

TABELA I - FATORES DE CORREÇÃO MONETÁRIA PARA VALORES DE NATUREZA FISCAL

	01/jan/64	01/fev/64	01/mar/64	01/abr/64	01/mai/64	01/jun/64	01/jul/64	01/ago/64	01/set/64	01/out/64	01/nov/64	01/dez/64
C. M.										10.000,00	10.000,00	10.000,00
C. M.	01/jan/65	01/fev/65	01/mar/65	01/abr/65	01/mai/65	01/jun/65	01/jul/65	01/ago/65	01/set/65	01/out/65	01/nov/65	01/dez/65
C. M.	11.300,00	11.300,00	11.300,00	13.400,00	13.400,00	13.400,00	15.200,00	15.200,00	15.700,00	15.900,00	16.050,00	16.300,00
C. M.	01/jan/66	01/fev/66	01/mar/66	01/abr/66	01/mai/66	01/jun/66	01/jul/66	01/ago/66	01/set/66	01/out/66	01/nov/66	01/dez/66
C. M.	16.600,00	17.050,00	17.300,00	17.600,00	18.280,00	19.090,00	19.870,00	20.430,00	21.010,00	21.610,00	22.180,00	22.690,00
C. M.	01/jan/66	01/fev/66	01/mar/66	01/abr/66	01/mai/66	01/jun/66	01/jul/66	01/ago/66	01/set/66	01/out/66	01/nov/66	01/dez/66
C. M.	16.600,00	17.050,00	17.300,00	17.600,00	18.280,00	19.090,00	19.870,00	20.430,00	21.010,00	21.610,00	22.180,00	22.690,00
C. M.	01/jan/66	01/fev/66	01/mar/66	01/abr/66	01/mai/66	01/jun/66	01/jul/66	01/ago/66	01/set/66	01/out/66	01/nov/66	01/dez/66
C. M.	16.600,00	17.050,00	17.300,00	17.600,00	18.280,00	19.090,00	19.870,00	20.430,00	21.010,00	21.610,00	22.180,00	22.690,00
C. M.	01/jan/67	01/fev/67	01/mar/67	01/abr/67	01/mai/67	01/jun/67	01/jul/67	01/ago/67	01/set/67	01/out/67	01/nov/67	01/dez/67
C. M.	23.230,00	23.780,00	24,28	24,64	25,01	25,46	26,18	26,84	27,25	27,38	27,57	27,95
C. M.	01/jan/68	01/fev/68	01/mar/68	01/abr/68	01/mai/68	01/jun/68	01/jul/68	01/ago/68	01/set/68	01/out/68	01/nov/68	01/dez/68
C. M.	28,48	28,98	29,40	29,83	30,39	31,20	32,09	32,81	33,41	33,88	34,39	34,95
C. M.	01/jan/69	01/fev/69	01/mar/69	01/abr/69	01/mai/69	01/jun/69	01/jul/69	01/ago/69	01/set/69	01/out/69	01/nov/69	01/dez/69
C. M.	35,62	36,27	36,91	37,43	38,01	38,48	39,00	39,27	39,56	39,92	40,57	41,42
C. M.	01/jan/70	01/fev/70	01/mar/70	01/abr/70	01/mai/70	01/jun/70	01/jul/70	01/ago/70	01/set/70	01/out/70	01/nov/70	01/dez/70
C. M.	42,35	43,30	44,17	44,67	45,08	45,50	46,20	46,61	47,05	47,61	48,51	49,54
C. M.	01/jan/71	01/fev/71	01/mar/71	01/abr/71	01/mai/71	01/jun/71	01/jul/71	01/ago/71	01/set/71	01/out/71	01/nov/71	01/dez/71
C. M.	50,51	51,44	52,12	52,64	53,29	54,01	55,08	56,18	57,36	58,61	59,79	60,77
C. M.	01/jan/72	01/fev/72	01/mar/72	01/abr/72	01/mai/72	01/jun/72	01/jul/72	01/ago/72	01/set/72	01/out/72	01/nov/72	01/dez/72
C. M.	61,52	62,26	63,09	63,81	64,66	65,75	66,93	67,89	68,46	68,95	69,61	70,07
C. M.	01/jan/73	01/fev/73	01/mar/73	01/abr/73	01/mai/73	01/jun/73	01/jul/73	01/ago/73	01/set/73	01/out/73	01/nov/73	01/dez/73
C. M.	70,87	71,57	72,32	73,19	74,03	74,97	75,80	76,48	77,12	77,87	78,40	79,07
C. M.	01/jan/74	01/fev/74	01/mar/74	01/abr/74	01/mai/74	01/jun/74	01/jul/74	01/ago/74	01/set/74	01/out/74	01/nov/74	01/dez/74
C. M.	80,62	81,47	82,69	83,73	85,10	86,91	89,80	93,75	98,22	101,91	104,10	105,41
C. M.	01/jan/75	01/fev/75	01/mar/75	01/abr/75	01/mai/75	01/jun/75	01/jul/75	01/ago/75	01/set/75	01/out/75	01/nov/75	01/dez/75
C. M.	106,76	108,88	110,11	112,29	114,49	117,11	119,27	121,3	123,20	125,70	128,43	130,93
C. M.	01/jan/76	01/fev/76	01/mar/76	01/abr/76	01/mai/76	01/jun/76	01/jul/76	01/ago/76	01/set/76	01/out/76	01/nov/76	01/dez/76
C. M.	133,34	135,90	138,94	142,24	145,83	150,17	154,60	158,55	162,97	168,33	174,40	179,68
C. M.	01/jan/77	01/fev/77	01/mar/77	01/abr/77	01/mai/77	01/jun/77	01/jul/77	01/ago/77	01/set/77	01/out/77	01/nov/77	01/dez/77
C. M.	183,65	186,83	190,51	194,83	200,45	206,90	213,80	219,57	224,01	227,18	230,30	233,74
C. M.	01/jan/78	01/fev/78	01/mar/78	01/abr/78	01/mai/78	01/jun/78	01/jul/78	01/ago/78	01/set/78	01/out/78	01/nov/78	01/dez/78
C. M.	238,32	243,35	248,99	255,41	262,87	270,88	279,04	287,58	295,57	303,29	310,49	318,44
C. M.	01/jan/79	01/fev/79	01/mar/79	01/abr/79	01/mai/79	01/jun/79	01/jul/79	01/ago/79	01/set/79	01/out/79	01/nov/79	01/dez/79
C. M.	326,82	334,20	341,97	350,51	363,64	377,54	390,10	400,71	412,24	428,80	448,47	468,71
C. M.	01/jan/80	01/fev/80	01/mar/80	01/abr/80	01/mai/80	01/jun/80	01/jul/80	01/ago/80	01/set/80	01/out/80	01/nov/80	01/dez/80
C. M.	487,83	508,33	527,14	546,64	566,86	586,13	604,89	624,25	644,23	663,56	684,79	706,70
C. M.	01/jan/81	01/fev/81	01/mar/81	01/abr/81	01/mai/81	01/jun/81	01/jul/81	01/ago/81	01/set/81	01/out/81	01/nov/81	01/dez/81
C. M.	738,50	775,43	825,83	877,86	930,53	986,36	1.045,54	1.108,27	1.172,55	1.239,39	1.310,04	1.382,09
C. M.	01/jan/82	01/fev/82	01/mar/82	01/abr/82	01/mai/82	01/jun/82	01/jul/82	01/ago/82	01/set/82	01/out/82	01/nov/82	01/dez/82
C. M.	1.453,96	1.526,66	1.602,99	1.683,14	1.775,71	1.873,37	1.976,61	2.094,99	2.241,64	2.398,55	2.566,45	2.733,27
C. M.	01/jan/83	01/fev/83	01/mar/83	01/abr/83	01/mai/83	01/jun/83	01/jul/83	01/ago/83	01/set/83	01/out/83	01/nov/83	01/dez/83
C. M.	2.910,93	3.085,32	3.292,32	3.588,63	3.911,6	4.224,54	4.554,05	4.963,91	5.385,84	5.897,49	6.469,55	7.012,99
C. M.	01/jan/84	01/fev/84	01/mar/84	01/abr/84	01/mai/84	01/jun/84	01/jul/84	01/ago/84	01/set/84	01/out/84	01/nov/84	01/dez/84
C. M.	7.545,98	8.285,49	9.304,61	10.235,07	11.145,99	12.137,98	13.254,67	14.619,90	16.169,61	17.867,42	20.118,71	22.110,46
C. M.	01/jan/85	01/fev/85	01/mar/85	01/abr/85	01/mai/85	01/jun/85	01/jul/85	01/ago/85	01/set/85	01/out/85	01/nov/85	01/dez/85
C. M.	24.432,06	27.510,50	30.316,57	34.166,77	38.208,46	42.031,56	45.901,91	49.396,88	53.437,40	58.300,20	63.547,22	70.613,67
C. M.	01/jan/86	01/fev/86	01/mar/86	01/abr/86	01/mai/86	01/jun/86	01/jul/86	01/ago/86	01/set/86	01/out/86	01/nov/86	01/dez/86
C. M.	80.047,66	93.039,40	106,40	106,28	107,1	108,61	109,99	111,3	113,11	115,1	117,30	121,16
C. M.	01/jan/87	01/fev/87	01/mar/87	01/abr/87	01/mai/87	01/jun/87	01/jul/87	01/ago/87	01/set/87	01/out/87	01/nov/87	01/dez/87
C. M.	129,97	151,82	181,6	207,97	251,56	310,53	366,49	377,67	401,69	424,51	463,48	522,99
C. M.	01/jan/88	01/fev/88	01/mar/88	01/abr/88	01/mai/88	01/jun/88	01/jul/88	01/ago/88	01/set/88	01/out/88	01/nov/88	01/dez/88
C. M.	596,94	695,50	820,48	951,77	1.135,27	1.337,12	1.598,26	1.982,48	2.392,06	2.966,39	3.774,73	4.790,89
C. M.	01/jan/89	01/fev/89	01/mar/89	01/abr/89	01/mai/89	01/jun/89	01/jul/89	01/ago/89	01/set/89	01/out/89	01/nov/89	01/dez/89
C. M.	6.170,16	6,17	6,39	6,78	7,28	8,00	9,99	12,86	16,63	22,61	31,11	44,01

