**Calculation of Council Tax Bills 2020 / 2021**

**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 2019 / 2020 (Amount A)
2. TMBC amount 2020 / 2021 – 1.99% of Amount A added to the TMBC charge for 2019 / 2020
3. Adult Social Care precept 2019 / 2020 – 2% of Amount A added to the Adult Social Care precept for 2019 / 2020
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**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2019/20** | **2020/21** | **% increase** | **Explanation of increase** |
| TMBC | 910.11 | 929.61 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***£979.54 x 1.99% = £19.49 + £910.11 = £929.61 |
| Adult Social Care Precept | 69.43 | 89.02 | 2% | £979.54 x 2% = £19.59 + £69.43 = £89.02 |
| **Amount A** | **979.54** | **1,018.63** | 3.99% |  |
| Mayoral Police and Crime Commissioner Precept | 132.20 | 138.86 | 5.04% | ***Shown on bill as 5 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 51.29 | 60.63 | 18.19% | ***Shown on bill as 18.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,163.03** | **1,218.12** | 4.74% | £1,218.12 - £1,163.03 = £55.09 / £1,163.03 x 100 = 4.74% |

**Band B - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2019/20** | **2020/21** | **% increase** | **Explanation of increase** |
| TMBC | 1,061.80 | 1,084.55 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***£1,142.80 x 1.99% = £22.75 + £1,061.80 = £1,084.54 |
| Adult Social Care Precept | 81.00 | 103.86 | 2% | £1,142.80 x 2% = £22.86 + £81.00 = £103.86 |
| **Amount A** | **1,142.80** | **1,188.41** | 3.99% |  |
| Mayoral Police and Crime Commissioner Precept | 154.23 | 162.01 | 5.04% | ***Shown on bill as 5 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 59.84 | 70.74 | 18.19% | ***Shown on bill as 18.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,356.87** | **1,421.16** | 4.74% | £1,421.16 - £1,356.87 = £64.29 / £1,356.87 x 100 = 4.74% |

**Band C - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2019/20** | **2020/21** | **% increase** | **Explanation of increase** |
| TMBC | 1,213.48 | 1,239.48 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***£1,306.05 x 1.99% = £26.00 + £1,213.48 = £1,239.48 |
| Adult Social Care Precept | 92.57 | 118.69 | 2% | £1,306.05 x 2% = £26.12 + £92.57 = £118.69 |
| **Amount A** | **1,306.05** | **1,358.17** | 3.99% |  |
| Mayoral Police and Crime Commissioner Precept | 176.27 | 185.15 | 5.04% | ***Shown on bill as 5 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 68.39 | 80.84 | 18.19% | ***Shown on bill as 18.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,550.71** | **1,624.16** | 4.74% | £1,624.16 - £1,550.71 = £73.45 / £1,550.71 x 100 = 4.74% |

**Band D - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2019/20** | **2020/21** | **% increase** | **Explanation of increase** |
| TMBC | 1,365.17 | 1,394.42 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***£1,469.31 x 1.99% = £29.25 + £1,365.17 = £1,394.42 |
| Adult Social Care Precept | 104.14 | 133.53 | 2% | £1,469.31 x 2% = £29.39 + £104.14 = £133.53 |
| **Amount A** | **1,469.31** | **1,527.95** | 3.99% |  |
| Mayoral Police and Crime Commissioner Precept | 198.30 | 208.30 | 5.04% | ***Shown on bill as 5 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 76.95 | 90.95 | 18.19% | ***Shown on bill as 18.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,744.56** | **1,827.20** | 4.74% | £1,827.20 - £1,744.56 = £82.64 / £1,744.56 x 100 = 4.74% |

**Band E - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2019/20** | **2020/21** | **% increase** | **Explanation of increase** |
| TMBC | 1,668.54 | 1,704.29 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***£1,795.82 x 1.99% = £35.75 + £1,668.54 = £1,704.29 |
| Adult Social Care Precept | 127.28 | 163.20 | 2% | £1,795.82 x 2% = £35.92 + £127.28 = £163.20 |
| **Amount A** | **1,795.82** | **1,867.49** | 3.99% |  |
| Mayoral Police and Crime Commissioner Precept | 242.37 | 254.58 | 5.04% | ***Shown on bill as 5 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 94.05 | 111.16 | 18.19% | ***Shown on bill as 18.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,132.24** | **2,233.23** | 4.74% | £2,233.23 - £2,132.24 = £100.99 / £2,132.24 x 100 = 4.74% |

**Band F - except Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2019/20** | **2020/21** | **% increase** | **Explanation of increase** |
| TMBC | 1,971.91 | 2,014.16 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***£2,122.33 x 1.99% = £42.25 + £1,971.91 = £2,014.16 |
| Adult Social Care Precept | 150.42 | 192.88 | 2% | £2,122.33 x 2% = £42.46 + £150.42 = £192.88 |
| **Amount A** | **2,122.33** | **2,207.04** | 3.99% |  |
| Mayoral Police and Crime Commissioner Precept | 286.43 | 300.87 | 5.04% | ***Shown on bill as 5 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 111.15 | 131.37 | 18.19% | ***Shown on bill as 18.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,519.91** | **2,639.28** | 4.74% | £2,639.28 - £2,519.91 = £119.37 / £2,519.91 x 100 = 4.74% |

