

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – ANEXA AO COMUNICADO DA-40/18

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	3,6375	3,6057	3,2827	3,1227	2,9593	2,7783	2,5737	2,4212	2,2451	2,1072	1,9864	1,8608
FEVEREIRO	3,6275	3,4819	3,2682	3,1125	2,9468	2,7600	2,5629	2,4090	2,2336	2,0972	1,9764	1,8508
MARÇO	3,6175	3,4486	3,2537	3,0999	2,9331	2,7422	2,5491	2,3937	2,2194	2,0867	1,9664	1,8408
ABRIL	3,6075	3,4251	3,2407	3,0880	2,9183	2,7235	2,5373	2,3796	2,2086	2,0767	1,9564	1,8308
MAIO	3,5975	3,4049	3,2258	3,0746	2,9042	2,7038	2,5250	2,3646	2,1958	2,0664	1,9464	1,8208
JUNHO	3,5875	3,3882	3,2119	3,0619	2,8909	2,6852	2,5127	2,3487	2,1840	2,0564	1,9364	1,8108
JULHO	3,5775	3,3716	3,1988	3,0469	2,8755	2,6644	2,4988	2,3336	2,1723	2,0464	1,9257	1,8008
AGOSTO	3,5675	3,3559	3,1847	3,0309	2,8611	2,6467	2,4869	2,3170	2,1597	2,0364	1,9155	1,7908
SETEMBRO	3,5575	3,3410	3,1725	3,0177	2,8473	2,6299	2,4744	2,3020	2,1491	2,0264	1,9045	1,7808
OUTUBRO	3,5475	3,3272	3,1596	3,0024	2,8308	2,6135	2,4623	2,2879	2,1382	2,0164	1,8927	1,7708
NOVEMBRO	3,5375	3,3133	3,1474	2,9885	2,8154	2,6001	2,4498	2,2741	2,1280	2,0064	1,8825	1,7608
DEZEMBRO	3,5275	3,2973	3,1354	2,9746	2,7980	2,5864	2,4350	2,2594	2,1180	1,9964	1,8713	1,7508

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																						1,7408	1,7395	1,7382	feriado	sáb.	dom.	1,7330	1,7317	1,7304	feriado	
jan/10	feriado	sáb.	dom.	1,7239	1,7226	1,7213	1,7200	1,7187	sáb.	dom.	1,7157	1,7147	1,7137	1,7127	1,7117	sáb.	dom.	1,7087	1,7077	1,7067	1,7057	1,7047	sáb.	dom.	1,7017	1,7007	1,6997	1,6987	1,6977	sáb.	dom.	
fev/10	1,6947	1,6937	1,6927	1,6917	1,6907	sáb.	dom.	1,6877	1,6867	1,6857	1,6847	1,6837	sáb.	dom.	feriado	feriado	1,6787	1,6777	1,6767	sáb.	dom.	1,6737	1,6727	1,6717	1,6707	1,6697	sáb.	dom.				
mar/10	1,6667	1,6657	1,6647	1,6637	1,6627	sáb.	dom.	1,6597	1,6587	1,6577	1,6567	1,6557	sáb.	dom.	1,6527	1,6517	1,6507	1,6497	1,6487	sáb.	dom.	1,6457	1,6447	1,6437	1,6427	1,6417	sáb.	dom.	1,6387	1,6377	1,6367	
abr/10	1,6357	feriado	sáb.	dom.	1,6317	1,6307	1,6297	1,6287	1,6277	sáb.	dom.	1,6247	1,6237	1,6227	1,6217	1,6207	sáb.	dom.	1,6177	1,6167	feriado	1,6147	1,6137	sáb.	dom.	1,6107	1,6097	1,6087	1,6077	1,6067		
mai/10	feriado	dom.	1,6037	1,6027	1,6017	1,6007	1,5997	sáb.	dom.	1,5967	1,5957	1,5947	1,5937	1,5927	sáb.	dom.	1,5897	1,5887	1,5877	1,5867	1,5857	sáb.	dom.	1,5827	1,5817	1,5807	1,5797	1,5787	sáb.	dom.	1,5757	
jun/10	1,5747	1,5737	feriado	1,5717	sáb.	dom.	1,5687	1,5677	1,5667	1,5657	1,5647	sáb.	dom.	1,5617	1,5607	1,5597	1,5587	1,5577	sáb.	dom.	1,5547	1,5537	1,5527	1,5517	1,5507	sáb.	dom.	1,5477	1,5467	1,5457		
jul/10	1,5447	1,5437	sáb.	dom.	1,5407	1,5397	1,5387	1,5377	feriado	sáb.	dom.	1,5337	1,5327	1,5317	1,5307	1,5297	sáb.	dom.	1,5267	1,5257	1,5247	1,5237	1,5227	sáb.	dom.	1,5197	1,5187	1,5177	1,5167	1,5157	sáb.	
