**Calculation of Council Tax Bills 2022 / 2023**

**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 2022 / 2023 (Amount A)
2. TMBC amount 2022 / 2023 – 1.99% of Amount A added to the TMBC charge for 2021 / 2022
3. Adult Social Care precept 2022 / 2023 – 1% 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**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | **2021/22** | **2022/23** | **% increase** | **Explanation of increase** |
| TMBC | 949.87 | 971.15 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,069.44x 1.99% = £21.28 + £949.87 = £971.15 |
| Adult Social Care Precept | 119.57 | 130.26 | 1% | £1,069.44 x 1% = £10.69 + £119.57 = £130.26 |
| **Amount A** | **1,069.44** | **1,101.41** | 2.99% |  |
| Mayoral Police and Crime Commissioner Precept | 145.53 | 152.20 | 4.58% | ***Shown on bill as 4.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 60.63 | 68.63 | 13.19% | ***Shown on bill as 13.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,275.60** | **1,322.24** | 3.66% | £1,322.24 - £1,275.60 = £46.64 / £1,275.60 x 100 = 3.66% |

**Band B - except Mossley**

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| --- | --- | --- | --- | --- |
|  | **2021/22** | **2022/23** | **% increase** | **Explanation of increase** |
| TMBC | 1,108.19 | 1,133.01 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,247.69 x 1.99% = £24.82 + £1,108.19 = £1,133.01 |
| Adult Social Care Precept | 139.50 | 151.97 | 1% | £1,247.69 x 1% = £12.47 + £139.50 = £151.97 |
| **Amount A** | **1,247.69** | **1,284.98** | 2.99% |  |
| Mayoral Police and Crime Commissioner Precept | 169.78 | 177.56 | 4.58% | ***Shown on bill as 4.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 70.73 | 80.07 | 13.19% | ***Shown on bill as 13.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,488.20** | **1,542.61** | 3.66% | £1,542.61 - £1,488.20 = £54.41 / £1,488.20 x 100 = 3.66% |

**Band C - except Mossley**

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| --- | --- | --- | --- | --- |
|  | **2021/22** | **2022/23** | **% increase** | **Explanation of increase** |
| TMBC | 1,266.50 | 1,294.87 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,425.93 x 1.99% = £28.37 + £1,266.50 = £1,294.87 |
| Adult Social Care Precept | 159.43 | 173.68 | 1% | £1,425.93 x 1% = £14.26 + £159.43 = £173.68 |
| **Amount A** | **1425.93** | **1,468.55** | 2.99% |  |
| Mayoral Police and Crime Commissioner Precept | 194.04 | 202.93 | 4.58% | ***Shown on bill as 4.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 80.84 | 91.51 | 13.19% | ***Shown on bill as 13.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,700.81** | **1,762.99** | 3.66% | £1,762.99 - £1,700.81 = £62.18 / £1,700.81 x 100 = 3.66% |

**Band D - except Mossley**

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| --- | --- | --- | --- | --- |
|  | **2021/22** | **2022/23** | **% increase** | **Explanation of increase** |
| TMBC | 1,424,82 | 1,456.74 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,604.18 x 1.99% = £31.92 + £1,424.82 = £1,456.74 |
| Adult Social Care Precept | 179.36 | 195.40 | 1% | £1,604.18 x 1% = £16.04 + £179.36 = £195.40 |
| **Amount A** | **1,604.18** | **1,652.14** | 2.99% |  |
| Mayoral Police and Crime Commissioner Precept | 218.30 | 228.30 | 4.58% | ***Shown on bill as 4.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 90.95 | 102.95 | 13.19% | ***Shown on bill as 13.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,913.43** | **1,983.39** | 3.66% | £1,983.39 - £1,913.43 = £69.96 / £1,913.43 x 100 = 3.66% |

**Band E - except Mossley**

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| --- | --- | --- | --- | --- |
|  | **2021/22** | **2022/23** | **% increase** | **Explanation of increase** |
| TMBC | 1,741.44 | 1,780.45 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,960.65 x 1.99% = £39.01 + £1,741.44 = £1,780.45 |
| Adult Social Care Precept | 219.21 | 238.82 | 1% | £1,960.65 x 1% = £19.61 + £219.21 = £238.82 |
| **Amount A** | **1,960.65** | **2,019.27** | 2.99% |  |
| Mayoral Police and Crime Commissioner Precept | 266.81 | 279.03 | 4.58% | ***Shown on bill as 4.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 111.16 | 125.82 | 13.19% | ***Shown on bill as 13.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,338.62** | **2,424.12** | 3.66% | £2,424.12 - £2,338.61 = £85.50 / £2,338.62 x 100 = 3.66% |

