

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 28/02/2025, ANEXA AO COMUNICADO DICAR-12/25

Fatores para vencimentos anteriores a 22/12/2009:

MÊS/ANO DO VENCIMENTO	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
JANEIRO	4,1566	4,0248	3,8018	3,6418	3,4784	3,2974	3,0928	2,9403	2,7642	2,6263	2,5055	2,3799
FEVEREIRO	4,1466	4,0010	3,7873	3,6316	3,4659	3,2791	3,0820	2,9281	2,7527	2,6163	2,4955	2,3699
MARÇO	4,1366	3,9677	3,7528	3,6190	3,4522	3,2613	3,0682	2,9128	2,7385	2,6058	2,4855	2,3599
ABRIL	4,1266	3,9442	3,7598	3,6071	3,4374	3,2426	3,0564	2,8987	2,7277	2,5958	2,4755	2,3499
MAIO	4,1166	3,9240	3,7449	3,5937	3,4233	3,2229	3,0441	2,8837	2,7149	2,5855	2,4655	2,3399
JUNHO	4,1066	3,9073	3,7310	3,5810	3,4100	3,2043	3,0318	2,8678	2,7031	2,5755	2,4555	2,3299
JULHO	4,0966	3,8907	3,7179	3,5660	3,3946	3,1835	3,0189	2,8527	2,6914	2,5655	2,4448	2,3199
AGOSTO	4,0866	3,8750	3,7038	3,5500	3,3802	3,1658	3,0060	2,8361	2,6788	2,5555	2,4346	2,3099
SETEMBRO	4,0766	3,8601	3,6916	3,5368	3,3664	3,1490	2,9935	2,8211	2,6682	2,5455	2,4236	2,2999
OUTUBRO	4,0666	3,8463	3,6787	3,5215	3,3499	3,1326	2,9814	2,8070	2,6573	2,5355	2,4118	2,2899
NOVEMBRO	4,0566	3,8324	3,6665	3,5076	3,3345	3,1192	2,9689	2,7932	2,6471	2,5255	2,4016	2,2799
DEZEMBRO	4,0466	3,8164	3,6545	3,4937	3,3171	3,1055	2,9541	2,7785	2,6371	2,5155	2,3904	2,2699

Fatores para vencimentos de 22/12/2009 até 31/10/2017:

