

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – APLICÁVEIS ATÉ 30/05/2025, ANEXA AO COMUNICADO DICAR-33/25

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	4,1867	4,0549	3,8319	3,6719	3,5085	3,3275	3,1229	2,9704	2,7943	2,6564	2,5356	2,4100
FEVEREIRO	4,1767	4,0311	3,8174	3,6617	3,4960	3,3092	3,1121	2,9582	2,7828	2,6464	2,5256	2,4000
MARÇO	4,1667	3,9978	3,8029	3,6491	3,4823	3,2914	3,0983	2,9429	2,7686	2,6359	2,5156	2,3900
ABRIL	4,1567	3,9743	3,7899	3,6372	3,4675	3,2727	3,0865	2,9288	2,7578	2,6259	2,5056	2,3800
MAIO	4,1467	3,9541	3,7750	3,6238	3,4534	3,2530	3,0742	2,9138	2,7450	2,6156	2,4956	2,3700
JUNHO	4,1367	3,9374	3,7611	3,6111	3,4401	3,2344	3,0619	2,8979	2,7332	2,6056	2,4856	2,3600
JULHO	4,1267	3,9208	3,7480	3,5961	3,4247	3,2136	3,0490	2,8828	2,7215	2,5956	2,4749	2,3500
AGOSTO	4,1167	3,9051	3,7339	3,5801	3,4103	3,1959	3,0361	2,8662	2,7089	2,5856	2,4647	2,3400
SETEMBRO	4,1067	3,8902	3,7217	3,5669	3,3965	3,1791	3,0236	2,8512	2,6983	2,5756	2,4537	2,3300
OUTUBRO	4,0967	3,8764	3,7088	3,5516	3,3800	3,1627	3,0115	2,8371	2,6874	2,5656	2,4419	2,3200
NOVEMBRO	4,0867	3,8625	3,6966	3,5377	3,3646	3,1493	2,9990	2,8233	2,6772	2,5556	2,4317	2,3100
DEZEMBRO	4,0767	3,8465	3,6846	3,5238	3,3472	3,1356	2,9842	2,8086	2,6672	2,5456	2,4205	2,3000

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																						2,2900	2,2887	2,2874	feriado	sáb.	dom.	2,2822	2,2809	2,2796	feriado
jan/10	feriado	sáb.	dom.	2,2731	2,2718	2,2705	2,2692	2,2679	sáb.	dom.	2,2649	2,2639	2,2629	2,2619	2,2609	sáb.	dom.	2,2579	2,2569	2,2559	2,2549	2,2539	sáb.	dom.	2,2509	2,2499	2,2489	2,2479	2,2469	sáb.	dom.
fev/10	2,2439	2,2429	2,2419	2,2409	2,2399	sáb.	dom.	2,2369	2,2359	2,2349	2,2339	2,2329	sáb.	dom.	feriado	feriado	2,2279	2,2269	2,2259	sáb.	dom.	2,2229	2,2219	2,2209	2,2199	2,2189	sáb.	dom.			
mar/10	2,2159	2,2149	2,2139	2,2129	2,2119	sáb.	dom.	2,2089	2,2079	2,2069	2,2059	2,2049	sáb.	dom.	2,2019	2,2009	2,1999	2,1989	2,1979	sáb.	dom.	2,1949	2,1939	2,1929	2,1919	2,1909	sáb.	dom.	2,1879	2,1869	2,1859
abr/10	2,1849	feriado	sáb.	dom.	2,1809	2,1799	2,1789	2,1779	2,1769	sáb.	dom.	2,1739	2,1729	2,1719	2,1709	2,1699	sáb.	dom.	2,1669	2,1659	feriado	2,1639	2,1629	sáb.	dom.	2,1599	2,1589	2,1579	2,1569	2,1559	
mai/10	feriado	dom.	2,1529	2,1519	2,1509	2,1499	2,1489	sáb.	dom.	2,1459	2,1449	2,1439	2,1429	2,1419	sáb.	dom.	2,1389	2,1379	2,1369	2,1359	2,1349	sáb.	dom.	2,1319	2,1309	2,1299	2,1289	2,1279	sáb.	dom.	2,1249
jun/10	2,1239	2,1229	feriado	2,1209	sáb.	dom.	2,1179	2,1169	2,1159	2,1149	2,1139	sáb.	dom.	2,1109	2,1099	2,1089	2,1079	2,1069	sáb.	dom.	2,1039	2,1029	2,1019	2,1009	2,0999	sáb.	dom.	2,0969	2,0959	2,0949	
jul/10	2,0939	2,0929	sáb.	dom.	2,0899	2,0889	2,0879	2,0869	feriado	sáb.	dom.	2,0829	2,0819	2,0809	2,0799	2,0789	sáb.	dom.	2,0759	2,0749	2,0739	2,0729	2,0719	sáb.	dom.	2,0689	2,0679	2,0669	2,0659	2,0649	sáb.
