ESTRATTI, SUNTI E COMUNICATI

AGENZIA DELLE ENTRATE

Tabelle nazionali dei costi chilometrici di esercizio di autovetture e motocicli elaborate dall'ACI - articolo 3, comma 1, del decreto legislativo 2 settembre 1997, n. 314.

FRINGE BENEFIT 2024

AUTOVEICOLI A BENZINA IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
ABARTH	595 1.4 TURBO T-JET	165CV	0,5885	2.206,88	2.648,25	4.413,75	5.296,50
ABARTH	595C 1.4 TURBO T-JET	165CV	0,6069	2.275,88	2.731,05	4.551,75	5.462,10
ABARTH	695 2019 1.4 TURBO T-JET	180CV	0,6416	2.406,00	2.887,20	4.812,00	5.774,40
ALFA ROMEO	GIULIA 2.0 TURBO Q4 VELOCE	280CV AWD	0,9230	3.461,25	4.153,50	6.922,50	8.307,00
ALFA ROMEO	STELVIO 2.0 T	280CV	0,9597	3.598,88	4.318,65	7.197,75	8.637,30
ALPINE	A110 1.8	250CV	0,8755	3.283,13	3.939,75	6.566,25	7.879,50
ALPINE	A110 1.8	300CV	0,9786	3.669,75	4.403,70	7.339,50	8.807,40
ASTON MARTIN	VANTAGE 4.0	510CV	1,8812	7.054,50	8.465,40	14.109,00	16.930,80
AUDI	A1 ALLSTREET 25 TFSI 1.0	95CV	0,5222	1.958,25	2.349,90	3.916,50	4.699,80
AUDI	A1 ALLSTREET 30 TFSI 1.0	110CV	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
AUDI	A1 ALLSTREET 30 TFSI S-TRONIC 1.0	110CV	0,5677	2.128,88	2.554,65	4.257,75	5.109,30
AUDI	A1 ALLSTREET 35 TFSI S-TRONIC 1.5	150CV	0,6134	2.300,25	2.760,30	4.600,50	5.520,60
AUDI	A1 SPB 25 TFSI	1.0 95CV	0,4929	1.848,38	2.218,05	3.696,75	4.436,10
AUDI	A1 SPB 30 TFSI	1.0 110CV	0,5221	1.957,88	2.349,45	3.915,75	4.698,90
AUDI	A1 SPB 35 1.5 TFSI S-TRONIC	150CV	0,5810	2.178,75	2.614,50	4.357,50	5.229,00
AUDI	A3 2020 SPB 30 TFSI 1.0	110CV	0,5571	2.089,13	2.506,95	4.178,25	5.013,90
AUDI	A3 2020 SPB 35 TFSI 1.5	150CV	0,5963	2.236,13	2.683,35	4.472,25	5.366,70
AUDI	A3 2020 SPB 40 TFSI QUATTRO S TR	2.0 190CV	0,7292	2.734,50	3.281,40	5.469,00	6.562,80
AUDI	Q2 30 TFSI 1.0	110CV	0,5362	2.010,75	2.412,90	4.021,50	4.825,80
AUDI	Q2 35 1.5 TFSI	150CV	0,5834	2.187,75	2.625,30	4.375,50	5.250,60
AUDI	Q2 35 1.5 TFSI S-TRONIC	150CV	0,5864	2.199,00	2.638,80	4.398,00	5.277,60
AUDI	Q3 35 1.5 TFSI 150CV	MY2020	0,6354	2.382,75	2.859,30	4.765,50	5.718,60
AUDI	Q3 40 2.0 TFSI QUATTRO S-TRONIC	190CV	0,7567	2.837,63	3.405,15	5.675,25	6.810,30
AUDI	Q3 45 2.0 TFSI QUATTRO S-TRONIC	245CV	0,8068	3.025,50	3.630,60	6.051,00	7.261,20
AUDI	Q3 RS 2.5 QUATTRO S-TRONIC	400CV	1,0989	4.120,88	4.945,05	8.241,75	9.890,10
AUDI	Q3 RS SPB 2.5 QUATTRO S-TRONIC	400CV	1,1266	4.224,75	5.069,70	8.449,50	10.139,40
AUDI	RS4 AVANT 3.0	450CV	1,3430	5.036,25	6.043,50	10.072,50	12.087,00
AUDI	RS5 2.9 450CV	COUPÉ	1,3744	5.154,00	6.184,80	10.308,00	12.369,60
AUDI	S3 SPB 2020	2.0 TFSI 310CV	0,8360	3.135,00	3.762,00	6.270,00	7.524,00
AUDI	S5 CABRIO 3.0 TFSI QUATTRO TIPTR	353CV	1,2034	4.512,75	5.415,30	9.025,50	10.830,60
AUDI	SQ7 4.0 V8 TFSI QUATTRO TIPTRONIC	507CV	1,4946	5.604,75	6.725,70	11.209,50	13.451,40
AUDI	SQ8 4.0 TFSI QUATTRO TIPTR	507CV	1,5395	5.773,13	6.927,75	11.546,25	13.855,50
AUDI	TT 45 TFSI 2.0 QUATTRO S-TRONIC	245CV COUPÉ	0,8293	3.109,88	3.731,85	6.219,75	7.463,70
BMW	116I 2020	1.5 109CV	0,5625	2.109,38	2.531,25	4.218,75	5.062,50
BMW	118I 2020	1.5 136CV	0,5969	2.238,38	2.686,05	4.476,75	5.372,10
BMW	120I 2020	2.0 178CV	0,6791	2.546,63	3.055,95	5.093,25	6.111,90
BMW	128TI MSPORT 2.0	265CV	0,7484	2.806,50	3.367,80	5.613,00	6.735,60
BMW	216I 1.5 122CV	ACTIVE TOURER	0,6387	2.395,13	2.874,15	4.790,25	5.748,30
BMW	218I 1.5 136CV	COUPÉ	0,6807	2.552,63	3.063,15	5.105,25	6.126,30
BMW	218I 1.5 136CV	GRAN COUPÉ	0,6688	2.508,00	3.009,60	5.016,00	6.019,20
BMW	218I 2022 1.5 136CV	ACTIVE TOURER	0,6448	2.418,00	2.901,60	4.836,00	5.803,20
BMW	220I 2.0 178CV	GRAN COUPÉ	0,7326	2.747,25	3.296,70	5.494,50	6.593,40
BMW	220I 2.0 178CV XDRIVE	GRAN COUPÉ	0,7475	2.803,13	3.363,75	5.606,25	6.727,50
BMW	220I 2.0 184CV	COUPÉ	0,7261	2.722,88	3.267,45	5.445,75	6.534,90
BMW	230I 2.0 245CV	COUPÉ	0,7644	2.866,50	3.439,80	5.733,00	6.879,60
BMW	420I CABRIO 2021	2.0 184CV	0,8759	3.284,63	3.941,55	6.569,25	7.883,10
BMW	420I COUPÉ	2.0 184CV	0,7973	2.989,88	3.587,85	5.979,75	7.175,70
BMW	430I 2021 2.0 245CV	GRAN COUPÉ	0,8995	3.373,13	4.047,75	6.746,25	8.095,50
BMW	M135 I 2.0 XDRIVE	306CV	0,8243	3.091,13	3.709,35	6.182,25	7.418,70
BMW	M2 3.0 460CV	COUPÉ	1,1550	4.331,25	5.197,50	8.662,50	10.395,00
BMW	M240I 3.0 XDRIVE 374CV	COUPÉ	0,9574	3.590,25	4.308,30	7.180,50	8.616,60
BMW	M3 3.0 XDRIVE COMPETITION	510CV	1,4482	5.430,75	6.516,90	10.861,50	13.033,80
BMW	X1 2022 SDRIVE 18I 1.5	136CV	0,6396	2.398,50	2.878,20	4.797,00	5.756,40
BMW	X2 SDRIVE 18I	1.5 136CV	0,6090	2.283,75	2.740,50	4.567,50	5.481,00
BMW	X2 SDRIVE 20I	2.0 178CV	0,7024	2.634,00	3.160,80	5.268,00	6.321,60
BMW	X2 XDRIVE M35I 2.0	306CV	0,8922	3.345,75	4.014,90	6.691,50	8.029,80
BMW	X5 M COMPETITION	625CV	1,8157	6.808,88	8.170,65	13.617,75	16.341,30
BMW	X6 M50I 4.4	530CV	1,5051	5.644,13	6.772,95	11.288,25	13.545,90
BMW	X7 XDRIVE M50I 4.4	530CV	1,6191	6.071,63	7.285,95	12.143,25	14.571,90
CADILLAC	ESCALADE 2022 6.2 V8 AWD	426CV	1,7047	6.392,63	7.671,15	12.785,25	15.342,30
CADILLAC	XT4 350T 2.0 AWD	230CV	0,8017	3.006,38	3.607,65	6.012,75	7.215,30
CIRELLI MOTOR	CIRELLI 3 1.5T	133CV	0,5943	2.228,63	2.674,35	4.457,25	5.348,70
CIRELLI MOTOR	CIRELLI 5 1.5T	197CV	0,6014	2.255,25	2.706,30	4.510,50	5.412,60
CIRELLI MOTOR	CIRELLI 7 1.5T	197CV	0,6217	2.331,38	2.797,65	4.662,75	5.595,30
CITROEN	C3 AIRCROSS 1.2 PURETECH	110CV	0,4675	1.753,13	2.103,75	3.506,25	4.207,50
CITROEN	C3 AIRCROSS 1.2 PURETECH S&S	130CV	0,5054	1.895,25	2.274,30	3.790,50	4.548,60
CITROEN	C3 III 1.2	110CV	0,4711	1.766,63	2.119,95	3.533,25	4.239,90
CITROEN	C3 III 1.2	82CV	0,4479	1.679,63	2.015,55	3.359,25	4.031,10
CITROEN	C4 2020 1.2 PURETECH	100CV	0,5033	1.887,38	2.264,85	3.774,75	4.529,70
CITROEN	C4 2020 1.2 PURETECH	130CV	0,5279	1.979,63	2.375,55	3.959,25	4.751,10

FRINGE BENEFIT 2024
AUTOVEICOLI A BENZINA IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
CITROEN	C4 2020 1.2 PURETECH AUT	130CV	0,5473	2.052,38	2.462,85	4.104,75	4.925,70
CITROEN	C4-X 1.2 PURETECH	100CV	0,4987	1.870,13	2.244,15	3.740,25	4.488,30
CITROEN	C4-X 1.2 PURETECH	130CV	0,5425	2.034,38	2.441,25	4.068,75	4.882,50
CITROEN	C5 AIRCROSS 1.2 PURETECH	130CV	0,5424	2.034,00	2.440,80	4.068,00	4.881,60
CITROEN	C5 X 1.2 PURETECH	130CV	0,6256	2.346,00	2.815,20	4.692,00	5.630,40
CUPRA	ATECA 1.5 TSI	150CV	0,6464	2.424,00	2.908,80	4.848,00	5.817,60
CUPRA	ATECA 2.0 TSI 4DRIVE	300CV	0,8478	3.179,25	3.815,10	6.358,50	7.630,20
CUPRA	FORMENTOR 2020 1.5 TSI	150CV	0,6067	2.275,13	2.730,15	4.550,25	5.460,30
CUPRA	FORMENTOR 2020 2.0 TSI	245CV	0,7748	2.905,50	3.486,60	5.811,00	6.973,20
CUPRA	FORMENTOR 2020 2.0 TSI	4DRIVE 310CV	0,8289	3.108,38	3.730,05	6.216,75	7.460,10
CUPRA	FORMENTOR 2020 2.0 TSI 4DRIVE	190CV	0,7066	2.649,75	3.179,70	5.299,50	6.359,40
CUPRA	FORMENTOR 2020 2.5 TSI	4DRIVE 390CV	0,9992	3.747,00	4.496,40	7.494,00	8.992,80
CUPRA	LEON 1.5 TSI	150CV	0,6100	2.287,50	2.745,00	4.575,00	5.490,00
CUPRA	LEON 2.0 TSI	190CV	0,6636	2.488,50	2.986,20	4.977,00	5.972,40
CUPRA	LEON 2.0 TSI	300CV	0,7703	2.888,63	3.466,35	5.777,25	6.932,70
CUPRA	LEON SPORTSTOURER 1.5 TSI	150CV	0,6317	2.368,88	2.842,65	4.737,75	5.685,30
CUPRA	LEON SPORTSTOURER 2.0 TSI	190CV	0,6758	2.534,25	3.041,10	5.068,50	6.082,20
CUPRA	LEON SPORTSTOURER 2.0 TSI	310CV	0,8289	3.108,38	3.730,05	6.216,75	7.460,10
DACIA	DUSTER 1.0 TCE	90CV 4X2	0,4057	1.521,38	1.825,65	3.042,75	3.651,30
DACIA	DUSTER 1.3 TCE	150CV	0,5104	1.914,00	2.296,80	3.828,00	4.593,60
DACIA	JOGGER 1.0 TCE	110CV	0,4291	1.609,13	1.930,95	3.218,25	3.861,90
DACIA	SANDERO 2021 1.0 SCE	65CV	0,3824	1.434,00	1.720,80	2.868,00	3.441,60
DACIA	SANDERO 2021 1.0 TCE	90CV	0,3988	1.495,50	1.794,60	2.991,00	3.589,20
DACIA	SANDERO 2023 1.0 TCE	110CV	0,4451	1.669,13	2.002,95	3.338,25	4.005,90
DFSK	GLORY 500 1.5	116CV	0,5012	1.879,50	2.255,40	3.759,00	4.510,80
DFSK	GLORY 580 1.5	145CV	0,6154	2.307,75	2.769,30	4.615,50	5.538,60
DFSK	GLORY IX5 1.5	145CV	0,6337	2.376,38	2.851,65	4.752,75	5.703,30
DR AUTOMOBILES	DR 3 2023 1.5	117CV	0,4813	1.804,88	2.165,85	3.609,75	4.331,70
DR AUTOMOBILES	DR 4 2022 1.5	116CV	0,5432	2.037,00	2.444,40	4.074,00	4.888,80
DR AUTOMOBILES	DR 4 2022 1.5 TURBO DCT	154CV	0,5649	2.118,38	2.542,05	4.236,75	5.084,10
DR AUTOMOBILES	DR 5.0 1.5	116CV	0,4912	1.842,00	2.210,40	3.684,00	4.420,80
DR AUTOMOBILES	DR 5.0 S2 1.5 T	155CV	0,5584	2.094,00	2.512,80	4.188,00	5.025,60
DR AUTOMOBILES	DR 6.0 1.5 T	154CV	0,5942	2.228,25	2.673,90	4.456,50	5.347,80
DR AUTOMOBILES	DR 7 1.5 T	160CV	0,6327	2.372,63	2.847,15	4.745,25	5.694,30
DS	DS3 2022 PURETECH 1.2	100CV	0,5545	2.079,38	2.495,25	4.158,75	4.990,50
DS	DS3 2022 PURETECH 1.2 AUT	130CV	0,6036	2.263,50	2.716,20	4.527,00	5.432,40
DS	DS4 2021 1.2	130CV	0,6014	2.255,25	2.706,30	4.510,50	5.412,60
EVO	EVO 4 1.6	115CV	0,5151	1.931,63	2.317,95	3.863,25	4.635,90
EVO	EVO 5 1.5	127CV	0,5056	1.896,00	2.275,20	3.792,00	4.550,40
FERRARI	812 SUPERFAST 6.5	800CV	3,2103	12.038,63	14.446,35	24.077,25	28.892,70
FERRARI	F8 TRIBUTO 4.0	720CV	2,5777	9.666,38	11.599,65	19.332,75	23.199,30
FERRARI	PORTOFINO 3.9	600CV	2,2383	8.393,63	10.072,35	16.787,25	20.144,70
FERRARI	ROMA 3.9 V8	620CV	2,2404	8.401,50	10.081,80	16.803,00	20.163,60
FIAT	500X 1.0 T3	120CV	0,5010	1.878,75	2.254,50	3.757,50	4.509,00
FIAT	TIPO 1.0 100CV	5 PORTE	0,4852	1.819,50	2.183,40	3.639,00	4.366,80
FIAT	TIPO STATION 1.0 100CV	SW	0,4989	1.870,88	2.245,05	3.741,75	4.490,10
FORD	BRONCO 2.7 ECOBOOST	335CV	1,1887	4.457,63	5.349,15	8.915,25	10.698,30
FORD	MUSTANG 2021 5.0 V8 450CV	CABRIO	1,1102	4.163,25	4.995,90	8.326,50	9.991,80
FORD	MUSTANG 2021 5.0 V8 450CV	COUPÉ	1,0499	3.937,13	4.724,55	7.874,25	9.449,10
FORD	PUMA 2019 1.5 ST	200CV	0,6665	2.499,38	2.999,25	4.998,75	5.998,50
HONDA	CIVIC 2.0 TYPE-R	330CV	0,8964	3.361,50	4.033,80	6.723,00	8.067,60
HYUNDAI	BAYON 1.2 MPI	84CV	0,4500	1.687,50	2.025,00	3.375,00	4.050,00
HYUNDAI	I10 2020 1.0 MPI	67CV	0,4006	1.502,25	1.802,70	3.004,50	3.605,40
HYUNDAI	I20 2021 1.6 T-GDI	204CV	0,6012	2.254,50	2.705,40	4.509,00	5.410,80
JAGUAR	F-TYPE CONVERTIBILE 2.0	300CV AUT	1,0760	4.035,00	4.842,00	8.070,00	9.684,00
JAGUAR	F-TYPE CONVERTIBILE 5.0 V8	450CV AUT	1,4187	5.320,13	6.384,15	10.640,25	12.768,30
JAGUAR	F-TYPE CONVERTIBILE 5.0 V8	450CV AUT AWD	1,4753	5.532,38	6.638,85	11.064,75	13.277,70
JAGUAR	F-TYPE COUPÈ 2.0	300CV AUT	1,0140	3.802,50	4.563,00	7.605,00	9.126,00
JAGUAR	F-TYPE COUPÈ 5.0 V8	450CV AUT	1,3551	5.081,63	6.097,95	10.163,25	12.195,90
JAGUAR	F-TYPE COUPÈ 5.0 V8	450CV AUT AWD	1,4229	5.335,88	6.403,05	10.671,75	12.806,10
JAGUAR	XE 2019	2.0 250CV AUT	0,8466	3.174,75	3.809,70	6.349,50	7.619,40
JAGUAR	XF 2.0 250CV	AUT	0,9186	3.444,75	4.133,70	6.889,50	8.267,40
JEEP	AVENGER 1.2 T	100CV	0,5015	1.880,63	2.256,75	3.761,25	4.513,50
JEEP	RENEGADE 1.0 T3	120CV	0,5256	1.971,00	2.365,20	3.942,00	4.730,40
KG MOBILITY	TIVOLI 1.5 GDI	135CV	0,5170	1.938,75	2.326,50	3.877,50	4.653,00
KG MOBILITY	TORRES 1.5 T GDI 2WD	163CV	0,6137	2.301,38	2.761,65	4.602,75	5.523,30
KG MOBILITY	TORRES 1.5 T GDI 4WD	163CV	0,6998	2.624,25	3.149,10	5.248,50	6.298,20
KIA	CEED 2022 1.6 T-GDI	204CV	0,6566	2.462,25	2.954,70	4.924,50	5.909,40
KIA	PICANTO 1.0	67CV	0,3873	1.452,38	1.742,85	2.904,75	3.485,70
KIA	PICANTO 1.0 12V	100CV	0,4573	1.714,88	2.057,85	3.429,75	4.115,70

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KIA	PROCEED 2019	1.6 T-GDI 204CV	0,6954	2.607,75	3.129,30	5.215,50	6.258,60
KIA	RIO 1.2 DPI	84CV	0,4463	1.673,63	2.008,35	3.347,25	4.016,70
KIA	STONIC 2020 1.2 DPI	84CV	0,4419	1.657,13	1.988,55	3.314,25	3.977,10
LAMBORGHINI	AVENTADOR S 6.5 V12	740CV COUPÉ	3,5833	13.437,38	16.124,85	26.874,75	32.249,70
LAMBORGHINI	AVENTADOR S 6.5 V12 ROADSTER	740CV SPIDER	3,8887	14.582,63	17.499,15	29.165,25	34.998,30
LAMBORGHINI	HURACAN 5.2 V10 EVO	640CV COUPÉ	2,4987	9.370,13	11.244,15	18.740,25	22.488,30
LAMBORGHINI	HURACAN 5.2 V10 EVO	640CV SPIDER	2,6859	10.072,13	12.086,55	20.144,25	24.173,10
LAMBORGHINI	URUS 4.0	650CV	2,5571	9.589,13	11.506,95	19.178,25	23.013,90
LAND ROVER	DEFENDER 110 2020 5.0 V8	525CV 5P	1,6546	6.204,75	7.445,70	12.409,50	14.891,40
LAND ROVER	DEFENDER 90 2020 5.0 V8	525CV 3P	1,6059	6.022,13	7.226,55	12.044,25	14.453,10
LAND ROVER	RANGE ROVER VELAR 2.0 SI4	250CV	0,9654	3.620,25	4.344,30	7.240,50	8.688,60
MAHINDRA	KUV100 1.2 VVT	87CV	0,4302	1.613,25	1.935,90	3.226,50	3.871,80
MASERATI	GRECALE 3.0 V6	530CV	1,4592	5.472,00	6.566,40	10.944,00	13.132,80
MAZDA	2 SKYACTIV-G 1.5	75CV	0,4508	1.690,50	2.028,60	3.381,00	4.057,20
MAZDA	MX-5 SKYACTIVE	2.0L 184CV	0,6595	2.473,13	2.967,75	4.946,25	5.935,50
MAZDA	MX-5 SKYACTIVE-G	1.5 132CV	0,6111	2.291,63	2.749,95	4.583,25	5.499,90
MERCEDES	A 45S AMG 2023 4MATIC+ 2.0	421CV	1,0079	3.779,63	4.535,55	7.559,25	9.071,10
MERCEDES	CLA 45 S AMG 2.0	420CV	1,1288	4.233,00	5.079,60	8.466,00	10.159,20
MERCEDES	G 500 SW 4.0	420CV	1,8768	7.038,00	8.445,60	14.076,00	16.891,20
MERCEDES	G 63 AMG SW 4.0	585CV	2,2161	8.310,38	9.972,45	16.620,75	19.944,90
MERCEDES	SL 63 AMG 4.0	585CV	2,2495	8.435,63	10.122,75	16.871,25	20.245,50
MG	HS 1.5 T-GDI	160CV	0,5473	2.052,38	2.462,85	4.104,75	4.925,70
MG	ZS 1.0T-GDI	111CV	0,4829	1.810,88	2.173,05	3.621,75	4.346,10
MG	ZS 1.5 VTI	106CV	0,4564	1.711,50	2.053,80	3.423,00	4.107,60
MINI	COOPER 1.5	136CV	0,5542	2.078,25	2.493,90	4.156,50	4.987,80
MINI	MINI COOPER CABRIO 1.5	136CV	0,5838	2.189,25	2.627,10	4.378,50	5.254,20
MINI	MINI COOPER CLUBMAN 1.5	136CV	0,5936	2.226,00	2.671,20	4.452,00	5.342,40
MINI	MINI COOPER COUNTRYMAN 1.5	136CV	0,6252	2.344,50	2.813,40	4.689,00	5.626,80
MINI	MINI COOPER COUNTRYMAN ALL4 1.5	136CV 4X4	0,6724	2.521,50	3.025,80	5.043,00	6.051,60
MINI	MINI COOPER S 2.0	178CV	0,6264	2.349,00	2.818,80	4.698,00	5.637,60
MINI	MINI J COOPER WORKS	231CV	0,7232	2.712,00	3.254,40	5.424,00	6.508,80
MINI	MINI JCW 2.0 231CV	CABRIO	0,7539	2.827,13	3.392,55	5.654,25	6.785,10
MINI	MINI JCW COUNTRYMAN ALL4 2.0	306CV	0,8314	3.117,75	3.741,30	6.235,50	7.482,60
MITSUBISHI	SPACESTAR 2021 1.2	70CV	0,4230	1.586,25	1.903,50	3.172,50	3.807,00
NISSAN	JUKE 2020 1.0 DIG-T	114CV	0,4628	1.735,50	2.082,60	3.471,00	4.165,20
NISSAN	MICRA 2021	1.0 IG-T 92CV	0,4366	1.637,25	1.964,70	3.274,50	3.929,40
NISSAN	MICRA 2021	1.0 IG-T 92CV AUT	0,4537	1.701,38	2.041,65	3.402,75	4.083,30
NISSAN	TOWNSTAR 1.3	130CV	0,5909	2.215,88	2.659,05	4.431,75	5.318,10
OPEL	ASTRA 2022 1.2 T	110CV	0,5049	1.893,38	2.272,05	3.786,75	4.544,10
OPEL	ASTRA 2022 1.2 T	130CV	0,5149	1.930,88	2.317,05	3.861,75	4.634,10
OPEL	CORSA 2019 1.2	100CV	0,4440	1.665,00	1.998,00	3.330,00	3.996,00
OPEL	CORSA 2019 1.2	75CV	0,4263	1.598,63	1.918,35	3.197,25	3.836,70
OPEL	CROSSLAND X 1.2	110CV	0,4784	1.794,00	2.152,80	3.588,00	4.305,60
OPEL	CROSSLAND X 1.2	130CV	0,5083	1.906,13	2.287,35	3.812,25	4.574,70
OPEL	GRANDLAND X 1.2T	130CV	0,5520	2.070,00	2.484,00	4.140,00	4.968,00
OPEL	MOKKA 2020 1.2 T	100CV	0,4872	1.827,00	2.192,40	3.654,00	4.384,80
OPEL	MOKKA 2020 1.2 T	130CV	0,4998	1.874,25	2.249,10	3.748,50	4.498,20
OPEL	MOKKA 2020 1.2T	136CV	0,5106	1.914,75	2.297,70	3.829,50	4.595,40
PEUGEOT	2008 2020 1.2 PURETECH 100	100CV	0,5221	1.957,88	2.349,45	3.915,75	4.698,90
PEUGEOT	2008 2020 1.2 PURETECH 130	130CV AUT	0,5522	2.070,75	2.484,90	4.141,50	4.969,80
PEUGEOT	208 2019 1.2	102CV	0,4576	1.716,00	2.059,20	3.432,00	4.118,40
PEUGEOT	208 2019 1.2	130CV	0,5215	1.955,63	2.346,75	3.911,25	4.693,50
PEUGEOT	208 2019 1.2	75CV	0,4255	1.595,63	1.914,75	3.191,25	3.829,50
PEUGEOT	3008 1.2 PURETECH TURBO	130CV	0,5749	2.155,88	2.587,05	4.311,75	5.174,10
PEUGEOT	308 2021 1.2 PURETECH	130CV	0,5472	2.052,00	2.462,40	4.104,00	4.924,80
PEUGEOT	408 PURETECH 1.2	130CV	0,5774	2.165,25	2.598,30	4.330,50	5.196,60
PEUGEOT	5008 1.6 PURETECH TURBO	130CV	0,5942	2.228,25	2.673,90	4.456,50	5.347,80
PEUGEOT	508 PURETECH TURBO 1.2	130CV	0,6419	2.407,13	2.888,55	4.814,25	5.777,10
PEUGEOT	508 STATION 1.2 T S&S	130CV	0,6521	2.445,38	2.934,45	4.890,75	5.868,90
PORSCHE	718 BOXSTER 2.0	300CV	0,9912	3.717,00	4.460,40	7.434,00	8.920,80
PORSCHE	718 BOXSTER GTS 4.0	400CV	1,3240	4.965,00	5.958,00	9.930,00	11.916,00
PORSCHE	718 BOXSTER S 2.5	350CV	1,1379	4.267,13	5.120,55	8.534,25	10.241,10
PORSCHE	718 CAYMAN 2.0	300CV	0,9749	3.655,88	4.387,05	7.311,75	8.774,10
PORSCHE	718 CAYMAN GTS 4.0	400CV	1,3078	4.904,25	5.885,10	9.808,50	11.770,20
PORSCHE	718 CAYMAN S 2.5	350CV	1,1216	4.206,00	5.047,20	8.412,00	10.094,40
PORSCHE	911 CARRERA 3.0 385CV	CABRIO	1,7119	6.419,63	7.703,55	12.839,25	15.407,10
PORSCHE	911 CARRERA 4S 3.0	450CV CABRIO	1,8240	6.840,00	8.208,00	13.680,00	16.416,00
PORSCHE	911 CARRERA 4S 3.0 450CV	COUPÉ	1,7083	6.406,13	7.687,35	12.812,25	15.374,70
PORSCHE	911 CARRERA S 3.0	450CV CABRIO	1,7641	6.615,38	7.938,45	13.230,75	15.876,90
PORSCHE	911 CARRERA S 3.0 450CV	COUPÉ	1,6307	6.115,13	7.338,15	12.230,25	14.676,30

FRINGE BENEFIT 2024
AUTOVEICOLI A BENZINA IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
PORSCHE	911 CARRERA T 3.0 385CV	COUPÉ	1,6794	6.297,75	7.557,30	12.595,50	15.114,60
PORSCHE	CAYENNE 3.0 V6	353CV	1,3129	4.923,38	5.908,05	9.846,75	11.816,10
PORSCHE	CAYENNE 4.0 V8 TURBO S	475CV	1,5193	5.697,38	6.836,85	11.394,75	13.673,70
PORSCHE	MACAN 2.0	265CV	1,0403	3.901,13	4.681,35	7.802,25	9.362,70
PORSCHE	MACAN 2.9 S	380CV	1,2074	4.527,75	5.433,30	9.055,50	10.866,60
PORSCHE	MACAN 2.9 TURBO	440CV	1,3693	5.134,88	6.161,85	10.269,75	12.323,70
PORSCHE	PANAMERA 2.9 4S	440CV	1,5831	5.936,63	7.123,95	11.873,25	14.247,90
RENAULT	CAPTURE 1.0 TCE	90CV	0,4702	1.763,25	2.115,90	3.526,50	4.231,80
RENAULT	CLIO 2019 1.0 SCE	65CV	0,4167	1.562,63	1.875,15	3.125,25	3.750,30
RENAULT	CLIO 2019 1.0 TCE	90CV	0,4296	1.611,00	1.933,20	3.222,00	3.866,40
RENAULT	KADJAR 2022 1.3 TCE	140CV	0,5412	2.029,50	2.435,40	4.059,00	4.870,80
RENAULT	KANGOO 2021 1.3	102CV	0,5458	2.046,75	2.456,10	4.093,50	4.912,20
RENAULT	KANGOO 2021 1.3	130CV	0,5627	2.110,13	2.532,15	4.220,25	5.064,30
RENAULT	MEGANE TCE 300 1.8 RS	ULTIME	0,8297	3.111,38	3.733,65	6.222,75	7.467,30
RENAULT	TWINGO 2019 1.0	65CV	0,3891	1.459,13	1.750,95	2.918,25	3.501,90
ROLLS ROYCE	GHOST 7.0	570CV	3,2053	12.019,88	14.423,85	24.039,75	28.847,70
SEAT	ARONA 2020 1.0 ECOTSI	110CV	0,4653	1.744,88	2.093,85	3.489,75	4.187,70
SEAT	ARONA 2020 1.0 ECOTSI	95CV	0,4456	1.671,00	2.005,20	3.342,00	4.010,40
SEAT	ARONA 2020 1.5 TSI	150CV	0,5293	1.984,88	2.381,85	3.969,75	4.763,70
SEAT	ATECA 2020 1.0 TSI	110CV	0,5173	1.939,88	2.327,85	3.879,75	4.655,70
SEAT	ATECA 2020 1.5 ECOTSI	150CV	0,5726	2.147,25	2.576,70	4.294,50	5.153,40
SEAT	IBIZA 2020 1.0 ECOTSI	110CV	0,4688	1.758,00	2.109,60	3.516,00	4.219,20
SEAT	IBIZA 2020 1.0 ECOTSI	95CV	0,4693	1.759,88	2.111,85	3.519,75	4.223,70
SEAT	IBIZA 2020 1.0 MPI	80CV	0,4606	1.727,25	2.072,70	3.454,50	4.145,40
SEAT	IBIZA 2020 1.5 TSI	150CV	0,5426	2.034,75	2.441,70	4.069,50	4.883,40
SEAT	LEON 2020 1.0 TSI	110CV FR	0,5549	2.080,88	2.497,05	4.161,75	4.994,10
SEAT	LEON 2020 1.5 TSI	130CV	0,5332	1.999,50	2.399,40	3.999,00	4.798,80
SEAT	LEON SPORTSTOURER 2020 1.0 TSI	110CV SW	0,5517	2.068,88	2.482,65	4.137,75	4.965,30
SEAT	LEON SPORTSTOURER 2020 1.5 TSI	130CV SW	0,5505	2.064,38	2.477,25	4.128,75	4.954,50
SEAT	TARRACO 2019	1.5 TSI 150CV	0,6289	2.358,38	2.830,05	4.716,75	5.660,10
SKODA	FABIA 2021 1.0 MPI	65CV	0,4313	1.617,38	1.940,85	3.234,75	3.881,70
SKODA	FABIA 2021 1.0 MPI	80CV	0,4425	1.659,38	1.991,25	3.318,75	3.982,50
SKODA	FABIA 2021 1.0 TSI	110CV	0,4558	1.709,25	2.051,10	3.418,50	4.102,20
SKODA	FABIA 2021 1.0 TSI	95CV	0,4489	1.683,38	2.020,05	3.366,75	4.040,10
SKODA	FABIA 2021 1.5 TSI EVO	150CV	0,5647	2.117,63	2.541,15	4.235,25	5.082,30
SKODA	KAMIQ 1.0 TSI	110CV	0,4858	1.821,75	2.186,10	3.643,50	4.372,20
SKODA	KAMIQ 1.0 TSI	95CV	0,4763	1.786,13	2.143,35	3.572,25	4.286,70
SKODA	KAMIQ 1.5 TSI	150CV	0,5298	1.986,75	2.384,10	3.973,50	4.768,20
SKODA	KAROQ 2020 1.0 TSI	110CV	0,5101	1.912,88	2.295,45	3.825,75	4.590,90
SKODA	KAROQ 2020 1.5 TSI ACT	150CV	0,5452	2.044,50	2.453,40	4.089,00	4.906,80
SKODA	KODIAQ 1.5 TSI	150CV	0,5974	2.240,25	2.688,30	4.480,50	5.376,60
SKODA	KODIAQ 2.0 TSI 4X4	190CV	0,7867	2.950,13	3.540,15	5.900,25	7.080,30
SKODA	KODIAQ 2.0 TSI 4X4	245CV	0,8422	3.158,25	3.789,90	6.316,50	7.579,80
SKODA	OCTAVIA 2020 1.0 TSI	110CV	0,5487	2.057,63	2.469,15	4.115,25	4.938,30
SKODA	OCTAVIA 2020 1.5 TSI	150CV	0,5838	2.189,25	2.627,10	4.378,50	5.254,20
SKODA	OCTAVIA 2020 2.0 TSI RS	245CV	0,7027	2.635,13	3.162,15	5.270,25	6.324,30
SKODA	OCTAVIA WAGON 2020 1.0 TSI	110CV	0,5584	2.094,00	2.512,80	4.188,00	5.025,60
SKODA	OCTAVIA WAGON 2020 1.5 TSI	150CV	0,5934	2.225,25	2.670,30	4.450,50	5.340,60
SKODA	OCTAVIA WAGON 2020 2.0 TSI RS	245CV	0,7109	2.665,88	3.199,05	5.331,75	6.398,10
SKODA	SCALA 2019	1.0 TSI 110CV	0,5105	1.914,38	2.297,25	3.828,75	4.594,50
SKODA	SCALA 2019	1.0 TSI 95CV	0,4943	1.853,63	2.224,35	3.707,25	4.448,70
SKODA	SCALA 2019	1.5 TSI 150CV	0,5663	2.123,63	2.548,35	4.247,25	5.096,70
SKODA	SUPERB 1.5 TSI	150CV	0,6845	2.566,88	3.080,25	5.133,75	6.160,50
SKODA	SUPERB WAGON 1.5 TSI	150CV	0,6944	2.604,00	3.124,80	5.208,00	6.249,60
SUBARU	IMPREZA 1.6I LINEATRONIC	114CV	0,5333	1.999,88	2.399,85	3.999,75	4.799,70
SUBARU	OUTBACK 2021 2.5I	170CV	0,7763	2.911,13	3.493,35	5.822,25	6.986,70
SUBARU	XV 1.6I 114CV	LINEARTRONIC	0,5772	2.164,50	2.597,40	4.329,00	5.194,80
TOYOTA	AYGO X 1.0	72CV	0,4227	1.585,13	1.902,15	3.170,25	3.804,30
TOYOTA	GR86 2.4 SPORT	234CV	0,7372	2.764,50	3.317,40	5.529,00	6.634,80
TOYOTA	PROACE CITY VERSO 1.2	110CV	0,5206	1.952,25	2.342,70	3.904,50	4.685,40
TOYOTA	SUPRA 2022 2.0B	258CV	0,8877	3.328,88	3.994,65	6.657,75	7.989,30
TOYOTA	SUPRA 2022 3.0	340CV	1,0054	3.770,25	4.524,30	7.540,50	9.048,60
TOYOTA	YARIS 2020 1.0	72CV	0,4414	1.655,25	1.986,30	3.310,50	3.972,60
TOYOTA	YARIS 2020 1.6 TURBO	261CV	0,7779	2.917,13	3.500,55	5.834,25	7.001,10
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.0 TSI	110CV	0,5588	2.095,50	2.514,60	4.191,00	5.029,20
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 TSI	130CV	0,5937	2.226,38	2.671,65	4.452,75	5.343,30
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 TSI	150CV	0,6348	2.380,50	2.856,60	4.761,00	5.713,20
VOLKSWAGEN	GOLF VIII 2020 1.0 TSI	110CV	0,5443	2.041,13	2.449,35	4.082,25	4.898,70
VOLKSWAGEN	GOLF VIII 2020 1.5 TSI	130CV	0,5770	2.163,75	2.596,50	4.327,50	5.193,00
VOLKSWAGEN	GOLF VIII 2020 1.5 TSI	150CV ECO ACT	0,6209	2.328,38	2.794,05	4.656,75	5.588,10

FRINGE BENEFIT 2024
AUTOVEICOLI A BENZINA IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
VOLKSWAGEN	PASSAT VARIANT 2019 1.5 TSI	150CV	0,6947	2.605,13	3.126,15	5.210,25	6.252,30
VOLKSWAGEN	POLO 2021 1.0 TSI	110CV	0,5277	1.978,88	2.374,65	3.957,75	4.749,30
VOLKSWAGEN	POLO 2021 1.0 TSI	95CV	0,4688	1.758,00	2.109,60	3.516,00	4.219,20
VOLKSWAGEN	TAIGO 1.0 TSI	110CV	0,4893	1.834,88	2.201,85	3.669,75	4.403,70
VOLKSWAGEN	TAIGO 1.0 TSI	95CV	0,4750	1.781,25	2.137,50	3.562,50	4.275,00
VOLKSWAGEN	TAIGO 1.5 TSI	150CV	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
VOLKSWAGEN	T-CROSS 2019	1.0 TSI 110CV	0,4895	1.835,63	2.202,75	3.671,25	4.405,50
VOLKSWAGEN	T-CROSS 2019	1.0 TSI 95CV	0,4693	1.759,88	2.111,85	3.519,75	4.223,70
VOLKSWAGEN	T-CROSS 2019	1.5 TSI 150CV	0,5539	2.077,13	2.492,55	4.154,25	4.985,10
VOLKSWAGEN	TIGUAN 2020 1.5 TSI	130CV	0,5995	2.248,13	2.697,75	4.496,25	5.395,50
VOLKSWAGEN	TIGUAN 2020 1.5 TSI	150CV	0,6205	2.326,88	2.792,25	4.653,75	5.584,50
VOLKSWAGEN	TIGUAN ALLSPACE 1.5 TSI ACT	150CV	0,6957	2.608,88	3.130,65	5.217,75	6.261,30
VOLKSWAGEN	TOURAN 1.5 TSI	150CV	0,6894	2.585,25	3.102,30	5.170,50	6.204,60
VOLKSWAGEN	T-ROC 1.0 TSI	110CV	0,5268	1.975,50	2.370,60	3.951,00	4.741,20
VOLKSWAGEN	T-ROC 1.5 TSI ACT	150CV	0,5651	2.119,13	2.542,95	4.238,25	5.085,90
VOLKSWAGEN	T-ROC CABRIO 2022 1.0 TSI	110CV	0,5894	2.210,25	2.652,30	4.420,50	5.304,60
VOLKSWAGEN	T-ROC CABRIO 2022 1.5 TSI	150CV	0,6305	2.364,38	2.837,25	4.728,75	5.674,50
VOLVO	XC40 2019 T2	GEARTRONIC 1.5 130CV	0,6390	2.396,25	2.875,50	4.792,50	5.751,00

FRINGE BENEFIT 2024
AUTOVEICOLI A GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
ALFA ROMEO	GIULIA 2.2 TD	160CV	0,6839	2.564,63	3.077,55	5.129,25	6.155,10
ALFA ROMEO	GIULIA 2.2 TD AT8	210CV AWD	0,7583	2.843,63	3.412,35	5.687,25	6.824,70
ALFA ROMEO	STELVIO 2.2 TD	160CV	0,7211	2.704,13	3.244,95	5.408,25	6.489,90
ALFA ROMEO	STELVIO 2.2 TD AT8 Q4 VELOCE	210CV	0,8295	3.110,63	3.732,75	6.221,25	7.465,50
ALFA ROMEO	TONALE 1.6D	130CV	0,5640	2.115,00	2.538,00	4.230,00	5.076,00
AUDI	A3 2020 SEDAN 30 TDI	2.0 116CV	0,5062	1.898,25	2.277,90	3.796,50	4.555,80
AUDI	A3 2020 SEDAN 30 TDI S-TRONIC	2.0 116CV	0,5249	1.968,38	2.362,05	3.936,75	4.724,10
AUDI	A3 2020 SEDAN 35 TDI	2.0 150CV	0,5380	2.017,50	2.421,00	4.035,00	4.842,00
AUDI	A3 2020 SEDAN 35 TDI S-TRONIC	2.0 150CV	0,5567	2.087,63	2.505,15	4.175,25	5.010,30
AUDI	A3 2020 SEDAN 40 TDI QUATTRO S-TRONIC	2.0 200CV	0,6476	2.428,50	2.914,20	4.857,00	5.828,40
AUDI	A3 2020 SPB 30 TDI 2.0	116CV	0,4961	1.860,38	2.232,45	3.720,75	4.464,90
AUDI	A3 2020 SPB 30 TDI S-TRONIC	2.0 116CV	0,5160	1.935,00	2.322,00	3.870,00	4.644,00
AUDI	A3 2020 SPB 35 TDI 2.0	150CV	0,5280	1.980,00	2.376,00	3.960,00	4.752,00
AUDI	A3 2020 SPB 35 TDI 2.0 S-TRONIC	150CV	0,5478	2.054,25	2.465,10	4.108,50	4.930,20
AUDI	A3 2020 SPB 40 TDI 2.0 QUATTRO S-TRONIC	200CV	0,6389	2.395,88	2.875,05	4.791,75	5.750,10
AUDI	Q2 30 2.0 TDI	116CV	0,5370	2.013,75	2.416,50	4.027,50	4.833,00
AUDI	Q2 35 2.0 TDI QUATTRO S-TRONIC	150CV	0,6171	2.314,13	2.776,95	4.628,25	5.553,90
AUDI	Q2 35 2.0 TDI S-TRONIC	150CV	0,5822	2.183,25	2.619,90	4.366,50	5.239,80
AUDI	Q3 35 2.0 TDI	150CV	0,5947	2.230,13	2.676,15	4.460,25	5.352,30
AUDI	Q3 35 2.0 TDI QUATTRO S-TRONIC	150CV	0,6435	2.413,13	2.895,75	4.826,25	5.791,50
AUDI	Q3 35 2.0 TDI S-TRONIC	150CV	0,6112	2.292,00	2.750,40	4.584,00	5.500,80
AUDI	Q3 40 2.0 TDI QUATTRO S-TRONIC	190CV	0,6851	2.569,13	3.082,95	5.138,25	6.165,90
BMW	116D 2019	1.5 116CV	0,4937	1.851,38	2.221,65	3.702,75	4.443,30
BMW	118D 2019	2.0 150CV	0,5557	2.083,88	2.500,65	4.167,75	5.001,30
BMW	120D 2019	2.0 190CV	0,6176	2.316,00	2.779,20	4.632,00	5.558,40
BMW	120D XDRIVE 2019	2.0 190CV	0,6301	2.362,88	2.835,45	4.725,75	5.670,90
BMW	216D 1.5 116CV	GRAN COUPÉ	0,5474	2.052,75	2.463,30	4.105,50	4.926,60
BMW	216D 1.5 116CV	GRAN TOURER	0,5330	1.998,75	2.398,50	3.997,50	4.797,00
BMW	218D 2.0 150CV	GRAN COUPÉ	0,5970	2.238,75	2.686,50	4.477,50	5.373,00
BMW	218D 2.0 150CV	GRAN TOURER	0,5775	2.165,63	2.598,75	4.331,25	5.197,50
BMW	218D 2022 2.0 150CV	ACTIVE TOURER	0,5787	2.170,13	2.604,15	4.340,25	5.208,30
BMW	218D XDRIVE 2.0 150CV	GRAN TOURER	0,6129	2.298,38	2.758,05	4.596,75	5.516,10
BMW	220D 2.0 190CV	GRAN COUPÉ	0,6534	2.450,25	2.940,30	4.900,50	5.880,60
BMW	220D 2.0 190CV	GRAN TOURER	0,6302	2.363,25	2.835,90	4.726,50	5.671,80
BMW	220D XDRIVE 2.0 190CV	GRAN COUPÉ	0,6782	2.543,25	3.051,90	5.086,50	6.103,80
BMW	220D XDRIVE 2.0 190CV	GRAN TOURER	0,6403	2.401,13	2.881,35	4.802,25	5.762,70
BMW	X1 2022 SDRIVE 18D 2.0	150CV	0,6082	2.280,75	2.736,90	4.561,50	5.473,80
BMW	X2 SDRIVE 16D 1.5	116CV	0,5203	1.951,13	2.341,35	3.902,25	4.682,70
BMW	X2 SDRIVE 18D 2.0	150CV	0,5766	2.162,25	2.594,70	4.324,50	5.189,40
BMW	X2 SDRIVE 20D 2.0	190CV	0,6195	2.323,13	2.787,75	4.646,25	5.575,50
BMW	X2 XDRIVE 18D 2.0	150CV	0,6116	2.293,50	2.752,20	4.587,00	5.504,40
BMW	X2 XDRIVE 20D 2.0	190CV	0,6513	2.442,38	2.930,85	4.884,75	5.861,70
BMW	X5 XDRIVE 25D 2.0	231CV	0,8659	3.247,13	3.896,55	6.494,25	7.793,10
CADILLAC	ESCALADE 2022 3.0L TD AWD	280CV	1,4862	5.573,25	6.687,90	11.146,50	13.375,80
CADILLAC	XT4 350TD 2.0	174CV	0,6999	2.624,63	3.149,55	5.249,25	6.299,10
CITROEN	BERLINGO MULTISPACE	1.5 BLUEHDI 130 CV	0,4489	1.683,38	2.020,05	3.366,75	4.040,10
CITROEN	C3 AIRCROSS 1.5 BLUEHDI	110CV	0,4225	1.584,38	1.901,25	3.168,75	3.802,50
CITROEN	C3 III 1.5 BLUEHDI	102CV	0,4160	1.560,00	1.872,00	3.120,00	3.744,00
CITROEN	C4 2020 1.5 BLUEHDI AUT	130CV	0,4911	1.841,63	2.209,95	3.683,25	4.419,90
CITROEN	C4-X 1.5 BLUEHDI	130CV	0,5055	1.895,63	2.274,75	3.791,25	4.549,50
CITROEN	C5 AIRCROSS 1.5 BLUEHDI	130CV	0,4987	1.870,13	2.244,15	3.740,25	4.488,30
CITROEN	JUMPY SPACETOURER	1.5 BLUEHDI 120 CV	0,5303	1.988,63	2.386,35	3.977,25	4.772,70
CUPRA	FORMENTOR 2.0 TDI	150CV	0,5837	2.188,88	2.626,65	4.377,75	5.253,30
CUPRA	FORMENTOR 2.0 TDI 4DRIVE	150CV	0,6386	2.394,75	2.873,70	4.789,50	5.747,40
CUPRA	LEON 2.0 TDI	150CV	0,5469	2.050,88	2.461,05	4.101,75	4.922,10
CUPRA	LEON SPORTSTOURER 2.0 TDI	150CV	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
DACIA	DUSTER 1.5 BLUEDCI	115CV	0,3982	1.493,25	1.791,90	2.986,50	3.583,80
DACIA	DUSTER 1.5 BLUEDCI 115CV	4X4	0,4269	1.600,88	1.921,05	3.201,75	3.842,10
DS	DS3 2022 BLUEHDI 1.5 AUT	130CV	0,5323	1.996,13	2.395,35	3.992,25	4.790,70
DS	DS4 2021 1.5 BLUEHDI	130CV	0,5308	1.990,50	2.388,60	3.981,00	4.777,20
DS	DS7 2022 1.5 BLUEHDI	130CV	0,5997	2.248,88	2.698,65	4.497,75	5.397,30
FIAT	500X 1.3 MULTIJET	95CV	0,4563	1.711,13	2.053,35	3.422,25	4.106,70
FIAT	TIPO 1.6 MTJ 130CV	5 PORTE	0,4544	1.704,00	2.044,80	3.408,00	4.089,60
FIAT	TIPO STATION 1.6 MTJ 130CV	SW	0,4631	1.736,63	2.083,95	3.473,25	4.167,90
FORD	FOCUS IV 1.5 ECOBLUE	115CV AUT	0,5307	1.990,13	2.388,15	3.980,25	4.776,30
FORD	KUGA 2022 2.0 ECOBLUE 1.5 2WD	120CV	0,5687	2.132,63	2.559,15	4.265,25	5.118,30
FORD	KUGA 2022 2.0 ECOBLUE 1.5 4WD	120CV	0,5877	2.203,88	2.644,65	4.407,75	5.289,30
FORD	TOURNEO CUSTOM	1.5 TCDI 120 CV	0,5174	1.940,25	2.328,30	3.880,50	4.656,60
FORD	TOURNEO CUSTOM	2.0 TDCI 185CV	0,6808	2.553,00	3.063,60	5.106,00	6.127,20
HYUNDAI	STARIA 2.2 AT 177CV	7 POSTI	0,8169	3.063,38	3.676,05	6.126,75	7.352,10

FRINGE BENEFIT 2024
AUTOVEICOLI A GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
HYUNDAI	STARIA 2.2 AT 177CV	9 POSTI	0,7094	2.660,25	3.192,30	5.320,50	6.384,60
JEEP	COMPASS 1.6 MTJ 130CV	2WD	0,5582	2.093,25	2.511,90	4.186,50	5.023,80
JEEP	RENEGADE 1.6 MTJ	130CV	0,5099	1.912,13	2.294,55	3.824,25	4.589,10
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4	163CV	0,6627	2.485,13	2.982,15	4.970,25	5.964,30
MAZDA	CX-5 2.2L SKYACTIV-D	150CV	0,6137	2.301,38	2.761,65	4.602,75	5.523,30
MAZDA	CX-5 2.2L SKYACTIV-D 2WD	184CV AWD	0,6738	2.526,75	3.032,10	5.053,50	6.064,20
MERCEDES	A180D AUT 2023 2.0	116CV	0,5719	2.144,63	2.573,55	4.289,25	5.147,10
MERCEDES	A200D AUT 2023 2.0	150CV	0,5911	2.216,63	2.659,95	4.433,25	5.319,90
MERCEDES	A220D AUT 2023 2.0	190CV	0,6211	2.329,13	2.794,95	4.658,25	5.589,90
MERCEDES	B180D AUT 2023 2.0	116CV	0,5830	2.186,25	2.623,50	4.372,50	5.247,00
MERCEDES	B200D AUT 2023 2.0	150CV	0,6019	2.257,13	2.708,55	4.514,25	5.417,10
MERCEDES	B200D AUT 2023 2.0	190CV	0,6319	2.369,63	2.843,55	4.739,25	5.687,10
MERCEDES	CLA 180D AUT 2.0	116CV	0,6518	2.444,25	2.933,10	4.888,50	5.866,20
MERCEDES	CLA 200D AUT 2.0	150CV	0,6695	2.510,63	3.012,75	5.021,25	6.025,50
MERCEDES	CLA 220D AUT 2.0	190CV	0,6889	2.583,38	3.100,05	5.166,75	6.200,10
MERCEDES	CLS 400D 3.0 4MATIC	330CV	1,0718	4.019,25	4.823,10	8.038,50	9.646,20
MERCEDES	E 200D 1.6 160CV	BERLINA	0,6925	2.596,88	3.116,25	5.193,75	6.232,50
MERCEDES	E 200D 1.6 160CV	SW	0,7072	2.652,00	3.182,40	5.304,00	6.364,80
MERCEDES	G 400D SW 3.0	330CV	1,4445	5.416,88	6.500,25	10.833,75	13.000,50
MERCEDES	GLA 180D AUT 2.0	116CV	0,6146	2.304,75	2.765,70	4.609,50	5.531,40
MERCEDES	GLA 200D AUT 2.0	150CV	0,6358	2.384,25	2.861,10	4.768,50	5.722,20
MERCEDES	GLA 200D AUT 4MATIC 2.0	150CV	0,6754	2.532,75	3.039,30	5.065,50	6.078,60
MERCEDES	GLA 220D AUT 4MATIC 2.0	190CV	0,7090	2.658,75	3.190,50	5.317,50	6.381,00
MERCEDES	VITO TOURER 2.0D	136CV	0,6948	2.605,50	3.126,60	5.211,00	6.253,20
MINI	MINI COOPER CLUBMAN 2.0 D	150CV	0,5484	2.056,50	2.467,80	4.113,00	4.935,60
MINI	MINI COOPER D COUNTRYMAN 2.0	150CV	0,5633	2.112,38	2.534,85	4.224,75	5.069,70
MINI	MINI COOPER D COUNTRYMAN ALL4 2.0	150CV 4X4	0,6038	2.264,25	2.717,10	4.528,50	5.434,20
MINI	MINI COOPER SD COUNTRYMAN AUT 2.0	190CV	0,6169	2.313,38	2.776,05	4.626,75	5.552,10
MINI	MINI COOPER SD COUNTRYMAN AUT ALL4	190CV 4X4	0,6463	2.423,63	2.908,35	4.847,25	5.816,70
OPEL	ASTRA 2022 1.5 TURBO D	130CV	0,4770	1.788,75	2.146,50	3.577,50	4.293,00
OPEL	COMBO LIFE	1.5 CDTI 130CV	0,4782	1.793,25	2.151,90	3.586,50	4.303,80
OPEL	CORSA 2019 1.5 D	102CV	0,4081	1.530,38	1.836,45	3.060,75	3.672,90
OPEL	CROSSLAND X 1.5D	110CV	0,4502	1.688,25	2.025,90	3.376,50	4.051,80
OPEL	GRANDLAND X 1.5 D	130CV	0,5318	1.994,25	2.393,10	3.988,50	4.786,20
OPEL	MOKKA 2020 1.5D	110CV	0,4629	1.735,88	2.083,05	3.471,75	4.166,10
PEUGEOT	2008 2020 1.5 BLUEHDI 130	130CV AUT	0,5005	1.876,88	2.252,25	3.753,75	4.504,50
PEUGEOT	3008 1.5 BLUEHDI S&S	131CV	0,5219	1.957,13	2.348,55	3.914,25	4.697,10
PEUGEOT	308 2021 1.5 BLUEHDI	130CV	0,4909	1.840,88	2.209,05	3.681,75	4.418,10
PEUGEOT	5008 1.5 BLUEHDI	131CV	0,5444	2.041,50	2.449,80	4.083,00	4.899,60
PEUGEOT	508 BLUEHDI 1.5	130CV	0,5644	2.116,50	2.539,80	4.233,00	5.079,60
PEUGEOT	508 STATION 1.5 BLUEHDI S&S	130CV	0,5699	2.137,13	2.564,55	4.274,25	5.129,10
RENAULT	CLIO 1.5	101CV	0,4208	1.578,00	1.893,60	3.156,00	3.787,20
RENAULT	KANGOO 2021 1.5 BLUE DCI	95CV	0,4786	1.794,75	2.153,70	3.589,50	4.307,40
RENAULT	MEGANE SPORTER 2020 1.5 BLUEDCI	115CV	0,4773	1.789,88	2.147,85	3.579,75	4.295,70
SEAT	ATECA 2.0 TDI	115CV	0,5279	1.979,63	2.375,55	3.959,25	4.751,10
SEAT	ATECA 2.0 TDI 2X4	150CV	0,5660	2.122,50	2.547,00	4.245,00	5.094,00
SEAT	ATECA 2.0 TDI 4X4	150CV	0,5961	2.235,38	2.682,45	4.470,75	5.364,90
SEAT	LEON 2020 2.0 TDI	115CV	0,4810	1.803,75	2.164,50	3.607,50	4.329,00
SEAT	LEON 2020 2.0 TDI DSG	150CV	0,5315	1.993,13	2.391,75	3.986,25	4.783,50
SEAT	LEON SPORTSTOURER 2020 2.0 TDI DSG	150CV SW	0,5375	2.015,63	2.418,75	4.031,25	4.837,50
SEAT	LEON SPORTSTOURER 2020 2.0 TDI FR	115CV SW	0,5004	1.876,50	2.251,80	3.753,00	4.503,60
SEAT	TARRACO 2019	2.0 TDI 150CV	0,6076	2.278,50	2.734,20	4.557,00	5.468,40
SKODA	KAROQ 2020 2.0 TDI	115CV	0,5205	1.951,88	2.342,25	3.903,75	4.684,50
SKODA	KAROQ 2020 2.0 TDI 4X4	150CV	0,5935	2.225,63	2.670,75	4.451,25	5.341,50
SKODA	KODIAQ 2.0 TDI 150CV	2X4	0,6010	2.253,75	2.704,50	4.507,50	5.409,00
SKODA	KODIAQ 2.0 TDI 150CV	4X4	0,6419	2.407,13	2.888,55	4.814,25	5.777,10
SKODA	KODIAQ 2.0 TDI 200CV	4WD	0,6777	2.541,38	3.049,65	5.082,75	6.099,30
SKODA	OCTAVIA 2020 2.0 TDI	116CV	0,5096	1.911,00	2.293,20	3.822,00	4.586,40
SKODA	OCTAVIA 2020 2.0 TDI	150CV	0,5356	2.008,50	2.410,20	4.017,00	4.820,40
SKODA	OCTAVIA 2020 2.0 TDI	200CV	0,6434	2.412,75	2.895,30	4.825,50	5.790,60
SKODA	OCTAVIA WAGON 2020 2.0 RS TDI 4X4	200CV	0,6461	2.422,88	2.907,45	4.845,75	5.814,90
SKODA	OCTAVIA WAGON 2020 2.0 TDI	116CV	0,5168	1.938,00	2.325,60	3.876,00	4.651,20
SKODA	OCTAVIA WAGON 2020 2.0 TDI	150CV	0,5428	2.035,50	2.442,60	4.071,00	4.885,20
SKODA	OCTAVIA WAGON 2020 2.0 TDI	200CV	0,6505	2.439,38	2.927,25	4.878,75	5.854,50
SKODA	OCTAVIA WAGON 2020 2.0 TDI 4X4	150CV	0,5674	2.127,75	2.553,30	4.255,50	5.106,60
SKODA	SUPERB 2.0 TDI EVO	200CV 2X4	0,6498	2.436,75	2.924,10	4.873,50	5.848,20
SKODA	SUPERB 2.0 TDI EVO	200CV 4X4	0,6642	2.490,75	2.988,90	4.981,50	5.977,80
SKODA	SUPERB 2.0 TDI SCR	150CV	0,6020	2.257,50	2.709,00	4.515,00	5.418,00
SKODA	SUPERB WAGON 2.0 TDI DSG	150CV	0,6345	2.379,38	2.855,25	4.758,75	5.710,50
SKODA	SUPERB WAGON 2.0 TDI EVO	200CV 2X4	0,6483	2.431,13	2.917,35	4.862,25	5.834,70

FRINGE BENEFIT 2024
AUTOVEICOLI A GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
SKODA	SUPERB WAGON 2.0 TDI EVO	200CV 4X4	0,6702	2.513,25	3.015,90	5.026,50	6.031,80
VOLKSWAGEN	AMAROK 3.0	204CV	0,6688	2.508,00	3.009,60	5.016,00	6.019,20
VOLKSWAGEN	CADDY 2.0 TDI	102CV	0,5257	1.971,38	2.365,65	3.942,75	4.731,30
VOLKSWAGEN	CADDY 2.0 TDI	122CV	0,5491	2.059,13	2.470,95	4.118,25	4.941,90
VOLKSWAGEN	GOLF VARIANT VIII 2020 2.0 TDI	116CV	0,5176	1.941,00	2.329,20	3.882,00	4.658,40
VOLKSWAGEN	GOLF VARIANT VIII 2020 2.0 TDI	150CV	0,5606	2.102,25	2.522,70	4.204,50	5.045,40
VOLKSWAGEN	GOLF VIII 2020 2.0 TDI	115CV	0,5071	1.901,63	2.281,95	3.803,25	4.563,90
VOLKSWAGEN	GOLF VIII 2020 2.0 TDI	150CV	0,5468	2.050,50	2.460,60	4.101,00	4.921,20
VOLKSWAGEN	GOLF VIII 2020 2.0 TDI	200CV	0,6306	2.364,75	2.837,70	4.729,50	5.675,40
VOLKSWAGEN	MULTIVAN 2.0	150CV	0,7522	2.820,75	3.384,90	5.641,50	6.769,80
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI	122CV	0,6006	2.252,25	2.702,70	4.504,50	5.405,40
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI	150CV	0,6091	2.284,13	2.740,95	4.568,25	5.481,90
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI	200CV	0,6819	2.557,13	3.068,55	5.114,25	6.137,10
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI	200CV 4X4	0,7057	2.646,38	3.175,65	5.292,75	6.351,30
VOLKSWAGEN	TIGUAN 2.0 TDI	122CV	0,5820	2.182,50	2.619,00	4.365,00	5.238,00
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV	2X4	0,6103	2.288,63	2.746,35	4.577,25	5.492,70
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI	150CV	0,6470	2.426,25	2.911,50	4.852,50	5.823,00
VOLKSWAGEN	TOURAN 2.0 TDI	122CV	0,5914	2.217,75	2.661,30	4.435,50	5.322,60
VOLKSWAGEN	TOURAN 2.0 TDI	150CV 2WD	0,6175	2.315,63	2.778,75	4.631,25	5.557,50
VOLKSWAGEN	T-ROC 2.0 TDI	115CV	0,5300	1.987,50	2.385,00	3.975,00	4.770,00
VOLKSWAGEN	T-ROC 2.0 TDI 4MOTION	150CV	0,6117	2.293,88	2.752,65	4.587,75	5.505,30
VOLKSWAGEN	T-ROC 2.0 TDI BLUEMOTION	150CV	0,5891	2.209,13	2.650,95	4.418,25	5.301,90

FRINGE BENEFIT 2024

AUTOVEICOLI A BENZINA-GPL E BENZINA-METANO IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
BENZINA-GPL							
CIRELLI MOTOR	CIRELLI 3 1.5T	131CV BENZ+GPL	0,5484	2.056,50	2.467,80	4.113,00	4.935,60
CIRELLI MOTOR	CIRELLI 5 1.5T	197CV BENZ+GPL	0,5670	2.126,25	2.551,50	4.252,50	5.103,00
CIRELLI MOTOR	CIRELLI 7 1.5T	197CV BENZ+GPL	0,5907	2.215,13	2.658,15	4.430,25	5.316,30
DACIA	DUSTER 1.0 100CV	BENZ+GPL	0,3848	1.443,00	1.731,60	2.886,00	3.463,20
DACIA	JOGGER 1.0 TCE 100CV	BENZ+GPL	0,3756	1.408,50	1.690,20	2.817,00	3.380,40
DACIA	SANDERO 2021 1.0 TCE ECO-G 100CV	BENZ+GPL	0,3482	1.305,75	1.566,90	2.611,50	3.133,80
DR AUTOMOBILES	DR 3 2023 1.5 117CV	BENZ+GPL	0,4193	1.572,38	1.886,85	3.144,75	3.773,70
DR AUTOMOBILES	DR 4 2022 1.5 116CV	BENZ+GPL	0,4521	1.695,38	2.034,45	3.390,75	4.068,90
DR AUTOMOBILES	DR 5.0 1.5 116CV	BENZ+GPL	0,4414	1.655,25	1.986,30	3.310,50	3.972,60
DR AUTOMOBILES	DR 5.0 S2 1.5 TURBO 155CV	BENZ+GPL	0,4896	1.836,00	2.203,20	3.672,00	4.406,40
DR AUTOMOBILES	DR 6.0 1.5 T 154CV	BENZ+GPL	0,5310	1.991,25	2.389,50	3.982,50	4.779,00
DR AUTOMOBILES	DR 7 1.5 T 160CV	BENZ+GPL	0,5676	2.128,50	2.554,20	4.257,00	5.108,40
EMC	WAVE 3 1.5CVT 150CV	BENZ+GPL	0,4669	1.750,88	2.101,05	3.501,75	4.202,10
EMC	WAVE 3 1.5T 113CV	BENZ+GPL	0,4385	1.644,38	1.973,25	3.288,75	3.946,50
EVO	EVO 4 1.6 115CV	BENZ+GPL	0,4519	1.694,63	2.033,55	3.389,25	4.067,10
EVO	EVO 5 1.5 127CV	BENZ+GPL	0,4496	1.686,00	2.023,20	3.372,00	4.046,40
FIAT	PANDA 1.2 69CV	BENZ+GPL	0,3722	1.395,75	1.674,90	2.791,50	3.349,80
GREAT WALL HAVAL	HAVAL H2 1.5 144CV	GPL	0,4704	1.764,00	2.116,80	3.528,00	4.233,60
HYUNDAI	BAYON 1.2 84CV	BENZ+GPL	0,4006	1.502,25	1.802,70	3.004,50	3.605,40
KIA	PICANTO 1.0 67CV	BENZ+GPL	0,3631	1.361,63	1.633,95	2.723,25	3.267,90
KIA	RIO 1.2 84CV	BENZ+GPL	0,4098	1.536,75	1.844,10	3.073,50	3.688,20
KIA	SPORTAGE 1.6 TGDI 150CV	BENZ+GPL	0,5474	2.052,75	2.463,30	4.105,50	4.926,60
KIA	STONIC 1.0 T-GDI 100CV	BENZ+GPL	0,4565	1.711,88	2.054,25	3.423,75	4.108,50
KIA	STONIC 1.2 84CV	ECO GPL	0,4194	1.572,75	1.887,30	3.145,50	3.774,60
KIA	XCEED 2022 1.0 T-GDI 120CV	BENZ+GPL	0,4658	1.746,75	2.096,10	3.493,50	4.192,20
LANCIA	YPSILON 1.2 69CV 5P	BENZ+GPL	0,4182	1.568,25	1.881,90	3.136,50	3.763,80
MAHINDRA	KUV100 1.2 VVT 87CV mod.2023	BENZ+GPL	0,3783	1.418,63	1.702,35	2.837,25	3.404,70
MITSUBISHI	SPACESTAR 1.2 70CV	BENZ+GPL	0,3974	1.490,25	1.788,30	2.980,50	3.576,60
NISSAN	MICRA 2021 IG-T 900 90CV	BENZ+GPL	0,4213	1.579,88	1.895,85	3.159,75	3.791,70
RENAULT	CAPTUR 2020 1.0 TCE 100CV	BENZ+GPL	0,4143	1.553,63	1.864,35	3.107,25	3.728,70
RENAULT	CLIO 2019 1.0 TCE 100CV	BENZ+GPL	0,3998	1.499,25	1.799,10	2.998,50	3.598,20
METANO ESCLUSIVO							
AUDI	A3 SPB 30 G-TRON 1.5	130CV METANO	0,5953	2.232,38	2.678,85	4.464,75	5.357,70
AUDI	A4 AVANT 40 G-TRON 2.0	170CV S-TRONIC METANO	0,7104	2.664,00	3.196,80	5.328,00	6.393,60
AUDI	A5 SPB 40 G-TRON 2.0	170CV METANO	0,7535	2.825,63	3.390,75	5.651,25	6.781,50
SEAT	ARONA 1.0 TGI 90CV	METANO	0,4090	1.533,75	1.840,50	3.067,50	3.681,00
SEAT	IBIZA 1.0 TGI 90CV	METANO	0,4334	1.625,25	1.950,30	3.250,50	3.900,60
SKODA	KAMIQ 1.0 G-TEC 90CV	METANO	0,4344	1.629,00	1.954,80	3.258,00	3.909,60
SKODA	OCTAVIA 2020 1.5 G-TEC	130CV METANO	0,5405	2.026,88	2.432,25	4.053,75	4.864,50
SKODA	SCALA 2019	1.0 G-TEC 90CV METANO	0,4585	1.719,38	2.063,25	3.438,75	4.126,50
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 TGI	130CV	0,5696	2.136,00	2.563,20	4.272,00	5.126,40
VOLKSWAGEN	GOLF VIII 2020 1.5 TGI	130CV	0,5561	2.085,38	2.502,45	4.170,75	5.004,90
VOLKSWAGEN	POLO 2021 1.0 TGI 90CV	METANO	0,4495	1.685,63	2.022,75	3.371,25	4.045,50

FRINGE BENEFIT 2024

AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MILD HYBRID - FULL HYBRID BENZINA							
ALFA ROMEO	TONALE 1.5 MHEV	130CV	0,5990	2.246,25	2.695,50	4.492,50	5.391,00
ALFA ROMEO	TONALE 1.5 MHEV	160CV	0,6687	2.507,63	3.009,15	5.015,25	6.018,30
AUDI	A3 2020 SEDAN 30 1.0 TFSI S-TRONIC 110CV	HYBRID	0,5912	2.217,00	2.660,40	4.434,00	5.320,80
AUDI	A3 2020 SEDAN 35 1.5 TFSI S-TRONIC 150CV	HYBRID	0,6292	2.359,50	2.831,40	4.719,00	5.662,80
AUDI	A3 2020 SPB 30 1.0 TFSI S-TRONIC 110CV	IBRIDO-BENZINA	0,5790	2.171,25	2.605,50	4.342,50	5.211,00
AUDI	A3 2020 SPB 35 1.5 TFSI S-TRONIC 150CV	HYBRID	0,6181	2.317,88	2.781,45	4.635,75	5.562,90
AUDI	A4 35 2.0 TFSI 150CV S-TRONIC	HYBRID	0,6977	2.616,38	3.139,65	5.232,75	6.279,30
AUDI	A4 40 2.0 TFSI QUATTRO S-TRONIC 204CV	HYBRID	0,7756	2.908,50	3.490,20	5.817,00	6.980,40
AUDI	A4 40 2.0 TFSI S-TRONIC 204CV	HYBRID	0,7519	2.819,63	3.383,55	5.639,25	6.767,10
AUDI	A4 45 2.0 TFSI S-TRONIC 265CV	IBRIDO BENZINA	0,8518	3.194,25	3.833,10	6.388,50	7.666,20
AUDI	A4 ALLROAD 45 2.0 TFSI S-TRONIC 265CV	HYBRID	0,8739	3.277,13	3.932,55	6.554,25	7.865,10
AUDI	A4 AVANT 35 2.0 TFSI 150CV S-TRONIC	HYBRID	0,7114	2.667,75	3.201,30	5.335,50	6.402,60
AUDI	A4 AVANT 40 2.0 TFSI QUATTRO S-TRONIC 204CV	HYBRID	0,7893	2.959,88	3.551,85	5.919,75	7.103,70
AUDI	A4 AVANT 40 2.0 TFSI S-TRONIC 204CV	HYBRID	0,7656	2.871,00	3.445,20	5.742,00	6.890,40
AUDI	A5 40 2.0 TFSI QUATTRO S-TRONIC 204CV	COUPÉ HYBRID	0,8146	3.054,75	3.665,70	6.109,50	7.331,40
AUDI	A5 40 2.0 TFSI S-TRONIC 204CV	COUPÉ HYBRID	0,7854	2.945,25	3.534,30	5.890,50	7.068,60
AUDI	A5 40 SPB 2.0 TFSI QUATTRO S-TRONIC 204CV	HYBRID	0,8146	3.054,75	3.665,70	6.109,50	7.331,40
AUDI	A5 40 SPB 2.0 TFSI S-TRONIC 204CV	HYBRID	0,7843	2.941,13	3.529,35	5.882,25	7.058,70
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 265CV	COUPÉ HYBRID	0,9145	3.429,38	4.115,25	6.858,75	8.230,50
AUDI	A6 40 TFSI 2.0 S-TR 204CV	HYBRID	0,8450	3.168,75	3.802,50	6.337,50	7.605,00
AUDI	A6 45 2.0 TFSI S-TRONIC 265CV	IBRIDO BENZINA	0,9072	3.402,00	4.082,40	6.804,00	8.164,80
AUDI	A6 55 3.0 TFSI 340CV QUATTRO S-TRONIC	HYBRID	1,0281	3.855,38	4.626,45	7.710,75	9.252,90
AUDI	A6 ALLROAD 55 3.0 TFSI QUATTRO S-TR 340CV	HYBRID	1,0802	4.050,75	4.860,90	8.101,50	9.721,80
AUDI	A6 AVANT 40 TFSI 2.0 S-TR 204CV	HYBRID	0,8638	3.239,25	3.887,10	6.478,50	7.774,20
AUDI	A6 AVANT 55 3.0 TFSI 340CV QUATTRO S-TRONIC	HYBRID	1,0513	3.942,38	4.730,85	7.884,75	9.461,70
AUDI	A7 SPB 40 2.0 S-TRONIC 204CV	HYBRID	0,9335	3.500,63	4.200,75	7.001,25	8.401,50
AUDI	A7 SPB 55 3.0 QUATTRO S-TRONIC 340CV	HYBRID	1,1052	4.144,50	4.973,40	8.289,00	9.946,80
AUDI	Q5 40 2.0 TFSI QUATTRO S-TR	204CV IBRIDA	0,8451	3.169,13	3.802,95	6.338,25	7.605,90
AUDI	Q5 45 2.0 TFSI QUATTRO S-TR	265CV HYBRID	0,9159	3.434,63	4.121,55	6.869,25	8.243,10
AUDI	Q7 55 3.0 TFSI QUATTRO TIPTRONIC	340CV HYBRID	1,1272	4.227,00	5.072,40	8.454,00	10.144,80
AUDI	Q8 55 3.0 TFSI QUATTRO TIPTRONIC	340CV HYBRID	1,1646	4.367,25	5.240,70	8.734,50	10.481,40
AUDI	RS Q8 4.0 TFSI V8 QUATTRO TIPTRONIC	600CV HYBRID	1,8502	6.938,25	8.325,90	13.876,50	16.651,80
AUDI	RS6 AVANT 40 4.0 TFSI 600CV QUATTRO TIPTRONIC	HYBRID	1,7371	6.514,13	7.816,95	13.028,25	15.633,90
AUDI	RS7 SPB 4.0 600CV QUATTRO TIPTRONIC	HYBRID	1,7738	6.651,75	7.982,10	13.303,50	15.964,20
AUDI	S8 3.0 TFSI QUATTRO TIPTRONIC	570CV HYBRID	1,7327	6.497,63	7.797,15	12.995,25	15.594,30
BMW	220I 2022 48V 1.5 170CV	ACTIVE TOURER	0,6630	2.486,25	2.983,50	4.972,50	5.967,00
BMW	223I 2022 48V 2.0 218CV	ACTIVE TOURER	0,6874	2.577,75	3.093,30	5.155,50	6.186,60
BMW	223I 2022 48V 2.0 XDRIVE 218CV	ACTIVE TOURER	0,6933	2.599,88	3.119,85	5.199,75	6.239,70
BMW	520I 48V SDRIVE 2.0 208CV	MILD HYBRID	0,8862	3.323,25	3.987,90	6.646,50	7.975,80
BMW	540I TOURING XDRIVE 3.0 333CV	IBRIDO-BENZINA	1,0455	3.920,63	4.704,75	7.841,25	9.409,50
BMW	630I GRAN TURISMO 2.0 258CV	IBRIDO-BENZINA	0,9616	3.606,00	4.327,20	7.212,00	8.654,40
BMW	M340I XDRIVE 3.0 374CV	IBRIDO-BENZINA	1,0287	3.857,63	4.629,15	7.715,25	9.258,30
BMW	M440I XDRIVE 3.0 374CV CABRIO	IBRIDO BENZINA	1,1600	4.350,00	5.220,00	8.700,00	10.440,00
BMW	M440I XDRIVE 3.0 374CV COUPÉ	IBRIDO BENZINA	1,0850	4.068,75	4.882,50	8.137,50	9.765,00
BMW	X1 2022 SDRIVE 20I 1.5 170CV	IBRIDO BENZINA	0,6686	2.507,25	3.008,70	5.014,50	6.017,40
BMW	X1 2022 XDRIVE 23I 2.0 218CV	IBRIDO BENZINA	0,7665	2.874,38	3.449,25	5.748,75	6.898,50
BMW	X3 XDRIVE 20I 2.0 184CV	IBRIDO BENZINA	0,8720	3.270,00	3.924,00	6.540,00	7.848,00
BMW	X3 XDRIVE 30I 2.0 245CV	IBRIDO BENZINA	0,9425	3.534,38	4.241,25	7.068,75	8.482,50
BMW	X4 XDRIVE 20I 2.0 184CV	IBRIDO BENZINA	0,9068	3.400,50	4.080,60	6.801,00	8.161,20
BMW	X4 XDRIVE 30I 2.0 252CV	IBRIDO BENZINA	0,9758	3.659,25	4.391,10	7.318,50	8.782,20
BMW	X4 XDRIVE M40I 3.0 360CV	IBRIDO BENZINA	1,1429	4.285,88	5.143,05	8.571,75	10.286,10
BMW	X5 M60I 4.4 48V 530CV	IBRIDO BENZINA	1,4772	5.539,50	6.647,40	11.079,00	13.294,80
BMW	X5 XDRIVE 40I 3.0 380CV	IBRIDO BENZINA	1,1834	4.437,75	5.325,30	8.875,50	10.650,60
BMW	X6 XDRIVE 40I 3.0 333CV	IBRIDO BENZINA	1,1776	4.416,00	5.299,20	8.832,00	10.598,40
BMW	X7 XDRIVE 40I 3.0 333CV	IBRIDO BENZINA	1,3101	4.912,88	5.895,45	9.825,75	11.790,90
CITROEN	C5 AIRCROSS E-DCS 1.2 136CV	HYBRID	0,5855	2.195,63	2.634,75	4.391,25	5.269,50
CUPRA	LEON 1.5 150CV	IBRIDO-BENZINA	0,6357	2.383,88	2.860,65	4.767,75	5.721,30
CUPRA	LEON SPORTSTOURER 1.5 150CV	IBRIDO-BENZINA	0,6508	2.440,50	2.928,60	4.881,00	5.857,20
DACIA	JOGGER 1.6 140CV	IBRIDO BENZINA	0,5045	1.891,88	2.270,25	3.783,75	4.540,50
FIAT	500 1.0 70CV	HYBRID	0,4076	1.528,50	1.834,20	3.057,00	3.668,40
FIAT	500C 1.0 70CV CABRIO	HYBRID	0,4305	1.614,38	1.937,25	3.228,75	3.874,50
FIAT	500X 1.5 130CV	IBRIDO BENZINA	0,5305	1.989,38	2.387,25	3.978,75	4.774,50
FIAT	600 1.2 100CV	IBRIDO BENZINA	0,5087	1.907,63	2.289,15	3.815,25	4.578,30
FIAT	PANDA 1.0 69CV	HYBRID	0,3891	1.459,13	1.750,95	2.918,25	3.501,90
FIAT	PANDA CROSS 2023 1.0 69CV	IBRIDA	0,4429	1.660,88	1.993,05	3.321,75	3.986,10
FIAT	TIPO 1.5 130CV	HYBRID	0,5359	2.009,63	2.411,55	4.019,25	4.823,10
FIAT	TIPO SW 1.5 130CV	HYBRID	0,5496	2.061,00	2.473,20	4.122,00	4.946,40
FORD	FOCUS IV 1.0 ECOBOOST 125CV	IBRIDO-BENZINA	0,5423	2.033,63	2.440,35	4.067,25	4.880,70
FORD	KUGA 2.5 190CV 2WD	IBRIDO-BENZINA	0,6357	2.383,88	2.860,65	4.767,75	5.721,30
FORD	PUMA 2019 1.0 ECOBOOST 125CV	HYBRID	0,5158	1.934,25	2.321,10	3.868,50	4.642,20
FORD	PUMA 2019 1.0 ECOBOOST 155CV	HYBRID	0,5900	2.212,50	2.655,00	4.425,00	5.310,00
FORD	PUMA 2019 1.0 ECOBOOST 160CV	HYBRID	0,6413	2.404,88	2.885,85	4.809,75	5.771,70
HONDA	CR-V 2.0 HEV 184CV 2WD	IBRIDO BENZINA	0,7534	2.825,25	3.390,30	5.650,50	6.780,60

