

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 30/04/2026, ANEXA AO COMUNICADO DICAR-26/26

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	4,3149	4,1831	3,9601	3,8001	3,6367	3,4557	3,2511	3,0986	2,9225	2,7846	2,6638	2,5382
FEVEREIRO	4,3049	4,1593	3,9456	3,7899	3,6242	3,4374	3,2403	3,0864	2,9110	2,7746	2,6538	2,5282
MARÇO	4,2949	4,1260	3,9311	3,7773	3,6105	3,4196	3,2265	3,0711	2,8968	2,7641	2,6438	2,5182
ABRIL	4,2849	4,1025	3,9181	3,7654	3,5957	3,4009	3,2147	3,0570	2,8860	2,7541	2,6338	2,5082
MAIO	4,2749	4,0823	3,9032	3,7520	3,5816	3,3812	3,2024	3,0420	2,8732	2,7438	2,6238	2,4982
JUNHO	4,2649	4,0656	3,8893	3,7393	3,5683	3,3626	3,1901	3,0261	2,8614	2,7338	2,6138	2,4882
JULHO	4,2549	4,0490	3,8762	3,7243	3,5529	3,3418	3,1772	3,0110	2,8497	2,7238	2,6031	2,4782
AGOSTO	4,2449	4,0333	3,8621	3,7083	3,5385	3,3241	3,1643	2,9944	2,8371	2,7138	2,5929	2,4682
SETEMBRO	4,2349	4,0184	3,8499	3,6951	3,5247	3,3073	3,1518	2,9794	2,8265	2,7038	2,5819	2,4582
OUTUBRO	4,2249	4,0046	3,8370	3,6798	3,5082	3,2909	3,1397	2,9653	2,8156	2,6938	2,5701	2,4482
NOVEMBRO	4,2149	3,9907	3,8248	3,6659	3,4928	3,2775	3,1272	2,9515	2,8054	2,6838	2,5599	2,4382
DEZEMBRO	4,2049	3,9747	3,8128	3,6520	3,4754	3,2638	3,1124	2,9368	2,7954	2,6738	2,5487	2,4282

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																																
jan/10	feriado	sáb.	dom.	2,4013	2,4000	2,3987	2,3974	2,3961	sáb.	dom.	2,3931	2,3921	2,3911	2,3901	2,3891	sáb.	dom.	2,3861	2,3851	2,3841	2,3831	2,3821	2,4169	2,4156	feriado	sáb.	dom.	2,4104	2,4091	2,4078	feriado	
fev/10	2,3721	2,3711	2,3701	2,3691	2,3681	sáb.	dom.	2,3651	2,3641	2,3631	2,3621	2,3611	sáb.	dom.	feriado	feriado	2,3561	2,3551	2,3541	sáb.	dom.	2,3511	2,3501	2,3491	2,3481	2,3471	sáb.	dom.				
mar/10	2,3441	2,3431	2,3421	2,3411	2,3401	sáb.	dom.	2,3371	2,3361	2,3351	2,3341	2,3331	sáb.	dom.	2,3301	2,3291	2,3281	2,3271	2,3261	sáb.	dom.	2,3231	2,3221	2,3211	2,3201	2,3191	sáb.	dom.	2,3161	2,3151	2,3141	
abr/10	2,3131	feriado	sáb.	dom.	2,3091	2,3081	2,3071	2,3061	2,3051	sáb.	dom.	2,3021	2,3011	2,3001	2,2991	2,2981	sáb.	dom.	2,2951	2,2941	feriado	2,2921	2,2911	sáb.	dom.	2,2881	2,2871	2,2861	2,2851	2,2841		
mai/10	feriado	dom.	2,2811	2,2801	2,2791	2,2781	2,2771	sáb.	dom.	2,2741	2,2731	2,2721	2,2711	2,2701	sáb.	dom.	2,2671	2,2661	2,2651	2,2641	2,2631	sáb.	dom.	2,2601	2,2591	2,2581	2,2571	2,2561	sáb.	dom.	2,2531	
jun/10	2,2521	2,2511	feriado	2,2491	sáb.	dom.	2,2461	2,2451	2,2441	2,2431	2,2421	sáb.	dom.	2,2391	2,2381	2,2371	2,2361	2,2351	sáb.	dom.	2,2321	2,2311	2,2301	2,2291	2,2281	sáb.	dom.	2,2251	2,2241	2,2231		
jul/10	2,2221	2,2211	sáb.	dom.	2,2181	2,2171	2,2161	2,2151	feriado	sáb.	dom.	2,2111	2,2101	2,2091	2,2081	2,2071	sáb.	dom.	2,2041	2,2031	2,2021	2,2011	2,2001	sáb.	dom.	2,1971	2,1961	2,1951	2,1941	2,1931	sáb.	
