

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 29/05/2026, ANEXA AO COMUNICADO DICAR-33/26

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	4,3258	4,1940	3,9710	3,8110	3,6476	3,4666	3,2620	3,1095	2,9334	2,7955	2,6747	2,5491
FEVEREIRO	4,3158	4,1702	3,9565	3,8008	3,6351	3,4483	3,2512	3,0973	2,9219	2,7855	2,6647	2,5391
MARÇO	4,3058	4,1369	3,9420	3,7882	3,6214	3,4305	3,2374	3,0820	2,9077	2,7750	2,6547	2,5291
ABRIL	4,2958	4,1134	3,9290	3,7763	3,6066	3,4118	3,2256	3,0679	2,8969	2,7650	2,6447	2,5191
MAIO	4,2858	4,0932	3,9141	3,7629	3,5925	3,3921	3,2133	3,0529	2,8841	2,7547	2,6347	2,5091
JUNHO	4,2758	4,0765	3,9002	3,7502	3,5792	3,3735	3,2010	3,0370	2,8723	2,7447	2,6247	2,4991
JULHO	4,2658	4,0599	3,8871	3,7352	3,5638	3,3527	3,1881	3,0219	2,8606	2,7347	2,6140	2,4891
AGOSTO	4,2558	4,0442	3,8730	3,7192	3,5494	3,3350	3,1752	3,0053	2,8480	2,7247	2,6038	2,4791
SETEMBRO	4,2458	4,0293	3,8608	3,7060	3,5356	3,3182	3,1627	2,9903	2,8374	2,7147	2,5928	2,4691
OUTUBRO	4,2358	4,0155	3,8479	3,6907	3,5191	3,3018	3,1506	2,9762	2,8265	2,7047	2,5810	2,4591
NOVEMBRO	4,2258	4,0016	3,8357	3,6768	3,5037	3,2884	3,1381	2,9624	2,8163	2,6947	2,5708	2,4491
DEZEMBRO	4,2158	3,9856	3,8237	3,6629	3,4863	3,2747	3,1233	2,9477	2,8063	2,6847	2,5596	2,4391

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																						2,4291	2,4278	2,4265	feriado	sáb.	dom.	2,4213	2,4200	2,4187	feriado		
jan/10	feriado	sáb.	dom.	2,4122	2,4109	2,4096	2,4083	2,4070	sáb.	dom.	2,4040	2,4030	2,4020	2,4010	2,4000	sáb.	dom.	2,3970	2,3960	2,3950	2,3940	2,3930	sáb.	dom.	2,3900	2,3890	2,3880	2,3870	2,3860	sáb.	dom.		
fev/10	2,3830	2,3820	2,3810	2,3800	2,3790	sáb.	dom.	2,3760	2,3750	2,3740	2,3730	2,3720	sáb.	dom.	feriado	feriado	2,3670	2,3660	2,3650	sáb.	dom.	2,3620	2,3610	2,3600	2,3590	2,3580	sáb.	dom.					
mar/10	2,3550	2,3540	2,3530	2,3520	2,3510	sáb.	dom.	2,3480	2,3470	2,3460	2,3450	2,3440	sáb.	dom.	2,3410	2,3400	2,3390	2,3380	2,3370	sáb.	dom.	2,3340	2,3330	2,3320	2,3310	2,3300	sáb.	dom.	2,3270	2,3260	2,3250		
abr/10	2,3240	feriado	sáb.	dom.	2,3200	2,3190	2,3180	2,3170	2,3160	sáb.	dom.	2,3130	2,3120	2,3110	2,3100	2,3090	sáb.	dom.	2,3060	2,3050	feriado	2,3030	2,3020	sáb.	dom.	2,2990	2,2980	2,2970	2,2960	2,2950			
mai/10	feriado	dom.	2,2920	2,2910	2,2900	2,2890	2,2880	sáb.	dom.	2,2850	2,2840	2,2830	2,2820	2,2810	sáb.	dom.	2,2780	2,2770	2,2760	2,2750	2,2740	sáb.	dom.	2,2710	2,2700	2,2690	2,2680	2,2670	sáb.	dom.	2,2640		
jun/10	2,2630	2,2620	feriado	2,2600	sáb.	dom.	2,2570	2,2560	2,2550	2,2540	2,2530	sáb.	dom.	2,2500	2,2490	2,2480	2,2470	2,2460	sáb.	dom.	2,2430	2,2420	2,2410	2,2400	2,2390	sáb.	dom.	2,2360	2,2350	2,2340			
jul/10	2,2330	2,2320	sáb.	dom.	2,2290	2,2280	2,2270	2,2260	feriado	sáb.	dom.	2,2220	2,2210	2,2200	2,2190	2,2180	sáb.	dom.	2,2150	2,2140	2,2130	2,2120	2,2110	sáb.	dom.	2,2080	2,2070	2,2060	2,2050	2,2040	sáb.		
