

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 31/03/2026, ANEXA AO COMUNICADO DICAR-19/26

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	4,3028	4,1710	3,9480	3,7880	3,6246	3,4436	3,2390	3,0865	2,9104	2,7725	2,6517	2,5261
FEVEREIRO	4,2928	4,1472	3,9335	3,7778	3,6121	3,4253	3,2282	3,0743	2,8989	2,7625	2,6417	2,5161
MARÇO	4,2828	4,1139	3,9190	3,7652	3,5984	3,4075	3,2144	3,0590	2,8847	2,7520	2,6317	2,5061
ABRIL	4,2728	4,0904	3,9060	3,7533	3,5866	3,3888	3,2026	3,0449	2,8739	2,7420	2,6217	2,4961
MAIO	4,2628	4,0702	3,8911	3,7399	3,5695	3,3691	3,1903	3,0299	2,8611	2,7317	2,6117	2,4861
JUNHO	4,2528	4,0535	3,8772	3,7272	3,5562	3,3505	3,1780	3,0140	2,8493	2,7217	2,6017	2,4761
JULHO	4,2428	4,0369	3,8641	3,7122	3,5408	3,3297	3,1651	2,9989	2,8376	2,7117	2,5910	2,4661
AGOSTO	4,2328	4,0212	3,8500	3,6962	3,5264	3,3120	3,1522	2,9823	2,8250	2,7017	2,5808	2,4561
SETEMBRO	4,2228	4,0063	3,8378	3,6830	3,5126	3,2952	3,1397	2,9673	2,8144	2,6917	2,5698	2,4461
OUTUBRO	4,2128	3,9925	3,8249	3,6677	3,4961	3,2788	3,1276	2,9532	2,8035	2,6817	2,5580	2,4361
NOVEMBRO	4,2028	3,9786	3,8127	3,6538	3,4807	3,2654	3,1151	2,9394	2,7933	2,6717	2,5478	2,4261
DEZEMBRO	4,1928	3,9626	3,8007	3,6399	3,4633	3,2517	3,1003	2,9247	2,7833	2,6617	2,5366	2,4161

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																						2,4061	2,4048	2,4035	feriado	sáb.	dom.	2,3983	2,3970	2,3957	feriado
jan/10	feriado	sáb.	dom.	2,3892	2,3879	2,3866	2,3853	2,3840	sáb.	dom.	2,3810	2,3800	2,3790	2,3780	2,3770	sáb.	dom.	2,3740	2,3730	2,3720	2,3710	2,3700	sáb.	dom.	2,3670	2,3660	2,3650	2,3640	2,3630	sáb.	dom.
fev/10	2,3600	2,3590	2,3580	2,3570	2,3560	sáb.	dom.	2,3530	2,3520	2,3510	2,3500	2,3490	sáb.	dom.	feriado	feriado	2,3440	2,3430	2,3420	sáb.	dom.	2,3390	2,3380	2,3370	2,3360	2,3350	sáb.	dom.			
mar/10	2,3320	2,3310	2,3300	2,3290	2,3280	sáb.	dom.	2,3250	2,3240	2,3230	2,3220	2,3210	sáb.	dom.	2,3180	2,3170	2,3160	2,3150	2,3140	sáb.	dom.	2,3110	2,3100	2,3090	2,3080	2,3070	sáb.	dom.	2,3040	2,3030	2,3020
abr/10	2,3010	feriado	sáb.	dom.	2,2970	2,2960	2,2950	2,2940	2,2930	sáb.	dom.	2,2900	2,2890	2,2880	2,2870	2,2860	sáb.	dom.	2,2830	2,2820	feriado	2,2800	2,2790	sáb.	dom.	2,2760	2,2750	2,2740	2,2730	2,2720	
mai/10	feriado	dom.	2,2690	2,2680	2,2670	2,2660	2,2650	sáb.	dom.	2,2620	2,2610	2,2600	2,2590	2,2580	sáb.	dom.	2,2550	2,2540	2,2530	2,2520	2,2510	sáb.	dom.	2,2480	2,2470	2,2460	2,2450	2,2440	sáb.	dom.	2,2410
jun/10	2,2400	2,2390	feriado	2,2370	sáb.	dom.	2,2340	2,2330	2,2320	2,2310	2,2300	sáb.	dom.	2,2270	2,2260	2,2250	2,2240	2,2230	sáb.	dom.	2,2200	2,2190	2,2180	2,2170	2,2160	sáb.	dom.	2,2130	2,2120	2,2110	
jul/10	2,2100	2,2090	sáb.	dom.	2,2060	2,2050	2,2040	2,2030	feriado	sáb.	dom.	2,1990	2,1980	2,1970	2,1960	2,1950	sáb.	dom.	2,1920	2,1910	2,1900	2,1890	2,1880	sáb.	dom.	2,1850	2,1840	2,1830	2,1820	2,1810	sáb.
