

BDI (CONFORME ACÓRDÃO Nº 2622/13 e LEI Nº 13.161 DE 31/08/15)

DISCRIMINAÇÃO DAS PARCELAS	SIGLA	CONSTRUÇÃO DE EDIFÍCIOS						INCIDÊNCIA
		(ISS = 2%)	(ISS = 2,5%)	(ISS = 3%)	(ISS = 4%)	(ISS = 5%)	EQUIP.	
CUSTO DIRETO	CD	100,00%	100,00%	100,00%	100,00%	100,00%	100,00%	
ADMINISTRAÇÃO CENTRAL	AC	4,89%	4,89%	4,89%	4,89%	4,89%	3,15%	CD
LUCRO	L	7,40%	7,40%	7,40%	7,40%	7,40%	4,94%	CD
DESPESAS FINANCEIRAS	DF	0,55%	0,55%	0,55%	0,55%	0,55%	0,55%	CD
SEGUROS, GARANTIAS E RISCO		2,27%	2,27%	2,27%	2,27%	2,27%	1,30%	CD
SEGUROS + GARANTIAS	S	1,00%	1,00%	1,00%	1,00%	1,00%	0,53%	CD
RISCO(*)	R	1,27%	1,27%	1,27%	1,27%	1,27%	0,77%	CD
TRIBUTOS	I	4,65%	4,90%	5,15%	5,65%	6,15%	3,65%	PV
ISS	ISS	1,00%	1,25%	1,50%	2,00%	2,50%		PV
PIS	PIS	0,65%	0,65%	0,65%	0,65%	0,65%	0,65%	PV
COFINS	COFINS	3,00%	3,00%	3,00%	3,00%	3,00%	3,00%	PV
CPRB	INSS	4,50%	4,50%	4,50%	4,50%	4,50%	4,50%	PV
FÓRMULA DO BDI	BDI =	$(1 + (AC + S + G + R)) \times (1 + DF) \times (1 + L)$						
		$(1 - (I + CPRB))$						
	BDI(NUMERADOR)	15,72%	15,72%	15,72%	15,72%	15,72%	10,21%	
	BDI(DENOMINADOR)	90,85%	90,60%	90,35%	89,85%	89,35%	91,85%	
	BDI =	27,38%	27,73%	28,08%	28,80%	29,52%	19,99%	