MÊS/DIA	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	
dez/09																						2,2599	2,2586	2,2573	feriado	sáb.	dom.	dom.	2,2521	2,2508	2,2495	feriado
jan/10	feriado	sáb.	dom.	2,2430	2,2417	2,2404	2,2391	2,2378	sáb.	dom.	2,2348	2,2338	2,2328	2,2318	2,2308	sáb.	dom.	2,2278	2,2268	2,2258	2,2248	2,2238	sáb.	dom.	2,2208	2,2198	2,2188	2,2178	2,2168	sáb.	dom.	
fev/10	2,2138	2,2128	2,2118	2,2108	2,2098	sáb.	dom.	2,2068	2,2058	2,2048	2,2038	2,2028	sáb.	dom.	feriado	feriado	2,1978	2,1968	2,1958	sáb.	dom.	2,1928	2,1918	2,1908	2,1898	2,1888	sáb.	dom.				
mar/10	2,1858	2,1848	2,1838	2,1828	2,1818	sáb.	dom.	2,1788	2,1778	2,1768	2,1758	2,1748	sáb.	dom.	2,1718	2,1708	2,1698	2,1688	2,1678	sáb.	dom.	2,1648	2,1638	2,1628	2,1618	2,1608	sáb.	dom.	2,1578	2,1568	2,1558	
abr/10	2,1548	feriado	sáb.	sáb.	dom.	2,1508	2,1498	2,1488	2,1478	2,1468	sáb.	dom.	2,1438	2,1428	2,1418	2,1408	2,1398	sáb.	dom.	2,1368	2,1358	feriado	2,1338	2,1328	sáb.	dom.	2,1298	2,1288	2,1278	2,1268	2,1258	
mai/10	feriado	dom.	2,1228	2,1218	2,1208	2,1198	2,1188	sáb.	dom.	2,1158	2,1148	2,1138	2,1128	2,1118	sáb.	dom.	2,1088	2,1078	2,1068	2,1058	2,1048	sáb.	dom.	2,1018	2,1008	2,0998	2,0988	2,0978	sáb.	dom.	2,0948	
jun/10	2,0938	2,0928	feriado	2,0908	sáb.	dom.	2,0878	2,0868	2,0858	2,0848	2,0838	sáb.	dom.	2,0808	2,0798	2,0788	2,0778	2,0768	sáb.	dom.	2,0738	2,0728	2,0718	2,0708	2,0698	sáb.	dom.	2,0668	2,0658	2,0648		
jul/10	2,0638	2,0628	sáb.	dom.	2,0598	2,0588	2,0578	2,0568	feriado	sáb.	dom.	2,0528	2,0518	2,0508	2,0498	2,0488	sáb.	dom.	2,0458	2,0448	2,0438	2,0428	2,0418	sáb.	dom.	2,0388	2,0378	2,0368	2,0358	2,0348	sáb.	
ago/10	dom.	2,0318	2,0308	2,0298	2,0288	2,0278	sáb.	dom.	2,0248	2,0238	2,0228	2,0218	2,0208	sáb.	dom.	2,0178	2,0168	2,0158	2,0148	2,0138	sáb.	dom.	2,0108	2,0098	2,0088	2,0078	2,0068	sáb.	dom.	2,0038	2,0028	
set/10	2,0018	2,0008	1,9998	sáb.	dom.	1,9968	feriado	1,9948	1,9938	1,9928	sáb.	dom.	1,9898	1,9888	1,9878	1,9868	1,9858	sáb.	dom.	1,9828	1,9818	1,9808	1,9798	1,9788	sáb.	dom.	1,9758	1,9748	1,9738	1,9728		
out/10	1,9718	sáb.	dom.	1,9688	1,9678	1,9668	1,9658	1,9648	sáb.	dom.	1,9618	feriado	1,9598	1,9588	1,9578	sáb.	dom.	1,9548	1,9538	1,9528	1,9518	1,9508	sáb.	dom.	1,9478	1,9468	1,9458	1,9448	1,9438	sáb.	dom.	
nov/10	1,9408	feriado	1,9388	1,9378	1,9368	sáb.	dom.	1,9338	1,9328	1,9318	1,9308	1,9298	sáb.	dom.	feriado	1,9258	1,9248	1,9238	1,9228	sáb.	dom.	1,9198	1,9188	1,9178	1,9168	1,9158	sáb.	dom.	1,9128	1,9118		
dez/10	1,9108	1,9098	1,9088	sáb.	dom.	1,9058	1,9048	1,9038	1,9028	1,9018	sáb.	dom.	1,8988	1,8978	1,8968	1,8958	1,8948	sáb.	dom.	1,8918	1,8908	1,8898	1,8888	1,8878	feriado	dom.	1,8848	1,8838	1,8828	1,8818	feriado	
jan/11	feriado	dom.	1,8778	1,8768	1,8758	1,8748	1,8738	sáb.	dom.	1,8708	1,8698	1,8688	1,8678	1,8668	sáb.	dom.	1,8638	1,8628	1,8618	1,8608	1,8598	sáb.	dom.	1,8568	1,8558	1,8548	1,8538	1,8528	sáb.	dom.	1,8498	
fev/11	1,8488	1,8478	1,8468	1,8458	sáb.	dom.	1,8428	1,8418	1,8408	1,8398	1,8388	sáb.	dom.	1,8358	1,8348	1,8338	1,8328	1,8318	sáb.	dom.	1,8288	1,8278	1,8268	1,8258	1,8248	sáb.	dom.	1,8218				
mar/11	1,8208	1,8198	1,8188	1,8178	sáb.	dom.	feriado	feriado	1,8128	1,8118	1,8108	sáb.	dom.	1,8078	1,8068	1,8058	1,8048	1,8038	sáb.	dom.	1,8008	1,7998	1,7988	1,7978	1,7968	sáb.	dom.	1,7938	1,7928	1,7918	1,7908	
