

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 31/07/2024, ANEXA AO COMUNICADO DICAR-48/24

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	4,0938	3,9620	3,7390	3,5790	3,4156	3,2346	3,0300	2,8775	2,7014	2,5635	2,4427	2,3171
FEVEREIRO	4,0838	3,9382	3,7245	3,5688	3,4031	3,2163	3,0192	2,8653	2,6899	2,5535	2,4327	2,3071
MARÇO	4,0738	3,9049	3,7100	3,5562	3,3894	3,1985	3,0054	2,8500	2,6757	2,5430	2,4227	2,2971
ABRIL	4,0638	3,8814	3,6970	3,5443	3,3746	3,1798	2,9936	2,8359	2,6649	2,5330	2,4127	2,2871
MAIO	4,0538	3,8612	3,6821	3,5309	3,3605	3,1601	2,9813	2,8209	2,6521	2,5227	2,4027	2,2771
JUNHO	4,0438	3,8445	3,6682	3,5182	3,3472	3,1415	2,9690	2,8050	2,6403	2,5127	2,3927	2,2671
JULHO	4,0338	3,8279	3,6551	3,5032	3,3318	3,1207	2,9561	2,7899	2,6286	2,5027	2,3820	2,2571
AGOSTO	4,0238	3,8122	3,6410	3,4872	3,3174	3,1030	2,9432	2,7733	2,6160	2,4927	2,3718	2,2471
SETEMBRO	4,0138	3,7973	3,6288	3,4740	3,3036	3,0862	2,9307	2,7583	2,6054	2,4827	2,3608	2,2371
OUTUBRO	4,0038	3,7835	3,6159	3,4587	3,2871	3,0698	2,9186	2,7442	2,5945	2,4727	2,3490	2,2271
NOVEMBRO	3,9938	3,7696	3,6037	3,4448	3,2717	3,0564	2,9061	2,7304	2,5843	2,4627	2,3388	2,2171
DEZEMBRO	3,9838	3,7536	3,5917	3,4309	3,2543	3,0427	2,8913	2,7157	2,5743	2,4527	2,3276	2,2071

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																						2,1971	2,1958	2,1945	feriado	sáb.	dom.	2,1893	2,1880	2,1867	feriado		
jan/10	feriado	sáb.	dom.	2,1802	2,1789	2,1776	2,1763	2,1750	sáb.	dom.	2,1720	2,1710	2,1700	2,1690	2,1680	sáb.	dom.	2,1650	2,1640	2,1630	2,1620	2,1610	sáb.	dom.	2,1580	2,1570	2,1560	2,1550	sáb.	dom.			
fev/10	2,1510	2,1500	2,1490	2,1480	2,1470	sáb.	dom.	2,1440	2,1430	2,1420	2,1410	2,1400	sáb.	dom.	feriado	feriado	2,1350	2,1340	2,1330	sáb.	dom.	2,1300	2,1290	2,1280	2,1270	2,1260	sáb.	dom.					
mar/10	2,1230	2,1220	2,1210	2,1200	2,1190	sáb.	dom.	2,1160	2,1150	2,1140	2,1130	2,1120	sáb.	dom.	2,1090	2,1080	2,1070	2,1060	2,1050	sáb.	dom.	2,1020	2,1010	2,1000	2,0990	2,0980	sáb.	dom.	2,0950	2,0940	2,0930		
abr/10	2,0920	feriado	sáb.	dom.	2,0880	2,0870	2,0860	2,0850	2,0840	sáb.	dom.	2,0810	2,0800	2,0790	2,0780	sáb.	dom.	2,0750	2,0740	2,0730	feriado	2,0710	2,0700	sáb.	dom.	2,0670	2,0660	2,0650	2,0640	2,0630			
mai/10	feriado	dom.	2,0600	2,0590	2,0580	2,0570	2,0560	sáb.	dom.	2,0530	2,0520	2,0510	2,0500	2,0490	sáb.	dom.	2,0460	2,0450	2,0440	2,0430	2,0420	sáb.	dom.	2,0390	2,0380	2,0370	2,0360	2,0350	sáb.	dom.	2,0320		
jun/10	2,0310	2,0300	feriado	2,0280	sáb.	dom.	2,0250	2,0240	2,0230	2,0220	2,0210	sáb.	dom.	2,0180	2,0170	2,0160	2,0150	2,0140	sáb.	dom.	2,0110	2,0100	2,0090	2,0080	2,0070	sáb.	dom.	2,0040	2,0030	2,0020			
jul/10	2,0010	2,0000	sáb.	dom.	1,9970	1,9960	1,9950	1,9940	feriado	sáb.	dom.	1,9900	1,9890	1,9880	1,9870	1,9860	sáb.	dom.	1,9830	1,9820	1,9810	1,9800	1,9790	sáb.	dom.	1,9760	1,9750	1,9740	1,9730	1,9720	sáb.		
