

## COMPOSIÇÃO ANALÍTICA DO BDI

ITEM	Item componente do BDI	%
R	Riscos e Garantia	2,00
DF	Despesas Financeiras	1,00
AC	Administração Central	5,00
L	Lucro	8,00
I	Impostos	5,65
I <sub>1</sub>	Pis	0,65
I <sub>2</sub>	Cofins	3,00
I <sub>3</sub>	ISS	2,00

$$\text{BDI} = \{ [ (1+\text{AC}/100) \times (1+\text{DF}/100) \times (1+\text{R}/100) \times (1+\text{L}/100) / (1-\text{I}/100) ] - 1 \} \times 100$$

$$(1+\text{AC}/100) = 1,05000$$

$$(1+\text{DF}/100) = 1,01000$$

$$(1+\text{R}/100) = 1,02000$$

$$(1+\text{L}/100) = 1,08000$$

$$(1-\text{I}/100) = 0,94350$$

$$\frac{(1+\text{AC}/100) \times (1+\text{DF}/100) \times (1+\text{R}/100) \times (1+\text{L}/100)}{(1-\text{I}/100)} = \frac{1,1682468}{0,94} = 1,2382$$