

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 31/10/2024, ANEXA AO COMUNICADO DICAR-69/24

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	4,1200	3,9882	3,7652	3,6052	3,4418	3,2608	3,0562	2,9037	2,7276	2,5897	2,4689	2,3433
FEVEREIRO	4,1100	3,9644	3,7507	3,5950	3,4293	3,2425	3,0454	2,8915	2,7161	2,5797	2,4589	2,3333
MARÇO	4,1000	3,9311	3,7362	3,5824	3,4156	3,2247	3,0316	2,8762	2,7019	2,5692	2,4489	2,3233
ABRIL	4,0900	3,9076	3,7232	3,5705	3,4008	3,2060	3,0198	2,8621	2,6911	2,5592	2,4389	2,3133
MAIO	4,0800	3,8874	3,7083	3,5571	3,3867	3,1863	3,0075	2,8471	2,6783	2,5489	2,4289	2,3033
JUNHO	4,0700	3,8707	3,6944	3,5444	3,3734	3,1677	2,9952	2,8312	2,6665	2,5389	2,4189	2,2933
JULHO	4,0600	3,8541	3,6813	3,5294	3,3580	3,1469	2,9823	2,8161	2,6548	2,5289	2,4082	2,2833
AGOSTO	4,0500	3,8384	3,6672	3,5134	3,3436	3,1292	2,9694	2,7995	2,6422	2,5189	2,3980	2,2733
SETEMBRO	4,0400	3,8235	3,6550	3,5002	3,3298	3,1124	2,9569	2,7845	2,6316	2,5089	2,3870	2,2633
OUTUBRO	4,0300	3,8097	3,6421	3,4849	3,3133	3,0960	2,9448	2,7704	2,6207	2,4989	2,3752	2,2533
NOVEMBRO	4,0200	3,7958	3,6299	3,4710	3,2979	3,0826	2,9323	2,7566	2,6105	2,4889	2,3650	2,2433
DEZEMBRO	4,0100	3,7798	3,6179	3,4571	3,2805	3,0689	2,9175	2,7419	2,6005	2,4789	2,3538	2,2333

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																						2,2233	2,2220	2,2207	feriado	sáb.	dom.	2,2155	2,2142	2,2129	feriado	
jan/10	feriado	sáb.	dom.	2,2064	2,2051	2,2038	2,2025	2,2012	sáb.	dom.	2,1982	2,1972	2,1962	2,1952	2,1942	sáb.	dom.	2,1912	2,1902	2,1892	2,1882	2,1872	sáb.	dom.	2,1842	2,1832	2,1822	2,1812	2,1802	sáb.	dom.	
fev/10	2,1772	2,1762	2,1752	2,1742	2,1732	sáb.	dom.	2,1702	2,1692	2,1682	2,1672	2,1662	sáb.	dom.	feriado	feriado	2,1612	2,1602	2,1592	sáb.	dom.	2,1562	2,1552	2,1542	2,1532	2,1522	sáb.	dom.				
