



**AMUSUH**  
Associação Nacional dos Municípios  
Sedes de Usinas Hidroelétricas e Alagados

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

UF	Município	População	Repasso 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	Repasso	Diferença	Percentual	IPM	Repasso	Diferença	Percentual
PB	Alhandra	21.713	77.855.487,00	0,6149763	11.476.948,96	-66.378.538,04	-85,26%	2,56447698	47.859.358,84	-29.996.128,16	-38,53%
PB	Boa Vista	6.377	9.188.157,00	0,2002154	3.736.504,85	-5.451.652,15	-59,33%	0,34632817	6.463.323,44	-2.724.833,56	-29,66%
PB	Caaporã	21.193	18.317.623,00	0,5337914	9.961.841,87	-8.355.781,13	-45,62%	0,78186945	14.591.579,83	-3.726.043,17	-20,34%
PB	Cabedelo	66.519	163.069.806,00	1,6909715	31.557.628,49	-131.512.177,50	-80,65%	5,59170083	104.354.696,40	-58.715.109,64	-36,01%
PB	Campina Grande	419.379	260.729.770,00	9,4888601	177.085.138,20	-83.644.631,76	-32,08%	12,39816988	231.379.913,30	-29.349.856,71	-11,26%
PB	Conde	27.605	32.839.322,00	0,6886551	12.851.974,03	-19.987.347,97	-60,86%	1,28660565	24.011.181,22	-8.828.140,78	-26,88%
PB	Coxixola	1.824	1.824.307,00	0,0922356	1.721.339,95	-102.967,05	-5,64%	0,07692653	1.435.635,58	-388.671,42	-21,31%
PB	João Pessoa	833.932	426.371.305,00	18,6915005	348.828.722,90	-77.542.582,15	-18,19%	21,92152568	409.108.824,90	-17.262.480,06	-4,05%
PB	Lucena	12.560	7.638.847,00	0,3328736	6.212.228,53	-1.426.618,47	-18,68%	0,36861161	6.879.186,46	-759.660,54	-9,94%
PB	Malta	6.046	3.866.554,00	0,1865505	3.481.484,68	-385.069,32	-9,96%	0,18445053	3.442.294,15	-424.259,85	-10,97%
PB	Mamanguape	44.599	19.582.275,00	1,0449354	19.501.028,34	-81.246,66	-0,41%	1,07796336	20.117.410,16	535.135,16	2,73%
PB	Mataraca	8.244	14.185.777,00	0,2465861	4.601.894,55	-9.583.882,45	-67,56%	0,51606503	9.631.024,82	-4.554.752,18	-32,11%
PB	Parari	1.720	1.796.944,00	0,0897674	1.675.277,35	-121.666,65	-6,77%	0,07508901	1.401.343,00	-395.601,00	-22,02%
PB	Pedras de Fogo	29.662	15.130.005,00	0,7138536	13.322.239,14	-1.807.765,86	-11,95%	0,78050211	14.566.061,95	-563.943,05	-3,73%
PB	Pitimbu	16.751	21.104.350,00	0,4407342	8.225.168,87	-12.879.181,13	-61,03%	0,81548123	15.218.857,15	-5.885.492,85	-27,89%
PB	Quixaba	1.743	1.801.636,00	0,0904466	1.687.952,87	-113.683,13	-6,31%	0,07535277	1.406.265,41	-395.370,59	-21,95%
PB	Riacho de Santo Antônio	1.955	1.784.418,00	0,0949712	1.772.392,88	-12.025,12	-0,67%	0,07723973	1.441.480,65	-342.937,35	-19,22%
PB	Rio Tinto	24.581	11.592.314,00	0,5993161	11.184.691,66	-407.622,34	-3,52%	0,61910068	11.553.919,90	-38.394,10	-0,33%
PB	Santa Rita	149.910	75.262.375,00	3,3956824	63.371.667,50	-11.890.707,50	-15,80%	3,90520648	72.880.622,34	-2.381.752,66	-3,16%
PB	São José do Brejo do Cruz	1.699	1.802.947,00	0,089502	1.670.324,35	-132.622,65	-7,36%	0,07490295	1.397.870,67	-405.076,33	-22,47%
PB	São José do Sabugi	4.138	5.333.632,00	0,146793	2.739.513,33	-2.594.118,67	-48,64%	0,20605945	3.845.568,99	-1.488.063,01	-27,90%