abr/11	1,7898	sáb.	dom.	dom.	1,7868	1,7858	1,7848	1,7838	1,7828	sáb.	dom.	1,7798	1,7788	1,7778	1,7768	1,7758	sáb.	dom.	1,7728	1,7718	1,7708	feriado	feriado	sáb.	dom.	1,7658	1,7648	1,7638	1,7628	1,7618	sáb.	
mai/11	feriado	1,7586	1,7575	1,7564	1,7553	1,7542	sáb.	dom.	1,7509	1,7498	1,7487	1,7476	1,7465	sáb.	dom.	1,7432	1,7421	1,7410	1,7399	1,7388	sáb.	dom.	1,7355	1,7344	1,7333	1,7322	1,7311	sáb.	dom.	1,7278	1,7267	
jun/11	1,7256	1,7245	1,7234	sáb.	dom.	1,7201	1,7190	1,7179	1,7168	1,7157	sáb.	dom.	1,7124	1,7113	1,7102	1,7091	1,7080	sáb.	dom.	1,7047	1,7036	1,7025	feriado	1,7003	sáb.	dom.	1,6970	1,6959	1,6948	1,6937		
jul/11	1,6926	sáb.	sáb.	dom.	1,6893	1,6882	1,6871	1,6860	1,6849	feriado	dom.	1,6816	1,6805	1,6794	1,6783	1,6772	sáb.	dom.	1,6739	1,6728	1,6717	1,6706	1,6695	sáb.	dom.	1,6662	1,6651	1,6640	1,6629	1,6618	sáb.	dom.
ago/11	1,6586	1,6576	1,6566	1,6556	1,6546	sáb.	dom.	1,6516	1,6506	1,6496	1,6486	1,6476	sáb.	dom.	1,6446	1,6436	1,6426	1,6416	1,6406	sáb.	dom.	1,6376	1,6366	1,6356	1,6346	1,6336	sáb.	dom.	1,6306	1,6296	1,6286	
set/11	1,6276	1,6266	sáb.	sáb.	dom.	1,6236	1,6226	feriado	1,6206	1,6196	sáb.	dom.	1,6166	1,6156	1,6146	1,6136	1,6126	sáb.	dom.	1,6096	1,6086	1,6076	1,6066	1,6056	sáb.	dom.	1,6026	1,6016	1,6006	1,5996	1,5986	
out/11	sáb.	sáb.	dom.	1,5956	1,5946	1,5936	1,5926	1,5916	sáb.	dom.	1,5886	1,5876	feriado	1,5856	1,5846	sáb.	dom.	1,5816	1,5806	1,5796	1,5786	1,5776	sáb.	dom.	1,5746	1,5736	1,5726	1,5716	1,5706	sáb.	dom.	1,5676
nov/11	1,5666	feriado	1,5646	1,5636	sáb.	dom.	1,5606	1,5596	1,5586	1,5576	1,5566	sáb.	dom.	1,5536	feriado	1,5516	1,5506	1,5496	sáb.	dom.	1,5466	1,5456	1,5446	1,5436	1,5426	sáb.	dom.	1,5396	1,5386	1,5376		
dez/11	1,5366	1,5356	sáb.	sáb.	dom.	1,5326	1,5316	1,5306	1,5296	1,5286	sáb.	dom.	1,5256	1,5246	1,5236	1,5226	1,5216	sáb.	dom.	1,5186	1,5176	1,5166	1,5156	1,5146	sáb.	feriado	1,5116	1,5106	1,5096	1,5086	feriado	sáb.
jan/12	feriado	1,5046	1,5036	1,5026	1,5016	1,5006	sáb.	dom.	1,4976	1,4966	1,4956	1,4946	1,4936	sáb.	dom.	1,4906	1,4896	1,4886	1,4876	1,4866	sáb.	dom.	1,4836	1,4826	1,4816	1,4806	1,4796	sáb.	dom.	1,4766	1,4756	
fev/12	1,4746	1,4736	1,4726	sáb.	dom.	1,4696	1,4686	1,4676	1,4666	1,4656	sáb.	dom.	1,4626	1,4616	1,4606	1,4596	1,4586	sáb.	dom.	feriado	feriado	1,4536	1,4526	1,4516	sáb.	dom.	1,4486	1,4476	1,4466			
mar/12	1,4457	1,4448	sáb.	sáb.	dom.	1,4421	1,4412	1,4403	1,4394	1,4385	sáb.	dom.	1,4358	1,4349	1,4340	1,4331	1,4322	sáb.	dom.	1,4295	1,4286	1,4277	1,4268	1,4259	sáb.	dom.	1,4232	1,4223	1,4214	1,4205	1,4196	sáb.
abr/12	dom.	1,4167	1,4157	1,4147	1,4137	feriado	sáb.	dom.	1,4097	1,4087	1,4077	1,4067	1,4057	sáb.	dom.	1,4027	1,4017	1,4007	1,3997	1,3987	feriado	dom.	1,3957	1,3947	1,3937	1,3927	1,3917	sáb.	dom.	1,3887		
mai/12	feriado	1,3879	1,3875	1,3871	sáb.	dom.	1,3859	1,3855	1,3851	1,3847	1,3843	sáb.	dom.	1,3831	1,3827	1,3823	1,3819	1,3815	sáb.	dom.	1,3803	1,3799	1,3795	1,3791	1,3787	sáb.	dom.	1,3775	1,3771	1,3767	1,3763	
jun/12	1,3760	sáb.	dom.	1,3751	1,3748	1,3745	feriado	1,3739	sáb.	dom.	1,3730	1,3727	1,3724	1,3721	1,3718	sáb.	dom.	1,3709	1,3706	1,3703	1,3700	1,3697	sáb.	dom.	1,3688	1,3685	1,3682	1,3679	1,3676	sáb.		
jul/12	dom.	1,3667	1,3664	1,3661	1,3658	1,3655	sáb.	dom.	feriado	1,3643	1,3640	1,3637	1,3634	sáb.	dom.	1,3625	1,3622	1,3619	1,3616	1,3613	sáb.	dom.	1,3604	1,3601	1,3598	1,3595	1,3592	sáb.	dom.			

