

### Reforma Tributária - Comparativo PEC 45/2019 - Critérios VAF - Ceará

UF	Município	População	Repasse cota- parte ICMS 2022	PEC 45/2019				Ensaio AMUSUH			
				85% População - 10% Critério Educacional - 5% Cota Igualitária				40% VAF - 45% População - 10% Educação - 5% Cota Igualitária			
				IPM	Repasse	Diferença	Percentual	IPM	Repasse	Diferença	Percentual
CE	Alcântaras	11.369	7.177.278,00	0,1971341	6.479.302,56	-697.975,44	-9,72%	0,15046794	4.945.503,13	-2.231.774,87	-31,10%
CE	Altaneira	6.782	8.257.633,00	0,1627401	5.348.858,20	-2.908.774,80	-35,23%	0,13573166	4.461.158,63	-3.796.474,37	-45,98%
CE	Alto Santo	14.155	9.174.965,00	0,2357507	7.748.533,18	-1.426.431,82	-15,55%	0,18865299	6.200.549,79	-2.974.415,21	-32,42%
CE	Antonina do Norte	7.245	7.143.424,00	0,1566579	5.148.951,57	-1.994.472,43	-27,92%	0,12942296	4.253.807,52	-2.889.616,48	-40,45%
CE	Aquiraz	80.243	65.938.464,00	0,8430019	27.707.354,39	-38.231.109,61	-57,98%	1,62629611	53.452.267,02	-12.486.196,98	-18,94%
CE	Aracati	75.112	26.505.344,00	0,8056096	26.478.363,43	-26.980,57	-0,10%	0,84762464	27.859.292,23	1.353.948,23	5,11%
CE	Ararendá	11.096	9.083.264,00	0,2111654	6.940.476,14	-2.142.787,86	-23,59%	0,16552132	5.440.269,91	-3.642.994,09	-40,11%
CE	Arneiroz	7.429	7.736.354,00	0,1645977	5.409.912,84	-2.326.441,16	-30,07%	0,13435762	4.415.997,39	-3.320.356,61	-42,92%
CE	Baixio	5.704	5.018.540,00	0,1248775	4.104.409,67	-914.130,33	-18,22%	0,10122969	3.327.165,57	-1.691.374,43	-33,70%
CE	Banabuiú	17.195	9.570.689,00	0,2607878	8.571.439,75	-999.249,25	-10,44%	0,21664675	7.120.634,34	-2.450.054,66	-25,60%
CE	Barroquinha	14.567	7.949.335,00	0,2331488	7.663.015,26	-286.319,74	-3,60%	0,17541255	5.765.369,79	-2.183.965,21	-27,47%
CE	Caridade	16.377	10.216.865,00	0,2673845	8.788.256,70	-1.428.608,30	-13,98%	0,20782125	6.830.562,33	-3.386.302,67	-33,14%
CE	Catunda	10.444	7.919.755,00	0,1937278	6.367.346,04	-1.552.408,96	-19,60%	0,15324622	5.036.818,22	-2.882.936,78	-36,40%
CE	Choró	12.113	9.289.672,00	0,2206844	7.253.341,75	-2.036.330,25	-21,92%	0,17495326	5.750.274,08	-3.539.397,92	-38,10%
CE	Deputado Irapuan Pinheiro	8.932	7.468.484,00	0,1757327	5.775.892,32	-1.692.591,68	-22,66%	0,14095426	4.632.812,37	-2.835.671,63	-37,97%
CE	Ereré	6.474	9.404.709,00	0,1696947	5.577.438,43	-3.827.270,57	-40,70%	0,14417159	4.738.557,93	-4.666.151,07	-49,62%
CE	Eusébio	74.170	69.637.045,00	0,7982623	26.236.876,14	-43.400.168,86	-62,32%	1,64833522	54.176.637,19	-15.460.407,81	-22,20%
CE	Fortaleza	2.428.678	904.769.178,00	23,5452198	773.872.216,80	-130.896.961,30	-14,47%	29,35571323	964.848.536,80	60.079.358,76	6,64%
CE	Fortim	17.294	11.197.631,00	0,2624123	8.624.832,98	-2.572.798,02	-22,98%	0,24684488	8.113.171,00	-3.084.460,00	-27,55%
CE	Frecheirinha	15.615	11.589.740,00	0,241097	7.924.252,63	-3.665.487,37	-31,63%	0,25145668	8.264.749,28	-3.324.990,72	-28,69%
