**COMPOSIÇÃO DO BDI**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **ITENS** | | | SIGLAS | VALORES |
|  | TAXA DE RATEIO DA ADMINISTRAÇÃO CENTRAL | | AC | 4,50% |
|  | TAXA DE SEGURO E GARANTIA DO EMPREENDIMENTO | | S+G | 0,90% |
|  | TAXA DE RISCO | | R | 0,90% |
|  | TAXA DE DESPESAS FINANCEIRAS | | DF | 0,88% |
|  | TAXA DE LUCRO | | L | 7,00% |
|  | TAXA DE TRIBUTOS | PIS (0,65%) | I | 0,65% |
|  | | COFINS (3,00%) |  | 3,00% |
| ISS (1,50%) |  | 1,50% |
| CPRB (4,50%) |  | 4,50% |
| **BDI RESULTANTE** | | | | **27,00%** |

**BDI** = 1+Æ𝐶+𝑆+𝐺+𝑅 (1+𝐷𝐹)(1+𝐿) − 1

(1−𝐼)