

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 31/08/2026, ANEXA AO COMUNICADO DICAR-56/26

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	4,3599	4,2281	4,0051	3,8451	3,6817	3,5007	3,2961	3,1436	2,9675	2,8296	2,7088	2,5832
FEVEREIRO	4,3499	4,2043	3,9906	3,8349	3,6692	3,4824	3,2853	3,1314	2,9560	2,8196	2,6988	2,5732
MARÇO	4,3399	4,1710	3,9761	3,8223	3,6555	3,4646	3,2715	3,1161	2,9418	2,8091	2,6888	2,5632
ABRIL	4,3299	4,1475	3,9631	3,8104	3,6407	3,4459	3,2597	3,1020	2,9310	2,7991	2,6788	2,5532
MAIO	4,3199	4,1273	3,9482	3,7970	3,6266	3,4262	3,2474	3,0870	2,9182	2,7888	2,6688	2,5432
JUNHO	4,3099	4,1106	3,9343	3,7843	3,6133	3,4076	3,2351	3,0711	2,9064	2,7788	2,6588	2,5332
JULHO	4,2999	4,0940	3,9212	3,7693	3,5979	3,3868	3,2222	3,0560	2,8947	2,7688	2,6481	2,5232
AGOSTO	4,2899	4,0783	3,9071	3,7533	3,5835	3,3691	3,2093	3,0394	2,8821	2,7588	2,6379	2,5132
SETEMBRO	4,2799	4,0634	3,8949	3,7401	3,5697	3,3523	3,1968	3,0244	2,8715	2,7488	2,6269	2,5032
OUTUBRO	4,2699	4,0496	3,8820	3,7248	3,5532	3,3359	3,1847	3,0103	2,8606	2,7388	2,6151	2,4932
NOVEMBRO	4,2599	4,0357	3,8698	3,7109	3,5378	3,3225	3,1722	2,9965	2,8504	2,7288	2,6049	2,4832
DEZEMBRO	4,2499	4,0197	3,8578	3,6970	3,5204	3,3088	3,1574	2,9818	2,8404	2,7188	2,5937	2,4732

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																						2,4632	2,4619	2,4606	feriado	sáb.	dom.	2,4554	2,4541	2,4528	feriado		
jan/10	feriado	sáb.	dom.	2,4463	2,4450	2,4437	2,4424	2,4411	sáb.	dom.	2,4381	2,4371	2,4361	2,4351	2,4341	sáb.	dom.	2,4311	2,4301	2,4291	2,4281	2,4271	sáb.	dom.	2,4241	2,4231	2,4221	2,4211	2,4201	sáb.	dom.		
fev/10	2,4171	2,4161	2,4151	2,4141	2,4131	sáb.	dom.	2,4101	2,4091	2,4081	2,4071	2,4061	sáb.	dom.	feriado	feriado	2,4011	2,4001	2,3991	sáb.	dom.	2,3961	2,3951	2,3941	2,3931	2,3921	sáb.	dom.					
