

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – ANEXA AO COMUNICADO DA-49/18

Fatores para vencimentos anteriores ao dia 22/12/2009

MÊS/ANO DO VENCIMENTO	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
JANEIRO	3,6427	3,5109	3,2879	3,1279	2,9645	2,7835	2,5789	2,4264	2,2503	2,1124	1,9916	1,8660
FEVEREIRO	3,6327	3,4871	3,2734	3,1177	2,9520	2,7652	2,5681	2,4142	2,2388	2,1024	1,9816	1,8560
MARÇO	3,6227	3,4538	3,2589	3,1051	2,9383	2,7474	2,5543	2,3989	2,2246	2,0919	1,9716	1,8460
ABRIL	3,6127	3,4303	3,2459	3,0932	2,9235	2,7287	2,5425	2,3848	2,2138	2,0819	1,9616	1,8360
MAIO	3,6027	3,4101	3,2310	3,0798	2,9094	2,7090	2,5302	2,3698	2,2010	2,0716	1,9516	1,8260
JUNHO	3,5927	3,3934	3,2171	3,0671	2,8961	2,6904	2,5179	2,3539	2,1892	2,0616	1,9416	1,8160
JULHO	3,5827	3,3768	3,2040	3,0521	2,8807	2,6696	2,5050	2,3388	2,1775	2,0516	1,9309	1,8060
AGOSTO	3,5727	3,3611	3,1899	3,0361	2,8663	2,6519	2,4921	2,3222	2,1649	2,0416	1,9207	1,7960
SETEMBRO	3,5627	3,3462	3,1777	3,0229	2,8525	2,6378	2,4786	2,3072	2,1543	2,0316	1,9107	1,7860
OCTUBRO	3,5527	3,3324	3,1648	3,0076	2,8360	2,6210	2,4615	2,2931	2,1434	2,0216	1,8979	1,7760
NOVEMBRO	3,5427	3,3185	3,1526	2,9937	2,8206	2,6053	2,4450	2,2793	2,1332	2,0116	1,8877	1,7660
DEZEMBRO	3,5327	3,3025	3,1406	2,9798	2,8032	2,5916	2,4402	2,2646	2,1232	2,0016	1,8765	1,7560

Fatores para vencimentos de 22/12/2009 até 31/10/2017

MES/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																																
jan/10	feriado	sáb.	dom.	1,7291	1,7278	1,7265	1,7252	1,7239	sáb.	dom.	1,7209	1,7199	1,7189	1,7179	1,7169	sáb.	dom.	1,7139	1,7129	1,7119	1,7109	1,7099	sáb.	dom.	1,7069	1,7059	1,7049	1,7039	1,7029	sáb.	dom.	
fev/10	1,6999	1,6989	1,6979	1,6969	1,6959	sáb.	dom.	1,6929	1,6919	1,6909	1,6899	1,6889	sáb.	dom.	1,6859	1,6849	1,6839	1,6829	1,6819	1,6809	1,6799	sáb.	dom.	1,6769	1,6759	1,6749	sáb.	dom.	1,6719	1,6709	1,6699	
mar/10	1,6719	1,6709	1,6699	1,6689	1,6679	sáb.	dom.	1,6649	1,6639	1,6629	1,6619	1,6609	sáb.	dom.	1,6579	1,6569	1,6559	1,6549	1,6539	sáb.	dom.	1,6509	1,6499	1,6489	1,6479	1,6469	sáb.	dom.	1,6439	1,6429	1,6419	
abr/10	1,6409	feriado	sáb.	dom.	1,6369	1,6359	1,6349	1,6339	1,6329	sáb.	dom.	1,6299	1,6289	1,6279	1,6269	1,6259	sáb.	dom.	1,6229	1,6219	feriado	1,6199	1,6189	sáb.	dom.	1,6159	1,6149	1,6139	1,6129	1,6119	1,6109	
mai/10	feriado	dom.	1,6089	1,6079	1,6069	1,6059	1,6049	sáb.	dom.	1,6019	1,6009	1,5999	1,5989	1,5979	sáb.	dom.	1,5949	1,5939	1,5929	1,5919	1,5909	sáb.	dom.	1,5879	1,5869	1,5859	1,5849	1,5839	sáb.	dom.	1,5809	
jun/10	1,5799	1,5789	feriado	1,5769	sáb.	dom.	1,5739	1,5729	1,5719	1,5709	1,5699	sáb.	dom.	1,5669	1,5659	1,5649	1,5639	1,5629	sáb.	dom.	1,5599	1,5589	1,5579	1,5569	1,5559	sáb.	dom.	1,5529	1,5519	1,5509	1,5499	
jul/10	1,5499	1,5489	sáb.	dom.	1,5459	1,5449	1,5439	1,5429	feriado	sáb.	dom.	1,5399	1,5379	1,5369	1,5359	1,5349	sáb.	dom.	1,5319	1,5309	1,5299	1,5289	1,5279	sáb.	dom.	1,5249	1,5239	1,5229	1,5219	1,5209	sáb.	
