

ESTRATTI, SUNTI E COMUNICATI

AGENZIA DELLE ENTRATE

Tabelle nazionali dei costi chilometrici di esercizio di autovetture e motocicli elaborate dall'ACI - articolo 51, comma 4, lettera a) del testo unico delle imposte sui redditi approvato con decreto del Presidente della Repubblica 22 dicembre 1986, n. 917.

FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA IN PRODUZIONE

ID Modello	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)
23383	ALFA ROMEO	GIULIA 2.0 TURBO Q4 VELOCE 280CV AWD	0,9011	3.379,13	4.054,95	6.758,25	8.109,90
23461	ALFA ROMEO	STELVIO 2.0 T 280CV	0,9240	3.465,00	4.158,00	6.930,00	8.316,00
29925	ALPINE	A110 1.8 250CV	0,8537	3.201,38	3.841,65	6.402,75	7.683,30
29926	ALPINE	A110 1.8 300CV	0,9864	3.699,00	4.438,80	7.398,00	8.877,60
31398	AUDI	A1 ALLSTREET 30 TFSI 1.0 116 CV	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
30049	AUDI	A1 ALLSTREET 35 TFSI S-TRONIC 1.5 150CV	0,6133	2.299,88	2.759,85	4.599,75	5.519,70
31206	AUDI	A1 SPB 30 1.0 116CV	0,5181	1.942,88	2.331,45	3.885,75	4.662,90
27949	AUDI	A1 SPB 35 1.5 TFSI S-TRONIC 150CV	0,5830	2.186,25	2.623,50	4.372,50	5.247,00
31412	AUDI	A3 SPB TFSI 1.5 116CV MOD 2025	0,5597	2.098,88	2.518,65	4.197,75	5.037,30
31413	AUDI	A3 SPB TFSI 2.0 204CV MOD 2025	0,7232	2.712,00	3.254,40	5.424,00	6.508,80
31198	AUDI	A5 2025 2.0 TFSI QUATTRO 204CV	0,8029	3.010,88	3.613,05	6.021,75	7.226,10
31196	AUDI	A5 2025 2.0 TFSI S-TRONIC 150CV	0,7158	2.684,25	3.221,10	5.368,50	6.442,20
31197	AUDI	A5 2025 2.0 TFSI S-TRONIC 204CV	0,7704	2.889,00	3.466,80	5.778,00	6.933,60
31219	AUDI	Q2 30 TFSI 1.0 116CV	0,5419	2.032,13	2.438,55	4.064,25	4.877,10
28052	AUDI	Q2 35 1.5 TFSI 150CV	0,5734	2.150,25	2.580,30	4.300,50	5.160,60
28068	AUDI	Q2 35 1.5 TFSI S-TRONIC 150CV	0,5834	2.187,75	2.625,30	4.375,50	5.250,60
31220	AUDI	Q2 40 2.0 TFSI QUATTRO S-TRONIC 190CV	0,7087	2.657,63	3.189,15	5.315,25	6.378,30
31490	AUDI	Q3 2.0 TFSI QUATTRO 204CV MOD 2025	0,7564	2.836,50	3.403,80	5.673,00	6.807,60
30855	AUDI	S3 SPB 2.0 TFSI 333 CV QUATTRO S-TRONIC	0,8443	3.166,13	3.799,35	6.332,25	7.598,70
31222	AUDI	SQ2 2.0 TFSI QUATTRO S-TRONIC 300CV	0,8453	3.169,88	3.803,85	6.339,75	7.607,70
31064	BMW	116 1.5 122CV MOD 2024	0,6043	2.266,13	2.719,35	4.532,25	5.438,70
30246	BMW	216i 1.5 122CV ACTIVE TOURER	0,6227	2.335,13	2.802,15	4.670,25	5.604,30
29870	BMW	218i 2022 1.5 136CV ACTIVE TOURER	0,6295	2.360,63	2.832,75	4.721,25	5.665,50
30720	BMW	318i 2.0 156CV MY2023	0,7091	2.659,13	3.190,95	5.318,25	6.381,90
30721	BMW	320i 2.0 184CV MY2023	0,7555	2.833,13	3.399,75	5.666,25	6.799,50
30722	BMW	320i 2.0 184CV XDRIVE MY2023	0,8129	3.048,38	3.658,05	6.096,75	7.316,10
30723	BMW	330i 2.0 245CV XDRIVE MY2023	0,8465	3.174,38	3.809,25	6.348,75	7.618,50
29019	BMW	420i COUPÉ 2.0 184CV	0,7768	2.913,00	3.495,60	5.826,00	6.991,20
30882	BMW	M 135 XDRIVE 2.0 300CV MOD 2024	0,8330	3.123,75	3.748,50	6.247,50	7.497,00
30726	BMW	M3 3.0 480CV MY2023	1,3073	4.902,38	5.882,85	9.804,75	11.765,70
30305	BMW	M3 3.0 XDRIVE COMPETITION 530CV	1,4087	5.282,63	6.339,15	10.565,25	12.678,30
30529	BMW	M3 COMPETITION 3.0 510CV	1,3646	5.117,25	6.140,70	10.234,50	12.281,40
30117	BMW	X1 2022 SDRIVE 18i 1.5 136CV	0,6233	2.337,38	2.804,85	4.674,75	5.609,70
31171	BMW	X1 M35i XDRIVE 300CV MOD 2024	0,8737	3.276,38	3.931,65	6.552,75	7.863,30
30729	BMW	Z4 M40i 3.0 340CV MY2023	1,0026	3.759,75	4.511,70	7.519,50	9.023,40
30728	BMW	Z4 SDRIVE 20i 2.0 197CV MY2023	0,7908	2.965,50	3.558,60	5.931,00	7.117,20
31145	CIRELLI MOTOR	CIRELLI 1 1.5T 109CV	0,4721	1.770,38	2.124,45	3.540,75	4.248,90
31402	CIRELLI MOTOR	CIRELLI 3 1.5T 139 CV MOD 2025	0,5358	2.009,25	2.411,10	4.018,50	4.822,20
30810	CIRELLI MOTOR	CIRELLI 4 1.5T 177CV	0,6003	2.251,13	2.701,35	4.502,25	5.402,70
31404	CIRELLI MOTOR	CIRELLI 5 1.5 T 177 CV MOD 2024	0,6058	2.271,75	2.726,10	4.543,50	5.452,20
31485	CIRELLI MOTOR	CIRELLI 6 1.5T 139CV MOD 2025	0,5305	1.989,38	2.387,25	3.978,75	4.774,50
31149	CIRELLI MOTOR	CIRELLI 7 1.5T 177CV	0,6041	2.265,38	2.718,45	4.530,75	5.436,90
30812	CIRELLI MOTOR	CIRELLI SPORT COUPÉ 1.5T 137CV	0,6153	2.307,38	2.768,85	4.614,75	5.537,70
30856	CITROEN	C3 1.2 100 CV MOD 2024	0,4208	1.578,00	1.893,60	3.156,00	3.787,20
30936	CITROEN	C3 AIRCROSS 1.2 PURETECH 100 CV MOD 2024	0,4495	1.685,63	2.022,75	3.371,25	4.045,50
29307	CITROEN	C4 2020 1.2 PURETECH AUT 130CV	0,5327	1.997,63	2.397,15	3.995,25	4.794,30
31259	CITROEN	C4 X PURETECH 130 131CV MOD 2025	0,5026	1.884,75	2.261,70	3.769,50	4.523,40
30435	CUPRA	ATECA 1.5 TSI 150CV	0,6335	2.375,63	2.850,75	4.751,25	5.701,50
28836	CUPRA	ATECA 2.0 TSI 4DRIVE 300CV	0,8414	3.155,25	3.786,30	6.310,50	7.572,60
30976	CUPRA	FORMENTOR 2.0 TSI 4DRIVE 333CV	0,8652	3.244,50	3.893,40	6.489,00	7.786,80
29477	CUPRA	FORMENTOR 2020 1.5 TSI 150CV	0,6029	2.260,88	2.713,05	4.521,75	5.426,10
31264	CUPRA	LEON 1.5 TSI 150CV MOD 2024	0,5980	2.242,50	2.691,00	4.485,00	5.382,00
31006	CUPRA	LEON 2.0 TSI DSG 300CV MOD 2024	0,7682	2.880,75	3.456,90	5.761,50	6.913,80
31005	CUPRA	TERRAMAR 2.0 TSI 4DRIVE 265CV MOD 2024	0,8337	3.126,38	3.751,65	6.252,75	7.503,30
29948	DACIA	JOGGER 1.0 TCE 110CV	0,4180	1.567,50	1.881,00	3.135,00	3.762,00
29520	DACIA	SANDERO 2021 1.0 SCE 65CV	0,3810	1.428,75	1.714,50	2.857,50	3.429,00
29521	DACIA	SANDERO 2021 1.0 TCE 90CV	0,3923	1.471,13	1.765,35	2.942,25	3.530,70
30316	DACIA	SANDERO 2023 1.0 TCE 110CV	0,4373	1.639,88	1.967,85	3.279,75	3.935,70
30123	DFSK	GLORY 580 1.5 145CV	0,5914	2.217,75	2.661,30	4.435,50	5.322,60
30295	DR AUTOMOBILES	DR 3 2023 1.5 117CV	0,4573	1.714,88	2.057,85	3.429,75	4.115,70
28928	DR AUTOMOBILES	DR 5.0 1.5 116CV	0,4702	1.763,25	2.115,90	3.526,50	4.231,80
31525	DR AUTOMOBILES	DR 5.0 1.5 C 95CV MOD 2025	0,4784	1.794,00	2.152,80	3.588,00	4.305,60
30268	DR AUTOMOBILES	DR 5.0 S3 1.5 T 155CV	0,5194	1.947,75	2.337,30	3.895,50	4.674,60
30028	DR AUTOMOBILES	DR 6.0 1.5 T 154CV	0,5632	2.112,00	2.534,40	4.224,00	5.068,80
31151	EMC	QUATTRO 1.5 103CV	0,4517	1.693,88	2.032,65	3.387,75	4.065,30



