

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 27/02/2026, ANEXA AO COMUNICADO DICAR-12/26

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	4,2928	4,1610	3,9380	3,7780	3,6146	3,4336	3,2290	3,0765	2,9004	2,7625	2,6417	2,5161
FEVEREIRO	4,2828	4,1372	3,9235	3,7678	3,6021	3,4153	3,2182	3,0643	2,8889	2,7525	2,6317	2,5061
MARÇO	4,2728	4,1039	3,9090	3,7552	3,5884	3,3975	3,2044	3,0490	2,8747	2,7420	2,6217	2,4961
ABRIL	4,2628	4,0804	3,8960	3,7433	3,5736	3,3788	3,1926	3,0349	2,8639	2,7320	2,6117	2,4861
MAIO	4,2528	4,0602	3,8811	3,7299	3,5595	3,3591	3,1803	3,0199	2,8511	2,7217	2,6017	2,4761
JUNHO	4,2428	4,0435	3,8672	3,7172	3,5462	3,3405	3,1680	3,0040	2,8393	2,7117	2,5917	2,4661
JULHO	4,2328	4,0269	3,8541	3,7022	3,5308	3,3197	3,1551	2,9889	2,8276	2,7017	2,5810	2,4561
AGOSTO	4,2228	4,0112	3,8400	3,6862	3,5164	3,3020	3,1422	2,9723	2,8150	2,6917	2,5708	2,4461
SETEMBRO	4,2128	3,9963	3,8278	3,6730	3,5026	3,2852	3,1297	2,9573	2,8044	2,6817	2,5598	2,4361
OUTUBRO	4,2028	3,9825	3,8149	3,6577	3,4861	3,2688	3,1176	2,9432	2,7935	2,6717	2,5480	2,4261
NOVEMBRO	4,1928	3,9686	3,8027	3,6438	3,4707	3,2554	3,1051	2,9294	2,7833	2,6617	2,5378	2,4161
DEZEMBRO	4,1828	3,9526	3,7907	3,6299	3,4533	3,2417	3,0903	2,9147	2,7733	2,6517	2,5266	2,4061

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																						2,3961	2,3948	2,3935	feriado	sáb.	dom.	2,3883	2,3870	2,3857	feriado
jan/10	feriado	sáb.	dom.	2,3792	2,3779	2,3766	2,3753	2,3740	sáb.	dom.	2,3710	2,3700	2,3690	2,3680	2,3670	sáb.	dom.	2,3640	2,3630	2,3620	2,3610	2,3600	sáb.	dom.	2,3570	2,3560	2,3550	2,3540	2,3530	sáb.	dom.
fev/10	2,3500	2,3490	2,3480	2,3470	2,3460	sáb.	dom.	2,3430	2,3420	2,3410	2,3400	2,3390	sáb.	dom.	feriado	feriado	2,3340	2,3330	2,3320	sáb.	dom.	2,3290	2,3280	2,3270	2,3260	2,3250	sáb.	dom.			
mar/10	2,3220	2,3210	2,3200	2,3190	2,3180	sáb.	dom.	2,3150	2,3140	2,3130	2,3120	2,3110	sáb.	dom.	2,3080	2,3070	2,3060	2,3050	2,3040	sáb.	dom.	2,3010	2,3000	2,2990	2,2980	2,2970	sáb.	dom.	2,2940	2,2930	2,2920
abr/10	2,2910	feriado	sáb.	dom.	2,2870	2,2860	2,2850	2,2840	2,2830	sáb.	dom.	2,2790	2,2780	2,2770	2,2760	sáb.	dom.	2,2730	2,2720	feriado	dom.	2,2670	2,2660	sáb.	dom.	2,2630	2,2620				
mai/10	feriado	dom.	2,2590	2,2580	2,2570	2,2560	2,2550	sáb.	dom.	2,2520	2,2510	2,2500	2,2490	2,2480	sáb.	dom.	2,2450	2,2440	2,2430	2,2420	2,2410	sáb.	dom.	2,2380	2,2370	2,2360	2,2350	2,2340	sáb.	dom.	2,2310
jun/10	2,2300	2,2290	feriado	2,2270	sáb.	dom.	2,2240	2,2230	2,2220	2,2210	2,2200	sáb.	dom.	2,2170	2,2160	2,2150	2,2140	2,2130	sáb.	dom.	2,2100	2,2090	2,2080	2,2070	2,2060	sáb.	dom.	2,2030	2,2020	2,2010	
jul/10	2,2000	2,1990	sáb.	dom.	2,1960	2,1950	2,1940	2,1930	feriado	sáb.	dom.	2,1890	2,1880	2,1870	2,1860	2,1850	sáb.	dom.	2,1820	2,1810	2,1800	2,1790	2,1780	sáb.	dom.	2,1750	2,1740	2,1730	2,1720	2,1710	sáb.
