

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 29/11/2024, ANEXA AO COMUNICADO DICAR-76/24

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	4,1293	3,9975	3,7745	3,6145	3,4511	3,2701	3,0655	2,9130	2,7369	2,5990	2,4782	2,3526
FEVEREIRO	4,1193	3,9737	3,7600	3,6043	3,4386	3,2518	3,0547	2,9008	2,7254	2,5890	2,4682	2,3426
MARÇO	4,1093	3,9404	3,7455	3,5917	3,4249	3,2340	3,0409	2,8855	2,7112	2,5785	2,4582	2,3326
ABRIL	4,0993	3,9169	3,7325	3,5798	3,4101	3,2153	3,0291	2,8714	2,7004	2,5685	2,4482	2,3226
MAIO	4,0893	3,8967	3,7176	3,5664	3,3960	3,1956	3,0168	2,8564	2,6876	2,5582	2,4382	2,3126
JUNHO	4,0793	3,8800	3,7037	3,5537	3,3827	3,1770	3,0045	2,8405	2,6758	2,5482	2,4282	2,3026
JULHO	4,0693	3,8634	3,6906	3,5387	3,3673	3,1562	2,9916	2,8254	2,6641	2,5382	2,4175	2,2926
AGOSTO	4,0593	3,8477	3,6765	3,5227	3,3529	3,1385	2,9787	2,8088	2,6515	2,5282	2,4073	2,2826
SETEMBRO	4,0493	3,8328	3,6643	3,5095	3,3391	3,1217	2,9662	2,7938	2,6409	2,5182	2,3963	2,2726
OUTUBRO	4,0393	3,8190	3,6514	3,4942	3,3226	3,1053	2,9441	2,7797	2,6300	2,5082	2,3845	2,2626
NOVEMBRO	4,0293	3,8051	3,6392	3,4803	3,3072	3,0919	2,9416	2,7659	2,6198	2,4982	2,3743	2,2526
DEZEMBRO	4,0193	3,7891	3,6272	3,4664	3,2898	3,0782	2,9268	2,7512	2,6098	2,4882	2,3631	2,2426

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																						2,2326	2,2313	2,2300	feriado	sáb.	dom.	2,2248	2,2235	2,2222	feriado		
jan/10	feriado	sáb.	dom.	2,2157	2,2144	2,2131	2,2118	2,2105	sáb.	dom.	2,2075	2,2065	2,2055	2,2045	2,2035	sáb.	dom.	2,2005	2,1995	2,1985	2,1975	2,1965	sáb.	dom.	2,1935	2,1925	2,1915	2,1905	2,1895	sáb.	dom.		
fev/10	2,1865	2,1855	2,1845	2,1835	2,1825	sáb.	dom.	2,1795	2,1785	2,1775	2,1765	2,1755	sáb.	dom.	feriado	feriado	2,1705	2,1695	2,1685	sáb.	dom.	2,1655	2,1645	2,1635	2,1625	2,1615	sáb.	dom.					
mar/10	2,1585	2,1575	2,1565	2,1555	2,1545	sáb.	dom.	2,1515	2,1505	2,1495	2,1485	2,1475	sáb.	dom.	2,1445	2,1435	2,1425	2,1415	2,1405	sáb.	dom.	2,1375	2,1365	2,1355	2,1345	2,1335	sáb.	dom.	2,1305	2,1295	2,1285		
abr/10	2,1275	feriado	sáb.	dom.	2,1235	2,1225	2,1215	2,1205	2,1195	sáb.	dom.	2,1165	2,1155	2,1145	2,1135	sáb.	dom.	2,1105	2,1095	2,1085	feriado	2,1065	2,1055	sáb.	dom.	2,1025	2,1015	2,1005	2,0995	2,0985			
mai/10	feriado	dom.	2,0955	2,0945	2,0935	2,0925	2,0915	sáb.	dom.	2,0885	2,0875	2,0865	2,0855	2,0845	sáb.	dom.	2,0815	2,0805	2,0795	2,0785	2,0775	sáb.	dom.	2,0745	2,0735	2,0725	2,0715	2,0705	sáb.	dom.	2,0675		
jun/10	2,0665	2,0655	feriado	2,0635	sáb.	dom.	2,0605	2,0595	2,0585	2,0575	2,0565	sáb.	dom.	2,0535	2,0525	2,0515	2,0505	2,0495	sáb.	dom.	2,0465	2,0455	2,0445	2,0435	2,0425	sáb.	dom.	2,0395	2,0385	2,0375			
jul/10	2,0365	2,0355	sáb.	dom.	2,0325	2,0315	2,0305	2,0295	feriado	sáb.	dom.	2,0255	2,0245	2,0235	2,0225	2,0215	sáb.	dom.	2,0185	2,0175	2,0165	2,0155	2,0145	sáb.	dom.	2,0115	2,0105	2,0095	2,0085	2,0075	sáb.		
