

### Reforma Tributária - Comparativo PEC 45/2019 - Critérios VAF - Santa Catarina

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
SC	Abdon Batista	2.598	6.377.351,73	0,0798634	5.548.398,05	-828.953,68	-13,00%	0,08549098	5.939.366,30	-437.985,43	-6,87%
SC	Abelardo Luz	17.392	23.758.076,42	0,2451195	17.029.334,52	-6.728.741,90	-28,32%	0,29073819	20.198.629,22	-3.559.447,20	-14,98%
SC	Água Doce	6.508	20.570.280,57	0,1235408	8.582.824,34	-11.987.456,23	-58,28%	0,2048914	14.234.543,52	-6.335.737,05	-30,80%
SC	Águas Frias	2.839	8.161.939,26	0,0825607	5.735.789,19	-2.426.150,07	-29,73%	0,09904947	6.881.323,43	-1.280.615,83	-15,69%
SC	Alto Bela Vista	1.856	6.103.185,40	0,0715778	4.972.767,57	-1.130.417,83	-18,52%	0,07924975	5.505.765,57	-597.419,83	-9,79%
SC	Antônio Carlos	11.224	19.980.058,69	0,176226	12.243.054,94	-7.737.003,75	-38,72%	0,22865488	15.885.478,07	-4.094.580,62	-20,49%
SC	Apiúna	9.811	13.107.335,07	0,160436	11.146.066,77	-1.961.268,30	-14,96%	0,1734923	12.053.134,96	-1.054.200,11	-8,04%
SC	Ararutã	4.378	13.621.115,37	0,0997525	6.930.165,46	-6.690.949,91	-49,12%	0,1451155	10.081.696,45	-3.539.418,92	-25,98%
SC	Araquari	45.180	89.299.058,84	0,5555132	38.593.502,82	-50.705.556,02	-56,78%	0,90057978	62.566.520,97	-26.732.537,87	-29,94%
SC	Arroio Trinta	3.556	7.767.171,14	0,0905713	6.292.314,43	-1.474.856,71	-18,99%	0,10055117	6.985.651,94	-781.519,20	-10,06%
SC	Arvoredo	2.510	8.518.998,63	0,0788844	5.480.383,39	-3.038.615,24	-35,67%	0,09947056	6.910.578,07	-1.608.420,56	-18,88%
SC	Blumenau	361.261	285.718.511,63	4,0861651	283.880.606,80	-1.837.904,81	-0,64%	4,09610239	284.570.986,10	-1.147.525,49	-0,40%
SC	Bom Jesus	2.777	6.348.868,46	0,0818652	5.687.470,30	-661.398,16	-10,42%	0,08634786	5.998.896,84	-349.971,62	-5,51%
SC	Bom Jesus do Oeste	2.187	5.918.704,28	0,0752812	5.230.056,11	-688.648,17	-11,64%	0,07995716	5.554.911,89	-363.792,39	-6,15%
SC	Botuverá	5.363	10.427.328,11	0,1107554	7.694.576,55	-2.732.751,56	-26,21%	0,12928872	8.982.153,04	-1.445.175,07	-13,86%
SC	Braço do Norte	33.773	34.367.704,90	0,4280943	29.741.252,91	-4.626.451,99	-13,46%	0,45970189	31.937.146,03	-2.430.558,87	-7,07%
SC	Braço do Trombudo	4.026	6.830.396,89	0,0958199	6.656.953,57	-173.443,32	-2,54%	0,09697722	6.737.356,76	-93.040,13	-1,36%
SC	Brunópolis	2.489	6.710.653,85	0,0786509	5.464.161,30	-1.246.492,55	-18,57%	0,0871114	6.051.942,71	-658.711,14	-9,82%
SC	Brusque	141.385	114.085.316,62	1,630131	113.251.071,90	-834.244,74	-0,73%	1,6353543	113.613.953,40	-471.363,27	-0,41%
SC	Caçador	73.720	77.670.160,84	0,8743069	60.741.249,37	-16.928.911,47	-21,80%	0,98934845	68.733.600,20	-8.936.560,64	-11,51%