mar/10	2,3891	2,3881	2,3871	2,3861	2,3851	sáb.	dom.	2,3821	2,3811	2,3801	2,3791	2,3781	sáb.	dom.	2,3751	2,3741	2,3731	2,3721	2,3711	sáb.	dom.	2,3681	2,3671	2,3661	2,3651	2,3641	sáb.	dom.	2,3611	2,3601	2,3591		
abr/10	2,3581	feriado	sáb.	dom.	2,3541	2,3531	2,3521	2,3511	2,3501	sáb.	dom.	2,3471	2,3461	2,3451	2,3441	2,3431	sáb.	dom.	2,3401	2,3391	feriado	2,3371	2,3361	sáb.	dom.	2,3331	2,3321	2,3311	2,3301	2,3291			
mai/10	feriado	dom.	2,3261	2,3251	2,3241	2,3231	2,3221	sáb.	dom.	2,3191	2,3181	2,3171	2,3161	2,3151	sáb.	dom.	2,3121	2,3111	2,3101	2,3091	2,3081	sáb.	dom.	2,3051	2,3041	2,3031	2,3021	2,3011	sáb.	dom.	2,2981		
jun/10	2,2971	2,2961	feriado	2,2941	sáb.	dom.	2,2911	2,2901	2,2891	2,2881	2,2871	sáb.	dom.	2,2841	2,2831	2,2821	2,2811	2,2801	sáb.	dom.	2,2771	2,2761	2,2751	2,2741	2,2731	sáb.	dom.	2,2701	2,2691	2,2681			
jul/10	2,2671	2,2661	sáb.	dom.	2,2631	2,2621	2,2611	2,2601	feriado	sáb.	dom.	2,2561	2,2551	2,2541	2,2531	2,2521	sáb.	dom.	2,2491	2,2481	2,2471	2,2461	2,2451	sáb.	dom.	2,2421	2,2411	2,2401	2,2391	2,2381	sáb.		
ago/10	dom.	2,2351	2,2341	2,2331	2,2321	2,2311	sáb.	dom.	2,2281	2,2271	2,2261	2,2251	2,2241	sáb.	dom.	2,2211	2,2201	2,2191	2,2181	2,2171	sáb.	dom.	2,2141	2,2131	2,2121	2,2111	2,2101	sáb.	dom.	2,2071	2,2061		
set/10	2,2051	2,2041	2,2031	sáb.	dom.	2,2001	feriado	2,1981	2,1971	2,1961	sáb.	dom.	2,1931	2,1921	2,1911	2,1901	2,1891	sáb.	dom.	2,1861	2,1851	2,1841	2,1831	2,1821	sáb.	dom.	2,1791	2,1781	2,1771	2,1761			
out/10	2,1751	sáb.	dom.	2,1721	2,1711	2,1701	2,1691	2,1681	sáb.	dom.	2,1651	feriado	2,1631	2,1621	2,1611	sáb.	dom.	2,1581	2,1571	2,1561	2,1551	2,1541	sáb.	dom.	2,1511	2,1501	2,1491	2,1481	2,1471	sáb.	dom.		
nov/10	2,1441	feriado	2,1421	2,1411	2,1401	sáb.	dom.	2,1371	2,1361	2,1351	2,1341	2,1331	sáb.	dom.	feriado	2,1291	2,1281	2,1271	2,1261	sáb.	dom.	2,1231	2,1221	2,1211	2,1201	2,1191	sáb.	dom.	2,1161	2,1151			
dez/10	2,1141	2,1131	2,1121	sáb.	dom.	2,1091	2,1081	2,1071	2,1061	2,1051	sáb.	dom.	2,1021	2,1011	2,1001	2,0991	2,0981	sáb.	dom.	2,0951	2,0941	2,0931	2,0921	2,0911	feriado	dom.	2,0881	2,0871	2,0861	2,0851	feriado		
jan/11	feriado	dom.	2,0811	2,0801	2,0791	2,0781	2,0771	sáb.	dom.	2,0741	2,0731	2,0721	2,0711	2,0701	sáb.	dom.	2,0671	2,0661	2,0651	2,0641	2,0631	sáb.	dom.	2,0601	2,0591	2,0581	2,0571	2,0561	sáb.	dom.	2,0531		
fev/11	2,0521	2,0511	2,0501	2,0491	sáb.	dom.	2,0461	2,0451	2,0441	2,0431	2,0421	sáb.	dom.	2,0391	2,0381	2,0371	2,0361	2,0351	sáb.	dom.	2,0321	2,0311	2,0301	2,0291	2,0281	sáb.	dom.	2,0251					
mar/11	2,0241	2,0231	2,0221	2,0211	sáb.	dom.	feriado	feriado	2,0161	2,0151	2,0141	sáb.	dom.	2,0111	2,0101	2,0091	2,0081	2,0071	sáb.	dom.	2,0041	2,0031	2,0021	2,0011	2,0001	sáb.	dom.	1,9971	1,9961	1,9951	1,9941		
abr/11	1,9931	sáb.	dom.	1,9901	1,9891	1,9881	1,9871	1,9861	sáb.	dom.	1,9831	1,9821	1,9811	1,9801	1,9791	sáb.	dom.	1,9761	1,9751	1,9741	feriado	feriado	sáb.	dom.	1,9691	1,9681	1,9671	1,9661	1,9651	sáb.			
