

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 30/06/2025, ANEXA AO COMUNICADO DICAR-40/25

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	4,1981	4,0663	3,8433	3,6833	3,5199	3,3389	3,1343	2,9818	2,8057	2,6678	2,5470	2,4214
FEVEREIRO	4,1881	4,0425	3,8288	3,6731	3,5074	3,3206	3,1235	2,9696	2,7942	2,6578	2,5370	2,4114
MARÇO	4,1781	4,0092	3,8143	3,6605	3,4937	3,3028	3,1097	2,9543	2,7800	2,6473	2,5270	2,4014
ABRIL	4,1681	3,9857	3,8013	3,6486	3,4789	3,2841	3,0979	2,9402	2,7692	2,6373	2,5170	2,3914
MAIO	4,1581	3,9655	3,7864	3,6352	3,4648	3,2644	3,0856	2,9252	2,7564	2,6270	2,5070	2,3814
JUNHO	4,1481	3,9488	3,7725	3,6225	3,4515	3,2458	3,0733	2,9093	2,7446	2,6170	2,4970	2,3714
JULHO	4,1381	3,9322	3,7594	3,6075	3,4361	3,2250	3,0604	2,8942	2,7329	2,6070	2,4863	2,3614
AGOSTO	4,1281	3,9165	3,7453	3,5915	3,4217	3,2073	3,0475	2,8776	2,7203	2,5970	2,4761	2,3514
SETEMBRO	4,1181	3,9016	3,7331	3,5783	3,4079	3,1905	3,0350	2,8626	2,7097	2,5870	2,4651	2,3414
OUTUBRO	4,1081	3,8878	3,7202	3,5630	3,3914	3,1741	3,0229	2,8485	2,6988	2,5770	2,4533	2,3314
NOVEMBRO	4,0981	3,8739	3,7080	3,5491	3,3760	3,1607	3,0104	2,8347	2,6886	2,5670	2,4431	2,3214
DEZEMBRO	4,0881	3,8579	3,6960	3,5352	3,3586	3,1470	2,9956	2,8200	2,6786	2,5570	2,4319	2,3114

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																						2,3014	2,3001	2,2988	feriado	sáb.	dom.	2,2936	2,2923	2,2910	feriado
jan/10	feriado	sáb.	dom.	2,2845	2,2832	2,2819	2,2806	2,2793	sáb.	dom.	2,2763	2,2753	2,2743	2,2733	2,2723	sáb.	dom.	2,2693	2,2683	2,2673	2,2663	2,2653	sáb.	dom.	2,2623	2,2613	2,2603	2,2593	2,2583	sáb.	dom.
fev/10	2,2553	2,2543	2,2533	2,2523	2,2513	sáb.	dom.	2,2483	2,2473	2,2463	2,2453	2,2443	sáb.	dom.	feriado	feriado	2,2393	2,2383	2,2373	sáb.	dom.	2,2343	2,2333	2,2323	2,2313	2,2303	sáb.	dom.			
mar/10	2,2273	2,2263	2,2253	2,2243	2,2233	sáb.	dom.	2,2203	2,2193	2,2183	2,2173	2,2163	sáb.	dom.	2,2133	2,2123	2,2113	2,2103	2,2093	sáb.	dom.	2,2063	2,2053	2,2043	2,2033	2,2023	sáb.	dom.	2,1993	2,1983	2,1973
abr/10	2,1963	feriado	sáb.	dom.	2,1923	2,1913	2,1903	2,1893	2,1883	sáb.	dom.	2,1853	2,1843	2,1833	2,1823	2,1813	sáb.	dom.	2,1783	2,1773	feriado	2,1753	2,1743	sáb.	dom.	2,1713	2,1703	2,1693	2,1683	2,1673	
mai/10	feriado	dom.	2,1643	2,1633	2,1623	2,1613	2,1603	sáb.	dom.	2,1573	2,1563	2,1553	2,1543	2,1533	sáb.	dom.	2,1503	2,1493	2,1483	2,1473	2,1463	sáb.	dom.	2,1433	2,1423	2,1413	2,1403	2,1393	sáb.	dom.	2,1363
jun/10	2,1353	2,1343	feriado	2,1323	sáb.	dom.	2,1293	2,1283	2,1273	2,1263	2,1253	sáb.	dom.	2,1223	2,1213	2,1203	2,1193	2,1183	sáb.	dom.	2,1153	2,1143	2,1133	2,1123	2,1113	sáb.	dom.	2,1083	2,1073	2,1063	
jul/10	2,1053	2,1043	sáb.	dom.	2,1013	2,1003	2,0993	2,0983	feriado	sáb.	dom.	2,0943	2,0933	2,0923	2,0913	2,0903	sáb.	dom.	2,0873	2,0863	2,0853	2,0843	2,0833	sáb.	dom.	2,0803	2,0793	2,0783	2,0773	2,0763	sáb.
