

	Atual		Nova		SITUAÇÃO ATUAL			A Partir de 01/01/2013			A Partir de 01/01/2014			A Partir de 01/01/2015			
	Classe	Padrão	Classe	Padrão	VB	GAJ	TOTAL	VB	GAJ - 72,5%	TOTAL	VB	GAJ - 86,5%	TOTAL	VB	GAJ - 100%	TOTAL	
A	C	15	C	13	6.957,41	3.478,71	10.436,12	6.957,41	5.044,12	12.001,53	6.957,41	6.018,16	12.975,57	6.957,41	6.957,41	13.914,82	
	C	14	C	12	6.754,77	3.377,38	10.132,15	6.754,77	4.897,21	11.651,97	6.754,77	5.842,87	12.597,64	6.754,77	6.754,77	13.509,53	
	C	13	C	11	6.558,03	3.279,01	9.837,04	6.558,03	4.754,57	11.312,60	6.558,03	5.672,69	12.230,72	6.558,03	6.558,03	13.116,05	
	C	12	B	10	6.367,02	3.183,51	9.550,52	6.367,02	4.616,09	10.983,10	6.367,02	5.507,47	11.874,48	6.367,02	6.367,02	12.734,03	
	C	11	B	9	6.181,57	3.090,78	9.272,35	6.181,57	4.481,64	10.663,21	6.181,57	5.347,06	11.528,63	6.181,57	6.181,57	12.363,14	
	N	B	10	B	8	5.848,22	2.924,11	8.772,33	5.848,22	4.239,96	10.088,18	5.848,22	5.058,71	10.906,93	5.848,22	5.848,22	11.696,44
	A	B	9	B	7	5.677,88	2.838,94	8.516,83	5.677,88	4.116,47	9.794,35	5.677,88	4.911,37	10.589,25	5.677,88	5.677,88	11.355,77
	L	B	8	B	6	5.512,51	2.756,25	8.268,76	5.512,51	3.996,57	9.509,08	5.512,51	4.768,32	10.280,83	5.512,51	5.512,51	11.025,02
	I	B	7	A	5	5.351,95	2.675,97	8.027,92	5.351,95	3.880,16	9.232,11	5.351,95	4.629,44	9.981,39	5.351,95	5.351,95	10.703,90
S	B	6	A	4	5.196,07	2.598,03	7.794,10	5.196,07	3.767,15	8.963,22	5.196,07	4.494,60	9.690,67	5.196,07	5.196,07	10.392,14	
T	A	5	A	3	4.915,86	2.457,93	7.373,80	4.915,86	3.564,00	8.479,86	4.915,86	4.252,22	9.168,09	4.915,86	4.915,86	9.831,73	
	A	4	A	2	4.772,68	2.386,34	7.159,02	4.772,68	3.460,20	8.232,88	4.772,68	4.128,37	8.901,05	4.772,68	4.772,68	9.545,37	
	A	3	A	1	4.633,67	2.316,84	6.950,51	4.633,67	3.359,41	7.993,09	4.633,67	4.008,13	8.641,80	4.633,67	4.633,67	9.267,35	
	A	2	A	1	4.498,71	2.249,36	6.748,07	4.633,67	3.359,41	7.993,09	4.633,67	4.008,13	8.641,80	4.633,67	4.633,67	9.267,35	
	A	1	A	1	4.367,68	2.183,84	6.551,52	4.633,67	3.359,41	7.993,09	4.633,67	4.008,13	8.641,80	4.633,67	4.633,67	9.267,35	
T	C	15	C	13	4.240,47	2.120,23	6.360,70	4.240,47	3.074,34	7.314,81	4.240,47	3.668,00	7.908,47	4.240,47	4.240,47	8.480,93	
	C	14	C	12	4.116,96	2.058,48	6.175,44	4.116,96	2.984,79	7.101,75	4.116,96	3.561,17	7.678,13	4.116,96	4.116,96	8.233,92	
	C	13	C	11	3.997,05	1.998,52	5.995,57	3.997,05	2.897,86	6.894,91	3.997,05	3.457,45	7.454,49	3.997,05	3.997,05	7.994,09	
	C	12	B	10	3.880,63	1.940,31	5.820,94	3.880,63	2.813,46	6.694,08	3.880,63	3.356,74	7.237,37	3.880,63	3.880,63	7.761,26	
	Ê	C	11	B	9	3.767,60	1.883,80	5.651,40	3.767,60	2.731,51	6.499,11	3.767,60	3.258,97	7.026,57	3.767,60	3.767,60	7.553,20
	C	B	10	B	8	3.564,43	1.782,21	5.346,64	3.564,43	2.584,21	6.148,64	3.564,43	3.083,23	6.647,66	3.564,43	3.564,43	7.128,86
	N	B	9	B	7	3.460,61	1.730,30	5.190,91	3.460,61	2.508,94	5.969,55	3.460,61	2.993,43	6.454,04	3.460,61	3.460,61	6.921,22
