Publicado no Diário Eletrônico da Secretaria de Estado de Fazenda de Minas Gerais de 30/01/2026, edição nº 2775/2026

ESTADO DE MINAS GERAIS
RELATÓRIO RESUMIDO DA EXECUÇÃO ORÇAMENTÁRIA – EXERCÍCIO 2025
DEMONSTRATIVO DA PROJEÇÃO ATUARIAL DO REGIME PRÓPRIO DE PREVIDÊNCIA DOS SERVIDORES E DAS PENSÕES E INATIVOS MILITARES
ORÇAMENTO FISCAL
2024 A 2098

RREO – ANEXO 10 (LRF, art. 53, § 1º, inciso II) Em Reais

FUNDO EM CAPITALIZAÇÃO (PLANO PREVIDENCIÁRIO)

EXERCÍCIO	RECEITAS PREVIDENCIÁRIAS (a)	DESPESAS PREVIDENCIÁRIAS (b)	RESULTADO PREVIDENCIÁRIO (c) = (a - b)	SALDO FINANCEIRO DO EXERCÍCIO (d) = ("d" exerc. Anterior) + (c)

FUNDO EM REPARTIÇÃO (PLANO FINANCEIRO)

EXERCÍCIO	RECEITAS PREVIDENCIÁRIAS (a)	DESPESAS PREVIDENCIÁRIAS (b)	RESULTADO PREVIDENCIÁRIO (c) = (a - b)	SALDO FINANCEIRO DO EXERCÍCIO (d) = ("d" exerc. Anterior) + (c)
2024	10.631.909.132,91	21.383.281.822,72	(10.751.372.689,81)	(10.751.372.689,81)
2025	11.552.157.913,03	23.231.201.047,65	(11.679.043.134,62)	(11.675.773.134,62)
2026	10.445.322.787,87	23.949.042.417,48	(13.503.719.629,61)	(25.179.492.764,23)
2027	10.377.297.348,56	23.997.789.104,47	(13.620.491.755,91)	(38.799.984.520,14)
2028	10.273.070.607,95	24.023.322.351,04	(13.750.251.743,09)	(52.550.236.263,23)
2029	10.156.541.038,57	24.038.192.768,31	(13.881.651.729,74)	(66.431.887.992,97)
2030	9.954.799.784,18	24.199.431.674,90	(14.244.631.890,72)	(80.676.519.883,69)
2031	9.859.974.255,52	24.091.305.923,89	(14.231.331.668,37)	(94.907.851.552,05)
2032	9.728.659.221,41	24.024.569.140,26	(14.295.909.918,85)	(109.203.761.470,91)
2033	9.596.246.292,63	23.922.178.967,19	(14.325.932.674,56)	(123.529.694.145,47)
2034	9.452.865.622,43	23.801.783.329,79	(14.348.917.707,35)	(137.878.611.852,82)
2035	9.279.938.254,11	23.706.515.656,71	(14.426.577.402,60)	(152.305.189.255,42)
2036	9.097.167.593,49	23.588.802.620,64	(14.491.635.027,15)	(166.796.824.282,57)
2037	8.825.414.272,28	23.617.276.224,20	(14.791.861.951,92)	(181.588.686.234,49)
2038	8.543.100.553,91	23.624.068.618,62	(15.080.968.064,72)	(196.669.654.299,21)
2039	8.152.245.987,61	23.812.847.987,81	(15.660.602.000,20)	(212.330.256.299,40)
2040	7.584.771.606,58	24.313.458.743,72	(16.728.687.137,15)	(229.058.943.436,55)
2041	7.084.380.294,38	24.628.907.822,23	(17.544.527.527,85)	(246.603.470.964,40)
2042	6.659.697.112,84	24.745.292.356,42	(18.085.595.243,58)	(264.689.066.207,98)
2043	6.273.859.055,69	24.740.058.216,98	(18.466.199.161,29)	(283.155.265.369,27)
2044	5.870.835.795,83	24.727.246.569,20	(18.856.410.773,37)	(302.011.676.142,64)
2045	5.465.840.835,05	24.677.868.563,13	(19.212.027.728,08)	(321.223.703.870,72)
2046	4.966.987.544,50	24.771.287.944,31	(19.804.300.399,81)	(341.028.004.270,53)
2047	4.529.797.494,16	24.706.085.571,75	(20.176.288.077,59)	(361.204.292.348,12)
2048	4.166.098.793,27	24.466.498.160,93	(20.300.399.367,66)	(381.504.691.715,79)
2049	3.836.094.987,85	24.133.959.520,70	(20.297.864.532,84)	(401.802.556.248,63)
2050	3.446.516.897,35	23.884.437.826,91	(20.437.920.929,56)	(422.240.477.178,19)
2051	3.074.005.964,52	23.576.888.905,74	(20.502.882.941,22)	(442.743.360.119,41)
2052	2.721.680.988,70	23.209.633.505,80	(20.487.952.517,09)	(463.231.312.636,51)
2053	2.365.023.578,01	22.829.879.682,57	(20.464.856.104,56)	(483.696.168.741,06)
2054	2.074.904.408,66	22.316.794.118,41	(20.241.889.709,76)	(503.938.058.450,82)
