

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – ANEXA AO COMUNICADO DA-95/15

Fatores válidos para recolhimento em 04/01/2016

Fatores para vencimentos anteriores ao dia 22/12/2009

MES/ANO DO VENCIMENTO	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
JANEIRO	3,2664	3,1346	2,9116	2,7516	2,5882	2,4072	2,2026	2,0501	1,8740	1,7361	1,6153	1,4897
FEVEREIRO	3,2564	3,1108	2,8971	2,7414	2,5757	2,3889	2,1918	2,0379	1,8625	1,7261	1,6053	1,4797
MARÇO	3,2464	3,0775	2,8826	2,7288	2,5620	2,3711	2,1780	2,0226	1,8483	1,7156	1,5953	1,4697
ABRIL	3,2364	3,0540	2,8696	2,7169	2,5472	2,3524	2,1622	2,0085	1,8375	1,7056	1,5853	1,4597
MAIO	3,2264	3,0338	2,8547	2,7035	2,5331	2,3327	2,1539	1,9935	1,8247	1,6953	1,5753	1,4497
JUNHO	3,2164	3,0171	2,8408	2,6908	2,5204	2,3198	2,1629	1,9995	1,8329	1,7053	1,5853	1,4597
JULHO	3,2064	3,0005	2,8277	2,6788	2,5084	2,2933	2,1287	1,9625	1,8017	1,6753	1,5553	1,4297
AGOSTO	3,1964	2,9848	2,8136	2,6658	2,4900	2,2756	2,1158	1,9459	1,7886	1,6653	1,5444	1,4197
SETEMBRO	3,1864	2,9699	2,8014	2,6546	2,4762	2,2588	2,1033	1,9309	1,7780	1,6553	1,5334	1,4097
OUTUBRO	3,1764	2,9561	2,7885	2,6313	2,4547	2,2424	2,0912	1,9168	1,7671	1,6453	1,5216	1,3997
NOVEMBRO	3,1664	2,9422	2,7763	2,6174	2,4443	2,2290	2,0787	1,9030	1,7569	1,6353	1,5114	1,3897
DEZEMBRO	3,1564	2,9262	2,7643	2,6035	2,4269	2,2153	2,0639	1,8883	1,7469	1,6253	1,5002	1,3797

Fator para vencimento no dia indicado

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	feriado	sáb.	dom.	1,3528	1,3515	1,3502	1,3489	1,3476	sáb.	dom.	1,3446	1,3436	1,3426	1,3416	1,3406	sáb.	dom.	1,3376	1,3366	1,3356	1,3346	1,3336	sáb.	dom.	1,3306	1,3296	1,3286	1,3276	1,3266	sáb.	dom.	
jan/10	feriado	sáb.	dom.	1,3226	1,3216	1,3206	1,3196	sáb.	dom.	1,3166	1,3156	1,3146	1,3136	1,3126	sáb.	dom.	1,3076	1,3066	1,3056	1,3046	1,3036	sáb.	dom.	1,3006	1,2996	1,2986	1,2976	1,2966	sáb.	dom.		
fev/10	1,2956	1,2946	1,2936	1,2926	1,2916	sáb.	dom.	1,2886	1,2876	1,2866	1,2856	1,2846	sáb.	dom.	1,2816	1,2806	1,2796	1,2786	1,2776	sáb.	dom.	1,2746	1,2736	1,2726	1,2716	1,2706	sáb.	dom.	1,2676	1,2666	1,2656	
mar/10	1,2646	1,2636	1,2626	1,2616	1,2606	sáb.	dom.	1,2576	1,2566	1,2556	1,2546	sáb.	dom.	1,2516	1,2506	1,2496	sáb.	dom.	1,2466	1,2456	1,2446	1,2436	1,2426	sáb.	dom.	1,2396	1,2386	1,2376	1,2366	1,2356		
abr/10	1,2356	1,2346	1,2336	1,2326	1,2316	sáb.	dom.	1,2286	1,2276	1,2266	1,2256	1,2246	sáb.	dom.	1,2216	1,2206	1,2196	sáb.	dom.	1,2166	1,2156	1,2146	sáb.	dom.	1,2116	1,2106	1,2096	1,2086	1,2076	sáb.	dom.	
mai/10	1,2066	1,2056	1,2046	1,2036	1,2026	sáb.	dom.	1,1996	1,1986	1,1976	1,1966	1,1956	1,1946	sáb.	dom.	1,1916	1,1906	1,1896	sáb.	dom.	1,1866	1,1856	1,1846	sáb.	dom.	1,1816	1,1806	1,1796	1,1786	1,1776	sáb.	dom.
jun/10	1,1786	1,1776	1,1766	1,1756	1,1746	sáb.	dom.	1,1716	1,1706	1,1696	1,1686	1,1676	1,1666	sáb.	dom.	1,1636	1,1626	1,1616	sáb.	dom.	1,1586	1,1576	1,1566	1,1556	1,1546	sáb.	dom.	1,1516	1,1506	1,1496	1,1486	1,1476
jul/10	1,1496	1,1486	1,1476	1,1466	1,1456	sáb.	dom.	1,1426	1,1416	1,1406	1,1396	1,1386	1,1376	sáb.	dom.	1,1346	1,1336	1,1326	sáb.	dom.	1,1296	1,1286	1,1276	1,1266	1,1256	sáb.	dom.	1,1226	1,1216	1,1206	1,1196	1,1186
ago/10	1,1206	1,1196	1,1186	1,1176	1,1166	sáb.	dom.	1,1136	1,1126	1,1116	1,1106	1,1096	1,1086	sáb.	dom.	1,1056	1,1046	1,1036	sáb.	dom.	1,1006	1,0996	1,0986	1,0976	1,0966	sáb.	dom.	1,0936	1,0926	1,0916	1,0906	1,0896
set/10	1,0916	1,0906	1,0896	1,0886	1,0876	sáb.	dom.	1,0846	1,0836	1,0826	1,0816	1,0806	1,0796	sáb.	dom.	1,0766	1,0756	1,0746	sáb.	dom.	1,0716	1,0706	1,0696	1,0686	1,0676	sáb.	dom.	1,0646	1,0636	1,0626	1,0616	1,0606
out/10	1,0616	1,0606	1,0596	1,0586	1,0576	sáb.	dom.	1,0546	1,0536	1,0526	1,0516	1,0506	1,0496	sáb.	dom.	1,0466	1,0456	1,0446	sáb.	dom.	1,0416	1,0406	1,0396	1,0386	1,0376	sáb.	dom.	1,0346	1,0336	1,0326	1,0316	1,0306
nov/10	1,0316	1,0306	1,0296	1,0286	1,0276	sáb.	dom.	1,0246	1,0236	1,0226	1,0216	1,0206	1,0196	sáb.	dom.	1,0166	1,0156	1,0146	sáb.	dom.	1,0116	1,0106	1,0096	1,0086	1,0076	sáb.	dom.	1,0046	1,0036	1,0026	1,0016	1,0006
dez/10	1,0016	1,0006	0,9996	0,9986	0,9976	sáb.	dom.	0,9946	0,9936	0,9926	0,9916	0,9906	0,9896	sáb.	dom.	0,9866	0,9856	0,9846	sáb.	dom.	0,9816	0,9806	0,9796	0,9786	0,9776	sáb.	dom.	0,9746	0,9736	0,9726	0,9716	0,9706
jan/11	0,9706	0,9696	0,9686	0,9676	0,9666	sáb.	dom.	0,9636	0,9626	0,9616	0,9606	0,9596	0,9586	sáb.	dom.	0,9556	0,9546	0,9536	sáb.	dom.	0,9506	0,9496	0,9486	0,9476	0,9466	sáb.	dom.	0,9436	0,9426	0,9416	0,9406	0,9396
fev/11	0,9396	0,9386	0,9376	0,9366	0,9356	sáb.	dom.	0,9326	0,9316	0,9306	0,9296	0,9286	0,9276	sáb.	dom.	0,9246	0,9236	0,9226	sáb.	dom.	0,9196	0,9186	0,9176	0,9166	0,9156	sáb.	dom.	0,9126	0,9116	0,9106	0,9096	0,9086
mar/11	0,9086	0,9076	0,9066	0,9056	0,9046	sáb.	dom.	0,9016	0,9006	0,8996	0,8986	0,8976	0,8966	sáb.	dom.	0,8936	0,8926	0,8916	sáb.	dom.	0,8886	0,8876	0,8866	0,8856	0,8846	sáb.	dom.	0,8816	0,8806	0,8796	0,8786	0,8776
abr/11	0,8776	0,8766	0,8756	0,8746	0,8736	sáb.	dom.	0,8706	0,8696	0,8686	0,8676	0,8666	0,8656	sáb.	dom.	0,8626	0,8616	0,8606	sáb.	dom.	0,8576	0,8566	0,8556	0,8546	0,8536	sáb.	dom.	0,8506	0,8496	0,8486	0,8476	0,8466
mai/11	0,8536	0,8526	0,8516	0,8506	0,8496	sáb.	dom.	0,8466	0,8456	0,8446	0,8436	0,8426	0,8416	sáb.	dom.	0,8386	0,8376	0,8366	sáb.	dom.	0,8336	0,8326	0,8316	0,8306	0,8296	sáb.	dom.	0,8266	0,8256	0,8246	0,8236	0,8226
jun/11	0,8226	0,8216	0,8206	0,8196	0,8186	sáb.	dom.	0,8156	0,8146	0,8136	0,8126	0,8116	0,8106	sáb.	dom.	0,8076	0,8066	0,8056	sáb.	dom.	0,8026	0,8016	0,8006	0,7996	0,7986	sáb.	dom.	0,7956	0,7946	0,7936	0,7926	0,7916
jul/11	0,7916	0,7906	0,7896	0,7886	0,7876	sáb.	dom.	0,7846	0,7836	0,7826	0,7816	0,7806	0,7796	sáb.	dom.	0,7766	0,7756	0,7746	sáb.	dom.	0,7716	0,7706	0,7696	0,7686	0,7676	sáb.	dom.	0,7646	0,7636	0,7626	0,7616	0,7606
ago/11	0,7606	0,7596	0,7586	0,7576	0,7566	sáb.	dom.	0,7536	0,7526	0,7516	0,7506	0,7496	0,7486	sáb.	dom.	0,7456	0,7446	0,7436	sáb.	dom.	0,7406	0,7396	0,7386	0,7376	0,7366	sáb.	dom.	0,7336	0,7326	0,7316	0,7306	0,7296
set/11	0,7296	0,7286	0,7276	0,7266	0,7256	sáb.	dom.	0,7226	0,7216	0,7206	0,7196	0,7186	0,7176	sáb.	dom.	0,7146	0,7136	0,7126	sáb.	dom.	0,7096	0,7086	0,7076	0,7066	0,7056	sáb.	dom.	0,7026	0,7016	0,7006	0,6996	0,6986
out/11	0,6986	0,6976	0,6966	0,6956	0,6946	sáb.	dom.	0,6916	0,6906	0,6896	0,6886	0,6876	0,6866	sáb.	dom.	0,6836	0,6826	0,6816	sáb.	dom.	0,6786	0,6776	0,6766	0,6756	0,6746	sáb.	dom.	0,6716	0,6706	0,6696	0,6686	0,6676
nov/11	0,6676	0,6666	0,6656	0,6646	0,6636	sáb.	dom.	0,6606	0,6596	0,6586	0,6576	0,6566	0,6556	sáb.	dom.	0,6526	0,6516	0,6506	sáb.	dom.	0,6476	0,6466	0,6456	0,6446	0,6436	sáb.	dom.	0,6406	0,6396	0,6386	0,6376	0,6366
dez/11	0,6366	0,6356	0,6346	0,6336	0,6326	sáb.	dom.	0,6296	0,6286	0,6276	0,6266	0,6256	0,6246	sáb.	dom.	0,6216	0,6206	0,6196	sáb.	dom.	0,6166	0,6156	0,6146	0,6136	0,6126	sáb.	dom.	0,6096	0,6086	0,6076	0,6066	0,6056
jan/12	0,6056	0,6046	0,6036	0,6026	0,6016	sáb.	dom.	0,5986	0,5976	0,5966	0,5956	0,5946	0,5936	sáb.	dom.	0,5906	0,5896	0,5886	sáb.	dom.	0,5856	0,5846	0,5836	0,5826	0,5816	sáb.	dom.	0,5786	0,5776	0,5766	0,5756	0,5746
fev/12	0,5746	0,5736	0,5726	0,5716	0,5706	sáb.	dom.	0,5676	0,5666	0,5656	0,5646	0,5636	0,5626	sáb.	dom.	0,5596	0,5586	0,5576	sáb.	dom.	0,5546	0,5536	0,5526	0,5516	0,5506	sáb.	dom.	0,5476	0,5466	0,5456	0,5446	0,5436
mar/12	0,5436	0,5426	0,5416	0,5406	0,5396	sáb.	dom.	0,5366	0,5356	0,5346	0,5336	0,5326	0,5316	sáb.	dom.	0,5286	0,5276	0,5266	sáb.	dom.	0,5236	0,5226	0,5216	0,5206	0,5196	sáb.	dom.	0,5166	0,5156	0,5146	0,5136	0,5126
abr/12	0,5126	0,5116	0,5106	0,5096	0,5086	sáb.	dom.	0,5056	0,5046	0,5036	0,5026	0,5016	0,5006	sáb.	dom.	0,4976	0,4966	0,4956	sáb.	dom.	0,4926	0,4916	0,4906	0,4896	0,4886	sáb.	dom.	0,4856	0,4846	0,4836	0,4826	0,4816
mai/12	0,4816	0,4806	0,4796	0,4786	0,4776	sáb.	dom.	0,4746	0,4736	0,4726	0,4716	0,4706	0,4696	sáb.	dom.	0,4666	0,4656	0,4646	sáb.	dom.	0,4616	0,4606	0,4596	0,4586	0,4576	sáb.	dom.	0,4546	0,4536	0,4526	0,4516	0,4506
jun/12	0,4506	0,4496	0,4486	0,4476	0,4466	sáb.	dom.	0,4436	0,4426	0,4416	0,4406	0,4396	0,4386	sáb.	dom.	0,4356	0,4346	0,4336	sáb.	dom.	0,4306	0,4296	0,4286	0,4276	0,4266	sáb.	dom.					

