

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 30/04/2025, ANEXA AO COMUNICADO DICAR-26/25

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	4,1761	4,0443	3,8213	3,6613	3,4979	3,3169	3,1123	2,9598	2,7837	2,6458	2,5250	2,3994
FEVEREIRO	4,1661	4,0205	3,8068	3,6511	3,4854	3,2986	3,1015	2,9476	2,7722	2,6358	2,5150	2,3894
MARÇO	4,1561	3,9872	3,7923	3,6385	3,4717	3,2808	3,0877	2,9323	2,7580	2,6253	2,5050	2,3794
ABRIL	4,1461	3,9637	3,7793	3,6266	3,4569	3,2621	3,0759	2,9182	2,7472	2,6153	2,4950	2,3694
MAIO	4,1361	3,9435	3,7644	3,6132	3,4428	3,2424	3,0636	2,9032	2,7344	2,6050	2,4850	2,3594
JUNHO	4,1261	3,9268	3,7505	3,6005	3,4295	3,2238	3,0513	2,8873	2,7226	2,5950	2,4750	2,3494
JULHO	4,1161	3,9102	3,7374	3,5855	3,4141	3,2030	3,0384	2,8722	2,7109	2,5850	2,4643	2,3394
AGOSTO	4,1061	3,8945	3,7233	3,5695	3,3997	3,1853	3,0255	2,8556	2,6983	2,5750	2,4541	2,3294
SETEMBRO	4,0961	3,8796	3,7111	3,5563	3,3859	3,1685	3,0130	2,8406	2,6877	2,5650	2,4431	2,3194
OUTUBRO	4,0861	3,8658	3,6982	3,5410	3,3694	3,1521	3,0009	2,8265	2,6768	2,5550	2,4313	2,3094
NOVEMBRO	4,0761	3,8519	3,6860	3,5271	3,3540	3,1387	2,9884	2,8127	2,6666	2,5450	2,4211	2,2994
DEZEMBRO	4,0661	3,8359	3,6740	3,5132	3,3366	3,1250	2,9736	2,7980	2,6566	2,5350	2,4099	2,2894

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																						2,2794	2,2781	2,2768	feriado	sáb.	dom.	2,2716	2,2703	2,2690	feriado	
jan/10	feriado	sáb.	dom.	2,2625	2,2612	2,2599	2,2586	2,2573	sáb.	dom.	2,2543	2,2533	2,2523	2,2513	2,2503	sáb.	dom.	2,2473	2,2463	2,2453	2,2443	2,2433	sáb.	dom.	2,2403	2,2393	2,2383	2,2373	2,2363	sáb.	dom.	
fev/10	2,2333	2,2323	2,2313	2,2303	2,2293	sáb.	dom.	2,2263	2,2253	2,2243	2,2233	2,2223	sáb.	dom.	feriado	feriado	dom.	2,2173	2,2163	2,2153	sáb.	dom.	2,2123	2,2113	2,2103	2,2093	2,2083	sáb.	dom.			
mar/10	2,2053	2,2043	2,2033	2,2023	2,2013	sáb.	dom.	2,1983	2,1973	2,1963	2,1953	2,1943	sáb.	dom.	2,1913	2,1903	2,1893	2,1883	2,1873	sáb.	dom.	2,1843	2,1833	2,1823	2,1813	2,1803	sáb.	dom.	2,1773	2,1763	2,1753	
abr/10	2,1743	feriado	sáb.	dom.	2,1703	2,1693	2,1683	2,1673	sáb.	dom.	dom.	2,1633	2,1623	2,1613	2,1603	2,1593	sáb.	dom.	2,1563	2,1553	feriado	2,1533	2,1523	sáb.	dom.	2,1493	2,1483	2,1473	2,1463	2,1453		
mai/10	feriado	dom.	2,1423	2,1413	2,1403	2,1393	2,1383	sáb.	dom.	2,1353	2,1343	2,1333	2,1323	2,1313	sáb.	dom.	2,1283	2,1273	2,1263	2,1253	2,1243	sáb.	dom.	2,1213	2,1203	2,1193	2,1183	2,1173	sáb.	dom.	2,1143	
jun/10	2,1133	2,1123	feriado	2,1103	sáb.	dom.	2,1073	2,1063	2,1053	2,1043	2,1033	sáb.	dom.	2,1003	2,0993	2,0983	2,0973	2,0963	sáb.	dom.	2,0933	2,0923	2,0913	2,0903	2,0893	sáb.	dom.	2,0863	2,0853	2,0843		
jul/10	2,0833	2,0823	sáb.	dom.	2,0793	2,0783	2,0773	2,0763	feriado	sáb.	dom.	2,0723	2,0713	2,0703	2,0693	2,0683	sáb.	dom.	2,0653	2,0643	2,0633	2,0623	2,0613	sáb.	dom.	2,0583	2,0573	2,0563	2,0553	2,0543	sáb.	