SC	Caibi	6.304	10.659.500,88	0,1212671	8.424.862,21	-2.234.638,67	-20,96%	0,13643004	9.478.286,26	-1.181.214,62	-11,08%
SC	Calmon	3.443	6.301.407,13	0,0893028	6.204.187,16	-97.219,97	-1,54%	0,08998463	6.251.556,35	-49.850,78	-0,79%
SC	Campo Alegre	12.501	16.586.086,35	0,1904826	13.233.512,29	-3.352.574,06	-20,21%	0,21331484	14.819.750,24	-1.766.336,11	-10,65%
SC	Campos Novos	36.932	61.459.683,41	0,463384	32.192.955,47	-29.266.727,94	-47,62%	0,66146626	45.954.443,51	-15.505.239,90	-25,23%
SC	Capão Alto	2.625	6.873.989,73	0,0801697	5.569.677,81	-1.304.311,92	-18,97%	0,08900731	6.183.658,41	-690.331,32	-10,04%
SC	Capinzal	23.314	30.463.364,00	0,3112698	21.625.034,12	-8.838.329,88	-29,01%	0,3711234	25.783.279,29	-4.680.084,71	-15,36%
SC	Catanduvas	10.566	13.046.513,49	0,1688721	11.732.153,02	-1.314.360,47	-10,07%	0,17770373	12.345.718,17	-700.795,32	-5,37%
SC	Caxambu do Sul	4.614	8.383.657,05	0,102383	7.112.915,77	-1.270.741,28	-15,16%	0,11098941	7.710.834,07	-672.822,98	-8,03%

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				85% População - 10% Critério Educacional - 5% Cota Igualitária				40% VAF - 45% População - 10% Educação - 5% Cota Igualitária			
				IPM	Repassse	Diferença	Percentual	IPM	Repassse	Diferença	Percentual
SC	Cocal do Sul	17.240	22.597.716,87	0,2434233	16.911.493,40	-5.686.223,47	-25,16%	0,28198098	19.590.234,30	-3.007.482,57	-13,31%
SC	Concórdia	81.646	79.268.636,91	0,9628441	66.892.247,54	-12.376.389,37	-15,61%	1,04687446	72.730.139,31	-6.538.497,60	-8,25%
SC	Cordilheira Alta	4.781	13.062.241,61	0,1042504	7.242.650,77	-5.819.590,84	-44,55%	0,14366698	9.981.062,55	-3.081.179,06	-23,59%
SC	Coronel Freitas	10.388	16.160.123,88	0,1668842	11.594.046,45	-4.566.077,43	-28,26%	0,19779947	13.741.841,60	-2.418.282,28	-14,96%
SC	Coronel Martins	2.065	5.611.192,08	0,0739184	5.135.377,48	-475.814,60	-8,48%	0,07715572	5.360.285,76	-250.906,32	-4,47%
SC	Correia Pinto	15.727	17.061.882,55	0,2265213	15.737.250,58	-1.324.631,97	-7,76%	0,23537205	16.352.144,06	-709.738,49	-4,16%
SC	Cunha Porã	10.953	15.813.065,39	0,1731969	12.032.612,45	-3.780.452,94	-23,91%	0,1988823	13.817.069,70	-1.995.995,69	-12,62%
SC	Cunhataí	1.968	6.626.167,20	0,0728256	5.059.456,73	-1.566.710,47	-23,64%	0,08346877	5.798.876,08	-827.291,12	-12,49%
SC	Curitibanos	40.045	36.753.661,93	0,4981531	34.608.490,08	-2.145.171,85	-5,84%	0,51303188	35.642.172,51	-1.111.489,42	-3,02%
SC	Descanso	8.530	11.447.724,69	0,1461287	10.152.087,11	-1.295.637,58	-11,32%	0,15493867	10.764.147,45	-683.577,24	-5,97%
SC	Ermo	2.269	8.649.362,42	0,0761934	5.293.429,93	-3.355.932,49	-38,80%	0,09901041	6.878.609,79	-1.770.752,63	-20,47%
