

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – ANEXA AO COMUNICADO DA-27/19

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	3,8939	3,5621	3,3391	3,1791	3,0157	2,8347	2,6301	2,4776	2,3015	2,1636	2,0428	1,9172
FEVEREIRO	3,6839	3,5389	3,3159	3,1559	2,9925	2,8115	2,6169	2,4654	2,2903	2,1524	2,0328	1,9072
MARÇO	3,6739	3,5050	3,3101	3,1563	2,9895	2,7986	2,6055	2,4501	2,2758	2,1431	2,0228	1,8972
ABRIL	3,6639	3,4815	3,2971	3,1444	2,9747	2,7799	2,5937	2,4360	2,2650	2,1331	2,0128	1,8872
MAIO	3,6539	3,4613	3,2822	3,1310	2,9606	2,7602	2,5814	2,4210	2,2522	2,1228	2,0028	1,8772
JUNHO	3,6439	3,4446	3,2683	3,1183	2,9473	2,7416	2,5691	2,4051	2,2404	2,1128	1,9928	1,8672
JULHO	3,6339	3,4280	3,2552	3,1033	2,9319	2,7208	2,5562	2,3900	2,2287	2,1028	1,9821	1,8572
AGOSTO	3,6239	3,4123	3,2411	3,0873	2,9175	2,7034	2,5433	2,3761	2,2161	2,0928	1,9719	1,8472
SETEMBRO	3,6139	3,3974	3,2289	3,0741	2,9037	2,6893	2,5308	2,3684	2,2109	2,0898	1,9699	1,8452
OCTUBRO	3,6039	3,3836	3,2160	3,0588	2,8922	2,6789	2,5217	2,3643	2,2096	2,0728	1,9541	1,8292
NOVEMBRO	3,5939	3,3697	3,2038	3,0449	2,8718	2,6565	2,5062	2,3305	2,1844	2,0628	1,9389	1,8172
DEZEMBRO	3,5839	3,3537	3,1918	3,0310	2,8544	2,6428	2,4914	2,3158	2,1744	2,0528	1,9277	1,8072

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																						1,7972	1,7959	1,7946	feriado	sáb.	dom.	1,7894	1,7881	1,7868	feriado	
jan/10	feriado	sáb.	dom.	1,7803	1,7790	1,7777	1,7764	1,7751	sáb.	dom.	1,7721	1,7711	1,7701	1,7691	1,7681	sáb.	dom.	1,7651	1,7641	1,7631	1,7621	1,7611	sáb.	dom.	1,7581	1,7571	1,7561	1,7551	1,7541	sáb.	dom.	
fev/10	1,7511	1,7501	1,7491	1,7481	1,7471	sáb.	dom.	1,7441	1,7431	1,7421	1,7411	1,7401	sáb.	dom.	feriado	1,7351	1,7341	1,7331	sáb.	dom.	1,7301	1,7291	1,7281	1,7271	1,7261	sáb.	dom.	1,7231	1,7221	1,7211	1,7201	
mar/10	1,7231	1,7221	1,7211	1,7201	1,7191	sáb.	dom.	1,7161	1,7151	1,7141	1,7131	1,7121	sáb.	dom.	1,7091	1,7081	1,7071	1,7061	1,7051	sáb.	dom.	1,7021	1,7011	1,7001	1,6991	1,6981	sáb.	dom.	1,6951	1,6941	1,6931	
abr/10	1,6921	feriado	sáb.	dom.	1,6881	1,6871	1,6861	1,6851	1,6841	sáb.	dom.	1,6811	1,6801	1,6791	1,6781	1,6771	sáb.	dom.	1,6741	1,6731	feriado	1,6711	1,6701	sáb.	dom.	1,6671	1,6661	1,6651	1,6641	1,6631	dom.	
