

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 31/07/2026, ANEXA AO COMUNICADO DICAR-49/26

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	4,3477	4,2159	3,9929	3,8329	3,6695	3,4885	3,2839	3,1314	2,9553	2,8174	2,6966	2,5710
FEVEREIRO	4,3377	4,1921	3,9784	3,8227	3,6570	3,4702	3,2731	3,1192	2,9438	2,8074	2,6866	2,5610
MARÇO	4,3277	4,1588	3,9639	3,8101	3,6433	3,4524	3,2593	3,1039	2,9296	2,7969	2,6766	2,5510
ABRIL	4,3177	4,1353	3,9509	3,7982	3,6285	3,4337	3,2475	3,0898	2,9188	2,7869	2,6666	2,5410
MAIO	4,3077	4,1151	3,9360	3,7848	3,6144	3,4140	3,2352	3,0748	2,9060	2,7766	2,6566	2,5310
JUNHO	4,2977	4,0984	3,9221	3,7721	3,6011	3,3954	3,2229	3,0589	2,8942	2,7666	2,6466	2,5210
JULHO	4,2877	4,0818	3,9090	3,7571	3,5857	3,3746	3,2100	3,0438	2,8825	2,7566	2,6359	2,5110
AGOSTO	4,2777	4,0661	3,8949	3,7411	3,5713	3,3569	3,1971	3,0272	2,8699	2,7466	2,6257	2,5010
SETEMBRO	4,2677	4,0512	3,8827	3,7279	3,5575	3,3401	3,1846	3,0122	2,8593	2,7366	2,6147	2,4910
OUTUBRO	4,2577	4,0374	3,8698	3,7126	3,5410	3,3237	3,1725	2,9981	2,8484	2,7266	2,6029	2,4810
NOVEMBRO	4,2477	4,0235	3,8576	3,6987	3,5256	3,3103	3,1600	2,9843	2,8382	2,7166	2,5927	2,4710
DEZEMBRO	4,2377	4,0075	3,8456	3,6848	3,5082	3,2966	3,1452	2,9696	2,8282	2,7066	2,5815	2,4610

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																						2,4510	2,4497	2,4484	feriado	sáb.	dom.	2,4432	2,4419	2,4406	feriado	
jan/10	feriado	sáb.	dom.	2,4341	2,4328	2,4315	2,4302	2,4289	sáb.	dom.	2,4259	2,4249	2,4239	2,4229	2,4219	sáb.	dom.	2,4189	2,4179	2,4169	2,4159	2,4149	sáb.	dom.	2,4119	2,4109	2,4099	2,4089	2,4079	sáb.	dom.	
fev/10	2,4049	2,4039	2,4029	2,4019	2,4009	sáb.	dom.	2,3979	2,3969	2,3959	2,3949	2,3939	sáb.	dom.	feriado	feriado	2,3889	2,3879	2,3869	sáb.	dom.	2,3839	2,3829	2,3819	2,3809	2,3799	sáb.	dom.				