SC	Erval Velho	4.885	9.344.525,65	0,1054117	7.323.330,46	-2.021.195,19	-21,63%	0,11913367	8.276.645,14	-1.067.880,51	-11,43%
SC	Faxinal dos Guedes	11.192	22.471.896,81	0,1758643	12.217.926,34	-10.253.970,47	-45,63%	0,24537732	17.047.246,21	-5.424.650,60	-24,14%
SC	Flor do Sertão	1.783	4.942.508,09	0,0707638	4.916.216,06	-26.292,03	-0,53%	0,07093139	4.927.859,14	-14.648,95	-0,30%
SC	Formosa do Sul	2.682	5.870.803,77	0,0808063	5.613.904,70	-256.899,07	-4,38%	0,08254436	5.734.653,99	-136.149,78	-2,32%
SC	Frei Rogério	2.411	5.448.834,92	0,0777816	5.403.767,90	-45.067,02	-0,83%	0,07810015	5.425.898,72	-22.936,20	-0,42%
SC	Galvão	3.219	6.169.511,62	0,0868004	6.030.336,42	-139.175,20	-2,26%	0,08775164	6.096.422,49	-73.089,13	-1,18%
SC	Gaspar	72.570	74.573.640,59	0,8614633	59.848.958,22	-14.724.682,37	-19,75%	0,96151782	66.800.106,10	-7.773.534,49	-10,42%
SC	Grão-Pará	6.277	10.516.228,26	0,1209582	8.403.401,81	-2.112.826,45	-20,09%	0,13532704	9.401.656,88	-1.114.571,38	-10,60%
SC	Guaraciaba	10.796	15.732.871,33	0,1714399	11.910.547,34	-3.822.323,99	-24,30%	0,19743052	13.716.209,32	-2.016.662,01	-12,82%
SC	Guaramirim	46.711	62.108.236,29	0,5726114	39.781.376,36	-22.326.859,93	-35,95%	0,72367018	50.275.973,88	-11.832.262,41	-19,05%
SC	Guarujá do Sul	4.829	7.280.322,20	0,1047852	7.279.805,25	-516,95	-0,01%	0,10479751	7.280.660,47	338,27	0,00%
SC	Guatambú	8.425	14.787.941,55	0,1449586	10.070.796,05	-4.717.145,50	-31,90%	0,17694442	12.292.966,17	-2.494.975,38	-16,87%
SC	Ibiam	2.008	6.682.710,46	0,0732767	5.090.796,27	-1.591.914,19	-23,82%	0,08407362	5.840.897,19	-841.813,27	-12,60%
SC	Ibicaré	3.269	7.613.490,53	0,0873649	6.069.554,27	-1.543.936,26	-20,28%	0,09783733	6.797.111,70	-816.378,83	-10,72%
SC	Ilhota	17.046	21.259.697,17	0,2412527	16.760.694,00	-4.499.003,17	-21,16%	0,27204208	18.899.743,12	-2.359.954,05	-11,10%
SC	Iomerê	2.877	10.970.490,39	0,0829822	5.765.072,31	-5.205.418,08	-47,45%	0,1182992	8.218.671,51	-2.751.818,88	-25,08%
SC	Iporã do Oeste	9.333	15.169.928,48	0,155095	10.775.008,26	-4.394.920,22	-28,97%	0,18492395	12.847.332,86	-2.322.595,62	-15,31%

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				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
SC	Ipuaçu	7.501	15.433.355,38	0,134636	9.353.647,84	-6.079.707,54	-39,39%	0,17584692	12.216.718,89	-3.216.636,49	-20,84%
SC	Ipumirim	7.816	19.443.301,27	0,1381539	9.598.049,03	-9.845.252,24	-50,64%	0,20485302	14.231.877,13	-5.211.424,14	-26,80%
SC	Iraceminha	3.986	8.560.219,35	0,0953705	6.625.732,14	-1.934.487,21	-22,60%	0,10851403	7.538.860,50	-1.021.358,85	-11,93%
