

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 31/03/2025, ANEXA AO COMUNICADO DICAR-19/25

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	4,1665	4,0347	3,8117	3,6517	3,4883	3,3073	3,1027	2,9502	2,7741	2,6362	2,5154	2,3898
FEVEREIRO	4,1565	4,0109	3,7972	3,6415	3,4758	3,2890	3,0919	2,9380	2,7626	2,6262	2,5054	2,3798
MARÇO	4,1465	3,9776	3,7827	3,6289	3,4621	3,2712	3,0781	2,9227	2,7484	2,6157	2,4954	2,3698
ABRIL	4,1365	3,9541	3,7697	3,6170	3,4473	3,2525	3,0663	2,9086	2,7376	2,6057	2,4854	2,3598
MAIO	4,1265	3,9339	3,7548	3,6036	3,4332	3,2328	3,0540	2,8936	2,7248	2,5954	2,4754	2,3498
JUNHO	4,1165	3,9172	3,7409	3,5909	3,4199	3,2142	3,0417	2,8777	2,7130	2,5854	2,4654	2,3398
JULHO	4,1065	3,9006	3,7278	3,5759	3,4045	3,1934	3,0288	2,8626	2,7013	2,5754	2,4547	2,3298
AGOSTO	4,0965	3,8849	3,7137	3,5599	3,3901	3,1757	3,0159	2,8460	2,6887	2,5654	2,4445	2,3198
SETEMBRO	4,0865	3,8700	3,7015	3,5467	3,3763	3,1589	3,0034	2,8310	2,6781	2,5554	2,4335	2,3098
OUTUBRO	4,0765	3,8562	3,6886	3,5314	3,3598	3,1425	2,9913	2,8169	2,6672	2,5454	2,4217	2,2998
NOVEMBRO	4,0665	3,8423	3,6764	3,5175	3,3444	3,1291	2,9788	2,8031	2,6570	2,5354	2,4115	2,2898
DEZEMBRO	4,0565	3,8263	3,6644	3,5036	3,3270	3,1154	2,9640	2,7884	2,6470	2,5254	2,4003	2,2798

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																						2,2698	2,2685	2,2672	feriado	sáb.	dom.	2,2620	2,2607	2,2594	feriado
jan/10	feriado	sáb.	dom.	2,2529	2,2516	2,2503	2,2490	2,2477	sáb.	dom.	2,2447	2,2437	2,2427	2,2417	2,2407	sáb.	dom.	2,2377	2,2367	2,2357	2,2347	2,2337	sáb.	dom.	2,2307	2,2297	2,2287	2,2277	2,2267	sáb.	dom.
fev/10	2,2237	2,2227	2,2217	2,2207	2,2197	sáb.	dom.	2,2167	2,2157	2,2147	2,2137	2,2127	sáb.	dom.	feriado	feriado	2,2077	2,2067	2,2057	sáb.	dom.	2,2027	2,2017	2,2007	2,1997	2,1987	sáb.	dom.			
mar/10	2,1957	2,1947	2,1937	2,1927	2,1917	sáb.	dom.	2,1887	2,1877	2,1867	2,1857	2,1847	sáb.	dom.	2,1817	2,1807	2,1797	2,1787	2,1777	sáb.	dom.	2,1747	2,1737	2,1727	2,1717	2,1707	sáb.	dom.	2,1677	2,1667	2,1657
abr/10	2,1647	feriado	sáb.	dom.	2,1607	2,1597	2,1587	2,1577	2,1567	sáb.	dom.	2,1537	2,1527	2,1517	2,1507	2,1497	sáb.	dom.	2,1467	2,1457	feriado	2,1437	2,1427	sáb.	dom.	2,1397	2,1387	2,1377	2,1367	2,1357	
mai/10	feriado	dom.	2,1327	2,1317	2,1307	2,1297	2,1287	sáb.	dom.	2,1257	2,1247	2,1237	2,1227	2,1217	sáb.	dom.	2,1187	2,1177	2,1167	2,1157	2,1147	sáb.	dom.	2,1117	2,1107	2,1097	2,1087	2,1077	sáb.	dom.	2,1047
jun/10	2,1037	2,1027	feriado	2,1007	sáb.	dom.	2,0977	2,0967	2,0957	2,0947	2,0937	sáb.	dom.	2,0907	2,0897	2,0887	2,0877	2,0867	sáb.	dom.	2,0837	2,0827	2,0817	2,0807	2,0797	sáb.	dom.	2,0767	2,0757	2,0747	
jul/10	2,0737	2,0727	sáb.	dom.	2,0697	2,0687	2,0677	2,0667	feriado	sáb.	dom.	2,0627	2,0617	2,0607	2,0597	2,0587	sáb.	dom.	2,0557	2,0547	2,0537	2,0527	2,0517	sáb.	dom.	2,0487	2,0477	2,0467	2,0457	2,0447	sáb.
