

Reforma Tributária - Comparativo PEC 45/2019 - Critérios VAF - São Paulo

UF	Município	População	Repassse 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	Repassse	Diferença	Percentual	IPM	Repassse	Diferença	Percentual
SP	Agudos	37.680	61.408.543,00	0,0920089	34.591.201,63	-26.817.341,37	-43,67%	0,12898655	48.493.132,28	-12.915.410,72	-21,03%
SP	Altair	3.451	7.515.347,00	0,0180255	6.776.776,00	-738.571,00	-9,83%	0,02068595	7.776.985,35	261.638,35	3,48%
SP	Alumínio	17.301	42.155.871,00	0,045678	17.172.870,32	-24.983.000,68	-59,26%	0,08347468	31.382.719,36	-10.773.151,64	-25,56%
SP	Álvares Florence	3.915	7.158.189,00	0,0189804	7.135.775,38	-22.413,62	-0,31%	0,02062702	7.754.830,32	596.641,32	8,34%
SP	Amparo	68.008	96.349.832,00	0,1533035	57.635.210,07	-38.714.621,93	-40,18%	0,20819121	78.270.516,47	-18.079.315,53	-18,76%
SP	Analândia	4.589	10.673.372,00	0,0209531	7.877.421,72	-2.795.950,28	-26,20%	0,0260688	9.800.694,47	-872.677,53	-8,18%
SP	Andradina	59.783	55.769.213,00	0,1387857	52.177.171,26	-3.592.041,74	-6,44%	0,14188392	53.341.962,41	-2.427.250,59	-4,35%
SP	Angatuba	24.022	32.305.841,00	0,0647988	24.361.429,78	-7.944.411,22	-24,59%	0,07422336	27.904.639,79	-4.401.201,21	-13,62%
SP	Anhembi	5.674	13.673.495,00	0,0270073	10.153.528,19	-3.519.966,81	-25,74%	0,03009797	11.315.480,88	-2.358.014,12	-17,25%
SP	Araçariguama	21.522	44.975.536,00	0,053608	20.154.193,10	-24.821.342,90	-55,19%	0,09179971	34.512.555,62	-10.462.980,38	-23,26%
SP	Araraquara	242.228	198.248.764,00	0,5122201	192.571.683,40	-5.677.080,62	-2,86%	0,52072523	195.769.229,10	-2.479.534,87	-1,25%
SP	Ariranha	7.602	23.132.531,00	0,0257726	9.689.336,61	-13.443.194,39	-58,11%	0,04711111	17.711.655,12	-5.420.875,88	-23,43%
SP	Arujá	86.678	99.368.753,00	0,1883651	70.816.792,23	-28.551.960,77	-28,73%	0,2316088	87.074.475,41	-12.294.277,59	-12,37%
SP	Auriflamma	13.692	15.147.240,00	0,03991	15.004.362,16	-142.877,84	-0,94%	0,04112456	15.460.982,00	313.742,00	2,07%
SP	Avaí	4.483	9.116.917,00	0,0221273	8.318.868,02	-798.048,98	-8,75%	0,02329443	8.757.656,32	-359.260,68	-3,94%
SP	Barra Bonita	34.346	38.636.929,00	0,0815251	30.649.765,10	-7.987.163,90	-20,67%	0,09467303	35.592.794,50	-3.044.134,50	-7,88%
SP	Barueri	316.473	691.761.564,00	0,7061163	265.467.920,10	-426.293.644,00	-61,62%	1,27876486	480.757.982,20	-211.003.581,80	-30,50%
SP	Bastos	21.503	29.313.237,00	0,0541337	20.351.832,61	-8.961.404,39	-30,57%	0,0693745	26.081.686,85	-3.231.550,15	-11,02%
SP	Bento de Abreu	2.606	8.383.804,00	0,0162106	6.094.455,35	-2.289.348,65	-27,31%	0,02112796	7.943.161,20	-440.642,80	-5,26%
SP	Boa Esperança do Sul	12.978	14.831.438,00	0,0393958	14.811.046,12	-20.391,88	-0,14%	0,03966928	14.913.862,28	82.424,28	0,56%
SP	Boituva	61.081	59.040.025,00	0,1350985	50.790.950,15	-8.249.074,85	-13,97%	0,14989587	56.354.094,69	-2.685.930,31	-4,55%
SP	Bom Jesus dos Perdões	21.942	21.993.387,00	0,0553697	20.816.512,94	-1.176.874,06	-5,35%	0,05930323	22.295.343,02	301.956,02	1,37%
SP	Boracéia	4.715	7.951.455,00	0,0197413	7.421.839,50	-529.615,50	-6,66%	0,02281947	8.579.092,76	627.637,76	7,89%
SP	Borborema	14.226	18.786.488,00	0,0425569	15.999.477,32	-2.787.010,68	-14,84%	0,04628655	17.401.657,71	-1.384.830,29	-7,37%
SP	Borebi	2.713	9.098.119,00	0,0168243	6.325.178,91	-2.772.940,09	-30,48%	0,02211332	8.313.612,17	-784.506,83	-8,62%
