

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 30/09/2025, ANEXA AO COMUNICADO DICAR-62/25

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	4,2335	4,1017	3,8787	3,7187	3,5553	3,3743	3,1697	3,0172	2,8411	2,7032	2,5824	2,4568
FEVEREIRO	4,2235	4,0779	3,8642	3,7085	3,5428	3,3560	3,1589	3,0050	2,8296	2,6932	2,5724	2,4468
MARÇO	4,2135	4,0446	3,8497	3,6959	3,5291	3,3382	3,1451	2,9897	2,8154	2,6827	2,5624	2,4368
ABRIL	4,2035	4,0211	3,8367	3,6840	3,5143	3,3195	3,1333	2,9756	2,8046	2,6727	2,5524	2,4268
MAIO	4,1935	4,0009	3,8218	3,6706	3,5002	3,2998	3,1210	2,9606	2,7918	2,6624	2,5424	2,4168
JUNHO	4,1835	3,9842	3,8079	3,6579	3,4869	3,2812	3,1087	2,9447	2,7800	2,6524	2,5324	2,4068
JULHO	4,1735	3,9676	3,7948	3,6429	3,4715	3,2604	3,0958	2,9296	2,7683	2,6424	2,5217	2,3968
AGOSTO	4,1635	3,9519	3,7807	3,6269	3,4571	3,2427	3,0829	2,9130	2,7557	2,6324	2,5115	2,3868
SETEMBRO	4,1535	3,9370	3,7685	3,6137	3,4433	3,2259	3,0704	2,8980	2,7451	2,6224	2,5005	2,3768
OUTUBRO	4,1435	3,9232	3,7556	3,5984	3,4268	3,2095	3,0583	2,8839	2,7342	2,6124	2,4887	2,3668
NOVEMBRO	4,1335	3,9093	3,7434	3,5845	3,4114	3,1961	3,0458	2,8701	2,7240	2,6024	2,4785	2,3568
DEZEMBRO	4,1235	3,8933	3,7314	3,5706	3,3940	3,1824	3,0310	2,8554	2,7140	2,5924	2,4673	2,3468

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																							2,3368	2,3355	2,3342	feriado	sáb.	dom.	2,3290	2,3277	2,3264	feriado
jan/10	feriado	sáb.	dom.	2,3199	2,3186	2,3173	2,3160	2,3147	sáb.	dom.	2,3117	2,3107	2,3097	2,3087	2,3077	sáb.	dom.	2,3047	2,3037	2,3027	2,3017	2,3007	sáb.	dom.	2,2977	2,2967	2,2957	2,2947	2,2937	sáb.	dom.	
fev/10	2,2907	2,2897	2,2887	2,2877	2,2867	sáb.	dom.	2,2837	2,2827	2,2817	2,2807	2,2797	sáb.	dom.	feriado	feriado	2,2747	2,2737	2,2727	sáb.	dom.	2,2697	2,2687	2,2677	2,2667	2,2657	sáb.	dom.				
mar/10	2,2627	2,2617	2,2607	2,2597	2,2587	sáb.	dom.	2,2557	2,2547	2,2537	2,2527	2,2517	sáb.	dom.	2,2487	2,2477	2,2467	2,2457	2,2447	sáb.	dom.	2,2417	2,2407	2,2397	2,2387	2,2377	sáb.	dom.	2,2347	2,2337	2,2327	
abr/10	2,2317	feriado	sáb.	dom.	2,2277	2,2267	2,2257	2,2247	2,2237	sáb.	dom.	2,2207	2,2197	2,2187	2,2177	sáb.	dom.	2,2137	2,2127	feriado	2,2107	2,2097	sáb.	dom.	2,2067	2,2057	2,2047	2,2037	2,2027			
mai/10	feriado	dom.	2,1997	2,1987	2,1977	2,1967	2,1957	sáb.	dom.	2,1927	2,1917	2,1907	2,1897	2,1887	sáb.	dom.	2,1857	2,1847	2,1837	2,1827	2,1817	sáb.	dom.	2,1787	2,1777	2,1767	2,1757	2,1747	sáb.	dom.	2,1717	
jun/10	2,1707	2,1697	feriado	2,1677	sáb.	dom.	2,1647	2,1637	2,1627	2,1617	2,1607	sáb.	dom.	2,1577	2,1567	2,1557	2,1547	2,1537	sáb.	dom.	2,1507	2,1497	2,1487	2,1477	2,1467	sáb.	dom.	2,1437	2,1427	2,1417		
jul/10	2,1407	2,1397	sáb.	dom.	2,1367	2,1357	2,1347	2,1337	feriado	sáb.	dom.	2,1297	2,1287	2,1277	2,1267	sáb.	dom.	2,1227	2,1217	2,1207	2,1197	2,1187	sáb.	dom.	2,1157	2,1147	2,1137	2,1127	2,1117	sáb.		