Fatores para vencimentos a partir do mês de novembro/2017:

ANO / MÊS DO VENCIMENTO	Jan	Fev	Mar	Abr	Mai	Jun	Jul	Ago	Set	Out	Nov	Dez
2017	-	-	-	-	-	-	-	-	-	-	0,5707	0,5653
2018	0,5595	0,5548	0,5495	0,5443	0,5391	0,5339	0,5285	0,5228	0,5181	0,5127	0,5078	0,5029
2019	0,4975	0,4926	0,4879	0,4827	0,4773	0,4726	0,4669	0,4619	0,4573	0,4525	0,4487	0,4450
2020	0,4412	0,4383	0,4349	0,4321	0,4297	0,4276	0,4257	0,4241	0,4225	0,4209	0,4194	0,4178
2021	0,4163	0,4150	0,4130	0,4109	0,4082	0,4051	0,4015	0,3972	0,3928	0,3879	0,3820	0,3743
2022	0,3670	0,3594	0,3501	0,3418	0,3315	0,3213	0,3110	0,2993	0,2886	0,2784	0,2682	0,2570
2023	0,2458	0,2366	0,2249	0,2157	0,2045	0,1938	0,1831	0,1717	0,1620	0,1520	0,1328	0,1239
2024	0,1142	0,1062	0,0979	0,0890	0,0807	0,0728	0,0637	0,0550	0,0466	0,0373	0,0294	0,0201
2025	0,0100	0,0000	-	-	-	-	-	-	-	-	-	-

OBS.: Para débitos vencidos a partir de 01/01/99, aplicar o coeficiente de juros correspondente ao mês de vencimento do débito. Para débitos vencidos a partir de jan/99 até nov/09 e de nov/17 até out/23, quando o vencimento do débito ocorrer no último dia útil do mês, aplicar o coeficiente correspondente ao mês do vencimento, deduzindo-se 0,0100.