ago/10	dom.	2,2010	2,2000	2,1990	2,1980	2,1970	sáb.	dom.	2,1940	2,1930	2,1920	2,1910	2,1900	sáb.	dom.	2,1870	2,1860	2,1850	2,1840	2,1830	sáb.	dom.	2,1800	2,1790	2,1780	2,1770	2,1760	sáb.	dom.	2,1730	2,1720		
set/10	2,1710	2,1700	2,1690	sáb.	dom.	2,1660	feriado	2,1640	2,1630	sáb.	dom.	2,1590	2,1580	2,1570	2,1560	2,1550	sáb.	dom.	2,1520	2,1510	2,1500	2,1490	sáb.	dom.	2,1460	2,1450	2,1440	2,1430	2,1420				
out/10	2,1410	sáb.	dom.	2,1380	2,1370	2,1360	2,1350	2,1340	sáb.	dom.	2,1310	feriado	2,1290	2,1280	2,1270	sáb.	dom.	2,1240	2,1230	2,1220	2,1210	2,1200	sáb.	dom.	2,1170	2,1160	2,1150	2,1140	2,1130	sáb.	dom.		
nov/10	2,1100	feriado	2,1080	2,1070	2,1060	sáb.	dom.	2,1030	2,1020	2,1010	2,1000	2,0990	sáb.	dom.	feriado	2,0950	2,0940	2,0930	2,0920	sáb.	dom.	2,0890	2,0880	2,0870	2,0860	2,0850	sáb.	dom.	2,0820	2,0810	2,0800		
dez/10	2,0800	2,0790	2,0780	sáb.	dom.	2,0750	2,0740	2,0730	2,0720	2,0710	sáb.	dom.	2,0680	2,0670	2,0660	2,0650	2,0640	sáb.	dom.	2,0610	2,0600	2,0590	2,0580	2,0570	feriado	dom.	2,0540	2,0530	2,0520	2,0510	feriado		
jan/11	feriado	dom.	2,0470	2,0460	2,0450	2,0440	2,0430	sáb.	dom.	2,0400	2,0390	2,0380	2,0370	2,0360	sáb.	dom.	2,0330	2,0320	2,0310	2,0300	2,0290	sáb.	dom.	2,0260	2,0250	2,0240	2,0230	2,0220	sáb.	dom.	2,0190		
fev/11	2,0180	2,0170	2,0160	2,0150	sáb.	dom.	2,0120	2,0110	2,0100	2,0090	2,0080	sáb.	dom.	2,0050	2,0040	2,0030	2,0020	2,0010	sáb.	dom.	1,9980	1,9970	1,9960	1,9950	1,9940	sáb.	dom.	1,9910					
mar/11	1,9900	1,9890	1,9880	1,9870	sáb.	dom.	feriado	feriado	1,9820	1,9810	1,9800	sáb.	dom.	1,9770	1,9760	1,9750	1,9740	1,9730	sáb.	dom.	1,9700	1,9690	1,9680	1,9670	1,9660	sáb.	dom.	1,9630	1,9620	1,9610	1,9600		
abr/11	1,9590	sáb.	dom.	1,9560	1,9550	1,9540	1,9530	1,9520	sáb.	dom.	1,9490	1,9480	1,9470	1,9460	1,9450	sáb.	dom.	1,9420	1,9410	1,9400	feriado	feriado	sáb.	dom.	1,9350	1,9340	1,9330	1,9320	1,9310	sáb.			
