

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 30/09/2026, ANEXA AO COMUNICADO DICAR-63/26

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	4,3708	4,2390	4,0160	3,8560	3,6926	3,5116	3,3070	3,1545	2,9784	2,8405	2,7197	2,5941
FEVEREIRO	4,3608	4,2152	4,0015	3,8458	3,6801	3,4933	3,2962	3,1423	2,9669	2,8305	2,7097	2,5841
MARÇO	4,3508	4,1819	3,9870	3,8332	3,6664	3,4755	3,2824	3,1270	2,9527	2,8200	2,6997	2,5741
ABRIL	4,3408	4,1584	3,9740	3,8213	3,6516	3,4568	3,2706	3,1129	2,9419	2,8100	2,6897	2,5641
MAIO	4,3308	4,1382	3,9591	3,8079	3,6375	3,4371	3,2583	3,0979	2,9291	2,7997	2,6797	2,5541
JUNHO	4,3208	4,1215	3,9452	3,7952	3,6242	3,4185	3,2460	3,0820	2,9173	2,7897	2,6697	2,5441
JULHO	4,3108	4,1049	3,9321	3,7802	3,6088	3,3977	3,2331	3,0668	2,9056	2,7797	2,6590	2,5341
AGOSTO	4,3008	4,0892	3,9180	3,7642	3,5944	3,3800	3,2202	3,0503	2,8930	2,7697	2,6488	2,5241
SETEMBRO	4,2908	4,0743	3,9058	3,7510	3,5806	3,3632	3,2077	3,0353	2,8824	2,7597	2,6378	2,5141
OUTUBRO	4,2808	4,0605	3,8929	3,7357	3,5641	3,3468	3,1956	3,0212	2,8715	2,7497	2,6260	2,5041
NOVEMBRO	4,2708	4,0466	3,8807	3,7218	3,5487	3,3334	3,1831	3,0074	2,8613	2,7397	2,6158	2,4941
DEZEMBRO	4,2608	4,0306	3,8687	3,7079	3,5313	3,3197	3,1683	2,9927	2,8513	2,7297	2,6046	2,4841

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																						2,4741	2,4728	2,4715	feriado	sáb.	dom.	2,4663	2,4650	2,4637	feriado
jan/10	feriado	sáb.	dom.	2,4572	2,4559	2,4546	2,4533	2,4520	sáb.	dom.	2,4490	2,4480	2,4470	2,4460	2,4450	sáb.	dom.	2,4420	2,4410	2,4400	2,4390	2,4380	sáb.	dom.	2,4350	2,4340	2,4330	2,4320	2,4310	sáb.	dom.
fev/10	2,4280	2,4270	2,4260	2,4250	2,4240	sáb.	dom.	2,4210	2,4200	2,4190	2,4180	2,4170	sáb.	dom.	feriado	feriado	2,4120	2,4110	2,4100	sáb.	dom.	2,4070	2,4060	2,4050	2,4040	2,4030	sáb.	dom.			