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – ANEXA AO COMUNICADO DA-95/15

Fatores válidos para recolhimento em 06/01/2016

Fatores para vencimentos anteriores ao dia 22/12/2009

MES/ANO DO VENCIMENTO	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
JANEIRO	3.2674	3.1356	2.9126	2.7526	2.5892	2.4087	2.2036	2.0511	1.8750	1.7371	1.6163	1.4907
FEVEREIRO	3.2574	3.1118	2.8981	2.7424	2.5767	2.3899	2.1928	2.0389	1.8635	1.7271	1.6063	1.4807
MARÇO	3.2474	3.0785	2.8836	2.7298	2.5630	2.3721	2.1790	2.0236	1.8493	1.7166	1.5963	1.4707
ABRIL	3.2374	3.0550	2.8706	2.7179	2.5482	2.3534	2.1672	2.0095	1.8385	1.7066	1.5863	1.4607
MAIO	3.2274	3.0348	2.8557	2.7045	2.5341	2.3337	2.1549	1.9945	1.8257	1.6963	1.5763	1.4507
JUNHO	3.2174	3.0181	2.8418	2.6918	2.5208	2.3151	2.1426	1.9786	1.8139	1.6863	1.5663	1.4407
JULHO	3.2074	3.0015	2.8287	2.6768	2.5054	2.2943	2.1297	1.9635	1.8022	1.6763	1.5566	1.4307
AGOSTO	3.1974	2.9858	2.8146	2.6608	2.4910	2.2766	2.1168	1.9499	1.7896	1.6663	1.5464	1.4207
SETEMBRO	3.1874	2.9709	2.8024	2.6476	2.4772	2.2598	2.1043	1.9319	1.7790	1.6563	1.5364	1.4107
OUTUBRO	3.1774	2.9571	2.7895	2.6323	2.4607	2.2422	2.0922	1.9177	1.7611	1.6403	1.5206	1.3977
NOVEMBRO	3.1674	2.9432	2.7773	2.6184	2.4453	2.2300	2.0797	1.9040	1.7579	1.6383	1.5124	1.3907
DEZEMBRO	3.1574	2.9272	2.7653	2.6045	2.4279	2.2163	2.0649	1.8893	1.7479	1.6283	1.5012	1.3807

Fator para vencimento no dia indicado

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	feriado	sáb.	dom.	1.3538	1.3525	1.3512	1.3499	1.3486	sáb.	dom.	1.3456	1.3446	1.3436	1.3426	1.3416	sáb.	dom.	1.3386	1.3376	1.3366	1.3356	1.3346	1.3336	1.3326	1.3316	1.3306	1.3296	1.3286	1.3276	1.3266	1.3256
jan/10	feriado	sáb.	dom.	1.3538	1.3525	1.3512	1.3499	1.3486	sáb.	dom.	1.3456	1.3446	1.3436	1.3426	1.3416	sáb.	dom.	1.3386	1.3376	1.3366	1.3356	1.3346	1.3336	1.3326	1.3316	1.3306	1.3296	1.3286	1.3276	1.3266	1.3256
fev/10	1.3246	1.3236	1.3226	1.3216	1.3206	sáb.	dom.	1.3176	1.3166	1.3156	1.3146	1.3136	sáb.	dom.	1.3106	1.3096	1.3086	1.3076	1.3066	sáb.	dom.	1.3036	1.3026	1.3016	1.3006	1.2996	sáb.	dom.	1.2966	1.2956	1.2946
mar/10	1.2956	1.2946	1.2936	1.2926	sáb.	dom.	1.2896	1.2886	1.2876	sáb.	dom.	1.2846	1.2836	1.2826	sáb.	dom.	1.2796	1.2786	1.2776	1.2766	sáb.	dom.	1.2736	1.2726	1.2716	1.2706	sáb.	dom.	1.2676	1.2666	1.2656
abr/10	1.2656	1.2646	1.2636	1.2626	1.2616	1.2606	1.2596	1.2586	sáb.	dom.	1.2556	1.2546	1.2536	1.2526	1.2516	1.2506	sáb.	dom.	1.2476	1.2466	1.2456	1.2446	1.2436	sáb.	dom.	1.2406	1.2396	1.2386	1.2376	1.2366	
maio/10	sáb.	dom.	1.2336	1.2326	1.2316	1.2306	1.2296	sáb.	dom.	1.2266	1.2256	1.2246	1.2236	1.2226	sáb.	dom.	1.2196	1.2186	1.2176	1.2166	1.2156	sáb.	dom.	1.2126	1.2116	1.2106	1.2096	sáb.	dom.	1.2066	1.2056
jun/10	1.2046	1.2036	1.2026	1.2016	sáb.	dom.	1.1986	1.1976	1.1966	1.1956	1.1946	sáb.	dom.	1.1916	1.1906	1.1896	1.1886	1.1876	sáb.	dom.	1.1846	1.1836	1.1826	1.1816	1.1806	sáb.	dom.	1.1776	1.1766	1.1756	
jul/10	1.1746	1.1736	sáb.	dom.	1.1706	1.1696	1.1686	1.1676	1.1666	sáb.	dom.	1.1636	1.1626	1.1616	1.1606	1.1596	sáb.	dom.	1.1566	1.1556	1.1546	1.1536	1.1526	sáb.	dom.	1.1496	1.1486	1.1476	1.1466	1.1456	sáb.
ago/10	1.1426	1.1416	1.1406	1.1396	1.1386	sáb.	dom.	1.1356	1.1346	1.1336	1.1326	1.1316	sáb.	dom.	1.1286	1.1276	1.1266	1.1256	1.1246	sáb.	dom.	1.1216	1.1206	1.1196	1.1186	1.1176	sáb.	dom.	1.1146	1.1136	
set/10	1.1126	1.1116	1.1106	sáb.	dom.	1.1076	1.1066	1.1056	1.1046	1.1036	sáb.	dom.	1.1006	1.0996	1.0986	1.0976	1.0966	sáb.	dom.	1.0936	1.0926	1.0916	1.0906	1.0896	sáb.	dom.	1.0866	1.0856	1.0846	1.0836	
out/10	1.0826	sáb.	dom.	1.0796	1.0786	1.0776	1.0766	sáb.	dom.	1.0736	1.0726	1.0716	1.0706	1.0696	1.0686	sáb.	dom.	1.0656	1.0646	1.0636	1.0626	1.0616	sáb.	dom.	1.0586	1.0576	1.0566	1.0556	1.0546	sáb.	dom.
nov/10	1.0516	1.0506	1.0496	1.0486	1.0476	sáb.	dom.	1.0446	1.0436	1.0426	1.0416	1.0406	sáb.	dom.	1.0376	1.0366	1.0356	1.0346	1.0336	sáb.	dom.	1.0306	1.0296	1.0286	1.0276	1.0266	sáb.	dom.	1.0236	1.0226	
dez/10	1.0216	1.0206	1.0196	sáb.	dom.	1.0166	1.0156	1.0146	1.0136	1.0126	sáb.	dom.	1.0096	1.0086	1.0076	1.0066	1.0056	sáb.	dom.	1.0026	1.0016	1.0006	0.9996	0.9986	sáb.	dom.	0.9956	0.9946	0.9936	0.9926	0.9916
jan/11	0.9916	0.9906	0.9896	0.9886	0.9876	0.9866	0.9856	0.9846	sáb.	dom.	0.9816	0.9806	0.9796	0.9786	0.9776	sáb.	dom.	0.9746	0.9736	0.9726	0.9716	0.9706	sáb.	dom.	0.9676	0.9666	0.9656	0.9646	0.9636	0.9626	0.9616
fev/11	0.9596	0.9586	0.9576	0.9566	sáb.	dom.	0.9536	0.9526	0.9516	0.9506	0.9496	sáb.	dom.	0.9466	0.9456	0.9446	0.9436	0.9426	sáb.	dom.	0.9396	0.9386	0.9376	0.9366	0.9356	sáb.	dom.	0.9326	0.9316	0.9306	0.9296
mar/11	0.9316	0.9306	0.9296	0.9286	sáb.	dom.	0.9256	0.9246	0.9236	0.9226	0.9216	sáb.	dom.	0.9186	0.9176	0.9166	0.9156	0.9146	sáb.	dom.	0.9116	0.9106	0.9096	0.9086	0.9076	sáb.	dom.	0.9046	0.9036	0.9026	0.9016
abr/11	0.9006	sáb.	dom.	0.8976	0.8966	0.8956	0.8946	0.8936	sáb.	dom.	0.8906	0.8896	0.8886	0.8876	0.8866	sáb.	dom.	0.8836	0.8826	0.8816	0.8806	0.8796	0.8786	0.8776	0.8766	0.8756	sáb.	dom.	0.8726	0.8716	0.8706
maio/11	0.8696	0.8686	0.8676	0.8666	0.8656	sáb.	dom.	0.8626	0.8616	0.8606	0.8596	0.8586	0.8576	0.8566	0.8556	sáb.	dom.	0.8526	0.8516	0.8506	0.8496	0.8486	0.8476	0.8466	0.8456	sáb.	dom.	0.8426	0.8416	0.8406	0.8396
jun/11	0.8364	0.8353	0.8342	sáb.	dom.	0.8309	0.8298	0.8287	0.8276	0.8265	sáb.	dom.	0.8232	0.8221	0.8210	0.8199	0.8188	sáb.	dom.	0.8155	0.8144	0.8133	0.8122	0.8111	sáb.	dom.	0.8078	0.8067	0.8056	0.8045	
jul/11	0.8044	0.8033	sáb.	dom.	0.8001	0.7990	0.7979	0.7968	0.7957	0.7946	0.7935	0.7924	0.7913	0.7902	0.7891	0.7880	sáb.	dom.	0.7847	0.7836	0.7825	0.7814	0.7803	sáb.	dom.	0.7770	0.7759	0.7748	0.7737	0.7726	
ago/11	0.7694	0.7684	0.7674	0.7664	0.7654	sáb.	dom.	0.7624	0.7614	0.7604	0.7594	0.7584	0.7574	0.7564	0.7554	0.7544	0.7534	0.7524	0.7514	sáb.	dom.	0.7484	0.7474	0.7464	0.7454	0.7444	sáb.	dom.	0.7414	0.7404	0.7394
set/11	0.7384	0.7374	sáb.	dom.	0.7344	0.7334	0.7324	0.7314	0.7304	sáb.	dom.	0.7274	0.7264	0.7254	0.7244	0.7234	sáb.	dom.	0.7204	0.7194	0.7184	0.7174	0.7164	0.7154	sáb.	dom.	0.7124	0.7114	0.7104	0.7094	
out/11	sáb.	dom.	0.7064	0.7054	0.7044	0.7034	0.7024	sáb.	dom.	0.6994	0.6984	0.6974	0.6964	0.6954	sáb.	dom.	0.6924	0.6914	0.6904	0.6894	0.6884	sáb.	dom.	0.6854	0.6844	0.6834	0.6824	0.6814	sáb.	dom.	0.6784
nov/11	0.6774	0.6764	0.6754	0.6744	0.6734	0.6724	0.6714	0.6704	0.6694	0.6684	0.6674	sáb.	dom.	0.6644	0.6634	0.6624	0.6614	0.6604	sáb.	dom.	0.6574	0.6564	0.6554	0.6544	0.6534	sáb.	dom.	0.6504	0.6494	0.6484	
dez/11	0.6474	0.6464	sáb.	dom.	0.6434	0.6424	0.6414	0.6404	0.6394	0.6384	0.6374	0.6364	0.6354	0.6344	0.6334	0.6324	sáb.	dom.	0.6294	0.6284	0.6274	0.6264	0.6254	0.6244	0.6234	0.6224	0.6214	0.6204	0.6194	0.6184	0.6174
jan/12	0.6154	0.6144	0.6134	0.6124	0.6114	0.6104	0.6094	0.6084	0.6074	0.6064	0.6054	0.6044	sáb.	dom.	0.6014	0.6004	0.5994	0.5984	0.5974	sáb.	dom.	0.5944	0.5934	0.5924	0.5914	0.5904	sáb.	dom.	0.5874	0.5864	
fev/12	0.5854	0.5844	0.5834	sáb.	dom.	0.5804	0.5794	0.5784	0.5774	0.5764	sáb.	dom.	0.5734	0.5724	0.5714	0.5704	0.5694	sáb.	dom.	0.5664	0.5654	0.5644	0.5634	0.5624	sáb.	dom.	0.5594	0.5584	0.5574		
mar/12	0.5565	0.5554	0.5544	sáb.	dom.	0.5524	0.5514	0.5504	0.5494	sáb.	dom.	0.5464	0.5454	0.5444	0.5434	0.5424	sáb.	dom.	0.5394	0.5384	0.5374	0.5364	0.5354	sáb.	dom.	0.5324	0.5314	0.5304	0.5294		
abr/12	0.5275	0.5265	0.5255	0.5245	0.5235	0.																									

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – ANEXA AO COMUNICADO DA-95/15

Fatores válidos para recolhimento em 08/01/2016

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	3,2684	3,1366	2,9136	2,7536	2,5902	2,4092	2,2046	2,0521	1,8760	1,7381	1,6173	1,4917
FEVEREIRO	3,2584	3,1128	2,8911	2,7434	2,5777	2,3909	2,1938	2,0399	1,8645	1,7281	1,6073	1,4817
MARÇO	3,2484	3,0795	2,8846	2,7308	2,5640	2,3731	2,1800	2,0246	1,8503	1,7176	1,5973	1,4717
ABRIL	3,2384	3,0560	2,8617	2,7079	2,5422	2,3514	2,1582	2,0038	1,8295	1,7016	1,5813	1,4557
MAIO	3,2284	3,0358	2,8567	2,7029	2,5372	2,3464	2,1532	1,9988	1,8245	1,6966	1,5763	1,4507
JUNHO	3,2184	3,0191	2,8428	2,6890	2,5234	2,3326	2,1394	1,9850	1,8107	1,6828	1,5625	1,4369
JULHO	3,2084	3,0025	2,8277	2,6739	2,5083	2,3175	2,1243	1,9700	1,7957	1,6678	1,5475	1,4219
AGOSTO	3,1984	2,9868	2,8156	2,6618	2,4962	2,3054	2,1122	1,9579	1,7836	1,6557	1,5354	1,4098
SETEMBRO	3,1884	2,9719	2,8004	2,6466	2,4810	2,2902	2,0970	1,9427	1,7684	1,6405	1,5202	1,3946
OUTUBRO	3,1784	2,9581	2,7905	2,6367	2,4711	2,2803	2,0871	1,9328	1,7585	1,6306	1,5103	1,3847
NOVEMBRO	3,1684	2,9442	2,7780	2,6242	2,4588	2,2680	2,0748	1,9205	1,7462	1,6183	1,4980	1,3729
DEZEMBRO	3,1584	2,9282	2,7663	2,6055	2,4402	2,2504	2,0572	1,9029	1,7286	1,6007	1,4804	1,3571