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31154	EMC	SEI 1.5 113CV	0,4869	1.825,88	2.191,05	3.651,75	4.382,10
31155	EMC	SEI 1.5 147CV	0,5219	1.957,13	2.348,55	3.914,25	4.697,10
31158	EMC	SETTE 1.5 174CV	0,5145	1.929,38	2.315,25	3.858,75	4.630,50
30674	EVO	EVO 3 1.5 113CV	0,4349	1.630,88	1.957,05	3.261,75	3.914,10
30342	EVO	EVO 4 1.6 115CV	0,4871	1.826,63	2.191,95	3.653,25	4.383,90
30344	EVO	EVO 5 1.5 127CV	0,4801	1.800,38	2.160,45	3.600,75	4.320,90
31095	EVO	EVO 6 1.5 177CV	0,5715	2.143,13	2.571,75	4.286,25	5.143,50
30677	EVO	EVO 7 1.5 174CV	0,5800	2.175,00	2.610,00	4.350,00	5.220,00
29602	FERRARI	ROMA 3.9 V8 620CV	2,2565	8.461,88	10.154,25	16.923,75	20.308,50
31174	FIAT	DOBLÒ 1.2 PC 110CV MOD 2024	0,5252	1.969,50	2.363,40	3.939,00	4.726,80
31510	FIAT	GRANDE PANDA 1.2 100CV MOD 2025	0,4373	1.639,88	1.967,85	3.279,75	3.935,70
30332	FORD	BRONCO 2.7 ECOBOOST 335CV	1,1342	4.253,25	5.103,90	8.506,50	10.207,80
30678	FORD	KUGA 2024 1.5 ECOBOOST 150CV	0,5835	2.188,13	2.625,75	4.376,25	5.251,50
30742	FORD	MUSTANG CONVERTIBLE 5.0 V8 446CV CABRIO	1,0200	3.825,00	4.590,00	7.650,00	9.180,00
30740	FORD	MUSTANG FASTBACK 5.0 V8 446CV COUPE	0,9807	3.677,63	4.413,15	7.355,25	8.826,30
31252	FORD	MUSTANG FASTBACK 5.0 V8 453CV COUPE	1,0745	4.029,38	4.835,25	8.058,75	9.670,50
30975	FORD	TOURNEO COURIER 1.0 125CV MOD 2024	0,5127	1.922,63	2.307,15	3.845,25	4.614,30
31251	FORTHING	FRIDAY 1.5 TGDI 177CV	0,5773	2.164,88	2.597,85	4.329,75	5.195,70
31224	FORTHING	U-TOUR 1.5 177CV	0,5923	2.221,13	2.665,35	4.442,25	5.330,70
30685	GIOTTI VICTORIA	V5 1.5 116CV	0,4855	1.820,63	2.184,75	3.641,25	4.369,50
30271	HONDA	CIVIC 2.0 TYPE-R 330CV	0,8679	3.254,63	3.905,55	6.509,25	7.811,10
30899	HYUNDAI	BAYON 1.0 T-GDI 100CV MOD 2024	0,4592	1.722,00	2.066,40	3.444,00	4.132,80
31267	HYUNDAI	BAYON 1.2 79CV	0,4350	1.631,25	1.957,50	3.262,50	3.915,00
30895	HYUNDAI	I10 MPI 1.0 63CV MOD 2024	0,4147	1.555,13	1.866,15	3.110,25	3.732,30
30896	HYUNDAI	I10 T-GDI 1.0 90CV MOD 2024	0,4417	1.656,38	1.987,65	3.312,75	3.975,30
30897	HYUNDAI	I20 1.0 T-GDI 100CV MOD 2024	0,4632	1.737,00	2.084,40	3.474,00	4.168,80
31265	HYUNDAI	I20 1.2 MPI 79CV	0,4521	1.695,38	2.034,45	3.390,75	4.068,90
30900	HYUNDAI	I30 1.0 T-GDI 100CV MOD 2024	0,5225	1.959,38	2.351,25	3.918,75	4.702,50
30939	HYUNDAI	KONA 1.0 T-GDI 100CV MOD 2024	0,4880	1.830,00	2.196,00	3.660,00	4.392,00
30942	HYUNDAI	KONA 1.6 T-GDI DCT 138CV MOD 2024	0,5692	2.134,50	2.561,40	4.269,00	5.122,80
31515	JAECOO	JAECOO 5 1.6 TGDI 147CV MOD 2025	0,5635	2.113,13	2.535,75	4.226,25	5.071,50
31020	JAECOO	JAECOO 7 1.6 150CV	0,6270	2.351,25	2.821,50	4.702,50	5.643,00
30301	JEEP	AVENGER 1.2 T 100CV	0,4862	1.823,25	2.187,90	3.646,50	4.375,80
30550	KG MOBILITY	KORANDO 1.5 GDI 163CV 2WD	0,5459	2.047,13	2.456,55	4.094,25	4.913,10
30552	KG MOBILITY	KORANDO 1.5 GDI 163CV 4WD	0,5701	2.137,88	2.565,45	4.275,75	5.130,90
30360	KG MOBILITY	TIVOLI 1.5 GDI 135CV	0,5034	1.887,75	2.265,30	3.775,50	4.530,60
31387	KG MOBILITY	TIVOLI 1.5 GDI 163 CV MOD 2025	0,4808	1.803,00	2.163,60	3.606,00	4.327,20
31388	KG MOBILITY	TIVOLI 1.5 GDI AWD 163 CV MOD 2025	0,5658	2.121,75	2.546,10	4.243,50	5.092,20
30361	KG MOBILITY	TORRES 1.5 T GDI 2WD 163CV	0,5946	2.229,75	2.675,70	4.459,50	5.351,40
30362	KG MOBILITY	TORRES 1.5 T GDI 4WD 163CV	0,6828	2.560,50	3.072,60	5.121,00	6.145,20
31433	KIA	PICANTO 1.0 GDI 68CV MOD 2025	0,4083	1.531,13	1.837,35	3.062,25	3.674,70
31408	KIA	SPORTAGE 1.6 TGDI 150CV MOD 2025	0,6021	2.257,88	2.709,45	4.515,75	5.418,90
30823	KIA	STONIC 1.2 MPI 79CV	0,4375	1.640,63	1.968,75	3.281,25	3.937,50
31434	KIA	XCEED 1.0 T-GDI 115CV MOD 2025	0,4923	1.846,13	2.215,35	3.692,25	4.430,70
31435	KIA	XCEED 1.6 T-GDI DTC 150CV MOD 2025	0,5826	2.184,75	2.621,70	4.369,50	5.243,40
27943	LAMBORGHINI	URUS 4.0 650CV	2,4512	9.192,00	11.030,40	18.384,00	22.060,80
30846	LOTUS	EMIRA 2.0 T 365 CV COUPE	1,1895	4.460,63	5.352,75	8.921,25	10.705,50
31575	LOTUS	EMIRA 3.5 V6 SE 405CV MOD 2025	1,4393	5.397,38	6.476,85	10.794,75	12.953,70
30505	MAHINDRA	KUV100 1.2 VVT 87CV	0,4179	1.567,13	1.880,55	3.134,25	3.761,10
30824	MASERATI	GRANCABRIO 3.0 V6 550CV CABRIO	2,3321	8.745,38	10.494,45	17.490,75	20.988,90
30005	MASERATI	GRECALE 3.0 V6 530CV	1,4876	5.578,50	6.694,20	11.157,00	13.388,40
28496	MAZDA	MX-5 SKYACTIVE 2.0L 184CV	0,6467	2.425,13	2.910,15	4.850,25	5.820,30
28852	MAZDA	MX-5 SKYACTIVE-G 1.5 132CV	0,6074	2.277,75	2.733,30	4.555,50	5.466,60
31535	MERCEDES	CITAN 110 TOURER 1.3 102CV MOD 2025	0,5837	2.188,88	2.626,65	4.377,75	5.253,30
30475	MERCEDES	CLA 45 S AMG 2.0 420CV	1,0771	4.039,13	4.846,95	8.078,25	9.693,90
30582	MERCEDES	GLA 45S 2.0 4MATIC AMG 421CV	1,0877	4.078,88	4.894,65	8.157,75	9.789,30
30559	MERCEDES	GT 63 4.0 4MATIC 585CV	2,1484	8.056,50	9.667,80	16.113,00	19.335,60
30275	MERCEDES	SL 63 AMG 4.0 585CV	2,1579	8.092,13	9.710,55	16.184,25	19.421,10
	MG	MG3 1.5 116CV MOD 2025	0,4217	1.581,38	1.897,65	3.162,75	3.795,30
31228	MG	HS 1.5 T-GDI 170CV MOD 2024	0,5330	1.998,75	2.398,50	3.997,50	4.797,00
31225	MG	ZS 1.5 VTI-TECH 106CV MOD 2024	0,4582	1.718,25	2.061,90	3.436,50	4.123,80
30768	MINI	MINI COOPER C 2024 1.5 156CV	0,5629	2.110,88	2.533,05	4.221,75	5.066,10
31227	MINI	MINI COOPER CABRIO 2.0 163CV MOD 2024	0,5981	2.242,88	2.691,45	4.485,75	5.382,90
30769	MINI	MINI COOPER S 2024 2.0 204CV	0,5866	2.199,75	2.639,70	4.399,50	5.279,40
30586	MITSUBISHI	ASX 2024 1.0L 90CV	0,4841	1.815,38	2.178,45	3.630,75	4.356,90



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30583	MITSUBISHI	COLT 2024 1.0L 65CV	0,4404	1.651,50	1.981,80	3.303,00	3.963,60
30584	MITSUBISHI	COLT 2024 1.0L TURBO 90CV	0,4706	1.764,75	2.117,70	3.529,50	4.235,40
30870	MITSUBISHI	SPACE STAR 1.2 71CV MOD 2024	0,4031	1.511,63	1.813,95	3.023,25	3.627,90
29340	NISSAN	JUKE 2020 1.0 DIG-T 114CV	0,4559	1.709,63	2.051,55	3.419,25	4.103,10
30254	NISSAN	TOWNSTAR 1.3 130CV	0,5680	2.130,00	2.556,00	4.260,00	5.112,00
31069	OMODA	OMODA 5 1.6 TGDI 147CV	0,5658	2.121,75	2.546,10	4.243,50	5.092,20
29897	OPEL	ASTRA 2022 1.2 T 130CV	0,5212	1.954,50	2.345,40	3.909,00	4.690,80
31230	OPEL	CORSA 1.2 100CV MOD 2024	0,4418	1.656,75	1.988,10	3.313,50	3.976,20
29342	OPEL	MOKKA 2020 1.2 T 130CV	0,4896	1.836,00	2.203,20	3.672,00	4.406,40
30278	OPEL	MOKKA 2020 1.2T 136CV	0,4895	1.835,63	2.202,75	3.671,25	4.405,50
30849	PEUGEOT	2008 1.2 2020 PURETECH 100 100 CV	0,5180	1.942,50	2.331,00	3.885,00	4.662,00
31229	PEUGEOT	2008 1.2 PURETECH 130 131CV MOD 2024	0,5597	2.098,88	2.518,65	4.197,75	5.037,30
31010	PEUGEOT	208 1.2 PURETECH 100CV MOD 2024	0,4624	1.734,00	2.080,80	3.468,00	4.161,60
31360	PORSCHE	718 CAYMAN GT4 RS 500 CV MOD 2024	1,8546	6.954,75	8.345,70	13.909,50	16.691,40
31440	PORSCHE	911 CARRERA 394CV MOD 2024	1,6059	6.022,13	7.226,55	12.044,25	14.453,10
30356	PORSCHE	CAYENNE 3.0 V6 353CV	1,2916	4.843,50	5.812,20	9.687,00	11.624,40
30357	PORSCHE	CAYENNE 4.0 V8 TURBO S 475CV	1,4901	5.587,88	6.705,45	11.175,75	13.410,90
30920	PORSCHE	PANAMERA 4.0 GTS 500CV MOD 2024	1,9379	7.267,13	8.720,55	14.534,25	17.441,10
30873	RENAULT	CAPTUR 1.0 TCE 90CV MOD 2024	0,4644	1.741,50	2.089,80	3.483,00	4.179,60
31441	RENAULT	CLIO 1.0 67CV MOD 2024	0,4004	1.501,50	1.801,80	3.003,00	3.603,60
31442	RENAULT	CLIO 1.0 90CV MOD 2024	0,4091	1.534,13	1.840,95	3.068,25	3.681,90
29826	RENAULT	KANGOO 2021 1.3 102CV	0,5390	2.021,25	2.425,50	4.042,50	4.851,00
29827	RENAULT	KANGOO 2021 1.3 130CV	0,5551	2.081,63	2.497,95	4.163,25	4.995,90
30226	ROLLS ROYCE	GHOST 7.0 570CV	3,0388	11.395,50	13.674,60	22.791,00	27.349,20
29365	SEAT	ARONA 2020 1.0 ECOTSI 95CV	0,4324	1.621,50	1.945,80	3.243,00	3.891,60
29366	SEAT	ARONA 2020 1.5 TSI 150CV	0,5136	1.926,00	2.311,20	3.852,00	4.622,40
29369	SEAT	ATECA 2020 1.5 ECOTSI 150CV	0,5617	2.106,38	2.527,65	4.212,75	5.055,30
31232	SEAT	IBIZA 1.0 MPI 80CV MOD 2024	0,4334	1.625,25	1.950,30	3.250,50	3.900,60
30487	SEAT	IBIZA 2020 1.0 ECOTSI 95CV	0,4603	1.726,13	2.071,35	3.452,25	4.142,70
29362	SEAT	IBIZA 2020 1.5 TSI 150CV	0,5322	1.995,75	2.394,90	3.991,50	4.789,80
31011	SEAT	LEON 1.5 TSI 116CV 2024	0,5308	1.990,50	2.388,60	3.981,00	4.777,20
31012	SEAT	LEON 1.5 TSI 150CV 2024	0,5480	2.055,00	2.466,00	4.110,00	4.932,00
29810	SKODA	FABIA 2021 1.0 MPI 80CV	0,4365	1.636,88	1.964,25	3.273,75	3.928,50
30646	SKODA	FABIA 2021 1.0 TSI 115CV	0,4553	1.707,38	2.048,85	3.414,75	4.097,70
29811	SKODA	FABIA 2021 1.0 TSI 95CV	0,4449	1.668,38	2.002,05	3.336,75	4.004,10
30087	SKODA	FABIA 2021 1.5 TSI EVO 150CV	0,5384	2.019,00	2.422,80	4.038,00	4.845,60
28691	SKODA	KAMIQ 1.0 TSI 95CV	0,4637	1.738,88	2.086,65	3.477,75	4.173,30
31052	SKODA	KAMIQ 1.0 TSI 115 CV MOD. 2024	0,4720	1.770,00	2.124,00	3.540,00	4.248,00
28693	SKODA	KAMIQ 1.5 TSI 150CV	0,5025	1.884,38	2.261,25	3.768,75	4.522,50
30869	SKODA	KAROQ 1.0 TSI 115CV MOD 2024	0,5267	1.975,13	2.370,15	3.950,25	4.740,30
29240	SKODA	KAROQ 2020 1.5 TSI ACT 150CV	0,5472	2.052,00	2.462,40	4.104,00	4.924,80
31162	SKODA	KODIAQ 2.0 TSI 4X4 204CV	0,7548	2.830,50	3.396,60	5.661,00	6.793,20
30830	SKODA	OCTAVIA 1.5 TSI 115CV BERLINA	0,5394	2.022,75	2.427,30	4.045,50	4.854,60
31298	SKODA	OCTAVIA 2.0 TSI 204CV BERLINA	0,6430	2.411,25	2.893,50	4.822,50	5.787,00
28896	SKODA	OCTAVIA 2020 1.5 TSI 150CV	0,5669	2.125,88	2.551,05	4.251,75	5.102,10
28897	SKODA	OCTAVIA WAGON 2020 1.5 TSI 150CV	0,5841	2.190,38	2.628,45	4.380,75	5.256,90
30647	SKODA	SCALA 2019 1.0 TSI 116CV	0,5044	1.891,50	2.269,80	3.783,00	4.539,60
29132	SKODA	SCALA 2019 1.0 TSI 95CV	0,4964	1.861,50	2.233,80	3.723,00	4.467,60
28282	SKODA	SCALA 2019 1.5 TSI 150CV	0,5618	2.106,75	2.528,10	4.213,50	5.056,20
30926	SKODA	SUPERB SW 2.0 TSI 4X4 265CV MOD 2024	0,8029	3.010,88	3.613,05	6.021,75	7.226,10
31118	SPORTEQUIPE	SPORTEQUIPE 6GT 1.5T 155CV MOD 2024	0,5724	2.146,50	2.575,80	4.293,00	5.151,60
31120	SPORTEQUIPE	SPORTEQUIPE 7 GTW 1.5 T 155CV MOD 2024	0,5921	2.220,38	2.664,45	4.440,75	5.328,90
31188	SPORTEQUIPE	SPORTEQUIPE 7 GTW 1.5 T 185CV	0,6323	2.371,13	2.845,35	4.742,25	5.690,70
29652	SUBARU	OUTBACK 2021 2.5i 170CV	0,7542	2.828,25	3.393,90	5.656,50	6.787,80
31072	SWM	G01 1.5 133CV	0,5044	1.891,50	2.269,80	3.783,00	4.539,60
31074	SWM	G01 1.5 DCT 139CV	0,5531	2.074,13	2.488,95	4.148,25	4.977,90
31073	SWM	G01F 1.5 DCT 139CV	0,5622	2.108,25	2.529,90	4.216,50	5.059,80
31075	SWM	G03F 1.5 110CV	0,4729	1.773,38	2.128,05	3.546,75	4.256,10
31076	SWM	G05 1.5 139CV	0,5351	2.006,63	2.407,95	4.013,25	4.815,90
30013	TOYOTA	AYGO X 1.0 72CV	0,4156	1.558,50	1.870,20	3.117,00	3.740,40
29881	TOYOTA	PROACE CITY VERSO 1.2 110CV	0,5178	1.941,75	2.330,10	3.883,50	4.660,20
30788	VOLKSWAGEN	GOLF VARIANT VIII 1.5 TSI 115CV	0,5680	2.130,00	2.556,00	4.260,00	5.112,00
30778	VOLKSWAGEN	GOLF VIII 1.5 TSI 115CV	0,5568	2.088,00	2.505,60	4.176,00	5.011,20
30780	VOLKSWAGEN	GOLF VIII 2024 1.5 TSI 150CV	0,5777	2.166,38	2.599,65	4.332,75	5.199,30
31160	VOLKSWAGEN	GOLF VIII 2024 2.0 TSI R DSG 333CV	0,8775	3.290,63	3.948,75	6.581,25	7.897,50



