



EXPOSIÇÃO DE MOTIVOS

Senhor Presidente,
Senhores Vereadores,

Submetemos à apreciação dessa Egrégia Câmara Municipal a Medida Provisória nº 03/2026, de 28 de maio de 2026, que dispõe sobre a concessão da revisão geral anual das remunerações e subsídios dos servidores públicos do Poder Executivo Municipal.

A presente medida tem fundamento no princípio constitucional da revisão geral anual da remuneração dos servidores públicos, previsto no art. 37, inciso X, da Constituição Federal, aplicável aos entes municipais, visando assegurar a recomposição do poder aquisitivo dos vencimentos diante das perdas inflacionárias acumuladas no período.

O percentual de 4,26% corresponde ao Índice Nacional de Preços ao Consumidor Amplo – IPCA acumulado no exercício de 2025, refletindo exclusivamente a recomposição inflacionária, sem caracterizar aumento real de remuneração.

A edição da Medida Provisória encontra respaldo nos requisitos de relevância e urgência previstos na Lei Orgânica Municipal. A relevância decorre da necessidade de preservação do valor real da remuneração dos servidores públicos municipais, medida indispensável para a valorização do funcionalismo e para a manutenção da capacidade de subsistência dos trabalhadores diante dos efeitos da inflação.

A urgência está evidenciada pela necessidade de assegurar a implementação da revisão na data-base estabelecida pelo Município, com efeitos financeiros a partir de 1º de maio de 2026, evitando prejuízos aos servidores e garantindo a regularidade da folha de pagamento. A tramitação ordinária de projeto de lei poderia comprometer a efetividade da revisão dentro do exercício financeiro e da competência temporal estabelecida para a recomposição remuneratória.

Importa destacar que a concessão da revisão geral anual observa a responsabilidade na gestão fiscal, estando condicionada à existência de disponibilidade financeira, adequação orçamentária e observância dos limites estabelecidos pela Lei Complementar nº 101/2000 (Lei de Responsabilidade Fiscal), conforme expressamente previsto no texto da Medida Provisória.

Ressalte-se, ainda, que a medida respeita as situações específicas de carreiras submetidas a pisos salariais nacionais ou políticas remuneratórias definidas por legislação federal, preservando a harmonia do sistema remuneratório e evitando sobreposição de critérios de revisão.

Dessa forma, considerando o interesse público envolvido, a necessidade de recomposição inflacionária dos vencimentos dos servidores municipais, a observância dos princípios constitucionais da administração pública e o atendimento dos requisitos de relevância e urgência exigidos para a edição de Medida Provisória, encaminha-se a presente matéria para apreciação e posterior conversão em lei por essa Casa Legislativa.

Guarai – TO, 28 de maio de 2026.


MARIA DE FÁTIMA COELHO NUNES
Prefeita Municipal

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ESTADO DO TOCANTINS
PREFEITURA MUNICIPAL DE GUARAI

Com trabalho e amor, as conquistas continuam!
 Gestão 2025/2028

TABELA QUADRO GERAL 2026
 DATA BASE 2026 - IPCA 4,26% - LEI N° 592/2015 DE 30 DE OUTUBRO DE 2015

TABELA III
ELETRICISTA, MOTORISTA DE VEICULO PESADO E OPERADOR DE MÁQUINA CATEGORIA PESADA, PEDREIRO ENCANADOR.

PADRÃO	REFERÊNCIA											
	A	B	C	D	E	F	G	H	I	J	K	L
I	R\$ 2,077.02	R\$ 2,180.87	R\$ 2,289.91	R\$ 2,404.41	R\$ 2,524.63	R\$ 2,650.86	R\$ 2,783.40	R\$ 2,922.57	R\$ 3,068.70	R\$ 3,222.13	R\$ 3,383.24	R\$ 3,552.40
II	R\$ 2,284.72	R\$ 2,398.95	R\$ 2,518.90	R\$ 2,644.85	R\$ 2,777.09	R\$ 2,915.94	R\$ 3,061.74	R\$ 3,214.83	R\$ 3,375.57	R\$ 3,544.35	R\$ 3,721.56	R\$ 3,907.64
III	R\$ 2,513.19	R\$ 2,638.85	R\$ 2,770.79	R\$ 2,909.33	R\$ 3,054.80	R\$ 3,207.54	R\$ 3,367.91	R\$ 3,536.31	R\$ 3,713.12	R\$ 3,898.78	R\$ 4,093.72	R\$ 4,298.41
IV	R\$ 2,764.51	R\$ 2,902.73	R\$ 3,047.87	R\$ 3,200.26	R\$ 3,360.28	R\$ 3,528.29	R\$ 3,704.70	R\$ 3,889.94	R\$ 4,084.44	R\$ 4,288.66	R\$ 4,503.09	R\$ 4,728.25
V	R\$ 3,040.96	R\$ 3,193.01	R\$ 3,352.66	R\$ 3,520.29	R\$ 3,696.30	R\$ 3,881.12	R\$ 4,075.18	R\$ 4,278.93	R\$ 4,492.88	R\$ 4,717.52	R\$ 4,953.40	R\$ 5,201.07
VI	R\$ 3,345.05	R\$ 3,512.31	R\$ 3,687.92	R\$ 3,872.32	R\$ 4,065.93	R\$ 4,269.23	R\$ 4,482.69	R\$ 4,706.83	R\$ 4,942.17	R\$ 5,189.28	R\$ 5,448.74	R\$ 5,721.18
VII	R\$ 3,679.56	R\$ 3,863.54	R\$ 4,056.71	R\$ 4,259.55	R\$ 4,472.53	R\$ 4,696.15	R\$ 4,930.96	R\$ 5,177.51	R\$ 5,436.39	R\$ 5,708.20	R\$ 5,993.62	R\$ 6,293.30
VIII	R\$ 4,047.52	R\$ 4,249.89	R\$ 4,462.39	R\$ 4,685.51	R\$ 4,919.78	R\$ 5,165.77	R\$ 5,424.06	R\$ 5,695.26	R\$ 5,980.02	R\$ 6,279.03	R\$ 6,592.98	R\$ 6,922.63
IX	R\$ 4,452.27	R\$ 4,674.88	R\$ 4,908.62	R\$ 5,154.06	R\$ 5,411.76	R\$ 5,682.35	R\$ 5,966.46	R\$ 6,264.79	R\$ 6,578.03	R\$ 6,906.93	R\$ 7,252.27	R\$ 7,614.89
X	R\$ 4,897.49	R\$ 5,142.37	R\$ 5,399.49	R\$ 5,669.46	R\$ 5,952.93	R\$ 6,250.58	R\$ 6,563.11	R\$ 6,891.27	R\$ 7,235.83	R\$ 7,597.62	R\$ 7,977.50	R\$ 8,376.38
XI	R\$ 5,387.24	R\$ 5,656.61	R\$ 5,939.44	R\$ 6,236.41	R\$ 6,548.23	R\$ 6,875.64	R\$ 7,219.42	R\$ 7,580.39	R\$ 7,959.41	R\$ 8,357.38	R\$ 8,775.25	R\$ 9,214.01
XII	R\$ 5,925.97	R\$ 6,222.27	R\$ 6,533.38	R\$ 6,860.05	R\$ 7,203.05	R\$ 7,563.20	R\$ 7,941.36	R\$ 8,338.43	R\$ 8,755.35	R\$ 9,193.12	R\$ 9,652.78	R\$ 10,135.42