Esta tabela é aplicada na atualização de valores de tributos, taxas, multas e outros de natureza FISCAL, nos casos de cobranças movidas pela Fazenda Nacional, INSS e autarquias da União Federal.

ESTA TABELA DEVE SER APLICADA EM CONJUNTO COM A TABELA PRÁTICA DE JUROS DE MORA!

O valor resultante da aplicação desta tabela deve ser ainda acrescido dos juros legais, contidos na tabela 2 NÃO ESTÃO PREVISTOS NESTA TABELA PERCENTUAIS DE MULTA NEM DE ENCARGOS OU HONORÁRIOS.

PARA APLICAR A TABELA, PROCEDER DA SEGUINTE MANEIRA:

- 1 - Identifique o fator correspondente à data original do valor atualizando. P. E.: janeiro de 1980 = 487,83
- 2 - Identifique o fator correspondente à data final do cálculo. P. E.: janeiro de 1997 = 1,1940
- 3 - Divida o fator da data mais recente pelo da data mais antiga: 1,1940 / 487,83 = 0,002447...
- 4 - Multiplique o resultado obtido (0,002447...) pelo valor a ser atualizado, e o resultado já estará expresso em moeda corrente
- 5 - O resultado obtido deverá, necessariamente, ser multiplicado pelo coeficiente obtido na tabela de juros!

TABELA I - FATORES DE CORREÇÃO MONETÁRIA PARA VALORES DE NATUREZA FISCAL

	1989 JAN	1989 FEV	1989 MAR	1989 ABR	1989 MAI	1989 JUN	1989 JUL	1989 AGO	1989 SET	1989 OUT	1989 NOV	1989 DEZ
1							9,9868	12,8595	16,6319	22,6112	31,1178	44,0069
2							9,9868	12,9959	16,8472	22,6112	31,6188	44,793
3							9,9868	13,1341	16,8472	22,9444	31,6188	44,793
4							10,0929	13,2735	16,8472	23,2825	32,1278	44,793
5							10,2002	13,2735	17,0773	23,6299	32,1278	45,5932
6							10,3082	13,4142	17,3099	23,9828	32,1278	46,4077
7							10,418	13,4142	17,5537	24,3406	32,6498	28,7269
8							10,5365	13,5567	17,5537	24,3406	33,1804	48,081
9							10,5365	13,7005	17,8005	24,3406	33,719	48,9398
10							10,5365	13,8461	17,8005	24,3406	34,2836	48,9398
11							10,6568	13,9929	17,8005	24,7041	34,8574	48,9398
12							10,7784	14,1515	18,0516	25,0724	34,8574	49,8764
13							10,9073	14,1515	18,3058	25,4512	34,8574	50,9105
14							11,0381	14,1515	18,5631	25,8245	35,4411	51,9662
15							11,1702	14,3113	18,8389	25,8245	36,0347	53,0441
16							11,1702	14,473	19,1177	25,8245	36,0347	54,1442
17							11,1702	14,6365	19,1177	26,2034	36,6498	54,1442
18							11,3041	14,8018	19,1177	26,5871	37,2754	54,1442
19							11,4398	14,974	19,4016	26,9771	37,2754	55,2672
20							11,5768	14,974	19,6891	27,372	37,2754	56,4129
21							11,715	14,974	19,9815	27,7736	37,9116	57,803
22							11,8557	15,148	20,2777	27,7736	38,5588	59,356
23							11,8557	15,3238	20,6251	27,7736	39,2171	60,951
24							11,8557	15,5021	20,6251	28,2191	39,8866	60,951
25							11,9976	15,6817	20,6251	28,6714	40,6251	60,951
26							12,1605	15,8569	20,9786	29,131	40,6251	60,951
27							12,3252	15,8569	21,3377	29,5987	40,6251	62,5885
28							12,4924	15,8569	21,7036	30,1022	41,3779	64,2143
29							12,6738	16,0334	22,1164	30,1022	42,1448	65,8722
30							12,6738	16,2123	22,6112	30,1022	42,9253	67,5726
31							12,6738	16,4208		30,6149		67,5726