ago/10	dom.	1,5179	1,5169	1,5159	1,5149	1,5139	sáb.	dom.	1,5109	1,5099	1,5089	1,5079	1,5069	sáb.	dom.	1,5039	1,5029	1,5019	1,5009	1,4999	sáb.	dom.	1,4969	1,4959	1,4949	1,4939	1,4929	sáb.	dom.	1,4899	1,4889	
set/10	1,4879	1,4869	1,4859	sáb.	dom.	1,4829	1,4809	1,4799	1,4789	sáb.	dom.	1,4759	1,4749	1,4739	1,4729	1,4719	sáb.	dom.	1,4689	1,4679	1,4669	1,4659	1,4649	sáb.	dom.	1,4619	1,4609	1,4599	1,4589	1,4579	1,4569	
out/10	1,4579	sáb.	dom.	1,4549	1,4539	1,4529	1,4519	1,4509	sáb.	dom.	1,4479	feriado	1,4459	1,4449	1,4439	sáb.	dom.	1,4409	1,4399	1,4389	1,4379	1,4369	sáb.	dom.	1,4339	1,4329	1,4319	1,4309	1,4299	sáb.	dom.	
nov/10	1,4269	feriado	1,4249	1,4239	1,4229	sáb.	dom.	1,4199	1,4189	1,4179	1,4169	1,4159	sáb.	dom.	feriado	1,4119	1,4109	1,4099	1,4089	sáb.	dom.	1,4059	1,4049	1,4039	1,4029	1,4019	sáb.	dom.	1,3989	1,3979	1,3969	
dez/10	1,3969	1,3959	1,3949	sáb.	dom.	1,3919	1,3909	1,3899	1,3889	1,3879	sáb.	dom.	1,3849	1,3839	1,3829	1,3819	1,3809	sáb.	dom.	1,3779	1,3769	1,3759	1,3749	1,3739	1,3729	1,3719	1,3709	1,3699	1,3689	1,3679	1,3669	
jan/11	feriado	dom.	1,3639	1,3629	1,3619	1,3609	1,3599	sáb.	dom.	1,3569	1,3559	1,3549	1,3539	1,3529	sáb.	dom.	1,3499	1,3489	1,3479	1,3469	1,3459	sáb.	dom.	1,3429	1,3419	1,3409	1,3399	1,3389	sáb.	dom.	1,3359	
fev/11	1,3349	1,3339	1,3329	1,3319	sáb.	dom.	1,3289	1,3279	1,3269	1,3259	1,3249	sáb.	dom.	1,3219	1,3209	1,3199	1,3189	1,3179	sáb.	dom.	1,3149	1,3139	1,3129	1,3119	1,3109	sáb.	dom.	1,3079	1,3069	1,3059	1,3049	
mar/11	1,3069	1,3059	1,3049	1,3039	sáb.	dom.	feriado	feriado	1,2989	1,2979	1,2969	sáb.	dom.	1,2939	1,2929	1,2919	1,2909	1,2899	sáb.	dom.	1,2869	1,2859	1,2849	1,2839	1,2829	sáb.	dom.	1,2799	1,2789	1,2779	1,2769	