mar/10	2,3769	2,3759	2,3749	2,3739	2,3729	sáb.	dom.	2,3699	2,3689	2,3679	2,3669	2,3659	sáb.	dom.	2,3629	2,3619	2,3609	2,3599	2,3589	sáb.	dom.	2,3559	2,3549	2,3539	2,3529	2,3519	sáb.	dom.	2,3489	2,3479	2,3469	
abr/10	2,3459	feriado	sáb.	dom.	2,3419	2,3409	2,3399	2,3389	2,3379	sáb.	dom.	2,3349	2,3339	2,3329	2,3319	2,3309	sáb.	dom.	2,3279	2,3269	feriado	2,3249	2,3239	sáb.	dom.	2,3209	2,3199	2,3189	2,3179	2,3169		
mai/10	feriado	dom.	2,3139	2,3129	2,3119	2,3109	2,3099	sáb.	dom.	2,3069	2,3059	2,3049	2,3039	2,3029	sáb.	dom.	2,2999	2,2989	2,2979	2,2969	2,2959	sáb.	dom.	2,2929	2,2919	2,2909	2,2899	2,2889	sáb.	dom.	2,2859	
jun/10	2,2849	2,2839	feriado	2,2819	sáb.	dom.	2,2789	2,2779	2,2769	2,2759	2,2749	sáb.	dom.	2,2719	2,2709	2,2699	2,2689	2,2679	sáb.	dom.	2,2649	2,2639	2,2629	2,2619	2,2609	sáb.	dom.	2,2579	2,2569	2,2559		
jul/10	2,2549	2,2539	sáb.	dom.	2,2509	2,2499	2,2489	2,2479	feriado	sáb.	dom.	2,2439	2,2429	2,2419	2,2409	2,2399	sáb.	dom.	2,2369	2,2359	2,2349	2,2339	2,2329	sáb.	dom.	2,2299	2,2289	2,2279	2,2269	2,2259	sáb.	
ago/10	dom.	2,2229	2,2219	2,2209	2,2199	2,2189	sáb.	dom.	2,2159	2,2149	2,2139	2,2129	2,2119	sáb.	dom.	2,2089	2,2079	2,2069	2,2059	2,2049	sáb.	dom.	2,2019	2,2009	2,1999	2,1989	2,1979	sáb.	dom.	2,1949	2,1939	
set/10	2,1929	2,1919	2,1909	sáb.	dom.	2,1879	feriado	2,1859	2,1849	2,1839	sáb.	dom.	2,1809	2,1799	2,1789	2,1779	2,1769	sáb.	dom.	2,1739	2,1729	2,1719	2,1709	2,1699	sáb.	dom.	2,1669	2,1659	2,1649	2,1639		
out/10	2,1629	sáb.	dom.	2,1599	2,1589	2,1579	2,1569	2,1559	sáb.	dom.	2,1529	feriado	2,1509	2,1499	2,1489	sáb.	dom.	2,1459	2,1449	2,1439	2,1429	2,1419	sáb.	dom.	2,1389	2,1379	2,1369	2,1359	2,1349	sáb.	dom.	
nov/10	2,1319	feriado	2,1299	2,1289	2,1279	sáb.	dom.	2,1249	2,1239	2,1229	2,1219	2,1209	sáb.	dom.	feriado	2,1169	2,1159	2,1149	2,1139	sáb.	dom.	2,1109	2,1099	2,1089	2,1079	2,1069	sáb.	dom.	2,1039	2,1029		
dez/10	2,1019	2,1009	2,0999	sáb.	dom.	2,0969	2,0959	2,0949	2,0939	2,0929	sáb.	dom.	2,0899	2,0889	2,0879	2,0869	2,0859	sáb.	dom.	2,0829	2,0819	2,0809	2,0799	2,0789	feriado	dom.	2,0759	2,0749	2,0739	2,0729	feriado	
jan/11	feriado	dom.	2,0689	2,0679	2,0669	2,0659	2,0649	sáb.	dom.	2,0619	2,0609	2,0599	2,0589	2,0579	sáb.	dom.	2,0549	2,0539	2,0529	2,0519	2,0509	sáb.	dom.	2,0479	2,0469	2,0459	2,0449	2,0439	sáb.	dom.	2,0409	
fev/11	2,0399	2,0389	2,0379	2,0369	sáb.	dom.	2,0339	2,0329	2,0319	2,0309	2,0299	sáb.	dom.	2,0269	2,0259	2,0249	2,0239	2,0229	sáb.	dom.	2,0199	2,0189	2,0179	2,0169	2,0159	sáb.	dom.	2,0129				
mar/11	2,0119	2,0109	2,0099	2,0089	sáb.	dom.	feriado	feriado	2,0039	2,0029	2,0019	sáb.	dom.	1,9989	1,9979	1,9969	1,9959	1,9949	sáb.	dom.	1,9919	1,9909	1,9899	1,9889	1,9879	sáb.	dom.	1,9849	1,9839	1,9829	1,9819	
abr/11	1,9809	sáb.	dom.	1,9779	1,9769	1,9759	1,9749	1,9739	sáb.	dom.	1,9709	1,9699	1,9689	1,9679	1,9669	sáb.	dom.	1,9639	1,9629	1,9619	feriado	feriado	sáb.	dom.	1,9569	1,9559	1,9549	1,9539	1,9529	sáb.		