ESTADO DO TOCANTINS
PREFEITURA MUNICIPAL DE GUARAI

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Gestão 2025/2028

TABELA QUADRO GERAL 2026
DATA BASE 2026 - IPCA 4,26% - LEI Nº 592/2015 DE 30 DE OUTUBRO DE 2015

TABELA IV
MOTORISTA CATEGORIA LEVE

PADRÃO	REFERÊNCIA											
	A	B	C	D	E	F	G	H	I	J	K	L
I	R\$ 1,93728	R\$ 2,034.14	R\$ 2,135.85	R\$ 2,242.64	R\$ 2,354.77	R\$ 2,472.51	R\$ 2,596.14	R\$ 2,725.94	R\$ 2,862.24	R\$ 3,005.35	R\$ 3,155.62	R\$ 3,313.40
II	R\$ 2,13100	R\$ 2,237.55	R\$ 2,349.43	R\$ 2,466.90	R\$ 2,590.25	R\$ 2,719.76	R\$ 2,855.75	R\$ 2,998.54	R\$ 3,148.46	R\$ 3,305.89	R\$ 3,471.18	R\$ 3,644.74
III	R\$ 2,34410	R\$ 2,461.31	R\$ 2,584.37	R\$ 2,713.59	R\$ 2,849.27	R\$ 2,991.74	R\$ 3,141.32	R\$ 3,298.39	R\$ 3,463.31	R\$ 3,636.47	R\$ 3,818.30	R\$ 4,009.21
IV	R\$ 2,57851	R\$ 2,707.44	R\$ 2,842.81	R\$ 2,984.95	R\$ 3,134.20	R\$ 3,290.91	R\$ 3,455.46	R\$ 3,628.23	R\$ 3,809.64	R\$ 4,000.12	R\$ 4,200.13	R\$ 4,410.13
V	R\$ 2,83837	R\$ 2,978.18	R\$ 3,127.09	R\$ 3,283.45	R\$ 3,447.62	R\$ 3,620.00	R\$ 3,801.00	R\$ 3,991.05	R\$ 4,190.60	R\$ 4,400.13	R\$ 4,620.14	R\$ 4,851.15
VI	R\$ 3,12000	R\$ 3,276.00	R\$ 3,439.80	R\$ 3,611.79	R\$ 3,792.38	R\$ 3,982.00	R\$ 4,181.10	R\$ 4,390.16	R\$ 4,609.66	R\$ 4,840.15	R\$ 5,082.15	R\$ 5,336.26
VII	R\$ 3,43200	R\$ 3,603.60	R\$ 3,783.78	R\$ 3,972.97	R\$ 4,171.62	R\$ 4,380.20	R\$ 4,599.21	R\$ 4,829.17	R\$ 5,070.63	R\$ 5,324.16	R\$ 5,590.37	R\$ 5,869.89
VIII	R\$ 3,77520	R\$ 3,963.96	R\$ 4,162.16	R\$ 4,370.27	R\$ 4,588.78	R\$ 4,818.22	R\$ 5,059.13	R\$ 5,312.09	R\$ 5,577.69	R\$ 5,856.58	R\$ 6,149.41	R\$ 6,456.88
IX	R\$ 4,15272	R\$ 4,360.36	R\$ 4,578.38	R\$ 4,807.30	R\$ 5,047.66	R\$ 5,300.04	R\$ 5,565.05	R\$ 5,843.30	R\$ 6,135.46	R\$ 6,442.24	R\$ 6,764.35	R\$ 7,102.57
X	R\$ 4,56800	R\$ 4,796.40	R\$ 5,036.21	R\$ 5,288.03	R\$ 5,552.43	R\$ 5,830.05	R\$ 6,121.55	R\$ 6,427.63	R\$ 6,749.01	R\$ 7,086.46	R\$ 7,440.78	R\$ 7,812.82
XI	R\$ 5,02479	R\$ 5,276.03	R\$ 5,539.84	R\$ 5,816.83	R\$ 6,107.67	R\$ 6,413.05	R\$ 6,733.71	R\$ 7,070.39	R\$ 7,423.91	R\$ 7,795.11	R\$ 8,184.86	R\$ 8,594.10
XII	R\$ 5,52727	R\$ 5,803.64	R\$ 6,093.82	R\$ 6,398.51	R\$ 6,718.44	R\$ 7,054.36	R\$ 7,407.08	R\$ 7,777.43	R\$ 8,166.30	R\$ 8,574.62	R\$ 9,003.35	R\$ 9,453.51



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PREFEITURA MUNICIPAL DE GUARAI

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 Gestão 2025/2028

TABELA QUADRO GERAL 2026
DATA BASE 2026 - IPCA 4,26% - LEI Nº 592/2015 DE 30 DE OUTUBRO DE 2015

TABELA V
MONITOR DISPOSITIVO E OPERADOR DE TORRE DE TELEVISÃO.

PADRÃO	REFERÊNCIA											
	A	B	C	D	E	F	G	H	I	J	K	L
I	R\$ 1,482.76	R\$ 1,556.90	R\$ 1,634.75	R\$ 1,716.49	R\$ 1,802.31	R\$ 1,892.43	R\$ 1,987.05	R\$ 2,086.40	R\$ 2,190.72	R\$ 2,300.25	R\$ 2,415.27	R\$ 2,536.03
II	R\$ 1,631.04	R\$ 1,712.59	R\$ 1,798.22	R\$ 1,888.13	R\$ 1,982.54	R\$ 2,081.67	R\$ 2,185.75	R\$ 2,295.04	R\$ 2,409.79	R\$ 2,530.28	R\$ 2,656.79	R\$ 2,789.63
III	R\$ 1,794.15	R\$ 1,883.85	R\$ 1,978.05	R\$ 2,076.95	R\$ 2,180.80	R\$ 2,289.83	R\$ 2,404.33	R\$ 2,524.54	R\$ 2,650.77	R\$ 2,783.31	R\$ 2,922.47	R\$ 3,068.60
IV	R\$ 1,973.56	R\$ 2,072.24	R\$ 2,175.85	R\$ 2,284.64	R\$ 2,398.87	R\$ 2,518.82	R\$ 2,644.76	R\$ 2,777.00	R\$ 2,915.85	R\$ 3,061.64	R\$ 3,214.72	R\$ 3,375.46
V	R\$ 2,170.92	R\$ 2,279.46	R\$ 2,393.43	R\$ 2,513.11	R\$ 2,638.76	R\$ 2,770.70	R\$ 2,909.24	R\$ 3,054.70	R\$ 3,207.43	R\$ 3,367.80	R\$ 3,536.19	R\$ 3,713.00
VI	R\$ 2,388.01	R\$ 2,507.41	R\$ 2,632.78	R\$ 2,764.42	R\$ 2,902.64	R\$ 3,047.77	R\$ 3,200.16	R\$ 3,360.17	R\$ 3,528.17	R\$ 3,704.58	R\$ 3,889.81	R\$ 4,084.30
VII	R\$ 2,626.81	R\$ 2,758.15	R\$ 2,896.06	R\$ 3,040.86	R\$ 3,192.90	R\$ 3,352.55	R\$ 3,520.17	R\$ 3,696.18	R\$ 3,880.99	R\$ 4,075.04	R\$ 4,278.79	R\$ 4,492.73
VIII	R\$ 2,889.49	R\$ 3,033.96	R\$ 3,185.66	R\$ 3,344.94	R\$ 3,512.19	R\$ 3,687.80	R\$ 3,872.19	R\$ 4,065.80	R\$ 4,269.09	R\$ 4,482.55	R\$ 4,706.67	R\$ 4,942.01
IX	R\$ 3,178.44	R\$ 3,337.36	R\$ 3,504.23	R\$ 3,679.44	R\$ 3,863.41	R\$ 4,056.58	R\$ 4,259.41	R\$ 4,472.38	R\$ 4,696.00	R\$ 4,930.80	R\$ 5,177.34	R\$ 5,436.21
X	R\$ 3,496.28	R\$ 3,671.10	R\$ 3,854.65	R\$ 4,047.38	R\$ 4,249.75	R\$ 4,462.24	R\$ 4,685.35	R\$ 4,919.62	R\$ 5,165.60	R\$ 5,423.88	R\$ 5,695.07	R\$ 5,979.83
XI	R\$ 3,845.91	R\$ 4,038.21	R\$ 4,240.12	R\$ 4,452.12	R\$ 4,674.73	R\$ 4,908.46	R\$ 5,153.89	R\$ 5,411.58	R\$ 5,682.16	R\$ 5,966.27	R\$ 6,264.58	R\$ 6,577.81
XII	R\$ 4,230.50	R\$ 4,442.03	R\$ 4,664.13	R\$ 4,897.33	R\$ 5,142.20	R\$ 5,399.31	R\$ 5,669.28	R\$ 5,952.74	R\$ 6,250.38	R\$ 6,562.90	R\$ 6,891.04	R\$ 7,235.59



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PREFEITURA MUNICIPAL DE GUARAI

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Gestão 2025/2028

TABELA QUADRO GERAL 2026
DATA BASE 2026 - IPCA 4,26% - LEI Nº 592/2015 DE 30 DE OUTUBRO DE 2015

TABELA VI
SEERVENTE

PADRÃO	REFERÊNCIA											
	A	B	C	D	E	F	G	H	I	J	K	L
I	R\$ 1,406.36	R\$ 1,476.68	R\$ 1,550.52	R\$ 1,628.04	R\$ 1,709.44	R\$ 1,794.92	R\$ 1,884.66	R\$ 1,978.89	R\$ 2,077.84	R\$ 2,181.73	R\$ 2,290.82	R\$ 2,405.36
II	R\$ 1,547.00	R\$ 1,624.35	R\$ 1,705.57	R\$ 1,790.85	R\$ 1,880.39	R\$ 1,974.41	R\$ 2,073.13	R\$ 2,176.78	R\$ 2,285.62	R\$ 2,399.90	R\$ 2,519.90	R\$ 2,645.89
III	R\$ 1,701.70	R\$ 1,786.78	R\$ 1,876.12	R\$ 1,969.93	R\$ 2,068.43	R\$ 2,171.85	R\$ 2,280.44	R\$ 2,394.46	R\$ 2,514.19	R\$ 2,639.89	R\$ 2,771.89	R\$ 2,910.48
IV	R\$ 1,871.87	R\$ 1,965.46	R\$ 2,063.74	R\$ 2,166.92	R\$ 2,275.27	R\$ 2,389.03	R\$ 2,508.48	R\$ 2,633.91	R\$ 2,765.60	R\$ 2,903.88	R\$ 3,049.08	R\$ 3,201.53
V	R\$ 2,059.06	R\$ 2,162.01	R\$ 2,270.11	R\$ 2,383.62	R\$ 2,502.80	R\$ 2,627.94	R\$ 2,759.33	R\$ 2,897.30	R\$ 3,042.16	R\$ 3,194.27	R\$ 3,353.99	R\$ 3,521.68
VI	R\$ 2,264.96	R\$ 2,378.21	R\$ 2,497.12	R\$ 2,621.98	R\$ 2,753.08	R\$ 2,890.73	R\$ 3,035.27	R\$ 3,187.03	R\$ 3,346.38	R\$ 3,513.70	R\$ 3,689.38	R\$ 3,873.85
VII	R\$ 2,491.46	R\$ 2,616.03	R\$ 2,746.83	R\$ 2,884.17	R\$ 3,028.38	R\$ 3,179.80	R\$ 3,338.79	R\$ 3,505.73	R\$ 3,681.02	R\$ 3,865.07	R\$ 4,058.32	R\$ 4,261.24
VIII	R\$ 2,740.60	R\$ 2,877.63	R\$ 3,021.52	R\$ 3,172.59	R\$ 3,331.22	R\$ 3,497.78	R\$ 3,672.67	R\$ 3,856.30	R\$ 4,049.12	R\$ 4,251.58	R\$ 4,464.15	R\$ 4,687.36
IX	R\$ 3,014.66	R\$ 3,165.40	R\$ 3,323.67	R\$ 3,489.85	R\$ 3,664.34	R\$ 3,847.56	R\$ 4,039.94	R\$ 4,241.94	R\$ 4,454.03	R\$ 4,676.73	R\$ 4,910.57	R\$ 5,156.10
X	R\$ 3,316.13	R\$ 3,481.94	R\$ 3,656.03	R\$ 3,838.84	R\$ 4,030.78	R\$ 4,232.32	R\$ 4,443.93	R\$ 4,666.13	R\$ 4,899.44	R\$ 5,144.41	R\$ 5,401.63	R\$ 5,671.71
XI	R\$ 3,647.74	R\$ 3,830.13	R\$ 4,021.64	R\$ 4,222.72	R\$ 4,433.86	R\$ 4,655.55	R\$ 4,888.33	R\$ 5,132.74	R\$ 5,389.38	R\$ 5,658.85	R\$ 5,941.79	R\$ 6,238.88
XII	R\$ 4,012.52	R\$ 4,213.14	R\$ 4,423.80	R\$ 4,644.99	R\$ 4,877.24	R\$ 5,121.10	R\$ 5,377.16	R\$ 5,646.02	R\$ 5,928.32	R\$ 6,224.73	R\$ 6,535.97	R\$ 6,862.77