2055	1.797.855.795,77	21.769.194.583,16	(19.971.338.787,39)	(523.909.397.238,21)
2056	1.572.111.019,19	21.126.180.739,60	(19.554.069.720,40)	(543.463.466.958,61)
2057	1.400.877.986,83	20.389.887.633,84	(18.989.009.647,01)	(562.452.476.605,62)
2058	1.248.653.040,84	19.624.557.952,77	(18.375.904.911,93)	(580.828.381.517,55)
2059	1.131.529.084,39	18.808.138.317,08	(17.676.609.232,69)	(598.504.990.750,24)
2060	1.036.530.532,60	17.966.052.171,59	(16.929.521.638,99)	(615.434.512.389,23)
2061	958.882.324,45	17.108.891.946,58	(16.150.009.622,13)	(631.584.522.011,36)
2062	892.314.575,95	16.249.307.457,09	(15.356.992.881,14)	(646.941.514.892,50)
2063	832.519.238,16	15.395.640.130,69	(14.563.120.892,53)	(661.504.635.785,03)
2064	776.638.631,81	14.553.620.930,90	(13.776.982.299,08)	(675.281.618.084,11)
2065	722.957.520,06	13.726.929.767,12	(13.003.972.247,06)	(688.285.590.331,18)
2066	671.449.488,41	12.916.662.501,19	(12.245.213.012,79)	(700.530.803.343,96)
2067	622.088.693,71	12.123.928.790,87	(11.501.840.097,16)	(712.032.643.441,12)
2068	574.853.827,56	11.349.870.759,59	(10.775.016.932,03)	(722.807.660.373,16)
2069	529.727.165,50	10.595.674.657,53	(10.065.947.492,03)	(732.873.607.865,19)
2070	486.694.921,84	9.862.568.898,34	(9.375.873.976,49)	(742.249.481.841,68)
2071	445.746.980,89	9.151.823.713,56	(8.706.076.732,67)	(750.955.558.574,36)
2072	406.876.607,87	8.464.738.842,07	(8.057.862.234,20)	(759.013.420.808,55)
2073	370.079.448,46	7.802.630.057,64	(7.432.550.609,18)	(766.445.971.417,74)
2074	335.351.330,28	7.166.798.631,37	(6.831.447.301,08)	(773.277.418.718,82)
2075	302.687.238,58	6.558.496.976,01	(6.255.809.737,44)	(779.533.228.456,25)
2076	272.079.117,92	5.978.892.039,99	(5.706.812.922,07)	(785.240.041.378,32)
2077	243.514.105,00	5.429.028.306,94	(5.185.514.201,94)	(790.425.555.580,27)
2078	216.972.830,92	4.909.790.184,22	(4.692.817.353,30)	(795.118.372.933,57)
2079	192.428.014,28	4.421.867.683,85	(4.229.439.669,57)	(799.347.812.603,14)
2080	169.842.814,24	3.965.715.848,48	(3.795.873.034,24)	(803.143.685.637,38)
2081	149.170.339,59	3.541.537.302,31	(3.392.366.962,73)	(806.536.052.600,11)
2082	130.353.355,23	3.149.268.371,37	(3.018.915.016,14)	(809.554.967.616,25)
2083	113.324.686,63	2.788.579.779,10	(2.675.255.092,47)	(812.230.222.708,72)
2084	98.007.795,09	2.458.881.704,55	(2.360.873.909,45)	(814.591.096.618,18)
2085	84.317.362,20	2.159.328.027,94	(2.075.010.665,74)	(816.666.107.283,92)
2086	72.160.312,11	1.888.831.357,11	(1.816.671.045,01)	(818.482.778.328,92)
2087	61.436.828,74	1.646.077.645,31	(1.584.640.816,57)	(820.067.419.145,49)
2088	52.041.971,37	1.429.556.864,33	(1.377.514.892,96)	(821.444.934.038,45)
2089	43.867.295,28	1.237.594.701,71	(1.193.727.406,43)	(822.638.661.444,88)
2090	36.802.753,58	1.068.393.076,55	(1.031.590.322,97)	(823.670.251.767,85)
2091	30.738.644,17	920.073.908,70	(889.335.264,53)	(824.559.587.032,38)
2092	25.567.580,93	790.726.429,81	(765.158.848,88)	(825.324.745.881,26)
2093	21.186.327,93	678.453.557,49	(657.267.229,56)	(825.982.013.110,83)
2094	17.497.253,61	581.411.284,23	(563.914.030,63)	(826.545.927.141,45)
2095	14.409.381,73	497.840.024,78	(483.430.643,05)	(827.029.357.784,50)
2096	11.839.280,44	426.092.812,07	(414.253.531,63)	(827.443.611.316,13)
2097	9.711.378,27	364.649.668,01	(354.938.289,73)	(827.798.549.605,86)
2098	7.958.106,93	312.128.088,25	(304.169.981,32)	(828.102.719.587,18)

