

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. With the transition to the federally-delivered Harmonized Sales Tax effective July 1, 2010, the Ministry is also responsible for the multi-year administrative wind down of the retail sales tax program.

MINISTRY PROGRAM SUMMARY

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VOTE PROGRAM	Estimates 2010-11	Estimates 2009-10	Difference Between 2010-11 and 2009-10	Actual 2008-09
OPERATING EXPENSE				
3201 Tax Revenue	4,064,312,600	767,059,000	3,297,253,600	531,387,652
TOTAL OPERATING EXPENSE TO BE VOTED	4,064,312,600	767,059,000	3,297,253,600	531,387,652
Statutory Appropriations	136,830,187	115,216,273	21,613,914	104,037,427
Ministry Total Operating Expense	4,201,142,787	882,275,273	3,318,867,514	635,425,079
OPERATING ASSETS				
3201 Tax Revenue	3,225,000	3,975,000	(750,000)	4,039,913
TOTAL OPERATING ASSETS TO BE VOTED	3,225,000	3,975,000	(750,000)	4,039,913
Statutory Appropriations	31,000,000	3,000	30,997,000	-
Ministry Total Operating Assets	34,225,000	3,978,000	30,247,000	4,039,913
CAPITAL EXPENSE				
3201 Tax Revenue	1,000	1,000	-	-
TOTAL CAPITAL EXPENSE TO BE VOTED	1,000	1,000	-	-
Statutory Appropriations	2,628,600	454,000	2,174,600	-
Ministry Total Capital Expense	2,629,600	455,000	2,174,600	-
CAPITAL ASSETS				
3201 Tax Revenue	9,075,000	22,784,000	(13,709,000)	-
TOTAL CAPITAL ASSETS TO BE VOTED	9,075,000	22,784,000	(13,709,000)	-
Ministry Total Capital Assets	9,075,000	22,784,000	(13,709,000)	-
Ministry Total Operating and Capital Including Consolidation and Other Adjustments (not including Assets)	4,203,772,387	882,730,273	3,321,042,114	635,425,079

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 2010-11	Estimates 2009-10	Difference Between 2010-11 and 2009-10	Actual 2008-09
OPERATING EXPENSE					
5	Ministry Administration	46,727,000	53,188,500	(6,461,500)	65,697,177
6	Operations	611,608,500	372,660,700	238,947,800	299,467,625
7	Tax Administration Policy & Partnerships	3,225,868,300	216,760,400	3,009,107,900	44,597,500
8	Compliance Programs	176,925,300	120,678,100	56,247,200	114,949,300
9	Modernizing Ontario Systems for Tax Administration	3,183,500	3,771,300	(587,800)	6,676,050
TOTAL OPERATING EXPENSE TO BE VOTED		4,064,312,600	767,059,000	3,297,253,600	531,387,652
S	Minister's Salary, the <i>Executive Council Act</i>	47,841	-	47,841	22,870
S	Parliamentary Assistants' Salaries, the <i>Executive Council Act</i>	32,346	16,173	16,173	8,334
S	Bad Debt Expense, the <i>Financial Administration Act</i>	136,750,000	115,199,100	21,550,900	104,006,223
S	Bad Debt Expense for Provincial Land Tax, the <i>Financial Administration Act</i>	-	1,000	(1,000)	-
Total Statutory Appropriations		136,830,187	115,216,273	21,613,914	104,037,427
Total Operating Expense		4,201,142,787	882,275,273	3,318,867,514	635,425,079

VOTE SUMMARY
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ITEM #	ITEM	Estimates 2010-11	Estimates 2009-10	Difference Between 2010-11 and 2009-10	Actual 2008-09
OPERATING ASSETS					
2	Assets	3,225,000	3,975,000	(750,000)	4,039,913
TOTAL OPERATING ASSETS TO BE VOTED		3,225,000	3,975,000	(750,000)	4,039,913
S	Advances, the <i>Education Act</i>	21,000,000	1,000	20,999,000	-
S	Advances, the <i>Northern Services Boards Act</i>	4,000,000	1,000	3,999,000	-
S	Advances, the <i>Local Roads Boards Act</i>	6,000,000	1,000	5,999,000	-
Total Statutory Appropriations		31,000,000	3,000	30,997,000	-
Total Operating Assets		34,225,000	3,978,000	30,247,000	4,039,913
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>	2,628,600	454,000	2,174,600	-
Total Statutory Appropriations		2,628,600	454,000	2,174,600	-
Total Capital Expense		2,629,600	455,000	2,174,600	-
CAPITAL ASSETS					
3	Tax Revenue	9,075,000	22,784,000	(13,709,000)	-
TOTAL CAPITAL ASSETS TO BE VOTED		9,075,000	22,784,000	(13,709,000)	-
Total Capital Assets		9,075,000	22,784,000	(13,709,000)	-