ago/10	dom.	2,0417	2,0407	2,0397	2,0387	2,0377	sáb.	dom.	2,0347	2,0337	2,0327	2,0317	2,0307	sáb.	dom.	2,0277	2,0267	2,0257	2,0247	2,0237	sáb.	dom.	2,0207	2,0197	2,0187	2,0177	2,0167	sáb.	dom.	2,0137	2,0127
set/10	2,0117	2,0107	2,0097	sáb.	dom.	2,0067	feriado	2,0047	2,0037	2,0027	sáb.	dom.	1,9997	1,9987	1,9977	1,9967	1,9957	sáb.	dom.	1,9927	1,9917	1,9907	1,9897	1,9887	sáb.	dom.	1,9857	1,9847	1,9837	1,9827	
out/10	1,9817	sáb.	dom.	1,9787	1,9777	1,9767	1,9757	1,9747	sáb.	dom.	1,9717	feriado	1,9697	1,9687	1,9677	sáb.	dom.	1,9647	1,9637	1,9627	1,9617	1,9607	sáb.	dom.	1,9577	1,9567	1,9557	1,9547	1,9537	sáb.	dom.
nov/10	1,9507	feriado	1,9487	1,9477	1,9467	sáb.	dom.	1,9437	1,9427	1,9417	1,9407	1,9397	sáb.	dom.	feriado	1,9357	1,9347	1,9337	1,9327	sáb.	dom.	1,9297	1,9287	1,9277	1,9267	1,9257	sáb.	dom.	1,9227	1,9217	
dez/10	1,9207	1,9197	1,9187	sáb.	dom.	1,9157	1,9147	1,9137	1,9127	1,9117	sáb.	dom.	1,9087	1,9077	1,9067	1,9057	1,9047	sáb.	dom.	1,9017	1,9007	1,8997	1,8987	1,8977	feriado	dom.	1,8947	1,8937	1,8927	1,8917	feriado
jan/11	feriado	dom.	1,8877	1,8867	1,8857	1,8847	1,8837	sáb.	dom.	1,8807	1,8797	1,8787	1,8777	1,8767	sáb.	dom.	1,8737	1,8727	1,8717	1,8707	1,8697	sáb.	dom.	1,8667	1,8657	1,8647	1,8637	1,8627	sáb.	dom.	1,8597
fev/11	1,8587	1,8577	1,8567	1,8557	sáb.	dom.	1,8527	1,8517	1,8507	1,8497	1,8487	sáb.	dom.	1,8457	1,8447	1,8437	1,8427	1,8417	sáb.	dom.	1,8387	1,8377	1,8367	1,8357	1,8347	sáb.	dom.	1,8317			
mar/11	1,8307	1,8297	1,8287	1,8277	sáb.	dom.	feriado	feriado	1,8227	1,8217	1,8207	sáb.	dom.	1,8177	1,8167	1,8157	1,8147	1,8137	sáb.	dom.	1,8107	1,8097	1,8087	1,8077	1,8067	sáb.	dom.	1,8037	1,8027	1,8017	1,8007
abr/11	1,7997	sáb.	dom.	1,7967	1,7957	1,7947	1,7937	1,7927	sáb.	dom.	1,7897	1,7887	1,7877	1,7867	1,7857	sáb.	dom.	1,7827	1,7817	1,7807	feriado	feriado	sáb.	dom.	1,7757	1,7747	1,7737	1,7727	1,7717	sáb.	
mai/11	feriado	1,7685	1,7674	1,7663	1,7652	1,7641	sáb.	dom.	1,7608	1,7597	1,7586	1,7575	1,7564	sáb.	dom.	1,7531	1,7520	1,7509	1,7498	1,7487	sáb.	dom.	1,7454	1,7443	1,7432	1,7421	1,7410	sáb.	dom.	1,7377	1,7366
jun/11	1,7355	1,7344	1,7333	sáb.	dom.	1,7300	1,7289	1,7278	1,7267	1,7256	sáb.	dom.	1,7223	1,7212	1,7201	1,7190	1,7179	sáb.	dom.	1,7146	1,7135	1,7124	feriado	1,7102	sáb.	dom.	1,7069	1,7058	1,7047	1,7036	
jul/11	1,7025	sáb.	dom.	1,6992	1,6981	1,6970	1,6959	1,6948	feriado	dom.	1,6915	1,6904	1,6893	1,6882	1,6871	sáb.	dom.	1,6838	1,6827	1,6816	1,6805	1,6794	sáb.	dom.	1,6761	1,6750	1,6739	1,6728	1,6717	sáb.	dom.