**Band F - except Mossley**

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|  | **2021/22** | **2022/23** | **% increase** | **Explanation of increase** |
| TMBC | 2,058.06 | 2,104.17 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £2,317.13 x 1.99% = £46.11 + £2,058.06 = £2,104.17 |
| Adult Social Care Precept | 259.07 | 282.24 | 1% | £2,317.13 x 1% = £23.17 + £259.07 = £282.24 |
| **Amount A** | **2,317.13** | **2,386.41** | 2.99% |  |
| Mayoral Police and Crime Commissioner Precept | 315.32 | 329.76 | 4.58% | ***Shown on bill as 4.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 131.37 | 148.70 | 13.19% | ***Shown on bill as 13.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,763.82** | **2,864.87** | 3.66% | £2,864.87 - £2,763.82 = £101.05 / £2,763.82 x 100 = 3.66% |

**Band G - except Mossley**

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|  | **2021/22** | **2022/23** | **% increase** | **Explanation of increase** |
| TMBC | 2,374.69 | 2,427.89 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £2,673.62 x 1.99% = £53.20 + £2,374.69 = £2,427.89 |
| Adult Social Care Precept | 298.93 | 325.66 | 1% | £2,673.62 x 1% = £26.73 + £298.93 = £325.66 |
| **Amount A** | **2673.62** | **2,753.55** | 2.99% |  |
| Mayoral Police and Crime Commissioner Precept | 363.83 | 380.50 | 4.58% | ***Shown on bill as 4.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 151.58 | 171.58 | 13.19% | ***Shown on bill as 13.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,189.03** | **3,305.63** | 3.66% | 3,305.63 - £3,189.03 = £116.60 / £3,189.03 x 100 = 3.66% |

**Band H - except Mossley**

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|  | **2021/22** | **2022/23** | **% increase** | **Explanation of increase** |
| TMBC | 2,849.63 | 2,913.47 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £3,208.34 x 1.99% = £63.84 + £2,849.63 = £2,913.47 |
| Adult Social Care Precept | 358.71 | 390.79 | 1% | £3,208.34 x 1% = £32.08 + £358.71 = £390.79 |
| **Amount A** | **3,208.34** | **3304.26** | 2.99% |  |
| Mayoral Police and Crime Commissioner Precept | 436.60 | 456.60 | 4.58% | ***Shown on bill as 4.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 181.90 | 205.90 | 13.19% | ***Shown on bill as 13.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,826.84** | **3,966.76** | 3.66% | £3,966.79 - £3,826.84 = £139.92 / £3,826.84 x 100 = 3.66% |

**Mossley**

**Band A - Mossley**

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|  | **2021/22** | **2022/23** | **% increase** | **Explanation of increase** |
| TMBC | 949.87 | 971.15 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,069.44x 1.99% = £21.28 + £949.87 = £971.15 |
| Adult Social Care Precept | 119.57 | 130.26 | 1% | £1,069.44 x 1% = £10.69 + £119.57 = £130.26 |
| **Amount A** | **1,069.44** | **1,101.41** | 2.99% |  |
| Mossley Parish Council | 6.39 | 6.21 | -2.82% |  |
| Mayoral Police and Crime Commissioner Precept | 145.53 | 152.20 | 4.58% | ***Shown on bill as 4.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 60.63 | 68.63 | 13.19% | ***Shown on bill as 13.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,281.99** | **1,328.45** | 3.62% | £1,328.45 - £1,281.99 = £46.46 / £1,281.99 x 100 = 3.62% |

**Band B - Mossley**

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|  | **2021/21** | **2022/23** | **% increase** | **Explanation of increase** |
| TMBC | 1,108.19 | 1,133.01 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,247.69 x 1.99% = £24.82 + £1,108.19 = £1,133.01 |
| Adult Social Care Precept | 139.50 | 151.97 | 1% | £1,247.69 x 1% = £12.47 + £139.50 = £151.97 |
| **Amount A** | **1,247.69** | **1284.98** | 2.99% |  |
| Mossley Parish Council | 7.45 | 7.24 | -2.82% |  |
| Mayoral Police and Crime Commissioner Precept | 169.78 | 177.56 | 4.58% | ***Shown on bill as 4.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 70.73 | 80.07 | 13.19% | ***Shown on bill as 13.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,495.65** | **1,549.85** | 3.62% | £1,549.85 - £1,495.65 = £54.20 / £1,495.65 x 100 = 3.62% |

**Band C - Mossley**

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|  | **2021/22** | **2022/23** | **% increase** | **Explanation of increase** |
| TMBC | 1,266.50 | 1,294.87 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,425.93 x 1.99% = £28.37 + £1,266.50 = £1,294.87 |
| Adult Social Care Precept | 159.43 | 173.68 | 1% | £1,425.93 x 1% = £14.26 + £159.43 = £173.68 |
| **Amount A** | **1,425.93** | **1,468.55** | 2.99% |  |
| Mossley Parish Council | 8.52 | 8.28 | -2.82% |  |
| Mayoral Police and Crime Commissioner Precept | 194.04 | 202.93 | 4.58% | ***Shown on bill as 4.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 80.84 | 91.51 | 13.19% | ***Shown on bill as 13.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,709.33** | **1,771.27** | 3.62% | £1,771.27 - £1,709.33 = £61.94 / £1,709.33 x 100 = 3.62% |

