

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 30/01/2026, ANEXA AO COMUNICADO DICAR-05/26

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	4,2812	4,1494	3,9264	3,7664	3,6030	3,4220	3,2174	3,0649	2,8888	2,7509	2,6301	2,5045
FEVEREIRO	4,2712	4,1256	3,9119	3,7562	3,5905	3,4037	3,2066	3,0527	2,8773	2,7409	2,6201	2,4945
MARÇO	4,2612	4,0923	3,8974	3,7436	3,5768	3,3859	3,1928	3,0374	2,8631	2,7304	2,6101	2,4845
ABRIL	4,2512	4,0688	3,8844	3,7317	3,5620	3,3672	3,1810	3,0233	2,8523	2,7204	2,6001	2,4745
MAIO	4,2412	4,0486	3,8695	3,7183	3,5479	3,3475	3,1687	3,0083	2,8395	2,7101	2,5901	2,4645
JUNHO	4,2312	4,0319	3,8556	3,7056	3,5346	3,3289	3,1564	2,9924	2,8277	2,7001	2,5801	2,4545
JULHO	4,2212	4,0153	3,8425	3,6906	3,5192	3,3081	3,1435	2,9773	2,8160	2,6901	2,5694	2,4445
AGOSTO	4,2112	3,9996	3,8284	3,6746	3,5048	3,2904	3,1306	2,9607	2,8034	2,6801	2,5592	2,4345
SETEMBRO	4,2012	3,9847	3,8162	3,6614	3,4910	3,2736	3,1181	2,9457	2,7928	2,6701	2,5482	2,4245
OUTUBRO	4,1912	3,9709	3,8033	3,6461	3,4745	3,2572	3,1060	2,9316	2,7819	2,6601	2,5364	2,4145
NOVEMBRO	4,1812	3,9570	3,7911	3,6322	3,4591	3,2438	3,0935	2,9178	2,7717	2,6501	2,5262	2,4045
DEZEMBRO	4,1712	3,9410	3,7791	3,6183	3,4417	3,2301	3,0787	2,9031	2,7617	2,6401	2,5150	2,3945

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																							2,3845	2,3832	2,3819	feriado	sáb.	dom.	2,3767	2,3754	2,3741	feriado			
jan/10	feriado	sáb.	dom.	2,3676	2,3663	2,3650	2,3637	2,3624	sáb.	dom.	2,3594	2,3584	2,3574	2,3564	2,3554	sáb.	dom.	2,3524	2,3514	2,3504	2,3494	2,3484	sáb.	dom.	2,3454	2,3444	2,3434	2,3424	2,3414	sáb.	dom.				
fev/10	2,3384	2,3374	2,3364	2,3354	2,3344	sáb.	dom.	2,3314	2,3304	2,3294	2,3284	2,3274	sáb.	dom.	feriado	feriado	2,3224	2,3214	2,3204	sáb.	dom.	2,3174	2,3164	2,3154	2,3144	2,3134	sáb.	dom.							