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PREFEITURA MUNICIPAL DE GUARAI

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Gestão 2025/2028

TABELA QUADRO GERAL 2026
DATA BASE 2026 - IPCA 4,26% - LEI Nº 592/2015 DE 30 DE OUTUBRO DE 2015

TABELA VII
AGENTE DE VIGILÂNCIA, AUXILIAR DE SERVIÇOS GERAIS E GARI.

PADRÃO	REFERÊNCIA											
	A	B	C	D	E	F	G	H	I	J	K	L
I	R\$ 1,346.79	R\$ 1,414.13	R\$ 1,484.83	R\$ 1,559.08	R\$ 1,637.03	R\$ 1,718.88	R\$ 1,804.83	R\$ 1,895.07	R\$ 1,989.82	R\$ 2,089.31	R\$ 2,193.78	R\$ 2,303.47
II	R\$ 1,481.47	R\$ 1,555.54	R\$ 1,633.32	R\$ 1,714.98	R\$ 1,800.73	R\$ 1,890.77	R\$ 1,985.31	R\$ 2,084.57	R\$ 2,188.80	R\$ 2,298.24	R\$ 2,413.16	R\$ 2,533.81
III	R\$ 1,629.61	R\$ 1,711.10	R\$ 1,796.65	R\$ 1,886.48	R\$ 1,980.81	R\$ 2,079.85	R\$ 2,183.84	R\$ 2,293.03	R\$ 2,407.68	R\$ 2,528.07	R\$ 2,654.47	R\$ 2,787.19
IV	R\$ 1,792.58	R\$ 1,882.20	R\$ 1,976.32	R\$ 2,075.13	R\$ 2,178.89	R\$ 2,287.83	R\$ 2,402.22	R\$ 2,522.33	R\$ 2,648.45	R\$ 2,780.87	R\$ 2,919.92	R\$ 3,065.91
V	R\$ 1,971.83	R\$ 2,070.43	R\$ 2,173.95	R\$ 2,282.64	R\$ 2,396.78	R\$ 2,516.62	R\$ 2,642.45	R\$ 2,774.57	R\$ 2,913.30	R\$ 3,058.96	R\$ 3,211.91	R\$ 3,372.50
VI	R\$ 2,169.02	R\$ 2,277.47	R\$ 2,391.34	R\$ 2,510.91	R\$ 2,636.45	R\$ 2,768.28	R\$ 2,906.69	R\$ 3,052.02	R\$ 3,204.63	R\$ 3,364.86	R\$ 3,533.10	R\$ 3,709.76
VII	R\$ 2,385.92	R\$ 2,505.21	R\$ 2,630.48	R\$ 2,762.00	R\$ 2,900.10	R\$ 3,045.10	R\$ 3,197.36	R\$ 3,357.23	R\$ 3,525.09	R\$ 3,701.34	R\$ 3,886.41	R\$ 4,080.73
VIII	R\$ 2,624.51	R\$ 2,755.74	R\$ 2,893.52	R\$ 3,038.20	R\$ 3,190.11	R\$ 3,349.61	R\$ 3,517.10	R\$ 3,692.95	R\$ 3,877.60	R\$ 4,071.48	R\$ 4,275.05	R\$ 4,488.80
IX	R\$ 2,886.96	R\$ 3,031.31	R\$ 3,182.88	R\$ 3,342.02	R\$ 3,509.12	R\$ 3,684.58	R\$ 3,868.80	R\$ 4,062.25	R\$ 4,265.36	R\$ 4,478.63	R\$ 4,702.56	R\$ 4,937.68
X	R\$ 3,175.66	R\$ 3,334.44	R\$ 3,501.16	R\$ 3,676.22	R\$ 3,860.03	R\$ 4,053.03	R\$ 4,255.69	R\$ 4,468.47	R\$ 4,691.89	R\$ 4,926.49	R\$ 5,172.81	R\$ 5,431.45
XI	R\$ 3,493.22	R\$ 3,667.88	R\$ 3,851.28	R\$ 4,043.84	R\$ 4,246.04	R\$ 4,458.34	R\$ 4,681.25	R\$ 4,915.32	R\$ 5,161.08	R\$ 5,419.14	R\$ 5,690.09	R\$ 5,974.60
XII	R\$ 3,842.55	R\$ 4,034.67	R\$ 4,236.41	R\$ 4,448.23	R\$ 4,670.64	R\$ 4,904.17	R\$ 5,149.38	R\$ 5,406.85	R\$ 5,677.19	R\$ 5,961.05	R\$ 6,259.10	R\$ 6,572.06



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PREFEITURA MUNICIPAL DE GUARARÁ

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Gestão 2025/2028

TABELA QUADRO GERAL 2026
DATA BASE 2026 - IPCA 4,26% - LEI Nº 592/2015 DE 30 DE OUTUBRO DE 2015

TABELA VIII
FISCAL DE TRIBUTOS

PADRÃO	REFERÊNCIA											
	A	B	C	D	E	F	G	H	I	J	K	L
I	R\$ 3,938.55	R\$ 4,135.47	R\$ 4,342.25	R\$ 4,559.36	R\$ 4,787.33	R\$ 5,026.69	R\$ 5,278.03	R\$ 5,541.93	R\$ 5,819.03	R\$ 6,109.98	R\$ 6,415.48	R\$ 6,736.25
II	R\$ 4,332.40	R\$ 4,549.02	R\$ 4,776.47	R\$ 5,015.30	R\$ 5,266.06	R\$ 5,529.36	R\$ 5,805.83	R\$ 6,096.12	R\$ 6,400.93	R\$ 6,720.98	R\$ 7,057.03	R\$ 7,409.88
III	R\$ 4,765.64	R\$ 5,003.92	R\$ 5,254.12	R\$ 5,516.83	R\$ 5,792.67	R\$ 6,082.30	R\$ 6,386.42	R\$ 6,705.74	R\$ 7,041.02	R\$ 7,393.07	R\$ 7,762.73	R\$ 8,150.86
IV	R\$ 5,242.21	R\$ 5,504.32	R\$ 5,779.53	R\$ 6,068.51	R\$ 6,371.93	R\$ 6,690.53	R\$ 7,025.06	R\$ 7,376.31	R\$ 7,745.13	R\$ 8,132.38	R\$ 8,539.00	R\$ 8,965.95
V	R\$ 5,766.43	R\$ 6,054.75	R\$ 6,357.48	R\$ 6,675.36	R\$ 7,009.13	R\$ 7,359.58	R\$ 7,727.56	R\$ 8,113.94	R\$ 8,519.64	R\$ 8,945.62	R\$ 9,392.90	R\$ 9,862.55
VI	R\$ 6,343.07	R\$ 6,660.22	R\$ 7,093.23	R\$ 7,342.89	R\$ 7,710.04	R\$ 8,095.54	R\$ 8,500.32	R\$ 8,925.33	R\$ 9,371.60	R\$ 9,840.18	R\$ 10,332.19	R\$ 10,848.80
VII	R\$ 6,977.38	R\$ 7,326.24	R\$ 7,692.56	R\$ 8,077.18	R\$ 8,481.04	R\$ 8,905.10	R\$ 9,350.35	R\$ 9,817.87	R\$ 10,308.76	R\$ 10,824.20	R\$ 11,365.41	R\$ 11,933.68
VIII	R\$ 7,675.11	R\$ 8,058.87	R\$ 8,461.81	R\$ 8,884.90	R\$ 9,329.15	R\$ 9,795.61	R\$ 10,285.39	R\$ 10,799.65	R\$ 11,339.64	R\$ 11,906.62	R\$ 12,501.95	R\$ 13,127.05
IX	R\$ 8,442.62	R\$ 8,864.76	R\$ 9,307.99	R\$ 9,773.39	R\$ 10,262.06	R\$ 10,775.17	R\$ 11,313.92	R\$ 11,879.62	R\$ 12,473.60	R\$ 13,097.28	R\$ 13,752.15	R\$ 14,439.75
X	R\$ 9,286.89	R\$ 9,751.23	R\$ 10,238.79	R\$ 10,750.73	R\$ 11,288.27	R\$ 11,852.68	R\$ 12,445.32	R\$ 13,067.58	R\$ 13,720.96	R\$ 14,407.01	R\$ 15,127.36	R\$ 15,883.73
XI	R\$ 10,215.58	R\$ 10,726.35	R\$ 11,262.67	R\$ 11,825.81	R\$ 12,417.10	R\$ 13,037.95	R\$ 13,689.85	R\$ 14,374.34	R\$ 15,093.06	R\$ 15,847.71	R\$ 16,640.10	R\$ 17,472.10