ago/10	dom.	2,0045	2,0035	2,0025	2,0015	2,0005	sáb.	dom.	1,9975	1,9965	1,9955	1,9945	1,9935	sáb.	dom.	1,9905	1,9895	1,9885	1,9875	1,9865	sáb.	dom.	1,9835	1,9825	1,9815	1,9805	1,9795	sáb.	dom.	1,9765	1,9755		
set/10	1,9745	1,9735	1,9725	sáb.	dom.	1,9695	feriado	1,9675	1,9665	1,9655	sáb.	dom.	1,9625	1,9615	1,9605	1,9595	1,9585	sáb.	dom.	1,9555	1,9545	1,9535	1,9525	1,9515	sáb.	dom.	1,9485	1,9475	1,9465	1,9455			
out/10	1,9445	sáb.	dom.	1,9415	1,9405	1,9395	1,9385	1,9375	sáb.	dom.	1,9345	feriado	1,9325	1,9315	1,9305	sáb.	dom.	1,9275	1,9265	1,9255	1,9245	1,9235	sáb.	dom.	1,9205	1,9195	1,9185	1,9175	1,9165	sáb.	dom.		
nov/10	1,9135	feriado	1,9115	1,9105	1,9095	sáb.	dom.	1,9065	1,9055	1,9045	1,9035	1,9025	sáb.	dom.	feriado	1,8985	1,8975	1,8965	1,8955	sáb.	dom.	1,8925	1,8915	1,8905	1,8895	1,8885	sáb.	dom.	1,8855	1,8845			
dez/10	1,8835	1,8825	1,8815	sáb.	dom.	1,8785	1,8775	1,8765	1,8755	1,8745	sáb.	dom.	1,8715	1,8705	1,8695	1,8685	1,8675	sáb.	dom.	1,8645	1,8635	1,8625	1,8615	1,8605	feriado	dom.	1,8575	1,8565	1,8555	1,8545	feriado		
jan/11	feriado	dom.	1,8505	1,8495	1,8485	1,8475	1,8465	sáb.	dom.	1,8435	1,8425	1,8415	1,8405	1,8395	sáb.	dom.	1,8365	1,8355	1,8345	1,8335	sáb.	dom.	1,8305	1,8295	1,8285	1,8275	1,8265	sáb.	dom.	1,8235	1,8225		
fev/11	1,8215	1,8205	1,8195	1,8185	sáb.	dom.	1,8155	1,8145	1,8135	1,8125	1,8115	sáb.	dom.	1,8085	1,8075	1,8065	1,8055	1,8045	sáb.	dom.	1,8015	1,8005	1,7995	1,7985	1,7975	sáb.	dom.	1,7945					
mar/11	1,7935	1,7925	1,7915	1,7905	sáb.	dom.	feriado	1,7885	1,7875	1,7865	1,7855	sáb.	dom.	1,7825	1,7815	1,7805	1,7795	1,7785	1,7775	1,7765	sáb.	dom.	1,7735	1,7725	1,7715	1,7705	1,7695	sáb.	dom.	1,7665	1,7655	1,7645	1,7635
abr/11	1,7625	sáb.	dom.	1,7595	1,7585	1,7575	1,7565	1,7555	sáb.	dom.	1,7525	1,7515	1,7505	1,7495	1,7485	sáb.	dom.	1,7455	1,7445	1,7435	feriado	feriado	sáb.	dom.	1,7385	1,7375	1,7365	1,7355	1,7345	sáb.			