SP	Brotas	23.898	30.708.031,00	0,0648865	24.394.401,03	-6.313.629,97	-20,56%	0,07172272	26.964.511,79	-3.743.519,21	-12,19%
SP	Buri	20.250	21.910.677,00	0,056976	21.420.409,38	-490.267,62	-2,24%	0,05585714	20.999.768,42	-910.908,58	-4,16%
SP	Buritizal	4.356	12.940.382,00	0,0194633	7.317.324,03	-5.623.057,97	-43,45%	0,02939678	11.051.865,03	-1.888.516,97	-14,59%
SP	Cabreúva	47.011	117.666.499,00	0,1083521	40.735.508,61	-76.930.990,39	-65,38%	0,2187513	82.240.634,61	-35.425.864,39	-30,11%
SP	Caçapava	96.202	81.108.603,00	0,2074656	77.997.719,80	-3.110.883,20	-3,84%	0,21506107	80.853.274,36	-255.328,64	-0,31%

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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
SP	Cafelândia	16.654	19.045.897,00	0,0497889	18.718.383,54	-327.513,46	-1,72%	0,04825221	18.140.657,32	-905.239,68	-4,75%
SP	Caieiras	95.030	84.067.371,00	0,205779	77.363.634,18	-6.703.736,82	-7,97%	0,21788579	81.915.241,84	-2.152.129,16	-2,56%
SP	Cajamar	92.689	235.885.652,00	0,2025704	76.157.345,12	-159.728.306,90	-67,71%	0,43046125	161.834.038,80	-74.051.613,19	-31,39%
SP	Cajati	28.515	37.027.840,00	0,0714873	26.876.004,48	-10.151.835,52	-27,42%	0,08610997	32.373.469,68	-4.654.370,32	-12,57%
SP	Campinas	1.138.309	945.027.630,00	2,4099264	906.023.765,30	-39.003.864,69	-4,13%	2,42687513	912.395.724,30	-32.631.905,70	-3,45%
SP	Campos Novos Paulista	4.888	9.549.265,00	0,0220963	8.307.213,42	-1.242.051,58	-13,01%	0,0245867	9.243.491,63	-305.773,37	-3,20%
SP	Cândido Mota	29.449	36.550.377,00	0,0754665	28.372.004,43	-8.178.372,57	-22,38%	0,08564814	32.199.842,41	-4.350.534,59	-11,90%
SP	Capivari	50.068	48.156.118,00	0,1138417	42.799.350,92	-5.356.767,08	-11,12%	0,12336015	46.377.859,34	-1.778.258,66	-3,69%
SP	Caraguatatuba	134.875	207.869.461,00	0,2919797	109.771.214,30	-98.098.246,75	-47,19%	0,43055861	161.870.641,80	-45.998.819,22	-22,13%
SP	Casa Branca	28.083	31.561.450,00	0,0724317	27.231.056,34	-4.330.393,66	-13,72%	0,07732735	29.071.600,20	-2.489.849,80	-7,89%
SP	Castilho	19.977	51.114.886,00	0,0609426	22.911.672,29	-28.203.213,71	-55,18%	0,09551357	35.908.799,68	-15.206.086,32	-29,75%
SP	Colina	18.487	35.952.608,00	0,0497204	18.692.630,62	-17.259.977,38	-48,01%	0,07528513	28.303.817,48	-7.648.790,52	-21,27%
SP	Colômbia	6.629	23.685.186,00	0,0283057	10.641.668,10	-13.043.517,90	-55,07%	0,04544443	17.085.058,52	-6.600.127,48	-27,87%
SP	Cordeirópolis	24.514	87.732.935,00	0,0609923	22.930.357,25	-64.802.577,75	-73,86%	0,15493378	58.248.121,91	-29.484.813,09	-33,61%
SP	Coronel Macedo	4.280	8.068.001,00	0,0205629	7.730.724,09	-337.276,91	-4,18%	0,02199278	8.268.294,56	200.293,56	2,48%
SP	Corumbataí	4.195	7.586.779,00	0,0196992	7.406.011,80	-180.767,20	-2,38%	0,02145765	8.067.109,79	480.330,79	6,33%
SP	Cotia	273.640	269.725.391,00	0,5711711	214.734.603,80	-54.990.787,21	-20,39%	0,65433007	245.998.630,40	-23.726.760,59	-8,80%
SP	Cravinhos	33.281	35.257.091,00	0,0795572	29.909.923,35	-5.347.167,65	-15,17%	0,08877616	33.375.837,02	-1.881.253,98	-5,34%
SP	Cruzália	2.108	5.699.483,00	0,0151227	5.685.453,96	-14.029,04	-0,25%	0,01686046	6.338.773,44	639.290,44	11,22%
SP	Cubatão	112.471	427.852.202,00	0,2540059	95.494.776,08	-332.357.425,90	-77,68%	0,71829932	270.048.186,80	-157.804.015,30	-36,88%