ago/10	dom.	2,1680	2,1670	2,1660	2,1650	sáb.	dom.	2,1610	2,1600	2,1590	2,1580	2,1570	sáb.	dom.	2,1540	2,1530	2,1520	2,1510	2,1500	sáb.	dom.	2,1470	2,1460	2,1450	2,1440	2,1430	sáb.	dom.	2,1400	2,1390	
set/10	2,1380	2,1370	2,1360	sáb.	dom.	2,1330	feriado	2,1310	2,1300	2,1290	sáb.	dom.	2,1260	2,1250	2,1240	2,1230	2,1220	sáb.	dom.	2,1190	2,1180	2,1170	2,1160	sáb.	dom.	2,1130	2,1120	2,1110	2,1100	2,1090	
out/10	2,1080	sáb.	dom.	2,1050	2,1040	2,1030	2,1020	2,1010	sáb.	dom.	2,0980	feriado	2,0960	2,0950	2,0940	sáb.	dom.	2,0910	2,0900	2,0890	2,0880	2,0870	sáb.	dom.	2,0840	2,0830	2,0820	2,0810	2,0800	sáb.	dom.
nov/10	2,0770	feriado	2,0750	2,0740	2,0730	sáb.	dom.	2,0700	2,0690	2,0680	2,0670	2,0660	sáb.	dom.	feriado	2,0620	2,0610	2,0600	2,0590	sáb.	dom.	2,0560	2,0550	2,0540	2,0530	2,0520	sáb.	dom.	2,0490	2,0480	
dez/10	2,0470	2,0460	2,0450	sáb.	dom.	2,0420	2,0410	2,0400	2,0390	2,0380	sáb.	dom.	2,0350	2,0340	2,0330	2,0320	2,0310	sáb.	dom.	2,0280	2,0270	2,0260	2,0250	2,0240	feriado	dom.	2,0210	2,0200	2,0190	2,0180	feriado
jan/11	feriado	dom.	2,0140	2,0130	2,0120	2,0110	sáb.	dom.	2,0070	2,0060	2,0050	2,0040	2,0030	sáb.	dom.	2,0000	1,9990	1,9980	1,9970	1,9960	sáb.	dom.	1,9930	1,9920	1,9910	1,9900	1,9890	sáb.	dom.	1,9860	1,9850
fev/11	1,9850	1,9840	1,9830	1,9820	sáb.	dom.	1,9790	1,9780	1,9770	1,9760	1,9750	sáb.	dom.	1,9720	1,9710	1,9700	1,9690	1,9680	sáb.	dom.	1,9650	1,9640	1,9630	1,9620	1,9610	sáb.	dom.	1,9580	1,9570	1,9560	1,9550
mar/11	1,9570	1,9560	1,9550	1,9540	sáb.	dom.	1,9510	1,9500	1,9490	1,9480	1,9470	sáb.	dom.	1,9440	1,9430	1,9420	1,9410	1,9400	sáb.	dom.	1,9370	1,9360	1,9350	1,9340	1,9330	sáb.	dom.	1,9300	1,9290	1,9280	1,9270
abr/11	1,9260	sáb.	dom.	1,9230	1,9220	1,9210	1,9200	1,9190	sáb.	dom.	1,9160	1,9150	1,9140	1,9130	1,9120	sáb.	dom.	1,9090	1,9080	1,9070	feriado	feriado	sáb.	dom.	1,9020	1,9010	1,9000	1,8990	1,8980	sáb.	