FRINGE BENEFIT 2024

AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
HONDA	CR-V 2.0 HEV 184CV 4WD	IBRIDO BENZINA	0,7845	2.941,88	3.530,25	5.883,75	7.060,50
HONDA	HR-V 1.5 HEV ECVT 130CV	FULL HYBRID	0,5138	1.926,75	2.312,10	3.853,50	4.624,20
HONDA	JAZZ 1.5 HEV 97CV	HYBRID	0,4696	1.761,00	2.113,20	3.522,00	4.226,40
HONDA	JAZZ CROSSTAR 1.5 97CV	HYBRID	0,5215	1.955,63	2.346,75	3.911,25	4.693,50
HONDA	ZR-V 2.0 HEV 184CV	FULL HYBRID	0,6872	2.577,00	3.092,40	5.154,00	6.184,80
HYUNDAI	BAYON 1.0 T-GDI 100CV	IBRIDO BENZINA	0,4743	1.778,63	2.134,35	3.557,25	4.268,70
HYUNDAI	I20 1.0 T-GDI 48V 100CV	IBRIDO BENZINA	0,4853	1.819,88	2.183,85	3.639,75	4.367,70
HYUNDAI	SANTA FE 1.6 T-GDI HEV 4WD	230CV HYBRID	0,8185	3.069,38	3.683,25	6.138,75	7.366,50
HYUNDAI	TUCSON 1.6 HEV 230CV 2WD	IBRIDO BENZINA	0,6163	2.311,13	2.773,35	4.622,25	5.546,70
HYUNDAI	TUCSON 1.6 HEV 230CV 4WD	IBRIDO BENZINA	0,6678	2.504,25	3.005,10	5.008,50	6.010,20
HYUNDAI	TUCSON 1.6 T-GDI 150CV	MILD HYBRID	0,5937	2.226,38	2.671,65	4.452,75	5.343,30
JEEP	COMPASS 1.5 T4 130CV	IBRIDO BENZINA	0,6165	2.311,88	2.774,25	4.623,75	5.548,50
JEEP	RENEGADE 1.5 T4 130CV	IBRIDO BENZINA	0,5823	2.183,63	2.620,35	4.367,25	5.240,70
KIA	CEED 2022 1.5 T-GDI	160CV	0,5839	2.189,63	2.627,55	4.379,25	5.255,10
KIA	NIRO 2022 1.6 GDI 140CV	IBRIDO-BENZINA	0,5445	2.041,88	2.450,25	4.083,75	4.900,50
KIA	PROCEED 1.5 T-GDI 160CV MHEV	IBRIDO BENZINA	0,6104	2.289,00	2.746,80	4.578,00	5.493,60
KIA	RIO 1.0 T-GDI 100CV	IBRIDO-BENZINA	0,4473	1.677,38	2.012,85	3.354,75	4.025,70
KIA	RIO 1.0 T-GDI 120CV	IBRIDO-BENZINA	0,4702	1.763,25	2.115,90	3.526,50	4.231,80
KIA	SPORTAGE 2022 1.6 TGDI HEV	230CV	0,6193	2.322,38	2.786,85	4.644,75	5.573,70
KIA	SPORTAGE 2022 1.6 TGDI HEV	230CV AWD	0,6698	2.511,75	3.014,10	5.023,50	6.028,20
KIA	SPORTAGE 2022 1.6 TGDI MHEV	150CV	0,5881	2.205,38	2.646,45	4.410,75	5.292,90
KIA	STONIC 2020 1.0 TGDI 100CV	IBRIDO-BENZINA	0,4369	1.638,38	1.966,05	3.276,75	3.932,10
KIA	STONIC 2020 1.0 TGDI 120CV	IBRIDO-BENZINA	0,4744	1.779,00	2.134,80	3.558,00	4.269,60
KIA	XCEED 1.5 TGDI 160CV MHEV	IBRIDO BENZINA	0,5183	1.943,63	2.332,35	3.887,25	4.664,70
LANCIA	YPSILON 1.0 69CV	HYBRID	0,3937	1.476,38	1.771,65	2.952,75	3.543,30
LAND ROVER	DEFENDER 110 3.0 I6 400CV AWD	IBRIDO BENZINA	1,1892	4.459,50	5.351,40	8.919,00	10.702,80
LAND ROVER	DEFENDER 130 3.0 I6 400CV AWD	IBRIDO BENZINA	1,3263	4.973,63	5.968,35	9.947,25	11.936,70
LAND ROVER	DISCOVERY 3.0 I6 300CV AWD	IBRIDO BENZINA	1,2737	4.776,38	5.731,65	9.552,75	11.463,30
LAND ROVER	DISCOVERY SPORT 2019 2.0 SI4	200CV	0,8171	3.064,13	3.676,95	6.128,25	7.353,90
LAND ROVER	RANGE ROVER 2022 3.0 I6 400CV	IBRIDO BENZINA	1,5649	5.868,38	7.042,05	11.736,75	14.084,10
LAND ROVER	RANGE ROVER EVOQUE 2023 1.5 I3 160CV	IBRIDO BENZINA	0,7691	2.884,13	3.460,95	5.768,25	6.921,90
LAND ROVER	RANGE ROVER EVOQUE 2023 2.0 250CV AWD	IBRIDO BENZINA	0,9734	3.650,25	4.380,30	7.300,50	8.760,60
LAND ROVER	RANGE ROVER SPORT 4.4 V8 635CV	IBRIDO BENZINA	2,2911	8.591,63	10.309,95	17.183,25	20.619,90
LEXUS	ES 2.5	218CV	0,8301	3.112,88	3.735,45	6.225,75	7.470,90
MASERATI	GRECALE 2.0 300CV MHEV	IBRIDO BENZINA	1,0565	3.961,88	4.754,25	7.923,75	9.508,50
MAZDA	2 1.5 FULL HYBRID	115CV	0,4308	1.615,50	1.938,60	3.231,00	3.877,20
MAZDA	2 mod.2020	1.5 SKYACTIV 90CV	0,4432	1.662,00	1.994,40	3.324,00	3.988,80
MAZDA	CX-30 2.0 120CV	2WD HYBRID	0,5530	2.073,75	2.488,50	4.147,50	4.977,00
MAZDA	CX-30 2.0 150CV	2WD HYBRID	0,5613	2.104,88	2.525,85	4.209,75	5.051,70
MAZDA	CX-30 2.0 150CV	4WD HYBRID	0,6131	2.299,13	2.758,95	4.598,25	5.517,90
MAZDA	CX-30 2.0 186CV	2WD IBRIDA	0,5850	2.193,75	2.632,50	4.387,50	5.265,00
MAZDA	CX-30 2.0 186CV	4WD IBRIDA	0,6193	2.322,38	2.786,85	4.644,75	5.573,70
MAZDA	CX-5 2.0L E-SKYACTIV-G 165CV	2WD MHEV	0,6639	2.489,63	2.987,55	4.979,25	5.975,10
MAZDA	CX-5 2.0L E-SKYACTIV-G 165CV	4WD MHEV	0,6952	2.607,00	3.128,40	5.214,00	6.256,80
MAZDA	CX-5 2.0L E-SKYACTIV-G 194CV	AWD IBRIDO BENZINA	0,7849	2.943,38	3.532,05	5.886,75	7.064,10
MERCEDES	A 35 AMG 2023 4MATIC 2.0 306CV	IBRIDO BENZINA	0,8668	3.250,50	3.900,60	6.501,00	7.801,20
MERCEDES	A180 AUT 2023 1.3 136CV	IBRIDO BENZINA	0,6404	2.401,50	2.881,80	4.803,00	5.763,60
MERCEDES	A200 AUT 2023 1.3 163CV	IBRIDO BENZINA	0,7089	2.658,38	3.190,05	5.316,75	6.380,10
MERCEDES	A250 AUT 2023 4MATIC 2.0 224CV	IBRIDO BENZINA	0,7681	2.880,38	3.456,45	5.760,75	6.912,90
MERCEDES	B180 AUT 2023 1.3 136CV	IBRIDO BENZINA	0,6616	2.481,00	2.977,20	4.962,00	5.954,40
MERCEDES	B200 AUT 2023 1.3 163CV	IBRIDO BENZINA	0,7037	2.638,88	3.166,65	5.277,75	6.333,30
MERCEDES	B250 AUT 2023 2.0 225CV	IBRIDO BENZINA	0,7190	2.696,25	3.235,50	5.392,50	6.471,00
MERCEDES	C200 1.5 204CV BERLINA	MILD HYBRID	0,8517	3.193,88	3.832,65	6.387,75	7.665,30
MERCEDES	C200 1.5 204CV SW	MILD HYBRID	0,8687	3.257,63	3.909,15	6.515,25	7.818,30
MERCEDES	C200 AUTO 1.5 197CV CABRIO	MILD HYBRID	0,9987	3.745,13	4.494,15	7.490,25	8.988,30
MERCEDES	CLA 180 AUT 1.3 136CV	IBRIDO BENZINA	0,7341	2.752,88	3.303,45	5.505,75	6.606,90
MERCEDES	CLA 200 AUT 1.3 163CV	IBRIDO BENZINA	0,7655	2.870,63	3.444,75	5.741,25	6.889,50
MERCEDES	CLA 250 AUT 4MATIC 2.0 224CV	IBRIDO BENZINA	0,8508	3.190,50	3.828,60	6.381,00	7.657,20
MERCEDES	CLA 35 AMG 4MATIC 2.0 306CV	IBRIDO BENZINA	0,9754	3.657,75	4.389,30	7.315,50	8.778,60
MERCEDES	CLS 450 3.0 4MATIC	367CV IBRIDO BENZINA	1,2500	4.687,50	5.625,00	9.375,00	11.250,00
MERCEDES	CLS 53 4MATIC 3.0 435CV	MILD HYBRID	1,4773	5.539,88	6.647,85	11.079,75	13.295,70
MERCEDES	E200 AUT 2023 2.0 197CV	MILD HYBRID	0,8539	3.202,13	3.842,55	6.404,25	7.685,10
MERCEDES	E450 AUT 2023 4MATIC 3.0 367CV	MILD HYBRID	1,0424	3.909,00	4.690,80	7.818,00	9.381,60
MERCEDES	GLA 180 AUT 1.3 136CV	IBRIDO BENZINA	0,6683	2.506,13	3.007,35	5.012,25	6.014,70
MERCEDES	GLA 200 AUT 1.3 163CV	IBRIDO BENZINA	0,7053	2.644,88	3.173,85	5.289,75	6.347,70
MERCEDES	GLA 250 AUT 4MATIC 2.0 224CV	IBRIDO BENZINA	0,8165	3.061,88	3.674,25	6.123,75	7.348,50
MERCEDES	GLA 35 4MATIC AMG 2.0 306CV	IBRIDO BENZINA	0,9635	3.613,13	4.335,75	7.226,25	8.671,50
MERCEDES	GLC 200 4M 204CV	IBRIDO BENZINA	0,8961	3.360,38	4.032,45	6.720,75	8.064,90
MERCEDES	GLC 300 4M 260CV	IBRIDO BENZINA	1,0032	3.762,00	4.514,40	7.524,00	9.028,80
MERCEDES	GT COUPÉ 4 43 4MATIC 3.0 367CV	IBRIDO BENZINA	1,4188	5.320,50	6.384,60	10.641,00	12.769,20
MERCEDES	GT COUPÉ 4 43 4MATIC 3.0 435CV	IBRIDO BENZINA	1,5886	5.957,25	7.148,70	11.914,50	14.297,40
MERCEDES	S500 4MATIC 3.0 435CV	MILD HYBRID	1,5944	5.979,00	7.174,80	11.958,00	14.349,60
MERCEDES	S580 4MATIC 4.0 503CV	MILD HYBRID	1,6216	6.081,00	7.297,20	12.162,00	14.594,40
NISSAN	JUKE 2022 1.6 HEV 140CV	IBRIDO BENZINA	0,5471	2.051,63	2.461,95	4.103,25	4.923,90

FRINGE BENEFIT 2024

AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
NISSAN	QASHQAI 2023 1.3 MHEV	140CV	0,5493	2.059,88	2.471,85	4.119,75	4.943,70
NISSAN	QASHQAI 2023 1.3 MHEV	158CV	0,6590	2.471,25	2.965,50	4.942,50	5.931,00
NISSAN	QASHQAI E-POWER 1.5 190CV	IBRIDO-BENZINA	0,6089	2.283,38	2.740,05	4.566,75	5.480,10
NISSAN	X-TRAIL 1.5 E POWER 2WD	204CV	0,6350	2.381,25	2.857,50	4.762,50	5.715,00
NISSAN	X-TRAIL 1.5 E POWER E-4WD	213CV	0,6837	2.563,88	3.076,65	5.127,75	6.153,30
PEUGEOT	208 1.2 100CV	IBRIDO BENZINA	0,4857	1.821,38	2.185,65	3.642,75	4.371,30
PEUGEOT	208 1.2 136CV	IBRIDO BENZINA	0,5385	2.019,38	2.423,25	4.038,75	4.846,50
PEUGEOT	3008 136E 1.2 136CV	IBRIDO BENZINA	0,6094	2.285,25	2.742,30	4.570,50	5.484,60
PEUGEOT	408 1.2 136CV	IBRIDO BENZINA	0,5766	2.162,25	2.594,70	4.324,50	5.189,40
PEUGEOT	5008 136E 1.2 136CV	IBRIDO BENZINA	0,6315	2.368,13	2.841,75	4.736,25	5.683,50
RENAULT	ARKANA 1.3 TCE 140CV	IBRIDO BENZINA	0,5706	2.139,75	2.567,70	4.279,50	5.135,40
RENAULT	ARKANA 1.6 TCE 145CV	IBRIDO BENZINA	0,5743	2.153,63	2.584,35	4.307,25	5.168,70
RENAULT	AUSTRAL 1.2 130CV	MILD HYBRID	0,5464	2.049,00	2.458,80	4.098,00	4.917,60
RENAULT	AUSTRAL 1.2 E-TECH 200CV	FULL HYBRID	0,6074	2.277,75	2.733,30	4.555,50	5.466,60
RENAULT	AUSTRAL 1.3 160CV	MILD HYBRID	0,6119	2.294,63	2.753,55	4.589,25	5.507,10
RENAULT	CAPTUR 1.3 140CV	MILD HYBRID	0,5169	1.938,38	2.326,05	3.876,75	4.652,10
RENAULT	CAPTUR 2021 1.6 145CV	IBRIDO BENZINA	0,5128	1.923,00	2.307,60	3.846,00	4.615,20
RENAULT	CLIO 1.6 E-TECH 145CV	IBRIDO-BENZINA	0,4581	1.717,88	2.061,45	3.435,75	4.122,90
RENAULT	ESPACE 1.2 200CV	FULL HYBRID	0,7005	2.626,88	3.152,25	5.253,75	6.304,50
SEAT	LEON 2020 1.0 ETSI 110CV	IBRIDO-BENZINA	0,5411	2.029,13	2.434,95	4.058,25	4.869,90
SEAT	LEON 2020 1.5 ETSI 150CV	HYBRID	0,5933	2.224,88	2.669,85	4.449,75	5.339,70
SEAT	LEON SPORTSTOURER 2020 1.0 ETSI 110CV	HYBRID	0,5643	2.116,13	2.539,35	4.232,25	5.078,70
SEAT	LEON SPORTSTOURER 2020 1.5 ETSI 150CV	HYBRID	0,6002	2.250,75	2.700,90	4.501,50	5.401,80
SKODA	OCTAVIA 2020 1.0 E-TEC 110CV	IBRIDO-BENZINA	0,5531	2.074,13	2.488,95	4.148,25	4.977,90
SKODA	OCTAVIA 2020 1.0 E-TEC 150CV	IBRIDO-BENZINA	0,6103	2.288,63	2.746,35	4.577,25	5.492,70
SKODA	OCTAVIA WAGON 2020 1.0 E-TEC 110CV	IBRIDO-BENZINA	0,5649	2.118,38	2.542,05	4.236,75	5.084,10
SKODA	OCTAVIA WAGON 2020 1.5 E-TEC 150CV	IBRIDO BENZINA	0,6220	2.332,50	2.799,00	4.665,00	5.598,00
SUBARU	FORESTER 2.0 E-BOXER MHEV 166CV	HYBRID	0,6945	2.604,38	3.125,25	5.208,75	6.250,50
SUBARU	IMPREZA 2.0I LINEARTRONIC MHEV 150CV	HYBRID	0,6267	2.350,13	2.820,15	4.700,25	5.640,30
SUBARU	XV 2.0I E-BOXER MHEV 166CV	HYBRID	0,6585	2.469,38	2.963,25	4.938,75	5.926,50
SUZUKI	IGNIS 1.2	83CV HYBRID	0,4170	1.563,75	1.876,50	3.127,50	3.753,00
SUZUKI	S-CROSS 2022 1.4 130CV	IBRIDO BENZINA	0,5122	1.920,75	2.304,90	3.841,50	4.609,80
SUZUKI	S-CROSS 2022 1.4 130CV AWD	IBRIDO-BENZINA	0,5402	2.025,75	2.430,90	4.051,50	4.861,80
SUZUKI	S-CROSS 2022 1.4 140CV	IBRIDO BENZINA	0,5666	2.124,75	2.549,70	4.249,50	5.099,40
SUZUKI	SWACE 2021 1.8 2W 122CV	IBRIDO-BENZINA	0,5401	2.025,38	2.430,45	4.050,75	4.860,90
SUZUKI	SWIFT 1.4	130CV HYBRID	0,5037	1.888,88	2.266,65	3.777,75	4.533,30
SUZUKI	VITARA 1.4 130CV 2WD	IBRIDO BENZINA	0,4848	1.818,00	2.181,60	3.636,00	4.363,20
SUZUKI	VITARA 1.4 130CV 4WD	IBRIDO BENZINA	0,5149	1.930,88	2.317,05	3.861,75	4.634,10
SUZUKI	VITARA 1.5 140CV 2WD	HYBRID	0,5445	2.041,88	2.450,25	4.083,75	4.900,50
SUZUKI	VITARA 1.5 140CV 4WD	HYBRID	0,5689	2.133,38	2.560,05	4.266,75	5.120,10
TOYOTA	C-HR 1.8 HV 140CV	IBRIDO BENZINA	0,5975	2.240,63	2.688,75	4.481,25	5.377,50
TOYOTA	C-HR 2.0 HV 197CV	IBRIDO BENZINA	0,6508	2.440,50	2.928,60	4.881,00	5.857,20
TOYOTA	C-HR 2.0 HV 197CV AWD	IBRIDO BENZINA	0,6671	2.501,63	3.001,95	5.003,25	6.003,90
TOYOTA	COROLLA BERLINA 1.8 140CV	IBRIDO BENZINA	0,5751	2.156,63	2.587,95	4.313,25	5.175,90
TOYOTA	COROLLA BERLINA 2.0 200CV	IBRIDO BENZINA	0,6240	2.340,00	2.808,00	4.680,00	5.616,00
TOYOTA	COROLLA CROSS 1.8H 140CV	IBRIDO BENZINA	0,6202	2.325,75	2.790,90	4.651,50	5.581,80
TOYOTA	COROLLA CROSS 2.0H 197CV 2WD	IBRIDO-BENZINA	0,6475	2.428,13	2.913,75	4.856,25	5.827,50
TOYOTA	COROLLA CROSS 2.0H 197CV 4WD	IBRIDO-BENZINA	0,6715	2.518,13	3.021,75	5.036,25	6.043,50
TOYOTA	HIGHLANDER 2.5H AWD	250CV	0,8619	3.232,13	3.878,55	6.464,25	7.757,10
TOYOTA	RAV4 2019	2.5 HV 218CV 2WD	0,6596	2.473,50	2.968,20	4.947,00	5.936,40
TOYOTA	RAV4 2019	2.5 HV 222CV 4WD	0,6913	2.592,38	3.110,85	5.184,75	6.221,70
TOYOTA	YARIS 2020 1.5 116CV	IBRIDO-BENZINA	0,4531	1.699,13	2.038,95	3.398,25	4.077,90
TOYOTA	YARIS CROSS 1.5	116CV HYBRID	0,4727	1.772,63	2.127,15	3.545,25	4.254,30
TOYOTA	YARIS CROSS 1.5 4WD	116CV HYBRID	0,5100	1.912,50	2.295,00	3.825,00	4.590,00
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.0 ETSI 110CV	IBRIDO-BENZINA	0,5718	2.144,25	2.573,10	4.288,50	5.146,20
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 ETSI 130CV	IBRIDO BENZINA	0,6057	2.271,38	2.725,65	4.542,75	5.451,30
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 ETSI 150CV	IBRIDO BENZINA	0,6468	2.425,50	2.910,60	4.851,00	5.821,20
VOLKSWAGEN	GOLF VIII 2020 1.0 ETSI 110CV	HYBRID	0,5552	2.082,00	2.498,40	4.164,00	4.996,80
VOLKSWAGEN	GOLF VIII 2020 1.5 ETSI 130CV	IBRIDO BENZINA	0,5912	2.217,00	2.660,40	4.434,00	5.320,80
VOLKSWAGEN	GOLF VIII 2020 1.5 ETSI 150CV	HYBRID	0,6467	2.425,13	2.910,15	4.850,25	5.820,30
VOLVO	S60 B4 AUT 2.0 197CV	IBRIDO BENZINA	0,7503	2.813,63	3.376,35	5.627,25	6.752,70
VOLVO	S60 B5 AUT AWD 2.0 250CV	IBRIDO BENZINA	0,9035	3.388,13	4.065,75	6.776,25	8.131,50
VOLVO	S90 B4 GEARTRONIC	2.0 197CV HYBRID	0,8496	3.186,00	3.823,20	6.372,00	7.646,40
VOLVO	V60 B3 AUT 2.0 163CV	IBRIDO BENZINA	0,7249	2.718,38	3.262,05	5.436,75	6.524,10
VOLVO	V60 B4 AUT 2.0 197CV	IBRIDO BENZINA	0,7999	2.999,63	3.599,55	5.999,25	7.199,10
VOLVO	V60 CROSS COUNTRY B5 AWD GEARTRONIC	2.0 250CV HYBRID	0,8478	3.179,25	3.815,10	6.358,50	7.630,20
VOLVO	V90 B4 GEARTRONIC	2.0 197CV HYBRID	0,8752	3.282,00	3.938,40	6.564,00	7.876,80
VOLVO	V90 CROSS COUNTRY B5 AWD GEARTRONIC	2.0 250CV HYBRID	0,9632	3.612,00	4.334,40	7.224,00	8.668,80
VOLVO	XC40 B3 AUT 2.0 163CV	IBRIDO BENZINA	0,6891	2.584,13	3.100,95	5.168,25	6.201,90
VOLVO	XC40 B4 AWD AUT 2.0 197CV	IBRIDO BENZINA	0,7541	2.827,88	3.393,45	5.655,75	6.786,90
VOLVO	XC60 2019 B4 GEARTRONIC 2.0	197CV IBRIDO BENZINA	0,8021	3.007,88	3.609,45	6.015,75	7.218,90
VOLVO	XC60 B5 AWD AUT 2.0 250CV	IBRIDO BENZINA	0,9928	3.723,00	4.467,60	7.446,00	8.935,20
VOLVO	XC90 B5 AWD AUT 2.0 250CV	IBRIDO BENZINA	1,0664	3.999,00	4.798,80	7.998,00	9.597,60

FRINGE BENEFIT 2024

AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MILD HYBRID - FULL HYBRID GASOLIO							
AUDI	A4 30 2.0 TDI S-TRONIC 136CV	HYBRID	0,5963	2.236,13	2.683,35	4.472,25	5.366,70
AUDI	A4 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,6109	2.290,88	2.749,05	4.581,75	5.498,10
AUDI	A4 40 2.0 TDI QUATTRO S-TRONIC 204CV	IBRIDO GASOLIO	0,6702	2.513,25	3.015,90	5.026,50	6.031,80
AUDI	A4 40 2.0 TDI S-TRONIC 204CV	IBRIDO GASOLIO	0,6413	2.404,88	2.885,85	4.809,75	5.771,70
AUDI	A4 50 3.0 TDI QUATTRO TIPTRONIC 286CV	IBRIDO GASOLIO	0,7303	2.738,63	3.286,35	5.477,25	6.572,70
AUDI	A4 ALLROAD 40 2.0 TDI S-TRONIC 204CV	HYBRID	0,6949	2.605,88	3.127,05	5.211,75	6.254,10
AUDI	A4 AVANT 30 2.0 TDI S-TRONIC 136CV	HYBRID	0,6078	2.279,25	2.735,10	4.558,50	5.470,20
AUDI	A4 AVANT 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,6202	2.325,75	2.790,90	4.651,50	5.581,80
AUDI	A4 AVANT 40 2.0 TDI QUATTRO S-TRONIC 204CV	IBRIDO GASOLIO	0,6829	2.560,88	3.073,05	5.121,75	6.146,10
AUDI	A4 AVANT 40 2.0 TDI S-TRONIC 204CV	IBRIDO GASOLIO	0,6528	2.448,00	2.937,60	4.896,00	5.875,20
AUDI	A4 AVANT 50 3.0 TDI QUATTRO TIPTRONIC 286CV	IBRIDO GASOLIO	0,7568	2.838,00	3.405,60	5.676,00	6.811,20
AUDI	A5 35 2.0 TDI S-TRONIC 163CV	CABRIO HYBRID	0,7207	2.702,63	3.243,15	5.405,25	6.486,30
AUDI	A5 35 2.0 TDI S-TRONIC 163CV	COUPÉ HYBRID	0,6696	2.511,00	3.013,20	5.022,00	6.026,40
AUDI	A5 SPB 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,6725	2.521,88	3.026,25	5.043,75	6.052,50
AUDI	A5 SPB 40 2.0 TDI QUATTRO S-TRONIC 204CV	IBRIDO-GASOLIO	0,7296	2.736,00	3.283,20	5.472,00	6.566,40
AUDI	A5 SPB 50 3.0 TDI QUATTRO TIPTRONIC 286CV	IBRIDO GASOLIO	0,8832	3.312,00	3.974,40	6.624,00	7.948,80
AUDI	A6 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,7133	2.674,88	3.209,85	5.349,75	6.419,70
AUDI	A6 40 2.0 TDI QUATTRO S-TRONIC 204CV	HYBRID	0,7513	2.817,38	3.380,85	5.634,75	6.761,70
AUDI	A6 40 2.0 TDI S-TRONIC 204CV	HYBRID	0,7346	2.754,75	3.305,70	5.509,50	6.611,40
AUDI	A6 45 3.0 TDI S-TRONIC 245CV	IBRIDO-GASOLIO	0,8331	3.124,13	3.748,95	6.248,25	7.497,90
AUDI	A6 50 3.0 TDI QUATTRO TIPTR 286CV	HYBRID	0,8541	3.202,88	3.843,45	6.405,75	7.686,90
AUDI	A6 ALLROAD 50 3.0 TDI QUATTRO TIPTR 285CV	HYBRID	0,9202	3.450,75	4.140,90	6.901,50	8.281,80
AUDI	A6 AVANT 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,7333	2.749,88	3.299,85	5.499,75	6.599,70
AUDI	A6 AVANT 40 2.0 TDI QUATTRO S-TRONIC 204CV	HYBRID	0,7735	2.900,63	3.480,75	5.801,25	6.961,50
AUDI	A6 AVANT 40 2.0 TDI S-TRONIC 204CV	HYBRID	0,7467	2.800,13	3.360,15	5.600,25	6.720,30
AUDI	A6 AVANT 45 3.0 TDI S-TRONIC 245CV	IBRIDO-GASOLIO	0,8462	3.173,25	3.807,90	6.346,50	7.615,80
AUDI	A6 AVANT 50 3.0 TDI QUATTRO TIPTR 286CV	HYBRID	0,8670	3.251,25	3.901,50	6.502,50	7.803,00
AUDI	A7 SPB 40 2.0 TDI 204CV	HYBRID	0,8326	3.122,25	3.746,70	6.244,50	7.493,40
AUDI	A7 SPB 40 2.0 TDI 204CV QUATTRO	HYBRID	0,8459	3.172,13	3.806,55	6.344,25	7.613,10
AUDI	A7 SPB 45 3.0 TDI QUATTRO S-TRONIC 245CV	HYBRID	0,9114	3.417,75	4.101,30	6.835,50	8.202,60
AUDI	A7 SPB 50 3.0 TDI 286CV QUATTRO TIPTR	HYBRID	0,9525	3.571,88	4.286,25	7.143,75	8.572,50
AUDI	A8 50 3.0 TDI QUATTRO TIPTR 286CV	HYBRID	1,0743	4.028,63	4.834,35	8.057,25	9.668,70
AUDI	Q5 35 2.0 TDI S-TRONIC	163CV HYBRID	0,7030	2.636,25	3.163,50	5.272,50	6.327,00
AUDI	Q5 40 2.0 TDI QUATTRO S-TRONIC	204CV HYBRID	0,7501	2.812,88	3.375,45	5.625,75	6.750,90
AUDI	Q5 50 3.0 TDI QUATTRO TIPTRONIC	286CV HYBRID	0,9467	3.550,13	4.260,15	7.100,25	8.520,30
AUDI	Q7 45 3.0 TDI QUATTRO TRIP	230CV MY2020 HYBRID	0,9241	3.465,38	4.158,45	6.930,75	8.316,90
AUDI	Q7 50 3.0 TDI QUATTRO TRIP	286CV HYBRID	0,9294	3.485,25	4.182,30	6.970,50	8.364,60
AUDI	Q8 45 3.0 TDI QUATTRO TRIP	231CV HYBRID	0,9691	3.634,13	4.360,95	7.268,25	8.721,90
AUDI	Q8 50 3.0 TDI QUATTRO TRIP	286CV HYBRID	0,9874	3.702,75	4.443,30	7.405,50	8.886,60
AUDI	S4 3.0 TDI QUATTRO TIPTRONIC 340CV	IBRIDO GASOLIO	0,9334	3.500,25	4.200,30	7.000,50	8.400,60
AUDI	S4 AVANT 3.0 TDI QUATTRO TIPTRONIC 340CV	IBRIDO GASOLIO	0,9449	3.543,38	4.252,05	7.086,75	8.504,10
AUDI	SQ5 3.0 TDI	340CV HYBRID	1,0389	3.895,88	4.675,05	7.791,75	9.350,10
BMW	223D 2.0 200CV XDRIVE ACTIVE TOURER	IBRIDO-GASOLIO	0,6485	2.431,88	2.918,25	4.863,75	5.836,50
BMW	316D 2.0 48V	122CV HYBRID	0,6186	2.319,75	2.783,70	4.639,50	5.567,40
BMW	316D TOURING 2.0 48V	122CV HYBRID	0,6330	2.373,75	2.848,50	4.747,50	5.697,00
BMW	318D 2.0 48V	150CV HYBRID	0,6540	2.452,50	2.943,00	4.905,00	5.886,00
BMW	318D TOURING 2.0 48V	150CV HYBRID	0,6682	2.505,75	3.006,90	5.011,50	6.013,80
BMW	320D 2.0 48V	190CV HYBRID	0,6759	2.534,63	3.041,55	5.069,25	6.083,10
BMW	320D 2.0 48V TOURING	190 HYBRID	0,6866	2.574,75	3.089,70	5.149,50	6.179,40
BMW	320D 2.0 48V XDRIVE	190CV HYBRID	0,6920	2.595,00	3.114,00	5.190,00	6.228,00
BMW	320D 2.0 48V XDRIVE TOURING	190CV HYBRID	0,7000	2.625,00	3.150,00	5.250,00	6.300,00
BMW	330D 3.0 286CV	IBRIDO GASOLIO	0,7831	2.936,63	3.523,95	5.873,25	7.047,90
BMW	330D XDRIVE 3.0 286CV	IBRIDO GASOLIO	0,8066	3.024,75	3.629,70	6.049,50	7.259,40
BMW	420D 2.0 190CV CABRIO	IBRIDO-GASOLIO	0,7656	2.871,00	3.445,20	5.742,00	6.890,40
BMW	420D 2.0 190CV COUPÈ	IBRIDO-GASOLIO	0,7015	2.630,63	3.156,75	5.261,25	6.313,50
BMW	420D 2021 2.0 190CV GRAN COUPÈ	IBRIDO GASOLIO	0,7254	2.720,25	3.264,30	5.440,50	6.528,60
BMW	420D XDRIVE 2.0 190CV COUPÈ	IBRIDO-GASOLIO	0,7248	2.718,00	3.261,60	5.436,00	6.523,20
BMW	420D XDRIVE 2021 2.0 190CV GRAN COUPÈ	IBRIDO GASOLIO	0,7478	2.804,25	3.365,10	5.608,50	6.730,20
BMW	430D 3.0 286CV CABRIO	IBRIDO-GASOLIO	0,8523	3.196,13	3.835,35	6.392,25	7.670,70
BMW	430D XDRIVE 3.0 286CV COUPÈ	IBRIDO-GASOLIO	0,7854	2.945,25	3.534,30	5.890,50	7.068,60
BMW	520D 2.0 48V SDRIVE 197CV	IBRIDO GASOLIO	0,8060	3.022,50	3.627,00	6.045,00	7.254,00
BMW	520D 2.0 48V XDRIVE 197CV	IBRIDO GASOLIO	0,8304	3.114,00	3.736,80	6.228,00	7.473,60
BMW	630D XDRIVE GRAN TURISMO 3.0 286CV	IBRIDO-GASOLIO	0,9196	3.448,50	4.138,20	6.897,00	8.276,40
BMW	640D XDRIVE GRAN TURISMO 3.0 340CV	IBRIDO-GASOLIO	0,9752	3.657,00	4.388,40	7.314,00	8.776,80
BMW	730D 3.0 389CV	IBRIDO-GASOLIO	1,0957	4.108,88	4.930,65	8.217,75	9.861,30
BMW	730D XDRIVE 3.0 286CV	IBRIDO-GASOLIO	1,1037	4.138,88	4.966,65	8.277,75	9.933,30
BMW	740D XDRIVE 3.0 340CV	IBRIDO-GASOLIO	1,1559	4.334,63	5.201,55	8.669,25	10.403,10
BMW	M340D 3.0 48V XDRIVE TOURING	340CV HYBRID	0,9274	3.477,75	4.173,30	6.955,50	8.346,60
BMW	M440D XDRIVE 3.0 374CV CABRIO	IBRIDO-GASOLIO	0,9884	3.706,50	4.447,80	7.413,00	8.895,60
BMW	M440D XDRIVE 3.0 340CV COUPÈ	IBRIDO-GASOLIO	0,9190	3.446,25	4.135,50	6.892,50	8.271,00
BMW	X1 2022 XDRIVE 20D 2.0 163CV	IBRIDO GASOLIO	0,6536	2.451,00	2.941,20	4.902,00	5.882,40
BMW	X1 2022 XDRIVE 23D 2.0 211CV	IBRIDO GASOLIO	0,6843	2.566,13	3.079,35	5.132,25	6.158,70
BMW	X3 SDRIVE 18D 2.0 150CV	IBRIDO-GASOLIO	0,6993	2.622,38	3.146,85	5.244,75	6.293,70
BMW	X3 XDRIVE 20D 2.0 190CV	HYBRID	0,7356	2.758,50	3.310,20	5.517,00	6.620,40

FRINGE BENEFIT 2024

AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
BMW	X3 XDRIVE 30D 3.0 250CV	IBRIDO-GASOLIO	0,8149	3.055,88	3.667,05	6.111,75	7.334,10
BMW	X3 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,8400	3.150,00	3.780,00	6.300,00	7.560,00
BMW	X3 XDRIVE M40D 3.0 340CV	IBRIDO-GASOLIO	0,9432	3.537,00	4.244,40	7.074,00	8.488,80
BMW	X4 XDRIVE 20D 190CV	HYBRID	0,7655	2.870,63	3.444,75	5.741,25	6.889,50
BMW	X4 XDRIVE 30D 3.0 250CV	IBRIDO-GASOLIO	0,8545	3.204,38	3.845,25	6.408,75	7.690,50
BMW	X4 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,8615	3.230,63	3.876,75	6.461,25	7.753,50
BMW	X4 XDRIVE M40D 3.0 340CV	IBRIDO-GASOLIO	0,9714	3.642,75	4.371,30	7.285,50	8.742,60
BMW	X5 XDRIVE 30D 3.0 298CV	IBRIDO GASOLIO	1,0006	3.752,25	4.502,70	7.504,50	9.005,40
BMW	X5 XDRIVE 40D 3.0 352CV	IBRIDO GASOLIO	1,0414	3.905,25	4.686,30	7.810,50	9.372,60
BMW	X6 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,9834	3.687,75	4.425,30	7.375,50	8.850,60
BMW	X6 XDRIVE 40D 3.0 340CV	HYBRID	1,0129	3.798,38	4.558,05	7.596,75	9.116,10
BMW	X7 XDRIVE 40D 3.0 340CV	IBRIDO GASOLIO	1,1284	4.231,50	5.077,80	8.463,00	10.155,60
FORD	TOURNEO CUSTOM 2.0 130CV	IBRIDO-GASOLIO	0,6941	2.602,88	3.123,45	5.205,75	6.246,90
FORD	TOURNEO CUSTOM 2.0 185CV	IBRIDO-GASOLIO	0,7280	2.730,00	3.276,00	5.460,00	6.552,00
JAGUAR	XE 2.0D 204CV	IBRIDO-GASOLIO	0,6806	2.552,25	3.062,70	5.104,50	6.125,40
JAGUAR	XF 2.0D 204CV	IBRIDO-GASOLIO	0,7428	2.785,50	3.342,60	5.571,00	6.685,20
JAGUAR	XF 2.0D 204CV AWD	IBRIDO-GASOLIO	0,7634	2.862,75	3.435,30	5.725,50	6.870,60
KIA	CEED STATION 1.6 CRDI	136CV	0,4924	1.846,50	2.215,80	3.693,00	4.431,60
KIA	SPORTAGE 2022 1.6 CRDI MHEV	136CV AWD	0,6161	2.310,38	2.772,45	4.620,75	5.544,90
KIA	X CEED 1.6 CRDI 136CV	IBRIDO GASOLIO	0,4930	1.848,75	2.218,50	3.697,50	4.437,00
LAND ROVER	DEFENDER 90 3.0D I6 200CV AWD	IBRIDO GASOLIO	0,8837	3.313,88	3.976,65	6.627,75	7.953,30
LAND ROVER	DEFENDER 90 3.0D I6 250CV AWD	IBRIDO GASOLIO	0,9275	3.478,13	4.173,75	6.956,25	8.347,50
LAND ROVER	DEFENDER 90 3.0D I6 300CV AWD	IBRIDO GASOLIO	0,9673	3.627,38	4.352,85	7.254,75	8.705,70
LAND ROVER	DISCOVERY 3.0D I6 250CV AWD	IBRIDO GASOLIO	0,9521	3.570,38	4.284,45	7.140,75	8.568,90
LAND ROVER	DISCOVERY 3.0D I6 300CV AWD	IBRIDO GASOLIO	0,9860	3.697,50	4.437,00	7.395,00	8.874,00
LAND ROVER	DISCOVERY SPORT 2020 2.0 TD4	163CV IBRIDO-GASOLIO	0,6469	2.425,88	2.911,05	4.851,75	5.822,10
LAND ROVER	DISCOVERY SPORT 2020 2.0 TD4	204CV IBRIDO-GASOLIO	0,7286	2.732,25	3.278,70	5.464,50	6.557,40
LAND ROVER	RANGE ROVER 2022 3.0D I6 250CV	IBRIDO GASOLIO	1,2855	4.820,63	5.784,75	9.641,25	11.569,50
LAND ROVER	RANGE ROVER 2022 3.0D I6 350CV	IBRIDO GASOLIO	1,3470	5.051,25	6.061,50	10.102,50	12.123,00
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 163CV AWD	IBRIDO-GASOLIO	0,6897	2.586,38	3.103,65	5.172,75	6.207,30
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 204CV AWD	IBRIDO-GASOLIO	0,7219	2.707,13	3.248,55	5.414,25	6.497,10
LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 250CV	IBRIDO-GASOLIO	1,0921	4.095,38	4.914,45	8.190,75	9.828,90
LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 300CV	IBRIDO-GASOLIO	1,1501	4.312,88	5.175,45	8.625,75	10.350,90
LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 350CV	IBRIDO-GASOLIO	1,2869	4.825,88	5.791,05	9.651,75	11.582,10
LAND ROVER	VELAR 2.0D I4 204CV	IBRIDO-GASOLIO	0,8170	3.063,75	3.676,50	6.127,50	7.353,00
MAZDA	CX-60 3.3L E-SKYACTIVE D 200CV	IBRIDO GASOLIO	0,7184	2.694,00	3.232,80	5.388,00	6.465,60
MAZDA	CX-60 3.3L E-SKYACTIVE D 250CV	IBRIDO GASOLIO	0,7732	2.899,50	3.479,40	5.799,00	6.958,80
MERCEDES	C200D 2.0 163CV BERLINA	MILD HYBRID	0,6950	2.606,25	3.127,50	5.212,50	6.255,00
MERCEDES	C200D 2.0 163CV SW	MILD HYBRID	0,7045	2.641,88	3.170,25	5.283,75	6.340,50
MERCEDES	C220D 2.0 197CV 4MATIC	IBRIDO GASOLIO	0,7885	2.956,88	3.548,25	5.913,75	7.096,50
MERCEDES	C220D 2.0 200CV BERLINA	MILD HYBRID	0,7225	2.709,38	3.251,25	5.418,75	6.502,50
MERCEDES	C220D 2.0 200CV 4MATIC BERLINA	MILD HYBRID	0,7359	2.759,63	3.311,55	5.519,25	6.623,10
MERCEDES	C220D 2.0 200CV 4MATIC SW	MILD HYBRID	0,7506	2.814,75	3.377,70	5.629,50	6.755,40
MERCEDES	C220D 2.0 200CV SW	MILD HYBRID	0,7282	2.730,75	3.276,90	5.461,50	6.553,80
MERCEDES	C300D 2.0 265CV BERLINA	MILD HYBRID	0,7620	2.857,50	3.429,00	5.715,00	6.858,00
MERCEDES	C300D 2.0 265CV 4MATIC BERLINA	MILD HYBRID	0,7752	2.907,00	3.488,40	5.814,00	6.976,80
MERCEDES	C300D 2.0 265CV SW	MILD HYBRID	0,7788	2.920,50	3.504,60	5.841,00	7.009,20
MERCEDES	E 220D 2.0 200CV	MILD HYBRID	0,7625	2.859,38	3.431,25	5.718,75	6.862,50
MERCEDES	E 220D 4MATIC 2.0 200CV	MILD HYBRID	0,7823	2.933,63	3.520,35	5.867,25	7.040,70
MERCEDES	E 220D SW 2.0 200CV	MILD HYBRID	0,7794	2.922,75	3.507,30	5.845,50	7.014,60
MERCEDES	E 220D SW 4MATIC 2.0 200CV	MILD HYBRID	0,8002	3.000,75	3.600,90	6.001,50	7.201,80
MERCEDES	E 300D 4MATIC 2.0 265CV	MILD HYBRID	0,8255	3.095,63	3.714,75	6.191,25	7.429,50
MERCEDES	GLC 220D 4M 200CV	IBRIDO GASOLIO	0,7862	2.948,25	3.537,90	5.896,50	7.075,80
MERCEDES	GLC 300D 4M 270CV	IBRIDO GASOLIO	0,8867	3.325,13	3.990,15	6.650,25	7.980,30
MERCEDES	GLE 300D 2.0 4MATIC 272CV	MILD HYBRID	0,9361	3.510,38	4.212,45	7.020,75	8.424,90
VOLVO	S90 B5 D AWD GEARTRONIC	2.0 235CV IBRIDO-GASOLIO	0,8158	3.059,25	3.671,10	6.118,50	7.342,20
VOLVO	V60 B4 GEARTRONIC 2.0 197CV	IBRIDO GASOLIO	0,6625	2.484,38	2.981,25	4.968,75	5.962,50
VOLVO	V60 CROSS COUNTRY B4 AWD GEARTRONIC	2.0 190CV IBRIDO-GASOLIO	0,7166	2.687,25	3.224,70	5.374,50	6.449,40
VOLVO	V90 B4 GEARTRONIC 2.0 197CV	IBRIDO GASOLIO	0,7624	2.859,00	3.430,80	5.718,00	6.861,60
VOLVO	V90 CROSS COUNTRY B4 D AWD GEARTRONIC	2.0 197CV IBRIDO-GASOLIO	0,8170	3.063,75	3.676,50	6.127,50	7.353,00
VOLVO	XC60 2019 B4 GEARTRONIC 2.0 AWD	197CV HYBRID	0,7382	2.768,25	3.321,90	5.536,50	6.643,80
VOLVO	XC60 B4 2.0 197CV FWD	IBRIDO GASOLIO	0,7529	2.823,38	3.388,05	5.646,75	6.776,10
VOLVO	XC90 B5 2.0 AWD 235CV	IBRIDO GASOLIO	0,9158	3.434,25	4.121,10	6.868,50	8.242,20

FRINGE BENEFIT 2024

AUTOVEICOLI ELETTRICI ED IBRIDI PLUG-IN IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
ELETTRICO							
ABARTH	500E	ELETTRICA	0,4351	1.631,63	1.957,95	3.263,25	3.915,90
ABARTH	500E CABRIO	ELETTRICA	0,4377	1.641,38	1.969,65	3.282,75	3.939,30
AIWAYS	U5 204CV	ELETTRICA	0,5009	1.878,38	2.254,05	3.756,75	4.508,10
AIWAYS	U6 218CV	ELETTRICA	0,5212	1.954,50	2.345,40	3.909,00	4.690,80
AUDI	E-TRON GT QUATTRO	ELETTRICA	0,9792	3.672,00	4.406,40	7.344,00	8.812,80
AUDI	E-TRON GT RS QUATTRO	ELETTRICA	1,2519	4.694,63	5.633,55	9.389,25	11.267,10
AUDI	Q4 E-TRON 40	204CV	0,5514	2.067,75	2.481,30	4.135,50	4.962,60
AUDI	Q4 E-TRON 45	265CV	0,5997	2.248,88	2.698,65	4.497,75	5.397,30
AUDI	Q4 E-TRON 50	300CV	0,6429	2.410,88	2.893,05	4.821,75	5.786,10
AUDI	Q8 E-TRON 50	QUATTRO	0,7578	2.841,75	3.410,10	5.683,50	6.820,20
AUDI	Q8 E-TRON 55	QUATTRO	0,8315	3.118,13	3.741,75	6.236,25	7.483,50
BMW	I3 120 AH	ELETTRICA	0,4696	1.761,00	2.113,20	3.522,00	4.226,40
BMW	I4 2021 EDRIVE 35	ELETTRICA	0,5931	2.224,13	2.668,95	4.448,25	5.337,90
BMW	I4 2021 EDRIVE 40	ELETTRICA	0,6009	2.253,38	2.704,05	4.506,75	5.408,10
BMW	I4 2021 IM50 SPORT	ELETTRICA	0,7026	2.634,75	3.161,70	5.269,50	6.323,40
BMW	I5 EDRIVE40	ELETTRICA	0,6890	2.583,75	3.100,50	5.167,50	6.201,00
BMW	I7 EDRIVE50	106KWH ELETTRICA	1,0680	4.005,00	4.806,00	8.010,00	9.612,00
BMW	I7 XDRIVE60	106KWH ELETTRICA	1,1753	4.407,38	5.288,85	8.814,75	10.577,70
BMW	IX XDRIVE 40	177CV	0,7835	2.938,13	3.525,75	5.876,25	7.051,50
BMW	IX XDRIVE 50	177CV	0,9084	3.406,50	4.087,80	6.813,00	8.175,60
BMW	IX1 XDRIVE 20 204CV	ELETTRICA	0,5010	1.878,75	2.254,50	3.757,50	4.509,00
BMW	IX1 XDRIVE 30 326CV	ELETTRICA	0,5825	2.184,38	2.621,25	4.368,75	5.242,50
BMW	IX3 80KWH	ELETTRICA	0,6998	2.624,25	3.149,10	5.248,50	6.298,20
BYD	ATTO 3 204CV	ELETTRICA	0,4887	1.832,63	2.199,15	3.665,25	4.398,30
CITROEN	E-C4 50KWH	ELETTRICA	0,4257	1.596,38	1.915,65	3.192,75	3.831,30
CITROEN	E-C4 54KWH	ELETTRICA	0,4523	1.696,13	2.035,35	3.392,25	4.070,70
CITROEN	E-C4 X 50KWH	ELETTRICA	0,4284	1.606,50	1.927,80	3.213,00	3.855,60
CITROEN	E-C4 X 54KWH	ELETTRICA	0,4557	1.708,88	2.050,65	3.417,75	4.101,30
CUPRA	BORN 58KWH 204CV	ELETTRICA	0,4423	1.658,63	1.990,35	3.317,25	3.980,70
CUPRA	E-BORN 58KWH 231CV	ELETTRICA	0,4501	1.687,88	2.025,45	3.375,75	4.050,90
CUPRA	E-BORN 77KWH 231CV	ELETTRICA	0,4804	1.801,50	2.161,80	3.603,00	4.323,60
DACIA	SPRING	ELECTRIC	0,2973	1.114,88	1.337,85	2.229,75	2.675,70
DFSK	GLORY 500E	ELETTRICA	0,4861	1.822,88	2.187,45	3.645,75	4.374,90
DR AUTOMOBILES	DR 1 EV	ELETTRICA	0,3318	1.244,25	1.493,10	2.488,50	2.986,20
DS	DS 3 E-TENSE	ELETTRICA	0,4513	1.692,38	2.030,85	3.384,75	4.061,70
FIAT	500 BERLINA 23KWH	ELETTRICA	0,3677	1.378,88	1.654,65	2.757,75	3.309,30
FIAT	500 BERLINA 42KWH	ELETTRICA	0,3826	1.434,75	1.721,70	2.869,50	3.443,40
FIAT	500 CABRIO 23KWH	ELETTRICA	0,3888	1.458,00	1.749,60	2.916,00	3.499,20
FIAT	500 CABRIO 42KWH	ELETTRICA	0,4064	1.524,00	1.828,80	3.048,00	3.657,60
FIAT	500 LA PRIMA BERLINA	ELETTRICA	0,4007	1.502,63	1.803,15	3.005,25	3.606,30
FIAT	500 LA PRIMA CABRIO	ELETTRICA	0,4255	1.595,63	1.914,75	3.191,25	3.829,50
FIAT	600E	ELETTRICA	0,4050	1.518,75	1.822,50	3.037,50	3.645,00
FORD	MUSTANG MACH-E 76KWH	269CV	0,5653	2.119,88	2.543,85	4.239,75	5.087,70
FORD	MUSTANG MACH-E 99KWH EXTENDED	290CV	0,6094	2.285,25	2.742,30	4.570,50	5.484,60
FORD	MUSTANG MACH-E 99KWH EXTENDED	350CV	0,6768	2.538,00	3.045,60	5.076,00	6.091,20
FORD	MUSTANG MACH-E 99KWH EXTENDED	487CV	0,7362	2.760,75	3.312,90	5.521,50	6.625,80
HONDA	E:NY1	ELETTRICA	0,5507	2.065,13	2.478,15	4.130,25	4.956,30
HONDA	HONDA E 36KWH	ELETTRICA	0,4322	1.620,75	1.944,90	3.241,50	3.889,80
HONDA	HONDA E ADVANCE 36KWH	ELETTRICA	0,4533	1.699,88	2.039,85	3.399,75	4.079,70
HYUNDAI	KONA EV 156CV	ELETTRICA	0,4507	1.690,13	2.028,15	3.380,25	4.056,30
HYUNDAI	KONA EV 218CV	ELETTRICA	0,5075	1.903,13	2.283,75	3.806,25	4.567,50
HYUNDAI	IONIQ 5	170CV 58 KWH	0,4852	1.819,50	2.183,40	3.639,00	4.366,80
HYUNDAI	IONIQ 6 150CV 53KWH	ELETTRICA	0,4906	1.839,75	2.207,70	3.679,50	4.415,40
HYUNDAI	IONIQ 6 230CV 77KWH	ELETTRICA	0,5474	2.052,75	2.463,30	4.105,50	4.926,60
HYUNDAI	IONIQ 6 325CV 77KWH	ELETTRICA	0,6001	2.250,38	2.700,45	4.500,75	5.400,90
JAGUAR	I-PACE 2023 EV 90KWH 400CV	ELETTRICA	0,8792	3.297,00	3.956,40	6.594,00	7.912,80
JEEP	AVENGER	ELETTRICA	0,4192	1.572,00	1.886,40	3.144,00	3.772,80
KG MOBILITY	KORANDO E- MOTION	207CV	0,4385	1.644,38	1.973,25	3.288,75	3.946,50
KIA	E-NIRO 64KWH	ELETTRICA	0,4468	1.675,50	2.010,60	3.351,00	4.021,20
KIA	E-SOUL 2022 39KWH	ELETTRICA	0,4079	1.529,63	1.835,55	3.059,25	3.671,10
KIA	E-SOUL 2022 64KWH	ELETTRICA	0,4332	1.624,50	1.949,40	3.249,00	3.898,80
KIA	EV6 AWD	ELETTRICA	0,5562	2.085,75	2.502,90	4.171,50	5.005,80
KIA	EV6 AWD GT	ELETTRICA	0,6701	2.512,88	3.015,45	5.025,75	6.030,90
KIA	EV6 RWD	ELETTRICA	0,5315	1.993,13	2.391,75	3.986,25	4.783,50
LEXUS	RZ450E	ELETTRICA	0,7156	2.683,50	3.220,20	5.367,00	6.440,40
LEXUS	UX300E	ELETTRICA	0,5621	2.107,88	2.529,45	4.215,75	5.058,90
LOTUS	ELETRE	ELETTRICA	0,8997	3.373,88	4.048,65	6.747,75	8.097,30
MAXUS	MIFA 9	ELETTRICA	0,7972	2.989,50	3.587,40	5.979,00	7.174,80
MAZDA	MX-30 143CV	ELETTRICA	0,4579	1.717,13	2.060,55	3.434,25	4.121,10
MERCEDES	EQA 250 66KWH	ELETTRICA	0,5656	2.121,00	2.545,20	4.242,00	5.090,40
MERCEDES	EQA 350 4MATIC 66KWH	ELETTRICA	0,6125	2.296,88	2.756,25	4.593,75	5.512,50
MERCEDES	EQB 250 66KW 109CV	ELETTRICA	0,5804	2.176,50	2.611,80	4.353,00	5.223,60
MERCEDES	EQB 250+ 70KWH 150CV	ELETTRICA	0,5883	2.206,13	2.647,35	4.412,25	5.294,70
MERCEDES	EQB 300 4MATIC 66KWH	ELETTRICA	0,6081	2.280,38	2.736,45	4.560,75	5.472,90
MERCEDES	EQB 350 4MATIC 66KWH	ELETTRICA	0,6274	2.352,75	2.823,30	4.705,50	5.646,60
MERCEDES	EQC 400 4MATIC 80KWH	ELETTRICA	0,7228	2.710,50	3.252,60	5.421,00	6.505,20
MERCEDES	EQE 300 COUPÉ	ELETTRICA	0,7146	2.679,75	3.215,70	5.359,50	6.431,40
MERCEDES	EQE 350 COUPÉ	ELETTRICA	0,7391	2.771,63	3.325,95	5.543,25	6.651,90
MERCEDES	EQE 350+ COUPÉ	ELETTRICA	0,7664	2.874,00	3.448,80	5.748,00	6.897,60
MERCEDES	EQE 43 4MATIC AMG	ELETTRICA	1,0255	3.845,63	4.614,75	7.691,25	9.229,50
MERCEDES	EQE 500 4MATIC COUPÉ	ELETTRICA	0,8524	3.196,50	3.835,80	6.393,00	7.671,60
MERCEDES	EQE 53 4MATIC AMG	ELETTRICA	1,0603	3.976,13	4.771,35	7.952,25	9.542,70

FRINGE BENEFIT 2024

AUTOVEICOLI ELETTRICI ED IBRIDI PLUG-IN IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MERCEDES	EQE SUV 300 150CV	ELETTRICA	0,8336	3.126,00	3.751,20	6.252,00	7.502,40
MERCEDES	EQE SUV 350 4MATIC 150CV	ELETTRICA	0,8774	3.290,25	3.948,30	6.580,50	7.896,60
MERCEDES	EQE SUV 350+ 150CV	ELETTRICA	0,8536	3.201,00	3.841,20	6.402,00	7.682,40
MERCEDES	EQE SUV 43 4MATIC 184CV	ELETTRICA	1,0909	4.090,88	4.909,05	8.181,75	9.818,10
MERCEDES	EQE SUV 500 4MATIC 184CV	ELETTRICA	0,9285	3.481,88	4.178,25	6.963,75	8.356,50
MERCEDES	EQS 450 4MATIC	ELETTRICA	1,1107	4.165,13	4.998,15	8.330,25	9.996,30
MERCEDES	EQS 450+	ELETTRICA	1,0943	4.103,63	4.924,35	8.207,25	9.848,70
MERCEDES	EQS 500 4MATIC	ELETTRICA	1,1818	4.431,75	5.318,10	8.863,50	10.636,20
MERCEDES	EQS SUV 450 4MATIC	ELETTRICA	1,1663	4.373,63	5.248,35	8.747,25	10.496,70
MERCEDES	EQS SUV 450+	ELETTRICA	1,1298	4.236,75	5.084,10	8.473,50	10.168,20
MERCEDES	EQS SUV 580 4MATIC AMG	ELETTRICA	1,3558	5.084,25	6.101,10	10.168,50	12.202,20
MERCEDES	EQV 300 LONG 6 POSTI	ELETTRICA	0,8516	3.193,50	3.832,20	6.387,00	7.664,40
MG	MARVEL R	ELETTRICA	0,4793	1.797,38	2.156,85	3.594,75	4.313,70
MG	MARVEL R 4WD	ELETTRICA	0,5330	1.998,75	2.398,50	3.997,50	4.797,00
MG	MG4 51KWH	ELETTRICA	0,3744	1.404,00	1.684,80	2.808,00	3.369,60
MG	MG4 64KWH	ELETTRICA	0,3989	1.495,88	1.795,05	2.991,75	3.590,10
MG	MG4 77KWH	ELETTRICA	0,4395	1.648,13	1.977,75	3.296,25	3.955,50
MG	MG5 50,3 KWH	ELETTRICA	0,4147	1.555,13	1.866,15	3.110,25	3.732,30
MG	MG5 61 KWH	ELETTRICA	0,4464	1.674,00	2.008,80	3.348,00	4.017,60
MG	ZS EV	51KWH	0,4152	1.557,00	1.868,40	3.114,00	3.736,80
MG	ZS EV	72KWH	0,4488	1.683,00	2.019,60	3.366,00	4.039,20
MINI	MINI COOPER SE	ELETTRICA	0,4217	1.581,38	1.897,65	3.162,75	3.795,30
MINI	MINI COOPER SE CABRIO	ELETTRICA	0,6002	2.250,75	2.700,90	4.501,50	5.401,80
NISSAN	ARIYA 63 KWH	ELETTRICA	0,5152	1.932,00	2.318,40	3.864,00	4.636,80
NISSAN	ARIYA 87 KWH	ELETTRICA	0,5892	2.209,50	2.651,40	4.419,00	5.302,80
NISSAN	ARIYA 87 KWH 4WD	ELETTRICA	0,6189	2.320,88	2.785,05	4.641,75	5.570,10
NISSAN	LEAF 40KWH	ELETTRICA	0,3992	1.497,00	1.796,40	2.994,00	3.592,80
NISSAN	LEAF 62KWH	ELETTRICA	0,4591	1.721,63	2.065,95	3.443,25	4.131,90
OPEL	CORSA 2019	ELETTRICA	0,3845	1.441,88	1.730,25	2.883,75	3.460,50
OPEL	MOKKA-E	ELETTRICA	0,4405	1.651,88	1.982,25	3.303,75	3.964,50
OPEL	ZAFIRA E-LIFE 75KWH	ELETTRICA	0,5768	2.163,00	2.595,60	4.326,00	5.191,20
PEUGEOT	E-2008 ELETTRICA	100KW	0,4504	1.689,00	2.026,80	3.378,00	4.053,60
PEUGEOT	E-208 ELETTRICA	100KW 136CV	0,4054	1.520,25	1.824,30	3.040,50	3.648,60
PEUGEOT	E-208 ELETTRICA	100KW GT	0,4333	1.624,88	1.949,85	3.249,75	3.899,70
PEUGEOT	E-308	ELETTRICA	0,4468	1.675,50	2.010,60	3.351,00	4.021,20
PEUGEOT	E-TRAVELLER 50 KWH	ELETTRICA	0,5390	2.021,25	2.425,50	4.042,50	4.851,00
POLESTAR	POLESTAR 2 69KWH	ELETTRICA	0,5454	2.045,25	2.454,30	4.090,50	4.908,60
POLESTAR	POLESTAR 2 82KWH	ELETTRICA	0,5806	2.177,25	2.612,70	4.354,50	5.225,40
POLESTAR	POLESTAR 3 111KWH 490CV	ELETTRICA	0,8582	3.218,25	3.861,90	6.436,50	7.723,80
POLESTAR	POLESTAR 3 111KWH 520CV	ELETTRICA	0,9076	3.403,50	4.084,20	6.807,00	8.168,40
PORSCHE	TAYCAN	ELETTRICA	0,9142	3.428,25	4.113,90	6.856,50	8.227,80
PORSCHE	TAYCAN 4S	ELETTRICA	1,0473	3.927,38	4.712,85	7.854,75	9.425,70
PORSCHE	TAYCAN 4S CROSS	ELETTRICA	1,0979	4.117,13	4.940,55	8.234,25	9.881,10
PORSCHE	TAYCAN TURBO	ELETTRICA	1,3954	5.232,75	6.279,30	10.465,50	12.558,60
PORSCHE	TAYCAN TURBO CROSS	ELETTRICA	1,4042	5.265,75	6.318,90	10.531,50	12.637,80
PORSCHE	TAYCAN TURBO S	ELETTRICA	1,6514	6.192,75	7.431,30	12.385,50	14.862,60
PORSCHE	TAYCAN TURBO S CROSS	ELETTRICA	1,6617	6.231,38	7.477,65	12.462,75	14.955,30
RENAULT	MEGANE E-TECH EV60 130CV	ELETTRICA	0,4587	1.720,13	2.064,15	3.440,25	4.128,30
RENAULT	MEGANE E-TECH EV60 220CV	ELETTRICA	0,4615	1.730,63	2.076,75	3.461,25	4.153,50
RENAULT	TWINGO	ELECTRIC	0,2941	1.102,88	1.323,45	2.205,75	2.646,90
RENAULT	ZOE 2022 R110	ELETTRICA	0,4038	1.514,25	1.817,10	3.028,50	3.634,20
RENAULT	ZOE 2022 R135	ELETTRICA	0,4169	1.563,38	1.876,05	3.126,75	3.752,10
SERES	SERES 3 163CV	ELETTRICA	0,4548	1.705,50	2.046,60	3.411,00	4.093,20
SKODA	ENYAQ IV	60	0,4787	1.795,13	2.154,15	3.590,25	4.308,30
SKODA	ENYAQ IV	80	0,5254	1.970,25	2.364,30	3.940,50	4.728,60
SKODA	ENYAQ IV	80 4X4	0,5457	2.046,38	2.455,65	4.092,75	4.911,30
SMART	#1 102CV	ELETTRICA	0,4502	1.688,25	2.025,90	3.376,50	4.051,80
SMART	#1 158CV BRABUS	ELETTRICA	0,5075	1.903,13	2.283,75	3.806,25	4.567,50
SMART	SMART CABRIO	ELETTRICA	0,3636	1.363,50	1.636,20	2.727,00	3.272,40
SMART	SMART COUPÈ	ELETTRICA	0,3369	1.263,38	1.516,05	2.526,75	3.032,10
SUBARU	SOLTERRA 4E-EXPERIENCE	ELETTRICA	0,5811	2.179,13	2.614,95	4.358,25	5.229,90
TESLA	MODEL 3 NV35 LONG RANGE AWD	ELETTRICA	0,5180	1.942,50	2.331,00	3.885,00	4.662,00
TESLA	MODEL 3 NV35 RWD	ELETTRICA	0,4622	1.733,25	2.079,90	3.466,50	4.159,80
TESLA	MODEL S	PLAID	1,0660	3.997,50	4.797,00	7.995,00	9.594,00
TESLA	MODEL S 100KWH	MY 2022	0,9356	3.508,50	4.210,20	7.017,00	8.420,40
TESLA	MODEL X	PLAID	1,0472	3.927,00	4.712,40	7.854,00	9.424,80
TESLA	MODEL X 100KWH	MY 2022	1,0122	3.795,75	4.554,90	7.591,50	9.109,80
TESLA	MODEL Y LONG RANGE	75 KWH AWD	0,6007	2.252,63	2.703,15	4.505,25	5.406,30
TESLA	MODEL Y PERFORMANCE	75 KWH AWD	0,6530	2.448,75	2.938,50	4.897,50	5.877,00
TESLA	MODEL Y RWD	75KWH	0,5166	1.937,25	2.324,70	3.874,50	4.649,40
TOYOTA	BZ4X	ELETTRICA	0,5924	2.221,50	2.665,80	4.443,00	5.331,60
VOLKSWAGEN	ID 3 1ST 204CV	ELETTRICA	0,4554	1.707,75	2.049,30	3.415,50	4.098,60
VOLKSWAGEN	ID 4 170CV	ELETTRICA	0,4791	1.796,63	2.155,95	3.593,25	4.311,90
VOLKSWAGEN	ID 4 1ST 204CV	ELETTRICA	0,5265	1.974,38	2.369,25	3.948,75	4.738,50
VOLKSWAGEN	ID 4 GTX 299CV	ELETTRICA	0,5793	2.172,38	2.606,85	4.344,75	5.213,70
VOLKSWAGEN	ID 4 PRO PERFORMANCE	ELETTRICA	0,5320	1.995,00	2.394,00	3.990,00	4.788,00
VOLKSWAGEN	ID 5 GTX	ELETTRICA	0,6098	2.286,75	2.744,10	4.573,50	5.488,20
VOLKSWAGEN	ID 5 PRO PERFORMANCE	ELETTRICA	0,5625	2.109,38	2.531,25	4.218,75	5.062,50
VOLKSWAGEN	ID 7 PRO	ELETTRICA	0,6169	2.313,38	2.776,05	4.626,75	5.552,10
VOLKSWAGEN	ID BUZZ	ELETTRICA	0,6523	2.446,13	2.935,35	4.892,25	5.870,70
VOLVO	C40 RECHARGE 238CV	ELETTRICA	0,5517	2.068,88	2.482,65	4.137,75	4.965,30
VOLVO	C40 RECHARGE 252CV	ELETTRICA	0,5690	2.133,75	2.560,50	4.267,50	5.121,00
VOLVO	C40 RECHARGE 408CV	ELETTRICA	0,6232	2.337,00	2.804,40	4.674,00	5.608,80

FRINGE BENEFIT 2024

AUTOVEICOLI ELETTRICI ED IBRIDI PLUG-IN IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
VOLVO	EX30 50KWH	ELETTRICA	0,4178	1.566,75	1.880,10	3.133,50	3.760,20
VOLVO	EX30 TWIN MOTOR	ELETTRICA	0,4996	1.873,50	2.248,20	3.747,00	4.496,40
VOLVO	EX90 SINGLE MOTOR RWD	ELETTRICA	0,7980	2.992,50	3.591,00	5.985,00	7.182,00
VOLVO	EX90 TWIN MOTOR AWD	ELETTRICA	0,9567	3.587,63	4.305,15	7.175,25	8.610,30
VOLVO	EX90 TWIN MOTOR PERFORMANCE AWD	ELETTRICA	0,9110	3.416,25	4.099,50	6.832,50	8.199,00
VOLVO	XC40 238CV	ELETTRICA	0,5405	2.026,88	2.432,25	4.053,75	4.864,50
VOLVO	XC40 252CV	ELETTRICA	0,5578	2.091,75	2.510,10	4.183,50	5.020,20
VOLVO	XC40 408CV	RECHARGE TWIN	0,6319	2.369,63	2.843,55	4.739,25	5.687,10
PLUG-IN BENZINA							
ALFA ROMEO	TONALE 1.3 PHEV	180CV	0,6654	2.495,25	2.994,30	4.990,50	5.988,60
AUDI	A3 SPB 40 TFSI E S-TRONIC 1.4 204CV	PLUG-IN BENZINA	0,6208	2.328,00	2.793,60	4.656,00	5.587,20
AUDI	A3 SPB 45 TFSI E S-TRONIC 1.4 245CV	PLUG-IN BENZ	0,6736	2.526,00	3.031,20	5.052,00	6.062,40
AUDI	A6 50 2.0 TFSI E QUATTRO 300CV	PLUG-IN BENZINA	0,8477	3.178,88	3.814,65	6.357,75	7.629,30
AUDI	A6 55 2.0 TFSI E QUATTRO 367CV	PLUG-IN BENZINA	0,9420	3.532,50	4.239,00	7.065,00	8.478,00
AUDI	A8 60 TFSI-E 3.0 QUATTRO TIPTR 450CV	PLUG-IN BENZINA	1,2311	4.616,63	5.539,95	9.233,25	11.079,90
AUDI	Q3 45 TFSI 1.4 E	S-TRONIC 245CV	0,6708	2.515,50	3.018,60	5.031,00	6.037,20
AUDI	Q5 50 TFSI 2.0 E	QUATTRO S-TRONIC 300CV	0,7949	2.980,88	3.577,05	5.961,75	7.154,10
AUDI	Q5 55 TFSI 2.0 E	QUATTRO S TRONIC 367CV	0,8885	3.331,88	3.998,25	6.663,75	7.996,50
AUDI	Q7 55 TFSI 3.0 E	QUATTRO TIP-TRONIC 381CV	1,0250	3.843,75	4.612,50	7.687,50	9.225,00
AUDI	Q7 60 TFSI 3.0 E	QUATTRO TIP-TRONIC 465CV	1,1692	4.384,50	5.261,40	8.769,00	10.522,80
AUDI	Q8 55 TFSI 3.0 E	QUATTRO TIPTRONIC 381CV	1,0722	4.020,75	4.824,90	8.041,50	9.649,80
AUDI	Q8 60 TFSI 3.0 E	QUATTRO TIPTRONIC 462CV	1,2203	4.576,13	5.491,35	9.152,25	10.982,70
BMW	225E XDRIVE 1.5 ACTIVE TOURER	245CV	0,6525	2.446,88	2.936,25	4.893,75	5.872,50
BMW	230E XDRIVE 1.5 ACTIVE TOURER	326CV	0,6880	2.580,00	3.096,00	5.160,00	6.192,00
BMW	320E 2.0 120KW 204CV	PLUG-IN BENZINA	0,7056	2.646,00	3.175,20	5.292,00	6.350,40
BMW	320E TOURING 2.0 120KW 204CV	PLUG-IN BENZINA	0,7185	2.694,38	3.233,25	5.388,75	6.466,50
BMW	330E 2.0 292CV	PLUG-IN BENZINA	0,7711	2.891,63	3.469,95	5.783,25	6.939,90
BMW	330E XDRIVE 2.0 292CV	PLUG-IN BENZINA	0,8074	3.027,75	3.633,30	6.055,50	7.266,60
BMW	530E SDRIVE 3.0 300CV	PLUG-IN BENZINA	0,8567	3.212,63	3.855,15	6.425,25	7.710,30
BMW	745E IBRIDA 3.0	290KW PLUG-IN	1,2319	4.619,63	5.543,55	9.239,25	11.087,10
BMW	X1 XDRIVE 25E 1.5 245CV	PLUG-IN BENZINA	0,6382	2.393,25	2.871,90	4.786,50	5.743,80
BMW	X1 XDRIVE 30E 1.5 326CV	PLUG-IN BENZINA	0,6640	2.490,00	2.988,00	4.980,00	5.976,00
BMW	X2 XDRIVE 25E 1.5 220CV	PLUG-IN BENZINA	0,6594	2.472,75	2.967,30	4.945,50	5.934,60
BMW	X5 XDRIVE 50E 3.0 490CV	PLUG-IN BENZINA	1,0641	3.990,38	4.788,45	7.980,75	9.576,90
CITROEN	C5 AIRCROSS 1.6 180CV	PLUG-IN BENZINA	0,6140	2.302,50	2.763,00	4.605,00	5.526,00
CITROEN	C5 AIRCROSS 1.6 225CV	IBRIDO PLUG-IN	0,6227	2.335,13	2.802,15	4.670,25	5.604,30
CITROEN	C5 X E 1.6 180	PLUG-IN BENZINA	0,6445	2.416,88	2.900,25	4.833,75	5.800,50
CITROEN	C5 X E 1.6 225	IBRIDO PLUG-IN BENZ	0,6741	2.527,88	3.033,45	5.055,75	6.066,90
CUPRA	FORMENTOR 2020 1.4 E-HYBRID	204CV	0,6027	2.260,13	2.712,15	4.520,25	5.424,30
CUPRA	FORMENTOR 2020 1.4 E-HYBRID	245CV	0,6643	2.491,13	2.989,35	4.982,25	5.978,70
CUPRA	LEON 1.4 E-HYBRID 204CV	PLUG-IN BENZINA	0,6150	2.306,25	2.767,50	4.612,50	5.535,00
CUPRA	LEON 1.4 E-HYBRID 245CV	PLUG-IN BENZINA	0,6276	2.353,50	2.824,20	4.707,00	5.648,40
CUPRA	LEON SPORTSTOURER 1.4 E-HYBRID 245C	PLUG-IN BENZINA	0,6377	2.391,38	2.869,65	4.782,75	5.739,30
DS	DS4 1.6 E-TENSE 225CV	PLUGIN BENZINA	0,6712	2.517,00	3.020,40	5.034,00	6.040,80
DS	DS7 2022 1.6 E-TENSE 225CV	PLUG-IN BENZINA	0,6961	2.610,38	3.132,45	5.220,75	6.264,90
DS	DS7 2022 1.6 E-TENSE 300CV	PLUG-IN BENZINA	0,7335	2.750,63	3.300,75	5.501,25	6.601,50
DS	DS7 2022 1.6 E-TENSE 360KW - 490CV	PLUG-IN BENZINA	0,8357	3.133,88	3.760,65	6.267,75	7.521,30
DS	DS9 1.6 E-TENSE 250CV 2X4	PLUG-IN BENZINA	0,7767	2.912,63	3.495,15	5.825,25	6.990,30
DS	DS9 1.6 E-TENSE 360CV 4X4	PLUG-IN BENZINA	0,8762	3.285,75	3.942,90	6.571,50	7.885,80
FORD	EXPLORER 2020 3.0 PHEV	450CV PLUG-IN	1,0816	4.056,00	4.867,20	8.112,00	9.734,40
FORD	KUGA 2019 2.5 PHEV	225CV PLUG-IN	0,6341	2.377,88	2.853,45	4.755,75	5.706,90
FORD	TOURNEO CUSTOM 1.0	PHEV	0,9200	3.450,00	4.140,00	6.900,00	8.280,00
HONDA	CR-V 2.0 PHEV 184CV	PLUG-IN BENZINA	0,7519	2.819,63	3.383,55	5.639,25	6.767,10
HYUNDAI	SANTA FE 1.6 PHEV 265CV 4WD	PLUG-IN BENZINA	0,7857	2.946,38	3.535,65	5.892,75	7.071,30
JAGUAR	E-PACE 2021 1.5 I3	300CV PHEV	0,8041	3.015,38	3.618,45	6.030,75	7.236,90
JEEP	COMPASS 1.3 T4 PHEV 190CV 4XE	PLUG-IN BENZINA	0,6328	2.373,00	2.847,60	4.746,00	5.695,20
JEEP	GRAND CHEROKEE 2.0 PHEV ATX 4XE 380	PLUG-IN BENZINA	1,0174	3.815,25	4.578,30	7.630,50	9.156,60
JEEP	RENEGADE 1.3 T4 PHEV 190CV 4XE	PLUG-IN BENZINA	0,6071	2.276,63	2.731,95	4.553,25	5.463,90
JEEP	RENEGADE 1.3 T4 PHEV 240CV 4XE	PLUG-IN BENZINA	0,6462	2.423,25	2.907,90	4.846,50	5.815,80
JEEP	WRANGLER 2.0 PHEV ATX 4XE 380CV	PLUG-IN BENZINA	0,9854	3.695,25	4.434,30	7.390,50	8.868,60
KIA	CEED STATION 1.6 GDI 141CV	PLUG-IN BENZINA	0,5541	2.077,88	2.493,45	4.155,75	4.986,90
KIA	NIRO 2022 1.6 GDI PHEV 180CV	PLUG-IN BENZINA	0,5667	2.125,13	2.550,15	4.250,25	5.100,30
KIA	SPORTAGE 1.6 T-GDI 265CV AWD	PLUGIN BENZ	0,6506	2.439,75	2.927,70	4.879,50	5.855,40
KIA	X CEED 1.6 GDI 140CV PHEV	PLUG-IN BENZINA	0,5851	2.194,13	2.632,95	4.388,25	5.265,90
LAND ROVER	DEFENDER 110 2020 2.0 SI4	404CV 5P PHEV	0,9784	3.669,00	4.402,80	7.338,00	8.805,60
LAND ROVER	DISCOVERY SPORT 2019 1.5 I3 PHEV	300CV	0,7706	2.889,75	3.467,70	5.779,50	6.935,40
LAND ROVER	RANGE ROVER 3.0 I6 PHEV	460CV	1,5286	5.732,25	6.878,70	11.464,50	13.757,40
LAND ROVER	RANGE ROVER 3.0 I6 PHEV	550CV	1,6770	6.288,75	7.546,50	12.577,50	15.093,00
LAND ROVER	RANGE ROVER EVOQUE 1.5 PHEV	300CV	0,7420	2.782,50	3.339,00	5.565,00	6.678,00
LAND ROVER	RANGE ROVER SPORT 3.0 I6 PHEV	460CV	1,2509	4.690,88	5.629,05	9.381,75	11.258,10
LAND ROVER	RANGE ROVER SPORT 3.0 I6 PHEV	550CV	1,5433	5.787,38	6.944,85	11.574,75	13.889,70
LAND ROVER	VELAR 2.0 I4 404CV PHEV	PLUG-IN BENZINA	0,9504	3.564,00	4.276,80	7.128,00	8.553,60
LEXUS	RX 450H+ 2.5 4WD 309CV	PLUG-IN BENZ	1,0163	3.811,13	4.573,35	7.622,25	9.146,70
LINK & CO	LINK & CO 01 1.5 261 CV	PLUG-IN BENZINA	0,6244	2.341,50	2.809,80	4.683,00	5.619,60
MAZDA	CX-60 2.5L E SKYACTIVE 328CV	PLUG-IN BENZINA	0,7144	2.679,00	3.214,80	5.358,00	6.429,60
MAZDA	MX-30 E SKYACTIV R EV 170CV	PLUG-IN BENZINA	0,5208	1.953,00	2.343,60	3.906,00	4.687,20
MERCEDES	A 250E 1.3 AUT 218CV	PLUG IN BENZINA	0,6874	2.577,75	3.093,30	5.155,50	6.186,60
MERCEDES	B 250E 1.3 AUT 218CV	PLUG IN BENZINA	0,6842	2.565,75	3.078,90	5.131,50	6.157,80
MERCEDES	C 300E 2.0 313CV	PLUG-IN BENZINA	0,8029	3.010,88	3.613,05	6.021,75	7.226,10
MERCEDES	C 400E 2.0 380CV 4MATIC	PLUG-IN BENZINA	0,8828	3.310,50	3.972,60	6.621,00	7.945,20
MERCEDES	CLA 250E AUTO 1.3 218CV	PLUG-IN BENZINA	0,7460	2.797,50	3.357,00	5.595,00	6.714,00
MERCEDES	E 300 E 4MATIC 2.0	235KW PLUG-IN BENZINA	0,8887	3.332,63	3.999,15	6.665,25	7.998,30
MERCEDES	GLA 250E AUT 1.3 218CV	PLUG-IN BENZINA	0,6777	2.541,38	3.049,65	5.082,75	6.099,30