ago/10	dom.	1,5127	1,5117	1,5107	1,5097	1,5087	sáb.	dom.	1,5057	1,5047	1,5037	1,5027	1,5017	sáb.	dom.	1,4987	1,4977	1,4967	1,4957	1,4947	sáb.	dom.	1,4917	1,4907	1,4897	1,4887	1,4877	sáb.	dom.	1,4847	1,4837	
set/10	1,4827	1,4817	1,4807	sáb.	dom.	1,4777	feriado	1,4757	1,4747	1,4737	sáb.	dom.	1,4707	1,4697	1,4687	1,4677	sáb.	dom.	1,4637	1,4627	1,4617	1,4607	1,4597	sáb.	dom.	1,4567	1,4557	1,4547	1,4537			
out/10	1,4527	sáb.	dom.	1,4497	1,4487	1,4477	1,4467	1,4457	sáb.	dom.	1,4427	feriado	1,4407	1,4397	1,4387	sáb.	dom.	1,4357	1,4347	1,4337	1,4327	1,4317	sáb.	dom.	1,4287	1,4277	1,4267	1,4257	1,4247	sáb.	dom.	
nov/10	1,4217	feriado	1,4197	1,4187	1,4177	sáb.	dom.	1,4147	1,4137	1,4127	1,4117	1,4107	sáb.	dom.	feriado	1,4067	1,4057	1,4047	1,4037	sáb.	dom.	1,3997	1,3987	1,3977	1,3967	sáb.	dom.	1,3937	1,3927			
dez/10	1,3917	1,3907	1,3897	sáb.	dom.	1,3867	1,3857	1,3847	1,3837	1,3827	sáb.	dom.	1,3797	1,3787	1,3777	1,3767	1,3757	sáb.	dom.	1,3727	1,3717	1,3707	1,3697	1,3687	feriado	dom.	1,3657	1,3647	1,3637	1,3627	feriado	
jan/11	feriado	dom.	1,3587	1,3577	1,3567	1,3557	1,3547	sáb.	dom.	1,3517	1,3507	1,3497	1,3487	1,3477	sáb.	dom.	1,3447	1,3437	1,3427	1,3417	1,3407	sáb.	dom.	1,3377	1,3367	1,3357	1,3347	1,3337	sáb.	dom.	1,3307	
fev/11	1,3297	1,3287	1,3277	1,3267	sáb.	dom.	1,3237	1,3227	1,3217	1,3207	1,3197	sáb.	dom.	1,3167	1,3157	1,3147	1,3137	1,3127	sáb.	dom.	1,3097	1,3087	1,3077	1,3067	1,3057	sáb.	dom.	1,3027				
mar/11	1,3017	1,3007	1,2997	1,2987	sáb.	dom.	feriado	feriado	1,2937	1,2927	1,2917	sáb.	dom.	1,2887	1,2877	1,2867	1,2857	1,2847	sáb.	dom.	1,2817	1,2807	1,2797	1,2787	1,2777	sáb.	dom.	1,2747	1,2737	1,2727	1,2717	
abr/11	1,2707	sáb.	dom.	1,2677	1,2667	1,2657	1,2647	1,2637	sáb.	dom.	1,2607	1,2597	1,2587	1,2577	1,2567	sáb.	dom.	1,2537	1,2527	1,2517	feriado	feriado	sáb.	dom.	1,2467	1,2457	1,2447	1,2437	1,2427	sáb.		