ago/10	dom.	2,0619	2,0609	2,0599	2,0589	2,0579	sáb.	dom.	2,0549	2,0539	2,0529	2,0519	2,0509	sáb.	dom.	2,0479	2,0469	2,0459	2,0449	2,0439	sáb.	dom.	2,0409	2,0399	2,0389	2,0379	2,0369	sáb.	dom.	2,0339	2,0329
set/10	2,0319	2,0309	2,0299	sáb.	dom.	2,0269	feriado	2,0249	2,0239	2,0229	sáb.	dom.	2,0199	2,0189	2,0179	2,0169	2,0159	sáb.	dom.	2,0129	2,0119	2,0109	2,0099	2,0089	sáb.	dom.	2,0059	2,0049	2,0039	2,0029	
out/10	2,0019	sáb.	dom.	1,9989	1,9979	1,9969	1,9959	1,9949	sáb.	dom.	1,9919	feriado	1,9899	1,9889	1,9879	sáb.	dom.	1,9849	1,9839	1,9829	1,9819	1,9809	sáb.	dom.	1,9779	1,9769	1,9759	1,9749	1,9739	sáb.	dom.
nov/10	1,9709	feriado	1,9689	1,9679	1,9669	sáb.	dom.	1,9639	1,9629	1,9619	1,9609	1,9599	sáb.	dom.	feriado	1,9559	1,9549	1,9539	1,9529	sáb.	dom.	1,9499	1,9489	1,9479	1,9469	1,9459	sáb.	dom.	1,9429	1,9419	
dez/10	1,9409	1,9399	1,9389	sáb.	dom.	1,9359	1,9349	1,9339	1,9329	1,9319	sáb.	dom.	1,9289	1,9279	1,9269	1,9259	1,9249	sáb.	dom.	1,9219	1,9209	1,9199	1,9189	1,9179	feriado	dom.	1,9149	1,9139	1,9129	1,9119	feriado
jan/11	feriado	dom.	1,9079	1,9069	1,9059	1,9049	1,9039	sáb.	dom.	1,9009	1,8999	1,8989	1,8979	1,8969	sáb.	dom.	1,8939	1,8929	1,8919	1,8909	1,8899	sáb.	dom.	1,8869	1,8859	1,8849	1,8839	1,8829	sáb.	dom.	1,8799
fev/11	1,8789	1,8779	1,8769	1,8759	sáb.	dom.	1,8729	1,8719	1,8709	1,8699	1,8689	sáb.	dom.	1,8659	1,8649	1,8639	1,8629	1,8619	sáb.	dom.	1,8589	1,8579	1,8569	1,8559	1,8549	sáb.	dom.	1,8519			
mar/11	1,8509	1,8499	1,8489	1,8479	sáb.	dom.	feriado	feriado	1,8429	1,8419	1,8409	sáb.	dom.	1,8379	1,8369	1,8359	1,8349	1,8339	sáb.	dom.	1,8309	1,8299	1,8289	1,8279	1,8269	sáb.	dom.	1,8239	1,8229	1,8219	1,8209
abr/11	1,8199	sáb.	dom.	1,8169	1,8159	1,8149	1,8139	1,8129	sáb.	dom.	1,8099	1,8089	1,8079	1,8069	1,8059	sáb.	dom.	1,8029	1,8019	1,8009	feriado	feriado	sáb.	dom.	1,7959	1,7949	1,7939	1,7929	1,7919	sáb.	
mai/11	feriado	1,7887	1,7876	1,7865	1,7854	1,7843	sáb.	dom.	1,7810	1,7799	1,7788	1,7777	1,7766	sáb.	dom.	1,7733	1,7722	1,7711	1,7700	1,7689	sáb.	dom.	1,7656	1,7645	1,7634	1,7623	1,7612	sáb.	dom.	1,7579	1,7568
jun/11	1,7557	1,7546	1,7535	sáb.	dom.	1,7502	1,7491	1,7480	1,7469	1,7458	sáb.	dom.	1,7425	1,7414	1,7403	1,7392	1,7381	sáb.	dom.	1,7348	1,7337	1,7326	feriado	1,7304	sáb.	dom.	1,7271	1,7260	1,7249	1,7238	
jul/11	1,7227	sáb.	dom.	1,7194	1,7183	1,7172	1,7161	1,7150	feriado	dom.	1,7117	1,7106	1,7095	1,7084	1,7073	sáb.	dom.	1,7040	1,7029	1,7018	1,7007	1,6996	sáb.	dom.	1,6963	1,6952	1,6941	1,6930	1,6919	sáb.	dom.