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA IN PRODUZIONE

ID Modello	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)
30649	VOLKSWAGEN	POLO 2021 1.0 TSI 115CV	0,5352	2.007,00	2.408,40	4.014,00	4.816,80
30648	VOLKSWAGEN	POLO 2021 1.0 TSI 80CV	0,4736	1.776,00	2.131,20	3.552,00	4.262,40
29741	VOLKSWAGEN	POLO 2021 1.0 TSI 95CV	0,4681	1.755,38	2.106,45	3.510,75	4.212,90
30789	VOLKSWAGEN	TAIGO 1.0 TSI 115CV	0,4869	1.825,88	2.191,05	3.651,75	4.382,10
29858	VOLKSWAGEN	TAIGO 1.0 TSI 95CV	0,4620	1.732,50	2.079,00	3.465,00	4.158,00
29861	VOLKSWAGEN	TAIGO 1.5 TSI 150CV	0,5341	2.002,88	2.403,45	4.005,75	4.806,90
30598	VOLKSWAGEN	T-CROSS 2024 1.0 115CV	0,4889	1.833,38	2.200,05	3.666,75	4.400,10
30597	VOLKSWAGEN	T-CROSS 2024 1.0 95CV	0,4787	1.795,13	2.154,15	3.590,25	4.308,30
31192	VOLKSWAGEN	TIGUAN 2025 2.0 TSI 4MOTION 265CV	0,8559	3.209,63	3.851,55	6.419,25	7.703,10
31454	VOLKSWAGEN	TOURAN 1.5 TSI ACT 150CV MOD 2024	0,6990	2.621,25	3.145,50	5.242,50	6.291,00
29968	VOLKSWAGEN	T-ROC CABRIO 2022 1.5 TSI 150CV	0,6293	2.359,88	2.831,85	4.719,75	5.663,70



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO IN PRODUZIONE

ID Modello	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)
27168	ALFA ROMEO	GIULIA 2.2 TD 160CV	0,6776	2.541,00	3.049,20	5.082,00	6.098,40
24228	ALFA ROMEO	GIULIA 2.2 TD AT8 210CV AWD	0,7279	2.729,63	3.275,55	5.459,25	6.551,10
26728	ALFA ROMEO	STELVIO 2.2 TD 160CV	0,7058	2.646,75	3.176,10	5.293,50	6.352,20
28988	ALFA ROMEO	STELVIO 2.2 TD AT8 Q4 VELOCE 210CV	0,7957	2.983,88	3.580,65	5.967,75	7.161,30
30240	ALFA ROMEO	TONALE 1.6D 130CV	0,5618	2.106,75	2.528,10	4.213,50	5.056,20
31414	AUDI	A3 SPB TDI 2.0 116CV MOD 2025	0,4978	1.866,75	2.240,10	3.733,50	4.480,20
31415	AUDI	A3 SPB TDI 2.0 150CV MOD 2025	0,5502	2.063,25	2.475,90	4.126,50	4.951,80
31223	AUDI	Q2 30 TDI 2.0 116CV	0,5303	1.988,63	2.386,35	3.977,25	4.772,70
29696	AUDI	Q2 35 2.0 TDI QUATTRO S-TRONIC 150CV	0,5992	2.247,00	2.696,40	4.494,00	5.392,80
28198	AUDI	Q2 35 2.0 TDI S-TRONIC 150CV	0,5673	2.127,38	2.552,85	4.254,75	5.105,70
31417	AUDI	Q3 2.0 TDI S-TRONIC 150CV MOD 2025	0,5977	2.241,38	2.689,65	4.482,75	5.379,30
30883	BMW	118D 2.0 150CV MOD 2024	0,5590	2.096,25	2.515,50	4.192,50	5.031,00
29873	BMW	218D 2022 2.0 150CV ACTIVE TOURER	0,5608	2.103,00	2.523,60	4.206,00	5.047,20
30118	BMW	X1 2022 SDRIVE 18D 2.0 150CV	0,5979	2.242,13	2.690,55	4.484,25	5.381,10
30914	BMW	X2 SDRIVE 18D 150CV MOD 2024	0,6032	2.262,00	2.714,40	4.524,00	5.428,80
30290	CADILLAC	ESCALADE 2022 3.0L TD AWD 280CV	1,4044	5.266,50	6.319,80	10.533,00	12.639,60
30288	CADILLAC	XT4 350TD 2.0 174CV	0,6644	2.491,50	2.989,80	4.983,00	5.979,60
27748	CITROEN	BERLINGO MULTISPACE 1.5 BLUEHDI 130 CV	0,4639	1.739,63	2.087,55	3.479,25	4.175,10
31524	CITROEN	SPACETOURER 2.0 BLUEHDI 177CV MOD 2025	0,6540	2.452,50	2.943,00	4.905,00	5.886,00
31266	CUPRA	FORMENTOR 2.0 TDI DSG 150CV MOD 2024	0,5928	2.223,00	2.667,60	4.446,00	5.335,20
30330	CUPRA	LEON 2.0 TDI 150CV	0,5405	2.026,88	2.432,25	4.053,75	4.864,50
30331	CUPRA	LEON SPORTSTOURER 2.0 TDI 150CV	0,5451	2.044,13	2.452,95	4.088,25	4.905,90
30987	DS	DS4 1.5 BLUEHDI AUT 130 CV MOD 2024	0,5598	2.099,25	2.519,10	4.198,50	5.038,20
30096	DS	DS7 2022 1.5 BLUEHDI 130CV	0,5825	2.184,38	2.621,25	4.368,75	5.242,50
31168	FIAT	DOBLO' 1.5 MJT 130CV MOD 2024	0,4808	1.803,00	2.163,60	3.606,00	4.327,20
31509	FIAT	ULYSSE 2.2 MJT AT8 180CV MOD 2025	0,7267	2.725,13	3.270,15	5.450,25	6.540,30
30610	FORD	TOURNEO CONNECT 2.0 TDCI 122 CV	0,5254	1.970,25	2.364,30	3.940,50	4.728,60
31526	FORD	TOURNEO CUSTOM 2.0 ECOBLUE 150CV MOD 2025	0,7081	2.655,38	3.186,45	5.310,75	6.372,90
31144	FORD	TRANSIT CUSTOM 2.0 TDCI 136CV MOD 2024	0,6466	2.424,75	2.909,70	4.849,50	5.819,40
30712	INEOS	GRANADIER 3.0 D 249 CV MOD.2024	0,9952	3.732,00	4.478,40	7.464,00	8.956,80
30551	KG MOBILITY	REXTON 2.2 200CV 4WD	0,7465	2.799,38	3.359,25	5.598,75	6.718,50
30762	KIA	SORENTO 2024 2.2 CRDI 2WD 193CV	0,6524	2.446,50	2.935,80	4.893,00	5.871,60
30763	KIA	SORENTO 2024 2.2 CRDI 4WD 193CV	0,7025	2.634,38	3.161,25	5.268,75	6.322,50
29097	MAZDA	CX-5 2.2L SKYACTIV-D 150CV	0,5921	2.220,38	2.664,45	4.440,75	5.328,90
29098	MAZDA	CX-5 2.2L SKYACTIV-D 2WD 184CV AWD	0,6661	2.497,88	2.997,45	4.995,75	5.994,90
30222	MERCEDES	A180D AUT 2023 2.0 116CV	0,5518	2.069,25	2.483,10	4.138,50	4.966,20
30223	MERCEDES	A200D AUT 2023 2.0 150CV	0,5700	2.137,50	2.565,00	4.275,00	5.130,00
30224	MERCEDES	A220D AUT 2023 2.0 190CV	0,5984	2.244,00	2.692,80	4.488,00	5.385,60
30231	MERCEDES	B180D AUT 2023 2.0 116CV	0,5620	2.107,50	2.529,00	4.215,00	5.058,00
30232	MERCEDES	B200D AUT 2023 2.0 150CV	0,5799	2.174,63	2.609,55	4.349,25	5.219,10
30233	MERCEDES	B200D AUT 2023 2.0 190CV	0,6083	2.281,13	2.737,35	4.562,25	5.474,70
31538	MERCEDES	CITAN 110 TOURER 1.5 CDI 95CV MOD 2025	0,4925	1.846,88	2.216,25	3.693,75	4.432,50
30477	MERCEDES	CLA 180D AUT 2.0 116CV	0,6206	2.327,25	2.792,70	4.654,50	5.585,40
30478	MERCEDES	CLA 200D AUT 2.0 150CV	0,6420	2.407,50	2.889,00	4.815,00	5.778,00
30479	MERCEDES	CLA 220D AUT 2.0 190CV	0,6560	2.460,00	2.952,00	4.920,00	5.904,00
31537	MERCEDES	CLASSE T 180 1.5D LONG 116CV MOD 2025	0,5270	1.976,25	2.371,50	3.952,50	4.743,00
30467	MERCEDES	GLA 180D AUT 2.0 116CV	0,5846	2.192,25	2.630,70	4.384,50	5.261,40
30468	MERCEDES	GLA 200D AUT 2.0 150CV	0,6060	2.272,50	2.727,00	4.545,00	5.454,00
30469	MERCEDES	GLA 200D AUT 4MATIC 2.0 150CV	0,6511	2.441,63	2.929,95	4.883,25	5.859,90
30470	MERCEDES	GLA 220D AUT 4MATIC 2.0 190CV	0,6727	2.522,63	3.027,15	5.045,25	6.054,30
31209	MERCEDES	GLB 180D AUT 116CV MOD 2024	0,6001	2.250,38	2.700,45	4.500,75	5.400,90
31207	MERCEDES	GLB 200D AUT 150CV MOD 2024	0,6156	2.308,50	2.770,20	4.617,00	5.540,40
31212	MERCEDES	GLB 200D AUT 4MATIC 150CV MOD 2024	0,6332	2.374,50	2.849,40	4.749,00	5.698,80
31213	MERCEDES	GLB 220D AUT 4MATIC 190CV MOD 2024	0,6823	2.558,63	3.070,35	5.117,25	6.140,70
31044	MERCEDES	T-CLASS 1.5 CDI 116CV MOD 2024	0,5110	1.916,25	2.299,50	3.832,50	4.599,00
30450	MERCEDES	VITO TOURER 2.0D 136CV	0,6587	2.470,13	2.964,15	4.940,25	5.928,30
30576	MERCEDES	V-KLASSE 2.0D 190 CV	0,7542	2.828,25	3.393,90	5.656,50	6.787,80
31204	NISSAN	PRIMASTAR 2.0 CDI 150CV MOD 2024	0,6257	2.346,38	2.815,65	4.692,75	5.631,30
29899	OPEL	ASTRA 2022 1.5 TURBO D 130CV	0,4762	1.785,75	2.142,90	3.571,50	4.285,80
31438	OPEL	ZAFIRA LIFE 2.0 D 177CV MOD 2024	0,6139	2.302,13	2.762,55	4.604,25	5.525,10