SP	Descalvado	31.756	43.182.229,00	0,0786091	29.553.480,46	-13.628.748,54	-31,56%	0,09781726	36.774.883,34	-6.407.345,66	-14,84%
SP	Diadema	393.237	312.907.620,00	0,8229968	309.409.722,90	-3.497.897,12	-1,12%	0,82908839	311.699.886,30	-1.207.733,69	-0,39%
SP	Dourado	8.096	15.857.796,00	0,0269789	10.142.851,07	-5.714.944,93	-36,04%	0,03720455	13.987.234,83	-1.870.561,17	-11,80%
SP	Echaporã	6.205	10.823.754,00	0,0250244	9.408.047,11	-1.415.706,89	-13,08%	0,0275929	10.373.687,41	-450.066,59	-4,16%
SP	Elias Fausto	17.699	17.549.595,00	0,0464106	17.448.294,92	-101.300,08	-0,58%	0,04898088	18.414.604,42	865.009,42	4,93%
SP	Embu das Artes	250.720	309.873.660,00	0,5262799	197.857.534,80	-112.016.125,20	-36,15%	0,68841001	258.811.152,60	-51.062.507,37	-16,48%
SP	Estrela d'Oeste	9.417	20.023.381,00	0,0302577	11.375.532,17	-8.647.848,83	-43,19%	0,04420181	16.617.889,38	-3.405.491,62	-17,01%
SP	Florínea	3.851	8.338.689,00	0,0194269	7.303.639,27	-1.035.049,73	-12,41%	0,02204717	8.288.742,75	-49.946,25	-0,60%
SP	Gavião Peixoto	4.702	36.501.503,00	0,0205694	7.733.167,80	-28.768.335,20	-78,81%	0,06302328	23.693.914,24	-12.807.588,76	-35,09%
SP	General Salgado	10.312	12.752.405,00	0,0332253	12.491.216,08	-261.188,92	-2,05%	0,03437547	12.923.628,19	171.223,19	1,34%

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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
SP	Guaíra	39.273	85.935.869,00	0,1007861	37.891.033,44	-48.044.835,56	-55,91%	0,16348534	61.463.123,24	-24.472.745,76	-28,48%
SP	Guapiaçu	21.711	23.188.925,00	0,0551406	20.730.381,66	-2.458.543,34	-10,60%	0,06069419	22.818.281,32	-370.643,68	-1,60%
SP	Guará	18.606	19.673.742,00	0,0495811	18.640.260,10	-1.033.481,90	-5,25%	0,05243469	19.713.081,39	39.339,39	0,20%
SP	Guaraçaí	7.441	11.030.529,00	0,0284975	10.713.776,26	-316.752,74	-2,87%	0,02876903	10.815.859,31	-214.669,69	-1,95%
SP	Guaraci	10.350	22.015.944,00	0,036965	13.897.174,82	-8.118.769,18	-36,88%	0,04633299	17.419.117,06	-4.596.826,94	-20,88%
SP	Guararapes	31.036	31.907.329,00	0,0790773	29.729.502,57	-2.177.826,43	-6,83%	0,08047786	30.256.050,04	-1.651.278,96	-5,18%
SP	Guararema	31.236	36.309.766,00	0,074784	28.115.415,17	-8.194.350,83	-22,57%	0,08848445	33.266.167,20	-3.043.598,80	-8,38%
SP	Guarulhos	1.291.784	1.283.018.990,00	2,6885768	1.010.783.763,00	-272.235.226,80	-21,22%	3,06683947	1.152.993.487,00	-130.025.502,60	-10,13%
SP	Guatapar	7.320	10.395.165,00	0,026582	9.993.634,55	-401.530,45	-3,86%	0,02830645	10.641.950,07	246.785,07	2,37%
SP	Holambra	15.119	27.734.225,00	0,0406156	15.269.635,97	-12.464.589,03	-44,94%	0,06110119	22.971.294,99	-4.762.930,01	-17,17%
SP	Hortolndia	236.641	248.145.555,00	0,4954842	186.279.738,90	-61.865.816,11	-24,93%	0,58786431	221.010.498,80	-27.135.056,24	-10,94%
SP	Iacanga	10.437	17.489.442,00	0,0345475	12.988.303,72	-4.501.138,28	-25,74%	0,0408611	15.361.932,91	-2.127.509,09	-12,16%
SP	cm	7.819	25.940.918,00	0,0281678	10.589.823,91	-15.351.094,09	-59,18%	0,05065493	19.043.971,80	-6.896.946,20	-26,59%
SP	Iep	7.619	15.820.200,00	0,0311231	11.700.883,58	-4.119.316,42	-26,04%	0,03498234	13.151.783,97	-2.668.416,03	-16,87%
SP	Igarapava	26.212	29.655.356,00	0,0665444	25.017.696,74	-4.637.659,26	-15,64%	0,0734969	27.631.523,55	-2.023.832,45	-6,82%