SC	Itá	7.067	30.989.490,96	0,1297882	9.016.853,72	-21.972.637,24	-70,90%	0,27864043	19.358.154,26	-11.631.336,70	-37,53%
SC	Itaiópolis	22.051	23.116.845,80	0,2971601	20.644.782,44	-2.472.063,36	-10,69%	0,31388457	21.806.691,61	-1.310.154,19	-5,67%
SC	Itajaí	264.054	562.874.839,42	3,0003609	208.445.878,30	-354.428.961,20	-62,97%	5,40263248	375.340.337,30	-187.534.502,10	-33,32%
SC	Itapiranga	16.638	30.409.664,26	0,2366942	16.443.998,59	-13.965.665,67	-45,93%	0,33138432	23.022.462,27	-7.387.201,99	-24,29%
SC	Jaborá	4.310	11.347.582,90	0,0989893	6.877.143,21	-4.470.439,69	-39,40%	0,12928171	8.981.666,03	-2.365.916,87	-20,85%
SC	Jaraguá do Sul	182.660	181.544.904,35	2,0911786	145.281.709,20	-36.263.195,12	-19,97%	2,33453907	162.188.837,60	-19.356.066,75	-10,66%
SC	Jardinópolis	1.776	6.279.573,81	0,0706862	4.910.824,91	-1.368.748,90	-21,80%	0,07998666	5.556.961,36	-722.612,45	-11,51%
SC	Joaçaba	30.146	37.609.544,70	0,3875863	26.927.016,25	-10.682.528,45	-28,40%	0,46020332	31.971.982,17	-5.637.562,53	-14,99%
SC	Joinville	616.323	604.276.484,65	6,9352397	481.816.080,90	-122.460.403,70	-20,27%	7,76339912	539.351.298,60	-64.925.186,01	-10,74%
SC	Lacerdópolis	2.248	7.862.390,73	0,0759612	5.277.298,16	-2.585.092,57	-32,88%	0,09348455	6.494.708,40	-1.367.682,33	-17,40%
SC	Lajeado Grande	1.702	6.342.035,33	0,0698597	4.853.404,98	-1.488.630,35	-23,47%	0,07994908	5.554.350,54	-787.684,79	-12,42%
SC	Lauro Müller	14.381	16.303.578,30	0,211484	14.692.555,19	-1.611.023,11	-9,88%	0,22249403	15.457.461,63	-846.116,67	-5,19%
SC	Lindóia do Sul	4.549	10.781.920,13	0,1016599	7.062.679,41	-3.719.240,72	-34,50%	0,12686002	8.813.422,51	-1.968.497,62	-18,26%
SC	Luiz Alves	11.684	12.994.954,37	0,1813613	12.599.822,73	-395.131,64	-3,04%	0,18392013	12.777.593,86	-217.360,51	-1,67%
SC	Luzerna	5.794	8.378.259,92	0,1155661	8.028.793,21	-349.466,71	-4,17%	0,1179258	8.192.730,06	-185.529,86	-2,21%
SC	Macieira	1.778	5.640.666,14	0,0707072	4.912.283,85	-728.382,29	-12,91%	0,07564517	5.255.342,41	-385.323,73	-6,83%
SC	Major Vieira	7.425	9.867.677,93	0,1337858	9.294.581,39	-573.096,54	-5,81%	0,13768417	9.565.415,19	-302.262,74	-3,06%
SC	Maravilha	28.251	37.976.197,89	0,3664163	25.456.260,10	-12.519.937,79	-32,97%	0,45157044	31.372.224,91	-6.603.972,98	-17,39%
SC	Marema	2.184	8.065.711,76	0,0752417	5.227.311,90	-2.838.399,86	-35,19%	0,09446943	6.563.131,56	-1.502.580,20	-18,63%
SC	Modelo	4.080	7.988.508,25	0,0964192	6.698.589,10	-1.289.919,15	-16,15%	0,10519658	7.308.385,30	-680.122,95	-8,51%
SC	Mondaiá	10.066	17.719.427,07	0,1632907	11.344.393,06	-6.375.034,01	-35,98%	0,20641862	14.340.645,00	-3.378.782,07	-19,07%