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO IN PRODUZIONE

ID Modello	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)
29783	PEUGEOT	308 2021 1.5 BLUEHDI 130CV	0,4910	1.841,25	2.209,50	3.682,50	4.419,00
31176	PEUGEOT	TRAVELLER 2.0 BLUEHDI 179CV MOD 2024	0,6327	2.372,63	2.847,15	4.745,25	5.694,30
30485	RENAULT	CLIO 1.5 CDI 101CV	0,4066	1.524,75	1.829,70	3.049,50	3.659,40
31540	RENAULT	KANGOO 1.5 BLUECDI 115CV MOD 2024	0,4757	1.783,88	2.140,65	3.567,75	4.281,30
29829	RENAULT	KANGOO 2021 1.5 BLUE DCI 95CV	0,4627	1.735,13	2.082,15	3.470,25	4.164,30
29127	SEAT	ATECA 2.0 TDI 2X4 150CV	0,5653	2.119,88	2.543,85	4.239,75	5.087,70
31445	SEAT	LEON 2.0 TDI 116CV MOD 2024	0,4858	1.821,75	2.186,10	3.643,50	4.372,20
31446	SEAT	LEON 2.0 TDI DGS 150CV MOD 2024	0,5131	1.924,13	2.308,95	3.848,25	4.617,90
29463	SKODA	KAROQ 2020 2.0 TDI 115CV	0,5090	1.908,75	2.290,50	3.817,50	4.581,00
29242	SKODA	KAROQ 2020 2.0 TDI 4X4 150CV	0,5765	2.161,88	2.594,25	4.323,75	5.188,50
30833	SKODA	KODIAQ 2024 2.0TDI 150CV	0,6073	2.277,38	2.732,85	4.554,75	5.465,70
30834	SKODA	KODIAQ 2024 2.0TDI 4X4 193CV	0,6566	2.462,25	2.954,70	4.924,50	5.909,40
30924	SKODA	OCTAVIA 2.0 TDI 115CV MOD 2024	0,5038	1.889,25	2.267,10	3.778,50	4.534,20
28899	SKODA	OCTAVIA 2020 2.0 TDI 150CV	0,5127	1.922,63	2.307,15	3.845,25	4.614,30
30923	SKODA	OCTAVIA WAGON 2.0 TDI 115CV MOD 2024	0,5097	1.911,38	2.293,65	3.822,75	4.587,30
28901	SKODA	OCTAVIA WAGON 2020 2.0 TDI 150CV	0,5240	1.965,00	2.358,00	3.930,00	4.716,00
30693	SKODA	SUPERB 2.0 TDI DSG 150CV	0,6032	2.262,00	2.714,40	4.524,00	5.428,80
30925	SKODA	SUPERB SW 2.0 TDI 4X4 193CV MOD 2024	0,6591	2.471,63	2.965,95	4.943,25	5.931,90
30738	SPORTEQUIPE	X K2 2.0 D 162 CV	0,6877	2.578,88	3.094,65	5.157,75	6.189,30
30957	TOYOTA	LAND CRUISER 2.8 D4D 205CV MOD 2024	0,9612	3.604,50	4.325,40	7.209,00	8.650,80
31451	TOYOTA	PROACE CITY VERSO 1.5D 102CV MOD 2024	0,4706	1.764,75	2.117,70	3.529,50	4.235,40
31455	VOLKSWAGEN	CADDY 2.0 TDI DGS 122CV MOD 2024	0,5480	2.055,00	2.466,00	4.110,00	4.932,00
31244	VOLKSWAGEN	CALIFORNIA 2.0 TDI 204CV MOD 2024	0,7889	2.958,38	3.550,05	5.916,75	7.100,10
30779	VOLKSWAGEN	GOLF VIII 2.0 TDI 115CV	0,5047	1.892,63	2.271,15	3.785,25	4.542,30
30783	VOLKSWAGEN	GOLF VIII 2.0 TDI 150CV	0,5365	2.011,88	2.414,25	4.023,75	4.828,50
31457	VOLKSWAGEN	MULTIVAN 2.0 TDI DSG 150CV MOD 2024	0,7033	2.637,38	3.164,85	5.274,75	6.329,70
30594	VOLKSWAGEN	PASSAT STATION 2024 2.0 TDI 122CV	0,5988	2.245,50	2.694,60	4.491,00	5.389,20
30595	VOLKSWAGEN	PASSAT STATION 2024 2.0 TDI 150CV	0,6357	2.383,88	2.860,65	4.767,75	5.721,30
30596	VOLKSWAGEN	PASSAT STATION 2024 2.0 TDI 4MOTION 193CV	0,7023	2.633,63	3.160,35	5.267,25	6.320,70
31119	VOLKSWAGEN	TAYRON 2.0 TDI 150CV MOD 2024	0,6208	2.328,00	2.793,60	4.656,00	5.587,20
31122	VOLKSWAGEN	TAYRON 2.0 TDI 4 MOTION 193CV MOD 2024	0,6799	2.549,63	3.059,55	5.099,25	6.119,10
30600	VOLKSWAGEN	TIGUAN 2024 2.0 TDI 150CV	0,6018	2.256,75	2.708,10	4.513,50	5.416,20
30650	VOLKSWAGEN	TIGUAN 2024 2.0 TDI 193CV	0,6432	2.412,00	2.894,40	4.824,00	5.788,80
30664	VOLKSWAGEN	TOUAREG 3.0 TDI 231 CV MOD.2023	0,9551	3.581,63	4.297,95	7.163,25	8.595,90
31456	VOLKSWAGEN	TOURAN 2.0 TDI 122CV MOD 2024	0,5927	2.222,63	2.667,15	4.445,25	5.334,30
29622	VOLKSWAGEN	T-ROC 2.0 TDI 115CV	0,5162	1.935,75	2.322,90	3.871,50	4.645,80
25199	VOLKSWAGEN	T-ROC 2.0 TDI 4MOTION 150CV	0,6157	2.308,88	2.770,65	4.617,75	5.541,30
28121	VOLKSWAGEN	T-ROC 2.0 TDI BLUEMOTION 150CV	0,5745	2.154,38	2.585,25	4.308,75	5.170,50



FRINGE BENEFIT 2025
AUTOVEICOLI A BENZINA-GPL e IBRIDO BENZINA-GPL IN PRODUZIONE

ID Modello	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)
BENZINA-GPL							
31148	CIRELLI MOTOR	CIRELLI 1 1.5T 109CV BENZ+GPL	0,4159	1.559,63	1.871,55	3.119,25	3.743,10
31401	CIRELLI MOTOR	CIRELLI 2 1.5T AUT GPL 95 CV MOD 2024	0,3677	1.378,88	1.654,65	2.757,75	3.309,30
31482	CIRELLI MOTOR	CIRELLI 3 1.5T GPL 139CV MOD 2025	0,4540	1.702,50	2.043,00	3.405,00	4.086,00
30809	CIRELLI MOTOR	CIRELLI 4 1.5T 177CV BENZ+GPL	0,5208	1.953,00	2.343,60	3.906,00	4.687,20
31486	CIRELLI MOTOR	CIRELLI 6 1.5 T GPL 139CV MOD 2025	0,4484	1.681,50	2.017,80	3.363,00	4.035,60
31152	CIRELLI MOTOR	CIRELLI 7 1.5T 177CV BENZ+GPL	0,5447	2.042,63	2.451,15	4.085,25	4.902,30
30816	CIRELLI MOTOR	CIRELLI SPORT COUPÉ 1.5T 137CV BENZ+GPL	0,5341	2.002,88	2.403,45	4.005,75	4.806,90
30821	DACIA	DUSTER ECO-G 1.0 100CV BENZ+GPL	0,3912	1.467,00	1.760,40	2.934,00	3.520,80
29949	DACIA	JOGGER 1.0 TCE 100CV BENZ+GPL	0,3660	1.372,50	1.647,00	2.745,00	3.294,00
29522	DACIA	SANDERO 2021 1.0 TCE ECO-G 100CV BENZ+GPL	0,3420	1.282,50	1.539,00	2.565,00	3.078,00
30731	DFSK	GLORY 500 1.5 106CV BENZ+GPL	0,4010	1.503,75	1.804,50	3.007,50	3.609,00
30734	DFSK	GLORY 580 1.5 145CV BENZ+GPL	0,4837	1.813,88	2.176,65	3.627,75	4.353,30
30296	DR AUTOMOBILES	DR 3 2023 1.5 117CV BENZ+GPL	0,4054	1.520,25	1.824,30	3.040,50	3.648,60
28929	DR AUTOMOBILES	DR 5.0 1.5 116CV BENZ+GPL	0,4157	1.558,88	1.870,65	3.117,75	3.741,30
30269	DR AUTOMOBILES	DR 5.0 S3 1.5 TURBO 155CV BENZ+GPL	0,4612	1.729,50	2.075,40	3.459,00	4.150,80
30029	DR AUTOMOBILES	DR 6.0 1.5 T 154CV BENZ+GPL	0,5005	1.876,88	2.252,25	3.753,75	4.504,50
31383	DR AUTOMOBILES	DR 6.0 1.6 T-GDI 186 CV MOD 2024	0,5412	2.029,50	2.435,40	4.059,00	4.870,80
31156	EMC	SEI 1.5 113CV BENZ+GPL	0,4418	1.656,75	1.988,10	3.313,50	3.976,20
31153	EMC	SEI 1.5 147CV BENZ+GPL	0,4633	1.737,38	2.084,85	3.474,75	4.169,70
30676	EVO	EVO 3 1.5 113CV BENZ+GPL	0,3986	1.494,75	1.793,70	2.989,50	3.587,40
30343	EVO	EVO 4 1.6 115CV BENZ+GPL	0,4344	1.629,00	1.954,80	3.258,00	3.909,60
30345	EVO	EVO 5 1.5 127CV BENZ+GPL	0,4304	1.614,00	1.936,80	3.228,00	3.873,60
31096	EVO	EVO 6 1.5 177CV BENZ+GPL	0,5189	1.945,88	2.335,05	3.891,75	4.670,10
30675	EVO	EVO 7 1.5 174CV BENZ+GPL	0,5271	1.976,63	2.371,95	3.953,25	4.743,90
31254	FORTHING	FRIDAY 1.5 TGDI 177CV BENZ+GPL	0,5307	1.990,13	2.388,15	3.980,25	4.776,30
31226	FORTHING	U-TOUR 1.5 177CV BENZ+GPL	0,5447	2.042,63	2.451,15	4.085,25	4.902,30
31270	HYUNDAI	BAYON 1.2 79CV BENZ+GPL	0,4057	1.521,38	1.825,65	3.042,75	3.651,30
31263	HYUNDAI	I10 1.0 63CV BENZ+GPL	0,3887	1.457,63	1.749,15	2.915,25	3.498,30
31268	HYUNDAI	I20 1.2 MPI 79CV BENZ+GPL	0,4300	1.612,50	1.935,00	3.225,00	3.870,00
31285	KIA	PICANTO 1.0 12V GPL 61CV MOD 2024	0,3743	1.403,63	1.684,35	2.807,25	3.368,70
31068	KIA	STONIC 1.2 MPI 78CV BENZ+GPL	0,4204	1.576,50	1.891,80	3.153,00	3.783,60
30507	MAHINDRA	KUV100 2023 1.2 VVT 87CV BENZ+GPL	0,3815	1.430,63	1.716,75	2.861,25	3.433,50
30992	MITSUBISHI	ASX 1.0 TURBO GPL 100CV MOD 2024	0,4447	1.667,63	2.001,15	3.335,25	4.002,30
30985	MITSUBISHI	COLT 1.0 TURBO GPL 100CV MOD 2024	0,4234	1.587,75	1.905,30	3.175,50	3.810,60
30871	MITSUBISHI	SPACE STAR 1.2 BI-FUEL 71CV MOD 2024	0,3833	1.437,38	1.724,85	2.874,75	3.449,70
30874	RENAULT	CAPTUR 1.0 TCE ECO-G 101CV MOD 2024	0,4184	1.569,00	1.882,80	3.138,00	3.765,60
30941	RENAULT	CLIO 1.0 ECO-G 100CV MOD 2024	0,3870	1.451,25	1.741,50	2.902,50	3.483,00
31541	SPORTEQUIPE	SPORTEQUIPE 6GT 1.5 T GPL 156CV MOD 2025	0,5195	1.948,13	2.337,75	3.896,25	4.675,50
31542	SPORTEQUIPE	SPORTEQUIPE 7 GTW 1.5 GPL 156CV MOD 2025	0,5299	1.987,13	2.384,55	3.974,25	4.769,10
IBRIDO BENZINA-GPL							
31491	CIRELLI MOTOR	CIRELLI 2 1.5T MHYBRID GPL 95CV MOD 2025	0,4157	1.558,88	1.870,65	3.117,75	3.741,30
31488	CIRELLI MOTOR	CIRELLI 6 1.5T MHYBRID GPL 139CV MOD 2025	0,4512	1.692,00	2.030,40	3.384,00	4.060,80
31484	CIRELLI MOTOR	CIRELLI 3 1.5T MHYBRID GPL 139CV MOD 2025	0,4448	1.668,00	2.001,60	3.336,00	4.003,20
31405	CIRELLI MOTOR	CIRELLI 4 1.5T MHYBRID GPL 177 CV MOD 2025	0,5137	1.926,38	2.311,65	3.852,75	4.623,30
31272	DACIA	BIGSTER 1.2 ECO-G MHYBRID 140CV MOD 2025	0,4265	1.599,38	1.919,25	3.198,75	3.838,50
31243	KIA	NIRO TRI-FUEL 1.6 GDI 126CV MOD 2024	0,5115	1.918,13	2.301,75	3.836,25	4.603,50



