

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 31/01/2025, ANEXA AO COMUNICADO DICAR-05/25

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	4,1465	4,0147	3,7917	3,6317	3,4683	3,2873	3,0827	2,9302	2,7541	2,6162	2,4954	2,3698
FEVEREIRO	4,1365	3,9909	3,7772	3,6215	3,4558	3,2690	3,0719	2,9180	2,7426	2,6062	2,4854	2,3598
MARÇO	4,1265	3,9576	3,7627	3,6089	3,4421	3,2512	2,9027	2,8051	2,7284	2,5957	2,4754	2,3498
ABRIL	4,1165	3,9341	3,7497	3,5970	3,4273	3,2325	3,0463	2,8886	2,7176	2,5857	2,4654	2,3398
MAIO	4,1065	3,9139	3,7348	3,5836	3,4132	3,2128	3,0340	2,8736	2,7048	2,5754	2,4554	2,3298
JUNHO	4,0965	3,8972	3,7209	3,5709	3,3999	3,1942	3,0217	2,8577	2,6930	2,5654	2,4454	2,3198
JULHO	4,0865	3,8806	3,7078	3,5559	3,3845	3,1734	3,0088	2,8426	2,6813	2,5554	2,4347	2,3098
AGOSTO	4,0765	3,8649	3,6937	3,5399	3,3701	3,1557	2,9959	2,8260	2,6687	2,5454	2,4245	2,2998
SETEMBRO	4,0665	3,8500	3,6815	3,5267	3,3563	3,1389	2,9834	2,8110	2,6581	2,5354	2,4135	2,2898
OUTUBRO	4,0565	3,8362	3,6686	3,5114	3,3398	3,1225	2,9713	2,8009	2,6472	2,5254	2,4017	2,2798
NOVEMBRO	4,0465	3,8223	3,6544	3,4975	3,3244	3,1091	2,9588	2,7831	2,6370	2,5154	2,3915	2,2698
DEZEMBRO	4,0365	3,8063	3,6444	3,4836	3,3070	3,0954	2,9440	2,7684	2,6270	2,5054	2,3803	2,2598

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																						2,2498	2,2485	2,2472	feriado	sáb.	dom.	2,2420	2,2407	2,2394	feriado		
jan/10	feriado	sáb.	dom.	2,2329	2,2316	2,2303	2,2290	2,2277	sáb.	dom.	2,2247	2,2237	2,2227	2,2217	2,2207	sáb.	dom.	2,2177	2,2167	2,2157	2,2147	2,2137	sáb.	dom.	2,2107	2,2097	2,2087	2,2077	2,2067	sáb.	dom.		
fev/10	2,2037	2,2027	2,2017	2,2007	2,1997	sáb.	dom.	2,1967	2,1957	2,1947	2,1937	2,1927	sáb.	dom.	feriado	feriado	2,1877	2,1867	2,1857	sáb.	dom.	2,1827	2,1817	2,1807	2,1797	2,1787	sáb.	dom.					