	1990 JAN	1990 FEV	1990 MAR	1990 ABR	1990 MAI	1990 JUN	1990 JUL	1990 AGO	1990 SET	1990 OUT	1990 NOV	1990 DEZ
1	67,5726	105,4873	182,2612	257,4988	257,4988	271,3523	297,4292	329,5218	364,3854	411,2089	467,5854	545,3916
2	67,5726	108,1299	186,848	257,4988	257,4988	271,9502	297,4292	330,6929	364,3854	413,4344	470,4514	545,3916
3	68,9029	110,8391	191,5507	257,4988	257,5932	271,9502	298,6724	331,8683	364,3854	415,6717	470,4514	545,3916
4	70,259	110,8391	191,5507	257,4988	257,6882	271,9502	299,9206	333,0473	366,3197	415,6717	470,4514	549,2164
5	71,5942	110,8391	191,5507	257,4988	257,7826	272,5493	301,1744	333,0473	368,2632	417,9206	470,4514	553,0677
6	72,9541	114,0956	196,372	257,4988	257,7826	273,1502	302,433	333,0473	370,2179	420,1819	473,3353	556,9462
7	72,9541	117,4478	201,3141	257,4988	257,7826	273,7518	303,6973	334,2308	372,1824	420,1819	476,2364	560,8518
8	72,9541	120,8987	206,3809	257,4988	257,877	274,3552	303,6973	335,4185	372,1824	420,1819	479,1554	564,7845
9	74,3405	124,4508	211,6983	257,4988	257,9714	274,9593	303,6973	336,6099	372,1824	420,1819	482,3583	564,7845
10	75,7528	128,1077	217,1531	257,4988	258,0664	274,9593	304,9664	337,8063	372,1824	422,4556	485,5821	564,7845
11	77,1923	128,1077	217,1531	257,4988	258,1608	274,9593	306,2412	339,0063	374,1581	424,7416	485,5821	568,745
12	78,6589	128,1077	217,1531	257,4988	258,4576	275,8459	307,5214	339,0063	376,1436	427,0399	485,5821	572,7333
13	80,1532	132,2256	222,7481	257,4988	258,4576	276,735	308,8066	339,0063	378,1402	429,3512	488,8275	576,75
14	80,1532	136,4767	228,4874	257,4988	258,4576	277,6278	310,0968	340,2107	380,1467	429,3512	492,2605	580,7944
15	80,1532	140,8636	234,3749	257,4988	258,755	277,6278	310,0968	341,42	382,1642	429,3512	495,7175	584,8673
16	81,676	145,3917	240,4134	257,4988	259,0524	278,7606	310,0968	342,6331	382,1642	431,6742	495,7175	584,8673
17	83,2277	150,1901	246,6081	257,4988	259,4559	278,7606	311,3931	343,8504	382,1642	434,0101	499,1993	584,8673
18	84,8091	150,1901	246,6081	257,4988	259,9748	278,7606	312,6944	343,8504	384,1923	436,3584	499,1993	588,9685
19	86,4207	150,1901	246,6081	257,4988	260,4949	279,8977	314,3973	343,8504	386,2315	438,7197	499,1993	593,3849
20	88,0626	155,1465	247,6761	257,4988	260,4949	281,0404	316,1095	343,8504	388,2812	441,0939	502,7045	597,8341
21	88,0626	160,3404	248,7485	257,4988	260,4949	282,5157	317,8309	346,2987	390,5536	441,0939	506,2349	602,3166
22	88,0626	165,7083	249,8258	257,4988	261,0163	283,9983	317,8309	347,529	392,839	441,0939	510,0677	607,2699
23	89,9919	171,2564	250,908	257,4988	261,5389	285,489	317,8309	348,7636	392,839	443,4805	513,9301	607,2699
24	91,9645	176,9895	251,9945	257,4988	262,0621	285,489	319,5622	350,2326	392,839	445,8806	518,1955	607,2699
25	93,9796	176,9895	251,9945	257,4988	262,5866	285,489	321,3021	351,7085	395,1373	448,9576	518,1955	612,2639
26	96,0385	176,9895	251,9945	257,4988	263,1116	286,9877	323,0519	351,7085	397,8965	452,0562	518,1955	612,2639
27	98,2221	176,9895	253,086	257,4988	263,1116	289,1595	324,9572	351,7085	400,6749	455,6792	522,4966	619,2854
28	98,2221	176,9895	254,1824	257,4988	263,1116	291,8811	326,8743	353,5132	405,2777	455,6792	526,8335	626,387
29	98,2221		255,2831	257,4988	264,2759	294,6422	326,8743	355,3278	411,2089	455,6792	531,9718	638,645
30	100,4556		256,3888	257,4988	265,4451	297,4292	326,8743	357,1511	411,2089	459,3306	538,6398	638,645
31	102,9409		257,4988		268,3827		328,1953	360,2934		463,4398		638,645

Esta tabela é aplicada na atualização de valores de tributos, taxas, multas e outros de natureza FISCAL, nos casos de cobranças movidas pela Fazenda Nacional, INSS e autarquias da União Federal.

ESTA TABELA DEVE SER APLICADA EM CONJUNTO COM A TABELA PRÁTICA DE JUROS DE MORA!