ago/11	1,6887	1,6877	1,6867	1,6857	1,6847	sáb.	dom.	1,6817	1,6807	1,6797	1,6787	1,6777	sáb.	dom.	1,6747	1,6737	1,6727	1,6717	1,6707	sáb.	dom.	1,6677	1,6667	1,6657	1,6647	1,6637	sáb.	dom.	1,6607	1,6597	1,6587
set/11	1,6577	1,6567	sáb.	dom.	1,6537	1,6527	feriado	1,6507	1,6497	sáb.	dom.	1,6467	1,6457	1,6447	1,6437	1,6427	sáb.	dom.	1,6397	1,6387	1,6377	1,6367	1,6357	sáb.	dom.	1,6327	1,6317	1,6307	1,6297	1,6287	
out/11	sáb.	dom.	1,6257	1,6247	1,6237	1,6227	1,6217	sáb.	dom.	1,6187	1,6177	feriado	1,6157	1,6147	sáb.	dom.	1,6117	1,6107	1,6097	1,6087	1,6077	sáb.	dom.	1,6047	1,6037	1,6027	1,6017	1,6007	sáb.	dom.	1,5977
nov/11	1,5967	feriado	1,5947	1,5937	sáb.	dom.	1,5907	1,5897	1,5887	1,5877	1,5867	sáb.	dom.	1,5837	feriado	1,5817	1,5807	1,5797	sáb.	dom.	1,5767	1,5757	1,5747	1,5737	1,5727	sáb.	dom.	1,5697	1,5687	1,5677	
dez/11	1,5667	1,5657	sáb.	dom.	1,5627	1,5617	1,5607	1,5597	1,5587	sáb.	dom.	1,5557	1,5547	1,5537	1,5527	1,5517	sáb.	dom.	1,5487	1,5477	1,5467	1,5457	1,5447	sáb.	feriado	1,5417	1,5407	1,5397	1,5387	feriado	sáb.
jan/12	feriado	1,5347	1,5337	1,5327	1,5317	1,5307	sáb.	dom.	1,5277	1,5267	1,5257	1,5247	1,5237	sáb.	dom.	1,5207	1,5197	1,5187	1,5177	1,5167	sáb.	dom.	1,5137	1,5127	1,5117	1,5107	1,5097	sáb.	dom.	1,5067	1,5057
fev/12	1,5047	1,5037	1,5027	sáb.	dom.	1,4997	1,4987	1,4977	1,4967	1,4957	sáb.	dom.	1,4927	1,4917	1,4907	1,4897	1,4887	sáb.	dom.	feriado	feriado	1,4837	1,4827	1,4817	sáb.	dom.	1,4787	1,4777	1,4767		
mar/12	1,4758	1,4749	sáb.	dom.	1,4722	1,4713	1,4704	1,4695	1,4686	sáb.	dom.	1,4659	1,4650	1,4641	1,4632	1,4623	sáb.	dom.	1,4596	1,4587	1,4578	1,4569	1,4560	sáb.	dom.	1,4533	1,4524	1,4515	1,4506	1,4497	sáb.
abr/12	dom.	1,4468	1,4458	1,4448	1,4438	feriado	sáb.	dom.	1,4398	1,4388	1,4378	1,4368	1,4358	sáb.	dom.	1,4328	1,4318	1,4308	1,4298	1,4288	feriado	dom.	1,4258	1,4248	1,4238	1,4228	1,4218	sáb.	dom.	1,4188	
mai/12	feriado	1,4180	1,4176	1,4172	sáb.	dom.	1,4160	1,4156	1,4152	1,4148	1,4144	sáb.	dom.	1,4132	1,4128	1,4124	1,4120	1,4116	sáb.	dom.	1,4104	1,4100	1,4096	1,4092	1,4088	sáb.	dom.	1,4076	1,4072	1,4068	1,4064
jun/12	1,4061	sáb.	dom.	1,4052	1,4049	1,4046	feriado	1,4040	sáb.	dom.	1,4031	1,4028	1,4025	1,4022	1,4019	sáb.	dom.	1,4010	1,4007	1,4004	1,4001	1,3998	sáb.	dom.	1,3989	1,3986	1,3983	1,3980	1,3977	sáb.	
jul/12	dom.	1,3968	1,3965	1,3962	1,3959	1,3956	sáb.	dom.	feriado	1,3944	1,3941	1,3938	1,3935	sáb.	dom.	1,3926	1,3923	1,3920	1,3917	1,3914	sáb.	dom.	1,3905	1,3902	1,3899	1,3896	1,3893	sáb.	dom.	1,3884	1,3881
ago/12	1,3878	1,3875	1,3872	sáb.	dom.	1,3863	1,3860																								

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	-	-	-	-	-	-	-	-	-	-	0,6008	0,5954
2018	0,5896	0,5849	0,5796	0,5744	0,5692	0,5640	0,5586	0,5529	0,5482	0,5428	0,5379	0,5330
2019	0,5276	0,5227	0,5180	0,5128	0,5074	0,5027	0,4970	0,4920	0,4874	0,4826	0,4788	0,4751
2020	0,4713	0,4684	0,4650	0,4622	0,4598	0,4577	0,4558	0,4542	0,4526	0,4510	0,4495	0,4479
2021	0,4464	0,4451	0,4431	0,4410	0,4383	0,4352	0,4316	0,4273	0,4229	0,4180	0,4121	0,4044
2022	0,3971	0,3895	0,3802	0,3719	0,3616	0,3514	0,3411	0,3294	0,3187	0,3085	0,2983	0,2871
2023	0,2759	0,2667	0,2550	0,2458	0,2346	0,2239	0,2132	0,2018	0,1921	0,1821	0,1629	0,1540
2024	0,1443	0,1363	0,1280	0,1191	0,1108	0,1029	0,0938	0,0851	0,0767	0,0674	0,0595	0,0502
2025	0,0401	0,0302	0,0206	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.