CE	General Sampaio	6.734	6.905.792,00	0,1474288	4.845.614,24	-2.060.177,76	-29,83%	0,12730671	4.184.251,70	-2.721.540,30	-39,41%
CE	Granjeiro	4.841	6.063.726,00	0,1259055	4.138.197,44	-1.925.528,56	-31,75%	0,10556816	3.469.760,18	-2.593.965,82	-42,78%
CE	Groaíras	10.910	7.405.707,00	0,1937702	6.368.739,62	-1.036.967,38	-14,00%	0,15115644	4.968.132,40	-2.437.574,60	-32,91%
CE	Guaramiranga	5.654	5.350.501,00	0,1259704	4.140.330,54	-1.210.170,46	-22,62%	0,10537016	3.463.252,41	-1.887.248,59	-35,27%
CE	Horizonte	74.754	41.273.372,00	0,7987761	26.253.763,46	-15.019.608,54	-36,39%	1,12618796	37.014.968,66	-4.258.403,34	-10,32%
CE	Ibaretama	11.956	9.418.842,00	0,2175723	7.151.054,84	-2.267.787,16	-24,08%	0,1784075	5.863.806,27	-3.555.035,73	-37,74%
CE	Ibicuitinga	11.611	9.505.940,00	0,2177406	7.156.586,44	-2.349.353,56	-24,71%	0,17422947	5.726.484,92	-3.779.455,08	-39,76%

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				85% População - 10% Critério Educacional - 5% Cota Igualitária				40% VAF - 45% População - 10% Educação - 5% Cota Igualitária			
				IPM	Repasse	Diferença	Percentual	IPM	Repasse	Diferença	Percentual
CE	Icapuí	21.433	18.085.346,00	0,2884782	9.481.553,62	-8.603.792,38	-47,57%	0,4130874	13.577.144,94	-4.508.201,06	-24,93%
CE	Ipaporanga	11.575	7.538.491,00	0,2017921	6.632.399,32	-906.091,68	-12,02%	0,15520877	5.101.322,30	-2.437.168,70	-32,33%
CE	Iracema	14.001	9.259.105,00	0,234295	7.700.687,98	-1.558.417,02	-16,83%	0,18940192	6.225.165,23	-3.033.939,77	-32,77%
CE	Itaiçaba	7.536	8.565.272,00	0,1710551	5.622.151,36	-2.943.120,64	-34,36%	0,14416813	4.738.444,21	-3.826.827,79	-44,68%
CE	Itatira	20.424	10.564.932,00	0,3127708	10.279.990,35	-284.941,65	-2,70%	0,22783069	7.488.222,35	-3.076.709,65	-29,12%
CE	Jaguaretama	17.232	8.775.953,00	0,2631809	8.650.094,93	-125.858,07	-1,43%	0,19960754	6.560.598,32	-2.215.354,68	-25,24%
CE	Jaguaribara	10.356	6.359.205,00	0,1762266	5.792.125,57	-567.079,43	-8,92%	0,14278938	4.693.128,16	-1.666.076,84	-26,20%
CE	Jati	7.861	5.400.460,00	0,1467267	4.822.537,97	-577.922,03	-10,70%	0,11827308	3.887.338,97	-1.513.121,03	-28,02%
CE	Maracanaú	234.392	212.092.709,00	2,3364956	76.794.739,86	-135.297.969,10	-63,79%	5,14814615	169.206.629,10	-42.886.079,92	-20,22%
CE	Martinópolis	10.846	7.031.017,00	0,1900039	6.244.950,80	-786.066,20	-11,18%	0,14744527	4.846.155,56	-2.184.861,44	-31,07%
CE	Milhã	13.999	10.033.793,00	0,243465	8.002.082,84	-2.031.710,16	-20,25%	0,19329308	6.353.057,88	-3.680.735,12	-36,68%
CE	Morada Nova	61.221	22.305.205,00	0,6656496	21.878.229,89	-426.975,11	-1,91%	0,70441325	23.152.293,67	847.088,67	3,80%
CE	Moraújo	8.256	5.217.388,00	0,1509209	4.960.390,79	-256.997,21	-4,93%	0,11643416	3.826.898,29	-1.390.489,71	-26,65%