Fator para vencimento no dia indicado

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	1,3717	1,3704	1,3691	1,3678	1,3665	1,3652	1,3639	1,3626	1,3613	1,3600	1,3587	1,3574	1,3561	1,3548	1,3535	1,3522	1,3509	1,3496	1,3483	1,3470	1,3457	1,3444	1,3431	1,3418	1,3405	1,3392	1,3379	1,3366	1,3353	1,3340	1,3327		
jan/10	1,3256	1,3243	1,3230	1,3217	1,3204	1,3191	1,3178	1,3165	1,3152	1,3139	1,3126	1,3113	1,3100	1,3087	1,3074	1,3061	1,3048	1,3035	1,3022	1,3009	1,2996	1,2983	1,2970	1,2957	1,2944	1,2931	1,2918	1,2905	1,2892	1,2879	1,2866	1,2853	
fev/10	1,2706	1,2693	1,2680	1,2667	1,2654	1,2641	1,2628	1,2615	1,2602	1,2589	1,2576	1,2563	1,2550	1,2537	1,2524	1,2511	1,2498	1,2485	1,2472	1,2459	1,2446	1,2433	1,2420	1,2407	1,2394	1,2381	1,2368	1,2355	1,2342	1,2329	1,2316		
mar/10	1,2186	1,2173	1,2160	1,2147	1,2134	1,2121	1,2108	1,2095	1,2082	1,2069	1,2056	1,2043	1,2030	1,2017	1,2004	1,1991	1,1978	1,1965	1,1952	1,1939	1,1926	1,1913	1,1900	1,1887	1,1874	1,1861	1,1848	1,1835	1,1822	1,1809	1,1796	1,1783	
abr/10	1,1726	1,1713	1,1700	1,1687	1,1674	1,1661	1,1648	1,1635	1,1622	1,1609	1,1596	1,1583	1,1570	1,1557	1,1544	1,1531	1,1518	1,1505	1,1492	1,1479	1,1466	1,1453	1,1440	1,1427	1,1414	1,1401	1,1388	1,1375	1,1362	1,1349	1,1336	1,1323	
maio/10	1,1266	1,1253	1,1240	1,1227	1,1214	1,1201	1,1188	1,1175	1,1162	1,1149	1,1136	1,1123	1,1110	1,1097	1,1084	1,1071	1,1058	1,1045	1,1032	1,1019	1,1006	1,0993	1,0980	1,0967	1,0954	1,0941	1,0928	1,0915	1,0902	1,0889	1,0876	1,0863	1,0850
jun/10	1,0706	1,0693	1,0680	1,0667	1,0654	1,0641	1,0628	1,0615	1,0602	1,0589	1,0576	1,0563	1,0550	1,0537	1,0524	1,0511	1,0498	1,0485	1,0472	1,0459	1,0446	1,0433	1,0420	1,0407	1,0394	1,0381	1,0368	1,0355	1,0342	1,0329	1,0316	1,0303	1,0290
jul/10	1,0246	1,0233	1,0220	1,0207	1,0194	1,0181	1,0168	1,0155	1,0142	1,0129	1,0116	1,0103	1,0090	1,0077	1,0064	1,0051	1,0038	1,0025	1,0012	0,9999	0,9986	0,9973	0,9960	0,9947	0,9934	0,9921	0,9908	0,9895	0,9882	0,9869	0,9856	0,9843	0,9830
ago/10	0,9786	0,9773	0,9760	0,9747	0,9734	0,9721	0,9708	0,9695	0,9682	0,9669	0,9656	0,9643	0,9630	0,9617	0,9604	0,9591	0,9578	0,9565	0,9552	0,9539	0,9526	0,9513	0,9500	0,9487	0,9474	0,9461	0,9448	0,9435	0,9422	0,9409	0,9396	0,9383	0,9370
set/10	0,9326	0,9313	0,9300	0,9287	0,9274	0,9261	0,9248	0,9235	0,9222	0,9209	0,9196	0,9183	0,9170	0,9157	0,9144	0,9131	0,9118	0,9105	0,9092	0,9079	0,9066	0,9053	0,9040	0,9027	0,9014	0,9001	0,8988	0,8975	0,8962	0,8949	0,8936	0,8923	0,8910
out/10	0,8866	0,8853	0,8840	0,8827	0,8814	0,8801	0,8788	0,8775	0,8762	0,8749	0,8736	0,8723	0,8710	0,8697	0,8684	0,8671	0,8658	0,8645	0,8632	0,8619	0,8606	0,8593	0,8580	0,8567	0,8554	0,8541	0,8528	0,8515	0,8502	0,8489	0,8476	0,8463	0,8450
nov/10	0,8406	0,8393	0,8380	0,8367	0,8354	0,8341	0,8328	0,8315	0,8302	0,8289	0,8276	0,8263	0,8250	0,8237	0,8224	0,8211	0,8198	0,8185	0,8172	0,8159	0,8146	0,8133	0,8120	0,8107	0,8094	0,8081	0,8068	0,8055	0,8042	0,8029	0,8016	0,8003	0,7990
dez/10	0,7936	0,7923	0,7910	0,7897	0,7884	0,7871	0,7858	0,7845	0,7832	0,7819	0,7806	0,7793	0,7780	0,7767	0,7754	0,7741	0,7728	0,7715	0,7702	0,7689	0,7676	0,7663	0,7650	0,7637	0,7624	0,7611	0,7598	0,7585	0,7572	0,7559	0,7546	0,7533	0,7520
jan/11	0,7476	0,7463	0,7450	0,7437	0,7424	0,7411	0,7398	0,7385	0,7372	0,7359	0,7346	0,7333	0,7320	0,7307	0,7294	0,7281	0,7268	0,7255	0,7242	0,7229	0,7216	0,7203	0,7190	0,7177	0,7164	0,7151	0,7138	0,7125	0,7112	0,7099	0,7086	0,7073	0,7060
fev/11	0,7006	0,6993	0,6980	0,6967	0,6954	0,6941	0,6928	0,6915	0,6902	0,6889	0,6876	0,6863	0,6850	0,6837	0,6824	0,6811	0,6798	0,6785	0,6772	0,6759	0,6746	0,6733	0,6720	0,6707	0,6694	0,6681	0,6668	0,6655	0,6642	0,6629	0,6616	0,6603	0,6590
mar/11	0,6536	0,6523	0,6510	0,6497	0,6484	0,6471	0,6458	0,6445	0,6432	0,6419	0,6406	0,6393	0,6380	0,6367	0,6354	0,6341	0,6328	0,6315	0,6302	0,6289	0,6276	0,6263	0,6250	0,6237	0,6224	0,6211	0,6198	0,6185	0,6172	0,6159	0,6146	0,6133	0,6120
abr/11	0,6076	0,6063	0,6050	0,6037	0,6024	0,6011	0,5998	0,5985	0,5972	0,5959	0,5946	0,5933	0,5920	0,5907	0,5894	0,5881	0,5868	0,5855	0,5842	0,5829	0,5816	0,5803	0,5790	0,5777	0,5764	0,5751	0,5738	0,5725	0,5712	0,5699	0,5686	0,5673	0,5660
maio/11	0,5616	0,5603	0,5590	0,5577	0,5564	0,5551	0,5538	0,5525	0,5512	0,5499	0,5486	0,5473	0,5460	0,5447	0,5434	0,5421	0,5408	0,5395	0,5382	0,5369	0,5356	0,5343	0,5330	0,5317	0,5304	0,5291	0,5278	0,5265	0,5252	0,5239	0,5226	0,5213	0,5200
jun/11	0,5156	0,5143	0,5130	0,5117	0,5104	0,5091	0,5078	0,5065	0,5052	0,5039	0,5026	0,5013	0,5000	0,4987	0,4974	0,4961	0,4948	0,4935	0,4922	0,4909	0,4896	0,4883	0,4870	0,4857	0,4844	0,4831	0,4818	0,4805	0,4792	0,4779	0,4766	0,4753	0,4740
jul/11	0,4696	0,4683	0,4670	0,4657	0,4644	0,4631	0,4618	0,4605	0,4592	0,4579	0,4566	0,4553	0,4540	0,4527	0,4514	0,4501	0,4488	0,4475	0,4462	0,4449	0,4436	0,4423	0,4410	0,4397	0,4384	0,4371	0,4358	0,4345	0,4332	0,4319	0,4306	0,4293	0,4280
ago/11	0,4236	0,4223	0,4210	0,4197	0,4184	0,4171	0,4158	0,4145	0,4132	0,4119	0,4106	0,4093	0,4080	0,4067	0,4054	0,4041	0,4028	0,4015	0,4002	0,3989	0,3976	0,3963	0,3950	0,3937	0,3924	0,3911	0,3898	0,3885	0,3872	0,3859	0,3846	0,3833	0,3820
set/11	0,3776	0,3763	0,3750	0,3737	0,3724	0,3711	0,3698	0,3685	0,3672	0,3659	0,3646	0,3633	0,3620	0,3607	0,3594	0,3581	0,3568	0,3555	0,3542	0,3529	0,3516	0,3503	0,3490	0,3477	0,3464	0,3451	0,3438	0,3425	0,3412	0,3399	0,3386	0,3373	0,3360
out/11	0,3316	0,3303	0,3290	0,3277	0,3264	0,3251	0,3238	0,3225	0,3212	0,3199	0,3186	0,3173	0,3160	0,3147	0,3134	0,3121	0,3108	0,3095	0,3082	0,3069	0,3056	0,3043	0,3030	0,3017	0,3004	0,2991	0,2978	0,2965	0,2952	0,2939	0,2926	0,2913	0,2900
nov/11	0,2846	0,2833	0,2820	0,2807	0,2794	0,2781	0,2768	0,2755	0,2742	0,2729	0,2716	0,2703	0,2690	0,2677	0,2664	0,2651	0,2638	0,2625	0,2612	0,2599	0,2586	0,2573	0,2560	0,2547	0,2534	0,2521</							

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – ANEXA AO COMUNICADO DA-95/15

Fatores válidos para recolhimento em 12/01/2016

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	3.2704	3.1386	2.9156	2.7566	2.5922	2.4112	2.2066	2.0541	1.8790	1.7401	1.6193	1.4937
FEVREIRO	3.2604	3.1148	2.9011	2.7454	2.5797	2.3929	2.1958	2.0419	1.8665	1.7301	1.6093	1.4837
MARÇO	3.2504	3.0815	2.8866	2.7328	2.5660	2.3751	2.1820	2.0266	1.8523	1.7196	1.5993	1.4737
ABRIL	3.2404	3.0580	2.8736	2.7209	2.5512	2.3664	2.1702	2.0125	1.8415	1.7096	1.5893	1.4637
MAIO	3.2304	3.0378	2.8587	2.7075	2.5371	2.3567	2.1599	1.9975	1.8287	1.6993	1.5793	1.4537
JUNHO	3.2204	3.0211	2.8448	2.6948	2.5238	2.3181	2.1456	1.9816	1.8169	1.6893	1.5693	1.4437
JULHO	3.2104	3.0045	2.8317	2.6798	2.5084	2.2973	2.1327	1.9665	1.8052	1.6793	1.5586	1.4337
AGOSTO	3.2004	2.9888	2.8176	2.6638	2.4940	2.2796	2.1198	1.9499	1.7926	1.6693	1.5484	1.4237
SETEMBRO	3.1904	2.9739	2.8054	2.6506	2.4802	2.2628	2.1073	1.9349	1.7820	1.6593	1.5374	1.4137
OUTUBRO	3.1804	2.9601	2.7925	2.6353	2.4637	2.2464	2.0952	1.9208	1.7711	1.6493	1.5266	1.4037
NOVEMBRO	3.1704	2.9462	2.7843	2.6283	2.4563	2.2390	2.0877	1.9107	1.7609	1.6393	1.5154	1.3937
DEZEMBRO	3.1604	2.9302	2.7683	2.6075	2.4309	2.2193	2.0679	1.8923	1.7509	1.6293	1.5042	1.3837

Fator para vencimento no dia indicado

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	feriado	sáb.	dom.	1,3568	1,3555	1,3542	1,3529	1,3516	sáb.	dom.	1,3486	1,3476	1,3466	1,3456	1,3446	sáb.	dom.	1,3416	1,3406	1,3396	1,3386	1,3376	1,3374	1,3371	feriado	sáb.	dom.	1,3659	1,3646	1,3633	feriado																																																																																																																																																																																						
jan/10	1,3271	1,3261	1,3251	1,3241	sáb.	dom.	1,3211	1,3201	1,3191	1,3181	1,3171	sáb.	dom.	1,3141	1,3131	1,3121	1,3111	1,3101	sáb.	dom.	1,3071	1,3061	1,3051	1,3041	1,3031	sáb.	dom.	1,3316	1,3306	1,3296	sáb.	dom.																																																																																																																																																																																					
fev/10	1,3276	1,3266	1,3256	1,3246	1,3236	sáb.	dom.	1,3206	1,3196	1,3186	1,3176	1,3166	sáb.	dom.	1,3136	1,3126	1,3116	1,3106	1,3096	sáb.	dom.	1,3066	1,3056	1,3046	1,3036	1,3026	sáb.	dom.	1,3276	1,3266	1,3256	sáb.	dom.																																																																																																																																																																																				
mar/10	1,2986	1,2986	1,2986	1,2986	1,2986	sáb.	dom.	1,2986	1,2986	1,2986	1,2986	1,2986	sáb.	dom.	1,2986	1,2986	1,2986	1,2986	1,2986	sáb.	dom.	1,2986	1,2986	1,2986	1,2986	1,2986	sáb.	dom.	1,2716	1,2706	1,2696	sáb.	dom.																																																																																																																																																																																				
abr/10	1,2686	1,2686	1,2686	1,2686	1,2686	sáb.	dom.	1,2686	1,2686	1,2686	1,2686	1,2686	sáb.	dom.	1,2686	1,2686	1,2686	1,2686	1,2686	sáb.	dom.	1,2686	1,2686	1,2686	1,2686	1,2686	sáb.	dom.	1,2436	1,2426	1,2416	1,2406	sáb.	dom.																																																																																																																																																																																			
maio/10	1,2076	1,2066	1,2056	1,2046	sáb.	dom.	1,2016	1,2006	1,1996	1,1986	1,1976	sáb.	dom.	1,1946	1,1936	1,1926	1,1916	1,1906	1,1896	sáb.	dom.	1,1866	1,1856	1,1846	1,1836	1,1826	sáb.	dom.	1,2136	1,2126	1,2116	1,2106	sáb.	dom.																																																																																																																																																																																			
jun/10	1,1776	1,1766	sáb.	dom.	1,1736	1,1726	1,1716	1,1706	1,1696	sáb.	dom.	1,1666	1,1656	1,1646	1,1636	1,1626	sáb.	dom.	1,1596	1,1586	1,1576	1,1566	1,1556	sáb.	dom.	1,1526	1,1516	1,1506	1,1496	1,1486	1,1476	sáb.	dom.																																																																																																																																																																																				
ago/10	1,1456	1,1446	1,1436	1,1426	1,1416	sáb.	dom.	1,1386	1,1376	1,1366	1,1356	1,1346	sáb.	dom.	1,1316	1,1306	1,1296	1,1286	1,1276	sáb.	dom.	1,1246	1,1236	1,1226	1,1216	1,1206	sáb.	dom.	1,1176	1,1166	1,1156	1,1146	sáb.	dom.																																																																																																																																																																																			
set/10	1,1156	1,1146	1,1136	sáb.	dom.	1,1106	1,1096	1,1086	1,1076	1,1066	sáb.	dom.	1,1036	1,1026	1,1016	1,1006	1,0996	sáb.	dom.	1,0966	1,0956	1,0946	1,0936	1,0926	sáb.	dom.	1,0896	1,0886	1,0876	1,0866	1,0856	sáb.	dom.																																																																																																																																																																																				
out/10	1,0856	sáb.	dom.	1,0826	1,0816	1,0806	1,0796	1,0786	sáb.	dom.	1,0756	1,0746	1,0736	1,0726	1,0716	sáb.	dom.	1,0686	1,0676	1,0666	1,0656	1,0646	sáb.	dom.	1,0616	1,0606	1,0596	1,0586	1,0576	1,0566	1,0556	sáb.	dom.																																																																																																																																																																																				
nov/10	1,0546	1,0536	1,0526	1,0516	1,0506	sáb.	dom.	1,0476	1,0466	1,0456	1,0446	1,0436	sáb.	dom.	1,0406	1,0396	1,0386	1,0376	1,0366	sáb.	dom.	1,0336	1,0326	1,0316	1,0306	1,0296	sáb.	dom.	1,0266	1,0256	1,0246	1,0236	sáb.	dom.																																																																																																																																																																																			
dez/10	1,0246	1,0236	1,0226	1,0216	1,0206	sáb.	dom.	1,0176	1,0166	1,0156	1,0146	1,0136	sáb.	dom.	1,0106	1,0096	1,0086	1,0076	1,0066	sáb.	dom.	1,0036	1,0026	1,0016	1,0006	9996	sáb.	dom.	9966	9956	9946	9936	sáb.	dom.																																																																																																																																																																																			
jan/11	feriado	dom.	1,9916	1,9906	1,9896	1,9886	1,9876	sáb.	dom.	1,9846	1,9836	1,9826	1,9816	1,9806	sáb.	dom.	1,9776	1,9766	1,9756	1,9746	1,9736	sáb.	dom.	1,9706	1,9696	1,9686	1,9676	1,9666	1,9656	1,9646	1,9636	1,9626	sáb.	dom.																																																																																																																																																																																			
fev/11	1,9626	1,9616	1,9606	1,9596	1,9586	sáb.	dom.	1,9556	1,9546	1,9536	1,9526	sáb.	dom.	1,9496	1,9486	1,9476	1,9466	1,9456	1,9446	sáb.	dom.	1,9416	1,9406	1,9396	1,9386	1,9376	sáb.	dom.	1,9346	1,9336	1,9326	1,9316	1,9306	sáb.	dom.																																																																																																																																																																																		
mar/11	1,9346	1,9336	1,9326	1,9316	1,9306	sáb.	dom.	1,9276	1,9266	1,9256	1,9246	1,9236	sáb.	dom.	1,9206	1,9196	1,9186	1,9176	1,9166	sáb.	dom.	1,9136	1,9126	1,9116	1,9106	1,9096	sáb.	dom.	1,9066	1,9056	1,9046	1,9036	1,9026	sáb.	dom.																																																																																																																																																																																		
abr/11	1,9036	sáb.	dom.	1,9006	1,8996	1,8986	1,8976	1,8966	sáb.	dom.	1,8936	1,8926	1,8916	1,8906	1,8896	sáb.	dom.	1,8866	1,8856	1,8846	1,8836	1,8826	sáb.	dom.	1,8796	1,8786	1,8776	1,8766	1,8756	1,8746	1,8736	1,8726	1,8716	1,8706	sáb.	dom.																																																																																																																																																																																	
maio/11	1,8724	1,8713	1,8702	1,8691	1,8680	sáb.	dom.	1,8647	1,8636	1,8625	1,8614	1,8603	sáb.	dom.	1,8570	1,8559	1,8548	1,8537	1,8526	sáb.	dom.	1,8493	1,8482	1,8471	1,8460	1,8449	sáb.	dom.	1,8416	1,8405	1,8394	1,8383	1,8372	1,8361	1,8350	sáb.	dom.																																																																																																																																																																																
jun/11	1,8394	1,8383	1,8372	1,8361	1,8350	sáb.	dom.	1,8317	1,8306	1,8295	1,8284	1,8273	sáb.	dom.	1,8240	1,8229	1,8218	1,8207	1,8196	sáb.	dom.	1,8163	1,8152	1,8141	1,8130	1,8119	sáb.	dom.	1,8086	1,8075	1,8064	1,8053	1,8042	1,8031	1,8020	sáb.	dom.																																																																																																																																																																																
jul/11	1,8064	sáb.	dom.	1,8031	1,8020	1,8009	1,7998	1,7987	1,7976	1,7965	1,7954	1,7943	1,7932	1,7921	1,7910	1,7900	1,7889	1,7878	1,7867	1,7856	1,7845	1,7834	1,7823	1,7812	1,7801	1,7790	1,7779	1,7768	1,7757	1,7746	1,7735	1,7724	1,7713	1,7702	1,7691	1,7680	sáb.	dom.																																																																																																																																																																															
ago/11	1,7724	1,7714	1,7704	1,7694	1,7684	sáb.	dom.	1,7654	1,7644	1,7634	1,7624	1,7614	1,7604	1,7594	1,7584	1,7574	1,7564	1,7554	1,7544	sáb.	dom.	1,7514	1,7504	1,7494	1,7484	1,7474	1,7464	1,7454	1,7444	1,7434	1,7424	1,7414	1,7404	1,7394	1,7384	1,7374	1,7364	1,7354	1,7344	1,7334	1,7324	1,7314	1,7304	1,7294	1,7284	1,7274	1,7264	1,7254	1,7244	1,7234	1,7224	1,7214	1,7204	1,7194	1,7184	1,7174	1,7164	1,7154	1,7144	1,7134	1,7124	1,7114	1,7104	1,7094	1,7084	1,7074	1,7064	1,7054	1,7044	1,7034	1,7024	1,7014	1,7004	1,6994	1,6984	1,6974	1,6964	1,6954	1,6944	1,6934	1,6924	1,6914	1,6904	1,6894	1,6884	1,6874	1,6864	1,6854	1,6844	1,6834	1,6824	1,6814	1,6804	1,6794	1,6784	1,6774	1,6764	1,6754	1,6744	1,6734	1,6724	1,6714	1,6704	1,6694	1,6684	1,6674	1,6664	1,6654	1,6644	1,6634	1,6624	1,6614	1,6604	1,6594	1,6584	1,6574	1,6564	1,6554	1,6544	1,6534	1,6524	1,6514	1,6504	1,6494	1,6484	1,6474	1,6464	1,6454	1,6444	1,6434	1,6424	1,6414	1,6404	1,6394	1,6384	1,6374	1,6364	1,6354	1,6344	1,6334	1,6324	1,6314	1,6304	1,6294	1,6284	1,6274	1,6264	1,6254	1,6244	1,6234	1,6224	1,6214	1,6204	1,6194	1,6184	1,6174	1,6164	1,6154	1,6144	1,6134	1,6124	1,6114	1,6104	1,6094	1,6084	1,6074	1,6064	1,6054	1,6044	1,6034	1,6024	1,6014	1,6004	1,5994	1,5984	1,5974	1,5964	1,5954	1,5944	1,5934	1,5924	1,5914	1,5904	1,5894	1,5884	1,5874	1,5864	1,5854	1,5844	1,5834	1,5824	1,5814	1,5804	1,5794	1,5784	1,5774	1,5764	1,5754	1,5744	1,5734	1,5724	1,5714	1,5704	1,5694	1,5684	1,5674	1,5664	1,5654	1,5644	1,5634	1,5624	1,5614	1,5604