SISTEMA DE PROTEÇÃO SOCIAL DOS MILITARES - Inativos e Pensionistas

EXERCÍCIO	RECEITAS PREVIDENCIÁRIAS (a)	DESPESAS PREVIDENCIÁRIAS (b)	RESULTADO PREVIDENCIÁRIO (c) = (a - b)	SALDO FINANCEIRO DO EXERCÍCIO (d) = ("d" exerc. Anterior) + (c)
2024	563.866.633,06	10.705.834.869,25	(10.141.968.236,19)	(7.690.944.011,79)
2025	938.402.102,57	9.689.818.213,25	(8.751.416.110,68)	(8.751.416.110,68)
2026	874.350.067,48	8.992.469.306,51	(8.118.119.239,03)	(16.869.535.349,71)
2027	814.865.940,74	8.347.815.822,65	(7.532.949.881,91)	(24.402.485.231,61)
2028	751.863.389,57	7.764.230.692,70	(7.012.367.303,13)	(31.414.852.534,74)
2029	687.129.725,58	7.211.372.966,43	(6.524.243.240,84)	(37.939.095.775,58)
2030	639.653.818,23	6.694.679.074,66	(6.055.025.256,43)	(43.994.121.032,02)
2031	592.829.825,61	6.234.743.516,28	(5.641.913.690,67)	(49.636.034.722,68)
2032	540.247.868,73	5.804.620.632,59	(5.264.372.763,86)	(54.900.407.486,54)
2033	492.363.882,12	5.415.477.505,65	(4.923.113.623,54)	(59.823.521.110,08)
2034	443.776.233,73	5.049.308.886,44	(4.605.532.652,71)	(64.429.053.762,79)
2035	399.997.025,82	4.711.022.395,36	(4.311.025.369,54)	(68.740.079.132,33)

