

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 28/11/2025, ANEXA AO COMUNICADO DICAR-77/25

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	4,2585	4,1267	3,9037	3,7437	3,5803	3,3993	3,1947	3,0422	2,8661	2,7282	2,6074	2,4818
FEVEREIRO	4,2485	4,1029	3,8892	3,7335	3,5678	3,3810	3,1839	3,0300	2,8546	2,7182	2,5974	2,4718
MARÇO	4,2385	4,0696	3,8747	3,7209	3,5541	3,3632	3,1701	3,0147	2,8404	2,7077	2,5874	2,4618
ABRIL	4,2285	4,0461	3,8617	3,7090	3,5393	3,3445	3,1583	3,0006	2,8296	2,6977	2,5774	2,4518
MAIO	4,2185	4,0259	3,8468	3,6956	3,5252	3,3248	3,1460	2,9856	2,8168	2,6874	2,5674	2,4418
JUNHO	4,2085	4,0092	3,8329	3,6829	3,5119	3,3062	3,1337	2,9697	2,8050	2,6774	2,5574	2,4318
JULHO	4,1985	3,9926	3,8198	3,6679	3,4965	3,2854	3,1208	2,9546	2,7933	2,6674	2,5467	2,4218
AGOSTO	4,1885	3,9769	3,8057	3,6519	3,4821	3,2677	3,1079	2,9380	2,7807	2,6574	2,5365	2,4118
SETEMBRO	4,1785	3,9620	3,7935	3,6387	3,4683	3,2509	3,0954	2,9230	2,7701	2,6474	2,5255	2,4018
OUTUBRO	4,1685	3,9482	3,7806	3,6234	3,4518	3,2345	3,0833	2,9089	2,7592	2,6374	2,5137	2,3918
NOVEMBRO	4,1585	3,9343	3,7684	3,6095	3,4364	3,2211	3,0708	2,8951	2,7490	2,6274	2,5035	2,3818
DEZEMBRO	4,1485	3,9183	3,7564	3,5956	3,4190	3,2074	3,0560	2,8804	2,7390	2,6174	2,4923	2,3718

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																						2,3618	2,3605	2,3592	feriado	sáb.	dom.	2,3540	2,3527	2,3514	feriado
jan/10	feriado	sáb.	dom.	2,3449	2,3436	2,3423	2,3410	2,3397	sáb.	dom.	2,3367	2,3357	2,3347	2,3337	2,3327	sáb.	dom.	2,3297	2,3287	2,3277	2,3267	2,3257	sáb.	dom.	2,3227	2,3217	2,3207	2,3197	2,3187	sáb.	dom.
fev/10	2,3157	2,3147	2,3137	2,3127	2,3117	sáb.	dom.	2,3087	2,3077	2,3067	2,3057	2,3047	sáb.	dom.	feriado	feriado	2,2997	2,2987	2,2977	sáb.	dom.	2,2947	2,2937	2,2927	2,2917	2,2907	sáb.	dom.			