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDO-BENZINA IN PRODUZIONE

ID Modello	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)
31362	ALFA ROMEO	JUNIOR 1.2 HYBRID 2WD 145CV	0,5020	1.882,50	2.259,00	3.765,00	4.518,00
31363	ALFA ROMEO	JUNIOR 1.2 HYBRID 4WD 145CV	0,5675	2.128,13	2.553,75	4.256,25	5.107,50
30020	ALFA ROMEO	TONALE 1.5 MHEV 130CV	0,5946	2.229,75	2.675,70	4.459,50	5.351,40
30044	ALFA ROMEO	TONALE 1.5 MHEV 160CV	0,6235	2.338,13	2.805,75	4.676,25	5.611,50
	ALFA ROMEO	TONALE 1.5 MHEV 175CV	0,6205	2.326,88	2.792,25	4.653,75	5.584,50
30806	AUDI	A3 ALLSTREET TFSI 1.5 150CV IBRIDO BENZINA	0,6425	2.409,38	2.891,25	4.818,75	5.782,50
31214	AUDI	A3 SPB 1.5 TFSI S-TRONIC 116CV MHYBRID MOD 2025	0,5749	2.155,88	2.587,05	4.311,75	5.174,10
31416	AUDI	A3 SPB 1.5 TFSI S-TRONIC 150CV MHYBRID MOD 2025	0,6167	2.312,63	2.775,15	4.625,25	5.550,30
29256	AUDI	A4 ALLROAD 45 2.0 TFSI S-TRONIC 265CV HYBRID	0,8698	3.261,75	3.914,10	6.523,50	7.828,20
28814	AUDI	A6 ALLROAD 55 3.0 TFSI QUATTRO S-TR 340CV HYBRID	1,0600	3.975,00	4.770,00	7.950,00	9.540,00
31315	AUDI	A6 AVANT TFSI QUATTRO 367 CV MOD 2025	1,0442	3.915,75	4.698,90	7.831,50	9.397,80
31366	AUDI	A6 TFSI QUATTRO 3.0 270KW 367CV IBRIDO-BENZINA	1,0302	3.863,25	4.635,90	7.726,50	9.271,80
29552	AUDI	A7 SPB 40 2.0 S-TRONIC 204CV HYBRID	0,9209	3.453,38	4.144,05	6.906,75	8.288,10
31218	AUDI	A7 SPB 45 2.0 QUATTRO S-TRONIC 265CV IBRIDO BENZINA	0,9919	3.719,63	4.463,55	7.439,25	8.927,10
31217	AUDI	A7 SPB 45 2.0 S-TRONIC 265CV IBRIDO BENZINA	0,9605	3.601,88	4.322,25	7.203,75	8.644,50
28306	AUDI	A7 SPB 55 3.0 QUATTRO S-TRONIC 340CV HYBRID	1,0934	4.100,25	4.920,30	8.200,50	9.840,60
31419	AUDI	Q3 TFSI 1.5 S-TRONIC MHYBRID 150CV MOD 2025	0,6270	2.351,25	2.821,50	4.702,50	5.643,00
31059	AUDI	Q5 2.0 TFSI 204CV S TRONIC IBRIDO BENZINA	0,8393	3.147,38	3.776,85	6.294,75	7.553,70
31060	AUDI	Q5 2.0 TFSI 204CV S TRONIC QUATTRO IBRIDO BENZINA	0,8605	3.226,88	3.872,25	6.453,75	7.744,50
31423	AUDI	Q7 TFSI TIPTRONIC 4 MHYBRID 340CV MOD 2025	1,1115	4.168,13	5.001,75	8.336,25	10.003,50
31428	AUDI	Q8 TFSI TIPTRONIC 4 MHYBRID 340CV MOD 2025	1,2202	4.575,75	5.490,90	9.151,50	10.981,80
28721	AUDI	RS7 SPB 4.0 600CV QUATTRO TIPTRONIC HYBRID	1,7275	6.478,13	7.773,75	12.956,25	15.547,50
31199	AUDI	S5 2025 3.0 TFSI QUATTRO 367CV IBRIDO BENZINA	1,0530	3.948,75	4.738,50	7.897,50	9.477,00
28772	AUDI	S8 3.0 TFSI QUATTRO TIPTRONIC 570CV HYBRID	1,6991	6.371,63	7.645,95	12.743,25	15.291,90
31061	AUDI	SQ5 3.0 TFSI QUATTRO 367CV IBRIDO BENZINA	1,1265	4.224,38	5.069,25	8.448,75	10.138,50
30884	BMW	120 48V MOD 2024 1.5 156CV MHYBRID	0,6294	2.360,25	2.832,30	4.720,50	5.664,60
31062	BMW	123 2.0 XDRIVE 204CV IBRIDO BENZINA	0,6868	2.575,50	3.090,60	5.151,00	6.181,20
29871	BMW	220i 2022 48V 1.5 156CV ACTIVE TOURER	0,6446	2.417,25	2.900,70	4.834,50	5.801,40
29872	BMW	223i 2022 48V 2.0 204CV ACTIVE TOURER	0,6652	2.494,50	2.993,40	4.989,00	5.986,80
29984	BMW	223i 2022 48V 2.0 XDRIVE 204CV ACTIVE TOURER	0,6998	2.624,25	3.149,10	5.248,50	6.298,20
31065	BMW	520i 2.0 48V SDRIVE 190CV MOD 2024 IBRIDO BENZINA	0,8542	3.203,25	3.843,90	6.406,50	7.687,80
29303	BMW	M340i XDRIVE 3.0 374CV IBRIDO-BENZINA	1,0138	3.801,75	4.562,10	7.603,50	9.124,20
29406	BMW	M440i XDRIVE 3.0 374CV CABRIO IBRIDO BENZINA	1,1440	4.290,00	5.148,00	8.580,00	10.296,00
29183	BMW	M440i XDRIVE 3.0 374CV COUPE IBRIDO BENZINA	1,0788	4.045,50	4.854,60	8.091,50	9.709,20
31247	BMW	X1 SDRIVE 20i 1.5 156CV MOD 2025	0,6391	2.396,63	2.875,95	4.793,25	5.751,90
31248	BMW	X1 XDRIVE 23i 2.0 204CV MOD 2025	0,7355	2.758,13	3.309,75	5.516,25	6.619,50
31250	BMW	X2 SDRIVE 20i 1.5 156CV MOD 2025	0,6425	2.409,38	2.891,25	4.818,75	5.782,50
30934	BMW	X3 XDRIVE20 2.0 MHYBRID 208CV MOD 2024	0,8569	3.213,38	3.856,05	6.426,75	7.712,10
29763	BMW	X4 XDRIVE 20i 2.0 184CV IBRIDO BENZINA	0,8653	3.244,88	3.893,85	6.489,75	7.787,70
29764	BMW	X4 XDRIVE 30i 2.0 252CV IBRIDO BENZINA	0,9309	3.490,88	4.189,05	6.981,75	8.378,10
29765	BMW	X4 XDRIVE M40i 3.0 360CV IBRIDO BENZINA	1,0992	4.122,00	4.946,40	8.244,00	9.892,80
30314	BMW	X5 M60i 4.4 48V 530CV IBRIDO BENZINA	1,4356	5.383,50	6.460,20	10.767,00	12.920,40
30313	BMW	X5 XDRIVE 40i 3.0 380CV IBRIDO BENZINA	1,1333	4.249,88	5.099,85	8.499,75	10.199,70
31249	BMW	X6 XDRIVE 40i 3.0 381CV MOD 2024	1,1934	4.475,25	5.370,30	8.950,50	10.740,60
31522	BMW	X7 XDRIVE 40i 381CV MOD 2025	1,3413	5.029,88	6.035,85	10.059,75	12.071,70
31483	CIRELLI MOTOR	CIRELLI 3 1.5T MHYBRID 139CV MOD 2025	0,5100	1.912,50	2.295,00	3.825,00	4.590,00
31296	CIRELLI MOTOR	CIRELLI 4 1.5 T 177CV IBRIDO BENZINA	0,5827	2.185,13	2.622,15	4.370,25	5.244,30
31150	CIRELLI MOTOR	CIRELLI 5 1.5 T 177CV IBRIDO BENZINA	0,5834	2.187,75	2.625,30	4.375,50	5.250,60
31487	CIRELLI MOTOR	CIRELLI 6 1.5T MHYBRID 139CV MOD 2025	0,5128	1.923,00	2.307,60	3.846,00	4.615,20
31367	CITROEN	C3 1.2 110CV IBRIDO-BENZINA	0,4444	1.666,50	1.999,80	3.333,00	3.999,60
31372	CITROEN	C3 AIRCROSS 1.2 145CV IBRIDO-BENZINA	0,4780	1.792,50	2.151,00	3.585,00	4.302,00
31370	CITROEN	C4 1.2 110CV IBRIDO-BENZINA	0,5019	1.882,13	2.258,55	3.764,25	4.517,10
31371	CITROEN	C4 1.2 145CV IBRIDO-BENZINA	0,5331	1.999,13	2.398,95	3.998,25	4.797,90
31377	CITROEN	C4 X 1.2 MHYBRID 145CV IBRIDO-BENZINA	0,5338	2.001,75	2.402,10	4.003,50	4.804,20
31373	CITROEN	C5 AIRCROSS 1.2 145CV IBRIDO-BENZINA	0,5912	2.217,00	2.660,40	4.434,00	5.320,80
31262	CITROEN	C5 X MHYBRID 145CV MOD 2025	0,6415	2.405,63	2.886,75	4.811,25	5.773,50
30980	CUPRA	FORMENTOR 1.5 150CV IBRIDO BENZINA	0,6245	2.341,88	2.810,25	4.683,75	5.620,50
30203	CUPRA	LEON 1.5 150CV IBRIDO-BENZINA	0,6283	2.356,13	2.827,35	4.712,25	5.654,70
30206	CUPRA	LEON SPORTSTOURER 1.5 150CV IBRIDO-BENZINA	0,6442	2.415,75	2.898,90	4.831,50	5.797,80
31009	CUPRA	TERRAMAR 1.5 MHYBRID 150CV MOD 2024	0,6416	2.406,00	2.887,20	4.812,00	5.774,40
31269	DACIA	BIGSTER 1.2 TCE 4X4 MHYBRID 131CV MOD 2025	0,4916	1.843,50	2.212,20	3.687,00	4.424,40
31273	DACIA	BIGSTER 1.2 TCE MHYBRID 140CV MOD 2025	0,4660	1.747,50	2.097,00	3.495,00	4.194,00
31277	DACIA	BIGSTER 1.8 FHYBRID 155CV MOD 2025	0,5252	1.969,50	2.363,40	3.939,00	4.726,80



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDO-BENZINA IN PRODUZIONE

ID Modello	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)
30820	DACIA	DUSTER 1.6 140CV FULL HYBRID	0,4958	1.859,25	2.231,10	3.718,50	4.462,20
30818	DACIA	DUSTER TCE 1.2 130CV MILD HYBRID	0,4580	1.717,50	2.061,00	3.435,00	4.122,00
30294	DACIA	JOGGER 1.6 140CV IBRIDO BENZINA	0,4819	1.807,13	2.168,55	3.614,25	4.337,10
31432	DS	DS N4 1.2 MHYBRID 145CV MOD 2025	0,6273	2.352,38	2.822,85	4.704,75	5.645,70
31318	DS	DS3 1.2 MHYBRID 145 CV MOD 2025	0,5794	2.172,75	2.607,30	4.345,50	5.214,60
31567	FIAT	500 1.0 MHYBRID 65CV MOD 2025	0,4463	1.673,63	2.008,35	3.347,25	4.016,70
31321	FIAT	600 1.2 MHYBRID 110 CV MOD 2025	0,5016	1.881,00	2.257,20	3.762,00	4.514,40
31322	FIAT	600 1.2 MHYBRID 145 CV MOD 2025	0,5174	1.940,25	2.328,30	3.880,50	4.656,60
31320	FIAT	GRANDE PANDA 1.2 MHYBRID 110 CV MOD 2025	0,4436	1.663,50	1.996,20	3.327,00	3.992,40
31566	FIAT	PANDINA 1.0 CROSS MHYBRID 65CV MOD 2025	0,4207	1.577,63	1.893,15	3.155,25	3.786,30
31565	FIAT	PANDINA 1.0 MHYBRID 65CV MOD 2025	0,3915	1.468,13	1.761,75	2.936,25	3.523,50
29200	FORD	FOCUS IV 1.0 ECOBOOST 125CV IBRIDO-BENZINA	0,5334	2.000,25	2.400,30	4.000,50	4.800,60
30679	FORD	KUGA 2024 2.5 FHEV 180CV 2WD	0,6343	2.378,63	2.854,35	4.757,25	5.708,70
30680	FORD	KUGA 2024 2.5 FHEV 183CV 4WD	0,6647	2.492,63	2.991,15	4.985,25	5.982,30
28518	FORD	PUMA 2019 1.0 ECOBOOST 125CV HYBRID	0,5125	1.921,88	2.306,25	3.843,75	4.612,50
28519	FORD	PUMA 2019 1.0 ECOBOOST 155CV HYBRID	0,5695	2.135,63	2.562,75	4.271,25	5.125,50
30346	FORD	PUMA 2019 1.0 ECOBOOST 160CV HYBRID	0,6293	2.359,88	2.831,85	4.719,75	5.663,70
31257	FORTHING	FRIDAY 1.5 HEV 170CV	0,5968	2.238,00	2.685,60	4.476,00	5.371,20
30743	HONDA	CIVIC 2.0 185CV FULL HYBRID	0,6168	2.313,00	2.775,60	4.626,00	5.551,20
30458	HONDA	CR-V 2.0 HEV 184CV 2WD IBRIDO BENZINA	0,7207	2.702,63	3.243,15	5.405,25	6.486,30
30459	HONDA	CR-V 2.0 HEV 184CV 4WD IBRIDO BENZINA	0,7498	2.811,75	3.374,10	5.623,50	6.748,20
29844	HONDA	HR-V 1.5 HEV ECVT 130CV FULL HYBRID	0,5041	1.890,38	2.268,45	3.780,75	4.536,90
31261	HONDA	JAZZ 1.5 HEV 122CV FULL HYBRID	0,4989	1.870,88	2.245,05	3.741,75	4.490,10
30457	HONDA	ZR-V 2.0 HEV 184CV FULL HYBRID	0,6575	2.465,63	2.958,75	4.931,25	5.917,50
29776	HYUNDAI	BAYON 1.0 T-GDI 100CV IBRIDO BENZINA	0,4686	1.757,25	2.108,70	3.514,50	4.217,40
30440	HYUNDAI	I20 1.0 T-GDI 48V 100CV IBRIDO BENZINA	0,4647	1.742,63	2.091,15	3.485,25	4.182,30
31275	HYUNDAI	I30 1.0 T-GDI MHYBRID 100CV MOD 2024	0,5471	2.051,63	2.461,95	4.103,25	4.923,90
31276	HYUNDAI	I30 1.5 T-GDI MHYBRID 140CV MOD 2024	0,5814	2.180,25	2.616,30	4.360,50	5.232,60
30901	HYUNDAI	I30 SW 1.0 T-GDI MHYBRID 100CV MOD 2024	0,5560	2.085,00	2.502,00	4.170,00	5.004,00
30902	HYUNDAI	I30 SW 1.5 T-GDI MHYBRID 140CV MOD 2024	0,5831	2.186,63	2.623,95	4.373,25	5.247,90
31183	HYUNDAI	KONA 1.0 T-GDI MHYBRID 100CV MOD 2024	0,5044	1.891,50	2.269,80	3.783,00	4.539,60
30943	HYUNDAI	KONA 1.6 DCT FHYBRID 129CV MOD 2024	0,5405	2.026,88	2.432,25	4.053,75	4.864,50
31572	HYUNDAI	SANTA FE 1.6 T-GDI 2WD FHYBRID 239CV MOD 2025	0,7320	2.745,00	3.294,00	5.490,00	6.588,00
31573	HYUNDAI	SANTA FE 1.6 T-GDI 4WD FHYBRID 239CV MOD 2025	0,7580	2.842,50	3.411,00	5.685,00	6.822,00
31098	HYUNDAI	STARIA 1.6 HEV 224CV 7 POSTI IBRIDO BENZINA	0,8459	3.172,13	3.806,55	6.344,25	7.613,10
31097	HYUNDAI	STARIA 1.6 HEV 224CV 9 POSTI IBRIDO BENZINA	0,7582	2.843,25	3.411,90	5.686,50	6.823,80
31280	HYUNDAI	TUCSON 1.6 FHYBRID 215CV MOD 2024	0,6124	2.296,50	2.755,80	4.593,00	5.511,60
31279	HYUNDAI	TUCSON 1.6 FHYBRID 4WD 215CV MOD 2024	0,6584	2.469,00	2.962,80	4.938,00	5.925,60
31278	HYUNDAI	TUCSON 1.6 T-GDI MHYBRID 160CV MOD 2024	0,5978	2.241,75	2.690,10	4.483,50	5.380,20
31324	JEEP	AVENGER 1.2 T MHEV 110 CV MOD 2025	0,4964	1.861,50	2.233,80	3.723,00	4.467,60
31325	JEEP	AVENGER 1.2 T MHEV 4XE 145 CV MOD 2025	0,5404	2.026,50	2.431,80	4.053,00	4.863,60
29954	JEEP	COMPASS 1.5 T4 130CV IBRIDO BENZINA	0,6095	2.285,63	2.742,75	4.571,25	5.485,50
29953	JEEP	RENEGADE 1.5 T4 130CV IBRIDO BENZINA	0,5700	2.137,50	2.565,00	4.275,00	5.130,00
31574	KG MOBILITY	TORRES 1.5 T GDI FHYBRID 204CV MOD 2025	0,5513	2.067,38	2.480,85	4.134,75	4.961,70
31070	KIA	NIRO 1.6 GDI 129CV FULL HYBRID	0,5331	1.999,13	2.398,95	3.998,25	4.797,90
30999	KIA	SORENTO 1.6 T-GDI FHYBRID 215CV MOD 2024	0,7170	2.688,75	3.226,50	5.377,50	6.453,00
30959	KIA	SPORTAGE 1.6 TGDI FHYBRID 2WD 210CV MOD 2024	0,6132	2.299,50	2.759,40	4.599,00	5.518,80
30960	KIA	SPORTAGE 1.6 TGDI FHYBRID AWD 210CV MOD 2024	0,6815	2.555,63	3.066,75	5.111,25	6.133,50
29314	KIA	STONIC 1.0 TGDI 100CV IBRIDO-BENZINA	0,4403	1.651,13	1.981,35	3.302,25	3.962,70
31410	KIA	XCEED 1.0 T-GDI MHEV 115CV MOD 2025	0,5144	1.929,00	2.314,80	3.858,00	4.629,60
30862	LANCIA	YPSILON 1.2 HYBRID 100CV MOD 2024	0,4760	1.785,00	2.142,00	3.570,00	4.284,00
30382	LAND ROVER	RANGE ROVER EVOQUE 2023 1.5 I3 160CV IBRIDO BENZINA	0,7467	2.800,13	3.360,15	5.600,25	6.720,30
30384	LAND ROVER	RANGE ROVER SPORT 4.4 V8 635CV IBRIDO BENZINA	2,1877	8.203,88	9.844,65	16.407,75	19.689,30
28095	LEXUS	ES 2.5 218CV	0,8120	3.045,00	3.654,00	6.090,00	7.308,00
30627	LEXUS	LBX 1.5 136CV IBRIDO BENZINA	0,5605	2.101,88	2.522,25	4.203,75	5.044,50
30628	LEXUS	LBX 1.5 136CV 4WD IBRIDO BENZINA	0,5924	2.221,50	2.665,80	4.443,00	5.331,60
30626	LEXUS	LM 2.5 250CV MULTISPAZIO HYBRID	1,4197	5.323,88	6.388,65	10.647,75	12.777,30
30621	LEXUS	LS 3.5 359CV IBRIDO BENZINA	1,3985	5.244,38	6.293,25	10.488,75	12.586,50
30636	LEXUS	NX 2.5 244CV 4WD IBRIDO BENZINA	0,8591	3.221,63	3.865,95	6.443,25	7.731,90
30688	LEXUS	UX 300H 2.0 200CV 2WD	0,6392	2.397,00	2.876,40	4.794,00	5.752,80
30689	LEXUS	UX 300H 2.0 200CV 4WD	0,6871	2.576,63	3.091,95	5.153,25	6.183,90
30006	MASERATI	GRECALE 2.0 300CV MHEV IBRIDO BENZINA	1,0574	3.965,25	4.758,30	7.930,50	9.516,60
31287	MAZDA	2 1.5 E-SKYACTIV MHYBRID 90CV MOD 2024	0,4312	1.617,00	1.940,40	3.234,00	3.880,80