mar/10	2,3104	2,3094	2,3084	2,3074	2,3064	sáb.	dom.	2,3034	2,3024	2,3014	2,3004	2,2994	sáb.	dom.	2,2964	2,2954	2,2944	2,2934	2,2924	sáb.	dom.	2,2894	2,2884	2,2874	2,2864	2,2854	sáb.	dom.	2,2824	2,2814	2,2804	2,2804			
abr/10	2,2794	feriado	sáb.	dom.	2,2754	2,2744	2,2734	2,2724	sáb.	dom.	2,2684	2,2674	2,2664	2,2654	sáb.	dom.	2,2614	2,2604	feriado	2,2584	2,2574	sáb.	dom.	2,2544	2,2534	2,2524	2,2514	2,2504							
mai/10	feriado	dom.	2,2474	2,2464	2,2454	2,2444	2,2434	sáb.	dom.	2,2404	2,2394	2,2384	2,2374	2,2364	sáb.	dom.	2,2334	2,2324	2,2314	2,2304	2,2294	sáb.	dom.	2,2264	2,2254	2,2244	2,2234	2,2224	sáb.	dom.	2,2194				
jun/10	2,2184	2,2174	feriado	2,2154	sáb.	dom.	2,2124	2,2114	2,2104	2,2094	2,2084	sáb.	dom.	2,2054	2,2044	2,2034	2,2024	2,2014	sáb.	dom.	2,1974	2,1964	2,1954	2,1944	sáb.	dom.	2,1914	2,1904	2,1894						
jul/10	2,1884	2,1874	sáb.	dom.	2,1844	2,1834	2,1824	2,1814	feriado	sáb.	dom.	2,1774	2,1764	2,1754	2,1744	sáb.	dom.	2,1704	2,1694	2,1684	2,1674	2,1664	sáb.	dom.	2,1634	2,1624	2,1614	2,1604	2,1594	sáb.					
ago/10	dom.	2,1564	2,1554	2,1544	2,1534	sáb.	dom.	2,1494	2,1484	2,1474	2,1464	2,1454	sáb.	dom.	2,1424	2,1414	2,1404	2,1394	2,1384	sáb.	dom.	2,1354	2,1344	2,1334	2,1324	2,1314	sáb.	dom.	2,1284	2,1274					
set/10	2,1264	2,1254	2,1244	sáb.	dom.	2,1214	feriado	2,1194	2,1184	2,1174	sáb.	dom.	2,1144	2,1134	2,1124	sáb.	dom.	2,1114	2,1104	sáb.	dom.	2,1074	2,1064	2,1054	2,1044	sáb.	dom.	2,1014	2,0994	2,0984	2,0974				
out/10	2,0964	sáb.	dom.	2,0934	2,0924	2,0914	2,0904	2,0894	sáb.	dom.	2,0864	feriado	2,0844	2,0834	2,0824	sáb.	dom.	2,0794	2,0784	2,0774	2,0764	2,0754	sáb.	dom.	2,0724	2,0714	2,0704	2,0694	2,0684	sáb.	dom.				
nov/10	2,0654	feriado	2,0634	2,0624	2,0614	sáb.	dom.	2,0584	2,0574	2,0564	2,0554	2,0544	sáb.	dom.	feriado	2,0504	2,0494	2,0484	2,0474	sáb.	dom.	2,0444	2,0434	2,0424	2,0414	2,0404	sáb.	dom.	2,0374	2,0364	2,0354	2,0344			
dez/10	2,0354	2,0344	2,0334	sáb.	dom.	2,0304	2,0294	2,0284	2,0274	2,0264	sáb.	dom.	2,0234	2,0224	2,0214	2,0204	2,0194	sáb.	dom.	2,0164	2,0154	2,0144	2,0134	2,0124	feriado	dom.	2,0094	2,0084	2,0074	2,0064	feriado				
jan/11	feriado	dom.	2,0024	2,0014	2,0004	1,9994	1,9984	sáb.	dom.	1,9954	1,9944	1,9934	1,9924	1,9914	sáb.	dom.	1,9884	1,9874	1,9864	1,9854	sáb.	dom.	1,9814	1,9804	1,9794	1,9784	1,9774	sáb.	dom.	1,9744					
fev/11	1,9734	1,9724	1,9714	1,9704	sáb.	dom.	1,9674	1,9664	1,9654	1,9644	1,9634	sáb.	dom.	1,9604	1,9594	1,9584	1,9574	1,9564	sáb.	dom.	1,9534	1,9524	1,9514	1,9504	1,9494	sáb.	dom.	1,9464							
mar/11	1,9454	1,9444	1,9434	1,9424	sáb.	dom.	feriado	feriado	1,9374	1,9364	1,9354	sáb.	dom.	1,9324	1,9314	1,9304	1,9294	1,9284	sáb.	dom.	1,9254	1,9244	1,9234	1,9224	1,9214	sáb.	dom.	1,9184	1,9174	1,9164	1,9154				
abr/11	1,9144	sáb.	dom.	1,9114	1,9104	1,9094	1,9084	1,9074	sáb.	dom.	1,9044	1,9034	1,9024	1,9014	1,9004	sáb.	dom.	1,8974	1,8964	1,8954	feriado	feriado	sáb.	dom.	1,8904	1,8894	1,8884	1,8874	1,8864	sáb.					