mar/10	2,1492	2,1482	2,1472	2,1462	2,1452	sáb.	dom.	2,1422	2,1412	2,1402	2,1392	2,1382	sáb.	dom.	2,1352	2,1342	2,1332	2,1322	2,1312	sáb.	dom.	2,1282	2,1272	2,1262	2,1252	2,1242	sáb.	dom.	2,1212	2,1202	2,1192	
abr/10	2,1182	feriado	sáb.	dom.	2,1142	2,1132	2,1122	2,1112	2,1102	sáb.	dom.	2,1072	2,1062	2,1052	2,1042	sáb.	dom.	2,1002	2,0992	feriado	2,0972	2,0962	sáb.	dom.	2,0932	2,0922	2,0912	2,0902	2,0892			
mai/10	feriado	dom.	2,0862	2,0852	2,0842	2,0832	2,0822	sáb.	dom.	2,0792	2,0782	2,0772	2,0762	2,0752	sáb.	dom.	2,0722	2,0712	2,0702	2,0692	2,0682	sáb.	dom.	2,0652	2,0642	2,0632	2,0622	2,0612	sáb.	dom.	2,0582	
jun/10	2,0572	2,0562	feriado	2,0542	sáb.	dom.	2,0512	2,0502	2,0492	2,0482	2,0472	sáb.	dom.	2,0442	2,0432	2,0422	2,0412	2,0402	sáb.	dom.	2,0372	2,0362	2,0352	2,0342	2,0332	sáb.	dom.	2,0302	2,0292	2,0282		
jul/10	2,0272	2,0262	sáb.	dom.	2,0232	2,0222	2,0212	2,0202	feriado	sáb.	dom.	2,0162	2,0152	2,0142	2,0132	2,0122	sáb.	dom.	2,0092	2,0082	2,0072	2,0062	2,0052	sáb.	dom.	2,0022	2,0012	2,0002	1,9992	1,9982	sáb.	
ago/10	dom.	1,9952	1,9942	1,9932	1,9922	1,9912	sáb.	dom.	1,9882	1,9872	1,9862	1,9852	1,9842	sáb.	dom.	1,9812	1,9802	1,9792	1,9782	1,9772	sáb.	dom.	1,9742	1,9732	1,9722	1,9712	1,9702	sáb.	dom.	1,9672	1,9662	
set/10	1,9652	1,9642	1,9632	sáb.	dom.	1,9602	feriado	1,9582	1,9572	1,9562	sáb.	dom.	1,9532	1,9522	1,9512	1,9502	1,9492	sáb.	dom.	1,9462	1,9452	1,9442	1,9432	1,9422	sáb.	dom.	1,9392	1,9382	1,9372	1,9362		
out/10	1,9352	sáb.	dom.	1,9322	1,9312	1,9302	1,9292	1,9282	sáb.	dom.	1,9252	feriado	1,9232	1,9222	1,9212	sáb.	dom.	1,9182	1,9172	1,9162	1,9152	1,9142	sáb.	dom.	1,9112	1,9102	1,9092	1,9082	1,9072	sáb.	dom.	
nov/10	1,9042	feriado	1,9022	1,9012	1,9002	sáb.	dom.	1,8972	1,8962	1,8952	1,8942	1,8932	sáb.	dom.	feriado	1,8892	1,8882	1,8872	1,8862	sáb.	dom.	1,8832	1,8822	1,8812	1,8802	1,8792	sáb.	dom.	1,8762	1,8752		
dez/10	1,8742	1,8732	1,8722	sáb.	dom.	1,8692	1,8682	1,8672	1,8662	1,8652	sáb.	dom.	1,8622	1,8612	1,8602	1,8592	1,8582	sáb.	dom.	1,8552	1,8542	1,8532	1,8522	1,8512	feriado	dom.	1,8482	1,8472	1,8462	1,8452	feriado	
jan/11	feriado	dom.	1,8412	1,8402	1,8392	1,8382	1,8372	sáb.	dom.	1,8342	1,8332	1,8322	1,8312	1,8302	sáb.	dom.	1,8272	1,8262	1,8252	1,8242	1,8232	sáb.	dom.	1,8202	1,8192	1,8182	1,8172	1,8162	sáb.	dom.	1,8132	
fev/11	1,8122	1,8112	1,8102	1,8092	sáb.	dom.	1,8062	1,8052	1,8042	1,8032	1,8022	sáb.	dom.	1,7992	1,7982	1,7972	1,7962	1,7952	sáb.	dom.	1,7922	1,7912	1,7902	1,7892	1,7882	sáb.	dom.	1,7852				
mar/11	1,7842	1,7832	1,7822	1,7812	sáb.	dom.	feriado	feriado	1,7762	1,7752	1,7742	sáb.	dom.	1,7712	1,7702	1,7692	1,7682	1,7672	sáb.	dom.	1,7642	1,7632	1,7622	1,7612	1,7602	sáb.	dom.	1,7572	1,7562	1,7552	1,7542	
abr/11	1,7532	sáb.	dom.	1,7502	1,7492	1,7482	1,7472	1,7462	sáb.	dom.	1,7432	1,7422	1,7412	1,7402	1,7392	sáb.	dom.	1,7362	1,7352	1,7342	feriado	feriado	sáb.	dom.	1,7292	1,7282	1,7272	1,7262	1,7252	sáb.		