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – ANEXA AO COMUNICADO DA-95/15

Fatores para vencimentos anteriores ao dia 22/12/2009

Fatores válidos para recolhimento em 14/01/2016

MES/ANO DO VENCIMENTO	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
JANEIRO	3.2714	3.1396	2.9166	2.7566	2.5932	2.4122	2.2076	2.0551	1.8790	1.7411	1.6203	1.4947
FEVEREIRO	3.2614	3.1158	2.9021	2.7464	2.5807	2.3939	2.1968	2.0429	1.8675	1.7311	1.6103	1.4847
MARÇO	3.2514	3.0825	2.8876	2.7338	2.5670	2.3761	2.1830	2.0276	1.8533	1.7206	1.6003	1.4747
ABRIL	3.2414	3.0590	2.8746	2.7219	2.5522	2.3574	2.1712	2.0135	1.8425	1.7106	1.5903	1.4647
MAIO	3.2314	3.0388	2.8597	2.7085	2.5381	2.3377	2.1589	1.9985	1.8297	1.7003	1.5803	1.4547
JUNHO	3.2214	3.0221	2.8458	2.6958	2.5248	2.3191	2.1466	1.9826	1.8179	1.6903	1.5703	1.4447
JULHO	3.2114	3.0055	2.8327	2.6808	2.5094	2.2983	2.1337	1.9675	1.8026	1.6803	1.5596	1.4347
AGOSTO	3.2014	2.9898	2.8186	2.6648	2.4950	2.2806	2.1208	1.9509	1.7862	1.6703	1.5494	1.4247
SETEMBRO	3.1914	2.9749	2.8064	2.6516	2.4812	2.2638	2.1083	1.9399	1.7830	1.6603	1.5384	1.4147
OUTUBRO	3.1814	2.9611	2.7935	2.6363	2.4647	2.2474	2.0962	1.9218	1.7721	1.6503	1.5266	1.4047
NOVEMBRO	3.1714	2.9472	2.7813	2.6263	2.4531	2.2300	2.0814	1.9090	1.7614	1.6403	1.5147	1.3947
DEZEMBRO	3.1614	2.9312	2.7693	2.6085	2.4319	2.2203	2.0689	1.8933	1.7519	1.6303	1.5052	1.3847

Fator para vencimento no dia indicado

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	feriado	sáb.	dom.	1.3578	1.3565	1.3552	1.3539	1.3526	sáb.	dom.	1.3496	1.3486	1.3476	1.3466	1.3456	sáb.	dom.	1.3426	1.3416	1.3406	1.3396	1.3386	1.3374	1.3364	1.3354	1.3344	1.3334	1.3324	1.3314	1.3304	1.3294	1.3284
jan/10	feriado	sáb.	dom.	1.3276	1.3266	1.3256	1.3246	1.3236	sáb.	dom.	1.3206	1.3196	1.3186	1.3176	1.3166	sáb.	dom.	1.3136	1.3126	1.3116	1.3106	1.3096	1.3084	1.3074	1.3064	1.3054	1.3044	1.3034	1.3024	1.3014	1.3004	1.2994
fev/10	1.2996	1.2986	1.2976	1.2966	1.2956	1.2946	1.2936	1.2926	1.2916	1.2906	1.2896	1.2886	1.2876	1.2866	1.2856	1.2846	1.2836	1.2826	1.2816	1.2806	1.2796	1.2786	1.2776	1.2766	1.2756	1.2746	1.2736	1.2726	1.2716	1.2706	1.2696	
mar/10	1.2696	1.2686	1.2676	1.2666	1.2656	1.2646	1.2636	1.2626	1.2616	1.2606	1.2596	1.2586	1.2576	1.2566	1.2556	1.2546	1.2536	1.2526	1.2516	1.2506	1.2496	1.2486	1.2476	1.2466	1.2456	1.2446	1.2436	1.2426	1.2416	1.2406	1.2396	
abr/10	1.2396	1.2386	1.2376	1.2366	1.2356	1.2346	1.2336	1.2326	1.2316	1.2306	1.2296	1.2286	1.2276	1.2266	1.2256	1.2246	1.2236	1.2226	1.2216	1.2206	1.2196	1.2186	1.2176	1.2166	1.2156	1.2146	1.2136	1.2126	1.2116	1.2106	1.2096	
maio/10	1.2096	1.2086	1.2076	1.2066	1.2056	1.2046	1.2036	1.2026	1.2016	1.2006	1.1996	1.1986	1.1976	1.1966	1.1956	1.1946	1.1936	1.1926	1.1916	1.1906	1.1896	1.1886	1.1876	1.1866	1.1856	1.1846	1.1836	1.1826	1.1816	1.1806	1.1796	
jun/10	1.1796	1.1786	1.1776	1.1766	1.1756	1.1746	1.1736	1.1726	1.1716	1.1706	1.1696	1.1686	1.1676	1.1666	1.1656	1.1646	1.1636	1.1626	1.1616	1.1606	1.1596	1.1586	1.1576	1.1566	1.1556	1.1546	1.1536	1.1526	1.1516	1.1506	1.1496	
ago/10	1.1496	1.1486	1.1476	1.1466	1.1456	1.1446	1.1436	1.1426	1.1416	1.1406	1.1396	1.1386	1.1376	1.1366	1.1356	1.1346	1.1336	1.1326	1.1316	1.1306	1.1296	1.1286	1.1276	1.1266	1.1256	1.1246	1.1236	1.1226	1.1216	1.1206	1.1196	
set/10	1.1206	1.1196	1.1186	1.1176	1.1166	1.1156	1.1146	1.1136	1.1126	1.1116	1.1106	1.1096	1.1086	1.1076	1.1066	1.1056	1.1046	1.1036	1.1026	1.1016	1.1006	1.0996	1.0986	1.0976	1.0966	1.0956	1.0946	1.0936	1.0926	1.0916	1.0906	1.0896
out/10	1.0896	1.0886	1.0876	1.0866	1.0856	1.0846	1.0836	1.0826	1.0816	1.0806	1.0796	1.0786	1.0776	1.0766	1.0756	1.0746	1.0736	1.0726	1.0716	1.0706	1.0696	1.0686	1.0676	1.0666	1.0656	1.0646	1.0636	1.0626	1.0616	1.0606	1.0596	1.0586
nov/10	1.0586	1.0576	1.0566	1.0556	1.0546	1.0536	1.0526	1.0516	1.0506	1.0496	1.0486	1.0476	1.0466	1.0456	1.0446	1.0436	1.0426	1.0416	1.0406	1.0396	1.0386	1.0376	1.0366	1.0356	1.0346	1.0336	1.0326	1.0316	1.0306	1.0296	1.0286	1.0276
dez/10	1.0276	1.0266	1.0256	1.0246	1.0236	1.0226	1.0216	1.0206	1.0196	1.0186	1.0176	1.0166	1.0156	1.0146	1.0136	1.0126	1.0116	1.0106	1.0096	1.0086	1.0076	1.0066	1.0056	1.0046	1.0036	1.0026	1.0016	1.0006	999.9996	999.9986	999.9976	
jan/11	999.9976	999.9966	999.9956	999.9946	999.9936	999.9926	999.9916	999.9906	999.9896	999.9886	999.9876	999.9866	999.9856	999.9846	999.9836	999.9826	999.9816	999.9806	999.9796	999.9786	999.9776	999.9766	999.9756	999.9746	999.9736	999.9726	999.9716	999.9706	999.9696	999.9686	999.9676	
fev/11	999.9676	999.9666	999.9656	999.9646	999.9636	999.9626	999.9616	999.9606	999.9596	999.9586	999.9576	999.9566	999.9556	999.9546	999.9536	999.9526	999.9516	999.9506	999.9496	999.9486	999.9476	999.9466	999.9456	999.9446	999.9436	999.9426	999.9416	999.9406	999.9396	999.9386	999.9376	
mar/11	999.9376	999.9366	999.9356	999.9346	999.9336	999.9326	999.9316	999.9306	999.9296	999.9286	999.9276	999.9266	999.9256	999.9246	999.9236	999.9226	999.9216	999.9206	999.9196	999.9186	999.9176	999.9166	999.9156	999.9146	999.9136	999.9126	999.9116	999.9106	999.9096	999.9086	999.9076	
abr/11	999.9076	999.9066	999.9056	999.9046	999.9036	999.9026	999.9016	999.9006	999.8996	999.8986	999.8976	999.8966	999.8956	999.8946	999.8936	999.8926	999.8916	999.8906	999.8896	999.8886	999.8876	999.8866	999.8856	999.8846	999.8836	999.8826	999.8816	999.8806	999.8796	999.8786	999.8776	
maio/11	999.8776	999.8766	999.8756	999.8746	999.8736	999.8726	999.8716	999.8706	999.8696	999.8686	999.8676	999.8666	999.8656	999.8646	999.8636	999.8626	999.8616	999.8606	999.8596	999.8586	999.8576	999.8566	999.8556	999.8546	999.8536	999.8526	999.8516	999.8506	999.8496	999.8486	999.8476	
jun/11	999.8476	999.8466	999.8456	999.8446	999.8436	999.8426	999.8416	999.8406	999.8396	999.8386	999.8376	999.8366	999.8356	999.8346	999.8336	999.8326	999.8316	999.8306	999.8296	999.8286	999.8276	999.8266	999.8256	999.8246	999.8236	999.8226	999.8216	999.8206	999.8196	999.8186	999.8176	
ago/11	999.8176	999.8166	999.8156	999.8146	999.8136	999.8126	999.8116	999.8106	999.8096	999.8086	999.8076	999.8066	999.8056	999.8046	999.8036	999.8026	999.8016	999.8006	999.7996	999.7986	999.7976	999.7966	999.7956	999.7946	999.7936	999.7926	999.7916	999.7906	999.7896	999.7886	999.7876	
set/11	999.7876	999.7866	999.7856	999.7846	999.7836	999.7826	999.7816	999.7806	999.7796	999.7786	999.7776	999.7766	999.7756	999.7746	999.7736	999.7726	999.7716	999.7706	999.7696	999.7686	999.7676	999.7666	999.7656	999.7646	999.7636	999.7626	999.7616	999.7606	999.7596	999.7586	999.7576	
out/11	999.7576	999.7566	999.7556	999.7546	999.7536	999.7526	999.7516	999.7506	999.7496	999.7486	999.7476	999.7466	999.7456	999.7446	999.7436	999.7426	999.7416	999.7406	999.7396	999.7386	999.7376	999.7366	999.7356	999.7346	999.7336	999.7326	999.7316	999.7306	999.7296	999.7286	999.7276	
nov/11	999.7276	999.7266	999.7256	999.7246	999.7236	999.7226	999.7216	999.7206	999.7196	999.7186	999.7176	999.7166	999.7156	999.7146	999.7136	999.7126	999.7116	999.7106	999.7096	999.7086	999.7076	999.7066	999.7056	999.7046	999.7036	999.7026	999.7016	999.7006	999.6996	999.6986	999.6976	
dez/11	999.6976	999.6966	999.6956	999.6946	999.6936	999.6926	999.6916	999.6906	999.6896	999.6886	999.6876	999.6866	999.6856	999.6846	999.6836	999.6826	999.6816	999.6806	999.6796	999.6786	999.6776	999.6766	999.6756	999.6746	999.6736	999.6726	999.6716	999.6706	999.6696	999.6686	999.6676	
jan/12	999.6676	999.6666	999.6656	999.6646	999.6636	999.6626	999.6616	999																								

