

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 30/06/2026, ANEXA AO COMUNICADO DICAR-41/26

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	4,3365	4,2047	3,9817	3,8217	3,6583	3,4773	3,2727	3,1202	2,9441	2,8062	2,6854	2,5598
FEVEREIRO	4,3265	4,1809	3,9672	3,8115	3,6458	3,4590	3,2619	3,1080	2,9326	2,7962	2,6754	2,5498
MARÇO	4,3165	4,1476	3,9527	3,7989	3,6321	3,4412	3,2481	3,0927	2,9184	2,7857	2,6654	2,5398
ABRIL	4,3065	4,1241	3,9397	3,7870	3,6173	3,4225	3,2363	3,0786	2,9076	2,7757	2,6554	2,5298
MAIO	4,2965	4,1039	3,9248	3,7736	3,6032	3,4028	3,2240	3,0636	2,8948	2,7654	2,6454	2,5198
JUNHO	4,2865	4,0872	3,9109	3,7609	3,5899	3,3842	3,2117	3,0477	2,8830	2,7554	2,6354	2,5098
JULHO	4,2765	4,0706	3,8978	3,7459	3,5745	3,3634	3,1988	3,0326	2,8713	2,7454	2,6247	2,4998
AGOSTO	4,2665	4,0549	3,8837	3,7299	3,5601	3,3457	3,1859	3,0160	2,8587	2,7354	2,6145	2,4898
SETEMBRO	4,2565	4,0400	3,8715	3,7167	3,5463	3,3289	3,1734	3,0010	2,8481	2,7254	2,6035	2,4798
OUTUBRO	4,2465	4,0262	3,8586	3,7014	3,5298	3,3125	3,1613	2,9869	2,8372	2,7154	2,5917	2,4698
NOVEMBRO	4,2365	4,0123	3,8464	3,6875	3,5144	3,2991	3,1488	2,9731	2,8270	2,7054	2,5815	2,4598
DEZEMBRO	4,2265	3,9963	3,8344	3,6736	3,4970	3,2854	3,1340	2,9584	2,8170	2,6954	2,5703	2,4498

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																						2,4398	2,4385	2,4372	feriado	sáb.	dom.	2,4320	2,4307	2,4294	feriado			
jan/10	feriado	sáb.	dom.	2,4229	2,4216	2,4203	2,4190	2,4177	sáb.	dom.	2,4147	2,4137	2,4127	2,4117	2,4107	sáb.	dom.	2,4077	2,4067	2,4057	2,4047	2,4037	sáb.	dom.	2,4007	2,3997	2,3987	2,3977	2,3967	sáb.	dom.			
fev/10	2,3937	2,3927	2,3917	2,3907	2,3897	sáb.	dom.	2,3867	2,3857	2,3847	2,3837	2,3827	sáb.	dom.	feriado	feriado	2,3777	2,3767	2,3757	sáb.	dom.	2,3727	2,3717	2,3707	2,3697	2,3687	sáb.	dom.						