SP	Ilha Solteira	25.549	65.649.319,00	0,0703198	26.437.077,07	-39.212.241,93	-59,73%	0,12220528	45.943.680,24	-19.705.638,76	-30,02%
SP	Indaiatuba	255.739	272.661.602,00	0,5375899	202.109.585,30	-70.552.016,66	-25,88%	0,64013652	240.662.495,00	-31.999.107,01	-11,74%
SP	Ipena	6.831	9.440.238,00	0,0246062	9.250.822,75	-189.415,25	-2,01%	0,02680304	10.076.735,63	636.497,63	6,74%
SP	Iracempolis	21.967	28.471.097,00	0,0550285	20.688.237,11	-7.782.859,89	-27,34%	0,06864752	25.808.375,12	-2.662.721,88	-9,35%
SP	Itaber	17.983	25.711.585,00	0,0528	19.850.421,49	-5.861.163,51	-22,80%	0,05889856	22.143.205,33	-3.568.379,67	-13,88%
SP	Ita	25.180	36.415.033,00	0,0733007	27.557.761,19	-8.857.271,81	-24,32%	0,07913046	29.749.488,33	-6.665.544,67	-18,30%
SP	Itajobi	16.989	22.681.385,00	0,046504	17.483.409,11	-5.197.975,89	-22,92%	0,0550576	20.699.177,39	-1.982.207,61	-8,74%
SP	Itapevi	232.513	235.039.752,00	0,4859591	182.698.730,40	-52.341.021,63	-22,27%	0,56563246	212.652.324,70	-22.387.427,35	-9,52%
SP	Itapira	72.022	99.688.315,00	0,1609394	60.505.964,49	-39.182.350,51	-39,30%	0,21700859	81.585.454,15	-18.102.860,85	-18,16%
SP	Itpolis	39.493	38.885.060,00	0,0964201	36.249.614,12	-2.635.445,88	-6,78%	0,09855718	37.053.059,93	-1.832.000,07	-4,71%
SP	Itapu	13.659	17.064.612,00	0,0381638	14.347.869,62	-2.716.742,38	-15,92%	0,04437213	16.681.922,03	-382.689,97	-2,24%
SP	Itatiba	122.424	101.022.956,00	0,2622252	98.584.862,62	-2.438.093,38	-2,41%	0,26834816	100.886.819,80	-136.136,25	-0,13%
SP	Itirapina	16.148	26.794.336,00	0,0463877	17.439.685,55	-9.354.650,45	-34,91%	0,05954261	22.385.339,12	-4.408.996,88	-16,45%
SP	Itu	168.240	172.634.927,00	0,3605287	135.542.550,30	-37.092.376,71	-21,49%	0,41280692	155.196.806,00	-17.438.120,99	-10,10%
SP	Itupeva	70.616	131.772.343,00	0,155122	58.318.884,15	-73.453.458,85	-55,74%	0,26214125	98.553.301,20	-33.219.041,80	-25,21%

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				85% População - 10% Critério Educacional - 5% Cota Igualitária				40% VAF - 45% População - 10% Educação - 5% Cota Igualitária			
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SP	Jaboticabal	71.821	62.318.355,00	0,1619878	60.900.115,66	-1.418.239,34	-2,28%	0,16331397	61.398.695,84	-919.659,16	-1,48%
SP	Jacareí	240.275	256.634.626,00	0,505869	190.183.955,90	-66.450.670,12	-25,89%	0,60244476	226.492.091,20	-30.142.534,85	-11,75%
SP	Jaci	7.613	11.962.899,00	0,0252677	9.499.516,95	-2.463.382,05	-20,59%	0,03145227	11.824.636,67	-138.262,33	-1,16%
SP	Jaguariúna	59.347	229.595.919,00	0,1340004	50.378.114,02	-179.217.805,00	-78,06%	0,38935125	146.378.530,70	-83.217.388,29	-36,25%
SP	Jambeiro	6.397	8.955.256,00	0,0234008	8.797.646,65	-157.609,35	-1,76%	0,02580039	9.699.784,40	744.528,40	8,31%
SP	Jardinópolis	45.282	40.294.892,00	0,1041225	39.145.369,54	-1.149.522,46	-2,85%	0,10754672	40.432.722,01	137.830,01	0,34%
SP	Jarinu	37.535	38.227.138,00	0,0861714	32.396.564,60	-5.830.573,40	-15,25%	0,09780767	36.771.277,93	-1.455.860,07	-3,81%
SP	Jundiaí	443.116	718.405.518,00	0,9324328	350.552.729,10	-367.852.788,90	-51,20%	1,45019713	545.208.793,20	-173.196.724,80	-24,11%
SP	Laranjal Paulista	26.261	29.151.576,00	0,0654303	24.598.845,33	-4.552.730,67	-15,62%	0,07323458	27.532.903,05	-1.618.672,95	-5,55%