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – ANEXA AO COMUNICADO DA-95/15

Fatores válidos para recolhimento em 18/01/2016

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	3.2734	3.1416	2.9186	2.7586	2.5952	2.4142	2.2096	2.0571	1.8810	1.7431	1.6223	1.4967
FEVEREIRO	3.2634	3.1178	2.9041	2.7484	2.5827	2.3959	2.1988	2.0449	1.8695	1.7311	1.6123	1.4867
MARÇO	3.2534	3.0845	2.8896	2.7358	2.5690	2.3781	2.1850	2.0296	1.8553	1.7226	1.6023	1.4767
ABRIL	3.2434	3.0610	2.8766	2.7239	2.5542	2.3594	2.1732	2.0155	1.8445	1.7126	1.5923	1.4667
MAIO	3.2334	3.0408	2.8617	2.7105	2.5401	2.3397	2.1609	2.0005	1.8317	1.7023	1.5823	1.4567
JUNHO	3.2234	3.0241	2.8478	2.6978	2.5268	2.3211	2.1486	1.9846	1.8199	1.6923	1.5723	1.4467
JULHO	3.2134	3.0075	2.8347	2.6828	2.5114	2.3003	2.1357	1.9695	1.8082	1.6823	1.5616	1.4367
AGOSTO	3.2034	2.9918	2.8206	2.6668	2.4970	2.2826	2.1228	1.9529	1.7966	1.6723	1.5514	1.4267
SETEMBRO	3.1934	2.9769	2.8084	2.6536	2.4832	2.2658	2.1103	1.9379	1.7850	1.6623	1.5404	1.4167
OUTUBRO	3.1834	2.9631	2.7955	2.6393	2.4667	2.2499	2.0982	1.9238	1.7741	1.6523	1.5286	1.4067
NOVEMBRO	3.1734	2.9492	2.7833	2.6244	2.4513	2.2336	2.0857	1.9100	1.7629	1.6423	1.5184	1.3967
DEZEMBRO	3.1634	2.9352	2.7713	2.6105	2.4399	2.2260	2.0789	1.8953	1.7539	1.6323	1.5072	1.3867

Fator para vencimento no dia indicado

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	feriado	sáb.	dom.	1.3598	1.3585	1.3572	1.3559	1.3546	sáb.	dom.	1.3516	1.3506	1.3496	1.3486	1.3476	sáb.	dom.	1.3446	1.3436	1.3426	1.3416	1.3406	1.3396	1.3386	1.3376	1.3366	1.3356	1.3346	1.3336	1.3326	1.3316	1.3306	1.3296	1.3286	1.3276	1.3266	1.3256	1.3246	1.3236	1.3226	1.3216	1.3206	1.3196	1.3186	1.3176	1.3166	1.3156	1.3146	1.3136	1.3126	1.3116	1.3106	1.3096	1.3086	1.3076	1.3066	1.3056	1.3046	1.3036	1.3026	1.3016	1.3006	1.2996	1.2986	1.2976	1.2966	1.2956	1.2946	1.2936	1.2926	1.2916	1.2906	1.2896	1.2886	1.2876	1.2866	1.2856	1.2846	1.2836	1.2826	1.2816	1.2806	1.2796	1.2786	1.2776	1.2766	1.2756	1.2746	1.2736	1.2726	1.2716	1.2706	1.2696	1.2686	1.2676	1.2666	1.2656	1.2646	1.2636	1.2626	1.2616	1.2606	1.2596	1.2586	1.2576	1.2566	1.2556	1.2546	1.2536	1.2526	1.2516	1.2506	1.2496	1.2486	1.2476	1.2466	1.2456	1.2446	1.2436	1.2426	1.2416	1.2406	1.2396	1.2386	1.2376	1.2366	1.2356	1.2346	1.2336	1.2326	1.2316	1.2306	1.2296	1.2286	1.2276	1.2266	1.2256	1.2246	1.2236	1.2226	1.2216	1.2206	1.2196	1.2186	1.2176	1.2166	1.2156	1.2146	1.2136	1.2126	1.2116	1.2106	1.2096	1.2086	1.2076	1.2066	1.2056	1.2046	1.2036	1.2026	1.2016	1.2006	1.1996	1.1986	1.1976	1.1966	1.1956	1.1946	1.1936	1.1926	1.1916	1.1906	1.1896	1.1886	1.1876	1.1866	1.1856	1.1846	1.1836	1.1826	1.1816	1.1806	1.1796	1.1786	1.1776	1.1766	1.1756	1.1746	1.1736	1.1726	1.1716	1.1706	1.1696	1.1686	1.1676	1.1666	1.1656	1.1646	1.1636	1.1626	1.1616	1.1606	1.1596	1.1586	1.1576	1.1566	1.1556	1.1546	1.1536	1.1526	1.1516	1.1506	1.1496	1.1486	1.1476	1.1466	1.1456	1.1446	1.1436	1.1426	1.1416	1.1406	1.1396	1.1386	1.1376	1.1366	1.1356	1.1346	1.1336	1.1326	1.1316	1.1306	1.1296	1.1286	1.1276	1.1266	1.1256	1.1246	1.1236	1.1226	1.1216	1.1206	1.1196	1.1186	1.1176	1.1166	1.1156	1.1146	1.1136	1.1126	1.1116	1.1106	1.1096	1.1086	1.1076	1.1066	1.1056	1.1046	1.1036	1.1026	1.1016	1.1006	1.0996	1.0986	1.0976	1.0966	1.0956	1.0946	1.0936	1.0926	1.0916	1.0906	1.0896	1.0886	1.0876	1.0866	1.0856	1.0846	1.0836	1.0826	1.0816	1.0806	1.0796	1.0786	1.0776	1.0766	1.0756	1.0746	1.0736	1.0726	1.0716	1.0706	1.0696	1.0686	1.0676	1.0666	1.0656	1.0646	1.0636	1.0626	1.0616	1.0606	1.0596	1.0586	1.0576	1.0566	1.0556	1.0546	1.0536	1.0526	1.0516	1.0506	1.0496	1.0486	1.0476	1.0466	1.0456	1.0446	1.0436	1.0426	1.0416	1.0406	1.0396	1.0386	1.0376	1.0366	1.0356	1.0346	1.0336	1.0326	1.0316	1.0306	1.0296	1.0286	1.0276	1.0266	1.0256	1.0246	1.0236	1.0226	1.0216	1.0206	1.0196	1.0186	1.0176	1.0166	1.0156	1.0146	1.0136	1.0126	1.0116	1.0106	1.0096	1.0086	1.0076	1.0066	1.0056	1.0046	1.0036	1.0026	1.0016	1.0006	0.9996	0.9986	0.9976	0.9966	0.9956	0.9946	0.9936	0.9926	0.9916	0.9906	0.9896	0.9886	0.9876	0.9866	0.9856	0.9846	0.9836	0.9826	0.9816	0.9806	0.9796	0.9786	0.9776	0.9766	0.9756	0.9746	0.9736	0.9726	0.9716	0.9706	0.9696	0.9686	0.9676	0.9666	0.9656	0.9646	0.9636	0.9626	0.9616	0.9606	0.9596	0.9586	0.9576	0.9566	0.9556	0.9546	0.9536	0.9526	0.9516	0.9506	0.9496	0.9486	0.9476	0.9466	0.9456	0.9446	0.9436	0.9426	0.9416	0.9406	0.9396	0.9386	0.9376	0.9366	0.9356	0.9346	0.9336	0.9326	0.9316	0.9306	0.9296	0.9286	0.9276	0.9266	0.9256	0.9246	0.9236	0.9226	0.9216	0.9206	0.9196	0.9186	0.9176	0.9166	0.9156	0.9146	0.9136	0.9126	0.9116	0.9106	0.9096	0.9086	0.9076	0.9066	0.9056	0.9046	0.9036	0.9026	0.9016	0.9006	0.8996	0.8986	0.8976	0.8966	0.8956	0.8946	0.8936	0.8926	0.8916	0.8906	0.8896	0.8886	0.8876	0.8866	0.8856	0.8846	0.8836	0.8826	0.8816	0.8806	0.8796	0.8786	0.8776	0.8766	0.8756	0.8746	0.8736	0.8726	0.8716	0.8706	0.8696	0.8686	0.8676	0.8666	0.8656	0.8646	0.8636	0.8626	0.8616	0.8606	0.8596	0.8586	0.8576	0.8566	0.8556	0.8546	0.8536	0.8526	0.8516	0.8506	0.8496	0.8486	0.8476	0.8466	0.8456	0.8446	0.8436	0.8426	0.8416	0.8406	0.8396	0.8386	0.8376	0.8366	0.8356	0.8346	0.8336	0.8326	0.8316	0.8306	0.8296	0.8286	0.8276	0.8266	0.8256	0.8246	0.8236	0.8226	0.8216	0.8206	0.8196	0.8186	0.8176	0.8166	0.8156	0.8146	0.8136	0.8126	0.8116	0.8106	0.8096	0.8086	0.8076	0.8066	0.8056	0.8046	0.8036	0.8026	0.8016	0.8006	0.7996	0.7986	0.7976	0.7966	0.7956	0.7946	0.7936	0.7926	0.7916	0.7906	0.7896	0.7886	0.7876	0.7866	0.7856	0.7846	0.7836	0.7826	0.7816	0.7806	0.7796	0.7786	0.7776	0.7766	0.7756	0.7746	0.7736	0.7726	0.7716	0.7706	0.7696	0.7686	0.7676	0.7666	0.7656	0.7646	0.7636	0.7626	0.7616	0.7606	0.7596	0.7586	0.7576	0.7566	0.7556	0.7546	0.7536	0.7526	0.7516	0.7506	0.7496	0.7486	0.7476	0.7466	0.7456	0.7446	0.7436	0.7426	0.7416	0.7406	0.7396	0.7386	0.7376	0.7366	0.7356	0.7346	0.7336	0.7326	0.7316	0.7306	0.7296	0.7286	0.7276	0.7266	0.7256	0.7246	0.7236	0.7226	0.7216	0.7206	0.7196	0.7186	0.7176	0.7166	0.7156	0.7146	0.7136	0.7126	0.7116	0.7106	0.7096	0.7086	0.7076	0.7066	0.7056	0.7046	0.7036	0.7026	0.7016	0.7006	0.6996	0.6986	0.6976	0.6966	0.6956	0.6946	0.6936	0.6926	0.6916	0.6906	0.6896	0.6886	0.6876	0.6866	0.6856	0.6846	0.6836	0.6826	0.6816	0.6806	0.6796	0.6786	0.6776	0.6766	0.6756	0.6746	0.6736	0.6726	0.6716	0.6706	0.6696	0.6686	0.6676	0.6666	0.6656	0.6646	0.6636	0.6626	0.6616	0.6606	0.6596	0.6586	0.6576	0.6566	0.6556	0.6546	0.6536	0.6526	0.6516	0.6506	0.6496	0.6486	0.6476	0.6466	0.6456	0.6446	0.6436	0.6426	0.6416	0.6406	0.6396	0.6386	0.6376	0.6366	0.6356	0.6346	0.6336	0.6326	0.6316	0.6306	0.6296	0.6286	0.6276	0.6266	0.6256	0.6246	0.6236	0.6226	0.6216	0.6206	0.6196	0.6186	0.6176	0.6166	0.6156	0.6146	0.6136	0.6126	0.6116	0.6106	0.6096	0.6086	0.6076	0.6066	0.6056	0.6046	0.6036	0.6026	0.6016	0.6006	0.5996	0.5986	0.5976	0.5966	0.5956	0.5946	0.5936	0.5926	0.5916	0.5906	0.5896	0.5886	0.5876	0.5866	0.5856	0.5846	0.5836	0.5826	0.5816	0.5806	0.5796	0.5786	0.5776	0.5766	0.5756	0.5746	0.5736	0.5726	0.5716	0.5706	0.5696	0.5686	0.5676	0.5666	0.5656	0.5646	0.5636	0.5626	0.5616	0.5606	0.5596	0.5586	0.5576	0.5566	0.5556	0.5546	0.5536	0.5526	0.5516	0.5506	0.5496	0.5486	0.5476	0.5466	0.5456	0.5446	0.5436	0.5426	0.5416	0.5406	0.5396	0.5386	0.5376	0.5366	0.5356	0.5346	0.5336	0.5326	0.5316	0.5306	0.5296	0.5286	0.5276	0.5266	0.5256	0.5246	0.5236	0.5226	0.5216	0.5206	0.5196	0.5186	0.5176	0.5166	0.5156	0.5146	0.5136	0.5126	0.5116	0.5106	0.5096	0.5086	0.5076	0.5066	0.5056	0.5046	0.5036	0.5026	0.5016	0.5006	0.4996	0.4986	0.4976	0.4966	0.4956	0.4946	0.4936	0.4926	0.4916	0.4906	0.4896	0.4886	0.4876	0.4866	0.4856	0.4846	0.4836	0.4826	0.4816	0.4806	0.4796	0.4786	0.4776	0.4766	0.4756	0.4746	0.4736	0.4726	0.4716	0.4706	0.4696	0.4686	0.4676	0.4666	0.4656	0.4646	0.4636	0.4626	0.4616	0.4606	0.4596	0.4586	0.4

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – ANEXA AO COMUNICADO DA-95/15

Fatores válidos para recolhimento em 20/01/2016

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	3.2744	3.1426	2.9196	2.7596	2.5962	2.4152	2.2106	2.0581	1.8820	1.7441	1.6233	1.4977
FEVEREIRO	3.2644	3.1188	2.9051	2.7494	2.5874	2.3969	2.1998	2.0459	1.8705	1.7341	1.6133	1.4877
MARÇO	3.2544	3.0855	2.8906	2.7368	2.5700	2.3791	2.1860	2.0306	1.8563	1.7236	1.6033	1.4777
ABRIL	3.2444	3.0620	2.8776	2.7249	2.5552	2.3604	2.1742	2.0185	1.8455	1.7136	1.5933	1.4677
MAIO	3.2344	3.0418	2.8627	2.7115	2.5411	2.3407	2.1619	2.0015	1.8327	1.7033	1.5833	1.4577
JUNHO	3.2244	3.0251	2.8488	2.6988	2.5278	2.3221	2.1496	1.9856	1.8209	1.6933	1.5733	1.4477
JULHO	3.2144	3.0085	2.8357	2.6838	2.5124	2.3013	2.1367	1.9705	1.8092	1.6833	1.5626	1.4377
AUGOSTO	3.2044	2.9928	2.8216	2.6678	2.4980	2.2836	2.1238	1.9539	1.7966	1.6733	1.5524	1.4277
SETEMBRO	3.1944	2.9779	2.8094	2.6546	2.4842	2.2668	2.1113	1.9389	1.7860	1.6633	1.5414	1.4177
OUTUBRO	3.1844	2.9641	2.7965	2.6393	2.4677	2.2504	2.0992	1.9248	1.7751	1.6533	1.5296	1.4077
NOVEMBRO	3.1744	2.9502	2.7843	2.6254	2.4523	2.2370	2.0867	1.9110	1.7649	1.6433	1.5194	1.3977
DEZEMBRO	3.1644	2.9342	2.7723	2.6115	2.4349	2.2233	2.0719	1.8983	1.7549	1.6333	1.5082	1.3877