mai/11	feriado	1,9497	1,9486	1,9475	1,9464	1,9453	sáb.	dom.	1,9420	1,9409	1,9398	1,9387	1,9376	sáb.	dom.	1,9343	1,9332	1,9321	1,9310	1,9299	sáb.	dom.	1,9266	1,9255	1,9244	1,9233	1,9222	sáb.	dom.	1,9189	1,9178	
jun/11	1,9167	1,9156	1,9145	sáb.	dom.	1,9112	1,9101	1,9090	1,9079	1,9068	sáb.	dom.	1,9035	1,9024	1,9013	1,9002	1,8991	sáb.	dom.	1,8958	1,8947	1,8936	feriado	1,8914	sáb.	dom.	1,8881	1,8870	1,8859	1,8848		
jul/11	1,8837	sáb.	dom.	1,8804	1,8793	1,8782	1,8771	1,8760	feriado	dom.	1,8727	1,8716	1,8705	1,8694	1,8683	sáb.	dom.	1,8650	1,8639	1,8628	1,8617	1,8606	sáb.	dom.	1,8573	1,8562	1,8551	1,8540	1,8529	sáb.	dom.	
ago/11	1,8497	1,8487	1,8477	1,8467	1,8457	sáb.	dom.	1,8427	1,8417	1,8407	1,8397	1,8387	sáb.	dom.	1,8357	1,8347	1,8337	1,8327	1,8317	sáb.	dom.	1,8287	1,8277	1,8267	1,8257	1,8247	sáb.	dom.	1,8217	1,8207	1,8197	
set/11	1,8187	1,8177	sáb.	dom.	1,8147	1,8137	feriado	1,8117	1,8107	sáb.	dom.	1,8077	1,8067	1,8057	1,8047	1,8037	sáb.	dom.	1,8007	1,7997	1,7987	1,7977	1,7967	sáb.	dom.	1,7937	1,7927	1,7917	1,7907	1,7897		
out/11	sáb.	dom.	1,7867	1,7857	1,7847	1,7837	1,7827	sáb.	dom.	1,7797	1,7787	feriado	1,7767	1,7757	sáb.	dom.	1,7727	1,7717	1,7707	1,7697	1,7687	sáb.	dom.	1,7657	1,7647	1,7637	1,7627	1,7617	sáb.	dom.	1,7587	
nov/11	1,7577	feriado	1,7557	1,7547	sáb.	dom.	1,7517	1,7507	1,7497	1,7487	1,7477	sáb.	dom.	1,7447	feriado	1,7427	1,7417	1,7407	sáb.	dom.	1,7377	1,7367	1,7357	1,7347	1,7337	sáb.	dom.	1,7307	1,7297	1,7287		
dez/11	1,7277	1,7267	sáb.	dom.	1,7237	1,7227	1,7217	1,7207	1,7197	sáb.	dom.	1,7167	1,7157	1,7147	1,7137	1,7127	sáb.	dom.	1,7097	1,7087	1,7077	1,7067	1,7057	sáb.	dom.	feriado	1,7027	1,7017	1,7007	1,6997	feriado	sáb.