SP	Lençóis Paulista	66.505	65.780.904,00	0,1505194	56.588.513,88	-9.192.390,12	-13,97%	0,16327259	61.383.138,82	-4.397.765,18	-6,69%
SP	Limeira	291.869	269.563.730,00	0,6158648	231.537.421,70	-38.026.308,35	-14,11%	0,66929685	251.625.465,50	-17.938.264,53	-6,65%
SP	Lins	74.779	75.499.349,00	0,166438	62.573.190,39	-12.926.158,61	-17,12%	0,18541256	69.706.770,19	-5.792.578,81	-7,67%
SP	Louveira	51.833	264.792.857,00	0,1183041	44.477.012,30	-220.315.844,70	-83,20%	0,43210918	162.453.586,30	-102.339.270,80	-38,65%
SP	Luís Antônio	12.265	41.174.628,00	0,0387775	14.578.593,17	-26.596.034,83	-64,59%	0,07606898	28.598.509,76	-12.576.118,24	-30,54%
SP	Lutécia	2.666	8.342.449,00	0,0175144	6.584.625,42	-1.757.823,58	-21,07%	0,02073371	7.794.940,96	-547.508,04	-6,56%
SP	Macatuba	16.829	20.955.750,00	0,0453518	17.050.233,82	-3.905.516,18	-18,64%	0,05272951	19.823.920,43	-1.131.829,57	-5,40%
SP	Marabá Paulista	4.573	10.293.657,00	0,0240345	9.035.889,31	-1.257.767,69	-12,22%	0,0244766	9.202.098,99	-1.091.558,01	-10,60%
SP	Maracaí	12.673	21.764.054,00	0,0411181	15.458.553,33	-6.305.500,67	-28,97%	0,04842626	18.206.092,28	-3.557.961,72	-16,35%
SP	Marapoama	3.292	7.609.336,00	0,0164203	6.173.293,11	-1.436.042,89	-18,87%	0,02109189	7.929.600,50	320.264,50	4,21%
SP	Matão	79.033	90.988.709,00	0,1747472	65.697.075,28	-25.291.633,72	-27,80%	0,21163908	79.566.760,27	-11.421.948,73	-12,55%
SP	Mauá	418.261	372.789.785,00	0,873618	328.441.013,70	-44.348.771,28	-11,90%	0,93847587	352.824.651,20	-19.965.133,84	-5,36%
SP	Mendonça	6.159	11.474.157,00	0,0230994	8.684.333,83	-2.789.823,17	-24,31%	0,02908128	10.933.251,24	-540.905,76	-4,71%
SP	Meridiano	4.572	11.323.774,00	0,0198067	7.446.426,96	-3.877.347,04	-34,24%	0,02734561	10.280.717,51	-1.043.056,49	-9,21%
SP	Miguelópolis	19.441	30.215.530,00	0,059191	22.253.149,60	-7.962.380,40	-26,35%	0,0655646	24.649.336,08	-5.566.193,92	-18,42%
SP	Mirante do Paranapanema	15.917	27.805.656,00	0,0494667	18.597.250,85	-9.208.405,15	-33,12%	0,05956961	22.395.489,90	-5.410.166,10	-19,46%
SP	Mogi Guaçu	153.661	129.020.350,00	0,3282903	123.422.364,20	-5.597.985,85	-4,34%	0,3376127	126.927.166,60	-2.093.183,40	-1,62%
SP	Mogi Mirim	92.559	99.030.393,00	0,2035126	76.511.569,87	-22.518.823,13	-22,74%	0,23578853	88.645.865,60	-10.384.527,40	-10,49%
SP	Monte Alto	47.574	41.535.545,00	0,1093003	41.091.989,10	-443.555,90	-1,07%	0,11136463	41.868.084,19	332.539,19	0,80%
SP	Monte Mor	64.662	55.269.193,00	0,1420398	53.400.566,27	-1.868.626,73	-3,38%	0,14814459	55.695.692,30	426.499,30	0,77%
SP	Morro Agudo	27.933	53.720.257,00	0,0762057	28.649.910,33	-25.070.346,67	-46,67%	0,10725638	40.323.567,25	-13.396.689,75	-24,94%

Reforma Tributária - Comparativo PEC 45/2019 - Critérios VAF - São Paulo

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
SP	Nantes	2.660	7.462.713,00	0,0175779	6.608.498,56	-854.214,44	-11,45%	0,01945463	7.314.064,50	-148.648,50	-1,99%
SP	Narandiba	5.713	16.605.947,00	0,023377	8.788.698,93	-7.817.248,07	-47,07%	0,03553248	13.358.611,83	-3.247.335,17	-19,56%
SP	Nova Europa	9.311	16.015.697,00	0,0291299	10.951.530,17	-5.064.166,83	-31,62%	0,03871744	14.556.013,32	-1.459.683,68	-9,11%
SP	Nova Independência	4.609	14.650.979,00	0,0204954	7.705.347,13	-6.945.631,87	-47,41%	0,03189705	11.991.853,92	-2.659.125,08	-18,15%