ago/10	dom.	2,1901	2,1891	2,1881	2,1871	2,1861	sáb.	dom.	2,1831	2,1821	2,1811	2,1801	2,1791	sáb.	dom.	2,1761	2,1751	2,1741	2,1731	2,1721	sáb.	dom.	2,1691	2,1681	2,1671	2,1661	2,1651	sáb.	dom.	2,1621	2,1611	
set/10	2,1601	2,1591	2,1581	sáb.	dom.	2,1551	feriado	2,1531	2,1521	2,1511	sáb.	dom.	2,1481	2,1471	2,1461	2,1451	2,1441	sáb.	dom.	2,1411	2,1401	2,1391	2,1381	2,1371	sáb.	dom.	2,1341	2,1331	2,1321	2,1311		
out/10	2,1301	sáb.	dom.	2,1271	2,1261	2,1251	2,1241	2,1231	sáb.	dom.	2,1201	feriado	2,1181	2,1171	2,1161	sáb.	dom.	2,1131	2,1121	2,1111	2,1101	2,1091	sáb.	dom.	2,1061	2,1051	2,1041	2,1031	2,1021	sáb.	dom.	
nov/10	2,0991	feriado	2,0971	2,0961	2,0951	sáb.	dom.	2,0921	2,0911	2,0901	2,0891	2,0881	sáb.	dom.	feriado	2,0841	2,0831	2,0821	2,0811	sáb.	dom.	2,0781	2,0771	2,0761	2,0751	2,0741	sáb.	dom.	2,0711	2,0701		
dez/10	2,0691	2,0681	2,0671	sáb.	dom.	2,0641	2,0631	2,0621	2,0611	2,0601	sáb.	dom.	2,0571	2,0561	2,0551	2,0541	2,0531	sáb.	dom.	2,0501	2,0491	2,0481	2,0471	2,0461	feriado	dom.	2,0431	2,0421	2,0411	2,0401	feriado	
jan/11	feriado	dom.	2,0361	2,0351	2,0341	2,0331	2,0321	sáb.	dom.	2,0291	2,0281	2,0271	2,0261	2,0251	sáb.	dom.	2,0221	2,0211	2,0201	2,0191	2,0181	sáb.	dom.	2,0151	2,0141	2,0131	2,0121	2,0111	sáb.	dom.	2,0081	
fev/11	2,0071	2,0061	2,0051	2,0041	sáb.	dom.	2,0011	2,0001	1,9991	1,9981	1,9971	sáb.	dom.	1,9941	1,9931	1,9921	1,9911	1,9901	sáb.	dom.	1,9871	1,9861	1,9851	1,9841	1,9831	sáb.	dom.	1,9801				
mar/11	1,9791	1,9781	1,9771	1,9761	sáb.	dom.	feriado	feriado	1,9711	1,9701	1,9691	sáb.	dom.	1,9661	1,9651	1,9641	1,9631	1,9621	sáb.	dom.	1,9591	1,9581	1,9571	1,9561	1,9551	sáb.	dom.	1,9521	1,9511	1,9501	1,9491	
abr/11	1,9481	sáb.	dom.	1,9451	1,9441	1,9431	1,9421	1,9411	sáb.	dom.	1,9381	1,9371	1,9361	1,9351	1,9341	sáb.	dom.	1,9311	1,9301	1,9291	feriado	feriado	sáb.	dom.	1,9241	1,9231	1,9221	1,9211	1,9201	sáb.		