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDO-BENZINA IN PRODUZIONE

ID Modello	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)
30690	MAZDA	2 2024 1.5 116CV FULL HYBRID	0,4636	1.738,50	2.086,20	4.172,40	4.172,40
31024	MAZDA	3 2.0 186CV 2WD MOD. 2024 IBRIDO BENZINA	0,5518	2.069,25	2.483,10	4.138,50	4.966,20
31026	MAZDA	3 2.0 186CV 4WD MOD. 2024 IBRIDO BENZINA	0,5921	2.220,38	2.664,45	4.440,75	5.328,90
31027	MAZDA	3 2.5 140CV MOD. 2024 IBRIDO BENZINA	0,5551	2.081,63	2.497,95	4.163,25	4.995,90
29716	MAZDA	CX-30 2.0 186CV 2WD IBRIDA	0,5699	2.137,13	2.564,55	4.274,25	5.129,10
29889	MAZDA	CX-30 2.0 186CV 4WD IBRIDA	0,5940	2.227,50	2.673,00	4.455,00	5.346,00
31100	MAZDA	CX-30 2.5 140CV IBRIDO BENZINA	0,5668	2.125,50	2.550,60	4.251,00	5.101,20
31577	MAZDA	CX-5 2.5L E-SKYACTIV AWD MHYBRID 141CV MOD 2025	0,6848	2.568,00	3.081,60	5.136,00	6.163,20
31576	MAZDA	CX-5 2.5L E-SKYACTIV MHYBRID 141CV MOD 2025	0,6377	2.391,38	2.869,65	4.782,75	5.739,30
30221	MERCEDES	A 35 AMG 2023 4MATIC 2.0 306CV IBRIDO BENZINA	0,8371	3.139,13	3.766,95	6.278,25	7.533,90
30218	MERCEDES	A180 AUT 2023 1.3 136CV IBRIDO BENZINA	0,6254	2.345,25	2.814,30	4.690,50	5.628,60
30219	MERCEDES	A200 AUT 2023 1.3 163CV IBRIDO BENZINA	0,6906	2.589,75	3.107,70	5.179,50	6.215,40
30220	MERCEDES	A250 AUT 2023 4MATIC 2.0 224CV IBRIDO BENZINA	0,7436	2.788,50	3.346,20	5.577,00	6.692,40
30228	MERCEDES	B180 AUT 2023 1.3 136CV IBRIDO BENZINA	0,6454	2.420,25	2.904,30	4.840,50	5.808,60
30229	MERCEDES	B200 AUT 2023 1.3 163CV IBRIDO BENZINA	0,6856	2.571,00	3.085,20	5.142,00	6.170,40
30441	MERCEDES	B250 AUT 2023 2.0 225CV IBRIDO BENZINA	0,6975	2.615,63	3.138,75	5.231,25	6.277,50
30528	MERCEDES	C 43 AMG 4MATIC 408CV	1,0394	3.897,75	4.677,30	7.795,50	9.354,60
29634	MERCEDES	C200 1.5 204CV BERLINA MILD HYBRID	0,8336	3.126,00	3.751,20	6.252,00	7.502,40
29675	MERCEDES	C200 1.5 204CV SW MILD HYBRID	0,8485	3.181,88	3.818,25	6.363,75	7.636,50
30465	MERCEDES	CLA 180 AUT 1.3 136CV IBRIDO BENZINA	0,7122	2.670,75	3.204,90	5.341,50	6.409,80
30472	MERCEDES	CLA 200 AUT 1.3 163CV IBRIDO BENZINA	0,7422	2.783,25	3.339,90	5.566,50	6.679,80
30473	MERCEDES	CLA 250 AUT 4MATIC 2.0 224CV IBRIDO BENZINA	0,8221	3.082,88	3.699,45	6.165,75	7.398,90
30474	MERCEDES	CLA 35 AMG 4MATIC 2.0 306CV IBRIDO BENZINA	0,9397	3.523,88	4.228,65	7.047,75	8.457,30
30990	MERCEDES	CLE 180 MHYBRID 170CV MOD 2024	0,8134	3.050,25	3.660,30	6.100,50	7.320,60
30991	MERCEDES	CLE 200 4 MATIC MHYBRID 204CV MOD 2024	0,8622	3.233,25	3.879,90	6.466,50	7.759,80
30540	MERCEDES	CLE 200 COUPÉ 2.0 204CV IBRIDO BENZINA	0,8349	3.130,88	3.757,05	6.261,75	7.514,10
30541	MERCEDES	CLE 300 COUPÉ 4MATIC 2.0 258CV AMG IBRIDO BENZINA	0,9413	3.529,88	4.235,85	7.059,75	8.471,70
30558	MERCEDES	CLE 450 COUPÉ 4MATIC 3.0 381CV AMG IBRIDO BENZINA	1,1184	4.194,00	5.032,80	8.388,00	10.065,60
30534	MERCEDES	E200 2.0 204CV MILD HYBRID	0,8750	3.281,25	3.937,50	6.562,50	7.875,00
30828	MERCEDES	G 500 3.0 450CV IBRIDO BENZINA	1,6924	6.346,50	7.615,80	12.693,00	15.231,60
30829	MERCEDES	G 63 AMG 4.0 585CV IBRIDO BENZINA	2,1557	8.083,88	9.700,65	16.167,75	19.401,30
30462	MERCEDES	GLA 180 AUT 1.3 136CV IBRIDO BENZINA	0,6388	2.395,50	2.874,60	4.791,00	5.749,20
30464	MERCEDES	GLA 200 AUT 1.3 163CV IBRIDO BENZINA	0,6925	2.596,88	3.116,25	5.193,75	6.232,50
30461	MERCEDES	GLA 250 AUT 4MATIC 2.0 224CV IBRIDO BENZINA	0,7809	2.928,38	3.514,05	5.856,75	7.028,10
30466	MERCEDES	GLA 35 4MATIC AMG 2.0 306CV IBRIDO BENZINA	0,9195	3.448,13	4.137,75	6.896,25	8.275,50
30916	MERCEDES	GLB 180 1.3 MHYBRID 136CV MOD 2024	0,6519	2.444,63	2.933,55	4.889,25	5.867,10
30915	MERCEDES	GLB 200 1.3 MHYBRID 163CV MOD 2024	0,6890	2.583,75	3.100,50	5.167,50	6.201,00
30918	MERCEDES	GLB 250 2.0 MHYBRID 224CV MOD 2024	0,8130	3.048,75	3.658,50	6.097,50	7.317,00
30919	MERCEDES	GLB 35 4MATIC MHYBRID 306CV MOD 2024	0,9408	3.528,00	4.233,60	7.056,00	8.467,20
30105	MERCEDES	GLC 200 4M 204CV IBRIDO BENZINA	0,8750	3.281,25	3.937,50	6.562,50	7.875,00
30106	MERCEDES	GLC 300 4M 260CV IBRIDO BENZINA	0,9769	3.663,38	4.396,05	7.326,75	8.792,10
31310	MERCEDES	GLC 43 AMG MHYBRID 421 CV MOD 2024	1,1650	4.368,75	5.242,50	8.737,50	10.485,00
31291	MERCEDES	GLE 450 4M MHYBRID 381CV MOD 2024	1,1926	4.472,25	5.366,70	8.944,50	10.733,40
31338	MERCEDES	GLE 53 AMG MHYBRID 435 CV MOD 2024	1,3517	5.068,88	6.082,65	10.137,75	12.165,30
31531	MERCEDES	GLS 450 4 MATIC MHYBRID 381CV MOD 2025	1,4058	5.271,75	6.326,10	10.543,50	12.652,20
30448	MERCEDES	GT COUPÉ 4 43 4MATIC 3.0 367CV IBRIDO BENZINA	1,3687	5.132,63	6.159,15	10.265,25	12.318,30
30449	MERCEDES	GT COUPÉ 4 53 4MATIC 3.0 435CV IBRIDO BENZINA	1,5388	5.770,50	6.924,60	11.541,00	13.849,20
31529	MERCEDES	S 450 4 MATIC MHYBRID 381CV MOD 2025	1,4777	5.541,38	6.649,65	11.082,75	13.299,30
31492	MG	HS 1.5 FHYBRID 224CV MOD 2025	0,5310	1.991,25	2.389,50	3.982,50	4.779,00
30868	MG	MG3 1.5 HYBRID+ 194CV MOD 2024	0,4351	1.631,63	1.957,95	3.263,25	3.915,90
31105	MG	ZS 1.5 197CV IBRIDO BENZINA	0,4560	1.710,00	2.052,00	3.420,00	4.104,00
30770	MINI	MINI COUNTRYMAN 1.5 170CV IBRIDO BENZINA	0,6200	2.325,00	2.790,00	4.650,00	5.580,00
30968	MINI	MINI COUNTRYMAN S ALL4 2.0 204CV IBRIDO BENZINA	0,6729	2.523,38	3.028,05	5.046,75	6.056,10
30587	MITSUBISHI	ASX 2024 1.3L MHEV 140CV	0,5267	1.975,13	2.370,15	3.950,25	4.740,30
30588	MITSUBISHI	ASX 2024 1.3L MHEV 158CV	0,5599	2.099,63	2.519,55	4.199,25	5.039,10
30589	MITSUBISHI	ASX 2024 1.6L HEV 143CV FULL HYBRID	0,5661	2.122,88	2.547,45	4.245,75	5.094,90
30585	MITSUBISHI	COLT 2024 1.6 143CV FULL HYBRID	0,5220	1.957,50	2.349,00	3.915,00	4.698,00
30084	NISSAN	JUKE 2022 1.6 HEV 140CV IBRIDO BENZINA	0,5308	1.990,50	2.388,60	3.981,00	4.777,20
30349	NISSAN	QASHQAI 2023 1.3 MHEV 140CV	0,5316	1.993,50	2.392,20	3.987,00	4.784,40
30348	NISSAN	QASHQAI 2023 1.3 MHEV 158CV	0,6297	2.361,38	2.833,65	4.722,75	5.667,30
30127	NISSAN	QASHQAI E POWER 1.5 190CV IBRIDO-BENZINA	0,5913	2.217,38	2.660,85	4.434,75	5.321,70
30168	NISSAN	X-TRAIL 1.5 E POWER 2WD 204CV	0,6205	2.326,88	2.792,25	4.653,75	5.584,50
30169	NISSAN	X-TRAIL 1.5 E POWER E-4WD 213CV	0,6532	2.449,50	2.939,40	4.899,00	5.878,80