SC	Navegantes	86.401	75.794.331,05	1,0159516	70.581.816,85	-5.212.514,20	-6,88%	1,05205523	73.090.066,06	-2.704.264,99	-3,57%
SC	Nova Erechim	5.155	10.703.063,74	0,1084294	7.532.980,95	-3.170.082,79	-29,62%	0,12991202	9.025.455,94	-1.677.607,80	-15,67%
SC	Nova Itaberaba	4.536	9.840.239,17	0,1015111	7.052.341,73	-2.787.897,44	-28,33%	0,12039149	8.364.030,43	-1.476.208,74	-15,00%
SC	Nova Veneza	13.664	21.698.992,00	0,2034754	14.136.168,90	-7.562.823,10	-34,85%	0,25476233	17.699.256,65	-3.999.735,35	-18,43%

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SC	Novo Horizonte	2.650	6.434.644,83	0,0804526	5.589.331,89	-845.312,94	-13,14%	0,08618681	5.987.708,11	-446.936,72	-6,95%
SC	Orleans	23.661	22.343.097,03	0,3151388	21.893.827,49	-449.269,54	-2,01%	0,3181004	22.099.580,50	-243.516,53	-1,09%
SC	Otacílio Costa	17.312	21.899.243,16	0,2442269	16.967.322,39	-4.931.920,77	-22,52%	0,2776301	19.287.963,00	-2.611.280,16	-11,92%
SC	Ouro	7.032	12.918.861,24	0,1293956	8.989.578,38	-3.929.282,86	-30,42%	0,15605181	10.841.481,30	-2.077.379,94	-16,08%
SC	Ouro Verde	2.181	7.360.713,54	0,0752095	5.225.074,85	-2.135.638,69	-29,01%	0,08968503	6.230.742,06	-1.129.971,48	-15,35%
SC	Paial	1.927	5.340.246,00	0,072376	5.028.221,40	-312.024,60	-5,84%	0,07449464	5.175.410,95	-164.835,05	-3,09%
SC	Palma Sola	7.605	10.614.979,57	0,1357941	9.434.105,22	-1.180.874,35	-11,12%	0,14383026	9.992.406,20	-622.573,37	-5,87%
SC	Palmeira	2.561	6.362.570,71	0,0794545	5.519.990,29	-842.580,42	-13,24%	0,08516053	5.916.408,75	-446.161,96	-7,01%
SC	Palmitos	15.626	19.876.522,74	0,2253912	15.658.738,47	-4.217.784,27	-21,22%	0,25404481	17.649.407,95	-2.227.114,79	-11,20%
SC	Passos Maia	4.034	9.196.720,37	0,095911	6.663.282,62	-2.533.437,75	-27,55%	0,11308623	7.856.507,71	-1.340.212,66	-14,57%
SC	Pedras Grandes	4.245	7.198.124,26	0,0982632	6.826.698,42	-371.425,84	-5,16%	0,10081732	7.004.142,34	-193.981,92	-2,69%
SC	Peritiba	2.992	6.223.028,72	0,0842701	5.854.547,37	-368.481,35	-5,92%	0,08678262	6.029.101,18	-193.927,54	-3,12%
SC	Pinhalzinho	21.972	30.532.852,22	0,2962783	20.583.520,62	-9.949.331,60	-32,59%	0,36387405	25.279.640,83	-5.253.211,39	-17,21%
SC	Pinheiro Preto	3.473	10.214.913,47	0,0896442	6.227.905,45	-3.987.008,02	-39,03%	0,11670035	8.107.593,64	-2.107.319,83	-20,63%
SC	Piratuba	5.769	21.209.628,43	0,1152898	8.009.597,65	-13.200.030,78	-62,24%	0,20459293	14.213.807,74	-6.995.820,69	-32,98%
SC	Planalto Alegre	2.946	6.340.639,52	0,083758	5.818.969,93	-521.669,59	-8,23%	0,08729226	6.064.507,71	-276.131,81	-4,35%
SC	Pomerode	34.263	50.170.144,23	0,4335689	30.121.593,09	-20.048.551,14	-39,96%	0,56927287	39.549.436,65	-10.620.707,58	-21,17%