abr/11	1,2759	sáb.	dom.	1,2729	1,2719	1,2709	1,2699	1,2689	sáb.	dom.	1,2659	1,2649	1,2639	1,2629	1,2619	sáb.	dom.	1,2589	1,2579	1,2569	feriado	sáb.	dom.	1,2519	1,2509	1,2499	1,2489	1,2479	sáb.	dom.	1,2449	
mai/11	feriado	1,2447	1,2436	1,2425	1,2414	1,2403	sáb.	dom.	1,2370	1,2359	1,2348	1,2337	1,2326	sáb.	dom.	1,2293	1,2282	1,2271	1,2260	1,2249	sáb.	dom.	1,2216	1,2205	1,2194	1,2183	1,2172	sáb.	dom.	1,2139	1,2128	
jun/11	1,2117	1,2106	1,2095	sáb.	dom.	1,2062	1,2051	1,2040	1,2029	1,2018	sáb.	dom.	1,1985	1,1974	1,1963	1,1952	1,1941	sáb.	dom.	1,1908	1,1897	1,1886	feriado	1,1864	sáb.	dom.	1,1831	1,1820	1,1809	1,1798	1,1787	
jul/11	1,1787	sáb.	dom.	1,1754	1,1743	1,1732	1,1721	1,1710	feriado	dom.	1,1677	1,1666	1,1655	1,1644	1,1633	sáb.	dom.	1,1600	1,1589	1,1578	1,1567	1,1556	sáb.	dom.	1,1523	1,1512	1,1501	1,1490	1,1479	sáb.	dom.	
ago/11	1,1447	1,1437	1,1427	1,1417	1,1407	sáb.	dom.	1,1377	1,1367	1,1357	1,1347	1,1337	sáb.	dom.	1,1307	1,1297	1,1287	1,1277	1,1267	sáb.	dom.	1,1237	1,1227	1,1217	1,1207	1,1197	sáb.	dom.	1,1167	1,1157	1,1147	
set/11	1,1137	1,1127	sáb.	dom.	1,1097	1,1087	feriado	1,1067	1,1057	sáb.	dom.	1,1027	1,1017	1,1007	1,0997	1,0987	sáb.	dom.	1,0957	1,0947	1,0937	1,0927	1,0917	sáb.	dom.	1,0887	1,0877	1,0867	1,0857	1,0847		
out/11	sáb.	dom.	1,0817	1,0807	1,0797	1,0787	1,0777	sáb.	dom.	1,0747	1,0737	feriado	1,0717	1,0707	sáb.	dom.	1,0677	1,0667	1,0657	1,0647	1,0637	sáb.	dom.	1,0607	1,0597	1,0587	1,0577	1,0567	sáb.	dom.	1,0537	
nov/11	1,0527	feriado	1,0507	1,0497	sáb.	dom.	1,0467	1,0457	1,0447	1,0437	1,0427	sáb.	dom.	1,0397	feriado	1,0377	1,0367	1,0357	sáb.	dom.	1,0327	1,0317	1,0307	1,0297	1,0287	sáb.	dom.	1,0257	1,0247	1,0237	1,0227	
dez/11	1,0227	1,0217	sáb.	dom.	1,0187	1,0177	1,0167	1,0157	1,0147	sáb.	dom.	1,0117	1,0107	1,0097	1,0087	1,0077	sáb.	dom.	1,0047	1,0037	1,0027	1,0017	1,0007	sáb.	feriado	0,9977	0,9967	0,9957	0,9947	feriado	sáb.	