mai/11	feriado	1,9169	1,9158	1,9147	1,9136	1,9125	sáb.	dom.	1,9092	1,9081	1,9070	1,9059	1,9048	sáb.	dom.	1,9015	1,9004	1,8993	1,8982	1,8971	sáb.	dom.	1,8938	1,8927	1,8916	1,8905	1,8894	sáb.	dom.	1,8861	1,8850	
jun/11	1,8839	1,8828	1,8817	sáb.	dom.	1,8784	1,8773	1,8762	1,8751	1,8740	sáb.	dom.	1,8707	1,8696	1,8685	1,8674	1,8663	sáb.	dom.	1,8630	1,8619	1,8608	feriado	1,8586	sáb.	dom.	1,8553	1,8542	1,8531	1,8520	sáb.	
jul/11	1,8509	sáb.	dom.	1,8476	1,8465	1,8454	1,8443	1,8432	feriado	dom.	1,8399	1,8388	1,8377	1,8366	1,8355	sáb.	dom.	1,8322	1,8311	1,8300	1,8289	1,8278	sáb.	dom.	1,8245	1,8234	1,8223	1,8212	1,8201	sáb.	dom.	
ago/11	1,8169	1,8159	1,8149	1,8139	1,8129	sáb.	dom.	1,8099	1,8089	1,8079	1,8069	1,8059	sáb.	dom.	1,8029	1,8019	1,8009	1,7999	1,7989	sáb.	dom.	1,7959	1,7949	1,7939	1,7929	1,7919	sáb.	dom.	1,7889	1,7879	1,7869	
set/11	1,7859	1,7849	sáb.	dom.	1,7819	1,7809	feriado	1,7789	1,7779	sáb.	dom.	1,7749	1,7739	1,7729	1,7719	1,7709	sáb.	dom.	1,7679	1,7669	1,7659	1,7649	1,7639	sáb.	dom.	1,7609	1,7599	1,7589	1,7579	1,7569		
out/11	sáb.	dom.	1,7539	1,7529	1,7519	1,7509	1,7499	sáb.	dom.	1,7469	1,7459	feriado	1,7439	1,7429	sáb.	dom.	1,7399	1,7389	1,7379	1,7369	1,7359	sáb.	dom.	1,7329	1,7319	1,7309	1,7299	1,7289	sáb.	dom.	1,7259	
nov/11	1,7249	feriado	1,7229	1,7219	sáb.	dom.	1,7189	1,7179	1,7169	1,7159	1,7149	sáb.	dom.	1,7119	feriado	1,7099	1,7089	1,7079	sáb.	dom.	1,7049	1,7039	1,7029	1,7019	1,7009	sáb.	dom.	1,6979	1,6969	1,6959		
dez/11	1,6949	1,6939	sáb.	dom.	1,6909	1,6899	1,6889	1,6879	1,6869	sáb.	dom.	1,6839	1,6829	1,6819	1,6809	1,6799	sáb.	dom.	1,6769	1,6759	1,6749	1,6739	1,6729	sáb.	feriado	1,6699	1,6689	1,6679	1,6669	feriado	sáb.	
jan/12	feriado	1,6629	1,6619	1,6609	1,6599	1,6589	sáb.	dom.	1,6559	1,6549	1,6539	sáb.	dom.	1,6509	1,6499	1,6489	1,6479	1,6469	1,6459	sáb.	dom.	1,6429	1,6419	1,6409	1,6399	1,6389	1,6379	sáb.	dom.	1,6349	1,6339	
fev/12	1,6329	1,6319	1,6309	sáb.	dom.	1,6279	1,6269	1,6259	1,6249	1,6239	sáb.	dom.	1,6209	1,6199	1,6189	1,6179	1,6169	sáb.	dom.	feriado	feriado	1,6119	1,6109	1,6099	sáb.	dom.	1,6069	1,6059	1,6049			
mar/12	1,6040	1,6031	sáb.	dom.	1,6004	1,5995	1,5986	1,5977	1,5968	sáb.	dom.	1,5941	1,5932	1,5923	1,5914	1,5905	sáb.	dom.	1,5878	1,5869	1,5860	1,5851	1,5842	sáb.	dom.	1,5815	1,5806	1,5797	1,5788	1,5779	sáb.	