mai/10	feriado	dom.	1,6601	1,6591	1,6581	1,6571	1,6561	sáb.	dom.	1,6531	1,6521	1,6511	1,6501	1,6491	sáb.	dom.	1,6461	1,6451	1,6441	1,6431	1,6421	sáb.	dom.	1,6391	1,6381	1,6371	1,6361	1,6351	sáb.	dom.	1,6321	
jun/10	1,6311	1,6301	feriado	1,6281	sáb.	dom.	1,6251	1,6241	1,6231	1,6221	1,6211	sáb.	dom.	1,6181	1,6171	1,6161	1,6151	1,6141	sáb.	dom.	1,6111	1,6101	1,6091	1,6081	1,6071	sáb.	dom.	1,6041	1,6031	1,6021		
jul/10	1,6011	1,6001	sáb.	dom.	1,5971	1,5961	1,5951	1,5941	feriado	sáb.	dom.	1,5901	1,5891	1,5881	1,5871	1,5861	sáb.	dom.	1,5831	1,5821	1,5811	1,5801	1,5791	sáb.	dom.	1,5761	1,5751	1,5741	1,5731	1,5721	sáb.	
ago/10	dom.	1,5691	1,5681	1,5671	1,5661	1,5651	sáb.	dom.	1,5621	1,5611	1,5601	1,5591	1,5581	sáb.	dom.	1,5551	1,5541	1,5531	1,5521	1,5511	sáb.	dom.	1,5481	1,5471	1,5461	1,5451	1,5441	sáb.	dom.	1,5411	1,5401	
set/10	1,5391	1,5381	1,5371	sáb.	dom.	1,5341	feriado	1,5321	1,5311	1,5301	sáb.	dom.	1,5271	1,5261	1,5251	1,5241	1,5231	sáb.	dom.	1,5201	1,5191	1,5181	1,5171	1,5161	sáb.	dom.	1,5131	1,5121	1,5111	1,5101		
out/10	1,5091	sáb.	dom.	1,5061	1,5051	1,5041	sáb.	dom.	1,5011	1,5001	feriado	1,4971	1,4961	1,4951	sáb.	dom.	1,4921	1,4911	1,4901	1,4891	1,4881	sáb.	dom.	1,4851	1,4841	1,4831	1,4821	1,4811	sáb.	dom.		
nov/10	1,4781	feriado	1,4761	1,4751	1,4741	sáb.	dom.	1,4711	1,4701	1,4691	1,4681	1,4671	sáb.	dom.	feriado	1,4631	1,4621	1,4611	1,4601	sáb.	dom.	1,4571	1,4561	1,4551	1,4541	1,4531	sáb.	dom.	1,4501	1,4491		
dez/10	1,4481	1,4471	1,4461	sáb.	dom.	1,4431	1,4421	1,4411	1,4401	1,4391	sáb.	dom.	1,4361	1,4351	1,4341	1,4331	1,4321	sáb.	dom.	1,4291	1,4281	1,4271	1,4261	1,4251	feriado	dom.	1,4221	1,4211	1,4201	1,4191	feriado	
jan/11	feriado	dom.	1,4151	1,4141	1,4131	1,4121	1,4111	sáb.	dom.	1,4081	1,4071	1,4061	sáb.	dom.	1,4041	1,4031	sáb.	dom.	1,4011	1,4001	1,3991	1,3981	1,3971	sáb.	dom.	1,3941	1,3931	1,3921	1,3911	1,3901	sáb.	dom.
fev/11	1,3861	1,3851	1,3841	1,3831	sáb.	dom.	1,3801	1,3791	1,3781	1,3771	1,3761	sáb.	dom.	1,3731	1,3721	1,3711	1,3701	1,3691	sáb.	dom.	1,3661	1,3651	1,3641	1,3631	1,3621	sáb.	dom.	1,3591				
mar/11	1,3581	1,3571	1,3561	1,3551	sáb.	dom.	feriado	1,3501	1,3491	1,3481	sáb.	dom.	1,3451	1,3441	1,3431	1,3421	1,3411	sáb.	dom.	1,3381	1,3371	1,3361	1,3351	1,3341	sáb.	dom.	1,3311	1,3301	1,3291	1,3281		
abr/11	1,3271	sáb.	dom.	1,3241	1,3231	1,3221	1,3211	1,3201	sáb.	dom.	1,3171	1,3161	1,3151	1,3141	1,3131	sáb.	dom.	1,3101	1,3091	1,3081	feriado	1,3061	sáb.	dom.	1,3031	1,3021	1,3011	1,3001	1,2991	sáb.	dom.	