FRINGE BENEFIT 2024

AUTOVEICOLI ELETTRICI ED IBRIDI PLUG-IN IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MERCEDES	GLC 300E 4M 2.0 340CV	PLUG-IN BENZINA	0,8941	3.352,88	4.023,45	6.705,75	8.046,90
MERCEDES	GLC 400E 4M 2.0 390CV	PLUG-IN BENZINA	0,9221	3.457,88	4.149,45	6.915,75	8.298,90
MERCEDES	GLE 400E 4MATIC 2.0 388CV	PLUG-IN BENZINA	1,0895	4.085,63	4.902,75	8.171,25	9.805,50
MERCEDES	S 580E 3.0 367CV	PLUG-IN BENZ	1,4601	5.475,38	6.570,45	10.950,75	13.140,90
MG	EHS 1.5 258CV	PLUG-IN BENZINA	0,5568	2.088,00	2.505,60	4.176,00	5.011,20
MINI	MINI COOPER S E COUNTRYMAN	1.5 224CV ALL4 AUT	0,6974	2.615,25	3.138,30	5.230,50	6.276,60
MITSUBISHI	ECLIPSE CROSS 2.4 187CV	PHEV	0,6722	2.520,75	3.024,90	5.041,50	6.049,80
OPEL	ASTRA 2022 1.6 180CV	PLUG-IN BENZINA	0,5608	2.103,00	2.523,60	4.206,00	5.047,20
OPEL	GRANDLAND X 1.6 AWD 224CV	132KW PLUG-IN BENZINA	0,6582	2.468,25	2.961,90	4.936,50	5.923,80
OPEL	GRANDLAND X 1.6 AWD 300CV	147KW PLUG-IN BENZINA	0,7243	2.716,13	3.259,35	5.432,25	6.518,70
PEUGEOT	3008 180E 1.6 190CV	PLUG-IN BENZINA	0,6399	2.399,63	2.879,55	4.799,25	5.759,10
PEUGEOT	3008 225E 1.6 181CV	HYBRID PLUG-IN BENZINA	0,6821	2.557,88	3.069,45	5.115,75	6.138,90
PEUGEOT	3008 300E 1.6 200CV	HYBRID4 PLUG-IN BENZINA	0,7241	2.715,38	3.258,45	5.430,75	6.516,90
PEUGEOT	408 225E 1.6 180CV	HYBRID PLUG-IN BENZINA	0,5980	2.242,50	2.691,00	4.485,00	5.382,00
PEUGEOT	408 225E GT 1.6 225CV	HYBRID PLUG-IN BENZINA	0,6497	2.436,38	2.923,65	4.872,75	5.847,30
PEUGEOT	508 225E 1.6 290CV	PLUGIN-BENZINA	0,7003	2.626,13	3.151,35	5.252,25	6.302,70
PEUGEOT	508 360E 1.6 360CV	PLUGIN-BENZINA	0,8619	3.232,13	3.878,55	6.464,25	7.757,10
PEUGEOT	508 SW 225E 1.6 290CV	PLUGIN-BENZINA	0,7085	2.656,88	3.188,25	5.313,75	6.376,50
PEUGEOT	508 SW 360E 1.6 360CV	PLUGIN-BENZINA	0,8701	3.262,88	3.915,45	6.525,75	7.830,90
PORSCHE	CAYENNE 3.0 E-HYBRID	470CV	1,2580	4.717,50	5.661,00	9.435,00	11.322,00
PORSCHE	PANAMERA 2020 2.9 4S E-HYBRID 560CV	PLUG-IN BENZINA	1,4945	5.604,38	6.725,25	11.208,75	13.450,50
PORSCHE	PANAMERA 2023 2.9 4 E-HYBRID	462CV PLUG-IN BENZINA	1,3689	5.133,38	6.160,05	10.266,75	12.320,10
RENAULT	CAPTUR 2020 1.6 160CV	PLUG-IN BENZINA	0,5216	1.956,00	2.347,20	3.912,00	4.694,40
SKODA	SUPERB 1.4 TSI 218CV	PLUG-IN	0,7216	2.706,00	3.247,20	5.412,00	6.494,40
SKODA	SUPERB WAGON 1.4 TSI 218CV	PLUG-IN SW	0,7317	2.743,88	3.292,65	5.487,75	6.585,30
SUZUKI	ACROSS 2.5 306CV AWD	PLUG-IN BENZINA	0,7477	2.803,88	3.364,65	5.607,75	6.729,30
TOYOTA	C-HR 2.0 PHEV 223CV	PLUG-IN BENZINA	0,6265	2.349,38	2.819,25	4.698,75	5.638,50
TOYOTA	PRIUS 2.0 223CV	PLUG IN BENZINA	0,5892	2.209,50	2.651,40	4.419,00	5.302,80
TOYOTA	RAV4 2.5 PHEV 306CV	PLUG-IN BENZ	0,7398	2.774,25	3.329,10	5.548,50	6.658,20
VOLKSWAGEN	GOLF VIII 2020 1.4 GTE 245CV	PLUG-IN BENZINA	0,6686	2.507,25	3.008,70	5.014,50	6.017,40
VOLKSWAGEN	PASSAT VARIANT 2019 1.4 GTE 1.4	115KW	0,7916	2.968,50	3.562,20	5.937,00	7.124,40
VOLKSWAGEN	TIGUAN 1.4 TSI EHYBRID 245CV	PLUG-IN BENZ	0,6165	2.311,88	2.774,25	4.623,75	5.548,50
VOLVO	S60 T8 RECHARGE AWD 2.0 455CV	PLUG-IN BENZINA	0,7978	2.991,75	3.590,10	5.983,50	7.180,20
VOLVO	S90 T8 RECHARGE AWD 2.0 455CV	PLUG-IN BENZINA	0,9243	3.466,13	4.159,35	6.932,25	8.318,70
VOLVO	V60 T6 RECHARGE AWD 2.0 350CV	PLUG-IN BENZINA	0,8043	3.016,13	3.619,35	6.032,25	7.238,70
VOLVO	V60 T8 RECHARGE AWD 2.0 455CV	PLUG-IN BENZINA	0,8427	3.160,13	3.792,15	6.320,25	7.584,30
VOLVO	V90 T6 RECHARGE AWD 2.0 350CV	PLUG-IN BENZINA	0,9177	3.441,38	4.129,65	6.882,75	8.259,30
VOLVO	V90 T8 RECHARGE AWD 2.0 455CV	PLUG-IN BENZINA	0,9561	3.585,38	4.302,45	7.170,75	8.604,90
VOLVO	XC60 T6 RECHARGE AWD 2.0 350CV	PLUG-IN BENZINA	0,8091	3.034,13	3.640,95	6.068,25	7.281,90
VOLVO	XC60 T8 RECHARGE AWD 2.0 455CV	PLUG-IN BENZINA	0,8726	3.272,25	3.926,70	6.544,50	7.853,40
VOLVO	XC90 T8 RECHARGE AWD 2.0 455CV	PLUG-IN BENZINA	1,0109	3.790,88	4.549,05	7.581,75	9.098,10
PLUG-IN GASOLIO							
MERCEDES	C 300 DE 2.0 325CV	PLUG-IN GASOLIO	0,7295	2.735,63	3.282,75	5.471,25	6.565,50
MERCEDES	C 300 DE 2.0 4MATIC 325CV	PLUG-IN GASOLIO	0,7490	2.808,75	3.370,50	5.617,50	6.741,00
MERCEDES	E 300 DE SW 2.0 225KW	PLUG-IN GASOLIO	0,8118	3.044,25	3.653,10	6.088,50	7.306,20
MERCEDES	E 300 DE SW 4MATIC 2.0 225KW	PLUG-IN GASOLIO	0,8572	3.214,50	3.857,40	6.429,00	7.714,80
MERCEDES	GLC 300DE 2.0 4MATIC 330CV	PLUG-IN GASOLIO	0,8675	3.253,13	3.903,75	6.506,25	7.807,50
MERCEDES	GLE 350DE 2.0 4MATIC 320CV	PLUG-IN GASOLIO	0,9809	3.678,38	4.414,05	7.356,75	8.828,10

FRINGE BENEFIT 2024

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
ABARTH	124 SPIDER 1.4 T MULTIAIR	170CV	0,6526	2.447,25	2.936,70	4.894,50	5.873,40
ABARTH	595 1.4 TURBO T-JET	145CV	0,5162	1.935,75	2.322,90	3.871,50	4.645,80
ABARTH	595 1.4 TURBO T-JET	180CV	0,5820	2.182,50	2.619,00	4.365,00	5.238,00
ABARTH	595C 1.4 TURBO T-JET	145CV	0,5173	1.939,88	2.327,85	3.879,75	4.655,70
ABARTH	595C 1.4 TURBO T-JET	180CV	0,5983	2.243,63	2.692,35	4.487,25	5.384,70
ABARTH	695 1.4 T-JET	165CV	0,5592	2.097,00	2.516,40	4.194,00	5.032,80
ABARTH	695 1.4 T-JET	180CV	0,5753	2.157,38	2.588,85	4.314,75	5.177,70
ABARTH	695 1.4 T-JET	190CV	0,6782	2.543,25	3.051,90	5.086,50	6.103,80
ALFA ROMEO	GIULIA 2.0 TURBO	200CV	0,7550	2.831,25	3.397,50	5.662,50	6.795,00
ALFA ROMEO	GIULIA 2.0 TURBO	250CV	0,7943	2.978,63	3.574,35	5.957,25	7.148,70
ALFA ROMEO	GIULIA 2.9 T V6 QUADRIFOGLIO	510CV	1,0808	4.053,00	4.863,60	8.106,00	9.727,20
ALFA ROMEO	GIULIETTA 1.2 T 120CV	EURO6	0,5148	1.930,50	2.316,60	3.861,00	4.633,20
ALFA ROMEO	GIULIETTA 1.4 T 170CV	EURO6	0,5426	2.034,75	2.441,70	4.069,50	4.883,40
ALFA ROMEO	GIULIETTA 1.4 T MULTIAIR	150CV	0,5170	1.938,75	2.326,50	3.877,50	4.653,00
ALFA ROMEO	GIULIETTA 1.4 TURBO	120CV	0,5266	1.974,75	2.369,70	3.949,50	4.739,40
ALFA ROMEO	MITO 1.4 77CV	EURO6	0,4271	1.601,63	1.921,95	3.203,25	3.843,90
ALFA ROMEO	MITO 1.4 T 170CV	EURO6	0,5236	1.963,50	2.356,20	3.927,00	4.712,40
ALFA ROMEO	MITO 1.4 TURBO MULTIAIR	140CV	0,4621	1.732,88	2.079,45	3.465,75	4.158,90
ALFA ROMEO	STELVIO 2.0 T	200CV	0,8503	3.188,63	3.826,35	6.377,25	7.652,70
ALFA ROMEO	STELVIO 2.0 T	250CV Q4	0,8251	3.094,13	3.712,95	6.188,25	7.425,90
ALFA ROMEO	STELVIO 2.9 BI-TURBO	510CV	1,2077	4.528,88	5.434,65	9.057,75	10.869,30
AUDI	A1 1.0 TFSI	82CV	0,4089	1.533,38	1.840,05	3.066,75	3.680,10
AUDI	A1 ALLSTREET 35 TFSI 1.5	150CV	0,5702	2.138,25	2.565,90	4.276,50	5.131,80
AUDI	A1 CITYCARVER 25 TFSI 1.0	95CV	0,4739	1.777,13	2.132,55	3.554,25	4.265,10
AUDI	A1 CITYCARVER 30 TFSI 1.0	116CV	0,4880	1.830,00	2.196,00	3.660,00	4.392,00
AUDI	A1 CITYCARVER 30 TFSI S-TRONIC 1.0	116CV	0,5029	1.885,88	2.263,05	3.771,75	4.526,10
AUDI	A1 CITYCARVER 35 TFSI 1.5	150CV	0,5376	2.016,00	2.419,20	4.032,00	4.838,40
AUDI	A1 CITYCARVER 35 TFSI S-TRONIC 1.5	150CV	0,5526	2.072,25	2.486,70	4.144,50	4.973,40
AUDI	A1 SPB 1.0 TFSI	82CV	0,4149	1.555,88	1.867,05	3.111,75	3.734,10
AUDI	A1 SPB 1.5 TFSI	150CV	0,5115	1.918,13	2.301,75	3.836,25	4.603,50
AUDI	A1 SPB 25 TFSI S-TRONIC	1.0 95CV	0,5037	1.888,88	2.266,65	3.777,75	4.533,30
AUDI	A1 SPB 30 TFSI	1.0 115CV	0,4653	1.744,88	2.093,85	3.489,75	4.187,70
AUDI	A1 SPB 40 2.0 TFSI S-TRONIC	200CV	0,5888	2.208,00	2.649,60	4.416,00	5.299,20
AUDI	A3 1.0 TFSI	116CV	0,4814	1.805,25	2.166,30	3.610,50	4.332,60
AUDI	A3 1.4 TFSI 116CV	CABRIO	0,5853	2.194,88	2.633,85	4.389,75	5.267,70
AUDI	A3 1.5 TFSI	150CV	0,5352	2.007,00	2.408,40	4.014,00	4.816,80
AUDI	A3 1.5 TFSI 150CV	CABRIO	0,6081	2.280,38	2.736,45	4.560,75	5.472,90
AUDI	A3 2.0 TFSI	190CV	0,5651	2.119,13	2.542,95	4.238,25	5.085,90
AUDI	A3 2.0 TFSI QUATTRO S-TRONIC	190CV	0,5942	2.228,25	2.673,90	4.456,50	5.347,80
AUDI	A3 2020 SEDAN 30 TFSI	1.0 110CV	0,5307	1.990,13	2.388,15	3.980,25	4.776,30
AUDI	A3 2020 SEDAN 35 TFSI	1.5 150CV	0,5651	2.119,13	2.542,95	4.238,25	5.085,90
AUDI	A3 2020 SEDAN 40 TFSI QUATTRO S TR	2.0 190CV	0,6805	2.551,88	3.062,25	5.103,75	6.124,50
AUDI	A3 CABRIO 1.4 TFSI 116CV	MY2016	0,5809	2.178,38	2.614,05	4.356,75	5.228,10
AUDI	A3 CABRIO 1.4 TFSI 150CV	MY2016	0,5949	2.230,88	2.677,05	4.461,75	5.354,10
AUDI	A3 CABRIO 1.4 TFSI 190CV	MY2016	0,6105	2.289,38	2.747,25	4.578,75	5.494,50
AUDI	A3 CABRIO 1.4 TFSI QUATTRO S-TRONIC 190CV	MY2016	0,6273	2.352,38	2.822,85	4.704,75	5.645,70
AUDI	A3 CABRIO 35 TFSI 1.5	150CV	0,6166	2.312,25	2.774,70	4.624,50	5.549,40
AUDI	A3 CABRIO 40 TFSI 2.0	190CV QUATTRO	0,6734	2.525,25	3.030,30	5.050,50	6.060,60
AUDI	A3 CABRIO 40 TFSI 2.0	190CV S-TRONIC	0,6448	2.418,00	2.901,60	4.836,00	5.803,20
AUDI	A3 SEDAN 2.0 TFSI	190CV SW	0,5777	2.166,38	2.599,65	4.332,75	5.199,30
AUDI	A3 SEDAN 2.0 TFSI QUATTRO S-TRONIC	190CV SW	0,6068	2.275,50	2.730,60	4.551,00	5.461,20
AUDI	A3 SEDAN 30 TFSI 1.0	116CV	0,5104	1.914,00	2.296,80	3.828,00	4.593,60
AUDI	A3 SEDAN 35 TFSI 1.5	150CV	0,5599	2.099,63	2.519,55	4.199,25	5.039,10
AUDI	A3 SEDAN 40 TFSI 2.0	190CV QUATTRO	0,6196	2.323,50	2.788,20	4.647,00	5.576,40
AUDI	A3 SEDAN 40 TFSI 2.0	190CV S-TRONIC	0,5919	2.219,63	2.663,55	4.439,25	5.327,10
AUDI	A3 SPB 1.0 TFSI 116CV	MY2016	0,4877	1.828,88	2.194,65	3.657,75	4.389,30
AUDI	A3 SPB 1.4 TFSI 150CV	MY2016	0,5304	1.989,00	2.386,80	3.978,00	4.773,60
AUDI	A3 SPB 2.0 TFSI	190CV	0,5701	2.137,88	2.565,45	4.275,75	5.130,90
AUDI	A3 SPB 2.0 TFSI QUATTRO S-TRONIC	190CV	0,5992	2.247,00	2.696,40	4.494,00	5.392,80
AUDI	A3 SPB 30 1.0	116CV	0,5010	1.878,75	2.254,50	3.757,50	4.509,00
AUDI	A3 SPB 30 1.0	116CV S-TRONIC	0,5165	1.936,88	2.324,25	3.873,75	4.648,50
AUDI	A3 SPB 35 1.5	150CV	0,5418	2.031,75	2.438,10	4.063,50	4.876,20
AUDI	A3 SPB 35 1.5	150CV S-TRONIC	0,5551	2.081,63	2.497,95	4.163,25	4.995,90
AUDI	A3 SPB 40 2.0	190CV QUATTRO S-TRONIC	0,6197	2.323,88	2.788,65	4.647,75	5.577,30
AUDI	A3 SPB 40 2.0	190CV S-TRONIC	0,5655	2.120,63	2.544,75	4.241,25	5.089,50
AUDI	A4 1.4 TFSI	190CV	0,6499	2.437,13	2.924,55	4.874,25	5.849,10
AUDI	A4 1.4 TFSI S-TRONIC	190CV	0,6490	2.433,75	2.920,50	4.867,50	5.841,00
AUDI	A4 ALLROAD 2.0 TFSI	252CV	0,7610	2.853,75	3.424,50	5.707,50	6.849,00
AUDI	A4 AVANT 1.4 TFSI	150CV SW	0,6237	2.338,88	2.806,65	4.677,75	5.613,30
AUDI	A5 2.0 TFSI 190CV	CABRIO	0,7098	2.661,75	3.194,10	5.323,50	6.388,20
AUDI	A5 2.0 TFSI 190CV	COUPÉ	0,6577	2.466,38	2.959,65	4.932,75	5.919,30
AUDI	A5 2.0 TFSI QUATTRO S-TRONIC	252CV COUPÉ	0,7403	2.776,13	3.331,35	5.552,25	6.662,70
AUDI	A5 2.0 TFSI S-TR 190CV	COUPÉ	0,6599	2.474,63	2.969,55	4.949,25	5.939,10
AUDI	A5 SPB 2.0 TFSI	252CV	0,7241	2.715,38	3.258,45	5.430,75	6.516,90
AUDI	A5 SPB 2.0 TFSI QUATTRO S-TR	252CV	0,7437	2.788,88	3.346,65	5.577,75	6.693,30
AUDI	A7 SPB 2.0 TFSI QUATTRO S-TRONIC	252CV	0,8462	3.173,25	3.807,90	6.346,50	7.615,80
AUDI	A8 55 TFSI 3.0 QUATTRO TIPTR	340CV	1,1166	4.187,25	5.024,70	8.374,50	10.049,40
AUDI	Q2 1.0 TFSI	116CV	0,4710	1.766,25	2.119,50	3.532,50	4.239,00

FRINGE BENEFIT 2024

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
AUDI	Q2 1.0 TFSI S-TRONIC	116CV	0,4846	1.817,25	2.180,70	3.634,50	4.361,40
AUDI	Q2 1.4 TFSI	150CV	0,5127	1.922,63	2.307,15	3.845,25	4.614,30
AUDI	Q2 1.4 TFSI S-TRONIC	150CV	0,5230	1.961,25	2.353,50	3.922,50	4.707,00
AUDI	Q2 2.0 TFSI QUATTRO S TRONIC	190CV	0,6437	2.413,88	2.896,65	4.827,75	5.793,30
AUDI	Q2 30 1.0 TFSI	116CV	0,4876	1.828,50	2.194,20	3.657,00	4.388,40
AUDI	Q3 1.4 TFSI	150CV	0,5695	2.135,63	2.562,75	4.271,25	5.125,50
AUDI	Q3 2.0 TFSI 180CV	QUATTRO S TRONIC	0,7060	2.647,50	3.177,00	5.295,00	6.354,00
AUDI	Q3 2.0 TFSI 220CV	QUATTRO S TRONIC SPORT	0,7163	2.686,13	3.223,35	5.372,25	6.446,70
AUDI	Q3 35 1.5 TFSI	150CV	0,5841	2.190,38	2.628,45	4.380,75	5.256,90
AUDI	Q3 35 1.5 TFSI S-TRONIC	150CV	0,6046	2.267,25	2.720,70	4.534,50	5.441,40
AUDI	Q3 45 2.0 TFSI QUATTRO S-TRONIC	230CV	0,7558	2.834,25	3.401,10	5.668,50	6.802,20
AUDI	Q5 2.0 TFSI	180CV	0,7076	2.653,50	3.184,20	5.307,00	6.368,40
AUDI	Q5 2.0 TFSI 180CV	QUATTRO TIPTRONIC	0,7181	2.692,88	3.231,45	5.385,75	6.462,90
AUDI	Q5 2.0 TFSI 230CV	QUATTRO TIPTRONIC	0,7415	2.780,63	3.336,75	5.561,25	6.673,50
AUDI	Q5 2.0 TFSI QUATTRO S-TRONIC	252CV	0,7806	2.927,25	3.512,70	5.854,50	7.025,40
AUDI	Q7 3.0 TFSI QUATTRO TIPTRONIC	333CV	0,9506	3.564,75	4.277,70	7.129,50	8.555,40
AUDI	R8 SPYDER 5.2 FSI QUATTRO S-TRONIC	540CV	1,8676	7.003,50	8.404,20	14.007,00	16.808,40
AUDI	RS3 SEDAN 2.5	400CV	0,8912	3.342,00	4.010,40	6.684,00	8.020,80
AUDI	RS3 SPB 2.5	400CV	0,8809	3.303,38	3.964,05	6.606,75	7.928,10
AUDI	RS7 SPB 4.0 V8 QUATTRO TIPTRONIC	560CV	1,4293	5.359,88	6.431,85	10.719,75	12.863,70
AUDI	S3 2.0 SPB TFSI QUATTRO	310CV	0,7117	2.668,88	3.202,65	5.337,75	6.405,30
AUDI	S3 CABRIO 2.0 TFSI QUATTRO S-TR	300CV	0,7916	2.968,50	3.562,20	5.937,00	7.124,40
AUDI	S3 SEDAN 2.0 TFSI QUATTRO S-TR	300CV	0,7376	2.766,00	3.319,20	5.532,00	6.638,40
AUDI	S3 SEDAN 2020	2.0 TFSI 310CV	0,7743	2.903,63	3.484,35	5.807,25	6.968,70
AUDI	S3 SPB 2.0 TFSI QUATTRO S-TR	300CV	0,7325	2.746,88	3.296,25	5.493,75	6.592,50
AUDI	S4 AVANT 3.0 TFSI	353CV	0,9378	3.516,75	4.220,10	7.033,50	8.440,20
AUDI	S5 SPB 3.0	350CV	0,9388	3.520,50	4.224,60	7.041,00	8.449,20
AUDI	SQ2 2.0 TFSI 300CV	QUATTRO S-TRONIC	0,7737	2.901,38	3.481,65	5.802,75	6.963,30
AUDI	SQ5 3.0 TFSI 353CV	QUATTRO TIPTRONIC	0,9684	3.631,50	4.357,80	7.263,00	8.715,60
AUDI	TT 40 TFSI 2.0 S-TRONIC	197CV COUPÉ	0,6606	2.477,25	2.972,70	4.954,50	5.945,40
AUDI	TT 45 TFSI 2.0	245CV COUPÉ	0,7032	2.637,00	3.164,40	5.274,00	6.328,80
AUDI	TT 45 TFSI 2.0 S-TRONIC	245CV COUPÉ	0,7841	2.940,38	3.528,45	5.880,75	7.056,90
AUDI	TT ROADSTER 2.0 TFSI QUATTRO S-TRONIC	320CV CABRIO	0,9439	3.539,63	4.247,55	7.079,25	8.495,10
AUDI	TT ROADSTER 40 TFSI 2.0 S-TRONIC	197CV	0,6843	2.566,13	3.079,35	5.132,25	6.158,70
AUDI	TT ROADSTER 45 TFSI 2.0	245CV	0,7247	2.717,63	3.261,15	5.435,25	6.522,30
AUDI	TT ROADSTER 45 TFSI 2.0 QUATTRO S-TRONIC	245CV	0,8425	3.159,38	3.791,25	6.318,75	7.582,50
AUDI	TT ROADSTER 45 TFSI 2.0 S-TRONIC	245CV	0,8084	3.031,50	3.637,80	6.063,00	7.275,60
BMW	116I 1.5 109CV	3 PORTE	0,5224	1.959,00	2.350,80	3.918,00	4.701,60
BMW	118I 1.5	136CV	0,5046	1.892,25	2.270,70	3.784,50	4.541,40
BMW	118I 1.5	140CV	0,5351	2.006,63	2.407,95	4.013,25	4.815,90
BMW	120I 2.0	184CV	0,5597	2.098,88	2.518,65	4.197,75	5.037,30
BMW	120I 2.0 184CV	3 PORTE	0,5899	2.212,13	2.654,55	4.424,25	5.309,10
BMW	125I 2.0 224CV MSPORT	3 PORTE	0,6390	2.396,25	2.875,50	4.792,50	5.751,00
BMW	125I 2.0 M SPORT	224CV	0,6233	2.337,38	2.804,85	4.674,75	5.609,70
BMW	216I 1.5 102CV	ACTIVE TOURER	0,5122	1.920,75	2.304,90	3.841,50	4.609,80
BMW	216I 1.5 109CV	ACTIVE TOURER	0,5685	2.131,88	2.558,25	4.263,75	5.116,50
BMW	216I 1.5 109CV	GRAN TOURER	0,5641	2.115,38	2.538,45	4.230,75	5.076,90
BMW	218I 1.5 140CV	ACTIVE TOURER	0,5584	2.094,00	2.512,80	4.188,00	5.025,60
BMW	218I 1.5 140CV	GRAN COUPÉ	0,5954	2.232,75	2.679,30	4.465,50	5.358,60
BMW	218I 1.5 140CV	GRAN TOURER	0,5786	2.169,75	2.603,70	4.339,50	5.207,40
BMW	220I 2.0 178CV	ACTIVE TOURER	0,5990	2.246,25	2.695,50	4.492,50	5.391,00
BMW	220I 2.0 190CV	ACTIVE TOURER	0,5947	2.230,13	2.676,15	4.460,25	5.352,30
BMW	220I 2.0 190CV	GRAN TOURER	0,6225	2.334,38	2.801,25	4.668,75	5.602,50
BMW	230I 2.0 252CV MSPORT	CABRIO	0,8091	3.034,13	3.640,95	6.068,25	7.281,90
BMW	318I 2.0	156CV	0,6752	2.532,00	3.038,40	5.064,00	6.076,80
BMW	318I 2.0 TOURING	156CV	0,6995	2.623,13	3.147,75	5.246,25	6.295,50
BMW	320I 2.0 184CV	BERLINA 2019	0,7317	2.743,88	3.292,65	5.487,75	6.585,30
BMW	320I TOURING 2.0	184CV	0,7527	2.822,63	3.387,15	5.645,25	6.774,30
BMW	320I XDRIVE 2.0 184CV	BERLINA 2019	0,7602	2.850,75	3.420,90	5.701,50	6.841,80
BMW	320IA 2.0 184CV	GRAN TURISMO	0,7186	2.694,75	3.233,70	5.389,50	6.467,40
BMW	320IA XDRIVE 2.0 184CV	GRAN TURISMO	0,7418	2.781,75	3.338,10	5.563,50	6.676,20
BMW	330I 2.0	258CV	0,8127	3.047,63	3.657,15	6.095,25	7.314,30
BMW	330I TOURING 2.0	258CV	0,8304	3.114,00	3.736,80	6.228,00	7.473,60
BMW	330I XDRIVE 2.0 258CV	2019	0,8417	3.156,38	3.787,65	6.312,75	7.575,30
BMW	330I XDRIVE TOURING 2.0	258CV	0,8572	3.214,50	3.857,40	6.429,00	7.714,80
BMW	335I 3.0 306CV	GRAN TURISMO	0,8259	3.097,13	3.716,55	6.194,25	7.433,10
BMW	335IA XDRIVE 3.0 306CV	GRAN TURISMO	0,8434	3.162,75	3.795,30	6.325,50	7.590,60
BMW	340IA 3.0 326CV	GRAN TURISMO	0,8379	3.142,13	3.770,55	6.284,25	7.541,10
BMW	340IA 3.0 XDRIVE 326CV	GRAN TURISMO	0,8627	3.235,13	3.882,15	6.470,25	7.764,30
BMW	420I 2021 2.0 184CV	GRAN COUPÉ	0,8795	3.298,13	3.957,75	6.596,25	7.915,50
BMW	420I CABRIO	2.0 184CV	0,7387	2.770,13	3.324,15	5.540,25	6.648,30
BMW	420I GRAN COUPÉ	2.0 184CV	0,6789	2.545,88	3.055,05	5.091,75	6.110,10
BMW	430I 2.0 252CV	CABRIO	0,8060	3.022,50	3.627,00	6.045,00	7.254,00
BMW	430I 2.0 252CV	COUPÉ	0,7418	2.781,75	3.338,10	5.563,50	6.676,20
BMW	430I 2.0 252CV	GRAN COUPÉ	0,7247	2.717,63	3.261,15	5.435,25	6.522,30
BMW	430I CABRIO	2.0 252CV	0,7968	2.988,00	3.585,60	5.976,00	7.171,20
BMW	430I CABRIO 2021	2.0 258CV	0,8537	3.201,38	3.841,65	6.402,75	7.683,30
BMW	430I COUPÉ	2.0 258CV	0,7770	2.913,75	3.496,50	5.827,50	6.993,00

FRINGE BENEFIT 2024

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
BMW	430I GRAN COUPÉ	2.0 252CV	0,7424	2.784,00	3.340,80	5.568,00	6.681,60
BMW	440I XDRIVE 3.0 326CV	CABRIO	0,9294	3.485,25	4.182,30	6.970,50	8.364,60
BMW	440I XDRIVE 3.0 326CV	COUPÉ	0,8794	3.297,75	3.957,30	6.595,50	7.914,60
BMW	440I XDRIVE 3.0 326CV	GRAN COUPÉ	0,8656	3.246,00	3.895,20	6.492,00	7.790,40
BMW	440I XDRIVE COUPÉ	3.0 326CV	0,8844	3.316,50	3.979,80	6.633,00	7.959,60
BMW	440I XDRIVE GRAN COUPÉ	3.0 326CV	0,8888	3.333,00	3.999,60	6.666,00	7.999,20
BMW	520I 2.0	184CV BERLINA	0,7414	2.780,25	3.336,30	5.560,50	6.672,60
BMW	520I TOURING 2.0	184CV SW	0,7652	2.869,50	3.443,40	5.739,00	6.886,80
BMW	530I 2.0 XDRIVE	252CV BERLINA	0,8097	3.036,38	3.643,65	6.072,75	7.287,30
BMW	530I TOURING XDRIVE 2.0	252CV SW	0,8445	3.166,88	3.800,25	6.333,75	7.600,50
BMW	535I TOURING XDRIVE 3.0	306CV SW	0,9006	3.377,25	4.052,70	6.754,50	8.105,40
BMW	540I 3.0 XDRIVE	340CV BERLINA	0,9127	3.422,63	4.107,15	6.845,25	8.214,30
BMW	630I GT 2.0	258CV	0,8539	3.202,13	3.842,55	6.404,25	7.685,10
BMW	640I GT XDRIVE 3.0	340CV	0,9816	3.681,00	4.417,20	7.362,00	8.834,40
BMW	750I 4.4	450CV	1,2260	4.597,50	5.517,00	9.195,00	11.034,00
BMW	840I 3.0 340CV	CABRIO	1,2426	4.659,75	5.591,70	9.319,50	11.183,40
BMW	840I 3.0 340CV	COUPÉ	1,1849	4.443,38	5.332,05	8.886,75	10.664,10
BMW	840I XDRIVE 3.0 340CV	CABRIO	1,2773	4.789,88	5.747,85	9.579,75	11.495,70
BMW	840I XDRIVE 3.0 340CV	COUPÉ	1,2185	4.569,38	5.483,25	9.138,75	10.966,50
BMW	M140I 3.0	340CV	0,7540	2.827,50	3.393,00	5.655,00	6.786,00
BMW	M140I 3.0 XDRIVE	340CV	0,7740	2.902,50	3.483,00	5.805,00	6.966,00
BMW	M2 3.0 370CV	COUPÉ	0,9335	3.500,63	4.200,75	7.001,25	8.401,50
BMW	M2 3.0 COMPETITION	410CV COUPÉ	1,0203	3.826,13	4.591,35	7.652,25	9.182,70
BMW	M235I XDRIVE 2.0 306CV	GRAN COUPÉ	0,7916	2.968,50	3.562,20	5.937,00	7.124,40
BMW	M240I 3.0 340CV	CABRIO	0,9245	3.466,88	4.160,25	6.933,75	8.320,50
BMW	M240I 3.0 340CV	COUPÉ	0,8267	3.100,13	3.720,15	6.200,25	7.440,30
BMW	M240I 3.0 340CV XDRIVE	CABRIO	0,8895	3.335,63	4.002,75	6.671,25	8.005,50
BMW	M240I 3.0 340CV XDRIVE	COUPÉ	0,8479	3.179,63	3.815,55	6.359,25	7.631,10
BMW	M340I XDRIVE TOURING 3.0	374CV	0,9662	3.623,25	4.347,90	7.246,50	8.695,80
BMW	M4 3.0 500CV GTS	COUPÉ	1,5855	5.945,63	7.134,75	11.891,25	14.269,50
BMW	M4 CABRIO	3.0 430CV	1,1690	4.383,75	5.260,50	8.767,50	10.521,00
BMW	M4 COUPÉ	3.0 430CV	1,1085	4.156,88	4.988,25	8.313,75	9.976,50
BMW	M850I 4.4 XDRIVE	530CV	1,5178	5.691,75	6.830,10	11.383,50	13.660,20
BMW	X1 SDRIVE 18I	1.5 136CV	0,5506	2.064,75	2.477,70	4.129,50	4.955,40
BMW	X1 SDRIVE 18I 1.5	136CV	0,5277	1.978,88	2.374,65	3.957,75	4.749,30
BMW	X1 SDRIVE 18I 1.5	140CV	0,5526	2.072,25	2.486,70	4.144,50	4.973,40
BMW	X1 SDRIVE 20I	2.0 178CV	0,6345	2.379,38	2.855,25	4.758,75	5.710,50
BMW	X1 SDRIVE 20I 2.0	192CV	0,6416	2.406,00	2.887,20	4.812,00	5.774,40
BMW	X2 SDRIVE 18I 1.5	140CV	0,5582	2.093,25	2.511,90	4.186,50	5.023,80
BMW	X2 SDRIVE 20I 2.0	192CV	0,6471	2.426,63	2.911,95	4.853,25	5.823,90
BMW	X3 M 3.0	480CV	1,1991	4.496,63	5.395,95	8.993,25	10.791,90
BMW	X3 SDRIVE 20IA 2.0	184CV	0,7026	2.634,75	3.161,70	5.269,50	6.323,40
BMW	X3 XDRIVE 20I	184CV	0,7451	2.794,13	3.352,95	5.588,25	6.705,90
BMW	X3 XDRIVE 20I 184CV	ND	0,7395	2.773,13	3.327,75	5.546,25	6.655,50
BMW	X3 XDRIVE 20I 2.0	184CV	0,8383	3.143,63	3.772,35	6.287,25	7.544,70
BMW	X3 XDRIVE 28IA 2.0	245CV	0,7804	2.926,50	3.511,80	5.853,00	7.023,60
BMW	X3 XDRIVE 30I 2.0	252CV	0,8054	3.020,25	3.624,30	6.040,50	7.248,60
BMW	X3 XDRIVE 35IA 3.0 L6	306CV	0,9362	3.510,75	4.212,90	7.021,50	8.425,80
BMW	X3 XDRIVE M40I 3.0	360CV	0,9784	3.669,00	4.402,80	7.338,00	8.805,60
BMW	X4 XDRIVE 20I 2.0 184CV	MY2018	0,8861	3.322,88	3.987,45	6.645,75	7.974,90
BMW	X4 XDRIVE 20IA 2.0	184CV	0,7655	2.870,63	3.444,75	5.741,25	6.889,50
BMW	X4 XDRIVE 28IA 2.0	245CV	0,8032	3.012,00	3.614,40	6.024,00	7.228,80
BMW	X4 XDRIVE 30I 2.0	252CV	0,9564	3.586,50	4.303,80	7.173,00	8.607,60
BMW	X4 XDRIVE 35IA 3.0	306CV	0,9156	3.433,50	4.120,20	6.867,00	8.240,40
BMW	X4 XDRIVE M40I 3.0	353CV	1,0255	3.845,63	4.614,75	7.691,25	9.229,50
BMW	X4 XDRIVE M40IA 3.0	360CV	1,0062	3.773,25	4.527,90	7.546,50	9.055,80
BMW	X5 M 4.4	575CV	1,4989	5.620,88	6.745,05	11.241,75	13.490,10
BMW	X5 M50I 4.4	530CV	1,3930	5.223,75	6.268,50	10.447,50	12.537,00
BMW	X5 XDRIVE 35I 3.0	306CV	0,9687	3.632,63	4.359,15	7.265,25	8.718,30
BMW	X5 XDRIVE 40I 3.0	340CV	1,0160	3.810,00	4.572,00	7.620,00	9.144,00
BMW	X5 XDRIVE 50I 4.4	450CV	1,2080	4.530,00	5.436,00	9.060,00	10.872,00
BMW	X6 M 4.4 575CV	EURO6	1,5239	5.714,63	6.857,55	11.429,25	13.715,10
BMW	X6 XDRIVE 35I 3.0 306CV	EURO6	1,0159	3.809,63	4.571,55	7.619,25	9.143,10
BMW	X6 XDRIVE 40I 3.0	340CV	1,0642	3.990,75	4.788,90	7.981,50	9.577,80
BMW	X6 XDRIVE 50I 4.4	450CV	1,1805	4.426,88	5.312,25	8.853,75	10.624,50
BMW	X7 XDRIVE 40I	340CV	1,1805	4.426,88	5.312,25	8.853,75	10.624,50
BMW	Z4 M40I 3.0	340CV	1,0522	3.945,75	4.734,90	7.891,50	9.469,80
BMW	Z4 SDRIVE 2.0	197CV	0,7656	2.871,00	3.445,20	5.742,00	6.890,40
BMW	Z4 SDRIVE 2.0	258CV	0,8530	3.198,75	3.838,50	6.397,50	7.677,00
CHEVROLET	TRAX 1.4T AWD 4X4	140CV	0,4997	1.873,88	2.248,65	3.747,75	4.497,30
CHEVROLET	TRAX 1.6 FWD 2X4	116CV	0,4916	1.843,50	2.212,20	3.687,00	4.424,40
CITROEN	BERLINGO MULTISPACE 1.6	95CV	0,4721	1.770,38	2.124,45	3.540,75	4.248,90
CITROEN	C1 1.0 VTI	72CV	0,3405	1.276,88	1.532,25	2.553,75	3.064,50
CITROEN	C1 AIRSCAPE 1.0 VTI	72CV	0,3689	1.383,38	1.660,05	2.766,75	3.320,10
CITROEN	C3 AIRCROSS 1.2 PURETECH	82CV	0,3922	1.470,75	1.764,90	2.941,50	3.529,80
CITROEN	C3 III 1.2	68CV	0,3735	1.400,63	1.680,75	2.801,25	3.361,50
CITROEN	C4 1.2	110CV	0,4318	1.619,25	1.943,10	3.238,50	3.886,20
CITROEN	C4 CACTUS PURETECH 1.2 S&S	130CV	0,4932	1.849,50	2.219,40	3.699,00	4.438,80

FRINGE BENEFIT 2024

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
CITROEN	C4 SPACETOURER 1.2	130CV	0,5025	1.884,38	2.261,25	3.768,75	4.522,50
CITROEN	C4 SPACETOURER 1.6	180CV	0,5538	2.076,75	2.492,10	4.153,50	4.984,20
CITROEN	C4 SPACETOURER 1.6 THP	165CV	0,5648	2.118,00	2.541,60	4.236,00	5.083,20
CITROEN	C4 SPACETOURER PURETECH 1.2	130CV	0,5330	1.998,75	2.398,50	3.997,50	4.797,00
CITROEN	C5 AIRCROSS 1.6 PURETECH	180CV	0,5832	2.187,00	2.624,40	4.374,00	5.248,80
CITROEN	C5 X 1.6 PURETECH	180CV	0,6393	2.397,38	2.876,85	4.794,75	5.753,70
CITROEN	C-ELYSEE 1.2	82CV	0,3978	1.491,75	1.790,10	2.983,50	3.580,20
CITROEN	GRAND C4 SPACETOURER 1.2	130CV	0,5162	1.935,75	2.322,90	3.871,50	4.645,80
CITROEN	GRAND C4 SPACETOURER 1.6	165CV	0,5762	2.160,75	2.592,90	4.321,50	5.185,80
CITROEN	GRAND C4 SPACETOURER PURETECH 1.2	130CV	0,5552	2.082,00	2.498,40	4.164,00	4.996,80
CUPRA	LEON 2.0 TSI	245CV	0,7094	2.660,25	3.192,30	5.320,50	6.384,60
CUPRA	LEON SPORTSTOURER 2.0 TSI	245CV	0,7211	2.704,13	3.244,95	5.408,25	6.489,90
DACIA	DUSTER 1.0 TCE	100CV 4X2	0,3694	1.385,25	1.662,30	2.770,50	3.324,60
DACIA	DUSTER 1.2 TCE 125CV	4X2	0,4135	1.550,63	1.860,75	3.101,25	3.721,50
DACIA	DUSTER 1.2 TCE S&S 125CV	4X4	0,4336	1.626,00	1.951,20	3.252,00	3.902,40
DACIA	DUSTER 1.3 TCE	130CV 4X2	0,4299	1.612,13	1.934,55	3.224,25	3.869,10
DACIA	DUSTER 1.3 TCE	130CV 4X4	0,4496	1.686,00	2.023,20	3.372,00	4.046,40
DACIA	DUSTER 1.3 TCE	150CV 4X2	0,4372	1.639,50	1.967,40	3.279,00	3.934,80
DACIA	DUSTER 1.3 TCE	150CV 4X4	0,4635	1.738,13	2.085,75	3.476,25	4.171,50
DACIA	DUSTER 1.6 110CV	2WD	0,4465	1.674,38	2.009,25	3.348,75	4.018,50
DACIA	DUSTER 1.6 115CV	4X2	0,4237	1.588,88	1.906,65	3.177,75	3.813,30
DACIA	DUSTER 1.6 115CV	4X4	0,4864	1.824,00	2.188,80	3.648,00	4.377,60
DACIA	DUSTER 1.6 115CV S&S	4X2 MY2018	0,4194	1.572,75	1.887,30	3.145,50	3.774,60
DACIA	DUSTER 1.6 115CV S&S	4X4 MY2018	0,4469	1.675,88	2.011,05	3.351,75	4.022,10
DACIA	LODGY 1.2 TCE	115CV	0,4119	1.544,63	1.853,55	3.089,25	3.707,10
DACIA	LODGY STEPWAY 1.2 TCE	115CV	0,4135	1.550,63	1.860,75	3.101,25	3.721,50
DACIA	LOGAN MCV 0.9 TCE	90CV S&S	0,3532	1.324,50	1.589,40	2.649,00	3.178,80
DACIA	LOGAN MCV 0.9 TCE STEPWAY	90CV	0,3786	1.419,75	1.703,70	2.839,50	3.407,40
DACIA	LOGAN MCV 1.0 SCE	75CV	0,3463	1.298,63	1.558,35	2.597,25	3.116,70
DACIA	SANDERO 0.9 TCE 90CV	S&S	0,3401	1.275,38	1.530,45	2.550,75	3.060,90
DACIA	SANDERO 1.0 SCE	75CV	0,3335	1.250,63	1.500,75	2.501,25	3.001,50
DACIA	SANDERO STEPWAY 0.9 TCE	90CV	0,3703	1.388,63	1.666,35	2.777,25	3.332,70
DACIA	SANDERO STEPWAY 1.0 SCE	75CV	0,3509	1.315,88	1.579,05	2.631,75	3.158,10
DR AUTOMOBILES	DR EVO 1.6	126CV	0,4611	1.729,13	2.074,95	3.458,25	4.149,90
DR AUTOMOBILES	DR F35 1.5	156CV	0,5362	2.010,75	2.412,90	4.021,50	4.825,80
DR AUTOMOBILES	DR3 S1 1.5	106CV	0,4477	1.678,88	2.014,65	3.357,75	4.029,30
DR AUTOMOBILES	DR3 S2 1.5	115CV	0,4685	1.756,88	2.108,25	3.513,75	4.216,50
DR AUTOMOBILES	DR4 1.6	115CV	0,4768	1.788,00	2.145,60	3.576,00	4.291,20
DR AUTOMOBILES	DR5 1.6	126CV	0,4598	1.724,25	2.069,10	3.448,50	4.138,20
DR AUTOMOBILES	DR5 2.0 139CV	4WD	0,5174	1.940,25	2.328,30	3.880,50	4.656,60
DR AUTOMOBILES	DR6 1.5 TURBO	150CV	0,4940	1.852,50	2.223,00	3.705,00	4.446,00
DS	DS3 1.2	82CV	0,4078	1.529,25	1.835,10	3.058,50	3.670,20
DS	DS3 1.2 82CV	CABRIO	0,4403	1.651,13	1.981,35	3.302,25	3.962,70
DS	DS3 1.2 CROSSBACK PURETECH	100CV	0,4966	1.862,25	2.234,70	3.724,50	4.469,40
DS	DS3 1.2 CROSSBACK PURETECH	130CV AUT	0,5320	1.995,00	2.394,00	3.990,00	4.788,00
DS	DS3 1.2 CROSSBACK PURETECH	155CV AUT	0,5914	2.217,75	2.661,30	4.435,50	5.322,60
DS	DS3 1.2 PURETECH	130CV	0,4436	1.663,50	1.996,20	3.327,00	3.992,40
DS	DS3 1.2 PURETECH 110CV	MY2017	0,4304	1.614,00	1.936,80	3.228,00	3.873,60
DS	DS3 1.2 PURETECH 110CV CABRIO	MY2017	0,4586	1.719,75	2.063,70	3.439,50	4.127,40
DS	DS3 1.2 PURETECH 130CV	CABRIO	0,4716	1.768,50	2.122,20	3.537,00	4.244,40
DS	DS3 1.6 PERFORMANCE	208CV	0,5490	2.058,75	2.470,50	4.117,50	4.941,00
DS	DS3 1.6 PERFORMANCE 208CV	CABRIO	0,5707	2.140,13	2.568,15	4.280,25	5.136,30
DS	DS4 1.2 PURETECH 131CV	MY2017	0,5003	1.876,13	2.251,35	3.752,25	4.502,70
DS	DS4 2021 1.6	180CV	0,6461	2.422,88	2.907,45	4.845,75	5.814,90
DS	DS7 1.2 CROSSBACK	130CV AUT	0,5595	2.098,13	2.517,75	4.196,25	5.035,50
DS	DS7 1.2 CROSSBACK PURETECH	130CV	0,5240	1.965,00	2.358,00	3.930,00	4.716,00
DS	DS7 1.6 CROSSBACK PURETECH	180CV	0,6591	2.471,63	2.965,95	4.943,25	5.931,90
DS	DS7 1.6 CROSSBACK PURETECH	225CV	0,6288	2.358,00	2.829,60	4.716,00	5.659,20
FERRARI	F12 BERLINETTA 6.3	740CV	2,6741	10.027,88	12.033,45	20.055,75	24.066,90
FERRARI	GTC4 LUSSO 6.3	689CV	2,6481	9.930,38	11.916,45	19.860,75	23.832,90
FIAT	124 SPIDER 1.4 MULTIAIR	140CV	0,5656	2.121,00	2.545,20	4.242,00	5.090,40
FIAT	500 0.9 TWINAIR	85CV	0,3747	1.405,13	1.686,15	2.810,25	3.372,30
FIAT	500 1.2	69CV	0,3832	1.437,00	1.724,40	2.874,00	3.448,80
FIAT	500 1.2 DUALOGIC	69CV	0,3990	1.496,25	1.795,50	2.992,50	3.591,00
FIAT	500C 0.9 TWINAIR	85CV	0,4021	1.507,88	1.809,45	3.015,75	3.618,90
FIAT	500C 1.2	69CV	0,4114	1.542,75	1.851,30	3.085,50	3.702,60
FIAT	500C 1.2 DUALOGIC	69CV CABRIO	0,4208	1.578,00	1.893,60	3.156,00	3.787,20
FIAT	500L 1.4 S&S	95CV	0,5031	1.886,63	2.263,95	3.773,25	4.527,90
FIAT	500L LIVING 0.9	105CV	0,4405	1.651,88	1.982,25	3.303,75	3.964,50
FIAT	500L WAGON 09 TWINAIR	105CV	0,4332	1.624,50	1.949,40	3.249,00	3.898,80
FIAT	500X 1.3 T4	150CV	0,5069	1.900,88	2.281,05	3.801,75	4.562,10
FIAT	500X 1.4 MULTIAIR	140CV	0,4896	1.836,00	2.203,20	3.672,00	4.406,40
FIAT	500X 1.4 MULTIAIR	170CV 4X4	0,5334	2.000,25	2.400,30	4.000,50	4.800,60
FIAT	500X 1.6 E-TORQ	110CV	0,4866	1.824,75	2.189,70	3.649,50	4.379,40
FIAT	PANDA 0.9 TWINAIR T	85CV	0,3608	1.353,00	1.623,60	2.706,00	3.247,20
FIAT	PANDA 0.9 TWINAIR T S&S	85CV 4X4	0,4059	1.522,13	1.826,55	3.044,25	3.653,10
FIAT	PANDA 1.2	69CV	0,3726	1.397,25	1.676,70	2.794,50	3.353,40
FIAT	PANDA 2021 0.9 85CV	4X4	0,4276	1.603,50	1.924,20	3.207,00	3.848,40

FRINGE BENEFIT 2024

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
FIAT	PANDA CROSS 2021 0.9 85CV	4X4	0,4405	1.651,88	1.982,25	3.303,75	3.964,50
FIAT	PUNTO 1.2 8V	69CV	0,4054	1.520,25	1.824,30	3.040,50	3.648,60
FIAT	TIPO 1.4 120CV SW	MY2016	0,4848	1.818,00	2.181,60	3.636,00	4.363,20
FIAT	TIPO 1.4 5PORTE	120CV	0,4671	1.751,63	2.101,95	3.503,25	4.203,90
FIAT	TIPO 1.4 5PORTE 95CV	MY2016	0,4474	1.677,75	2.013,30	3.355,50	4.026,60
FIAT	TIPO 1.4 95CV	MY2016	0,4374	1.640,25	1.968,30	3.280,50	3.936,60
FIAT	TIPO 1.4 95CV SW	MY2016	0,4573	1.714,88	2.057,85	3.429,75	4.115,70
FORD	B-MAX 1.0 ECOBOOST	100CV	0,4299	1.612,13	1.934,55	3.224,25	3.869,10
FORD	B-MAX 1.0 ECOBOOST	125CV	0,4433	1.662,38	1.994,85	3.324,75	3.989,70
FORD	B-MAX 1.4 90CV	PLUS	0,4545	1.704,38	2.045,25	3.408,75	4.090,50
FORD	B-MAX 1.6 105CV	POWERSHIFT	0,4718	1.769,25	2.123,10	3.538,50	4.246,20
FORD	C-MAX PLUS 1.0 ECOBOOST	100CV	0,4485	1.681,88	2.018,25	3.363,75	4.036,50
FORD	C-MAX PLUS 1.0 ECOBOOST	125CV	0,4830	1.811,25	2.173,50	3.622,50	4.347,00
FORD	ECOSPORT 1.0 ECOBOOST	125CV	0,4288	1.608,00	1.929,60	3.216,00	3.859,20
FORD	ECOSPORT 1.0 ECOBOOST	140CV	0,4580	1.717,50	2.061,00	3.435,00	4.122,00
FORD	ECOSPORT 1.0 ECOBOOST S&S	100CV	0,4272	1.602,00	1.922,40	3.204,00	3.844,80
FORD	ECOSPORT 1.0 ECOBOOST S&S	125CV	0,4755	1.783,13	2.139,75	3.566,25	4.279,50
FORD	ECOSPORT 1.0 ECOBOOST S&S	140CV	0,4463	1.673,63	2.008,35	3.347,25	4.016,70
FORD	ECOSPORT 1.5	110CV	0,4551	1.706,63	2.047,95	3.413,25	4.095,90
FORD	EDGE 2.0 ECOBLUE	150CV	0,7034	2.637,75	3.165,30	5.275,50	6.330,60
FORD	FIESTA 1.0 125CV	ECOBOOST	0,4392	1.647,00	1.976,40	3.294,00	3.952,80
FORD	FIESTA 1.0 ECOBOOST	100CV	0,3825	1.434,38	1.721,25	2.868,75	3.442,50
FORD	FIESTA 1.0 ECOBOOST	125CV	0,3949	1.480,88	1.777,05	2.961,75	3.554,10
FORD	FIESTA 1.0 ECOBOOST	140CV	0,4076	1.528,50	1.834,20	3.057,00	3.668,40
FORD	FIESTA 1.0 ECOBOOST	86CV	0,4189	1.570,88	1.885,05	3.141,75	3.770,10
FORD	FIESTA 1.0 ECOBOOST	95CV	0,3979	1.492,13	1.790,55	2.984,25	3.581,10
FORD	FIESTA 1.0 ECOBOOST 125CV	MY2017	0,4133	1.549,88	1.859,85	3.099,75	3.719,70
FORD	FIESTA 1.0 ECOBOOST 140CV	MY2017	0,4321	1.620,38	1.944,45	3.240,75	3.888,90
FORD	FIESTA 1.0 PLUS 100CV	MY2017	0,3848	1.443,00	1.731,60	2.886,00	3.463,20
FORD	FIESTA 1.1	75CV	0,4492	1.684,50	2.021,40	3.369,00	4.042,80
FORD	FIESTA 1.1 PLUS 70CV	MY2017	0,3838	1.439,25	1.727,10	2.878,50	3.454,20
FORD	FIESTA 1.1 PLUS 85CV	MY2017	0,3897	1.461,38	1.753,65	2.922,75	3.507,30
FORD	FIESTA 1.5 ST	200CV	0,5297	1.986,38	2.383,65	3.972,75	4.767,30
FORD	FIESTA 1.6 182CV	ST	0,4982	1.868,25	2.241,90	3.736,50	4.483,80
FORD	FIESTA ST 1.6	200CV	0,5230	1.961,25	2.353,50	3.922,50	4.707,00
FORD	FOCUS 1.0 ECOBOOST	100CV	0,4273	1.602,38	1.922,85	3.204,75	3.845,70
FORD	FOCUS 1.0 ECOBOOST	100CV SW	0,4474	1.677,75	2.013,30	3.355,50	4.026,60
FORD	FOCUS 1.0 ECOBOOST	125CV	0,4825	1.809,38	2.171,25	3.618,75	4.342,50
FORD	FOCUS 1.0 ECOBOOST	125CV SW	0,4670	1.751,25	2.101,50	3.502,50	4.203,00
FORD	FOCUS IV 1.0 ECOBOOST	100CV	0,4649	1.743,38	2.092,05	3.486,75	4.184,10
FORD	FOCUS IV 1.0 ECOBOOST	125CV	0,4875	1.828,13	2.193,75	3.656,25	4.387,50
FORD	FOCUS IV 1.5 ECOBOOST	150CV	0,5286	1.982,25	2.378,70	3.964,50	4.757,40
FORD	FOCUS IV 2.3 ECOBOOST	280CV	0,7340	2.752,50	3.303,00	5.505,00	6.606,00
FORD	FOCUS IV STATION 1.0 ECOBOOST	100CV SW	0,4486	1.682,25	2.018,70	3.364,50	4.037,40
FORD	FOCUS IV STATION 1.0 ECOBOOST	125CV SW	0,4952	1.857,00	2.228,40	3.714,00	4.456,80
FORD	FOCUS IV STATION 1.5 ECOBOOST	150CV SW	0,5399	2.024,63	2.429,55	4.049,25	4.859,10
FORD	FOCUS ST 2.0 ECOBOOST	250CV	0,6244	2.341,50	2.809,80	4.683,00	5.619,60
FORD	FOCUS ST 2.0 ECOBOOST	250CV SW	0,6311	2.366,63	2.839,95	4.733,25	5.679,90
FORD	GALAXY 2.0 ECOBOOST S&S	160CV	0,6423	2.408,63	2.890,35	4.817,25	5.780,70
FORD	GALAXY 2.0 ECOBOOST S&S AUT	240CV	0,7266	2.724,75	3.269,70	5.449,50	6.539,40
FORD	KA+ 1.2	70CV	0,3586	1.344,75	1.613,70	2.689,50	3.227,40
FORD	KA+ 1.2	86CV	0,3719	1.394,63	1.673,55	2.789,25	3.347,10
FORD	KA+ 1.2 TI	71CV	0,3543	1.328,63	1.594,35	2.657,25	3.188,70
FORD	KA+ 1.2 TI VCT	85CV	0,3682	1.380,75	1.656,90	2.761,50	3.313,80
FORD	KUGA 1.5 120CV	2WD ECOBOOST	0,5055	1.895,63	2.274,75	3.791,25	4.549,50
FORD	KUGA 1.5 150CV	2WD ECOBOOST	0,5457	2.046,38	2.455,65	4.092,75	4.911,30
FORD	KUGA 2019 1.5 ECOBOOST	120CV 2WD	0,5182	1.943,25	2.331,90	3.886,50	4.663,80
FORD	KUGA 2019 1.5 ECOBOOST	150CV 2WD	0,5304	1.989,00	2.386,80	3.978,00	4.773,60
FORD	MONDEO 1.5 ECOBOOST	165CV	0,5950	2.231,25	2.677,50	4.462,50	5.355,00
FORD	MONDEO STATION 1.5 ECOBOOST	165CV SW	0,6296	2.361,00	2.833,20	4.722,00	5.666,40
FORD	MUSTANG 2021 5.0 V8 460CV	COUPÉ	1,0605	3.976,88	4.772,25	7.953,75	9.544,50
FORD	PUMA 2019 1.0 ECOBOOST	125CV	0,4605	1.726,88	2.072,25	3.453,75	4.144,50
FORD	S-MAX 1.5 ECOBOOST	165CV	0,6351	2.381,63	2.857,95	4.763,25	5.715,90
FORD	TOURNEO CONNECT 1.0	100CV	0,4553	1.707,38	2.048,85	3.414,75	4.097,70
HONDA	CIVIC 1.0	126CV	0,4958	1.859,25	2.231,10	3.718,50	4.462,20
HONDA	CIVIC 1.0	129CV	0,4635	1.738,13	2.085,75	3.476,25	4.171,50
HONDA	CIVIC 1.5	182CV	0,5852	2.194,50	2.633,40	4.389,00	5.266,80
HONDA	CIVIC 2.0 320CV	TYPE-R	0,7506	2.814,75	3.377,70	5.629,50	6.755,40
HONDA	CR-V 1.5T	173CV	0,5313	1.992,38	2.390,85	3.984,75	4.781,70
HONDA	CR-V 1.5T AWD	173CV	0,5723	2.146,13	2.575,35	4.292,25	5.150,70
HONDA	CR-V 1.5T AWD	193CV	0,6056	2.271,00	2.725,20	4.542,00	5.450,40
HONDA	CR-V 2.0 I-VTEC	155CV 2WD	0,5670	2.126,25	2.551,50	4.252,50	5.103,00
HONDA	CR-V 2.0 I-VTEC	4WD 155CV	0,6117	2.293,88	2.752,65	4.587,75	5.505,30
HONDA	CR-V 2.0 I-VTEC 2WD	155CV	0,5915	2.218,13	2.661,75	4.436,25	5.323,50
HONDA	HR-V 1.5 VTEC	130 CV	0,4866	1.824,75	2.189,70	3.649,50	4.379,40
HONDA	HR-V 1.5 VTEC	182CV	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
HONDA	JAZZ 1.5	130CV	0,4525	1.696,88	2.036,25	3.393,75	4.072,50
HYUNDAI	I10 1.0 MPI	66CV	0,3487	1.307,63	1.569,15	2.615,25	3.138,30

FRINGE BENEFIT 2024

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
HYUNDAI	I10 1.2 MPI	87CV	0,4052	1.519,50	1.823,40	3.039,00	3.646,80
HYUNDAI	I10 2020 1.0 MPI ECOPACK	67CV	0,3769	1.413,38	1.696,05	2.826,75	3.392,10
HYUNDAI	I20 1.0 T-GDI	100CV	0,3969	1.488,38	1.786,05	2.976,75	3.572,10
HYUNDAI	I20 1.0 T-GDI 100CV	MY2018	0,4395	1.648,13	1.977,75	3.296,25	3.955,50
HYUNDAI	I20 1.2 75CV	MY2018	0,4218	1.581,75	1.898,10	3.163,50	3.796,20
HYUNDAI	I20 1.2 84CV	MY2018	0,4477	1.678,88	2.014,65	3.357,75	4.029,30
HYUNDAI	I20 2021 1.0 T-GDI	100CV	0,4705	1.764,38	2.117,25	3.528,75	4.234,50
HYUNDAI	I20 2021 1.2 MPI	84CV	0,4404	1.651,50	1.981,80	3.303,00	3.963,60
HYUNDAI	I30 1.0 T-GDI	120CV	0,4406	1.652,25	1.982,70	3.304,50	3.965,40
HYUNDAI	I30 1.4 MPI	100CV	0,4548	1.705,50	2.046,60	3.411,00	4.093,20
HYUNDAI	I30 1.4 T-GDI	140CV	0,5150	1.931,25	2.317,50	3.862,50	4.635,00
HYUNDAI	I30 2.0 T-GDI	250CV	0,6460	2.422,50	2.907,00	4.845,00	5.814,00
HYUNDAI	I30 2.0 T-GDI	280CV	0,7531	2.824,13	3.388,95	5.648,25	6.777,90
HYUNDAI	I30 WAGON 1.0 T-GDI	120CV	0,4487	1.682,63	2.019,15	3.365,25	4.038,30
HYUNDAI	I30 WAGON 1.4 MPI	100CV	0,4641	1.740,38	2.088,45	3.480,75	4.176,90
HYUNDAI	I30 WAGON 1.4 T-GDI	140CV	0,5020	1.882,50	2.259,00	3.765,00	4.518,00
HYUNDAI	I40 1.6	135CV	0,5429	2.035,88	2.443,05	4.071,75	4.886,10
HYUNDAI	IX20 1.4	90CV	0,4392	1.647,00	1.976,40	3.294,00	3.952,80
HYUNDAI	IX20 1.6 MPI	125CV	0,5024	1.884,00	2.260,80	3.768,00	4.521,60
HYUNDAI	IX35 1.6 16V 135CV	2WD	0,5133	1.924,88	2.309,85	3.849,75	4.619,70
HYUNDAI	KONA 1.0 T-GDI	120CV	0,4411	1.654,13	1.984,95	3.308,25	3.969,90
HYUNDAI	KONA 1.0 T-GDI 120CV	2022	0,4700	1.762,50	2.115,00	3.525,00	4.230,00
HYUNDAI	KONA 1.6 T-GDI 4WD	177CV	0,5534	2.075,25	2.490,30	4.150,50	4.980,60
HYUNDAI	TUCSON 1.6 177CV	4WD	0,6066	2.274,75	2.729,70	4.549,50	5.459,40
HYUNDAI	TUCSON 1.6 GDI	132CV	0,5073	1.902,38	2.282,85	3.804,75	4.565,70
HYUNDAI	TUCSON 1.6 GDI 132CV	MY2018	0,5582	2.093,25	2.511,90	4.186,50	5.023,80
HYUNDAI	TUCSON 1.6 T-GDI 177CV	MY2018	0,6202	2.325,75	2.790,90	4.651,50	5.581,80
HYUNDAI	TUCSON 1.6 T-GDI 177CV 4WD	MY2018	0,6744	2.529,00	3.034,80	5.058,00	6.069,60
HYUNDAI	TUCSON 2020 1.6 GDI	132CV	0,5385	2.019,38	2.423,25	4.038,75	4.846,50
HYUNDAI	TUCSON 2020 1.6 T-GDI	177CV	0,6025	2.259,38	2.711,25	4.518,75	5.422,50
INFINITI	Q30 1.6T 122CV	MY2018	0,5297	1.986,38	2.383,65	3.972,75	4.767,30
INFINITI	Q30 1.6T 156CV	MY2018	0,5746	2.154,75	2.585,70	4.309,50	5.171,40
INFINITI	Q30 2.0T 211CV 2WD	MY2018	0,6458	2.421,75	2.906,10	4.843,50	5.812,20
INFINITI	Q30 2.0T 211CV 4WD	MY2018	0,7070	2.651,25	3.181,50	5.302,50	6.363,00
INFINITI	Q50 2.0T	211CV	0,7178	2.691,75	3.230,10	5.383,50	6.460,20
INFINITI	Q60 2.0T	211CV	0,7423	2.783,63	3.340,35	5.567,25	6.680,70
INFINITI	Q60 3.0T	405CV	0,9558	3.584,25	4.301,10	7.168,50	8.602,20
INFINITI	QX30 2.0T 211CV	AWD	0,7330	2.748,75	3.298,50	5.497,50	6.597,00
INFINITI	QX50 3.7 GT	320CV	0,9612	3.604,50	4.325,40	7.209,00	8.650,80
INFINITI	QX70 3.7	320CV	1,0198	3.824,25	4.589,10	7.648,50	9.178,20
INFINITI	QX70 3.7 320CV	ND	0,9698	3.636,75	4.364,10	7.273,50	8.728,20
INFINITI	QX70 5.0	390CV	1,1882	4.455,75	5.346,90	8.911,50	10.693,80
INFINITI	QX70 5.0 390CV	ND	1,1438	4.289,25	5.147,10	8.578,50	10.294,20
JAGUAR	E-PACE 2.0	200CV AWD	0,7381	2.767,88	3.321,45	5.535,75	6.642,90
JAGUAR	E-PACE 2.0	249CV AWD	0,7500	2.812,50	3.375,00	5.625,00	6.750,00
JAGUAR	E-PACE 2.0	300CV AWD	0,8359	3.134,63	3.761,55	6.269,25	7.523,10
JAGUAR	F-PACE 2.0	250CV AWD	0,7957	2.983,88	3.580,65	5.967,75	7.161,30
JAGUAR	F-PACE 2.0	300CV AWD	0,8350	3.131,25	3.757,50	6.262,50	7.515,00
JAGUAR	F-PACE 2019	2.0 250CV AWD	0,8512	3.192,00	3.830,40	6.384,00	7.660,80
JAGUAR	F-PACE 2019	2.0 300CV AWD	0,8619	3.232,13	3.878,55	6.464,25	7.757,10
JAGUAR	F-PACE 2019	5.0 V8 550CV AWD	1,3216	4.956,00	5.947,20	9.912,00	11.894,40
JAGUAR	F-PACE 3.0	380CV AWD	1,0529	3.948,38	4.738,05	7.896,75	9.476,10
JAGUAR	F-PACE 3.0 V6 340CV	4WD	0,9314	3.492,75	4.191,30	6.985,50	8.382,60
JAGUAR	F-TYPE 2.0 AUT	300CV COUPÉ	0,8878	3.329,25	3.995,10	6.658,50	7.990,20
JAGUAR	F-TYPE 3.0 V6 340 CV	SPIDER	1,0589	3.970,88	4.765,05	7.941,75	9.530,10
JAGUAR	XE 2019	2.0 300CV AWD AUT	0,8124	3.046,50	3.655,80	6.093,00	7.311,60
JAGUAR	XF 2.0 300CV AWD	AUT	0,8778	3.291,75	3.950,10	6.583,50	7.900,20
JAGUAR	XF SPORTBRAKE 2.0	250CV SW	0,8343	3.128,63	3.754,35	6.257,25	7.508,70
JAGUAR	XF SPORTBRAKE 2.0	300CV AWD SW	0,9034	3.387,75	4.065,30	6.775,50	8.130,60
JAGUAR	XJ 3.0 V6 AWD 340CV	MY2017	1,2072	4.527,00	5.432,40	9.054,00	10.864,80
JAGUAR	XJ R575 5.0 575CV	MY2017	1,6128	6.048,00	7.257,60	12.096,00	14.515,20
JEEP	COMPASS 1.3 T4	130CV	0,5344	2.004,00	2.404,80	4.008,00	4.809,60
JEEP	COMPASS 1.3 T4	150CV	0,5656	2.121,00	2.545,20	4.242,00	5.090,40
JEEP	COMPASS 1.3 T4 2WD	130CV	0,5548	2.080,50	2.496,60	4.161,00	4.993,20
JEEP	COMPASS 1.4 140CV	2WD	0,5063	1.898,63	2.278,35	3.797,25	4.556,70
JEEP	COMPASS 1.4 170 CV	4WD	0,5474	2.052,75	2.463,30	4.105,50	4.926,60
JEEP	GRAND CHEROKEE 3.6 V6	286CV SUMMIT	1,0575	3.965,63	4.758,75	7.931,25	9.517,50
JEEP	GRAND CHEROKEE 5.7 V8	352CV SUMMIT	1,1996	4.498,50	5.398,20	8.997,00	10.796,40
JEEP	GRAND CHEROKEE 6.4 V8	468CV	1,3096	4.911,00	5.893,20	9.822,00	11.786,40
JEEP	RENEGADE 1.3 T4	150CV	0,5311	1.991,63	2.389,95	3.983,25	4.779,90
JEEP	RENEGADE 1.4 MULTIAIR	140CV	0,4976	1.866,00	2.239,20	3.732,00	4.478,40
JEEP	RENEGADE 1.4 MULTIAIR	170CV 4WD	0,5790	2.171,25	2.605,50	4.342,50	5.211,00
JEEP	RENEGADE 1.6 E-TORQ	110CV	0,4905	1.839,38	2.207,25	3.678,75	4.414,50
JEEP	WRANGLER 2.0	272CV	0,8440	3.165,00	3.798,00	6.330,00	7.596,00
KIA	CARENS 1.6	135CV	0,4982	1.868,25	2.241,90	3.736,50	4.483,80
KIA	CEED 1.0 T-GDI	100CV	0,4429	1.660,88	1.993,05	3.321,75	3.986,10
KIA	CEED 1.0 T-GDI	120CV	0,4755	1.783,13	2.139,75	3.566,25	4.279,50
KIA	CEED 1.0 T-GDI 120CV	MY2020	0,4745	1.779,38	2.135,25	3.558,75	4.270,50

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KIA	CEED 1.4 MPI PURE	100CV	0,4785	1.794,38	2.153,25	3.588,75	4.306,50
KIA	CEED 1.4 T-GDI	140CV	0,5145	1.929,38	2.315,25	3.858,75	4.630,50
KIA	CEED 1.6 T-GDI	204CV	0,6022	2.258,25	2.709,90	4.516,50	5.419,80
KIA	OPTIMA SW 2.0 T-GDI	245CV	0,7510	2.816,25	3.379,50	5.632,50	6.759,00
KIA	PICANTO 1.2	84CV	0,3956	1.483,50	1.780,20	2.967,00	3.560,40
KIA	PROCEED 2019	1.4 T-GDI 140CV	0,5559	2.084,63	2.501,55	4.169,25	5.003,10
KIA	RIO 1.0 T-GDI	100CV	0,3931	1.474,13	1.768,95	2.948,25	3.537,90
KIA	RIO 1.0 T-GDI 120CV	GT LINE	0,4310	1.616,25	1.939,50	3.232,50	3.879,00
KIA	RIO 1.2 MPI	85CV	0,4155	1.558,13	1.869,75	3.116,25	3.739,50
KIA	SOUL 1.6 GDI	132CV	0,4868	1.825,50	2.190,60	3.651,00	4.381,20
KIA	SPORTAGE 1.6 GDI 132CV	2WD	0,5550	2.081,25	2.497,50	4.162,50	4.995,00
KIA	SPORTAGE 1.6 GDI 135CV	2WD	0,5189	1.945,88	2.335,05	3.891,75	4.670,10
KIA	SPORTAGE 1.6 GDI 177CV	AWD	0,6063	2.273,63	2.728,35	4.547,25	5.456,70
KIA	SPORTAGE 1.6 GDI 2WD	132CV	0,5120	1.920,00	2.304,00	3.840,00	4.608,00
KIA	SPORTAGE 1.6 T-GDI AWD	177CV	0,6288	2.358,00	2.829,60	4.716,00	5.659,20
KIA	STINGER 3.3T-GDI	370CV	0,9408	3.528,00	4.233,60	7.056,00	8.467,20
KIA	STONIC 1.0 T-GDI	120CV	0,4130	1.548,75	1.858,50	3.097,50	3.717,00
KIA	STONIC 1.2 MPI	84CV	0,4184	1.569,00	1.882,80	3.138,00	3.765,60
KIA	STONIC 1.4 MPI	100CV	0,4171	1.564,13	1.876,95	3.128,25	3.753,90
KIA	VENGA 1.4	90CV	0,4401	1.650,38	1.980,45	3.300,75	3.960,90
KIA	XCEED 1.0 TGDI	120CV	0,4859	1.822,13	2.186,55	3.644,25	4.373,10
KIA	XCEED 1.4 TGDI	140CV	0,5030	1.886,25	2.263,50	3.772,50	4.527,00
KIA	XCEED 1.5 TGDI	160CV	0,4942	1.853,25	2.223,90	3.706,50	4.447,80
KIA	XCEED 1.6 TGDI	204CV	0,5850	2.193,75	2.632,50	4.387,50	5.265,00
LAMBORGHINI	HURACAN COUPÉ 5.2	580CV	1,9456	7.296,00	8.755,20	14.592,00	17.510,40
LANCIA	YPSILON 0.9 T.AIR	85CV	0,3821	1.432,88	1.719,45	2.865,75	3.438,90
LAND ROVER	DEFENDER 110 2.0 SI4	300CV	0,9017	3.381,38	4.057,65	6.762,75	8.115,30
LAND ROVER	DEFENDER 110 2020 2.0 SI4	300CV 5P	0,9020	3.382,50	4.059,00	6.765,00	8.118,00
LAND ROVER	DEFENDER 90 2.0 SI4	300CV	0,8584	3.219,00	3.862,80	6.438,00	7.725,60
LAND ROVER	DEFENDER 90 2020 2.0 SI4	300CV 3P	0,8803	3.301,13	3.961,35	6.602,25	7.922,70
LAND ROVER	DISCOVERY 2.0 SI4	300CV	0,8967	3.362,63	4.035,15	6.725,25	8.070,30
LAND ROVER	DISCOVERY 5 3.0	340CV	0,9831	3.686,63	4.423,95	7.373,25	8.847,90
LAND ROVER	DISCOVERY SPORT 2019 2.0 SI4	240CV	0,7244	2.716,50	3.259,80	5.433,00	6.519,60
LAND ROVER	RANGE ROVER 2022 4.4 V8	530CV	1,6569	6.213,38	7.456,05	12.426,75	14.912,10
LAND ROVER	RANGE ROVER 5.0 SUPERCHARGED	525CV	1,5842	5.940,75	7.128,90	11.881,50	14.257,80
LAND ROVER	RANGE ROVER 5.0 SUPERCHARGED	566CV	2,7095	10.160,63	12.192,75	20.321,25	24.385,50
LAND ROVER	RANGE ROVER EVOQUE 2.0	SI4 240CV	0,8045	3.016,88	3.620,25	6.033,75	7.240,50
LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0	240CV	0,8520	3.195,00	3.834,00	6.390,00	7.668,00
LAND ROVER	RANGE ROVER SPORT 2.0 SI4	300CV	0,9640	3.615,00	4.338,00	7.230,00	8.676,00
LAND ROVER	RANGE ROVER SPORT 2022 4.4 V8	530CV	1,6806	6.302,25	7.562,70	12.604,50	15.125,40
LAND ROVER	RANGE ROVER SPORT 3.0 D	340CV	1,0810	4.053,75	4.864,50	8.107,50	9.729,00
LAND ROVER	RANGE ROVER SPORT 5.0	510CV	1,3035	4.888,13	5.865,75	9.776,25	11.731,50
LAND ROVER	RANGE ROVER SPORT 5.0	575CV	1,5983	5.993,63	7.192,35	11.987,25	14.384,70
LAND ROVER	RANGE ROVER SPORT 5.0 V8	525CV	1,3498	5.061,75	6.074,10	10.123,50	12.148,20
LAND ROVER	RANGE ROVER VELAR 2.0 SI4	300CV	0,8915	3.343,13	4.011,75	6.686,25	8.023,50
LAND ROVER	RANGE ROVER VELAR 3.0 SC SI6	380CV	1,0065	3.774,38	4.529,25	7.548,75	9.058,50
LAND ROVER	RANGE ROVER VELAR 5.0 V8	550CV	1,4039	5.264,63	6.317,55	10.529,25	12.635,10
LEXUS	LC 5.0	477CV	1,5072	5.652,00	6.782,40	11.304,00	13.564,80
LOTUS	ELISE SPORT 1.6 136CV	CABRIOLET	0,6672	2.502,00	3.002,40	5.004,00	6.004,80
MAHINDRA	KUV100 1.2	83CV	0,3885	1.456,88	1.748,25	2.913,75	3.496,50
MASERATI	GHIBLI 3.0	350CV	1,1053	4.144,88	4.973,85	8.289,75	9.947,70
MASERATI	GHIBLI 3.0	430CV	1,3060	4.897,50	5.877,00	9.795,00	11.754,00
MASERATI	GHIBLI 3.0 S	410CV	1,1332	4.249,50	5.099,40	8.499,00	10.198,80
MASERATI	GHIBLI 3.0 V6	430CV S	1,3132	4.924,50	5.909,40	9.849,00	11.818,80
MASERATI	GHIBLI 3.0 V6 Q4	430CV S	1,3458	5.046,75	6.056,10	10.093,50	12.112,20
MASERATI	GHIBLI 3.8 V8 GTS	530CV	1,7002	6.375,75	7.650,90	12.751,50	15.301,80
MASERATI	GRANCABRIO 4.7	460CV	1,7127	6.422,63	7.707,15	12.845,25	15.414,30
MASERATI	GRANTURISMO SPORT	460CV	1,7527	6.572,63	7.887,15	13.145,25	15.774,30
MASERATI	LEVANTE 3.0 V6 AWD	350CV	1,1507	4.315,13	5.178,15	8.630,25	10.356,30
MASERATI	LEVANTE 3.0 V6 AWD	430CV	1,3408	5.028,00	6.033,60	10.056,00	12.067,20
MASERATI	QUATTROPORTE 3.0	430CV	1,5117	5.668,88	6.802,65	11.337,75	13.605,30
MASERATI	QUATTROPORTE GTS 3.8 V6	530CV	1,6847	6.317,63	7.581,15	12.635,25	15.162,30
MASERATI	QUATTROPORTE S 3.0 V6	410CV	1,2959	4.859,63	5.831,55	9.719,25	11.663,10
MASERATI	QUATTROPORTE SQ4 3.0 V6	410CV	1,3279	4.979,63	5.975,55	9.959,25	11.951,10
MAZDA	3 1.5	100CV	0,4409	1.653,38	1.984,05	3.306,75	3.968,10
MAZDA	3 2.0	165CV	0,5190	1.946,25	2.335,50	3.892,50	4.671,00
MAZDA	6 2.0L SKYACTIV-G	165CV	0,6506	2.439,75	2.927,70	4.879,50	5.855,40
MAZDA	6 2.0L SKYACTIV-G 165CV	WAGON	0,6506	2.439,75	2.927,70	4.879,50	5.855,40
MAZDA	6 2.5L AUT	192CV	0,6462	2.423,25	2.907,90	4.846,50	5.815,80
MAZDA	6 2.5L AUT	192CV WAGON	0,6484	2.431,50	2.917,80	4.863,00	5.835,60
MAZDA	6 2.5L SKYACTIV-G	194CV	0,7240	2.715,00	3.258,00	5.430,00	6.516,00
MAZDA	6 2.5L SKYACTIV-G 194	WAGON	0,7240	2.715,00	3.258,00	5.430,00	6.516,00
MAZDA	CX-3 2.0L 4X2	120CV	0,4932	1.849,50	2.219,40	3.699,00	4.438,80
MAZDA	CX-3 2.0L 4X4	150CV	0,5519	2.069,63	2.483,55	4.139,25	4.967,10
MAZDA	CX-3 2.0L SKYACTIV-G	120CV	0,5336	2.001,00	2.401,20	4.002,00	4.802,40
MAZDA	CX-3 2.0L SKYACTIV-G 4WD	150CV	0,5580	2.092,50	2.511,00	4.185,00	5.022,00
MAZDA	CX-5 2.0L SKYACTIV-G	165CV	0,6468	2.425,50	2.910,60	4.851,00	5.821,20
MAZDA	CX-5 2.0L SKYACTIV-G 160CV	4WD	0,6067	2.275,13	2.730,15	4.550,25	5.460,30

