

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 30/10/2026, ANEXA AO COMUNICADO DICAR-70/26

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	4,3816	4,2498	4,0268	3,8668	3,7034	3,5224	3,3178	3,1653	2,9892	2,8513	2,7305	2,6049
FEVEREIRO	4,3716	4,2260	4,0123	3,8566	3,6909	3,5041	3,3070	3,1531	2,9777	2,8413	2,7205	2,5949
MARÇO	4,3616	4,1927	3,9978	3,8440	3,6772	3,4863	3,2932	3,1378	2,9635	2,8308	2,7105	2,5849
ABRIL	4,3516	4,1692	3,9848	3,8321	3,6624	3,4676	3,2814	3,1237	2,9527	2,8208	2,7005	2,5749
MAIO	4,3416	4,1490	3,9699	3,8187	3,6483	3,4479	3,2691	3,1087	2,9399	2,8105	2,6905	2,5649
JUNHO	4,3316	4,1323	3,9560	3,8060	3,6350	3,4293	3,2568	3,0928	2,9281	2,8005	2,6805	2,5549
JULHO	4,3216	4,1157	3,9429	3,7910	3,6196	3,4085	3,2439	3,0777	2,9164	2,7905	2,6698	2,5449
AGOSTO	4,3116	4,1000	3,9288	3,7750	3,6052	3,3908	3,2310	3,0611	2,9038	2,7805	2,6596	2,5349
SETEMBRO	4,3016	4,0851	3,9166	3,7618	3,5914	3,3740	3,2185	3,0461	2,8932	2,7705	2,6486	2,5249
OUTUBRO	4,2916	4,0713	3,9037	3,7465	3,5749	3,3576	3,2064	3,0320	2,8823	2,7605	2,6368	2,5149
NOVEMBRO	4,2816	4,0574	3,8915	3,7326	3,5595	3,3442	3,1939	3,0182	2,8721	2,7505	2,6266	2,5049
DEZEMBRO	4,2716	4,0414	3,8795	3,7187	3,5421	3,3305	3,1791	3,0035	2,8621	2,7405	2,6154	2,4949

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																						2,4849	2,4836	2,4823	feriado	sáb.	dom.	2,4771	2,4758	2,4745	feriado
jan/10	feriado	sáb.	dom.	2,4680	2,4667	2,4654	2,4641	2,4628	sáb.	dom.	2,4598	2,4588	2,4578	2,4568	2,4558	sáb.	dom.	2,4528	2,4518	2,4508	2,4498	2,4488	sáb.	dom.	2,4458	2,4448	2,4438	2,4428	2,4418	sáb.	dom.
fev/10	2,4388	2,4378	2,4368	2,4358	2,4348	sáb.	dom.	2,4318	2,4308	2,4298	2,4288	2,4278	sáb.	dom.	feriado	feriado	2,4228	2,4218	2,4208	sáb.	dom.	2,4178	2,4168	2,4158	2,4148	2,4138	sáb.	dom.			