mai/11	feriado	1,8948	1,8937	1,8926	1,8915	1,8904	sáb.	dom.	1,8871	1,8860	1,8849	1,8838	1,8827	sáb.	dom.	1,8794	1,8783	1,8772	1,8761	1,8750	sáb.	dom.	1,8717	1,8706	1,8695	1,8684	1,8673	sáb.	dom.	1,8640	1,8629
jun/11	1,8618	1,8607	1,8596	sáb.	dom.	1,8563	1,8552	1,8541	1,8530	1,8519	sáb.	dom.	1,8486	1,8475	1,8464	1,8453	1,8442	sáb.	dom.	1,8409	1,8398	1,8387	feriado	1,8365	sáb.	dom.	1,8332	1,8321	1,8310	1,8299	
jul/11	1,8288	sáb.	dom.	1,8255	1,8244	1,8233	1,8222	1,8211	feriado	dom.	1,8178	1,8167	1,8156	1,8145	1,8134	sáb.	dom.	1,8101	1,8090	1,8079	1,8068	1,8057	sáb.	dom.	1,8024	1,8013	1,8002	1,7991	1,7980	sáb.	dom.
ago/11	1,7948	1,7938	1,7928	1,7918	1,7908	sáb.	dom.	1,7878	1,7868	1,7858	1,7848	1,7838	sáb.	dom.	1,7808	1,7798	1,7788	1,7778	1,7768	sáb.	dom.	1,7738	1,7728	1,7718	1,7708	1,7698	sáb.	dom.	1,7668	1,7658	1,7648
set/11	1,7638	1,7628	sáb.	dom.	1,7598	1,7588	feriado	1,7568	1,7558	sáb.	dom.	1,7528	1,7518	1,7508	1,7498	1,7488	sáb.	dom.	1,7458	1,7448	1,7438	1,7428	1,7418	sáb.	dom.	1,7388	1,7378	1,7368	1,7358	1,7348	
out/11	sáb.	dom.	1,7318	1,7308	1,7298	1,7288	1,7278	sáb.	dom.	1,7248	1,7238	feriado	1,7218	1,7208	sáb.	dom.	1,7178	1,7168	1,7158	1,7148	1,7138	sáb.	dom.	1,7108	1,7098	1,7088	1,7078	1,7068	sáb.	dom.	1,7038
nov/11	1,7028	feriado	1,7008	1,6998	sáb.	dom.	1,6968	1,6958	1,6948	1,6938	1,6928	sáb.	dom.	1,6898	feriado	1,6878	1,6868	1,6858	sáb.	dom.	1,6828	1,6818	1,6808	1,6798	1,6788	sáb.	dom.	1,6758	1,6748	1,6738	
dez/11	1,6728	1,6718	sáb.	dom.	1,6688	1,6678	1,6668	1,6658	1,6648	sáb.	dom.	1,6618	1,6608	1,6598	1,6588	1,6578	sáb.	dom.	1,6548	1,6538	1,6528	1,6518	1,6508	sáb.	feriado	1,6478	1,6468	1,6458	1,6448	feriado	sáb.
