

# Main Investment costs

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## Minimum wage

Municipal minimum wage is guided by the readjustment policy present in the constitution of Brazil. For the year 2021, the minimum wage is R\$ 1,100.00 reais.

## Electricity energy tariffs

ICMS 27.00%

PIS 0.99%

COFINS 4.55%

Subgroup	Class	Subclass	Approved Tariff (No Tax)	Full Tariff (With Taxes)
B1	Residential	B1 Residential Low Rent		
		0 to 30 kWh	0.21931	0.31804
		31 to 100 kWh	0.35677	0.51739
		101 to 220 kWh	0.52173	0.75661
		Above 220 kWh	0.57671	0.83635
		Full Residential	0.61564	0.89280

B2	Rural	Rural	0.54498	0.79033
		Rural Irrigant 8.5 hours	0.16675	0.24183
		Public Irrigation Services	0.52143	0.75618
B3	Industrial	Normal Industrial	0.61564	0.89280
	Commercial	Trade Services Other Activities	0.61564	0.89280
	Public Power	Federal	0.61564	0.89280
		State	0.61564	0.89280
		Municipal	0.61564	0.89280
	Public Service	Water, Sewage and Sanitation	0.57870	0.83924

Public Lighting class tariffs are applied to CIP charges in accordance with the Master Plan Law of each Municipality.

It can be carried out with a fixed amount charge without the Municipality using the rates approved by Aneel.

Subgroup	White Tariff		Peak Approved Tariff (No Tax)	Full Tariff (With Tax)	Intermediate Approved Tariff (No Tax)	Intermediate Full Tariff (With Tax)	Off Peak Approved Tariff (No Tax)	Off Peak Full Tariff (With Tax)
	Class	Subclass						
B1	Residential	Full Residential	1.29498	1.87799	0.82907	1.20232	0.51457	0.74623
B2	Rural	Rural	1.12118	1.62594	0.71983	1.04390	0.45172	0.65509
	Rural	Rural Irrigant 8.5 hours					0.14157	0.20531
	Rural	Public Irrigation Service	1.07144	1.55381	0.68833	0.99822	0.43241	0.62708

B3	Industrial	Normal Industrial	1.30726	1.89579	0.83644	1.21301	0.51703	0.74980
	Commercial	Trade Services Other Activities	1.30726	1.89579	0.83644	1.21301	0.51703	0.74980
	Public Power	Federal	1.30726	1.89579	0.83644	1.21301	0.51703	0.74980
		State	1.30726	1.89579	0.83644	0.88550	0.51703	0.54735
		Municipal	1.30726	1.89579	0.83644	1.21301	0.51703	0.74980
	Public Service	B3 – Water, Sewage and Sanitation	1.23044	1.78438	0.78787	1.14257	0.48762	0.70715

Tariffs set by ANEEL Resolution No. 2,859, of 04/22/2021, starting from 04/22/2021.

Tariff plus values of the current flag\_YELLOW.

Note: Yellow flag: less favorable generation conditions. The tariff is increased by R\$ 0.01343 for each kilowatt-hour (kWh) consumed (For more information on [the Tariff Flag System](#))

Sources:

- Government of the State of Ceará
- [National Electric Energy Agency](#)