SC	Presidente Castello Branco	1.689	6.648.627,43	0,0697144	4.843.310,46	-1.805.316,97	-27,15%	0,08195218	5.693.513,12	-955.114,31	-14,37%
SC	Presidente Getúlio	20.010	22.412.936,07	0,2743639	19.061.048,32	-3.351.887,75	-14,96%	0,29726494	20.652.066,05	-1.760.870,02	-7,86%
SC	Princesa	2.964	6.056.135,36	0,0839543	5.832.607,60	-223.527,76	-3,69%	0,08548202	5.938.743,81	-117.391,55	-1,94%
SC	Quilombo	10.937	16.413.959,72	0,1730152	12.019.989,10	-4.393.970,62	-26,77%	0,20285266	14.092.904,91	-2.321.054,81	-14,14%
SC	Rio das Antas	6.253	14.233.193,52	0,1206918	8.384.894,05	-5.848.299,47	-41,09%	0,16036678	11.141.257,81	-3.091.935,71	-21,72%
SC	Rio Fortuna	4.847	7.727.369,83	0,1049909	7.294.095,97	-433.273,86	-5,61%	0,1079406	7.499.022,26	-228.347,57	-2,96%
SC	Salete	7.489	10.433.424,86	0,1345003	9.344.220,28	-1.089.204,58	-10,44%	0,14195428	9.862.075,11	-571.349,75	-5,48%
SC	Saltinho	3.632	6.582.866,97	0,0914186	6.351.179,41	-231.687,56	-3,52%	0,09301897	6.462.362,88	-120.504,09	-1,83%
SC	Salto Veloso	4.390	8.110.369,02	0,0998826	6.939.203,97	-1.171.165,05	-14,44%	0,10780646	7.489.703,07	-620.665,95	-7,65%
SC	Santa Cecília	15.546	17.243.703,43	0,2244958	15.596.531,80	-1.647.171,63	-9,55%	0,23575001	16.378.402,31	-865.301,12	-5,02%
SC	Santa Helena	2.425	6.141.154,15	0,0779319	5.414.209,78	-726.944,37	-11,84%	0,08287291	5.757.479,54	-383.674,61	-6,25%

### Reforma Tributária - Comparativo PEC 45/2019 - Critérios VAF - Santa Catarina

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
SC	São Bento do Sul	83.275	68.330.284,41	0,9810328	68.155.882,04	-174.402,37	-0,26%	0,98196437	68.220.601,57	-109.682,84	-0,16%
SC	São Bernardino	2.684	5.889.013,97	0,0808257	5.615.252,49	-273.761,48	-4,65%	0,0827012	5.745.550,23	-143.463,74	-2,44%
SC	São Carlos	10.282	17.956.065,01	0,1656968	11.511.553,49	-6.444.511,52	-35,89%	0,20944929	14.551.196,56	-3.404.868,45	-18,96%
SC	São Domingos	9.226	12.990.589,54	0,1539028	10.692.181,83	-2.298.407,71	-17,69%	0,16950621	11.776.206,93	-1.214.382,61	-9,35%
SC	São Francisco do Sul	52.674	92.754.012,86	0,63922	44.408.915,71	-48.345.097,15	-52,12%	0,96648618	67.145.275,96	-25.608.736,90	-27,61%
SC	São João do Itaperiú	4.463	8.187.742,23	0,1007003	6.996.012,54	-1.191.729,69	-14,56%	0,10883648	7.561.262,27	-626.479,96	-7,65%
SC	São João do Oeste	6.295	15.341.720,46	0,1211626	8.417.602,22	-6.924.118,24	-45,13%	0,16811681	11.679.680,30	-3.662.040,16	-23,87%
SC	São Lourenço do Oeste	24.785	28.948.695,92	0,3276981	22.766.367,29	-6.182.328,63	-21,36%	0,36964731	25.680.730,00	-3.267.965,92	-11,29%
SC	São Ludgero	13.509	19.151.085,54	0,201746	14.016.021,26	-5.135.064,28	-26,81%	0,23657572	16.435.767,35	-2.715.318,19	-14,18%