O valor resultante da aplicação desta tabela deve ser ainda acrescido dos juros legais, contidos na tabela 2

NÃO ESTÃO PREVISTOS NESTA TABELA PERCENTUAIS DE MULTA NEM DE ENCARGOS OU HONORÁRIOS.

PARA APLICAR A TABELA, PROCEDER DA SEGUINTE MANEIRA:

- 1 - Identifique o fator correspondente à data original do valor atualizando. P. E.: janeiro de 1980 = 487,83
- 2 - Identifique o fator correspondente à data final do cálculo. P. E.: janeiro de 1997 = 1,1940
- 3 - Divida o fator da data mais recente pelo da data mais antiga: $1,1940 / 487,83 = 0,002447...$
- 4 - Multiplique o resultado obtido (0,002447...) pelo valor a ser atualizado, e o resultado já estará expresso em moeda corrente
- 5 - O resultado obtido deverá, necessariamente, ser multiplicado pelo coeficiente obtido na tabela de juros!

TABELA I - FATORES DE CORREÇÃO MONETÁRIA PARA VALORES DE NATUREZA FISCAL

	1991 JAN	1991 FEV	1991 MAR	1991 ABR	1991 MAI	1991 JUN	1991 JUL	1991 AGO	1991 SET	1991 OUT	1991 NOV	1991 DEZ
1	651,1429	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
2	651,1429	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
3	655,5508	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
4	659,9882	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
5	664,4559	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
6	664,4559	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
7	664,4559	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
8	668,9533	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
9	673,482	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
10	676,1894	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
11	682,6303	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
12	687,2516	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
13	687,2516	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
14	687,2516	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
15	691,9032	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
16	696,5868	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
17	701,3026	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
18	706,0498	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
19	710,829	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
20	710,829	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
21	710,829	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
22	715,641	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
23	720,4851	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
24	726,6946	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
25	732,9577	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
26	739,2752	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
27	739,2752	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
28	739,2752	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
29	745,647		782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
30	752,073		782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392	782,7392
31	764,9837		782,7392		782,7392		782,7392		782,7392		782,7392	

	1992 JAN	1992 FEV	1992 MAR	1992 ABR	1992 MAI	1992 JUN	1992 JUL	1992 AGO	1992 SET	1992 OUT	1992 NOV	1992 DEZ
1	782,7392	983,1238	1.239,72	1.512,83	1.812,82	2.237,92	2.758,69	3.338,29	4.110,76	5.069,80	6.361,59	7.869,28
2	782,7392	983,1238	1.239,72	1.528,09	1.812,82	2.257,89	2.783,14	3.338,29	4.151,71	5.120,68	6.361,59	7.944,55
3	790,1331	983,1238	1.239,72	1.543,49	1.812,82	2.278,03	2.807,80	3.338,29	4.193,07	5.120,68	6.361,59	8.020,55
4	797,6058	993,5593	1.239,72	1.559,05	1.812,82	2.298,35	2.832,69	3.368,84	4.235,49	5.120,68	6.429,59	8.097,27
5	797,6058	1.004,10	1.251,96	1.559,05	1.829,29	2.318,84	2.832,69	3.399,47	4.278,33	5.120,68	6.499,91	8.174,74
6	797,6058	1.014,74	1.264,30	1.559,05	1.845,91	2.339,53	2.832,69	3.430,49	4.278,33	5.226,81	6.570,21	8.174,74
7	805,144	1.025,76	1.276,79	1.574,77	1.862,69	2.339,53	2.857,69	3.462,56	4.278,33	5.280,69	6.641,25	8.174,74
8	812,7608	1.036,89	1.276,79	1.590,65	1.879,62	2.339,53	2.883,11	3.494,93	4.278,33	5.335,12	6.641,25	8.252,94
9	820,4432	1.036,89	1.276,79	1.606,70	1.896,69	2.360,40	2.908,67	3.494,93	4.321,61	5.390,13	6.641,25	8.331,87
10	828,2043	1.036,89	1.289,38	1.622,89	1.896,69	2.382,11	2.934,45	3.494,93	4.365,33	5.390,13	6.713,06	8.411,58
11	836,0309	1.048,14	1.302,11	1.639,26	1.896,69	2.404,01	2.960,46	3.527,61	4.409,50	5.447,16	6.785,65	8.489,74
12	836,0309	1.059,52	1.314,96	1.639,26	1.913,93	2.426,13	2.960,46	3.560,58	4.455,91	5.447,16	6.859,04	8.568,64
13	836,0309	1.071,00	1.327,94	1.639,26	1.931,31	2.448,44	2.960,46	3.593,87	4.455,91	5.447,16	6.933,21	8.568,64
14	843,9361	1.082,63	1.341,04	1.655,78	1.948,86	2.448,44	2.985,88	3.630,61	4.455,91	5.504,79	7.008,18	8.568,64
15	851,9201	1.094,37	1.341,04	1.672,48	1.966,58	2.448,44	3.011,87	3.663,70	4.502,80	5.563,04	7.008,18	8.648,27
16	859,9695	1.094,37	1.341,04	1.689,34	1.984,44	2.471,90	3.037,38	3.663,70	4.550,19	5.621,89	7.008,18	8.731,58
17	868,0977	1.094,37	1.354,26	1.689,34	1.984,44	2.495,56	3.063,47	3.663,70	4.598,07	5.683,44	7.083,97	8.815,71
18	876,3044	1.106,24	1.367,64	1.689,34	1.984,44	2.519,46	3.089,78	3.699,13	4.646,47	5.683,44	7.160,57	8.900,63
19	876,3044	1.118,25	1.381,13	1.689,34	2.002,47	2.519,46	3.089,78	3.734,89	4.695,37	5.683,44	7.238,00	8.986,38
20	876,3044	1.130,37	1.394,76	1.689,34	2.022,66	2.543,59	3.089,78	3.770,99	4.695,37	5.745,66	7.316,26	8.986,38
21	884,5899	1.142,65	1.408,53	1.706,38	2.043,06	2.543,59	3.116,31	3.809,39	4.695,37	5.808,57	7.395,38	8.986,38
22	892,954	1.155,03	1.408,53	1.706,38	2.063,65	2.543,59	3.143,07	3.848,19	4.744,78	5.872,17	7.395,38	9.072,96
23	901,3968	1.155,03	1.408,53	1.723,58	2.084,47	2.567,95	3.170,06	3.848,19	4.794,72	5.936,46	7.395,38	9.160,38
24	909,9182	1.155,03	1.422,42	1.740,97	2.084,47	2.592,55	3.197,28	3.848,19	4.845,18	5.997,45	7.475,35	9.251,13
25	918,5183	1.167,57	1.436,46	1.758,52	2.084,47	2.621,66	3.224,74	3.887,38	4.896,18	5.997,45	7.553,75	9.342,78
26	918,5183	1.182,62	1.450,64	1.758,52	2.111,03	2.651,11	3.224,74	3.926,98	4.947,71	5.997,45	7.632,97	9.342,78
27	918,5183	1.197,85	1.465,93	1.758,52	2.203,48	2.680,89	3.224,74	3.966,96	4.947,71	6.059,06	7.710,94	9.342,78
28	929,4519	1.218,60	1.481,40	1.776,25	2.170,76	2.680,89	3.319,28	4.007,37	4.947,71	6.121,31	7.789,70	9.342,78
29	940,5167	1.239,72	1.481,40	1.788,36	2.204,09	2.680,89	3.274,98	4.058,74	4.999,77	6.184,18	7.789,70	9.435,35
30	952,9842		1.481,40	1.800,55	2.237,92	2.711,01	3.300,39	4.058,74	5.034,67	6.272,26	7.789,70	9.528,57
31	965,6221		1.497,04		2.237,92		3.319,28	4.058,74		6.361,59		9.622,70