mar/10	2,3657	2,3647	2,3637	2,3627	2,3617	sáb.	dom.	2,3587	2,3577	2,3567	2,3557	2,3547	sáb.	dom.	2,3517	2,3507	2,3497	2,3487	2,3477	sáb.	dom.	2,3447	2,3437	2,3427	2,3417	2,3407	sáb.	dom.	2,3377	2,3367	2,3357	2,3357		
abr/10	2,3347	feriado	sáb.	dom.	2,3307	2,3297	2,3287	2,3277	2,3267	sáb.	dom.	2,3237	2,3227	2,3217	2,3207	2,3197	sáb.	dom.	2,3167	2,3157	feriado	2,3137	2,3127	sáb.	dom.	2,3097	2,3087	2,3077	2,3067	2,3057				
mai/10	feriado	dom.	2,3027	2,3017	2,3007	2,2997	2,2987	sáb.	dom.	2,2957	2,2947	2,2937	2,2927	2,2917	sáb.	dom.	2,2887	2,2877	2,2867	2,2857	2,2847	sáb.	dom.	2,2817	2,2807	2,2797	2,2787	2,2777	sáb.	dom.	2,2747			
jun/10	2,2737	2,2727	feriado	2,2707	sáb.	dom.	2,2677	2,2667	2,2657	2,2647	2,2637	sáb.	dom.	2,2607	2,2597	2,2587	2,2577	2,2567	sáb.	dom.	2,2537	2,2527	2,2517	2,2507	2,2497	sáb.	dom.	2,2467	2,2457	2,2447				
jul/10	2,2437	2,2427	sáb.	dom.	2,2397	2,2387	2,2377	2,2367	feriado	sáb.	dom.	2,2327	2,2317	2,2307	2,2297	2,2287	sáb.	dom.	2,2257	2,2247	2,2237	2,2227	2,2217	sáb.	dom.	2,2187	2,2177	2,2167	2,2157	2,2147	sáb.			
ago/10	dom.	2,2117	2,2107	2,2097	2,2087	2,2077	sáb.	dom.	2,2047	2,2037	2,2027	2,2017	2,2007	sáb.	dom.	2,1977	2,1967	2,1957	2,1947	2,1937	sáb.	dom.	2,1907	2,1897	2,1887	2,1877	2,1867	sáb.	dom.	2,1837	2,1827			
set/10	2,1817	2,1807	2,1797	sáb.	dom.	2,1767	feriado	2,1747	2,1737	sáb.	dom.	2,1697	2,1687	2,1677	2,1667	2,1657	sáb.	dom.	2,1627	2,1617	2,1607	2,1597	2,1587	sáb.	dom.	2,1557	2,1547	2,1537	2,1527					
out/10	2,1517	sáb.	dom.	2,1487	2,1477	2,1467	2,1457	2,1447	sáb.	dom.	2,1417	feriado	2,1397	2,1387	2,1377	sáb.	dom.	2,1347	2,1337	2,1327	2,1317	2,1307	sáb.	dom.	2,1277	2,1267	2,1257	2,1247	2,1237	sáb.	dom.			
nov/10	2,1207	feriado	2,1187	2,1177	2,1167	sáb.	dom.	2,1137	2,1127	2,1117	2,1107	2,1097	sáb.	dom.	feriado	2,1057	2,1047	2,1037	2,1027	sáb.	dom.	2,0997	2,0987	2,0977	2,0967	2,0957	sáb.	dom.	2,0927	2,0917				
dez/10	2,0907	2,0897	2,0887	sáb.	dom.	2,0857	2,0847	2,0837	2,0827	2,0817	sáb.	dom.	2,0787	2,0777	2,0767	sáb.	dom.	2,0717	2,0707	2,0697	2,0687	2,0677	feriado	dom.	2,0647	2,0637	2,0627	2,0617	feriado					
jan/11	feriado	dom.	2,0577	2,0567	2,0557	2,0547	2,0537	sáb.	dom.	2,0507	2,0497	2,0487	2,0477	2,0467	sáb.	dom.	2,0437	2,0427	2,0417	2,0407	2,0397	sáb.	dom.	2,0367	2,0357	2,0347	2,0337	2,0327	sáb.	dom.	2,0297			
fev/11	2,0287	2,0277	2,0267	2,0257	sáb.	dom.	2,0227	2,0217	2,0207	2,0197	2,0187	sáb.	dom.	2,0157	2,0147	2,0137	2,0127	2,0117	sáb.	dom.	2,0087	2,0077	2,0067	2,0057	2,0047	sáb.	dom.	2,0017						
mar/11	2,0007	1,9997	1,9987	1,9977	sáb.	dom.	feriado	feriado	1,9927	1,9917	1,9907	sáb.	dom.	1,9877	1,9867	1,9857	1,9847	1,9837	sáb.	dom.	1,9807	1,9797	1,9787	1,9777	1,9767	sáb.	dom.	1,9737	1,9727	1,9717	1,9707			
abr/11	1,9697	sáb.	dom.	1,9667	1,9657	1,9647	1,9637	1,9627	sáb.	dom.	1,9597	1,9587	1,9577	1,9567	1,9557	sáb.	dom.	1,9527	1,9517	1,9507	feriado	feriado	sáb.	dom.	1,9457	1,9447	1,9437	1,9427	1,9417	sáb.				