ago/10	dom.	2,0513	2,0503	2,0493	2,0483	2,0473	sáb.	dom.	2,0443	2,0433	2,0423	2,0413	2,0403	sáb.	dom.	2,0373	2,0363	2,0353	2,0343	2,0333	sáb.	dom.	2,0303	2,0293	2,0283	2,0273	2,0263	sáb.	dom.	2,0233	2,0223	
set/10	2,0213	2,0203	2,0193	sáb.	dom.	2,0163	feriado	2,0143	2,0133	2,0123	sáb.	dom.	2,0093	2,0083	2,0073	2,0063	2,0053	sáb.	dom.	2,0023	2,0013	2,0003	1,9993	1,9983	sáb.	dom.	1,9953	1,9943	1,9933	1,9923		
out/10	1,9913	sáb.	dom.	1,9883	1,9873	1,9863	1,9853	1,9843	sáb.	dom.	1,9813	feriado	1,9793	1,9783	1,9773	sáb.	dom.	1,9743	1,9733	1,9723	1,9713	1,9703	sáb.	dom.	1,9673	1,9663	1,9653	1,9643	1,9633	sáb.	dom.	
nov/10	1,9603	feriado	1,9583	1,9573	1,9563	sáb.	dom.	1,9533	1,9523	1,9513	1,9503	1,9493	sáb.	dom.	feriado	1,9453	1,9443	1,9433	1,9423	sáb.	dom.	1,9393	1,9383	1,9373	1,9363	1,9353	sáb.	dom.	1,9323	1,9313		
dez/10	1,9303	1,9293	1,9283	sáb.	dom.	1,9253	1,9243	1,9233	1,9223	1,9213	sáb.	dom.	1,9183	1,9173	1,9163	1,9153	1,9143	sáb.	dom.	1,9113	1,9103	1,9093	1,9083	1,9073	feriado	dom.	1,9043	1,9033	1,9023	1,9013	feriado	
jan/11	feriado	dom.	1,8973	1,8963	1,8953	1,8943	1,8933	sáb.	dom.	1,8903	1,8893	1,8883	1,8873	1,8863	sáb.	dom.	1,8833	1,8823	1,8813	1,8803	1,8793	sáb.	dom.	1,8763	1,8753	1,8743	1,8733	1,8723	sáb.	dom.	1,8693	
fev/11	1,8683	1,8673	1,8663	1,8653	sáb.	dom.	1,8623	1,8613	1,8603	1,8593	1,8583	sáb.	dom.	1,8553	1,8543	1,8533	1,8523	1,8513	sáb.	dom.	1,8483	1,8473	1,8463	1,8453	1,8443	sáb.	dom.	1,8413				
mar/11	1,8403	1,8393	1,8383	1,8373	sáb.	dom.	feriado	feriado	1,8323	1,8313	1,8303	sáb.	dom.	1,8273	1,8263	1,8253	1,8243	1,8233	sáb.	dom.	1,8203	1,8193	1,8183	1,8173	1,8163	sáb.	dom.	1,8133	1,8123	1,8113	1,8103	
abr/11	1,8093	sáb.	dom.	1,8063	1,8053	1,8043	1,8033	1,8023	sáb.	dom.	1,7993	1,7983	1,7973	1,7963	1,7953	sáb.	dom.	1,7923	1,7913	1,7903	feriado	feriado	sáb.	dom.	1,7853	1,7843	1,7833	1,7823	1,7813	sáb.		
mai/11	feriado	1,7781	1,7770	1,7759	1,7748	1,7737	sáb.	dom.	1,7704	1,7693	1,7682	1,7671	1,7660	sáb.	dom.	1,7627	1,7616	1,7605	1,7594	1,7583	sáb.	dom.	1,7550	1,7539	1,7528	1,7517	1,7506	sáb.	dom.	1,7473	1,7462	
jun/11	1,7451	1,7440	1,7429	sáb.	dom.	1,7396	1,7385	1,7374	1,7363	1,7352	sáb.	dom.	1,7319	1,7308	1,7297	1,7286	1,7275	sáb.	dom.	1,7242	1,7231	1,7220	feriado	1,7198	sáb.	dom.	1,7165	1,7154	1,7143	1,7132		
jul/11	1,7121	sáb.	dom.	1,7088	1,7077	1,7066	1,7055	1,7044	feriado	dom.	1,7011	1,7000	1,6989	1,6978	1,6967	sáb.	dom.	1,6934	1,6923	1,6912	1,6901	1,6890	sáb.	dom.	1,6857	1,6846	1,6835	1,6824	1,6813	sáb.	dom.	