ago/11	1,6685	1,6675	1,6665	1,6655	1,6645	sáb.	dom.	1,6615	1,6605	1,6595	1,6585	1,6575	sáb.	dom.	1,6545	1,6535	1,6525	1,6515	1,6505	sáb.	dom.	1,6475	1,6465	1,6455	1,6445	1,6435	sáb.	dom.	1,6405	1,6395	1,6385
set/11	1,6375	1,6365	sáb.	dom.	1,6335	1,6325	feriado	1,6305	1,6295	sáb.	dom.	1,6265	1,6255	1,6245	1,6235	sáb.	dom.	1,6195	1,6185	1,6175	1,6165	1,6155	sáb.	dom.	1,6125	1,6115	1,6105	1,6095	1,6085		
out/11	sáb.	dom.	1,6055	1,6045	1,6035	1,6025	1,6015	sáb.	dom.	1,5985	1,5975	feriado	1,5955	1,5945	sáb.	dom.	1,5915	1,5905	1,5895	1,5885	1,5875	sáb.	dom.	1,5845	1,5835	1,5825	1,5815	1,5805	sáb.	dom.	1,5775
nov/11	1,5765	feriado	1,5745	1,5735	sáb.	dom.	1,5705	1,5695	1,5685	1,5675	1,5665	sáb.	dom.	1,5635	feriado	1,5615	1,5605	1,5595	sáb.	dom.	1,5565	1,5555	1,5545	1,5535	1,5525	sáb.	dom.	1,5495	1,5485	1,5475	
dez/11	1,5465	1,5455	sáb.	dom.	1,5425	1,5415	1,5405	1,5395	1,5385	sáb.	dom.	1,5355	1,5345	1,5335	1,5325	1,5315	sáb.	dom.	1,5285	1,5275	1,5265	1,5255	1,5245	sáb.	dom.	1,5215	1,5205	1,5195	1,5185	feriado	sáb.
jan/12	feriado	1,5145	1,5135	1,5125	1,5115	1,5105	sáb.	dom.	1,5075	1,5065	1,5055	1,5045	1,5035	sáb.	dom.	1,5005	1,4995	1,4985	1,4975	1,4965	sáb.	dom.	1,4935	1,4925	1,4915	1,4905	1,4895	sáb.	dom.	1,4865	1,4855
fev/12	1,4845	1,4835	1,4825	sáb.	dom.	1,4795	1,4785	1,4775	1,4765	1,4755	sáb.	dom.	1,4725	1,4715	1,4705	1,4695	1,4685	sáb.	dom.	feriado	feriado	1,4635	1,4625	1,4615	sáb.	dom.	1,4585	1,4575	1,4565		
mar/12	1,4556	1,4547	sáb.	dom.	1,4520	1,4511	1,4502	1,4493	1,4484	sáb.	dom.	1,4457	1,4448	1,4439	1,4430	1,4421	sáb.	dom.	1,4394	1,4385	1,4376	1,4367	1,4358	sáb.	dom.	1,4331	1,4322	1,4313	1,4304	1,4295	sáb.
abr/12	dom.	1,4266	1,4256	1,4246	1,4236	feriado	sáb.	dom.	1,4196	1,4186	1,4176	1,4166	1,4156	sáb.	dom.	1,4126	1,4116	1,4106	1,4096	1,4086	feriado	dom.	1,4056	1,4046	1,4036	1,4026	1,4016	sáb.	dom.	1,3986	
mai/12	feriado	1,3978	1,3974	1,3970	sáb.	dom.	1,3958	1,3954	1,3950	1,3946	1,3942	sáb.	dom.	1,3930	1,3926	1,3922	1,3918	1,3914	sáb.	dom.	1,3902	1,3898	1,3894	1,3890	1,3886	sáb.	dom.	1,3874	1,3870	1,3866	1,3862
jun/12	1,3859	sáb.	dom.	1,3850	1,3847	1,3844	feriado	1,3838	sáb.	dom.	1,3829	1,3826	1,3823	1,3820	1,3817	sáb.	dom.	1,3808	1,3805	1,3802	1,3799	1,3796	sáb.	dom.	1,3787	1,3784	1,3781	1,3778	1,3775	sáb.	
jul/12	dom.	1,3766	1,3763	1,3760	1,3757	1,3754	sáb.	dom.	feriado	1,3742	1,3739	1,3736	1,3733	sáb.	dom.	1,3724	1,3721	1,3718	1,3715	1,3712	sáb.	dom.	1,3703	1,3700	1,3697	1,3694	1,3691	sáb.	dom.	1,3682	1,3679
ago/12	1,3676	1,3673	1,3670	sáb.	dom.	1,3661	1,3658	1,3																							

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	-	-	-	-	-	-	-	-	-	-	0,5806	0,5752
2018	0,5694	0,5647	0,5594	0,5542	0,5490	0,5438	0,5384	0,5327	0,5280	0,5226	0,5177	0,5128
2019	0,5074	0,5025	0,4978	0,4926	0,4872	0,4825	0,4768	0,4718	0,4672	0,4624	0,4586	0,4549
2020	0,4511	0,4482	0,4448	0,4420	0,4396	0,4375	0,4356	0,4340	0,4324	0,4308	0,4293	0,4277
2021	0,4262	0,4249	0,4229	0,4208	0,4181	0,4150	0,4114	0,4071	0,4027	0,3978	0,3919	0,3842
2022	0,3769	0,3693	0,3600	0,3517	0,3414	0,3312	0,3209	0,3092	0,2985	0,2883	0,2781	0,2669
2023	0,2557	0,2465	0,2348	0,2256	0,2144	0,2037	0,1930	0,1816	0,1719	0,1619	0,1427	0,1338
2024	0,1241	0,1161	0,1078	0,0989	0,0906	0,0827	0,0736	0,0649	0,0565	0,0472	0,0393	0,0300
2025	0,0199	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.