

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 31/07/2025, ANEXA AO COMUNICADO DICAR-48/25

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	4,2091	4,0773	3,8543	3,6943	3,5309	3,3499	3,1453	2,9928	2,8167	2,6788	2,5580	2,4324
FEVEREIRO	4,1991	4,0535	3,8398	3,6841	3,5184	3,3316	3,1345	2,9806	2,8052	2,6688	2,5480	2,4224
MARÇO	4,1891	4,0202	3,8253	3,6715	3,5047	3,3138	3,1207	2,9653	2,7910	2,6583	2,5380	2,4124
ABRIL	4,1791	3,9967	3,8123	3,6596	3,4899	3,2951	3,1089	2,9512	2,7802	2,6483	2,5280	2,4024
MAIO	4,1691	3,9765	3,7974	3,6462	3,4758	3,2754	3,0966	2,9362	2,7674	2,6380	2,5180	2,3924
JUNHO	4,1591	3,9598	3,7835	3,6335	3,4625	3,2568	3,0843	2,9203	2,7556	2,6280	2,5080	2,3824
JULHO	4,1491	3,9432	3,7704	3,6185	3,4471	3,2360	3,0714	2,9052	2,7439	2,6180	2,4973	2,3724
AGOSTO	4,1391	3,9275	3,7563	3,6025	3,4327	3,2183	3,0585	2,8886	2,7313	2,6080	2,4871	2,3624
SETEMBRO	4,1291	3,9126	3,7441	3,5893	3,4189	3,2015	3,0460	2,8736	2,7207	2,5980	2,4761	2,3524
OUTUBRO	4,1191	3,8988	3,7312	3,5740	3,4024	3,1851	3,0339	2,8595	2,7098	2,5880	2,4643	2,3424
NOVEMBRO	4,1091	3,8849	3,7190	3,5601	3,3870	3,1717	3,0214	2,8457	2,6996	2,5780	2,4541	2,3324
DEZEMBRO	4,0991	3,8689	3,7070	3,5462	3,3696	3,1580	3,0066	2,8310	2,6896	2,5680	2,4429	2,3224

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																						2,3124	2,3111	2,3098	feriado	sáb.	dom.	2,3046	2,3033	2,3020	feriado
jan/10	feriado	sáb.	dom.	2,2955	2,2942	2,2929	2,2916	2,2903	sáb.	dom.	2,2873	2,2863	2,2853	2,2843	2,2833	sáb.	dom.	2,2803	2,2793	2,2783	2,2773	2,2763	sáb.	dom.	2,2733	2,2723	2,2713	2,2703	2,2693	sáb.	dom.
fev/10	2,2663	2,2653	2,2643	2,2633	2,2623	sáb.	dom.	2,2593	2,2583	2,2573	2,2563	2,2553	sáb.	dom.	feriado	feriado	2,2503	2,2493	2,2483	sáb.	dom.	2,2453	2,2443	2,2433	2,2423	2,2413	sáb.	dom.			
mar/10	2,2383	2,2373	2,2363	2,2353	2,2343	sáb.	dom.	2,2313	2,2303	2,2293	2,2283	2,2273	sáb.	dom.	2,2243	2,2233	2,2223	2,2213	2,2203	sáb.	dom.	2,2173	2,2163	2,2153	2,2143	2,2133	sáb.	dom.	2,2103	2,2093	2,2083
abr/10	2,2073	feriado	sáb.	dom.	2,2033	2,2023	2,2013	2,2003	2,1993	sáb.	dom.	2,1963	2,1953	2,1943	2,1933	2,1923	sáb.	dom.	2,1893	2,1883	feriado	2,1863	2,1853	sáb.	dom.	2,1823	2,1813	2,1803	2,1793	2,1783	
mai/10	feriado	dom.	2,1753	2,1743	2,1733	2,1723	2,1713	sáb.	dom.	2,1683	2,1673	2,1663	2,1653	2,1643	sáb.	dom.	2,1613	2,1603	2,1593	2,1583	2,1573	sáb.	dom.	2,1543	2,1533	2,1523	2,1513	2,1503	sáb.	dom.	2,1473
jun/10	2,1463	2,1453	feriado	2,1433	sáb.	dom.	2,1403	2,1393	2,1383	2,1373	2,1363	sáb.	dom.	2,1333	2,1323	2,1313	2,1303	2,1293	sáb.	dom.	2,1263	2,1253	2,1243	2,1233	2,1223	sáb.	dom.	2,1193	2,1183	2,1173	
jul/10	2,1163	2,1153	sáb.	dom.	2,1123	2,1113	2,1103	2,1093	feriado	sáb.	dom.	2,1053	2,1043	2,1033	2,1023	2,1013	sáb.	dom.	2,0983	2,0973	2,0963	2,0953	2,0943	sáb.	dom.	2,0913	2,0903	2,0893	2,0883	2,0873	sáb.
