

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 29/08/2025, ANEXA AO COMUNICADO DICAR-55/25

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	4,2219	4,0901	3,8671	3,7071	3,5437	3,3627	3,1581	3,0056	2,8295	2,6916	2,5708	2,4452
FEVEREIRO	4,2119	4,0663	3,8526	3,6969	3,5312	3,3444	3,1473	2,9934	2,8180	2,6816	2,5608	2,4352
MARÇO	4,2019	4,0330	3,8381	3,6843	3,5175	3,3266	3,1335	2,9781	2,8038	2,6711	2,5508	2,4252
ABRIL	4,1919	4,0095	3,8251	3,6724	3,5027	3,3079	3,1217	2,9640	2,7930	2,6611	2,5408	2,4152
MAIO	4,1819	3,9893	3,8102	3,6590	3,4886	3,2882	3,1094	2,9490	2,7802	2,6508	2,5308	2,4052
JUNHO	4,1719	3,9726	3,7963	3,6463	3,4753	3,2696	3,0971	2,9331	2,7684	2,6408	2,5208	2,3952
JULHO	4,1619	3,9560	3,7832	3,6313	3,4599	3,2488	3,0842	2,9180	2,7567	2,6308	2,5101	2,3852
AGOSTO	4,1519	3,9403	3,7691	3,6153	3,4455	3,2311	3,0713	2,9014	2,7441	2,6208	2,4999	2,3752
SETEMBRO	4,1419	3,9254	3,7569	3,6021	3,4317	3,2143	3,0588	2,8864	2,7335	2,6108	2,4889	2,3652
OUTUBRO	4,1319	3,9116	3,7440	3,5868	3,4152	3,1979	3,0467	2,8723	2,7226	2,6008	2,4771	2,3552
NOVEMBRO	4,1219	3,8977	3,7318	3,5729	3,3998	3,1845	3,0342	2,8585	2,7124	2,5908	2,4669	2,3452
DEZEMBRO	4,1119	3,8817	3,7198	3,5590	3,3824	3,1708	3,0194	2,8438	2,7024	2,5808	2,4557	2,3352

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																						2,3252	2,3239	2,3226	feriado	sáb.	dom.	2,3174	2,3161	2,3148	feriado
jan/10	feriado	sáb.	dom.	2,3083	2,3070	2,3057	2,3044	2,3031	sáb.	dom.	2,3001	2,2991	2,2981	2,2971	2,2961	sáb.	dom.	2,2931	2,2921	2,2911	2,2901	2,2891	sáb.	dom.	2,2861	2,2851	2,2841	2,2831	2,2821	sáb.	dom.
fev/10	2,2791	2,2781	2,2771	2,2761	2,2751	sáb.	dom.	2,2721	2,2711	2,2701	2,2691	2,2681	sáb.	dom.	feriado	feriado	2,2631	2,2621	2,2611	sáb.	dom.	2,2581	2,2571	2,2561	2,2551	2,2541	sáb.	dom.			
mar/10	2,2511	2,2501	2,2491	2,2481	2,2471	sáb.	dom.	2,2441	2,2431	2,2421	2,2411	2,2401	sáb.	dom.	2,2371	2,2361	2,2351	2,2341	2,2331	sáb.	dom.	2,2301	2,2291	2,2281	2,2271	2,2261	sáb.	dom.	2,2231	2,2221	2,2211
abr/10	2,2201	feriado	sáb.	dom.	2,2161	2,2151	2,2141	2,2131	2,2121	sáb.	dom.	2,2091	2,2081	2,2071	2,2061	2,2051	sáb.	dom.	2,2021	2,2011	feriado	2,1991	2,1981	sáb.	dom.	2,1951	2,1941	2,1931	2,1921	2,1911	
mai/10	feriado	dom.	2,1881	2,1871	2,1861	2,1851	2,1841	sáb.	dom.	2,1811	2,1801	2,1791	2,1781	2,1771	sáb.	dom.	2,1741	2,1731	2,1721	2,1711	2,1701	sáb.	dom.	2,1671	2,1661	2,1651	2,1641	2,1631	sáb.	dom.	2,1601
jun/10	2,1591	2,1581	feriado	2,1561	sáb.	dom.	2,1531	2,1521	2,1511	2,1501	2,1491	sáb.	dom.	2,1461	2,1451	2,1441	2,1431	2,1421	sáb.	dom.	2,1391	2,1381	2,1371	2,1361	2,1351	sáb.	dom.	2,1321	2,1311	2,1301	
jul/10	2,1291	2,1281	sáb.	dom.	2,1251	2,1241	2,1231	2,1221	feriado	sáb.	dom.	2,1181	2,1171	2,1161	2,1151	2,1141	sáb.	dom.	2,1111	2,1101	2,1091	2,1081	2,1071	sáb.	dom.	2,1041	2,1031	2,1021	2,1011	2,1001	sáb.