SP	Nova Odessa	62.019	72.307.488,00	0,1369813	51.498.798,14	-20.808.689,86	-28,78%	0,16963809	63.776.280,07	-8.531.207,93	-11,80%
SP	Novo Horizonte	38.324	46.122.200,00	0,0967592	36.377.100,44	-9.745.099,56	-21,13%	0,10678096	40.144.830,75	-5.977.369,25	-12,96%
SP	Nuporanga	7.391	14.500.597,00	0,0266668	10.025.515,53	-4.475.081,47	-30,86%	0,03421936	12.864.937,86	-1.635.659,14	-11,28%
SP	Onda Verde	4.771	9.898.904,00	0,0201774	7.585.793,46	-2.313.110,54	-23,37%	0,02552917	9.597.817,90	-301.086,10	-3,04%
SP	Orindiúva	6.024	13.233.628,00	0,022802	8.572.524,83	-4.661.103,17	-35,22%	0,03145353	11.825.110,38	-1.408.517,62	-10,64%
SP	Orlândia	38.319	37.753.434,00	0,0901406	33.888.804,99	-3.864.629,01	-10,24%	0,09710688	36.507.812,46	-1.245.621,54	-3,30%
SP	Ouroeste	10.294	31.373.472,00	0,0321468	12.085.748,67	-19.287.723,33	-61,48%	0,06112124	22.978.832,88	-8.394.639,12	-26,76%
SP	Palestina	11.476	16.722.493,00	0,0366466	13.777.470,76	-2.945.022,24	-17,61%	0,04078865	15.334.694,97	-1.387.798,03	-8,30%
SP	Palmital	19.594	23.470.891,00	0,0543687	20.440.182,03	-3.030.708,97	-12,91%	0,05785658	21.751.467,79	-1.719.423,21	-7,33%
SP	Paraguaçu Paulista	40.989	38.452.711,00	0,0997227	37.491.242,94	-961.468,06	-2,50%	0,09931269	37.337.097,65	-1.115.613,35	-2,90%
SP	Paraíso	6.099	11.376.408,00	0,0225116	8.463.347,51	-2.913.060,49	-25,61%	0,02903953	10.917.555,12	-458.852,88	-4,03%
SP	Paranapanema	19.395	27.290.597,00	0,0575389	21.632.034,42	-5.658.562,58	-20,73%	0,06188998	23.267.844,49	-4.022.752,51	-14,74%
SP	Patrocínio Paulista	14.488	21.707.661,00	0,0417862	15.709.728,84	-5.997.932,16	-27,63%	0,05111996	19.218.802,14	-2.488.858,86	-11,47%
SP	Paulínia	110.537	1.026.933.258,00	0,2501261	94.036.146,05	-932.897.112,00	-90,84%	1,56626107	588.843.606,20	-438.089.651,80	-42,66%
SP	Paulo de Faria	7.400	12.801.279,00	0,0300361	11.292.220,55	-1.509.058,45	-11,79%	0,03070049	11.542.001,26	-1.259.277,74	-9,84%
SP	Pederneiras	44.827	52.227.714,00	0,1054839	39.657.194,62	-12.570.519,38	-24,07%	0,12326978	46.343.884,29	-5.883.829,71	-11,27%
SP	Pedregulho	15.525	28.140.256,00	0,0457695	17.207.270,20	-10.932.985,80	-38,85%	0,06062949	22.793.957,03	-5.346.298,97	-19,00%
SP	Pedrinhas Paulista	2.804	6.680.726,00	0,0172885	6.499.697,20	-181.028,80	-2,71%	0,01867952	7.022.658,05	341.932,05	5,12%
SP	Pereira Barreto	24.095	32.561.491,00	0,0725395	27.271.584,28	-5.289.906,72	-16,25%	0,07212629	27.116.235,93	-5.445.255,07	-16,72%
SP	Pindamonhangaba	165.428	219.877.474,00	0,3524888	132.519.910,10	-87.357.563,93	-39,73%	0,47786324	179.655.051,70	-40.222.422,29	-18,29%
SP	Piquerobi	3.264	7.477.751,00	0,0189327	7.117.842,33	-359.908,67	-4,81%	0,02002154	7.527.197,12	49.446,12	0,66%
SP	Piracicaba	423.323	439.608.325,00	0,8917864	335.271.513,70	-104.336.811,30	-23,73%	1,03556594	389.326.143,80	-50.282.181,19	-11,44%
SP	Pirassununga	73.545	68.875.016,00	0,1642197	61.739.209,52	-7.135.806,48	-10,36%	0,17471746	65.685.894,38	-3.189.121,62	-4,63%
SP	Pitangueiras	33.674	36.433.831,00	0,0812552	30.548.294,86	-5.885.536,14	-16,15%	0,09052827	34.034.551,45	-2.399.279,55	-6,59%
SP	Planalto	4.389	12.861.432,00	0,0199135	7.486.578,95	-5.374.853,05	-41,79%	0,02918921	10.973.828,06	-1.887.603,94	-14,68%
SP	Platina	3.030	9.158.272,00	0,017456	6.562.669,65	-2.595.602,35	-28,34%	0,02251148	8.463.302,39	-694.969,61	-7,59%