mar/10	2,2877	2,2867	2,2857	2,2847	2,2837	sáb.	dom.	2,2807	2,2797	2,2787	2,2777	2,2767	sáb.	dom.	2,2737	2,2727	2,2717	2,2707	2,2697	sáb.	dom.	2,2667	2,2657	2,2647	2,2637	2,2627	sáb.	dom.	2,2597	2,2587	2,2577
abr/10	2,2567	feriado	sáb.	dom.	2,2527	2,2517	2,2507	2,2497	2,2487	sáb.	dom.	2,2457	2,2447	2,2437	2,2427	2,2417	sáb.	dom.	2,2387	2,2377	feriado	2,2357	2,2347	sáb.	dom.	2,2317	2,2307	2,2297	2,2287	2,2277	
mai/10	feriado	dom.	2,2247	2,2237	2,2227	2,2217	2,2207	sáb.	dom.	2,2177	2,2167	2,2157	2,2147	2,2137	sáb.	dom.	2,2107	2,2097	2,2087	2,2077	2,2067	sáb.	dom.	2,2037	2,2027	2,2017	2,2007	2,1997	sáb.	dom.	2,1967
jun/10	2,1957	2,1947	feriado	2,1927	sáb.	dom.	2,1897	2,1887	2,1877	2,1867	2,1857	sáb.	dom.	2,1827	2,1817	2,1807	2,1797	2,1787	sáb.	dom.	2,1757	2,1747	2,1737	2,1727	2,1717	sáb.	dom.	2,1687	2,1677	2,1667	
jul/10	2,1657	2,1647	sáb.	dom.	2,1617	2,1607	2,1597	2,1587	feriado	sáb.	dom.	2,1547	2,1537	2,1527	2,1517	2,1507	sáb.	dom.	2,1477	2,1467	2,1457	2,1447	2,1437	sáb.	dom.	2,1407	2,1397	2,1387	2,1377	2,1367	sáb.
ago/10	dom.	2,1337	2,1327	2,1317	2,1307	2,1297	sáb.	dom.	2,1267	2,1257	2,1247	2,1237	2,1227	sáb.	dom.	2,1197	2,1187	2,1177	2,1167	2,1157	sáb.	dom.	2,1127	2,1117	2,1107	2,1097	2,1087	sáb.	dom.	2,1057	2,1047
set/10	2,1037	2,1027	2,1017	sáb.	dom.	2,0987	feriado	2,0967	2,0957	2,0947	sáb.	dom.	2,0917	2,0907	2,0897	2,0887	sáb.	dom.	2,0847	2,0837	2,0827	2,0817	2,0807	sáb.	dom.	2,0777	2,0767	2,0757	2,0747		
out/10	2,0737	sáb.	dom.	2,0707	2,0697	2,0687	2,0677	2,0667	sáb.	dom.	2,0637	feriado	2,0617	2,0607	2,0597	sáb.	dom.	2,0567	2,0557	2,0547	2,0537	2,0527	sáb.	dom.	2,0497	2,0487	2,0477	2,0467	2,0457	sáb.	dom.
nov/10	2,0427	feriado	2,0407	2,0397	2,0387	sáb.	dom.	2,0357	2,0347	2,0337	2,0327	2,0317	sáb.	dom.	feriado	2,0277	2,0267	2,0257	2,0247	sáb.	dom.	2,0217	2,0207	2,0197	2,0187	2,0177	sáb.	dom.	2,0147	2,0137	
dez/10	2,0127	2,0117	2,0107	sáb.	dom.	2,0077	2,0067	2,0057	2,0047	2,0037	sáb.	dom.	2,0007	1,9997	1,9987	1,9977	1,9967	sáb.	dom.	1,9937	1,9927	1,9917	1,9907	1,9897	feriado	dom.	1,9867	1,9857	1,9847	1,9837	feriado
jan/11	feriado	dom.	1,9797	1,9787	1,9777	1,9767	1,9757	sáb.	dom.	1,9727	1,9717	1,9707	1,9697	1,9687	sáb.	dom.	1,9657	1,9647	1,9637	1,9627	1,9617	sáb.	dom.	1,9587	1,9577	1,9567	1,9557	1,9547	sáb.	dom.	1,9517
fev/11	1,9507	1,9497	1,9487	1,9477	sáb.	dom.	1,9447	1,9437	1,9427	1,9417	1,9407	sáb.	dom.	1,9377	1,9367	1,9357	1,9347	1,9337	sáb.	dom.	1,9307	1,9297	1,9287	1,9277	1,9267	sáb.	dom.	1,9237			
mar/11	1,9227	1,9217	1,9207	1,9197	sáb.	dom.	feriado	feriado	1,9147	1,9137	1,9127	sáb.	dom.	1,9097	1,9087	1,9077	1,9067	1,9057	sáb.	dom.	1,9027	1,9017	1,9007	1,8997	1,8987	sáb.	dom.	1,8957	1,8947	1,8937	1,8927
abr/11	1,8917	sáb.	dom.	1,8887	1,8877	1,8867	1,8857	1,8847	sáb.	dom.	1,8817	1,8807	1,8797	1,8787	1,8777	sáb.	dom.	1,8747	1,8737	1,8727	feriado	feriado	sáb.	dom.	1,8677	1,8667	1,8657	1,8647	1,8637	sáb.	