ago/10	dom.	2,0971	2,0961	2,0951	2,0941	2,0931	sáb.	dom.	2,0901	2,0891	2,0881	2,0871	2,0861	sáb.	dom.	2,0831	2,0821	2,0811	2,0801	2,0791	sáb.	dom.	2,0761	2,0751	2,0741	2,0731	2,0721	sáb.	dom.	2,0691	2,0681
set/10	2,0671	2,0661	2,0651	sáb.	dom.	2,0621	feriado	2,0601	2,0591	2,0581	sáb.	dom.	2,0551	2,0541	2,0531	2,0521	2,0511	sáb.	dom.	2,0481	2,0471	2,0461	2,0451	2,0441	sáb.	dom.	2,0411	2,0401	2,0391	2,0381	
out/10	2,0371	sáb.	dom.	2,0341	2,0331	2,0321	2,0311	2,0301	sáb.	dom.	2,0271	feriado	2,0251	2,0241	2,0231	sáb.	dom.	2,0201	2,0191	2,0181	2,0171	2,0161	sáb.	dom.	2,0131	2,0121	2,0111	2,0101	2,0091	sáb.	dom.
nov/10	2,0061	feriado	2,0041	2,0031	2,0021	sáb.	dom.	1,9991	1,9981	1,9971	1,9961	1,9951	sáb.	dom.	feriado	1,9911	1,9901	1,9891	1,9881	sáb.	dom.	1,9851	1,9841	1,9831	1,9821	1,9811	sáb.	dom.	1,9781	1,9771	
dez/10	1,9761	1,9751	1,9741	sáb.	dom.	1,9711	1,9701	1,9691	1,9681	1,9671	sáb.	dom.	1,9641	1,9631	1,9621	1,9611	1,9601	sáb.	dom.	1,9571	1,9561	1,9551	1,9541	1,9531	feriado	dom.	1,9501	1,9491	1,9481	1,9471	feriado
jan/11	feriado	dom.	1,9431	1,9421	1,9411	1,9401	1,9391	sáb.	dom.	1,9361	1,9351	1,9341	1,9331	1,9321	sáb.	dom.	1,9291	1,9281	1,9271	1,9261	1,9251	sáb.	dom.	1,9221	1,9211	1,9201	1,9191	1,9181	sáb.	dom.	1,9151
fev/11	1,9141	1,9131	1,9121	1,9111	sáb.	dom.	1,9081	1,9071	1,9061	1,9051	1,9041	sáb.	dom.	1,9011	1,9001	1,8991	1,8981	1,8971	sáb.	dom.	1,8941	1,8931	1,8921	1,8911	1,8901	sáb.	dom.	1,8871			
mar/11	1,8861	1,8851	1,8841	1,8831	sáb.	dom.	feriado	feriado	1,8781	1,8771	1,8761	sáb.	dom.	1,8731	1,8721	1,8711	1,8701	1,8691	sáb.	dom.	1,8661	1,8651	1,8641	1,8631	1,8621	sáb.	dom.	1,8591	1,8581	1,8571	1,8561
abr/11	1,8551	sáb.	dom.	1,8521	1,8511	1,8501	1,8491	1,8481	sáb.	dom.	1,8451	1,8441	1,8431	1,8421	1,8411	sáb.	dom.	1,8381	1,8371	1,8361	feriado	feriado	sáb.	dom.	1,8311	1,8301	1,8291	1,8281	1,8271	sáb.	
mai/11	feriado	1,8239	1,8228	1,8217	1,8206	1,8195	sáb.	dom.	1,8162	1,8151	1,8140	1,8129	1,8118	sáb.	dom.	1,8085	1,8074	1,8063	1,8052	1,8041	sáb.	dom.	1,8008	1,7997	1,7986	1,7975	1,7964	sáb.	dom.	1,7931	1,7920
jun/11	1,7909	1,7898	1,7887	sáb.	dom.	1,7854	1,7843	1,7832	1,7821	1,7810	sáb.	dom.	1,7777	1,7766	1,7755	1,7744	1,7733	sáb.	dom.	1,7700	1,7689	1,7678	feriado	1,7656	sáb.	dom.	1,7623	1,7612	1,7601	1,7590	
jul/11	1,7579	sáb.	dom.	1,7546	1,7535	1,7524	1,7513	1,7502	feriado	dom.	1,7469	1,7458	1,7447	1,7436	1,7425	sáb.	dom.	1,7392	1,7381	1,7370	1,7359	1,7348	sáb.	dom.	1,7315	1,7304	1,7293	1,7282	1,7271	sáb.	dom.