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MAZDA	CX-5 2.0L SKYACTIV-G 165CV	2WD	0,5718	2.144,25	2.573,10	4.288,50	5.146,20
MAZDA	CX-5 2.0L SKYACTIV-G 165CV	4WD	0,7151	2.681,63	3.217,95	5.363,25	6.435,90
MAZDA	CX-5 2.5L SKYACTIV-G 194CV	4WD	0,7627	2.860,13	3.432,15	5.720,25	6.864,30
MAZDA	MX-5 SKYACTIVE	1.5 131 CV	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
MERCEDES	A 180 1.6	122CV	0,5168	1.938,00	2.325,60	3.876,00	4.651,20
MERCEDES	A 200 1.6	156CV	0,5446	2.042,25	2.450,70	4.084,50	4.901,40
MERCEDES	A 35 AMG 2.0	306CV 4MATIC	0,8008	3.003,00	3.603,60	6.006,00	7.207,20
MERCEDES	A160 1.3	109CV	0,5679	2.129,63	2.555,55	4.259,25	5.111,10
MERCEDES	A180 1.3	136CV	0,5849	2.193,38	2.632,05	4.386,75	5.264,10
MERCEDES	A200 1.3 163CV	MY2018	0,6140	2.302,50	2.763,00	4.605,00	5.526,00
MERCEDES	A200 AUT 1.3	163CV 4MATIC	0,6729	2.523,38	3.028,05	5.046,75	6.056,10
MERCEDES	A220 AUT 2.0	190CV 4MATIC	0,6462	2.423,25	2.907,90	4.846,50	5.815,80
MERCEDES	A250 2.0 224CV AUT	MY2018	0,6903	2.588,63	3.106,35	5.177,25	6.212,70
MERCEDES	A250 AUT 2.0	224CV 4MATIC	0,7219	2.707,13	3.248,55	5.414,25	6.497,10
MERCEDES	A45 AMG 2019 2.0	387CV 4MATIC	0,8723	3.271,13	3.925,35	6.542,25	7.850,70
MERCEDES	B 180 1.6	122CV	0,5097	1.911,38	2.293,65	3.822,75	4.587,30
MERCEDES	B 200 1.6	156CV	0,5346	2.004,75	2.405,70	4.009,50	4.811,40
MERCEDES	B160 2018	1.3 109CV	0,5562	2.085,75	2.502,90	4.171,50	5.005,80
MERCEDES	B180 2018	1.3 136CV AUT	0,5662	2.123,25	2.547,90	4.246,50	5.095,80
MERCEDES	B200 2018	1.3 163CV	0,5968	2.238,00	2.685,60	4.476,00	5.371,20
MERCEDES	B200 2018	1.3 163CV AUT	0,6159	2.309,63	2.771,55	4.619,25	5.543,10
MERCEDES	B200 2018	1.3 163CV AUT 4MATIC	0,6105	2.289,38	2.747,25	4.578,75	5.494,50
MERCEDES	B220 2018	2.0 190CV 4MATIC	0,6420	2.407,50	2.889,00	4.815,00	5.778,00
MERCEDES	B250 2018	2.0 224CV AUT	0,6720	2.520,00	3.024,00	5.040,00	6.048,00
MERCEDES	B250 AUT 2023 2.0 4MATIC	224CV	0,7123	2.671,13	3.205,35	5.342,25	6.410,70
MERCEDES	C 180 1.6	156CV CABRIO	0,6763	2.536,13	3.043,35	5.072,25	6.086,70
MERCEDES	C 180 1.6	156CV COUPÉ	0,6159	2.309,63	2.771,55	4.619,25	5.543,10
MERCEDES	C 200 1.8	184CV COUPÉ	0,6540	2.452,50	2.943,00	4.905,00	5.886,00
MERCEDES	C 200 2.0 184CV	CABRIO	0,7134	2.675,25	3.210,30	5.350,50	6.420,60
MERCEDES	C 200 2.0 4MATIC 184CV	CABRIO	0,7734	2.900,25	3.480,30	5.800,50	6.960,60
MERCEDES	C 250 2.0 211CV	CABRIO	0,7749	2.905,88	3.487,05	5.811,75	6.974,10
MERCEDES	C 300 2.0 245CV	CABRIO	0,8134	3.050,25	3.660,30	6.100,50	7.320,60
MERCEDES	C 400 3.0 4MATIC 333CV	CABRIO	0,9566	3.587,25	4.304,70	7.174,50	8.609,40
MERCEDES	C 43 3.0 4MATIC AMG 367CV	CABRIO	1,0363	3.886,13	4.663,35	7.772,25	9.326,70
MERCEDES	C 43 AMG 3.0 4MATIC	367CV	0,9491	3.559,13	4.270,95	7.118,25	8.541,90
MERCEDES	C 63 4.0 AMG 476CV	CABRIO	1,1866	4.449,75	5.339,70	8.899,50	10.679,40
MERCEDES	C 63 4.0 AMG S 510CV	CABRIO	1,2520	4.695,00	5.634,00	9.390,00	11.268,00
MERCEDES	C200 1.5 184CV	CABRIO MY2018	0,8249	3.093,38	3.712,05	6.186,75	7.424,10
MERCEDES	C200 1.5 184CV	COUPÉ MY2018	0,7465	2.799,38	3.359,25	5.598,75	6.718,50
MERCEDES	C200 1.5 184CV	MY2018	0,7013	2.629,88	3.155,85	5.259,75	6.311,70
MERCEDES	C200 SW 1.5 184CV	MY2018	0,7124	2.671,50	3.205,80	5.343,00	6.411,60
MERCEDES	C43 AMG 4MATIC 3.0 390CV	CABRIO MY2018	1,1485	4.306,88	5.168,25	8.613,75	10.336,50
MERCEDES	C43 AMG 4MATIC 3.0 390CV	COUPÉ MY2018	1,0897	4.086,38	4.903,65	8.172,75	9.807,30
MERCEDES	C43 AMG 4MATIC 3.0 390CV	MY2018	1,0569	3.963,38	4.756,05	7.926,75	9.512,10
MERCEDES	C43 SW AMG 4MATIC 3.0 390CV	MY2018	1,0719	4.019,63	4.823,55	8.039,25	9.647,10
MERCEDES	CLA 180 2019	1.3 136CV AUT	0,6634	2.487,75	2.985,30	4.975,50	5.970,60
MERCEDES	CLA 200 2019	1.3 163CV 4MATIC AUT	0,7543	2.828,63	3.394,35	5.657,25	6.788,70
MERCEDES	CLA 200 2019	1.3 163CV AUT	0,6987	2.620,13	3.144,15	5.240,25	6.288,30
MERCEDES	CLA 220 2.0 184CV	4MATIC	0,6577	2.466,38	2.959,65	4.932,75	5.919,30
MERCEDES	CLA 220 2019	2.0 190CV 4MATIC AUT	0,7061	2.647,88	3.177,45	5.295,75	6.354,90
MERCEDES	CLA 220 2019	2.0 190CV AUT	0,6774	2.540,25	3.048,30	5.080,50	6.096,60
MERCEDES	CLA 250 2019	2.0 225CV 4MATIC AUT	0,7385	2.769,38	3.323,25	5.538,75	6.646,50
MERCEDES	CLA 250 2019	2.0 225CV AUT	0,7638	2.864,25	3.437,10	5.728,50	6.874,20
MERCEDES	CLA 35 AMG 2.0	306CV	0,8907	3.340,13	4.008,15	6.680,25	8.016,30
MERCEDES	CLA 45 2.0 4MATIC	381CV	0,8454	3.170,25	3.804,30	6.340,50	7.608,60
MERCEDES	CLA 45 AMG 2.0	387CV 4MATIC	0,9085	3.406,88	4.088,25	6.813,75	8.176,50
MERCEDES	CLS 500 4.6	408CV	1,1604	4.351,50	5.221,80	8.703,00	10.443,60
MERCEDES	E 200 2.0 184CV	SW	0,7058	2.646,75	3.176,10	5.293,50	6.352,20
MERCEDES	E 200 2.0 184CV AUTOSPORT	BERLINA	0,7309	2.740,88	3.289,05	5.481,75	6.578,10
MERCEDES	E 250 2.0 211CV	BERLINA	0,7407	2.777,63	3.333,15	5.555,25	6.666,30
MERCEDES	E 250 2.0 211CV	SW	0,7857	2.946,38	3.535,65	5.892,75	7.071,30
MERCEDES	E 400 4MATIC 3.0	333CV COUPÉ	1,0291	3.859,13	4.630,95	7.718,25	9.261,90
MERCEDES	E200 2.0 184CV	BERLINA	0,7790	2.921,25	3.505,50	5.842,50	7.011,00
MERCEDES	E200 2.0 184CV	SW	0,7776	2.916,00	3.499,20	5.832,00	6.998,40
MERCEDES	E350 2.0 299CV	CABRIO	0,9277	3.478,88	4.174,65	6.957,75	8.349,30
MERCEDES	E350 2.0 299CV	COUPÉ	0,8813	3.304,88	3.965,85	6.609,75	7.931,70
MERCEDES	E450 3.0 4MATIC	367CV COUPÉ	0,9711	3.641,63	4.369,95	7.283,25	8.739,90
MERCEDES	E450 4MATIC 3.0	367CV CABRIO	1,0146	3.804,75	4.565,70	7.609,50	9.131,40
MERCEDES	E450 4MATIC 3.0 367CV	BERLINA	0,9585	3.594,38	4.313,25	7.188,75	8.626,50
MERCEDES	E450 4MATIC 3.0 367CV	SW	1,0017	3.756,38	4.507,65	7.512,75	9.015,30
MERCEDES	G 500 4.0	421CV SW	1,3270	4.976,25	5.971,50	9.952,50	11.943,00
MERCEDES	G500 4.0 421CV	4X4 SW	1,4268	5.350,50	6.420,60	10.701,00	12.841,20
MERCEDES	G63 4.0 585CV	AMG	1,7822	6.683,25	8.019,90	13.366,50	16.039,80
MERCEDES	GL 500 BLUEFF 4.6	435CV	1,3060	4.897,50	5.877,00	9.795,00	11.754,00
MERCEDES	GLA 180 1.6	122CV	0,5508	2.065,50	2.478,60	4.131,00	4.957,20
MERCEDES	GLA 2020 180 AUT 1.3	136CV	0,6711	2.516,63	3.019,95	5.033,25	6.039,90
MERCEDES	GLA 2020 200 AUT 1.3	163CV	0,7031	2.636,63	3.163,95	5.273,25	6.327,90
MERCEDES	GLA 2020 200 AUT 1.3 4MATIC	163CV	0,7519	2.819,63	3.383,55	5.639,25	6.767,10

FRINGE BENEFIT 2024

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MERCEDES	GLA 2020 250 AUT 2.0	224CV	0,7515	2.818,13	3.381,75	5.636,25	6.763,50
MERCEDES	GLA 2020 250 AUT 2.0 4MATIC	224CV	0,7790	2.921,25	3.505,50	5.842,50	7.011,00
MERCEDES	GLA 2020 35 4MATIC AMG	2.0 306CV	0,8830	3.311,25	3.973,50	6.622,50	7.947,00
MERCEDES	GLA 2020 45 4MATIC AMG	2.0 387CV	0,9195	3.448,13	4.137,75	6.896,25	8.275,50
MERCEDES	GLA 2020 45 S 4MATIC AMG	2.0 420CV	1,0283	3.856,13	4.627,35	7.712,25	9.254,70
MERCEDES	GLA 45 AMG 2.0	381CV	0,8861	3.322,88	3.987,45	6.645,75	7.974,90
MERCEDES	GLB 180 AUT 1.3	136CV	0,6559	2.459,63	2.951,55	4.919,25	5.903,10
MERCEDES	GLB 200 AUT 1.3	163CV	0,6825	2.559,38	3.071,25	5.118,75	6.142,50
MERCEDES	GLB 200 AUT 1.3 4MATIC	163CV	0,7318	2.744,25	3.293,10	5.488,50	6.586,20
MERCEDES	GLB 250 AUT 4MATIC 2.0	225CV	0,8138	3.051,75	3.662,10	6.103,50	7.324,20
MERCEDES	GLB 35 4MATIC 2.0 AMG	306CV	0,9153	3.432,38	4.118,85	6.864,75	8.237,70
MERCEDES	GLC 250 2.0	211CV	0,7288	2.733,00	3.279,60	5.466,00	6.559,20
MERCEDES	GLC 250 2.0 4MATIC 211CV	COUPÉ	0,7695	2.885,63	3.462,75	5.771,25	6.925,50
MERCEDES	GLC 63 4.0S 510CV	4MATIC	1,3718	5.144,25	6.173,10	10.288,50	12.346,20
MERCEDES	GLE 400 3.0 4MATIC	333CV	0,9868	3.700,50	4.440,60	7.401,00	8.881,20
MERCEDES	GLE 43 3.0 AMG 4MATIC	367CV	1,0683	4.006,13	4.807,35	8.012,25	9.614,70
MERCEDES	GLE 450 3.0 AMG 4MATIC	365CV	1,0911	4.091,63	4.909,95	8.183,25	9.819,90
MERCEDES	GLE 500 4.7 4MATIC	455CV	1,1894	4.460,25	5.352,30	8.920,50	10.704,60
MERCEDES	GLE 63 5.5 AMG 4MATIC	557CV	1,4911	5.591,63	6.709,95	11.183,25	13.419,90
MERCEDES	GLE 63 5.5 AMG S 4MATIC	585CV	1,5888	5.958,00	7.149,60	11.916,00	14.299,20
MERCEDES	GLK 200 2.0	184CV	0,6781	2.542,88	3.051,45	5.085,75	6.102,90
MERCEDES	GLK 250 2.0	211CV	0,7124	2.671,50	3.205,80	5.343,00	6.411,60
MERCEDES	GLK 250 2.0 4MATIC	211CV	0,6994	2.622,75	3.147,30	5.245,50	6.294,60
MERCEDES	GLK 350 3.5 4MATIC	306CV	0,9169	3.438,38	4.126,05	6.876,75	8.252,10
MERCEDES	GLS 400 3.0 4MATIC	333CV	1,0665	3.999,38	4.799,25	7.998,75	9.598,50
MERCEDES	GLS 500 4.7 4MATIC	455CV	1,2707	4.765,13	5.718,15	9.530,25	11.436,30
MERCEDES	ML 400 3.0 333CV	4MATIC	0,9920	3.720,00	4.464,00	7.440,00	8.928,00
MERCEDES	ML 500 BLUEFF 4.6	408CV	1,1865	4.449,38	5.339,25	8.898,75	10.678,50
MERCEDES	S 400 3.0 333CV	4MATIC	1,1725	4.396,88	5.276,25	8.793,75	10.552,50
MERCEDES	S 450 3.0	367CV	1,1675	4.378,13	5.253,75	8.756,25	10.507,50
MERCEDES	S 450 3.0 4MATIC	367CV	1,2013	4.504,88	5.405,85	9.009,75	10.811,70
MERCEDES	S 450 4MATIC 3.0	367CV COUPÉ	1,3611	5.104,13	6.124,95	10.208,25	12.249,90
MERCEDES	S 500 3.0	435CV	1,3201	4.950,38	5.940,45	9.900,75	11.880,90
MERCEDES	S 500 4.7 455CV	CABRIO	1,5312	5.742,00	6.890,40	11.484,00	13.780,80
MERCEDES	S 560 4.0	469CV COUPÉ	1,6210	6.078,75	7.294,50	12.157,50	14.589,00
MERCEDES	S 560 4MATIC 4.0	469CV	1,3815	5.180,63	6.216,75	10.361,25	12.433,50
MERCEDES	S 560 4MATIC 4.0	469CV COUPÉ	1,6667	6.250,13	7.500,15	12.500,25	15.000,30
MERCEDES	S 600 6.0	530CV	1,8055	6.770,63	8.124,75	13.541,25	16.249,50
MERCEDES	S 63 4MATIC 4.0	612CV COUPÉ	2,0880	7.830,00	9.396,00	15.660,00	18.792,00
MERCEDES	S 63 AMG 4MATIC 4.0	612CV	1,7739	6.652,13	7.982,55	13.304,25	15.965,10
MERCEDES	S SEC 500 4.7 455CV	COUPÉ	1,4006	5.252,25	6.302,70	10.504,50	12.605,40
MERCEDES	S SEC 63 AMG 5.5	585CV	1,8090	6.783,75	8.140,50	13.567,50	16.281,00
MERCEDES	SL 400 3.0 367CV	ROADSTER	1,2516	4.693,50	5.632,20	9.387,00	11.264,40
MERCEDES	SL 43 AMG 2.0	380CV	1,6124	6.046,50	7.255,80	12.093,00	14.511,60
MERCEDES	SL 500 4.7 455CV	ROADSTER	1,4246	5.342,25	6.410,70	10.684,50	12.821,40
MERCEDES	SLC 180 1.6	156CV	0,6112	2.292,00	2.750,40	4.584,00	5.500,80
MERCEDES	SLC 200 2.0	184CV	0,6807	2.552,63	3.063,15	5.105,25	6.126,30
MERCEDES	SLC 2020 200	2.0 184CV	0,7006	2.627,25	3.152,70	5.254,50	6.305,40
MERCEDES	SLC 2020 300	2.0 245CV	0,7590	2.846,25	3.415,50	5.692,50	6.831,00
MERCEDES	SLC 2020 43	3.0 390CV AMG	0,9767	3.662,63	4.395,15	7.325,25	8.790,30
MERCEDES	SLC 300 2.0	245CV	0,7218	2.706,75	3.248,10	5.413,50	6.496,20
MERCEDES	SLC 43 AMG 3.0	367CV	0,9583	3.593,63	4.312,35	7.187,25	8.624,70
MINI	COOPER S 2.0	192CV	0,5586	2.094,75	2.513,70	4.189,50	5.027,40
MINI	MINI COOPER PACEMAN 1.6	122CV	0,5049	1.893,38	2.272,05	3.786,75	4.544,10
MINI	MINI COOPER S CABRIO 2.0	192CV	0,5882	2.205,75	2.646,90	4.411,50	5.293,80
MINI	MINI COOPER S CLUBMAN 2.0	192CV ALL4	0,6286	2.357,25	2.828,70	4.714,50	5.657,40
MINI	MINI COOPER S COUNTRYMAN 2.0	192CV	0,5946	2.229,75	2.675,70	4.459,50	5.351,40
MINI	MINI COOPER S COUNTRYMAN ALL4 2.0	192 4X4	0,6426	2.409,75	2.891,70	4.819,50	5.783,40
MINI	MINI ONE 1.2	75CV	0,4271	1.601,63	1.921,95	3.203,25	3.843,90
MINI	MINI ONE 1.5	102CV	0,5148	1.930,50	2.316,60	3.861,00	4.633,20
MINI	MINI ONE 1.5	75CV	0,5003	1.876,13	2.251,35	3.752,25	4.502,70
MINI	MINI ONE 1.5 102CV	CABRIO	0,5450	2.043,75	2.452,50	4.087,50	4.905,00
MINI	MINI ONE CLUBMAN	1.5 102CV	0,5453	2.044,88	2.453,85	4.089,75	4.907,70
MINI	MINI ONE COUNTRYMAN 1.5	102CV	0,5714	2.142,75	2.571,30	4.285,50	5.142,60
MITSUBISHI	ASX 1.6 117CV	EURO5	0,4830	1.811,25	2.173,50	3.622,50	4.347,00
MITSUBISHI	ASX 1.6 2WD	117CV	0,4768	1.788,00	2.145,60	3.576,00	4.291,20
MITSUBISHI	ASX 2.0 150CV	2WD	0,5635	2.113,13	2.535,75	4.226,25	5.071,50
MITSUBISHI	ASX 2.0 150CV	4WD	0,6128	2.298,00	2.757,60	4.596,00	5.515,20
MITSUBISHI	ECLIPSE CROSS 1.5 T 163CV	2WD	0,5435	2.038,13	2.445,75	4.076,25	4.891,50
MITSUBISHI	ECLIPSE CROSS 1.5 T 163CV	4WD	0,5994	2.247,75	2.697,30	4.495,50	5.394,60
MITSUBISHI	OUTLANDER 2.0 150CV	4WD	0,6998	2.624,25	3.149,10	5.248,50	6.298,20
MITSUBISHI	SPACE STAR 1.0	70CV	0,3526	1.322,25	1.586,70	2.644,50	3.173,40
MITSUBISHI	SPACE STAR 1.2	80CV	0,3956	1.483,50	1.780,20	2.967,00	3.560,40
MITSUBISHI	SPACESTAR 1.0	71CV	0,3683	1.381,13	1.657,35	2.762,25	3.314,70
MITSUBISHI	SPACESTAR 1.2	80CV	0,4017	1.506,38	1.807,65	3.012,75	3.615,30
NISSAN	JUKE 1.2 DIG-T	115CV	0,4525	1.696,88	2.036,25	3.393,75	4.072,50
NISSAN	JUKE 1.2 DIG-T S&S	115CV	0,4505	1.689,38	2.027,25	3.378,75	4.054,50
NISSAN	JUKE 1.6	94CV	0,4618	1.731,75	2.078,10	3.463,50	4.156,20

FRINGE BENEFIT 2024
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
NISSAN	JUKE 1.6 16V	117CV	0,5053	1.894,88	2.273,85	3.789,75	4.547,70
NISSAN	JUKE 1.6 16V	94CV	0,4666	1.749,75	2.099,70	3.499,50	4.199,40
NISSAN	JUKE 1.6 16V DIG-T	190CV	0,5554	2.082,75	2.499,30	4.165,50	4.998,60
NISSAN	JUKE 1.6 16V DIG-T MCVT 4WD	190CV	0,5969	2.238,38	2.686,05	4.476,75	5.372,10
NISSAN	JUKE 1.6 CVT	117CV	0,4894	1.835,25	2.202,30	3.670,50	4.404,60
NISSAN	JUKE 1.6 DIG-T	190CV	0,5291	1.984,13	2.380,95	3.968,25	4.761,90
NISSAN	JUKE 1.6 DIG-T	214CV 4WD	0,6318	2.369,25	2.843,10	4.738,50	5.686,20
NISSAN	JUKE 1.6 DIG-T 190CV	4WD	0,5645	2.116,88	2.540,25	4.233,75	5.080,50
NISSAN	JUKE 1.6 DIG-T 214CV	4WD	0,6330	2.373,75	2.848,50	4.747,50	5.697,00
NISSAN	JUKE 2019 1.0	115CV	0,4362	1.635,75	1.962,90	3.271,50	3.925,80
NISSAN	MICRA 0.9 IG-T	100CV	0,3968	1.488,00	1.785,60	2.976,00	3.571,20
NISSAN	MICRA 0.9 IG-T	90CV	0,3981	1.492,88	1.791,45	2.985,75	3.582,90
NISSAN	MICRA 1.0 DIG-T	117CV	0,4398	1.649,25	1.979,10	3.298,50	3.958,20
NISSAN	MICRA 1.0 IG	70CV	0,4012	1.504,50	1.805,40	3.009,00	3.610,80
NISSAN	MICRA 1.0 IG 12V	71CV	0,3785	1.419,38	1.703,25	2.838,75	3.406,50
NISSAN	MICRA 1.0 IG-T	101CV	0,4099	1.537,13	1.844,55	3.074,25	3.689,10
NISSAN	MICRA 1.0L	73CV	0,3899	1.462,13	1.754,55	2.924,25	3.509,10
NISSAN	NOTE 1.2	80CV	0,3898	1.461,75	1.754,10	2.923,50	3.508,20
NISSAN	NOTE 1.2	98CV	0,4153	1.557,38	1.868,85	3.114,75	3.737,70
NISSAN	QASHQAI 1.2 DIG-T 116CV	MY2014	0,4589	1.720,88	2.065,05	3.441,75	4.130,10
NISSAN	QASHQAI 1.3 DIG-T	140CV	0,4632	1.737,00	2.084,40	3.474,00	4.168,80
NISSAN	QASHQAI 1.3 DIG-T	160CV	0,4905	1.839,38	2.207,25	3.678,75	4.414,50
NISSAN	QASHQAI 1.6 DIG-T	163CV	0,5212	1.954,50	2.345,40	3.909,00	4.690,80
NISSAN	X-TRAIL 1.3 DIG-T	160CV 2WD	0,5478	2.054,25	2.465,10	4.108,50	4.930,20
NISSAN	X-TRAIL 1.6 163CV	2WD	0,5432	2.037,00	2.444,40	4.074,00	4.888,80
NISSAN	X-TRAIL 1.6 DIG-T	163CV 2WD	0,5395	2.023,13	2.427,75	4.046,25	4.855,50
OPEL	ADAM 1.2 70CV	ND	0,3813	1.429,88	1.715,85	2.859,75	3.431,70
OPEL	ADAM 1.4 100CV	ND	0,4185	1.569,38	1.883,25	3.138,75	3.766,50
OPEL	ADAM 1.4 87CV	ND	0,4122	1.545,75	1.854,90	3.091,50	3.709,80
OPEL	ANTARA 2.4 167CV	4X2	0,6364	2.386,50	2.863,80	4.773,00	5.727,60
OPEL	ANTARA 2.4 167CV	4X4	0,6566	2.462,25	2.954,70	4.924,50	5.909,40
OPEL	ASTRA 1.0T	90CV	0,4321	1.620,38	1.944,45	3.240,75	3.888,90
OPEL	ASTRA 1.4 T	140CV	0,4877	1.828,88	2.194,65	3.657,75	4.389,30
OPEL	ASTRA 1.4T	125CV	0,5098	1.911,75	2.294,10	3.823,50	4.588,20
OPEL	ASTRA 1.6 T SHT	200CV	0,5267	1.975,13	2.370,15	3.950,25	4.740,30
OPEL	ASTRA 2019 1.2T	110CV	0,4849	1.818,38	2.182,05	3.636,75	4.364,10
OPEL	ASTRA 2019 1.2T	130CV	0,4940	1.852,50	2.223,00	3.705,00	4.446,00
OPEL	ASTRA 2019 1.2T	145CV	0,5029	1.885,88	2.263,05	3.771,75	4.526,10
OPEL	ASTRA 2020 1.4T	145CV	0,5280	1.980,00	2.376,00	3.960,00	4.752,00
OPEL	ASTRA GTC 1.4T 140CV	MY2017	0,5382	2.018,25	2.421,90	4.036,50	4.843,80
OPEL	ASTRA GTC 1.6T 170CV	MY2017	0,5766	2.162,25	2.594,70	4.324,50	5.189,40
OPEL	ASTRA GTC 1.6T 200CV	MY2017	0,5680	2.130,00	2.556,00	4.260,00	5.112,00
OPEL	ASTRA GTC 2.0T 280CV	MY2017	0,6581	2.467,88	2.961,45	4.935,75	5.922,90
OPEL	ASTRA ST 2019 1.2T	110CV SW	0,4974	1.865,25	2.238,30	3.730,50	4.476,60
OPEL	ASTRA ST 2019 1.2T	130CV SW	0,5064	1.899,00	2.278,80	3.798,00	4.557,60
OPEL	ASTRA ST 2019 1.2T	145CV SW	0,5154	1.932,75	2.319,30	3.865,50	4.638,60
OPEL	ASTRA ST 2020 1.4T	145CV SW	0,5361	2.010,38	2.412,45	4.020,75	4.824,90
OPEL	ASTRA SW 2022 1.2 T	110CV	0,5112	1.917,00	2.300,40	3.834,00	4.600,80
OPEL	ASTRA SW 2022 1.2 T	130CV	0,5211	1.954,13	2.344,95	3.908,25	4.689,90
OPEL	CASCADA 1.4 TURBO	120CV	0,6054	2.270,25	2.724,30	4.540,50	5.448,60
OPEL	CASCADA 1.6 TURBO	170CV	0,6466	2.424,75	2.909,70	4.849,50	5.819,40
OPEL	CORSA 1.4	75CV	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
OPEL	CORSA 1.4T	150CV	0,4798	1.799,25	2.159,10	3.598,50	4.318,20
OPEL	CORSA 2019 1.2	130CV	0,4972	1.864,50	2.237,40	3.729,00	4.474,80
OPEL	CROSSLAND X 1.2	81CV	0,4002	1.500,75	1.800,90	3.001,50	3.601,80
OPEL	CROSSLAND X 1.2	83CV	0,4463	1.673,63	2.008,35	3.347,25	4.016,70
OPEL	GRANDLAND X 1.6T	180CV	0,5808	2.178,00	2.613,60	4.356,00	5.227,20
OPEL	INSIGNIA 1.4 T	140CV	0,5541	2.077,88	2.493,45	4.155,75	4.986,90
OPEL	INSIGNIA 1.4 T ST	SW 140CV	0,5698	2.136,75	2.564,10	4.273,50	5.128,20
OPEL	INSIGNIA 2.0 T	250CV	0,6668	2.500,50	3.000,60	5.001,00	6.001,20
OPEL	INSIGNIA 2.0 T 250CV	SW	0,6778	2.541,75	3.050,10	5.083,50	6.100,20
OPEL	INSIGNIA 2019 1.5T	165CV	0,6006	2.252,25	2.702,70	4.504,50	5.405,40
OPEL	INSIGNIA 2020 1.4T	145CV	0,6249	2.343,38	2.812,05	4.686,75	5.624,10
OPEL	INSIGNIA 2020 2.0T	200CV	0,6622	2.483,25	2.979,90	4.966,50	5.959,80
OPEL	INSIGNIA 2020 2.0T	230CV AWD	0,7331	2.749,13	3.298,95	5.498,25	6.597,90
OPEL	INSIGNIA TOURER 2019 1.5T	165CV SW	0,6119	2.294,63	2.753,55	4.589,25	5.507,10
OPEL	KARL ROCKS 1.0	73CV	0,3699	1.387,13	1.664,55	2.774,25	3.329,10
OPEL	MERIVA 1.4	100CV	0,4580	1.717,50	2.061,00	3.435,00	4.122,00
OPEL	MERIVA 1.4 T	120CV	0,5191	1.946,63	2.335,95	3.893,25	4.671,90
OPEL	MOKKA 1.4T ECOTEC	140CV 4X2	0,4848	1.818,00	2.181,60	3.636,00	4.363,20
OPEL	MOKKA 1.4T ECOTEC	140CV 4X4	0,5103	1.913,63	2.296,35	3.827,25	4.592,70
OPEL	MOKKA 1.4T ECOTEC AUT	140CV 4X2	0,5092	1.909,50	2.291,40	3.819,00	4.582,80
OPEL	MOKKA 1.6 ECOTEC	115CV 4X2	0,4941	1.852,88	2.223,45	3.705,75	4.446,90
OPEL	MOKKAX 1.4T ECOTEC	120CV 4X2	0,4740	1.777,50	2.133,00	3.555,00	4.266,00
OPEL	MOKKAX 1.4T ECOTEC	140CV 4X2	0,4882	1.830,75	2.196,90	3.661,50	4.393,80
OPEL	MOKKAX 1.4T ECOTEC	140CV 4X4	0,5148	1.930,50	2.316,60	3.861,00	4.633,20
OPEL	ZAFIRA 1.4 T 120CV	MY2017	0,5511	2.066,63	2.479,95	4.133,25	4.959,90
OPEL	ZAFIRA 1.4 T 140CV	MY2017	0,5773	2.164,88	2.597,85	4.329,75	5.195,70

FRINGE BENEFIT 2024

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
OPEL	ZAFIRA 1.6T	136CV	0,5649	2.118,38	2.542,05	4.236,75	5.084,10
PEUGEOT	108 1.0 VTI 72CV	MY2018	0,3613	1.354,88	1.625,85	2.709,75	3.251,70
PEUGEOT	2008 1.2 PURETECH	82CV	0,4339	1.627,13	1.952,55	3.254,25	3.905,10
PEUGEOT	2008 1.2 PURETECH TURBO	130CV	0,4919	1.844,63	2.213,55	3.689,25	4.427,10
PEUGEOT	2008 2020 1.2 PURETECH 130	130CV	0,5160	1.935,00	2.322,00	3.870,00	4.644,00
PEUGEOT	2008 2020 1.2 PURETECH 155	155CV AUT	0,5949	2.230,88	2.677,05	4.461,75	5.354,10
PEUGEOT	208 1.2 68CV	ND	0,3696	1.386,00	1.663,20	2.772,00	3.326,40
PEUGEOT	208 1.2 82CV	ND	0,3754	1.407,75	1.689,30	2.815,50	3.378,60
PEUGEOT	3008 1.2	130CV	0,4637	1.738,88	2.086,65	3.477,75	4.173,30
PEUGEOT	3008 1.2 130CV	MY2016	0,4679	1.754,63	2.105,55	3.509,25	4.211,10
PEUGEOT	3008 1.6 PURETECH	180CV	0,6173	2.314,88	2.777,85	4.629,75	5.555,70
PEUGEOT	3008 1.6 PURETECH TURBO	180CV	0,6054	2.270,25	2.724,30	4.540,50	5.448,60
PEUGEOT	3008 1.6 THP 165CV	MY2016	0,5746	2.154,75	2.585,70	4.309,50	5.171,40
PEUGEOT	308 2021 1.2 PURETECH	110CV	0,5172	1.939,50	2.327,40	3.879,00	4.654,80
PEUGEOT	5008 1.2 130CV	MOD 2017	0,4829	1.810,88	2.173,05	3.621,75	4.346,10
PEUGEOT	5008 1.2 PURETECH	130CV	0,4705	1.764,38	2.117,25	3.528,75	4.234,50
PEUGEOT	5008 1.6 165CV	MOD 2017	0,5886	2.207,25	2.648,70	4.414,50	5.297,40
PEUGEOT	5008 1.6 PURETECH TURBO	180CV	0,6870	2.576,25	3.091,50	5.152,50	6.183,00
PEUGEOT	508 PURETECH TURBO 1.6	180CV	0,6115	2.293,13	2.751,75	4.586,25	5.503,50
PEUGEOT	508 STATION 1.6 T S&S	180CV	0,6183	2.318,63	2.782,35	4.637,25	5.564,70
PEUGEOT	508 STATION 1.6 T S&S	225CV	0,6857	2.571,38	3.085,65	5.142,75	6.171,30
PEUGEOT	PARTNER TEPEE 1.6 98CV	ND	0,4652	1.744,50	2.093,40	3.489,00	4.186,80
PEUGEOT	RIFTER 1.2	130CV	0,5219	1.957,13	2.348,55	3.914,25	4.697,10
PORSCHE	911 CARRERA 3.0 370CV	CABRIO	1,3186	4.944,75	5.933,70	9.889,50	11.867,40
PORSCHE	911 CARRERA 3.0 370CV	COUPÉ	1,2235	4.588,13	5.505,75	9.176,25	11.011,50
PORSCHE	911 CARRERA S 3.0 420CV	COUPÉ	1,3400	5.025,00	6.030,00	10.050,00	12.060,00
PORSCHE	CAYENNE 2.9 V6 S	440CV	1,3796	5.173,50	6.208,20	10.347,00	12.416,40
PORSCHE	CAYENNE 3.0 V6	340CV	1,2116	4.543,50	5.452,20	9.087,00	10.904,40
PORSCHE	CAYENNE 3.6 V6	420CV	1,1788	4.420,50	5.304,60	8.841,00	10.609,20
PORSCHE	CAYENNE 4.0 V8 T	550CV	1,8536	6.951,00	8.341,20	13.902,00	16.682,40
PORSCHE	CAYENNE 4.8 V8	520CV	1,5750	5.906,25	7.087,50	11.812,50	14.175,00
PORSCHE	CAYENNE COUPÉ 3.0	340CV	1,2847	4.817,63	5.781,15	9.635,25	11.562,30
PORSCHE	CAYENNE COUPÉ 4.0	550CV	1,8710	7.016,25	8.419,50	14.032,50	16.839,00
PORSCHE	MACAN 2.0	245CV	0,9290	3.483,75	4.180,50	6.967,50	8.361,00
PORSCHE	MACAN 2.0	252CV	0,8436	3.163,50	3.796,20	6.327,00	7.592,40
PORSCHE	MACAN 3.0 GTS	360CV	1,0705	4.014,38	4.817,25	8.028,75	9.634,50
PORSCHE	MACAN 3.0 S	340CV	0,9783	3.668,63	4.402,35	7.337,25	8.804,70
PORSCHE	MACAN 3.0 S	350CV	1,0334	3.875,25	4.650,30	7.750,50	9.300,60
PORSCHE	MACAN 3.6 TURBO	400CV	1,1486	4.307,25	5.168,70	8.614,50	10.337,40
PORSCHE	MACAN GTS 2.9	380CV	1,1512	4.317,00	5.180,40	8.634,00	10.360,80
PORSCHE	PANAMERA 3.0 4	330CV	1,2459	4.672,13	5.606,55	9.344,25	11.213,10
PORSCHE	PANAMERA 4 2.9	330CV	1,2489	4.683,38	5.620,05	9.366,75	11.240,10
PORSCHE	PANAMERA 4.0 TURBO	550CV	1,7616	6.606,00	7.927,20	13.212,00	15.854,40
PORSCHE	PANAMERA 4S 2.9	440CV	1,3380	5.017,50	6.021,00	10.035,00	12.042,00
PORSCHE	PANAMERA GTS 4.0	460CV	1,6085	6.031,88	7.238,25	12.063,75	14.476,50
RENAULT	CAPTUR 1.2 TCE	120CV EDC	0,4511	1.691,63	2.029,95	3.383,25	4.059,90
RENAULT	CAPTUR 2020 1.0 TCE	100CV	0,4027	1.510,13	1.812,15	3.020,25	3.624,30
RENAULT	CAPTUR 2020 1.3 TCE	130CV	0,4742	1.778,25	2.133,90	3.556,50	4.267,80
RENAULT	CAPTUR 2021 1.0 TCE	90CV	0,4095	1.535,63	1.842,75	3.071,25	3.685,50
RENAULT	CAPTUR 2021 1.3 TCE	140CV	0,4558	1.709,25	2.051,10	3.418,50	4.102,20
RENAULT	CAPTUR 900 TCE 12V	90CV	0,4014	1.505,25	1.806,30	3.010,50	3.612,60
RENAULT	CAPTURE 0.9	90CV	0,3981	1.492,88	1.791,45	2.985,75	3.582,90
RENAULT	CAPTURE 1.3 TCE	130CV	0,4517	1.693,88	2.032,65	3.387,75	4.065,30
RENAULT	CAPTURE 1.3 TCE	150CV	0,4665	1.749,38	2.099,25	3.498,75	4.198,50
RENAULT	CLIO 0.9 TCE 12V	75CV	0,3899	1.462,13	1.754,55	2.924,25	3.509,10
RENAULT	CLIO 0.9 TCE 12V	90CV	0,3956	1.483,50	1.780,20	2.967,00	3.560,40
RENAULT	CLIO 09 TCE 90CV	S&S	0,3916	1.468,50	1.762,20	2.937,00	3.524,40
RENAULT	CLIO 1.2 120CV	S&S	0,4365	1.636,88	1.964,25	3.273,75	3.928,50
RENAULT	CLIO 1.2 75CV	ND	0,4013	1.504,88	1.805,85	3.009,75	3.611,70
RENAULT	CLIO 1.2 TCE S&S	120CV	0,4470	1.676,25	2.011,50	3.352,50	4.023,00
RENAULT	CLIO 1.6 TCE	200CV	0,5135	1.925,63	2.310,75	3.851,25	4.621,50
RENAULT	CLIO 2019 1.0 SCE	75CV	0,4011	1.504,13	1.804,95	3.008,25	3.609,90
RENAULT	CLIO 2019 1.0 TCE	100CV	0,3964	1.486,50	1.783,80	2.973,00	3.567,60
RENAULT	CLIO 2019 1.3 TCE	130CV	0,4793	1.797,38	2.156,85	3.594,75	4.313,70
RENAULT	CLIO SPORTER 1.2 75CV	SW	0,4278	1.604,25	1.925,10	3.208,50	3.850,20
RENAULT	CLIO SPORTER 1.2 TCE 120CV	SW	0,4604	1.726,50	2.071,80	3.453,00	4.143,60
RENAULT	CLIO SPORTER 900 TCE 90CV	SW	0,4058	1.521,75	1.826,10	3.043,50	3.652,20
RENAULT	ESCAPE 1.8 TCE	225CV	0,6581	2.467,88	2.961,45	4.935,75	5.922,90
RENAULT	ESPACE 1.8 TCE EDC	225CV	0,6985	2.619,38	3.143,25	5.238,75	6.286,50
RENAULT	GRAND SCENIC 1.2 TCE	115CV	0,5154	1.932,75	2.319,30	3.865,50	4.638,60
RENAULT	GRAND SCENIC 1.2 TCE	130CV	0,5408	2.028,00	2.433,60	4.056,00	4.867,20
RENAULT	GRAND SCENIC 1.3 TCE	115CV	0,5322	1.995,75	2.394,90	3.991,50	4.789,80
RENAULT	GRAND SCENIC 1.3 TCE	140CV	0,5710	2.141,25	2.569,50	4.282,50	5.139,00
RENAULT	GRAND SCENIC 1.3 TCE	160CV	0,5940	2.227,50	2.673,00	4.455,00	5.346,00
RENAULT	KADJAR 1.2 TCE	130CV	0,4493	1.684,88	2.021,85	3.369,75	4.043,70
RENAULT	KADJAR 1.3 TCE	140CV	0,5221	1.957,88	2.349,45	3.915,75	4.698,90
RENAULT	KADJAR 1.3 TCE	160CV	0,5168	1.938,00	2.325,60	3.876,00	4.651,20
RENAULT	KOLEOS 2020 1.3 TCE	160CV	0,5768	2.163,00	2.595,60	4.326,00	5.191,20

FRINGE BENEFIT 2024

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
RENAULT	MEGANE 1.2 TCE 100CV	MY2016	0,4424	1.659,00	1.990,80	3.318,00	3.981,60
RENAULT	MEGANE 1.2 TCE 130CV	MY2016	0,4829	1.810,88	2.173,05	3.621,75	4.346,10
RENAULT	MEGANE 1.3 TCE	115CV	0,4651	1.744,13	2.092,95	3.488,25	4.185,90
RENAULT	MEGANE 1.3 TCE	140CV	0,5057	1.896,38	2.275,65	3.792,75	4.551,30
RENAULT	MEGANE 1.6 TCE GT 205CV	MY2016	0,5518	2.069,25	2.483,10	4.138,50	4.966,20
RENAULT	MEGANE 2020 1.3 TCE	115CV	0,4975	1.865,63	2.238,75	3.731,25	4.477,50
RENAULT	MEGANE 2020 1.3 TCE	140CV	0,5152	1.932,00	2.318,40	3.864,00	4.636,80
RENAULT	MEGANE 2020 1.3 TCE	160CV	0,5655	2.120,63	2.544,75	4.241,25	5.089,50
RENAULT	MEGANE 2020 1.8 TCE	300CV	0,7612	2.854,50	3.425,40	5.709,00	6.850,80
RENAULT	MEGANE GRAND COUPÉ 1.3	140CV	0,5101	1.912,88	2.295,45	3.825,75	4.590,90
RENAULT	MEGANE SPORTER 1.2 100CV	SW	0,4601	1.725,38	2.070,45	3.450,75	4.140,90
RENAULT	MEGANE SPORTER 1.2 130CV	SW	0,5017	1.881,38	2.257,65	3.762,75	4.515,30
RENAULT	MEGANE SPORTER 1.3 TCE	115CV	0,4731	1.774,13	2.128,95	3.548,25	4.257,90
RENAULT	MEGANE SPORTER 1.3 TCE	140CV	0,5136	1.926,00	2.311,20	3.852,00	4.622,40
RENAULT	MEGANE SPORTER 2020 1.3 TCE	115CV	0,5059	1.897,13	2.276,55	3.794,25	4.553,10
RENAULT	MEGANE SPORTER 2020 1.3 TCE	140CV	0,5266	1.974,75	2.369,70	3.949,50	4.739,40
RENAULT	MEGANE SPORTER 2020 1.3 TCE	160CV	0,5736	2.151,00	2.581,20	4.302,00	5.162,40
RENAULT	SCENIC 1.3 TCE	116CV	0,5180	1.942,50	2.331,00	3.885,00	4.662,00
RENAULT	SCENIC 1.3 TCE	140CV	0,6017	2.256,38	2.707,65	4.512,75	5.415,30
RENAULT	SCENIC 1.3 TCE	160CV	0,6312	2.367,00	2.840,40	4.734,00	5.680,80
RENAULT	SCENIC ENERGY 1.2 TCE	115CV	0,4858	1.821,75	2.186,10	3.643,50	4.372,20
RENAULT	SCENIC ENERGY 1.2 TCE	130CV	0,5109	1.915,88	2.299,05	3.831,75	4.598,10
RENAULT	TALISMAN 1.3 TCE	160CV	0,6412	2.404,50	2.885,40	4.809,00	5.770,80
RENAULT	TALISMAN 1.6 TCE	150CV	0,5615	2.105,63	2.526,75	4.211,25	5.053,50
RENAULT	TALISMAN 1.6 TCE	200CV	0,5963	2.236,13	2.683,35	4.472,25	5.366,70
RENAULT	TALISMAN 1.8 TCE	225CV	0,7015	2.630,63	3.156,75	5.261,25	6.313,50
RENAULT	TALISMAN SPORTER 1.3 TCE	160CV	0,6432	2.412,00	2.894,40	4.824,00	5.788,80
RENAULT	TALISMAN SPORTER 1.6 TCE	150CV	0,5638	2.114,25	2.537,10	4.228,50	5.074,20
RENAULT	TALISMAN SPORTER 1.6 TCE	200CV	0,5964	2.236,50	2.683,80	4.473,00	5.367,60
RENAULT	TALISMAN SPORTER 1.8 TCE	225CV	0,7028	2.635,50	3.162,60	5.271,00	6.325,20
RENAULT	TWINGO 0.9 TCE	110CV	0,3982	1.493,25	1.791,90	2.986,50	3.583,80
RENAULT	TWINGO 0.9 TCE DUEL	90CV	0,3647	1.367,63	1.641,15	2.735,25	3.282,30
RENAULT	TWINGO 1.0 TCE DUEL	70CV	0,3691	1.384,13	1.660,95	2.768,25	3.321,90
RENAULT	TWINGO 2019 900	92CV	0,3895	1.460,63	1.752,75	2.921,25	3.505,50
SEAT	ARONA 1.0 TSI	115CV	0,4220	1.582,50	1.899,00	3.165,00	3.798,00
SEAT	ARONA 1.0 TSI	95CV	0,3958	1.484,25	1.781,10	2.968,50	3.562,20
SEAT	ARONA 1.5 TSI	150CV	0,4560	1.710,00	2.052,00	3.420,00	4.104,00
SEAT	ATECA 1.0 ECO TSI	116CV	0,4690	1.758,75	2.110,50	3.517,50	4.221,00
SEAT	ATECA 1.4 ECO TSI	150CV	0,4822	1.808,25	2.169,90	3.616,50	4.339,80
SEAT	ATECA 1.4 ECO TSI 4DRIVE	150CV	0,5482	2.055,75	2.466,90	4.111,50	4.933,80
SEAT	ATECA 1.5 ECO TSI	150CV	0,5002	1.875,75	2.250,90	3.751,50	4.501,80
SEAT	ATECA 1.5 ECOTSI 4DRIVE	150CV	0,5700	2.137,50	2.565,00	4.275,00	5.130,00
SEAT	ATECA 2020 1.0 TSI	115CV	0,4576	1.716,00	2.059,20	3.432,00	4.118,40
SEAT	ATECA 2020 2.0 TSI 4DRIVE	190CV	0,6738	2.526,75	3.032,10	5.053,50	6.064,20
SEAT	IBIZA 1.0 75CV	MY2017	0,4008	1.503,00	1.803,60	3.006,00	3.607,20
SEAT	IBIZA 1.0 80CV	MY2018	0,3984	1.494,00	1.792,80	2.988,00	3.585,60
SEAT	IBIZA 1.0 95CV	MY2017	0,4131	1.549,13	1.858,95	3.098,25	3.717,90
SEAT	IBIZA 1.0 95CV	MY2018	0,4049	1.518,38	1.822,05	3.036,75	3.644,10
SEAT	IBIZA 1.0 ECOTSI 115CV	MY2017	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
SEAT	IBIZA 1.5 TSI EVO 150CV	MY2018	0,4553	1.707,38	2.048,85	3.414,75	4.097,70
SEAT	IBIZA SOL 1.0	75CV	0,3934	1.475,25	1.770,30	2.950,50	3.540,60
SEAT	IBIZA ST 1.0 75CV	SW	0,4041	1.515,38	1.818,45	3.030,75	3.636,90
SEAT	LEON 1.0 TSI	115CV	0,4422	1.658,25	1.989,90	3.316,50	3.979,80
SEAT	LEON 1.2 TSI	86CV	0,4496	1.686,00	2.023,20	3.372,00	4.046,40
SEAT	LEON 1.4 TSI	150CV	0,4950	1.856,25	2.227,50	3.712,50	4.455,00
SEAT	LEON 1.5 ECOTSI	131CV	0,4999	1.874,63	2.249,55	3.749,25	4.499,10
SEAT	LEON 1.5 ECOTSI	150CV	0,5204	1.951,50	2.341,80	3.903,00	4.683,60
SEAT	LEON 2.0 TSI CUPRA	290CV	0,6353	2.382,38	2.858,85	4.764,75	5.717,70
SEAT	LEON 2020 1.0 TSI	110CV	0,4593	1.722,38	2.066,85	3.444,75	4.133,70
SEAT	LEON 2020 1.0 TSI	90CV	0,4487	1.682,63	2.019,15	3.365,25	4.038,30
SEAT	LEON 2020 1.5 TSI	150CV	0,5500	2.062,50	2.475,00	4.125,00	4.950,00
SEAT	LEON 2020 2.0 TSI	190CV	0,6228	2.335,50	2.802,60	4.671,00	5.605,20
SEAT	LEON SPORTSTOURER 2020 1.0 TSI	90CV SW	0,4568	1.713,00	2.055,60	3.426,00	4.111,20
SEAT	LEON SPORTSTOURER 2020 1.5 TSI	150CV SW	0,5774	2.165,25	2.598,30	4.330,50	5.196,60
SEAT	LEON ST 1.0 TSI	115CV	0,4482	1.680,75	2.016,90	3.361,50	4.033,80
SEAT	LEON ST 1.2 TSI 110CV	SW	0,4592	1.722,00	2.066,40	3.444,00	4.132,80
SEAT	LEON ST 1.4 TSI 150CV	SW	0,4950	1.856,25	2.227,50	3.712,50	4.455,00
SEAT	LEON ST 1.5 ECO TSI	131CV	0,5060	1.897,50	2.277,00	3.795,00	4.554,00
SEAT	MII 1.0 60CV	ND	0,3383	1.268,63	1.522,35	2.537,25	3.044,70
SEAT	TARRACO 2019	2.0 TSI 4DRIVE 190CV	0,7309	2.740,88	3.289,05	5.481,75	6.578,10
SKODA	CITIGO 1.0 60CV	ND	0,3380	1.267,50	1.521,00	2.535,00	3.042,00
SKODA	CITIGO 1.0 75CV	ND	0,3428	1.285,50	1.542,60	2.571,00	3.085,20
SKODA	FABIA 1.0 MPI	60CV BERLINA	0,3944	1.479,00	1.774,80	2.958,00	3.549,60
SKODA	FABIA 1.0 TSI	110CV	0,4177	1.566,38	1.879,65	3.132,75	3.759,30
SKODA	FABIA 1.0 TSI	110CV BERLINA	0,4180	1.567,50	1.881,00	3.135,00	3.762,00
SKODA	FABIA 1.0 TSI	95CV BERLINA	0,3979	1.492,13	1.790,55	2.984,25	3.581,10
SKODA	FABIA WAGON 1.0 TSI	110CV	0,4201	1.575,38	1.890,45	3.150,75	3.780,90
SKODA	FABIA WAGON 1.0 TSI	110CV SW	0,4193	1.572,38	1.886,85	3.144,75	3.773,70

FRINGE BENEFIT 2024

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
SKODA	FABIA WAGON 1.0 TSI	95CV	0,4044	1.516,50	1.819,80	3.033,00	3.639,60
SKODA	KAMIQ 1.0 TSI	115CV	0,4380	1.642,50	1.971,00	3.285,00	3.942,00
SKODA	KAROQ 1.0 TSI	115CV	0,4657	1.746,38	2.095,65	3.492,75	4.191,30
SKODA	KAROQ 1.5 TSI	150CV	0,4979	1.867,13	2.240,55	3.734,25	4.481,10
SKODA	KAROQ 1.5 TSI	150CV 4X4	0,5229	1.960,88	2.353,05	3.921,75	4.706,10
SKODA	KAROQ 2020 1.0 TSI	115CV	0,4578	1.716,75	2.060,10	3.433,50	4.120,20
SKODA	KODIAQ 1.4 TSI	125CV	0,5019	1.882,13	2.258,55	3.764,25	4.517,10
SKODA	KODIAQ 1.5 TSI	125CV	0,5135	1.925,63	2.310,75	3.851,25	4.621,50
SKODA	OCTAVIA 1.0 TSI	116CV	0,4547	1.705,13	2.046,15	3.410,25	4.092,30
SKODA	OCTAVIA 1.5 TSI	150CV	0,5427	2.035,13	2.442,15	4.070,25	4.884,30
SKODA	OCTAVIA 2.0 TSI	245CV	0,6168	2.313,00	2.775,60	4.626,00	5.551,20
SKODA	OCTAVIA WAGON 1.0 TSI	110CV	0,4661	1.747,88	2.097,45	3.495,75	4.194,90
SKODA	RAPID 1.0 TSI	110CV	0,4299	1.612,13	1.934,55	3.224,25	3.869,10
SKODA	RAPID 1.0 TSI	95CV	0,4140	1.552,50	1.863,00	3.105,00	3.726,00
SKODA	SCALA 2019	1.0 TSI 115CV	0,4634	1.737,75	2.085,30	3.475,50	4.170,60
SKODA	SUPERB WAGON 1.4 TSI	150CV	0,5411	2.029,13	2.434,95	4.058,25	4.869,90
SMART	FORFOUR 0.9 110CV	BRABUS	0,4268	1.600,50	1.920,60	3.201,00	3.841,20
SMART	FORTWO CABRIO 0.9	90CV	0,4115	1.543,13	1.851,75	3.086,25	3.703,50
SMART	FORTWO CABRIO 0.9 110CV	BRABUS	0,4509	1.690,88	2.029,05	3.381,75	4.058,10
SMART	FORTWO CABRIO 1.0	70CV	0,4018	1.506,75	1.808,10	3.013,50	3.616,20
SMART	FORTWO COUPÉ 0.9 110CV	BRABUS	0,4164	1.561,50	1.873,80	3.123,00	3.747,60
SSANGYONG	KORANDO 2.0 C 2WD	149CV	0,5663	2.123,63	2.548,35	4.247,25	5.096,70
SSANGYONG	KORANDO 2019 1.5 GDI TURBO 2WD	163CV	0,5991	2.246,63	2.695,95	4.493,25	5.391,90
SSANGYONG	KORANDO 2019 1.5 GDI TURBO AWD	163CV	0,6198	2.324,25	2.789,10	4.648,50	5.578,20
SSANGYONG	TIVOLI 2020	1.2 GDI T 130CV	0,5066	1.899,75	2.279,70	3.799,50	4.559,40
SSANGYONG	TIVOLI 2020	1.5 GDI T 160CV	0,5685	2.131,88	2.558,25	4.263,75	5.116,50
SSANGYONG	XLV 1.6	128CV	0,5029	1.885,88	2.263,05	3.771,75	4.526,10
SUBARU	BRZ 2.0 200CV	ND	0,6366	2.387,25	2.864,70	4.774,50	5.729,40
SUBARU	BRZ 2.0 HIGH	200CV	0,7108	2.665,50	3.198,60	5.331,00	6.397,20
SUBARU	FORESTER 2.0 CVT	241CV	0,7474	2.802,75	3.363,30	5.605,50	6.726,60
SUBARU	FORESTER 2.0I	150CV	0,5901	2.212,88	2.655,45	4.425,75	5.310,90
SUBARU	LEVORG 2.0I LINEARTRONIC	150CV	0,6321	2.370,38	2.844,45	4.740,75	5.688,90
SUBARU	OUTBACK 2.5I	175CV	0,6910	2.591,25	3.109,50	5.182,50	6.219,00
SUBARU	OUTBACK 2.5I S LINEARTRONIC	175CV	0,6985	2.619,38	3.143,25	5.238,75	6.286,50
SUBARU	WRX STI 2.5	300CV	0,8419	3.157,13	3.788,55	6.314,25	7.577,10
SUBARU	XV 1.6I	114CV	0,5140	1.927,50	2.313,00	3.855,00	4.626,00
SUBARU	XV 2.0I 156CV	LINEARTRONIC	0,5955	2.233,13	2.679,75	4.466,25	5.359,50
SUBARU	XV 2.0I-ES	150CV	0,5832	2.187,00	2.624,40	4.374,00	5.248,80
SUZUKI	BALENO 1.0	110CV	0,4165	1.561,88	1.874,25	3.123,75	3.748,50
SUZUKI	BALENO 1.2 VVT	90CV	0,3827	1.435,13	1.722,15	2.870,25	3.444,30
SUZUKI	BALENO 2019	1.2 90CV	0,3982	1.493,25	1.791,90	2.986,50	3.583,80
SUZUKI	CELERIO 1.0 DUALJET S&S	68CV	0,3270	1.226,25	1.471,50	2.452,50	2.943,00
SUZUKI	IGNIS 1.2	90CV	0,3894	1.460,25	1.752,30	2.920,50	3.504,60
SUZUKI	IGNIS 1.2 4WD	90CV	0,4237	1.588,88	1.906,65	3.177,75	3.813,30
SUZUKI	JIMNY 1.3 4WD	85CV	0,4718	1.769,25	2.123,10	3.538,50	4.246,20
SUZUKI	JIMNY 1.5	102CV	0,4710	1.766,25	2.119,50	3.532,50	4.239,00
SUZUKI	S-CROSS 1.0	112CV	0,4360	1.635,00	1.962,00	3.270,00	3.924,00
SUZUKI	S-CROSS 1.4 4WD	140CV	0,5160	1.935,00	2.322,00	3.870,00	4.644,00
SUZUKI	SWIFT 1.0 BOOSTERJET	110CV	0,3935	1.475,63	1.770,75	2.951,25	3.541,50
SUZUKI	SWIFT 1.2	90CV	0,3740	1.402,50	1.683,00	2.805,00	3.366,00
SUZUKI	SWIFT 1.2 DUALJET	90CV	0,3677	1.378,88	1.654,65	2.757,75	3.309,30
SUZUKI	SWIFT 1.2 VVT	94CV	0,3885	1.456,88	1.748,25	2.913,75	3.496,50
SUZUKI	SWIFT 1.4 SPORT BOOSTERJET	140CV	0,4675	1.753,13	2.103,75	3.506,25	4.207,50
SUZUKI	VITARA 1.0 BOOSTERJET	110CV	0,4314	1.617,75	1.941,30	3.235,50	3.882,60
SUZUKI	VITARA 1.0 BOOSTERJET	110CV 4WD	0,4603	1.726,13	2.071,35	3.452,25	4.142,70
SUZUKI	VITARA 1.0 BOOSTERJET	111CV	0,4327	1.622,63	1.947,15	3.245,25	3.894,30
SUZUKI	VITARA 1.0 BOOSTERJET 4X4	111CV	0,4618	1.731,75	2.078,10	3.463,50	4.156,20
SUZUKI	VITARA 1.4 140CV	4WD	0,5011	1.879,13	2.254,95	3.758,25	4.509,90
SUZUKI	VITARA 1.4 BOOSTERJET	140CV	0,4853	1.819,88	2.183,85	3.639,75	4.367,70
SUZUKI	VITARA 1.4 BOOSTERJET	140CV 4WD	0,5056	1.896,00	2.275,20	3.792,00	4.550,40
SUZUKI	VITARA 1.6 VVT	120CV	0,4625	1.734,38	2.081,25	3.468,75	4.162,50
SUZUKI	VITARA 1.6 VVT	120CV 4WD	0,4860	1.822,50	2.187,00	3.645,00	4.374,00
TOYOTA	AYGO 1.0	72CV	0,3464	1.299,00	1.558,80	2.598,00	3.117,60
TOYOTA	C-HR 1.2 TURBO 2WD	115CV	0,4790	1.796,25	2.155,50	3.592,50	4.311,00
TOYOTA	C-HR 1.2 TURBO 4WD	115CV	0,5079	1.904,63	2.285,55	3.809,25	4.571,10
TOYOTA	SUPRA 2.0B	258CV	0,7772	2.914,50	3.497,40	5.829,00	6.994,80
TOYOTA	SUPRA 3.0 PREMIUM	340CV	0,9204	3.451,50	4.141,80	6.903,00	8.283,60
TOYOTA	YARIS 1.0	72CV	0,3821	1.432,88	1.719,45	2.865,75	3.438,90
TOYOTA	YARIS 1.0 69CV	MY2017	0,3775	1.415,63	1.698,75	2.831,25	3.397,50
TOYOTA	YARIS 1.5 110CV	MY2017	0,4255	1.595,63	1.914,75	3.191,25	3.829,50
VOLKSWAGEN	ARTEON 2.0 TSI 4MOTION	280CV	0,8167	3.062,63	3.675,15	6.125,25	7.350,30
VOLKSWAGEN	GOLF VII 1.0 TSI	110CV	0,4557	1.708,88	2.050,65	3.417,75	4.101,30
VOLKSWAGEN	GOLF VII 1.0 TSI	85CV	0,4466	1.674,75	2.009,70	3.349,50	4.019,40
VOLKSWAGEN	GOLF VII 1.5 TSI	130CV	0,5441	2.040,38	2.448,45	4.080,75	4.896,90
VOLKSWAGEN	GOLF VII 1.5 TSI	150CV	0,5238	1.964,25	2.357,10	3.928,50	4.714,20
VOLKSWAGEN	GOLF VII 2.0 GTI PERFORMANCE	245CV	0,6714	2.517,75	3.021,30	5.035,50	6.042,60
VOLKSWAGEN	GOLF VII 2.0 TSI	290CV	0,6927	2.597,63	3.117,15	5.195,25	6.234,30
VOLKSWAGEN	GOLF VII VARIANT 1.0 BMT	110CV	0,4631	1.736,63	2.083,95	3.473,25	4.167,90

FRINGE BENEFIT 2024

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
VOLKSWAGEN	GOLF VII VARIANT 1.0 BMT	125CV	0,4951	1.856,63	2.227,95	3.713,25	4.455,90
VOLKSWAGEN	GOLF VII VARIANT 1.4 TGI	110CV	0,4650	1.743,75	2.092,50	3.487,50	4.185,00
VOLKSWAGEN	GOLF VII VARIANT 1.5 TGI	130CV	0,5188	1.945,50	2.334,60	3.891,00	4.669,20
VOLKSWAGEN	GOLF VIII 2020 2.0 TSI GTI	245CV	0,7212	2.704,50	3.245,40	5.409,00	6.490,80
VOLKSWAGEN	GOLF VIII 2020 2.0 TSI GTI	300CV	0,8052	3.019,50	3.623,40	6.039,00	7.246,80
VOLKSWAGEN	GOLF VIII 2020 2.0 TSI R	320CV	0,8288	3.108,00	3.729,60	6.216,00	7.459,20
VOLKSWAGEN	MAGGIOLINO 1.2 TSI BLUEMOTION 105CV	MY2016	0,4828	1.810,50	2.172,60	3.621,00	4.345,20
VOLKSWAGEN	MAGGIOLINO 1.4 TSI BLUEMOTION 150CV	MY2016	0,5396	2.023,50	2.428,20	4.047,00	4.856,40
VOLKSWAGEN	MAGGIOLINO 2.0 TSI BLUEMOTION 220CV	MY2016	0,6178	2.316,75	2.780,10	4.633,50	5.560,20
VOLKSWAGEN	PASSAT 2019 1.5 TSI	150CV	0,6095	2.285,63	2.742,75	4.571,25	5.485,50
VOLKSWAGEN	POLO 1.0 EVO	80CV	0,4300	1.612,50	1.935,00	3.225,00	3.870,00
VOLKSWAGEN	POLO 1.0 MPI 65CV	MY2018	0,3932	1.474,50	1.769,40	2.949,00	3.538,80
VOLKSWAGEN	POLO 1.0 MPI 75CV	MY2018	0,4152	1.557,00	1.868,40	3.114,00	3.736,80
VOLKSWAGEN	POLO 1.0 TSI	110CV	0,4486	1.682,25	2.018,70	3.364,50	4.037,40
VOLKSWAGEN	POLO 1.0 TSI 115CV	MY2018	0,4621	1.732,88	2.079,45	3.465,75	4.158,90
VOLKSWAGEN	POLO 1.0 TSI 95CV	MY2018	0,4328	1.623,00	1.947,60	3.246,00	3.895,20
VOLKSWAGEN	POLO 1.0 TSI BLUEMOTH	110CV	0,4346	1.629,75	1.955,70	3.259,50	3.911,40
VOLKSWAGEN	POLO 1.5 TSI DSG	150CV	0,5124	1.921,50	2.305,80	3.843,00	4.611,60
VOLKSWAGEN	POLO 2.0 TSI GTI	200CV	0,5557	2.083,88	2.500,65	4.167,75	5.001,30
VOLKSWAGEN	POLO 2021 1.0 EVO	80CV	0,4212	1.579,50	1.895,40	3.159,00	3.790,80
VOLKSWAGEN	T-CROSS 2019	1.0 TSI 115CV	0,4430	1.661,25	1.993,50	3.322,50	3.987,00
VOLKSWAGEN	TIGUAN 1.4 125CV	MY2016	0,5461	2.047,88	2.457,45	4.095,75	4.914,90
VOLKSWAGEN	TIGUAN 1.4 150CV	MY2016	0,6062	2.273,25	2.727,90	4.546,50	5.455,80
VOLKSWAGEN	TIGUAN 1.4 TSI	125CV	0,4937	1.851,38	2.221,65	3.702,75	4.443,30
VOLKSWAGEN	TIGUAN 1.5	130CV	0,5480	2.055,00	2.466,00	4.110,00	4.932,00
VOLKSWAGEN	TIGUAN 1.5	150CV	0,5849	2.193,38	2.632,05	4.386,75	5.264,10
VOLKSWAGEN	TIGUAN 2.0 TSI 180CV 4MOTION	MY2016	0,6679	2.504,63	3.005,55	5.009,25	6.011,10
VOLKSWAGEN	TIGUAN 2.0 TSI 4MOTION	190CV	0,6889	2.583,38	3.100,05	5.166,75	6.200,10
VOLKSWAGEN	TIGUAN 2020 2.0 TSI 4MOTION	190CV	0,7646	2.867,25	3.440,70	5.734,50	6.881,40
VOLKSWAGEN	TOUAREG 3.0 TSI	340CV	1,1271	4.226,63	5.071,95	8.453,25	10.143,90
VOLKSWAGEN	TOURAN 1.4 TSI BMT	150CV	0,5632	2.112,00	2.534,40	4.224,00	5.068,80
VOLKSWAGEN	T-ROC 1.0 TSI BLUEMOTION	115CV	0,4690	1.758,75	2.110,50	3.517,50	4.221,00
VOLKSWAGEN	T-ROC CABRIO 1.0 TSI	116CV	0,5106	1.914,75	2.297,70	3.829,50	4.595,40
VOLKSWAGEN	T-ROC CABRIO 1.5 TSI	150CV	0,5521	2.070,38	2.484,45	4.140,75	4.968,90
VOLKSWAGEN	T-ROC R 2.0 TSI 4MOTION	300CV	0,7509	2.815,88	3.379,05	5.631,75	6.758,10
VOLKSWAGEN	UP! 1.0 60CV	ND	0,3849	1.443,38	1.732,05	2.886,75	3.464,10
VOLKSWAGEN	UP! 1.0 75CV	ND	0,3780	1.417,50	1.701,00	2.835,00	3.402,00
VOLKSWAGEN	UP! 1.0 EVO	65CV	0,3965	1.486,88	1.784,25	2.973,75	3.568,50
VOLKSWAGEN	UP! 1.0 GTI	116CV	0,4701	1.762,88	2.115,45	3.525,75	4.230,90
VOLKSWAGEN	UP! 1.0 TSI	115CV	0,4423	1.658,63	1.990,35	3.317,25	3.980,70
VOLVO	S60 C COUNTRY T5 2.0 AWD	245CV	0,7973	2.989,88	3.587,85	5.979,75	7.175,70
VOLVO	S60 CROSS COUNTRY T5 2.0 GEARTR	245CV 4WD	0,7603	2.851,13	3.421,35	5.702,25	6.842,70
VOLVO	S60 T5 2.0 GEARTRONIC	250CV	0,7253	2.719,88	3.263,85	5.439,75	6.527,70
VOLVO	S60 T5 2.0 GEARTRONIC AWD	250CV	0,7520	2.820,00	3.384,00	5.640,00	6.768,00
VOLVO	S90 T4 GEARTRONIC	2.0 190CV	0,7230	2.711,25	3.253,50	5.422,50	6.507,00
VOLVO	S90 T5 2.0	254CV	0,7601	2.850,38	3.420,45	5.700,75	6.840,90
VOLVO	S90 T5 GEARTRONIC	2.0 250CV	0,7658	2.871,75	3.446,10	5.743,50	6.892,20
VOLVO	S90 T6 2.0 GEARTRONIC	320CV AWD	0,8545	3.204,38	3.845,25	6.408,75	7.690,50
VOLVO	S90 T6 GEARTRONIC	2.0 310CV AWD	0,8672	3.252,00	3.902,40	6.504,00	7.804,80
VOLVO	V40 T2 1.5 GEARTRONIC	122CV	0,5237	1.963,88	2.356,65	3.927,75	4.713,30
VOLVO	V40 T2 2.0 PLUS	122CV	0,5156	1.933,50	2.320,20	3.867,00	4.640,40
VOLVO	V40 T3 1.5 GEARTRONIC	152CV	0,5443	2.041,13	2.449,35	4.082,25	4.898,70
VOLVO	V40 T3 2.0 PLUS	152CV	0,5339	2.002,13	2.402,55	4.004,25	4.805,10
VOLVO	V60 CROSS COUNTRY 2.0 T5 AWD GEARTRONIC	250CV	0,7582	2.843,25	3.411,90	5.686,50	6.823,80
VOLVO	V60 T4 2.0 GEARTRONIC	190CV	0,6696	2.511,00	3.013,20	5.022,00	6.026,40
VOLVO	V60 T4 GEARTRONIC 2.0	190CV	0,6794	2.547,75	3.057,30	5.095,50	6.114,60
VOLVO	V60 T5 AWD GEARTRONIC 2.0	250CV	0,7362	2.760,75	3.312,90	5.521,50	6.625,80
VOLVO	V60 T5 GEARTRONIC 2.0	250CV	0,7040	2.640,00	3.168,00	5.280,00	6.336,00
VOLVO	V60 T6 AWD 2.0 310CV	MY2018	0,7754	2.907,75	3.489,30	5.815,50	6.978,60
VOLVO	V90 2.0 T5 GEARTRONIC	254CV	0,7887	2.957,63	3.549,15	5.915,25	7.098,30
VOLVO	V90 2.0 T6 GEARTRONIC	320CV	0,8779	3.292,13	3.950,55	6.584,25	7.901,10
VOLVO	V90 CROSS COUNTRY T5 GEARTRONIC AWD	2.0 250CV	0,8375	3.140,63	3.768,75	6.281,25	7.537,50
VOLVO	V90 CROSS COUNTRY T6 GEARTRONIC AWD	2.0 310CV	0,9067	3.400,13	4.080,15	6.800,25	8.160,30
VOLVO	V90 T4 GEARTRONIC	2.0 190CV	0,7506	2.814,75	3.377,70	5.629,50	6.755,40
VOLVO	V90 T5 GEARTRONIC	2.0 250CV	0,7890	2.958,75	3.550,50	5.917,50	7.101,00
VOLVO	V90 T6 GEARTRONIC	2.0 310CV AWD	0,8882	3.330,75	3.996,90	6.661,50	7.993,80
VOLVO	XC40 2019 T3	GEARTRONIC 1.5 163CV	0,6044	2.266,50	2.719,80	4.533,00	5.439,60
VOLVO	XC40 2019 T4	GEARTRONIC 2.0 190CV	0,6670	2.501,25	3.001,50	5.002,50	6.003,00
VOLVO	XC40 2019 T4 AWD	GEARTRONIC 2.0 190CV	0,6871	2.576,63	3.091,95	5.153,25	6.183,90
VOLVO	XC40 2019 T5 AWD	GEARTRONIC 2.0 250CV	0,7237	2.713,88	3.256,65	5.427,75	6.513,30
VOLVO	XC40 T3 1.5	156CV	0,5811	2.179,13	2.614,95	4.358,25	5.229,90
VOLVO	XC40 T4 2.0 AWD GEARTRONIC	190CV	0,6734	2.525,25	3.030,30	5.050,50	6.060,60
VOLVO	XC40 T4 2.0 GEARTRONIC	190CV	0,6534	2.450,25	2.940,30	4.900,50	5.880,60
VOLVO	XC40 T5 2.0 AWD	247CV	0,7216	2.706,00	3.247,20	5.412,00	6.494,40
VOLVO	XC60 2.0 T4 GEARTRONIC	190CV	0,7256	2.721,00	3.265,20	5.442,00	6.530,40
VOLVO	XC60 2.0 T5 GEARTRONIC	250CV AWD	0,7681	2.880,38	3.456,45	5.760,75	6.912,90
VOLVO	XC60 2.0 T6 GEARTRONIC	310CV AWD	0,8519	3.194,63	3.833,55	6.389,25	7.667,10
VOLVO	XC60 2019 T4 GEARTRONIC	2.0 190CV	0,7252	2.719,50	3.263,40	5.439,00	6.526,80

FRINGE BENEFIT 2024

AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
VOLVO	XC60 2019 T5 AWD GEARTRONIC	2.0 250CV	0,7835	2.938,13	3.525,75	5.876,25	7.051,50
VOLVO	XC60 2019 T5 GEARTRONIC	2.0 250CV	0,7623	2.858,63	3.430,35	5.717,25	6.860,70
VOLVO	XC60 2019 T6 AWD GEARTRONIC	2.0 310CV	0,8443	3.166,13	3.799,35	6.332,25	7.598,70
VOLVO	XC60 T5 2.0	245CV	0,7186	2.694,75	3.233,70	5.389,50	6.467,40
VOLVO	XC60 T6 2.0 AWD	306CV	0,8128	3.048,00	3.657,60	6.096,00	7.315,20
VOLVO	XC60 T6 3.0 AWD GEARTRONIC	304CV	0,9075	3.403,13	4.083,75	6.806,25	8.167,50
VOLVO	XC70 T5 2.0	245CV	0,7429	2.785,88	3.343,05	5.571,75	6.686,10
VOLVO	XC90 T5 2.0 AWD	250CV	0,8863	3.323,63	3.988,35	6.647,25	7.976,70
VOLVO	XC90 T6 2.0 320CV	AWD	0,8713	3.267,38	3.920,85	6.534,75	7.841,70
VOLVO	XC90 T6 2.0 AWD	310CV	0,9261	3.472,88	4.167,45	6.945,75	8.334,90

FRINGE BENEFIT 2024

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
ALFA ROMEO	GIULIA 2.2 TD	136CV	0,5616	2.106,00	2.527,20	4.212,00	5.054,40
ALFA ROMEO	GIULIA 2.2 TD	150CV	0,5586	2.094,75	2.513,70	4.189,50	5.027,40
ALFA ROMEO	GIULIA 2.2 TD	180CV	0,5910	2.216,25	2.659,50	4.432,50	5.319,00
ALFA ROMEO	GIULIA 2.2 TD	190CV	0,7004	2.626,50	3.151,80	5.253,00	6.303,60
ALFA ROMEO	GIULIA 2.2 TD AT8	136CV	0,5835	2.188,13	2.625,75	4.376,25	5.251,50
ALFA ROMEO	GIULIETTA 1.6 JTDM-2	120CV	0,4403	1.651,13	1.981,35	3.302,25	3.962,70
ALFA ROMEO	GIULIETTA 2.0 JTDM	170CV VELOCE	0,5072	1.902,00	2.282,40	3.804,00	4.564,80
ALFA ROMEO	GIULIETTA 2.0 JTDM-2	150CV	0,4869	1.825,88	2.191,05	3.651,75	4.382,10
ALFA ROMEO	GIULIETTA 2.0 JTDM-2	175CV	0,5131	1.924,13	2.308,95	3.848,25	4.617,90
ALFA ROMEO	MITO 1.3 JTD	95CV	0,3619	1.357,13	1.628,55	2.714,25	3.257,10
ALFA ROMEO	MITO 1.3 JTDM	90CV	0,3590	1.346,25	1.615,50	2.692,50	3.231,00
ALFA ROMEO	STELVIO 2.2 TD	150CV	0,6235	2.338,13	2.805,75	4.676,25	5.611,50
ALFA ROMEO	STELVIO 2.2 TD	180CV 2WD	0,6378	2.391,75	2.870,10	4.783,50	5.740,20
ALFA ROMEO	STELVIO 2.2 TD	190CV 2WD	0,6874	2.577,75	3.093,30	5.155,50	6.186,60
ALFA ROMEO	STELVIO 2.2 TD	190CV 4WD	0,7647	2.867,63	3.441,15	5.735,25	6.882,30
ALFA ROMEO	STELVIO 2.2 TD	210CV	0,6620	2.482,50	2.979,00	4.965,00	5.958,00
ALFA ROMEO	STELVIO 2.2 TD Q4	180CV 4WD	0,6522	2.445,75	2.934,90	4.891,50	5.869,80
AUDI	A1 1.4 TDI	90CV	0,3857	1.446,38	1.735,65	2.892,75	3.471,30
AUDI	A1 1.6 TDI	116CV	0,4091	1.534,13	1.840,95	3.068,25	3.681,90
AUDI	A1 SPB 1.4 TDI	90CV	0,3901	1.462,88	1.755,45	2.925,75	3.510,90
AUDI	A1 SPB 1.6 TDI	116CV	0,4131	1.549,13	1.858,95	3.098,25	3.717,90
AUDI	A3 1.6 TDI	110CV	0,4160	1.560,00	1.872,00	3.120,00	3.744,00
AUDI	A3 1.6 TDI 110CV	MY2016	0,4454	1.670,25	2.004,30	3.340,50	4.008,60
AUDI	A3 1.6 TDI S-TRONIC 110CV	MY2016	0,4471	1.676,63	2.011,95	3.353,25	4.023,90
AUDI	A3 2.0 TDI	150CV	0,4726	1.772,25	2.126,70	3.544,50	4.253,40
AUDI	A3 2.0 TDI	184CV	0,4954	1.857,75	2.229,30	3.715,50	4.458,60
AUDI	A3 2.0 TDI 150CV	MY2016	0,4820	1.807,50	2.169,00	3.615,00	4.338,00
AUDI	A3 2.0 TDI 184CV	MY2016	0,5095	1.910,63	2.292,75	3.821,25	4.585,50
AUDI	A3 2.0 TDI QUATTRO 150CV	MY2016	0,5080	1.905,00	2.286,00	3.810,00	4.572,00
AUDI	A3 2.0 TDI QUATTRO S-TRONIC 184CV	MY2016	0,5305	1.989,38	2.387,25	3.978,75	4.774,50
AUDI	A3 2.0 TDI S-TRONIC 150CV	MY2016	0,5036	1.888,50	2.266,20	3.777,00	4.532,40
AUDI	A3 CABRIO 1.6 TDI 110CV	MY2016	0,4874	1.827,75	2.193,30	3.655,50	4.386,60
AUDI	A3 CABRIO 2.0 TDI 150CV	MY2016	0,5306	1.989,75	2.387,70	3.979,50	4.775,40
AUDI	A3 CABRIO 2.0 TDI 184CV	MY2016	0,5597	2.098,88	2.518,65	4.197,75	5.037,30
AUDI	A3 CABRIO 2.0 TDI QUATTRO 150CV	MY2016	0,5555	2.083,13	2.499,75	4.166,25	4.999,50
AUDI	A3 CABRIO 2.0 TDI QUATTRO S-TRONIC 184CV	MY2016	0,5801	2.175,38	2.610,45	4.350,75	5.220,90
AUDI	A3 CABRIO 2.0 TDI S-TRONIC 150CV	MY2016	0,5522	2.070,75	2.484,90	4.141,50	4.969,80
AUDI	A3 SEDAN 1.6 TDI 110CV	MY2014	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
AUDI	A3 SEDAN 1.6 TDI 110CV	MY2016	0,4496	1.686,00	2.023,20	3.372,00	4.046,40
AUDI	A3 SEDAN 1.6 TDI QUATTRO	110 CV	0,4858	1.821,75	2.186,10	3.643,50	4.372,20
AUDI	A3 SEDAN 1.6 TDI S-TRONIC 110CV	MY2016	0,4602	1.725,75	2.070,90	3.451,50	4.141,80
AUDI	A3 SEDAN 2.0 TDI 150CV	MY2016	0,4940	1.852,50	2.223,00	3.705,00	4.446,00
AUDI	A3 SEDAN 2.0 TDI 184CV	MY2014	0,5178	1.941,75	2.330,10	3.883,50	4.660,20
AUDI	A3 SEDAN 2.0 TDI 184CV	MY2016	0,5204	1.951,50	2.341,80	3.903,00	4.683,60
AUDI	A3 SEDAN 2.0 TDI 184CV QUATTRO	MY2014	0,5533	2.074,88	2.489,85	4.149,75	4.979,70
AUDI	A3 SEDAN 2.0 TDI QUATTRO 150CV	MY2016	0,5210	1.953,75	2.344,50	3.907,50	4.689,00
AUDI	A3 SEDAN 2.0 TDI QUATTRO S-TRONIC 184CV	MY2016	0,5413	2.029,88	2.435,85	4.059,75	4.871,70
AUDI	A3 SEDAN 2.0 TDI S-TRONIC 150CV	MY2016	0,5166	1.937,25	2.324,70	3.874,50	4.649,40
AUDI	A3 SEDAN 30 TDI 1.6	116CV	0,4549	1.705,88	2.047,05	3.411,75	4.094,10
AUDI	A3 SEDAN 35 TDI 2.0	150CV S-TRONIC	0,5068	1.900,50	2.280,60	3.801,00	4.561,20
AUDI	A3 SEDAN 40 TDI 2.0	184CV QUATTRO S-TRONIC	0,5489	2.058,38	2.470,05	4.116,75	4.940,10
AUDI	A3 SPB 1.6 TDI 110CV	MY2016	0,4444	1.666,50	1.999,80	3.333,00	3.999,60
AUDI	A3 SPB 1.6 TDI QUATTRO	110 CV	0,4836	1.813,50	2.176,20	3.627,00	4.352,40
AUDI	A3 SPB 1.6 TDI S-TRONIC 110CV	MY2016	0,4507	1.690,13	2.028,15	3.380,25	4.056,30
AUDI	A3 SPB 2.0 TDI 150CV	MY2016	0,4855	1.820,63	2.184,75	3.641,25	4.369,50
AUDI	A3 SPB 2.0 TDI 184CV	MY2016	0,5134	1.925,25	2.310,30	3.850,50	4.620,60
AUDI	A3 SPB 2.0 TDI QUATTRO 150CV	MY2016	0,5115	1.918,13	2.301,75	3.836,25	4.603,50
AUDI	A3 SPB 2.0 TDI QUATTRO S-TRONIC 184CV	MY2016	0,5339	2.002,13	2.402,55	4.004,25	4.805,10
AUDI	A3 SPB 2.0 TDI S-TRONIC 150CV	MY2016	0,5071	1.901,63	2.281,95	3.803,25	4.563,90
AUDI	A3 SPB 30 TDI 1.6	116CV	0,4479	1.679,63	2.015,55	3.359,25	4.031,10
AUDI	A3 SPB 30 TDI 1.6	116CV S-TRONIC	0,4466	1.674,75	2.009,70	3.349,50	4.019,40
AUDI	A3 SPB 35 TDI 2.0	150CV S-TRONIC	0,4987	1.870,13	2.244,15	3.740,25	4.488,30
AUDI	A3 SPB 40 TDI 2.0	184CV QUATTRO S-TRONIC	0,5424	2.034,00	2.440,80	4.068,00	4.881,60
AUDI	A4 2.0 TDI QUATTRO	150CV	0,5538	2.076,75	2.492,10	4.153,50	4.984,20
AUDI	A4 2.0 TDI S-TRONIC	122CV	0,5194	1.947,75	2.337,30	3.895,50	4.674,60
AUDI	A4 2.0 TDI S-TRONIC	150CV	0,5432	2.037,00	2.444,40	4.074,00	4.888,80
AUDI	A4 2.0 TDI S-TRONIC	190CV	0,5665	2.124,38	2.549,25	4.248,75	5.098,50
AUDI	A4 2.0 TDI S-TRONIC QUATTRO	190CV	0,5891	2.209,13	2.650,95	4.418,25	5.301,90
AUDI	A4 3.0 TDI QUATTRO TIPTRONIC	272CV	0,6696	2.511,00	3.013,20	5.022,00	6.026,40
AUDI	A4 3.0 TDI S-TRONIC	218CV	0,6212	2.329,50	2.795,40	4.659,00	5.590,80
AUDI	A4 3.0 TDI S-TRONIC QUATTRO	218CV	0,6386	2.394,75	2.873,70	4.789,50	5.747,40
AUDI	A4 30 2.0 TDI	122CV	0,5243	1.966,13	2.359,35	3.932,25	4.718,70
AUDI	A4 40 2.0 TDI	190CV QUATTRO S-TRONIC	0,6137	2.301,38	2.761,65	4.602,75	5.523,30
AUDI	A4 40 2.0 TDI	190CV S-TRONIC	0,5843	2.191,13	2.629,35	4.382,25	5.258,70