mar/10	2,4108	2,4098	2,4088	2,4078	2,4068	sáb.	dom.	2,4038	2,4028	2,4018	2,4008	2,3998	sáb.	dom.	2,3968	2,3958	2,3948	2,3938	2,3928	sáb.	dom.	2,3898	2,3888	2,3878	2,3868	2,3858	sáb.	dom.	2,3828	2,3818	2,3808
abr/10	2,3798	feriado	sáb.	dom.	2,3758	2,3748	2,3738	2,3728	2,3718	sáb.	dom.	2,3688	2,3678	2,3668	2,3658	2,3648	sáb.	dom.	2,3618	2,3608	feriado	2,3588	2,3578	sáb.	dom.	2,3548	2,3538	2,3528	2,3518	2,3508	
mai/10	feriado	dom.	2,3478	2,3468	2,3458	2,3448	2,3438	sáb.	dom.	2,3408	2,3398	2,3388	2,3378	2,3368	sáb.	dom.	2,3338	2,3328	2,3318	2,3308	2,3298	sáb.	dom.	2,3268	2,3258	2,3248	2,3238	2,3228	sáb.	dom.	2,3198
jun/10	2,3188	2,3178	feriado	2,3158	sáb.	dom.	2,3128	2,3118	2,3108	2,3098	2,3088	sáb.	dom.	2,3058	2,3048	2,3038	2,3028	2,3018	sáb.	dom.	2,2988	2,2978	2,2968	2,2958	2,2948	sáb.	dom.	2,2918	2,2908	2,2898	
jul/10	2,2888	2,2878	sáb.	dom.	2,2848	2,2838	2,2828	2,2818	feriado	sáb.	dom.	2,2778	2,2768	2,2758	2,2748	2,2738	sáb.	dom.	2,2708	2,2698	2,2688	2,2678	2,2668	sáb.	dom.	2,2638	2,2628	2,2618	2,2608	2,2598	sáb.
ago/10	dom.	2,2568	2,2558	2,2548	2,2538	2,2528	sáb.	dom.	2,2498	2,2488	2,2478	2,2468	2,2458	sáb.	dom.	2,2428	2,2418	2,2408	2,2398	2,2388	sáb.	dom.	2,2358	2,2348	2,2338	2,2328	sáb.	dom.	2,2298	2,2288	2,2278
set/10	2,2268	2,2258	2,2248	sáb.	dom.	2,2218	feriado	2,2198	2,2188	2,2178	sáb.	dom.	2,2148	2,2138	2,2128	2,2118	2,2108	sáb.	dom.	2,2078	2,2068	2,2058	2,2048	2,2038	sáb.	dom.	2,2008	2,1998	2,1988	2,1978	
out/10	2,1968	sáb.	dom.	2,1938	2,1928	2,1918	2,1908	2,1898	sáb.	dom.	2,1868	feriado	2,1848	2,1838	2,1828	sáb.	dom.	2,1798	2,1788	2,1778	2,1768	2,1758	sáb.	dom.	2,1728	2,1718	2,1708	2,1698	2,1688	sáb.	dom.
nov/10	2,1658	feriado	2,1638	2,1628	2,1618	sáb.	dom.	2,1588	2,1578	2,1568	2,1558	2,1548	sáb.	dom.	feriado	2,1508	2,1498	2,1488	2,1478	sáb.	dom.	2,1448	2,1438	2,1428	2,1418	2,1408	sáb.	dom.	2,1378	2,1368	
dez/10	2,1358	2,1348	2,1338	sáb.	dom.	2,1308	2,1298	2,1288	2,1278	2,1268	sáb.	dom.	2,1238	2,1228	2,1218	2,1208	2,1198	sáb.	dom.	2,1168	2,1158	2,1148	2,1138	2,1128	feriado	dom.	2,1098	2,1088	2,1078	2,1068	feriado
jan/11	feriado	dom.	2,1028	2,1018	2,1008	2,0998	2,0988	sáb.	dom.	2,0958	2,0948	2,0938	2,0928	2,0918	sáb.	dom.	2,0888	2,0878	2,0868	2,0858	2,0848	sáb.	dom.	2,0818	2,0808	2,0798	2,0788	2,0778	sáb.	dom.	2,0748
fev/11	2,0738	2,0728	2,0718	2,0708	sáb.	dom.	2,0678	2,0668	2,0658	2,0648	2,0638	sáb.	dom.	2,0608	2,0598	2,0588	2,0578	2,0568	sáb.	dom.	2,0538	2,0528	2,0518	2,0508	2,0498	sáb.	dom.	2,0468			
mar/11	2,0458	2,0448	2,0438	2,0428	sáb.	dom.	feriado	feriado	2,0378	2,0368	2,0358	sáb.	dom.	2,0328	2,0318	2,0308	2,0298	2,0288	sáb.	dom.	2,0258	2,0248	2,0238	2,0228	2,0218	sáb.	dom.	2,0188	2,0178	2,0168	2,0158
abr/11	2,0148	sáb.	dom.	2,0118	2,0108	2,0098	2,0088	2,0078	sáb.	dom.	2,0048	2,0038	2,0028	2,0018	2,0008	sáb.	dom.	1,9978	1,9968	1,9958	feriado	feriado	sáb.	dom.	1,9908	1,9898	1,9888	1,9878	1,9868	sáb.	