ago/10	dom.	1,9690	1,9680	1,9670	1,9660	1,9650	sáb.	dom.	1,9620	1,9610	1,9600	1,9590	1,9580	sáb.	dom.	1,9550	1,9540	1,9530	1,9520	1,9510	sáb.	dom.	1,9480	1,9470	1,9460	1,9450	1,9440	sáb.	dom.	1,9410	1,9400		
set/10	1,9390	1,9380	1,9370	sáb.	dom.	1,9340	feriado	1,9320	1,9310	1,9300	sáb.	dom.	1,9270	1,9260	1,9250	1,9240	1,9230	sáb.	dom.	1,9200	1,9190	1,9180	1,9170	1,9160	sáb.	dom.	1,9130	1,9120	1,9110	1,9100			
out/10	1,9090	sáb.	dom.	1,9060	1,9050	1,9040	1,9030	1,9020	sáb.	dom.	1,8990	feriado	1,8970	1,8960	1,8950	sáb.	dom.	1,8920	1,8910	1,8900	1,8890	1,8880	sáb.	dom.	1,8850	1,8840	1,8830	1,8820	1,8810	sáb.	dom.		
nov/10	1,8780	feriado	1,8760	1,8750	1,8740	sáb.	dom.	1,8710	1,8700	1,8690	1,8680	1,8670	sáb.	dom.	feriado	1,8630	1,8620	1,8610	1,8600	sáb.	dom.	1,8570	1,8560	1,8550	1,8540	1,8530	sáb.	dom.	1,8500	1,8490			
dez/10	1,8480	1,8470	1,8460	sáb.	dom.	1,8430	1,8420	1,8410	1,8400	1,8390	sáb.	dom.	1,8360	1,8350	1,8340	1,8330	1,8320	sáb.	dom.	1,8290	1,8280	1,8270	1,8260	1,8250	feriado	dom.	1,8220	1,8210	1,8200	1,8190	feriado		
jan/11	feriado	dom.	1,8150	1,8140	1,8130	1,8120	1,8110	sáb.	dom.	1,8080	1,8070	1,8060	1,8050	1,8040	sáb.	dom.	1,8010	1,8000	1,7990	1,7980	1,7970	sáb.	dom.	1,7940	1,7930	1,7920	1,7910	1,7900	sáb.	dom.	1,7870		
fev/11	1,7860	1,7850	1,7840	1,7830	sáb.	dom.	1,7800	1,7790	1,7780	1,7770	1,7760	sáb.	dom.	1,7730	1,7720	1,7710	1,7700	1,7690	sáb.	dom.	1,7660	1,7650	1,7640	1,7630	1,7620	sáb.	dom.	1,7590					
mar/11	1,7580	1,7570	1,7560	1,7550	sáb.	dom.	feriado	feriado	1,7500	1,7490	1,7480	sáb.	dom.	1,7450	1,7440	1,7430	1,7420	1,7410	sáb.	dom.	1,7380	1,7370	1,7360	1,7350	1,7340	sáb.	dom.	1,7310	1,7300	1,7290	1,7280		
abr/11	1,7270	sáb.	dom.	1,7240	1,7230	1,7220	1,7210	1,7200	sáb.	dom.	1,7170	1,7160	1,7150	1,7140	1,7130	sáb.	dom.	1,7100	1,7090	1,7080	feriado	feriado	sáb.	dom.	1,7030	1,7020	1,7010	1,7000	1,6990	sáb.			