CE	Mucambo	13.666	8.529.447,00	0,2297796	7.552.278,12	-977.168,88	-11,46%	0,17549866	5.768.200,01	-2.761.246,99	-32,37%
CE	Mulungu	10.569	7.276.209,00	0,1895259	6.229.240,14	-1.046.968,86	-14,39%	0,1480796	4.867.004,40	-2.409.204,60	-33,11%
CE	Pacujá	6.175	8.505.125,00	0,1592346	5.233.641,22	-3.271.483,78	-38,46%	0,13453191	4.421.725,87	-4.083.399,13	-48,01%
CE	Palhano	9.346	5.638.750,00	0,1633727	5.369.650,17	-269.099,83	-4,77%	0,12769474	4.197.005,27	-1.441.744,73	-25,57%
CE	Palmácia	10.242	6.750.986,00	0,1815944	5.968.551,67	-782.434,33	-11,59%	0,14207587	4.669.676,88	-2.081.309,12	-30,83%
CE	Paramoti	10.384	6.553.781,00	0,1819903	5.981.563,90	-572.217,10	-8,73%	0,14023771	4.609.261,18	-1.944.519,82	-29,67%
CE	Penaforte	8.972	6.188.294,00	0,1632265	5.364.844,94	-823.449,06	-13,31%	0,13206611	4.340.681,22	-1.847.612,78	-29,86%
CE	Pereiro	15.274	8.596.825,00	0,2402475	7.896.331,70	-700.493,30	-8,15%	0,19085059	6.272.779,38	-2.324.045,62	-27,03%
CE	Pires Ferreira	10.606	7.582.205,00	0,1942225	6.383.605,59	-1.198.599,41	-15,81%	0,14899186	4.896.988,09	-2.685.216,91	-35,41%
CE	Potiretama	5.974	8.543.908,00	0,1574966	5.176.517,53	-3.367.390,47	-39,41%	0,13399235	4.403.991,88	-4.139.916,12	-48,45%
CE	Quixeré	20.874	20.763.390,00	0,2816295	9.256.454,06	-11.506.935,94	-55,42%	0,46203402	15.185.897,36	-5.577.492,64	-26,86%
CE	São Gonçalo do Amarante	54.021	116.914.982,00	0,6040487	19.853.563,08	-97.061.418,92	-83,02%	2,42971456	79.858.612,86	-37.056.369,14	-31,70%
CE	São João do Jaguaribe	5.855	5.984.187,00	0,1335338	4.388.920,50	-1.595.266,50	-26,66%	0,111779	3.673.894,88	-2.310.292,12	-38,61%
CE	Senador Pompeu	24.266	11.761.637,00	0,3352922	11.020.212,18	-741.424,82	-6,30%	0,28677587	9.425.602,31	-2.336.034,69	-19,86%



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				85% População - 10% Critério Educacional - 5% Cota Igualitária				40% VAF - 45% População - 10% Educação - 5% Cota Igualitária			
				IPM	Repasse	Diferença	Percentual	IPM	Repasse	Diferença	Percentual
CE	Senador Sá	7.262	6.535.375,00	0,1527362	5.020.055,14	-1.515.319,86	-23,19%	0,12283994	4.037.440,19	-2.497.934,81	-38,22%
CE	Sobral	203.023	85.589.289,00	2,0512591	67.419.732,77	-18.169.556,23	-21,23%	2,5982148	85.396.792,38	-192.496,62	-0,22%
CE	Solonópole	18.179	12.715.124,00	0,2952659	9.704.648,27	-3.010.475,73	-23,68%	0,25175191	8.274.452,75	-4.440.671,25	-34,92%
CE	Tarrafas	7.529	8.478.831,00	0,1721191	5.657.122,36	-2.821.708,64	-33,28%	0,14120802	4.641.152,83	-3.837.678,17	-45,26%
CE	Ubajara	32.767	13.447.412,00	0,3966757	13.037.733,60	-409.678,40	-3,05%	0,38585799	12.682.182,65	-765.229,35	-5,69%
CE	Umari	6.871	5.493.475,00	0,1399787	4.600.748,17	-892.726,83	-16,25%	0,11168938	3.670.949,30	-1.822.525,70	-33,18%
CE	Uruoca	13.746	10.124.836,00	0,216479	7.115.120,82	-3.009.715,18	-29,73%	0,22201812	7.297.177,78	-2.827.658,22	-27,93%