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDO-BENZINA IN PRODUZIONE

ID Modello	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)
31047	NISSAN	X-TRAIL 1.5 MHYBRID 163CV MOD 2024	0,6226	2.334,75	2.801,70	4.669,50	5.603,40
31578	OMODA	OMODA 5 1.5 TGDI FHYBRID 224CV MOD 2025	0,5203	1.951,13	2.341,35	3.902,25	4.682,70
31328	OPEL	ASTRA 1.2 MHYBRID 145 CV MOD 2025	0,5458	2.046,75	2.456,10	4.093,50	4.912,20
31327	OPEL	CORSA 1.2 MHYBRID 110 CV MOD 2025	0,4655	1.745,63	2.094,75	3.491,25	4.189,50
31579	OPEL	CORSA 1.2 MHYBRID 145CV MOD 2025	0,4966	1.862,25	2.234,70	3.724,50	4.469,40
31331	OPEL	FRONTERA 1.2 MHYBRID 110 CV MOD 2025	0,4689	1.758,38	2.110,05	3.516,75	4.220,10
31332	OPEL	FRONTERA 1.2 MHYBRID 145 CV MOD 2025	0,4850	1.818,75	2.182,50	3.637,50	4.365,00
31330	OPEL	GRANDLAND 1.2 MHYBRID 145 CV MOD 2025	0,5480	2.055,00	2.466,00	4.110,00	4.932,00
31329	OPEL	MOKKA 1.2 MHYBRID 145 CV MOD 2025	0,4964	1.861,50	2.233,80	3.723,00	4.467,60
31339	PEUGEOT	2008 1.2 MHYBRID 145 CV MOD 2025	0,5517	2.068,88	2.482,65	4.137,75	4.965,30
31333	PEUGEOT	208 1.2 MHYBRID 110 CV MOD 2025	0,4758	1.784,25	2.141,10	3.568,50	4.282,20
31334	PEUGEOT	208 1.2 MHYBRID 145 CV MOD 2025	0,5074	1.902,75	2.283,30	3.805,50	4.566,60
31340	PEUGEOT	3008 1.2 MHYBRID 145 CV MOD 2025	0,5775	2.165,63	2.598,75	4.331,25	5.197,50
31335	PEUGEOT	308 1.2 MHYBRID 145 CV MOD 2025	0,5547	2.080,13	2.496,15	4.160,25	4.992,30
31337	PEUGEOT	408 1.2 MHYBRID 145 CV MOD 2025	0,5652	2.119,50	2.543,40	4.239,00	5.086,80
31439	PEUGEOT	5008 1.2 MHYBRID 145CV MOD 2024	0,6194	2.322,75	2.787,30	4.645,50	5.574,60
31142	PORSCHE	911 CARRERA GTS 541CV MOD 2024	1,9464	7.299,00	8.758,80	14.598,00	17.517,60
30172	RENAULT	AUSTRAL 1.2 E-TECH 200CV FULL HYBRID	0,5907	2.215,13	2.658,15	4.430,25	5.316,30
31580	RENAULT	AUSTRAL 1.3 MHYBRID 158CV MOD 2025	0,5805	2.176,88	2.612,25	4.353,75	5.224,50
31392	RENAULT	CAPTUR 1.8 FHYBRID 160 CV MOD 2025	0,5221	1.957,88	2.349,45	3.915,75	4.698,90
30000	RENAULT	CLIO 1.6 E-TECH 145CV IBRIDO-BENZINA	0,4483	1.681,13	2.017,35	3.362,25	4.034,70
30484	RENAULT	ESPACE 1.2 200CV FULL HYBRID	0,6680	2.505,00	3.006,00	5.010,00	6.012,00
30848	RENAULT	RAFALE E-TECH 1.2 200 CV FULL HYBRID	0,6001	2.250,38	2.700,45	4.500,75	5.400,90
31443	RENAULT	SYMBIOZ 1.3 MHYBRID 140CV MOD 2025	0,5125	1.921,88	2.306,25	3.843,75	4.612,50
31444	RENAULT	SYMBIOZ 1.8 FHYBRID 160CV MOD 2025	0,5333	1.999,88	2.399,85	3.999,75	4.799,70
31013	SEAT	LEON 1.5 116CV IBRIDO BENZINA	0,5516	2.068,50	2.482,20	4.137,00	4.964,40
31014	SEAT	LEON 1.5 150CV IBRIDO BENZINA	0,5688	2.133,00	2.559,60	4.266,00	5.119,20
30832	SKODA	KODIAQ 2024 1.5 M-HEV 150CV IBRIDO BENZINA	0,6203	2.326,13	2.791,35	4.652,25	5.582,70
31125	SKODA	OCTAVIA 1.5 TSI MHYBRID 115CV IBRIDO BENZINA	0,5543	2.078,63	2.494,35	4.157,25	4.988,70
30922	SKODA	OCTAVIA 1.5 TSI MHYBRID 150CV MOD 2024	0,5888	2.208,00	2.649,60	4.416,00	5.299,20
31126	SKODA	OCTAVIA WAGON 2020 1.5 115CV IBRIDO BENZINA	0,5634	2.112,75	2.535,30	4.225,50	5.070,60
29502	SKODA	OCTAVIA WAGON 2020 1.5 E-TEC 150CV IBRIDO BENZINA	0,5971	2.239,13	2.686,95	4.478,25	5.373,90
30694	SKODA	SUPERB 1.5 TSI 150CV IBRIDO BENZINA	0,6836	2.563,50	3.076,20	5.127,00	6.152,40
30591	SUBARU	CROSSTREK 2.0I E-BOXER 136CV MHEV	0,6528	2.448,00	2.937,60	4.896,00	5.875,20
31163	SUBARU	FORESTER 2.0 MHEV 136CV IBRIDO BENZINA	0,6903	2.588,63	3.106,35	5.177,25	6.212,70
31449	SUZUKI	S-CROSS 1.4 MHYBRID 110CV MOD 2024	0,4954	1.857,75	2.229,30	3.715,50	4.458,60
31450	SUZUKI	S-CROSS 1.4 MHYBRID 4WD 110CV MOD 2024	0,5216	1.956,00	2.347,20	3.912,00	4.694,40
31234	SUZUKI	SWACE 1.8 E-CVT FHYBRID 140CV MOD 2024	0,5536	2.076,00	2.491,20	4.152,00	4.982,40
30831	SUZUKI	SWIFT 1.2 83CV IBRIDO BENZINA	0,4524	1.696,50	2.035,80	3.393,00	4.071,60
31447	SUZUKI	VITARA 1.4 MHYBRID 110CV MOD 2024	0,4815	1.805,63	2.166,75	3.611,25	4.333,50
31448	SUZUKI	VITARA 1.4 MHYBRID 4WD 110CV MOD 2024	0,5056	1.896,00	2.275,20	3.792,00	4.550,40
31581	TOYOTA	AYGO X 1.5 FHYBRID 115CV MOD 2024	0,4067	1.525,13	1.830,15	3.050,25	3.660,30
30517	TOYOTA	C-HR 1.8 HV 140CV IBRIDO BENZINA	0,5746	2.154,75	2.585,70	4.309,50	5.171,40
30173	TOYOTA	COROLLA BERLINA 1.8 140CV IBRIDO BENZINA	0,5468	2.050,50	2.460,60	4.101,00	4.921,20
30174	TOYOTA	COROLLA BERLINA 2.0 200CV IBRIDO BENZINA	0,6008	2.253,00	2.703,60	4.506,00	5.407,20
30492	TOYOTA	COROLLA CROSS 1.8H 140CV IBRIDO BENZINA	0,5962	2.235,75	2.682,90	4.471,50	5.365,80
31452	TOYOTA	COROLLA CROSS 2.0 FHYBRID 180CV MOD 2025	0,6415	2.405,63	2.886,75	4.811,25	5.773,50
31453	TOYOTA	COROLLA CROSS 2.0 FHYBRID AWD 180CV MOD 2025	0,6660	2.497,50	2.997,00	4.995,00	5.994,00
29536	TOYOTA	HIGHLANDER 2.5H AWD 250CV	0,8382	3.143,25	3.771,90	6.286,50	7.543,80
31583	TOYOTA	RAV4 2.5 HV E-CVT AWD FHYBRID 191CV MOD 2025	0,7068	2.650,50	3.180,60	5.301,00	6.361,20
31582	TOYOTA	RAV4 2.5 HV E-CVT FHYBRID 184CV MOD 2025	0,6853	2.569,88	3.083,85	5.139,75	6.167,70
31238	TOYOTA	YARIS 1.5 FHYBRID 116CV MOD 2024	0,4634	1.737,75	2.085,30	3.475,50	4.170,60
30561	TOYOTA	YARIS 2024 1.5 130CV IBRIDO BENZINA	0,5163	1.936,13	2.323,35	3.872,25	4.646,70
29818	TOYOTA	YARIS CROSS 1.5 116CV HYBRID	0,4657	1.746,38	2.095,65	3.492,75	4.191,30
30955	TOYOTA	YARIS CROSS 1.5 HYBRID 4WD 131CV MOD 2024	0,5318	1.994,25	2.393,10	3.988,50	4.786,20
30954	TOYOTA	YARIS CROSS 1.5 HYBRID 131CV MOD 2024	0,5072	1.902,00	2.282,40	3.804,00	4.564,80
30781	VOLKSWAGEN	GOLF VARIANT VIII 1.5 ETSI 115CV IBRIDO BENZINA	0,5849	2.193,38	2.632,05	4.386,75	5.264,10
30786	VOLKSWAGEN	GOLF VARIANT VIII 1.5 ETSI 150CV IBRIDO BENZINA	0,6316	2.368,50	2.842,20	4.737,00	5.684,40
30784	VOLKSWAGEN	GOLF VIII 1.5 ETSI 115CV IBRIDO BENZINA	0,5758	2.159,25	2.591,10	4.318,50	5.182,20
30785	VOLKSWAGEN	GOLF VIII 1.5 ETSI 150CV IBRIDO BENZINA	0,6187	2.320,13	2.784,15	4.640,25	5.568,30
30593	VOLKSWAGEN	PASSAT STATION 1.5 ETSI 150CV IBRIDO BENZINA	0,7109	2.665,88	3.199,05	5.331,75	6.398,10
31121	VOLKSWAGEN	TAYRON 1.5 ETSI 150CV MOD 2024	0,6606	2.477,25	2.972,70	4.954,50	5.945,40
30601	VOLKSWAGEN	TIGUAN 2024 1.5 ETSI 130CV IBRIDO BENZINA	0,6155	2.308,13	2.769,75	4.616,25	5.539,50



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDO-BENZINA IN PRODUZIONE

ID Modello	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)
30602	VOLKSWAGEN	TIGUAN 2024 1.5 ETSI 150CV IBRIDO BENZINA	0,6322	2.370,75	2.844,90	4.741,50	5.689,80
31512	VOLKSWAGEN	T-ROC 1.5 ETSI DGS MHYBRID 150CV MOD 2025	0,5742	2.153,25	2.583,90	4.306,50	5.167,80
31511	VOLKSWAGEN	T-ROC 1.5 ETSI MHYBRID 115CV MOD 2025	0,5487	2.057,63	2.469,15	4.115,25	4.938,30
30140	VOLVO	V60 B4 AUT 2.0 197CV IBRIDO BENZINA	0,7647	2.867,63	3.441,15	5.735,25	6.882,30
30144	VOLVO	XC40 B3 AUT 2.0 163CV IBRIDO BENZINA	0,6622	2.483,25	2.979,90	4.966,50	5.959,80
30145	VOLVO	XC40 B4 AWD AUT 2.0 197CV IBRIDO BENZINA	0,7239	2.714,63	3.257,55	5.429,25	6.515,10
31459	VOLVO	XC60 B5 AWD 250CV MOD 2024	0,8209	3.078,38	3.694,05	6.156,75	7.388,10
31015	VOLVO	XC90 B5 AWD 250CV 7 POSTI IBRIDO BENZINA	1,0217	3.831,38	4.597,65	7.662,75	9.195,30