mai/11	feriado	1,7220	1,7209	1,7198	1,7187	1,7176	sáb.	dom.	1,7143	1,7132	1,7121	1,7110	1,7099	sáb.	dom.	1,7066	1,7055	1,7044	1,7033	1,7022	sáb.	dom.	1,6989	1,6978	1,6967	1,6956	1,6945	sáb.	dom.	1,6912	1,6901	
jun/11	1,6890	1,6879	1,6868	sáb.	dom.	1,6835	1,6824	1,6813	1,6802	1,6791	sáb.	dom.	1,6758	1,6747	1,6736	1,6725	1,6714	sáb.	dom.	1,6681	1,6670	1,6659	feriado	1,6637	sáb.	dom.	1,6604	1,6593	1,6582	1,6571		
jul/11	1,6560	sáb.	dom.	1,6527	1,6516	1,6505	1,6494	1,6483	feriado	dom.	1,6450	1,6439	1,6428	1,6417	1,6406	sáb.	dom.	1,6373	1,6362	1,6351	1,6340	1,6329	sáb.	dom.	1,6296	1,6285	1,6274	1,6263	1,6252	sáb.	dom.	
ago/11	1,6220	1,6210	1,6200	1,6190	1,6180	sáb.	dom.	1,6150	1,6140	1,6130	1,6120	1,6110	sáb.	dom.	1,6080	1,6070	1,6060	1,6050	1,6040	sáb.	dom.	1,6010	1,6000	1,5990	1,5980	1,5970	sáb.	dom.	1,5940	1,5930	1,5920	
set/11	1,5910	1,5900	sáb.	dom.	1,5870	1,5860	feriado	1,5840	1,5830	sáb.	dom.	1,5800	1,5790	1,5780	1,5770	1,5760	sáb.	dom.	1,5730	1,5720	1,5710	1,5700	1,5690	sáb.	dom.	1,5660	1,5650	1,5640	1,5630	1,5620		
out/11	sáb.	dom.	1,5590	1,5580	1,5570	1,5560	sáb.	dom.	1,5520	1,5510	feriado	1,5490	1,5480	sáb.	dom.	1,5450	1,5440	1,5430	1,5420	1,5410	sáb.	dom.	1,5380	1,5370	1,5360	1,5350	1,5340	sáb.	dom.	1,5310		
nov/11	1,5300	feriado	1,5280	1,5270	sáb.	dom.	1,5240	1,5230	1,5220	1,5210	1,5200	sáb.	dom.	1,5170	feriado	1,5150	1,5140	1,5130	sáb.	dom.	1,5100	1,5090	1,5080	1,5070	1,5060	sáb.	dom.	1,5030	1,5020	1,5010		
dez/11	1,5000	1,4990	sáb.	dom.	1,4960	1,4950	1,4940	1,4930	1,4920	sáb.	dom.	1,4890	1,4880	1,4870	1,4860	1,4850	sáb.	dom.	1,4820	1,4810	1,4800	1,4790	1,4780	sáb.	feriado	1,4750	1,4740	1,4730	1,4720	feriado	sáb.	