mar/10	2,1757	2,1747	2,1737	2,1727	2,1717	sáb.	dom.	2,1687	2,1677	2,1667	2,1657	2,1647	sáb.	dom.	2,1617	2,1607	2,1597	2,1587	2,1577	sáb.	dom.	2,1547	2,1537	2,1527	2,1517	2,1507	sáb.	dom.	2,1477	2,1467	2,1457		
abr/10	2,1447	feriado	sáb.	dom.	2,1407	2,1397	2,1387	2,1377	sáb.	dom.	2,1347	2,1337	2,1327	2,1317	2,1307	2,1297	sáb.	dom.	2,1267	2,1257	feriado	2,1237	2,1227	sáb.	dom.	2,1197	2,1187	2,1177	2,1167	2,1157			
mai/10	feriado	dom.	2,1127	2,1117	2,1107	2,1097	2,1087	sáb.	dom.	2,1057	2,1047	2,1037	2,1027	2,1017	sáb.	dom.	2,0987	2,0977	2,0967	2,0957	2,0947	sáb.	dom.	2,0917	2,0907	2,0897	2,0887	2,0877	sáb.	dom.	2,0847		
jun/10	2,0837	2,0827	feriado	2,0807	sáb.	dom.	2,0777	2,0767	2,0757	2,0747	2,0737	sáb.	dom.	2,0707	2,0697	2,0687	2,0677	2,0667	sáb.	dom.	2,0637	2,0627	2,0617	2,0607	2,0597	sáb.	dom.	2,0567	2,0557	2,0547			
jul/10	2,0537	2,0527	sáb.	dom.	2,0497	2,0487	2,0477	2,0467	feriado	sáb.	dom.	2,0427	2,0417	2,0407	2,0397	2,0387	sáb.	dom.	2,0357	2,0347	2,0337	2,0327	2,0317	sáb.	dom.	2,0287	2,0277	2,0267	2,0257	2,0247	sáb.		
ago/10	dom.	2,0217	2,0207	2,0197	2,0187	2,0177	sáb.	dom.	2,0147	2,0137	2,0127	2,0117	2,0107	sáb.	dom.	2,0077	2,0067	2,0057	2,0047	2,0037	sáb.	dom.	2,0007	1,9997	1,9987	1,9977	1,9967	sáb.	dom.	1,9937	1,9927		
set/10	1,9917	1,9907	1,9897	sáb.	dom.	1,9867	feriado	1,9847	1,9837	1,9827	sáb.	dom.	1,9797	1,9787	1,9777	1,9767	1,9757	sáb.	dom.	1,9727	1,9717	1,9707	1,9697	1,9687	sáb.	dom.	1,9657	1,9647	1,9637	1,9627			
out/10	1,9617	sáb.	dom.	1,9587	1,9577	1,9567	1,9557	1,9547	sáb.	dom.	1,9517	feriado	1,9497	1,9487	1,9477	sáb.	dom.	1,9447	1,9437	1,9427	1,9417	1,9407	sáb.	dom.	1,9377	1,9367	1,9357	1,9347	1,9337	sáb.	dom.		
nov/10	1,9307	feriado	1,9287	1,9277	1,9267	sáb.	dom.	1,9237	1,9227	1,9217	1,9207	1,9197	sáb.	dom.	feriado	1,9157	1,9147	1,9137	1,9127	sáb.	dom.	1,9097	1,9087	1,9077	1,9067	1,9057	sáb.	dom.	1,9027	1,9017			
dez/10	1,9007	1,8997	1,8987	sáb.	dom.	1,8957	1,8947	1,8937	1,8927	1,8917	sáb.	dom.	1,8887	1,8877	1,8867	1,8857	1,8847	sáb.	dom.	1,8817	1,8807	1,8797	1,8787	1,8777	feriado	dom.	1,8747	1,8737	1,8727	1,8717	feriado		
jan/11	feriado	dom.	1,8677	1,8667	1,8657	1,8647	1,8637	sáb.	dom.	1,8607	1,8597	1,8587	1,8577	1,8567	sáb.	dom.	1,8537	1,8527	1,8517	1,8507	1,8497	sáb.	dom.	1,8467	1,8457	1,8447	1,8437	1,8427	sáb.	dom.	1,8397		
fev/11	1,8387	1,8377	1,8367	1,8357	sáb.	dom.	1,8327	1,8317	1,8307	1,8297	1,8287	sáb.	dom.	1,8257	1,8247	1,8237	1,8227	1,8217	sáb.	dom.	1,8187	1,8177	1,8167	1,8157	1,8147	sáb.	dom.	1,8117					
mar/11	1,8107	1,8097	1,8087	1,8077	sáb.	dom.	feriado	feriado	1,8027	1,8017	1,8007	sáb.	dom.	1,7977	1,7967	1,7957	1,7947	1,7937	sáb.	dom.	1,7907	1,7897	1,7887	1,7877	1,7867	sáb.	dom.	1,7837	1,7827	1,7817	1,7807		
abr/11	1,7797	sáb.	dom.	1,7767	1,7757	1,7747	1,7737	1,7727	sáb.	dom.	1,7697	1,7687	1,7677	1,7667	1,7657	sáb.	dom.	1,7627	1,7617	1,7607	feriado	feriado	sáb.	dom.	1,7557	1,7547	1,7537	1,7527	1,7517	sáb.			