**Band G - except Mossley**

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| --- | --- | --- | --- | --- |
|  | **2019/20** | **2020/21** | **% increase** | **Explanation of increase** |
| TMBC | 2,275.28 | 2,324.03 | 1.99% | *Shown on bill as 2 % as legislation states must show to 1 decimal place.*£2,448.85 x 1.99% = £48.75 + £2,275.28 = £2,324.03 |
| Adult Social Care Precept | 173.57 | 222.55 | 2% | £2,448.85 x 2% = £44.98 + £173.57 = £222.55 |
| **Amount A** | **2,448.85** | **2,546.58** | 3.99% |  |
| Mayoral Police and Crime Commissioner Precept | 330.50 | 347.16 | 5.04% | ***Shown on bill as 5 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 128.24 | 151.58 | 18.19% | ***Shown on bill as 18.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,907.59** | **3,045.32** | 4.74% | £3,045.32 - £2,907.59 = £137.73 / £2,907.59 x 100 = 4.74% |

**Band H - except Mossley**

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| --- | --- | --- | --- | --- |
|  | **2019/20** | **2020/21** | **% increase** | **Explanation of increase** |
| TMBC | 2,730.34 | 2,788.84 | 1.99% | *Shown on bill as 2 % as legislation states must show to 1 decimal place.*£2,938.42 x 1.99% = £58.50 + £2,730.34 = £2,788.84 |
| Adult Social Care Precept | 208.28 | 267.06 | 2% | £2,938.42 x 2% = £58.78 + £208.28 = £267.06 |
| **Amount A** | **2,938.42** | **3,055.90** | 3.99% |  |
| Mayoral Police and Crime Commissioner Precept | 396.60 | 416.60 | 5.04% | ***Shown on bill as 5 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 153.90 | 181.90 | 18.19% | ***Shown on bill as 18.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,489.12** | **3,654.40** | 4.74% | £3,654.40 - £3,489.12 = £165.28 / £3,489.12 x 100 = 4.74% |

**Mossley**

**Band A - Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2019/20** | **2020/21** | **% increase** | **Explanation of increase** |
| TMBC | 910.11 | 929.61 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***£979.54 x 1.99% = £19.49 + £910.11 = £929.61 |
| Adult Social Care Precept | 69.43 | 89.02 | 2% | £979.54 x 2% = £19.59 + £69.43 = £89.02 |
| **Amount A** | **979.54** | **1,018.63** | 3.99% |  |
| Mossley Parish Council | 6.10 | 6.11 | 0.2% |  |
| Mayoral Police and Crime Commissioner Precept | 132.20 | 138.86 | 5.04% | ***Shown on bill as 5 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 51.29 | 60.63 | 18.19% | ***Shown on bill as 18.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,169.13** | **1,224.23** | 4.71% | £1,224.23 - £1,169.13 = £55.10 / £1,169.13 x 100 = 4.71% |

**Band B - Mossley**

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| --- | --- | --- | --- | --- |
|  | **2019/20** | **2020/21** | **% increase** | **Explanation of increase** |
| TMBC | 1,061.80 | 1,084.55 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***£1,142.80 x 1.99% = £22.75 + £1,061.80 = £1,084.54 |
| Adult Social Care Precept | 81.00 | 103.86 | 2% | £1,142.80 x 2% = £22.86 + £81.00 = £103.86 |
| **Amount A** | **1,142.80** | **1,188.41** | 3.99% |  |
| Mossley Parish Council | 7.12 | 7.12 | 0.0% |  |
| Mayoral Police and Crime Commissioner Precept | 154.23 | 162.01 | 5.04% | ***Shown on bill as 5 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 59.84 | 70.74 | 18.19% | ***Shown on bill as 18.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,363.99** | **1,428.28** | 4.71% | £1,428.28 - £1,363.99 = £64.29 / £1,363.99 x 100 = 4.71% |

**Band C - Mossley**

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| --- | --- | --- | --- | --- |
|  | **2019/20** | **2020/21** | **% increase** | **Explanation of increase** |
| TMBC | 1,213.48 | 1,239.48 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***£1,306.05 x 1.99% = £26.00 + £1,213.48 = £1,239.48 |
| Adult Social Care Precept | 92.57 | 118.69 | 2% | £1,306.05 x 2% = £26.12 + £92.57 = £118.69 |
| **Amount A** | **1,306.05** | **1,358.17** | 3.99% |  |
| Mossley Parish Council | 8.13 | 8.14 | 0.1% |  |
| Mayoral Police and Crime Commissioner Precept | 176.27 | 185.15 | 5.04% | ***Shown on bill as 5 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 68.39 | 80.84 | 18.19% | ***Shown on bill as 18.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,558.84** | **1,632.30** | 4.71% | £1,632.30 - £1,558.84 = £73.46 / £1,558.84 x 100 = 4.71% |