jan/12	feriado	1,4680	1,4670	1,4660	1,4650	1,4640	sáb.	dom.	1,4610	1,4600	1,4590	1,4580	1,4570	sáb.	dom.	1,4540	1,4530	1,4520	1,4510	1,4500	sáb.	dom.	1,4470	1,4460	1,4450	1,4440	1,4430	sáb.	dom.	1,4400	1,4390	
fev/12	1,4380	1,4370	1,4360	sáb.	dom.	1,4330	1,4320	1,4310	1,4300	1,4290	sáb.	dom.	1,4260	1,4250	1,4240	1,4230	1,4220	sáb.	dom.	feriado	feriado	1,4170	1,4160	1,4150	sáb.	dom.	1,4120	1,4110	1,4100			
mar/12	1,4091	1,4082	sáb.	dom.	1,4055	1,4046	1,4037	1,4028	1,4019	sáb.	dom.	1,3992	1,3983	1,3974	1,3965	sáb.	dom.	1,3929	1,3920	1,3911	1,3902	1,3893	sáb.	dom.	1,3866	1,3857	1,3848	1,3839	1,3830	sáb.		
abr/12	dom.	1,3801	1,3791	1,3781	1,3771	feriado	sáb.	dom.	1,3731	1,3721	1,3711	1,3701	1,3691	sáb.	dom.	1,3661	1,3651	1,3641	1,3631	1,3621	feriado	dom.	1,3591	1,3581	1,3571	1,3561	1,3551	sáb.	dom.	1,3521		
mai/12	feriado	1,3513	1,3509	1,3505	sáb.	dom.	1,3493	1,3489	1,3485	1,3481	1,3477	sáb.	dom.	1,3465	1,3461	1,3457	1,3453	1,3449	sáb.	dom.	1,3437	1,3433	1,3429	1,3425	1,3421	sáb.	dom.	1,3409	1,3405	1,3401	1,3397	
jun/12	1,3394	sáb.	dom.	1,3385	1,3382	1,3379	feriado	1,3373	sáb.	dom.	1,3364	1,3361	1,3358	1,3355	1,3352	sáb.	dom.	1,3343	1,3340	1,3337	1,3334	sáb.	dom.	1,3322	1,3319	1,3316	1,3313	1,3310	sáb.			
jul/12	dom.	1,3301	1,3298	1,3295	1,3292	1,3289	sáb.	dom.	feriado	1,3277	1,3274	1,3271	1,3268	sáb.	dom.	1,3259	1,3256	1,3253	1,3250	1,3247	sáb.	dom.	1,3238	1,3235	1,3232	1,3229	1,3226	sáb.	dom.	1,3217	1,3214	
ago/12	1,3211	1,3208	1,3205	sáb.	dom.	1,3196	1,3193	1,3190	1,3187	1,3184	sáb.	dom.	1,3175	1,3172	1,3169	1,3166	1,3163	sáb.	dom.	1,3154	1,3151	1,3148	1,3145	1,3142	sáb.	dom.	1,3133	1,3130	1,3127	1,3124	1,3121	
set/12	sáb.	dom.	1,3112	1,3109	1,3106	1,3103	feriado	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	-	-	-	-	-	-	-	-	-	-	0,5341	0,5287
2018	0,5229	0,5182	0,5129	0,5077	0,5025	0,4973	0,4919	0,4862	0,4815	0,4761	0,4712	0,4663
2019	0,4609	0,4560	0,4513	0,4461	0,4407	0,4360	0,4303	0,4253	0,4207	0,4159	0,4121	0,4084
2020	0,4046	0,4017	0,3983	0,3955	0,3931	0,3910	0,3891	0,3875	0,3859	0,3843	0,3828	0,3812
2021	0,3797	0,3784	0,3764	0,3743	0,3716	0,3685	0,3649	0,3606	0,3562	0,3513	0,3454	0,3377
2022	0,3304	0,3228	0,3135	0,3052	0,2949	0,2847	0,2744	0,2627	0,2520	0,2418	0,2316	0,2204
2023	0,2092	0,2000	0,1883	0,1791	0,1679	0,1572	0,1465	0,1351	0,1254	0,1154	0,0962	0,0873
2024	0,0776	0,0696	0,0613	0,0524	0,0441	0,0362	0,0271	0,0184	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.