**Calculation of Council Tax Bills 2021 / 2022**

**Explanation of calculations:**

Legislation prescribes:

* how Council Tax is calculated - The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012; and
* the way the calculation must be shown on the Council Tax Bill - The Council Tax (Demand Notices) (England) Regulations 2011.

1. Calculate the total (without any discounts or exemptions) of the TMBC amount and the Adult Social Care Precept for 2020 / 2021 (Amount A)
2. TMBC amount 2020 / 2021 – 1.99% of Amount A added to the TMBC charge for 2021 / 2022
3. Adult Social Care precept 2020 / 2021 – 2% of Amount A added to the Adult Social Care precept for 2021 / 2022
4. Apply the precepts for Mayoral Police and Crime Commissioner and Mayoral General (including Fire Services)
5. Any exemptions or Discounts are then applied.

**Tameside areas except Mossley**

**Band A - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2020/21** | **2021/22** | **% increase** | **Explanation of increase** |
| TMBC | 929.61 | 949.87 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,018.63x 1.99% = £20.27 + £929.61 = £949.87 |
| Adult Social Care Precept | 89.02 | 119.57 | 3% | £1,018.63 x 3% = £30.55 + £89.02 = £119.57 |
| **Amount A** | **1,018.63** | **1,069.44** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 138.86 | 145.53 | 4.80% | ***Shown on bill as 4.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 60.63 | 60.63 | 0.00% | ***Shown on bill as 0.0 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,218.12** | **1,275.60** | 4.72% | £1,275.60 - £1,218.12 = £57.48 / £1,218.12 x 100 = 4.72% |

**Band B - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2020/21** | **2021/22** | **% increase** | **Explanation of increase** |
| TMBC | 1,084.55 | 1,108.19 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,188.41 x 1.99% = £23.64 + £1,084.55 = £1,108.19 |
| Adult Social Care Precept | 103.86 | 139.50 | 3% | £1,188.41 x 3% = £35.64 + £103.86 = £139.50 |
| **Amount A** | **1,188.41** | **1,247.69** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 162.01 | 169.78 | 4.80% | ***Shown on bill as 4.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 70.74 | 70.73 | 0.00% | ***Shown on bill as 0.0 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,421.16** | **1,488.20** | 4.72% | £1,488.20 - £1,421.16 = £67.04 / £1,421.16 x 100 = 4.72% |

**Band C - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2020/21** | **2021/22** | **% increase** | **Explanation of increase** |
| TMBC | 1,239.48 | 1,266.50 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,358.17 x 1.99% = £27.02 + £1,239.48 = £1,266.50 |
| Adult Social Care Precept | 118.69 | 159.43 | 3% | £1,358.17 x 3% = £40.74 + £118.69 = £159.43 |
| **Amount A** | **1,358.17** | **1425.93** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 185.15 | 194.04 | 4.80% | ***Shown on bill as 4.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 80.84 | 80.84 | 0.00% | ***Shown on bill as 0.0 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,624.16** | **1,700.81** | 4.72% | £1,700.81 - £1,624.16 = £76.65 / £1,624.16 x 100 = 4.72% |

**Band D - except Mossley**

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| --- | --- | --- | --- | --- |
|  | **2020/21** | **2021/22** | **% increase** | **Explanation of increase** |
| TMBC | 1,394.42 | 1,424,82 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,527.95 x 1.99% = £30.40 + £1,394.42 = £1,424.82 |
| Adult Social Care Precept | 133.53 | 179.36 | 3% | £1,527.95 x 3% = £45.83 + £133.53 = £179.36 |
| **Amount A** | **1,527.95** | **1,604.18** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 208.30 | 218.30 | 4.80% | ***Shown on bill as 4.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 90.95 | 90.95 | 0.00% | ***Shown on bill as 0.0 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,827.20** | **1,913.43** | 4.72% | £1,913.43 - £1,827.20 = £86.23 / £1,827.20 x 100 = 4.72% |

**Band E - except Mossley**

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| --- | --- | --- | --- | --- |
|  | **2020/21** | **2021/22** | **% increase** | **Explanation of increase** |
| TMBC | 1,704.29 | 1,741.44 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,867.49 x 1.99% = £37.15 + £1,704.29 = £1,741.44 |
| Adult Social Care Precept | 163.20 | 219.21 | 3% | £1,867.49 x 3% = £56.01 + £163.20 = £219.21 |
| **Amount A** | **1,867.49** | **1,960.65** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 254.58 | 266.81 | 4.80% | ***Shown on bill as 4.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 111.16 | 111.16 | 0.00% | ***Shown on bill as 0.0 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,233.23** | **2,338.61** | 4.72% | £2,338.61 - £2,233.23 = £105.38 / £2,233.23 x 100 = 4.72% |