mai/11	feriado	1,2959	1,2948	1,2937	1,2926	1,2915	sáb.	dom.	1,2882	1,2871	1,2860	1,2849	1,2838	sáb.	dom.	1,2805	1,2794	1,2783	1,2772	1,2761	sáb.	dom.	1,2728	1,2717	1,2706	1,2695	1,2684	sáb.	dom.	1,2651	1,2640	
jun/11	1,2629	1,2618	1,2607	sáb.	dom.	1,2574	1,2563	1,2552	1,2541	1,2530	sáb.	dom.	1,2497	1,2486	1,2475	1,2464	1,2453	sáb.	dom.	1,2420	1,2409	1,2398	feriado	1,2376	sáb.	dom.	1,2343	1,2332	1,2321	1,2310		
jul/11	1,2299	sáb.	dom.	1,2266	1,2255	1,2244	1,2233	1,2222	feriado	dom.	1,2189	1,2178	1,2167	1,2156	1,2145	sáb.	dom.	1,2112	1,2101	1,2090	1,2079	1,2068	sáb.	dom.	1,2035	1,2024	1,2013	1,2002	1,1991	sáb.	dom.	
ago/11	1,1959	1,1949	1,1939	1,1929	1,1919	sáb.	dom.	1,1889	1,1879	1,1869	1,1859	1,1849	sáb.	dom.	1,1819	1,1809	1,1799	1,1789	1,1779	sáb.	dom.	1,1749	1,1739	1,1729	1,1719	1,1709	sáb.	dom.	1,1679	1,1669	1,1659	
set/11	1,1649	1,1639	sáb.	dom.	1,1609	1,1599	feriado	1,1579	1,1569	sáb.	dom.	1,1539	1,1529	1,1519	1,1509	1,1499	sáb.	dom.	1,1469	1,1459	1,1449	1,1439	1,1429	sáb.	dom.	1,1399	1,1389	1,1379	1,1369	1,1359		
out/11	sáb.	dom.	1,1329	1,1319	1,1309	1,1299	1,1289	sáb.	dom.	1,1259	1,1249	feriado	1,1229	1,1219	sáb.	dom.	1,1189	1,1179	1,1169	1,1159	1,1149	sáb.	dom.	1,1119	1,1109	1,1099	1,1089	1,1079	sáb.	dom.	1,1049	
nov/11	1,1039	feriado	1,1019	1,1009	sáb.	dom.	1,0979	1,0969	1,0959	1,0949	1,0939	sáb.	dom.	1,0909	1,0899	1,0889	1,0879	1,0869	sáb.	dom.	1,0839	1,0829	1,0819	1,0809	1,0799	sáb.	dom.	1,0769	1,0759	1,0749		
dez/11	1,0739	1,0729	sáb.	dom.	1,0699	1,0689	1,0679	1,0669	1,0659	sáb.	dom.	1,0629	1,0619	1,0609	1,0599	1,0589	sáb.	dom.	1,0559	1,0549	1,0539	1,0529	1,0519	sáb.	dom.	1,0489	1,0479	1,0469	1,0459	feriado	sáb.	
jan/12	feriado	1,0419	1,0409	1,0399	1,0389	1,0379	sáb.	dom.	1,0349	1,0339	1,0329	1,0319	1,0309	sáb.	dom.	1,0279	1,0269	1,0259	1,0249	1,0239	sáb.	dom.	1,0209	1,0199	1,0189	1,0179	1,0169	sáb.	dom.	1,0139	1,0129	
fev/12	1,0119	1,0109	1,0099	sáb.	dom.	1,0069	1,0059	1,0049	1,0039	1,0029	sáb.	dom.	1,0009	1,0009	1,0009	1,0009	1,0009	1,0009	1,0009	1,0009	1,0009	1,0009	1,0009	1,0009	1,0009	1,0009	1,0009	1,0009	1,0009	1,0009		
mar/12	0,9839	0,9821	sáb.	dom.	0,9794	0,9785	0,9776	0,9767	0,9758	sáb.	dom.	0,9731	0,9722	0,9713	0,9704	0,9695	sáb.	dom.	0,9668	0,9659	0,9650	0,9641	0,9632	sáb.	dom.	0,9605	0,9596	0,9587	0,9578	0,9569	sáb.	