mai/11	feriado	1,9278	1,9267	1,9256	1,9245	sáb.	dom.	1,9201	1,9190	1,9179	1,9168	1,9157	sáb.	dom.	1,9124	1,9113	1,9102	1,9091	1,9080	sáb.	dom.	1,9047	1,9036	1,9025	1,9014	1,9003	sáb.	dom.	1,8970	1,8959			
jun/11	1,8948	1,8937	1,8926	sáb.	dom.	1,8893	1,8882	1,8871	1,8860	1,8849	sáb.	dom.	1,8816	1,8805	1,8794	1,8783	1,8772	sáb.	dom.	1,8739	1,8728	1,8717	feriado	1,8695	sáb.	dom.	1,8662	1,8651	1,8640	1,8629	sáb.	dom.	
jul/11	1,8618	sáb.	dom.	1,8585	1,8574	1,8563	1,8552	1,8541	feriado	dom.	1,8508	1,8497	1,8486	1,8475	1,8464	sáb.	dom.	1,8431	1,8420	1,8409	1,8398	1,8387	sáb.	dom.	1,8354	1,8343	1,8332	1,8321	1,8310	sáb.	dom.		
ago/11	1,8278	1,8268	1,8258	1,8248	1,8238	sáb.	dom.	1,8208	1,8198	1,8188	1,8178	1,8168	sáb.	dom.	1,8138	1,8128	1,8118	1,8108	1,8098	sáb.	dom.	1,8068	1,8058	1,8048	1,8038	1,8028	sáb.	dom.	1,7998	1,7988	1,7978		
set/11	1,7968	1,7958	sáb.	dom.	1,7928	1,7918	feriado	1,7898	1,7888	sáb.	dom.	1,7858	1,7848	1,7838	1,7828	1,7818	sáb.	dom.	1,7788	1,7778	1,7768	1,7758	1,7748	sáb.	dom.	1,7718	1,7708	1,7698	1,7688	1,7678			
out/11	sáb.	dom.	1,7648	1,7638	1,7628	1,7618	1,7608	sáb.	dom.	1,7578	1,7568	feriado	1,7548	1,7538	sáb.	dom.	1,7508	1,7498	1,7488	1,7478	1,7468	sáb.	dom.	1,7438	1,7428	1,7418	1,7408	1,7398	sáb.	dom.	1,7368		
nov/11	1,7358	feriado	1,7338	1,7328	sáb.	dom.	1,7298	1,7288	1,7278	1,7268	1,7258	sáb.	dom.	1,7228	feriado	1,7208	1,7198	1,7188	sáb.	dom.	1,7158	1,7148	1,7138	1,7128	1,7118	sáb.	dom.	1,7088	1,7078	1,7068			
dez/11	1,7058	1,7048	sáb.	dom.	1,7018	1,7008	1,6998	1,6988	1,6978	sáb.	dom.	1,6948	1,6938	1,6928	1,6918	1,6908	sáb.	dom.	1,6878	1,6868	1,6858	1,6848	1,6838	sáb.	feriado	1,6808	1,6798	1,6788	1,6778	feriado	sáb.		
