

ALÍQUOTA POR ATIVIDADE - SIMPLES NACIONAL

Receita Bruta Anual	Comércio <u>Anexo I</u>	Indústria <u>Anexo II</u>	Serviços <u>Anexo III</u>	Serviços <u>Anexo IV</u>	Serviços <u>Anexo V</u>	Serviços <u>Anexo VI</u>
Até 180.000,00	4,00%	4,50%	6,00%	4,50%	10,00% a 19,50%	16,93%
De 180.000,01 a 360.000,00	5,47%	5,97%	8,21%	6,54%	11,27% a 20,31%	17,72%
De 360.000,01 a 540.000,00	6,84%	7,34%	10,26%	7,70%	12,53% a 21,05%	18,43%
De 540.000,01 a 720.000,00	7,54%	8,04%	11,31%	8,49%	13,18% a 21,79%	18,77%
De 720.000,01 a 900.000,00	7,60%	8,10%	11,40%	8,97%	13,93% a 22,02%	19,04%
De 900.000,01 a 1.080.000,00	8,28%	8,78%	12,42%	9,78%	14,83% a 22,68%	19,94%
De 1.080.000,01 a 1.260.000,00	8,36%	8,86%	12,54%	10,26%	14,94% a 22,81%	20,34%
De 1.260.000,01 a 1.440.000,00	8,45%	8,95%	12,68%	10,76%	15,00% a 22,93%	20,66%
De 1.440.000,01 a 1.620.000,00	9,03%	9,53%	13,55%	11,51%	15,69% a 23,33%	21,17%
De 1.620.000,01 a 1.800.000,00	9,12%	9,62%	13,68%	12,00%	15,74% a 23,51%	21,38%
De 1.800.000,01 a 1.980.000,00	9,95%	10,45%	14,93%	12,80%	16,87% a 23,96%	21,86%
De 1.980.000,01 a 2.160.000,00	10,04%	10,54%	15,06%	13,25%	17,28% a 24,06%	21,97%
De 2.160.000,01 a 2.340.000,00	10,13%	10,63%	15,20%	13,70%	17,68% a 24,26%	22,06%
De 2.340.000,01 a 2.520.000,00	10,23%	10,73%	15,35%	14,15%	18,26% a 24,56%	22,14%
De 2.520.000,01 a 2.700.000,00	10,32%	10,82%	15,48%	14,60%	19,29% a 25,70%	22,21%
De 2.700.000,01 a 2.880.000,00	11,23%	11,73%	16,85%	15,05%	20,23% a 26,20%	22,21%
De 2.880.000,01 a 3.060.000,00	11,32%	11,82%	16,98%	15,50%	21,17% a 26,70%	22,32%
De 3.060.000,01 a 3.240.000,00	11,42%	11,92%	17,13%	15,95%	21,51% a 27,20%	22,37%
De 3.240.000,01 a 3.420.000,00	11,51%	12,01%	17,27%	16,40%	21,94% a 27,50%	22,41%
De 3.420.000,01 a 3.600.000,00	11,61%	12,11%	17,42%	16,85%	22,18% a 27,90%	22,45%