ago/10	dom.	2,1087	2,1077	2,1067	2,1057	2,1047	sáb.	dom.	2,1017	2,1007	2,0997	2,0987	2,0977	sáb.	dom.	2,0947	2,0937	2,0927	2,0917	sáb.	dom.	2,0877	2,0867	2,0857	2,0847	2,0837	sáb.	dom.	2,0807	2,0797		
set/10	2,0787	2,0777	2,0767	sáb.	dom.	2,0737	feriado	2,0717	2,0707	2,0697	sáb.	dom.	2,0667	2,0657	2,0647	2,0637	2,0627	sáb.	dom.	2,0597	2,0587	2,0577	2,0567	2,0557	sáb.	dom.	2,0527	2,0517	2,0507	2,0497		
out/10	2,0487	sáb.	dom.	2,0457	2,0447	2,0437	2,0427	2,0417	sáb.	dom.	2,0387	feriado	2,0367	2,0357	2,0347	sáb.	dom.	2,0317	2,0307	2,0297	2,0287	2,0277	sáb.	dom.	2,0247	2,0237	2,0227	2,0217	2,0207	sáb.	dom.	
nov/10	2,0177	feriado	2,0157	2,0147	2,0137	sáb.	dom.	2,0107	2,0097	2,0087	2,0077	sáb.	dom.	feriado	2,0027	2,0017	2,0007	1,9997	sáb.	dom.	1,9967	1,9957	1,9947	1,9937	1,9927	sáb.	dom.	1,9897	1,9887			
dez/10	1,9877	1,9867	1,9857	sáb.	dom.	1,9827	1,9817	1,9807	1,9797	1,9787	sáb.	dom.	1,9757	1,9747	1,9737	sáb.	dom.	1,9707	1,9697	1,9687	1,9677	1,9667	1,9657	1,9647	feriado	dom.	1,9617	1,9607	1,9597	1,9587	feriado	
jan/11	feriado	dom.	1,9547	1,9537	1,9527	1,9517	1,9507	sáb.	dom.	1,9477	1,9467	1,9457	1,9447	1,9437	sáb.	dom.	1,9407	1,9397	1,9387	1,9377	1,9367	sáb.	dom.	1,9337	1,9327	1,9317	1,9307	1,9297	sáb.	dom.	1,9267	
fev/11	1,9257	1,9247	1,9237	sáb.	dom.	1,9207	1,9197	1,9187	1,9177	1,9167	1,9157	sáb.	dom.	1,9127	1,9117	1,9107	1,9097	1,9087	sáb.	dom.	1,9057	1,9047	1,9037	1,9027	1,9017	sáb.	dom.	1,8987				
mar/11	1,8977	1,8967	1,8957	1,8947	sáb.	dom.	feriado	feriado	1,8897	1,8887	1,8877	sáb.	dom.	1,8847	1,8837	1,8827	1,8817	1,8807	sáb.	dom.	1,8777	1,8767	1,8757	1,8747	1,8737	sáb.	dom.	1,8707	1,8697	1,8687	1,8677	
abr/11	1,8667	sáb.	dom.	1,8637	1,8627	1,8617	1,8607	1,8597	sáb.	dom.	1,8567	1,8557	1,8547	1,8537	sáb.	dom.	1,8507	1,8497	1,8487	1,8477	feriado	feriado	sáb.	dom.	1,8427	1,8417	1,8407	1,8397	1,8387	sáb.		
