Base legal MVR histórico e extinção:

**MAIOR VALOR DE REFERÊNCIA - MRV
VIDE IMPORTANTES COMENTÁRIOS AO FINAL**

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| **DIPLOMA LEGAL** | **DATA DA PUBLICAÇÃO** | **VALOR EMMOEDA CORRENTE** | **INÍCIO DE VIGÊNCIA** |
| **Decreto 75.704** | 08.05.75 | Cr$ 501,00 | 09.05.75 |
| **Decreto 77.511** | 29.04.76 | Cr$ 638,30 | 01.05.76 |
| **Decreto 79.611** | 28.04.77 | Cr$ 877,70 | 01.05.77 |
| **Decreto 81.624** | 04.05.78 | Cr$ 1.150,70 | 05.05.78 |
| **Decreto 83.398** | 02.05.79 | Cr$ 1.591,40 | 03.05.79 |
| **Decreto 84.144** | 01.11.79 | Cr$ 1.962,20 | 01.11.79 |
| **Decreto 84.675** | 30.04.80 | Cr$ 2.480,20 | 01.05.80 |
| **Decreto 85.311** | 31.10.80 | Cr$ 2.996,10 | 01.11.80 |
| **Decreto 85.951** | 29.04.81 | Cr$ 4.071,70 | 01.05.81 |
| **Decreto 86.515** | 29.10.81 | Cr$ 5.733,00 | 01.11.81 |
| **Decreto 87.140** | 30.04.82 | Cr$ 7.768,20 | 01.05.82 |
| **Decreto 87.744** | 29.10.82 | Cr$ 11.225,00 | 01.11.82 |
| **Decreto 88.268** | 30.04.83 | Cr$ 17.106,90 | 01.05.83 |
| **Decreto 88.931** | 31.10.83 | Cr$ 28.294,80 | 01.11.83 |
| **Decreto 89.609** | 02.05.84 | Cr$ 48.751,90 | 01.05.84 |
| **Decreto 90.395** | 06.11.84 | Cr$ 87.997,20 | 01.11.84 |
| **Decreto 91.215** | 30.04.85 | Cr$ 167.106,70 | 01.05.85 |
| **Decreto 91.862** | 01.11.85 | Cr$ 277.898,40 | 01.11.85 |
| **Decreto 92.589** | 25.04.86 | Cz$ 328,38 | 01.05.86 |
| **Decreto 94.089** | 12.03.87 | Cz$ 560,54 | 13.01.87 |
| **Portaria 91** | 19.05.87 | Cz$ 776,35 | 20.05.87 |
| **Decreto 122** | 17.06.87 | Cz$ 958,02 | 18.06.87 |
| **Portaria 163** | 04.09.87 | Cz$ 1.003,05 | 08.09.87 |
| **Portaria 187** | 02.10.87 | Cz$ 1.050,19 | 05.10.87 |
| **Portaria 202** | 30.10.87 | Cz$ 1.099,55 | 03.11.87 |
| **Portaria 230** | 02.12.87 | Cz$ 1.240,29 | 03.12.87 |
| **Portaria 251** | 31.12.87 | Cz$ 1.488,35 | 04.01.88 |
| **Portaria 46** | 29.01.88 | Cz$ 1.750,30 | 01.02.88 |
| **Portaria 67** | 29.02.88 | Cz$ 2.065,35 | 01.03.88 |
| **Portaria 98** | 30.03.88 | Cz$ 2.397,87 | 01.04.88 |
| **Portaria 109** | 29.04.88 | Cz$ 2.877,44 | 01.05.88 |
| **Portaria 129** | 31.05.88 | Cz$ 3.395,38 | 01.06.88 |
| **Portaria 150** | 30.06.88 | Cz$ 4.071,06 | 01.07.88 |
| **Portaria 166** | 29.07.88 | Cz$ 5.084,80 | 01.08.88 |
| **Portaria 179** | 31.08.88 | Cz$ 6.173,00 | 01.09.88 |
| **Portaria 197** | 30.09.88 | Cz$ 7.655,00 | 01.10.88 |
| **Portaria 250-A** | 01.11.88 | Cz$ 9.255,00 | 01.11.88 |
| **Portaria 279** | 30.11.88 | Cz$ 12.440,00 | 01.12.88 |
| **Portaria 313** | 28.12.88 | Cz$ 15.488,00 | 01.01.89 |
| **Portaria 04** | 17.01.89 | NCz$ 17,86 | 01.02.89 |
| **Portaria 468** | 28.04.89 | NCz$ 22,74 | 01.05.89 |
| **Portaria 506** | 04.07.89 | NCz$ 28,90 | 01.07.89 |
| **Portaria 525** | 31.07.89 | NCz$ 37,22 | 01.08.89 |
| **Portaria 551** | 31.08.89 | NCz$ 48,13 | 01.09.89 |
| **Portaria 562** | 29.09.89 | NCz$ 65,46 | 01.10.89 |
| **Portaria 590** | 31.10.89 | NCz$ 90,07 | 01.11.89 |
| **Portaria 612** | 01.12.89 | NCz 127,36 | 01.12.89 |
| **Portaria 637** | 28.12.89 | NCz$ 195,62 | 01.01.90 |
| **Portaria 025** | 31.01.90 | NCz$ 305,36 | 01.02.90 |
| **Portaria 049** | 28.02.90 | Cr$ 527,66 | 01.03.90 |
| **Portaria 309** | 01.06.90 | Cr$ 785,69 | 01.06.90 |
| **Portaria 417** | 17.07.90 | Cr$ 861,12 | 01.07.90 |
| **Portaria 430** | 31.07.90 | Cr$ 984,03 | 01.08.90 |
| **Portaria 513** | 31.08.90 | Cr$ 1.054,97 | 01.09.90 |
| **Portaria 562** | 28.09.90 | Cr$ 1.190,53 | 01.10.90 |
| **Portaria 629** | 31.10.90 | Cr$ 1.353,75 | 01.11.90 |
| **Portaria 728** | 30.11.90 | Cr$ 1.579,01 | 01.12.90 |
| **Portaria 855** | 28.12.90 | Cr$ 1.885,18 | 01.01.91 |
| **Lei 8.177** | 01.03.91 | Extinto, art. 3º, III | 01.02.91 |