jan/12	feriado	1,6408	1,6398	1,6388	1,6378	1,6368	sáb.	dom.	1,6338	1,6328	1,6318	1,6308	1,6298	sáb.	dom.	1,6268	1,6258	1,6248	1,6238	sáb.	dom.	1,6208	1,6198	1,6188	1,6178	1,6168	1,6158	sáb.	dom.	1,6128	1,6118
fev/12	1,6108	1,6098	1,6088	sáb.	dom.	1,6058	1,6048	1,6038	1,6028	1,6018	sáb.	dom.	1,5988	1,5978	1,5968	1,5958	1,5948	sáb.	dom.	1,5918	1,5908	1,5898	1,5888	1,5878	sáb.	dom.	1,5848	1,5838	1,5828		
mar/12	1,5818	1,5810	sáb.	dom.	1,5783	1,5774	1,5765	1,5756	1,5747	sáb.	dom.	1,5720	1,5711	1,5702	1,5693	1,5684	sáb.	dom.	1,5657	1,5648	1,5639	1,5630	1,5621	sáb.	dom.	1,5594	1,5585	1,5576	1,5567	1,5558	sáb.
abr/12	dom.	1,5529	1,5519	1,5509	1,5499	feriado	sáb.	dom.	1,5459	1,5449	1,5439	1,5429	1,5419	sáb.	dom.	1,5389	1,5379	1,5369	1,5359	1,5349	feriado	dom.	1,5319	1,5309	1,5299	1,5289	1,5279	sáb.	dom.	1,5249	
mai/12	feriado	1,5241	1,5237	1,5233	sáb.	dom.	1,5221	1,5217	1,5213	1,5209	1,5205	sáb.	dom.	1,5193	1,5189	1,5185	1,5181	1,5177	sáb.	dom.	1,5165	1,5161	1,5157	1,5153	1,5149	sáb.	dom.	1,5137	1,5133	1,5129	1,5125
jun/12	1,5122	sáb.	dom.	1,5113	1,5110	1,5107	feriado	1,5101	sáb.	dom.	1,5092	1,5089	1,5086	1,5083	sáb.	dom.	1,5071	1,5068	1,5065	1,5062	sáb.	dom.	1,5059	sáb.	dom.	1,5050	1,5047	1,5044	1,5041	1,5038	sáb.
jul/12	dom.	1,5029	1,5026	1,5023	1,5020	1,5017	sáb.	dom.	1,5005	1,5002	1,4999	1,4996	sáb.	dom.	1,4987	1,4984	1,4981	1,4978	1,4975	sáb.	dom.	1,4966	1,4963	1,4960	1,4957	1,4954	sáb.	dom.	1,4945	1,4942	
ago/12	1,4939	1,4936	1,4933	sáb.	dom.	1,4924	1,4921	1,4918	1,4915	1,4912	sáb.	dom.	1,4903	1,4900	1,4897	1,4894	1,4891	sáb.	dom.	1,4882	1,4879	1,4876	1,4873	1,4870	sáb.	dom.	1,4861	1,4858	1,4855	1,4852	1,4849
set/12	sáb.	dom.	1,4840	1,4837	1,4																										

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	-	-	-	-	-	-	-	-	-	-	0,7069	0,7015
2018	0,6957	0,6910	0,6857	0,6805	0,6753	0,6701	0,6647	0,6590	0,6543	0,6489	0,6440	0,6391
2019	0,6337	0,6288	0,6241	0,6189	0,6135	0,6088	0,6031	0,5981	0,5935	0,5887	0,5849	0,5812
2020	0,5774	0,5745	0,5711	0,5683	0,5659	0,5638	0,5619	0,5603	0,5587	0,5571	0,5556	0,5540
2021	0,5525	0,5512	0,5492	0,5471	0,5444	0,5413	0,5377	0,5334	0,5290	0,5241	0,5182	0,5105
2022	0,5032	0,4956	0,4863	0,4780	0,4677	0,4575	0,4472	0,4355	0,4248	0,4146	0,4044	0,3932
2023	0,3820	0,3728	0,3611	0,3519	0,3407	0,3300	0,3193	0,3079	0,2982	0,2882	0,2690	0,2601
2024	0,2504	0,2424	0,2341	0,2252	0,2169	0,2090	0,1999	0,1912	0,1828	0,1735	0,1656	0,1563
2025	0,1462	0,1363	0,1267	0,1161	0,1047	0,0937	0,0809	0,0693	0,0571	0,0443	0,0338	0,0216
2026	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.