ago/10	dom.	2,0843	2,0833	2,0823	2,0813	2,0803	sáb.	dom.	2,0773	2,0763	2,0753	2,0743	2,0733	sáb.	dom.	2,0703	2,0693	2,0683	2,0673	2,0663	sáb.	dom.	2,0633	2,0623	2,0613	2,0603	2,0593	sáb.	dom.	2,0563	2,0553
set/10	2,0543	2,0533	2,0523	sáb.	dom.	2,0493	feriado	2,0473	2,0463	2,0453	sáb.	dom.	2,0423	2,0413	2,0403	2,0393	2,0383	sáb.	dom.	2,0353	2,0343	2,0333	2,0323	2,0313	sáb.	dom.	2,0283	2,0273	2,0263	2,0253	
out/10	2,0243	sáb.	dom.	2,0213	2,0203	2,0193	2,0183	2,0173	sáb.	dom.	2,0143	feriado	2,0123	2,0113	2,0103	sáb.	dom.	2,0073	2,0063	2,0053	2,0043	2,0033	sáb.	dom.	2,0003	1,9993	1,9983	1,9973	1,9963	sáb.	dom.
nov/10	1,9933	feriado	1,9913	1,9903	1,9893	sáb.	dom.	1,9863	1,9853	1,9843	1,9833	1,9823	sáb.	dom.	feriado	1,9783	1,9773	1,9763	1,9753	sáb.	dom.	1,9723	1,9713	1,9703	1,9693	1,9683	sáb.	dom.	1,9653	1,9643	
dez/10	1,9633	1,9623	1,9613	sáb.	dom.	1,9583	1,9573	1,9563	1,9553	1,9543	sáb.	dom.	1,9513	1,9503	1,9493	1,9483	1,9473	sáb.	dom.	1,9443	1,9433	1,9423	1,9413	1,9403	feriado	dom.	1,9373	1,9363	1,9353	1,9343	feriado
jan/11	feriado	dom.	1,9303	1,9293	1,9283	1,9273	1,9263	sáb.	dom.	1,9233	1,9223	1,9213	1,9203	1,9193	sáb.	dom.	1,9163	1,9153	1,9143	1,9133	1,9123	sáb.	dom.	1,9093	1,9083	1,9073	1,9063	1,9053	sáb.	dom.	1,9023
fev/11	1,9013	1,9003	1,8993	1,8983	sáb.	dom.	1,8953	1,8943	1,8933	1,8923	1,8913	sáb.	dom.	1,8883	1,8873	1,8863	1,8853	1,8843	sáb.	dom.	1,8813	1,8803	1,8793	1,8783	1,8773	sáb.	dom.	1,8743			
mar/11	1,8733	1,8723	1,8713	1,8703	sáb.	dom.	feriado	feriado	1,8653	1,8643	1,8633	sáb.	dom.	1,8603	1,8593	1,8583	1,8573	1,8563	sáb.	dom.	1,8533	1,8523	1,8513	1,8503	1,8493	sáb.	dom.	1,8463	1,8453	1,8443	1,8433
abr/11	1,8423	sáb.	dom.	1,8393	1,8383	1,8373	1,8363	1,8353	sáb.	dom.	1,8323	1,8313	1,8303	1,8293	1,8283	sáb.	dom.	1,8253	1,8243	1,8233	feriado	feriado	sáb.	dom.	1,8183	1,8173	1,8163	1,8153	1,8143	sáb.	
mai/11	feriado	1,8111	1,8100	1,8089	1,8078	1,8067	sáb.	dom.	1,8034	1,8023	1,8012	1,8001	1,7990	sáb.	dom.	1,7957	1,7946	1,7935	1,7924	1,7913	sáb.	dom.	1,7880	1,7869	1,7858	1,7847	1,7836	sáb.	dom.	1,7803	1,7792
jun/11	1,7781	1,7770	1,7759	sáb.	dom.	1,7726	1,7715	1,7704	1,7693	1,7682	sáb.	dom.	1,7649	1,7638	1,7627	1,7616	1,7605	sáb.	dom.	1,7572	1,7561	1,7550	feriado	1,7528	sáb.	dom.	1,7495	1,7484	1,7473	1,7462	
jul/11	1,7451	sáb.	dom.	1,7418	1,7407	1,7396	1,7385	1,7374	feriado	dom.	1,7341	1,7330	1,7319	1,7308	1,7297	sáb.	dom.	1,7264	1,7253	1,7242	1,7231	1,7220	sáb.	dom.	1,7187	1,7176	1,7165	1,7154	1,7143	sáb.	dom.