ago/10	dom.	2,1780	2,1770	2,1760	2,1750	2,1740	sáb.	dom.	2,1710	2,1700	2,1690	2,1680	2,1670	sáb.	dom.	2,1640	2,1630	2,1620	2,1610	2,1600	sáb.	dom.	2,1570	2,1560	2,1550	2,1540	2,1530	sáb.	dom.	2,1500	2,1490
set/10	2,1480	2,1470	2,1460	sáb.	dom.	2,1430	feriado	2,1410	2,1400	2,1390	sáb.	dom.	2,1360	2,1350	2,1340	2,1330	2,1320	sáb.	dom.	2,1290	2,1280	2,1270	2,1260	2,1250	sáb.	dom.	2,1220	2,1210	2,1200	2,1190	
out/10	2,1180	sáb.	dom.	2,1150	2,1140	2,1130	2,1120	2,1110	sáb.	dom.	2,1080	feriado	2,1060	2,1050	2,1040	sáb.	dom.	2,1010	2,1000	2,0990	2,0980	2,0970	sáb.	dom.	2,0940	2,0930	2,0920	2,0910	2,0900	sáb.	dom.
nov/10	2,0870	feriado	2,0850	2,0840	2,0830	sáb.	dom.	2,0800	2,0790	2,0780	2,0770	2,0760	sáb.	dom.	feriado	2,0720	2,0710	2,0700	2,0690	sáb.	dom.	2,0660	2,0650	2,0640	2,0630	2,0620	sáb.	dom.	2,0590	2,0580	
dez/10	2,0570	2,0560	2,0550	sáb.	dom.	2,0520	2,0510	2,0500	2,0490	2,0480	sáb.	dom.	2,0450	2,0440	2,0430	2,0420	2,0410	sáb.	dom.	2,0380	2,0370	2,0360	2,0350	2,0340	feriado	dom.	2,0310	2,0300	2,0290	2,0280	feriado
jan/11	feriado	dom.	2,0240	2,0230	2,0220	2,0210	2,0200	sáb.	dom.	2,0170	2,0160	2,0150	2,0140	2,0130	sáb.	dom.	2,0100	2,0090	2,0080	2,0070	2,0060	sáb.	dom.	2,0030	2,0020	2,0010	2,0000	1,9990	sáb.	dom.	1,9960
fev/11	1,9950	1,9940	1,9930	1,9920	sáb.	dom.	1,9890	1,9880	1,9870	1,9860	1,9850	sáb.	dom.	1,9820	1,9810	1,9800	1,9790	1,9780	sáb.	dom.	1,9750	1,9740	1,9730	1,9720	1,9710	sáb.	dom.	1,9680			
mar/11	1,9670	1,9660	1,9650	1,9640	sáb.	dom.	feriado	feriado	1,9590	1,9580	1,9570	sáb.	dom.	1,9540	1,9530	1,9520	1,9510	1,9500	sáb.	dom.	1,9470	1,9460	1,9450	1,9440	1,9430	sáb.	dom.	1,9400	1,9390	1,9380	1,9370
abr/11	1,9360	sáb.	dom.	1,9330	1,9320	1,9310	1,9300	1,9290	sáb.	dom.	1,9260	1,9250	1,9240	1,9230	sáb.	dom.	1,9200	1,9190	1,9180	1,9170	feriado	feriado	sáb.	dom.	1,9120	1,9110	1,9100	1,9090	1,9080	sáb.	