mai/11	feriado	1,8605	1,8594	1,8583	1,8572	1,8561	sáb.	dom.	1,8528	1,8517	1,8506	1,8495	1,8484	sáb.	dom.	1,8451	1,8440	1,8429	1,8418	1,8407	sáb.	dom.	1,8374	1,8363	1,8352	1,8341	1,8330	sáb.	dom.	1,8297	1,8286
jun/11	1,8275	1,8264	1,8253	sáb.	dom.	1,8220	1,8209	1,8198	1,8187	1,8176	sáb.	dom.	1,8143	1,8132	1,8121	1,8110	1,8099	sáb.	dom.	1,8066	1,8055	1,8044	feriado	1,8022	sáb.	dom.	1,7989	1,7978	1,7967	1,7956	
jul/11	1,7945	sáb.	dom.	1,7912	1,7901	1,7890	1,7879	1,7868	feriado	dom.	1,7835	1,7824	1,7813	1,7802	1,7791	sáb.	dom.	1,7758	1,7747	1,7736	1,7725	1,7714	sáb.	dom.	1,7681	1,7670	1,7659	1,7648	1,7637	sáb.	dom.
ago/11	1,7605	1,7595	1,7585	1,7575	1,7565	sáb.	dom.	1,7535	1,7525	1,7515	1,7505	1,7495	sáb.	dom.	1,7465	1,7455	1,7445	1,7435	1,7425	sáb.	dom.	1,7395	1,7385	1,7375	1,7365	1,7355	sáb.	dom.	1,7325	1,7315	1,7305
set/11	1,7295	1,7285	sáb.	dom.	1,7255	1,7245	feriado	1,7225	1,7215	sáb.	dom.	1,7185	1,7175	1,7165	1,7155	1,7145	sáb.	dom.	1,7115	1,7105	1,7095	1,7085	1,7075	sáb.	dom.	1,7045	1,7035	1,7025	1,7015	1,7005	
out/11	sáb.	dom.	1,6975	1,6965	1,6955	1,6945	1,6935	sáb.	dom.	1,6905	1,6895	feriado	1,6875	1,6865	sáb.	dom.	1,6835	1,6825	1,6815	1,6805	1,6795	sáb.	dom.	1,6765	1,6755	1,6745	1,6735	1,6725	sáb.	dom.	1,6695
nov/11	1,6685	feriado	1,6665	1,6655	sáb.	dom.	1,6625	1,6615	1,6605	1,6595	1,6585	sáb.	dom.	1,6555	feriado	1,6535	1,6525	1,6515	sáb.	dom.	1,6485	1,6475	1,6465	1,6455	1,6445	sáb.	dom.	1,6415	1,6405	1,6395	
dez/11	1,6385	1,6375	sáb.	dom.	1,6345	1,6335	1,6325	1,6315	1,6305	sáb.	dom.	1,6275	1,6265	1,6255	1,6245	1,6235	sáb.	dom.	1,6205	1,6195	1,6185	1,6175	1,6165	sáb.	feriado	1,6135	1,6125	1,6115	1,6105	feriado	sáb.
