

**Anexo V - A**  
**(vigência: a partir de 01/01/2012)**

<b>Receita Bruta em 12 meses (em R\$)</b>	<b>(r) &lt; 0,10</b>	<b>0,10 = &lt; (r) e (r) &lt; 0,15</b>	<b>,15 = &lt; (r) e (r) &lt; 0,20</b>	<b>0,20 = &lt; (r) e (r) &lt; 0,25</b>	<b>0,25 = &lt; (r) e (r) &lt; 0,30</b>	<b>0,30 = &lt; (r) e (r) &lt; 0,35</b>	<b>0,35 = &lt; (r) e (r) &lt; 0,40</b>	<b>(r) &gt;= 0,40</b>
<b>Até 180.000,00</b>	17,50%	15,70%	13,70%	11,82%	10,47%	9,97%	8,80%	8,00%
<b>De 180.000,01 a 360.000,00</b>	17,52%	15,75%	13,90%	12,60%	12,33%	10,72%	9,10%	8,48%
<b>De 360.000,01 a 540.000,00</b>	17,55%	15,95%	14,20%	12,90%	12,64%	11,11%	9,58%	9,03%
<b>De 540.000,01 a 720.000,00</b>	17,95%	16,70%	15,00%	13,70%	13,45%	12,00%	10,56%	9,34%
<b>De 720.000,01 a 900.000,00</b>	18,15%	16,95%	15,30%	14,03%	13,53%	12,40%	11,04%	10,06%
<b>De 900.000,01 a 1.080.000,00</b>	18,45%	17,20%	15,40%	14,10%	13,60%	12,60%	11,60%	10,60%
<b>De 1.080.000,01 a 1.260.000,00</b>	18,55%	17,30%	15,50%	14,11%	13,68%	12,68%	11,68%	10,68%
<b>De 1.260.000,01 a 1.440.000,00</b>	18,62%	17,32%	15,60%	14,12%	13,69%	12,69%	11,69%	10,69%
<b>De 1.440.000,01 a 1.620.000,00</b>	18,72%	17,42%	15,70%	14,13%	14,08%	13,08%	12,08%	11,08%
<b>De 1.620.000,01 a 1.800.000,00</b>	18,86%	17,56%	15,80%	14,14%	14,09%	13,09%	12,09%	11,09%
<b>De 1.800.000,01 a 1.980.000,00</b>	18,96%	17,66%	15,90%	14,49%	14,45%	13,61%	12,78%	11,87%
<b>De 1.980.000,01 a 2.160.000,00</b>	19,06%	17,76%	16,00%	14,67%	14,64%	13,89%	13,15%	12,28%
<b>De 2.160.000,01 a 2.340.000,00</b>	19,26%	17,96%	16,20%	14,86%	14,82%	14,17%	13,51%	12,68%
<b>De 2.340.000,01 a 2.520.000,00</b>	19,56%	18,30%	16,50%	15,46%	15,18%	14,61%	14,04%	13,26%
<b>De 2.520.000,01 a 2.700.000,00</b>	20,70%	19,30%	17,45%	16,24%	16,00%	15,52%	15,03%	14,29%
<b>De 2.700.000,01 a 2.880.000,00</b>	21,20%	20,00%	18,20%	16,91%	16,72%	16,32%	15,93%	15,23%
<b>De 2.880.000,01 a 3.060.000,00</b>	21,70%	20,50%	18,70%	17,40%	17,13%	16,82%	16,38%	16,17%
<b>De</b>	22,20%	20,90%	19,10%	17,80%	17,55%	17,22%	16,82%	16,51%

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**(vigência: a partir de 01/01/2012)**

**3.060.000,01 a**

**3.240.000,00**

**De**

**3.240.000,01 a** 22,50% 21,30% 19,50% 18,20% 17,97% 17,44% 17,21% 16,94%

**3.420.000,00**

**De**

**3.420.000,01 a** 22,90% 21,80% 20,00% 18,60% 18,40% 17,85% 17,60% 17,18%

**3.600.000,00**