Esta tabela é aplicada na atualização de valores de tributos, taxas, multas e outros de natureza FISCAL, nos casos de cobranças movidas pela Fazenda Nacional, INSS e autarquias da União Federal.

ESTA TABELA DEVE SER APLICADA EM CONJUNTO COM A TABELA PRÁTICA DE JUROS DE MORA!

O valor resultante da aplicação desta tabela deve ser ainda acrescido dos juros legais, contidos na tabela 2

NÃO ESTÃO PREVISTOS NESTA TABELA PERCENTUAIS DE MULTA NEM DE ENCARGOS OU HONORÁRIOS.

PARA APLICAR A TABELA, PROCEDER DA SEGUINTE MANEIRA:

- 1 - Identifique o fator correspondente à data original do valor atualizando. P. E.: janeiro de 1980 = 487,83
- 2 - Identifique o fator correspondente à data final do cálculo. P. E.: janeiro de 1997 = 1,1940
- 3 - Divida o fator da data mais recente pelo da data mais antiga: 1,1940 / 487,83 = 0,002447...
- 4 - Multiplique o resultado obtido (0,002447...) pelo valor a ser atualizado, e o resultado já estará expresso em moeda corrente
- 5 - O resultado obtido deverá, necessariamente, ser multiplicado pelo coeficiente obtido na tabela de juros!

TABELA I - FATORES DE CORREÇÃO MONETÁRIA PARA VALORES DE NATUREZA FISCAL

	1993 JAN	1993 FEV	1993 MAR	1993 ABR	1993 MAI	1993 JUN	1993 JUL	1993 AGO	1993 SET	1993 OUT	1993 NOV	1993 DEZ
1	9.717,77	12.581,60	15.943,41	20.082,32	25.572,84	32.940,37	42.934,47	56,0972	74,0447	99,5041	134,4944	180,0906
2	9.717,77	12.746,98	16.101,63	20.339,08	25.572,84	33.339,76	43.449,56	56,0972	75,0279	100,9855	136,5264	182,411
3	9.717,77	12.914,55	16.261,44	20.599,11	25.572,84	33.746,62	43.970,82	56,7789	76,0243	100,9855	136,5264	184,7708
4	9.717,77	13.084,31	16.422,83	20.599,11	25.875,23	34.158,45	43.970,82	57,4738	77,0468	100,9855	138,5847	187,1568
5	9.826,81	13.256,32	16.585,81	20.599,11	26.181,19	34.575,29	43.970,82	58,1817	77,0468	102,4931	140,6822	187,1568
6	9.937,06	13.430,57	16.746,89	20.862,48	26.181,19	34.575,29	44.498,34	58,8896	77,0468	104,0139	142,806	187,1568
7	10.048,55	13.430,57	16.746,89	21.129,20	26.804,01	34.575,29	45.032,19	59,6107	78,0825	105,5608	142,806	189,569
8	10.161,29	13.430,57	16.746,89	21.399,34	27.120,96	34.997,23	45.572,45	59,6107	78,0825	107,134	142,806	192,0206
9	10.276,32	13.607,12	16.909,54	21.399,34	27.120,96	35.424,32	46.119,18	59,6107	79,1313	108,7597	144,9692	194,5901
10	10.276,32	13.785,98	17.073,77	21.399,34	27.120,96	35.856,61	46.672,47	60,3448	80,2194	108,7597	147,1585	197,199
11	10.276,32	13.967,20	17.246,01	21.399,34	27.441,65	35.856,61	46.672,47	61,0921	81,3207	108,7597	149,3872	199,8472
12	10.392,66	14.150,80	17.407,03	21.399,34	27.769,03	36.294,18	46.672,47	61,8525	81,3207	110,4115	151,6421	199,8472
13	10.510,30	14.336,82	17.576,09	21.675,36	28.100,32	36.294,18	47.232,41	61,3019	81,3207	110,4115	153,9363	199,8472
14	10.629,29	14.336,82	17.576,09	21.958,91	28.435,55	36.294,18	47.799,06	63,3863	82,435	112,0896	153,9363	202,5216
15	10.749,63	14.336,82	17.576,09	22.246,17	28.774,78	36.737,10	48.372,51	63,3863	83,5756	113,7807	153,9363	205,2353
16	10.871,31	14.525,29	17.746,79	22.537,20	28.774,78	37.185,41	48.952,83	63,3863	84,7292	115,5113	153,9363	207,9884
17	10.871,31	14.716,22	17.919,15	22.832,03	28.774,78	37.644,50	49.553,96	64,1729	85,896	115,5113	156,2699	210,8464
18	10.871,31	14.909,67	18.093,18	22.832,03	29.130,43	38.109,25	49.553,96	64,9726	87,0759	115,5113	158,6297	213,7437
19	10.998,77	15.105,66	18.268,91	22.832,03	29.490,46	38.596,31	49.553,96	65,7723	87,0759	117,268	161,0288	213,7437
20	11.127,71	15.304,22	18.446,35	23.130,71	29.854,96	38.596,31	50.162,47	66,6114	87,0759	119,0509	163,4148	213,7437
21	11.258,17	15.304,22	18.446,35	23.433,31	30.223,95	38.596,31	50.778,45	67,4635	88,2689	120,8601	163,4148	216,6672
22	11.394,04	15.304,22	18.446,35	23.433,31	30.597,50	39.089,58	51.402,00	67,4635	89,4881	122,6955	163,4148	219,6431
23	11.531,55	15.304,22	18.625,50	23.739,86	30.597,50	39.597,88	52.033,20	67,4635	90,7204	124,5571	165,8401	222,8157
24	11.531,55	15.304,22	18.806,40	24.050,41	30.597,50	40.112,79	52.672,15	68,3419	92,0314	124,5571	168,3048	226,0145
25	11.531,55	15.505,41	18.989,05	24.050,41	30.975,67	40.634,40	52.672,15	69,2333	93,3555	124,5571	170,7563	229,2527
26	11.670,73	15.709,23	19.173,48	24.050,41	31.358,52	41.162,79	52.672,15	70,1379	93,3555	126,458	173,0375	229,2527
27	11.851,21	15.943,41	19.396,75	24.365,03	31.746,10	41.162,79	53.351,62	71,0949	93,3555	128,3852	175,3579	229,2527
28	12.034,49	15.943,41	19.396,75	24.683,76	32.138,47	41.162,79	54.060,50	72,0651	94,7845	130,391	175,3579	232,5432
29	12.305,01		19.396,75	24.976,64	32.535,68	41.745,08	54.750,90	72,0651	96,3315	132,423	175,3579	235,8732
30	12.581,60		19.622,64	25.272,99	32.535,68	42.335,60	55.422,58	72,0651	97,9047	134,4944	177,7046	239,2555
31	12.581,60		19.851,14		32.535,68		56.097,22	73,0483		134,4944		242,6903