jan/12	feriado	1,6738	1,6728	1,6718	1,6708	1,6698	sáb.	dom.	1,6668	1,6658	1,6648	sáb.	dom.	1,6638	1,6628	sáb.	dom.	1,6598	1,6588	1,6578	1,6568	1,6558	sáb.	dom.	1,6528	1,6518	1,6508	1,6498	1,6488	sáb.	dom.	1,6458	1,6448
fev/12	1,6438	1,6428	1,6418	sáb.	dom.	1,6388	1,6378	1,6368	1,6358	1,6348	sáb.	dom.	1,6318	1,6308	1,6298	1,6288	1,6278	sáb.	dom.	feriado	feriado	1,6228	1,6218	1,6208	sáb.	dom.	1,6178	1,6168	1,6158				
mar/12	1,6149	1,6140	sáb.	dom.	1,6113	1,6104	1,6095	1,6086	1,6077	sáb.	dom.	1,6050	1,6041	1,6032	1,6023	1,6014	sáb.	dom.	1,5987	1,5978	1,5969	1,5960	1,5951	sáb.	dom.	1,5924	1,5915	1,5906	1,5897	1,5888	sáb.		
abr/12	dom.	1,5859	1,5849	1,5839	1,5829	feriado	sáb.	dom.	1,5789	1,5779	1,5769	1,5759	1,5749	sáb.	dom.	1,5719	1,5709	1,5699	1,5689	1,5679	feriado	dom.	1,5649	1,5639	1,5629	1,5619	1,5609	sáb.	dom.	1,5579			
mai/12	feriado	1,5571	1,5567	1,5563	sáb.	dom.	1,5551	1,5547	1,5543	1,5539	1,5535	sáb.	dom.	1,5523	1,5519	1,5515	1,5511	1,5507	sáb.	dom.	1,5495	1,5491	1,5487	1,5483	1,5479	sáb.	dom.	1,5467	1,5463	1,5459	1,5455		
jun/12	1,5452	sáb.	dom.	1,5443	1,5440	1,5437	feriado	1,5431	sáb.	dom.	1,5422	1,5419	1,5416	1,5413	1,5410	sáb.	dom.	1,5401	1,5398	1,5395	1,5392	1,5389	sáb.	dom.	1,5380	1,5377	1,5374	1,5371	1,5368	sáb.			
jul/12	dom.	1,5359	1,5356	1,5353	1,5350	1,5347	sáb.	dom.	feriado	1,5335	1,5332	1,5329	1,5326	sáb.	dom.	1,5317	1,5314	1,5311	1,5308	1,5305	sáb.	dom.	1,5296	1,5293	1,5290	1,5287	1,5284	sáb.	dom.	1,5275	1,5272		
ago/12	1,5269	1,5266	1,5263	sáb.	dom.	1,5254	1,5251	1,5248	1,5245	sáb.	dom.	1,5233	1,5230	sáb.	dom.	1,5223	1,5220	1,5217	1,5214	1,5211	1,5208	1,5206	1,5203	sáb.	dom.	1,5194	1,5188	1,5185	1,5182	1,5179			
set/12	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	-	-	-	-	-	-	-	-	-	-	0,7399	0,7345
2018	0,7287	0,7240	0,7187	0,7135	0,7083	0,7031	0,6977	0,6920	0,6873	0,6819	0,6770	0,6721
2019	0,6667	0,6618	0,6571	0,6519	0,6465	0,6418	0,6361	0,6311	0,6265	0,6217	0,6179	0,6142
2020	0,6104	0,6075	0,6041	0,6013	0,5989	0,5968	0,5949	0,5933	0,5917	0,5901	0,5886	0,5870
2021	0,5855	0,5842	0,5822	0,5801	0,5774	0,5743	0,5707	0,5664	0,5620	0,5571	0,5512	0,5435
2022	0,5362	0,5286	0,5193	0,5110	0,5007	0,4905	0,4802	0,4685	0,4578	0,4476	0,4374	0,4262
2023	0,4150	0,4058	0,3941	0,3849	0,3737	0,3630	0,3523	0,3409	0,3312	0,3212	0,3020	0,2931
2024	0,2834	0,2754	0,2671	0,2582	0,2499	0,2420	0,2329	0,2242	0,2158	0,2065	0,1986	0,1893
2025	0,1792	0,1693	0,1597	0,1491	0,1377	0,1267	0,1139	0,1023	0,0901	0,0773	0,0668	0,0546
2026	0,0430	0,0330	0,0209	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.