ago/11	1,7111	1,7101	1,7091	1,7081	1,7071	sáb.	dom.	1,7041	1,7031	1,7021	1,7011	1,7001	sáb.	dom.	1,6971	1,6961	1,6951	1,6941	1,6931	sáb.	dom.	1,6901	1,6891	1,6881	1,6871	1,6861	sáb.	dom.	1,6831	1,6821	1,6811
set/11	1,6801	1,6791	sáb.	dom.	1,6761	1,6751	feriado	1,6731	1,6721	sáb.	dom.	1,6691	1,6681	1,6671	1,6661	1,6651	sáb.	dom.	1,6621	1,6611	1,6601	1,6591	1,6581	sáb.	dom.	1,6551	1,6541	1,6531	1,6521	1,6511	
out/11	sáb.	dom.	1,6481	1,6471	1,6461	1,6451	1,6441	sáb.	dom.	1,6411	1,6401	feriado	1,6381	1,6371	sáb.	dom.	1,6341	1,6331	1,6321	1,6311	1,6301	sáb.	dom.	1,6271	1,6261	1,6251	1,6241	1,6231	sáb.	dom.	1,6201
nov/11	1,6191	feriado	1,6171	1,6161	sáb.	dom.	1,6131	1,6121	1,6111	1,6101	1,6091	sáb.	dom.	1,6061	feriado	1,6041	1,6031	1,6021	sáb.	dom.	1,5991	1,5981	1,5971	1,5961	1,5951	sáb.	dom.	1,5921	1,5911	1,5901	
dez/11	1,5891	1,5881	sáb.	dom.	1,5851	1,5841	1,5831	1,5821	1,5811	sáb.	dom.	1,5781	1,5771	1,5761	1,5751	1,5741	sáb.	dom.	1,5711	1,5701	1,5691	1,5681	1,5671	sáb.	feriado	1,5641	1,5631	1,5621	1,5611	feriado	sáb.
jan/12	feriado	1,5571	1,5561	1,5551	1,5541	1,5531	sáb.	dom.	1,5501	1,5491	1,5481	1,5471	1,5461	sáb.	dom.	1,5431	1,5421	1,5411	1,5401	1,5391	sáb.	dom.	1,5361	1,5351	1,5341	1,5331	1,5321	sáb.	dom.	1,5291	1,5281
fev/12	1,5271	1,5261	1,5251	sáb.	dom.	1,5221	1,5211	1,5201	1,5191	1,5181	sáb.	dom.	1,5151	1,5141	1,5131	1,5121	1,5111	sáb.	dom.	feriado	feriado	1,5061	1,5051	1,5041	sáb.	dom.	1,5011	1,5001	1,4991		
mar/12	1,4982	1,4973	sáb.	dom.	1,4946	1,4937	1,4928	1,4919	1,4910	sáb.	dom.	1,4883	1,4874	1,4865	1,4856	1,4847	sáb.	dom.	1,4820	1,4811	1,4802	1,4793	1,4784	sáb.	dom.	1,4757	1,4748	1,4739	1,4730	1,4721	sáb.
abr/12	dom.	1,4692	1,4682	1,4672	1,4662	feriado	sáb.	dom.	1,4622	1,4612	1,4602	1,4592	1,4582	sáb.	dom.	1,4552	1,4542	1,4532	1,4522	1,4512	feriado	dom.	1,4482	1,4472	1,4462	1,4452	1,4442	sáb.	dom.	1,4412	
mai/12	feriado	1,4404	1,4400	1,4396	sáb.	dom.	1,4384	1,4380	1,4376	1,4372	1,4368	sáb.	dom.	1,4356	1,4352	1,4348	1,4344	1,4340	sáb.	dom.	1,4328	1,4324	1,4320	1,4316	1,4312	sáb.	dom.	1,4300	1,4296	1,4292	1,4288
jun/12	1,4285	sáb.	dom.	1,4276	1,4273	1,4270	feriado	1,4264	sáb.	dom.	1,4255	1,4252	1,4249	1,4246	1,4243	sáb.	dom.	1,4234	1,4231	1,4228	1,4225	1,4222	sáb.	dom.	1,4213	1,4210	1,4207	1,4204	1,4201	sáb.	
jul/12	dom.	1,4192	1,4189	1,4186	1,4183	1,4180	sáb.	dom.	feriado	1,4168	1,4165	1,4162	1,4159	sáb.	dom.	1,4150	1,4147	1,4144	1,4141	1,4138	sáb.	dom.	1,4129	1,4126	1,4123	1,4120	1,4117	sáb.	dom.	1,4108	1,4105
ago/12	1,410																														

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	-	-	-	-	-	-	-	-	-	-	0,6232	0,6178
2018	0,6120	0,6073	0,6020	0,5968	0,5916	0,5864	0,5810	0,5753	0,5706	0,5652	0,5603	0,5554
2019	0,5500	0,5451	0,5404	0,5352	0,5298	0,5251	0,5194	0,5144	0,5098	0,5050	0,5012	0,4975
2020	0,4937	0,4908	0,4874	0,4846	0,4822	0,4801	0,4782	0,4766	0,4750	0,4734	0,4719	0,4703
2021	0,4688	0,4675	0,4655	0,4634	0,4607	0,4576	0,4540	0,4497	0,4453	0,4404	0,4345	0,4268
2022	0,4195	0,4119	0,4026	0,3943	0,3840	0,3738	0,3635	0,3518	0,3411	0,3309	0,3207	0,3095
2023	0,2983	0,2891	0,2774	0,2682	0,2570	0,2463	0,2356	0,2242	0,2145	0,2045	0,1853	0,1764
2024	0,1667	0,1587	0,1504	0,1415	0,1332	0,1253	0,1162	0,1075	0,0991	0,0898	0,0819	0,0726
2025	0,0625	0,0526	0,0430	0,0324	0,0210	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.