**FONTES: Base de Dados do Portal Brasil e "CLT e Legislação Complementar em Vigor", autores: Pedro Paulo Teixeira Manus e Carla Teresa Martins Romar, Malheiros Editores Ltda., São Paulo (SP), 6ª edição, atualizada em 30.03.2006.** |

**Comentários:**

            A Lei 6205/75 descaracterizou o salário mínimo como fator de correção monetária em aplicação de penalidades, criando, em substituição, valores de referência e o MVR (arts.1o, "caput"; 2o e parágrafo único daquela Lei e Decreto 75.704/75). Assim, o valor do maior salário-mínimo do País passou a corresponder, para os fins de que ora se trata, ao do maior valor de referência (MVR).

            A Lei 8177/91, por sua vez, extinguiu o MVR (art.3o, inciso III), ficando, entretanto, o valor do extinto MVR convertido em Cr$ 2.266,17, por força do disposto no art.21, inciso II, da Lei 8178/91. Na seqüência, veio a Lei 8218/91, que, em seu art.10, "caput", assim dispõe: " *Os valores relativos a penalidades, constantes da legislação em vigor, convertidos em cruzeiros, nos termos do art.21 da Lei 8178/91, ficam elevados em setenta por cento*". Em razão disso, o valor do extinto MVR passou a corresponder a Cr$ 3.852,48.

            Finalmente, a Lei 8383/91, em seu art.1, instituiu a Unidade Fiscal de Referência (UFIR), como medida de valor e parâmetro de atualização monetária de valores, relativos a multas e penalidades, estabelecendo, ainda, a mesma Lei, em seu art.3, inciso I, que a conversão em quantidade de UFIR dos valores expressos em cruzeiros se daria utilizando como divisor o valor de Cr$ 215,6656, se relativos a multas e penalidades de qualquer natureza. Assim, dividindo-se o último valor em cruzeiros fixado para o extinto MVR (Cr$ 3.852,49) pelo valor de Cr$ 215,6656, chegar-se-á `a conclusão de que um MVR equivaleria a 17,86 UFIR e 30 MVR a 535,80 UFIR.

**FONTES: Portal Brasil e Prodasen.**