mai/11	feriado	1,7485	1,7474	1,7463	1,7452	1,7441	sáb.	dom.	1,7408	1,7397	1,7386	1,7375	1,7364	sáb.	dom.	1,7331	1,7320	1,7309	1,7298	1,7287	sáb.	dom.	1,7254	1,7243	1,7232	1,7221	1,7210	sáb.	dom.	1,7177	1,7166		
jun/11	1,7155	1,7144	1,7133	sáb.	dom.	1,7100	1,7089	1,7078	1,7067	1,7056	sáb.	dom.	1,7023	1,7012	1,7001	1,6990	1,6979	sáb.	dom.	1,6946	1,6935	1,6924	feriado	1,6902	sáb.	dom.	1,6869	1,6858	1,6847	1,6836			
jul/11	1,6825	sáb.	dom.	1,6792	1,6781	1,6770	1,6759	1,6748	feriado	1,6737	1,6726	1,6715	1,6704	1,6693	1,6682	1,6671	sáb.	dom.	1,6638	1,6627	1,6616	1,6605	1,6594	sáb.	dom.	1,6561	1,6550	1,6539	1,6528	1,6517	sáb.	dom.	
ago/11	1,6485	1,6475	1,6465	1,6455	1,6445	sáb.	dom.	1,6415	1,6405	1,6395	1,6385	1,6375	sáb.	dom.	1,6345	1,6335	1,6325	1,6315	1,6305	sáb.	dom.	1,6275	1,6265	1,6255	1,6245	1,6235	sáb.	dom.	1,6205	1,6195	1,6185		
set/11	1,6175	1,6165	sáb.	dom.	1,6135	1,6125	feriado	1,6105	1,6095	sáb.	dom.	1,6065	1,6055	1,6045	1,6035	1,6025	sáb.	dom.	1,5995	1,5985	1,5975	1,5965	1,5955	sáb.	dom.	1,5925	1,5915	1,5905	1,5895	1,5885			
out/11	sáb.	dom.	1,5855	1,5845	1,5835	1,5825	1,5815	sáb.	dom.	1,5785	1,5775	feriado	1,5755	1,5745	sáb.	dom.	1,5715	1,5705	1,5695	1,5685	1,5675	sáb.	dom.	1,5645	1,5635	1,5625	1,5615	1,5605	sáb.	dom.	1,5575		
nov/11	1,5565	feriado	1,5545	1,5535	sáb.	dom.	1,5505	1,5495	1,5485	1,5475	1,5465	sáb.	dom.	1,5435	feriado	1,5415	1,5405	1,5395	sáb.	dom.	1,5365	1,5355	1,5345	1,5335	1,5325	sáb.	dom.	1,5295	1,5285	1,5275			
dez/11	1,5265	1,5255	sáb.	dom.	1,5225	1,5215	1,5205	1,5195	1,5185	sáb.	dom.	1,5155	1,5145	1,5135	1,5125	1,5115	sáb.	dom.	1,5085	1,5075	1,5065	1,5055	1,5045	sáb.	feriado	1,5015	1,5005	1,4995	1,4985	feriado	sáb.		