abr/12	dom.	1,5750	1,5740	1,5730	1,5720	feriado	sáb.	dom.	1,5680	1,5670	1,5660	1,5650	1,5640	sáb.	dom.	1,5610	1,5600	1,5590	1,5580	1,5570	feriado	dom.	1,5540	1,5530	1,5520	1,5510	1,5500	sáb.	dom.	1,5470		
mai/12	feriado	1,5462	1,5458	1,5454	sáb.	dom.	1,5422	1,5438	1,5434	1,5430	1,5426	sáb.	dom.	1,5414	1,5410	1,5406	1,5402	1,5398	sáb.	dom.	1,5386	1,5382	1,5378	1,5374	1,5370	sáb.	dom.	1,5358	1,5354	1,5350	1,5346	
jun/12	1,5343	sáb.	dom.	1,5334	1,5331	1,5328	feriado	sáb.	dom.	1,5313	1,5310	1,5307	1,5304	1,5301	sáb.	dom.	1,5292	1,5289	1,5286	1,5283	1,5280	sáb.	dom.	1,5271	1,5268	1,5265	1,5262	1,5259	sáb.			
jul/12	dom.	1,5250	1,5247	1,5244	1,5241	1,5238	sáb.	dom.	feriado	1,5226	1,5223	1,5220	1,5217	sáb.	dom.	1,5208	1,5205	1,5202	1,5199	1,5196	sáb.	dom.	1,5187	1,5184	1,5181	1,5178	1,5175	sáb.	dom.	1,5166	1,5163	
ago/12	1,5160	1,5157	1,5154	sáb.	dom.	1,5145	1,5142	1,5139	1,5136	sáb.	dom.	1,5124	1,5121	1,5118	1,5115	1,5112	sáb.	dom.	1,5103	1,5100	1,5097	1,5094	1,5091	sáb.	dom.	1,5082	1,5079	1,5076	1,5073	1,5070		
set/12	sáb.	dom.	1,5061	1,5058	1,5055	1,5052	feriado	sáb.	dom.	1,5040																						

**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	-	-	-	-	-	-	-	-	-	-	0,7290	0,7236
2018	0,7178	0,7131	0,7078	0,7026	0,6974	0,6922	0,6868	0,6811	0,6764	0,6710	0,6661	0,6612
2019	0,6558	0,6509	0,6462	0,6410	0,6356	0,6309	0,6252	0,6202	0,6156	0,6108	0,6070	0,6033
2020	0,5995	0,5966	0,5932	0,5904	0,5880	0,5859	0,5840	0,5824	0,5808	0,5792	0,5777	0,5761
2021	0,5746	0,5733	0,5713	0,5692	0,5665	0,5634	0,5598	0,5555	0,5511	0,5462	0,5403	0,5326
2022	0,5253	0,5177	0,5084	0,5001	0,4898	0,4796	0,4693	0,4576	0,4469	0,4367	0,4265	0,4153
2023	0,4041	0,3949	0,3832	0,3740	0,3628	0,3521	0,3414	0,3300	0,3203	0,3103	0,2911	0,2822
2024	0,2725	0,2645	0,2562	0,2473	0,2390	0,2311	0,2220	0,2133	0,2049	0,1956	0,1877	0,1784
2025	0,1683	0,1584	0,1488	0,1382	0,1268	0,1158	0,1030	0,0914	0,0792	0,0664	0,0559	0,0437
2026	0,0321	0,0221	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.