mai/11	feriado	1,7313	1,7302	1,7291	1,7280	1,7269	sáb.	dom.	1,7236	1,7225	1,7214	1,7203	1,7192	sáb.	dom.	1,7159	1,7148	1,7137	1,7126	1,7115	sáb.	dom.	1,7082	1,7071	1,7060	1,7049	1,7038	sáb.	dom.	1,7005	1,6994		
jun/11	1,6983	1,6972	1,6961	sáb.	dom.	1,6928	1,6917	1,6906	1,6895	1,6884	sáb.	dom.	1,6851	1,6840	1,6829	1,6818	1,6807	sáb.	dom.	1,6774	1,6763	1,6752	feriado	1,6730	sáb.	dom.	1,6697	1,6686	1,6675	1,6664			
jul/11	1,6653	sáb.	dom.	1,6620	1,6609	1,6598	1,6587	1,6576	feriado	dom.	1,6543	1,6532	1,6521	1,6510	1,6499	sáb.	dom.	1,6466	1,6455	1,6444	1,6433	1,6422	sáb.	dom.	1,6389	1,6378	1,6367	1,6356	1,6345	sáb.	dom.		
ago/11	1,6313	1,6303	1,6293	1,6283	1,6273	sáb.	dom.	1,6243	1,6233	1,6223	1,6213	1,6203	sáb.	dom.	1,6173	1,6163	1,6153	1,6143	1,6133	sáb.	dom.	1,6103	1,6093	1,6083	1,6073	1,6063	sáb.	dom.	1,6033	1,6023	1,6013		
set/11	1,6003	1,5993	sáb.	dom.	1,5963	1,5953	feriado	1,5933	1,5923	sáb.	dom.	1,5893	1,5883	1,5873	1,5863	1,5853	sáb.	dom.	1,5823	1,5813	1,5803	1,5793	1,5783	sáb.	dom.	1,5753	1,5743	1,5733	1,5723	1,5713			
out/11	sáb.	dom.	1,5683	1,5673	1,5663	1,5653	1,5643	sáb.	dom.	1,5613	1,5603	feriado	1,5583	1,5573	sáb.	dom.	1,5543	1,5533	1,5523	1,5513	1,5503	sáb.	dom.	1,5473	1,5463	1,5453	1,5443	1,5433	sáb.	dom.	1,5403		
nov/11	1,5393	feriado	1,5373	1,5363	sáb.	dom.	1,5333	1,5323	1,5313	1,5303	1,5293	sáb.	dom.	1,5263	feriado	1,5243	1,5233	1,5223	sáb.	dom.	1,5193	1,5183	1,5173	1,5163	1,5153	sáb.	dom.	1,5123	1,5113	1,5103			
dez/11	1,5093	1,5083	sáb.	dom.	1,5053	1,5043	1,5033	1,5023	1,5013	sáb.	dom.	1,4983	1,4973	1,4963	1,4953	1,4943	sáb.	dom.	1,4913	1,4903	1,4893	1,4883	1,4873	sáb.	feriado	1,4843	1,4833	1,4823	1,4813	feriado	sáb.		