	1994 JAN	1994 FEV	1994 MAR	1994 ABR	1994 MAI	1994 JUN	1994 JUL	1994 AGO	1994 SET	1994 OUT	1994 NOV	1994 DEZ
1	246,1644	342,5877	478,5897	687,404	970,9579	1.400,22	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
2	246,1644	348,9066	485,8919	687,404	970,9579	1.424,84	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
3	246,1644	355,3436	493,299	687,404	986,3882	1.424,84	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
4	249,927	361,8985	500,8241	687,404	1.002,07	1.449,89	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
5	253,7419	368,5846	508,454	700,5926	1.018,00	1.449,89	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
6	257,6225	368,5846	508,454	714,0433	1.034,17	1.449,89	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
7	261,5554	368,5846	508,454	727,7432	1.050,61	1.475,39	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
8	265,554	375,3886	516,202	741,7052	1.050,61	1.501,33	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
9	265,554	382,3238	524,0679	755,759	1.050,61	1.527,73	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
10	265,554	389,3769	532,1829	755,759	1.067,76	1.554,60	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
11	269,736	396,5611	540,4159	755,759	1.085,20	1.581,93	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
12	273,9836	404,0862	548,78	770,0881	1.103,07	1.581,93	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
13	278,2968	404,0862	548,78	784,6794	1.121,24	1.581,93	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
14	282,6755	404,0862	548,78	799,5591	1.139,71	1.609,75	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
15	287,1197	404,0862	557,2753	814,7142	1.139,71	1.638,07	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
16	287,1197	404,0862	565,9016	830,1576	1.139,71	1.666,87	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
17	287,1197	411,7555	574,8425	830,1576	1.158,74	1.696,18	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
18	291,6557	419,569	583,9277	830,1576	1.178,11	1.726,24	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
19	296,2704	427,5267	583,9277	845,8895	1.198,13	1.726,24	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
20	300,9507	427,5267	593,157	868,6262	1.218,49	1.726,24	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
21	305,7096	427,5267	593,157	878,2578	1.239,19	1.756,83	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
22	310,6651	427,5267	602,5306	878,2578	1.239,19	1.787,97	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
23	310,6651	427,5267	612,6776	893,8586	1.239,19	1.820,73	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
24	310,6651	427,5267	622,982	893,8586	1.260,49	1.854,09	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
25	315,7124	427,5267	633,9157	893,8586	1.282,16	1.888,07	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
26	320,8384	427,5267	645,6097	909,0923	1.304,21	1.888,07	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
27	326,043	427,5267	645,6097	924,1818	1.326,63	1.888,07	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
28	331,4705	427,5267	645,6097	939,5203	1.349,44	1.921,50	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
29	336,9898		659,2571	955,108	1.349,44	1.955,54	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
30	336,9898		673,1798	970,9579	1.349,44	1.990,17	0,7365	0,7749	0,8137	0,827	0,8427	0,8676
31	336,9898		687,404		1.374,60		0,7365	0,7749	0,8137	0,827	0,8427	0,8676

Esta tabela é aplicada na atualização de valores de tributos, taxas, multas e outros de natureza FISCAL, nos casos de cobranças movidas pela Fazenda Nacional, INSS e autarquias da União Federal.

ESTA TABELA DEVE SER APLICADA EM CONJUNTO COM A TABELA PRÁTICA DE JUROS DE MORA!

O valor resultante da aplicação desta tabela deve ser ainda acrescido dos juros legais, contidos na tabela 2

NÃO ESTÃO PREVISTOS NESTA TABELA PERCENTUAIS DE MULTA NEM DE ENCARGOS OU HONORÁRIOS.

PARA APLICAR A TABELA, PROCEDER DA SEGUINTE MANEIRA:

- 1 - Identifique o fator correspondente à data original do valor atualizando. P. E.: janeiro de 1980 = 487,83
- 2 - Identifique o fator correspondente à data final do cálculo. P. E.: janeiro de 1997 = 1,1940
- 3 - Divida o fator da data mais recente pelo da data mais antiga: 1,1940 / 487,83 = 0,002447...
- 4 - Multiplique o resultado obtido (0,002447...) pelo valor a ser atualizado, e o resultado já estará expresso em moeda corrente
- 5 - O resultado obtido deverá, necessariamente, ser multiplicado pelo coeficiente obtido na tabela de juros!

TABELA I - FATORES DE CORREÇÃO MONETÁRIA PARA VALORES DE NATUREZA FISCAL

	JAN	FEV	MAR	ABR	MAI	JUN	JUL	AGO	SET	OUT	NOV	DEZ
1995	0,8871	0,8871	0,8871	0,9257	0,9257	0,9257	0,9916	0,9916	0,9916	1,0425	1,0425	1,0425
1996	1,0864	1,0864	1,0864	1,0864	1,0864	1,0864	1,1598	1,1598	1,1598	1,1598	1,1598	1,1598
1997	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194
1998	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194
1999	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194
2000	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194
2001	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194
2002	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194
2003	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194
2004	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194
2005	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194
2006	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194
2007	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194	1,194

Esta tabela é aplicada na atualização de valores de tributos, taxas, multas e outros de natureza FISCAL, nos casos de cobranças movidas pela Fazenda Nacional, INSS e autarquias da União Federal.