mar/10	2,4000	2,3990	2,3980	2,3970	2,3960	sáb.	dom.	2,3930	2,3920	2,3910	2,3900	2,3890	sáb.	dom.	2,3860	2,3850	2,3840	2,3830	2,3820	sáb.	dom.	2,3790	2,3780	2,3770	2,3760	2,3750	sáb.	dom.	2,3720	2,3710	2,3700
abr/10	2,3690	feriado	sáb.	dom.	2,3650	2,3640	2,3630	2,3620	2,3610	sáb.	dom.	2,3580	2,3570	2,3560	2,3550	2,3540	sáb.	dom.	2,3510	2,3500	feriado	2,3480	2,3470	sáb.	dom.	2,3440	2,3430	2,3420	2,3410	2,3400	
mai/10	feriado	dom.	2,3370	2,3360	2,3350	2,3340	2,3330	sáb.	dom.	2,3300	2,3290	2,3280	2,3270	2,3260	sáb.	dom.	2,3230	2,3220	2,3210	2,3200	2,3190	sáb.	dom.	2,3160	2,3150	2,3140	2,3130	2,3120	sáb.	dom.	2,3090
jun/10	2,3080	2,3070	feriado	2,3050	sáb.	dom.	2,3020	2,3010	2,3000	2,2990	2,2980	sáb.	dom.	2,2950	2,2940	2,2930	2,2920	2,2910	sáb.	dom.	2,2880	2,2870	2,2860	2,2850	2,2840	sáb.	dom.	2,2810	2,2800	2,2790	
jul/10	2,2780	2,2770	sáb.	dom.	2,2740	2,2730	2,2720	2,2710	feriado	sáb.	dom.	2,2670	2,2660	2,2650	2,2640	2,2630	sáb.	dom.	2,2600	2,2590	2,2580	2,2570	2,2560	sáb.	dom.	2,2530	2,2520	2,2510	2,2500	2,2490	sáb.
ago/10	dom.	2,2460	2,2450	2,2440	2,2430	2,2420	sáb.	dom.	2,2390	2,2380	2,2370	2,2360	2,2350	sáb.	dom.	2,2320	2,2310	2,2300	2,2290	2,2280	sáb.	dom.	2,2250	2,2240	2,2230	2,2220	2,2210	sáb.	dom.	2,2180	2,2170
set/10	2,2160	2,2150	2,2140	sáb.	dom.	2,2110	feriado	2,2090	2,2080	2,2070	sáb.	dom.	2,2040	2,2030	2,2020	2,2010	2,2000	sáb.	dom.	2,1970	2,1960	2,1950	2,1940	2,1930	sáb.	dom.	2,1900	2,1890	2,1880	2,1870	
out/10	2,1860	sáb.	dom.	2,1830	2,1820	2,1810	2,1800	2,1790	sáb.	dom.	2,1760	feriado	2,1740	2,1730	2,1720	sáb.	dom.	2,1690	2,1680	2,1670	2,1660	2,1650	sáb.	dom.	2,1620	2,1610	2,1600	2,1590	2,1580	sáb.	dom.
nov/10	2,1550	feriado	2,1530	2,1520	2,1510	sáb.	dom.	2,1480	2,1470	2,1460	2,1450	2,1440	sáb.	dom.	feriado	2,1400	2,1390	2,1380	2,1370	sáb.	dom.	2,1340	2,1330	2,1320	2,1310	2,1300	sáb.	dom.	2,1270	2,1260	
dez/10	2,1250	2,1240	2,1230	sáb.	dom.	2,1200	2,1190	2,1180	2,1170	2,1160	sáb.	dom.	2,1130	2,1120	2,1110	2,1100	2,1090	sáb.	dom.	2,1060	2,1050	2,1040	2,1030	2,1020	feriado	dom.	2,0990	2,0980	2,0970	2,0960	feriado
jan/11	feriado	dom.	2,0920	2,0910	2,0900	2,0890	2,0880	sáb.	dom.	2,0850	2,0840	2,0830	2,0820	2,0810	sáb.	dom.	2,0780	2,0770	2,0760	2,0750	2,0740	sáb.	dom.	2,0710	2,0700	2,0690	2,0680	2,0670	sáb.	dom.	2,0640
fev/11	2,0630	2,0620	2,0610	2,0600	sáb.	dom.	2,0570	2,0560	2,0550	2,0540	2,0530	sáb.	dom.	2,0500	2,0490	2,0480	2,0470	2,0460	sáb.	dom.	2,0430	2,0420	2,0410	2,0400	2,0390	sáb.	dom.	2,0360			
mar/11	2,0350	2,0340	2,0330	2,0320	sáb.	dom.	feriado	feriado	2,0270	2,0260	2,0250	sáb.	dom.	2,0220	2,0210	2,0200	2,0190	2,0180	sáb.	dom.	2,0150	2,0140	2,0130	2,0120	2,0110	sáb.	dom.	2,0080	2,0070	2,0060	2,0050
abr/11	2,0040	sáb.	dom.	2,0010	2,0000	1,9990	1,9980	1,9970	sáb.	dom.	1,9940	1,9930	1,9920	1,9910	1,9900	sáb.	dom.	1,9870	1,9860	feriado	feriado	sáb.	dom.	1,9800	1,9790	1,9780	sáb.	dom.	1,9760	sáb.	