mai/11	feriado	1,8355	1,8344	1,8333	1,8322	1,8311	sáb.	dom.	1,8278	1,8267	1,8256	1,8245	1,8234	sáb.	dom.	1,8201	1,8190	1,8179	1,8168	sáb.	dom.	1,8124	1,8113	1,8102	1,8091	1,8080	sáb.	dom.	1,8047	1,8036		
jun/11	1,8025	1,8014	1,8003	sáb.	dom.	1,7970	1,7959	1,7948	1,7937	1,7926	sáb.	dom.	1,7893	1,7882	1,7871	1,7860	1,7849	sáb.	dom.	1,7816	1,7805	1,7794	feriado	1,7772	sáb.	dom.	1,7739	1,7728	1,7717	1,7706		
jul/11	1,7695	sáb.	dom.	1,7662	1,7651	1,7640	1,7629	1,7618	feriado	dom.	1,7585	1,7574	1,7563	1,7552	1,7541	sáb.	dom.	1,7508	1,7497	1,7486	1,7475	1,7464	sáb.	dom.	1,7431	1,7420	1,7409	1,7398	1,7387	sáb.	dom.	
ago/11	1,7355	1,7345	1,7335	1,7325	1,7315	sáb.	dom.	1,7285	1,7275	1,7265	1,7255	1,7245	sáb.	dom.	1,7215	1,7205	1,7195	1,7185	1,7175	sáb.	dom.	1,7145	1,7135	1,7125	1,7115	1,7105	sáb.	dom.	1,7075	1,7065	1,7055	
set/11	1,7045	1,7035	sáb.	dom.	1,7005	1,6995	feriado	1,6975	1,6965	sáb.	dom.	1,6935	1,6925	1,6915	1,6905	1,6895	sáb.	dom.	1,6865	1,6855	1,6845	1,6835	1,6825	sáb.	dom.	1,6795	1,6785	1,6775	1,6765	1,6755		
out/11	sáb.	dom.	1,6725	1,6715	1,6705	1,6695	1,6685	sáb.	dom.	1,6655	1,6645	feriado	1,6625	1,6615	sáb.	dom.	1,6585	1,6575	1,6565	1,6555	1,6545	sáb.	dom.	1,6515	1,6505	1,6495	1,6485	1,6475	sáb.	dom.	1,6445	
nov/11	1,6435	feriado	1,6415	1,6405	sáb.	dom.	1,6375	1,6365	1,6355	1,6345	1,6335	sáb.	dom.	1,6305	feriado	1,6285	1,6275	1,6265	sáb.	dom.	1,6235	1,6225	1,6215	1,6205	1,6195	sáb.	dom.	1,6165	1,6155	1,6145		
dez/11	1,6135	1,6125	sáb.	dom.	1,6095	1,6085	1,6075	1,6065	1,6055	sáb.	dom.	1,6025	1,6015	1,6005	1,5995	1,5985	sáb.	dom.	1,5955	1,5945	1,5935	1,5925	1,5915	sáb.	feriado	1,5885	1,5875	1,5865	1,5855	feriado	sáb.	