ago/10	dom.	2,0733	2,0723	2,0713	2,0703	2,0693	sáb.	dom.	2,0663	2,0653	2,0643	2,0633	2,0623	sáb.	dom.	2,0593	2,0583	2,0573	2,0563	2,0553	sáb.	dom.	2,0523	2,0513	2,0503	2,0493	2,0483	sáb.	dom.	2,0453	2,0443
set/10	2,0433	2,0423	2,0413	sáb.	dom.	2,0383	feriado	2,0363	2,0353	2,0343	sáb.	dom.	2,0313	2,0303	2,0293	2,0283	2,0273	sáb.	dom.	2,0243	2,0233	2,0223	2,0213	2,0203	sáb.	dom.	2,0173	2,0163	2,0153	2,0143	
out/10	2,0133	sáb.	dom.	2,0103	2,0093	2,0083	2,0073	2,0063	sáb.	dom.	2,0033	feriado	2,0013	2,0003	1,9993	sáb.	dom.	1,9963	1,9953	1,9943	1,9933	1,9923	sáb.	dom.	1,9893	1,9883	1,9873	1,9863	1,9853	sáb.	dom.
nov/10	1,9823	feriado	1,9803	1,9793	1,9783	sáb.	dom.	1,9753	1,9743	1,9733	1,9723	1,9713	sáb.	dom.	feriado	1,9673	1,9663	1,9653	1,9643	sáb.	dom.	1,9613	1,9603	1,9593	1,9583	1,9573	sáb.	dom.	1,9543	1,9533	
dez/10	1,9523	1,9513	1,9503	sáb.	dom.	1,9473	1,9463	1,9453	1,9443	1,9433	sáb.	dom.	1,9403	1,9393	1,9383	1,9373	1,9363	sáb.	dom.	1,9333	1,9323	1,9313	1,9303	1,9293	feriado	dom.	1,9263	1,9253	1,9243	1,9233	feriado
jan/11	feriado	dom.	1,9193	1,9183	1,9173	1,9163	1,9153	sáb.	dom.	1,9123	1,9113	1,9103	1,9093	1,9083	sáb.	dom.	1,9053	1,9043	1,9033	1,9023	1,9013	sáb.	dom.	1,8983	1,8973	1,8963	1,8953	1,8943	sáb.	dom.	1,8913
fev/11	1,8903	1,8893	1,8883	1,8873	sáb.	dom.	1,8843	1,8833	1,8823	1,8813	1,8803	sáb.	dom.	1,8773	1,8763	1,8753	1,8743	1,8733	sáb.	dom.	1,8703	1,8693	1,8683	1,8673	1,8663	sáb.	dom.	1,8633			
mar/11	1,8623	1,8613	1,8603	1,8593	sáb.	dom.	feriado	feriado	1,8543	1,8533	1,8523	sáb.	dom.	1,8493	1,8483	1,8473	1,8463	1,8453	sáb.	dom.	1,8423	1,8413	1,8403	1,8393	1,8383	sáb.	dom.	1,8353	1,8343	1,8333	1,8323
abr/11	1,8313	sáb.	dom.	1,8283	1,8273	1,8263	1,8253	1,8243	sáb.	dom.	1,8213	1,8203	1,8193	1,8183	1,8173	sáb.	dom.	1,8143	1,8133	1,8123	feriado	feriado	sáb.	dom.	1,8073	1,8063	1,8053	1,8043	1,8033	sáb.	
mai/11	feriado	1,8001	1,7990	1,7979	1,7968	1,7957	sáb.	dom.	1,7924	1,7913	1,7902	1,7891	1,7880	sáb.	dom.	1,7847	1,7836	1,7825	1,7814	1,7803	sáb.	dom.	1,7770	1,7759	1,7748	1,7737	1,7726	sáb.	dom.	1,7693	1,7682
jun/11	1,7671	1,7660	1,7649	sáb.	dom.	1,7616	1,7605	1,7594	1,7583	1,7572	sáb.	dom.	1,7539	1,7528	1,7517	1,7506	1,7495	sáb.	dom.	1,7462	1,7451	1,7440	feriado	1,7418	sáb.	dom.	1,7385	1,7374	1,7363	1,7352	
jul/11	1,7341	sáb.	dom.	1,7308	1,7297	1,7286	1,7275	1,7264	feriado	dom.	1,7231	1,7220	1,7209	1,7198	1,7187	sáb.	dom.	1,7154	1,7143	1,7132	1,7121	1,7110	sáb.	dom.	1,7077	1,7066	1,7055	1,7044	1,7033	sáb.	dom.