mai/11	feriado	1,9385	1,9374	1,9363	1,9352	1,9341	sáb.	dom.	1,9308	1,9297	1,9286	1,9275	1,9264	sáb.	dom.	1,9231	1,9220	1,9209	1,9198	1,9187	sáb.	dom.	1,9154	1,9143	1,9132	1,9121	1,9110	sáb.	dom.	1,9077	1,9066			
jun/11	1,9055	1,9044	1,9033	sáb.	dom.	1,9000	1,8989	1,8978	1,8967	1,8956	sáb.	dom.	1,8923	1,8912	1,8901	1,8890	1,8879	sáb.	dom.	1,8846	1,8835	1,8824	feriado	1,8802	sáb.	dom.	1,8769	1,8758	1,8747	1,8736				
jul/11	1,8725	sáb.	dom.	1,8692	1,8681	1,8670	1,8659	1,8648	feriado	dom.	1,8615	1,8604	1,8593	1,8582	1,8571	sáb.	dom.	1,8538	1,8527	1,8516	1,8505	1,8494	sáb.	dom.	1,8461	1,8450	1,8439	1,8428	1,8417	sáb.	dom.			
ago/11	1,8385	1,8375	1,8365	1,8355	1,8345	sáb.	dom.	1,8315	1,8305	1,8295	1,8285	1,8275	sáb.	dom.	1,8245	1,8235	1,8225	1,8215	1,8205	sáb.	dom.	1,8175	1,8165	1,8155	1,8145	1,8135	sáb.	dom.	1,8105	1,8095	1,8085			
set/11	1,8075	1,8065	sáb.	dom.	1,8035	1,8025	feriado	1,8005	1,7995	sáb.	dom.	1,7965	1,7955	1,7945	1,7935	1,7925	sáb.	dom.	1,7895	1,7885	1,7875	1,7865	1,7855	sáb.	dom.	1,7825	1,7815	1,7805	1,7795	1,7785				
out/11	sáb.	dom.	1,7755	1,7745	1,7735	1,7725	1,7715	sáb.	dom.	1,7685	1,7675	feriado	1,7655	1,7645	sáb.	dom.	1,7615	1,7605	1,7595	1,7585	1,7575	sáb.	dom.	1,7545	1,7535	1,7525	1,7515	1,7505	sáb.	dom.	1,7475			
nov/11	1,7465	feriado	1,7445	1,7435	sáb.	dom.	1,7405	1,7395	1,7385	1,7375	1,7365	sáb.	dom.	1,7335	feriado	1,7315	1,7305	1,7295	sáb.	dom.	1,7265	1,7255	1,7245	1,7235	1,7225	sáb.	dom.	1,7195	1,7185	1,7175				
dez/11	1,7165	1,7155	sáb.	dom.	1,7125	1,7115	1,7105	1,7095	1,7085	sáb.	dom.	1,7055	1,7045	1,7035	1,7025	1,7015	sáb.	dom.	1,6985	1,6975	1,6965	1,6955	1,6945	sáb.	feriado	1,6915	1,6905	1,6895	1,6885	feriado	sáb.			