ESTADO DO TOCANTINS
PREFEITURA MUNICIPAL DE GUARAI

Com trabalho e amor, as conquistas continuam!
Gestão 2025/2028

TABELA QUADRO GERAL 2026
DATA BASE 2026 - IPCA 4,26% - LEI N° 592/2015 DE 30 DE OUTUBRO DE 2015

TABELA IX
ENTREVISTADOR

PADRÃO	REFERÊNCIA											
	A	B	C	D	E	F	G	H	I	J	K	L
I	R\$ 1,406.36	R\$ 1,476.68	R\$ 1,550.52	R\$ 1,628.04	R\$ 1,709.44	R\$ 1,794.92	R\$ 1,884.66	R\$ 1,978.89	R\$ 2,077.84	R\$ 2,181.73	R\$ 2,290.82	R\$ 2,405.36
II	R\$ 1,547.00	R\$ 1,624.35	R\$ 1,705.57	R\$ 1,790.85	R\$ 1,880.39	R\$ 1,974.41	R\$ 2,073.13	R\$ 2,176.78	R\$ 2,285.62	R\$ 2,399.90	R\$ 2,519.90	R\$ 2,645.89
III	R\$ 1,701.70	R\$ 1,786.78	R\$ 1,876.12	R\$ 1,969.93	R\$ 2,068.43	R\$ 2,171.85	R\$ 2,280.44	R\$ 2,394.46	R\$ 2,514.19	R\$ 2,639.89	R\$ 2,771.89	R\$ 2,910.48
IV	R\$ 1,871.87	R\$ 1,965.46	R\$ 2,063.74	R\$ 2,166.92	R\$ 2,275.27	R\$ 2,389.03	R\$ 2,508.48	R\$ 2,633.91	R\$ 2,765.60	R\$ 2,903.88	R\$ 3,049.08	R\$ 3,201.53
V	R\$ 2,059.06	R\$ 2,162.01	R\$ 2,270.11	R\$ 2,383.62	R\$ 2,502.80	R\$ 2,627.94	R\$ 2,759.33	R\$ 2,897.30	R\$ 3,042.16	R\$ 3,194.27	R\$ 3,353.99	R\$ 3,521.68
VI	R\$ 2,264.96	R\$ 2,378.21	R\$ 2,497.12	R\$ 2,621.98	R\$ 2,753.08	R\$ 2,890.73	R\$ 3,035.27	R\$ 3,187.03	R\$ 3,346.38	R\$ 3,513.70	R\$ 3,689.38	R\$ 3,873.85
VII	R\$ 2,491.46	R\$ 2,616.03	R\$ 2,746.83	R\$ 2,884.17	R\$ 3,028.38	R\$ 3,179.80	R\$ 3,338.79	R\$ 3,505.73	R\$ 3,681.02	R\$ 3,865.07	R\$ 4,058.32	R\$ 4,261.24
VIII	R\$ 2,740.60	R\$ 2,877.63	R\$ 3,021.52	R\$ 3,172.59	R\$ 3,331.22	R\$ 3,497.78	R\$ 3,672.67	R\$ 3,856.30	R\$ 4,049.12	R\$ 4,251.58	R\$ 4,464.15	R\$ 4,687.36
IX	R\$ 3,014.66	R\$ 3,165.40	R\$ 3,323.67	R\$ 3,489.85	R\$ 3,664.34	R\$ 3,847.56	R\$ 4,039.94	R\$ 4,241.94	R\$ 4,454.03	R\$ 4,676.73	R\$ 4,910.57	R\$ 5,156.10
X	R\$ 3,316.13	R\$ 3,481.94	R\$ 3,656.03	R\$ 3,838.84	R\$ 4,030.78	R\$ 4,232.32	R\$ 4,443.93	R\$ 4,666.13	R\$ 4,899.44	R\$ 5,144.41	R\$ 5,401.63	R\$ 5,671.71
XI	R\$ 3,647.74	R\$ 3,830.13	R\$ 4,021.64	R\$ 4,222.72	R\$ 4,433.86	R\$ 4,655.55	R\$ 4,888.33	R\$ 5,132.74	R\$ 5,389.38	R\$ 5,658.85	R\$ 5,941.79	R\$ 6,238.88
XII	R\$ 4,012.52	R\$ 4,213.14	R\$ 4,423.80	R\$ 4,644.99	R\$ 4,877.24	R\$ 5,121.10	R\$ 5,377.16	R\$ 5,646.02	R\$ 5,928.32	R\$ 6,224.73	R\$ 6,535.97	R\$ 6,862.77



ESTADO DO TOCANTINS
PREFEITURA MUNICIPAL DE GUARAI

Com trabalho e amor, as conquistas continuam!
Gestão 2025/2028

TABELA SAÚDE 2026
DATA BASE 2026 - IPCA 4,26% - LEI N° 591/2015 DE 30 DE OUTUBRO DE 2015

TABELA I – CARGO DE NÍVEL SUPERIOR 40H
ENFERMEIRO (A) ODONTÓLOGO (A) FISIOTERAPEUTA, FONOAUDIÓLOGO (A) FARMÁCEUTICO (A) BIOMÉDICO (A) EDUCADOR FÍSICO (A) MÉDICO VETERINÁRIO (A) INSPECTOR SANITÁRIO (A) PSICÓLOGO (A) ASSISTENTE SOCIAL (A) E NUTRICIONISTA.

PADRÃO	REFERÊNCIA											
	A	B	C	D	E	F	G	H	I	J	K	L
I	R\$ 3,841.29	R\$ 4,033.36	R\$ 4,235.03	R\$ 4,446.78	R\$ 4,669.12	R\$ 4,902.57	R\$ 5,147.70	R\$ 5,405.08	R\$ 5,675.34	R\$ 5,959.11	R\$ 6,257.06	R\$ 6,569.91
II	R\$ 4,225.41	R\$ 4,436.69	R\$ 4,658.53	R\$ 4,891.45	R\$ 5,136.03	R\$ 5,392.83	R\$ 5,662.47	R\$ 5,945.59	R\$ 6,242.87	R\$ 6,555.02	R\$ 6,882.77	R\$ 7,226.91
III	R\$ 4,647.96	R\$ 4,880.36	R\$ 5,124.38	R\$ 5,380.60	R\$ 5,649.63	R\$ 5,932.11	R\$ 6,228.72	R\$ 6,540.15	R\$ 6,867.16	R\$ 7,210.52	R\$ 7,571.04	R\$ 7,949.60
IV	R\$ 5,112.76	R\$ 5,368.40	R\$ 5,636.82	R\$ 5,918.66	R\$ 6,214.59	R\$ 6,525.32	R\$ 6,851.59	R\$ 7,194.17	R\$ 7,553.88	R\$ 7,931.57	R\$ 8,328.15	R\$ 8,744.56
V	R\$ 5,624.04	R\$ 5,905.24	R\$ 6,200.50	R\$ 6,510.53	R\$ 6,836.05	R\$ 7,177.85	R\$ 7,536.75	R\$ 7,913.58	R\$ 8,309.26	R\$ 8,724.73	R\$ 9,160.96	R\$ 9,619.01
VI	R\$ 6,186.44	R\$ 6,495.76	R\$ 6,820.55	R\$ 7,161.58	R\$ 7,519.66	R\$ 7,895.64	R\$ 8,290.42	R\$ 8,704.94	R\$ 9,140.19	R\$ 9,597.20	R\$ 10,077.06	R\$ 10,580.91
VII	R\$ 6,805.08	R\$ 7,145.34	R\$ 7,502.61	R\$ 7,877.74	R\$ 8,271.62	R\$ 8,685.20	R\$ 9,119.46	R\$ 9,575.44	R\$ 10,054.21	R\$ 10,556.92	R\$ 11,084.77	R\$ 11,639.00
VIII	R\$ 7,485.59	R\$ 7,859.87	R\$ 8,252.87	R\$ 8,665.51	R\$ 9,098.79	R\$ 9,553.72	R\$ 10,031.41	R\$ 10,532.98	R\$ 11,059.63	R\$ 11,612.61	R\$ 12,193.24	R\$ 12,802.90
IX	R\$ 8,234.15	R\$ 8,645.86	R\$ 9,078.15	R\$ 9,532.06	R\$ 10,008.66	R\$ 10,509.10	R\$ 11,034.55	R\$ 11,586.28	R\$ 12,165.59	R\$ 12,773.87	R\$ 13,412.57	R\$ 14,083.20
X	R\$ 9,057.57	R\$ 9,510.45	R\$ 9,985.97	R\$ 10,485.27	R\$ 11,009.53	R\$ 11,560.01	R\$ 12,138.01	R\$ 12,744.91	R\$ 13,382.15	R\$ 14,051.26	R\$ 14,753.82	R\$ 15,491.51
XI	R\$ 9,963.37	R\$ 10,461.49	R\$ 10,984.57	R\$ 11,533.79	R\$ 12,110.48	R\$ 12,716.01	R\$ 13,351.81	R\$ 14,019.40	R\$ 14,720.37	R\$ 15,456.39	R\$ 16,229.21	R\$ 17,040.67



ESTADO DO TOCANTINS
PREFEITURA MUNICIPAL DE GUARAI

Com trabalho e amor, as conquistas continuam!
Gestão 2025/2028

TABELA SAÚDE 2026

DATA BASE 2026 - IPCA 4,26% - LEI Nº 591/2015 DE 30 DE OUTUBRO DE 2015

TABELA I – CARGO DE NÍVEL SUPERIOR 20H
ENFERMEIRO (A) ODONTÓLOGO (A) FISIOTERAPEUTA, FONOAUDIÓLOGO (A) FARMÁCEUTICO (A) BIOMÉDICO (A) EDUCADOR FÍSICO (A) MÉDICO VETERINÁRIO (A)
INSPECTOR SANITÁRIO (A) PSÍCOLOGO (A) ASSISTENTE SOCIAL (A) E NUTRICIONISTA.