Reforma Tributária - Comparativo PEC 45/2019 - Critérios VAF - São Paulo

UF	Município	População	Repassé 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	Repassé	Diferença	Percentual	IPM	Repassé	Diferença	Percentual
SP	Pompéia	20.196	44.697.329,00	0,0553316	20.802.189,05	-23.895.139,95	-53,46%	0,08864142	33.325.180,85	-11.372.148,15	-25,44%
SP	Pontal	37.607	37.441.391,00	0,0886951	33.345.362,11	-4.096.028,89	-10,94%	0,09597057	36.080.611,09	-1.360.779,91	-3,63%
SP	Pontes Gestal	2.387	8.368.766,00	0,0154366	5.803.466,22	-2.565.299,78	-30,65%	0,02100311	7.896.223,22	-472.542,78	-5,65%
SP	Porto Feliz	56.497	68.329.881,00	0,1302228	48.957.906,59	-19.371.974,41	-28,35%	0,15713205	59.074.572,40	-9.255.308,60	-13,55%
SP	Porto Ferreira	52.649	49.723.852,00	0,1192185	44.820.785,51	-4.903.066,49	-9,86%	0,12805283	48.142.095,62	-1.581.756,38	-3,18%
SP	Pradópolis	17.078	31.944.924,00	0,0455592	17.128.206,87	-14.816.717,13	-46,38%	0,06866073	25.813.341,49	-6.131.582,51	-19,19%
SP	Promissão	35.131	35.723.275,00	0,0872622	32.806.656,26	-2.916.618,74	-8,16%	0,08992327	33.807.098,70	-1.916.176,30	-5,36%
SP	Quatá	13.163	18.128.566,00	0,0398407	14.978.308,48	-3.150.257,52	-17,38%	0,04450366	16.731.371,38	-1.397.194,62	-7,71%
SP	Queiroz	3.265	14.308.860,00	0,0173346	6.517.028,72	-7.791.831,28	-54,45%	0,03024653	11.371.332,75	-2.937.527,25	-20,53%
SP	Rancharia	28.588	38.268.493,00	0,07772	29.219.218,91	-9.049.274,09	-23,65%	0,08591291	32.299.384,00	-5.969.109,00	-15,60%
SP	Rifaina	4.049	11.395.206,00	0,0189329	7.117.917,52	-4.277.288,48	-37,54%	0,02687478	10.103.706,64	-1.291.499,36	-11,33%
SP	Rio Claro	201.418	223.731.016,00	0,4283369	161.035.378,90	-62.695.637,09	-28,02%	0,51746278	194.542.694,90	-29.188.321,11	-13,05%
SP	Rio das Pedras	31.328	32.200.574,00	0,0747371	28.097.782,88	-4.102.791,12	-12,74%	0,08282269	31.137.600,49	-1.062.973,51	-3,30%
SP	Riolândia	10.309	16.087.129,00	0,0356636	13.407.907,05	-2.679.221,95	-16,65%	0,03828845	14.394.732,40	-1.692.396,60	-10,52%
SP	Rosana	17.440	47.332.776,00	0,049853	18.742.482,25	-28.590.293,75	-60,40%	0,08965648	33.706.797,68	-13.625.978,32	-28,79%
SP	Sabino	5.112	10.940.300,00	0,0234949	8.833.024,01	-2.107.275,99	-19,26%	0,02646363	9.949.132,76	-991.167,24	-9,06%
SP	Sales	6.437	10.387.646,00	0,0257874	9.694.900,74	-692.745,26	-6,67%	0,02710294	10.189.484,52	-198.161,48	-1,91%
SP	Salto	134.319	113.812.957,00	0,2843957	106.919.971,90	-6.892.985,11	-6,06%	0,29873935	112.312.538,20	-1.500.418,85	-1,32%
SP	Sandovalina	3.645	17.741.332,00	0,0199348	7.494.586,79	-10.246.745,21	-57,76%	0,03487651	13.111.996,66	-4.629.335,34	-26,09%
SP	Santa Albertina	6.393	13.425.365,00	0,0246271	9.258.680,21	-4.166.684,79	-31,04%	0,03172634	11.927.674,65	-1.497.690,35	-11,16%
SP	Santa Cruz do Rio Pardo	46.442	56.562.479,00	0,1109452	41.710.397,40	-14.852.081,60	-26,26%	0,13026485	48.973.715,50	-7.588.763,50	-13,42%
SP	Santa Gertrudes	23.611	62.408.585,00	0,0587143	22.073.931,87	-40.334.653,13	-64,63%	0,11827697	44.466.812,64	-17.941.772,36	-28,75%
SP	Santana de Parnaíba	154.105	178.368.246,00	0,3369649	126.683.623,00	-51.684.623,02	-28,98%	0,40545952	152.434.514,60	-25.933.731,41	-14,54%
SP	Santo Antônio de Posse	23.244	27.580.083,00	0,0577511	21.711.812,06	-5.868.270,94	-21,28%	0,06858418	25.784.562,14	-1.795.520,86	-6,51%