mai/11	feriado	1,9836	1,9825	1,9814	1,9803	1,9792	sáb.	dom.	1,9759	1,9748	1,9737	1,9726	1,9715	sáb.	dom.	1,9682	1,9671	1,9660	1,9649	1,9638	sáb.	dom.	1,9605	1,9594	1,9583	1,9572	1,9561	sáb.	dom.	1,9528	1,9517
jun/11	1,9506	1,9495	1,9484	sáb.	dom.	1,9451	1,9440	1,9429	1,9418	1,9407	sáb.	dom.	1,9374	1,9363	1,9352	1,9341	1,9330	sáb.	dom.	1,9297	1,9286	1,9275	feriado	1,9253	sáb.	dom.	1,9220	1,9209	1,9198	1,9187	
jul/11	1,9176	sáb.	dom.	1,9143	1,9132	1,9121	1,9110	1,9099	feriado	dom.	1,9066	1,9055	1,9044	1,9033	1,9022	sáb.	dom.	1,8989	1,8978	1,8967	1,8956	sáb.	dom.	1,8912	1,8901	1,8890	1,8879	1,8868	sáb.	dom.	
ago/11	1,8836	1,8826	1,8816	1,8806	1,8796	sáb.	dom.	1,8766	1,8756	1,8746	1,8736	1,8726	sáb.	dom.	1,8696	1,8686	1,8676	1,8666	1,8656	sáb.	dom.	1,8626	1,8616	1,8606	1,8596	1,8586	sáb.	dom.	1,8556	1,8546	1,8536
set/11	1,8526	1,8516	sáb.	dom.	1,8486	1,8476	feriado	1,8456	1,8446	sáb.	dom.	1,8416	1,8406	1,8396	1,8386	1,8376	sáb.	dom.	1,8346	1,8336	1,8326	1,8316	1,8306	sáb.	dom.	1,8276	1,8266	1,8256	1,8246	1,8236	
out/11	sáb.	dom.	1,8206	1,8196	1,8186	1,8176	1,8166	sáb.	dom.	1,8136	1,8126	feriado	1,8106	1,8096	sáb.	dom.	1,8066	1,8056	1,8046	1,8036	1,8026	sáb.	dom.	1,7996	1,7986	1,7976	1,7966	1,7956	sáb.	dom.	1,7926
nov/11	1,7916	feriado	1,7896	1,7886	sáb.	dom.	1,7856	1,7846	1,7836	1,7826	1,7816	sáb.	dom.	1,7786	feriado	1,7766	1,7756	1,7746	sáb.	dom.	1,7716	1,7706	1,7696	1,7686	1,7676	sáb.	dom.	1,7646	1,7636	1,7626	
dez/11	1,7616	1,7606	sáb.	dom.	1,7576	1,7566	1,7556	1,7546	1,7536	sáb.	dom.	1,7506	1,7496	1,7486	1,7476	1,7466	sáb.	dom.	1,7436	1,7426	1,7416	1,7406	1,7396	sáb.	feriado	1,7366	1,7356	1,7346	1,7336	feriado	sáb.