FRINGE BENEFIT 2024

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
AUDI	A4 45 3.0 TDI	230CV QUATTRO TIPTRONIC	0,6512	2.442,00	2.930,40	4.884,00	5.860,80
AUDI	A4 45 3.0 TDI	286CV QUATTRO TIPTRONIC	0,6693	2.509,88	3.011,85	5.019,75	6.023,70
AUDI	A4 ALLROAD 2.0 TDI	150CV CLEAN DIESEL	0,5959	2.234,63	2.681,55	4.469,25	5.363,10
AUDI	A4 ALLROAD 2.0 TDI	163CV	0,6213	2.329,88	2.795,85	4.659,75	5.591,70
AUDI	A4 ALLROAD 2.0 TDI	190CV	0,6283	2.356,13	2.827,35	4.712,25	5.654,70
AUDI	A4 ALLROAD 2.0 TDI 150CV	AWD	0,5928	2.223,00	2.667,60	4.446,00	5.335,20
AUDI	A4 ALLROAD 2.0 TDI S-TRONIC	163CV	0,6114	2.292,75	2.751,30	4.585,50	5.502,60
AUDI	A4 ALLROAD 2.0 TDI S-TRONIC	190CV	0,6218	2.331,75	2.798,10	4.663,50	5.596,20
AUDI	A4 ALLROAD 3.0 TDI S-TRONIC	218CV	0,6746	2.529,75	3.035,70	5.059,50	6.071,40
AUDI	A4 ALLROAD 3.0 TDI TIPTRONIC	272CV	0,6990	2.621,25	3.145,50	5.242,50	6.291,00
AUDI	A4 ALLROAD 40 2.0 TDI	190CV S TRONIC	0,6255	2.345,63	2.814,75	4.691,25	5.629,50
AUDI	A4 ALLROAD 45 3.0 TDI	230CV TIPTRONIC	0,7021	2.632,88	3.159,45	5.265,75	6.318,90
AUDI	A4 ALLROAD 50 3.0 TDI	285CV TIPTRONIC	0,7200	2.700,00	3.240,00	5.400,00	6.480,00
AUDI	A4 AVANT 2.0 TDI QUATTRO	150CV SW	0,5645	2.116,88	2.540,25	4.233,75	5.080,50
AUDI	A4 AVANT 2.0 TDI S-TRONIC	122CV SW	0,5302	1.988,25	2.385,90	3.976,50	4.771,80
AUDI	A4 AVANT 2.0 TDI S-TRONIC	150CV SW	0,5540	2.077,50	2.493,00	4.155,00	4.986,00
AUDI	A4 AVANT 2.0 TDI S-TRONIC	190CV SW	0,5773	2.164,88	2.597,85	4.329,75	5.195,70
AUDI	A4 AVANT 2.0 TDI S-TRONIC QUATTRO	190CV SW	0,5999	2.249,63	2.699,55	4.499,25	5.399,10
AUDI	A4 AVANT 3.0 TDI QUATTRO TIPTRON	230CV SW	0,6609	2.478,38	2.974,05	4.956,75	5.948,10
AUDI	A4 AVANT 3.0 TDI QUATTRO TIPTRON	286CV SW	0,6791	2.546,63	3.055,95	5.093,25	6.111,90
AUDI	A4 AVANT 3.0 TDI S-TRONIC	218CV SW	0,6321	2.370,38	2.844,45	4.740,75	5.688,90
AUDI	A4 AVANT 3.0 TDI S-TRONIC QUATTRO	218CV SW	0,6484	2.431,50	2.917,80	4.863,00	5.835,60
AUDI	A4 AVANT 3.0 TDI TIPTRONIC QUATTRO	272CV SW	0,6827	2.560,13	3.072,15	5.120,25	6.144,30
AUDI	A4 AVANT 30 TDI 2.0	122CV SW	0,5268	1.975,50	2.370,60	3.951,00	4.741,20
AUDI	A4 AVANT 40 TDI 2.0 QUATTRO S TRONIC	190CV SW	0,6162	2.310,75	2.772,90	4.621,50	5.545,80
AUDI	A4 AVANT 40 TDI 2.0 S TRONIC	190CV SW	0,5869	2.200,88	2.641,05	4.401,75	5.282,10
AUDI	A5 2.0 TDI 150CV	COUPÉ	0,5728	2.148,00	2.577,60	4.296,00	5.155,20
AUDI	A5 2.0 TDI 163CV ULTRA	COUPÈ	0,5641	2.115,38	2.538,45	4.230,75	5.076,90
AUDI	A5 2.0 TDI 190CV CLEAN DIESEL	CABRIO	0,6349	2.380,88	2.857,05	4.761,75	5.714,10
AUDI	A5 2.0 TDI 190CV CLEAN DIESEL	COUPÉ	0,5893	2.209,88	2.651,85	4.419,75	5.303,70
AUDI	A5 2.0 TDI 190CV CLEAN DIESEL QUATTRO	CABRIO	0,6447	2.417,63	2.901,15	4.835,25	5.802,30
AUDI	A5 2.0 TDI 190CV CLEAN DIESEL QUATTRO	COUPÉ	0,6153	2.307,38	2.768,85	4.614,75	5.537,70
AUDI	A5 2.0 TDI QUATTRO S-TR 190CV	COUPÉ	0,6382	2.393,25	2.871,90	4.786,50	5.743,80
AUDI	A5 2.0 TDI S-TR 150CV	COUPÉ	0,5890	2.208,75	2.650,50	4.417,50	5.301,00
AUDI	A5 2.0 TDI S-TRONIC	190CV COUPÉ	0,6178	2.316,75	2.780,10	4.633,50	5.560,20
AUDI	A5 3.0 TDI QUATTRO S-TRONIC	218CV COUPÉ	0,6616	2.481,00	2.977,20	4.962,00	5.954,40
AUDI	A5 3.0 TDI QUATTRO TIP 286CV	CABRIO	0,7867	2.950,13	3.540,15	5.900,25	7.080,30
AUDI	A5 3.0 TDI QUATTRO TIP 286CV	COUPÉ	0,7489	2.808,38	3.370,05	5.616,75	6.740,10
AUDI	A5 40 TDI 2.0 QUATTRO S TRONIC	190CV CABRIO	0,6673	2.502,38	3.002,85	5.004,75	6.005,70
AUDI	A5 40 TDI 2.0 S TRONIC	163CV CABRIO	0,6507	2.440,13	2.928,15	4.880,25	5.856,30
AUDI	A5 45 TDI QUATTRO TIPTRONIC	231CV COUPÉ	0,7028	2.635,50	3.162,60	5.271,00	6.325,20
AUDI	A5 SPB 2.0 TDI	150CV	0,5744	2.154,00	2.584,80	4.308,00	5.169,60
AUDI	A5 SPB 2.0 TDI 136CV	ULTRA	0,5375	2.015,63	2.418,75	4.031,25	4.837,50
AUDI	A5 SPB 2.0 TDI 150CV	CLEAN DIESEL	0,5693	2.134,88	2.561,85	4.269,75	5.123,70
AUDI	A5 SPB 2.0 TDI 163CV	ULTRA	0,5573	2.089,88	2.507,85	4.179,75	5.015,70
AUDI	A5 SPB 2.0 TDI 190CV	CLEAN DIESEL	0,5829	2.185,88	2.623,05	4.371,75	5.246,10
AUDI	A5 SPB 2.0 TDI 190CV	CLEAN DIESEL QUATTRO	0,6090	2.283,75	2.740,50	4.567,50	5.481,00
AUDI	A5 SPB 2.0 TDI QUATTRO	150CV	0,5916	2.218,50	2.662,20	4.437,00	5.324,40
AUDI	A5 SPB 2.0 TDI QUATTRO	190CV	0,6065	2.274,38	2.729,25	4.548,75	5.458,50
AUDI	A5 SPB 2.0 TDI QUATTRO S-TR	190CV	0,6404	2.401,50	2.881,80	4.803,00	5.763,60
AUDI	A5 SPB 2.0 TDI S-TR	190CV	0,6175	2.315,63	2.778,75	4.631,25	5.557,50
AUDI	A5 SPB 2.0 TDI S-TRONIC	150CV	0,5856	2.196,00	2.635,20	4.392,00	5.270,40
AUDI	A5 SPB 3.0 TDI QUATTRO S-TR	218CV	0,6596	2.473,50	2.968,20	4.947,00	5.936,40
AUDI	A5 SPB 3.0 TDI QUATTRO TIPTR	272CV	0,7124	2.671,50	3.205,80	5.343,00	6.411,60
AUDI	A5 SPB 45 TDI QUATTRO TIPTRONIC	231CV	0,7028	2.635,50	3.162,60	5.271,00	6.325,20
AUDI	A6 2.0 TDI QUATTRO S-TRONIC	190CV	0,6427	2.410,13	2.892,15	4.820,25	5.784,30
AUDI	A6 2.0 TDI ULTRA S TRONIC 150CV	MY2015	0,5951	2.231,63	2.677,95	4.463,25	5.355,90
AUDI	A6 3.0 TDI QUATTRO S TRONIC 218CV	MY2015	0,7321	2.745,38	3.294,45	5.490,75	6.588,90
AUDI	A6 3.0 TDI QUATTRO S TRONIC 272CV	MY2015	0,7453	2.794,88	3.353,85	5.589,75	6.707,70
AUDI	A6 3.0 TDI QUATTRO TIPTRONIC 320CV	MY2015	0,8105	3.039,38	3.647,25	6.078,75	7.294,50
AUDI	A6 3.0 TDI S TRONIC 218CV	MY2015	0,7076	2.653,50	3.184,20	5.307,00	6.368,40
AUDI	A6 ALLROAD 3.0 TDI	218CV	0,7411	2.779,13	3.334,95	5.558,25	6.669,90
AUDI	A6 ALLROAD 3.0 TDI 190CV	S TRONIC	0,7087	2.657,63	3.189,15	5.315,25	6.378,30
AUDI	A6 ALLROAD 3.0 TDI QUATTRO S-TRONIC	272CV	0,7543	2.828,63	3.394,35	5.657,25	6.788,70
AUDI	A6 AVANT 2.0 TDI	150CV	0,6076	2.278,50	2.734,20	4.557,00	5.468,40
AUDI	A6 AVANT 2.0 TDI QUATTRO S-TRONIC	190CV SW	0,6599	2.474,63	2.969,55	4.949,25	5.939,10
AUDI	A6 AVANT 2.0 TDI S TRONIC 190CV	MY2015	0,6357	2.383,88	2.860,65	4.767,75	5.721,30
AUDI	A6 AVANT 3.0 TDI QUATTRO S TRONIC 218CV	MY2015	0,7482	2.805,75	3.366,90	5.611,50	6.733,80
AUDI	A6 AVANT 3.0 TDI QUATTRO S TRONIC 272CV	MY2015	0,7614	2.855,25	3.426,30	5.710,50	6.852,60
AUDI	A6 AVANT 3.0 TDI QUATTRO TIPTRONIC 320CV	MY2015	0,8277	3.103,88	3.724,65	6.207,75	7.449,30
AUDI	A6 AVANT 3.0 TDI S TRONIC 218CV	MY2014	0,7215	2.705,63	3.246,75	5.411,25	6.493,50
AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC	190CV	0,7343	2.753,63	3.304,35	5.507,25	6.608,70
AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC	218CV	0,7569	2.838,38	3.406,05	5.676,75	6.812,10
AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC	272CV	0,7812	2.929,50	3.515,40	5.859,00	7.030,80

FRINGE BENEFIT 2024

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
AUDI	A7 SPB 3.0 TDI QUATTRO TIPTRONIC	320CV	0,8354	3.132,75	3.759,30	6.265,50	7.518,60
AUDI	A7 SPB 3.0 TDI S-TRONIC	190CV	0,7022	2.633,25	3.159,90	5.266,50	6.319,80
AUDI	A7 SPB 3.0 TDI S-TRONIC	218CV	0,7303	2.738,63	3.286,35	5.477,25	6.572,70
AUDI	A8 50 TDI 3.0 QUATTRO TIPTR	286CV	0,9160	3.435,00	4.122,00	6.870,00	8.244,00
AUDI	Q2 1.6 TDI	116CV	0,4577	1.716,38	2.059,65	3.432,75	4.119,30
AUDI	Q2 1.6 TDI S-TRONIC	116CV	0,4739	1.777,13	2.132,55	3.554,25	4.265,10
AUDI	Q2 2.0 TDI QUATTRO	150CV	0,5407	2.027,63	2.433,15	4.055,25	4.866,30
AUDI	Q2 2.0 TDI QUATTRO	190CV	0,5555	2.083,13	2.499,75	4.166,25	4.999,50
AUDI	Q2 35 2.0 TDI	150CV	0,5078	1.904,25	2.285,10	3.808,50	4.570,20
AUDI	Q3 2.0 TDI	120CV	0,5154	1.932,75	2.319,30	3.865,50	4.638,60
AUDI	Q3 2.0 TDI	150CV	0,5378	2.016,75	2.420,10	4.033,50	4.840,20
AUDI	Q3 2.0 TDI 150CV	QUATTRO S TRONIC	0,5709	2.140,88	2.569,05	4.281,75	5.138,10
AUDI	Q3 2.0 TDI 184CV	QUATTRO S TRONIC	0,6062	2.273,25	2.727,90	4.546,50	5.455,80
AUDI	Q5 2.0 TDI 150CV	ULTRA	0,5552	2.082,00	2.498,40	4.164,00	4.996,80
AUDI	Q5 2.0 TDI 163CV	QUATTRO S TRONIC	0,6062	2.273,25	2.727,90	4.546,50	5.455,80
AUDI	Q5 2.0 TDI 190CV	CLEAN DIESEL QUATTRO	0,6210	2.328,75	2.794,50	4.657,50	5.589,00
AUDI	Q5 2.0 TDI 190CV	S TRONIC	0,5826	2.184,75	2.621,70	4.369,50	5.243,40
AUDI	Q5 2.0 TDI QUATTRO S-TR	163CV	0,6163	2.311,13	2.773,35	4.622,25	5.546,70
AUDI	Q5 2.0 TDI QUATTRO S-TR	190CV	0,6257	2.346,38	2.815,65	4.692,75	5.631,30
AUDI	Q5 3.0 TDI 340CV	BITURBO QUATTRO TIP	0,8431	3.161,63	3.793,95	6.323,25	7.587,90
AUDI	Q5 3.0 TDI QUATTRO TIPTR	286CV	0,7331	2.749,13	3.298,95	5.498,25	6.597,90
AUDI	Q5 3.0 V6 TDI 258CV	QUATTRO S-TR EURO6	0,7353	2.757,38	3.308,85	5.514,75	6.617,70
AUDI	Q5 35 2.0 TDI 163CV	QUATTRO S-TRONIC	0,6382	2.393,25	2.871,90	4.786,50	5.743,80
AUDI	Q5 40 2.0 TDI 190CV	QUATTRO S-TRONIC	0,6416	2.406,00	2.887,20	4.812,00	5.774,40
AUDI	Q5 40 2.0 TDI QUATTRO	190CV	0,6352	2.382,00	2.858,40	4.764,00	5.716,80
AUDI	Q5 45 3.0 TDI 230CV	QUATTRO TIPTRONIC	0,7113	2.667,38	3.200,85	5.334,75	6.401,70
AUDI	Q5 50 3.0 TDI 286CV	QUATTRO TIPTRONIC	0,7379	2.767,13	3.320,55	5.534,25	6.641,10
AUDI	Q7 3.0 TDI QUATTRO TIPTRONIC	218CV	0,7364	2.761,50	3.313,80	5.523,00	6.627,60
AUDI	Q7 3.0 TDI QUATTRO TIPTRONIC	272CV	0,7786	2.919,75	3.503,70	5.839,50	7.007,40
AUDI	SQ5 3.0 V6 TDI BIT	QUATTRO 313CV	0,8251	3.094,13	3.712,95	6.188,25	7.425,90
AUDI	SQ7 4.0 V8 TDI	435CV	1,0168	3.813,00	4.575,60	7.626,00	9.151,20
AUDI	TT 2.0 TDI 184CV	COUPÉ MY2014	0,5767	2.162,63	2.595,15	4.325,25	5.190,30
AUDI	TT 2.0 TDI 184CV	ROADSTER MY2014	0,5955	2.233,13	2.679,75	4.466,25	5.359,50
BMW	114D 1.5	95CV	0,4177	1.566,38	1.879,65	3.132,75	3.759,30
BMW	114D 2019	1.5 95CV	0,4333	1.624,88	1.949,85	3.249,75	3.899,70
BMW	116D 1.5	116CV	0,4170	1.563,75	1.876,50	3.127,50	3.753,00
BMW	118D 2.0	150CV	0,4907	1.840,13	2.208,15	3.680,25	4.416,30
BMW	120D 2.0	190CV	0,5075	1.903,13	2.283,75	3.806,25	4.567,50
BMW	120D XDRIVE 2.0	190CV	0,5333	1.999,88	2.399,85	3.999,75	4.799,70
BMW	125D 2.0 MSPORT	224CV	0,5581	2.092,88	2.511,45	4.185,75	5.022,90
BMW	214D 1.5	95CV GRAN TOURER	0,4618	1.731,75	2.078,10	3.463,50	4.156,20
BMW	214D 1.5 95CV	ACTIVE TOURER	0,4592	1.722,00	2.066,40	3.444,00	4.132,80
BMW	216D 1.5 116CV	ACTIVE TOURER	0,4731	1.774,13	2.128,95	3.548,25	4.257,90
BMW	216D 1.5 116CV SPORT	GRAN TOURER	0,4916	1.843,50	2.212,20	3.687,00	4.424,40
BMW	218D 2.0 150CV	ACTIVE TOURER	0,5318	1.994,25	2.393,10	3.988,50	4.786,20
BMW	218D 2.0 150CV	CABRIO	0,5538	2.076,75	2.492,10	4.153,50	4.984,20
BMW	218D 2.0 150CV	COUPÉ	0,5223	1.958,63	2.350,35	3.917,25	4.700,70
BMW	218D 2.0 150CV SPORT	GRAN TOURER	0,5294	1.985,25	2.382,30	3.970,50	4.764,60
BMW	218D XDRIVE 2.0 150CV	ACTIVE TOURER	0,5575	2.090,63	2.508,75	4.181,25	5.017,50
BMW	220D 2.0 mod.2021	190CV COUPÉ	0,6458	2.421,75	2.906,10	4.843,50	5.812,20
BMW	220D 2.0 190CV	ACTIVE TOURER	0,5732	2.149,50	2.579,40	4.299,00	5.158,80
BMW	220D 2.0 190CV	CABRIO	0,5837	2.188,88	2.626,65	4.377,75	5.253,30
BMW	220D 2.0 mod.2015 190CV	COUPÉ	0,5479	2.054,63	2.465,55	4.109,25	4.931,10
BMW	220D XDRIVE 2.0 190CV	ACTIVE TOURER	0,6014	2.255,25	2.706,30	4.510,50	5.412,60
BMW	220D XDRIVE 2.0 190CV	COUPÉ	0,5636	2.113,50	2.536,20	4.227,00	5.072,40
BMW	220D XDRIVE 2.0 190CV SPORT	GRAN TOURER	0,5842	2.190,75	2.628,90	4.381,50	5.257,80
BMW	316D 2.0	116CV	0,4930	1.848,75	2.218,50	3.697,50	4.437,00
BMW	316D 2.0	122CV	0,5319	1.994,63	2.393,55	3.989,25	4.787,10
BMW	316D TOURING 2.0	116CV	0,5082	1.905,75	2.286,90	3.811,50	4.573,80
BMW	318D 2.0	150CV	0,5249	1.968,38	2.362,05	3.936,75	4.724,10
BMW	318D 2.0 150CV	BERLINA	0,5521	2.070,38	2.484,45	4.140,75	4.968,90
BMW	318D 2.0 150CV	GRAN TURISMO	0,5722	2.145,75	2.574,90	4.291,50	5.149,80
BMW	318D 2.0 150CV GRAN TURISMO	2019	0,6045	2.266,88	2.720,25	4.533,75	5.440,50
BMW	318D TOURING 2.0	150CV	0,5413	2.029,88	2.435,85	4.059,75	4.871,70
BMW	318D TOURING 2.0	150CV SW	0,5710	2.141,25	2.569,50	4.282,50	5.139,00
BMW	318D XDRIVE 2.0	150CV	0,5486	2.057,25	2.468,70	4.114,50	4.937,40
BMW	318D XDRIVE TOURING 2.0	150CV	0,5639	2.114,63	2.537,55	4.229,25	5.075,10
BMW	320D 2.0	163CV	0,5375	2.015,63	2.418,75	4.031,25	4.837,50
BMW	320D 2.0	190CV	0,5503	2.063,63	2.476,35	4.127,25	4.952,70
BMW	320D 2.0 190CV	BERLINA	0,5720	2.145,00	2.574,00	4.290,00	5.148,00
BMW	320D 2.0 190CV	GRAN TURISMO	0,5967	2.237,63	2.685,15	4.475,25	5.370,30
BMW	320D 2.0 190CV GRAN TURISMO	2019	0,6047	2.267,63	2.721,15	4.535,25	5.442,30
BMW	320D TOURING 2.0	163CV	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
BMW	320D TOURING 2.0	190CV	0,5672	2.127,00	2.552,40	4.254,00	5.104,80

FRINGE BENEFIT 2024

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
BMW	320D XDRIVE 2.0	190CV	0,5707	2.140,13	2.568,15	4.280,25	5.136,30
BMW	320D XDRIVE 2.0 190CV	BERLINA	0,6000	2.250,00	2.700,00	4.500,00	5.400,00
BMW	320D XDRIVE 2.0 190CV	GRAN TURISMO	0,6151	2.306,63	2.767,95	4.613,25	5.535,90
BMW	320D XDRIVE 2.0 190CV GRAN TURISMO	2019	0,6361	2.385,38	2.862,45	4.770,75	5.724,90
BMW	320D XDRIVE TOURING 2.0	190CV	0,5911	2.216,63	2.659,95	4.433,25	5.319,90
BMW	325D 2.0	218CV	0,5881	2.205,38	2.646,45	4.410,75	5.292,90
BMW	325D 2.0 218CV	GRAN TURISMO	0,6297	2.361,38	2.833,65	4.722,75	5.667,30
BMW	325D TOURING 2.0	218CV	0,6004	2.251,50	2.701,80	4.503,00	5.403,60
BMW	325DA 2.0 224CV	GRAN TURISMO	0,6365	2.386,88	2.864,25	4.773,75	5.728,50
BMW	330D 3.0 258CV GRAN TURISMO	2019	0,7007	2.627,63	3.153,15	5.255,25	6.306,30
BMW	330D 3.0 265CV	BERLINA	0,6795	2.548,13	3.057,75	5.096,25	6.115,50
BMW	330D TOURING 3.0	265CV SW	0,6949	2.605,88	3.127,05	5.211,75	6.254,10
BMW	330D XDRIVE 3.0 265CV	BERLINA	0,6979	2.617,13	3.140,55	5.234,25	6.281,10
BMW	330D XDRIVE TOURING 3.0	265CV SW	0,7123	2.671,13	3.205,35	5.342,25	6.410,70
BMW	330DA 3.0	258CV	0,6456	2.421,00	2.905,20	4.842,00	5.810,40
BMW	330DA 3.0 258CV	GRAN TURISMO	0,6734	2.525,25	3.030,30	5.050,50	6.060,60
BMW	330DA 3.0 258CV GRAN TURISMO	2019	0,7007	2.627,63	3.153,15	5.255,25	6.306,30
BMW	330DA TOURING 3.0	258CV	0,6589	2.470,88	2.965,05	4.941,75	5.930,10
BMW	330DA XDRIVE 3.0	258CV	0,6698	2.511,75	3.014,10	5.023,50	6.028,20
BMW	330DA XDRIVE 3.0 258CV	GRAN TURISMO	0,7037	2.638,88	3.166,65	5.277,75	6.333,30
BMW	330DA XDRIVE 3.0 258CV GRAN TURISMO	2019	0,7235	2.713,13	3.255,75	5.426,25	6.511,50
BMW	330DA XDRIVE TOURING 3.0	258CV	0,6782	2.543,25	3.051,90	5.086,50	6.103,80
BMW	335DA XDRIVE 3.0	313CV	0,6996	2.623,50	3.148,20	5.247,00	6.296,40
BMW	335DA XDRIVE 3.0 313CV	GRAN TURISMO	0,7407	2.777,63	3.333,15	5.555,25	6.666,30
BMW	335DA XDRIVE 3.0 313CV GRAN TURISMO	2019	0,7602	2.850,75	3.420,90	5.701,50	6.841,80
BMW	335DA XDRIVE TOURING 3.0	313CV	0,7152	2.682,00	3.218,40	5.364,00	6.436,80
BMW	418D 2.0 150CV	COUPÉ	0,5687	2.132,63	2.559,15	4.265,25	5.118,30
BMW	418D GRAN COUPÉ	2.0 150CV	0,6077	2.278,88	2.734,65	4.557,75	5.469,30
BMW	420D 2.0 190CV	CABRIO	0,6410	2.403,75	2.884,50	4.807,50	5.769,00
BMW	420D 2.0 190CV	COUPÉ	0,5848	2.193,00	2.631,60	4.386,00	5.263,20
BMW	420D 2.0 190CV	GRAN COUPÉ	0,5849	2.193,38	2.632,05	4.386,75	5.264,10
BMW	420D CABRIO	2.0 190CV	0,6502	2.438,25	2.925,90	4.876,50	5.851,80
BMW	420D COUPÉ	2.0 190CV	0,5985	2.244,38	2.693,25	4.488,75	5.386,50
BMW	420D GRAN COUPÉ	2.0 190CV	0,6018	2.256,75	2.708,10	4.513,50	5.416,20
BMW	420D XDRIVE 2.0 190CV	GRAN COUPÉ	0,6427	2.410,13	2.892,15	4.820,25	5.784,30
BMW	420D XDRIVE COUPÉ	2.0 190CV	0,6310	2.366,25	2.839,50	4.732,50	5.679,00
BMW	420D XDRIVE GRAN COUPÉ	2.0 190CV	0,6310	2.366,25	2.839,50	4.732,50	5.679,00
BMW	425D 2.0 224CV	GRAN COUPÉ	0,6327	2.372,63	2.847,15	4.745,25	5.694,30
BMW	430D CABRIO	3.0 258CV	0,7641	2.865,38	3.438,45	5.730,75	6.876,90
BMW	430D COUPÉ	3.0 258CV	0,7175	2.690,63	3.228,75	5.381,25	6.457,50
BMW	430D GRAN COUPÉ	3.0 258CV	0,7164	2.686,50	3.223,80	5.373,00	6.447,60
BMW	430D XDRIVE COUPÉ	3.0 258CV	0,7439	2.789,63	3.347,55	5.579,25	6.695,10
BMW	430D XDRIVE GRAN COUPÉ	3.0 258CV	0,7428	2.785,50	3.342,60	5.571,00	6.685,20
BMW	435D XDRIVE CABRIO	3.0 313CV	0,8138	3.051,75	3.662,10	6.103,50	7.324,20
BMW	435D XDRIVE COUPÉ	3.0 313CV	0,7754	2.907,75	3.489,30	5.815,50	6.978,60
BMW	435D XDRIVE GRAN COUPÉ	3.0 313CV	0,7743	2.903,63	3.484,35	5.807,25	6.968,70
BMW	518D 2.0	150CV	0,6347	2.380,13	2.856,15	4.760,25	5.712,30
BMW	518D 2.0 150CV	BERLINA	0,5733	2.149,88	2.579,85	4.299,75	5.159,70
BMW	518D TOURING 2.0	150CV SW	0,6528	2.448,00	2.937,60	4.896,00	5.875,20
BMW	518D TOURING 2.0 150CV	SW	0,6122	2.295,75	2.754,90	4.591,50	5.509,80
BMW	520D 2.0	190CV BERLINA	0,6256	2.346,00	2.815,20	4.692,00	5.630,40
BMW	520D 2.0 190CV	BERLINA	0,5935	2.225,63	2.670,75	4.451,25	5.341,50
BMW	520D 2.0 XDRIVE	190CV BERLINA	0,6595	2.473,13	2.967,75	4.946,25	5.935,50
BMW	520D TOURING 2.0 190CV	SW	0,6304	2.364,00	2.836,80	4.728,00	5.673,60
BMW	520D TOURING XDRIVE 2.0	190CV SW	0,6897	2.586,38	3.103,65	5.172,75	6.207,30
BMW	525D 2.0	230CV BERLINA	0,6830	2.561,25	3.073,50	5.122,50	6.147,00
BMW	525D TOURING 2.0	218CV SW	0,6720	2.520,00	3.024,00	5.040,00	6.048,00
BMW	525D TOURING 2.0	230CV SW	0,7032	2.637,00	3.164,40	5.274,00	6.328,80
BMW	525D TOURING XDRIVE 2.0	218CV SW	0,7040	2.640,00	3.168,00	5.280,00	6.336,00
BMW	530D 3.0 XDRIVE	250CV BERLINA	0,7478	2.804,25	3.365,10	5.608,50	6.730,20
BMW	530D 3.0	250CV BERLINA	0,7220	2.707,50	3.249,00	5.415,00	6.498,00
BMW	530D 3.0	265CV BERLINA	0,7251	2.719,13	3.262,95	5.438,25	6.525,90
BMW	530D 3.0 XDRIVE	265CV BERLINA	0,7509	2.815,88	3.379,05	5.631,75	6.758,10
BMW	530D TOURING 3.0	250CV SW	0,7506	2.814,75	3.377,70	5.629,50	6.755,40
BMW	530D TOURING 3.0	258CV SW	0,7235	2.713,13	3.255,75	5.426,25	6.511,50
BMW	530DA 3.0 249CV	BERLINA	0,6798	2.549,25	3.059,10	5.098,50	6.118,20
BMW	530DA TOURING 3.0 249CV	SW	0,7169	2.688,38	3.226,05	5.376,75	6.452,10
BMW	530DA XDRIVE 3.0 249CV	BERLINA	0,7009	2.628,38	3.154,05	5.256,75	6.308,10
BMW	530DA XDRIVE TOURING 3.0 249CV	SW	0,7413	2.779,88	3.335,85	5.559,75	6.671,70
BMW	535D TOURING XDRIVE 3.0	313CV SW	0,7738	2.901,75	3.482,10	5.803,50	6.964,20
BMW	540D TOURING XDRIVE 3.0	320CV SW	0,8266	3.099,75	3.719,70	6.199,50	7.439,40
BMW	540D XDRIVE 3.0	320CV BERLINA	0,8074	3.027,75	3.633,30	6.055,50	7.266,60
BMW	620D GT 2.0	190CV	0,7051	2.644,13	3.172,95	5.288,25	6.345,90
BMW	630D GT 3.0	249CV	0,7759	2.909,63	3.491,55	5.819,25	6.983,10

FRINGE BENEFIT 2024

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
BMW	630D GT 3.0	265CV	0,7790	2.921,25	3.505,50	5.842,50	7.011,00
BMW	630D XDRIVE 3.0	249CV	0,8025	3.009,38	3.611,25	6.018,75	7.222,50
BMW	630D XDRIVE GT 3.0	265CV	0,8056	3.021,00	3.625,20	6.042,00	7.250,40
BMW	640D 3.0 313CV	CABRIO	0,9903	3.713,63	4.456,35	7.427,25	8.912,70
BMW	640D 3.0 313CV	COUPÉ	0,9356	3.508,50	4.210,20	7.017,00	8.420,40
BMW	640D GC	3.0 313CV	0,9136	3.426,00	4.111,20	6.852,00	8.222,40
BMW	640D XDRIVE GT 3.0	320CV	0,8591	3.221,63	3.865,95	6.443,25	7.731,90
BMW	725D 2.0	230CV	0,8503	3.188,63	3.826,35	6.377,25	7.652,70
BMW	730D 3.0	265CV	0,9321	3.495,38	4.194,45	6.990,75	8.388,90
BMW	730D XDRIVE 3.0	265CV	0,9587	3.595,13	4.314,15	7.190,25	8.628,30
BMW	740D XDRIVE 3.0	320CV	0,9970	3.738,75	4.486,50	7.477,50	8.973,00
BMW	750D 3.0 XDRIVE	400CV	1,1111	4.166,63	4.999,95	8.333,25	9.999,90
BMW	840D 3.0 XDRIVE	320CV	1,0600	3.975,00	4.770,00	7.950,00	9.540,00
BMW	M550D XDRIVE 3.0	400CV BERLINA	1,0250	3.843,75	4.612,50	7.687,50	9.225,00
BMW	X1 SDRIVE 16D 1.5	116CV	0,4794	1.797,75	2.157,30	3.595,50	4.314,60
BMW	X1 SDRIVE 18D 2.0	150 CV	0,5383	2.018,63	2.422,35	4.037,25	4.844,70
BMW	X1 SDRIVE 20D 2.0	190CV	0,5804	2.176,50	2.611,80	4.353,00	5.223,60
BMW	X1 XDRIVE 18D 2.0 150CV	4X4	0,5661	2.122,88	2.547,45	4.245,75	5.094,90
BMW	X1 XDRIVE 20D 2.0	190 CV	0,6067	2.275,13	2.730,15	4.550,25	5.460,30
BMW	X1 XDRIVE 25DA 2.0	231 CV	0,6265	2.349,38	2.819,25	4.698,75	5.638,50
BMW	X2 XDRIVE 25D 2.0	231CV	0,6341	2.377,88	2.853,45	4.755,75	5.706,90
BMW	X3 SDRIVE 18D 2.0	150CV	0,5961	2.235,38	2.682,45	4.470,75	5.364,90
BMW	X3 SDRIVE 18D 2.0 150CV	2WD	0,6479	2.429,63	2.915,55	4.859,25	5.831,10
BMW	X3 XDRIVE 2.0D	190 CV	0,6259	2.347,13	2.816,55	4.694,25	5.633,10
BMW	X3 XDRIVE 20D 2.0	190CV	0,6366	2.387,25	2.864,70	4.774,50	5.729,40
BMW	X3 XDRIVE 25D 2.0	211CV	0,6800	2.550,00	3.060,00	5.100,00	6.120,00
BMW	X3 XDRIVE 30D 3.0	249CV	0,7463	2.798,63	3.358,35	5.597,25	6.716,70
BMW	X3 XDRIVE 30D 3.0	265CV	0,7494	2.810,25	3.372,30	5.620,50	6.744,60
BMW	X3 XDRIVE 30DA 3.0	249CV	0,7252	2.719,50	3.263,40	5.439,00	6.526,80
BMW	X3 XDRIVE 30DA 3.0	258CV	0,7728	2.898,00	3.477,60	5.796,00	6.955,20
BMW	X3 XDRIVE 35DA	313CV	0,8253	3.094,88	3.713,85	6.189,75	7.427,70
BMW	X3 XDRIVE 35DA 3.0 313CV	ND	0,7872	2.952,00	3.542,40	5.904,00	7.084,80
BMW	X3 XDRIVE M40D	326CV	0,8531	3.199,13	3.838,95	6.398,25	7.677,90
BMW	X4 XDRIVE 20D 2.0	190CV	0,6541	2.452,88	2.943,45	4.905,75	5.886,90
BMW	X4 XDRIVE 20D 2.0 190CV	MY2018	0,6747	2.530,13	3.036,15	5.060,25	6.072,30
BMW	X4 XDRIVE 25D 2.0 230CV	MY2018	0,7011	2.629,13	3.154,95	5.258,25	6.309,90
BMW	X4 XDRIVE 30D 3.0	250CV	0,7590	2.846,25	3.415,50	5.692,50	6.831,00
BMW	X4 XDRIVE 30D 3.0	265CV	0,7643	2.866,13	3.439,35	5.732,25	6.878,70
BMW	X4 XDRIVE 30DA 3.0	249CV	0,7267	2.725,13	3.270,15	5.450,25	6.540,30
BMW	X4 XDRIVE 30DA 3.0	258CV	0,7851	2.944,13	3.532,95	5.888,25	7.065,90
BMW	X4 XDRIVE 35DA 3.0	313CV	0,8398	3.149,25	3.779,10	6.298,50	7.558,20
BMW	X4 XDRIVE M40D 3.0 326CV	MY2018	0,8578	3.216,75	3.860,10	6.433,50	7.720,20
BMW	X5 M50D 3.0	381CV	1,0072	3.777,00	4.532,40	7.554,00	9.064,80
BMW	X5 M50D 3.0	400CV	1,0060	3.772,50	4.527,00	7.545,00	9.054,00
BMW	X5 XDRIVE 25D 2.0	230CV	0,7131	2.674,13	3.208,95	5.348,25	6.417,90
BMW	X5 XDRIVE 30D 3.0	249CV	0,7777	2.916,38	3.499,65	5.832,75	6.999,30
BMW	X5 XDRIVE 30D 3.0	258CV	0,8266	3.099,75	3.719,70	6.199,50	7.439,40
BMW	X5 XDRIVE 30D 3.0	265CV	0,8248	3.093,00	3.711,60	6.186,00	7.423,20
BMW	X5 XDRIVE 40D 3.0	313CV	0,8543	3.203,63	3.844,35	6.407,25	7.688,70
BMW	X6 M50D 3.0	381CV	1,0487	3.932,63	4.719,15	7.865,25	9.438,30
BMW	X6 M50D 3.0	400CV	1,1055	4.145,63	4.974,75	8.291,25	9.949,50
BMW	X6 XDRIVE 3.0 313CV	EURO6	0,8952	3.357,00	4.028,40	6.714,00	8.056,80
BMW	X6 XDRIVE 3.0D	249CV	0,8206	3.077,25	3.692,70	6.154,50	7.385,40
BMW	X6 XDRIVE 3.0D	258CV	0,8613	3.229,88	3.875,85	6.459,75	7.751,70
BMW	X6 XDRIVE 30D	265CV	0,8966	3.362,25	4.034,70	6.724,50	8.069,40
BMW	X7 XDRIVE 30D	265CV	0,9876	3.703,50	4.444,20	7.407,00	8.888,40
BMW	X7 XDRIVE M50D	400CV	1,1572	4.339,50	5.207,40	8.679,00	10.414,80
CHEVROLET	CAPTIVA 2.2 VCDI 2WD	163CV	0,5568	2.088,00	2.505,60	4.176,00	5.011,20
CHEVROLET	CAPTIVA 2.2 VCDI 4WD	184CV	0,5940	2.227,50	2.673,00	4.455,00	5.346,00
CHEVROLET	TRAX 1.6 136CV	2X4	0,4275	1.603,13	1.923,75	3.206,25	3.847,50
CHEVROLET	TRAX 1.6 136CV	4X4	0,4453	1.669,88	2.003,85	3.339,75	4.007,70
CITROEN	BERLINGO MULTISPACE 1.6	102CV	0,3803	1.426,13	1.711,35	2.852,25	3.422,70
CITROEN	BERLINGO MULTISPACE 1.6 BLUEHDI	75CV	0,4061	1.522,88	1.827,45	3.045,75	3.654,90
CITROEN	C3 1.6 BLUEHDI	100CV	0,3837	1.438,88	1.726,65	2.877,75	3.453,30
CITROEN	C3 1.6 BLUEHDI	75CV	0,3684	1.381,50	1.657,80	2.763,00	3.315,60
CITROEN	C3 AIRCROSS 1.5 BLUEHDI	100CV	0,3740	1.402,50	1.683,00	2.805,00	3.366,00
CITROEN	C3 AIRCROSS 1.5 BLUEHDI	120CV	0,4727	1.772,63	2.127,15	3.545,25	4.254,30
CITROEN	C3 AIRCROSS 1.6 BLUEHDI	100CV	0,3874	1.452,75	1.743,30	2.905,50	3.486,60
CITROEN	C3 AIRCROSS 1.6 BLUEHDI	120CV	0,4080	1.530,00	1.836,00	3.060,00	3.672,00
CITROEN	C3 III 1.6 BLUEHDI	100CV	0,3829	1.435,88	1.723,05	2.871,75	3.446,10
CITROEN	C3 III 1.6 BLUEHDI	75CV	0,3550	1.331,25	1.597,50	2.662,50	3.195,00
CITROEN	C3 PICASSO 1.6 HDI	100CV	0,3935	1.475,63	1.770,75	2.951,25	3.541,50
CITROEN	C4 1.6 BLUEHDI	100CV	0,3888	1.458,00	1.749,60	2.916,00	3.499,20
CITROEN	C4 1.6 BLUEHDI	120CV	0,3967	1.487,63	1.785,15	2.975,25	3.570,30

FRINGE BENEFIT 2024

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
CITROEN	C4 CACTUS 1.5 BLUEHDI	100CV	0,3893	1.459,88	1.751,85	2.919,75	3.503,70
CITROEN	C4 CACTUS 1.5 BLUEHDI	120CV	0,4074	1.527,75	1.833,30	3.055,50	3.666,60
CITROEN	C4 CACTUS 1.6 BLUEHDI	100CV	0,3867	1.450,13	1.740,15	2.900,25	3.480,30
CITROEN	C4 CACTUS 1.6 E-HDI	92CV	0,3941	1.477,88	1.773,45	2.955,75	3.546,90
CITROEN	C4 GRAN PICASSO 1.6 B-HDI	100CV	0,4388	1.645,50	1.974,60	3.291,00	3.949,20
CITROEN	C4 GRAN PICASSO 1.6 HDI	120CV	0,4584	1.719,00	2.062,80	3.438,00	4.125,60
CITROEN	C4 PICASSO 1.6 BLUEHDI	100CV	0,4297	1.611,38	1.933,65	3.222,75	3.867,30
CITROEN	C4 PICASSO 1.6 BLUEHDI	120CV	0,4471	1.676,63	2.011,95	3.353,25	4.023,90
CITROEN	C4 PICASSO 2.0 BLUEHDI	150CV EURO6	0,5025	1.884,38	2.261,25	3.768,75	4.522,50
CITROEN	C4 SPACETOURER 1.6 BLUEHDI	100CV	0,4321	1.620,38	1.944,45	3.240,75	3.888,90
CITROEN	C4 SPACETOURER 1.6 BLUEHDI	120CV	0,4408	1.653,00	1.983,60	3.306,00	3.967,20
CITROEN	C4 SPACETOURER 2.0 BLUEHDI	150CV	0,4829	1.810,88	2.173,05	3.621,75	4.346,10
CITROEN	C4 SPACETOURER 2.0 BLUEHDI	160CV S&S	0,5117	1.918,88	2.302,65	3.837,75	4.605,30
CITROEN	C4 SPACETOURER BLUEHDI 1.5	130CV	0,4517	1.693,88	2.032,65	3.387,75	4.065,30
CITROEN	C5 2.0 BLUEHDI	150CV	0,4926	1.847,25	2.216,70	3.694,50	4.433,40
CITROEN	C5 2.0 BLUEHDI	180CV	0,5295	1.985,63	2.382,75	3.971,25	4.765,50
CITROEN	C5 AIRCROSS 2.0 BLUEHDI	177CV	0,5339	2.002,13	2.402,55	4.004,25	4.805,10
CITROEN	C5 TOURER 2.0 BLUEHDI	150CV SW	0,5036	1.888,50	2.266,20	3.777,00	4.532,40
CITROEN	C5 TOURER 2.0 BLUEHDI	180CV SW	0,5362	2.010,75	2.412,90	4.021,50	4.825,80
CITROEN	C-ELYSEE 1.6 BLUEHDI	100CV	0,3804	1.426,50	1.711,80	2.853,00	3.423,60
CITROEN	GRAND C4 SPACETOURER 1.5 BLUEHDI	130CV	0,4813	1.804,88	2.165,85	3.609,75	4.331,70
CITROEN	GRAND C4 SPACETOURER 1.6 BLUEHDI	100CV	0,4411	1.654,13	1.984,95	3.308,25	3.969,90
CITROEN	GRAND C4 SPACETOURER 1.6 BLUEHDI	120CV	0,4542	1.703,25	2.043,90	3.406,50	4.087,80
CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI	150CV	0,4920	1.845,00	2.214,00	3.690,00	4.428,00
CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI	160CV	0,5486	2.057,25	2.468,70	4.114,50	4.937,40
CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI	160CV S&S	0,5208	1.953,00	2.343,60	3.906,00	4.687,20
CITROEN	JUMPY SPACE TOURER	2.0 HDI 177 CV	0,5797	2.173,88	2.608,65	4.347,75	5.217,30
DACIA	DUSTER 1.5 BLUEDCI	95CV	0,3420	1.282,50	1.539,00	2.565,00	3.078,00
DACIA	DUSTER 1.5 DCI 110CV	4X2 EURO6	0,3489	1.308,38	1.570,05	2.616,75	3.140,10
DACIA	DUSTER 1.5 DCI 110CV	4X4 EURO6	0,3628	1.360,50	1.632,60	2.721,00	3.265,20
DACIA	DUSTER 1.5 DCI 90CV	4X2 EURO6	0,3438	1.289,25	1.547,10	2.578,50	3.094,20
DACIA	LODGY 1.5 DCI	110CV	0,3665	1.374,38	1.649,25	2.748,75	3.298,50
DACIA	LODGY 1.5 DCI	115CV	0,3885	1.456,88	1.748,25	2.913,75	3.496,50
DACIA	LODGY 1.5 DCI	90CV	0,3513	1.317,38	1.580,85	2.634,75	3.161,70
DACIA	LODGY 1.5 DCI	95CV	0,3478	1.304,25	1.565,10	2.608,50	3.130,20
DACIA	LOGAN MCV 1.5 DCI S&S	75CV	0,3231	1.211,63	1.453,95	2.423,25	2.907,90
DACIA	LOGAN MCV 1.5 DCI S&S	90CV	0,3279	1.229,63	1.475,55	2.459,25	2.951,10
DACIA	LOGAN MCV 1.5 DCI S&S	95CV	0,3319	1.244,63	1.493,55	2.489,25	2.987,10
DACIA	LOGAN MCV STEPWAY 1.5 DCI S&S	95CV	0,3561	1.335,38	1.602,45	2.670,75	3.204,90
DACIA	SANDERO 1.5 DCI S&S	75CV	0,3156	1.183,50	1.420,20	2.367,00	2.840,40
DACIA	SANDERO STEPWAY 1.5 BLUE DCI S&S	75CV	0,3278	1.229,25	1.475,10	2.458,50	2.950,20
DACIA	SANDERO STEPWAY 1.5 DCI S&S	90CV	0,3444	1.291,50	1.549,80	2.583,00	3.099,60
DACIA	SANDERO STEPWAY 1.5 DCI S&S	95CV	0,3482	1.305,75	1.566,90	2.611,50	3.133,80
DS	DS3 1.5 CROSSBACK BLUEHDI	100CV	0,4168	1.563,00	1.875,60	3.126,00	3.751,20
DS	DS3 1.5 CROSSBACK BLUEHDI	110CV	0,4696	1.761,00	2.113,20	3.522,00	4.226,40
DS	DS3 1.5 CROSSBACK BLUEHDI	130CV AUT	0,4831	1.811,63	2.173,95	3.623,25	4.347,90
DS	DS3 1.6 BLUEHDI	100CV	0,4047	1.517,63	1.821,15	3.035,25	3.642,30
DS	DS3 1.6 BLUEHDI	100CV CABRIO	0,4245	1.591,88	1.910,25	3.183,75	3.820,50
DS	DS3 1.6 BLUEHDI	75CV	0,3864	1.449,00	1.738,80	2.898,00	3.477,60
DS	DS3 1.6 BLUEHDI 100CV CABRIO	MY2017	0,4129	1.548,38	1.858,05	3.096,75	3.716,10
DS	DS3 1.6 BLUEHDI 120CV	EURO 6	0,4272	1.602,00	1.922,40	3.204,00	3.844,80
DS	DS3 1.6 BLUEHDI 120CV CABRIO	EURO 6	0,4459	1.672,13	2.006,55	3.344,25	4.013,10
DS	DS4 1.6 BLUEHDI	100CV	0,4330	1.623,75	1.948,50	3.247,50	3.897,00
DS	DS4 1.6 BLUEHDI	110CV	0,4144	1.554,00	1.864,80	3.108,00	3.729,60
DS	DS4 1.6 BLUEHDI	120CV	0,4339	1.627,13	1.952,55	3.254,25	3.905,10
DS	DS4 2.0 BLUEHDI	150CV	0,4864	1.824,00	2.188,80	3.648,00	4.377,60
DS	DS4 2.0 BLUEHDI	180CV	0,5328	1.998,00	2.397,60	3.996,00	4.795,20
DS	DS5 1.6 BLUEHDI	120CV	0,4854	1.820,25	2.184,30	3.640,50	4.368,60
DS	DS5 2.0 BLUEHDI	150CV	0,5107	1.915,13	2.298,15	3.830,25	4.596,30
DS	DS5 2.0 BLUEHDI	180CV	0,5665	2.124,38	2.549,25	4.248,75	5.098,50
DS	DS7 1.5 CROSSBACK BLUEHDI	130CV	0,5168	1.938,00	2.325,60	3.876,00	4.651,20
DS	DS7 2.0 CROSSBACK BLUEHDI	180CV	0,5801	2.175,38	2.610,45	4.350,75	5.220,90
FIAT	500 1.3 MTJ	95CV	0,3447	1.292,63	1.551,15	2.585,25	3.102,30
FIAT	500C 1.3 MTJ	95CV	0,3655	1.370,63	1.644,75	2.741,25	3.289,50
FIAT	500L 1.3 MTJ	95CV	0,4139	1.552,13	1.862,55	3.104,25	3.725,10
FIAT	500L 1.6 MTJ 120CV	EURO6	0,4209	1.578,38	1.894,05	3.156,75	3.788,10
FIAT	500L LIVING 1.3 MTJ	95CV	0,4055	1.520,63	1.824,75	3.041,25	3.649,50
FIAT	500L LIVING 1.6 MTJ 120CV	ND	0,4325	1.621,88	1.946,25	3.243,75	3.892,50
FIAT	500L WAGON 1.3 MTJ	95CV	0,4100	1.537,50	1.845,00	3.075,00	3.690,00
FIAT	500L WAGON 1.6 MTJ	120CV	0,4276	1.603,50	1.924,20	3.207,00	3.848,40
FIAT	500X 1.3 MJT	95CV	0,3878	1.454,25	1.745,10	2.908,50	3.490,20
FIAT	500X 1.6 MJT	120CV	0,4397	1.648,88	1.978,65	3.297,75	3.957,30
FIAT	500X 1.6 MULTIJET	120CV	0,4447	1.667,63	2.001,15	3.335,25	4.002,30
FIAT	500X 1.6 MULTIJET	130CV	0,4879	1.829,63	2.195,55	3.659,25	4.391,10

FRINGE BENEFIT 2024

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
FIAT	500X 2.0 MJT 140CV	4X4	0,5288	1.983,00	2.379,60	3.966,00	4.759,20
FIAT	500X 2.0 MULTIJET	150CV 4X4	0,5303	1.988,63	2.386,35	3.977,25	4.772,70
FIAT	BRAVO 1.6 MJT	105CV	0,4164	1.561,50	1.873,80	3.123,00	3.747,60
FIAT	BRAVO 1.6 MJT	120CV	0,4346	1.629,75	1.955,70	3.259,50	3.911,40
FIAT	DOBLÒ 1.6	120CV	0,4717	1.768,88	2.122,65	3.537,75	4.245,30
FIAT	FREEMONT 2.0 16V MTJ	140CV	0,5394	2.022,75	2.427,30	4.045,50	4.854,60
FIAT	FREEMONT 2.0 16V MTJ	170CV	0,5637	2.113,88	2.536,65	4.227,75	5.073,30
FIAT	FREEMONT 2.0 16V MTJ 4X4 AUT	170CV	0,6024	2.259,00	2.710,80	4.518,00	5.421,60
FIAT	PANDA 1.3 MTJ	80CV	0,3354	1.257,75	1.509,30	2.515,50	3.018,60
FIAT	PANDA 1.3 MTJ	95CV S&S	0,3379	1.267,13	1.520,55	2.534,25	3.041,10
FIAT	PANDA 1.3 MTJ 80CV	4X4	0,3768	1.413,00	1.695,60	2.826,00	3.391,20
FIAT	PANDA CROSS 1.3 MTJ	95CV 4X4	0,3950	1.481,25	1.777,50	2.962,50	3.555,00
FIAT	PUNTO 1.3 MTJ II	95CV	0,3686	1.382,25	1.658,70	2.764,50	3.317,40
FIAT	QUBO 1.3 MJT	95CV	0,3975	1.490,63	1.788,75	2.981,25	3.577,50
FIAT	TALENTO 1.6	123CV 9 POSTI	0,5300	1.987,50	2.385,00	3.975,00	4.770,00
FIAT	TIPO 1.3 MTJ 5PORTE 95CV	MY2016	0,4309	1.615,88	1.939,05	3.231,75	3.878,10
FIAT	TIPO 1.3 MTJ 95CV	MY2016	0,3955	1.483,13	1.779,75	2.966,25	3.559,50
FIAT	TIPO 1.3 MTJ 95CV SW	MY2016	0,4414	1.655,25	1.986,30	3.310,50	3.972,60
FIAT	TIPO 1.6 MTJ 120CV	MY2016	0,4045	1.516,88	1.820,25	3.033,75	3.640,50
FIAT	TIPO 1.6 MTJ 120CV SW	MY2016	0,4053	1.519,88	1.823,85	3.039,75	3.647,70
FIAT	TIPO 1.6 MTJ 5PORTE 120CV	MY2016	0,3978	1.491,75	1.790,10	2.983,50	3.580,20
FORD	B-MAX 1.5 TDCI	75CV PLUS	0,3815	1.430,63	1.716,75	2.861,25	3.433,50
FORD	C MAX 1.5 TDCI	120 CV S&S	0,4401	1.650,38	1.980,45	3.300,75	3.960,90
FORD	C MAX 2.0 TDCI	150CV	0,4660	1.747,50	2.097,00	3.495,00	4.194,00
FORD	C MAX 2.0 TDCI	170CV	0,5068	1.900,50	2.280,60	3.801,00	4.561,20
FORD	C MAX PLUS 1.5 TDCI	120CV	0,4298	1.611,75	1.934,10	3.223,50	3.868,20
FORD	ECOSPORT 1.5 ECOBLUE S&S	95CV	0,3880	1.455,00	1.746,00	2.910,00	3.492,00
FORD	ECOSPORT 1.5 TDCI	95CV	0,3986	1.494,75	1.793,70	2.989,50	3.587,40
FORD	ECOSPORT 1.5 TDCI S&S	100CV	0,3991	1.496,63	1.795,95	2.993,25	3.591,90
FORD	ECOSPORT 1.5 TDCI S&S	125CV	0,4137	1.551,38	1.861,65	3.102,75	3.723,30
FORD	EDGE 2.0 ECOBLUE	150CV AUT	0,6370	2.388,75	2.866,50	4.777,50	5.733,00
FORD	EDGE 2.0 ECOBLUE	190CV	0,6424	2.409,00	2.890,80	4.818,00	5.781,60
FORD	EDGE 2.0 ECOBLUE	240CV	0,6978	2.616,75	3.140,10	5.233,50	6.280,20
FORD	EDGE 2.0 TDCI	180CV AWD	0,6194	2.322,75	2.787,30	4.645,50	5.574,60
FORD	EDGE 2.0 TDCI	210CV AWD	0,6546	2.454,75	2.945,70	4.909,50	5.891,40
FORD	FIESTA 1.5 ECOBLUE	86CV	0,3590	1.346,25	1.615,50	2.692,50	3.231,00
FORD	FIESTA 1.5 TDCI	75CV PLUS	0,3502	1.313,25	1.575,90	2.626,50	3.151,80
FORD	FIESTA 1.5 TDCI 120CV	MY2017	0,3730	1.398,75	1.678,50	2.797,50	3.357,00
FORD	FIESTA PLUS 1.5 TDCI 85CV	MY2017	0,3528	1.323,00	1.587,60	2.646,00	3.175,20
FORD	FOCUS 1.5 TDCI	120CV	0,4088	1.533,00	1.839,60	3.066,00	3.679,20
FORD	FOCUS 1.5 TDCI	95CV	0,3998	1.499,25	1.799,10	2.998,50	3.598,20
FORD	FOCUS 1.5 TDCI 120CV	STATION SW	0,4148	1.555,50	1.866,60	3.111,00	3.733,20
FORD	FOCUS 1.5 TDCI 95CV	STATION SW	0,4057	1.521,38	1.825,65	3.042,75	3.651,30
FORD	FOCUS 2.0 TDCI	150CV	0,4776	1.791,00	2.149,20	3.582,00	4.298,40
FORD	FOCUS 2.0 TDCI 150CV	STATION SW	0,4829	1.810,88	2.173,05	3.621,75	4.346,10
FORD	FOCUS IV 1.5 ECOBLUE	120CV	0,4370	1.638,75	1.966,50	3.277,50	3.933,00
FORD	FOCUS IV 1.5 ECOBLUE	95CV	0,4060	1.522,50	1.827,00	3.045,00	3.654,00
FORD	FOCUS IV 2.0 ECOBLUE	150CV	0,4906	1.839,75	2.207,70	3.679,50	4.415,40
FORD	FOCUS IV 2.0 ECOBLUE	190CV	0,5452	2.044,50	2.453,40	4.089,00	4.906,80
FORD	FOCUS IV STATION 1.5 ECOBLUE	120CV SW	0,4275	1.603,13	1.923,75	3.206,25	3.847,50
FORD	FOCUS IV STATION 1.5 ECOBLUE	95CV SW	0,4163	1.561,13	1.873,35	3.122,25	3.746,70
FORD	FOCUS IV STATION 2.0 ECOBLUE	150CV SW	0,4872	1.827,00	2.192,40	3.654,00	4.384,80
FORD	GALAXY 2.0 ECOBLUE	190CV AWD	0,6306	2.364,75	2.837,70	4.729,50	5.675,40
FORD	GALAXY 2.0 TDCI	150CV S&S	0,5492	2.059,50	2.471,40	4.119,00	4.942,80
FORD	GALAXY 2.0 TDCI BITURBO S&S	210CV	0,6195	2.323,13	2.787,75	4.646,25	5.575,50
FORD	GALAXY 2.0 TDCI S&S	120CV	0,5494	2.060,25	2.472,30	4.120,50	4.944,60
FORD	GALAXY 2.0 TDCI S&S	150CV	0,5818	2.181,75	2.618,10	4.363,50	5.236,20
FORD	GALAXY 2.0 TDCI S&S	180CV	0,6013	2.254,88	2.705,85	4.509,75	5.411,70
FORD	KA+ 1.5 TDCI	95CV	0,3351	1.256,63	1.507,95	2.513,25	3.015,90
FORD	KUGA 1.5 TDCI 120CV	2WD	0,4198	1.574,25	1.889,10	3.148,50	3.778,20
FORD	KUGA 2.0 TDCI 120CV	2WD	0,5105	1.914,38	2.297,25	3.828,75	4.594,50
FORD	KUGA 2.0 TDCI 150CV	2WD	0,5065	1.899,38	2.279,25	3.798,75	4.558,50
FORD	KUGA 2.0 TDCI 150CV	4WD	0,5534	2.075,25	2.490,30	4.150,50	4.980,60
FORD	KUGA 2.0 TDCI 180CV	4WD	0,6018	2.256,75	2.708,10	4.513,50	5.416,20
FORD	KUGA 2019 1.5 ECOBLUE	120CV 2WD	0,4572	1.714,50	2.057,40	3.429,00	4.114,80
FORD	KUGA 2019 2.0 ECOBLUE	150CV AWD	0,5476	2.053,50	2.464,20	4.107,00	4.928,40
FORD	KUGA 2019 2.0 ECOBLUE	190CV AWD	0,5569	2.088,38	2.506,05	4.176,75	5.012,10
FORD	MONDEO 1.5 TDCI 120CV	S&S	0,4582	1.718,25	2.061,90	3.436,50	4.123,80
FORD	MONDEO 2.0 ECOBLUE 150CV	S&S	0,5349	2.005,88	2.407,05	4.011,75	4.814,10
FORD	MONDEO 2.0 ECOBLUE 190CV	AWD	0,6115	2.293,13	2.751,75	4.586,25	5.503,50
FORD	MONDEO 2.0 ECOBLUE 190CV	S&S	0,5888	2.208,00	2.649,60	4.416,00	5.299,20
FORD	MONDEO 2.0 TDCI	210CV	0,5563	2.086,13	2.503,35	4.172,25	5.006,70
FORD	MONDEO 2.0 TDCI 150CV	AWD	0,5229	1.960,88	2.353,05	3.921,75	4.706,10
FORD	MONDEO 2.0 TDCI 150CV	S&S	0,5184	1.944,00	2.332,80	3.888,00	4.665,60

FRINGE BENEFIT 2024

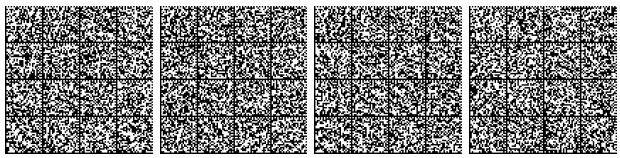
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
FORD	MONDEO 2.0 TDCI 180CV	AWD	0,5592	2.097,00	2.516,40	4.194,00	5.032,80
FORD	MONDEO 2.0 TDCI 180CV	S&S	0,5246	1.967,25	2.360,70	3.934,50	4.721,40
FORD	MONDEO STATION 1.5 TDCI 120CV	S&S	0,4642	1.740,75	2.088,90	3.481,50	4.177,80
FORD	MONDEO STATION 2.0 ECOBLUE 190CV	AWD	0,6383	2.393,63	2.872,35	4.787,25	5.744,70
FORD	MONDEO STATION 2.0 ECOBLUE 190CV	S&S	0,6115	2.293,13	2.751,75	4.586,25	5.503,50
FORD	MONDEO STATION 2.0 TDCI	210CV	0,5661	2.122,88	2.547,45	4.245,75	5.094,90
FORD	MONDEO STATION 2.0 TDCI 150CV	AWD	0,5200	1.950,00	2.340,00	3.900,00	4.680,00
FORD	MONDEO STATION 2.0 TDCI 150CV	S&S	0,5063	1.898,63	2.278,35	3.797,25	4.556,70
FORD	MONDEO STATION 2.0 TDCI 180CV	AWD	0,5667	2.125,13	2.550,15	4.250,25	5.100,30
FORD	MONDEO STATION 2.0 TDCI 180CV	S&S	0,5322	1.995,75	2.394,90	3.991,50	4.789,80
FORD	PUMA 1.5 ECOBLUE	120CV	0,4154	1.557,75	1.869,30	3.115,50	3.738,60
FORD	S MAX 2.0 TDCI	120CV	0,5116	1.918,50	2.302,20	3.837,00	4.604,40
FORD	S MAX 2.0 TDCI	150CV	0,5349	2.005,88	2.407,05	4.011,75	4.814,10
FORD	S MAX 2.0 TDCI	150CV AWD	0,5569	2.088,38	2.506,05	4.176,75	5.012,10
FORD	S MAX 2.0 TDCI	180CV	0,5571	2.089,13	2.506,95	4.178,25	5.013,90
FORD	S MAX 2.0 TDCI	180CV AWD	0,5900	2.212,50	2.655,00	4.425,00	5.310,00
FORD	S MAX 2.0 TDCI	210CV	0,5891	2.209,13	2.650,95	4.418,25	5.301,90
FORD	S-MAX 2.0 ECOBLUE	120CV	0,5306	1.989,75	2.387,70	3.979,50	4.775,40
FORD	S-MAX 2.0 ECOBLUE	150CV	0,5637	2.113,88	2.536,65	4.227,75	5.073,30
FORD	S-MAX 2.0 ECOBLUE	150CV AWD	0,5628	2.110,50	2.532,60	4.221,00	5.065,20
FORD	S-MAX 2.0 ECOBLUE	190CV	0,5672	2.127,00	2.552,40	4.254,00	5.104,80
FORD	S-MAX 2.0 ECOBLUE	190CV AWD	0,6002	2.250,75	2.700,90	4.501,50	5.401,80
FORD	S-MAX 2.0 ECOBLUE	240CV	0,6125	2.296,88	2.756,25	4.593,75	5.512,50
FORD	TOURNEO CONNECT 1.6 TDCI	115CV	0,4669	1.750,88	2.101,05	3.501,75	4.202,10
FORD	TOURNEO COURIER 1.6 TDCI	95CV	0,3810	1.428,75	1.714,50	2.857,50	3.429,00
FORD	TOURNEO CUSTOM 2.0	170CV	0,5629	2.110,88	2.533,05	4.221,75	5.066,10
GREAT WALL MOTORS	H6 2.0 143CV	4X2	0,5430	2.036,25	2.443,50	4.072,50	4.887,00
GREAT WALL MOTORS	H6 2.0 143CV	4X4	0,5610	2.103,75	2.524,50	4.207,50	5.049,00
HONDA	CIVIC 1.6	120CV	0,4279	1.604,63	1.925,55	3.209,25	3.851,10
HONDA	CR-V 1.6 I-DTEC	2WD 120CV	0,4587	1.720,13	2.064,15	3.440,25	4.128,30
HONDA	CR-V 1.6 I-DTEC	4WD 160CV	0,5090	1.908,75	2.290,50	3.817,50	4.581,00
HONDA	HR-V 1.6 DTEC	120 CV	0,4543	1.703,63	2.044,35	3.407,25	4.088,70
HYUNDAI	I20 1.1 CRDI 75CV	MY2015	0,3469	1.300,88	1.561,05	2.601,75	3.122,10
HYUNDAI	I20 1.4 CRDI 90CV	MY2015	0,3612	1.354,50	1.625,40	2.709,00	3.250,80
HYUNDAI	I30 1.6 CRDI	136CV	0,4060	1.522,50	1.827,00	3.045,00	3.654,00
HYUNDAI	I30 1.6 CRDI	95CV 5P	0,3914	1.467,75	1.761,30	2.935,50	3.522,60
HYUNDAI	I30 1.6 CRDI 110CV	5P	0,4126	1.547,25	1.856,70	3.094,50	3.713,40
HYUNDAI	I30 1.6 CRDI 136CV	5P	0,4449	1.668,38	2.002,05	3.336,75	4.004,10
HYUNDAI	I30 2020 1.6 CRDI	115CV	0,4421	1.657,88	1.989,45	3.315,75	3.978,90
HYUNDAI	I30 WAGON 1.6 CRDI	110CV E6	0,4081	1.530,38	1.836,45	3.060,75	3.672,90
HYUNDAI	I30 WAGON 1.6 CRDI	136CV E6	0,4203	1.576,13	1.891,35	3.152,25	3.782,70
HYUNDAI	I40 1.7 CRDI 140CV	WAGON	0,4961	1.860,38	2.232,45	3.720,75	4.464,90
HYUNDAI	I40 2019	1.6 CRDI 136CV WAGON	0,4935	1.850,63	2.220,75	3.701,25	4.441,50
HYUNDAI	IX20 1.4 CRDI 90CV	ND	0,3824	1.434,00	1.720,80	2.868,00	3.441,60
HYUNDAI	IX20 1.6 CRDI 115CV	ND	0,4066	1.524,75	1.829,70	3.049,50	3.659,40
HYUNDAI	IX35 1.7 CRDI 116CV	2WD	0,4749	1.780,88	2.137,05	3.561,75	4.274,10
HYUNDAI	IX35 2.0 CRDI 136CV	4WD	0,5201	1.950,38	2.340,45	3.900,75	4.680,90
HYUNDAI	KONA 1.6 CRDI	115CV	0,4219	1.582,13	1.898,55	3.164,25	3.797,10
HYUNDAI	KONA 1.6 CRDI	136CV	0,4551	1.706,63	2.047,95	3.413,25	4.095,90
HYUNDAI	KONA 1.6 CRDI 4WD	136CV	0,4678	1.754,25	2.105,10	3.508,50	4.210,20
HYUNDAI	SANTA FE 2.0 CRDI 150CV	4WD	0,6009	2.253,38	2.704,05	4.506,75	5.408,10
HYUNDAI	SANTA FE 2.0 CRDI 2WD	150CV	0,5628	2.110,50	2.532,60	4.221,00	5.065,20
HYUNDAI	SANTA FE 2.2 CRDI 197CV	4WD	0,6322	2.370,75	2.844,90	4.741,50	5.689,80
HYUNDAI	SANTA FE 2.2 CRDI 2WD	200CV	0,6376	2.391,00	2.869,20	4.782,00	5.738,40
HYUNDAI	SANTA FE 2.2 CRDI 4WD	200CV	0,6515	2.443,13	2.931,75	4.886,25	5.863,50
HYUNDAI	SANTA FE 2.2 CRDI 4WD	201CV	0,6951	2.606,63	3.127,95	5.213,25	6.255,90
HYUNDAI	SANTA FE 2.2 CRDI 4WD 200CV	MY2018	0,6956	2.608,50	3.130,20	5.217,00	6.260,40
HYUNDAI	TUCSON 1.6 CRDI 116CV	MY2018	0,4833	1.812,38	2.174,85	3.624,75	4.349,70
HYUNDAI	TUCSON 1.6 CRDI 136CV	MY2018	0,5159	1.934,63	2.321,55	3.869,25	4.643,10
HYUNDAI	TUCSON 1.6 CRDI 136CV 4WD	MY2018	0,5409	2.028,38	2.434,05	4.056,75	4.868,10
HYUNDAI	TUCSON 1.7 CRDI	116CV	0,4421	1.657,88	1.989,45	3.315,75	3.978,90
HYUNDAI	TUCSON 1.7 CRDI	140CV	0,4883	1.831,13	2.197,35	3.662,25	4.394,70
HYUNDAI	TUCSON 2.0 CRDI	136CV 4WD	0,4925	1.846,88	2.216,25	3.693,75	4.432,50
HYUNDAI	TUCSON 2.0 CRDI	185CV 4WD	0,5733	2.149,88	2.579,85	4.299,75	5.159,70
HYUNDAI	TUCSON 2020 1.6 CRDI	116CV	0,5214	1.955,25	2.346,30	3.910,50	4.692,60
HYUNDAI	TUCSON 2020 1.6 CRDI	136CV	0,5021	1.882,88	2.259,45	3.765,75	4.518,90
INFINITI	Q30 1.5D	109CV	0,4511	1.691,63	2.029,95	3.383,25	4.059,90
INFINITI	Q30 1.5D 110CV	MY2018	0,4570	1.713,75	2.056,50	3.427,50	4.113,00
INFINITI	Q30 2.2D	170CV	0,5364	2.011,50	2.413,80	4.023,00	4.827,60
INFINITI	Q30 2.2D 170CV 2WD	MY2018	0,5429	2.035,88	2.443,05	4.071,75	4.886,10
INFINITI	Q30 2.2D 170CV 4WD	MY2018	0,5732	2.149,50	2.579,40	4.299,00	5.158,80
INFINITI	Q30 2.2D AWD	170CV	0,5842	2.190,75	2.628,90	4.381,50	5.257,80
INFINITI	Q50 2.2 D 170CV	ND	0,5806	2.177,25	2.612,70	4.354,50	5.225,40
INFINITI	Q70 2.2 D	170CV	0,6523	2.446,13	2.935,35	4.892,25	5.870,70

FRINGE BENEFIT 2024

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
INFINITI	QX30 2.2D 170CV	AWD	0,5981	2.242,88	2.691,45	4.485,75	5.382,90
INFINITI	QX30 2.2D DCI AWD	170CV	0,6052	2.269,50	2.723,40	4.539,00	5.446,80
INFINITI	QX50 3.0D	238CV	0,7511	2.816,63	3.379,95	5.633,25	6.759,90
INFINITI	QX70 3.0D	238CV	0,8164	3.061,50	3.673,80	6.123,00	7.347,60
JAGUAR	E-PACE 2.0D	150CV	0,5727	2.147,63	2.577,15	4.295,25	5.154,30
JAGUAR	E-PACE 2.0D	150CV AWD	0,5976	2.241,00	2.689,20	4.482,00	5.378,40
JAGUAR	E-PACE 2.0D	180CV AWD	0,6901	2.587,88	3.105,45	5.175,75	6.210,90
JAGUAR	E-PACE 2.0D	241CV AWD	0,7160	2.685,00	3.222,00	5.370,00	6.444,00
JAGUAR	E-PACE 2.0D AWD	150CV	0,6087	2.282,63	2.739,15	4.565,25	5.478,30
JAGUAR	E-PACE 2.0D AWD	180CV	0,6401	2.400,38	2.880,45	4.800,75	5.760,90
JAGUAR	E-PACE 2.0D AWD	240CV	0,6954	2.607,75	3.129,30	5.215,50	6.258,60
JAGUAR	E-PACE 2021 2.0D I4	163CV	0,5691	2.134,13	2.560,95	4.268,25	5.121,90
JAGUAR	F-PACE 2.0D 180CV	2WD	0,6210	2.328,75	2.794,50	4.657,50	5.589,00
JAGUAR	F-PACE 2.0D 180CV	4WD	0,6410	2.403,75	2.884,50	4.807,50	5.769,00
JAGUAR	F-PACE 2019	2.0D 163CV	0,6364	2.386,50	2.863,80	4.773,00	5.727,60
JAGUAR	F-PACE 2019	2.0D 180CV	0,6592	2.472,00	2.966,40	4.944,00	5.932,80
JAGUAR	F-PACE 2019	2.0D 180CV AWD	0,6806	2.552,25	3.062,70	5.104,50	6.125,40
JAGUAR	F-PACE 2019	2.0D 240CV AWD	0,7513	2.817,38	3.380,85	5.634,75	6.761,70
JAGUAR	F-PACE 2019	3.0D 300CV AWD	0,8126	3.047,25	3.656,70	6.094,50	7.313,40
JAGUAR	F-PACE 3.0D 300CV	4WD	0,7720	2.895,00	3.474,00	5.790,00	6.948,00
JAGUAR	XE 2.0 D	163CV	0,5298	1.986,75	2.384,10	3.973,50	4.768,20
JAGUAR	XE 2.0 D TURBO	180CV	0,5328	1.998,00	2.397,60	3.996,00	4.795,20
JAGUAR	XE 2019	2.0D 180CV AUT	0,6017	2.256,38	2.707,65	4.512,75	5.415,30
JAGUAR	XE 2019	2.0D 180CV AWD AUT	0,6207	2.327,63	2.793,15	4.655,25	5.586,30
JAGUAR	XE 20D 240CV AWD	LANDMARK EDITION	0,6760	2.535,00	3.042,00	5.070,00	6.084,00
JAGUAR	XF 2.0D 163CV	EURO6	0,6117	2.293,88	2.752,65	4.587,75	5.505,30
JAGUAR	XF 2.0D 180CV	AWD	0,6717	2.518,88	3.022,65	5.037,75	6.045,30
JAGUAR	XF 2.0D 180CV	EURO6	0,6303	2.363,63	2.836,35	4.727,25	5.672,70
JAGUAR	XF 3.0D 300CV	EURO6	0,8021	3.007,88	3.609,45	6.015,75	7.218,90
JAGUAR	XF SPORTBRAKE 2.0 D	163CV SW	0,6438	2.414,25	2.897,10	4.828,50	5.794,20
JAGUAR	XF SPORTBRAKE 2.0 D	180CV SW	0,6708	2.515,50	3.018,60	5.031,00	6.037,20
JAGUAR	XF SPORTBRAKE 2.0D AWD	240CV SW	0,7658	2.871,75	3.446,10	5.743,50	6.892,20
JAGUAR	XF SPORTBRAKE 3.0 TDV6	300CV SW	0,8464	3.174,00	3.808,80	6.348,00	7.617,60
JAGUAR	XJ 3.0D 300CV	MY2017	0,9483	3.556,13	4.267,35	7.112,25	8.534,70
JAGUAR	XJ 3.0D V6	340CV AWD	1,1166	4.187,25	5.024,70	8.374,50	10.049,40
JAGUAR	XJ 3.0D V6 TURBO	300CV	0,9105	3.414,38	4.097,25	6.828,75	8.194,50
JAGUAR	XJ 3.0D V6 TURBO LWB	300CV	1,0080	3.780,00	4.536,00	7.560,00	9.072,00
JEEP	CHEROKEE 2.0 MTJ II	140CV 2WD	0,5794	2.172,75	2.607,30	4.345,50	5.214,60
JEEP	CHEROKEE 2.0 MTJ II	140CV 4WD	0,6003	2.251,13	2.701,35	4.502,25	5.402,70
JEEP	CHEROKEE 2.2 MJT II	185CV 4WD	0,6341	2.377,88	2.853,45	4.755,75	5.706,90
JEEP	CHEROKEE 2.2 MTJ	194CV	0,6607	2.477,63	2.973,15	4.955,25	5.946,30
JEEP	CHEROKEE 2.2 MTJ	194CV AWD	0,6836	2.563,50	3.076,20	5.127,00	6.152,40
JEEP	CHEROKEE 2.2 MTJ II	200CV 4WD	0,6686	2.507,25	3.008,70	5.014,50	6.017,40
JEEP	COMPASS 1.6 MTJ	120CV	0,5006	1.877,25	2.252,70	3.754,50	4.505,40
JEEP	COMPASS 1.6 MTJ 120CV	2WD	0,4681	1.755,38	2.106,45	3.510,75	4.212,90
JEEP	COMPASS 2.0 MTJ 140CV	4WD	0,5271	1.976,63	2.371,95	3.953,25	4.743,90
JEEP	COMPASS 2.0 MTJ 170CV	4WD	0,5844	2.191,50	2.629,80	4.383,00	5.259,60
JEEP	GRAND CHEROKEE 3.0 V6 MTJ	190CV	0,7647	2.867,63	3.441,15	5.735,25	6.882,30
JEEP	GRAND CHEROKEE 3.0 V6 MTJ	250CV	0,8637	3.238,88	3.886,65	6.477,75	7.773,30
JEEP	RENEGADE 1.6 MJT	120CV	0,4610	1.728,75	2.074,50	3.457,50	4.149,00
JEEP	RENEGADE 1.6 MJT	95CV	0,4305	1.614,38	1.937,25	3.228,75	3.874,50
JEEP	RENEGADE 1.6 MJT 4WD	120CV	0,5065	1.899,38	2.279,25	3.798,75	4.558,50
JEEP	RENEGADE 1.6 MTJ	105CV	0,4451	1.669,13	2.002,95	3.338,25	4.005,90
JEEP	RENEGADE 2.0 MJT 4WD	140CV	0,5149	1.930,88	2.317,05	3.861,75	4.634,10
JEEP	RENEGADE 2.0 MJT 4WD	170CV	0,5677	2.128,88	2.554,65	4.257,75	5.109,30
JEEP	RENEGADE 2.0 MTJ	140CV AWD	0,5155	1.933,13	2.319,75	3.866,25	4.639,50
JEEP	WRANGLER 2.2 MJT II	200CV	0,7352	2.757,00	3.308,40	5.514,00	6.616,80
JEEP	WRANGLER 2.8 CRD	200CV	0,7004	2.626,50	3.151,80	5.253,00	6.303,60
KIA	CARENS 1.7 CRDI	141CV	0,4850	1.818,75	2.182,50	3.637,50	4.365,00
KIA	CARENS 1.7 CRDI 115CV	ND	0,4477	1.678,88	2.014,65	3.357,75	4.029,30
KIA	CEE D 1.6 CRDI	136CV	0,4421	1.657,88	1.989,45	3.315,75	3.978,90
KIA	CEE D 1.6 CRDI 110CV	ND	0,4104	1.539,00	1.846,80	3.078,00	3.693,60
KIA	CEED 1.6 CRDI	115CV	0,4128	1.548,00	1.857,60	3.096,00	3.715,20
KIA	CEED 1.6 CRDI	136CV	0,4512	1.692,00	2.030,40	3.384,00	4.060,80
KIA	OPTIMA 1.7 CRDI	140CV	0,4756	1.783,50	2.140,20	3.567,00	4.280,40
KIA	OPTIMA SW 1.7 CRDI	141CV	0,4831	1.811,63	2.173,95	3.623,25	4.347,90
KIA	PROCEED 2019	1.6 CRDI 136CV	0,4627	1.735,13	2.082,15	3.470,25	4.164,30
KIA	RIO 1.1 CRDI	75CV	0,3586	1.344,75	1.613,70	2.689,50	3.227,40
KIA	RIO 1.4 CRDI	90CV	0,3767	1.412,63	1.695,15	2.825,25	3.390,30
KIA	SORENTO 2.0 CRDI 185CV	AWD	0,6309	2.365,88	2.839,05	4.731,75	5.678,10
KIA	SORENTO 2.2 CRDI 200CV	AWD	0,6754	2.532,75	3.039,30	5.065,50	6.078,60
KIA	SORENTO 2.2 CRDI 2WD	200CV	0,6231	2.336,63	2.803,95	4.673,25	5.607,90
KIA	SORENTO 2.2 CRDI AWD	200CV	0,6618	2.481,75	2.978,10	4.963,50	5.956,20
KIA	SOUL 1.6 CRDI	136CV	0,4405	1.651,88	1.982,25	3.303,75	3.964,50