jan/12	feriado	1,5815	1,5805	1,5795	1,5785	1,5775	sáb.	dom.	1,5745	1,5735	1,5725	1,5715	1,5705	sáb.	dom.	1,5675	1,5665	1,5655	1,5645	sáb.	dom.	1,5615	1,5605	1,5595	1,5585	1,5575	1,5565	sáb.	dom.	1,5535	1,5525	
fev/12	1,5515	1,5505	1,5495	sáb.	dom.	1,5465	1,5455	1,5445	1,5435	1,5425	sáb.	dom.	1,5395	1,5385	1,5375	1,5365	1,5355	sáb.	dom.	feriado	feriado	1,5305	1,5295	1,5285	sáb.	dom.	1,5255	1,5245	1,5235			
mar/12	1,5226	1,5217	sáb.	dom.	1,5190	1,5181	1,5172	1,5163	1,5154	sáb.	dom.	1,5127	1,5118	1,5109	1,5100	1,5091	sáb.	dom.	1,5064	1,5055	1,5046	1,5037	1,5028	sáb.	dom.	1,5001	1,4992	1,4983	1,4974	1,4965	sáb.	
abr/12	dom.	1,4936	1,4926	1,4916	1,4906	feriado	sáb.	dom.	1,4866	1,4856	1,4846	1,4836	1,4826	sáb.	dom.	1,4796	1,4786	1,4776	1,4766	1,4756	feriado	dom.	1,4726	1,4716	1,4706	1,4696	1,4686	sáb.	dom.	1,4656		
mai/12	feriado	1,4648	1,4644	1,4640	sáb.	dom.	1,4628	1,4624	1,4620	1,4616	1,4612	sáb.	dom.	1,4600	1,4596	1,4592	1,4588	1,4584	sáb.	dom.	1,4572	1,4568	1,4564	1,4560	1,4556	sáb.	dom.	1,4544	1,4540	1,4536	1,4532	
jun/12	1,4529	sáb.	dom.	1,4520	1,4517	1,4514	feriado	1,4508	sáb.	dom.	1,4499	1,4496	1,4493	1,4490	1,4487	sáb.	dom.	1,4478	1,4475	1,4472	1,4469	1,4466	sáb.	dom.	1,4457	1,4454	1,4451	1,4448	1,4445	sáb.		
jul/12	dom.	1,4436	1,4433	1,4430	1,4427	1,4424	sáb.	dom.	feriado	1,4412	1,4409	1,4406	1,4403	sáb.	dom.	1,4394	1,4391	1,4388	1,4385	1,4382	sáb.	dom.	1,4373	1,4370	1,4367	1,4364	1,4361	sáb.	dom.	1,4352	1,4349	
ago/12	1,4346	1,4343	1,4340	sáb.	dom.	1,4331	1,4328	1,4325	1,4322	1,4319	sáb.	dom.	1,4310	1,4307	1,4304	1,4301	1,4298	sáb.	dom.	1,4289	1,4286	1,4283	1,4280	1,4277	sáb.	dom.	1,4268	1,4265	1,4262	1,4259	1,4256	
set/12	sáb.	dom.	1,4247	1,4244	1,4241	1,4238	feriado	sáb.	dom.																							

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	-	-	-	-	-	-	-	-	-	-	0,6476	0,6422
2018	0,6364	0,6317	0,6264	0,6212	0,6160	0,6108	0,6054	0,5997	0,5950	0,5896	0,5847	0,5798
2019	0,5744	0,5695	0,5648	0,5596	0,5542	0,5495	0,5438	0,5388	0,5342	0,5294	0,5256	0,5219
2020	0,5181	0,5152	0,5118	0,5090	0,5066	0,5045	0,5026	0,5010	0,4994	0,4978	0,4963	0,4947
2021	0,4932	0,4919	0,4899	0,4878	0,4851	0,4820	0,4784	0,4741	0,4697	0,4648	0,4589	0,4512
2022	0,4439	0,4363	0,4270	0,4187	0,4084	0,3982	0,3879	0,3762	0,3655	0,3553	0,3451	0,3339
2023	0,3227	0,3135	0,3018	0,2926	0,2814	0,2707	0,2600	0,2486	0,2389	0,2289	0,2097	0,2008
2024	0,1911	0,1831	0,1748	0,1659	0,1576	0,1497	0,1406	0,1319	0,1235	0,1142	0,1063	0,0970
2025	0,0869	0,0770	0,0674	0,0568	0,0454	0,0344	0,0216	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.