PADRÃO	REFERÊNCIA												
	A	B	C	D	E	F	G	H	I	J	K	L	
I	R\$ 1,920.65	R\$ 2,016.68	R\$ 2,117.51	R\$ 2,223.39	R\$ 2,334.56	R\$ 2,451.29	R\$ 2,573.85	R\$ 2,702.54	R\$ 2,837.67	R\$ 2,979.55	R\$ 3,128.53	R\$ 3,284.96	
II	R\$ 2,112.71	R\$ 2,218.35	R\$ 2,329.26	R\$ 2,445.73	R\$ 2,568.01	R\$ 2,696.41	R\$ 2,831.23	R\$ 2,972.80	R\$ 3,121.44	R\$ 3,277.51	R\$ 3,441.38	R\$ 3,613.45	
III	R\$ 2,323.98	R\$ 2,440.18	R\$ 2,562.19	R\$ 2,690.30	R\$ 2,824.81	R\$ 2,966.06	R\$ 3,114.36	R\$ 3,270.08	R\$ 3,433.58	R\$ 3,605.26	R\$ 3,785.52	R\$ 3,974.80	
IV	R\$ 2,556.38	R\$ 2,684.20	R\$ 2,818.41	R\$ 2,959.33	R\$ 3,107.30	R\$ 3,262.66	R\$ 3,425.79	R\$ 3,597.08	R\$ 3,776.94	R\$ 3,965.79	R\$ 4,164.07	R\$ 4,372.28	
V	R\$ 2,812.02	R\$ 2,952.62	R\$ 3,100.25	R\$ 3,255.26	R\$ 3,418.03	R\$ 3,588.93	R\$ 3,768.37	R\$ 3,956.79	R\$ 4,154.63	R\$ 4,362.36	R\$ 4,580.48	R\$ 4,809.51	
VI	R\$ 3,093.22	R\$ 3,247.88	R\$ 3,410.28	R\$ 3,580.79	R\$ 3,759.83	R\$ 3,947.82	R\$ 4,145.21	R\$ 4,352.47	R\$ 4,570.10	R\$ 4,798.60	R\$ 5,038.53	R\$ 5,290.46	
VII	R\$ 3,402.54	R\$ 3,572.67	R\$ 3,751.30	R\$ 3,938.87	R\$ 4,135.81	R\$ 4,342.60	R\$ 4,559.73	R\$ 4,787.72	R\$ 5,027.10	R\$ 5,278.46	R\$ 5,542.38	R\$ 5,819.50	
VIII	R\$ 3,742.80	R\$ 3,929.94	R\$ 4,126.43	R\$ 4,332.75	R\$ 4,549.39	R\$ 4,776.86	R\$ 5,015.71	R\$ 5,266.49	R\$ 5,529.82	R\$ 5,806.31	R\$ 6,096.62	R\$ 6,401.45	



ESTADO DO TOCANTINS
PREFEITURA MUNICIPAL DE GUARAI

Com trabalho e amor, as conquistas continuam!
Gestão 2025/2028

TABELA SAÚDE 2026
DATA BASE 2026 - IPCA 4,26% - LEI Nº 591/2015 DE 30 DE OUTUBRO DE 2015

TABELA II
AUXILIAR DE LABORATÓRIO, AUXILIAR DE SAÚDE BUCAL E TÉCNICO EM ENFERMAGEM.

PADRÃO	REFERÊNCIA												
	A	B	C	D	E	F	G	H	I	J	K	L	M
I	R\$ 2,171.86	R\$ 2,280.45	R\$ 2,394.48	R\$ 2,514.20	R\$ 2,639.91	R\$ 2,771.91	R\$ 2,910.50	R\$ 3,056.03	R\$ 3,208.83	R\$ 3,369.27	R\$ 3,537.73	R\$ 3,714.62	R\$ 3,900.35
II	R\$ 2,389.05	R\$ 2,508.50	R\$ 2,633.92	R\$ 2,765.62	R\$ 2,903.90	R\$ 3,049.10	R\$ 3,201.55	R\$ 3,361.63	R\$ 3,529.71	R\$ 3,706.20	R\$ 3,891.51	R\$ 4,086.08	R\$ 4,290.39
III	R\$ 2,627.95	R\$ 2,759.35	R\$ 2,897.32	R\$ 3,042.18	R\$ 3,194.29	R\$ 3,354.01	R\$ 3,521.71	R\$ 3,697.79	R\$ 3,882.68	R\$ 4,076.82	R\$ 4,280.66	R\$ 4,494.69	R\$ 4,719.42
IV	R\$ 2,890.75	R\$ 3,035.28	R\$ 3,187.05	R\$ 3,346.40	R\$ 3,513.72	R\$ 3,689.41	R\$ 3,873.88	R\$ 4,067.57	R\$ 4,270.95	R\$ 4,484.50	R\$ 4,708.72	R\$ 4,944.16	R\$ 5,191.37
V	R\$ 3,179.82	R\$ 3,338.81	R\$ 3,505.75	R\$ 3,681.04	R\$ 3,865.09	R\$ 4,058.35	R\$ 4,261.27	R\$ 4,474.33	R\$ 4,698.04	R\$ 4,932.95	R\$ 5,179.59	R\$ 5,438.57	R\$ 5,710.50
VI	R\$ 3,497.80	R\$ 3,672.69	R\$ 3,856.33	R\$ 4,049.15	R\$ 4,251.60	R\$ 4,464.18	R\$ 4,687.39	R\$ 4,921.76	R\$ 5,167.85	R\$ 5,426.24	R\$ 5,697.55	R\$ 5,982.43	R\$ 6,281.55
VII	R\$ 3,847.58	R\$ 4,039.96	R\$ 4,241.96	R\$ 4,454.06	R\$ 4,676.76	R\$ 4,910.60	R\$ 5,156.13	R\$ 5,413.94	R\$ 5,684.63	R\$ 5,968.87	R\$ 6,267.31	R\$ 6,580.67	R\$ 6,909.71
VIII	R\$ 4,232.34	R\$ 4,443.96	R\$ 4,666.16	R\$ 4,899.47	R\$ 5,144.44	R\$ 5,401.66	R\$ 5,671.74	R\$ 5,955.33	R\$ 6,253.10	R\$ 6,565.75	R\$ 6,894.04	R\$ 7,238.74	R\$ 7,600.68
IX	R\$ 4,655.58	R\$ 4,888.36	R\$ 5,132.77	R\$ 5,389.41	R\$ 5,658.88	R\$ 5,941.83	R\$ 6,238.92	R\$ 6,550.86	R\$ 6,878.41	R\$ 7,222.33	R\$ 7,583.44	R\$ 7,962.62	R\$ 8,360.75
X	R\$ 5,121.13	R\$ 5,377.19	R\$ 5,646.05	R\$ 5,928.35	R\$ 6,224.77	R\$ 6,536.01	R\$ 6,862.81	R\$ 7,205.95	R\$ 7,566.25	R\$ 7,944.56	R\$ 8,341.79	R\$ 8,758.88	R\$ 9,196.82
XI	R\$ 5,633.25	R\$ 5,914.91	R\$ 6,210.66	R\$ 6,521.19	R\$ 6,847.25	R\$ 7,189.61	R\$ 7,549.09	R\$ 7,926.55	R\$ 8,322.87	R\$ 8,739.02	R\$ 9,175.97	R\$ 9,634.77	R\$ 10,116.50
XII	R\$ 6,196.57	R\$ 6,506.40	R\$ 6,831.72	R\$ 7,173.31	R\$ 7,531.97	R\$ 7,908.57	R\$ 8,304.00	R\$ 8,719.20	R\$ 9,155.16	R\$ 9,612.92	R\$ 10,093.56	R\$ 10,598.24	R\$ 11,128.15