mai/11	feriado	1,9728	1,9717	1,9706	1,9695	1,9684	sáb.	dom.	1,9651	1,9640	1,9629	1,9618	1,9607	sáb.	dom.	1,9574	1,9563	1,9552	1,9541	1,9530	sáb.	dom.	1,9497	1,9486	1,9475	1,9464	1,9453	sáb.	dom.	1,9420	1,9409
jun/11	1,9398	1,9387	1,9376	sáb.	dom.	1,9343	1,9332	1,9321	1,9310	1,9299	sáb.	dom.	1,9266	1,9255	1,9244	1,9233	1,9222	sáb.	dom.	1,9189	1,9178	1,9167	feriado	1,9145	sáb.	dom.	1,9112	1,9101	1,9090	1,9079	
jul/11	1,9068	sáb.	dom.	1,9035	1,9024	1,9013	1,9002	1,8991	feriado	dom.	1,8958	1,8947	1,8936	1,8925	1,8914	sáb.	dom.	1,8881	1,8870	1,8859	1,8848	1,8837	sáb.	dom.	1,8804	1,8793	1,8782	1,8771	1,8760	sáb.	dom.
ago/11	1,8728	1,8718	1,8708	1,8698	1,8688	sáb.	dom.	1,8658	1,8648	1,8638	1,8628	1,8618	sáb.	dom.	1,8588	1,8578	1,8568	1,8558	1,8548	sáb.	dom.	1,8518	1,8508	1,8498	1,8488	1,8478	sáb.	dom.	1,8448	1,8438	1,8428
set/11	1,8418	1,8408	sáb.	dom.	1,8378	1,8368	feriado	1,8348	1,8338	sáb.	dom.	1,8308	1,8298	1,8288	1,8278	1,8268	sáb.	dom.	1,8238	1,8228	1,8218	1,8208	1,8198	sáb.	dom.	1,8168	1,8158	1,8148	1,8138	1,8128	
out/11	sáb.	dom.	1,8098	1,8088	1,8078	1,8068	1,8058	sáb.	dom.	1,8028	1,8018	feriado	1,7998	1,7988	sáb.	dom.	1,7958	1,7948	1,7938	1,7928	1,7918	sáb.	dom.	1,7888	1,7878	1,7868	1,7858	1,7848	sáb.	dom.	1,7818
nov/11	1,7808	feriado	1,7788	1,7778	sáb.	dom.	1,7748	1,7738	1,7728	1,7718	1,7708	sáb.	dom.	1,7678	feriado	1,7658	1,7648	1,7638	sáb.	dom.	1,7608	1,7598	1,7588	1,7578	1,7568	sáb.	dom.	1,7538	1,7528	1,7518	
dez/11	1,7508	1,7498	sáb.	dom.	1,7468	1,7458	1,7448	1,7438	1,7428	sáb.	dom.	1,7398	1,7388	1,7378	1,7368	1,7358	sáb.	dom.	1,7328	1,7318	1,7308	1,7298	1,7288	sáb.	feriado	1,7258	1,7248	1,7238	1,7228	feriado	sáb.
