

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 31/10/2025, ANEXA AO COMUNICADO DICAR-69/25

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	4,2457	4,1139	3,8909	3,7309	3,5675	3,3865	3,1819	3,0294	2,8533	2,7154	2,5946	2,4690
FEVEREIRO	4,2357	4,0901	3,8764	3,7207	3,5550	3,3682	3,1711	3,0172	2,8418	2,7054	2,5846	2,4590
MARÇO	4,2257	4,0568	3,8619	3,7081	3,5413	3,3504	3,1573	3,0019	2,8276	2,6949	2,5746	2,4490
ABRIL	4,2157	4,0333	3,8489	3,6962	3,5265	3,3317	3,1455	2,9878	2,8168	2,6849	2,5646	2,4390
MAIO	4,2057	4,0131	3,8340	3,6828	3,5124	3,3120	3,1332	2,9728	2,8040	2,6746	2,5546	2,4290
JUNHO	4,1957	3,9964	3,8201	3,6701	3,4991	3,2934	3,1209	2,9569	2,7922	2,6646	2,5446	2,4190
JULHO	4,1857	3,9798	3,8070	3,6551	3,4837	3,2726	3,1080	2,9418	2,7805	2,6546	2,5339	2,4090
AGOSTO	4,1757	3,9641	3,7929	3,6391	3,4693	3,2549	3,0951	2,9252	2,7679	2,6446	2,5237	2,3990
SETEMBRO	4,1657	3,9492	3,7807	3,6259	3,4555	3,2381	3,0826	2,9102	2,7573	2,6346	2,5127	2,3890
OUTUBRO	4,1557	3,9354	3,7678	3,6106	3,4390	3,2217	3,0705	2,8961	2,7464	2,6246	2,5009	2,3790
NOVEMBRO	4,1457	3,9215	3,7556	3,5967	3,4236	3,2083	3,0580	2,8823	2,7362	2,6146	2,4907	2,3690
DEZEMBRO	4,1357	3,9055	3,7436	3,5828	3,4062	3,1946	3,0432	2,8676	2,7262	2,6046	2,4795	2,3590

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																						2,3490	2,3477	2,3464	feriado	sáb.	dom.	2,3412	2,3399	2,3386	feriado
jan/10	feriado	sáb.	dom.	2,3321	2,3308	2,3295	2,3282	2,3269	sáb.	dom.	2,3239	2,3229	2,3219	2,3209	2,3199	sáb.	dom.	2,3169	2,3159	2,3149	2,3139	2,3129	sáb.	dom.	2,3099	2,3089	2,3079	2,3069	2,3059	sáb.	dom.
fev/10	2,3029	2,3019	2,3009	2,2999	2,2989	sáb.	dom.	2,2959	2,2949	2,2939	2,2929	2,2919	sáb.	dom.	feriado	feriado	2,2869	2,2859	2,2849	sáb.	dom.	2,2819	2,2809	2,2799	2,2789	2,2779	sáb.	dom.			
mar/10	2,2749	2,2739	2,2729	2,2719	2,2709	sáb.	dom.	2,2679	2,2669	2,2659	2,2649	2,2639	sáb.	dom.	2,2609	2,2599	2,2589	2,2579	2,2569	sáb.	dom.	2,2539	2,2529	2,2519	2,2509	2,2499	sáb.	dom.	2,2469	2,2459	2,2449
abr/10	2,2439	feriado	sáb.	dom.	2,2399	2,2389	2,2379	2,2369	2,2359	sáb.	dom.	2,2329	2,2319	2,2309	2,2299	2,2289	sáb.	dom.	2,2259	2,2249	feriado	2,2229	2,2219	sáb.	dom.	2,2189	2,2179	2,2169	2,2159	2,2149	
mai/10	feriado	dom.	2,2119	2,2109	2,2099	2,2089	2,2079	sáb.	dom.	2,2049	2,2039	2,2029	2,2019	2,2009	sáb.	dom.	2,1979	2,1969	2,1959	2,1949	2,1939	sáb.	dom.	2,1909	2,1899	2,1889	2,1879	2,1869	sáb.	dom.	2,1839
jun/10	2,1829	2,1819	feriado	2,1799	sáb.	dom.	2,1769	2,1759	2,1749	2,1739	2,1729	sáb.	dom.	2,1699	2,1689	2,1679	2,1669	2,1659	sáb.	dom.	2,1629	2,1619	2,1609	2,1599	2,1589	sáb.	dom.	2,1559	2,1549	2,1539	
jul/10	2,1529	2,1519	sáb.	dom.	2,1489	2,1479	2,1469	2,1459	feriado	sáb.	dom.	2,1419	2,1409	2,1399	2,1389	2,1379	sáb.	dom.	2,1349	2,1339	2,1329	2,1319	2,1309	sáb.	dom.	2,1279	2,1269	2,1259	2,1249	2,1239	sáb.