mai/11	feriado	1,2395	1,2384	1,2373	1,2362	1,2351	sáb.	dom.	1,2318	1,2307	1,2296	1,2285	1,2274	sáb.	dom.	1,2241	1,2230	1,2219	1,2208	1,2197	sáb.	dom.	1,2164	1,2153	1,2142	1,2131	1,2120	sáb.	dom.	1,2087	1,2076	
jun/11	1,2065	1,2054	1,2043	sáb.	dom.	1,2010	1,1999	1,1988	1,1977	1,1966	sáb.	dom.	1,1933	1,1922	1,1911	1,1900	1,1889	sáb.	dom.	1,1856	1,1845	1,1834	feriado	1,1812	sáb.	dom.	1,1779	1,1768	1,1757	1,1746		
jul/11	1,1735	sáb.	dom.	1,1702	1,1691	1,1680	1,1669	1,1658	feriado	dom.	1,1625	1,1614	1,1603	1,1592	1,1581	sáb.	dom.	1,1548	1,1537	1,1526	1,1515	1,1504	sáb.	dom.	1,1471	1,1460	1,1449	1,1438	1,1427	sáb.	dom.	
ago/11	1,1395	1,1385	1,1375	1,1365	1,1355	sáb.	dom.	1,1325	1,1315	1,1305	1,1295	1,1285	sáb.	dom.	1,1255	1,1245	1,1235	1,1225	1,1215	sáb.	dom.	1,1185	1,1175	1,1165	1,1155	1,1145	sáb.	dom.	1,1115	1,1105	1,1095	
set/11	1,1085	1,1075	sáb.	dom.	1,1045	1,1035	feriado	1,1015	1,1005	sáb.	dom.	1,0975	1,0965	1,0955	1,0945	1,0935	sáb.	dom.	1,0905	1,0895	1,0885	1,0875	1,0865	sáb.	dom.	1,0835	1,0825	1,0815	1,0805	1,0795		
out/11	sáb.	dom.	1,0765	1,0755	1,0745	1,0735	1,0725	sáb.	dom.	1,0695	1,0685	feriado	1,0665	1,0655	sáb.	dom.	1,0625	1,0615	1,0605	1,0595	1,0585	sáb.	dom.	1,0555	1,0545	1,0535	1,0525	1,0515	sáb.	dom.	1,0485	
nov/11	1,0475	feriado	1,0455	1,0445	sáb.	dom.	1,0415	1,0405	1,0395	1,0385	1,0375	sáb.	dom.	1,0345	feriado	1,0325	1,0315	1,0305	sáb.	dom.	1,0275	1,0265	1,0255	1,0245	1,0235	sáb.	dom.	1,0205	1,0195	1,0185		
dez/11	1,0175	1,0165	sáb.	dom.	1,0135	1,0125	1,0115	1,0105	1,0095	sáb.	dom.	1,0065	1,0055	1,0045	1,0035	1,0025	sáb.	dom.	1,0095	1,0085	1,0075	1,0065	sáb.	dom.	1,0035	1,0025	1,0015	1,0005	9995	9985	feriado	sáb.
jan/12	feriado	1,9855	1,9845	1,9835	1,9825	1,9815	sáb.	dom.	1,9785	1,9775	1,9765	1,9755	1,9745	sáb.	dom.	1,9715	1,9705	1,9695	1,9685	1,9675	sáb.	dom.	1,9645	1,9635	1,9625	1,9615	1,9605	sáb.	dom.	1,9575	1,9565	
fev/12	1,9555	1,9545	1,9535	sáb.	dom.	1,9505	1,9495	1,9485	1,9475	1,9465	sáb.	dom.	1,9435	1,9425	1,9415	1,9405	1,9395	sáb.	dom.	feriado	feriado	1,9345	1,9335	1,9325	sáb.	dom.	1,9295	1,9285	1,9275			
mar/12	1,9266	1,9257	sáb.	dom.	1,9230	1,9221	1,9212	1,9203	1,9194	sáb.	dom.	1,9167	1,9158	1,9149	1,9140	1,9131	sáb.	dom.	1,9104	1,9095	1,9086	1,9077	1,9068	sáb.	dom.	1,9041	1,9032	1,9023	1,9014	1,9005	sáb.	