FRINGE BENEFIT 2024

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
KIA	SPORTAGE 1.6 CRDI	115CV 2WD	0,4959	1.859,63	2.231,55	3.719,25	4.463,10
KIA	SPORTAGE 1.6 CRDI	136CV 2WD	0,5018	1.881,75	2.258,10	3.763,50	4.516,20
KIA	SPORTAGE 1.6 CRDI	136CV AWD	0,5000	1.875,00	2.250,00	3.750,00	4.500,00
KIA	SPORTAGE 1.7 CRDI 2WD	115CV	0,4579	1.717,13	2.060,55	3.434,25	4.121,10
KIA	SPORTAGE 1.7 CRDI 2WD	140CV	0,4850	1.818,75	2.182,50	3.637,50	4.365,00
KIA	SPORTAGE 1.7 CRDI VGT	2WD 116CV	0,4758	1.784,25	2.141,10	3.568,50	4.282,20
KIA	SPORTAGE 2.0 CRDI 136CV	4WD	0,5398	2.024,25	2.429,10	4.048,50	4.858,20
KIA	SPORTAGE 2.0 CRDI AWD	136CV	0,5456	2.046,00	2.455,20	4.092,00	4.910,40
KIA	SPORTAGE 2.0 CRDI AWD	185CV	0,5720	2.145,00	2.574,00	4.290,00	5.148,00
KIA	SPORTAGE R 2.0 CRDI 184CV	4WD	0,6376	2.391,00	2.869,20	4.782,00	5.738,40
KIA	STINGER 2.2 CRDI 200CV	AWD	0,6900	2.587,50	3.105,00	5.175,00	6.210,00
KIA	STINGER 2.2 CRDI 200CV	RWD	0,6573	2.464,88	2.957,85	4.929,75	5.915,70
KIA	STONIC 1.6 CRDI	110CV	0,4069	1.525,88	1.831,05	3.051,75	3.662,10
KIA	STONIC 1.6 CRDI	115CV	0,3960	1.485,00	1.782,00	2.970,00	3.564,00
KIA	VENGA 1.4 CRDI 90CV	ND	0,3937	1.476,38	1.771,65	2.952,75	3.543,30
KIA	XCEED 1.6 CRDI	115CV	0,4348	1.630,50	1.956,60	3.261,00	3.913,20
KIA	XCEED 1.6 CRDI	136CV	0,4691	1.759,13	2.110,95	3.518,25	4.221,90
LANCIA	YPSILON 1.3 MJT	80CV	0,3596	1.348,50	1.618,20	2.697,00	3.236,40
LANCIA	YPSILON 1.3 MJT	95CV	0,3633	1.362,38	1.634,85	2.724,75	3.269,70
LAND ROVER	DEFENDER 110 2.0 SD4	200CV	0,7308	2.740,50	3.288,60	5.481,00	6.577,20
LAND ROVER	DEFENDER 110 2.0 SD4	240CV	0,7614	2.855,25	3.426,30	5.710,50	6.852,60
LAND ROVER	DEFENDER 90 2.0 SD4	200CV	0,6978	2.616,75	3.140,10	5.233,50	6.280,20
LAND ROVER	DEFENDER 90 2.0 SD4	240CV	0,7284	2.731,50	3.277,80	5.463,00	6.555,60
LAND ROVER	DISCOVERY 5 2.0 SD4	240CV	0,7364	2.761,50	3.313,80	5.523,00	6.627,60
LAND ROVER	DISCOVERY 5 2.0 TD4	180CV	0,6745	2.529,38	3.035,25	5.058,75	6.070,50
LAND ROVER	DISCOVERY 5 3.0 SDV6	306CV	0,8379	3.142,13	3.770,55	6.284,25	7.541,10
LAND ROVER	DISCOVERY 5 3.0 TD6	250CV	0,7799	2.924,63	3.509,55	5.849,25	7.019,10
LAND ROVER	DISCOVERY SPORT 2.0 TD4	150CV	0,5505	2.064,38	2.477,25	4.128,75	4.954,50
LAND ROVER	DISCOVERY SPORT 2.0 TD4	180CV	0,5690	2.133,75	2.560,50	4.267,50	5.121,00
LAND ROVER	DISCOVERY4 3.0 SDV6	249CV	0,8116	3.043,50	3.652,20	6.087,00	7.304,40
LAND ROVER	DISCOVERY4 3.0 TDV6	211CV	0,7617	2.856,38	3.427,65	5.712,75	6.855,30
LAND ROVER	RANGE ROVER 3.0 SDV6	249CV	1,0725	4.021,88	4.826,25	8.043,75	9.652,50
LAND ROVER	RANGE ROVER 4.4 SDV8	340CV	1,2207	4.577,63	5.493,15	9.155,25	10.986,30
LAND ROVER	RANGE ROVER EVOQUE 2.0 ED4	150CV 5 PORTE	0,5346	2.004,75	2.405,70	4.009,50	4.811,40
LAND ROVER	RANGE ROVER EVOQUE 2.0 TD4	150CV 5 PORTE	0,5620	2.107,50	2.529,00	4.215,00	5.058,00
LAND ROVER	RANGE ROVER EVOQUE 2.0 TD4	180CV 3 PORTE	0,6475	2.428,13	2.913,75	4.856,25	5.827,50
LAND ROVER	RANGE ROVER EVOQUE 2.0 TD4	180CV 5 PORTE	0,6003	2.251,13	2.701,35	4.502,25	5.402,70
LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0 TD4	150CV	0,6542	2.453,25	2.943,90	4.906,50	5.887,80
LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0 TD4	180CV	0,6739	2.527,13	3.032,55	5.054,25	6.065,10
LAND ROVER	RANGE ROVER SPORT 3.0 D	249CV	0,8795	3.298,13	3.957,75	6.596,25	7.915,50
LAND ROVER	RANGE ROVER SPORT 3.0 SDV6	306CV	0,9007	3.377,63	4.053,15	6.755,25	8.106,30
LAND ROVER	RANGE ROVER SPORT 4.4 SDV8	340CV	1,0092	3.784,50	4.541,40	7.569,00	9.082,80
LAND ROVER	RANGE ROVER VELAR 2.0 I4	180CV	0,6836	2.563,50	3.076,20	5.127,00	6.152,40
LAND ROVER	RANGE ROVER VELAR 2.0 I4	240CV	0,7337	2.751,38	3.301,65	5.502,75	6.603,30
LAND ROVER	RANGE ROVER VELAR 2.0D I4	180CV	0,6901	2.587,88	3.105,45	5.175,75	6.210,90
LAND ROVER	RANGE ROVER VELAR 2.0D I4	240CV	0,7271	2.726,63	3.271,95	5.453,25	6.543,90
LAND ROVER	RANGE ROVER VELAR 3.0 SD6	300CV	0,8116	3.043,50	3.652,20	6.087,00	7.304,40
LAND ROVER	RANGE ROVER VELAR 3.0D	300CV	0,7921	2.970,38	3.564,45	5.940,75	7.128,90
LAND ROVER	RANGE ROVER VELAR 3.0D V6	275CV	0,7775	2.915,63	3.498,75	5.831,25	6.997,50
MAHINDRA	XUV500 2.2 140CV	2WD	0,5462	2.048,25	2.457,90	4.096,50	4.915,80
MAHINDRA	XUV500 2.2 140CV	4WD	0,5728	2.148,00	2.577,60	4.296,00	5.155,20
MAHINDRA	XUV500 2.2 AWD	140CV DIESEL	0,5722	2.145,75	2.574,90	4.291,50	5.149,80
MAHINDRA	XUV500 2.2 FWD	140CV DIESEL	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
MASERATI	GHIBLI 3.0 D	250CV	0,8340	3.127,50	3.753,00	6.255,00	7.506,00
MASERATI	GHIBLI 3.0 V6 DIESEL	250CV	1,0053	3.769,88	4.523,85	7.539,75	9.047,70
MASERATI	GHIBLI 3.0 V6 DIESEL	275CV	1,0099	3.787,13	4.544,55	7.574,25	9.089,10
MASERATI	GHIBLI 3.0D	250CV	0,8913	3.342,38	4.010,85	6.684,75	8.021,70
MASERATI	GHIBLI 3.0D	275CV	0,8971	3.364,13	4.036,95	6.728,25	8.073,90
MASERATI	LEVANTE 3.0 V6 AWD	DIESEL 250CV	0,9205	3.451,88	4.142,25	6.903,75	8.284,50
MASERATI	LEVANTE 3.0 V6 AWD	DIESEL 275CV	0,9251	3.469,13	4.162,95	6.938,25	8.325,90
MASERATI	QUATTROPORTE 3.0 D	250CV	0,9486	3.557,25	4.268,70	7.114,50	8.537,40
MASERATI	QUATTROPORTE DIESEL 3.0	250CV	1,0309	3.865,88	4.639,05	7.731,75	9.278,10
MASERATI	QUATTROPORTE DIESEL 3.0	275CV	1,0367	3.887,63	4.665,15	7.775,25	9.330,30
MAZDA	2 1.5 105CV	MY2015	0,3673	1.377,38	1.652,85	2.754,75	3.305,70
MAZDA	3 1.5 SKYACTIVE-D	105CV	0,4209	1.578,38	1.894,05	3.156,75	3.788,10
MAZDA	3 2.2 SKYACTIVE-D 150CV	ND	0,4879	1.829,63	2.195,55	3.659,25	4.391,10
MAZDA	3 2019	1.8 SKYACTIV-D 116CV	0,4256	1.596,00	1.915,20	3.192,00	3.830,40
MAZDA	6 2.2 SKYACTIVE-D	150CV	0,5541	2.077,88	2.493,45	4.155,75	4.986,90
MAZDA	6 2.2 SKYACTIVE-D	184CV	0,5766	2.162,25	2.594,70	4.324,50	5.189,40
MAZDA	6 2.2 SKYACTIVE-D 184CV	AUT	0,6214	2.330,25	2.796,30	4.660,50	5.592,60
MAZDA	6 2.2L BERLINA	175CV	0,5575	2.090,63	2.508,75	4.181,25	5.017,50
MAZDA	6 2.2L WAGON	175CV	0,5607	2.102,63	2.523,15	4.205,25	5.046,30
MAZDA	CX-3 1.5D 4X2	105CV	0,4189	1.570,88	1.885,05	3.141,75	3.770,10
MAZDA	CX-3 1.5D 4X4	105CV	0,4591	1.721,63	2.065,95	3.443,25	4.131,90

FRINGE BENEFIT 2024

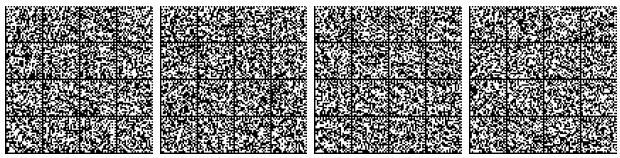
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MAZDA	CX-3 1.8L SKYACTIV-D	115CV	0,4204	1.576,50	1.891,80	3.153,00	3.783,60
MAZDA	CX-3 1.8L SKYACTIV-D 4WD	115CV	0,4575	1.715,63	2.058,75	3.431,25	4.117,50
MAZDA	CX-3 1.8L SKYACTIVE D	115CV	0,4328	1.623,00	1.947,60	3.246,00	3.895,20
MAZDA	CX-30 1.8D 116CV	2WD	0,4486	1.682,25	2.018,70	3.364,50	4.037,40
MAZDA	CX-30 1.8D 116CV	4WD	0,4814	1.805,25	2.166,30	3.610,50	4.332,60
MAZDA	CX-5 2.2L SKYACTIV-D 2WD	150CV	0,5194	1.947,75	2.337,30	3.895,50	4.674,60
MAZDA	CX-5 2.2L SKYACTIV-D 4WD	150CV	0,5662	2.123,25	2.547,90	4.246,50	5.095,80
MAZDA	CX-5 2.2L SKYACTIV-D 4WD	175CV	0,5834	2.187,75	2.625,30	4.375,50	5.250,60
MERCEDES	A 160 D 1.5	90 CV EURO 6	0,4149	1.555,88	1.867,05	3.111,75	3.734,10
MERCEDES	A 180 D 1.5	109 CV EURO 6	0,4218	1.581,75	1.898,10	3.163,50	3.796,20
MERCEDES	A 200 D 2.1	136 CV EURO 6	0,4871	1.826,63	2.191,95	3.653,25	4.383,90
MERCEDES	A 200 D 2.1 AUT 4 MATIC	136 CV EURO 6	0,5139	1.927,13	2.312,55	3.854,25	4.625,10
MERCEDES	A 220 D 2.1 AUT	177 CV EURO 6	0,5162	1.935,75	2.322,90	3.871,50	4.645,80
MERCEDES	A 220 D 2.1 AUT 4 MATIC	177 CV EURO 6	0,5585	2.094,38	2.513,25	4.188,75	5.026,50
MERCEDES	A160 D 1.5	95CV	0,4453	1.669,88	2.003,85	3.339,75	4.007,70
MERCEDES	A180 D 1.5 116CV AUT	MY2018	0,4955	1.858,13	2.229,75	3.716,25	4.459,50
MERCEDES	A200 D 2.0	150CV	0,5321	1.995,38	2.394,45	3.990,75	4.788,90
MERCEDES	A200 D 2.0 150CV AUT	4MATIC	0,5709	2.140,88	2.569,05	4.281,75	5.138,10
MERCEDES	A200 D 2.0 150CV AUT	MY2018	0,5419	2.032,13	2.438,55	4.064,25	4.877,10
MERCEDES	A220 D 2.0 190CV AUT	4MATIC	0,5996	2.248,50	2.698,20	4.497,00	5.396,40
MERCEDES	A220 D 2.0 190CV AUT	MY2018	0,5839	2.189,63	2.627,55	4.379,25	5.255,10
MERCEDES	B 160 CDI 1.5	90CV	0,4382	1.643,25	1.971,90	3.286,50	3.943,80
MERCEDES	B 160 D AUT 1.5	90CV	0,4450	1.668,75	2.002,50	3.337,50	4.005,00
MERCEDES	B 180 CDI 1.5	109CV	0,4450	1.668,75	2.002,50	3.337,50	4.005,00
MERCEDES	B 180 D AUT 1.5	109CV	0,4532	1.699,50	2.039,40	3.399,00	4.078,80
MERCEDES	B 200 CDI 2.2 AUT 4MATIC	136CV	0,5626	2.109,75	2.531,70	4.219,50	5.063,40
MERCEDES	B 220 CDI 2.2 AUT	177CV	0,5689	2.133,38	2.560,05	4.266,75	5.120,10
MERCEDES	B 220 CDI 2.2 AUT 4MATIC	177CV	0,6044	2.266,50	2.719,80	4.533,00	5.439,60
MERCEDES	B180D 2018	1.5 116CV AUT	0,4772	1.789,50	2.147,40	3.579,00	4.294,80
MERCEDES	B200 D 2018	2.0 150CV AUT 4MATIC	0,5266	1.974,75	2.369,70	3.949,50	4.739,40
MERCEDES	B200D 2018	2.0 150CV AUT	0,5382	2.018,25	2.421,90	4.036,50	4.843,80
MERCEDES	B220 D 2018	2.0 190CV AUT 4MATIC	0,6245	2.341,88	2.810,25	4.683,75	5.620,50
MERCEDES	B220D 2018	2.0 190CV AUT	0,5586	2.094,75	2.513,70	4.189,50	5.027,40
MERCEDES	C 220 BLUETEC SW 2.1 170CV	MY2014	0,5959	2.234,63	2.681,55	4.469,25	5.363,10
MERCEDES	C 220D 2.1 170CV	CABRIO	0,6362	2.385,75	2.862,90	4.771,50	5.725,80
MERCEDES	C 220D 2.1 4MATIC 170CV	CABRIO	0,6741	2.527,88	3.033,45	5.055,75	6.066,90
MERCEDES	C 220D 2.2 170CV	COUPÉ	0,5819	2.182,13	2.618,55	4.364,25	5.237,10
MERCEDES	C 220D 2.2 170CV 4MATIC	COUPÉ	0,6242	2.340,75	2.808,90	4.681,50	5.617,80
MERCEDES	C 250 BLUETEC SW 2.1 204CV	MY2014	0,6372	2.389,50	2.867,40	4.779,00	5.734,80
MERCEDES	C 250 D 2.1 204CV	4MATIC BERLINA	0,6462	2.423,25	2.907,90	4.846,50	5.815,80
MERCEDES	C 250D 2.1 204CV	CABRIO	0,6739	2.527,13	3.032,55	5.054,25	6.065,10
MERCEDES	C 250D 2.2 204CV 4MATIC	COUPÉ	0,6561	2.460,38	2.952,45	4.920,75	5.904,90
MERCEDES	C 250D AUT 2.2	204CV COUPÉ	0,6268	2.350,50	2.820,60	4.701,00	5.641,20
MERCEDES	C180 D 1.6 122CV AUT	MY2018	0,5257	1.971,38	2.365,65	3.942,75	4.731,30
MERCEDES	C180 D SW 1.6 122CV AUT	MY2018	0,5365	2.011,88	2.414,25	4.023,75	4.828,50
MERCEDES	C200 D 1.6 160CV	MY2018	0,5410	2.028,75	2.434,50	4.057,50	4.869,00
MERCEDES	C200 D SW 1.6 160CV	MY2018	0,5507	2.065,13	2.478,15	4.130,25	4.956,30
MERCEDES	C220 D 2.0 194CV 4MATIC AUT	MY2018	0,6149	2.305,88	2.767,05	4.611,75	5.534,10
MERCEDES	C220 D 2.0 194CV AUT	CABRIO MY2018	0,7489	2.808,38	3.370,05	5.616,75	6.740,10
MERCEDES	C220 D 2.0 194CV AUT	COUPÉ MY2018	0,6316	2.368,50	2.842,20	4.737,00	5.684,40
MERCEDES	C220 D 2.0 194CV AUT	MY2018	0,5875	2.203,13	2.643,75	4.406,25	5.287,50
MERCEDES	C220 D 2.2 194CV 4MATIC AUT	CABRIO MY2018	0,7714	2.892,75	3.471,30	5.785,50	6.942,60
MERCEDES	C220 D SW 2.0 194CV 4MATIC AUT	MY2018	0,6246	2.342,25	2.810,70	4.684,50	5.621,40
MERCEDES	C220 D SW 2.0 194CV AUT	MY2018	0,6092	2.284,50	2.741,40	4.569,00	5.482,80
MERCEDES	C300 D 2.0 245CV 4MATIC AUT	COUPÉ MY2018	0,6834	2.562,75	3.075,30	5.125,50	6.150,60
MERCEDES	C300 D 2.0 245CV 4MATIC AUT	MY2018	0,6661	2.497,88	2.997,45	4.995,75	5.994,90
MERCEDES	C300 D 2.0 245CV AUT	CABRIO MY2018	0,7939	2.977,13	3.572,55	5.954,25	7.145,10
MERCEDES	C300 D 2.0 245CV AUT	COUPÉ MY2018	0,6565	2.461,88	2.954,25	4.923,75	5.908,50
MERCEDES	C300 D 2.0 245CV AUT	MY2018	0,6318	2.369,25	2.843,10	4.738,50	5.686,20
MERCEDES	C300 D SW 2.0 245CV 4MATIC AUT	MY2018	0,6674	2.502,75	3.003,30	5.005,50	6.006,60
MERCEDES	C300 D SW 2.0 245CV AUT	MY2018	0,6534	2.450,25	2.940,30	4.900,50	5.880,60
MERCEDES	CITAN	1.5 CDI 110CV	0,4164	1.561,50	1.873,80	3.123,00	3.747,60
MERCEDES	CLA 180 2019	1.5 115CV AUT	0,4883	1.831,13	2.197,35	3.662,25	4.394,70
MERCEDES	CLA 180D 2019	2.0 116CV	0,5254	1.970,25	2.364,30	3.940,50	4.728,60
MERCEDES	CLA 200 D 2.1	136CV	0,5572	2.089,50	2.507,40	4.179,00	5.014,80
MERCEDES	CLA 200 D 2.1 4MATIC AUT	136CV	0,5916	2.218,50	2.662,20	4.437,00	5.324,40
MERCEDES	CLA 200 D 2.1 AUT	136CV	0,5643	2.116,13	2.539,35	4.232,25	5.078,70
MERCEDES	CLA 200D 2019	2.0 150CV	0,5841	2.190,38	2.628,45	4.380,75	5.256,90
MERCEDES	CLA 200D 2019	2.0 150CV AUT	0,5901	2.212,88	2.655,45	4.425,75	5.310,90
MERCEDES	CLA 200D 2019	2.0 150CV AUT 4MATIC	0,6224	2.334,00	2.800,80	4.668,00	5.601,60
MERCEDES	CLA 220 CDI 2.1	177CV	0,5606	2.102,25	2.522,70	4.204,50	5.045,40
MERCEDES	CLA 220 CDI 2.1 177CV	SW	0,5639	2.114,63	2.537,55	4.229,25	5.075,10
MERCEDES	CLA 220 D 2.1 AUT	170CV	0,5966	2.237,25	2.684,70	4.474,50	5.369,40
MERCEDES	CLA 220 D 2.1 AUT	170CV 4MATIC	0,6108	2.290,50	2.748,60	4.581,00	5.497,20

FRINGE BENEFIT 2024

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MERCEDES	CLA 220D 2019	2.0 190CV AUT	0,6284	2.356,50	2.827,80	4.713,00	5.655,60
MERCEDES	CLA 220D 2019	2.0 190CV AUT 4MATIC	0,6495	2.435,63	2.922,75	4.871,25	5.845,50
MERCEDES	CLS 250 D 2.1	204CV	0,7059	2.647,13	3.176,55	5.294,25	6.353,10
MERCEDES	CLS 300 D 2.0	245CV	0,8264	3.099,00	3.718,80	6.198,00	7.437,60
MERCEDES	CLS 350D 3.0 4MATIC	286CV	0,9167	3.437,63	4.125,15	6.875,25	8.250,30
MERCEDES	CLS 400D 3.0 4MATIC	340CV	0,9451	3.544,13	4.252,95	7.088,25	8.505,90
MERCEDES	E 200 BLUETEC 2.1 231CV	SW	0,5901	2.212,88	2.655,45	4.425,75	5.310,90
MERCEDES	E 200 CDI BLUETEC 2.1	136CV	0,5946	2.229,75	2.675,70	4.459,50	5.351,40
MERCEDES	E 200 D 2.0 150CV	BERLINA	0,5652	2.119,50	2.543,40	4.239,00	5.086,80
MERCEDES	E 200 D 2.0 150CV	SW	0,6106	2.289,75	2.747,70	4.579,50	5.495,40
MERCEDES	E 220 BLUETEC 2.1 170CV	4MATIC SW	0,6501	2.437,88	2.925,45	4.875,75	5.850,90
MERCEDES	E 220 BLUETEC 2.1 170CV	SW	0,6200	2.325,00	2.790,00	4.650,00	5.580,00
MERCEDES	E 220 CDI BLUETEC 2.1	170CV	0,6275	2.353,13	2.823,75	4.706,25	5.647,50
MERCEDES	E 220 CDI BLUETEC 2.1	4MATIC170CV	0,6711	2.516,63	3.019,95	5.033,25	6.039,90
MERCEDES	E 220D 194CV	BERLINA	0,7143	2.678,63	3.214,35	5.357,25	6.428,70
MERCEDES	E 220D 2.0 194CV	CABRIO	0,7811	2.929,13	3.514,95	5.858,25	7.029,90
MERCEDES	E 220D 2.0 194CV	COUPÉ	0,7402	2.775,75	3.330,90	5.551,50	6.661,80
MERCEDES	E 220D 2.0 194CV	SW	0,7264	2.724,00	3.268,80	5.448,00	6.537,60
MERCEDES	E 220D 2.0 4MATIC 194CV	CABRIO	0,7038	2.639,25	3.167,10	5.278,50	6.334,20
MERCEDES	E 220D 2.0 AUTOSPORT 264CV	BERLINA	0,6317	2.368,88	2.842,65	4.737,75	5.685,30
MERCEDES	E 220D 2.2	170CV CABRIO	0,6414	2.405,25	2.886,30	4.810,50	5.772,60
MERCEDES	E 220D 4MATIC 194CV	ALL-TERRAIN SW	0,6905	2.589,38	3.107,25	5.178,75	6.214,50
MERCEDES	E 220D 4MATIC 194CV	BERLINA	0,7514	2.817,75	3.381,30	5.635,50	6.762,60
MERCEDES	E 220D 4MATIC 194CV	SW	0,7658	2.871,75	3.446,10	5.743,50	6.892,20
MERCEDES	E 220D 4MATIC 2.0 194CV	COUPÉ	0,7833	2.937,38	3.524,85	5.874,75	7.049,70
MERCEDES	E 250 BLUETEC 2.1 204CV	4MATIC SW	0,6639	2.489,63	2.987,55	4.979,25	5.975,10
MERCEDES	E 250 BLUETEC 2.1 204CV	SW	0,6487	2.432,63	2.919,15	4.865,25	5.838,30
MERCEDES	E 250 CDI 2.2 204CV	COUPÉ	0,6385	2.394,38	2.873,25	4.788,75	5.746,50
MERCEDES	E 250 CDI BLUETEC AUT 2.1	204CV	0,6604	2.476,50	2.971,80	4.953,00	5.943,60
MERCEDES	E 250 CDI BLUETEC AUT 4MATIC 2.1	204CV	0,6918	2.594,25	3.113,10	5.188,50	6.226,20
MERCEDES	E 250D 2.2	204CV CABRIO	0,6684	2.506,50	3.007,80	5.013,00	6.015,60
MERCEDES	E 300D 2.0 245CV	CABRIO	0,7465	2.799,38	3.359,25	5.598,75	6.718,50
MERCEDES	E 300D 2.0 245CV	COUPÉ	0,7029	2.635,88	3.163,05	5.271,75	6.326,10
MERCEDES	E 350 BLUETEC 3.0 258CV	4MATIC SW	0,7406	2.777,25	3.332,70	5.554,50	6.665,40
MERCEDES	E 350 BLUETEC 3.0 258CV	CABRIO	0,7214	2.705,25	3.246,30	5.410,50	6.492,60
MERCEDES	E 350 BLUETEC 3.0 258CV	COUPÉ	0,6967	2.612,63	3.135,15	5.225,25	6.270,30
MERCEDES	E 350 BLUETEC 3.0 258CV	SW	0,7253	2.719,88	3.263,85	5.439,75	6.527,70
MERCEDES	E 350 CDI BLUETEC AUT 3.0	258CV	0,7542	2.828,25	3.393,90	5.656,50	6.787,80
MERCEDES	E 350 CDI BLUETEC AUT 4MATIC 3.0	258CV	0,7766	2.912,25	3.494,70	5.824,50	6.989,40
MERCEDES	E 350D 3.0 286CV	CABRIO	0,7730	2.898,75	3.478,50	5.797,50	6.957,00
MERCEDES	E 350D 3.0 286CV	COUPÉ	0,7403	2.776,13	3.331,35	5.552,25	6.662,70
MERCEDES	E 350D 3.0 AUTOSPORT 258CV	BERLINA	0,7142	2.678,25	3.213,90	5.356,50	6.427,80
MERCEDES	E 400 D 4MATIC	340CV	0,8369	3.138,38	3.766,05	6.276,75	7.532,10
MERCEDES	G 350D 3.0	245CV SW LUNGA	1,0062	3.773,25	4.527,90	7.546,50	9.055,80
MERCEDES	G 350D 3.0	286CV SW	1,0740	4.027,50	4.833,00	8.055,00	9.666,00
MERCEDES	G 400D 3.0	330CV SW	1,2153	4.557,38	5.468,85	9.114,75	10.937,70
MERCEDES	GL 350 3.0 4MATIC	258CV	0,9386	3.519,75	4.223,70	7.039,50	8.447,40
MERCEDES	GLA 180 CDI 1.5 AUT 109CV	MY2014	0,4772	1.789,50	2.147,40	3.579,00	4.294,80
MERCEDES	GLA 2020 180D AUT 2.0	116CV	0,5694	2.135,25	2.562,30	4.270,50	5.124,60
MERCEDES	GLA 2020 200 AUT 2.0	150CV	0,5946	2.229,75	2.675,70	4.459,50	5.351,40
MERCEDES	GLA 2020 200 AUT 2.0	190CV	0,6443	2.416,13	2.899,35	4.832,25	5.798,70
MERCEDES	GLA 2020 200D AUT 4MATIC 2.0	150CV	0,6257	2.346,38	2.815,65	4.692,75	5.631,30
MERCEDES	GLA 2020 200D AUT 4MATIC 2.0	190CV	0,6654	2.495,25	2.994,30	4.990,50	5.988,60
MERCEDES	GLA 220 D 2.2 AUT	177CV	0,5686	2.132,25	2.558,70	4.264,50	5.117,40
MERCEDES	GLA 220D 2.2 AUT 4MATIC	177CV	0,5962	2.235,75	2.682,90	4.471,50	5.365,80
MERCEDES	GLB 180D AUT 2.0	116CV	0,5986	2.244,75	2.693,70	4.489,50	5.387,40
MERCEDES	GLB 200D AUT 2.0	150CV	0,6221	2.332,88	2.799,45	4.665,75	5.598,90
MERCEDES	GLB 200D AUT 4MATIC 2.0	150CV	0,6546	2.454,75	2.945,70	4.909,50	5.891,40
MERCEDES	GLB 220D AUT 2.0	190CV	0,6724	2.521,50	3.025,80	5.043,00	6.051,60
MERCEDES	GLB 220D AUT 4MATIC 2.0	190CV	0,6946	2.604,75	3.125,70	5.209,50	6.251,40
MERCEDES	GLC 200D 2.0 4MATIC	163CV	0,6423	2.408,63	2.890,35	4.817,25	5.780,70
MERCEDES	GLC 200D 2.0 4MATIC COUPÉ	163CV	0,6662	2.498,25	2.997,90	4.996,50	5.995,80
MERCEDES	GLC 220D 2.0 4MATIC	194CV	0,6657	2.496,38	2.995,65	4.992,75	5.991,30
MERCEDES	GLC 220D 2.0 4MATIC COUPÉ	194CV	0,6933	2.599,88	3.119,85	5.199,75	6.239,70
MERCEDES	GLC 220D 2.1	170CV	0,6289	2.358,38	2.830,05	4.716,75	5.660,10
MERCEDES	GLC 220D 2.2 4MATIC 170CV	COUPÉ	0,6603	2.476,13	2.971,35	4.952,25	5.942,70
MERCEDES	GLC 250D 2.1	204CV	0,6399	2.399,63	2.879,55	4.799,25	5.759,10
MERCEDES	GLC 250D 2.2 4MATIC 204CV	COUPÉ	0,6686	2.507,25	3.008,70	5.014,50	6.017,40
MERCEDES	GLC 300D 2.0 4MATIC	245CV	0,7039	2.639,63	3.167,55	5.279,25	6.335,10
MERCEDES	GLC 300D 2.0 4MATIC COUPÉ	245CV	0,7370	2.763,75	3.316,50	5.527,50	6.633,00
MERCEDES	GLC 400D 2.9 4MATIC	330CV	0,8045	3.016,88	3.620,25	6.033,75	7.240,50
MERCEDES	GLC 400D 2.9 4MATIC COUPÉ	330CV	0,8180	3.067,50	3.681,00	6.135,00	7.362,00
MERCEDES	GLE 250D 2.2	204CV	0,7038	2.639,25	3.167,10	5.278,50	6.334,20
MERCEDES	GLE 250D 4MATIC 2.2	204CV	0,7280	2.730,00	3.276,00	5.460,00	6.552,00



FRINGE BENEFIT 2024

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MERCEDES	GLE 300D 2.0 4MATIC	245CV	0,8283	3.106,13	3.727,35	6.212,25	7.454,70
MERCEDES	GLE 350D 3.0 4MATIC	258CV	0,8348	3.130,50	3.756,60	6.261,00	7.513,20
MERCEDES	GLE 350D 3.0 4MATIC	272CV	0,8827	3.310,13	3.972,15	6.620,25	7.944,30
MERCEDES	GLE 350D 3.0 4MATIC 272CV	COUPÉ	0,9134	3.425,25	4.110,30	6.850,50	8.220,60
MERCEDES	GLE 400D 3.0 4MATIC	330CV	1,0333	3.874,88	4.649,85	7.749,75	9.299,70
MERCEDES	GLE 400D 3.0 4MATIC 330CV	COUPÉ	1,1024	4.134,00	4.960,80	8.268,00	9.921,60
MERCEDES	GLK 200 CDI 2.2	143CV	0,5990	2.246,25	2.695,50	4.492,50	5.391,00
MERCEDES	GLK 220 CDI 2.2	170CV	0,6222	2.333,25	2.799,90	4.666,50	5.599,80
MERCEDES	GLK 250 2.2 4MATIC	204CV	0,6799	2.549,63	3.059,55	5.099,25	6.119,10
MERCEDES	GLK 350 CDI 3.0 4MATIC	265CV	0,7703	2.888,63	3.466,35	5.777,25	6.932,70
MERCEDES	GLS 350D 3.0 4MATIC	258CV	0,8774	3.290,25	3.948,30	6.580,50	7.896,60
MERCEDES	GLS 350D 4MATIC	285CV	1,1008	4.128,00	4.953,60	8.256,00	9.907,20
MERCEDES	GLS 400D 4MATIC	330CV	1,1381	4.267,88	5.121,45	8.535,75	10.242,90
MERCEDES	ML 250 BLUETEC 2.1 204CV	EURO6	0,7474	2.802,75	3.363,30	5.605,50	6.726,60
MERCEDES	ML 350 BLUETEC 3.0 258CV	EURO6	0,8486	3.182,25	3.818,70	6.364,50	7.637,40
MERCEDES	S 350D 2021 2.9	286CV	1,1365	4.261,88	5.114,25	8.523,75	10.228,50
MERCEDES	S 350D 2021 2.9 4MATIC	286CV	1,1637	4.363,88	5.236,65	8.727,75	10.473,30
MERCEDES	S 350D 3.0 V6	258CV	0,9134	3.425,25	4.110,30	6.850,50	8.220,60
MERCEDES	S 350D 4MATIC 3.0	286CV	0,9908	3.715,50	4.458,60	7.431,00	8.917,20
MERCEDES	S 400D 2021 2.9 4MATIC	330CV	1,2117	4.543,88	5.452,65	9.087,75	10.905,30
MERCEDES	S 400D 4MATIC 3.0	340CV	1,0273	3.852,38	4.622,85	7.704,75	9.245,70
MERCEDES	SLC 250D 2.1	204CV	0,6135	2.300,63	2.760,75	4.601,25	5.521,50
MERCEDES	V 2.2 CDI 163CV	4MATIC	0,6716	2.518,50	3.022,20	5.037,00	6.044,40
MERCEDES	V 250D 2.2 AUT	190CV	0,6750	2.531,25	3.037,50	5.062,50	6.075,00
MERCEDES	V KLASSE 2.0D	237CV	0,8749	3.280,88	3.937,05	6.561,75	7.874,10
MERCEDES	VITO 2.2 CDI	163CV	0,5815	2.180,63	2.616,75	4.361,25	5.233,50
MINI	MINI COOPER CABRIO 1.5 D	116CV	0,4434	1.662,75	1.995,30	3.325,50	3.990,60
MINI	MINI COOPER D PACEMAN 1.6	111CV	0,4467	1.675,13	2.010,15	3.350,25	4.020,30
MINI	MINI COOPER D PACEMAN 2.0 AUT	111CV	0,5063	1.898,63	2.278,35	3.797,25	4.556,70
MINI	MINI COOPER SD 2.0 170CV	CABRIO	0,5079	1.904,63	2.285,55	3.809,25	4.571,10
MINI	MINI COOPER SD CLUBMAN 2.0	190CV	0,5857	2.196,38	2.635,65	4.392,75	5.271,30
MINI	MINI COOPER SD CLUBMAN 2.0	190CV ALL4	0,6146	2.304,75	2.765,70	4.609,50	5.531,40
MINI	MINI COOPER SD PACEMAN 2.0	143CV	0,4948	1.855,50	2.226,60	3.711,00	4.453,20
MINI	MINI ONE 1.5D	95CV	0,3908	1.465,50	1.758,60	2.931,00	3.517,20
MINI	MINI ONE CLUBMAN 1.5D	116CV	0,4857	1.821,38	2.185,65	3.642,75	4.371,30
MINI	MINI ONE D COUNTRYMAN 1.5	116CV	0,5065	1.899,38	2.279,25	3.798,75	4.558,50
MINI	NUOVA MINI COOPER SD 2.0 170CV	MY2014	0,5021	1.882,88	2.259,45	3.765,75	4.518,90
MITSUBISHI	ASX 1.6 DI-D	114CV 2WD	0,4367	1.637,63	1.965,15	3.275,25	3.930,30
MITSUBISHI	ASX 2.2 DI-D	150CV 4WD	0,5539	2.077,13	2.492,55	4.154,25	4.985,10
MITSUBISHI	ECLIPSE CROSS 2.2 D 148CV	4WD	0,5988	2.245,50	2.694,60	4.491,00	5.389,20
MITSUBISHI	OUTLANDER 2.2 2WD	DI-D 150 CV	0,5338	2.001,75	2.402,10	4.003,50	4.804,20
MITSUBISHI	OUTLANDER 2.2 4WD	DI-D 150CV	0,5639	2.114,63	2.537,55	4.229,25	5.075,10
MITSUBISHI	PAJERO 3.2 DI-D 3PORTE	200CV	0,6914	2.592,75	3.111,30	5.185,50	6.222,60
MITSUBISHI	PAJERO 3.2 DI-D 5PORTE	200CV	0,7290	2.733,75	3.280,50	5.467,50	6.561,00
NISSAN	EVALIA 1.5 D	110CV	0,4469	1.675,88	2.011,05	3.351,75	4.022,10
NISSAN	JUKE 1.5 DCI	110CV	0,3923	1.471,13	1.765,35	2.942,25	3.530,70
NISSAN	JUKE 1.5 DCI S&S	110CV	0,3930	1.473,75	1.768,50	2.947,50	3.537,00
NISSAN	MICRA 1.5 DCI	90CV	0,3851	1.444,13	1.732,95	2.888,25	3.465,90
NISSAN	MICRA 2018	1.5 DCI 90CV	0,3826	1.434,75	1.721,70	2.869,50	3.443,40
NISSAN	MURANO 2.5 DCI	190CV	0,7280	2.730,00	3.276,00	5.460,00	6.552,00
NISSAN	PULSAR 1.5 DCI	110CV	0,3938	1.476,75	1.772,10	2.953,50	3.544,20
NISSAN	QASHQAI 1.5 DCI	115CV	0,3933	1.474,88	1.769,85	2.949,75	3.539,70
NISSAN	QASHQAI 1.5 DCI 110CV	MY2014	0,4014	1.505,25	1.806,30	3.010,50	3.612,60
NISSAN	QASHQAI 1.6 DCI 2WD 131CV	MY2014	0,4466	1.674,75	2.009,70	3.349,50	4.019,40
NISSAN	QASHQAI 1.6 DCI 4WD 131CV	MY2014	0,4684	1.756,50	2.107,80	3.513,00	4.215,60
NISSAN	QASHQAI 1.7 DCI	150CV	0,4737	1.776,38	2.131,65	3.552,75	4.263,30
NISSAN	QASHQAI 1.7 DCI	150CV 2WD	0,4538	1.701,75	2.042,10	3.403,50	4.084,20
NISSAN	QASHQAI 1.7 DCI	150CV 4WD	0,4646	1.742,25	2.090,70	3.484,50	4.181,40
NISSAN	QASHQAI 1.7 DCI AWD	150CV	0,4953	1.857,38	2.228,85	3.714,75	4.457,70
NISSAN	X-TRAIL 1.6 DCI 130CV	2WD	0,4778	1.791,75	2.150,10	3.583,50	4.300,20
NISSAN	X-TRAIL 1.6 DCI 130CV	4WD	0,5086	1.907,25	2.288,70	3.814,50	4.577,40
NISSAN	X-TRAIL 1.6 DCI 2WD	130CV	0,4771	1.789,13	2.146,95	3.578,25	4.293,90
NISSAN	X-TRAIL 1.6 DCI 4WD	130CV	0,5071	1.901,63	2.281,95	3.803,25	4.563,90
NISSAN	X-TRAIL 1.7 DCI	150CV 2WD	0,4908	1.840,50	2.208,60	3.681,00	4.417,20
NISSAN	X-TRAIL 1.7 DCI	150CV AWD	0,5298	1.986,75	2.384,10	3.973,50	4.768,20
NISSAN	X-TRAIL 2.0 DCI 177CV	2WD	0,5404	2.026,50	2.431,80	4.053,00	4.863,60
NISSAN	X-TRAIL 2.0 DCI 177CV	4WD	0,5448	2.043,00	2.451,60	4.086,00	4.903,20
OPEL	ANTARA 2.0 CDTI 170CV	4X2	0,5339	2.002,13	2.402,55	4.004,25	4.805,10
OPEL	ANTARA 2.0 CDTI 170CV	4X4	0,5507	2.065,13	2.478,15	4.130,25	4.956,30
OPEL	ANTARA 2.0 CDTI 170CV AUT	4X2	0,5682	2.130,75	2.556,90	4.261,50	5.113,80
OPEL	ANTARA 2.2 CDTI 163CV	4X2	0,5712	2.142,00	2.570,40	4.284,00	5.140,80
OPEL	ANTARA 2.2 CDTI 163CV	4X4	0,5890	2.208,75	2.650,50	4.417,50	5.301,00
OPEL	ASTRA 1.6 CDTI	95 CV EURO 6	0,3989	1.495,88	1.795,05	2.991,75	3.590,10
OPEL	ASTRA 1.6 CDTI S&S	110 CV EURO 6	0,4029	1.510,88	1.813,05	3.021,75	3.626,10

FRINGE BENEFIT 2024

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
OPEL	ASTRA 1.6 CDTI S&S	136 CV EURO 6	0,4167	1.562,63	1.875,15	3.125,25	3.750,30
OPEL	ASTRA 1.6 CDTI S&S BITURBO	160CV	0,4440	1.665,00	1.998,00	3.330,00	3.996,00
OPEL	ASTRA 2019 1.5 CDTI	105CV	0,4233	1.587,38	1.904,85	3.174,75	3.809,70
OPEL	ASTRA 2019 1.5 CDTI	122CV	0,4308	1.615,50	1.938,60	3.231,00	3.877,20
OPEL	ASTRA GTC 1.6 CDTI 110CV	MY2017	0,4528	1.698,00	2.037,60	3.396,00	4.075,20
OPEL	ASTRA GTC 1.6 CDTI 136CV	MY2017	0,4661	1.747,88	2.097,45	3.495,75	4.194,90
OPEL	ASTRA ST 2019 1.5 CDTI	105CV SW	0,4314	1.617,75	1.941,30	3.235,50	3.882,60
OPEL	ASTRA ST 2019 1.5 CDTI	122CV SW	0,4389	1.645,88	1.975,05	3.291,75	3.950,10
OPEL	ASTRA SW 2022 1.5 TURBO D	130CV	0,4693	1.759,88	2.111,85	3.519,75	4.223,70
OPEL	CASCADA 2.0 CDTI 2.0	170CV	0,5451	2.044,13	2.452,95	4.088,25	4.905,90
OPEL	CORSA 1.3 CDTI 75CV	MY2015	0,3565	1.336,88	1.604,25	2.673,75	3.208,50
OPEL	CORSA 1.3 CDTI 95CV	MY2015	0,3582	1.343,25	1.611,90	2.686,50	3.223,80
OPEL	CROSSLAND X 1.5D	100CV	0,3859	1.447,13	1.736,55	2.894,25	3.473,10
OPEL	CROSSLAND X 1.5D	120CV	0,4411	1.654,13	1.984,95	3.308,25	3.969,90
OPEL	CROSSLAND X 1.6D	100CV	0,3976	1.491,00	1.789,20	2.982,00	3.578,40
OPEL	CROSSLAND X 1.6D	120CV	0,4145	1.554,38	1.865,25	3.108,75	3.730,50
OPEL	GRANDLAND X 1.6 D	120CV	0,4553	1.707,38	2.048,85	3.414,75	4.097,70
OPEL	GRANDLAND X 2.0 D	177CV	0,5344	2.004,00	2.404,80	4.008,00	4.809,60
OPEL	INSIGNIA 1.6 CDTI	120CV	0,4846	1.817,25	2.180,70	3.634,50	4.361,40
OPEL	INSIGNIA 1.6 CDTI	136CV	0,4798	1.799,25	2.159,10	3.598,50	4.318,20
OPEL	INSIGNIA 1.6 ST CDTI	120CV SW	0,4886	1.832,25	2.198,70	3.664,50	4.397,40
OPEL	INSIGNIA 1.6 ST CDTI	136CV SW	0,4884	1.831,50	2.197,80	3.663,00	4.395,60
OPEL	INSIGNIA 2.0 CDTI S&S	170CV	0,5395	2.023,13	2.427,75	4.046,25	4.855,50
OPEL	INSIGNIA 2.0 CDTI S&S 4X4	170CV	0,5731	2.149,13	2.578,95	4.298,25	5.157,90
OPEL	INSIGNIA 2.0 ST CDTI S&S	170CV SW	0,5492	2.059,50	2.471,40	4.119,00	4.942,80
OPEL	INSIGNIA 2.0 ST CDTI S&S 4X4	170CV SW	0,5840	2.190,00	2.628,00	4.380,00	5.256,00
OPEL	INSIGNIA 2019 1.6 CDTI	136CV	0,4921	1.845,38	2.214,45	3.690,75	4.428,90
OPEL	INSIGNIA 2019 2.0 BITURBO CDTI	209CV	0,6570	2.463,75	2.956,50	4.927,50	5.913,00
OPEL	INSIGNIA 2019 2.0 CDTI	170CV	0,5542	2.078,25	2.493,90	4.156,50	4.987,80
OPEL	INSIGNIA 2020 1.5 CDTI	122CV	0,5432	2.037,00	2.444,40	4.074,00	4.888,80
OPEL	INSIGNIA 2020 2.0 CDTI	174CV	0,5855	2.195,63	2.634,75	4.391,25	5.269,50
OPEL	INSIGNIA 2020 2.0 CDTI	174CV AWD	0,6419	2.407,13	2.888,55	4.814,25	5.777,10
OPEL	INSIGNIA ST 1.6 CDTI	110CV SW	0,4830	1.811,25	2.173,50	3.622,50	4.347,00
OPEL	INSIGNIA ST 1.6 CDTI S&S	136CV SW	0,4980	1.867,50	2.241,00	3.735,00	4.482,00
OPEL	INSIGNIA ST 2.0 BITURBO CDTI S&S	209CV SW	0,6434	2.412,75	2.895,30	4.825,50	5.790,60
OPEL	INSIGNIA ST 2.0 CDTI S&S	170CV SW	0,5455	2.045,63	2.454,75	4.091,25	4.909,50
OPEL	INSIGNIA TOURER 2019 1.6 CDTI	136CV SW	0,4984	1.869,00	2.242,80	3.738,00	4.485,60
OPEL	INSIGNIA TOURER 2019 2.0 BITURBO CDTI	209CV SW	0,6589	2.470,88	2.965,05	4.941,75	5.930,10
OPEL	INSIGNIA TOURER 2019 2.0 CDTI	170CV AWD SW	0,6078	2.279,25	2.735,10	4.558,50	5.470,20
OPEL	INSIGNIA TOURER 2019 2.0 CDTI	170CV SW	0,5650	2.118,75	2.542,50	4.237,50	5.085,00
OPEL	MERIVA 1.6 CDTI S&S	95CV	0,4094	1.535,25	1.842,30	3.070,50	3.684,60
OPEL	MOKKA 1.6 CDTI 110CV	4X2	0,4417	1.656,38	1.987,65	3.312,75	3.975,30
OPEL	MOKKA 1.6 CDTI ECOTEC	136CV 4X2	0,4477	1.678,88	2.014,65	3.357,75	4.029,30
OPEL	MOKKA 1.6 CDTI ECOTEC	136CV 4X4	0,4661	1.747,88	2.097,45	3.495,75	4.194,90
OPEL	MOKKAX 1.6 CDTI 110CV	4X2	0,4077	1.528,88	1.834,65	3.057,75	3.669,30
OPEL	MOKKAX 1.6 CDTI 136CV	4X2	0,4388	1.645,50	1.974,60	3.291,00	3.949,20
OPEL	MOKKAX 1.6 CDTI 136CV	4X4	0,4583	1.718,63	2.062,35	3.437,25	4.124,70
OPEL	NUOVA ASTRA 1.6 CDTI	110CV	0,4412	1.654,50	1.985,40	3.309,00	3.970,80
OPEL	NUOVA ASTRA 1.6 CDTI	136CV	0,4384	1.644,00	1.972,80	3.288,00	3.945,60
OPEL	NUOVA ASTRA ST 1.6 CDTI	110CV SW	0,4184	1.569,00	1.882,80	3.138,00	3.765,60
OPEL	NUOVA ASTRA ST 1.6 CDTI	136CV SW	0,4342	1.628,25	1.953,90	3.256,50	3.907,80
OPEL	VIVARO 1.6 CDTI	125CV COMBO	0,5500	2.062,50	2.475,00	4.125,00	4.950,00
OPEL	ZAFIRA 1.6 CDTI 120CV	MY2017	0,4777	1.791,38	2.149,65	3.582,75	4.299,30
OPEL	ZAFIRA 1.6 CDTI 134CV	MY2017	0,4749	1.780,88	2.137,05	3.561,75	4.274,10
OPEL	ZAFIRA 2.0 CDTI 130CV	MY2017	0,5365	2.011,88	2.414,25	4.023,75	4.828,50
OPEL	ZAFIRA 2.0 CDTI 170CV	MY2017	0,5207	1.952,63	2.343,15	3.905,25	4.686,30
OPEL	ZAFIRA LIFE 1.5D	120CV	0,5370	2.013,75	2.416,50	4.027,50	4.833,00
OPEL	ZAFIRA TOURER 1.6 CDTI	120CV	0,4575	1.715,63	2.058,75	3.431,25	4.117,50
OPEL	ZAFIRA TOURER 1.6 CDTI	136CV	0,4548	1.705,50	2.046,60	3.411,00	4.093,20
OPEL	ZAFIRA TOURER 2.0 CDTI	131CV	0,5438	2.039,25	2.447,10	4.078,50	4.894,20
OPEL	ZAFIRA TOURER 2.0 CDTI AUT	170CV	0,5560	2.085,00	2.502,00	4.170,00	5.004,00
OPEL	ZAFIRA TOURER 2.0 CDTI S&S	170CV	0,5266	1.974,75	2.369,70	3.949,50	4.739,40
PEUGEOT	2008 1.5 BLUEHDI	100CV	0,3966	1.487,25	1.784,70	2.974,50	3.569,40
PEUGEOT	2008 1.6 BLUEHDI	100CV	0,3952	1.482,00	1.778,40	2.964,00	3.556,80
PEUGEOT	2008 1.6 BLUEHDI	120CV	0,4147	1.555,13	1.866,15	3.110,25	3.732,30
PEUGEOT	2008 1.6 BLUEHDI	75CV	0,3771	1.414,13	1.696,95	2.828,25	3.393,90
PEUGEOT	2008 2020 1.5 BLUEHDI 100	100CV	0,4031	1.511,63	1.813,95	3.023,25	3.627,90
PEUGEOT	2008 2020 1.5 BLUEHDI 110	110CV	0,4444	1.666,50	1.999,80	3.333,00	3.999,60
PEUGEOT	208 1.6 BLUEHDI	100 CV S&S	0,3791	1.421,63	1.705,95	2.843,25	3.411,90
PEUGEOT	208 1.6 BLUEHDI	120CV	0,4027	1.510,13	1.812,15	3.020,25	3.624,30
PEUGEOT	208 1.6 BLUEHDI	75 CV	0,3582	1.343,25	1.611,90	2.686,50	3.223,80
PEUGEOT	208 2019 1.5 BLUEHDI	100CV	0,3886	1.457,25	1.748,70	2.914,50	3.497,40
PEUGEOT	3008 1.5 BLUEHDI	130CV	0,4571	1.714,13	2.056,95	3.428,25	4.113,90
PEUGEOT	3008 1.6 BLUEHDI	120CV	0,4388	1.645,50	1.974,60	3.291,00	3.949,20

FRINGE BENEFIT 2024

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PEUGEOT	3008 1.6 BLUEHDI 120CV	MY2016	0,4611	1.729,13	2.074,95	3.458,25	4.149,90
PEUGEOT	3008 2.0 BLUEHDI	150CV	0,4671	1.751,63	2.101,95	3.503,25	4.203,90
PEUGEOT	3008 2.0 BLUEHDI	180CV	0,5680	2.130,00	2.556,00	4.260,00	5.112,00
PEUGEOT	3008 2.0 BLUEHDI 150CV	MY2016	0,4925	1.846,88	2.216,25	3.693,75	4.432,50
PEUGEOT	3008 2.0 BLUEHDI 180CV	MY2016	0,5543	2.078,63	2.494,35	4.157,25	4.988,70
PEUGEOT	308 1.5 BLUEHDI	130CV	0,4188	1.570,50	1.884,60	3.141,00	3.769,20
PEUGEOT	308 1.5 BLUEHDI	130CV SW	0,4242	1.590,75	1.908,90	3.181,50	3.817,80
PEUGEOT	308 1.6 BLUEHDI	100CV	0,3952	1.482,00	1.778,40	2.964,00	3.556,80
PEUGEOT	308 1.6 BLUEHDI	100CV SW	0,4000	1.500,00	1.800,00	3.000,00	3.600,00
PEUGEOT	308 1.6 BLUEHDI 120CV	EURO 6	0,4036	1.513,50	1.816,20	3.027,00	3.632,40
PEUGEOT	308 1.6 BLUEHDI 120CV SW	EURO 6	0,4106	1.539,75	1.847,70	3.079,50	3.695,40
PEUGEOT	308 2.0 BLUEHDI	150CV	0,4701	1.762,88	2.115,45	3.525,75	4.230,90
PEUGEOT	308 2.0 BLUEHDI	177CV	0,4997	1.873,88	2.248,65	3.747,75	4.497,30
PEUGEOT	308 2.0 BLUEHDI	177CV SW	0,5067	1.900,13	2.280,15	3.800,25	4.560,30
PEUGEOT	308 2.0 BLUEHDI	180CV	0,5214	1.955,25	2.346,30	3.910,50	4.692,60
PEUGEOT	5008 1.5 BLUEHDI 130CV	MY2017	0,4840	1.815,00	2.178,00	3.630,00	4.356,00
PEUGEOT	5008 1.6 BLUEHDI	120CV	0,4433	1.662,38	1.994,85	3.324,75	3.989,70
PEUGEOT	5008 1.6 BLUEHDI 120CV	MOD 2017	0,4581	1.717,88	2.061,45	3.435,75	4.122,90
PEUGEOT	5008 2.0 BLUEHDI	150CV	0,4665	1.749,38	2.099,25	3.498,75	4.198,50
PEUGEOT	5008 2.0 BLUEHDI	177CV	0,6330	2.373,75	2.848,50	4.747,50	5.697,00
PEUGEOT	5008 2.0 BLUEHDI 150CV	MOD 2017	0,5347	2.005,13	2.406,15	4.010,25	4.812,30
PEUGEOT	5008 2.0 BLUEHDI 180CV	MOD 2017	0,5709	2.140,88	2.569,05	4.281,75	5.138,10
PEUGEOT	508 1.6 BLUEHDI	120CV	0,4768	1.788,00	2.145,60	3.576,00	4.291,20
PEUGEOT	508 2.0 BLUEHDI	150CV	0,5052	1.894,50	2.273,40	3.789,00	4.546,80
PEUGEOT	508 2.0 BLUEHDI	177CV MY2018	0,6067	2.275,13	2.730,15	4.550,25	5.460,30
PEUGEOT	508 2.0 BLUEHDI	180CV	0,5385	2.019,38	2.423,25	4.038,75	4.846,50
PEUGEOT	508 2.0 BLUEHDI S&S	177CV	0,5608	2.103,00	2.523,60	4.206,00	5.047,20
PEUGEOT	508 BLUEHDI 2.0	163CV	0,5424	2.034,00	2.440,80	4.068,00	4.881,60
PEUGEOT	508 STATION 2.0 BLUEHDI S&S	163CV	0,5457	2.046,38	2.455,65	4.092,75	4.911,30
PEUGEOT	508 STATION 2.0 BLUEHDI S&S	177CV	0,5805	2.176,88	2.612,25	4.353,75	5.224,50
PEUGEOT	508 SW 1.6 BLUEHDI 120CV	EURO 6	0,4803	1.801,13	2.161,35	3.602,25	4.322,70
PEUGEOT	508 SW 2.0 BLUEHDI 150CV	EURO 6	0,5321	1.995,38	2.394,45	3.990,75	4.788,90
PEUGEOT	508 SW 2.0 BLUEHDI 180CV	EURO 6	0,5729	2.148,38	2.578,05	4.296,75	5.156,10
PEUGEOT	EXPERT TRAVELLER	1.5 BLUEHDI 120CV	0,5800	2.175,00	2.610,00	4.350,00	5.220,00
PEUGEOT	EXPERT TRAVELLER 2.0 HDI	177CV	0,5991	2.246,63	2.695,95	4.493,25	5.391,90
PEUGEOT	PARTNER TEPEE 1.6	75CV	0,4023	1.508,63	1.810,35	3.017,25	3.620,70
PEUGEOT	RIFTER STD GTLINE 1.5	130CV	0,4625	1.734,38	2.081,25	3.468,75	4.162,50
PORSCHE	CAYENNE 3.0 D V6	250CV	0,8866	3.324,75	3.989,70	6.649,50	7.979,40
PORSCHE	CAYENNE 4.1 S D V8	385CV	1,0367	3.887,63	4.665,15	7.775,25	9.330,30
PORSCHE	MACAN 3.0 S	250CV	0,8357	3.133,88	3.760,65	6.267,75	7.521,30
PORSCHE	PANAMERA 3.0 DIESEL	300CV	0,9762	3.660,75	4.392,90	7.321,50	8.785,80
PORSCHE	PANAMERA 4.0 4S DIESEL	422CV	1,1738	4.401,75	5.282,10	8.803,50	10.564,20
RENAULT	CAPTUR 1.5 DCI	90CV	0,3877	1.453,88	1.744,65	2.907,75	3.489,30
RENAULT	CAPTUR 1.5 DCI 8V	110CV	0,3963	1.486,13	1.783,35	2.972,25	3.566,70
RENAULT	CAPTUR 1.5 DCI 8V	90CV	0,3756	1.408,50	1.690,20	2.817,00	3.380,40
RENAULT	CAPTUR 2020 1.5 BLUE DCI	115CV	0,3957	1.483,88	1.780,65	2.967,75	3.561,30
RENAULT	CAPTUR 2020 1.5 BLUE DCI	115CV AUT	0,4087	1.532,63	1.839,15	3.065,25	3.678,30
RENAULT	CAPTUR 2020 1.5 BLUE DCI	95CV	0,3807	1.427,63	1.713,15	2.855,25	3.426,30
RENAULT	CLIO 1.5 BLUEDCI	100CV	0,3992	1.497,00	1.796,40	2.994,00	3.592,80
RENAULT	CLIO 1.5 DCI	75CV	0,3507	1.315,13	1.578,15	2.630,25	3.156,30
RENAULT	CLIO 1.5 DCI	90CV	0,3537	1.326,38	1.591,65	2.652,75	3.183,30
RENAULT	CLIO 1.5 DCI 75CV	5P	0,3560	1.335,00	1.602,00	2.670,00	3.204,00
RENAULT	CLIO 1.5 DCI 8V	110CV	0,3732	1.399,50	1.679,40	2.799,00	3.358,80
RENAULT	CLIO 1.5 DCI 90CV	5P	0,3641	1.365,38	1.638,45	2.730,75	3.276,90
RENAULT	CLIO 2019 1.5 BLUE DCI	115CV	0,3784	1.419,00	1.702,80	2.838,00	3.405,60
RENAULT	CLIO 2019 1.5 BLUE DCI	85CV	0,3699	1.387,13	1.664,55	2.774,25	3.329,10
RENAULT	CLIO SPORTER 1.5 DCI 75CV	SW	0,3651	1.369,13	1.642,95	2.738,25	3.285,90
RENAULT	CLIO SPORTER 1.5 DCI 90CV	SW	0,3747	1.405,13	1.686,15	2.810,25	3.372,30
RENAULT	ESCAPE 1.6 DCI	160CV	0,5298	1.986,75	2.384,10	3.973,50	4.768,20
RENAULT	ESPACE 1.6 DCI	130CV	0,4935	1.850,63	2.220,75	3.701,25	4.441,50
RENAULT	ESPACE 2.0 BLUE DCI	160CV	0,6533	2.449,88	2.939,85	4.899,75	5.879,70
RENAULT	ESPACE 2.0 BLUE DCI	190CV	0,6771	2.539,13	3.046,95	5.078,25	6.093,90
RENAULT	ESPACE 2.0 BLUE DCI	200CV	0,5961	2.235,38	2.682,45	4.470,75	5.364,90
RENAULT	GRAND SCENIC 1.5 DCI	110CV	0,4417	1.656,38	1.987,65	3.312,75	3.975,30
RENAULT	GRAND SCENIC 1.6 DCI	130CV	0,4855	1.820,63	2.184,75	3.641,25	4.369,50
RENAULT	GRAND SCENIC 1.8 BLUE DCI	120CV	0,4759	1.784,63	2.141,55	3.569,25	4.283,10
RENAULT	GRAND SCENIC 1.8 BLUE DCI	150CV	0,5002	1.875,75	2.250,90	3.751,50	4.501,80
RENAULT	KADJAR 1.5 BLUE DCI	116CV	0,4181	1.567,88	1.881,45	3.135,75	3.762,90
RENAULT	KADJAR 1.5 DCI	110CV	0,3977	1.491,38	1.789,65	2.982,75	3.579,30
RENAULT	KADJAR 1.6 DCI	130CV	0,4535	1.700,63	2.040,75	3.401,25	4.081,50
RENAULT	KADJAR 1.6 DCI 4X4	130CV	0,4751	1.781,63	2.137,95	3.563,25	4.275,90
RENAULT	KADJAR 1.7 BLUE DCI	150CV AWD	0,5200	1.950,00	2.340,00	3.900,00	4.680,00
RENAULT	KADJAR 2022 1.5 BLUE DCI	116CV	0,5107	1.915,13	2.298,15	3.830,25	4.596,30
RENAULT	KANGOO 2021 1.5 BLUE DCI	75CV	0,4659	1.747,13	2.096,55	3.494,25	4.193,10

FRINGE BENEFIT 2024

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
RENAULT	KOLEOS 1.6 DCI	130CV	0,4820	1.807,50	2.169,00	3.615,00	4.338,00
RENAULT	KOLEOS 2.0 DCI	177CV 2X4	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
RENAULT	KOLEOS 2.0 DCI	177CV 4X4	0,5738	2.151,75	2.582,10	4.303,50	5.164,20
RENAULT	KOLEOS 2.0 DCI ESM	150CV 4X2	0,5358	2.009,25	2.411,10	4.018,50	4.822,20
RENAULT	KOLEOS 2.0 DCI ESM	150CV 4X4	0,5591	2.096,63	2.515,95	4.193,25	5.031,90
RENAULT	KOLEOS 2.0 DCI ESM	175CV 4X4	0,5862	2.198,25	2.637,90	4.396,50	5.275,80
RENAULT	KOLEOS 2020 1.7 BLUE DCI	150CV 2X4	0,5282	1.980,75	2.376,90	3.961,50	4.753,80
RENAULT	KOLEOS 2020 2.0 BLUE DCI	190CV 2X4	0,5821	2.182,88	2.619,45	4.365,75	5.238,90
RENAULT	KOLEOS 2020 2.0 BLUE DCI	190CV 4X4	0,5965	2.236,88	2.684,25	4.473,75	5.368,50
RENAULT	MEGANE 1.5 BLUE DCI	115CV	0,4043	1.516,13	1.819,35	3.032,25	3.638,70
RENAULT	MEGANE 1.5 BLUE DCI	95CV	0,3884	1.456,50	1.747,80	2.913,00	3.495,60
RENAULT	MEGANE 1.5 DCI 110CV	MY2016	0,3988	1.495,50	1.794,60	2.991,00	3.589,20
RENAULT	MEGANE 1.5 DCI 90CV	MY2016	0,3798	1.424,25	1.709,10	2.848,50	3.418,20
RENAULT	MEGANE 1.6 DCI 130CV	MY2016	0,4309	1.615,88	1.939,05	3.231,75	3.878,10
RENAULT	MEGANE 1.6 DCI 160CV	MY2016	0,4869	1.825,88	2.191,05	3.651,75	4.382,10
RENAULT	MEGANE 2020 1.5 BLUEDCI	115CV	0,4647	1.742,63	2.091,15	3.485,25	4.182,30
RENAULT	MEGANE COUPÉ 1.5 DCI	110CV	0,3867	1.450,13	1.740,15	2.900,25	3.480,30
RENAULT	MEGANE COUPÉ 1.6 DCI	130CV	0,4243	1.591,13	1.909,35	3.182,25	3.818,70
RENAULT	MEGANE SPORTER 1.5 BLUE DCI	115CV	0,4102	1.538,25	1.845,90	3.076,50	3.691,80
RENAULT	MEGANE SPORTER 1.5 BLUE DCI	95CV	0,4124	1.546,50	1.855,80	3.093,00	3.711,60
RENAULT	MEGANE SPORTER 1.5 DCI 110CV	SW	0,4132	1.549,50	1.859,40	3.099,00	3.718,80
RENAULT	MEGANE SPORTER 1.5 DCI 90CV	SW	0,3942	1.478,25	1.773,90	2.956,50	3.547,80
RENAULT	MEGANE SPORTER 1.6 DCI 130CV	SW	0,4445	1.666,88	2.000,25	3.333,75	4.000,50
RENAULT	MEGANE SPORTER 1.6 DCI 165CV	SW	0,5042	1.890,75	2.268,90	3.781,50	4.537,80
RENAULT	SCENIC 1.8 BLUEDCI	120CV	0,4708	1.765,50	2.118,60	3.531,00	4.237,20
RENAULT	SCENIC 1.8 BLUEDCI	150CV	0,4898	1.836,75	2.204,10	3.673,50	4.408,20
RENAULT	SCENIC ENERGY 1.5 DCI	110CV	0,4285	1.606,88	1.928,25	3.213,75	3.856,50
RENAULT	SCENIC ENERGY 1.5 DCI	95CV	0,4137	1.551,38	1.861,65	3.102,75	3.723,30
RENAULT	SCENIC ENERGY 1.6 DCI	130CV	0,4672	1.752,00	2.102,40	3.504,00	4.204,80
RENAULT	SCENIC ENERGY 1.6 DCI	160CV	0,4781	1.792,88	2.151,45	3.585,75	4.302,90
RENAULT	TALISMAN 1.5 DCI 8V	110CV	0,4621	1.732,88	2.079,45	3.465,75	4.158,90
RENAULT	TALISMAN 1.6 DCI	130CV	0,4793	1.797,38	2.156,85	3.594,75	4.313,70
RENAULT	TALISMAN 1.6 DCI	160CV	0,5254	1.970,25	2.364,30	3.940,50	4.728,60
RENAULT	TALISMAN 1.8 BLUEDCI	150CV	0,5454	2.045,25	2.454,30	4.090,50	4.908,60
RENAULT	TALISMAN SPORTER 1.5 DCI	110CV	0,4601	1.725,38	2.070,45	3.450,75	4.140,90
RENAULT	TALISMAN SPORTER 1.6 DCI	130CV	0,4776	1.791,00	2.149,20	3.582,00	4.298,40
RENAULT	TALISMAN SPORTER 1.6 DCI	160CV	0,5216	1.956,00	2.347,20	3.912,00	4.694,40
RENAULT	TALISMAN SPORTER 1.8 BLUEDCI	150CV	0,5507	2.065,13	2.478,15	4.130,25	4.956,30
RENAULT	TALISMAN SPORTER 2.0 BLUE DCI	160CV	0,5811	2.179,13	2.614,95	4.358,25	5.229,90
RENAULT	TALISMAN SPORTER 2.0 BLUE DCI	190CV	0,6155	2.308,13	2.769,75	4.616,25	5.539,50
RENAULT	TRAFIC 1.6 CDI 125 CV	EURO 6	0,5052	1.894,50	2.273,40	3.789,00	4.546,80
SEAT	ALHAMBRA 2.0 TDI	115CV	0,5374	2.015,25	2.418,30	4.030,50	4.836,60
SEAT	ALHAMBRA 2.0 TDI	150CV	0,5506	2.064,75	2.477,70	4.129,50	4.955,40
SEAT	ALHAMBRA 2.0 TDI	184CV	0,5886	2.207,25	2.648,70	4.414,50	5.297,40
SEAT	ALHAMBRA 2.0 TDI DSG	150CV	0,5980	2.242,50	2.691,00	4.485,00	5.382,00
SEAT	ALHAMBRA 2.0 TDI DSG	177CV	0,6156	2.308,50	2.770,20	4.617,00	5.540,40
SEAT	ARONA 1.6 TDI	115CV	0,4306	1.614,75	1.937,70	3.229,50	3.875,40
SEAT	ARONA 1.6 TDI	95CV	0,4222	1.583,25	1.899,90	3.166,50	3.799,80
SEAT	ARONA 2020 1.6 TDI	95CV	0,4083	1.531,13	1.837,35	3.062,25	3.674,70
SEAT	ATECA 1.6 TDI	115CV	0,4638	1.739,25	2.087,10	3.478,50	4.174,20
SEAT	ATECA 1.6 TDI	116CV	0,4591	1.721,63	2.065,95	3.443,25	4.131,90
SEAT	ATECA 2.0 TDI	150CV	0,4787	1.795,13	2.154,15	3.590,25	4.308,30
SEAT	ATECA 2.0 TDI 4DRIVE	150CV	0,5482	2.055,75	2.466,90	4.111,50	4.933,80
SEAT	ATECA 2.0 TDI 4DRIVE	190CV	0,5552	2.082,00	2.498,40	4.164,00	4.996,80
SEAT	IBIZA 1.4 TDI	105CV	0,3790	1.421,25	1.705,50	2.842,50	3.411,00
SEAT	IBIZA 1.4 TDI	75CV	0,3654	1.370,25	1.644,30	2.740,50	3.288,60
SEAT	IBIZA 1.4TDI	90CV	0,3782	1.418,25	1.701,90	2.836,50	3.403,80
SEAT	IBIZA 1.6 TDI 115CV	MY2017	0,4064	1.524,00	1.828,80	3.048,00	3.657,60
SEAT	IBIZA 1.6 TDI 80CV	MY2017	0,3864	1.449,00	1.738,80	2.898,00	3.477,60
SEAT	IBIZA 1.6 TDI 95CV	MY2017	0,3981	1.492,88	1.791,45	2.985,75	3.582,90
SEAT	IBIZA 2020 1.6 TDI	95CV	0,3919	1.469,63	1.763,55	2.939,25	3.527,10
SEAT	IBIZA SOL 1.4 TDI	90CV	0,3708	1.390,50	1.668,60	2.781,00	3.337,20
SEAT	IBIZA ST 1.4 TDI 90CV	SW	0,3870	1.451,25	1.741,50	2.902,50	3.483,00
SEAT	LEON 1.6 TDI	110CV	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
SEAT	LEON 1.6 TDI	115CV	0,4260	1.597,50	1.917,00	3.195,00	3.834,00
SEAT	LEON 1.6 TDI	90CV	0,4204	1.576,50	1.891,80	3.153,00	3.783,60
SEAT	LEON 2.0 TDI	150CV	0,4678	1.754,25	2.105,10	3.508,50	4.210,20
SEAT	LEON 2.0 TDI	184CV	0,4796	1.798,50	2.158,20	3.597,00	4.316,40
SEAT	LEON ST 1.6 TDI 110CV	4DRIVE SW	0,4679	1.754,63	2.105,55	3.509,25	4.211,10
SEAT	LEON ST 1.6 TDI 115CV	SW	0,4301	1.612,88	1.935,45	3.225,75	3.870,90
SEAT	TARRACO 2019	2.0 TDI 150CV 4X4	0,5774	2.165,25	2.598,30	4.330,50	5.196,60
SEAT	TARRACO 2019	2.0 TDI 190CV 4X4	0,6168	2.313,00	2.775,60	4.626,00	5.551,20
SKODA	FABIA 1.4 TDI	75CV	0,3536	1.326,00	1.591,20	2.652,00	3.182,40
SKODA	FABIA 1.4 TDI	90CV	0,3688	1.383,00	1.659,60	2.766,00	3.319,20