ago/11	1,7239	1,7229	1,7219	1,7209	1,7199	sáb.	dom.	1,7169	1,7159	1,7149	1,7139	1,7129	sáb.	dom.	1,7099	1,7089	1,7079	1,7069	1,7059	sáb.	dom.	1,7029	1,7019	1,7009	1,6999	1,6989	sáb.	dom.	1,6959	1,6949	1,6939
set/11	1,6929	1,6919	sáb.	dom.	1,6889	1,6879	feriado	1,6859	1,6849	sáb.	dom.	1,6819	1,6809	1,6799	1,6789	1,6779	sáb.	dom.	1,6749	1,6739	1,6729	1,6719	1,6709	sáb.	dom.	1,6679	1,6669	1,6659	1,6649	1,6639	
out/11	sáb.	dom.	1,6609	1,6599	1,6589	1,6579	1,6569	sáb.	dom.	1,6539	1,6529	feriado	1,6509	1,6499	sáb.	dom.	1,6469	1,6459	1,6449	1,6439	1,6429	sáb.	dom.	1,6399	1,6389	1,6379	1,6369	1,6359	sáb.	dom.	1,6329
nov/11	1,6319	feriado	1,6299	1,6289	sáb.	dom.	1,6259	1,6249	1,6239	1,6229	1,6219	sáb.	dom.	1,6189	feriado	1,6169	1,6159	1,6149	sáb.	dom.	1,6119	1,6109	1,6099	1,6089	1,6079	sáb.	dom.	1,6049	1,6039	1,6029	
dez/11	1,6019	1,6009	sáb.	dom.	1,5979	1,5969	1,5959	1,5949	1,5939	sáb.	dom.	1,5909	1,5899	1,5889	1,5879	1,5869	sáb.	dom.	1,5839	1,5829	1,5819	1,5809	1,5799	sáb.	feriado	1,5769	1,5759	1,5749	1,5739	feriado	sáb.
jan/12	feriado	1,5699	1,5689	1,5679	1,5669	1,5659	sáb.	dom.	1,5629	1,5619	1,5609	1,5599	1,5589	sáb.	dom.	1,5559	1,5549	1,5539	sáb.	dom.	1,5509	1,5499	1,5489	1,5479	1,5469	1,5459	1,5449	sáb.	dom.	1,5419	1,5409
fev/12	1,5399	1,5389	1,5379	sáb.	dom.	1,5349	1,5339	1,5329	1,5319	1,5309	sáb.	dom.	1,5279	1,5269	1,5259	1,5249	1,5239	sáb.	dom.	feriado	feriado	1,5189	1,5179	1,5169	sáb.	dom.	1,5139	1,5129	1,5119		
mar/12	1,5110	1,5101	sáb.	dom.	1,5074	1,5065	1,5056	1,5047	1,5038	sáb.	dom.	1,5011	1,5002	1,4993	1,4984	1,4975	sáb.	dom.	1,4948	1,4939	1,4930	1,4921	1,4912	sáb.	dom.	1,4885	1,4876	1,4867	1,4858	1,4849	sáb.
abr/12	dom.	1,4820	1,4810	1,4800	1,4790	feriado	sáb.	dom.	1,4750	1,4740	1,4730	1,4720	1,4710	sáb.	dom.	1,4680	1,4670	1,4660	1,4650	1,4640	feriado	dom.	1,4610	1,4600	1,4590	1,4580	1,4570	sáb.	dom.	1,4540	
mai/12	feriado	1,4532	1,4528	1,4524	sáb.	dom.	1,4512	1,4508	1,4504	1,4500	1,4496	sáb.	dom.	1,4484	1,4480	1,4476	1,4472	1,4468	sáb.	dom.	1,4456	1,4452	1,4448	1,4444	1,4440	sáb.	dom.	1,4428	1,4424	1,4420	1,4416
jun/12	1,4413	sáb.	dom.	1,4404	1,4401	1,4398	feriado	1,4392	sáb.	dom.	1,4383	1,4380	1,4377	1,4374	1,4371	sáb.	dom.	1,4362	1,4359	1,4356	1,4353	1,4350	sáb.	dom.	1,4341	1,4338	1,4335	1,4332	1,4329	sáb.	
jul/12	dom.	1,4320	1,4317	1,4314	1,4311	1,4308	sáb.	dom.	feriado	1,4296	1,4293	1,4290	1,4287	sáb.	dom.	1,4278	1,4275	1,4272	1,4269	1,4266	sáb.	dom.	1,4257	1,4254	1,4251	1,4248	1,4245	sáb.	dom.	1,4236	1,4233
ago/12	1,4230	1,4227	1,4224	sáb.	dom.	1,4215																									

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	-	-	-	-	-	-	-	-	-	-	0,6360	0,6306
2018	0,6248	0,6201	0,6148	0,6096	0,6044	0,5992	0,5938	0,5881	0,5834	0,5780	0,5731	0,5682
2019	0,5628	0,5579	0,5532	0,5480	0,5426	0,5379	0,5322	0,5272	0,5226	0,5178	0,5140	0,5103
2020	0,5065	0,5036	0,5002	0,4974	0,4950	0,4929	0,4910	0,4894	0,4878	0,4862	0,4847	0,4831
2021	0,4816	0,4803	0,4783	0,4762	0,4735	0,4704	0,4668	0,4625	0,4581	0,4532	0,4473	0,4396
2022	0,4323	0,4247	0,4154	0,4071	0,3968	0,3866	0,3763	0,3646	0,3539	0,3437	0,3335	0,3223
2023	0,3111	0,3019	0,2902	0,2810	0,2698	0,2591	0,2484	0,2370	0,2273	0,2173	0,1981	0,1892
2024	0,1795	0,1715	0,1632	0,1543	0,1460	0,1381	0,1290	0,1203	0,1119	0,1026	0,0947	0,0854
2025	0,0753	0,0654	0,0558	0,0452	0,0338	0,0228	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.