	I	B	8	B	6	3.359,82	1.679,91	5.039,72	3.359,82	2.435,87	5.795,68	3.359,82	2.906,24	6.266,05	3.359,82	3.359,82	6.719,63
	O	B	7	A	5	3.261,96	1.630,98	4.892,93	3.261,96	2.364,92	5.626,87	3.261,96	2.821,59	6.083,55	3.261,96	3.261,96	6.523,91
		B	6	A	4	3.166,95	1.583,47	4.750,42	3.166,95	2.296,04	5.462,99	3.166,95	2.739,41	5.906,36	3.166,95	3.166,95	6.333,90
A		5	A	3	2.996,17	1.498,08	4.494,25	2.996,17	2.172,22	5.168,39	2.996,17	2.591,68	5.587,85	2.996,17	2.996,17	5.992,33	
A		4	A	2	2.908,90	1.454,45	4.363,35	2.908,90	2.108,95	5.017,85	2.908,90	2.516,20	5.425,10	2.908,90	2.908,90	5.817,80	
A		3	A	1	2.824,17	1.412,09	4.236,26	2.824,17	2.047,53	4.871,70	2.824,17	2.442,91	5.267,08	2.824,17	2.824,17	5.648,35	
A		2	A	1	2.741,92	1.370,96	4.112,88	2.824,17	2.047,53	4.871,70	2.824,17	2.442,91	5.267,08	2.824,17	2.824,17	5.648,35	
A		1	A	1	2.662,06	1.331,03	3.993,08	2.824,17	2.047,53	4.871,70	2.824,17	2.442,91	5.267,08	2.824,17	2.824,17	5.648,35	
A	C	15	C	13	2.511,37	1.255,69	3.767,06	2.511,37	1.820,75	4.332,12	2.511,37	2.172,34	4.683,71	2.511,37	2.511,37	5.022,75	
	C	14	C	12	2.403,23	1.201,61	3.604,84	2.403,23	1.742,34	4.145,57	2.403,23	2.078,79	4.482,02	2.403,23	2.403,23	4.806,45	
	C	13	C	11	2.299,74	1.149,87	3.449,61	2.299,74	1.667,31	3.967,05	2.299,74	1.989,27	4.289,01	2.299,74	2.299,74	4.599,48	
	C	12	B	10	2.200,71	1.100,35	3.301,06	2.200,71	1.595,51	3.796,22	2.200,71	1.903,61	4.104,32	2.200,71	2.200,71	4.401,41	
	U	C	11	B	9	2.105,94	1.052,97	3.158,91	2.105,94	1.526,81	3.632,75	2.105,94	1.821,64	3.927,58	2.105,94	2.105,94	4.211,88
	X	B	10	B	8	1.992,37	996,19	2.988,56	1.992,37	1.444,47	3.436,85	1.992,37	1.723,40	3.715,78	1.992,37	1.992,37	3.984,75
	I	B	9	B	7	1.906,58	953,29	2.859,87	1.906,58	1.382,27	3.288,85	1.906,58	1.649,19	3.555,77	1.906,58	1.906,58	3.813,16
	L	B	8	B	6	1.824,48	912,24	2.736,72	1.824,48	1.322,75	3.147,22	1.824,48	1.578,17	3.402,65	1.824,48	1.824,48	3.648,95
	I	B	7	A	5	1.745,91	872,96	2.618,87	1.745,91	1.265,79	3.011,70	1.745,91	1.510,21	3.256,12	1.745,91	1.745,91	3.491,82
	A	B	6	A	4	1.670,73	835,36	2.506,09	1.670,73	1.211,28	2.882,01	1.670,73	1.445,18	3.115,91	1.670,73	1.670,73	3.341,46
R	A	5	A	3	1.580,63	790,32	2.370,95	1.580,63	1.145,96	2.726,59	1.580,63	1.367,25	2.947,88	1.580,63	1.580,63	3.161,26	
	A	4	A	2	1.512,57	756,28	2.268,85	1.512,57	1.096,61	2.609,18	1.512,57	1.308,37	2.820,94	1.512,57	1.512,57	3.025,13	
	A	3	A	1	1.447,43	723,72	2.171,15	1.447,43	1.049,39	2.496,82	1.447,43	1.252,03	2.699,46	1.447,43	1.447,43	2.894,86	
	A	2	A	1	1.385,10	692,55	2.077,65	1.447,43	1.049,39	2.496,82	1.447,43	1.252,03	2.699,46	1.447,43	1.447,43	2.894,86	
A	1	A	1	1.325,46	662,73	1.988,19	1.447,43	1.049,39	2.496,82	1.447,43	1.252,03	2.699,46	1.447,43	1.447,43	2.894,86		

Elaboração: Economista Washington Luiz Moura Lima