**Band F - except Mossley**

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| --- | --- | --- | --- | --- |
|  | **2020/21** | **2021/22** | **% increase** | **Explanation of increase** |
| TMBC | 2,014.16 | 2,058.06 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £2,207.04 x 1.99% = £43.90 + £2,014.16 = £2,058.06 |
| Adult Social Care Precept | 192.88 | 259.07 | 3% | £2,207.04 x 3% = £66.19 + £192.88 = £259.07 |
| **Amount A** | **2,207.04** | **2,317.13** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 300.87 | 315.32 | 4.80% | ***Shown on bill as 4.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 131.37 | 131.37 | 0.00% | ***Shown on bill as 0.0 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,639.28** | **2,763.82** | 4.72% | £2,763.82 - £2,639.28 = £124.54 / £2,639.28 x 100 = 4.72% |

**Band G - except Mossley**

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| --- | --- | --- | --- | --- |
|  | **2020/21** | **2021/22** | **% increase** | **Explanation of increase** |
| TMBC | 2,324.03 | 2,374.69 | 1.99% | *Shown on bill as 2 % as legislation states must show to 1 decimal place.*  £2,546.58 x 1.99% = £50.66 + £2,324.03 = £2,374.69 |
| Adult Social Care Precept | 222.55 | 298.93 | 3% | £2,546.58 x 3% = £76.38 + £222.55 = £298.93 |
| **Amount A** | **2,546.58** | **2673.62** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 347.16 | 363.83 | 4.80% | ***Shown on bill as 4.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 151.58 | 151.58 | 0.00% | ***Shown on bill as 0.0 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,045.32** | **3,189.03** | 4.72% | £3,189.03 - £3,045.32 = £143.71 / £3,045.32 x 100 = 4.72% |

**Band H - except Mossley**

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| --- | --- | --- | --- | --- |
|  | **2020/21** | **2021/22** | **% increase** | **Explanation of increase** |
| TMBC | 2,788.84 | 2,849.63 | 1.99% | *Shown on bill as 2 % as legislation states must show to 1 decimal place.*  £3,055.90 x 1.99% = £60.79 + £2,788.84 = £2,849.63 |
| Adult Social Care Precept | 267.06 | 358.71 | 3% | £3,055.90 x 3% = £91.65 + £267.06 = £358.71 |
| **Amount A** | **3,055.90** | **3,208.34** | 4.99% |  |
| Mayoral Police and Crime Commissioner Precept | 416.60 | 436.60 | 4.80% | ***Shown on bill as 4.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 181.90 | 181.90 | 0.00% | ***Shown on bill as 0.0 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,654.40** | **3,826.84** | 4.72% | £3,826.84 - £3,654.40 = £172.44 / £3,654.40 x 100 = 4.72% |

**Mossley**

**Band A - Mossley**

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|  | **2020/21** | **2021/22** | **% increase** | **Explanation of increase** |
| TMBC | 929.61 | 949.87 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,018.63x 1.99% = £20.27 + £929.61 = £949.87 |
| Adult Social Care Precept | 89.02 | 119.57 | 3% | £1,018.63 x 3% = £30.55 + £89.02 = £119.57 |
| **Amount A** | **1,018.63** | **1,069.44** | 4.99% |  |
| Mossley Parish Council | 6.11 | 6.39 | 4.69% |  |
| Mayoral Police and Crime Commissioner Precept | 138.86 | 145.53 | 4.80% | ***Shown on bill as 4.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 60.63 | 60.63 | 0.00% | ***Shown on bill as 0.0 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,224.23** | **1,281.99** | 4.71% | £1,281.99 - £1,224.23 = £57.76 / £1,224.23 x 100 = 4.71% |

**Band B - Mossley**

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|  | **2020/21** | **2021/22** | **% increase** | **Explanation of increase** |
| TMBC | 1,084.55 | 1,108.19 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,188.41 x 1.99% = £23.64 + £1,084.55 = £1,108.19 |
| Adult Social Care Precept | 103.86 | 139.50 | 3% | £1,188.41 x 3% = £35.64 + £103.86 = £139.50 |
| **Amount A** | **1,188.41** | **1,247.69** | 4.99% |  |
| Mossley Parish Council | 7.12 | 7.45 | 4.69% |  |
| Mayoral Police and Crime Commissioner Precept | 162.01 | 169.78 | 4.80% | ***Shown on bill as 4.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 70.74 | 70.73 | 0.00% | ***Shown on bill as 0.0 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,428.28** | **£1,495.65** | 4.71% | £1,495.65 - £1,428.28 = £67.37 / £1,428.28 x 100 = 4.71% |

**Band C - Mossley**

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|  | **2020/21** | **2021/22** | **% increase** | **Explanation of increase** |
| TMBC | 1,239.48 | 1,266.50 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,358.17 x 1.99% = £27.02 + £1,239.48 = £1,266.50 |
| Adult Social Care Precept | 118.69 | 159.43 | 3% | £1,358.17 x 3% = £40.74 + £118.69 = £159.43 |
| **Amount A** | **1,358.17** | **1425.93** | 4.99% |  |
| Mossley Parish Council | 8.14 | 8.52 | 4.69% |  |
| Mayoral Police and Crime Commissioner Precept | 185.15 | 194.04 | 4.80% | ***Shown on bill as 4.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 80.84 | 80.84 | 0.00% | ***Shown on bill as 0.0 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,632.30** | **1709.33** | 4.71% | £1,709.33 - £1,632.30 = £77.03 / £1,632.30 x 100 = 4.71% |