mai/11	feriado	1,8832	1,8821	1,8810	1,8799	1,8788	sáb.	dom.	1,8755	1,8744	1,8733	1,8722	1,8711	sáb.	dom.	1,8678	1,8667	1,8656	1,8645	sáb.	dom.	1,8601	1,8590	1,8579	1,8568	1,8557	sáb.	dom.	1,8524	1,8513					
jun/11	1,8502	1,8491	1,8480	sáb.	dom.	1,8447	1,8436	1,8425	1,8414	1,8403	sáb.	dom.	1,8370	1,8359	1,8348	1,8337	1,8326	sáb.	dom.	1,8293	1,8282	1,8271	feriado	1,8249	sáb.	dom.	1,8216	1,8205	1,8194	1,8183					
jul/11	1,8172	sáb.	dom.	1,8139	1,8128	1,8117	1,8106	1,8095	feriado	dom.	1,8062	1,8051	1,8040	1,8029	1,8018	sáb.	dom.	1,7985	1,7974	1,7963	1,7952	1,7941	sáb.	dom.	1,7908	1,7897	1,7886	1,7875	1,7864	sáb.	dom.				
ago/11	1,7832	1,7822	1,7812	1,7802	1,7792	sáb.	dom.	1,7752	1,7742	1,7732	1,7722	sáb.	dom.	1,7692	1,7682	1,7672	1,7662	1,7652	sáb.	dom.	1,7622	1,7612	1,7602	1,7592	1,7582	sáb.	dom.	1,7552	1,7542	1,7532					
set/11	1,7522	1,7512	sáb.	dom.	1,7482	1,7472	feriado	1,7452	1,7442	sáb.	dom.	1,7412	1,7402	1,7392	1,7382	1,7372	sáb.	dom.	1,7342	1,7332	1,7322	1,7312	1,7302	sáb.	dom.	1,7272	1,7262	1,7252	1,7242	1,7232					
out/11	sáb.	dom.	1,7202	1,7192	1,7182	1,7172	1,7162	sáb.	dom.	1,7132	1,7122	feriado	1,7102	1,7092	sáb.	dom.	1,7062	1,7052	1,7042	1,7032	1,7022	sáb.	dom.	1,6992	1,6982	1,6972	1,6962	1,6952	sáb.	dom.	1,6922				
nov/11	1,6912	feriado	1,6892	1,6882	sáb.	dom.	1,6852	1,6842	1,6832	1,6822	1,6812	sáb.	dom.	1,6782	feriado	1,6762	1,6752	1,6742	sáb.	dom.	1,6712	1,6702	1,6692	1,6682	1,6672	sáb.	dom.	1,6642	1,6632	1,6622					
dez/11	1,6612	1,6602	sáb.	dom.	1,6572	1,6562	1,6552	1,6542	1,6532	sáb.	dom.	1,6502	1,6492	1,6482	1,6472	1,6462	sáb.	dom.	1,6432	1,6422	1,6412	1,6402	1,6392	sáb.	feriado	1,6362	1,6352	1,6342	1,6332	feriado	sáb.				