ESTADO DO TOCANTINS
PREFEITURA MUNICIPAL DE GUARAI

Com trabalho e amor, as conquistas continuam!
Gestão 2025/2028

TABELA SAÚDE 2026
DATA BASE 2026 - IPCA 4,26% - LEI N° 591/2015 DE 30 DE OUTUBRO DE 2015

TABELA III NÍVEL MÉDIO
INSPECTOR SANITÁRIO

PADRÃO	REFERÊNCIA												
	A	B	C	D	E	F	G	H	I	J	K	L	M
I	R\$ 2.025.73	R\$ 2.127.02	R\$ 2.233.37	R\$ 2.345.04	R\$ 2.462.29	R\$ 2.585.40	R\$ 2.714.67	R\$ 2.850.41	R\$ 2.992.93	R\$ 3.142.57	R\$ 3.299.70	R\$ 3.464.69	R\$ 3.637.92
II	R\$ 2.228.30	R\$ 2.339.72	R\$ 2.456.70	R\$ 2.579.54	R\$ 2.708.52	R\$ 2.843.94	R\$ 2.986.14	R\$ 3.135.45	R\$ 3.292.22	R\$ 3.456.83	R\$ 3.629.67	R\$ 3.811.15	R\$ 4.001.71
III	R\$ 2.451.13	R\$ 2.573.69	R\$ 2.702.37	R\$ 2.837.49	R\$ 2.979.37	R\$ 3.128.34	R\$ 3.284.75	R\$ 3.448.99	R\$ 3.621.44	R\$ 3.802.51	R\$ 3.992.64	R\$ 4.192.27	R\$ 4.401.88
IV	R\$ 2.696.25	R\$ 2.831.06	R\$ 2.972.61	R\$ 3.121.24	R\$ 3.277.30	R\$ 3.441.17	R\$ 3.613.23	R\$ 3.793.89	R\$ 3.983.58	R\$ 4.182.76	R\$ 4.391.90	R\$ 4.611.50	R\$ 4.842.07
V	R\$ 2.965.87	R\$ 3.114.17	R\$ 3.269.87	R\$ 3.433.37	R\$ 3.605.04	R\$ 3.785.29	R\$ 3.974.55	R\$ 4.173.28	R\$ 4.381.94	R\$ 4.601.04	R\$ 4.831.09	R\$ 5.072.65	R\$ 5.326.28
VI	R\$ 3.262.46	R\$ 3.425.58	R\$ 3.596.86	R\$ 3.776.70	R\$ 3.965.54	R\$ 4.163.82	R\$ 4.372.01	R\$ 4.590.61	R\$ 4.820.14	R\$ 5.061.14	R\$ 5.314.20	R\$ 5.579.91	R\$ 5.858.91
VII	R\$ 3.588.70	R\$ 3.768.14	R\$ 3.956.55	R\$ 4.154.37	R\$ 4.362.09	R\$ 4.580.20	R\$ 4.809.21	R\$ 5.049.67	R\$ 5.302.15	R\$ 5.567.26	R\$ 5.845.62	R\$ 6.137.90	R\$ 6.444.80
VIII	R\$ 3.947.57	R\$ 4.144.95	R\$ 4.352.20	R\$ 4.569.81	R\$ 4.798.30	R\$ 5.038.22	R\$ 5.290.13	R\$ 5.554.63	R\$ 5.832.37	R\$ 6.123.98	R\$ 6.430.18	R\$ 6.751.69	R\$ 7.089.28
IX	R\$ 4.342.33	R\$ 4.559.45	R\$ 4.787.42	R\$ 5.026.79	R\$ 5.278.13	R\$ 5.542.04	R\$ 5.819.14	R\$ 6.110.10	R\$ 6.415.60	R\$ 6.736.38	R\$ 7.073.20	R\$ 7.426.86	R\$ 7.798.21
X	R\$ 4.776.57	R\$ 5.015.39	R\$ 5.266.16	R\$ 5.529.47	R\$ 5.805.95	R\$ 6.096.24	R\$ 6.401.05	R\$ 6.721.11	R\$ 7.057.16	R\$ 7.410.02	R\$ 7.780.52	R\$ 8.169.55	R\$ 8.578.03
XI	R\$ 5.254.22	R\$ 5.516.93	R\$ 5.792.78	R\$ 6.082.42	R\$ 6.386.54	R\$ 6.705.87	R\$ 7.041.16	R\$ 7.393.22	R\$ 7.762.88	R\$ 8.151.02	R\$ 8.558.57	R\$ 8.986.50	R\$ 9.435.83
XII	R\$ 5.779.64	R\$ 6.068.63	R\$ 6.372.06	R\$ 6.690.66	R\$ 7.025.19	R\$ 7.376.45	R\$ 7.745.28	R\$ 8.132.54	R\$ 8.539.17	R\$ 8.966.13	R\$ 9.414.43	R\$ 9.885.15	R\$ 10.379.41



ESTADO DO TOCANTINS
PREFEITURA MUNICIPAL DE GUARAI

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Gestão 2025/2028

TABELA SAÚDE 2026
DATA BASE 2026 - IPCA 4,26% - LEI N° 591/2015 DE 30 DE OUTUBRO DE 2015

TABELA IV
LAÇADOR

PADRÃO	REFERÊNCIA												
	A	B	C	D	E	F	G	H	I	J	K	L	M
I	R\$ 1,371.67	R\$ 1,440.25	R\$ 1,512.26	R\$ 1,587.87	R\$ 1,667.27	R\$ 1,750.63	R\$ 1,838.16	R\$ 1,930.07	R\$ 2,026.57	R\$ 2,127.90	R\$ 2,234.30	R\$ 2,346.01	R\$ 2,463.31
II	R\$ 1,508.83	R\$ 1,584.27	R\$ 1,663.49	R\$ 1,746.66	R\$ 1,833.99	R\$ 1,925.69	R\$ 2,021.98	R\$ 2,123.08	R\$ 2,229.23	R\$ 2,340.69	R\$ 2,457.73	R\$ 2,580.61	R\$ 2,709.65
III	R\$ 1,659.72	R\$ 1,742.70	R\$ 1,829.84	R\$ 1,921.33	R\$ 2,017.39	R\$ 2,118.26	R\$ 2,224.18	R\$ 2,335.39	R\$ 2,452.16	R\$ 2,574.76	R\$ 2,703.50	R\$ 2,838.68	R\$ 2,980.61
IV	R\$ 1,825.69	R\$ 1,916.97	R\$ 2,012.82	R\$ 2,113.46	R\$ 2,219.13	R\$ 2,330.09	R\$ 2,446.59	R\$ 2,568.92	R\$ 2,697.37	R\$ 2,832.24	R\$ 2,973.85	R\$ 3,122.54	R\$ 3,278.67
V	R\$ 2,008.26	R\$ 2,108.67	R\$ 2,214.10	R\$ 2,324.81	R\$ 2,441.05	R\$ 2,563.10	R\$ 2,691.25	R\$ 2,825.82	R\$ 2,967.11	R\$ 3,115.46	R\$ 3,271.24	R\$ 3,434.80	R\$ 3,606.54
VI	R\$ 2,209.08	R\$ 2,319.53	R\$ 2,435.51	R\$ 2,557.29	R\$ 2,685.15	R\$ 2,819.41	R\$ 2,960.38	R\$ 3,108.40	R\$ 3,263.82	R\$ 3,427.01	R\$ 3,598.36	R\$ 3,778.28	R\$ 3,967.19
VII	R\$ 2,429.99	R\$ 2,551.49	R\$ 2,679.06	R\$ 2,813.02	R\$ 2,953.67	R\$ 3,101.35	R\$ 3,256.42	R\$ 3,419.24	R\$ 3,590.20	R\$ 3,769.71	R\$ 3,958.20	R\$ 4,156.11	R\$ 4,363.91
VIII	R\$ 2,672.99	R\$ 2,806.64	R\$ 2,946.97	R\$ 3,094.32	R\$ 3,249.03	R\$ 3,411.49	R\$ 3,582.06	R\$ 3,761.16	R\$ 3,949.22	R\$ 4,146.68	R\$ 4,354.02	R\$ 4,571.72	R\$ 4,800.30
IX	R\$ 2,940.29	R\$ 3,087.30	R\$ 3,241.67	R\$ 3,403.75	R\$ 3,573.94	R\$ 3,752.63	R\$ 3,940.27	R\$ 4,137.28	R\$ 4,344.14	R\$ 4,561.35	R\$ 4,789.42	R\$ 5,028.89	R\$ 5,280.33
X	R\$ 3,234.32	R\$ 3,396.03	R\$ 3,565.83	R\$ 3,744.12	R\$ 3,931.33	R\$ 4,127.90	R\$ 4,334.29	R\$ 4,551.01	R\$ 4,778.56	R\$ 5,017.48	R\$ 5,268.36	R\$ 5,531.78	R\$ 5,808.37
XI	R\$ 3,557.75	R\$ 3,735.63	R\$ 3,922.42	R\$ 4,118.54	R\$ 4,324.46	R\$ 4,540.69	R\$ 4,767.72	R\$ 5,006.11	R\$ 5,256.41	R\$ 5,519.23	R\$ 5,795.19	R\$ 6,084.95	R\$ 6,389.20
XII	R\$ 3,913.52	R\$ 4,109.20	R\$ 4,314.66	R\$ 4,530.39	R\$ 4,756.91	R\$ 4,994.76	R\$ 5,244.49	R\$ 5,506.72	R\$ 5,782.05	R\$ 6,071.16	R\$ 6,374.71	R\$ 6,693.45	R\$ 7,028.12