Fator para vencimento no dia indicado

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	feriado	sáb.	dom.	1.3608	1.3595	1.3582	1.3569	1.3556	sáb.	dom.	1.3526	1.3516	1.3506	1.3496	1.3486	sáb.	dom.	1.3456	1.3446	1.3436	1.3426	1.3416	1.3406	1.3396	1.3386	1.3376	1.3366	1.3356	1.3346	1.3336	1.3326	1.3316	
jan/10	1.3316	1.3306	1.3296	1.3286	1.3276	sáb.	dom.	1.3246	1.3236	1.3226	1.3216	1.3206	1.3196	1.3186	sáb.	dom.	1.3156	1.3146	1.3136	1.3126	1.3116	1.3106	1.3096	1.3086	1.3076	1.3066	1.3056	1.3046	1.3036	1.3026	1.3016	1.3006	
fev/10	1.2996	1.2986	1.2976	1.2966	1.2956	1.2946	1.2936	1.2926	sáb.	dom.	1.2896	1.2886	1.2876	1.2866	1.2856	sáb.	dom.	1.2826	1.2816	1.2806	1.2796	1.2786	1.2776	1.2766	1.2756	1.2746	1.2736	1.2726	1.2716	1.2706	1.2696	1.2686	
mar/10	1.2676	1.2666	1.2656	1.2646	1.2636	1.2626	1.2616	1.2606	1.2596	1.2586	1.2576	1.2566	1.2556	1.2546	1.2536	1.2526	1.2516	1.2506	1.2496	1.2486	1.2476	1.2466	1.2456	1.2446	1.2436	1.2426	1.2416	1.2406	1.2396	1.2386	1.2376	1.2366	
abr/10	1.2356	1.2346	1.2336	1.2326	1.2316	1.2306	1.2296	1.2286	1.2276	1.2266	1.2256	1.2246	1.2236	1.2226	1.2216	1.2206	1.2196	1.2186	1.2176	1.2166	1.2156	1.2146	1.2136	1.2126	1.2116	1.2106	1.2096	1.2086	1.2076	1.2066	1.2056	1.2046	
maio/10	1.2036	1.2026	1.2016	1.2006	1.1996	1.1986	1.1976	1.1966	1.1956	1.1946	1.1936	1.1926	1.1916	1.1906	1.1896	1.1886	1.1876	1.1866	1.1856	1.1846	1.1836	1.1826	1.1816	1.1806	1.1796	1.1786	1.1776	1.1766	1.1756	1.1746	1.1736	1.1726	
jun/10	1.1716	1.1706	1.1696	1.1686	1.1676	1.1666	1.1656	1.1646	1.1636	1.1626	1.1616	1.1606	1.1596	1.1586	1.1576	1.1566	1.1556	1.1546	1.1536	1.1526	1.1516	1.1506	1.1496	1.1486	1.1476	1.1466	1.1456	1.1446	1.1436	1.1426	1.1416	1.1406	
ago/10	1.1386	1.1376	1.1366	1.1356	1.1346	1.1336	1.1326	1.1316	1.1306	1.1296	1.1286	1.1276	1.1266	1.1256	1.1246	1.1236	1.1226	1.1216	1.1206	1.1196	1.1186	1.1176	1.1166	1.1156	1.1146	1.1136	1.1126	1.1116	1.1106	1.1096	1.1086	1.1076	1.1066
set/10	1.1056	1.1046	1.1036	1.1026	1.1016	1.1006	1.0996	1.0986	1.0976	1.0966	1.0956	1.0946	1.0936	1.0926	1.0916	1.0906	1.0896	1.0886	1.0876	1.0866	1.0856	1.0846	1.0836	1.0826	1.0816	1.0806	1.0796	1.0786	1.0776	1.0766	1.0756	1.0746	1.0736
out/10	1.0716	1.0706	1.0696	1.0686	1.0676	1.0666	1.0656	1.0646	1.0636	1.0626	1.0616	1.0606	1.0596	1.0586	1.0576	1.0566	1.0556	1.0546	1.0536	1.0526	1.0516	1.0506	1.0496	1.0486	1.0476	1.0466	1.0456	1.0446	1.0436	1.0426	1.0416	1.0406	1.0396
nov/10	1.0366	1.0356	1.0346	1.0336	1.0326	1.0316	1.0306	1.0296	1.0286	1.0276	1.0266	1.0256	1.0246	1.0236	1.0226	1.0216	1.0206	1.0196	1.0186	1.0176	1.0166	1.0156	1.0146	1.0136	1.0126	1.0116	1.0106	1.0096	1.0086	1.0076	1.0066	1.0056	1.0046
dez/10	1.0036	1.0026	1.0016	1.0006	0.9996	0.9986	0.9976	0.9966	0.9956	0.9946	0.9936	0.9926	0.9916	0.9906	0.9896	0.9886	0.9876	0.9866	0.9856	0.9846	0.9836	0.9826	0.9816	0.9806	0.9796	0.9786	0.9776	0.9766	0.9756	0.9746	0.9736	0.9726	0.9716
jan/11	0.9696	0.9686	0.9676	0.9666	0.9656	0.9646	0.9636	0.9626	0.9616	0.9606	0.9596	0.9586	0.9576	0.9566	0.9556	0.9546	0.9536	0.9526	0.9516	0.9506	0.9496	0.9486	0.9476	0.9466	0.9456	0.9446	0.9436	0.9426	0.9416	0.9406	0.9396	0.9386	0.9376
fev/11	0.9356	0.9346	0.9336	0.9326	0.9316	0.9306	0.9296	0.9286	0.9276	0.9266	0.9256	0.9246	0.9236	0.9226	0.9216	0.9206	0.9196	0.9186	0.9176	0.9166	0.9156	0.9146	0.9136	0.9126	0.9116	0.9106	0.9096	0.9086	0.9076	0.9066	0.9056	0.9046	0.9036
mar/11	0.9016	0.9006	0.8996	0.8986	0.8976	0.8966	0.8956	0.8946	0.8936	0.8926	0.8916	0.8906	0.8896	0.8886	0.8876	0.8866	0.8856	0.8846	0.8836	0.8826	0.8816	0.8806	0.8796	0.8786	0.8776	0.8766	0.8756	0.8746	0.8736	0.8726	0.8716	0.8706	0.8696
abr/11	0.8656	0.8646	0.8636	0.8626	0.8616	0.8606	0.8596	0.8586	0.8576	0.8566	0.8556	0.8546	0.8536	0.8526	0.8516	0.8506	0.8496	0.8486	0.8476	0.8466	0.8456	0.8446	0.8436	0.8426	0.8416	0.8406	0.8396	0.8386	0.8376	0.8366	0.8356	0.8346	0.8336
maio/11	0.8316	0.8306	0.8296	0.8286	0.8276	0.8266	0.8256	0.8246	0.8236	0.8226	0.8216	0.8206	0.8196	0.8186	0.8176	0.8166	0.8156	0.8146	0.8136	0.8126	0.8116	0.8106	0.8096	0.8086	0.8076	0.8066	0.8056	0.8046	0.8036	0.8026	0.8016	0.8006	0.7996
jun/11	0.7956	0.7946	0.7936	0.7926	0.7916	0.7906	0.7896	0.7886	0.7876	0.7866	0.7856	0.7846	0.7836	0.7826	0.7816	0.7806	0.7796	0.7786	0.7776	0.7766	0.7756	0.7746	0.7736	0.7726	0.7716	0.7706	0.7696	0.7686	0.7676	0.7666	0.7656	0.7646	0.7636
ago/11	0.7616	0.7606	0.7596	0.7586	0.7576	0.7566	0.7556	0.7546	0.7536	0.7526	0.7516	0.7506	0.7496	0.7486	0.7476	0.7466	0.7456	0.7446	0.7436	0.7426	0.7416	0.7406	0.7396	0.7386	0.7376	0.7366	0.7356	0.7346	0.7336	0.7326	0.7316	0.7306	0.7296
set/11	0.7256	0.7246	0.7236	0.7226	0.7216	0.7206	0.7196	0.7186	0.7176	0.7166	0.7156	0.7146	0.7136	0.7126	0.7116	0.7106	0.7096	0.7086	0.7076	0.7066	0.7056	0.7046	0.7036	0.7026	0.7016	0.7006	0.6996	0.6986	0.6976	0.6966	0.6956	0.6946	0.6936
out/11	0.6916	0.6906	0.6896	0.6886	0.6876	0.6866	0.6856	0.6846	0.6836	0.6826	0.6816	0.6806	0.6796	0.6786	0.6776	0.6766	0.6756	0.6746	0.6736	0.6726	0.6716	0.6706	0.6696	0.6686	0.6676	0.6666	0.6656	0.6646	0.6636	0.6626	0.6616	0.6606	0.6596
nov/11	0.6556	0.6546	0.6536	0.6526	0.6516	0.6506	0.6496	0.6486	0.6476	0.6466	0.6456	0.6446	0.6436	0.6426	0.6416	0.6406	0.6396	0.6386	0.6376	0.6366	0.6356	0.6346	0.6336	0.6326	0.6316	0.6306	0.6296	0.6286	0.6276	0.6266	0.6256	0.6246	0.6236
dez/11	0.6216	0.6206	0.6196	0.6186	0.6176	0.6166	0.6156	0.6146	0.6136	0.6126	0.6116	0.6106	0.6096	0.6086	0.6076	0.6066	0.6056	0.6046	0.6036	0.6026	0.6016	0.6006	0.5996	0.5986	0.5976	0.5966	0.5956	0.5946	0.5936	0.5926	0.5916	0.5906	0.5896
jan/12	0.5856	0.5846	0.5836	0.5826	0.5816	0.5806	0.5796	0.5786	0.5776	0.5766	0.5756	0.5746	0.5736	0.5726	0.5716	0.5706	0.5696	0.5686	0.5676	0.5666	0.5656	0.5646	0.5636	0.5626	0.5616	0.5606	0.5596	0.5586	0.5576	0.5566	0.5556	0.5546	

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – ANEXA AO COMUNICADO DA-95/15

Fatores válidos para recolhimento em 22/01/2016

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	3.2754	3.1436	2.9206	2.7606	2.5972	2.4162	2.2116	2.0591	1.8830	1.7451	1.6243	1.4987
FEVEREIRO	3.2654	3.1198	2.9061	2.7504	2.5847	2.3979	2.2008	2.0469	1.8715	1.7351	1.6143	1.4887
MARÇO	3.2554	3.0865	2.8916	2.7378	2.5710	2.3801	2.1870	2.0316	1.8573	1.7246	1.6043	1.4787
ABRIL	3.2454	3.0630	2.8786	2.7259	2.5562	2.3614	2.1752	2.0175	1.8465	1.7146	1.5943	1.4687
MAIO	3.2354	3.0428	2.8637	2.7125	2.5421	2.3417	2.1629	2.0025	1.8337	1.7043	1.5843	1.4587
JUNHO	3.2254	3.0261	2.8498	2.6998	2.5288	2.3231	2.1506	1.9866	1.8219	1.6943	1.5743	1.4487
JULHO	3.2154	3.0095	2.8367	2.6848	2.5134	2.3033	2.1377	1.9715	1.8072	1.6843	1.5643	1.4387
AGOSTO	3.2054	2.9938	2.8226	2.6688	2.4990	2.2846	2.1248	1.9549	1.7916	1.6743	1.5543	1.4287
SETEMBRO	3.1954	2.9789	2.8104	2.6556	2.4852	2.2678	2.1123	1.9399	1.7870	1.6643	1.5443	1.4187
OUTUBRO	3.1854	2.9651	2.7975	2.6403	2.4687	2.2514	2.1002	1.9258	1.7761	1.6543	1.5306	1.4087
NOVEMBRO	3.1754	2.9512	2.7853	2.6264	2.4533	2.2380	2.0877	1.9120	1.7659	1.6443	1.5204	1.3987
DEZEMBRO	3.1654	2.9352	2.7733	2.6125	2.4359	2.2243	2.0729	1.8973	1.7559	1.6343	1.5092	1.3867