jan/12	feriado	1,7188	1,7178	1,7168	1,7158	1,7148	sáb.	dom.	1,7118	1,7108	1,7098	1,7088	1,7078	sáb.	dom.	1,7048	1,7038	1,7028	1,7018	1,7008	sáb.	dom.	1,6978	1,6968	1,6958	1,6948	1,6938	sáb.	dom.	1,6908	1,6898
fev/12	1,6888	1,6878	1,6868	sáb.	dom.	1,6838	1,6828	1,6818	1,6808	1,6798	sáb.	dom.	1,6768	1,6758	1,6748	1,6738	1,6728	sáb.	dom.	feriado	feriado	1,6678	1,6668	1,6658	sáb.	dom.	1,6628	1,6618	1,6608		
mar/12	1,6599	1,6590	sáb.	dom.	1,6563	1,6554	1,6545	1,6536	1,6527	sáb.	dom.	1,6500	1,6491	1,6482	1,6473	1,6464	sáb.	dom.	1,6437	1,6428	1,6419	1,6410	1,6401	sáb.	dom.	1,6374	1,6365	1,6356	1,6347	1,6338	sáb.
abr/12	dom.	1,6309	1,6299	1,6289	1,6279	feriado	sáb.	dom.	1,6239	1,6229	1,6219	1,6209	1,6199	sáb.	dom.	1,6169	1,6159	1,6149	1,6139	1,6129	feriado	dom.	1,6099	1,6089	1,6079	1,6069	1,6059	sáb.	dom.	1,6029	
mai/12	feriado	1,6021	1,6017	1,6013	sáb.	dom.	1,6001	1,5997	1,5993	1,5989	1,5985	sáb.	dom.	1,5973	1,5969	1,5965	1,5961	1,5957	sáb.	dom.	1,5945	1,5941	1,5937	1,5933	1,5929	sáb.	dom.	1,5917	1,5913	1,5909	1,5905
jun/12	1,5902	sáb.	dom.	1,5893	1,5890	1,5887	feriado	1,5881	sáb.	dom.	1,5872	1,5869	1,5866	1,5863	1,5860	sáb.	dom.	1,5851	1,5848	1,5845	1,5842	1,5839	sáb.	dom.	1,5830	1,5827	1,5824	1,5821	1,5818	sáb.	
jul/12	dom.	1,5809	1,5806	1,5803	1,5800	1,5797	sáb.	dom.	feriado	1,5785	1,5782	1,5779	1,5776	sáb.	dom.	1,5767	1,5764	1,5761	1,5758	1,5755	sáb.	dom.	1,5746	1,5743	1,5740	1,5737	1,5734	sáb.	dom.	1,5725	1,5722
ago/12	1,5719	1,5716																													

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	-	-	-	-	-	-	-	-	-	-	0,7849	0,7795
2018	0,7737	0,7690	0,7637	0,7585	0,7533	0,7481	0,7427	0,7370	0,7323	0,7269	0,7220	0,7171
2019	0,7117	0,7068	0,7021	0,6969	0,6915	0,6868	0,6811	0,6761	0,6715	0,6667	0,6629	0,6592
2020	0,6554	0,6525	0,6491	0,6463	0,6439	0,6418	0,6399	0,6383	0,6367	0,6351	0,6336	0,6320
2021	0,6305	0,6292	0,6272	0,6251	0,6224	0,6193	0,6157	0,6114	0,6070	0,6021	0,5962	0,5885
2022	0,5812	0,5736	0,5643	0,5560	0,5457	0,5355	0,5252	0,5135	0,5028	0,4926	0,4824	0,4712
2023	0,4600	0,4508	0,4391	0,4299	0,4187	0,4080	0,3973	0,3859	0,3762	0,3662	0,3470	0,3381
2024	0,3284	0,3204	0,3121	0,3032	0,2949	0,2870	0,2779	0,2692	0,2608	0,2515	0,2436	0,2343
2025	0,2242	0,2143	0,2047	0,1941	0,1827	0,1717	0,1589	0,1473	0,1351	0,1223	0,1118	0,0996
2026	0,0880	0,0780	0,0659	0,0550	0,0443	0,0331	0,0209	0,0100	-	-	-	-

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.