ESTADO DO TOCANTINS
PREFEITURA MUNICIPAL DE GUARAI

Com trabalho e amor, as conquistas continuam!
Gestão 2025/2028

TABELA SAÚDE 2026
DATA BASE 2026 - IPCA 4,26% - LEI N° 591/2015 DE 30 DE OUTUBRO DE 2015

TABELA VI
MÉDICO 20H

PADRÃO	REFERÊNCIA												
	A	B	C	D	E	F	G	H	I	J	K	L	M
I	R\$ 8,373.10	R\$ 8,791.75	R\$ 9,231.34	R\$ 9,692.91	R\$ 10,177.56	R\$ 10,686.43	R\$ 11,220.75	R\$ 11,781.79	R\$ 12,370.88	R\$ 12,989.43	R\$ 13,638.90	R\$ 14,320.84	R\$ 15,036.88
II	R\$ 9,210.41	R\$ 9,670.93	R\$ 10,154.48	R\$ 10,662.20	R\$ 11,195.31	R\$ 11,755.08	R\$ 12,342.83	R\$ 12,959.97	R\$ 13,607.97	R\$ 14,288.37	R\$ 15,002.79	R\$ 15,752.93	R\$ 16,540.57
III	R\$ 10,131.45	R\$ 10,638.02	R\$ 11,169.92	R\$ 11,728.42	R\$ 12,314.84	R\$ 12,930.58	R\$ 13,577.11	R\$ 14,255.97	R\$ 14,968.77	R\$ 15,717.21	R\$ 16,503.07	R\$ 17,328.22	R\$ 18,194.63
IV	R\$ 11,144.60	R\$ 11,701.83	R\$ 12,286.92	R\$ 12,901.26	R\$ 13,546.33	R\$ 14,223.64	R\$ 14,934.82	R\$ 15,681.57	R\$ 16,465.64	R\$ 17,288.93	R\$ 18,153.37	R\$ 19,061.04	R\$ 20,014.09
V	R\$ 12,259.06	R\$ 12,872.01	R\$ 13,515.61	R\$ 14,191.39	R\$ 14,900.96	R\$ 15,646.01	R\$ 16,428.31	R\$ 17,249.72	R\$ 18,112.21	R\$ 19,017.82	R\$ 19,968.71	R\$ 20,967.14	R\$ 22,015.50
VI	R\$ 13,484.96	R\$ 14,159.21	R\$ 14,867.17	R\$ 15,610.53	R\$ 16,391.05	R\$ 17,210.61	R\$ 18,071.14	R\$ 18,974.69	R\$ 19,923.43	R\$ 20,919.60	R\$ 21,965.58	R\$ 23,063.86	R\$ 24,217.05
VII	R\$ 14,833.46	R\$ 15,575.13	R\$ 16,353.89	R\$ 17,171.58	R\$ 18,030.16	R\$ 18,931.67	R\$ 19,878.25	R\$ 20,872.16	R\$ 21,915.77	R\$ 23,011.56	R\$ 24,162.14	R\$ 25,370.25	R\$ 26,638.76
VIII	R\$ 16,316.80	R\$ 17,132.64	R\$ 17,989.27	R\$ 18,888.74	R\$ 19,833.18	R\$ 20,824.83	R\$ 21,866.08	R\$ 22,959.38	R\$ 24,107.35	R\$ 25,312.72	R\$ 26,578.35	R\$ 27,907.27	R\$ 29,302.63
IX	R\$ 17,948.48	R\$ 18,845.91	R\$ 19,788.20	R\$ 20,777.61	R\$ 21,816.49	R\$ 22,907.32	R\$ 24,052.68	R\$ 25,255.32	R\$ 26,518.08	R\$ 27,843.99	R\$ 29,236.19	R\$ 30,698.00	R\$ 32,232.90
X	R\$ 19,743.33	R\$ 20,730.50	R\$ 21,767.02	R\$ 22,855.37	R\$ 23,998.14	R\$ 25,198.05	R\$ 26,457.95	R\$ 27,780.85	R\$ 29,169.89	R\$ 30,628.39	R\$ 32,159.81	R\$ 33,767.80	R\$ 35,456.19



ESTADO DO TOCANTINS
PREFEITURA MUNICIPAL DE GUARAI

Com trabalho e amor, as conquistas continuam!
Gestão 2025/2028

TABELA SAÚDE 2026
DATA BASE 2026 - IPCA 4,26% - LEI Nº 591/2015 DE 30 DE OUTUBRO DE 2015

TABELA VII
MÉDICO 40H

PADRÃO	REFERÊNCIA												
	A	B	C	D	E	F	G	H	I	J	K	L	M
I	R\$ 16,746.17	R\$ 17,583.48	R\$ 18,462.65	R\$ 19,385.78	R\$ 20,355.07	R\$ 21,372.83	R\$ 22,441.47	R\$ 23,563.54	R\$ 24,741.72	R\$ 25,978.80	R\$ 27,277.74	R\$ 28,641.63	R\$ 30,073.71
II	R\$ 18,420.79	R\$ 19,341.82	R\$ 20,308.92	R\$ 21,324.36	R\$ 22,390.58	R\$ 23,510.11	R\$ 24,685.61	R\$ 25,919.89	R\$ 27,215.89	R\$ 28,576.68	R\$ 30,005.52	R\$ 31,505.79	R\$ 33,081.08
III	R\$ 20,262.86	R\$ 21,276.01	R\$ 22,339.81	R\$ 23,456.80	R\$ 24,629.64	R\$ 25,861.12	R\$ 27,154.18	R\$ 28,511.88	R\$ 29,937.48	R\$ 31,434.35	R\$ 33,006.07	R\$ 34,656.37	R\$ 36,389.19
IV	R\$ 22,289.15	R\$ 23,403.61	R\$ 24,573.79	R\$ 25,802.48	R\$ 27,092.60	R\$ 28,447.23	R\$ 29,869.59	R\$ 31,363.07	R\$ 32,931.23	R\$ 34,577.79	R\$ 36,306.68	R\$ 38,122.01	R\$ 40,028.11
V	R\$ 24,518.06	R\$ 25,743.97	R\$ 27,031.17	R\$ 28,382.72	R\$ 29,801.86	R\$ 31,291.95	R\$ 32,856.55	R\$ 34,499.38	R\$ 36,224.35	R\$ 38,035.57	R\$ 39,937.34	R\$ 41,934.21	R\$ 44,030.92
VI	R\$ 26,969.87	R\$ 28,318.36	R\$ 29,734.28	R\$ 31,221.00	R\$ 32,782.05	R\$ 34,421.15	R\$ 36,142.21	R\$ 37,949.32	R\$ 39,846.78	R\$ 41,839.12	R\$ 43,931.08	R\$ 46,127.63	R\$ 48,434.01
VII	R\$ 29,666.86	R\$ 31,150.20	R\$ 32,707.71	R\$ 34,343.10	R\$ 36,060.25	R\$ 37,863.26	R\$ 39,756.43	R\$ 41,744.25	R\$ 43,831.46	R\$ 46,023.03	R\$ 48,324.19	R\$ 50,740.40	R\$ 53,277.42
VIII	R\$ 32,633.54	R\$ 34,265.22	R\$ 35,978.48	R\$ 37,777.41	R\$ 39,666.28	R\$ 41,649.59	R\$ 43,732.07	R\$ 45,918.67	R\$ 48,214.61	R\$ 50,625.34	R\$ 53,156.61	R\$ 55,814.44	R\$ 58,605.16
IX	R\$ 35,896.90	R\$ 37,691.74	R\$ 39,576.33	R\$ 41,555.15	R\$ 43,632.90	R\$ 45,814.55	R\$ 48,105.28	R\$ 50,510.54	R\$ 53,036.07	R\$ 55,687.87	R\$ 58,472.27	R\$ 61,395.88	R\$ 64,465.67
X	R\$ 39,486.59	R\$ 41,460.92	R\$ 43,533.96	R\$ 45,710.66	R\$ 47,996.20	R\$ 50,396.01	R\$ 52,915.81	R\$ 55,561.60	R\$ 58,339.68	R\$ 61,256.66	R\$ 64,319.49	R\$ 67,535.47	R\$ 70,912.24



PODER EXECUTIVO

ESTADO DO TOCANTINS
PREFEITURA MUNICIPAL DE GUARAI
RELATÓRIO DE GESTÃO FISCAL
DEMONSTRATIVO DA DESPESA COM PESSOAL
ORÇAMENTOS FISCAL E DA SEGURIDADE SOCIAL
PERÍODO DE MAIO DE 2025 A ABRIL DE 2026