jan/12	feriado	1,4773	1,4763	1,4753	1,4743	1,4733	sáb.	dom.	1,4703	1,4693	1,4683	1,4673	1,4663	sáb.	dom.	1,4633	1,4623	1,4613	1,4603	1,4593	sáb.	dom.	1,4563	1,4553	1,4543	1,4533	1,4523	sáb.	dom.	1,4493	1,4483		
fev/12	1,4473	1,4463	1,4453	sáb.	dom.	1,4423	1,4413	1,4403	1,4393	1,4383	sáb.	dom.	1,4353	1,4343	1,4333	1,4323	1,4313	sáb.	dom.	feriado	feriado	1,4263	1,4253	1,4243	sáb.	dom.	1,4213	1,4203	1,4193				
mar/12	1,4184	1,4175	sáb.	dom.	1,4148	1,4139	1,4130	1,4121	1,4112	sáb.	dom.	1,4085	1,4076	1,4067	1,4058	1,4049	sáb.	dom.	1,4022	1,4013	1,4004	1,3995	1,3986	sáb.	dom.	1,3959	1,3950	1,3941	1,3932	sáb.			
abr/12	dom.	1,3894	1,3884	1,3874	1,3864	feriado	sáb.	dom.	1,3824	1,3814	1,3804	1,3794	1,3784	sáb.	dom.	1,3754	1,3744	1,3734	1,3724	1,3714	feriado	dom.	1,3684	1,3674	1,3664	1,3654	1,3644	sáb.	dom.	1,3614			
mai/12	feriado	1,3606	1,3602	1,3598	sáb.	dom.	1,3566	1,3558	1,3548	1,3538	sáb.	dom.	1,3508	1,3504	1,3554	1,3550	1,3546	1,3542	sáb.	dom.	1,3512	1,3502	1,3492	1,3482	1,3472	sáb.	dom.	1,3442	1,3432	1,3422	1,3412		
jun/12	1,3487	sáb.	dom.	1,3478	1,3475	1,3472	feriado	1,3466	sáb.	dom.	1,3457	1,3454	1,3451	1,3448	1,3445	sáb.	dom.	1,3436	1,3433	1,3430	1,3427	1,3424	sáb.	dom.	1,3415	1,3412	1,3409	1,3406	1,3403	sáb.			
jul/12	dom.	1,3394	1,3391	1,3388	1,3385	1,3382	sáb.	dom.	feriado	1,3370	1,3367	1,3364	1,3361	sáb.	dom.	1,3352	1,3349	1,3346	1,3343	1,3340	sáb.	dom.	1,3331	1,3328	1,3325	1,3322	1,3319	sáb.	dom.	1,3310	1,3307		
ago/12	1,3304	1,3301	1,3298	sáb.	dom.	1,3289	1,3286	1,3283	1,3280	1,3277	sáb.	dom.	1,3268	1,3265	1,3262	1,3259	1,3256	sáb.	dom.	1,3247	1,3244	1,3241	1,3238	1,3235	sáb.	dom.	1,3226	1,3223	1,3220	1,3217	1,3214		
set/12	sáb.	dom.	1,3205	1,320																													

**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
<b>2017</b>	-	-	-	-	-	-	-	-	-	-	0,5434	0,5380
<b>2018</b>	0,5322	0,5275	0,5222	0,5170	0,5118	0,5066	0,5012	0,4955	0,4908	0,4854	0,4805	0,4756
<b>2019</b>	0,4702	0,4653	0,4606	0,4554	0,4500	0,4453	0,4396	0,4346	0,4300	0,4252	0,4214	0,4177
<b>2020</b>	0,4139	0,4110	0,4076	0,4048	0,4024	0,4003	0,3984	0,3968	0,3952	0,3936	0,3921	0,3905
<b>2021</b>	0,3890	0,3877	0,3857	0,3836	0,3809	0,3778	0,3742	0,3699	0,3655	0,3606	0,3547	0,3470
<b>2022</b>	0,3397	0,3321	0,3228	0,3145	0,3042	0,2940	0,2837	0,2720	0,2613	0,2511	0,2409	0,2297
<b>2023</b>	0,2185	0,2093	0,1976	0,1884	0,1772	0,1665	0,1558	0,1444	0,1347	0,1247	0,1055	0,0966
<b>2024</b>	0,0869	0,0789	0,0706	0,0617	0,0534	0,0455	0,0364	0,0277	0,0193	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.