

Service provider with annual revenue of BRL 6 million

BEFORE LC 224/2025

Presumed base

BRL 6,000,000.00 x 32% =
BRL 1,920,000.00

IRPJ (15%):

BRL 1,920,000.00 x 15% =
BRL 288,000.00

Additional IRPJ:

Surplus:
BRL 1,920,000.00 – BRL
240,000.00 =
BRL 1,680,000.00

Additional:

BRL 1,680,000.00 x 10% =
BRL 168,000.00

Total IRPJ: BRL 456,000.00

CSLL (9%): BRL 172,800.00

Total IRPJ + CSLL: BRL 628,800.00

AFTER LC 224/2025

Presumed base

Up to 5 million
BRL 5,000,000.00 x 32% =
BRL 1,600,000.00

BRL 1 million (surplus)
BRL 1,000,000.00 x 35.2% =
BRL 352,000.00

Total base: BRL 1,952,000.00

IRPJ (15%):

BRL 1,952,000.00 x 15% =
BRL 292,800.00

Additional IRPJ:

Surplus:
BRL 1,952,000.00 – BRL
240,000.00 =
BRL 1,712,000.00

Additional:

BRL 1,712,000.00 x 10% =
BRL 171,200.00

Total IRPJ: BRL 464,000.00

CSLL (9%): BRL 175,680.00

Total IRPJ + CSLL: BRL 639,680.00