SC	Saudades	10.265	16.230.908,30	0,1655072	11.498.381,30	-4.732.527,00	-29,16%	0,19761709	13.729.171,01	-2.501.737,29	-15,41%
SC	Seara	18.620	29.553.275,12	0,2588331	17.982.067,71	-11.571.207,41	-39,15%	0,33723673	23.429.050,27	-6.124.224,85	-20,72%
SC	Serra Alta	3.303	6.666.696,19	0,0877463	6.096.051,50	-570.644,69	-8,56%	0,09162005	6.365.174,87	-301.521,32	-4,52%
SC	Sul Brasil	2.832	6.625.573,50	0,0824765	5.729.939,51	-895.633,99	-13,52%	0,08857807	6.153.837,56	-471.735,94	-7,12%
SC	Tangará	8.143	17.812.152,64	0,141803	9.851.565,15	-7.960.587,49	-44,69%	0,19575515	13.599.815,33	-4.212.337,31	-23,65%
SC	Timbó	46.099	43.979.189,56	0,5657776	39.306.607,66	-4.672.581,90	-10,62%	0,59736938	41.501.402,40	-2.477.787,16	-5,63%
SC	Três Barras	19.746	38.538.834,78	0,2714156	18.856.219,30	-19.682.615,48	-51,07%	0,40504043	28.139.617,52	-10.399.217,26	-26,98%
SC	Treviso	3.689	10.191.027,59	0,092054	6.395.322,93	-3.795.704,66	-37,25%	0,11764268	8.173.060,70	-2.017.966,89	-19,80%
SC	Treze Tílias	8.787	17.641.605,41	0,1490001	10.351.573,61	-7.290.031,80	-41,32%	0,19835511	13.780.443,92	-3.861.161,49	-21,89%
SC	Trombudo Central	7.274	9.304.616,03	0,1320988	9.177.379,42	-127.236,61	-1,37%	0,1329229	9.234.632,62	-69.983,41	-0,75%
SC	Tunápolis	4.916	11.590.082,96	0,1057574	7.347.347,49	-4.242.735,47	-36,61%	0,13454033	9.347.001,30	-2.243.081,66	-19,35%
SC	Turvo	13.043	14.693.302,01	0,1965421	13.654.487,58	-1.038.814,43	-7,07%	0,20353334	14.140.194,20	-553.107,81	-3,76%
SC	União do Oeste	2.774	7.373.406,76	0,0818363	5.685.462,51	-1.687.944,25	-22,89%	0,09328674	6.480.965,82	-892.440,94	-12,10%
SC	Urussanga	20.919	23.964.333,61	0,2845178	19.766.476,33	-4.197.857,28	-17,52%	0,3129087	21.738.894,41	-2.225.439,20	-9,29%
SC	Vargeão	3.634	9.307.884,78	0,091437	6.352.457,72	-2.955.427,06	-31,75%	0,1114908	7.745.667,44	-1.562.217,34	-16,78%
SC	Vargem Bonita	4.576	18.619.482,56	0,1019619	7.083.660,43	-11.535.822,13	-61,96%	0,18008806	12.511.366,16	-6.108.116,40	-32,80%
SC	Vidal Ramos	6.189	11.910.311,40	0,1199803	8.335.463,58	-3.574.847,82	-30,01%	0,14419166	10.017.513,96	-1.892.797,44	-15,89%
SC	Videira	55.466	64.937.190,95	0,6704102	46.575.811,24	-18.361.379,71	-28,28%	0,79496024	55.228.751,12	-9.708.439,83	-14,95%
SC	Xavantina	3.653	13.809.819,38	0,0916532	6.367.477,92	-7.442.341,46	-53,89%	0,14210312	9.872.415,57	-3.937.403,81	-28,51%



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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
SC	Xaxim	31.918	33.914.061,62	0,4073727	28.301.648,72	-5.612.412,90	-16,55%	0,4456072	30.957.937,15	-2.956.124,47	-8,72%