

### Tabela Alíquotas - Serviços - Anexo V

Receita Bruta em 12 meses (em R\$)	(r)<0,10	0,10=< (r) e (r) < 0,15	0,15=< (r) e (r) < 0,20	0,20=< (r) e (r) < 0,25	0,25=< (r) e (r) < 0,30	0,30=< (r) e (r) < 0,35	0,35 =< (r) e (r) < 0,40	(r) >= 0,40
De R\$ 0,00 a R\$ 180.000,00	17,50%	15,70%	13,70%	11,82%	10,47%	9,97%	8,80%	8,00%
De R\$ 180.000,01 a R\$ 360.000,00	17,52%	15,75%	13,90%	12,60%	12,33%	10,72%	9,10%	8,48%
De R\$ 360.000,01 a R\$ 540.000,00	17,55%	15,95%	14,20%	12,90%	12,64%	11,11%	9,58%	9,03%
De R\$ 540.000,01 a R\$ 720.000,00	17,95%	16,70%	15,00%	13,70%	13,45%	12,00%	10,56%	9,34%
De R\$ 720.000,01 a R\$ 900.000,00	18,15%	16,95%	15,30%	14,03%	13,53%	12,40%	11,04%	10,06%
De R\$ 900.000,01 a R\$ 1.080.000,00	18,45%	17,20%	15,40%	14,10%	13,60%	12,60%	11,60%	10,60%
De R\$ 1.080.000,01 a R\$ 1.260.000,00	18,55%	17,30%	15,50%	14,11%	13,68%	12,68%	11,68%	10,68%
De R\$ 1.260.000,01 a R\$ 1.440.000,00	18,62%	17,32%	15,60%	14,12%	13,69%	12,69%	11,69%	10,69%
De R\$ 1.440.000,01 a R\$ 1.620.000,00	18,72%	17,42%	15,70%	14,13%	14,08%	13,08%	12,08%	11,08%
De R\$ 1.620.000,01 a R\$ 1.800.000,00	18,86%	17,56%	15,80%	14,14%	14,09%	13,09%	12,09%	11,09%
De R\$ 1.800.000,01 a R\$ 1.980.000,00	18,96%	17,66%	15,90%	14,49%	14,45%	13,61%	12,78%	11,87%
De R\$ 1.980.000,01 a R\$ 2.160.000,00	19,06%	17,76%	16,00%	14,67%	14,64%	13,81%	13,15%	12,28%
De R\$ 2.160.000,01 a R\$ 2.340.000,00	19,26%	17,96%	16,20%	14,86%	14,82%	14,17%	13,51%	12,68%
De R\$ 2.340.000,01 a R\$ 2.520.000,00	19,56%	18,30%	16,50%	15,46%	15,18%	14,61%	14,04%	13,26%
De R\$ 2.520.000,01 a R\$ 2.700.000,00	20,70%	19,30%	17,45%	16,24%	16,00%	15,52%	15,03%	14,29%
De R\$ 2.700.000,01 a R\$ 2.880.000,00	21,20%	20,00%	18,20%	16,91%	16,72%	16,32%	15,93%	15,23%
De R\$ 2.880.000,01 a R\$ 3.060.000,00	21,70%	20,50%	18,70%	17,40%	17,13%	16,82%	16,38%	16,17%
De R\$ 3.060.000,01 a R\$ 3.240.000,00	22,20%	20,90%	19,10%	17,80%	17,55%	17,22%	16,82%	16,51%
De R\$ 3.240.000,01 a R\$ 3.420.000,00	22,50%	21,30%	19,50%	18,20%	17,97%	17,44%	17,21%	16,94%
De R\$ 3.420.000,01 a R\$ 3.600.000,00	22,90%	21,80%	20,00%	18,60%	18,40%	17,85%	17,60%	17,18%