Fator para vencimento no dia indicado

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	feriado	sáb.	dom.	1,3618	1,3605	1,3592	1,3579	1,3566	sáb.	dom.	1,3536	1,3526	1,3516	1,3506	1,3496	sáb.	dom.	1,3466	1,3456	1,3446	1,3436	1,3426	1,3416	1,3406	1,3396	1,3386	1,3376	1,3366	1,3356	1,3346	1,3336	1,3326	1,3316	1,3306	1,3296	1,3286	1,3276	1,3266	1,3256	1,3246	1,3236	1,3226	1,3216	1,3206	1,3196	1,3186	1,3176	1,3166	1,3156	1,3146	1,3136	1,3126	1,3116	1,3106	1,3096	1,3086	1,3076	1,3066	1,3056	1,3046	1,3036	1,3026	1,3016	1,3006	1,2996	1,2986	1,2976	1,2966	1,2956	1,2946	1,2936	1,2926	1,2916	1,2906	1,2896	1,2886	1,2876	1,2866	1,2856	1,2846	1,2836	1,2826	1,2816	1,2806	1,2796	1,2786	1,2776	1,2766	1,2756	1,2746	1,2736	1,2726	1,2716	1,2706	1,2696	1,2686	1,2676	1,2666	1,2656	1,2646	1,2636	1,2626	1,2616	1,2606	1,2596	1,2586	1,2576	1,2566	1,2556	1,2546	1,2536	1,2526	1,2516	1,2506	1,2496	1,2486	1,2476	1,2466	1,2456	1,2446	1,2436	1,2426	1,2416	1,2406	1,2396	1,2386	1,2376	1,2366	1,2356	1,2346	1,2336	1,2326	1,2316	1,2306	1,2296	1,2286	1,2276	1,2266	1,2256	1,2246	1,2236	1,2226	1,2216	1,2206	1,2196	1,2186	1,2176	1,2166	1,2156	1,2146	1,2136	1,2126	1,2116	1,2106	1,2096	1,2086	1,2076	1,2066	1,2056	1,2046	1,2036	1,2026	1,2016	1,2006	1,1996	1,1986	1,1976	1,1966	1,1956	1,1946	1,1936	1,1926	1,1916	1,1906	1,1896	1,1886	1,1876	1,1866	1,1856	1,1846	1,1836	1,1826	1,1816	1,1806	1,1796	1,1786	1,1776	1,1766	1,1756	1,1746	1,1736	1,1726	1,1716	1,1706	1,1696	1,1686	1,1676	1,1666	1,1656	1,1646	1,1636	1,1626	1,1616	1,1606	1,1596	1,1586	1,1576	1,1566	1,1556	1,1546	1,1536	1,1526	1,1516	1,1506	1,1496	1,1486	1,1476	1,1466	1,1456	1,1446	1,1436	1,1426	1,1416	1,1406	1,1396	1,1386	1,1376	1,1366	1,1356	1,1346	1,1336	1,1326	1,1316	1,1306	1,1296	1,1286	1,1276	1,1266	1,1256	1,1246	1,1236	1,1226	1,1216	1,1206	1,1196	1,1186	1,1176	1,1166	1,1156	1,1146	1,1136	1,1126	1,1116	1,1106	1,1096	1,1086	1,1076	1,1066	1,1056	1,1046	1,1036	1,1026	1,1016	1,1006	1,0996	1,0986	1,0976	1,0966	1,0956	1,0946	1,0936	1,0926	1,0916	1,0906	1,0896	1,0886	1,0876	1,0866	1,0856	1,0846	1,0836	1,0826	1,0816	1,0806	1,0796	1,0786	1,0776	1,0766	1,0756	1,0746	1,0736	1,0726	1,0716	1,0706	1,0696	1,0686	1,0676	1,0666	1,0656	1,0646	1,0636	1,0626	1,0616	1,0606	1,0596	1,0586	1,0576	1,0566	1,0556	1,0546	1,0536	1,0526	1,0516	1,0506	1,0496	1,0486	1,0476	1,0466	1,0456	1,0446	1,0436	1,0426	1,0416	1,0406	1,0396	1,0386	1,0376	1,0366	1,0356	1,0346	1,0336	1,0326	1,0316	1,0306	1,0296	1,0286	1,0276	1,0266	1,0256	1,0246	1,0236	1,0226	1,0216	1,0206	1,0196	1,0186	1,0176	1,0166	1,0156	1,0146	1,0136	1,0126	1,0116	1,0106	1,0096	1,0086	1,0076	1,0066	1,0056	1,0046	1,0036	1,0026	1,0016	1,0006	999,9996	999,9986	999,9976	999,9966	999,9956	999,9946	999,9936	999,9926	999,9916	999,9906	999,9896	999,9886	999,9876	999,9866	999,9856	999,9846	999,9836	999,9826	999,9816	999,9806	999,9796	999,9786	999,9776	999,9766	999,9756	999,9746	999,9736	999,9726	999,9716	999,9706	999,9696	999,9686	999,9676	999,9666	999,9656	999,9646	999,9636	999,9626	999,9616	999,9606	999,9596	999,9586	999,9576	999,9566	999,9556	999,9546	999,9536	999,9526	999,9516	999,9506	999,9496	999,9486	999,9476	999,9466	999,9456	999,9446	999,9436	999,9426	999,9416	999,9406	999,9396	999,9386	999,9376	999,9366	999,9356	999,9346	999,9336	999,9326	999,9316	999,9306	999,9296	999,9286	999,9276	999,9266	999,9256	999,9246	999,9236	999,9226	999,9216	999,9206	999,9196	999,9186	999,9176	999,9166	999,9156	999,9146	999,9136	999,9126	999,9116	999,9106	999,9096	999,9086	999,9076	999,9066	999,9056	999,9046	999,9036	999,9026	999,9016	999,9006	999,8996	999,8986	999,8976	999,8966	999,8956	999,8946	999,8936	999,8926	999,8916	999,8906	999,8896	999,8886	999,8876	999,8866	999,8856	999,8846	999,8836	999,8826	999,8816	999,8806	999,8796	999,8786	999,8776	999,8766	999,8756	999,8746	999,8736	999,8726	999,8716	999,8706	999,8696	999,8686	999,8676	999,8666	999,8656	999,8646	999,8636	999,8626	999,8616	999,8606	999,8596	999,8586	999,8576	999,8566	999,8556	999,8546	999,8536	999,8526	999,8516	999,8506	999,8496	999,8486	999,8476	999,8466	999,8456	999,8446	999,8436	999,8426	999,8416	999,8406	999,8396	999,8386	999,8376	999,8366	999,8356	999,8346	999,8336	999,8326	999,8316	999,8306	999,8296	999,8286	999,8276	999,8266	999,8256	999,8246	999,8236	999,8226	999,8216	999,8206	999,8196	999,8186	999,8176	999,8166	999,8156	999,8146	999,8136	999,8126	999,8116	999,8106	999,8096	999,8086	999,8076	999,8066	999,8056	999,8046	999,8036	999,8026	999,8016	999,8006	999,7996	999,7986	999,7976	999,7966	999,7956	999,7946	999,7936	999,7926	999,7916	999,7906	999,7896	999,7886	999,7876	999,7866	999,7856	999,7846	999,7836	999,7826	999,7816	999,7806	999,7796	999,7786	999,7776	999,7766	999,7756	999,7746	999,7736	999,7726	999,7716	999,7706	999,7696	999,7686	999,7676	999,7666	999,7656	999,7646	999,7636	999,7626	999,7616	999,7606	999,7596	999,7586	999,7576	999,7566	999,7556	999,7546	999,7536	999,7526	999,7516	999,7506	999,7496	999,7486	999,7476	999,7466	999,7456	999,7446	999,7436	999,7426	999,7416	999,7406	999,7396	999,7386	999,7376	999,7366	999,7356	999,7346	999,7336	999,7326	999,7316	999,7306	999,7296	999,7286	999,7276	999,7266	999,7256	999,7246	999,7236	999,7226	999,7216	999,7206	999,7196	999,7186	999,7176	999,7166	999,7156	999,7146	999,7136	999,7126	999,7116	999,7106	999,7096	999,7086	999,7076	999,7066	999,7056	999,7046	999,7036	999,7026	999,7016	999,7006	999,6996	999,6986	999,6976	999,6966	999,6956	999,6946	999,6936	999,6926	999,6916	999,6906	999,6896	999,6886	999,6876	999,6866	999,6856	999,6846	999,6836	999,6826	999,6816	999,6806	999,6796	999,6786	999,6776	999,6766	999,6756	999,6746	999,6736	999,6726	999,6716	999,6706	999,6696	999,6686	999,6676	999,6666	999,6656	999,6646	999,6636	999,6626	999,6616	999,6606	999,6596	999,6586	999,6576	999,6566	999,6556	999,6546	999,6536	999,6526	999,6516	999,6506	999,6496	999,6486	999,6476	999,6466	999,6456	999,6446	999,6436	999,6426	999,6416	999,6406	999,6396	999,6386	999,6376	999,6366	999,6356	999,6346	999,6336	999,6326	999,6316	999,6306	999,6296	999,6286	999,6276	999,6266	999,6256	999,6246	999,6236	999,6226	999,6216	999,6206	999,6196	999,6186	999,6176	999,6166	999,6156	999,6146	999,6136	999,6126	999,6116	999,6106	999,6096	999,6086	999,6076	999,6066	999,6056	999,6046	999,6036	999,6026	999,6016	999,6006	999,5996	999,5986	999,5976	999,5966	999,5956	999,5946	999,5936	999,5926	999,5916	999,5906	999,5896	999,5886	999,5876	999,5866	999,5856	999,5846	999,5836	999,5826	999,5816	999,5806	999,5796	999,5786	999,5776	999,5766	999,5756	999,5746	999,5736	999,5726	999,5716	999,5706	999,5696	999,5686	999,5676	999,5666	999,5656	999,5646	999,5636	999,5626	999,5616	999,5606	999,5596	999,5586	999,5576	999,5566	999,5556	999,5546	999,5536	999,5526	999,5516	999,5506	999,5496	999,5486	999,5476	999,5466	999,5456	999,5446	999,5436

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – ANEXA AO COMUNICADO DA-95/15

Fatores válidos para recolhimento em 26/01/2016

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	3,2774	3,1456	2,9226	2,7626	2,5992	2,4182	2,2136	2,0611	1,8850	1,7471	1,6263	1,5007
FEVEREIRO	3,2674	3,1218	2,9081	2,7524	2,5867	2,3999	2,2028	2,0489	1,8735	1,7371	1,6163	1,4907
MARÇO	3,2574	3,0895	2,8736	2,7198	2,5530	2,3662	2,1690	2,0156	1,8393	1,7029	1,5821	1,4565
ABRIL	3,2474	3,0448	2,8287	2,6749	2,5081	2,3213	2,1241	1,9707	1,7944	1,6580	1,5372	1,4116
MAIO	3,2374	3,0448	2,8287	2,6749	2,5081	2,3213	2,1241	1,9707	1,7944	1,6580	1,5372	1,4116
JUNHO	3,2274	3,0281	2,8126	2,6588	2,4920	2,3052	2,1080	1,9546	1,7783	1,6419	1,5211	1,3955
JULHO	3,2174	3,0115	2,7960	2,6422	2,4754	2,2886	2,0914	1,9380	1,7617	1,6253	1,5045	1,3789
AGOSTO	3,2074	2,9958	2,7803	2,6265	2,4597	2,2729	2,0757	1,9223	1,7460	1,6096	1,4888	1,3632
SETEMBRO	3,1974	2,9859	2,7704	2,6166	2,4498	2,2630	2,0658	1,9124	1,7361	1,6007	1,4799	1,3543
OUTUBRO	3,1874	2,9759	2,7604	2,6066	2,4398	2,2530	2,0558	1,9024	1,7261	1,5907	1,4700	1,3444
NOVEMBRO	3,1774	2,9639	2,7504	2,5966	2,4298	2,2430	2,0458	1,8924	1,7161	1,5807	1,4600	1,3344
DEZEMBRO	3,1674	2,9519	2,7404	2,5866	2,4198	2,2330	2,0358	1,8824	1,7061	1,5707	1,4500	1,3244

Fator para vencimento no dia indicado

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	feriado	sáb.	dom.	1,3638	1,3625	1,3612	1,3599	1,3586	sáb.	dom.	1,3556	1,3546	1,3536	1,3526	1,3516	sáb.	dom.	1,3486	1,3476	1,3466	1,3456	1,3446	1,3436	1,3426	1,3416	1,3406	1,3396	1,3386	1,3376	1,3366	feriado																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
jan/10	feriado	sáb.	dom.	1,3638	1,3625	1,3612	1,3599	1,3586	sáb.	dom.	1,3556	1,3546	1,3536	1,3526	1,3516	sáb.	dom.	1,3486	1,3476	1,3466	1,3456	1,3446	1,3436	1,3426	1,3416	1,3406	1,3396	1,3386	1,3376	1,3366	feriado																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
fev/10	1,3346	1,3336	1,3326	1,3316	1,3306	sáb.	dom.	1,3276	1,3266	1,3256	1,3246	1,3236	sáb.	dom.	1,3206	1,3196	1,3186	1,3176	1,3166	sáb.	dom.	1,3136	1,3126	1,3116	1,3106	1,3096	sáb.	dom.	1,3066	1,3056	1,3046	1,3036	feriado																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
mar/10	1,3066	1,3056	1,3046	sáb.	dom.	1,2986	1,2976	1,2966	1,2956	sáb.	dom.	1,2926	1,2916	1,2906	sáb.	dom.	1,2876	1,2866	1,2856	sáb.	dom.	1,2826	1,2816	1,2806	1,2796	sáb.	dom.	1,2766	1,2756	1,2746	1,2736	feriado																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
abr/10	1,2756	feriado	sáb.	dom.	1,2716	1,2706	1,2696	1,2686	1,2676	sáb.	dom.	1,2646	1,2636	1,2626	1,2616	sáb.	dom.	1,2586	1,2576	1,2566	1,2556	1,2546	1,2536	sáb.	dom.	1,2506	1,2496	1,2486	1,2476	1,2466	1,2456	feriado																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
maio/10	sáb.	dom.	1,2436	1,2426	1,2416	1,2406	1,2396	sáb.	dom.	1,2366	1,2356	1,2346	1,2336	sáb.	dom.	1,2306	1,2296	1,2286	1,2276	1,2266	1,2256	sáb.	dom.	1,2226	1,2216	1,2206	1,2196	1,2186	1,2176	1,2166	1,2156	feriado																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
jun/10	1,2146	1,2136	1,2126	1,2116	sáb.	dom.	1,2086	1,2076	1,2066	1,2056	1,2046	sáb.	dom.	1,2016	1,2006	1,1996	1,1986	1,1976	sáb.	dom.	1,1946	1,1936	1,1926	1,1916	1,1906	sáb.	dom.	1,1876	1,1866	1,1856	1,1846	feriado																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
jul/10	1,1846	1,1836	sáb.	dom.	1,1796	1,1786	1,1776	1,1766	sáb.	dom.	1,1736	1,1726	1,1716	1,1706	sáb.	dom.	1,1676	1,1666	1,1656	1,1646	1,1636	1,1626	sáb.	dom.	1,1596	1,1586	1,1576	1,1566	1,1556	sáb.	dom.	1,1526	1,1516	1,1506	feriado																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											
ago/10	1,1526	1,1516	1,1506	sáb.	dom.	1,1456	1,1446	1,1436	1,1426	sáb.	dom.	1,1396	1,1386	1,1376	1,1366	sáb.	dom.	1,1336	1,1326	1,1316	1,1306	1,1296	1,1286	sáb.	dom.	1,1256	1,1246	1,1236	1,1226	1,1216	1,1206	1,1196	1,1186	1,1176	1,1166	1,1156	1,1146	1,1136	1,1126	1,1116	1,1106	1,1096	1,1086	1,1076	1,1066	1,1056	1,1046	1,1036	1,1026	1,1016	1,1006	1,0996	1,0986	1,0976	1,0966	1,0956	1,0946	1,0936	1,0926	1,0916	1,0906	1,0896	1,0886	1,0876	1,0866	1,0856	1,0846	1,0836	1,0826	1,0816	1,0806	1,0796	1,0786	1,0776	1,0766	1,0756	1,0746	1,0736	1,0726	1,0716	1,0706	1,0696	1,0686	1,0676	1,0666	1,0656	1,0646	1,0636	1,0626	1,0616	1,0606	1,0596	1,0586	1,0576	1,0566	1,0556	1,0546	1,0536	1,0526	1,0516	1,0506	1,0496	1,0486	1,0476	1,0466	1,0456	1,0446	1,0436	1,0426	1,0416	1,0406	1,0396	1,0386	1,0376	1,0366	1,0356	1,0346	1,0336	1,0326	1,0316	1,0306	1,0296	1,0286	1,0276	1,0266	1,0256	1,0246	1,0236	1,0226	1,0216	1,0206	1,0196	1,0186	1,0176	1,0166	1,0156	1,0146	1,0136	1,0126	1,0116	1,0106	1,0096	1,0086	1,0076	1,0066	1,0056	1,0046	1,0036	1,0026	1,0016	1,0006	999,9996	999,9986	999,9976	999,9966	999,9956	999,9946	999,9936	999,9926	999,9916	999,9906	999,9896	999,9886	999,9876	999,9866	999,9856	999,9846	999,9836	999,9826	999,9816	999,9806	999,9796	999,9786	999,9776	999,9766	999,9756	999,9746	999,9736	999,9726	999,9716	999,9706	999,9696	999,9686	999,9676	999,9666	999,9656	999,9646	999,9636	999,9626	999,9616	999,9606	999,9596	999,9586	999,9576	999,9566	999,9556	999,9546	999,9536	999,9526	999,9516	999,9506	999,9496	999,9486	999,9476	999,9466	999,9456	999,9446	999,9436	999,9426	999,9416	999,9406	999,9396	999,9386	999,9376	999,9366	999,9356	999,9346	999,9336	999,9326	999,9316	999,9306	999,9296	999,9286	999,9276	999,9266	999,9256	999,9246	999,9236	999,9226	999,9216	999,9206	999,9196	999,9186	999,9176	999,9166	999,9156	999,9146	999,9136	999,9126	999,9116	999,9106	999,9096	999,9086	999,9076	999,9066	999,9056	999,9046	999,9036	999,9026	999,9016	999,9006	999,8996	999,8986	999,8976	999,8966	999,8956	999,8946	999,8936	999,8926	999,8916	999,8906	999,8896	999,8886	999,8876	999,8866	999,8856	999,8846	999,8836	999,8826	999,8816	999,8806	999,8796	999,8786	999,8776	999,8766	999,8756	999,8746	999,8736	999,8726	999,8716	999,8706	999,8696	999,8686	999,8676	999,8666	999,8656	999,8646	999,8636	999,8626	999,8616	999,8606	999,8596	999,8586	999,8576	999,8566	999,8556	999,8546	999,8536	999,8526	999,8516	999,8506	999,8496	999,8486	999,8476	999,8466	999,8456	999,8446	999,8436	999,8426	999,8416	999,8406	999,8396	999,8386	999,8376	999,8366	999,8356	999,8346	999,8336	999,8326	999,8316	999,8306	999,8296	999,8286	999,8276	999,8266	999,8256	999,8246	999,8236	999,8226	999,8216	999,8206	999,8196	999,8186	999,8176	999,8166	999,8156	999,8146	999,8136	999,8126	999,8116	999,8106	999,8096	999,8086	999,8076	999,8066	999,8056	999,8046	999,8036	999,8026	999,8016	999,8006	999,7996	999,7986	999,7976	999,7966	999,7956	999,7946	999,7936	999,7926	999,7916	999,7906	999,7896	999,7886	999,7876	999,7866	999,7856	999,7846	999,7836	999,7826	999,7816	999,7806	999,7796	999,7786	999,7776	999,7766	999,7756	999,7746	999,7736	999,7726	999,7716	999,7706	999,7696	999,7686	999,7676	999,7666	999,7656	999,7646	999,7636	999,7626	999,7616	999,7606	999,7596	999,7586	999,7576	999,7566	999,7556	999,7546	999,7536	999,7526	999,7516	999,7506	999,7496	999,7486	999,7476	999,7466	999,7456	999,7446	999,7436	999,7426	999,7416	999,7406	999,7396	999,7386	999,7376	999,7366	999,7356	999,7346	999,7336	999,7326	999,7316	999,7306	999,7296	999,7286	999,7276	999,7266	999,7256	999,7246	999,7236	999,7226	999,7216	999,7206	999,7196	999,7186	999,7176	999,7166	999,7156	999,7146	999,7136	999,7126	999,7116	999,7106	999,7096	999,7086	999,7076	999,7066	999,7056	999,7046	999,7036	999,7026	999,7016	999,7006	999,6996	999,6986	999,6976	999,6966	999,6956	999,6946	999,6936	999,6926	999,6916	999,6906	999,6896	999,6886	999,6876	999,6866	999,6856	999,6846	999,6836	999,6826	999,6816	999,6806	999,6796	999,6786	999,6776	999,6766	999,6756	999,6746	999,6736	999,6726	999,6716	999,6706	999,6696	999,6686	999,6676	999,6666	999,6656	999,6646	999,6636	999,6626	999,6616	999,6606	999,6596	999,6586	999,6576	999,6566	999,6556	999,6546	999,6536	999,6526	999,6516	999,6506	999,6496	999,6486	999,6476	999,6466	999,6456	999,6446	999,6436	999,6426	999,6416	999,6406	999,6396	999,6386	999,6376	999,6366	999,6356	999,6346	999,6336	999,6326	999,6316	999,6306	999,6296	999,6286	999,6276	999,6266	999,6256	999,6246	999,6236	999,6226	999,6216	999,6206	999,6196	999,6186	999,6176	999,6166	999,6156	999,6146	999,6136	999,6126	999,6116	999,6106	999,6096	999,6086	999,6076	999,6066	999,6056	999,6046	999,6036	999,6026	999,6016	999,6006	999,5996	999,5986	999,5976	999,5966	999,5956	999,5946	999,5936	999,5926	999,5916	999,5906	999,5896	999,5886	999,5876	999,5866	999,5856	999,5846	999,5836	999,5826	999,5816	999,5806	999,5796	999,5786	999,5776	999,5766	999,5756	999,5746	999,5736	999,5726	999,5716	999,5706	999,5696	999,5686	999,5676	999,5666	999,5656	999,5646	999,5636	999,5626	999,56