2036	356.937.686,89	4.398.671.072,08	(4.041.733.385,18)	(72.781.812.517,51)
2037	313.745.381,10	4.113.926.362,37	(3.800.180.981,27)	(76.581.993.498,78)
2038	269.328.456,01	3.854.312.956,99	(3.584.984.500,99)	(80.166.977.999,77)
2039	227.960.170,41	3.596.331.927,72	(3.368.371.757,31)	(83.535.349.757,07)
2040	196.355.161,86	3.350.093.833,84	(3.153.738.671,98)	(86.689.088.429,06)
2041	172.624.869,45	3.102.990.862,84	(2.930.365.993,39)	(89.619.454.422,45)
2042	157.812.701,23	2.870.567.164,38	(2.712.754.463,15)	(92.332.208.885,60)
2043	140.788.965,84	2.668.930.295,59	(2.528.141.329,75)	(94.860.350.215,35)
2044	121.388.116,63	2.463.814.107,93	(2.342.425.991,29)	(97.202.776.206,65)
2045	108.645.420,74	2.278.058.733,16	(2.169.413.312,42)	(99.372.189.519,07)
2046	92.819.847,86	2.104.477.081,46	(2.011.657.233,60)	(101.383.846.752,67)
2047	78.138.132,51	1.937.667.220,51	(1.859.529.088,00)	(103.243.375.840,66)
2048	67.557.453,84	1.777.435.064,12	(1.709.877.610,28)	(104.953.253.450,94)
2049	59.454.836,49	1.628.677.366,69	(1.569.222.530,20)	(106.522.475.981,15)
2050	51.204.720,23	1.489.097.837,63	(1.437.893.117,40)	(107.960.369.098,55)
2051	43.256.512,52	1.358.428.376,98	(1.315.171.864,46)	(109.275.540.963,02)
2052	36.115.775,77	1.235.076.259,38	(1.198.960.483,61)	(110.474.501.446,62)
2053	29.205.608,66	1.120.056.326,68	(1.090.850.718,02)	(111.565.352.164,64)
2054	22.035.711,76	1.011.964.183,38	(989.928.471,62)	(112.555.280.636,26)
2055	19.431.545,23	911.527.442,49	(892.095.897,26)	(113.447.376.533,52)
2056	17.145.134,09	818.594.515,15	(801.449.381,06)	(114.248.825.914,59)
2057	15.085.248,38	732.577.282,26	(717.492.033,89)	(114.966.317.948,47)
2058	13.246.898,65	653.503.391,31	(640.256.492,66)	(115.606.574.441,13)
2059	11.623.468,02	581.179.346,44	(569.555.878,42)	(116.176.130.319,55)
2060	10.185.360,56	514.967.461,58	(504.782.101,02)	(116.680.912.420,58)
2061	8.924.897,71	455.131.807,21	(446.206.909,49)	(117.127.119.330,07)
2062	7.825.684,58	401.013.076,69	(393.187.392,11)	(117.520.306.722,18)
2063	6.868.486,74	352.416.027,34	(345.547.540,59)	(117.865.854.262,77)
2064	6.047.603,94	309.054.937,50	(303.007.333,56)	(118.168.861.596,33)
2065	5.332.492,29	270.345.166,11	(265.012.673,82)	(118.433.874.270,15)
2066	4.717.704,15	236.054.767,11	(231.337.062,96)	(118.665.211.333,10)
2067	4.191.493,06	205.540.346,79	(201.348.853,73)	(118.866.560.186,83)
2068	3.734.861,56	178.679.486,70	(174.944.625,14)	(119.041.504.811,97)
2069	3.347.225,99	155.515.485,98	(152.168.259,99)	(119.193.673.071,96)
2070	3.003.850,09	135.054.712,74	(132.050.862,65)	(119.325.723.934,61)
2071	2.703.164,67	117.552.762,41	(114.849.597,74)	(119.440.573.532,36)
2072	2.437.939,96	102.390.946,71	(99.953.006,75)	(119.540.526.539,11)
2073	2.195.800,20	89.150.243,38	(86.954.443,18)	(119.627.480.982,29)
2074	1.981.461,49	77.948.891,96	(75.967.430,47)	(119.703.448.412,75)
2075	1.774.181,05	67.894.331,03	(66.120.149,98)	(119.769.568.562,73)
2076	1.570.737,35	59.079.946,54	(57.509.209,19)	(119.827.077.771,93)
2077	1.376.711,10	51.223.926,96	(49.847.215,85)	(119.876.924.987,78)
2078	1.181.711,12	43.787.508,51	(42.605.797,40)	(119.919.530.785,18)
2079	1.007.814,74	37.715.666,87	(36.707.852,13)	(119.956.238.637,31)
2080	854.849,42	32.668.621,34	(31.813.771,92)	(119.988.052.409,23)
2081	714.758,92	28.170.347,24	(27.455.588,32)	(120.015.507.997,54)
2082	572.412,74	24.077.059,87	(23.504.647,13)	(120.039.012.644,67)
2083	438.662,08	20.181.644,88	(19.742.982,80)	(120.058.755.627,48)
2084	326.002,89	17.273.663,99	(16.947.661,11)	(120.075.703.288,59)
2085	223.868,91	14.683.116,27	(14.459.247,36)	(120.090.162.535,94)
2086	145.609,57	12.805.889,92	(12.660.280,34)	(120.102.822.816,28)
2087	100.515,91	11.869.290,04	(11.768.774,13)	(120.114.591.590,41)
2088	80.246,17	11.242.179,58	(11.161.933,41)	(120.125.753.523,83)
2089	69.927,15	10.595.192,22	(10.525.265,07)	(120.136.278.788,89)
2090	61.876,33	9.908.964,20	(9.847.087,88)	(120.146.125.876,77)
2091	55.986,30	9.194.161,41	(9.138.175,12)	(120.155.264.051,88)
2092	50.091,40	8.659.828,49	(8.609.737,10)	(120.163.873.788,98)
2093	45.499,23	7.970.199,17	(7.924.699,94)	(120.171.798.488,92)
2094	41.321,83	7.236.085,91	(7.194.764,08)	(120.178.993.253,00)
2095	37.593,40	6.418.866,18	(6.381.272,79)	(120.185.374.525,78)
2096	34.279,94	5.315.912,24	(5.281.632,30)	(120.190.656.158,08)
2097	31.166,25	445.107,06	(413.940,81)	(120.191.070.098,89)
2098	28.665,44	392.897,05	(364.231,61)	(120.191.434.330,50)