PAG: 0002

LRf art. 55, inciso I, alínea "a" - Anexo I

R\$ 1,00

DESPESA COM PESSOAL	DESPESA COM PESSOAL												TOTAL ULT 12 MESES	RESTOS A PAGAR NP
	05/2025	06/2025	07/2025	08/2025	09/2025	10/2025	11/2025	12/2025	01/2026	02/2026	03/2026	04/2026		
DESPESA BRUTA COM PESSOAL (I)	7.037.115,98	7.739.539,51	5.698.645,09	6.505.892,56	6.538.906,38	6.387.817,45	6.536.454,84	9.347.819,90	5.878.355,23	6.970.546,11	6.676.608,13	5.814.746,12	80.932.948,00	
Pessoal Ativo	6.173.802,73	6.819.598,45	4.750.660,65	5.626.795,78	5.510.010,74	5.482.544,35	5.411.533,82	8.353.241,15	4.836.604,51	5.864.952,36	5.770.466,13	4.674.526,84	69.274.737,81	
Vencimentos, Vantagens e Outras Despesas Variáveis	4.526.764,32	5.689.798,44	3.576.754,81	4.583.143,35	4.436.539,54	4.426.410,66	4.368.310,41	6.501.650,17	3.760.082,09	4.615.755,53	4.685.195,11	4.539.657,84	55.680.062,77	
Obrigações Patronais	1.647.038,41	1.129.800,01	1.173.905,84	1.043.652,43	1.073.471,20	1.056.133,69	1.043.223,41	1.851.590,98	1.076.522,42	1.249.196,83	1.115.270,52	134.869,20	13.594.675,04	
Pessoal Inativo e Pensionistas	662.544,56	706.221,69	685.544,57	719.198,19	725.841,67	717.099,10	720.714,43	777.919,69	912.867,07	829.607,17	773.483,11	841.329,14	9.052.370,69	
Aposentadorias, Reserva e Reformas	596.941,69	637.977,55	680.990,57	641.967,27	721.287,67	657.096,02	662.311,87	707.598,84	843.707,86	756.570,12	705.966,53	754.781,70	8.341.217,89	
Pensões	65.602,87	68.244,14	4.554,00	77.230,92	4.554,00	60.003,08	58.402,76	70.320,85	69.159,21	73.037,05	67.496,48	86.547,44	706.152,80	
Outras Despesas de Pessoal decorrentes de contratos de terceirização ou de contratação de forma indireta (§ 1º do art. 18 da LRF)	200.768,69	213.819,37	282.439,87	159.898,59	303.053,97	188.174,00	204.206,59	216.659,06	128.883,65	276.386,58	132.658,59	298.890,14	2.605.639,50	
Despesa com Pessoal não Executada Orçamentariamente	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
DESPESAS NÃO COMPUTADAS (II) (§ 1º do art. 19 da LRF)	1.001.370,62	2.294.616,87	1.155.123,36	1.291.059,69	1.245.492,68	1.231.078,06	1.255.176,29	4.192.669,06	1.186.159,89	1.138.606,24	1.185.740,40	1.350.952,84	18.528.046,00	
Indenizações por Demissão e Incentivos à Demissão Voluntária	26.624,23	1.376.350,88	292.469,12	377.894,93	302.908,31	357.385,53	294.397,23	3.051.862,20	244.668,26	276.765,02	290.690,32	315.088,44	7.207.095,07	
Decorrentes de Decisão Judicial de período anterior ao da apuração	1.518,00	1.518,00	1.518,00	1.518,00	1.518,00	1.518,00	1.518,00	1.518,00	7.001,37	1.621,00	1.621,00	1.621,00	24.008,37	
Despesas de Exercícios Anteriores de período anterior ao da apuração	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
Inativos e Pensionistas com Recursos Vinculados	657.990,56	701.667,69	660.990,57	714.644,19	721.287,67	712.545,10	716.160,43	772.626,49	908.004,07	824.744,17	788.620,41	836.466,14	8.995.747,49	
Agentes Comunitários de Saúde e de Combate às Endemias com Recursos Vinculados (CF, art. 198, §11)	285.084,97	183.803,03	167.850,21	165.093,63	155.960,81	159.629,43	210.173,50	333.735,24	1,93	0,00	60.955,77	197.777,26	1.920.065,28	
Parcela dedutível referente ao plano salarial do Enfermeiro, Técnico de Enfermagem, Auxiliar de Enfermagem e Parteira (ADCT, art. 38, §2º)	30.152,86	31.277,27	32.295,46	31.908,94	63.817,89	0,00	32.927,13	32.927,13	26.484,26	35.476,05	63.862,80	0,00	381.159,79	
Outras Deduções Constitucionais ou Legais	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
DESPESA LÍQUIDA COM PESSOAL (III) = (I - II)	6.035.745,36	5.445.022,64	4.543.521,73	5.214.832,87	5.293.413,70	5.156.739,39	5.081.278,55	5.155.150,84	4.692.195,34	5.832.339,87	5.490.868,43	4.463.793,28	62.404.902,00	
Racolta Corrente Líquida Mensal	10.081.100,62	11.635.715,88	10.140.803,35	10.630.731,00	10.468.772,11	9.096.607,13	9.826.940,74	14.126.058,59	8.665.067,73	9.634.014,19	9.939.884,88	8.977.320,33	123.200.016,35	
Percentual Mensal	59,99	46,80	44,80	49,05	50,57	56,69	51,71	36,49	54,15	60,54	55,24	49,72	50,65	
RECEITA CORRENTE LÍQUIDA - RCL (IV)	131.937.796,19													
(-) Transferências Obrigatórias da União Relativas às Emendas Individuais (art. 166-A, §1º, da CF)														6.748.075,84
(-) Transferências obrigatórias da União relativas às emendas de bancada (art. 166, § 16, da CF)														0,00
(-) Transferências da União relativas à remuneração dos agentes comunitários de saúde e de combate às endemias (CF, art. 198, §11)														1.989.704,00
(-) Outras Deduções Constitucionais ou Legais														0,00
RECEITA CORRENTE LÍQUIDA AJUSTADA PARA CÁLCULO DOS LIMITES DA DESPESA COM PESSOAL (V)	123.200.016,35													
DESPESA TOTAL COM PESSOAL - DTP (VI) = (IIIa + IIIb)	62.404.902,00													50,65
LIMITE MÁXIMO (VII) (incisos I, II e III, art. 20 da LRF) 54%	66.528.088,83													54,00
LIMITE PRUDENCIAL (VIII) = (0,95 x VII) (parágrafo único do art. 22 da LRF)	63.201.608,39													51,30
LIMITE DE ALERTA (IX) = (0,90 x VIII) (inciso II do §1º do art. 59 da LRF)	59.875.207,95													48,60

IMPACTO ORÇAMENTÁRIO-FINANCEIRO

ASSUNTO: Impacto financeiro – revisão geral anual (DATA-BASE) do quadro geral de servidores com base no IPCA.

A presente Nota Técnica tem por finalidade demonstrar o impacto financeiro decorrente da concessão da revisão geral anual (data-base) ao quadro geral de servidores do Município de Guaraí/TO, com fundamento no índice inflacionário IPCA acumulado no exercício de 2025, contemplando o aumento da folha de pagamento e os reflexos nos encargos patronais do Regime Próprio de Previdência Social (RPPS), bem como seus efeitos sobre o índice de Despesa Total com Pessoal, nos termos da Lei Complementar nº 101/2000 (Lei de Responsabilidade Fiscal – LRF)

Com base nos dados de despesa com pessoal apurados até o 1º quadrimestre de 2026, informados pelo setor de pessoal, tem-se o seguinte quadro:

- **Despesa Total com Pessoal:** R\$ 62.404.902,00
- **Receita Corrente Líquida (RCL):** R\$ 123.200.016,35
- **Índice atual de Despesa Total com Pessoal:** 50,65% da RCL.

Segundo informações do Departamento de Pessoal, a aplicação do IPCA acumulado de 2025 sobre a folha do quadro geral resulta em acréscimo mensal de vencimentos, já calculado, no montante de R\$ 36.880,55.

Sobre a folha de pagamento dos servidores efetivos incidem os seguintes percentuais patronais do Regime Próprio de Previdência Social:

- **Alíquota patronal do RPPS:** 18,96%
- **Custo suplementar:** 25%

Para fins desta análise, considera-se que ambos os percentuais incidem sobre a base de cálculo correspondente ao acréscimo de vencimentos decorrente da revisão geral anual.

	Aumento folha (R\$)	Encargos 18,96% (R\$)	Encargos 25% (R\$)	Encargos totais (R\$)
Quadro Geral	36.880,55	6.992,55	9.220,14	16.212,69
TOTAL	36.880,55	6.992,55	9.220,14	16.212,69

Descrição	Valor (R\$)
Aumento de vencimentos	36.880,55

Aumento de encargos (RPPS + supl.)	16.212,69
IMPACTO MENSAL TOTAL ESTIMADO	53.093,24
IMPACTO ANUAL (13 meses)	690.212,12

Considerando a Despesa Total com Pessoal atual de R\$ 62.404.902,00 e o acréscimo anual estimado de R\$ 690.212,12, decorrente da revisão geral anual do quadro geral, projeta-se uma nova Despesa Total com Pessoal no valor de **R\$ 63.095.114,12**, mantendo-se a Receita Corrente Líquida ajustada em R\$ 123.200.016,35.

Indicador	Situação atual	Situação projetada Quadro Geral
Despesa total com pessoal (R\$)	62.404.902,00	63.095.114,12
Receita Corrente Líquida – RCL (R\$)	123.200.016,35	123.200.016,35
Índice despesa com pessoal (% RCL)	50,65%	51,21%

Assim, verifica-se que a concessão da revisão geral anual, nas condições apresentadas, eleva o índice de Despesa Total com Pessoal de 50,65% para aproximadamente 51,21% da RCL ajustada, em cenário estático de receita, recomendando-se cautela da Gestão Municipal quanto à adoção de novas medidas que impactem a despesa com pessoal.

Diante dos elementos expostos, conclui-se que:

- A concessão da revisão geral anual do quadro geral de servidores implicará um impacto financeiro estimado em cerca de R\$ 53.093,24 mensais, correspondendo a aproximadamente R\$ 690.212,12 anuais, já considerados os encargos patronais do RPPS (18,96%) e o custo suplementar de 25%
- Tal aumento eleva o índice de Despesa Total com Pessoal do Município de 50,65% para cerca de 51,21% da Receita Corrente Líquida ajustada, em cenário estático de receita, recomendando-se à Gestão Municipal o acompanhamento permanente desse indicador à luz dos limites previstos na Lei de Responsabilidade Fiscal.
- Recomenda-se à Gestão Municipal a avaliação conjunta deste impacto com os demais reajustes e planos de cargos em tramitação, de modo a monitorar o índice global de despesa com pessoal e evitar o atingimento do limite máximo e os consequentes impedimentos legais para prática de atos de gestão relacionados à despesa com pessoal.

É o que se apresenta para análise e demais providências.

Guaraí-TO, 21 de maio de 2026.

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JOAO PORFIRIO DA COSTA JUNIOR

CRC 004875-O

Contador

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