mai/11	feriado	1,9048	1,9037	1,9026	1,9015	1,9004	sáb.	dom.	1,8971	1,8960	1,8949	1,8938	1,8927	sáb.	dom.	1,8894	1,8883	1,8872	1,8861	1,8850	sáb.	dom.	1,8817	1,8806	1,8795	1,8784	1,8773	sáb.	dom.	1,8740	1,8729
jun/11	1,8718	1,8707	1,8696	sáb.	dom.	1,8663	1,8652	1,8641	1,8630	1,8619	sáb.	dom.	1,8586	1,8575	1,8564	1,8553	1,8542	sáb.	dom.	1,8509	1,8498	1,8487	feriado	1,8465	sáb.	dom.	1,8432	1,8421	1,8410	1,8399	
jul/11	1,8388	sáb.	dom.	1,8355	1,8344	1,8333	1,8322	1,8311	feriado	dom.	1,8278	1,8267	1,8256	sáb.	dom.	1,8224	1,8213	1,8202	1,8191	1,8180	sáb.	dom.	1,8147	1,8136	1,8125	sáb.	dom.	1,8092	1,8081	1,8070	1,8059
ago/11	1,8048	1,8038	1,8028	1,8018	1,8008	sáb.	dom.	1,7975	1,7968	1,7958	1,7948	1,7938	sáb.	dom.	1,7908	1,7898	1,7888	1,7878	1,7868	sáb.	dom.	1,7838	1,7828	1,7818	1,7808	1,7798	sáb.	dom.	1,7768	1,7758	1,7748
set/11	1,7738	1,7728	sáb.	dom.	1,7698	1,7688	feriado	1,7668	1,7658	sáb.	dom.	1,7628	1,7618	1,7608	1,7598	1,7588	sáb.	dom.	1,7558	1,7548	1,7538	1,7528	1,7518	sáb.	dom.	1,7488	1,7478	1,7468	1,7458	1,7448	
out/11	sáb.	dom.	1,7418	1,7408	1,7398	1,7388	1,7378	sáb.	dom.	1,7348	1,7338	feriado	1,7318	1,7308	sáb.	dom.	1,7278	1,7268	1,7258	sáb.	dom.	1,7228	1,7218	1,7208	1,7198	1,7188	1,7178	1,7168	sáb.	dom.	1,7138
nov/11	1,7128	feriado	1,7108	1,7098	sáb.	dom.	1,7068	1,7058	1,7048	1,7038	1,7028	sáb.	dom.	1,6998	feriado	1,6978	1,6968	1,6958	sáb.	dom.	1,6928	1,6918	1,6908	1,6898	1,6888	sáb.	dom.	1,6858	1,6848	1,6838	
dez/11	1,6828	1,6818	sáb.	dom.	1,6788	1,6778	1,6768	1,6758	1,6748	sáb.	dom.	1,6718	1,6708	1,6698	1,6688	1,6678	sáb.	dom.	1,6648	1,6638	1,6628	1,6618	1,6608	sáb.	feriado	1,6578	1,6568	1,6558	1,6548	feriado	sáb.