mai/11	feriado	1,6958	1,6947	1,6936	1,6925	1,6914	sáb.	dom.	1,6881	1,6870	1,6859	1,6848	1,6837	sáb.	dom.	1,6804	1,6793	1,6782	1,6771	1,6760	sáb.	dom.	1,6727	1,6716	1,6705	1,6694	1,6683	sáb.	dom.	1,6650	1,6639		
jun/11	1,6628	1,6617	1,6606	sáb.	dom.	1,6573	1,6562	1,6551	1,6540	1,6529	sáb.	dom.	1,6496	1,6485	1,6474	1,6463	1,6452	sáb.	dom.	1,6419	1,6408	1,6397	feriado	1,6375	sáb.	dom.	1,6342	1,6331	1,6320	1,6309			
jul/11	1,6298	sáb.	dom.	1,6265	1,6254	1,6243	1,6232	1,6221	feriado	dom.	1,6188	1,6177	1,6166	1,6155	1,6144	sáb.	dom.	1,6111	1,6100	1,6089	1,6078	1,6067	sáb.	dom.	1,6034	1,6023	1,6012	1,6001	1,5990	sáb.	dom.		
ago/11	1,5958	1,5948	1,5938	1,5928	1,5918	sáb.	dom.	1,5888	1,5878	1,5868	1,5858	1,5848	sáb.	dom.	1,5818	1,5808	1,5798	1,5788	1,5778	sáb.	dom.	1,5748	1,5738	1,5728	1,5718	1,5708	sáb.	dom.	1,5678	1,5668	1,5658		
set/11	1,5648	1,5638	sáb.	dom.	1,5608	1,5598	feriado	1,5578	1,5568	sáb.	dom.	1,5538	1,5528	1,5518	1,5508	1,5498	sáb.	dom.	1,5468	1,5458	1,5448	1,5438	1,5428	sáb.	dom.	1,5398	1,5388	1,5378	1,5368	1,5358			
out/11	sáb.	dom.	1,5328	1,5318	1,5308	1,5298	1,5288	sáb.	dom.	1,5258	1,5248	feriado	1,5228	1,5218	sáb.	dom.	1,5188	1,5178	1,5168	1,5158	1,5148	sáb.	dom.	1,5118	1,5108	1,5098	1,5088	1,5078	sáb.	dom.	1,5048		
nov/11	1,5038	feriado	1,5018	1,5008	sáb.	dom.	1,4978	1,4968	1,4958	1,4948	1,4938	sáb.	dom.	1,4908	feriado	1,4888	1,4878	1,4868	sáb.	dom.	1,4838	1,4828	1,4818	1,4808	1,4798	sáb.	dom.	1,4768	1,4758	1,4748			
dez/11	1,4738	1,4728	sáb.	dom.	1,4698	1,4688	1,4678	1,4668	1,4658	sáb.	dom.	1,4628	1,4618	1,4608	1,4598	1,4588	sáb.	dom.	1,4558	1,4548	1,4538	1,4528	1,4518	sáb.	feriado	1,4488	1,4478	1,4468	1,4458	feriado	sáb.		