jan/12	feriado	0,9907	0,9897	0,9887	0,9877	0,9867	sáb.	dom.	0,9837	0,9827	0,9817	0,9807	0,9797	sáb.	dom.	0,9767	0,9757	0,9747	0,9737	0,9727	sáb.	dom.	0,9697	0,9687	0,9677	0,9667	0,9657	sáb.	dom.	0,9627	0,9617	
fev/12	0,9607	0,9597	0,9587	sáb.	dom.	0,9557	0,9547	0,9537	0,9527	0,9517	sáb.	dom.	0,9487	0,9477	0,9467	0,9457	0,9447	sáb.	dom.	feriado	feriado	0,9397	0,9387	0,9377	sáb.	dom.	0,9347	0,9337	0,9327	0,9317		
mar/12	0,9318	0,9308	0,9298	sáb.	dom.	0,9267	0,9257	0,9247	0,9237	0,9227	0,9217	0,9207	0,9197	0,9187	sáb.	dom.	0,9156	0,9147	0,9138	0,9129	0,9120	sáb.	dom.	0,9093	0,9084	0,9075	0,9066	sáb.	dom.	0,9037	0,9027	
abr/12	dom.	0,9028	0,9018	0,9008	0,8998	feriado	sáb.	dom.	0,8968	0,8958	0,8948	0,8938	0,8928	0,8918	sáb.	dom.	0,8888	0,8878	0,8868	0,8858	0,8848	feriado	dom.	0,8818	0,8808	0,8798	0,8788	0,8778	sáb.	dom.	0,8748	
mai/12	feriado	0,8740	0,8736	0,8732	sáb.	dom.	0,8720	0,8716	0,8712	0,8708	0,8704	sáb.	dom.	0,8692	0,8688	0,8684	0,8680	0,8676	sáb.	dom.	0,8664	0,8660	0,8656	0,8652	0,8648	sáb.	dom.	0,8636	0,8632	0,8628	0,8624	
jun/12	0,8621	sáb.	dom.	0,8612	0,8609	0,8606	feriado	0,8600	sáb.	dom.	0,8591	0,8588	0,8585	0,8582	0,8579	sáb.	dom.	0,8570	0,8567	0,8564	0,8561	0,8558	sáb.	dom.	0,8549	0,8546	0,8543	0,8540	0,8537	sáb.	dom.	
jul/12	dom.	0,8528	0,8525	0,8522	0,8519	0,8516	sáb.	dom.	feriado	0,8504	0,8501	0,8498	0,8495	sáb.	dom.	0,8486	0,8483	0,8480	0,8477	0,8474	sáb.	dom.	0,8465	0,8462	0,8459	0,8456	0,8453	sáb.	dom.	0,8444	0,8441	
ago/12	0,8438	0,8435	0,8432	sáb.	dom.	0,8423	0,8420	0,8417	0,8414	0,8411	sáb.	dom.	0,8402	0,8399	0,8396	0,8393	0,8390	sáb.	dom.	0,8381	0,8378	0,8375	0,8372	0,8369	sáb.	dom.	0,8360	0,8357	0,8354	0,8351	0,8348	
set/12	sáb.	dom.	0,8339	0,8336	0,8333	0,8330	feriado	sáb.	dom.	0,8318	0,8315	0,8312	0,8309	0,8306	sáb.	dom.	0,8297	0,8294	0,8291	0,8288	0,8285	sáb.	dom.	0,8276	0,8273	0,8270	0,8267	0,8264	sáb.	dom.	0,8255	
out/12	0,8255	0,8252	0,8249	0,8246	0,8243	sáb.	dom.	0,8234	0,8231	0,8228	0,8225	feriado	sáb.	dom.	0,8219	0,8216	0,8213	0,8210	0,8207	0,8204	0,8201	sáb.	dom.	0,8192	0,8189	0,8186	0,8183	0,8180	sáb.	dom.	0,8171	0,8168
nov/12	0,8162	feriado	sáb.	dom.	0,8150	0,8147	0,8144	0,8141	0,8138	sáb.	dom.	0,8129	0,8126	0,8123	0,8120	feriado	0,8117	sáb.	dom.	0,8108	0,8105	0,8102	0,8099	0,8096	sáb.	dom.	0,8087	0,8084	0,8081	0,8078	0,8075	
dez/12	sáb.	dom.	0,8066	0,8063	0,8060	0,8057	0,8054	sáb.	dom.	0,8045	0,8042	0,8039	0,8036	0,8033	sáb.	dom.	0,8024	0,8021	0,8018	0,8015	0,8012	sáb.	dom.	0,8003	feriado	0,7997	0,7994	0,7991	sáb.	dom.	feriado	
jan/13	feriado	0,7976	0,7973	0,7970	0,7967																											