FRINGE BENEFIT 2024

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
SKODA	FABIA WAGON 1.4 TDI	105CV	0,3929	1.473,38	1.768,05	2.946,75	3.536,10
SKODA	FABIA WAGON 1.4 TDI	75CV	0,3583	1.343,63	1.612,35	2.687,25	3.224,70
SKODA	FABIA WAGON 1.4 TDI	90CV	0,3712	1.392,00	1.670,40	2.784,00	3.340,80
SKODA	KAMIQ 1.6 TDI	115CV	0,4438	1.664,25	1.997,10	3.328,50	3.994,20
SKODA	KAROK 1.6 TDI	115CV	0,4656	1.746,00	2.095,20	3.492,00	4.190,40
SKODA	KAROK 2.0 TDI 4X4	150CV	0,5068	1.900,50	2.280,60	3.801,00	4.561,20
SKODA	KAROK 2.0 TDI 4X4	190CV	0,5569	2.088,38	2.506,05	4.176,75	5.012,10
SKODA	KAROK 2020 1.6 TDI SCR	116CV	0,4517	1.693,88	2.032,65	3.387,75	4.065,30
SKODA	KAROQ 2.0 TDI 2X4	150CV	0,5481	2.055,38	2.466,45	4.110,75	4.932,90
SKODA	KODIAQ 2.0 RS BIT D 240CV	4X4	0,6636	2.488,50	2.986,20	4.977,00	5.972,40
SKODA	KODIAQ 2.0 TDI 190CV	4X4	0,5925	2.221,88	2.666,25	4.443,75	5.332,50
SKODA	OCTAVIA 1.6 TDI	115CV	0,4345	1.629,38	1.955,25	3.258,75	3.910,50
SKODA	OCTAVIA 1.6 TDI	90CV	0,4124	1.546,50	1.855,80	3.093,00	3.711,60
SKODA	OCTAVIA 1.6 TDI CR	110CV	0,4269	1.600,88	1.921,05	3.201,75	3.842,10
SKODA	OCTAVIA 2.0 TDI	150CV	0,4644	1.741,50	2.089,80	3.483,00	4.179,60
SKODA	OCTAVIA 2.0 TDI	184CV	0,5334	2.000,25	2.400,30	4.000,50	4.800,60
SKODA	OCTAVIA WAGON 1.6 TDI	115CV SW	0,4418	1.656,75	1.988,10	3.313,50	3.976,20
SKODA	OCTAVIA WAGON 1.6 TDI	90CV SW	0,4180	1.567,50	1.881,00	3.135,00	3.762,00
SKODA	OCTAVIA WAGON 1.6 TDI CR	110CV SW	0,4309	1.615,88	1.939,05	3.231,75	3.878,10
SKODA	OCTAVIA WAGON 2.0 TDI	150CV SW	0,4700	1.762,50	2.115,00	3.525,00	4.230,00
SKODA	OCTAVIA WAGON 2.0 TDI	184CV SW	0,5391	2.021,63	2.425,95	4.043,25	4.851,90
SKODA	OCTAVIA WAGON 2.0 TDI	4X4 150CV SW	0,4982	1.868,25	2.241,90	3.736,50	4.483,80
SKODA	OCTAVIA WAGON 2.0 TDI 4X4	184CV SW	0,5445	2.041,88	2.450,25	4.083,75	4.900,50
SKODA	OCTAVIA WAGON 2.0 TDI RS	184CV SW	0,5276	1.978,50	2.374,20	3.957,00	4.748,40
SKODA	RAPID 1.4 TDI CR	90CV	0,3960	1.485,00	1.782,00	2.970,00	3.564,00
SKODA	RAPID 1.6 TDI CR	115CV	0,4258	1.596,75	1.916,10	3.193,50	3.832,20
SKODA	SCALA 2019	1.6 TDI 115CV	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
SKODA	SUPERB 1.6 TDI	150CV	0,4706	1.764,75	2.117,70	3.529,50	4.235,40
SKODA	SUPERB 1.6 TDI SCR	120CV	0,5270	1.976,25	2.371,50	3.952,50	4.743,00
SKODA	SUPERB 2.0 TDI	150CV	0,5150	1.931,25	2.317,50	3.862,50	4.635,00
SKODA	SUPERB 2.0 TDI	190CV	0,5585	2.094,38	2.513,25	4.188,75	5.026,50
SKODA	SUPERB 2.0 TDI	190CV 4X4	0,5856	2.196,00	2.635,20	4.392,00	5.270,40
SKODA	SUPERB 2020 2.0 TDI	122CV	0,5264	1.974,00	2.368,80	3.948,00	4.737,60
SKODA	SUPERB WAGON 1.6 TDI	120CV	0,5077	1.903,88	2.284,65	3.807,75	4.569,30
SKODA	SUPERB WAGON 2.0 TDI DSG	190CV	0,5704	2.139,00	2.566,80	4.278,00	5.133,60
SKODA	SUPERB WAGON 2.0 TDI DSG 4X4	190CV	0,5942	2.228,25	2.673,90	4.456,50	5.347,80
SKODA	SUPERB WAGON 2.0 TDI SCR	150CV	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
SKODA	SUPERB WAGON 2020 2.0 TDI	122CV	0,5346	2.004,75	2.405,70	4.009,50	4.811,40
SKODA	YETI 2.0 TDI	110CV	0,4548	1.705,50	2.046,60	3.411,00	4.093,20
SKODA	YETI 2.0 TDI 110CV	4X4	0,4841	1.815,38	2.178,45	3.630,75	4.356,90
SSANGYONG	KORANDO 2.0 E-XDI	149CV 2WD	0,5129	1.923,38	2.308,05	3.846,75	4.616,10
SSANGYONG	KORANDO 2.0 E-XDI	149CV 4WD	0,5347	2.005,13	2.406,15	4.010,25	4.812,30
SSANGYONG	KORANDO 2.2 E-XDI 178CV	2WD	0,4892	1.834,50	2.201,40	3.669,00	4.402,80
SSANGYONG	KORANDO 2.2 E-XDI 178CV	4WD	0,5130	1.923,75	2.308,50	3.847,50	4.617,00
SSANGYONG	KORANDO 2019 1.6D 2WD	136CV	0,5396	2.023,50	2.428,20	4.047,00	4.856,40
SSANGYONG	KORANDO 2019 1.6D AWD	136CV	0,5527	2.072,63	2.487,15	4.145,25	4.974,30
SSANGYONG	REXTON 2.2D 181CV	2WD	0,6345	2.379,38	2.855,25	4.758,75	5.710,50
SSANGYONG	REXTON 2.2D 181CV	4WD	0,6525	2.446,88	2.936,25	4.893,75	5.872,50
SSANGYONG	REXTON 2.2D 202CV	4WD	0,7556	2.833,50	3.400,20	5.667,00	6.800,40
SSANGYONG	REXTON W 2.0 XDI	155CV 2WD	0,5781	2.167,88	2.601,45	4.335,75	5.202,90
SSANGYONG	REXTON W 2.0 XDI	155CV 4WD	0,5915	2.218,13	2.661,75	4.436,25	5.323,50
SSANGYONG	REXTON W 2.2D 178CV	2WD	0,5586	2.094,75	2.513,70	4.189,50	5.027,40
SSANGYONG	REXTON W 2.2D 178CV	4WD	0,6065	2.274,38	2.729,25	4.548,75	5.458,50
SSANGYONG	RODIUS 2.0 XDI 155CV	2WD	0,5706	2.139,75	2.567,70	4.279,50	5.135,40
SSANGYONG	RODIUS 2.0 XDI 155CV	4WD	0,6000	2.250,00	2.700,00	4.500,00	5.400,00
SSANGYONG	RODIUS 2.2D 178CV	2WD	0,5744	2.154,00	2.584,80	4.308,00	5.169,60
SSANGYONG	RODIUS 2.2D 178CV	4WD	0,6126	2.297,25	2.756,70	4.594,50	5.513,40
SSANGYONG	TIVOLI 1.6D	115CV	0,3995	1.498,13	1.797,75	2.996,25	3.595,50
SSANGYONG	TIVOLI 2020	1.6D 136CV	0,4505	1.689,38	2.027,25	3.378,75	4.054,50
SSANGYONG	XLV 1.6D	115CV	0,4468	1.675,50	2.010,60	3.351,00	4.021,20
SUBARU	FORESTER 2.0D	147CV	0,5469	2.050,88	2.461,05	4.101,75	4.922,10
SUBARU	OUTBACK 2.0 D LINEARTRONIC	150CV	0,5857	2.196,38	2.635,65	4.392,75	5.271,30
SUBARU	XV 2.0D	147CV	0,5127	1.922,63	2.307,15	3.845,25	4.614,30
SUZUKI	S-CROSS 1.6	120CV	0,4166	1.562,25	1.874,70	3.124,50	3.749,40
SUZUKI	S-CROSS 1.6	120CV 4WD	0,4338	1.626,75	1.952,10	3.253,50	3.904,20
SUZUKI	VITARA 1.6 DDIS	120CV	0,4139	1.552,13	1.862,55	3.104,25	3.725,10
SUZUKI	VITARA 1.6 DDIS	120CV 4WD	0,4326	1.622,25	1.946,70	3.244,50	3.893,40
TOYOTA	AURIS 1.4D 4D	90CV	0,3939	1.477,13	1.772,55	2.954,25	3.545,10
TOYOTA	AURIS 1.6D 4D	112CV	0,4313	1.617,38	1.940,85	3.234,75	3.881,70
TOYOTA	LAND CRUISER 2.8 D4-D	177CV	0,7105	2.664,38	3.197,25	5.328,75	6.394,50
TOYOTA	LAND CRUISER 2.8 D4-D	177CV LOUNGE	0,7783	2.918,63	3.502,35	5.837,25	7.004,70
TOYOTA	PROACE 2.0D 177CV	9 POSTI	0,5678	2.129,25	2.555,10	4.258,50	5.110,20
TOYOTA	PROACE VERSO 1.5D 120CV	9 POSTI	0,5437	2.038,88	2.446,65	4.077,75	4.893,30
TOYOTA	RAV4 2.0 D-4D 143CV	2WD	0,4946	1.854,75	2.225,70	3.709,50	4.451,40

FRINGE BENEFIT 2024

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
TOYOTA	RAV4 2.0 D-4D 2WD	124CV MY2013	0,4842	1.815,75	2.178,90	3.631,50	4.357,80
TOYOTA	RAV4 2.0 D-4D 4WD	124CV	0,5361	2.010,38	2.412,45	4.020,75	4.824,90
TOYOTA	RAV4 2.2 D-CAT A/T 4WD	150CV MY2013	0,5936	2.226,00	2.671,20	4.452,00	5.342,40
TOYOTA	VERSO 1.6 D-4D	110CV	0,4472	1.677,00	2.012,40	3.354,00	4.024,80
TOYOTA	YARIS 1.4 D-4D 90CV	MY2014	0,3529	1.323,38	1.588,05	2.646,75	3.176,10
VOLKSWAGEN	ARTEON 2.0 BITDI 4MOTION	240CV 4WD	0,6988	2.620,50	3.144,60	5.241,00	6.289,20
VOLKSWAGEN	ARTEON 2.0 BI-TDI 4MOTION	240CV	0,7139	2.677,13	3.212,55	5.354,25	6.425,10
VOLKSWAGEN	ARTEON 2.0 TDI	150CV	0,6118	2.294,25	2.753,10	4.588,50	5.506,20
VOLKSWAGEN	ARTEON 2.0 TDI	190CV	0,6462	2.423,25	2.907,90	4.846,50	5.815,80
VOLKSWAGEN	ARTEON 2.0 TDI 4MOTION	190CV 4WD	0,6619	2.482,13	2.978,55	4.964,25	5.957,10
VOLKSWAGEN	CARAVELLE 2.0 TDI	204CV	0,6249	2.343,38	2.812,05	4.686,75	5.624,10
VOLKSWAGEN	GOLF SPORTSVAN 1.6 TDI	110CV	0,4387	1.645,13	1.974,15	3.290,25	3.948,30
VOLKSWAGEN	GOLF SPORTSVAN 1.6 TDI	115CV	0,4478	1.679,25	2.015,10	3.358,50	4.030,20
VOLKSWAGEN	GOLF SPORTSVAN 1.6 TDI	90CV	0,4269	1.600,88	1.921,05	3.201,75	3.842,10
VOLKSWAGEN	GOLF SPORTSVAN 2.0 TDI	150CV	0,5222	1.958,25	2.349,90	3.916,50	4.699,80
VOLKSWAGEN	GOLF VII 1.6 TDI 110CV	4MOTION	0,4745	1.779,38	2.135,25	3.558,75	4.270,50
VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT	90CV	0,4283	1.606,13	1.927,35	3.212,25	3.854,70
VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT.	110CV	0,4372	1.639,50	1.967,40	3.279,00	3.934,80
VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT. TECH	110CV	0,4427	1.660,13	1.992,15	3.320,25	3.984,30
VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT. TECH	115CV	0,4517	1.693,88	2.032,65	3.387,75	4.065,30
VOLKSWAGEN	GOLF VII 2.0 TDI BLUE MOTION	150CV	0,4858	1.821,75	2.186,10	3.643,50	4.372,20
VOLKSWAGEN	GOLF VII VARIANT 1.6 TDI	115CV	0,4417	1.656,38	1.987,65	3.312,75	3.975,30
VOLKSWAGEN	GOLF VII VARIANT 1.6 TDI TREND	90CV	0,4274	1.602,75	1.923,30	3.205,50	3.846,60
VOLKSWAGEN	GOLF VII VARIANT 2.0 TDI	ALLTRACK 184 CV	0,5426	2.034,75	2.441,70	4.069,50	4.883,40
VOLKSWAGEN	GOLF VII VARIANT 2.0 TDI BMT	150CV	0,4988	1.870,50	2.244,60	3.741,00	4.489,20
VOLKSWAGEN	MAGGIOLINO 2.0 TDI BLUEMOTION	110CV	0,4825	1.809,38	2.171,25	3.618,75	4.342,50
VOLKSWAGEN	MAGGIOLINO 2.0 TDI BLUEMOTION 110CV	MY2016	0,4633	1.737,38	2.084,85	3.474,75	4.169,70
VOLKSWAGEN	MAGGIOLINO 2.0 TDI BLUEMOTION 150CV	MY2016	0,5003	1.876,13	2.251,35	3.752,25	4.502,70
VOLKSWAGEN	MAGGIOLINO 2.0 TDI SPORT BLUEMOTION	150CV	0,5167	1.937,63	2.325,15	3.875,25	4.650,30
VOLKSWAGEN	MAGGIOLINO CABRIO 2.0 TDI BLUEMOTION	110CV	0,5027	1.885,13	2.262,15	3.770,25	4.524,30
VOLKSWAGEN	MAGGIOLINO CABRIO 2.0 TDI SPORT BLUEMOTION	150CV	0,5370	2.013,75	2.416,50	4.027,50	4.833,00
VOLKSWAGEN	PASSAT 1.6 TDI 120CV	EURO 6	0,4834	1.812,75	2.175,30	3.625,50	4.350,60
VOLKSWAGEN	PASSAT 2.0 BITDI 4MOTION	240CV	0,6286	2.357,25	2.828,70	4.714,50	5.657,40
VOLKSWAGEN	PASSAT 2.0 TDI 150CV	EURO 6	0,5338	2.001,75	2.402,10	4.003,50	4.804,20
VOLKSWAGEN	PASSAT 2.0 TDI 190CV	EURO 6	0,5747	2.155,13	2.586,15	4.310,25	5.172,30
VOLKSWAGEN	PASSAT 2019 1.6 TDI	120CV	0,5062	1.898,25	2.277,90	3.796,50	4.555,80
VOLKSWAGEN	PASSAT 2019 2.0 BITDI 4MOTION DSG	240CV	0,6671	2.501,63	3.001,95	5.003,25	6.003,90
VOLKSWAGEN	PASSAT 2019 2.0 TDI	122CV	0,5244	1.966,50	2.359,80	3.933,00	4.719,60
VOLKSWAGEN	PASSAT 2019 2.0 TDI	150CV	0,5344	2.004,00	2.404,80	4.008,00	4.809,60
VOLKSWAGEN	PASSAT 2019 2.0 TDI	190CV	0,5893	2.209,88	2.651,85	4.419,75	5.303,70
VOLKSWAGEN	PASSAT 2019 2.0 TDI	190CV 4X4	0,6111	2.291,63	2.749,95	4.583,25	5.499,90
VOLKSWAGEN	PASSAT VARIANT 1.6 TDI 120CV	EURO 6 SW	0,4893	1.834,88	2.201,85	3.669,75	4.403,70
VOLKSWAGEN	PASSAT VARIANT 2.0 TDI 150CV	EURO 6 SW	0,5381	2.017,88	2.421,45	4.035,75	4.842,90
VOLKSWAGEN	PASSAT VARIANT 2.0 TDI 190CV	EURO 6 SW	0,5800	2.175,00	2.610,00	4.350,00	5.220,00
VOLKSWAGEN	PASSAT VARIANT 2019 1.6 TDI	120CV	0,5177	1.941,38	2.329,65	3.882,75	4.659,30
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 BITDI 4MOTION DSG	240CV	0,6701	2.512,88	3.015,45	5.025,75	6.030,90
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI	190CV	0,5980	2.242,50	2.691,00	4.485,00	5.382,00
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI	190CV 4X4	0,6187	2.320,13	2.784,15	4.640,25	5.568,30
VOLKSWAGEN	PASSAT VARIANT ALLTRACK 2.0 TDI	150CV 4MOTION	0,5740	2.152,50	2.583,00	4.305,00	5.166,00
VOLKSWAGEN	PASSAT VARIANT ALLTRACK 2.0 TDI	190CV 4MOTION	0,6110	2.291,25	2.749,50	4.582,50	5.499,00
VOLKSWAGEN	POLO 1.4 TDI 90CV	MY2014	0,3730	1.398,75	1.678,50	2.797,50	3.357,00
VOLKSWAGEN	POLO 1.6 TDI 80CV	MY2018	0,4137	1.551,38	1.861,65	3.102,75	3.723,30
VOLKSWAGEN	POLO 1.6 TDI 95CV	MY2018	0,4453	1.669,88	2.003,85	3.339,75	4.007,70
VOLKSWAGEN	POLO CROSS 1.4 TDI BLUEMOTION	90CV	0,3880	1.455,00	1.746,00	2.910,00	3.492,00
VOLKSWAGEN	SHARAN 2.0 TDI	150CV	0,5652	2.119,50	2.543,40	4.239,00	5.086,80
VOLKSWAGEN	SHARAN 2.0 TDI	150CV 4MOTION	0,6157	2.308,88	2.770,65	4.617,75	5.541,30
VOLKSWAGEN	SHARAN 2.0 TDI	177CV	0,6221	2.332,88	2.799,45	4.665,75	5.598,90
VOLKSWAGEN	SHARAN 2.0 TDI	184CV	0,6251	2.344,13	2.812,95	4.688,25	5.625,90
VOLKSWAGEN	SHARAN 2.0 TDI 177CV	2X4	0,6582	2.468,25	2.961,90	4.936,50	5.923,80
VOLKSWAGEN	SHARAN 2.0 TDI 177CV	4X4	0,6732	2.524,50	3.029,40	5.049,00	6.058,80
VOLKSWAGEN	T-CROSS 2019	1.6 TDI 95CV	0,4220	1.582,50	1.899,00	3.165,00	3.798,00
VOLKSWAGEN	TIGUAN 2.0 TDI	110CV	0,5148	1.930,50	2.316,60	3.861,00	4.633,20
VOLKSWAGEN	TIGUAN 1.6 TDI 115CV	MY2016	0,4944	1.854,00	2.224,80	3.708,00	4.449,60
VOLKSWAGEN	TIGUAN 2.0 BITDI 240CV 4 MOTION	MY2017	0,6654	2.495,25	2.994,30	4.990,50	5.988,60
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV	4MOTION	0,5479	2.054,63	2.465,55	4.109,25	4.931,10
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV	4X4	0,6280	2.355,00	2.826,00	4.710,00	5.652,00
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV	BLUEM.TECH	0,5271	1.976,63	2.371,95	3.953,25	4.743,90
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV	MY2016	0,5333	1.999,88	2.399,85	3.999,75	4.799,70
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV 4MOTION	MY2016	0,5594	2.097,75	2.517,30	4.195,50	5.034,60
VOLKSWAGEN	TIGUAN 2.0 TDI 184CV	4MOTION	0,5976	2.241,00	2.689,20	4.482,00	5.378,40
VOLKSWAGEN	TIGUAN 2.0 TDI 190CV 4 MOTION	MY2016	0,6111	2.291,63	2.749,95	4.583,25	5.499,90
VOLKSWAGEN	TIGUAN 2.0 TDI 4MOTION	190CV	0,6177	2.316,38	2.779,65	4.632,75	5.559,30
VOLKSWAGEN	TIGUAN 2.0 TDI 4MOTION	200CV	0,6767	2.537,63	3.045,15	5.075,25	6.090,30
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 BITDI 4MOTION	240CV	0,7036	2.638,50	3.166,20	5.277,00	6.332,40

FRINGE BENEFIT 2024

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4 MOTION	150CV 4WD	0,6712	2.517,00	3.020,40	5.034,00	6.040,80
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION	190CV	0,6573	2.464,88	2.957,85	4.929,75	5.915,70
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION	190CV 4WD	0,6449	2.418,38	2.902,05	4.836,75	5.804,10
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION	200CV	0,7020	2.632,50	3.159,00	5.265,00	6.318,00
VOLKSWAGEN	TOUAREG 2020 3.0 TDI	231CV	0,7723	2.896,13	3.475,35	5.792,25	6.950,70
VOLKSWAGEN	TOUAREG 2020 3.0 TDI	286CV	0,8072	3.027,00	3.632,40	6.054,00	7.264,80
VOLKSWAGEN	TOUAREG 2020 4.0 V8 TDI	421CV	1,0096	3.786,00	4.543,20	7.572,00	9.086,40
VOLKSWAGEN	TOUAREG 3.0 TDI	204CV	0,7800	2.925,00	3.510,00	5.850,00	7.020,00
VOLKSWAGEN	TOUAREG 3.0 TDI	230CV	0,7578	2.841,75	3.410,10	5.683,50	6.820,20
VOLKSWAGEN	TOUAREG 3.0 TDI	262CV	0,8112	3.042,00	3.650,40	6.084,00	7.300,80
VOLKSWAGEN	TOUAREG 3.0 TDI	286CV	0,8066	3.024,75	3.629,70	6.049,50	7.259,40
VOLKSWAGEN	TOUAREG 4.0 TDI	420CV	1,0102	3.788,25	4.545,90	7.576,50	9.091,80
VOLKSWAGEN	TOURAN 1.6 TDI	110CV	0,4681	1.755,38	2.106,45	3.510,75	4.212,90
VOLKSWAGEN	TOURAN 1.6 TDI	115CV	0,4762	1.785,75	2.142,90	3.571,50	4.285,80
VOLKSWAGEN	TOURAN 2.0 TDI	116CV	0,5387	2.020,13	2.424,15	4.040,25	4.848,30
VOLKSWAGEN	TOURAN 2.0 TDI	150CV	0,5259	1.972,13	2.366,55	3.944,25	4.733,10
VOLKSWAGEN	TOURAN 2.0 TDI	190CV	0,5620	2.107,50	2.529,00	4.215,00	5.058,00
VOLKSWAGEN	T-ROC 1.6 TDI BLUEMOTION	116CV	0,4749	1.780,88	2.137,05	3.561,75	4.274,10
VOLVO	S60 2.0 D2	120CV	0,4755	1.783,13	2.139,75	3.566,25	4.279,50
VOLVO	S60 2.0 D3	150CV	0,5043	1.891,13	2.269,35	3.782,25	4.538,70
VOLVO	S60 2.0 D4	190CV	0,5260	1.972,50	2.367,00	3.945,00	4.734,00
VOLVO	S60 2.0 D5 GEARTRONIC	225CV	0,5899	2.212,13	2.654,55	4.424,25	5.309,10
VOLVO	S60 2.4 D4 AWD GEARTRONIC	190CV	0,6041	2.265,38	2.718,45	4.530,75	5.436,90
VOLVO	S60 CROSS COUNTRY D3 2.0	150CV	0,5336	2.001,00	2.401,20	4.002,00	4.802,40
VOLVO	S60 CROSS COUNTRY D4 2.0	190CV	0,5541	2.077,88	2.493,45	4.155,75	4.986,90
VOLVO	S60 CROSS COUNTRY D4 2.0 4WD	190CV	0,6321	2.370,38	2.844,45	4.740,75	5.688,90
VOLVO	S60 CROSS COUNTRY D4 2.4 AWD	190CV	0,6358	2.384,25	2.861,10	4.768,50	5.722,20
VOLVO	S80 D4 2.0	181CV	0,5813	2.179,88	2.615,85	4.359,75	5.231,70
VOLVO	S90 D3 2.0	150CV	0,5510	2.066,25	2.479,50	4.132,50	4.959,00
VOLVO	S90 D3 GEARTRONIC	2.0 150CV	0,6363	2.386,13	2.863,35	4.772,25	5.726,70
VOLVO	S90 D3 GEARTRONIC 2.0	150CV	0,5811	2.179,13	2.614,95	4.358,25	5.229,90
VOLVO	S90 D4 2.0	190CV	0,5760	2.160,00	2.592,00	4.320,00	5.184,00
VOLVO	S90 D4 GEARTRONIC	2.0 190CV	0,6515	2.443,13	2.931,75	4.886,25	5.863,50
VOLVO	S90 D4 GEARTRONIC 2.0	190CV	0,6006	2.252,25	2.702,70	4.504,50	5.405,40
VOLVO	S90 D4 GETRONIC 2.0	190CV AWD	0,6260	2.347,50	2.817,00	4.695,00	5.634,00
VOLVO	S90 D5 GEARTRONIC	2.0 235CV AWD	0,6855	2.570,63	3.084,75	5.141,25	6.169,50
VOLVO	S90 D5 GEARTRONIC 2.0	235CV AWD	0,6777	2.541,38	3.049,65	5.082,75	6.099,30
VOLVO	V40 D2 2.0	120CV	0,4477	1.678,88	2.014,65	3.357,75	4.029,30
VOLVO	V40 D2 2.0 GEARTRONIC	120CV	0,4645	1.741,88	2.090,25	3.483,75	4.180,50
VOLVO	V40 D2 CROSS COUNTRY 2.0	120CV	0,4661	1.747,88	2.097,45	3.495,75	4.194,90
VOLVO	V40 D3 2.0 150CV	ND	0,4687	1.757,63	2.109,15	3.515,25	4.218,30
VOLVO	V40 D3 2.0 GEARTRONIC	150CV	0,4715	1.768,13	2.121,75	3.536,25	4.243,50
VOLVO	V40 D3 CROSS COUNTRY	2.0 150CV	0,4867	1.825,13	2.190,15	3.650,25	4.380,30
VOLVO	V40 D4 2.0	190CV	0,5180	1.942,50	2.331,00	3.885,00	4.662,00
VOLVO	V40 D4 C COUNTRY 2.0	190CV	0,5293	1.984,88	2.381,85	3.969,75	4.763,70
VOLVO	V60 2.0 D2	120CV	0,4839	1.814,63	2.177,55	3.629,25	4.355,10
VOLVO	V60 2.0 D3	150CV	0,5139	1.927,13	2.312,55	3.854,25	4.625,10
VOLVO	V60 2.0 D4	190CV	0,5357	2.008,88	2.410,65	4.017,75	4.821,30
VOLVO	V60 2.0 D5 GEARTRONIC	224CV	0,6057	2.271,38	2.725,65	4.542,75	5.451,30
VOLVO	V60 2.4 D4 AWD GEARTRONIC	190CV	0,6149	2.305,88	2.767,05	4.611,75	5.534,10
VOLVO	V60 CROSS COUNTRY D3 2.0	150CV	0,5290	1.983,75	2.380,50	3.967,50	4.761,00
VOLVO	V60 CROSS COUNTRY D4 2.0	190CV	0,5495	2.060,63	2.472,75	4.121,25	4.945,50
VOLVO	V60 CROSS COUNTRY D4 2.0 AWD GEARTRONIC	190CV	0,6284	2.356,50	2.827,80	4.713,00	5.655,60
VOLVO	V60 CROSS COUNTRY D4 2.4	AWD GEARTRONIC 190CV	0,6292	2.359,50	2.831,40	4.719,00	5.662,80
VOLVO	V60 D3 2.0 150CV	MY2018	0,5366	2.012,25	2.414,70	4.024,50	4.829,40
VOLVO	V60 D3 2.0 AWD GEARTRONIC	150CV	0,5843	2.191,13	2.629,35	4.382,25	5.258,70
VOLVO	V60 D4 2.0 190CV	MY2018	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
VOLVO	V60 D4 2.0 AWD GEARTRONIC	190CV	0,6027	2.260,13	2.712,15	4.520,25	5.424,30
VOLVO	V70 2.0 D3 GEARTRONIC	150CV	0,5784	2.169,00	2.602,80	4.338,00	5.205,60
VOLVO	V70 2.0 D4 GEARTRONIC	180CV	0,6018	2.256,75	2.708,10	4.513,50	5.416,20
VOLVO	V70 POLAR D4 2.0	181CV	0,5763	2.161,13	2.593,35	4.322,25	5.186,70
VOLVO	V90 2.0 D3	150CV	0,5669	2.125,88	2.551,05	4.251,75	5.102,10
VOLVO	V90 2.0 D3 GEARTRONIC	150CV	0,5915	2.218,13	2.661,75	4.436,25	5.323,50
VOLVO	V90 2.0 D4	190CV	0,5918	2.219,25	2.663,10	4.438,50	5.326,20
VOLVO	V90 2.0 D4 AWD GEARTRONIC	190CV	0,6429	2.410,88	2.893,05	4.821,75	5.786,10
VOLVO	V90 2.0 D4 GEARTRONIC	190CV	0,6132	2.299,50	2.759,40	4.599,00	5.518,80
VOLVO	V90 2.0 D5 AWD GEARTRONIC	235CV	0,6969	2.613,38	3.136,05	5.226,75	6.272,10
VOLVO	V90 CROSS COUNTRY D4 AWD	2.0 190CV	0,6898	2.586,75	3.104,10	5.173,50	6.208,20
VOLVO	V90 CROSS COUNTRY D4 GEARTRONIC AWD	2.0 190CV	0,7023	2.633,63	3.160,35	5.267,25	6.320,70
VOLVO	V90 CROSS COUNTRY D5 GEARTRONIC AWD	2.0 235CV	0,7368	2.763,00	3.315,60	5.526,00	6.631,20
VOLVO	V90 D3 GEARTRONIC	2.0 150CV	0,6212	2.329,50	2.795,40	4.659,00	5.590,80
VOLVO	V90 D4 GEARTRONIC	2.0 190CV	0,6414	2.405,25	2.886,30	4.810,50	5.772,60
VOLVO	V90 D4 GEARTRONIC AWD	2.0 190CV	0,6635	2.488,13	2.985,75	4.976,25	5.971,50
VOLVO	V90 D5 GEARTRONIC AWD	2.0 235CV	0,7151	2.681,63	3.217,95	5.363,25	6.435,90

FRINGE BENEFIT 2024

AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO		COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
VOLVO	XC40 2.0 D3	150CV	0,5139	1.927,13	2.312,55	3.854,25	4.625,10
VOLVO	XC40 2.0 D3 AWD	150CV	0,5311	1.991,63	2.389,95	3.983,25	4.779,90
VOLVO	XC40 2.0 D3 GEARTRONIC	150CV 2WD	0,5322	1.995,75	2.394,90	3.991,50	4.789,80
VOLVO	XC40 2.0 D4 GEARTRONIC	190CV	0,5658	2.121,75	2.546,10	4.243,50	5.092,20
VOLVO	XC40 2019 D3	2.0 150CV	0,5321	1.995,38	2.394,45	3.990,75	4.788,90
VOLVO	XC40 2019 D3	GEARTRONIC 2.0 150CV	0,5460	2.047,50	2.457,00	4.095,00	4.914,00
VOLVO	XC40 2019 D3 AWD	GEARTRONIC 2.0 150CV	0,5676	2.128,50	2.554,20	4.257,00	5.108,40
VOLVO	XC40 2019 D4 AWD	GEARTRONIC 2.0 190CV	0,5868	2.200,50	2.640,60	4.401,00	5.281,20
VOLVO	XC60 2.0 D3	150CV	0,5506	2.064,75	2.477,70	4.129,50	4.955,40
VOLVO	XC60 2.0 D4	190CV	0,5714	2.142,75	2.571,30	4.285,50	5.142,60
VOLVO	XC60 2.0 D4 2WD	190CV	0,6086	2.282,25	2.738,70	4.564,50	5.477,40
VOLVO	XC60 2.0 D4 AWD	190CV	0,6246	2.342,25	2.810,70	4.684,50	5.621,40
VOLVO	XC60 2.0 D5 AWD	235CV	0,6830	2.561,25	3.073,50	5.122,50	6.147,00
VOLVO	XC60 2.4 D4 AWD	190CV	0,6157	2.308,88	2.770,65	4.617,75	5.541,30
VOLVO	XC60 2.4 D5 AWD	220CV	0,6400	2.400,00	2.880,00	4.800,00	5.760,00
VOLVO	XC60 2019 D3	2.0 150CV	0,5730	2.148,75	2.578,50	4.297,50	5.157,00
VOLVO	XC60 2019 D4 GEARTRONIC	2.0 190CV	0,6015	2.255,63	2.706,75	4.511,25	5.413,50
VOLVO	XC70 2.4 D4 AWD	181CV	0,6523	2.446,13	2.935,35	4.892,25	5.870,70
VOLVO	XC70 2.4 D5 AWD	220CV	0,6613	2.479,88	2.975,85	4.959,75	5.951,70
VOLVO	XC90 2.0 D4 GEARTRONIC	190CV	0,6472	2.427,00	2.912,40	4.854,00	5.824,80
VOLVO	XC90 2.0 D5 AWD GEARTRONIC	235CV	0,6875	2.578,13	3.093,75	5.156,25	6.187,50
VOLVO	XC90 D5 2.0 225CV	AWD	0,6841	2.565,38	3.078,45	5.130,75	6.156,90

FRINGE BENEFIT 2024

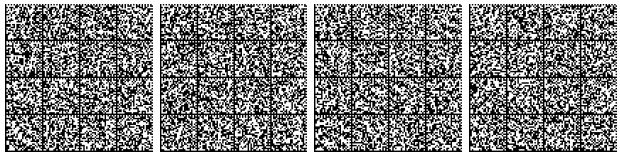
AUTOVEICOLI A BENZINA-GPL E BENZINA-METANO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
BENZINA-GPL							
ALFA ROMEO	GIULIETTA 1.4 T 120CV	BENZ+GPL	0,4739	1.777,13	2.132,55	3.554,25	4.265,10
ALFA ROMEO	MITO 1.4 120CV	BENZ+GPL	0,4152	1.557,00	1.868,40	3.114,00	3.736,80
CITROEN	C3 III 1.2 82CV	BENZ+GPL	0,3636	1.363,50	1.636,20	2.727,00	3.272,40
DACIA	DOKKER 1.6 110CV	BENZ+GPL	0,3597	1.348,88	1.618,65	2.697,75	3.237,30
DACIA	DUSTER 1.6 110CV	4X2 MY2013	0,3804	1.426,50	1.711,80	2.853,00	3.423,60
DACIA	DUSTER 1.6 115CV	BENZ+GPL	0,3625	1.359,38	1.631,25	2.718,75	3.262,50
DACIA	DUSTER 1.6 115CV 4X2	BENZ+GPL	0,3640	1.365,00	1.638,00	2.730,00	3.276,00
DACIA	LODGY 1.6 100CV 7 POSTI	BENZ+GPL	0,3594	1.347,75	1.617,30	2.695,50	3.234,60
DACIA	LODGY 1.6 100CV S&S	BENZ+GPL	0,3507	1.315,13	1.578,15	2.630,25	3.156,30
DACIA	LODGY 1.6 110CV S&S	BENZ+GPL	0,3591	1.346,63	1.615,95	2.693,25	3.231,90
DACIA	LOGAN MCV 0.9 TCE 90CV	BENZ+GPL	0,3101	1.162,88	1.395,45	2.325,75	2.790,90
DACIA	LOGAN MCV 0.9 TCE 90CV S&S	BENZ+GPL	0,3079	1.154,63	1.385,55	2.309,25	2.771,10
DACIA	LOGAN MCV 1.0 100CV	BENZ+GPL	0,3242	1.215,75	1.458,90	2.431,50	2.917,80
DACIA	LOGAN MCV 1.2 75CV	BENZ+GPL	0,3208	1.203,00	1.443,60	2.406,00	2.887,20
DACIA	LOGAN MCV STEPWAY 1.0 100CV	BENZ+GPL	0,3452	1.294,50	1.553,40	2.589,00	3.106,80
DACIA	SANDERO 0.9 TCE TURBO 90CV	BENZ+GPL	0,2958	1.109,25	1.331,10	2.218,50	2.662,20
DACIA	SANDERO 2021 1.0 TCE CVT 90CV	BENZ+GPL	0,3534	1.325,25	1.590,30	2.650,50	3.180,60
DACIA	SANDERO 900 TCE 90CV	BENZ+GPL	0,3032	1.137,00	1.364,40	2.274,00	2.728,80
DACIA	SANDERO STEPWAY 0.9 TCE 90CV	BENZ+GPL	0,3175	1.190,63	1.428,75	2.381,25	2.857,50
DACIA	SANDERO STEPWAY 1.0 100CV	BENZ+GPL	0,3214	1.205,25	1.446,30	2.410,50	2.892,60
DACIA	SANDERO STREETWAY 1.0 100CV	BENZ+GPL	0,3170	1.188,75	1.426,50	2.377,50	2.853,00
DR AUTOMOBILES	CITY CROSS 1.3 83CV	BENZ+GPL	0,3515	1.318,13	1.581,75	2.636,25	3.163,50
DR AUTOMOBILES	DR EVO 1.6 126CV	BENZ+GPL	0,4061	1.522,88	1.827,45	3.045,75	3.654,90
DR AUTOMOBILES	DR EVO 3 1.5 110CV	BENZ+GPL	0,3693	1.384,88	1.661,85	2.769,75	3.323,70
DR AUTOMOBILES	DR F35 1.5 156CV	BENZ+GPL	0,4840	1.815,00	2.178,00	3.630,00	4.356,00
DR AUTOMOBILES	DR0 1.0 70CV	BIFUEL	0,2895	1.085,63	1.302,75	2.171,25	2.605,50
DR AUTOMOBILES	DR3 S1 1.5 106CV	BENZ+GPL	0,3807	1.427,63	1.713,15	2.855,25	3.426,30
DR AUTOMOBILES	DR3 S2 1.5 115CV	BENZ+GPL	0,4026	1.509,75	1.811,70	3.019,50	3.623,40
DR AUTOMOBILES	DR4 1.6 115CV	BENZ+GPL	0,3896	1.461,00	1.753,20	2.922,00	3.506,40
DR AUTOMOBILES	DR4 2022 1.5 TURBO DCT 154CV	BENZ+GPL	0,4669	1.750,88	2.101,05	3.501,75	4.202,10
DR AUTOMOBILES	DR5 1.6 126CV	BENZ+GPL	0,3921	1.470,38	1.764,45	2.940,75	3.528,90
DR AUTOMOBILES	DR5 2.0 139CV 4WD	BENZ+GPL	0,4421	1.657,88	1.989,45	3.315,75	3.978,90
DR AUTOMOBILES	DR6 1.5 T 150CV	BENZ+GPL	0,4230	1.586,25	1.903,50	3.172,50	3.807,00
FIAT	500 1.2 69CV	BENZ+GPL	0,3841	1.440,38	1.728,45	2.880,75	3.456,90
FIAT	500L 1.4 T-JET 120CV	BENZ+GPL	0,4504	1.689,00	2.026,80	3.378,00	4.053,60
FIAT	500X 1.4 T-JET 120CV	BENZ+GPL	0,4181	1.567,88	1.881,45	3.135,75	3.762,90
FIAT	PANDA CROSS 2021 1.2 69CV	BENZ+GPL	0,3796	1.423,50	1.708,20	2.847,00	3.416,40
FIAT	PUNTO 1.4 77CV	BENZ+GPL	0,3844	1.441,50	1.729,80	2.883,00	3.459,60
FIAT	TIPO 1.4 120CV SW	BENZ+GPL	0,4262	1.598,25	1.917,90	3.196,50	3.835,80
FIAT	TIPO 1.4 4PORTE 120CV	BENZ+GPL	0,4049	1.518,38	1.822,05	3.036,75	3.644,10
FIAT	TIPO 1.4 5PORTE 120CV	BENZ+GPL	0,4148	1.555,50	1.866,60	3.111,00	3.733,20
FORD	B-MAX 1.4	90CV BENZ+GPL	0,4051	1.519,13	1.822,95	3.038,25	3.645,90
FORD	B-MAX 1.4 90CV	BENZ+GPL	0,4057	1.521,38	1.825,65	3.042,75	3.651,30
FORD	C-MAX 1.6	120CV BENZ+GPL	0,4216	1.581,00	1.897,20	3.162,00	3.794,40
FORD	FIESTA 1.1 75CV	BENZ+GPL	0,4190	1.571,25	1.885,50	3.142,50	3.771,00
FORD	FIESTA 1.4	95CV BENZ+GPL	0,3603	1.351,13	1.621,35	2.702,25	3.242,70
FORD	FIESTA 1.4 97CV	BENZ+GPL	0,3637	1.363,88	1.636,65	2.727,75	3.273,30
FORD	FOCUS 1.6	120CV BENZ+GPL	0,4121	1.545,38	1.854,45	3.090,75	3.708,90
FORD	FOCUS 1.6 120CV	BENZ+GPL	0,4120	1.545,00	1.854,00	3.090,00	3.708,00
FORD	FOCUS 1.6 120CV SW	BENZ+GPL	0,4186	1.569,75	1.883,70	3.139,50	3.767,40
FORD	FOCUS 1.6 SW	120CV BENZ+GPL	0,4168	1.563,00	1.875,60	3.126,00	3.751,20
FORD	KA 1.2 8V 70CV	BENZ+GPL	0,3250	1.218,75	1.462,50	2.437,50	2.925,00
HYUNDAI	I10 1.0 69CV	BENZ+GPL	0,3169	1.188,38	1.426,05	2.376,75	2.852,10
HYUNDAI	I10 1.2 75CV	BENZ+GPL	0,3280	1.230,00	1.476,00	2.460,00	2.952,00
HYUNDAI	I20 1.2 75CV	BENZ+GPL	0,3714	1.392,75	1.671,30	2.785,50	3.342,60
HYUNDAI	I20 1.2 75CV ECONEXT	BENZ+GPL	0,3779	1.417,13	1.700,55	2.834,25	3.401,10
HYUNDAI	I20 1.2 85CV	BENZ+GPL	0,3849	1.443,38	1.732,05	2.886,75	3.464,10
HYUNDAI	IX20 1.6 MPI 125CV	BENZ+GPL	0,4404	1.651,50	1.981,80	3.303,00	3.963,60
JEEP	RENEGADE 1.4 T-JET 120CV	BENZ+GPL	0,4434	1.662,75	1.995,30	3.325,50	3.990,60
KIA	CEE D 1.4 100CV	BENZ+GPL	0,4342	1.628,25	1.953,90	3.256,50	3.907,80
KIA	CEE D 1.4 100CV SW	BENZ+GPL	0,4416	1.656,00	1.987,20	3.312,00	3.974,40
KIA	CEE D 1.4 MPI 100CV	BENZ+GPL	0,4386	1.644,75	1.973,70	3.289,50	3.947,40
KIA	CEED 1.0 T-GDI	BENZINA+GPL	0,4540	1.702,50	2.043,00	3.405,00	4.086,00
KIA	PICANTO 1.0 12V 69CV	BENZ+GPL	0,3346	1.254,75	1.505,70	2.509,50	3.011,40
KIA	PICANTO 1.0 69CV	BENZ+GPL	0,3148	1.180,50	1.416,60	2.361,00	2.833,20
KIA	RIO 1.2 85CV	BENZ+GPL	0,3858	1.446,75	1.736,10	2.893,50	3.472,20
KIA	RIO 1.2 85CV ECO	BENZ+GPL	0,3566	1.337,25	1.604,70	2.674,50	3.209,40
KIA	SPORTAGE 1.6 ECO 135CV 2WD	BENZ+GPL	0,4697	1.761,38	2.113,65	3.522,75	4.227,30
KIA	SPORTAGE 1.6 ECOGPL 2WD	126CV	0,5358	2.009,25	2.411,10	4.018,50	4.822,20
KIA	STONIC 1.4 MPI 100CV	BENZ+GPL	0,3727	1.397,63	1.677,15	2.795,25	3.354,30
KIA	STONIC 2020 1.0 ECO GPL 95CV	BENZ+GPL	0,4261	1.597,88	1.917,45	3.195,75	3.834,90
KIA	STONIC 2020 1.2 ECO GPL 82CV	BENZ+GPL	0,4060	1.522,50	1.827,00	3.045,00	3.654,00
KIA	VENGA 1.4 90CV	BENZ+GPL	0,4021	1.507,88	1.809,45	3.015,75	3.618,90
KIA	XCEED 1.0 TGDI 120CV	BENZ+GPL	0,4295	1.610,63	1.932,75	3.221,25	3.865,50
MAHINDRA	KUV100 1.2 83CV	BENZ+GPL	0,3659	1.372,13	1.646,55	2.744,25	3.293,10
MAHINDRA	KUV100 1.2 mod.2021 VVT 87CV	BENZ+GPL	0,4166	1.562,25	1.874,70	3.124,50	3.749,40
MITSUBISHI	ASX 1.6 2WD 117CV	BENZ+GPL	0,4276	1.603,50	1.924,20	3.207,00	3.848,40
MITSUBISHI	ASX 1.6 2WD BI-FUEL 117 CV	EURO 5	0,4391	1.646,63	1.975,95	3.293,25	3.951,90
MITSUBISHI	ASX 2.0 150CV 2WD	BENZ+GPL	0,4745	1.779,38	2.135,25	3.558,75	4.270,50
MITSUBISHI	ASX 2.0 150CV 4WD	BENZ+GPL	0,5224	1.959,00	2.350,80	3.918,00	4.701,60

FRINGE BENEFIT 2024

AUTOVEICOLI A BENZINA-GPL E BENZINA-METANO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MITSUBISHI	OUTLANDER 2.0 150CV 2WD	BENZ+GPL	0,5900	2.212,50	2.655,00	4.425,00	5.310,00
MITSUBISHI	OUTLANDER 2.0 150CV 4WD	BENZ+GPL	0,6371	2.389,13	2.866,95	4.778,25	5.733,90
MITSUBISHI	OUTLANDER 2.0 2WD 150 CV	BIFUEL GPL	0,5201	1.950,38	2.340,45	3.900,75	4.680,90
MITSUBISHI	SPACE STAR 1.0 71CV	BENZ+GPL	0,3143	1.178,63	1.414,35	2.357,25	2.828,70
MITSUBISHI	SPACESTAR 1.0 71CV	BENZ+GPL	0,3368	1.263,00	1.515,60	2.526,00	3.031,20
MITSUBISHI	SPACESTAR 1.0 80CV	BENZ+GPL	0,3647	1.367,63	1.641,15	2.735,25	3.282,30
NISSAN	JUKE 1.6 GPL 116CV	BENZ+GPL	0,4074	1.527,75	1.833,30	3.055,50	3.666,60
NISSAN	MICRA 0.9 IG-T 90CV	BENZ+GPL	0,3790	1.421,25	1.705,50	2.842,50	3.411,00
NISSAN	NOTE 1.2 80CV	BENZ+GPL	0,3630	1.361,25	1.633,50	2.722,50	3.267,00
OPEL	ADAM 1.4 87CV	BENZ+GPL	0,3617	1.356,38	1.627,65	2.712,75	3.255,30
OPEL	ASTRA 1.4 T 140CV	BENZ+GPL	0,4261	1.597,88	1.917,45	3.195,75	3.834,90
OPEL	CORSA 1.4 90CV	BENZ+GPL	0,3605	1.351,88	1.622,25	2.703,75	3.244,50
OPEL	CROSSLAND X 1.2 81CV	BENZ+GPL	0,3687	1.382,63	1.659,15	2.765,25	3.318,30
OPEL	INSIGNIA 1.4 T 140CV	BENZ+GPL	0,5157	1.933,88	2.320,65	3.867,75	4.641,30
OPEL	INSIGNIA 1.4 T 140CV	SW BENZ+GPL	0,5269	1.975,88	2.371,05	3.951,75	4.742,10
OPEL	KARL 1.0 73CV	BENZ+GPL	0,3184	1.194,00	1.432,80	2.388,00	2.865,60
OPEL	MERIVA 1.4 T 120CV	BENZ+GPL	0,4308	1.615,50	1.938,60	3.231,00	3.877,20
OPEL	MOKKA 1.4 T GPL 140CV	4X2	0,4367	1.637,63	1.965,15	3.275,25	3.930,30
OPEL	MOKKAX 1.4T 140CV 4X2	BENZ+GPL	0,4361	1.635,38	1.962,45	3.270,75	3.924,90
OPEL	ZAFIRA TOURER 1.4T 140CV	BENZ+GPL	0,4865	1.824,38	2.189,25	3.648,75	4.378,50
PEUGEOT	208 1.2 82CV	BENZ+GPL	0,3364	1.261,50	1.513,80	2.523,00	3.027,60
RENAULT	CLIO 1.2 75CV	BENZINA+GPL	0,3640	1.365,00	1.638,00	2.730,00	3.276,00
RENAULT	CLIO 900 TCE 90CV	BENZ+GPL	0,3451	1.294,13	1.552,95	2.588,25	3.105,90
RENAULT	TWINGO 0.9 TCE 90CV	BENZ+GPL	0,3229	1.210,88	1.453,05	2.421,75	2.906,10
RENAULT	TWINGO 2019 900 90CV	BENZINA+GPL	0,3305	1.239,38	1.487,25	2.478,75	2.974,50
SEAT	ALTEA XL 1.6 BI-FUEL	102CV EURO5	0,4520	1.695,00	2.034,00	3.390,00	4.068,00
SSANGYONG	KORANDO 2.0 C 2WD 149CV	BENZ+GPL	0,5157	1.933,88	2.320,65	3.867,75	4.641,30
SSANGYONG	KORANDO 2019 1.5 GDI-T 163CV	BENZ+GPL	0,4899	1.837,13	2.204,55	3.674,25	4.409,10
SSANGYONG	KORANDO 2022 1.5 GDI-TURBO 2WD AUT	163CV B+GPL	0,5044	1.891,50	2.269,80	3.783,00	4.539,60
SSANGYONG	KORANDO 2022 1.5 GDI-TURBO AWD	163CV B+GPL	0,5219	1.957,13	2.348,55	3.914,25	4.697,10
SSANGYONG	TIVOLI 1.2 GDI 128CV	BENZ+GPL	0,4718	1.769,25	2.123,10	3.538,50	4.246,20
SSANGYONG	TIVOLI 1.6 128CV	BENZ+GPL	0,4310	1.616,25	1.939,50	3.232,50	3.879,00
SSANGYONG	TIVOLI 2020 1.5 GDI 2WD	BENZ+GPL	0,4928	1.848,00	2.217,60	3.696,00	4.435,20
SSANGYONG	XLV 1.6 128CV	BENZ+GPL	0,4666	1.749,75	2.099,70	3.499,50	4.199,40
SUBARU	FORESTER 2.0 150CV	BENZ+GPL	0,5360	2.010,00	2.412,00	4.020,00	4.824,00
SUBARU	OUTBACK 2.5 I-S 175CV	BENZ+GPL	0,6346	2.379,75	2.855,70	4.759,50	5.711,40
SUBARU	XV 1.6I BI-FUEL	114CV	0,4475	1.678,13	2.013,75	3.356,25	4.027,50
SUBARU	XV 2.0I-ES BI-FUEL	150CV	0,5118	1.919,25	2.303,10	3.838,50	4.606,20
BENZINA-METANO							
AUDI	A3 SPB 1.4 TFSI G-TRON	110CV (BENZ+METANO)	0,4681	1.755,38	2.106,45	3.510,75	4.212,90
AUDI	A4 AVANT 2.0 TFSI G-TRON	170CV BENZ+MET	0,6054	2.270,25	2.724,30	4.540,50	5.448,60
AUDI	A5 SPB 2.0 TFSI G-TRON	170CV BENZ+MET	0,6204	2.326,50	2.791,80	4.653,00	5.583,60
DR AUTOMOBILES	CITY CROSS 1.3 83CV	BENZ+METANO	0,3814	1.430,25	1.716,30	2.860,50	3.432,60
DR AUTOMOBILES	DR EVO 1.6 126CV	BENZ+METANO	0,4349	1.630,88	1.957,05	3.261,75	3.914,10
DR AUTOMOBILES	DR4 1.6 114CV	BENZ+METANO	0,4391	1.646,63	1.975,95	3.293,25	3.951,90
DR AUTOMOBILES	DR5 1.6 126CV	BENZ+METANO	0,4303	1.613,63	1.936,35	3.227,25	3.872,70
DR AUTOMOBILES	DR5 2.0 139CV 4WD	BENZ+METANO	0,4633	1.737,38	2.084,85	3.474,75	4.169,70
DR AUTOMOBILES	DR6 1.5 T 150CV	BENZ+METANO	0,5069	1.900,88	2.281,05	3.801,75	4.562,10
FIAT	500L 0.9 TWINAIR 85CV	BENZ+METANO	0,4152	1.557,00	1.868,40	3.114,00	3.736,80
FIAT	500L LIVING 0.9 TWINAIR 85CV	BENZ+METANO	0,4341	1.627,88	1.953,45	3.255,75	3.906,90
FIAT	500L WAGON 0.9 TWINAIR 85CV	BENZ+METANO	0,4162	1.560,75	1.872,90	3.121,50	3.745,80
FIAT	DOBLO 1.4 T-JET 120CV	BENZ+METANO	0,4668	1.750,50	2.100,60	3.501,00	4.201,20
FIAT	DOBLO 1.4 T-JET 120CV	NATURAL POWER B-M	0,4714	1.767,75	2.121,30	3.535,50	4.242,60
FIAT	PANDA 0.9 TWIN-AIR	85CV BENZ+MET	0,3457	1.296,38	1.555,65	2.592,75	3.111,30
FIAT	PANDA 0.9 TWIN-AIR 85CV	BENZ+METANO	0,3429	1.285,88	1.543,05	2.571,75	3.086,10
FIAT	PANDA 2021 0.9 80CV	BENZ+METANO	0,3735	1.400,63	1.680,75	2.801,25	3.361,50
FIAT	PANDA CROSS 2021 0.9 80CV	BENZ+METANO	0,3923	1.471,13	1.765,35	2.942,25	3.530,70
FIAT	PUNTO 2012 1.4 77CV mod.2017	BENZ+MET	0,3990	1.496,25	1.795,50	2.992,50	3.591,00
FIAT	PUNTO 2012 1.4 8V NATURAL POWER 77CV	BENZ+METANO	0,3995	1.498,13	1.797,75	2.996,25	3.595,50
FIAT	QUBO 1.4 70CV	BENZ+MET	0,4071	1.526,63	1.831,95	3.053,25	3.663,90
FIAT	QUBO 1.4 8V 77CV	EURO5	0,4112	1.542,00	1.850,40	3.084,00	3.700,80
LANCIA	YPSILON 0.9 AIR 85CV	BENZ+MET	0,3577	1.341,38	1.609,65	2.682,75	3.219,30
LANCIA	YPSILON 0.9 T AIR 70CV	BENZ+METANO	0,4084	1.531,50	1.837,80	3.063,00	3.675,60
LANCIA	YPSILON 0.9 TAIR 80CV	BENZ+METANO	0,3804	1.426,50	1.711,80	2.853,00	3.423,60
LANCIA	YPSILON 0.9 TWINAIR 84CV	BENZ+METANO	0,3634	1.362,75	1.635,30	2.725,50	3.270,60
MERCEDES	B 200 2.0 156CV	BENZ+METANO	0,5317	1.993,88	2.392,65	3.987,75	4.785,30
MERCEDES	E 200 NGD AUT 2.0 156CV	BENZ+MET	0,6629	2.485,88	2.983,05	4.971,75	5.966,10
OPEL	ZAFIRA 1.6 T ECOM 150CV	BENZ+METANO	0,5123	1.921,13	2.305,35	3.842,25	4.610,70
SEAT	IBIZA 1.0 TGI 90CV	BENZ+METANO	0,3614	1.355,25	1.626,30	2.710,50	3.252,60
SEAT	LEON 1.4 TGI 110CV	BENZ+METANO	0,4290	1.608,75	1.930,50	3.217,50	3.861,00
SKODA	OCTAVIA 1.4 G-TEC 110CV	BENZ+METANO	0,4536	1.701,00	2.041,20	3.402,00	4.082,40
SKODA	OCTAVIA WAGON 1.4 G-TEC 110CV	BENZ+METANO	0,4546	1.704,75	2.045,70	3.409,50	4.091,40
TATA	VISTA 1.4 75CV	BENZ+METANO	0,3700	1.387,50	1.665,00	2.775,00	3.330,00
VOLKSWAGEN	GOLF 1.4 TGI 110CV	BENZ+METANO	0,4372	1.639,50	1.967,40	3.279,00	3.934,80
VOLKSWAGEN	POLO 1.0 TGI 90CV MY2018	BENZ+METANO	0,3700	1.387,50	1.665,00	2.775,00	3.330,00
METANO ESCLUSIVO							
AUDI	A3 SPB 30 G-TRONIC 1.5	130CV METANO	0,5367	2.012,63	2.415,15	4.025,25	4.830,30
AUDI	A4 AVANT 40 G-TRON 2.0	170CV METANO	0,6363	2.386,13	2.863,35	4.772,25	5.726,70
OPEL	ASTRA ST 1.4 T 110CV ECOM	METANO SW	0,4429	1.660,88	1.993,05	3.321,75	3.986,10
OPEL	ZAFIRA 1.6 16V ECOM	150CV TURBO ONE	0,4955	1.858,13	2.229,75	3.716,25	4.459,50
OPEL	ZAFIRA TOURER 1.6 T ECOM	150CV	0,4934	1.850,25	2.220,30	3.700,50	4.440,60



FRINGE BENEFIT 2024

AUTOVEICOLI A BENZINA-GPL E BENZINA-METANO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
OPEL	ASTRA 1.4 T 110CV ECOM	METANO	0,4375	1.640,63	1.968,75	3.281,25	3.937,50
SEAT	LEON 2021 1.5 TGI 130CV	METANO	0,4920	1.845,00	2.214,00	3.690,00	4.428,00
SEAT	MII 1.0 68CV MY2018	METANO	0,3256	1.221,00	1.465,20	2.442,00	2.930,40
SEAT	LEON 1.5 TGI 130CV	METANO	0,4319	1.619,63	1.943,55	3.239,25	3.887,10
SEAT	MII 1.0 68CV	METANO	0,3266	1.224,75	1.469,70	2.449,50	2.939,40
SEAT	LEON SPORTSTOURER 2021 1.5 TGI	130CV SW	0,5025	1.884,38	2.261,25	3.768,75	4.522,50
SEAT	MII 1.0 68CV	MET	0,3002	1.125,75	1.350,90	2.251,50	2.701,80
SKODA	OCTAVIA WAGON 2019	1.5 DSG 130CV METANO	0,4902	1.838,25	2.205,90	3.676,50	4.411,80
SKODA	CITIGO 1.0 68CV	MET	0,3004	1.126,50	1.351,80	2.253,00	2.703,60
SKODA	CITIGO 1.0 68CV	METANO	0,3119	1.169,63	1.403,55	2.339,25	2.807,10
VOLKSWAGEN	CADDY 1.4 ECOFUEL 110CV	METANO	0,4974	1.865,25	2.238,30	3.730,50	4.476,60
VOLKSWAGEN	UP! 1.0 68CV	METANO	0,3314	1.242,75	1.491,30	2.485,50	2.982,60
VOLKSWAGEN	POLO 1.0 TGI 90CV	METANO	0,3866	1.449,75	1.739,70	2.899,50	3.479,40
VOLKSWAGEN	GOLF VII 1.5 TGI 130CV	METANO	0,4579	1.717,13	2.060,55	3.434,25	4.121,10
VOLKSWAGEN	GOLF VII VARIANT 1.5 TGI 130CV	METANO	0,4834	1.812,75	2.175,30	3.625,50	4.350,60
VOLKSWAGEN	CADDY 2.0 ECOFUEL 109CV	METANO EURO5	0,4885	1.831,88	2.198,25	3.663,75	4.396,50
VOLKSWAGEN	UP! 1.0 68CV ECO	METANO	0,3823	1.433,63	1.720,35	2.867,25	3.440,70

FRINGE BENEFIT 2024

AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MILD HYBRID - FULL HYBRID BENZINA							
AUDI	A4 35 2.0 TFSI 150CV	HYBRID	0,6751	2.531,63	3.037,95	5.063,25	6.075,90
AUDI	A4 40 2.0 TFSI 190CV	HYBRID	0,6567	2.462,63	2.955,15	4.925,25	5.910,30
AUDI	A4 40 2.0 TFSI QUATTRO S-TRONIC 204CV	CABRIO HYBRID	0,7938	2.976,75	3.572,10	5.953,50	7.144,20
AUDI	A4 40 2.0 TFSI S-TRONIC 190CV	HYBRID	0,6706	2.514,75	3.017,70	5.029,50	6.035,40
AUDI	A4 40 2.0 TFSI S-TRONIC 204CV	CABRIO HYBRID	0,7576	2.841,00	3.409,20	5.682,00	6.818,40
AUDI	A4 45 2.0 TFSI QUATTRO S-TRONIC 245CV	HYBRID	0,7495	2.810,63	3.372,75	5.621,25	6.745,50
AUDI	A4 45 2.0 TFSI QUATTRO S-TRONIC 252CV	HYBRID	0,7415	2.780,63	3.336,75	5.561,25	6.673,50
AUDI	A4 45 2.0 TFSI S-TRONIC 245CV	HYBRID	0,7298	2.736,75	3.284,10	5.473,50	6.568,20
AUDI	A4 ALLROAD 45 2.0 TFSI S-TRONIC 245CV	HYBRID	0,7711	2.891,63	3.469,95	5.783,25	6.939,90
AUDI	A4 ALLROAD 45 2.0 TFSI S-TRONIC 252CV	HYBRID	0,7780	2.917,50	3.501,00	5.835,00	7.002,00
AUDI	A4 AVANT 35 2.0 TFSI 150CV	HYBRID	0,6886	2.582,25	3.098,70	5.164,50	6.197,40
AUDI	A4 AVANT 40 2.0 TFSI 190CV	HYBRID	0,6685	2.506,88	3.008,25	5.013,75	6.016,50
AUDI	A4 AVANT 40 2.0 TFSI S-TRONIC 190CV	HYBRID	0,6809	2.553,38	3.064,05	5.106,75	6.128,10
AUDI	A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 245CV	HYBRID	0,7614	2.855,25	3.426,30	5.710,50	6.852,60
AUDI	A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 252CV	HYBRID	0,7556	2.833,50	3.400,20	5.667,00	6.800,40
AUDI	A4 AVANT 45 2.0 TFSI S-TRONIC 245CV	HYBRID	0,7416	2.781,00	3.337,20	5.562,00	6.674,40
AUDI	A5 40 2.0 TFSI 190CV	CABRIO HYBRID	0,7224	2.709,00	3.250,80	5.418,00	6.501,60
AUDI	A5 40 2.0 TFSI 190CV	HYBRID	0,6653	2.494,88	2.993,85	4.989,75	5.987,70
AUDI	A5 40 2.0 TFSI S-TRONIC 190CV	CABRIO HYBRID	0,7631	2.861,63	3.433,95	5.723,25	6.867,90
AUDI	A5 40 2.0 TFSI S-TRONIC 190CV	HYBRID	0,6998	2.624,25	3.149,10	5.248,50	6.298,20
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV	CABRIO HYBRID	0,8336	3.126,00	3.751,20	6.252,00	7.502,40
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV	COUPÈ HYBRID	0,8594	3.222,75	3.867,30	6.445,50	7.734,60
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV	HYBRID	0,7839	2.939,63	3.527,55	5.879,25	7.055,10
AUDI	A5 45 2.0 TFSI S-TRONIC 252CV	CABRIO HYBRID	0,8030	3.011,25	3.613,50	6.022,50	7.227,00
AUDI	A5 45 2.0 TFSI S-TRONIC 252CV	COUPÈ HYBRID	0,7483	2.806,13	3.367,35	5.612,25	6.734,70
AUDI	A5 45 2.0 TFSI S-TRONIC 252CV	HYBRID	0,7364	2.761,50	3.313,80	5.523,00	6.627,60
AUDI	A5 SPB 2.0 TFSI 190CV	HYBRID	0,6667	2.500,13	3.000,15	5.000,25	6.000,30
AUDI	A6 45 2.0 TFSI 245CV QUATTRO S-TRONIC	HYBRID	0,8250	3.093,75	3.712,50	6.187,50	7.425,00
AUDI	A6 45 2.0 TFSI 245CV S-TRONIC	HYBRID	0,7977	2.991,38	3.589,65	5.982,75	7.179,30
AUDI	A6 AVANT 45 2.0 TFSI 245CV QUATTRO S-TRONIC	HYBRID	0,8434	3.162,75	3.795,30	6.325,50	7.590,60
AUDI	A6 AVANT 45 2.0 TFSI 245CV S-TRONIC	HYBRID	0,8194	3.072,75	3.687,30	6.145,50	7.374,60
AUDI	A7 SPB 45 2.0 QUATTRO S-TRONIC 245CV	HYBRID	0,8922	3.345,75	4.014,90	6.691,50	8.029,80
AUDI	A7 SPB 45 2.0 S-TRONIC 245CV	HYBRID	0,8676	3.253,50	3.904,20	6.507,00	7.808,40
AUDI	A7 SPB 55 3.0 340CV	HYBRID	0,9847	3.692,63	4.431,15	7.385,25	8.862,30
AUDI	A8 2.0 TFSI 245CV TIPTRONIC	HYBRID	1,0109	3.790,88	4.549,05	7.581,75	9.098,10
AUDI	Q3 35 1.5 TFSI S TRONIC	150CV HYBRID	0,6117	2.293,88	2.752,65	4.587,75	5.505,30
AUDI	Q5 45 2.0 TFSI QUATTRO S-TRONIC	245CV HYBRID	0,8039	3.014,63	3.617,55	6.029,25	7.235,10
AUDI	SQ8 4.0 TFSI QUATTRO TIPTRONIC	507CV HYBRID	1,3854	5.195,25	6.234,30	10.390,50	12.468,60
BMW	5 ACTIVE HYBRID 3.0	340CV	0,8828	3.310,50	3.972,60	6.621,00	7.945,20
BMW	520I 2.0 184CV	IBRIDO-BENZINA	0,8082	3.030,75	3.636,90	6.061,50	7.273,80
BMW	520I TOURING 2.0 184CV	IBRIDO-BENZINA	0,8280	3.105,00	3.726,00	6.210,00	7.452,00
BMW	530I 2.0 252CV	IBRIDO-BENZINA	0,8552	3.207,00	3.848,40	6.414,00	7.696,80
BMW	530I TOURING 2.0 252CV	IBRIDO-BENZINA	0,8777	3.291,38	3.949,65	6.582,75	7.899,30
BMW	530I TOURING XDRIVE 2.0 252CV	IBRIDO-BENZINA	0,9167	3.437,63	4.125,15	6.875,25	8.250,30
BMW	530I XDRIVE 2.0 252CV	IBRIDO-BENZINA	0,8913	3.342,38	4.010,85	6.684,75	8.021,70
BMW	540I XDRIVE 3.0 333CV	IBRIDO-BENZINA	0,9936	3.726,00	4.471,20	7.452,00	8.942,40
BMW	M440I 2021 XDRIVE 3.0 374CV GRAN COUPÈ	IBRIDO BENZINA	1,0951	4.106,63	4.927,95	8.213,25	9.855,90
BMW	M550I XDRIVE 4.4 530CV	IBRIDO-BENZINA	1,2805	4.801,88	5.762,25	9.603,75	11.524,50
BMW	X5 XDRIVE 40I 3.0 333CV	IBRIDO-BENZINA	1,0774	4.040,25	4.848,30	8.080,50	9.696,60
FIAT	PANDA CROSS 1.0 69CV	HYBRID	0,4073	1.527,38	1.832,85	3.054,75	3.665,70
FORD	FIESTA 1.0 ECOBOOST 125CV	IBRIDO-BENZINA	0,4694	1.760,25	2.112,30	3.520,50	4.224,60
FORD	FOCUS IV 1.0 ECOBOOST 155CV	IBRIDO-BENZINA	0,5392	2.022,00	2.426,40	4.044,00	4.852,80
FORD	KUGA 2.5 190CV 4WD	IBRIDO-BENZINA	0,5821	2.182,88	2.619,45	4.365,75	5.238,90
FORD	MONDEO 2.0 187CV	HYBRID	0,6261	2.347,88	2.817,45	4.695,75	5.634,90
FORD	S-MAX 2.5 190CV	FULL HYBRID	0,7105	2.664,38	3.197,25	5.328,75	6.394,50
HONDA	CIVIC 2.0 HEV	184CV	0,5966	2.237,25	2.684,70	4.474,50	5.369,40
HONDA	CR-V 2.0 HEV 184CV	IBRIDO BENZINA	0,6253	2.344,88	2.813,85	4.689,75	5.627,70
HONDA	CR-V 2.0 HEV AWD 184CV	IBRIDO BENZINA	0,6680	2.505,00	3.006,00	5.010,00	6.012,00
HONDA	JAZZ 1.3 98CV	HYBRID	0,4483	1.681,13	2.017,35	3.362,25	4.034,70
HONDA	NSX 3.5	580CV	1,9638	7.364,25	8.837,10	14.728,50	17.674,20
HYUNDAI	I20 2021 1.0 T-GDI 100CV	IBRIDO-BENZINA	0,4384	1.644,00	1.972,80	3.288,00	3.945,60
HYUNDAI	I20 2021 1.0 T-GDI 120CV	IBRIDO BENZINA	0,4658	1.746,75	2.096,10	3.493,50	4.192,20
HYUNDAI	I30 1.0 T-GDI 120CV	IBRIDO-BENZINA	0,5307	1.990,13	2.388,15	3.980,25	4.776,30
HYUNDAI	I30 1.5 T-GDI 160CV	IBRIDO-BENZINA	0,5770	2.163,75	2.596,50	4.327,50	5.193,00
HYUNDAI	IONIQ 1.6 140CV	HYBRID	0,4374	1.640,25	1.968,30	3.280,50	3.936,60
HYUNDAI	IONIQ 2019 1.6 140CV	HYBRID	0,5150	1.931,25	2.317,50	3.862,50	4.635,00
HYUNDAI	KONA 1.0 T-GDI 120CV	MILD HYBRID	0,4761	1.785,38	2.142,45	3.570,75	4.284,90
HYUNDAI	KONA 1.0 T-GDI 163CV	HYBRID	0,4667	1.750,13	2.100,15	3.500,25	4.200,30
HYUNDAI	KONA 1.6 DCT HEV	140CV	0,5287	1.982,63	2.379,15	3.965,25	4.758,30
HYUNDAI	KONA HEV 1.6 DGT 140CV	HYBRID	0,4759	1.784,63	2.141,55	3.569,25	4.283,10
HYUNDAI	TUCSON 1.6 HEV 180CV 2WD	IBRIDO-BENZINA	0,5963	2.236,13	2.683,35	4.472,25	5.366,70
HYUNDAI	TUCSON 1.6 HEV 180CV 4WD	IBRIDO-BENZINA	0,6364	2.386,50	2.863,80	4.773,00	5.727,60
HYUNDAI	TUCSON 1.6 T-GDI 150CV	IBRIDO-BENZINA	0,5848	2.193,00	2.631,60	4.386,00	5.263,20
INFINITI	Q50 3.5	364CV	0,9002	3.375,75	4.050,90	6.751,50	8.101,80
INFINITI	Q50 3.5 HYBRID	364CV	0,8322	3.120,75	3.744,90	6.241,50	7.489,80
INFINITI	Q70 3.5	364CV	0,9402	3.525,75	4.230,90	7.051,50	8.461,80
JAGUAR	E-PACE 2021 1.5 I3	160CV IBRIDO BENZINA	0,6377	2.391,38	2.869,65	4.782,75	5.739,30
JAGUAR	E-PACE 2021 2.0 I4	200CV IBRIDO BENZINA	0,7390	2.771,25	3.325,50	5.542,50	6.651,00
JAGUAR	E-PACE 2021 2.0 I4	249CV IBRIDO BENZINA	0,7952	2.982,00	3.578,40	5.964,00	7.156,80
JAGUAR	E-PACE 2021 2.0 I4	300CV IBRIDO BENZINA	0,9676	3.628,50	4.354,20	7.257,00	8.708,40
JAGUAR	F-PACE 3.0 400CV	IBRIDO BENZINA	1,0245	3.841,88	4.610,25	7.683,75	9.220,50
KIA	CEED 1.0 T-GDI 120CV	IBRIDO BENZINA	0,4858	1.821,75	2.186,10	3.643,50	4.372,20
KIA	CEED 1.5 T-GDI 160CV	IBRIDO BENZINA	0,5446	2.042,25	2.450,70	4.084,50	4.901,40
KIA	NIRO 1.6 GDI 140CV	HYBRID	0,4895	1.835,63	2.202,75	3.671,25	4.405,50

FRINGE BENEFIT 2024

AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
KIA	NIRO 1.6 GDI DCT HEV 140CV	HYBRID	0,4690	1.758,75	2.110,50	3.517,50	4.221,00
KIA	NIRO 2019 1.6 GDI HEV 140CV	HYBRID	0,4734	1.775,25	2.130,30	3.550,50	4.260,60
KIA	SORENTO 2020 1.6 T-GDI 230CV 2WD	IBRIDO-BENZINA	0,6995	2.623,13	3.147,75	5.246,25	6.295,50
KIA	SORENTO 2020 1.6 T-GDI 230CV 4WD	IBRIDO-BENZINA	0,7295	2.735,63	3.282,75	5.471,25	6.565,50
LAND ROVER	DEFENDER 110 2020 3.0 I6	400CV 5P IBRIDO-BENZINA	1,1064	4.149,00	4.978,80	8.298,00	9.957,60
LAND ROVER	DEFENDER 110 3.0 MHEV	400CV	1,0021	3.757,88	4.509,45	7.515,75	9.018,90
LAND ROVER	DEFENDER 90 2020 3.0 I6	400CV 3P IBRIDO-BENZINA	0,9898	3.711,75	4.454,10	7.423,50	8.908,20
LAND ROVER	DEFENDER 90 3.0 MHEV	400CV	0,9604	3.601,50	4.321,80	7.203,00	8.643,60
LAND ROVER	DISCOVERY 2021 2.0 I4 300CV	IBRIDO BENZINA	0,9124	3.421,50	4.105,80	6.843,00	8.211,60
LAND ROVER	DISCOVERY 2021 3.0 I6 360CV	IBRIDO BENZINA	1,0867	4.075,13	4.890,15	8.150,25	9.780,30
LAND ROVER	DISCOVERY SPORT 2019 2.0 SI4	249CV	0,7751	2.906,63	3.487,95	5.813,25	6.975,90
LAND ROVER	RANGE ROVER 3.0 I6 MHEV	400CV	1,3209	4.953,38	5.944,05	9.906,75	11.888,10
LAND ROVER	RANGE ROVER EVOQUE 1.5 I3	160CV AWD IBRIDO-BENZINA	0,6336	2.376,00	2.851,20	4.752,00	5.702,40
LAND ROVER	RANGE ROVER EVOQUE 2.0 I4	200CV AWD	0,7379	2.767,13	3.320,55	5.534,25	6.641,10
LAND ROVER	RANGE ROVER EVOQUE 2.0 I4	250CV AWD	0,7812	2.929,50	3.515,40	5.859,00	7.030,80
LAND ROVER	RANGE ROVER EVOQUE 2.0 I4	300CV AWD	0,8267	3.100,13	3.720,15	6.200,25	7.440,30
LAND ROVER	RANGE ROVER SPORT 3.0 I6 400CV	IBRIDO-BENZINA	1,1510	4.316,25	5.179,50	8.632,50	10.359,00
LAND ROVER	VELAR 2.0 SI4 250CV	IBRIDO-BENZINA	0,9807	3.677,63	4.413,15	7.355,25	8.826,30
LAND ROVER	VELAR 3.0 I6 400CV	IBRIDO-BENZINA	1,0273	3.852,38	4.622,85	7.704,75	9.245,70
LEXUS	CT 200H	136CV	0,5272	1.977,00	2.372,40	3.954,00	4.744,80
LEXUS	CT 200H 136CV	ND	0,5186	1.944,75	2.333,70	3.889,50	4.667,40
LEXUS	GS 300H	223CV	0,7214	2.705,25	3.246,30	5.410,50	6.492,60
LEXUS	IS 300H	223CV	0,6525	2.446,88	2.936,25	4.893,75	5.872,50
LEXUS	IS 300H 223CV	ND	0,6345	2.379,38	2.855,25	4.758,75	5.710,50
LEXUS	LC 500H 3.5 360CV	HYBRID	1,3563	5.086,13	6.103,35	10.172,25	12.206,70
LEXUS	LS 600H 445CV	ND	1,3100	4.912,50	5.895,00	9.825,00	11.790,00
LEXUS	LS 600H 5.0	445CV	1,3797	5.173,88	6.208,65	10.347,75	12.417,30
LEXUS	NX 350H 2.5 4WD	240CV FULL	0,8369	3.138,38	3.766,05	6.276,75	7.532,10
LEXUS	NX HYBRID 2.5	197CV	0,6649	2.493,38	2.992,05	4.986,75	5.984,10
LEXUS	NX HYBRID 2.5 197CV	4WD	0,7323	2.746,13	3.295,35	5.492,25	6.590,70
LEXUS	RC 300H	2.5 223 CV	0,7221	2.707,88	3.249,45	5.415,75	6.498,90
LEXUS	RX HYBRID 3.5	300CV	0,8704	3.264,00	3.916,80	6.528,00	7.833,60
LEXUS	RX HYBRID 3.5	313CV	0,9761	3.660,38	4.392,45	7.320,75	8.784,90
LEXUS	UX HYBRID 2.0	177CV	0,6108	2.290,50	2.748,60	4.581,00	5.497,20
LEXUS	UX HYBRID 2.0 4WD	177CV	0,6242	2.340,75	2.808,90	4.681,50	5.617,80
LEXUS	UX250H 2.0 2WD	HYBRID	0,6273	2.352,38	2.822,85	4.704,75	5.645,70
LEXUS	UX250H 2.0 4WD	HYBRID	0,6770	2.538,75	3.046,50	5.077,50	6.093,00
LINK & CO	LINK & CO 01 1.5 197CV	FULL HYBRID	0,5760	2.160,00	2.592,00	4.320,00	5.184,00
MASERATI	GHIBLI 2.0 330CV MHEV	IBRIDA	0,9586	3.594,75	4.313,70	7.189,50	8.627,40
MASERATI	LEVANTE 2.0 330CV MHEV	IBRIDO BENZINA	1,1321	4.245,38	5.094,45	8.490,75	10.188,90
MAZDA	2 2020	1.5 SKYACTIV 75CV	0,4030	1.511,25	1.813,50	3.022,50	3.627,00
MAZDA	3 2019	2.0 SKYACTIV 122CV	0,5166	1.937,25	2.324,70	3.874,50	4.649,40
MAZDA	3 2019	2.0 SKYACTIV 150CV	0,5411	2.029,13	2.434,95	4.058,25	4.869,90
MAZDA	3 2019	2.0 SKYACTIV 179CV	0,5249	1.968,38	2.362,05	3.936,75	4.724,10
MAZDA	3 2019	2.0 SKYACTIV 186CV	0,5602	2.100,75	2.520,90	4.201,50	5.041,80
MAZDA	CX-30 2.0 120CV	4WD HYBRID	0,5459	2.047,13	2.456,55	4.094,25	4.913,10
MAZDA	CX-30 2.0 180CV	2WD HYBRID	0,5312	1.992,00	2.390,40	3.984,00	4.780,80
MAZDA	CX-30 2.0 180CV	4WD HYBRID	0,5664	2.124,00	2.548,80	4.248,00	5.097,60
MERCEDES	C200 AUTO 1.5 197CV COUPÉ	MILD HYBRID	0,8336	3.126,00	3.751,20	6.252,00	7.502,40
MERCEDES	C200 AUTO EQ 1.5	197CV CABRIO IBRIDO BENZINA	0,8442	3.165,75	3.798,90	6.331,50	7.597,80
MERCEDES	C200 AUTO EQ 1.5	197CV COUPÉ IBRIDO BENZINA	0,7642	2.865,75	3.438,90	5.731,50	6.877,80
MERCEDES	C200 AUTO EQ 1.5	197CV IBRIDO BENZINA	0,7198	2.699,25	3.239,10	5.398,50	6.478,20
MERCEDES	C200 SW AUTO EQ 1.5	197CV IBRIDO BENZINA	0,7354	2.757,75	3.309,30	5.515,50	6.618,60
MERCEDES	CLS 450 3.0 367CV	HYBRID	1,0266	3.849,75	4.619,70	7.699,50	9.239,40
MERCEDES	CLS 450 3.0 4MATIC AMG	435CV IBRIDO BENZINA	1,2912	4.842,00	5.810,40	9.684,00	11.620,80
MERCEDES	E200 2.0 210CV BERLINA	MILD HYBRID	0,8627	3.235,13	3.882,15	6.470,25	7.764,30
MERCEDES	E200 CABRIO 2.0 210CV	MILD HYBRID	0,9566	3.587,25	4.304,70	7.174,50	8.609,40
MERCEDES	E200 COUPÉ 2.0 210CV	MILD HYBRID	0,8951	3.356,63	4.027,95	6.713,25	8.055,90
MERCEDES	E200 EQ-BOOST 2.0	210CV IBRIDO BENZINA	0,7972	2.989,50	3.587,40	5.979,00	7.174,80
MERCEDES	E200 SW 2.0 210CV	MILD HYBRID	0,8918	3.344,25	4.013,10	6.688,50	8.026,20
MERCEDES	E200 SW EQ-BOOST 2.0	210CV IBRIDO BENZINA	0,7952	2.982,00	3.578,40	5.964,00	7.156,80
MERCEDES	E350 CABRIO 2.0 313CV	MILD HYBRID	0,9645	3.616,88	4.340,25	7.233,75	8.680,50
MERCEDES	E350 COUPÉ 2.0 313CV	MILD HYBRID	0,9999	3.749,63	4.499,55	7.499,25	8.999,10
MERCEDES	E350 EQ-BOOST 2.0	313CV CABRIO IBRIDO BENZINA	0,9346	3.504,75	4.205,70	7.009,50	8.411,40
MERCEDES	E350 EQ-BOOST 2.0	313CV COUPÉ IBRIDO BENZINA	0,8917	3.343,88	4.012,65	6.687,75	8.025,30
MERCEDES	E350 EQ-BOOST 2.0	313CV IBRIDO BENZINA	0,8851	3.319,13	3.982,95	6.638,25	7.965,90
MERCEDES	E450 4MATIC 3.0 457CV	MILD HYBRID	1,0756	4.033,50	4.840,20	8.067,00	9.680,40
MERCEDES	E450 CABRIO 4MATIC 3.0 367CV	MILD HYBRID	1,1363	4.261,13	5.113,35	8.522,25	10.226,70
MERCEDES	E450 COUPÉ 4MATIC 3.0 457CV	MILD HYBRID	1,0965	4.111,88	4.934,25	8.223,75	9.868,50
MERCEDES	E450 EQ-BOOST 3.0 4MATIC	457CV IBRIDO-BENZINA	0,9887	3.707,63	4.449,15	7.415,25	8.898,30
MERCEDES	E450 SW 4MATIC 3.0 457CV	MILD HYBRID	1,0996	4.123,50	4.948,20	8.247,00	9.896,40
MERCEDES	E53 COUPÉ 4MATIC 3.0 457CV AMG	MILD HYBRID	1,2492	4.684,50	5.621,40	9.369,00	11.242,80
MERCEDES	GLC 200 2.0 4MATIC EQ-BOOST	197CV	0,7660	2.872,50	3.447,00	5.745,00	6.894,00
MERCEDES	GLC 200 2.0 4MATIC MILD HYBRID	197CV	0,7735	2.900,63	3.480,75	5.801,25	6.961,50
MERCEDES	GLC 300 2.0 4MATIC EQ-BOOST	350CV	0,8571	3.214,13	3.856,95	6.428,25	7.713,90
MERCEDES	GLC 300 2.0 4MATIC MILD HYBRID	350CV	0,8647	3.242,63	3.891,15	6.485,25	7.782,30
MERCEDES	GLE 450 3.0 4MATIC EQ-BOOST	389CV	1,1679	4.379,63	5.255,55	8.759,25	10.511,10
MERCEDES	GLE 53 3.0 4MATIC EQ-BOOST AMG	460CV	1,2872	4.827,00	5.792,40	9.654,00	11.584,80
MERCEDES	GLE 53 3.0 4MATIC EQ-BOOST AMG 435CV	COUPÉ	1,3861	5.197,88	6.237,45	10.395,75	12.474,90
MERCEDES	GLE 63 4.0 4MATIC AMG S	634CV	1,7840	6.690,00	8.028,00	13.380,00	16.056,00
MERCEDES	GLE 63 4.0 4MATIC AMG S 612CV	COUPÉ	1,9385	7.269,38	8.723,25	14.538,75	17.446,50
MERCEDES	GLS 580 4.0 4MATIC	490CV	1,5293	5.734,88	6.881,85	11.469,75	13.763,70
MERCEDES	GLS 580 4.0 4MATIC EQ-BOOST	490CV	1,4007	5.252,63	6.303,15	10.505,25	12.606,30
MERCEDES	GLS 600 4.0 4MATIC	560CV MAYBACH	1,9707	7.390,13	8.868,15	14.780,25	17.736,30
MERCEDES	GLS 63 AMG 4.0 4MATIC	612CV	1,9364	7.261,50	8.713,80	14.523,00	17.427,60