abr/12	dom.	1,8976	1,8966	1,8956	1,8946	feriado	sáb.	dom.	1,8906	1,8896	1,8886	1,8876	1,8866	sáb.	dom.	1,8836	1,8826	1,8816	1,8806	1,8796	feriado	dom.	1,8766	1,8756	1,8746	1,8736	1,8726	sáb.	dom.	1,8696		
mai/12	feriado	1,8688	1,8684	1,8680	sáb.	dom.	1,8668	1,8664	1,8660	1,8656	1,8652	sáb.	dom.	1,8640	1,8636	1,8632	1,8628	1,8624	sáb.	dom.	1,8612	1,8608	1,8604	1,8600	1,8596	sáb.	dom.	1,8584	1,8580	1,8576	1,8572	
jun/12	1,8569	sáb.	dom.	1,8560	1,8557	1,8554	feriado	1,8548	sáb.	dom.	1,8538	1,8536	1,8533	1,8530	1,8527	sáb.	dom.	1,8518	1,8515	1,8512	1,8512	1,8509	1,8506	sáb.	dom.	1,8497	1,8494	1,8491	1,8488	1,8485	sáb.	
jul/12	dom.	1,8476	1,8473	1,8470	1,8467	1,8464	sáb.	dom.	feriado	1,8452	1,8449	1,8446	1,8443	sáb.	dom.	1,8434	1,8431	1,8428	1,8425	1,8422	sáb.	dom.	1,8413	1,8410	1,8407	1,8404	1,8401	sáb.	dom.	1,8392	1,8389	
ago/12	1,8386	1,8383	1,8380	sáb.	dom.	1,8371	1,8368	1,8365	1,8362	1,8359	sáb.	dom.	1,8350	1,8347	1,8344	1,8341	1,8338	sáb.	dom.	1,8329	1,8326	1,8323	1,8320	1,8317	sáb.	dom.	1,8308	1,8305	1,8302	1,8299	1,8296	
set/12	sáb.	dom.	1,8267	1,8264	1,8261	1,8258	feriado	sáb.	dom.	1,8266	1,8263	1,8260	1,8257	1,8254	sáb.	dom.	1,8245	1,8242	1,8239	1,8236	1,8233	sáb.	dom.	1,8224	1,8221	1,8218	1,8215	1,8212	sáb.	dom.	1,8202	
out/12	1,8203	1,8200	1,8197	1,8194	1,8191	sáb.	dom.	1,8182	1,8179	1,8176	1,8173	feriado	sáb.	dom.	1,8161	1,8158	1,8155	1,8152	1,8149	1,8146	sáb.	dom.	1,8140	1,8137	1,8134	1,8131	1,8128	sáb.	dom.	1,8119	1,8116	1,8113
nov/12	1,8110	feriado	sáb.	dom.	1,8098	1,8095	1,8092	1,8089	1,8086	sáb.	dom.	1,8077	1,8074	1,8071	feriado	1,8065	sáb.	dom.	1,8056	1,8053	1,8050	1,8047	1,8044	sáb.	dom.	1,8035	1,8032	1,8029	1,8026	1,8023		
dez/12	sáb.	dom.	1,8014	1,8011	1,8008	1,8005	1,8002	sáb.	dom.	1,7993	1,7990	1,7987	1,7984	1,7981	sáb.	dom.	1,7972	1,7969	1,7966	1,7963	1,7960	sáb.	dom.	1,7951	feriado	1,7945	1,7942	1,7939				