**Band D - Mossley**

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|  | **2021/22** | **2022/23** | **% increase** | **Explanation of increase** |
| TMBC | 1,424.82 | 1,456.74 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,604.18 x 1.99% = £31.92 + £1,424.82 = £1,456.74 |
| Adult Social Care Precept | 179.36 | 195.40 | 1% | £1,604.18 x 1% = £16.04 + £179.36 = £195.40 |
| **Amount A** | **1,604.18** | **1,652.14** | 2.99% |  |
| Mossley Parish Council | 9.59 | 9.32 | -2.82% |  |
| Mayoral Police and Crime Commissioner Precept | 218.30 | 228.30 | 4.58% | ***Shown on bill as 4.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 90.95 | 102.95 | 13.19% | ***Shown on bill as 13.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **1,923.02** | **1,992.71** | 3.62% | £1,992.71 - £1,923.02 = £69.69 / £1,923.02 x 100 = 3.62% |

**Band E - Mossley**

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|  | **2021/22** | **2022/23** | **% increase** | **Explanation of increase** |
| TMBC | 1,741.44 | 1,780.45 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £1,960.65 x 1.99% = £39.01 + £1,741.44 = £1,780.45 |
| Adult Social Care Precept | 219.21 | 238.82 | 1% | £1,960.65 x 1% = £19.61 + £219.21 = £238.82 |
| **Amount A** | **1,960.65** | **2,019.27** | 2.99% |  |
| Mossley Parish Council | 11.72 | 11.39 | -2.82% |  |
| Mayoral Police and Crime Commissioner Precept | 266.81 | 279.03 | 4.58% | ***Shown on bill as 4.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 111.16 | 125.82 | 13.19% | ***Shown on bill as 13.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,350.34** | **2,435.51** | 3.62% | £2,435.51 - £2350.34 = £85.17 / £2350.34 x 100 = 3.62% |

**Band F - Mossley**

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|  | **2021/22** | **2022/23** | **% increase** | **Explanation of increase** |
| TMBC | 2,058.06 | 2104.17 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £2,317.13 x 1.99% = £46.11 + £2,058.06 = £2,104.17 |
| Adult Social Care Precept | 259.07 | 282.24 | 1% | £2,317.13 x 1% = £23.17 + £259.07 = £282.24 |
| **Amount A** | **2,317.13** | **2,386.41** | 2.99% |  |
| Mossley Parish Council | 13.85 | 13.46 | -2.82% |  |
| Mayoral Police and Crime Commissioner Precept | 315.32 | 329.76 | 4.58% | ***Shown on bill as 4.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 131.37 | 148.70 | 13.19% | ***Shown on bill as 13.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **2,777.67** | **2,878.33** | 3.62% | £2,878.33 - £2,777.67 = £100.66 / £2,777.67 x 100 = 3.62% |

**Band G - Mossley**

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| --- | --- | --- | --- | --- |
|  | **2021/22** | **2022/23** | **% increase** | **Explanation of increase** |
| TMBC | 2,374.69 | 2,427.89 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £2,673.62 x 1.99% = £53.20 + £2,374.69 = £2,427.89 |
| Adult Social Care Precept | 298.93 | 325.66 | 1% | £2,673.62 x 1% = £26.73 + £298.93 = £325.66 |
| **Amount A** | **2673.62** | **2,753.55** | 2.99% |  |
| Mossley Parish Council | 15.98 | 15.53 | -2.82% |  |
| Mayoral Police and Crime Commissioner Precept | 363.83 | 380.50 | 4.58% | ***Shown on bill as 4.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 151.58 | 171.58 | 13.19% | ***Shown on bill as 13.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,205.01** | **3,321.16** | 3.62% | £3,321.16 - £3,205.01 = £116.15 / £3,205.01 x 100 = 3.62% |

**Band H - Mossley**

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| --- | --- | --- | --- | --- |
|  | **2021/22** | **2022/23** | **% increase** | **Explanation of increase** |
| TMBC | 2,849.63 | 2,913.47 | 1.99% | ***Shown on bill as 2 % as legislation states must show to 1 decimal place.***  £3,208.34 x 1.99% = £63.84 + £2,849.63 = £2,913.47 |
| Adult Social Care Precept | 358.71 | 390.79 | 1% | £3,208.34 x 1% = £32.08 + £358.71 = £390.79 |
| **Amount A** | **3,208.34** | **3,304.26** | 2.99% |  |
| Mossley Parish Council | 19.18 | 18.64 | -2.82% |  |
| Mayoral Police and Crime Commissioner Precept | 436.60 | 456.60 | 4.58% | ***Shown on bill as 4.6% as legislation states must show to 1 decimal place.*** |
| Mayoral General Precept (including Fire Services) | 181.90 | 205.90 | 13.19% | ***Shown on bill as 13.2 % as legislation states must show to 1 decimal place.*** |
| **Total** | **3,846.02** | **3,985.40** | 3.62% | £3,985.40 - £3,846.02 = £139.38 / 3,846.02 x 100 = 3.62% |