jan/12	feriado	1,6508	1,6498	1,6488	1,6478	1,6468	sáb.	dom.	1,6438	1,6428	1,6418	1,6408	1,6398	sáb.	dom.	1,6368	1,6358	1,6348	1,6338	1,6328	sáb.	dom.	1,6298	1,6288	1,6278	1,6268	1,6258	sáb.	dom.	1,6228	1,6218
fev/12	1,6208	1,6198	1,6188	sáb.	dom.	1,6158	1,6148	1,6138	1,6128	1,6118	sáb.	dom.	1,6088	1,6078	1,6068	1,6058	1,6048	sáb.	dom.	feriado	feriado	1,5998	1,5988	1,5978	sáb.	dom.	1,5948	1,5938	1,5928		
mar/12	1,5919	1,5910	sáb.	dom.	1,5883	1,5874	1,5865	1,5856	1,5847	sáb.	dom.	1,5820	1,5811	1,5802	1,5793	1,5784	sáb.	dom.	1,5757	1,5748	1,5739	1,5730	1,5721	sáb.	dom.	1,5694	1,5685	1,5676	1,5667	1,5658	sáb.
abr/12	dom.	1,5629	1,5619	1,5609	1,5599	feriado	sáb.	dom.	1,5559	1,5549	1,5539	1,5529	1,5519	sáb.	dom.	1,5489	1,5479	1,5469	1,5459	1,5449	feriado	dom.	1,5419	1,5409	1,5399	1,5389	1,5379	sáb.	dom.	1,5349	
mai/12	feriado	1,5341	1,5337	1,5333	sáb.	dom.	1,5321	1,5317	1,5313	1,5309	1,5305	sáb.	dom.	1,5293	1,5289	1,5285	1,5281	1,5277	sáb.	dom.	1,5265	1,5261	1,5257	1,5253	1,5249	sáb.	dom.	1,5237	1,5233	1,5229	1,5225
jun/12	1,5222	sáb.	dom.	1,5213	1,5210	1,5207	feriado	1,5201	sáb.	dom.	1,5192	1,5189	1,5186	sáb.	dom.	1,5171	1,5168	1,5165	1,5162	1,5159	sáb.	dom.	1,5150	1,5147	1,5144	1,5141	1,5138	sáb.			
jul/12	dom.	1,5129	1,5126	1,5123	1,5120	1,5117	sáb.	dom.	feriado	1,5105	1,5102	1,5099	1,5096	sáb.	dom.	1,5087	1,5084	1,5081	1,5078	1,5075	sáb.	dom.	1,5066	1,5063	1,5060	1,5057	1,5054	sáb.	dom.	1,5045	1,5042
ago/12	1,5039	1,5036	1,5033	sáb.	dom.	1,5024	1,5021	1,5018	1,5015	1,5012	sáb.	dom.	1,5003	1,5000	1,4997	1,4994	1,4991	sáb.	dom.	1,4982	1,4979	1,4976	1,4973	1,4970	sáb.	dom.	1,4961	1,4958	1,4955	1,4952	1,4949
set/12	sáb.	dom.	1,4940	1,4937	1,4934	1,4931	fer																								

**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	-	-	-	-	-	-	-	-	-	-	0,7169	0,7115
2018	0,7057	0,7010	0,6957	0,6905	0,6853	0,6801	0,6747	0,6690	0,6643	0,6589	0,6540	0,6491
2019	0,6437	0,6388	0,6341	0,6289	0,6235	0,6188	0,6131	0,6081	0,6035	0,5987	0,5949	0,5912
2020	0,5874	0,5845	0,5811	0,5783	0,5759	0,5738	0,5719	0,5703	0,5687	0,5671	0,5656	0,5640
2021	0,5625	0,5612	0,5592	0,5571	0,5544	0,5513	0,5477	0,5434	0,5390	0,5341	0,5282	0,5205
2022	0,5132	0,5056	0,4963	0,4880	0,4777	0,4675	0,4572	0,4455	0,4348	0,4246	0,4144	0,4032
2023	0,3920	0,3828	0,3711	0,3619	0,3507	0,3400	0,3293	0,3179	0,3082	0,2982	0,2790	0,2701
2024	0,2604	0,2524	0,2441	0,2352	0,2269	0,2190	0,2099	0,2012	0,1928	0,1835	0,1756	0,1663
2025	0,1562	0,1463	0,1367	0,1261	0,1147	0,1037	0,0909	0,0793	0,0671	0,0543	0,0438	0,0316
2026	0,0200	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.