jan/12	feriado	1,4418	1,4408	1,4398	1,4388	1,4378	sáb.	dom.	1,4348	1,4338	1,4328	1,4318	1,4308	sáb.	dom.	1,4278	1,4268	1,4258	1,4248	1,4238	sáb.	dom.	1,4208	1,4198	1,4188	1,4178	1,4168	sáb.	dom.	1,4138	1,4128		
fev/12	1,4118	1,4108	1,4098	sáb.	dom.	1,4068	1,4058	1,4048	1,4038	1,4028	sáb.	dom.	1,3998	1,3988	1,3978	1,3968	1,3958	sáb.	dom.	feriado	feriado	1,3908	1,3898	1,3888	sáb.	dom.	1,3858	1,3848	1,3838				
mar/12	1,3829	1,3820	sáb.	dom.	1,3793	1,3784	1,3775	1,3766	1,3757	sáb.	dom.	1,3730	1,3721	1,3712	1,3703	1,3694	sáb.	dom.	1,3667	1,3658	1,3649	sáb.	dom.	1,3640	1,3631	sáb.	dom.	1,3604	1,3595	1,3586	1,3577	1,3568	sáb.
abr/12	dom.	1,3539	1,3529	1,3519	1,3509	feriado	sáb.	dom.	1,3469	1,3459	1,3449	1,3439	1,3429	sáb.	dom.	1,3399	1,3389	1,3379	1,3369	1,3359	feriado	dom.	1,3329	1,3319	1,3309	1,3299	1,3289	sáb.	dom.	1,3259			
mai/12	feriado	1,3251	1,3247	1,3243	sáb.	dom.	1,3211	1,3207	1,3203	1,3219	1,3215	sáb.	dom.	1,3203	1,3199	1,3195	1,3191	1,3187	sáb.	dom.	1,3175	1,3171	1,3167	1,3163	1,3159	sáb.	dom.	1,3147	1,3143	1,3139	1,3135		
jun/12	1,3132	sáb.	dom.	1,3123	1,3120	1,3117	feriado	1,3111	sáb.	dom.	1,3102	1,3099	1,3096	1,3093	1,3090	sáb.	dom.	1,3081	1,3078	1,3075	1,3072	1,3069	sáb.	dom.	1,3060	1,3057	1,3054	1,3051	1,3048	sáb.			
jul/12	dom.	1,3039	1,3036	1,3033	1,3030	1,3027	sáb.	dom.	feriado	1,3015	1,3012	1,3009	1,3006	sáb.	dom.	1,2997	1,2994	1,2991	1,2988	1,2985	sáb.	dom.	1,2976	1,2973	1,2970	1,2967	1,2964	sáb.	dom.	1,2955	1,2952		
ago/12	1,2949	1,2946	1,2943	sáb.	dom.	1,2934	1,2931	1,2928	1,2925	sáb.	dom.	1,2913	1,2910	1,2907	1,2904	1,2901	sáb.	dom.	1,2892	1,2889	1,2886	1,2883	1,2880	sáb.	dom.	1,2871	1,2868	1,2865	1,2862	1,2859			
set/12	sáb.	dom.	1,2850	1,2847																													

**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
<b>2017</b>	-	-	-	-	-	-	-	-	-	-	0,5079	0,5025
<b>2018</b>	0,4967	0,4920	0,4867	0,4815	0,4763	0,4711	0,4657	0,4600	0,4553	0,4499	0,4450	0,4401
<b>2019</b>	0,4347	0,4298	0,4251	0,4199	0,4145	0,4098	0,4041	0,3991	0,3945	0,3897	0,3859	0,3822
<b>2020</b>	0,3784	0,3755	0,3721	0,3693	0,3669	0,3648	0,3629	0,3613	0,3597	0,3581	0,3566	0,3550
<b>2021</b>	0,3535	0,3522	0,3502	0,3481	0,3454	0,3423	0,3387	0,3344	0,3300	0,3251	0,3192	0,3115
<b>2022</b>	0,3042	0,2966	0,2873	0,2790	0,2687	0,2585	0,2482	0,2365	0,2258	0,2156	0,2054	0,1942
<b>2023</b>	0,1830	0,1738	0,1621	0,1529	0,1417	0,1310	0,1203	0,1089	0,0992	0,0892	0,0700	0,0611
<b>2024</b>	0,0514	0,0434	0,0351	0,0262	0,0179	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.