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – ANEXA AO COMUNICADO DA-95/15

Fatores válidos para recolhimento em 28/01/2016

Fatores para vencimentos anteriores ao dia 22/12/2009

MES/ANO DO VENCIMENTO	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
JANEIRO	3,2784	3,1466	2,9236	2,7636	2,6002	2,4192	2,2146	2,0621	1,8860	1,7481	1,6273	1,5017
FEVEREIRO	3,2689	3,1228	2,9091	2,7534	2,5877	2,4009	2,2038	2,0499	1,8745	1,7381	1,6173	1,4917
MARÇO	3,2584	3,0895	2,8946	2,7408	2,5740	2,3831	2,1900	2,0346	1,8603	1,7276	1,6073	1,4817
ABRIL	3,2484	3,0665	2,8816	2,7289	2,5592	2,3644	2,1782	2,0205	1,8495	1,7176	1,5973	1,4717
MARÇO	3,2384	3,0458	2,8667	2,7155	2,5451	2,3447	2,1589	2,0055	1,8367	1,7073	1,5873	1,4617
JUNHO	3,2284	3,0291	2,8528	2,7028	2,5318	2,3261	2,1366	1,9866	1,8249	1,6973	1,5773	1,4517
JULHO	3,2184	3,0125	2,8397	2,6878	2,5164	2,3053	2,1107	1,9645	1,8032	1,6773	1,5566	1,4317
AGOSTO	3,2084	2,9968	2,8256	2,6718	2,5020	2,2876	2,1000	1,9579	1,7966	1,6733	1,5524	1,4273
SETEMBRO	3,1984	2,9819	2,8134	2,6586	2,4882	2,2708	2,1153	1,9429	1,7900	1,6673	1,5454	1,4217
OUTUBRO	3,1884	2,9681	2,8005	2,6453	2,4752	2,2554	2,1032	1,9288	1,7821	1,6573	1,5356	1,4117
NOVEMBRO	3,1784	2,9542	2,7883	2,6294	2,4593	2,2410	2,0907	1,9150	1,7689	1,6473	1,5234	1,4017
DEZEMBRO	3,1684	2,9382	2,7763	2,6155	2,4389	2,2273	2,0759	1,9003	1,7589	1,6373	1,5122	1,3917

Fator para vencimento no dia indicado

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	feriado	sáb.	dom.	1,3648	1,3635	1,3622	1,3609	1,3596	sáb.	dom.	1,3566	1,3556	1,3546	1,3536	1,3526	sáb.	dom.	1,3496	1,3486	1,3476	1,3466	1,3456	sáb.	dom.	1,3426	1,3416	1,3406	1,3396	1,3386	1,3376	feriado
jan/10	feriado	sáb.	dom.	1,3336	1,3326	1,3316	1,3306	1,3296	sáb.	dom.	1,3266	1,3256	1,3246	1,3236	1,3226	sáb.	dom.	1,3196	1,3186	1,3176	1,3166	1,3156	sáb.	dom.	1,3126	1,3116	1,3106	1,3096	1,3086	1,3076	feriado
fev/10	1,3076	1,3066	1,3056	1,3046	1,3036	sáb.	dom.	1,3006	1,2996	1,2986	1,2976	1,2966	sáb.	dom.	1,2936	1,2926	1,2916	1,2906	1,2896	sáb.	dom.	1,2866	1,2856	1,2846	1,2836	1,2826	sáb.	dom.	1,2796	1,2786	1,2776
mar/10	1,2766	1,2756	1,2746	1,2736	1,2726	1,2716	1,2706	1,2696	sáb.	dom.	1,2666	1,2656	1,2646	1,2636	1,2626	sáb.	dom.	1,2596	1,2586	1,2576	1,2566	1,2556	sáb.	dom.	1,2526	1,2516	1,2506	1,2496	1,2486	1,2476	
abr/10	1,2466	1,2456	1,2446	1,2436	1,2426	1,2416	1,2406	sáb.	dom.	1,2376	1,2366	1,2356	1,2346	1,2336	1,2326	sáb.	dom.	1,2296	1,2286	1,2276	1,2266	1,2256	sáb.	dom.	1,2226	1,2216	1,2206	1,2196	1,2186	1,2176	
maio/10	1,2156	1,2146	1,2136	1,2126	1,2116	1,2106	1,2096	1,2086	1,2076	1,2066	1,2056	sáb.	dom.	1,2026	1,2016	1,2006	1,1996	1,1986	sáb.	dom.	1,1956	1,1946	1,1936	1,1926	1,1916	sáb.	dom.	1,1886	1,1876	1,1866	
jun/10	1,1856	1,1846	sáb.	dom.	1,1816	1,1806	1,1796	1,1786	1,1776	sáb.	dom.	1,1746	1,1736	1,1726	1,1716	1,1706	sáb.	dom.	1,1676	1,1666	1,1656	1,1646	1,1636	sáb.	dom.	1,1606	1,1596	1,1586	1,1576	1,1566	
ago/10	1,1536	1,1526	1,1516	1,1506	1,1496	sáb.	dom.	1,1466	1,1456	1,1446	1,1436	1,1426	sáb.	dom.	1,1396	1,1386	1,1376	1,1366	1,1356	sáb.	dom.	1,1326	1,1316	1,1306	1,1296	1,1286	sáb.	dom.	1,1256	1,1246	
set/10	1,1236	1,1226	1,1216	sáb.	dom.	1,1186	1,1176	1,1166	1,1156	1,1146	sáb.	dom.	1,1116	1,1106	1,1096	1,1086	1,1076	sáb.	dom.	1,1046	1,1036	1,1026	1,1016	1,1006	sáb.	dom.	1,0976	1,0966	1,0956	1,0946	
out/10	1,0936	sáb.	dom.	1,0906	1,0896	1,0886	1,0876	1,0866	sáb.	dom.	1,0836	1,0826	1,0816	1,0806	1,0796	sáb.	dom.	1,0766	1,0756	1,0746	1,0736	1,0726	sáb.	dom.	1,0696	1,0686	1,0676	1,0666	1,0656	sáb.	dom.
nov/10	1,0626	1,0616	1,0606	1,0596	1,0586	sáb.	dom.	1,0556	1,0546	1,0536	1,0526	1,0516	sáb.	dom.	1,0486	1,0476	1,0466	1,0456	1,0446	sáb.	dom.	1,0416	1,0406	1,0396	1,0386	1,0376	sáb.	dom.	1,0346	1,0336	
dez/10	1,0326	1,0316	1,0306	sáb.	dom.	1,0276	1,0266	1,0256	1,0246	1,0236	sáb.	dom.	1,0206	1,0196	1,0186	1,0176	1,0166	sáb.	dom.	1,0136	1,0126	1,0116	1,0106	1,0096	sáb.	dom.	1,0066	1,0056	1,0046	1,0036	feriado
jan/11	1,0026	1,0016	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006	1,0006

TABELA PRÁTICA PARA CÁLCULO DOS JUROS DE MORA – ICMS – ANEXA AO COMUNICADO DA-95/15

Fatores válidos para recolhimento em 29/01/2016

Fatores para vencimentos anteriores ao dia 22/12/2009

MES/ANO DO VENCIMENTO	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
JANEIRO	3,2789	3,1471	2,9241	2,7641	2,6007	2,4197	2,2151	2,0626	1,8865	1,7486	1,6278	1,5022
FEVEREIRO	3,2689	3,1233	2,9096	2,7539	2,5882	2,4014	2,2043	2,0504	1,8750	1,7386	1,6178	1,4922
MARÇO	3,2589	3,0900	2,8951	2,7413	2,5745	2,3836	2,1905	2,0351	1,8608	1,7281	1,6078	1,4822
ABRIL	3,2489	3,0665	2,8821	2,7294	2,5597	2,3649	2,1787	2,0210	1,8500	1,7181	1,5978	1,4722
MARÇO	3,2389	3,0463	2,8621	2,7160	2,5456	2,3452	2,1544	2,0060	1,8367	1,7078	1,5878	1,4622
JUNHO	3,2289	3,0296	2,8533	2,7033	2,5328	2,3266	2,1366	1,9866	1,8249	1,6978	1,5778	1,4522
JULHO	3,2189	3,0130	2,8397	2,6878	2,5164	2,3053	2,1107	1,9645	1,8032	1,6773	1,5566	1,4317
AGOSTO	3,2089	2,9973	2,8256	2,6723	2,5025	2,2876	2,1000	1,9579	1,7966	1,6733	1,5524	1,4273
SETEMBRO	3,1989	2,9824	2,8139	2,6591	2,4887	2,2713	2,1158	1,9434	1,7905	1,6678	1,5459	1,4222
OUTUBRO	3,1889	2,9686	2,8010	2,6438	2,4722	2,2554	2,1037	1,9293	1,7796	1,6578	1,5341	1,4122
NOVEMBRO	3,1789	2,9547	2,7888	2,6299	2,4598	2,2415	2,0912	1,9155	1,7694	1,6478	1,5239	1,4022
DEZEMBRO	3,1689	2,9387	2,7768	2,6160	2,4394	2,2278	2,0764	1,9008	1,7594	1,6378	1,5127	1,3922

Fator para vencimento no dia indicado

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	feriado	sáb.	dom.	1,3653	1,3640	1,3627	1,3614	1,3601	sáb.	dom.	1,3571	1,3561	1,3551	1,3541	1,3531	sáb.	dom.	1,3501	1,3491	1,3481	1,3471	1,3461	sáb.	dom.	1,3431	1,3421	1,3411	1,3401	1,3391	1,3381	feriado	
jan/10	1,3361	1,3351	1,3341	1,3331	1,3321	sáb.	dom.	1,3291	1,3281	1,3271	1,3261	1,3251	sáb.	dom.	1,3221	1,3211	1,3201	1,3191	1,3181	sáb.	dom.	1,3151	1,3141	1,3131	1,3121	1,3111	sáb.	dom.	1,3081	1,3071	1,3061	
fev/10	1,3061	1,3051	1,3041	sáb.	dom.	1,3011	1,2991	1,2981	1,2971	1,2961	sáb.	dom.	1,2931	1,2921	1,2911	1,2901	1,2891	1,2881	1,2871	sáb.	dom.	1,2841	1,2831	1,2821	1,2811	sáb.	dom.	1,2781	1,2771	1,2761		
mar/10	1,2771	1,2761	1,2751	1,2741	1,2731	1,2721	1,2711	1,2701	1,2691	1,2681	1,2671	1,2661	1,2651	1,2641	1,2631	1,2621	sáb.	dom.	1,2591	1,2581	1,2571	1,2561	1,2551	sáb.	dom.	1,2521	1,2511	1,2501	1,2491	1,2481		
abr/10	1,2481	1,2471	1,2461	1,2451	1,2441	1,2431	1,2421	1,2411	sáb.	dom.	1,2381	1,2371	1,2361	1,2351	1,2341	sáb.	dom.	1,2311	1,2301	1,2291	1,2281	1,2271	sáb.	dom.	1,2241	1,2231	1,2221	1,2211	1,2201	1,2191	1,2181	
maio/10	1,2181	1,2171	1,2161	1,2151	1,2141	1,2131	1,2121	1,2111	1,2101	1,2091	1,2081	1,2071	1,2061	1,2051	1,2041	1,2031	1,2021	1,2011	1,2001	1,1991	1,1981	1,1971	1,1961	1,1951	1,1941	1,1931	1,1921	sáb.	dom.	1,1891	1,1881	1,1871
jun/10	1,1861	1,1851	sáb.	dom.	1,1821	1,1811	1,1801	1,1791	1,1781	sáb.	dom.	1,1751	1,1741	1,1731	1,1721	1,1711	1,1701	sáb.	dom.	1,1671	1,1661	1,1651	1,1641	1,1631	sáb.	dom.	1,1601	1,1591	1,1581	1,1571	1,1561	
ago/10	1,1541	1,1531	1,1521	1,1511	1,1501	sáb.	dom.	1,1471	1,1461	1,																						