abr/12	dom.	0,9540	0,9530	0,9520	0,9510	feriado	sáb.	dom.	0,9470	0,9460	0,9450	0,9440	0,9430	sáb.	dom.	0,9404	0,9390	0,9380	0,9370	0,9360	feriado	0,9340	0,9330	0,9320	0,9310	0,9300	0,9290	sáb.	dom.	0,9260	0,9250	
mai/12	feriado	0,9252	0,9248	0,9244	sáb.	dom.	0,9232	0,9228	0,9224	0,9220	0,9216	sáb.	dom.	0,9204	0,9200	0,9196	0,9192	0,9188	sáb.	dom.	0,9176	0,9172	0,9168	0,9164	0,9160	sáb.	dom.	0,9148	0,9144	0,9140	0,9136	
jun/12	0,9133	sáb.	dom.	0,9124	0,9121	0,9118	feriado	0,9112	sáb.	dom.	0,9103	0,9100	0,9097	0,9094	0,9091	sáb.	dom.	0,9082	0,9079	0,9076	0,9073	0,9070	sáb.	dom.	0,9061	0,9058	0,9055	0,9052	0,9049	sáb.		
jul/12	dom.	0,9040	0,9037	0,9034	0,9031	0,9028	sáb.	dom.	0,9016	0,9013	0,9010	0,9007	sáb.	dom.	0,8998	0,8995	0,8992	0,8989	0,8986	sáb.	dom.	0,8977	0,8974	0,8971	0,8968	0,8965	sáb.	dom.	0,8956	0,8953		
ago/12	0,8950	0,8947	0,8944	sáb.	dom.	0,8935	0,8932	0,8929	0,8926	0,8923	sáb.	dom.	0,8914	0,8911	0,8908	0,8905	0,8902	sáb.	dom.	0,8893	0,8890	0,8887	0,8884	0,8881	sáb.	dom.	0,8872	0,8869	0,8866	0,8863		
set/12	sáb.	dom.	0,8851	0,8848	0,8845	0,8842	feriado	sáb.	dom.	0,8830	0,8827	0,8824	0,8821	0,8818	sáb.	dom.	0,8809	0,8806	0,8803	0,8800	0,8797	sáb.	dom.	0,8788	0,8785	0,8782	0,8779	0,8776	sáb.	dom.		
out/12	0,8767	0,8764	0,8761	0,8758	0,8755	sáb.	dom.	0,8746	0,8743	0,8740	0,8737	feriado	sáb.	dom.	0,8725	0,8722	0,8719	0,8716	0,8713	sáb.	dom.	0,8704	0,8701	0,8698	0,8695	0,8692	sáb.	dom.	0,8683	0,8680	0,8677	
nov/12	0,8674	feriado	sáb.	dom.	0,8656	0,8653	0,8650	sáb.	dom.	0,8641	0,8638	0,8635	feriado	0,8629	sáb.	dom.	0,8620	0,8617	0,8614	0,8611	0,8608	sáb.	dom.	0,8599	0,8596	0,8593	0,8590	0,8587	sáb.	dom.		
dez/12	sáb.	dom.	0,8578	0,8575	0,8572	0,8569	0,8566	sáb.	dom.	0,8557	0,8554	0,8551	0,8548	0,8545	sáb.	dom.	0,8536	0,8533	0,8530	0,8527	0,8524	sáb.	dom.	0,8515	0,8512	0,8509	0,8506	0,8503	sáb.	dom.		
jan/13	feriado	0,8488	0,8485	0,																												