SP	Santo Antônio do Aracanguá	8.379	25.155.171,00	0,0398034	14.964.285,36	-10.190.885,64	-40,51%	0,04658625	17.514.331,41	-7.640.839,59	-30,37%
SP	Santos	418.608	433.453.936,00	0,9119581	342.855.164,20	-90.598.771,81	-20,90%	1,01232741	380.589.503,40	-52.864.432,63	-12,20%
SP	São Bernardo do Campo	810.729	905.067.338,00	1,7058144	641.309.371,80	-263.757.966,20	-29,14%	2,06409228	776.005.715,10	-129.061.622,90	-14,26%
SP	São Caetano do Sul	165.655	313.655.771,00	0,3620542	136.116.069,60	-177.539.701,40	-56,60%	0,60808419	228.612.262,80	-85.043.508,21	-27,11%
SP	São Joaquim da Barra	48.558	54.175.163,00	0,1116233	41.965.332,45	-12.209.830,55	-22,54%	0,13014547	48.928.834,00	-5.246.329,00	-9,68%
SP	São José dos Campos	697.428	938.091.254,00	1,4625312	549.845.847,90	-388.245.406,10	-41,39%	2,00498708	753.784.822,50	-184.306.431,50	-19,65%

Reforma Tributária - Comparativo PEC 45/2019 - Critérios VAF - São Paulo

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
SP	São Pedro do Turvo	7.214	12.981.737,00	0,0280482	10.544.859,70	-2.436.877,30	-18,77%	0,03131208	11.771.931,55	-1.209.805,45	-9,32%
SP	São Simão	13.442	15.410.409,00	0,0402516	15.132.788,37	-277.620,63	-1,80%	0,0409713	15.403.363,15	-7.045,85	-0,05%
SP	Sebastianópolis do Sul	3.130	13.496.796,00	0,0165543	6.223.671,07	-7.273.124,93	-53,89%	0,02913178	10.952.236,97	-2.544.559,03	-18,85%
SP	Sertãozinho	126.887	111.726.404,00	0,2723974	102.409.151,60	-9.317.252,41	-8,34%	0,2875094	108.090.582,80	-3.635.821,17	-3,25%
SP	Sud Mennucci	7.355	16.376.614,00	0,030685	11.536.177,72	-4.840.436,28	-29,56%	0,03548191	13.339.599,79	-3.037.014,21	-18,54%
SP	Sumaré	279.546	245.525.146,00	0,5819723	218.795.368,40	-26.729.777,58	-10,89%	0,62614909	235.403.851,40	-10.121.294,59	-4,12%
SP	Suzanápolis	3.365	10.372.608,00	0,0189179	7.112.278,20	-3.260.329,80	-31,43%	0,02429983	9.135.641,43	-1.236.966,57	-11,93%
SP	Taciba	6.260	18.342.860,00	0,0261607	9.835.244,73	-8.507.615,27	-46,38%	0,03797161	14.275.614,84	-4.067.245,16	-22,17%
SP	Taquarivaí	6.876	9.530.468,00	0,0243594	9.158.037,07	-372.430,93	-3,91%	0,02708767	10.183.743,69	653.275,69	6,85%
SP	Tarumã	14.882	23.828.049,00	0,0417212	15.685.291,77	-8.142.757,23	-34,17%	0,05480011	20.602.372,75	-3.225.676,25	-13,54%
SP	Taubaté	310.739	245.254.458,00	0,6513812	244.889.988,10	-364.469,88	-0,15%	0,65412508	245.921.563,40	667.105,40	0,27%
SP	Tietê	37.663	39.779.833,00	0,0899013	33.798.838,97	-5.980.994,03	-15,04%	0,09897832	37.211.389,60	-2.568.443,40	-6,46%
SP	Ubarana	5.365	10.767.361,00	0,0220971	8.307.514,18	-2.459.846,82	-22,85%	0,02710195	10.189.112,33	-578.248,67	-5,37%
SP	Valinhos	126.325	122.012.542,00	0,2716249	102.118.726,40	-19.893.815,61	-16,30%	0,30143106	113.324.499,90	-8.688.042,15	-7,12%
SP	Valparaíso	24.241	33.166.779,00	0,0643249	24.183.264,73	-8.983.514,27	-27,09%	0,07596421	28.559.120,96	-4.607.658,04	-13,89%
SP	Vinhedo	76.663	220.095.528,00	0,1699721	63.901.852,79	-156.193.675,20	-70,97%	0,39247015	147.551.096,60	-72.544.431,39	-32,96%
SP	Vista Alegre do Alto	8.109	15.838.998,00	0,0261858	9.844.681,20	-5.994.316,80	-37,85%	0,03746374	14.084.678,59	-1.754.319,41	-11,08%
SP	Zacarias	2.692	8.000.329,00	0,0185112	6.959.377,32	-1.040.951,68	-13,01%	0,01995908	7.503.714,97	-496.614,03	-6,21%