ago/11	1,6781	1,6771	1,6761	1,6751	1,6741	sáb.	dom.	1,6711	1,6701	1,6691	1,6681	1,6671	sáb.	dom.	1,6641	1,6631	1,6621	1,6611	1,6601	sáb.	dom.	1,6571	1,6561	1,6551	1,6541	1,6531	sáb.	dom.	1,6501	1,6491	1,6481	
set/11	1,6471	1,6461	sáb.	dom.	1,6431	1,6421	feriado	1,6401	1,6391	sáb.	dom.	1,6361	1,6351	1,6341	1,6331	1,6321	sáb.	dom.	1,6291	1,6281	1,6271	1,6261	1,6251	sáb.	dom.	1,6221	1,6211	1,6201	1,6191	1,6181		
out/11	sáb.	dom.	1,6151	1,6141	1,6131	1,6121	1,6111	sáb.	dom.	1,6081	1,6071	feriado	1,6051	1,6041	sáb.	dom.	1,6011	1,6001	1,5991	1,5981	1,5971	sáb.	dom.	1,5941	1,5931	1,5921	1,5911	1,5901	sáb.	dom.	1,5871	
nov/11	1,5861	feriado	1,5841	1,5831	sáb.	dom.	1,5801	1,5791	1,5781	1,5771	1,5761	sáb.	dom.	1,5731	feriado	1,5711	1,5701	1,5691	sáb.	dom.	1,5661	1,5651	1,5641	1,5631	1,5621	sáb.	dom.	1,5591	1,5581	1,5571		
dez/11	1,5561	1,5551	sáb.	dom.	1,5521	1,5511	1,5501	1,5491	1,5481	sáb.	dom.	1,5451	1,5441	1,5431	1,5421	1,5411	sáb.	dom.	1,5381	1,5371	1,5361	1,5351	1,5341	sáb.	feriado	1,5311	1,5301	1,5291	1,5281	feriado	sáb.	
jan/12	feriado	1,5241	1,5231	1,5221	1,5211	1,5201	sáb.	dom.	1,5171	1,5161	1,5151	1,5141	1,5131	sáb.	dom.	1,5101	1,5091	1,5081	1,5071	1,5061	sáb.	dom.	1,5031	1,5021	1,5011	1,5001	1,4991	sáb.	dom.	1,4961	1,4951	
fev/12	1,4941	1,4931	1,4921	sáb.	dom.	1,4891	1,4881	1,4871	1,4861	1,4851	sáb.	dom.	1,4821	1,4811	1,4801	1,4791	1,4781	sáb.	dom.	feriado	feriado	1,4731	1,4721	1,4711	sáb.	dom.	1,4681	1,4671	1,4661			
mar/12	1,4652	1,4643	sáb.	dom.	1,4616	1,4607	1,4598	1,4589	1,4580	sáb.	dom.	1,4553	1,4544	1,4535	1,4526	1,4517	sáb.	dom.	1,4490	1,4481	1,4472	1,4463	1,4454	sáb.	dom.	1,4427	1,4418	1,4409	1,4400	1,4391	sáb.	
abr/12	dom.	1,4362	1,4352	1,4342	1,4332	feriado	sáb.	dom.	1,4292	1,4282	1,4272	1,4262	1,4252	sáb.	dom.	1,4222	1,4212	1,4202	1,4192	1,4182	feriado	dom.	1,4152	1,4142	1,4132	1,4122	1,4112	sáb.	dom.	1,4082		
mai/12	feriado	1,4074	1,4070	1,4066	sáb.	dom.	1,4054	1,4050	1,4046	1,4042	1,4038	sáb.	dom.	1,4026	1,4022	1,4018	1,4014	1,4010	sáb.	dom.	1,3998	1,3994	1,3990	1,3986	1,3982	sáb.	dom.	1,3970	1,3966	1,3962	1,3958	
jun/12	1,3955	sáb.	dom.	1,3946	1,3943	1,3940	feriado	1,3934	sáb.	dom.	1,3925	1,3922	1,3919	1,3916	1,3913	sáb.	dom.	1,3904	1,3901	1,3898	1,3895	1,3892	sáb.	dom.	1,3883	1,3880	1,3877	1,3874	1,3871	sáb.		
jul/12	dom.	1,3862	1,3859	1,3856	1,3853	1,3850	sáb.	dom.	feriado	1,3838	1,3835	1,3832	1,3829	sáb.	dom.	1,3820	1,3817	1,3814	1,3811	1,3808	sáb.	dom.	1,3799	1,3796	1,3793	1,3790	1,3787	sáb.	dom.	1,3778	1,3775	
ago/12	1,3772	1,3769	1,3766	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	-	-	-	-	-	-	-	-	-	-	0,5902	0,5848
2018	0,5790	0,5743	0,5690	0,5638	0,5586	0,5534	0,5480	0,5423	0,5376	0,5322	0,5273	0,5224
2019	0,5170	0,5121	0,5074	0,5022	0,4968	0,4921	0,4864	0,4814	0,4768	0,4720	0,4682	0,4645
2020	0,4607	0,4578	0,4544	0,4516	0,4492	0,4471	0,4452	0,4436	0,4420	0,4404	0,4389	0,4373
2021	0,4358	0,4345	0,4325	0,4304	0,4277	0,4246	0,4210	0,4167	0,4123	0,4074	0,4015	0,3938
2022	0,3865	0,3789	0,3696	0,3613	0,3510	0,3408	0,3305	0,3188	0,3081	0,2979	0,2877	0,2765
2023	0,2653	0,2561	0,2444	0,2352	0,2240	0,2133	0,2026	0,1912	0,1815	0,1715	0,1523	0,1434
2024	0,1337	0,1257	0,1174	0,1085	0,1002	0,0923	0,0832	0,0745	0,0661	0,0568	0,0489	0,0396
2025	0,0295	0,0196	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.