ago/11	1,7001	1,6991	1,6981	1,6971	1,6961	sáb.	dom.	1,6931	1,6921	1,6911	1,6901	1,6891	sáb.	dom.	1,6861	1,6851	1,6841	1,6831	1,6821	sáb.	dom.	1,6791	1,6781	1,6771	1,6761	1,6751	sáb.	dom.	1,6721	1,6711	1,6701
set/11	1,6691	1,6681	sáb.	dom.	1,6651	1,6641	feriado	1,6621	1,6611	sáb.	dom.	1,6581	1,6571	1,6561	1,6551	1,6541	sáb.	dom.	1,6511	1,6501	1,6491	1,6481	1,6471	sáb.	dom.	1,6441	1,6431	1,6421	1,6411	1,6401	
out/11	sáb.	dom.	1,6371	1,6361	1,6351	1,6341	1,6331	sáb.	dom.	1,6301	1,6291	feriado	1,6271	1,6261	sáb.	dom.	1,6231	1,6221	1,6211	1,6201	1,6191	sáb.	dom.	1,6161	1,6151	1,6141	1,6131	1,6121	sáb.	dom.	1,6091
nov/11	1,6081	feriado	1,6061	1,6051	sáb.	dom.	1,6021	1,6011	1,6001	1,5991	1,5981	sáb.	dom.	1,5951	feriado	1,5931	1,5921	1,5911	sáb.	dom.	1,5881	1,5871	1,5861	1,5851	1,5841	sáb.	dom.	1,5811	1,5801	1,5791	
dez/11	1,5781	1,5771	sáb.	dom.	1,5741	1,5731	1,5721	1,5711	1,5701	sáb.	dom.	1,5671	1,5661	1,5651	1,5641	1,5631	sáb.	dom.	1,5601	1,5591	1,5581	1,5571	1,5561	sáb.	feriado	1,5531	1,5521	1,5511	1,5501	feriado	sáb.
jan/12	feriado	1,5461	1,5451	1,5441	1,5431	1,5421	sáb.	dom.	1,5391	1,5381	1,5371	1,5361	1,5351	sáb.	dom.	1,5321	1,5311	1,5301	1,5291	1,5281	sáb.	dom.	1,5251	1,5241	1,5231	1,5221	1,5211	sáb.	dom.	1,5181	1,5171
fev/12	1,5161	1,5151	1,5141	sáb.	dom.	1,5111	1,5101	1,5091	1,5081	1,5071	sáb.	dom.	1,5041	1,5031	1,5021	1,5011	1,5001	sáb.	dom.	feriado	feriado	1,4951	1,4941	1,4931	sáb.	dom.	1,4901	1,4891	1,4881		
mar/12	1,4872	1,4863	sáb.	dom.	1,4836	1,4827	1,4818	1,4809	1,4800	sáb.	dom.	1,4773	1,4764	1,4755	1,4746	1,4737	sáb.	dom.	1,4710	1,4701	1,4692	1,4683	1,4674	sáb.	dom.	1,4647	1,4638	1,4629	1,4620	1,4611	sáb.
abr/12	dom.	1,4582	1,4572	1,4562	1,4552	feriado	sáb.	dom.	1,4512	1,4502	1,4492	1,4482	1,4472	sáb.	dom.	1,4442	1,4432	1,4422	1,4412	1,4402	feriado	dom.	1,4372	1,4362	1,4352	1,4342	1,4332	sáb.	dom.	1,4302	
mai/12	feriado	1,4294	1,4290	1,4286	sáb.	dom.	1,4274	1,4270	1,4266	1,4262	1,4258	sáb.	dom.	1,4246	1,4242	1,4238	1,4234	1,4230	sáb.	dom.	1,4218	1,4214	1,4210	1,4206	1,4202	sáb.	dom.	1,4190	1,4186	1,4182	1,4178
jun/12	1,4175	sáb.	dom.	1,4166	1,4163	1,4160	feriado	1,4154	sáb.	dom.	1,4145	1,4142	1,4139	1,4136	1,4133	sáb.	dom.	1,4124	1,4121	1,4118	1,4115	1,4112	sáb.	dom.	1,4103	1,4100	1,4097	1,4094	1,4091	sáb.	
jul/12	dom.	1,4082	1,4079	1,4076	1,4073	1,4070	sáb.	dom.	feriado	1,4058	1,4055	1,4052	1,4049	sáb.	dom.	1,4040	1,4037	1,4034	1,4031	1,4028	sáb.	dom.	1,4019	1,4016	1,4013	1,4010	1,4007	sáb.	dom.	1,3998	1,3995
ago/12	1,3992	1,39																													

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	-	-	-	-	-	-	-	-	-	-	0,6122	0,6068
2018	0,6010	0,5963	0,5910	0,5858	0,5806	0,5754	0,5700	0,5643	0,5596	0,5542	0,5493	0,5444
2019	0,5390	0,5341	0,5294	0,5242	0,5188	0,5141	0,5084	0,5034	0,4988	0,4940	0,4902	0,4865
2020	0,4827	0,4798	0,4764	0,4736	0,4712	0,4691	0,4672	0,4656	0,4640	0,4624	0,4609	0,4593
2021	0,4578	0,4565	0,4545	0,4524	0,4497	0,4466	0,4430	0,4387	0,4343	0,4294	0,4235	0,4158
2022	0,4085	0,4009	0,3916	0,3833	0,3730	0,3628	0,3525	0,3408	0,3301	0,3199	0,3097	0,2985
2023	0,2873	0,2781	0,2664	0,2572	0,2460	0,2353	0,2246	0,2132	0,2035	0,1935	0,1743	0,1654
2024	0,1557	0,1477	0,1394	0,1305	0,1222	0,1143	0,1052	0,0965	0,0881	0,0788	0,0709	0,0616
2025	0,0515	0,0416	0,0320	0,0214	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.