jan/12	feriado	1,6065	1,6055	1,6045	1,6035	1,6025	sáb.	dom.	1,5995	1,5985	1,5975	1,5965	1,5955	sáb.	dom.	1,5925	1,5915	1,5905	1,5895	1,5885	sáb.	dom.	1,5855	1,5845	1,5835	1,5825	1,5815	sáb.	dom.	1,5785	1,5775
fev/12	1,5765	1,5755	1,5745	sáb.	dom.	1,5715	1,5705	1,5695	1,5685	1,5675	sáb.	dom.	1,5645	1,5635	1,5625	1,5615	1,5605	sáb.	dom.	feriado	feriado	1,5555	1,5545	1,5535	sáb.	dom.	1,5505	1,5495	1,5485		
mar/12	1,5476	1,5467	sáb.	dom.	1,5440	1,5431	1,5422	1,5413	1,5404	sáb.	dom.	1,5377	1,5368	1,5359	1,5350	1,5341	sáb.	dom.	1,5314	1,5305	1,5296	1,5287	1,5278	sáb.	dom.	1,5251	1,5242	1,5233	1,5224	1,5215	sáb.
abr/12	dom.	1,5186	1,5176	1,5166	1,5156	feriado	sáb.	dom.	1,5116	1,5106	1,5096	1,5086	1,5076	sáb.	dom.	1,5046	1,5036	1,5026	1,5016	1,5006	feriado	dom.	1,4976	1,4966	1,4956	1,4946	1,4936	sáb.	dom.	1,4906	
mai/12	feriado	1,4898	1,4894	1,4890	sáb.	dom.	1,4878	1,4874	1,4866	1,4862	sáb.	dom.	1,4850	1,4846	1,4842	1,4838	1,4834	sáb.	dom.	1,4822	1,4818	1,4814	1,4810	1,4806	sáb.	dom.	1,4794	1,4790	1,4786	1,4782	
jun/12	1,4779	sáb.	dom.	1,4770	1,4767	1,4764	feriado	1,4758	sáb.	dom.	1,4749	1,4746	1,4743	1,4740	1,4737	sáb.	dom.	1,4728	1,4725	1,4722	1,4719	1,4716	sáb.	dom.	1,4707	1,4704	1,4701	1,4698	1,4695	sáb.	
jul/12	dom.	1,4686	1,4683	1,4680	1,4677	1,4674	sáb.	dom.	feriado	1,4662	1,4659	1,4656	1,4653	sáb.	dom.	1,4644	1,4641	1,4638	1,4635	1,4632	sáb.	dom.	1,4623	1,4620	1,4617	1,4614	1,4611	sáb.	dom.	1,4602	1,4599
ago/12	1,4596	1,4593	1,4590	sáb.	dom.	1,4581	1,4578	1,																							

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	-	-	-	-	-	-	-	-	-	-	0,6726	0,6672
2018	0,6614	0,6567	0,6514	0,6462	0,6410	0,6358	0,6304	0,6247	0,6200	0,6146	0,6097	0,6048
2019	0,5994	0,5945	0,5898	0,5846	0,5792	0,5745	0,5688	0,5638	0,5592	0,5544	0,5506	0,5469
2020	0,5431	0,5402	0,5368	0,5340	0,5316	0,5295	0,5276	0,5260	0,5244	0,5228	0,5213	0,5197
2021	0,5182	0,5169	0,5149	0,5128	0,5101	0,5070	0,5034	0,4991	0,4947	0,4898	0,4839	0,4762
2022	0,4689	0,4613	0,4520	0,4437	0,4334	0,4232	0,4129	0,4012	0,3905	0,3803	0,3701	0,3589
2023	0,3477	0,3385	0,3268	0,3176	0,3064	0,2957	0,2850	0,2736	0,2639	0,2539	0,2347	0,2258
2024	0,2161	0,2081	0,1998	0,1909	0,1826	0,1747	0,1656	0,1569	0,1485	0,1392	0,1313	0,1220
2025	0,1119	0,1020	0,0924	0,0818	0,0704	0,0594	0,0466	0,0350	0,0228	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.