jan/12	feriado	1,7296	1,7286	1,7276	1,7266	1,7256	sáb.	dom.	1,7226	1,7216	1,7206	1,7196	1,7186	sáb.	dom.	1,7156	1,7146	1,7136	1,7126	1,7116	sáb.	dom.	1,7086	1,7076	1,7066	1,7056	sáb.	dom.	1,7026	1,7016	1,7006
fev/12	1,6996	1,6986	1,6976	sáb.	dom.	1,6946	1,6936	1,6926	1,6916	1,6906	sáb.	dom.	1,6876	1,6866	1,6856	1,6846	1,6836	sáb.	dom.	feriado	feriado	1,6786	1,6776	1,6766	sáb.	dom.	1,6736	1,6726	1,6716		
mar/12	1,6707	1,6698	sáb.	dom.	1,6671	1,6662	1,6653	1,6644	1,6635	sáb.	dom.	1,6608	1,6599	1,6590	1,6581	1,6572	sáb.	dom.	1,6545	1,6536	1,6527	1,6518	1,6509	sáb.	dom.	1,6482	1,6473	1,6464	1,6455	1,6446	sáb.
abr/12	dom.	1,6417	1,6407	1,6397	1,6387	feriado	sáb.	dom.	1,6347	1,6337	1,6327	1,6317	1,6307	sáb.	dom.	1,6277	1,6267	1,6257	1,6247	1,6237	feriado	dom.	1,6207	1,6197	1,6187	1,6177	1,6167	sáb.	dom.	1,6137	
mai/12	feriado	1,6129	1,6125	1,6121	sáb.	dom.	1,6109	1,6105	1,6101	1,6097	1,6093	sáb.	dom.	1,6081	1,6077	1,6073	1,6069	1,6065	sáb.	dom.	1,6053	1,6049	1,6045	1,6041	1,6037	sáb.	dom.	1,6025	1,6021	1,6017	1,6013
jun/12	1,6010	sáb.	dom.	1,6001	1,5998	1,5995	feriado	1,5989	sáb.	dom.	1,5980	1,5977	1,5974	1,5971	1,5968	sáb.	dom.	1,5959	1,5956	1,5953	1,5950	1,5947	sáb.	dom.	1,5938	1,5935	1,5932	1,5929	1,5926	sáb.	
jul/12	dom.	1,5917	1,5914	1,5911	1,5908	1,5905	sáb.	dom.	feriado	1,5893	1,5890	1,5887	1,5884	sáb.	dom.	1,5875	1,5872	1,5869	1,5866	1,5863	sáb.	dom.	1,5854	1,5851	1,5848	1,5845	1,5842	sáb.	dom.	1,5833	1,5830
ago/12	1,5827	1,5824	1,5821	sáb.	dom.	1,5812	1,5809	1,5806	<																						

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	-	-	-	-	-	-	-	-	-	-	0,7957	0,7903
2018	0,7845	0,7798	0,7745	0,7693	0,7641	0,7589	0,7535	0,7478	0,7431	0,7377	0,7328	0,7279
2019	0,7225	0,7176	0,7129	0,7077	0,7023	0,6976	0,6919	0,6869	0,6823	0,6775	0,6737	0,6700
2020	0,6662	0,6633	0,6599	0,6571	0,6547	0,6526	0,6507	0,6491	0,6475	0,6459	0,6444	0,6428
2021	0,6413	0,6400	0,6380	0,6359	0,6332	0,6301	0,6265	0,6222	0,6178	0,6129	0,6070	0,5993
2022	0,5920	0,5844	0,5751	0,5668	0,5565	0,5463	0,5360	0,5243	0,5136	0,5034	0,4932	0,4820
2023	0,4708	0,4616	0,4499	0,4407	0,4295	0,4188	0,4081	0,3967	0,3870	0,3770	0,3578	0,3489
2024	0,3392	0,3312	0,3229	0,3140	0,3057	0,2978	0,2887	0,2800	0,2716	0,2623	0,2544	0,2451
2025	0,2350	0,2251	0,2155	0,2049	0,1935	0,1825	0,1697	0,1581	0,1459	0,1331	0,1226	0,1104
2026	0,0988	0,0888	0,0767	0,0658	0,0551	0,0439	0,0317	0,0208	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.