mai/11	feriado	1,9619	1,9608	1,9597	1,9586	1,9575	sáb.	dom.	1,9542	1,9531	1,9520	1,9509	1,9498	sáb.	dom.	1,9465	1,9454	1,9443	1,9432	1,9421	sáb.	dom.	1,9388	1,9377	1,9366	1,9355	1,9344	sáb.	dom.	1,9311	1,9300		
jun/11	1,9289	1,9278	1,9267	sáb.	dom.	1,9234	1,9223	1,9212	1,9201	1,9190	sáb.	dom.	1,9157	1,9146	1,9135	1,9124	1,9113	sáb.	dom.	1,9080	1,9069	1,9058	feriado	1,9036	sáb.	dom.	1,9003	1,8992	1,8981	1,8970			
jul/11	1,8959	sáb.	dom.	1,8926	1,8915	1,8904	1,8893	1,8882	feriado	dom.	1,8849	1,8838	1,8827	1,8816	1,8805	sáb.	dom.	1,8772	1,8761	1,8750	1,8739	1,8728	sáb.	dom.	1,8695	1,8684	1,8673	1,8662	1,8651	sáb.	dom.		
ago/11	1,8619	1,8609	1,8599	1,8589	1,8579	sáb.	dom.	1,8549	1,8539	1,8529	1,8519	1,8509	sáb.	dom.	1,8479	1,8469	1,8459	1,8449	1,8439	sáb.	dom.	1,8409	1,8399	1,8389	1,8379	1,8369	sáb.	dom.	1,8339	1,8329	1,8319		
set/11	1,8309	1,8299	sáb.	dom.	1,8269	1,8259	feriado	1,8239	1,8229	sáb.	dom.	1,8199	1,8189	1,8179	1,8169	1,8159	sáb.	dom.	1,8129	1,8119	1,8109	1,8099	1,8089	sáb.	dom.	1,8059	1,8049	1,8039	1,8029	1,8019			
out/11	sáb.	dom.	1,7989	1,7979	1,7969	1,7959	1,7949	sáb.	dom.	1,7919	1,7909	feriado	1,7889	1,7879	sáb.	dom.	1,7849	1,7839	1,7829	1,7819	1,7809	sáb.	dom.	1,7779	1,7769	1,7759	1,7749	1,7739	sáb.	dom.	1,7709		
nov/11	1,7699	feriado	1,7679	1,7669	sáb.	dom.	1,7639	1,7629	1,7619	1,7609	1,7599	sáb.	dom.	1,7569	feriado	1,7549	1,7539	1,7529	sáb.	dom.	1,7499	1,7489	1,7479	1,7469	1,7459	sáb.	dom.	1,7429	1,7419	1,7409			
dez/11	1,7399	1,7389	sáb.	dom.	1,7359	1,7349	1,7339	1,7329	1,7319	sáb.	dom.	1,7289	1,7279	1,7269	1,7259	1,7249	sáb.	dom.	1,7219	1,7209	1,7199	1,7189	1,7179	sáb.	feriado	1,7149	1,7139	1,7129	1,7119	feriado	sáb.		