**Band D - Mossley**

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| --- | --- | --- | --- | --- |
|  | **2020/21** | **2021/22** | **% increase** | **Explanation of increase** |
| TMBC | 1,394.42 | 1,424.82 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,527.95 x 1.99% = £30.40 + £1,394.42 = £1,424.82 |
| Adult Social Care Precept | 133.53 | 179.36 | 3% | £1,527.95 x 3% = £45.83 + £133.53 = £179.36 |
| **Amount A** | **1,527.95** | **1,604.18** | 4.99% |  |
| Mossley Parish Council | 9.16 | 9.59 | 4.69% |  |
| Mayoral Police and Crime Commissioner Precept | 208.30 | 218.30 | 4.80% | ***Shown on bill as 4.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 90.95 | 90.95 | 0.00% | ***Shown on bill as 0.0 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,836.36** | **1,923.02** | 4.71% | £1,923.02 - £1,836.36 = £86.66 / £1,836.36 x 100 = 4.71% |

**Band E - Mossley**

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| --- | --- | --- | --- | --- |
|  | **2020/21** | **2021/22** | **% increase** | **Explanation of increase** |
| TMBC | 1,704.29 | 1,741.44 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,867.49 x 1.99% = £37.15 + £1,704.29 = £1,741.44 |
| Adult Social Care Precept | 163.20 | 219.21 | 3% | £1,867.49 x 3% = £56.01 + £163.20 = £219.21 |
| **Amount A** | **1,867.49** | **1,960.65** | 4.99% |  |
| Mossley Parish Council | 11.20 | 11.72 | 4.69% |  |
| Mayoral Police and Crime Commissioner Precept | 254.58 | 266.81 | 4.80% | ***Shown on bill as 4.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 111.16 | 111.16 | 0.00% | ***Shown on bill as 0.0 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,244.43** | **2,350.34** | 4.71% | £2,350.34 - £2,244.43 = £105.91 / £2,244.43 x 100 = 4.71% |

**Band F - Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2020/21** | **2021/22** | **% increase** | **Explanation of increase** |
| TMBC | 2,014.16 | 2,058.06 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £2,207.04 x 1.99% = £43.90 + £2,014.16 = £2,058.06 |
| Adult Social Care Precept | 192.88 | 259.07 | 3% | £2,207.04 x 3% = £66.19 + £192.88 = £259.07 |
| **Amount A** | **2,207.04** | **2,317.13** | 4.99% |  |
| Mossley Parish Council | 13.23 | 13.85 | 4.69% |  |
| Mayoral Police and Crime Commissioner Precept | 300.87 | 315.32 | 4.80% | ***Shown on bill as 4.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 131.37 | 131.37 | 0.00% | ***Shown on bill as 0.0 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,652.51** | **2,777.67** | 4.71% | £2,777.67 - £2,652.51 = £125.16 / £2,652.51 x 100 = 4.71% |

**Band G - Mossley**

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| --- | --- | --- | --- | --- |
|  | **2020/21** | **2021/22** | **% increase** | **Explanation of increase** |
| TMBC | 2,324.03 | 2,374.69 | 1.99% | *Shown on bill as 2 % as legislation states must show to 1 decimal place.*  £2,546.58 x 1.99% = £50.66 + £2,324.03 = £2,374.69 |
| Adult Social Care Precept | 222.55 | 298.93 | 3% | £2,546.58 x 3% = £76.38 + £222.55 = £298.93 |
| **Amount A** | **2,546.58** | **2673.62** | 4.99% |  |
| Mossley Parish Council | 15.27 | 15.98 | 4.69% |  |
| Mayoral Police and Crime Commissioner Precept | 347.16 | 363.83 | 4.80% | ***Shown on bill as 4.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 151.58 | 151.58 | 0.00% | ***Shown on bill as 0.0 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,060.59** | **3,205.01** | 4.71% | £3,205.01 - £3,060.59 = £144.42 / £3,060.59 x 100 = 4.71% |

**Band H - Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2020/21** | **2021/22** | **% increase** | **Explanation of increase** |
| TMBC | 2,788.84 | 2,849.63 | 1.99% | *Shown on bill as 2 % as legislation states must show to 1 decimal place.*  £3,055.90 x 1.99% = £60.79 + £2,788.84 = £2,849.63 |
| Adult Social Care Precept | 267.06 | 358.71 | 3% | £3,055.90 x 3% = £91.65 + £267.06 = £358.71 |
| **Amount A** | **3,055.90** | **3,208.34** | 4.99% |  |
| Mossley Parish Council | 18.32 | 19.18 | 4.69% |  |
| Mayoral Police and Crime Commissioner Precept | 416.60 | 436.60 | 4.80% | ***Shown on bill as 4.8% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 181.90 | 181.90 | 0.00% | ***Shown on bill as 0.0 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,672.72** | **3,846.02** | 4.71% | £3,846.02 - £3,672.72 = £173.30 / £3,672.72 x 100 = 4.71% |