ESTA TABELA DEVE SER APLICADA EM CONJUNTO COM A TABELA PRÁTICA DE JUROS DE MORA!

O valor resultante da aplicação desta tabela deve ser ainda acrescido dos juros legais, contidos na tabela 2

NÃO ESTÃO PREVISTOS NESTA TABELA PERCENTUAIS DE MULTA NEM DE ENCARGOS OU HONORÁRIOS.

PARA APLICAR A TABELA, PROCEDER DA SEGUINTE MANEIRA:

- 1 - Identifique o fator correspondente à data original do valor atualizando. P. E.: janeiro de 1980 = 487,83
- 2 - Identifique o fator correspondente à data final do cálculo. P. E.: janeiro de 1997 = 1,1940
- 3 - Divida o fator da data mais recente pelo da data mais antiga: $1,1940 / 487,83 = 0,002447...$
- 4 - Multiplique o resultado obtido (0,002447...) pelo valor a ser atualizado, e o resultado já estará expresso em moeda corrente
- 5 - O resultado obtido deverá, necessariamente, ser multiplicado pelo coeficiente obtido na tabela de juros!

OBS.: Esta tabela destina-se à atualização de valores do INSS e FN com vencimento ou fato gerador ANTERIOR a jan/95; para os demais casos, aplicar a t:

TABELA 2 - FATORES DE JUROS MORATÓRIOS PARA VALORES DE NATUREZA FISCAL

	JAN	FEV	MAR	ABR	MAI	JUN	JUL	AGO	SET	OUT	NOV	DEZ
1964										1,01	1,02	1,03
1965	1,04	1,05	1,06	1,07	1,08	1,09	1,1	1,11	1,12	1,13	1,14	1,15
1966	1,16	1,17	1,18	1,19	1,2	1,21	1,22	1,23	1,24	1,25	1,26	1,27
1967	1,28	1,29	1,3	1,31	1,32	1,33	1,34	1,35	1,36	1,37	1,38	1,39
1968	1,4	1,41	1,42	1,43	1,44	1,45	1,46	1,47	1,48	1,49	1,5	1,51
1969	1,52	1,53	1,54	1,55	1,56	1,57	1,58	1,59	1,6	1,61	1,62	1,63
1970	1,64	1,65	1,66	1,67	1,68	1,69	1,7	1,71	1,72	1,73	1,74	1,75
1971	1,76	1,77	1,78	1,79	1,8	1,81	1,82	1,83	1,84	1,85	1,86	1,87
1972	1,88	1,89	1,9	1,91	1,92	1,93	1,94	1,95	1,96	1,97	1,98	1,99
1973	2	2,01	2,02	2,03	2,04	2,05	2,06	2,07	2,08	2,09	2,1	2,11
1974	2,12	2,13	2,14	2,15	2,16	2,17	2,18	2,19	2,2	2,21	2,22	2,23
1975	2,24	2,25	2,26	2,27	2,28	2,29	2,3	2,31	2,32	2,33	2,34	2,35
1976	2,36	2,37	2,38	2,39	2,4	2,41	2,42	2,43	2,44	2,45	2,46	2,47
1977	2,48	2,49	2,5	2,51	2,52	2,53	2,54	2,55	2,56	2,57	2,58	2,59
1978	2,6	2,61	2,62	2,63	2,64	2,65	2,66	2,67	2,68	2,69	2,7	2,71
1979	2,72	2,73	2,74	2,75	2,76	2,77	2,78	2,79	2,8	2,81	2,82	2,83
1980	2,84	2,85	2,86	2,87	2,88	2,89	2,9	2,91	2,92	2,93	2,94	2,95
1981	2,96	2,97	2,98	2,99	3	3,01	3,02	3,03	3,04	3,05	3,06	3,07
1982	3,08	3,09	3,1	3,11	3,12	3,13	3,14	3,15	3,16	3,17	3,18	3,19
1983	3,2	3,21	3,22	3,23	3,24	3,25	3,26	3,27	3,28	3,29	3,3	3,31
1984	3,32	3,33	3,34	3,35	3,36	3,37	3,38	3,39	3,4	3,41	3,42	3,43
1985	3,44	3,45	3,46	3,47	3,48	3,49	3,5	3,51	3,52	3,53	3,54	3,55
1986	3,56	3,57	3,58	3,59	3,6	3,61	3,62	3,63	3,64	3,65	3,66	3,67
1987	3,68	3,69	3,7	3,71	3,72	3,73	3,74	3,75	3,76	3,77	3,78	3,79
1988	3,8	3,81	3,82	3,83	3,84	3,85	3,86	3,87	3,88	3,89	3,9	3,91
1989	3,92	3,93	3,94	3,95	3,96	3,97	3,98	3,99	4	4,01	4,02	4,03
1990	4,04	4,05	4,06	4,07	4,08	4,09	4,1	4,11	4,12	4,13	4,14	4,15
1991												
1	4,16	4,17	4,24	4,3309	4,4196	4,5483	4,6779	4,8294	5,0277	5,3394	5,7683	6,5614
2	4,16	4,17	4,2446	4,3353	4,4196	4,5483	4,684	4,8375	5,0277	5,3555	5,8026	6,5614
3	4,16	4,17	4,2446	4,3396	4,4398	4,5483	4,6902	4,8456	5,0413	5,3717	5,8026	6,6039
4	4,16	4,17	4,2446	4,3438	4,445	4,5544	4,6964	4,8456	5,0549	5,388	5,8026	6,6469
5	4,16	4,1729	4,2492	4,3481	4,445	4,5605	4,7026	4,8456	5,0687	5,4044	5,8374	6,6902
6	4,16	4,1758	4,2539	4,3523	4,445	4,5668	4,7068	4,854	5,0825	5,4044	5,8726	6,734
7	4,16	4,1786	4,2585	4,3523	4,4502	4,5731	4,7089	4,8623	5,0965	5,4044	5,9083	6,7781
8	4,16	4,1815	4,2632	4,3523	4,4554	4,5794	4,7089	4,8707	5,0965	5,421	5,9445	6,7781
9	4,16	4,1845	4,2679	4,3566	4,4606	4,5794	4,7152	4,8794	5,0965	5,439	5,9811	6,7781
10	4,16	4,1845	4,2679	4,3614	4,466	4,5794	4,7217	4,888	5,1106	5,4572	5,9811	6,8222
11	4,16	4,1845	4,2679	4,3661	4,4713	4,5858	4,7283	4,888	5,125	5,4755	5,9811	6,8662
12	4,16	4,1845	4,2726	4,3709	4,4713	4,5922	4,7348	4,888	5,1396	5,4939	6,0182	6,9106
13	4,16	4,1845	4,2774	4,3757	4,4713	4,5986	4,7414	4,897	5,1543	5,4939	6,0558	6,9546
14	4,16	4,1882	4,2822	4,3757	4,4766	4,605	4,7414	4,906	5,1691	5,4939	6,0949	6,9991
15	4,16	4,1919	4,2869	4,3757	4,482	4,6115	4,7414	4,9161	5,1691	5,5125	6,1345	6,9991
16	4,16	4,1966	4,2917	4,3805	4,4874	4,6115	4,748	4,9242	5,1691	5,5313	6,1345	6,9991
17	4,16	4,1966	4,2917	4,3853	4,4928	4,6115	4,7546	4,9334	5,184	5,5502	6,1345	7,0442
18	4,16	4,1966	4,2917	4,3901	4,4983	4,618	4,7613	4,9334	5,1991	5,5692	6,1345	7,0898
19	4,16	4,2013	4,2966	4,395	4,4983	4,6245	4,768	4,9334	5,2142	5,5884	6,1747	7,1359
20	4,16	4,2061	4,3014	4,3999	4,4983	4,6311	4,7747	4,9334	5,2295	5,5884	6,2154	7,1826
21	4,16	4,2109	4,3063	4,3999	4,5038	4,6377	4,7747	4,9519	5,2448	5,5884	6,2566	7,2299
22	4,16	4,2157	4,3112	4,3999	4,5092	4,6443	4,7747	4,9612	5,2448	5,6078	6,2984	7,2299
23	4,16	4,2205	4,3161	4,4048	4,5148	4,6443	4,7814	4,9705	5,2448	5,6273	6,3408	7,2299
24	4,16	4,2205	4,3161	4,4097	4,5203	4,6443	4,7882	4,9799	5,2603	5,647	6,3408	7,2777
25	4,16	4,2205	4,3161	4,4147	4,5259	4,651	4,795	4,9799	5,2759	5,6668	6,3408	7,326
26	4,16	4,2253	4,321	4,4196	4,5259	4,6576	4,8018	4,9799	5,2916	5,6868	6,3837	7,326
27	4,16	4,2302	4,326	4,4196	4,5259	4,6644	4,8087	4,9894	5,3074	5,6868	6,4272	7,3749
28	4,16	4,2351	4,3309	4,4196	4,5314	4,6711	4,8087	4,9899	5,3234	5,6868	6,4713	7,4244
29	4,16		4,3309	4,4196	4,537	4,6779	4,8087	5,0085	5,3234	5,7069	6,516	7,4244
30	4,16		4,3309	4,4196	4,5427	4,6779	4,8156	5,0181	5,3234	5,7272	6,5614	7,4244
31	4,16		4,3309		4,5427		4,8225	5,0277		5,7477		7,4745
1992	JAN	FEV	MAR	ABR	MAI	JUN	JUL	AGO	SET	OUT	NOV	DEZ
1992	7,5252	7,5352	7,5452	7,5552	7,5652	7,5752	7,5852	7,5952	7,6052	7,6152	7,6252	7,6352
1993	7,6452	7,6552	7,6652	7,6752	7,6852	7,6952	7,7052	7,7152	7,7252	7,7352	7,7452	7,7552
1994	7,7652	7,7752	7,7852	7,7952	7,8052	7,8152	7,8252	7,8352	7,8452	7,8552	7,8652	7,8752
1995	7,8852	7,8952	7,9052	7,9152	7,9252	7,9352	7,9452	7,9552	7,9652	7,9752	7,9852	7,9952
1996	8,0052	8,0152	8,0252	8,0352	8,0452	8,0552	8,0652	8,0752	8,0852	8,0952	8,1052	8,1152
1997	8,1325	8,1492	8,1656	8,1822	8,198	8,2141	8,2301	8,246	8,2619	8,2786	8,309	8,3387
1998	8,3654	8,3867	8,4087	8,4258	8,4421	8,4581	8,4751	8,4899	8,5148	8,5442	8,5705	8,5945
1999	8,6163	8,6401	8,6734	8,6969	8,7171	8,7338	8,7504	8,7661	8,781	8,7948	8,8087	8,8247
2000	8,8393	8,8538	8,8683	8,8813	8,8962	8,9101	8,9232	8,9373	8,9495	8,9624	8,9746	8,9866
2001	8,9993	9,0095	9,0221	9,034	9,0474	9,0601	9,0751	9,0911	9,1043	9,1196	9,1335	9,1474
2002	9,1627	9,1752	9,1889	9,2037	9,2178	9,2311	9,2465	9,2609	9,2747	9,2912	9,3066	9,324
2003	9,3437	9,362	9,3798	9,3985	9,4182	9,4368	9,4576	9,4753	9,4921	9,5085	9,5219	9,5356
2004	9,5483	9,5591	9,5729	9,5847	9,597	9,6093	9,6222	9,6351	9,6476	9,6597	9,6722	9,687
2005	9,7008	9,713	9,7283	9,7424	9,7574	9,7733	9,7884	9,805	9,82	9,8341	9,8479	9,8626
2006	9,8769	9,8883	9,9025	9,9133	9,9261	9,9379	9,9496	9,9622	9,9728	9,9837	9,9939	10,0038
2007	10,0146	10,0233	10,0338	10,0432	10,0535	10,0626	10,0723	10,0822	10,0902	10,0995	10,1079	10,1163
2008	10,1256	10,1336	10,142	10,151	10,1598	10,1694	10,1801	10,1903	10,2013	10,2131	10,2233	10,2345
2009	10,245	10,2536	10,2633	10,2717	10,2794	10,287						

PARA UTILIZAR ESTA TABELA:

- 1 - Identificar o fator correspondente à data inicial do cálculo. Por exemplo: janeiro de 1980 = 2,8400
 - 2 - Identificar o fator correspondente à data final do cálculo. Por exemplo: janeiro de 2007 = 10,0146
 - 3 - Subtrair o fator da data inicial do fator da data final e somar 0,01: $10,0146 - 2,8400 + 0,01 = 7,1846$. Esse resultado deverá ser multiplicado pelo valor atualizando
- O resultado dessa operação corresponde ao percentual total dos juros incidentes no período observado
- Até fev/91: 1% a.m.; de fev/91 a 31/dez/91: TRD; de 1º/fev/92 a 1º/jan/97: 1% a.m.; de jan/97 em diante: SELIC, considerando-se o período da atualização do valor