jan/12	feriado	1,4945	1,4935	1,4925	1,4915	1,4905	sáb.	dom.	1,4875	1,4865	1,4855	1,4845	1,4835	sáb.	dom.	1,4805	1,4795	1,4785	1,4775	sáb.	dom.	1,4745	1,4735	1,4725	1,4715	1,4705	1,4695	sáb.	dom.	1,4665	1,4655		
fev/12	1,4645	1,4635	1,4625	sáb.	dom.	1,4595	1,4585	1,4575	1,4565	1,4555	sáb.	dom.	1,4525	1,4515	1,4505	1,4495	1,4485	sáb.	dom.	feriado	feriado	1,4435	1,4425	1,4415	sáb.	dom.	1,4385	1,4375	1,4365				
mar/12	1,4356	1,4347	sáb.	dom.	1,4320	1,4311	1,4302	1,4293	1,4284	sáb.	dom.	1,4257	1,4248	1,4239	1,4230	1,4221	sáb.	dom.	1,4194	1,4185	1,4176	1,4167	1,4158	sáb.	dom.	1,4131	1,4122	1,4113	1,4104	1,4095	sáb.		
abr/12	dom.	1,4066	1,4056	1,4046	1,4036	feriado	sáb.	dom.	1,3996	1,3986	1,3976	1,3966	1,3956	sáb.	dom.	1,3926	1,3916	1,3906	1,3896	1,3886	feriado	dom.	1,3856	1,3846	1,3836	1,3826	1,3816	sáb.	dom.	1,3786			
mai/12	feriado	1,3778	1,3774	1,3770	sáb.	dom.	1,3758	1,3754	1,3750	1,3746	1,3742	sáb.	dom.	1,3730	1,3726	1,3722	1,3718	1,3714	sáb.	dom.	1,3702	1,3698	1,3694	1,3690	1,3686	sáb.	dom.	1,3674	1,3670	1,3666	1,3662		
jun/12	1,3659	sáb.	dom.	1,3650	1,3647	1,3644	feriado	1,3638	sáb.	dom.	1,3629	1,3626	1,3623	1,3620	1,3617	sáb.	dom.	1,3608	1,3605	1,3602	1,3599	1,3596	sáb.	dom.	1,3587	1,3584	1,3581	1,3578	1,3575	sáb.			
jul/12	dom.	1,3566	1,3563	1,3560	1,3557	1,3554	sáb.	dom.	feriado	1,3542	1,3539	1,3536	sáb.	dom.	1,3524	1,3521	1,3518	1,3515	1,3512	sáb.	dom.	1,3503	1,3500	1,3497	1,3494	1,3491	sáb.	dom.	1,3482	1,3479			
ago/12	1,3476	1,3473	1,3470	sáb.	dom.	1,3461	1,3458	1,3455	1,3452	1,3449	sáb.	dom.	1,3440	1,3437	1,3434	1																	

**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	-	-	-	-	-	-	-	-	-	-	0,5606	0,5552
2018	0,5494	0,5447	0,5394	0,5342	0,5290	0,5238	0,5184	0,5127	0,5080	0,5026	0,4977	0,4928
2019	0,4874	0,4825	0,4778	0,4726	0,4672	0,4625	0,4568	0,4518	0,4472	0,4424	0,4386	0,4349
2020	0,4311	0,4282	0,4248	0,4220	0,4196	0,4175	0,4156	0,4140	0,4124	0,4108	0,4093	0,4077
2021	0,4062	0,4049	0,4029	0,4008	0,3981	0,3950	0,3914	0,3871	0,3827	0,3778	0,3719	0,3642
2022	0,3569	0,3493	0,3400	0,3317	0,3214	0,3112	0,3009	0,2892	0,2785	0,2683	0,2581	0,2469
2023	0,2357	0,2265	0,2148	0,2056	0,1944	0,1837	0,1730	0,1616	0,1519	0,1419	0,1227	0,1138
2024	0,1041	0,0961	0,0878	0,0789	0,0706	0,0627	0,0536	0,0449	0,0365	0,0272	0,0193	0,0100
2025	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.