Fonte: Demonstrativos Atuariais dos Institutos de Previdência data base 31/12/2023. Emissão 27/jan/2026 às10:56:00

Notas dos Institutos:

IPSEMG

Notas: (1) Projeção Atuarial, constante da Avaliação Atuarial, elaborada com as hipóteses e parâmetros básicos abaixo.

Geração Futura:	**NÃO considerada**	**Receita Financeira:**	Considerada
Plano de Amortiz:	**NAO considerado**	**Inflação Média Anual:**	2,00%
Tábua de Mortalidade Geral: AT-2000-Female Suavizada 20% / AT-2000-Male Suavizada 20%		Taxa Real de Juros:	0,00%
Tábua de Mortalidade de Inválidos: IBGE 2023 - Female / IBGE 2023 - Male		Crescimento Real do Teto do RGPS: 0,00 %	
Tábua de Entrada em Invalidez: Álvaro Vindas		Crescimento PIB: zero Crescimento Vegetativo: zero	
Crescimento Real de salários: 1,4932 % aa			

Categoria	Massa Salarial	Frequência	Idade Média	
Ativos	R$ 1.229.387.386,31	168.339	46,3	
Aposentados	R$ 1.458.860.444,86	237.799	71,6	
Pensionistas	R$ 238.431.104,35	40.215	71,3	***Atuário - MTPS/RJ MIBA - 759***

IPSM

1) Projeção atuarial elaborada em 31/12/2024 e oficialmente enviada a Secretaria de Previdência – SPREV.

2) Este demonstrativo utiliza das seguintes hipóteses:

Hipóteses Financeiras:

Taxa Real de Juros	6% a.a
Crescimento Salarial	1% a.a
Crescimento do Benefício	0 % a.a.

Hipóteses Biométricas:

Rotatividade	0 % a.a.
Mortalidade Geral	GKM-70
Entrada em Invalidez	Grupo Americana
o item abaixo somente foi informado para as Pensões:	
	Família informada para assistidos
Composição Familiar	Servidor em atividade, caso o servidor não apresente dependente vitalício e/ou temporário, considerou-se cônjuge 4 anos mais velho que o cônjuge feminino, com apenas um dependente vitalício e cônjuge 4 anos mais novo que o cônjuge masculino.