**Band D - Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2019/20** | **2020/21** | **% increase** | **Explanation of increase** |
| TMBC | 1,365.17 | 1,394.42 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***£1,469.31 x 1.99% = £29.25 + £1,365.17 = £1,394.42 |
| Adult Social Care Precept | 104.14 | 133.53 | 2% | £1,469.31 x 2% = £29.39 + £104.14 = £133.53 |
| **Amount A** | **1,469.31** | **1,527.95** | 3.99% |  |
| Mossley Parish Council | 9.15 | 9.16 | 0.1% |  |
| Mayoral Police and Crime Commissioner Precept | 198.30 | 208.30 | 5.04% | ***Shown on bill as 5 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 76.95 | 90.95 | 18.19% | ***Shown on bill as 18.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,753.71** | **1,836.36** | 4.71% | £1,836.36 - £1,753.71 = £82.65 / £1,753.71 x 100 = 4.71% |

**Band E - Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2019/20** | **2020/21** | **% increase** | **Explanation of increase** |
| TMBC | 1,668.54 | 1,704.29 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***£1,795.82 x 1.99% = £35.75 + £1,668.54 = £1,704.29 |
| Adult Social Care Precept | 127.28 | 163.20 | 2% | £1,795.82 x 2% = £35.92 + £127.28 = £163.20 |
| **Amount A** | **1,795.82** | **1,867.49** | 3.99% |  |
| Mossley Parish Council | 11.18 | 11.20 | 0.2% |  |
| Mayoral Police and Crime Commissioner Precept | 242.37 | 254.58 | 5.04% | ***Shown on bill as 5 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 94.05 | 111.16 | 18.19% | ***Shown on bill as 18.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,143.42** | **2,244.43** | 4.71% | £2,244.43 - £2,143.42 = £101.01 / £2,143.42 x 100 = 4.71% |

**Band F - Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2019/20** | **2020/21** | **% increase** | **Explanation of increase** |
| TMBC | 1,971.91 | 2,014.16 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***£2,122.33 x 1.99% = £42.25 + £1,971.91 = £2,014.16 |
| Adult Social Care Precept | 150.42 | 192.88 | 2% | £2,122.33 x 2% = £42.46 + £150.42 = £192.88 |
| **Amount A** | **2,122.33** | **2,207.04** | 3.99% |  |
| Mossley Parish Council | 13.22 | 13.23 | 0.1% |  |
| Mayoral Police and Crime Commissioner Precept | 286.43 | 300.87 | 5.04% | ***Shown on bill as 5 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 111.15 | 131.37 | 18.19% | ***Shown on bill as 18.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,533.13** | **2,652.51** | 4.71% | £2,652.51 - £2,533.13 = £119.38 / £2,533.13 x 100 = 4.71% |

**Band G - Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2019/20** | **2020/21** | **% increase** | **Explanation of increase** |
| TMBC | 2,275.28 | 2,324.03 | 1.99% | *Shown on bill as 2 % as legislation states must show to 1 decimal place.*£2,448.85 x 1.99% = £48.75 + £2,275.28 = £2,324.03 |
| Adult Social Care Precept | 173.57 | 222.55 | 2% | £2,448.85 x 2% = £44.98 + £173.57 = £222.55 |
| **Amount A** | **2,448.85** | **2,546.58** | 3.99% |  |
| Mossley Parish Council | 15.25 | 15.27 | 0.1% |  |
| Mayoral Police and Crime Commissioner Precept | 330.50 | 347.16 | 5.04% | ***Shown on bill as 5 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 128.24 | 151.58 | 18.19% | ***Shown on bill as 18.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,922.84** | **3,060.59** | 4.71% | £3,060.59 - £2,922.84 = £137.735/ £2,922.84 x 100 = 4.71% |

**Band H - Mossley**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2019/20** | **2020/21** | **% increase** | **Explanation of increase** |
| TMBC | 2,730.34 | 2,788.84 | 1.99% | *Shown on bill as 2 % as legislation states must show to 1 decimal place.*£2,938.42 x 1.99% = £58.50 + £2,730.34 = £2,788.84 |
| Adult Social Care Precept | 208.28 | 267.06 | 2% | £2,938.42 x 2% = £58.78 + £208.28 = £267.06 |
| **Amount A** | **2,938.42** | **3,055.90** | 3.99% |  |
| Mossley Parish Council | 18.30 | 18.32 | 0.1% |  |
| Mayoral Police and Crime Commissioner Precept | 396.60 | 416.60 | 5.0% | ***Shown on bill as 5 % as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 153.90 | 181.90 | 18.19% | ***Shown on bill as 18.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,507.42** | **3,672.72** | 4.71% | £3,672.72 - £3,507.42 = £165.30 / £3,507.42 x 100 = 4.71% |