jan/12	feriado	1,6845	1,6835	1,6825	1,6815	1,6805	sáb.	dom.	1,6775	1,6765	1,6755	sáb.	dom.	1,6725	1,6715	1,6705	1,6695	1,6685	1,6675	1,6665	sáb.	dom.	1,6635	1,6625	1,6615	1,6605	1,6595	sáb.	dom.	1,6565	1,6555			
fev/12	1,6545	1,6535	1,6525	sáb.	dom.	1,6495	1,6485	1,6475	1,6465	1,6455	sáb.	dom.	1,6425	1,6415	1,6405	1,6395	1,6385	sáb.	dom.	feriado	feriado	1,6335	1,6325	1,6315	sáb.	dom.	1,6285	1,6275	1,6265					
mar/12	1,6256	1,6247	sáb.	dom.	1,6220	1,6211	1,6202	1,6193	1,6184	sáb.	dom.	1,6157	1,6148	1,6139	1,6130	1,6121	sáb.	dom.	1,6094	1,6085	1,6076	1,6067	1,6058	sáb.	dom.	1,6031	1,6022	1,6013	1,6004	1,5995	sáb.			
abr/12	dom.	1,5966	1,5956	1,5946	1,5936	feriado	sáb.	dom.	1,5896	1,5886	1,5876	1,5866	1,5856	sáb.	dom.	1,5826	1,5816	1,5806	1,5796	1,5786	feriado	dom.	1,5756	1,5746	1,5736	1,5726	1,5716	sáb.	dom.	1,5686				
mai/12	feriado	1,5678	1,5674	1,5670	sáb.	dom.	1,5658	1,5654	1,5650	1,5646	1,5642	sáb.	dom.	1,5630	1,5626	1,5622	1,5618	1,5614	sáb.	dom.	1,5602	1,5598	1,5594	1,5590	1,5586	sáb.	dom.	1,5574	1,5570	1,5566	1,5562			
jun/12	1,5559	sáb.	dom.	1,5550	1,5547	1,5544	feriado	1,5538	sáb.	dom.	1,5529	1,5526	1,5523	1,5520	1,5517	sáb.	dom.	1,5508	1,5505	1,5502	1,5499	1,5496	sáb.	dom.	1,5487	1,5484	1,5481	1,5478	1,5475	sáb.				
jul/12	dom.	1,5466	1,5463	1,5460	1,5457	1,5454	sáb.	dom.	feriado	1,5442	1,5439	1,5436	sáb.	dom.	1,5424	1,5421	1,5418	1,5415	1,5412	sáb.	dom.	1,5403	1,5400	1,5397	1,5394	1,5391	sáb.	dom.	1,5382	1,5379				
ago/12	1,5376	1,5373	1,5370	sáb.	dom.	1,5361	1,5358	1,5355	1,5352	1,5349	sáb.	dom.	1,5																					

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	-	-	-	-	-	-	-	-	-	-	0,7506	0,7452
2018	0,7394	0,7347	0,7294	0,7242	0,7190	0,7138	0,7084	0,7027	0,6980	0,6926	0,6877	0,6828
2019	0,6774	0,6725	0,6678	0,6626	0,6572	0,6525	0,6468	0,6418	0,6372	0,6324	0,6286	0,6249
2020	0,6211	0,6182	0,6148	0,6120	0,6096	0,6075	0,6056	0,6040	0,6024	0,6008	0,5993	0,5977
2021	0,5962	0,5949	0,5929	0,5908	0,5881	0,5850	0,5814	0,5771	0,5727	0,5678	0,5619	0,5542
2022	0,5469	0,5393	0,5300	0,5217	0,5114	0,5012	0,4909	0,4792	0,4685	0,4583	0,4481	0,4369
2023	0,4257	0,4165	0,4048	0,3956	0,3844	0,3737	0,3630	0,3516	0,3419	0,3319	0,3127	0,3038
2024	0,2941	0,2861	0,2778	0,2689	0,2606	0,2527	0,2436	0,2349	0,2265	0,2172	0,2093	0,2000
2025	0,1899	0,1800	0,1704	0,1598	0,1484	0,1374	0,1246	0,1130	0,1008	0,0880	0,0775	0,0653
2026	0,0537	0,0437	0,0316	0,0207	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.