ago/10	dom.	2,1209	2,1199	2,1189	2,1179	2,1169	sáb.	dom.	2,1139	2,1129	2,1119	2,1109	2,1099	sáb.	dom.	2,1069	2,1059	2,1049	2,1039	2,1029	sáb.	dom.	2,0999	2,0989	2,0979	2,0969	2,0959	sáb.	dom.	2,0929	2,0919
set/10	2,0909	2,0899	2,0889	sáb.	dom.	2,0859	feriado	2,0839	2,0829	2,0819	sáb.	dom.	2,0789	2,0779	2,0769	2,0759	2,0749	sáb.	dom.	2,0719	2,0709	2,0699	2,0689	2,0679	sáb.	dom.	2,0649	2,0639	2,0629	2,0619	
out/10	2,0609	sáb.	dom.	2,0579	2,0569	2,0559	2,0549	2,0539	sáb.	dom.	2,0509	feriado	2,0489	2,0479	2,0469	sáb.	dom.	2,0439	2,0429	2,0419	2,0409	2,0399	sáb.	dom.	2,0369	2,0359	2,0349	2,0339	2,0329	sáb.	dom.
nov/10	2,0299	feriado	2,0279	2,0269	2,0259	sáb.	dom.	2,0229	2,0219	2,0209	2,0199	2,0189	sáb.	dom.	feriado	2,0149	2,0139	2,0129	2,0119	sáb.	dom.	2,0089	2,0079	2,0069	2,0059	2,0049	sáb.	dom.	2,0019	2,0009	
dez/10	1,9999	1,9989	1,9979	sáb.	dom.	1,9949	1,9939	1,9929	1,9919	1,9909	sáb.	dom.	1,9879	1,9869	1,9859	1,9849	1,9839	sáb.	dom.	1,9809	1,9799	1,9789	1,9779	1,9769	feriado	dom.	1,9739	1,9729	1,9719	1,9709	feriado
jan/11	feriado	dom.	1,9669	1,9659	1,9649	1,9639	1,9629	sáb.	dom.	1,9599	1,9589	1,9579	1,9569	1,9559	sáb.	dom.	1,9529	1,9519	1,9509	1,9499	1,9489	sáb.	dom.	1,9459	1,9449	1,9439	1,9429	1,9419	sáb.	dom.	1,9389
fev/11	1,9379	1,9369	1,9359	1,9349	sáb.	dom.	1,9319	1,9309	1,9299	1,9289	1,9279	sáb.	dom.	1,9249	1,9239	1,9229	1,9219	1,9209	sáb.	dom.	1,9179	1,9169	1,9159	1,9149	1,9139	sáb.	dom.	1,9109			
mar/11	1,9099	1,9089	1,9079	1,9069	sáb.	dom.	feriado	feriado	1,9019	1,9009	1,8999	sáb.	dom.	1,8969	1,8959	1,8949	1,8939	1,8929	sáb.	dom.	1,8899	1,8889	1,8879	1,8869	1,8859	sáb.	dom.	1,8829	1,8819	1,8809	1,8799
abr/11	1,8789	sáb.	dom.	1,8759	1,8749	1,8739	1,8729	1,8719	sáb.	dom.	1,8689	1,8679	1,8669	1,8659	1,8649	sáb.	dom.	1,8619	1,8609	1,8599	feriado	feriado	sáb.	dom.	1,8549	1,8539	1,8529	1,8519	1,8509	sáb.	
mai/11	feriado	1,8477	1,8466	1,8455	1,8444	1,8433	sáb.	dom.	1,8400	1,8389	1,8378	1,8367	1,8356	sáb.	dom.	1,8323	1,8312	1,8301	1,8290	1,8279	sáb.	dom.	1,8246	1,8235	1,8224	1,8213	1,8202	sáb.	dom.	1,8169	1,8158
jun/11	1,8147	1,8136	1,8125	sáb.	dom.	1,8092	1,8081	1,8070	1,8059	1,8048	sáb.	dom.	1,8015	1,8004	1,7993	1,7982	1,7971	sáb.	dom.	1,7938	1,7927	1,7916	feriado	1,7894	sáb.	dom.	1,7861	1,7850	1,7839	1,7828	
jul/11	1,7817	sáb.	dom.	1,7784	1,7773	1,7762	1,7751	1,7740	feriado	dom.	1,7707	1,7696	1,7685	1,7674	1,7663	sáb.	dom.	1,7630	1,7619	1,7608	1,7597	1,7586	sáb.	dom.	1,7553	1,7542	1,7531	1,7520	1,7509	sáb.	dom.