jan/12	feriado	1,6292	1,6282	1,6272	1,6262	sáb.	dom.	1,6222	1,6212	1,6202	1,6192	1,6182	sáb.	dom.	1,6152	1,6142	1,6132	1,6122	1,6112	sáb.	dom.	1,6082	1,6072	1,6062	1,6052	1,6042	sáb.	dom.	1,6012	1,6002					
fev/12	1,5992	1,5982	1,5972	sáb.	dom.	1,5942	1,5932	1,5922	1,5912	1,5902	sáb.	dom.	1,5872	1,5862	1,5852	1,5842	1,5832	sáb.	dom.	feriado	feriado	1,5782	1,5772	1,5762	sáb.	dom.	1,5732	1,5722	1,5712						
mar/12	1,5703	1,5694	sáb.	dom.	1,5667	1,5658	1,5649	1,5640	1,5631	sáb.	dom.	1,5604	1,5595	1,5586	1,5577	1,5568	sáb.	dom.	1,5541	1,5532	1,5523	1,5514	1,5505	sáb.	dom.	1,5478	1,5469	1,5460	1,5451	1,5442	sáb.				
abr/12	dom.	1,5413	1,5403	1,5393	1,5383	feriado	sáb.	dom.	1,5343	1,5333	1,5323	1,5313	1,5303	sáb.	dom.	1,5273	1,5263	1,5253	1,5243	1,5233	feriado	dom.	1,5203	1,5193	1,5183	1,5173	1,5163	sáb.	dom.	1,5133					
mai/12	feriado	1,5125	1,5121	1,5117	sáb.	dom.	1,5105	1,5101	1,5097	1,5093	sáb.	dom.	1,5077	1,5073	1,5069	1,5065	1,5061	sáb.	dom.	1,5049	1,5045	1,5041	1,5037	1,5033	sáb.	dom.	1,5021	1,5017	1,5013	1,5009					
jun/12	1,5006	sáb.	dom.	1,4997	1,4994	1,4991	feriado	1,4985	sáb.	dom.	1,4976	1,4973	1,4970	1,4967	1,4964	sáb.	dom.	1,4955	1,4952	1,4949	1,4946	1,4943	sáb.	dom.	1,4934	1,4931	1,4928	1,4925	1,4922	sáb.					
jul/12	dom.	1,4913	1,4910	1,4907	1,4904	1,4901	sáb.	dom.	feriado	1,4889	1,4886	1,4883	1,4880	sáb.	dom.	1,4871	1,4868	1,4865	1,4862	1,4859	sáb.	dom.	1,4850	1,4847	1,4844	1,4841	1,4838	sáb.	dom.	1,4829	1,4826	1,4823	1,4820		
ago/12	1,4823	1,4820	1,4817	sáb.	dom.	1,4808	1,4805	1,4802	1,4799	1,4796	sáb.																								

**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	-	-	-	-	-	-	-	-	-	-	0,6953	0,6899
2018	0,6841	0,6794	0,6741	0,6689	0,6637	0,6585	0,6531	0,6474	0,6427	0,6373	0,6324	0,6275
2019	0,6221	0,6172	0,6125	0,6073	0,6019	0,5972	0,5915	0,5865	0,5819	0,5771	0,5733	0,5696
2020	0,5658	0,5629	0,5595	0,5567	0,5543	0,5522	0,5503	0,5487	0,5471	0,5455	0,5440	0,5424
2021	0,5409	0,5396	0,5376	0,5355	0,5328	0,5297	0,5261	0,5218	0,5174	0,5125	0,5066	0,4989
2022	0,4916	0,4840	0,4747	0,4664	0,4561	0,4459	0,4356	0,4239	0,4132	0,4030	0,3928	0,3816
2023	0,3704	0,3612	0,3495	0,3403	0,3291	0,3184	0,3077	0,2963	0,2866	0,2766	0,2574	0,2485
2024	0,2388	0,2308	0,2225	0,2136	0,2053	0,1974	0,1883	0,1796	0,1712	0,1619	0,1540	0,1447
2025	0,1346	0,1247	0,1151	0,1045	0,0931	0,0821	0,0693	0,0577	0,0455	0,0327	0,0222	0,0100
2026	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.