FRINGE BENEFIT 2024

AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MERCEDES	GT COUPÉ 4 43 4MATIC 3.0 389CV	IBRIDO BENZINA	1,3766	5.162,25	6.194,70	10.324,50	12.389,40
MERCEDES	GT COUPÉ 4 53 4MATIC 3.0 457CV	IBRIDO BENZINA	1,5348	5.755,50	6.906,60	11.511,00	13.813,20
MERCEDES	S 400 3.5 V6 333CV	HYBRID	1,1499	4.312,13	5.174,55	8.624,25	10.349,10
MERCEDES	S450 3.0 4MATIC EQ BOOST	389CV IBRIDO BENZINA	1,2690	4.758,75	5.710,50	9.517,50	11.421,00
MERCEDES	S450 3.0 EQ-BOOST 4MATIC	367CV IBRIDO BENZINA	1,3170	4.938,75	5.926,50	9.877,50	11.853,00
MERCEDES	S450 4MATIC 3.0 367CV	MILD HYBRID	1,4628	5.485,50	6.582,60	10.971,00	13.165,20
MERCEDES	S500 3.0 EQ BOOST	457CV IBRIDO BENZINA	1,3595	5.098,13	6.117,75	10.196,25	12.235,50
MERCEDES	S500 3.0 EQ-BOOST 4MATIC	435CV IBRIDO BENZINA	1,3883	5.206,13	6.247,35	10.412,25	12.494,70
NISSAN	QASHQAI 2021 1.3 140CV	IBRIDO-BENZINA	0,5231	1.961,63	2.353,95	3.923,25	4.707,90
NISSAN	QASHQAI 2021 1.3 158CV	IBRIDO-BENZINA	0,5543	2.078,63	2.494,35	4.157,25	4.988,70
NISSAN	QASHQAI 2021 1.3 158CV 4WD	IBRIDO-BENZINA	0,5892	2.209,50	2.651,40	4.419,00	5.302,80
PORSCHE	CAYENNE 3.0 S E-HYBRID	416CV	1,0896	4.086,00	4.903,20	8.172,00	9.806,40
PORSCHE	PANAMERA S E-HYBRID 3.0	416CV	1,3082	4.905,75	5.886,90	9.811,50	11.773,80
RENAULT	ARKANA 1.3 TCE 160CV	IBRIDO BENZINA	0,5499	2.062,13	2.474,55	4.124,25	4.949,10
RENAULT	CLIO 1.6 E-TECH 140CV	IBRIDO-BENZINA	0,4332	1.624,50	1.949,40	3.249,00	3.898,80
SUZUKI	BALENO 1.2 SHVS DUALJET	90CV	0,4453	1.669,88	2.003,85	3.339,75	4.007,70
SUZUKI	BALENO 2019	1.2 90CV HYBRID	0,4135	1.550,63	1.860,75	3.101,25	3.721,50
SUZUKI	IGNIS 1.2 90CV	HYBRID	0,3807	1.427,63	1.713,15	2.855,25	3.426,30
SUZUKI	IGNIS 1.2 90CV 4X4	HYBRID	0,4105	1.539,38	1.847,25	3.078,75	3.694,50
SUZUKI	IGNIS 1.2 93CV	HYBRID	0,4042	1.515,75	1.818,90	3.031,50	3.637,80
SUZUKI	S-CROSS 1.4 130CV 2WD	HYBRID	0,4753	1.782,38	2.138,85	3.564,75	4.277,70
SUZUKI	S-CROSS 1.4 130CV 4WD	HYBRID	0,5074	1.902,75	2.283,30	3.805,50	4.566,60
SUZUKI	SWIFT 1.0 BOOSTERJET 110CV	HYBRID	0,4019	1.507,13	1.808,55	3.014,25	3.617,10
SUZUKI	SWIFT 1.2 90CV	HYBRID	0,3878	1.454,25	1.745,10	2.908,50	3.490,20
TOYOTA	AURIS 1.8 136CV	HYBRID	0,4622	1.733,25	2.079,90	3.466,50	4.159,80
TOYOTA	AURIS 1.8 HYBRID	MY2013	0,4767	1.787,63	2.145,15	3.575,25	4.290,30
TOYOTA	AURIS TS 1.8 136CV	HYBRID SW	0,4631	1.736,63	2.083,95	3.473,25	4.167,90
TOYOTA	AURIS TS 1.8 HYBRID	136CV SW	0,4849	1.818,38	2.182,05	3.636,75	4.364,10
TOYOTA	C-HR HYBRID 1.8	122CV	0,4853	1.819,88	2.183,85	3.639,75	4.367,70
TOYOTA	C-HR 2019 1.8 E-CVT 122CV	HYBRID	0,5580	2.092,50	2.511,00	4.185,00	5.022,00
TOYOTA	C-HR 2019 2.0 E-CVT 184CV	HYBRID	0,5876	2.203,50	2.644,20	4.407,00	5.288,40
TOYOTA	COROLLA 2019	1.8 122CV HYBRID	0,4814	1.805,25	2.166,30	3.610,50	4.332,60
TOYOTA	COROLLA 2019	2.0 180CV HYBRID	0,5353	2.007,38	2.408,85	4.014,75	4.817,70
TOYOTA	COROLLA TOURING 2019	1.8 122CV HYBRID	0,4885	1.831,88	2.198,25	3.663,75	4.396,50
TOYOTA	COROLLA TOURING 2019	2.0 180CV HYBRID	0,5423	2.033,63	2.440,35	4.067,25	4.880,70
TOYOTA	PRIUS 1.8	122CV IBRIDA	0,5212	1.954,50	2.345,40	3.909,00	4.690,80
TOYOTA	PRIUS 1.8	136CV IBRIDA	0,5099	1.912,13	2.294,55	3.824,25	4.589,10
TOYOTA	PRIUS 7 POSTI 1.8	134CV IBRIDA	0,5624	2.109,00	2.530,80	4.218,00	5.061,60
TOYOTA	RAV4 HYBRID 2.5	197CV 2WD	0,5812	2.179,50	2.615,40	4.359,00	5.230,80
TOYOTA	RAV4 HYBRID 2.5	197CV 4WD	0,6079	2.279,63	2.735,55	4.559,25	5.471,10
TOYOTA	YARIS 1.5 100CV	HYBRID	0,4135	1.550,63	1.860,75	3.101,25	3.721,50
TOYOTA	YARIS 1.5 HSD	HYBRID	0,4120	1.545,00	1.854,00	3.090,00	3.708,00
VOLVO	S60 B3 GEARTRONIC	2.0 163CV HYBRID	0,6630	2.486,25	2.983,50	4.972,50	5.967,00
VOLVO	S60 B4 GEARTRONIC	2.0 197CV HYBRID	0,6856	2.571,00	3.085,20	5.142,00	6.170,40
VOLVO	S60 B5 GEARTRONIC AWD	2.0 250CV HYBRID	0,7332	2.749,50	3.299,40	5.499,00	6.598,80
VOLVO	V60 B3 GEARTRONIC	2.0 163CV HYBRID	0,6751	2.531,63	3.037,95	5.063,25	6.075,90
VOLVO	V60 B4 GEARTRONIC	2.0 197CV HYBRID	0,7058	2.646,75	3.176,10	5.293,50	6.352,20
VOLVO	V60 B5 AUT AWD 2.0 250CV	IBRIDO BENZINA	0,9166	3.437,25	4.124,70	6.874,50	8.249,40
VOLVO	V60 B5 GEARTRONIC AWD	2.0 250CV HYBRID	0,7515	2.818,13	3.381,75	5.636,25	6.763,50
VOLVO	XC40 2019 B4 GEARTRONIC AWD	2.0 197CV IBRIDO BENZINA	0,7229	2.710,88	3.253,05	5.421,75	6.506,10
VOLVO	XC40 2019 B5 GEARTRONIC AWD	2.0 250CV IBRIDO BENZINA	0,7742	2.903,25	3.483,90	5.806,50	6.967,80
VOLVO	XC60 2019 B5 GEARTRONIC 2.0	265CV IBRIDO BENZINA	0,7809	2.928,38	3.514,05	5.856,75	7.028,10
VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD	250CV IBRIDO BENZINA	0,8140	3.052,50	3.663,00	6.105,00	7.326,00
VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD	265CV IBRIDO BENZINA	0,8000	3.000,00	3.600,00	6.000,00	7.200,00
VOLVO	XC60 2019 B6 GEARTRONIC 2.0 AWD	313CV IBRIDO BENZINA	0,8691	3.259,13	3.910,95	6.518,25	7.821,90
VOLVO	XC90 2019 B5 GEARTRONIC 2.0 AWD	250CV IBRIDO BENZINA	0,9015	3.380,63	4.056,75	6.761,25	8.113,50
VOLVO	XC90 B5 2.0 AWD 265CV	IBRIDO-BENZINA	0,8975	3.365,63	4.038,75	6.731,25	8.077,50
VOLVO	XC90 B6 2.0 AWD 315CV	IBRIDO-BENZINA	0,9547	3.580,13	4.296,15	7.160,25	8.592,30
MILD HYBRID - FULL HYBRID GASOLIO							
AUDI	A6 45 3.0 TDI QUATTRO TIPTR 231CV	HYBRID	0,7362	2.760,75	3.312,90	5.521,50	6.625,80
AUDI	A6 ALLROAD 45 3.0 TDI QUATTRO TIPTR 230CV	HYBRID	0,7916	2.968,50	3.562,20	5.937,00	7.124,40
AUDI	A6 ALLROAD 55 3.0 TDI QUATTRO TIPTR 350CV	HYBRID	0,8571	3.214,13	3.856,95	6.428,25	7.713,90
AUDI	A6 AVANT 45 3.0 TDI QUATTRO TIPTR 231CV	HYBRID	0,7432	2.787,00	3.344,40	5.574,00	6.688,80
AUDI	A7 SPB 50 3.0 TDI 286CV	HYBRID	0,8403	3.151,13	3.781,35	6.302,25	7.562,70
AUDI	A8 60 4.0 TDI QUATTRO TIPTR 435CV	HYBRID	1,1272	4.227,00	5.072,40	8.454,00	10.144,80
AUDI	Q5 30 2.0 TDI S-TRONIC	136CV HYBRID	0,5834	2.187,75	2.625,30	4.375,50	5.250,60
AUDI	Q5 35 SPB 2.0 TDI S-TRONIC	204CV IBRIDO-GASOLIO	0,6497	2.436,38	2.923,65	4.872,75	5.847,30
AUDI	Q7 45 3.0 TDI QUATTRO TRIP	230CV HYBRID	0,7731	2.899,13	3.478,95	5.798,25	6.957,90
AUDI	S4 3.0 TDI QUATTRO TIPTR 350CV	HYBRID	0,8273	3.102,38	3.722,85	6.204,75	7.445,70
AUDI	S4 AVANT 3.0 TDI QUATTRO TIPTR 350CV	HYBRID	0,8371	3.139,13	3.766,95	6.278,25	7.533,90
AUDI	S5 3.0 TDI QUATTRO TIPTR 350CV	COUPÉ HYBRID	0,8523	3.196,13	3.835,35	6.392,25	7.670,70
AUDI	S5 SPB 3.0 TDI QUATTRO TIPTR 350CV	HYBRID	0,8523	3.196,13	3.835,35	6.392,25	7.670,70
AUDI	S6 3.0 TDI QUATTRO TIPTR 350CV	HYBRID	0,8828	3.310,50	3.972,60	6.621,00	7.945,20
AUDI	S7 SPB 3.0 TDI QUATTRO TIPTR 350CV	HYBRID	0,9685	3.631,88	4.358,25	7.263,75	8.716,50
AUDI	SQ5 3.0 TDI	350CV HYBRID	0,8542	3.203,25	3.843,90	6.406,50	7.687,80
AUDI	SQ8 4.0 TDI QUATTRO TIPTR	435CV HYBRID	1,0846	4.067,25	4.880,70	8.134,50	9.761,40
BMW	518D 2.0 150CV	IBRIDO-GASOLIO	0,7024	2.634,00	3.160,80	5.268,00	6.321,60
BMW	518D TOURING 2.0 150CV	IBRIDO-GASOLIO	0,7213	2.704,88	3.245,85	5.409,75	6.491,70
BMW	520D 2.0 AUT	190CV HYBRID	0,7270	2.726,25	3.271,50	5.452,50	6.543,00
BMW	520D 2.0 XDRIVE	190CV HYBRID	0,7515	2.818,13	3.381,75	5.636,25	6.763,50
BMW	520D TOURING 2.0 AUT	190CV HYBRID	0,7521	2.820,38	3.384,45	5.640,75	6.768,90
BMW	520D TOURING 2.0 XDRIVE	190CV HYBRID	0,7770	2.913,75	3.496,50	5.827,50	6.993,00
BMW	530D 3.0 250CV	IBRIDO-GASOLIO	0,7848	2.943,00	3.531,60	5.886,00	7.063,20
BMW	530D TOURING 3.0 250CV	IBRIDO-GASOLIO	0,8272	3.102,00	3.722,40	6.204,00	7.444,80
BMW	530D TOURING XDRIVE 3.0 250CV	IBRIDO-GASOLIO	0,8552	3.207,00	3.848,40	6.414,00	7.696,80

FRINGE BENEFIT 2024

AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
BMW	530D XDRIVE 3.0 250CV	IBRIDO-GASOLIO	0,8271	3.101,63	3.721,95	6.203,25	7.443,90
BMW	540D TOURING XDRIVE 3.0 340CV	IBRIDO-GASOLIO	0,9126	3.422,25	4.106,70	6.844,50	8.213,40
BMW	540D XDRIVE 3.0 340CV	IBRIDO-GASOLIO	0,8939	3.352,13	4.022,55	6.704,25	8.045,10
BMW	620D XDRIVE GRAN TURISMO 2.0 190CV	IBRIDO-GASOLIO	0,7343	2.753,63	3.304,35	5.507,25	6.608,70
BMW	620D GRAN TURISMO 2.0 190CV	IBRIDO-GASOLIO	0,7166	2.687,25	3.224,70	5.374,50	6.449,40
BMW	630D GRAN TURISMO 3.0 211CV	IBRIDO-GASOLIO	0,7836	2.938,50	3.526,20	5.877,00	7.052,40
BMW	840D XDRIVE CABRIO 3.0 340CV	IBRIDO-GASOLIO	1,0621	3.982,88	4.779,45	7.965,75	9.558,90
BMW	840D XDRIVE COUPÉ 3.0 340CV	IBRIDO-GASOLIO	1,0151	3.806,63	4.567,95	7.613,25	9.135,90
BMW	840D XDRIVE GRAN COUPÉ 3.0 340CV	IBRIDO-GASOLIO	0,9998	3.749,25	4.499,10	7.498,50	8.998,20
BMW	X5 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,9020	3.382,50	4.059,00	6.765,00	8.118,00
BMW	X5 XDRIVE 40D 3.0 340CV	HYBRID	0,9364	3.511,50	4.213,80	7.023,00	8.427,60
DS	DS5 2.0 200CV	HYBRID4	0,5487	2.057,63	2.469,15	4.115,25	4.938,30
DS	DS5 2.0 200CV	IBRIDO GASOLIO	0,5498	2.061,75	2.474,10	4.123,50	4.948,20
FORD	KUGA 2019 2.0 ECOBLUE MHEV	150CV 2WD HYBRID	0,4925	1.846,88	2.216,25	3.693,75	4.432,50
HYUNDAI	I30 1.6 CRDI 136CV	IBRIDO-GASOLIO	0,4568	1.713,00	2.055,60	3.426,00	4.111,20
HYUNDAI	KONA 1.6 CRDI 136CV	HYBRID	0,4413	1.654,88	1.985,85	3.309,75	3.971,70
HYUNDAI	KONA 1.6 CRDI 136CV 4WD	HYBRID	0,4717	1.768,88	2.122,65	3.537,75	4.245,30
HYUNDAI	TUCSON 2.0 CRDI 48V 4WD	201CV	0,6225	2.334,38	2.801,25	4.668,75	5.602,50
HYUNDAI	TUCSON 2020 1.6 CRDI	123CV HYBRID	0,5028	1.885,50	2.262,60	3.771,00	4.525,20
HYUNDAI	TUCSON 2020 1.6 CRDI	144CV HYBRID	0,5136	1.926,00	2.311,20	3.852,00	4.622,40
HYUNDAI	TUCSON 2020 1.6 CRDI	150CV IBRIDO-GASOLIO	0,5924	2.221,50	2.665,80	4.443,00	5.331,60
JAGUAR	E-PACE 2021 2.0D I4	163CV IBRIDO GASOLIO	0,6123	2.296,13	2.755,35	4.592,25	5.510,70
JAGUAR	E-PACE 2021 2.0D I4	204CV IBRIDO GASOLIO	0,6493	2.434,88	2.921,85	4.869,75	5.843,70
JAGUAR	F-PACE 2.0D 163CV	IBRIDO-GASOLIO	0,6827	2.560,13	3.072,15	5.120,25	6.144,30
JAGUAR	F-PACE 2.0D 204CV	IBRIDO-GASOLIO	0,7081	2.655,38	3.186,45	5.310,75	6.372,90
JAGUAR	F-PACE 3.0D 300CV	IBRIDO-GASOLIO	0,8281	3.105,38	3.726,45	6.210,75	7.452,90
JAGUAR	XE 2.0D 204CV AWD	IBRIDO-GASOLIO	0,6802	2.550,75	3.060,90	5.101,50	6.121,80
KIA	CEED 1.6 CRDI 136CV MHEV	IBRIDO GASOLIO	0,4394	1.647,75	1.977,30	3.295,50	3.954,60
KIA	SPORTAGE 1.6 CRDI 115CV	IBRIDO GASOLIO	0,4599	1.724,63	2.069,55	3.449,25	4.139,10
KIA	SPORTAGE 1.6 CRDI 136CV	IBRIDO GASOLIO	0,4718	1.769,25	2.123,10	3.538,50	4.246,20
KIA	SPORTAGE 1.6 CRDI 136CV AWD	IBRIDO GASOLIO	0,5551	2.081,63	2.497,95	4.163,25	4.995,90
KIA	SPORTAGE 2.0 CRDI 185CV AWD	IBRIDO GASOLIO	0,5988	2.245,50	2.694,60	4.491,00	5.389,20
LAND ROVER	DEFENDER 110 2020 3.0 I6	200CV 5P IBRIDO-GASOLIO	0,8194	3.072,75	3.687,30	6.145,50	7.374,60
LAND ROVER	DEFENDER 110 2020 3.0 I6	250CV 5P IBRIDO-GASOLIO	0,8621	3.232,88	3.879,45	6.465,75	7.758,90
LAND ROVER	DEFENDER 110 2020 3.0 I6	300CV 5P IBRIDO-GASOLIO	0,9166	3.437,25	4.124,70	6.874,50	8.249,40
LAND ROVER	DEFENDER 90 2020 3.0 I6	200CV 3P IBRIDO-GASOLIO	0,7448	2.793,00	3.351,60	5.586,00	6.703,20
LAND ROVER	DEFENDER 90 2020 3.0 I6	250CV 3P IBRIDO-GASOLIO	0,7818	2.931,75	3.518,10	5.863,50	7.036,20
LAND ROVER	DEFENDER 90 2020 3.0 I6	300CV 3P IBRIDO-GASOLIO	0,8283	3.106,13	3.727,35	6.212,25	7.454,70
LAND ROVER	DISCOVERY 2021 3.0D I6 249CV	IBRIDO GASOLIO	0,8742	3.278,25	3.933,90	6.556,50	7.867,80
LAND ROVER	DISCOVERY 2021 3.0D I6 300CV	IBRIDO GASOLIO	0,9295	3.485,63	4.182,75	6.971,25	8.365,50
LAND ROVER	DISCOVERY SPORT 2019 2.0 I4-L	150CV	0,6059	2.272,13	2.726,55	4.544,25	5.453,10
LAND ROVER	DISCOVERY SPORT 2019 2.0 SD4	240CV	0,6744	2.529,00	3.034,80	5.058,00	6.069,60
LAND ROVER	DISCOVERY SPORT 2019 2.0 TD4	180CV	0,6274	2.352,75	2.823,30	4.705,50	5.646,60
LAND ROVER	RANGE ROVER 2022 3.0D I6 300CV	IBRIDO GASOLIO	1,3034	4.887,75	5.865,30	9.775,50	11.730,60
LAND ROVER	RANGE ROVER 3.0 SDV6 340CV	HYBRID	1,1867	4.450,13	5.340,15	8.900,25	10.680,30
LAND ROVER	RANGE ROVER 3.0D I6	250CV IBRIDO-GASOLIO	1,0743	4.028,63	4.834,35	8.057,25	9.668,70
LAND ROVER	RANGE ROVER 3.0D I6	350CV IBRIDO-GASOLIO	1,1882	4.455,75	5.346,90	8.911,50	10.693,80
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4	150CV AWD	0,6292	2.359,50	2.831,40	4.719,00	5.662,80
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4	180CV AWD	0,6454	2.420,25	2.904,30	4.840,50	5.808,60
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4	240CV AWD	0,6803	2.551,13	3.061,35	5.102,25	6.122,70
LAND ROVER	RANGE ROVER SPORT 3.0 SDV6 340CV	HYBRID	0,9494	3.560,25	4.272,30	7.120,50	8.544,60
LAND ROVER	RANGE ROVER SPORT 3.0D I6 250CV	IBRIDO GASOLIO	0,8754	3.282,75	3.939,30	6.565,50	7.878,60
LAND ROVER	RANGE ROVER SPORT 3.0D I6 300CV	IBRIDO-GASOLIO	0,9322	3.495,75	4.194,90	6.991,50	8.389,80
LAND ROVER	RANGE ROVER SPORT 3.0D I6 350CV	IBRIDO-GASOLIO	1,0467	3.925,13	4.710,15	7.850,25	9.420,30
LAND ROVER	VELAR 3.0D I6 300CV	IBRIDO-GASOLIO	0,9394	3.522,75	4.227,30	7.045,50	8.454,60
MERCEDES	C 300 BLUETEC 2.2 231CV	HYBRID	0,6337	2.376,38	2.851,65	4.752,75	5.703,30
MERCEDES	C 300 BLUETEC 2.2 231CV	SW HYBRID	0,6470	2.426,25	2.911,50	4.852,50	5.823,00
MERCEDES	CLS 300D 2.0 4MATIC 286CV	IBRIDO GASOLIO	0,9850	3.693,75	4.432,50	7.387,50	8.865,00
MERCEDES	E 300 BLUETEC 2.2 231CV	HYBRID	0,6550	2.456,25	2.947,50	4.912,50	5.895,00
MERCEDES	E 300D 4MATIC 2.0 286CV	MILD HYBRID	0,8308	3.115,50	3.738,60	6.231,00	7.477,20
MERCEDES	E 300D CABRIO EQ-BOOST 4MATIC 2.0	286CV IBRIDO-GASOLIO	0,9004	3.376,50	4.051,80	6.753,00	8.103,60
MERCEDES	E 300D COUPÉ 4MATIC 2.0 286CV	MILD HYBRID	0,8539	3.202,13	3.842,55	6.404,25	7.685,10
MERCEDES	E 300D COUPÉ EQ-BOOST 4MATIC 2.0	286CV IBRIDO-GASOLIO	0,7634	2.862,75	3.435,30	5.725,50	6.870,60
MERCEDES	E 300D EQ-BOOST 4MATIC 2.0	286CV IBRIDO-GASOLIO	0,7487	2.807,63	3.369,15	5.615,25	6.738,30
MERCEDES	E 300D SW EQ-BOOST 4MATIC 2.0	286CV IBRIDO-GASOLIO	0,8399	3.149,63	3.779,55	6.299,25	7.559,10
MERCEDES	S 300 BLUETECH 2.2 231CV	HYBRID	0,8984	3.369,00	4.042,80	6.738,00	8.085,60
PEUGEOT	3008 2.0 200CV	HYBRID4 90GR	0,5020	1.882,50	2.259,00	3.765,00	4.518,00
PEUGEOT	508 2.0 RXH 200CV	HYBRID4	0,5808	2.178,00	2.613,60	4.356,00	5.227,20
RENAULT	GRAND SCENIC 15DCI 110CV	HYBRID ASS	0,4588	1.720,50	2.064,60	3.441,00	4.129,20
VOLVO	V90 B4 GEARTRONIC 2.0 197CV AWD	IBRIDO GASOLIO	0,7683	2.881,13	3.457,35	5.762,25	6.914,70
VOLVO	V90 B5 GEARTRONIC 2.0 235CV AWD	IBRIDO GASOLIO	0,8015	3.005,63	3.606,75	6.011,25	7.213,50
VOLVO	V90 CROSS COUNTRY B5 D AWD GEARTRONIC	2.0 235CV IBRIDO-GASOLIO	0,7763	2.911,13	3.493,35	5.822,25	6.986,70
VOLVO	XC60 2019 B4 AWD GEARTRONIC	2.0 210CV IBRIDO GASOLIO	0,6599	2.474,63	2.969,55	4.949,25	5.939,10
VOLVO	XC60 2019 B5 AWD GEARTRONIC	2.0 250CV IBRIDO GASOLIO	0,6899	2.587,13	3.104,55	5.174,25	6.209,10
VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD	235CV HYBRID	0,7763	2.911,13	3.493,35	5.822,25	6.986,70
VOLVO	XC60 B4 2.0 AWD 211CV	IBRIDO GASOLIO	0,6562	2.460,75	2.952,90	4.921,50	5.905,80
VOLVO	XC60 B5 2.0 AWD 250CV	IBRIDO GASOLIO	0,6860	2.572,50	3.087,00	5.145,00	6.174,00
VOLVO	XC90 2019 B5 GEARTRONIC 2.0 AWD	235CV HYBRID	0,7865	2.949,38	3.539,25	5.898,75	7.078,50
VOLVO	XC90 B5 2.0 AWD 250CV	IBRIDO GASOLIO	0,7694	2.885,25	3.462,30	5.770,50	6.924,60

FRINGE BENEFIT 2024

AUTOVEICOLI ELETTRICI E IBRIDI PLUG-IN FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
ELETTRICO							
AUDI	E-TRON 50 QUATTRO	ELETTRICA	0,6413	2.404,88	2.885,85	4.809,75	5.771,70
AUDI	E-TRON 55 QUATTRO	ELETTRICA	0,7998	2.999,25	3.599,10	5.998,50	7.198,20
AUDI	E-TRON S	ELETTRICA	0,8945	3.354,38	4.025,25	6.708,75	8.050,50
AUDI	Q4 E-TRON 35	170CV	0,5117	1.918,88	2.302,65	3.837,75	4.605,30
BMW	I3	170CV	0,3677	1.378,88	1.654,65	2.757,75	3.309,30
CITROEN	C ZERO	67CV	0,3220	1.207,50	1.449,00	2.415,00	2.898,00
CITROEN	C ZERO	ELETTRICA	0,3089	1.158,38	1.390,05	2.316,75	2.780,10
DS	DS3 CROSSBACK E-TENSE	ELETTRICA	0,4290	1.608,75	1.930,50	3.217,50	3.861,00
EVO	EVO 116CV	ELECTRIC	0,3650	1.368,75	1.642,50	2.737,50	3.285,00
FORD	FOCUS ELECTRIC	145CV	0,3869	1.450,88	1.741,05	2.901,75	3.482,10
FORD	MUSTANG MACH-E 258CV	ELETTRICA	0,4714	1.767,75	2.121,30	3.535,50	4.242,60
HYUNDAI	IONIQ	ELECTRIC	0,3785	1.419,38	1.703,25	2.838,75	3.406,50
HYUNDAI	IONIQ 5	218CV 72,6 KWH	0,4802	1.800,75	2.160,90	3.601,50	4.321,80
HYUNDAI	IONIQ ELECTRIC	38KWH	0,4460	1.672,50	2.007,00	3.345,00	4.014,00
HYUNDAI	KONA	39KWH	0,3960	1.485,00	1.782,00	2.970,00	3.564,00
HYUNDAI	KONA	64KWH	0,4622	1.733,25	2.079,90	3.466,50	4.159,80
JAGUAR	I-PACE 400CV AWD	ELETTRICA	0,7902	2.963,25	3.555,90	5.926,50	7.111,80
KIA	E-NIRO 39KWH	ELETTRICA	0,4090	1.533,75	1.840,50	3.067,50	3.681,00
KIA	E-SOUL 39KWH	ELETTRICA	0,4031	1.511,63	1.813,95	3.023,25	3.627,90
KIA	E-SOUL 64KWH	ELETTRICA	0,4181	1.567,88	1.881,45	3.135,75	3.762,90
MERCEDES	CLASSE B	ELETTRICA	0,4151	1.556,63	1.867,95	3.113,25	3.735,90
MERCEDES	EQA 300 4MATIC 66KW	ELETTRICA	0,5720	2.145,00	2.574,00	4.290,00	5.148,00
MERCEDES	EQE 350+	ELETTRICA	0,7445	2.791,88	3.350,25	5.583,75	6.700,50
MERCEDES	EQS 350	ELETTRICA	0,9959	3.734,63	4.481,55	7.469,25	8.963,10
MERCEDES	EQS 450+ 4MATIC	ELETTRICA	1,1245	4.216,88	5.060,25	8.433,75	10.120,50
MG	ZS EV	ELETTRICA	0,3725	1.396,88	1.676,25	2.793,75	3.352,50
MITSUBISHI	I MIEV	64CV	0,3473	1.302,38	1.562,85	2.604,75	3.125,70
NISSAN	E-NV 200 EVALIA 7 POSTI	ELETTRICA	0,4883	1.831,13	2.197,35	3.662,25	4.394,70
NISSAN	LEAF	109CV	0,2986	1.119,75	1.343,70	2.239,50	2.687,40
NISSAN	LEAF 3.ZERO	40KWH	0,3888	1.458,00	1.749,60	2.916,00	3.499,20
NISSAN	LEAF 3.ZERO E+	62KWH	0,4311	1.616,63	1.939,95	3.233,25	3.879,90
PEUGEOT	ION ELETTRICA	67 CV	0,3173	1.189,88	1.427,85	2.379,75	2.855,70
POLESTAR	POLESTAR 2 78KWH	ELETTRICA	0,5538	2.076,75	2.492,10	4.153,50	4.984,20
PORSCHE	TAYCAN 4 CROSS	ELETTRICA	0,8351	3.131,63	3.757,95	6.263,25	7.515,90
PORSCHE	TAYCAN 4S P	ELETTRICA	0,9420	3.532,50	4.239,00	7.065,00	8.478,00
RENAULT	MEGANE E-TECH EV40 130CV	ELETTRICA	0,4186	1.569,75	1.883,70	3.139,50	3.767,40
RENAULT	ZOE	88CV	0,2847	1.067,63	1.281,15	2.135,25	2.562,30
RENAULT	ZOE Q90	88CV	0,3069	1.150,88	1.381,05	2.301,75	2.762,10
RENAULT	ZOE R110	ELETTRICA	0,3514	1.317,75	1.581,30	2.635,50	3.162,60
RENAULT	ZOE R135	ELETTRICA	0,4170	1.563,75	1.876,50	3.127,50	3.753,00
RENAULT	ZOE R90	92CV	0,3028	1.135,50	1.362,60	2.271,00	2.725,20
SEAT	MII 61KW	ELETTRICA	0,3005	1.126,88	1.352,25	2.253,75	2.704,50
SKODA	CITIGO-E IV 61KW	ELETTRICA	0,2871	1.076,63	1.291,95	2.153,25	2.583,90
SKODA	ENYAQ IV	50	0,4289	1.608,38	1.930,05	3.216,75	3.860,10
SMART	SMART FORFOUR	ELETTRICA	0,3155	1.183,13	1.419,75	2.366,25	2.839,50
TESLA	MODEL 3 LONG RANGE	79 KWH AWD	0,5133	1.924,88	2.309,85	3.849,75	4.619,70
TESLA	MODEL 3 LONG RANGE PERFORMANCE AWD	75KWH	0,5547	2.080,13	2.496,15	4.160,25	4.992,30
TESLA	MODEL 3 LONG RANGE AWD	75KWH	0,5152	1.932,00	2.318,40	3.864,00	4.636,80
TESLA	MODEL 3 LONG RANGE PERFORMANCE	79 KWH AWD	0,5482	2.055,75	2.466,90	4.111,50	4.933,80
TESLA	MODEL 3 STANDARD	53 KWH RWD	0,4611	1.729,13	2.074,95	3.458,25	4.149,90
TESLA	MODEL S	PLAID+	1,0654	3.995,25	4.794,30	7.990,50	9.588,60
TESLA	MODEL S 100 D	100KWH	0,8550	3.206,25	3.847,50	6.412,50	7.695,00
TESLA	MODEL S 60	MOD 2016	0,6457	2.421,38	2.905,65	4.842,75	5.811,30
TESLA	MODEL S 60 D	MOD 2016	0,6878	2.579,25	3.095,10	5.158,50	6.190,20
TESLA	MODEL S 70 D	332CV	0,6480	2.430,00	2.916,00	4.860,00	5.832,00
TESLA	MODEL S 75	320CV	0,6192	2.322,00	2.786,40	4.644,00	5.572,80
TESLA	MODEL S 75	MOD 2016	0,7049	2.643,38	3.172,05	5.286,75	6.344,10
TESLA	MODEL S 75 D	MOD 2016	0,7304	2.739,00	3.286,80	5.478,00	6.573,60
TESLA	MODEL S 85	378CV	0,6822	2.558,25	3.069,90	5.116,50	6.139,80
TESLA	MODEL S 85 D	422CV	0,7110	2.666,25	3.199,50	5.332,50	6.399,00
TESLA	MODEL S 90 D	MOD 2016	0,8049	3.018,38	3.622,05	6.036,75	7.244,10
TESLA	MODEL S LONG RANGE	100 KWH AWD	0,7077	2.653,88	3.184,65	5.307,75	6.369,30
TESLA	MODEL S P 100 D	100KWH	0,8565	3.211,88	3.854,25	6.423,75	7.708,50
TESLA	MODEL S P85 D	762CV	0,8374	3.140,25	3.768,30	6.280,50	7.536,60
TESLA	MODEL S P90 D	MOD 2016	0,9449	3.543,38	4.252,05	7.086,75	8.504,10
TESLA	MODEL S PERFORMANCE	100KWH AWD	0,7992	2.997,00	3.596,40	5.994,00	7.192,80
TESLA	MODEL X 100 D	100KWH	0,9090	3.408,75	4.090,50	6.817,50	8.181,00
TESLA	MODEL X 75 D	75KWH	0,7747	2.905,13	3.486,15	5.810,25	6.972,30
TESLA	MODEL X 90 D	MOD 2017	0,8658	3.246,75	3.896,10	6.493,50	7.792,20

FRINGE BENEFIT 2024

AUTOVEICOLI ELETTRICI E IBRIDI PLUG-IN FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
TESLA	MODEL X LONG RANGE	100 KWH AWD	0,7809	2.928,38	3.514,05	5.856,75	7.028,10
TESLA	MODEL X P 100 D	MOD 2017	1,0604	3.976,50	4.771,80	7.953,00	9.543,60
TESLA	MODEL X P90 D	MOD 2017	1,0020	3.757,50	4.509,00	7.515,00	9.018,00
TESLA	MODEL X PERFORMANCE	100KW AWD	0,8437	3.163,88	3.796,65	6.327,75	7.593,30
VOLKSWAGEN	E GOLF	116CV	0,3844	1.441,50	1.729,80	2.883,00	3.459,60
VOLKSWAGEN	E GOLF	136CV ELETTRICA	0,3237	1.213,88	1.456,65	2.427,75	2.913,30
VOLKSWAGEN	E-UP!	37KWH	0,2780	1.042,50	1.251,00	2.085,00	2.502,00
VOLKSWAGEN	E-UP!	82CV	0,3118	1.169,25	1.403,10	2.338,50	2.806,20
VOLKSWAGEN	ID 3 150CV	ELETTRICA	0,3996	1.498,50	1.798,20	2.997,00	3.596,40
VOLVO	C40 1ST EDITION	ELETTRICA	0,5782	2.168,25	2.601,90	4.336,50	5.203,80
VOLVO	C40 RECHARGE 70KWH	230CV ELETTRICA	0,5282	1.980,75	2.376,90	3.961,50	4.753,80
VOLVO	C40 RECHARGE 78KWH	204CV ELETTRICA	0,5805	2.176,88	2.612,25	4.353,75	5.224,50
VOLVO	XC40 230CV	RECHARGE ELECTRIC	0,5124	1.921,50	2.305,80	3.843,00	4.611,60
VOLVO	XC40 P8 AWD	RECHARGE ELECTRIC	0,5186	1.944,75	2.333,70	3.889,50	4.667,40
XEV	IEV7S	FULL ELECTRIC	0,3636	1.363,50	1.636,20	2.727,00	3.272,40
PLUG-IN BENZINA							
AUDI	A3 SPB 1.4 TFSI	E-TRON	0,5626	2.109,75	2.531,70	4.219,50	5.063,40
AUDI	A3 SPB 1.4 TFSI E-TRONIC	PLUG IN	0,5756	2.158,50	2.590,20	4.317,00	5.180,40
AUDI	A3 SPB 40 E-TRON S TRONIC 1.4 252CV	PLUG-IN BENZINA	0,5523	2.071,13	2.485,35	4.142,25	4.970,70
AUDI	A6 AVANT 55 2.0 TFSI E QUATTRO 367CV	PLUG-IN BENZINA	0,9148	3.430,50	4.116,60	6.861,00	8.233,20
AUDI	A7 SPB 50 2.0 TFSI E QUATTRO S TRONIC 300CV	PLUG-IN BENZINA	0,9253	3.469,88	4.163,85	6.939,75	8.327,70
AUDI	A7 SPB 55 2.0 TFSI E QUATTRO S TRONIC 367CV	PLUG-IN BENZINA	1,0371	3.889,13	4.666,95	7.778,25	9.333,90
BMW	225 XE 1.5 ACTIVE TOURER	100KW PLUG-IN	0,5703	2.138,63	2.566,35	4.277,25	5.132,70
BMW	225XE 1.5 ACTIVE TOURER	220CV PLUG-IN BENZINA	0,5682	2.130,75	2.556,90	4.261,50	5.113,80
BMW	330E 2.0 135KW 250CV	PLUG-IN BENZINA	0,7614	2.855,25	3.426,30	5.710,50	6.852,60
BMW	330E 2.0 IBRIDA	185KW PLUG-IN	0,6113	2.292,38	2.750,85	4.584,75	5.501,70
BMW	330E TOURING 2.0 135KW 250CV	PLUG-IN BENZINA	0,7727	2.897,63	3.477,15	5.795,25	6.954,30
BMW	330E TOURING XDRIVE 2.0 135KW 250CV	PLUG-IN BENZINA	0,7976	2.991,00	3.589,20	5.982,00	7.178,40
BMW	330E XDRIVE 2.0 135KW 250CV	PLUG-IN BENZINA	0,7852	2.944,50	3.533,40	5.889,00	7.066,80
BMW	520E 2.0 120KW 204CV	PLUG-IN BENZINA	0,6997	2.623,88	3.148,65	5.247,75	6.297,30
BMW	520E TOURING 2.0 120KW 204CV	PLUG-IN BENZ	0,7157	2.683,88	3.220,65	5.367,75	6.441,30
BMW	530E 2.0	135KW IBRIDO PLUG-IN	0,7399	2.774,63	3.329,55	5.549,25	6.659,10
BMW	545E XDRIVE 3.0 394CV	PLUG-IN BENZINA	0,9267	3.475,13	4.170,15	6.950,25	8.340,30
BMW	740E 2.0 IBRIDA	190KW PLUG-IN	0,9969	3.738,38	4.486,05	7.476,75	8.972,10
BMW	I3 IBRIDA	75KW PLUG-IN	0,5395	2.023,13	2.427,75	4.046,25	4.855,50
BMW	I8 1.5 IBRIDA	170KW PLUG-IN	1,4097	5.286,38	6.343,65	10.572,75	12.687,30
BMW	I8 1.5 IBRIDA 170KW	PLUG-IN	1,5056	5.646,00	6.775,20	11.292,00	13.550,40
BMW	X1 XDRIVE 25E 1.5 220CV	PLUG-IN BENZINA	0,5989	2.245,88	2.695,05	4.491,75	5.390,10
BMW	X3 XDRIVE 30E 2.0 292CV	PLUG-IN BENZINA	0,7830	2.936,25	3.523,50	5.872,50	7.047,00
BMW	X5 3.0 45E XDRIVE 395CV	PLUG-IN BENZINA	1,0025	3.759,38	4.511,25	7.518,75	9.022,50
BMW	X5 XDRIVE 40E 2.0	180KW PLUG-IN	0,8380	3.142,50	3.771,00	6.285,00	7.542,00
DS	DS7 1.6 E-TENSE 225CV 2X4	PLUG-IN BENZINA	0,6805	2.551,88	3.062,25	5.103,75	6.124,50
DS	DS7 1.6 E-TENSE 300CV 4X4	PLUG-IN BENZ	0,7236	2.713,50	3.256,20	5.427,00	6.512,40
DS	DS9 1.6 225CV	PLUG IN BENZINA	0,7334	2.750,25	3.300,30	5.500,50	6.600,60
HYUNDAI	IONIQ 1.6 140CV	PLUG IN	0,4972	1.864,50	2.237,40	3.729,00	4.474,80
HYUNDAI	IONIQ 2019 1.6 140CV	PLUG-IN	0,5494	2.060,25	2.472,30	4.120,50	4.944,60
HYUNDAI	TUCSON 1.6 PHEV 265CV 4WD	PLUG-IN BENZINA	0,6314	2.367,75	2.841,30	4.735,50	5.682,60
JAGUAR	F-PACE 2.0 404CV	PHEV	0,8510	3.191,25	3.829,50	6.382,50	7.659,00
JEEP	COMPASS 1.3 T4 PHEV 240CV 4XE	PLUG-IN BENZINA	0,5889	2.208,38	2.650,05	4.416,75	5.300,10
KIA	NIRO 1.6 GDI 140CV	IBRIDO PLUG-IN	0,5276	1.978,50	2.374,20	3.957,00	4.748,40
KIA	OPTIMA 2.0 GDI 205CV	PLUG-IN	0,5957	2.233,88	2.680,65	4.467,75	5.361,30
KIA	OPTIMA SW 2.0 GDI 205CV	IBRIDO PLUG IN	0,6102	2.288,25	2.745,90	4.576,50	5.491,80
KIA	SORENTO 1.6 T-GDI 265CV AWD	PLUG-IN BENZ	0,7138	2.676,75	3.212,10	5.353,50	6.424,20
LAND ROVER	RANGE ROVER 2.0 SI4 PHEV	404CV	1,2268	4.600,50	5.520,60	9.201,00	11.041,20
LAND ROVER	RANGE ROVER 2.0 SI4 PHEV 404CV	PLUG-IN BENZINA	1,2341	4.627,88	5.553,45	9.255,75	11.106,90
LAND ROVER	RANGE ROVER 2022 3.0 I6 PHEV	440CV	1,4756	5.533,50	6.640,20	11.067,00	13.280,40
LAND ROVER	RANGE ROVER 2022 3.0 I6 PHEV	510CV	1,5416	5.781,00	6.937,20	11.562,00	13.874,40
LAND ROVER	RANGE ROVER SPORT 2.0 SI4 PHEV	404CV	0,9940	3.727,50	4.473,00	7.455,00	8.946,00
LAND ROVER	RANGE ROVER SPORT 2022 3.0 I6 PHEV 440CV	PLUG-IN BENZINA	1,2042	4.515,75	5.418,90	9.031,50	10.837,80
LAND ROVER	RANGE ROVER SPORT 2022 3.0 I6 PHEV 510CV	PLUG-IN BENZINA	1,4615	5.480,63	6.576,75	10.961,25	13.153,50
LEXUS	NX 450H+ 2.5 4WD 306CV	PLUG-IN BENZ	0,8488	3.183,00	3.819,60	6.366,00	7.639,20
MERCEDES	A 250E 1.3 AUT 262CV	PLUG IN BENZINA	0,6182	2.318,25	2.781,90	4.636,50	5.563,80
MERCEDES	A 250E 1.3 AUT EQ POWER	218CV PLUG-IN BENZINA	0,5987	2.245,13	2.694,15	4.490,25	5.388,30
MERCEDES	B 250 1.3 AUT EQ POWER	218CV PLUG-IN BENZINA	0,5860	2.197,50	2.637,00	4.395,00	5.274,00
MERCEDES	C 300E 2.0 320CV	PLUG-IN BENZINA	0,7162	2.685,75	3.222,90	5.371,50	6.445,80
MERCEDES	C 300E 2.0 320CV 4MATIC	PLUG-IN BENZINA	0,7548	2.830,50	3.396,60	5.661,00	6.793,20
MERCEDES	C 300E 4MATIC AUTO EQ-BOOST 2.0	321CV PLUG IN	0,7063	2.648,63	3.178,35	5.297,25	6.356,70
MERCEDES	C 300E AUTO EQ-BOOST 2.0	321CV PLUG-IN	0,6852	2.569,50	3.083,40	5.139,00	6.166,80
MERCEDES	C 300E SW 2.0 320CV	PLUG-IN BENZINA	0,7290	2.733,75	3.280,50	5.467,50	6.561,00
MERCEDES	C 350E SW AUT	240KW PLUG-IN	0,6916	2.593,50	3.112,20	5.187,00	6.224,40

FRINGE BENEFIT 2024

AUTOVEICOLI ELETTRICI E IBRIDI PLUG-IN FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MERCEDES	CLA 250 AUT 1.3 218CV EQ-POWER	PLUG-IN BENZINA	0,6607	2.477,63	2.973,15	4.955,25	5.946,30
MERCEDES	CLA 250E 1.3 218CV	PLUG IN BENZINA	0,7116	2.668,50	3.202,20	5.337,00	6.404,40
MERCEDES	E 300 E 2.0 AUTO EQ POWER	235KW PLUG-IN BENZINA	0,7953	2.982,38	3.578,85	5.964,75	7.157,70
MERCEDES	E 300 E SW 2.0 AUTO EQ POWER	235KW PLUG IN-BENZINA	0,8160	3.060,00	3.672,00	6.120,00	7.344,00
MERCEDES	GLA 250 AUT EQ-POWER	218CV PLUG-IN BENZINA	0,6646	2.492,25	2.990,70	4.984,50	5.981,40
MERCEDES	GLA 250E AUT 1.3 218CV	PLUG IN BENZINA	0,7285	2.731,88	3.278,25	5.463,75	6.556,50
MERCEDES	GLC 300E 4MATIC 320CV	PLUG-IN BENZINA	0,7886	2.957,25	3.548,70	5.914,50	7.097,40
MERCEDES	GLC 300E 4MATIC 320CV COUPÉ	PLUG-IN BENZINA	0,7974	2.990,25	3.588,30	5.980,50	7.176,60
MERCEDES	GLC 300E 4MATIC EQ-POWER	155KW PLUG-IN BENZINA	0,7578	2.841,75	3.410,10	5.683,50	6.820,20
MERCEDES	GLC 300E 4MATIC EQ-POWER COUPÉ	155KW PLUG-IN BENZINA	0,7904	2.964,00	3.556,80	5.928,00	7.113,60
MERCEDES	GLC 350E 4MATIC 2.0	240KW PLUG-N	0,7334	2.750,25	3.300,30	5.500,50	6.600,60
MERCEDES	GLE 500E 4MATIC 3.0	245KW PLUG-IN	0,9680	3.630,00	4.356,00	7.260,00	8.712,00
MERCEDES	S 500 3.0 V6	330KW PLUG-IN	1,1676	4.378,50	5.254,20	8.757,00	10.508,40
MERCEDES	S 560E 3.0 EQ POWER	360KW PLUG-IN BENZINA	1,2290	4.608,75	5.530,50	9.217,50	11.061,00
MITSUBISHI	OUTLANDER 2.0 HYBRID	89KW PLUG-IN	0,6100	2.287,50	2.745,00	4.575,00	5.490,00
MITSUBISHI	OUTLANDER 2019 PHEV	2.4 224CV 4WD	0,6586	2.469,75	2.963,70	4.939,50	5.927,40
OPEL	ASTRA SW 2022 1.6 180CV	PLUG-IN BENZINA	0,5521	2.070,38	2.484,45	4.140,75	4.968,90
PEUGEOT	308 180E 1.6 181CV	PLUG-IN BENZINA	0,5847	2.192,63	2.631,15	4.385,25	5.262,30
PEUGEOT	308 225E 1.6 225CV	PLUG-IN BENZINA	0,6265	2.349,38	2.819,25	4.698,75	5.638,50
PORSCHE	CAYENNE 3.0 V6 E-HYBRID	462CV	1,2007	4.502,63	5.403,15	9.005,25	10.806,30
PORSCHE	CAYENNE 4.0 V8 TURBO S E-HYBRID	680CV	1,9004	7.126,50	8.551,80	14.253,00	17.103,60
PORSCHE	PANAMERA 2.9 4 E-HYBRID	462CV	1,2272	4.602,00	5.522,40	9.204,00	11.044,80
PORSCHE	PANAMERA 4.0 TURBO S E-HYBRID	680CV	1,7473	6.552,38	7.862,85	13.104,75	15.725,70
RENAULT	MEGANE SPORTER 2020 1.6 E-TECH	PLUG-IN BENZINA	0,5578	2.091,75	2.510,10	4.183,50	5.020,20
SEAT	LEON 2020 1.4 E-HYBRID 204CV	PLUG-IN BENZINA	0,5365	2.011,88	2.414,25	4.023,75	4.828,50
SEAT	LEON SPORTOURER 2020 1.4 E-HYBRID 204CV	PLUG-IN BENZINA	0,5433	2.037,38	2.444,85	4.074,75	4.889,70
SEAT	TARRACO 1.4 E-HYBRID DSG 245CV	PLUG-IN BENZ	0,6468	2.425,50	2.910,60	4.851,00	5.821,20
SKODA	OCTAVIA 2020 1.4 TSI 204CV	PLUG-IN BENZINA	0,5841	2.190,38	2.628,45	4.380,75	5.256,90
SKODA	OCTAVIA 2020 1.4 TSI RS 245CV	PLUG-IN BENZINA	0,6315	2.368,13	2.841,75	4.736,25	5.683,50
SKODA	OCTAVIA WAGON 2020 1.4 TSI 204CV	PLUG-IN BENZINA	0,5941	2.227,88	2.673,45	4.455,75	5.346,90
SKODA	OCTAVIA WAGON 2020 1.4 TSI RS 245CV	PLUG-IN BENZINA	0,6410	2.403,75	2.884,50	4.807,50	5.769,00
TOYOTA	PRIUS 1.8 122CV	PLUG IN	0,6013	2.254,88	2.705,85	4.509,75	5.411,70
VOLKSWAGEN	GOLF GTE 1.4 TSI	110KW PLUG-IN	0,5610	2.103,75	2.524,50	4.207,50	5.049,00
VOLKSWAGEN	GOLF VIII 2020 1.4 TSI EHYBRID 204CV	PLUG-IN BENZINA	0,5979	2.242,13	2.690,55	4.484,25	5.381,10
VOLKSWAGEN	PASSAT 2019 1.4 GTE 1.4	115KW	0,6929	2.598,38	3.118,05	5.196,75	6.236,10
VOLKSWAGEN	PASSAT GTE 1.4 TSI	160KW PLUG-IN	0,6603	2.476,13	2.971,35	4.952,25	5.942,70
VOLKSWAGEN	TOUAREG 3.0 TSI EHYBRID 380CV	PLUG-IN BENZINA	0,8950	3.356,25	4.027,50	6.712,50	8.055,00
VOLKSWAGEN	TOUAREG 3.0 TSI EHYBRID R 462CV	PLUG-IN BENZINA	1,0289	3.858,38	4.630,05	7.716,75	9.260,10
VOLVO	S60 2019 T8 TWIN ENGINE	2.0 392CV PLUG-IN	0,7475	2.803,13	3.363,75	5.606,25	6.727,50
VOLVO	S60 2019 T8 TWIN ENGINE	2.0 405CV PLUG-IN	0,7980	2.992,50	3.591,00	5.985,00	7.182,00
VOLVO	S60 T8 GEARTRONIC AWD	2.0 392CV PLUG-IN BENZINA	0,7218	2.706,75	3.248,10	5.413,50	6.496,20
VOLVO	S60 T8 GEARTRONIC AWD	2.0 405CV PLUG-IN BENZINA	0,7643	2.866,13	3.439,35	5.732,25	6.878,70
VOLVO	S90 T8 RECHARGE	2.0 407CV AWD PLUG-IN	0,7808	2.928,00	3.513,60	5.856,00	7.027,20
VOLVO	S90 T8 TWIN ENGINE GEARTRONIC	2.0 390CV AWD PLUG-IN	0,8499	3.187,13	3.824,55	6.374,25	7.649,10
VOLVO	V60 T6 RECHARGE AWD 2.0	253CV PLUG-IN BENZINA	0,7122	2.670,75	3.204,90	5.341,50	6.409,80
VOLVO	V60 T6 TWIN ENGINE AWD 2.0	340CV PLUG-IN	0,7041	2.640,38	3.168,45	5.280,75	6.336,90
VOLVO	V60 T8 RECHARGE AWD 2.0	303CV PLUG-IN BENZINA	0,7492	2.809,50	3.371,40	5.619,00	6.742,80
VOLVO	V60 T8 RECHARGE AWD 2.0	317CV PLUG-IN BENZINA	0,8136	3.051,00	3.661,20	6.102,00	7.322,40
VOLVO	V60 T8 TWIN ENGINE AWD 2.0	392CV PLUG-IN	0,7307	2.740,13	3.288,15	5.480,25	6.576,30
VOLVO	V60 T8 TWIN ENGINE AWD 2.0	405CV PLUG-IN	0,8218	3.081,75	3.698,10	6.163,50	7.396,20
VOLVO	V90 T6 RECHARGE 2.0	340CV PLUG-IN	0,7952	2.982,00	3.578,40	5.964,00	7.156,80
VOLVO	V90 T8 RECHARGE 2.0	390CV PLUG-IN	0,8529	3.198,38	3.838,05	6.396,75	7.676,10
VOLVO	V90 T8 TWIN ENGINE GEARTRONIC	2.0 390CV AWD PLUG-IN	0,8698	3.261,75	3.914,10	6.523,50	7.828,20
VOLVO	XC40 2019 T4 RECHARGE 1.5 210CV	95KW PLUG-IN BENZINA	0,6703	2.513,63	3.016,35	5.027,25	6.032,70
VOLVO	XC40 2019 T5 RECHARGE 1.5	132KW PLUG-IN BENZINA	0,6870	2.576,25	3.091,50	5.152,50	6.183,00
VOLVO	XC40 2019 T5 TWIN ENGINE GEARTRONIC	1.5 260CV 132KW	0,5922	2.220,75	2.664,90	4.441,50	5.329,80
VOLVO	XC60 2019 T6 RECHARGE 2.0 340CV	186KW PLUG-IN BENZINA	0,7525	2.821,88	3.386,25	5.643,75	6.772,50
VOLVO	XC60 2019 T8 TWIN ENGINE GEARTRONIC	2.0 392CV 223KW	0,7980	2.992,50	3.591,00	5.985,00	7.182,00
VOLVO	XC60 2019 T8 TWIN ENGINE GEARTRONIC	2.0 405CV 233KW	0,8967	3.362,63	4.035,15	6.725,25	8.070,30
VOLVO	XC60 T8 TWIN ENGINE 2.0	408CV	0,8025	3.009,38	3.611,25	6.018,75	7.222,50
VOLVO	XC90 2019 T8 RECHARGE 2.0 390CV	223KW PLUG-IN BENZINA	0,9189	3.445,88	4.135,05	6.891,75	8.270,10
VOLVO	XC90 T8 TWIN ENGINE 2.0	392CV	0,8771	3.289,13	3.946,95	6.578,25	7.893,90
VOLVO	XC90 T8 TWIN ENGINE 2.0	400CV	0,8910	3.341,25	4.009,50	6.682,50	8.019,00
PLUG-IN GASOLIO							
AUDI	Q7 E-TRON 3.0 TDI QUATTRO	128CV	0,8423	3.158,63	3.790,35	6.317,25	7.580,70
MERCEDES	C 300 DE 2.0 AUTO EQ-POWER	225KW PLUG-IN GASOLIO	0,6072	2.277,00	2.732,40	4.554,00	5.464,80
MERCEDES	E 300 DE 2.0 AUTO EQ-POWER	225KW PLUG-IN GASOLIO	0,7147	2.680,13	3.216,15	5.360,25	6.432,30
MERCEDES	E 300 DE 4MATIC 2.0 AUTO EQ-POWER	225KW PLUG-IN GASOLIO	0,7199	2.699,63	3.239,55	5.399,25	6.479,10
MERCEDES	GLC 300DE 2.0 4MATIC 143KW	PLUG-IN GASOLIO	0,6961	2.610,38	3.132,45	5.220,75	6.264,90
MERCEDES	GLC 300DE 2.0 4MATIC 143KW COUPE'	PLUG-IN GASOLIO	0,7201	2.700,38	3.240,45	5.400,75	6.480,90

FRINGE BENEFIT 2024

AUTOVEICOLI ELETTRICI E IBRIDI PLUG-IN FUORI PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MERCEDES	GLC 300DE 4MATIC EQ-POWER	143KW PLUG-IN GASOLIO	0,6661	2.497,88	2.997,45	4.995,75	5.994,90
MERCEDES	GLE 350DE 4MATIC EQ-POWER	143KW PLUG-IN GASOLIO	0,8603	3.226,13	3.871,35	6.452,25	7.742,70
VOLVO	V60 2.4 D6 TWIN ENGINE	158KW PLUG-IN	0,6430	2.411,25	2.893,50	4.822,50	5.787,00

FRINGE BENEFIT 2024
MOTOVEICOLI

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
CICLOMOTORI							
APRILIA	SCARABEO	50 4T	0,1731	649,17	779,00	1.298,34	1.558,01
KYMCO	LIKE 50	T4	0,1907	715,03	858,04	1.430,06	1.716,08
PIAGGIO	APE	50CC	0,2329	873,21	1.047,85	1.746,41	2.095,70
PIAGGIO	LIBERTY	4T 50	0,1651	619,11	742,94	1.238,23	1.485,87
PIAGGIO	VESPA	ET4 50	0,1749	656,01	787,22	1.312,03	1.574,43
PIAGGIO	ZIP	50 4T	0,1508	565,38	678,46	1.130,77	1.356,92
SYM	SYMPHONY	50 4T	0,1450	543,83	652,59	1.087,66	1.305,19
YAMAHA	NEOS	50 4T	0,1577	591,35	709,62	1.182,70	1.419,24
GILERA	RUNNER 50	SP CAT.	0,1754	657,88	789,45	1.315,76	1.578,91
ASKOLL	ES 1	1,5 KW	0,1141	427,71	513,25	855,41	1.026,50
CITROEN	AMI	ELETTRICA	0,2569	963,49	1.156,19	1.926,98	2.312,37
E-FLASH	LIGHT	2,4 KWH	0,1503	563,77	676,52	1.127,54	1.353,04
MICROCAR							
AIXAM	A.721	400CC	0,3504	1.314,11	1.576,93	2.628,22	3.153,86
AIXAM	COUPÉ GTI	400CC	0,4503	1.688,60	2.026,32	3.377,20	4.052,64
CASALINI	M14 2.0	635CC	0,4652	1.744,56	2.093,47	3.489,11	4.186,94
CASALINI	YDEA	CLASSIC	0,3485	1.306,79	1.568,15	2.613,59	3.136,30
CHATENET	CH 22 00	500CC	0,3806	1.427,24	1.712,68	2.854,47	3.425,36
CHATENET	CH 26 ST	520CC	0,4571	1.714,04	2.056,85	3.428,09	4.113,70
ITALCAR	T3	505CC	0,3480	1.304,91	1.565,89	2.609,81	3.131,78
LIGIER	JS50 BLUELINE	480CC	0,4220	1.582,54	1.899,05	3.165,08	3.798,09
LIGIER	X-TOO 2	BASE	0,3584	1.344,12	1.612,94	2.688,24	3.225,89
META	POCKET	505CC	0,3616	1.355,85	1.627,02	2.711,70	3.254,04
TOWNLIFE	GINEVRA	ND	0,4024	1.509,16	1.810,99	3.018,32	3.621,99
MOTOCICLI							
APRILIA	SCARABEO 100	4T	0,1889	708,54	850,25	1.417,08	1.700,50
APRILIA	SCARABEO 125	15CV	0,1664	624,09	748,90	1.248,17	1.497,81
APRILIA	SCARABEO 200 IE	19CV	0,1732	649,49	779,39	1.298,99	1.558,78
APRILIA	SPORTCITY 250	22CV	0,2070	776,14	931,37	1.552,28	1.862,74
BENELLI	LEONCINO 500	TRIAL	0,2816	1.056,15	1.267,38	2.112,29	2.534,75
BENELLI	TRK 502	X	0,2766	1.037,14	1.244,57	2.074,28	2.489,13
BMW	C 400 GT	EURO 5	0,2831	1.061,64	1.273,97	2.123,28	2.547,94
BMW	F 800 GS	85CV	0,3611	1.354,25	1.625,10	2.708,50	3.250,20
BMW	F 800 R	87CV	0,3032	1.137,15	1.364,58	2.274,30	2.729,16
BMW	F750 GS ABS	77CV	0,3219	1.207,01	1.448,42	2.414,03	2.896,83
BMW	K 1600 GTL	118KW	0,6120	2.295,06	2.754,07	4.590,11	5.508,14
BMW	R 1200 GS 125CV	ADVENTURE	0,4664	1.749,09	2.098,90	3.498,17	4.197,81
BMW	R 1200 R	ABS	0,3914	1.467,91	1.761,49	2.935,82	3.522,98
BMW	R 1250 GS	136 CV	0,4456	1.670,82	2.004,99	3.341,65	4.009,98
BMW	R NINE T	1200 CC 110 CV	0,4549	1.705,85	2.047,01	3.411,69	4.094,03
BMW	S 1000 XR	ABS	0,4328	1.622,97	1.947,56	3.245,94	3.895,13
DUCATI	HYPERMOTARD 939	DUCATI RED	0,3618	1.356,78	1.628,14	2.713,56	3.256,27
DUCATI	MULTISTRADA	950 ABS	0,4191	1.571,48	1.885,77	3.142,95	3.771,54
DUCATI	MULTISTRADA 1200	150CV	0,4042	1.515,59	1.818,70	3.031,17	3.637,40
DUCATI	MULTISTRADA 1250	158 CV	0,5193	1.947,42	2.336,90	3.894,84	4.673,81
DUCATI	PANIGALE V4 S	214 CV	0,6387	2.395,20	2.874,24	4.790,41	5.748,49
DUCATI	SCRAMBLER	1100 CC	0,3777	1.416,22	1.699,47	2.832,44	3.398,93
DUCATI	SCRAMBLER	800 CC	0,3250	1.218,86	1.462,63	2.437,72	2.925,26
GILERA	FORZA 500 LT	38CV	0,2584	968,88	1.162,66	1.937,77	2.325,32
GUZZI	V7 III CARBON ABS	52CV	0,3392	1.272,17	1.526,60	2.544,34	3.053,21
HARLEY-DAVIDSON	DYNA FAT BOB 1.7	80CV	0,4514	1.692,75	2.031,30	3.385,50	4.062,60
HARLEY-DAVIDSON	SPORTSTER XL 1200C	CUSTOM 70CV	0,3522	1.320,75	1.584,90	2.641,50	3.169,80
HONDA	ADV 350	2022	0,2467	924,95	1.109,93	1.849,89	2.219,87
HONDA	AFRICA TWIN	CFR 1000	0,3643	1.366,05	1.639,26	2.732,10	3.278,52
HONDA	AFRICA TWIN	CFR 1100 D	0,3879	1.454,49	1.745,39	2.908,98	3.490,78
HONDA	CB 1000 R	92KW	0,3922	1.470,56	1.764,68	2.941,13	3.529,35
HONDA	CB 500F	48CV	0,2316	868,64	1.042,37	1.737,28	2.084,73
HONDA	CB 650 F	ABS	0,2919	1.094,69	1.313,63	2.189,39	2.627,26
HONDA	CB1000 R ABS	145CV	0,4160	1.559,97	1.871,97	3.119,95	3.743,94
HONDA	CB125	13CV	0,1999	749,63	899,56	1.499,27	1.799,12
HONDA	CBR 1000 RR	178CV	0,4251	1.594,10	1.912,92	3.188,21	3.825,85
HONDA	CBR 650F	87CV	0,2909	1.090,96	1.309,15	2.181,92	2.618,30
HONDA	CMX 500	46 CV EURO5	0,2604	976,57	1.171,89	1.953,14	2.343,77
HONDA	CROSSRUNNER	800 CC	0,3805	1.426,91	1.712,29	2.853,81	3.424,57
HONDA	FORZA 300	26CV	0,2502	938,25	1.125,90	1.876,51	2.251,81

FRINGE BENEFIT 2024
MOTOVEICOLI

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
HONDA	FORZA 350	EURO 5	0,2284	856,56	1.027,87	1.713,12	2.055,74
HONDA	GOLD WING	1800	0,7043	2.641,13	3.169,35	5.282,25	6.338,70
HONDA	INTEGRA 750 DCT	55CV	0,2818	1.056,80	1.268,16	2.113,60	2.536,32
HONDA	NC 750 X	55CV	0,2520	944,90	1.133,87	1.889,79	2.267,75
HONDA	PCX 150	13CV	0,1602	600,86	721,04	1.201,73	1.442,07
HONDA	SH 125 I	MOD.2009	0,1678	629,13	754,96	1.258,27	1.509,92
HONDA	SH 150	MOD.2007	0,1772	664,58	797,49	1.329,15	1.594,98
HONDA	SH 150	MOD.2022 EURO5	0,1621	607,91	729,49	1.215,81	1.458,97
HONDA	SH 350	EURO 5	0,2276	853,50	1.024,20	1.707,01	2.048,41
HONDA	SH MODE 125	EURO 5	0,1433	537,45	644,94	1.074,91	1.289,89
HONDA	SW	T400	0,2563	961,29	1.153,55	1.922,59	2.307,11
HONDA	VFR	800	0,3888	1.457,94	1.749,53	2.915,89	3.499,07
HONDA	X-ADV 750	55CV ABS	0,3192	1.197,12	1.436,54	2.394,23	2.873,08
HUSQVARNA	701 ENDURO	75CV	0,3122	1.170,62	1.404,74	2.341,23	2.809,48
KAWASAKI	ER-6N	650	0,2590	971,27	1.165,52	1.942,53	2.331,04
KAWASAKI	J300	ABS 28 CV	0,2625	984,28	1.181,14	1.968,56	2.362,28
KAWASAKI	NINJA 400	45CV	0,2332	874,40	1.049,27	1.748,79	2.098,55
KAWASAKI	VERSYS 650	69 CV	0,2986	1.119,91	1.343,89	2.239,82	2.687,78
KAWASAKI	Z	1000	0,3615	1.355,61	1.626,73	2.711,21	3.253,46
KAWASAKI	Z 1000 SX 142CV	ABS	0,4047	1.517,63	1.821,15	3.035,25	3.642,30
KAWASAKI	Z 650	ABS	0,2854	1.070,28	1.284,33	2.140,55	2.568,66
KAWASAKI	Z 800	113 CV	0,3301	1.237,89	1.485,46	2.475,77	2.970,93
KAWASAKI	Z900 RS	110CV	0,3744	1.404,14	1.684,96	2.808,27	3.369,92
KTM	690 DUKE	NAKED	0,2792	1.046,89	1.256,27	2.093,78	2.512,53
KTM	DUKE 125	ABS	0,1915	718,18	861,82	1.436,36	1.723,64
KYMCO	AGILITY 125	R 16	0,1520	570,00	684,00	1.140,00	1.368,00
KYMCO	AGILITY 200I	R16	0,1506	564,65	677,58	1.129,31	1.355,17
KYMCO	DOWNTOWN 300I	ABS	0,2199	824,63	989,55	1.649,25	1.979,10
KYMCO	DOWNTOWN 350I	ABS	0,2159	809,72	971,66	1.619,43	1.943,32
KYMCO	LIKE	200I	0,1596	598,52	718,23	1.197,05	1.436,45
KYMCO	PEOPLE 125	9,3CV	0,1736	651,09	781,31	1.302,19	1.562,63
KYMCO	PEOPLE 125I	ONE	0,1446	542,17	650,60	1.084,34	1.301,20
KYMCO	PEOPLE 300 GTI	ABS	0,2081	780,41	936,49	1.560,81	1.872,97
KYMCO	PEOPLE S	200	0,1843	690,99	829,18	1.381,97	1.658,37
KYMCO	PEOPLE S 125	EURO 5	0,1624	609,03	730,84	1.218,06	1.461,67
KYMCO	PEOPLE S 150	ABS	0,1868	700,64	840,76	1.401,27	1.681,52
KYMCO	XCITING	300I	0,2060	772,38	926,85	1.544,75	1.853,70
KYMCO	X-TOWN 300I	25CV ABS	0,2137	801,45	961,74	1.602,91	1.923,49
MASH	CITY	125	0,1589	595,81	714,97	1.191,62	1.429,95
MOTO MORINI	MOTO MORINI 11 E MEZZO	117CV	0,3989	1.495,88	1.795,05	2.991,75	3.590,10
MV AUGUSTA	BRUTALE	800	0,3584	1.344,15	1.612,98	2.688,30	3.225,96
MV AUGUSTA	BRUTALE 800	110CV	0,3986	1.494,74	1.793,69	2.989,48	3.587,37
MV AUGUSTA	RIVALE 125CV	800	0,4181	1.567,88	1.881,45	3.135,75	3.762,90
PEUGEOT	METROPOLIS 400	37CV	0,2491	934,13	1.120,95	1.868,25	2.241,90
PEUGEOT	TWEET EVO 125	PROFESSIONAL	0,1541	577,91	693,49	1.155,82	1.386,98
PIAGGIO	BEVERLY	300 IE	0,1969	738,38	886,05	1.476,75	1.772,10
PIAGGIO	BEVERLY - 125 IE	15CV	0,1948	730,53	876,63	1.461,05	1.753,26
PIAGGIO	BEVERLY 350 IE	SPORT TOURING	0,2190	821,25	985,50	1.642,50	1.971,00
PIAGGIO	BEVERLY 400	HPE	0,2321	870,26	1.044,32	1.740,53	2.088,63
PIAGGIO	LIBERTY	150	0,1630	611,32	733,58	1.222,64	1.467,16
PIAGGIO	LIBERTY 125	ABS	0,1458	546,74	656,09	1.093,48	1.312,17
PIAGGIO	LIBERTY 125	MOD.2007	0,1636	613,64	736,37	1.227,28	1.472,73
PIAGGIO	MEDLEY 125	ABS	0,1494	560,39	672,47	1.120,79	1.344,94
PIAGGIO	MP3 300	HYBRID	0,2296	860,96	1.033,16	1.721,93	2.066,31
PIAGGIO	MP3 500	40CV	0,3067	1.150,13	1.380,15	2.300,25	2.760,30
PIAGGIO	VESPA 125	PRIMAVERA	0,1872	701,82	842,18	1.403,63	1.684,36
PIAGGIO	VESPA 300	GTS	0,2337	876,54	1.051,85	1.753,09	2.103,71
PIAGGIO	VESPA GTS 300	I.E.	0,2090	783,85	940,62	1.567,70	1.881,23
RENAULT	TWIZY LIFE 45	ELETTRICO	0,2521	945,49	1.134,59	1.890,98	2.269,17
RENAULT	TWIZY LIFE FLEX 80	ELETTRICO	0,2687	1.007,62	1.209,15	2.015,24	2.418,29
SUZUKI	BURGMAN 200 18CV	ABS	0,2134	800,25	960,30	1.600,50	1.920,60
SUZUKI	GSX-R 1000	185CV	0,4393	1.647,38	1.976,85	3.294,75	3.953,70
SUZUKI	GSX-R 600	125CV	0,3532	1.324,42	1.589,30	2.648,84	3.178,60
SUZUKI	V-STROM 1000 100CV	ABS	0,3764	1.411,50	1.693,80	2.823,00	3.387,60
SUZUKI	V-STROM DL	650	0,3092	1.159,50	1.391,40	2.319,00	2.782,80
SYM	HD 200 F.I.	171CC	0,1810	678,72	814,46	1.357,44	1.628,93

FRINGE BENEFIT 2024
MOTOVEICOLI

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
SYM	HD 300	26 CV	0,2095	785,66	942,79	1.571,32	1.885,58
SYM	JOYMAX 300I 29CV	ABS	0,2252	844,50	1.013,40	1.689,00	2.026,80
SYM	SYMPHONY 125	S	0,1703	638,67	766,40	1.277,33	1.532,80
TRIUMPH	BONNEVILLE	865CC	0,3255	1.220,63	1.464,76	2.441,27	2.929,52
TRIUMPH	STREET TWIN	900	0,2888	1.082,92	1.299,50	2.165,84	2.599,00
TRIUMPH	TIGER	XR 800	0,3279	1.229,60	1.475,52	2.459,21	2.951,05
TRIUMPH	TIGER 1.2 DESERT	141CV	0,4938	1.851,72	2.222,07	3.703,45	4.444,14
VOGE	LX 500 V	48 CV EURO 5	0,2392	897,07	1.076,49	1.794,14	2.152,97
VYRUS	VYRUS 984	C32V	0,6870	2.576,42	3.091,70	5.152,84	6.183,41
YAMAHA	FZ 1	1000CC	0,3629	1.360,82	1.632,98	2.721,63	3.265,96
YAMAHA	MIDNIGHT STAR	1900CC	0,4767	1.787,55	2.145,06	3.575,11	4.290,13
YAMAHA	MT-03 321CC	EURO 5 MOD. 2022	0,2636	988,49	1.186,18	1.976,97	2.372,36
YAMAHA	MT-07	700 CC	0,2572	964,41	1.157,29	1.928,82	2.314,58
YAMAHA	MT-09 TRACER	850 CC	0,3131	1.174,21	1.409,05	2.348,42	2.818,11
YAMAHA	T MAX	500	0,3066	1.149,75	1.379,70	2.299,50	2.759,40
YAMAHA	TENERE 700	EURO 4	0,2921	1.095,54	1.314,64	2.191,07	2.629,29
YAMAHA	TRACER 700	ABS	0,2949	1.106,05	1.327,26	2.212,10	2.654,51
YAMAHA	TRACER 900	115 CV	0,3433	1.287,33	1.544,80	2.574,67	3.089,60
YAMAHA	TRICITY	155	0,1967	737,45	884,94	1.474,91	1.769,89
YAMAHA	X CITY	250	0,2049	768,37	922,04	1.536,74	1.844,08
YAMAHA	X MAX	125	0,1999	749,63	899,55	1.499,25	1.799,10
YAMAHA	X MAX	250	0,2074	777,66	933,19	1.555,32	1.866,38
YAMAHA	XENTER	150	0,1675	627,98	753,57	1.255,96	1.507,15
YAMAHA	XJ6	600CC	0,2744	1.029,00	1.234,80	2.058,00	2.469,60
YAMAHA	XMAX	400 CC	0,2150	806,13	967,36	1.612,26	1.934,71
YAMAHA	XMAX 300	EURO 4	0,2375	890,63	1.068,75	1.781,26	2.137,51
YAMAHA	XSR 700	ABS	0,2869	1.075,91	1.291,09	2.151,81	2.582,17
YAMAHA	XT 1200 ZE 112CV	SUPER TENERE	0,4590	1.721,40	2.065,68	3.442,80	4.131,36

FRINGE BENEFIT 2024

AUTOCARAVAN

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
ARCA	CIA8	2.3 MJT 160 CV	0,8021	3.007,88	3.609,45	6.015,75	7.218,90
CAPRON	CRF1	2.3 MJT 140 CV	0,7026	2.634,75	3.161,70	5.269,50	6.323,40
CARADO	V 132	2.2 MJT 140 CV	0,5892	2.209,50	2.651,40	4.419,00	5.302,80
DETHLEFFS	JUST	T7052 EB	0,7276	2.728,50	3.274,20	5.457,00	6.548,40
ELNAGH	BARON 531	2.2 MJT 140 CV	0,6565	2.461,88	2.954,25	4.923,75	5.908,50
ELNAGH	MAGNUM 582	2.3 MJT 140 CV	0,7827	2.935,13	3.522,15	5.870,25	7.044,30
FONT VENDOME	X CAPE FL	2.0 TDCI	0,6527	2.447,63	2.937,15	4.895,25	5.874,30
GIOTTI	GIOTTI VAN	54 T	0,6548	2.455,50	2.946,60	4.911,00	5.893,20
HYMER	GRAND CANYON	2.2 MJT 140 CV	0,7304	2.739,00	3.286,80	5.478,00	6.573,60
KNAUS	BOXSTAR	600 SOLUTION	0,6786	2.544,75	3.053,70	5.089,50	6.107,40
KNAUS	K250L R19	2.2 MJT 140 CV	0,6204	2.326,50	2.791,80	4.653,00	5.583,60
LAIKA	KOSMO	509 EMBLEMA	0,7271	2.726,63	3.271,95	5.453,25	6.543,90
MALIBU	VAN 640	2.3 MJT 140 CV	0,7071	2.651,63	3.181,95	5.303,25	6.363,90
VOLKSWAGEN	CALIFORNIA BEACH	2.0 TDI 150 CV	0,7525	2.821,88	3.386,25	5.643,75	6.772,50
WEINSBERG	CARABUS	2.3 MJT 140 CV	0,6158	2.309,25	2.771,10	4.618,50	5.542,20

23A06840

CAMERA DI COMMERCIO DI VENEZIA ROVIGO

Comunicato concernente i marchi di identificazione dei metalli preziosi.

Ai sensi dell'art. 29 del regolamento sulla disciplina dei titoli e dei marchi di identificazione dei metalli preziosi, approvato con decreto del Presidente della Repubblica 30 maggio 2002, n 150, si rende noto che l'impresa sottoelencata è stata cancellata dal registro degli assegnatari dei marchi di identificazione dei metalli preziosi come da determinazione del dirigente n. 151 del 15 dicembre 2023. L'impresa ha riconsegnato n. 1 punzone per cessazione dell'attività e richiesta di cancellazione. Il punzone è stato deformato in ufficio alla presenza della parte.

Marchio	Denominazione	Sede
335 VE	Busatto Bruno	Martellago

Punzoni >> Elenco punzoni restituiti dall'impresa	
n. 1 punzone	Incavo 9 mm.
	Grandezza: 0.00 0.6 X 1.8 mm.
	Note: deformato con prot. 38676 del 12 dicembre 2023

23A07058

COMITATO AGEVOLAZIONI PER L'AMMINISTRAZIONE DEL FONDO 295/73 E DEL FONDO 394/81

Fondo per la promozione integrata. Avviso di pubblicazione della delibera quadro del Comitato agevolazioni del 19 dicembre 2023 e relativa circolare operativa n. 3/FPI/2023 recante «Contributo a fondo perduto per l'indennizzo dei danni materiali diretti subiti dalle imprese esportatrici localizzate nei territori colpiti dagli eventi alluvionali verificatisi a partire dal 2 novembre 2023 delle Province di Firenze, Livorno, Pisa, Pistoia e Prato», e di avvio della relativa attività di ricezione delle domande di contributo a fondo perduto a valere sulla quota di risorse del Fondo per la promozione integrata.

Si comunica che il Comitato agevolazioni per l'amministrazione del Fondo 295/73 e del Fondo 394/81, in data 19 dicembre 2023 - in attuazione dell'art. 10 del decreto-legge 1° giugno 2023, n. 61, convertito, con modificazioni, dalla legge 31 luglio 2023, n. 100, come esteso dell'art. 13-*quater* , commi 1 e 2, del decreto-legge 18 ottobre 2023, n. 145, convertito, con modificazioni, dalla legge 15 dicembre 2023, n. 191 - ha adottato la delibera quadro recante «Condizioni, termini e modalità per la concessione di contributi a fondo perduto al fine di sostenere le imprese esportatrici localizzate nei territori interessati dagli eventi alluvionali verificatisi a partire dal 2 novembre 2023 per l'indennizzo dei comprovati danni materiali subiti.» e la relativa circolare operativa n. 3/FPI/2023 «Contributo a fondo perduto per l'indennizzo dei danni materiali diretti subiti dalle imprese esportatrici localizzate nei territori colpiti dagli eventi alluvionali verificatisi a partire dal 2 novembre 2023 delle Province di Firenze, Livorno, Pisa, Pistoia e Prato.».

I testi integrali della delibera quadro 19 dicembre 2023 e della circolare operativa n. 3/FPI/2023 sono pubblicati, ai sensi dell'art. 32, comma 1, della legge n. 69/2009, sul sito istituzionale del Ministero degli affari esteri e della cooperazione internazionale (www.esteri.it) e di Simest S.p.a. (www.simest.it).