ago/11	1,7477	1,7467	1,7457	1,7447	1,7437	sáb.	dom.	1,7407	1,7397	1,7387	1,7377	1,7367	sáb.	dom.	1,7337	1,7327	1,7317	1,7307	1,7297	sáb.	dom.	1,7267	1,7257	1,7247	1,7237	1,7227	sáb.	dom.	1,7197	1,7187	1,7177
set/11	1,7167	1,7157	sáb.	dom.	1,7127	1,7117	feriado	1,7097	1,7087	sáb.	dom.	1,7057	1,7047	1,7037	1,7027	1,7017	sáb.	dom.	1,6987	1,6977	1,6967	1,6957	1,6947	sáb.	dom.	1,6917	1,6907	1,6897	1,6887	1,6877	
out/11	sáb.	dom.	1,6847	1,6837	1,6827	1,6817	1,6807	sáb.	dom.	1,6777	1,6767	feriado	1,6747	1,6737	sáb.	dom.	1,6707	1,6697	1,6687	1,6677	1,6667	sáb.	dom.	1,6637	1,6627	1,6617	1,6607	1,6597	sáb.	dom.	1,6567
nov/11	1,6557	feriado	1,6537	1,6527	sáb.	dom.	1,6497	1,6487	1,6477	1,6467	1,6457	sáb.	dom.	1,6427	feriado	1,6407	1,6397	1,6387	sáb.	dom.	1,6357	1,6347	1,6337	1,6327	1,6317	sáb.	dom.	1,6287	1,6277	1,6267	
dez/11	1,6257	1,6247	sáb.	dom.	1,6217	1,6207	1,6217	1,6187	1,6177	sáb.	dom.	1,6147	1,6137	1,6127	1,6117	1,6107	sáb.	dom.	1,6077	1,6067	1,6057	1,6047	1,6037	sáb.	feriado	1,6007	1,5997	1,5987	1,5977	feriado	sáb.
jan/12	feriado	1,5937	1,5927	1,5917	1,5907	1,5897	sáb.	dom.	1,5867	1,5857	1,5847	1,5837	1,5827	sáb.	dom.	1,5797	1,5787	1,5777	1,5767	1,5757	sáb.	dom.	1,5727	1,5717	1,5707	1,5697	1,5687	sáb.	dom.	1,5657	1,5647
fev/12	1,5637	1,5627	1,5617	sáb.	dom.	1,5587	1,5577	1,5567	1,5557	1,5547	sáb.	dom.	1,5517	1,5507	1,5497	1,5487	1,5477	sáb.	dom.	feriado	feriado	1,5427	1,5417	1,5407	sáb.	dom.	1,5377	1,5367	1,5357		
mar/12	1,5348	1,5339	sáb.	dom.	1,5312	1,5303	1,5294	1,5285	1,5276	sáb.	dom.	1,5249	1,5240	1,5231	1,5222	1,5213	sáb.	dom.	1,5186	1,5177	1,5168	1,5159	1,5150	sáb.	dom.	1,5123	1,5114	1,5105	1,5096	1,5087	sáb.
abr/12	dom.	1,5058	1,5048	1,5038	1,5028	feriado	sáb.	dom.	1,4988	1,4978	1,4968	1,4958	1,4948	sáb.	dom.	1,4918	1,4908	1,4898	1,4888	1,4878	feriado	dom.	1,4848	1,4838	1,4828	1,4818	1,4808	sáb.	dom.	1,4778	
mai/12	feriado	1,4770	1,4766	1,4762	sáb.	dom.	1,4750	1,4746	1,4742	1,4738	1,4734	sáb.	dom.	1,4722	1,4718	1,4714	1,4710	1,4706	sáb.	dom.	1,4694	1,4690	1,4686	1,4682	1,4678	sáb.	dom.	1,4666	1,4662	1,4658	1,4654
jun/12	1,4651	sáb.	dom.	1,4642	1,4639	1,4636	feriado	1,4630	sáb.	dom.	1,4621	1,4618	1,4615	1,4612	1,4609	sáb.	dom.	1,4600	1,4597	1,4594	1,4591	1,4588	sáb.	dom.	1,4579	1,4576	1,4573	1,4570	1,4567	sáb.	
jul/12	dom.	1,4558	1,4555	1,4552	1,4549	1,4546	sáb.	dom.	feriado	1,4534	1,4531	1,4528	1,4525	sáb.	dom.	1,4516	1,4513	1,4510	1,4507	1,4504	sáb.	dom.	1,4495	1,4492	1,4489	1,4486	1,4483	sáb.	dom.	1,4474	1,4471
ago/12	1,4468	1,4465	1,4462	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	-	-	-	-	-	-	-	-	-	-	0,6598	0,6544
2018	0,6486	0,6439	0,6386	0,6334	0,6282	0,6230	0,6176	0,6119	0,6072	0,6018	0,5969	0,5920
2019	0,5866	0,5817	0,5770	0,5718	0,5664	0,5617	0,5560	0,5510	0,5464	0,5416	0,5378	0,5341
2020	0,5303	0,5274	0,5240	0,5212	0,5188	0,5167	0,5148	0,5132	0,5116	0,5100	0,5085	0,5069
2021	0,5054	0,5041	0,5021	0,5000	0,4973	0,4942	0,4906	0,4863	0,4819	0,4770	0,4711	0,4634
2022	0,4561	0,4485	0,4392	0,4309	0,4206	0,4104	0,4001	0,3884	0,3777	0,3675	0,3573	0,3461
2023	0,3349	0,3257	0,3140	0,3048	0,2936	0,2829	0,2722	0,2608	0,2511	0,2411	0,2219	0,2130
2024	0,2033	0,1953	0,1870	0,1781	0,1698	0,1619	0,1528	0,1441	0,1357	0,1264	0,1185	0,1092
2025	0,0991	0,0892	0,0796	0,0690	0,0576	0,0466	0,0338	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.