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		20,496,600
	Employee benefits		2,549,500
	Transportation and communication		2,335,200
	Services		47,264,700
	Supplies and equipment		1,217,000
	Subtotal		73,863,000
	Less: Recoveries		27,136,000
	Total Operating Expense to be Voted		46,727,000
<i>Sub-Items:</i>			
<i>Main Office</i>			
	Salaries and wages	1,817,700	
	Employee benefits	209,700	
	Transportation and communication	47,300	
	Services	60,500	
	Supplies and equipment	46,800	2,182,000
<i>Strategic Communications</i>			
	Salaries and wages	1,187,800	
	Employee benefits	180,200	
	Transportation and communication	11,200	
	Services	59,100	
	Supplies and equipment	1,100	1,439,400
<i>Information Systems</i>			
	Salaries and wages	17,491,100	
	Employee benefits	2,159,600	
	Transportation and communication	2,276,700	
	Services	47,145,100	
	Supplies and equipment	1,169,100	
	Subtotal	70,241,600	
	Less: Recoveries	27,136,000	43,105,600
	Total Operating Expense to be Voted		46,727,000

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			
Statutory Appropriations			
S	Minister's Salary, the <i>Executive Council Act</i>		47,841
S	Parliamentary Assistants' Salaries, the <i>Executive Council Act</i>		32,346
	Other transactions		
S	Bad Debt Expense, the <i>Financial Administration Act</i>		136,750,000
3201-6	Operations		
	Salaries and wages		67,779,600
	Employee benefits		7,963,000
	Transportation and communication		1,640,700
	Services		25,324,800
	Supplies and equipment		1,557,600
	Transfer payments		
	Guaranteed Annual Income System	103,020,000	
	Child Care Supplement for Working Families	9,000,000	
	Small Business Transition Credit	400,000,000	512,020,000
	Subtotal		616,285,700
	Less: Recoveries		4,677,200
	Total Operating Expense to be Voted		611,608,500

TAX REVENUE - VOTE 3201, cont'd

STANDARD ACCOUNTS CLASSIFICATION, cont'd

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VOTE - ITEM #	STANDARD ACCOUNT BY ITEM AND SUB-ITEMS
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OPERATING EXPENSE*Sub-Items:**Operations*

Salaries and wages	59,454,800	
Employee benefits	6,859,300	
Transportation and communication	1,025,700	
Services	19,949,000	
Supplies and equipment	978,400	
Transfer payments		
Guaranteed Annual Income System	103,020,000	
Child Care Supplement for Working Families	9,000,000	
Small Business Transition Credit	400,000,000	512,020,000
Subtotal	600,287,200	
Less: Recoveries	668,200	599,619,000

Records and Operations Customer Service Branch

Salaries and wages	8,324,800	
Employee benefits	1,103,700	
Transportation and communication	615,000	
Services	5,375,800	
Supplies and equipment	579,200	
Subtotal	15,998,500	
Less: Recoveries	4,009,000	11,989,500

Total Operating Expense to be Voted**611,608,500**

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			
3201-7	Tax Administration Policy & Partnerships		
	Salaries and wages		27,793,900
	Employee benefits		3,823,700
	Transportation and communication		242,800
	Services		133,857,800
	Supplies and equipment		373,000
	Transfer payments		
	Ontario Senior Homeowners' Property Tax Grant	260,987,100	
	Sales Tax Transition Benefit	2,800,000,000	3,060,987,100
	Subtotal		3,227,078,300
	Less: Recoveries		1,210,000
	Total Operating Expense to be Voted		3,225,868,300
3201-8	Compliance Programs		
	Salaries and wages		84,965,300
	Employee benefits		9,963,200
	Transportation and communication		3,012,900
	Services		78,358,200
	Supplies and equipment		625,700
	Total Operating Expense to be Voted		176,925,300
3201-9	Modernizing Ontario Systems for Tax Administration		
	Salaries and wages		606,500
	Employee benefits		95,000
	Transportation and communication		38,400
	Services		2,421,400
	Supplies and equipment		22,200
	Total Operating Expense to be Voted		3,183,500
	Total Operating Expense for Tax Revenue		4,201,142,787

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 ASSETS			
3201-2	Assets		
	Deposits and prepaid expenses		
	Child Care Supplement for Working Families		1,500,000
	Advances and recoverable amounts		
	Child Care Supplement for Working Families	1,500,000	
	Guaranteed Annual Income System	225,000	1,725,000
	Total Operating Assets to be Voted		3,225,000
Statutory Appropriations			
	Advances and recoverable amounts		
S	Advances, the <i>Education Act</i>		21,000,000
S	Advances, the <i>Northern Services Boards Act</i>		4,000,000
S	Advances, the <i>Local Roads Boards Act</i>		6,000,000
	Total Operating Assets for Tax Revenue		34,225,000
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>		2,628,600
	Total Capital Expense for Tax Revenue		2,629,600
CAPITAL ASSETS			
3201-3	Tax Revenue		
	Business application software		8,281,000
	Land and marine fleet		794,000
	Total Capital Assets to be Voted		9,075,000
	Total Capital Assets for Tax Revenue		9,075,000

RECONCILIATION TO PREVIOUSLY PUBLISHED DATA

OPERATING EXPENSE	Estimates 2009-10 \$	Actual 2008-09 \$
Total Operating Expense previously published*	821,052,473	557,418,742
Government Reorganization		
Transfer of functions from other Ministries	61,222,800	78,006,337
Restated Total Operating Expense	882,275,273	635,425,079

*Total Operating Expense includes Statutory Appropriations, Special Warrants and total operating expense to be voted. The 2008-09 Actuals are adjusted to reflect new Ministry structure(s) in 2009-10.