusted to reflect new Ministry structure(s) in 2008-09.