jan/12	feriado	1,7079	1,7069	1,7059	1,7049	1,7039	sáb.	dom.	1,7009	1,6999	1,6989	1,6979	1,6969	sáb.	dom.	1,6939	1,6929	1,6919	1,6909	1,6899	sáb.	dom.	1,6869	1,6859	1,6849	1,6839	1,6829	sáb.	dom.	1,6799	1,6789		
fev/12	1,6779	1,6769	1,6759	sáb.	dom.	1,6729	1,6719	1,6709	1,6699	1,6689	sáb.	dom.	1,6659	1,6649	1,6639	1,6629	1,6619	sáb.	dom.	feriado	feriado	1,6569	1,6559	1,6549	sáb.	dom.	1,6519	1,6509	1,6499				
mar/12	1,6490	1,6481	sáb.	dom.	1,6454	1,6445	1,6436	1,6427	1,6418	sáb.	dom.	1,6391	1,6382	1,6373	1,6364	1,6355	sáb.	dom.	1,6328	1,6319	1,6310	1,6301	1,6292	sáb.	dom.	1,6265	1,6256	1,6247	1,6238	1,6229	sáb.		
abr/12	dom.	1,6200	1,6190	1,6180	1,6170	feriado	sáb.	dom.	1,6130	1,6120	1,6110	1,6100	1,6090	sáb.	dom.	1,6060	1,6050	1,6040	1,6030	1,6020	feriado	dom.	1,5990	1,5980	1,5970	1,5960	1,5950	sáb.	dom.	1,5920			
mai/12	feriado	1,5912	1,5908	1,5904	sáb.	dom.	1,5892	1,5888	1,5884	1,5880	1,5876	sáb.	dom.	1,5864	1,5860	1,5856	1,5852	1,5848	sáb.	dom.	1,5836	1,5832	1,5828	1,5824	1,5820	sáb.	dom.	1,5808	1,5804	1,5800	1,5796		
jun/12	1,5793	sáb.	dom.	1,5784	1,5781	1,5778	feriado	1,5772	sáb.	dom.	1,5763	1,5760	1,5757	1,5754	1,5751	sáb.	dom.	1,5742	1,5739	1,5736	1,5733	1,5730	sáb.	dom.	1,5721	1,5718	1,5715	1,5712	1,5709	sáb.			
jul/12	dom.	1,5700	1,5697	1,5694	1,5691	1,5688	sáb.	dom.	feriado	1,5676	1,5673	1,5670	1,5667	sáb.	dom.	1,5658	1,5655	1,5652	1,5649	1,5646	sáb.	dom.	1,5637	1,5634	1,5631	1,5628	1,5625	sáb.	dom.	1,5616	1,5613		
ago/12	1,5610	1,5607	1,5604	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	-	-	-	-	-	-	-	-	-	-	0,7740	0,7686
2018	0,7628	0,7581	0,7528	0,7476	0,7424	0,7372	0,7318	0,7261	0,7214	0,7160	0,7111	0,7062
2019	0,7008	0,6959	0,6912	0,6860	0,6806	0,6759	0,6702	0,6652	0,6606	0,6558	0,6520	0,6483
2020	0,6445	0,6416	0,6382	0,6354	0,6330	0,6309	0,6290	0,6274	0,6258	0,6242	0,6227	0,6211
2021	0,6196	0,6183	0,6163	0,6142	0,6115	0,6084	0,6048	0,6005	0,5961	0,5912	0,5853	0,5776
2022	0,5703	0,5627	0,5534	0,5451	0,5348	0,5246	0,5143	0,5026	0,4919	0,4817	0,4715	0,4603
2023	0,4491	0,4399	0,4282	0,4190	0,4078	0,3971	0,3864	0,3750	0,3653	0,3553	0,3361	0,3272
2024	0,3175	0,3095	0,3012	0,2923	0,2840	0,2761	0,2670	0,2583	0,2499	0,2406	0,2327	0,2234
2025	0,2133	0,2034	0,1938	0,1832	0,1718	0,1608	0,1480	0,1364	0,1242	0,1114	0,1009	0,0887
2026	0,0771	0,0671	0,0550	0,0441	0,0334	0,0222	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.