jan/12	feriado	1,6957	1,6947	1,6937	1,6927	1,6917	sáb.	dom.	1,6887	1,6877	1,6867	1,6857	1,6847	sáb.	dom.	1,6817	1,6807	1,6797	1,6787	1,6777	sáb.	dom.	1,6747	1,6737	1,6727	1,6717	1,6707	sáb.	dom.	1,6677	1,6667	
fev/12	1,6657	1,6647	1,6637	sáb.	dom.	1,6607	1,6597	1,6587	1,6577	1,6567	sáb.	dom.	1,6537	1,6527	1,6517	1,6507	1,6497	sáb.	dom.	feriado	feriado	1,6447	1,6437	1,6427	sáb.	dom.	1,6397	1,6387	1,6377			
mar/12	1,6368	1,6359	sáb.	dom.	1,6332	1,6323	1,6314	1,6305	1,6296	sáb.	dom.	1,6269	1,6260	1,6251	1,6242	1,6233	sáb.	dom.	1,6206	1,6197	1,6188	1,6179	1,6170	sáb.	dom.	1,6143	1,6134	1,6125	1,6116	1,6107	sáb.	
abr/12	dom.	1,6078	1,6068	1,6058	1,6048	feriado	sáb.	dom.	1,6008	1,5998	1,5988	1,5978	1,5968	sáb.	dom.	1,5938	1,5928	1,5918	1,5908	1,5898	feriado	dom.	1,5868	1,5858	1,5848	1,5838	1,5828	sáb.	dom.	1,5798		
mai/12	feriado	1,5790	1,5786	1,5782	sáb.	dom.	1,5770	1,5766	1,5762	1,5758	1,5754	sáb.	dom.	1,5742	1,5738	1,5734	1,5730	1,5726	sáb.	dom.	1,5714	1,5710	1,5706	1,5702	1,5698	sáb.	dom.	1,5686	1,5682	1,5678	1,5674	
jun/12	1,5671	sáb.	dom.	1,5662	1,5659	1,5656	feriado	1,5650	sáb.	dom.	1,5641	1,5638	1,5635	1,5632	1,5629	sáb.	dom.	1,5620	1,5617	1,5614	1,5611	1,5608	sáb.	dom.	1,5599	1,5596	1,5593	1,5590	1,5587	sáb.		
jul/12	dom.	1,5578	1,5575	1,5572	1,5569	1,5566	sáb.	dom.	feriado	1,5554	1,5551	1,5548	1,5545	sáb.	dom.	1,5536	1,5533	1,5530	1,5527	1,5524	sáb.	dom.	1,5515	1,5512	1,5509	1,5506	1,5503	sáb.	dom.	1,5494	1,5491	
ago/12	1,5488	1,5485	1,5482																													

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	-	-	-	-	-	-	-	-	-	-	0,7618	0,7564
2018	0,7506	0,7459	0,7406	0,7354	0,7302	0,7250	0,7196	0,7139	0,7092	0,7038	0,6989	0,6940
2019	0,6886	0,6837	0,6790	0,6738	0,6684	0,6637	0,6580	0,6530	0,6484	0,6436	0,6398	0,6361
2020	0,6323	0,6294	0,6260	0,6232	0,6208	0,6187	0,6168	0,6152	0,6136	0,6120	0,6105	0,6089
2021	0,6074	0,6061	0,6041	0,6020	0,5993	0,5962	0,5926	0,5883	0,5839	0,5790	0,5731	0,5654
2022	0,5581	0,5505	0,5412	0,5329	0,5226	0,5124	0,5021	0,4904	0,4797	0,4695	0,4593	0,4481
2023	0,4369	0,4277	0,4160	0,4068	0,3956	0,3849	0,3742	0,3628	0,3531	0,3431	0,3239	0,3150
2024	0,3053	0,2973	0,2890	0,2801	0,2718	0,2639	0,2548	0,2461	0,2377	0,2284	0,2205	0,2112
2025	0,2011	0,1912	0,1816	0,1710	0,1596	0,1486	0,1358	0,1242	0,1120	0,0992	0,0887	0,0765
2026	0,0649	0,0549	0,0428	0,0319	0,0212	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.