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDO-GASOLIO IN PRODUZIONE

ID Modello	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)
29257	AUDI	A4 ALLROAD 40 2.0 TDI S-TRONIC 204CV HYBRID	0,6869	2.575,88	3.091,05	5.151,75	6.182,10
31216	AUDI	A4 ALLROAD 50 3.0 TDI TIPTRONIC 286CV IBRIDO GASOLIO	0,8010	3.003,75	3.604,50	6.007,50	7.209,00
31201	AUDI	A5 2025 TDI QUATTRO 204CV IBRIDO GASOLIO	0,7004	2.626,50	3.151,80	5.253,00	6.303,60
31200	AUDI	A5 2025 TDI STRONIC 204CV IBRIDO GASOLIO	0,6788	2.545,50	3.054,60	5.091,00	6.109,20
30616	AUDI	A6 ALLROAD 40 2.0 TDI QUATTRO STR 204CV IBRIDO GASOLIO	0,7972	2.989,50	3.587,40	5.979,00	7.174,80
30617	AUDI	A6 ALLROAD 45 3.0 TDI QUATTRO STR 245CV IBRIDO GASOLIO	0,8715	3.268,13	3.921,75	6.536,25	7.843,50
28389	AUDI	A6 ALLROAD 50 3.0 TDI QUATTRO TIPTR 285CV HYBRID	0,8941	3.352,88	4.023,45	6.705,75	8.046,90
31317	AUDI	A6 AVANT QUATTRO TDI MHYBRID 204 CV MOD 2025	0,7793	2.922,38	3.506,85	5.844,75	7.013,70
31316	AUDI	A6 AVANT TDI MHYBRID 204 CV MOD 2025	0,7598	2.849,25	3.419,10	5.698,50	6.838,20
31364	AUDI	A6 TDI 2.0 150KW S-TRONIC 204CV IBRIDO-GASOLIO	0,7420	2.782,50	3.339,00	5.565,00	6.678,00
31365	AUDI	A6 TDI QUATTRO 2.0 150KW S-TRONIC 204CV IBRIDO-GASOLIO	0,7634	2.862,75	3.435,30	5.725,50	6.870,60
27438	AUDI	A7 SPB 40 2.0 TDI 204CV HYBRID	0,8093	3.034,88	3.641,85	6.069,75	7.283,70
28211	AUDI	A7 SPB 40 2.0 TDI 204CV QUATTRO HYBRID	0,8223	3.083,63	3.700,35	6.167,25	7.400,70
29553	AUDI	A7 SPB 45 3.0 TDI QUATTRO S-TRONIC 245CV HYBRID	0,8842	3.315,75	3.978,90	6.631,50	7.957,80
27439	AUDI	A7 SPB 50 3.0 TDI 286CV QUATTRO TIPTR HYBRID	0,9325	3.496,88	4.196,25	6.993,75	8.392,50
28815	AUDI	A8 50 3.0 TDI QUATTRO TIPTR 286CV HYBRID	1,0546	3.954,75	4.745,70	7.909,50	9.491,40
31058	AUDI	Q5 2.0 TDI 204CV S TRONIC QUATTRO IBRIDO GASOLIO	0,7658	2.871,75	3.446,10	5.743,50	6.892,20
31424	AUDI	Q7 3.0 TDI 4 TRIPTRONIC MHYBRID 231CV MOD 2025	0,9097	3.411,38	4.093,65	6.822,75	8.187,30
31425	AUDI	Q7 3.0 TDI TIPTRONIC 4 MHYBRID 286CV MOD 2025	0,9245	3.466,88	4.160,25	6.933,75	8.320,50
31429	AUDI	Q8 TDI TIPTRONIC 4 MHYBRID 231CV MOD 2025	1,0118	3.794,25	4.553,10	7.588,50	9.106,20
31430	AUDI	Q8 TDI TIPTRONIC 4 MHYBRID 286CV MOD 2025	1,1615	4.355,63	5.226,75	8.711,25	10.453,50
30886	BMW	120D 48V MOD 2024 2.0 150CV MHYBRID	0,5601	2.100,38	2.520,45	4.200,75	5.040,90
30727	BMW	220D 2.0 190CV COUPÉ IBRIDO GASOLIO	0,6572	2.464,50	2.957,40	4.929,00	5.914,80
30889	BMW	220D 48V ACTIVE TOURER MHYBRID 2.0 150CV MOD 2024	0,5820	2.182,50	2.619,00	4.365,00	5.238,00
30116	BMW	223D 2.0 200CV XDRIVE ACTIVE TOURER IBRIDO-GASOLIO	0,6239	2.339,63	2.807,55	4.679,25	5.615,10
28998	BMW	318D 2.0 48V 150CV HYBRID	0,6386	2.394,75	2.873,70	4.789,50	5.747,40
29001	BMW	318D TOURING 2.0 48V 150CV HYBRID	0,6533	2.449,88	2.939,85	4.899,75	5.879,70
28829	BMW	320D 2.0 48V 190CV HYBRID	0,6623	2.483,63	2.980,35	4.967,25	5.960,70
28833	BMW	320D 2.0 48V TOURING 190 HYBRID	0,6731	2.524,13	3.028,95	5.048,25	6.057,90
28830	BMW	320D 2.0 48V XDRIVE 190CV HYBRID	0,6775	2.540,63	3.048,75	5.081,25	6.097,50
28834	BMW	320D 2.0 48V XDRIVE TOURING 190CV HYBRID	0,6873	2.577,38	3.092,85	5.154,75	6.185,70
30215	BMW	330D XDRIVE 3.0 286CV IBRIDO GASOLIO	0,7788	2.920,50	3.504,60	5.841,00	7.009,20
29407	BMW	420D 2.0 190CV CABRIO IBRIDO-GASOLIO	0,7368	2.763,00	3.315,60	5.526,00	6.631,20
29184	BMW	420D 2.0 190CV COUPÉ IBRIDO-GASOLIO	0,6787	2.545,13	3.054,15	5.090,25	6.108,30
29761	BMW	420D 2021 2.0 190CV GRAN COUPÉ IBRIDO GASOLIO	0,6997	2.623,88	3.148,65	5.247,75	6.297,30
29185	BMW	420D XDRIVE 2.0 190CV COUPÉ IBRIDO-GASOLIO	0,7002	2.625,75	3.150,90	5.251,50	6.301,80
29762	BMW	420D XDRIVE 2021 2.0 190CV GRAN COUPÉ IBRIDO GASOLIO	0,7204	2.701,50	3.241,80	5.403,00	6.483,60
29722	BMW	430D 3.0 286CV CABRIO IBRIDO-GASOLIO	0,8202	3.075,75	3.690,90	6.151,50	7.381,80
29575	BMW	430D XDRIVE 3.0 286CV COUPÉ IBRIDO-GASOLIO	0,7631	2.861,63	3.433,95	5.723,25	6.867,90
30432	BMW	520D 2.0 48V SDRIVE 197CV IBRIDO GASOLIO	0,7782	2.918,25	3.501,90	5.836,50	7.003,80
30427	BMW	520D 2.0 48V XDRIVE 197CV IBRIDO GASOLIO	0,8007	3.002,63	3.603,15	6.005,25	7.206,30
30887	BMW	540D 48V XDRIVE 3.0 249CV MOD 2024	0,8441	3.165,38	3.798,45	6.330,75	7.596,90
30933	BMW	540D 48V XDRIVE MHYBRID 3.0 286CV MOD 2024	0,8494	3.185,25	3.822,30	6.370,50	7.644,60
31521	BMW	740D 3.0 XDRIVE 299CV MOD 2025	1,1804	4.426,50	5.311,80	8.853,00	10.623,60
28926	BMW	M340D 3.0 48V XDRIVE TOURING 340CV HYBRID	0,8871	3.326,63	3.991,95	6.653,25	7.983,90
29874	BMW	M440D XDRIVE 3.0 374CV CABRIO IBRIDO-GASOLIO	0,9530	3.573,75	4.288,50	7.147,50	8.577,00
29576	BMW	M440D XDRIVE 3.0 340CV COUPÉ IBRIDO-GASOLIO	0,8912	3.342,00	4.010,40	6.684,00	8.020,80
31253	BMW	X1 SDRIVE 20D 150CV MOD 2025	0,5995	2.248,13	2.697,75	4.496,25	5.395,50
31255	BMW	X1 XDRIVE 23D 197CV MOD 2025	0,6489	2.433,38	2.920,05	4.866,75	5.840,10
31256	BMW	X2 SDRIVE 20D 150CV MOD 2025	0,6003	2.251,13	2.701,35	4.502,25	5.402,70
31258	BMW	X2 XDRIVE 20D 150CV MOD 2025	0,6213	2.329,88	2.795,85	4.659,75	5.591,70
30935	BMW	X3 XDRIVE20D 2.0 MHYBRID 197CV MOD 2024	0,7579	2.842,13	3.410,55	5.684,25	6.821,10
31569	BMW	X3 XDRIVE40D 3.0 MHYBRID 303CV MOD 2025	0,8487	3.182,63	3.819,15	6.365,25	7.638,30
28876	BMW	X4 XDRIVE 20D 190CV HYBRID	0,7479	2.804,63	3.365,55	5.609,25	6.731,10
29191	BMW	X4 XDRIVE 30D 3.0 250CV IBRIDO-GASOLIO	0,8395	3.148,13	3.777,75	6.296,25	7.555,50
29192	BMW	X4 XDRIVE 30D 3.0 286CV IBRIDO-GASOLIO	0,8425	3.159,38	3.791,25	6.318,75	7.582,50
29193	BMW	X4 XDRIVE M40D 3.0 340CV IBRIDO-GASOLIO	0,9495	3.560,63	4.272,75	7.121,25	8.545,50
30312	BMW	X5 XDRIVE 30D 3.0 298CV IBRIDO GASOLIO	0,9586	3.594,75	4.313,70	7.189,50	8.627,40
30434	BMW	X5 XDRIVE 40D 3.0 352CV IBRIDO GASOLIO	0,9970	3.738,75	4.486,50	7.477,50	8.973,00
31400	BMW	X6 XDRIVE 30D 3.0 298 CV MOD 2024	1,0054	3.770,25	4.524,30	7.540,50	9.048,60
31523	BMW	X7 3.0 XDRIVE 40D 340CV MOD 2025	1,1472	4.302,00	5.162,40	8.604,00	10.324,80
30574	HYUNDAI	TUCSON 1.6 CRDI 136CV MILD HYBRID	0,5309	1.990,88	2.389,05	3.981,75	4.778,10
31409	KIA	SPORTAGE 1.6 CRDI MHEV 136CV MOD 2025	0,5186	1.944,75	2.333,70	3.889,50	4.667,40
30764	LAND ROVER	DEFENDER 110 3.0D I6 200CV AWD IBRIDO GASOLIO	0,8767	3.287,63	3.945,15	6.575,25	7.890,30
30765	LAND ROVER	DEFENDER 110 3.0D I6 250CV AWD IBRIDO GASOLIO	0,9204	3.451,50	4.141,80	6.903,00	8.283,60
31390	LAND ROVER	DEFENDER 110 3.0D I6 MHYBRID 350 CV MOD 2025	1,0557	3.958,88	4.750,65	7.917,75	9.501,30
31391	LAND ROVER	DEFENDER 130 3.0D I6 MHYBRID 350 CV MOD 2025	1,1206	4.202,25	5.042,70	8.404,50	10.085,40



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDO-GASOLIO IN PRODUZIONE

ID Modello	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)
30374	LAND ROVER	DEFENDER 90 3.0D I6 200CV AWD IBRIDO GASOLIO	0,8585	3.219,38	3.863,25	6.438,75	7.726,50
30376	LAND ROVER	DEFENDER 90 3.0D I6 250CV AWD IBRIDO GASOLIO	0,9009	3.378,38	4.054,05	6.756,75	8.108,10
31389	LAND ROVER	DEFENDER 90 3.0D I6 MHYBRID 350 CV MOD 2025	1,0136	3.801,00	4.561,20	7.602,00	9.122,40
30379	LAND ROVER	DISCOVERY 3.0D I6 250CV AWD IBRIDO GASOLIO	0,9226	3.459,75	4.151,70	6.919,50	8.303,40
30911	LAND ROVER	DISCOVERY 3.0D MHYBRID 349CV MOD 2024	0,9660	3.622,50	4.347,00	7.245,00	8.694,00
29331	LAND ROVER	DISCOVERY SPORT 2020 2.0 TD4 163CV IBRIDO-GASOLIO	0,6400	2.400,00	2.880,00	4.800,00	5.760,00
29332	LAND ROVER	DISCOVERY SPORT 2020 2.0 TD4 204CV IBRIDO-GASOLIO	0,7065	2.649,38	3.179,25	5.298,75	6.358,50
29884	LAND ROVER	RANGE ROVER 2022 3.0D I6 250CV IBRIDO GASOLIO	1,2663	4.748,63	5.698,35	9.497,25	11.396,70
29886	LAND ROVER	RANGE ROVER 2022 3.0D I6 350CV IBRIDO GASOLIO	1,3262	4.973,25	5.967,90	9.946,50	11.935,80
29270	LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 163CV AWD IBR-GASOLIO	0,6830	2.561,25	3.073,50	5.122,50	6.147,00
29271	LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 204CV AWD IBR-GASOLIO	0,7095	2.660,63	3.192,75	5.321,25	6.385,50
30078	LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 250CV IBR GASOLIO	1,0464	3.924,00	4.708,80	7.848,00	9.417,60
30079	LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 300CV IBR-GASOLIO	1,1035	4.138,13	4.965,75	8.276,25	9.931,50
30080	LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 350CV IBR-GASOLIO	1,2394	4.647,75	5.577,30	9.295,50	11.154,60
30867	LAND ROVER	VELAR 2.0D I4 MHYBRID 204 CV MOD 2024	0,8225	3.084,38	3.701,25	6.168,75	7.402,50
30766	LAND ROVER	VELAR 2024 3.0D I6 300CV IBRIDO GASOLIO	0,9945	3.729,38	4.475,25	7.458,75	8.950,50
30102	MAZDA	CX-60 3.3L E-SKYACTIVE D 200CV IBRIDO GASOLIO	0,6976	2.616,00	3.139,20	5.232,00	6.278,40
30103	MAZDA	CX-60 3.3L E-SKYACTIVE D 250CV IBRIDO GASOLIO	0,7441	2.790,38	3.348,45	5.580,75	6.696,90
30913	MAZDA	CX-80 3.3L E-SKYACTIV D MHYBRID 249CV MOD 2024	0,7683	2.881,13	3.457,35	5.762,25	6.914,70
29833	MERCEDES	C200D 2.0 163CV BERLINA MILD HYBRID	0,6791	2.546,63	3.055,95	5.093,25	6.111,90
29836	MERCEDES	C200D 2.0 163CV SW MILD HYBRID	0,6880	2.580,00	3.096,00	5.160,00	6.192,00
29635	MERCEDES	C220D 2.0 200CV BERLINA MILD HYBRID	0,6975	2.615,63	3.138,75	5.231,25	6.277,50
29837	MERCEDES	C220D 2.0 200CV 4MATIC SW MILD HYBRID	0,7264	2.724,00	3.268,80	5.448,00	6.537,60
29676	MERCEDES	C220D 2.0 200CV SW MILD HYBRID	0,7077	2.653,88	3.184,65	5.307,75	6.369,30
29636	MERCEDES	C300D 2.0 265CV BERLINA MILD HYBRID	0,7256	2.721,00	3.265,20	5.442,00	6.530,40
29835	MERCEDES	C300D 2.0 265CV 4MATIC BERLINA MILD HYBRID	0,7390	2.771,25	3.325,50	5.542,50	6.651,00
29677	MERCEDES	C300D 2.0 265CV SW MILD HYBRID	0,7565	2.836,88	3.404,25	5.673,75	6.808,50
30539	MERCEDES	CLE 220D COUPÉ 2.0 197CV IBRIDO GASOLIO	0,7069	2.650,88	3.181,05	5.301,75	6.362,10
31104	MERCEDES	E 220D 2.0 163CV IBRIDO GASOLIO	0,7225	2.709,38	3.251,25	5.418,75	6.502,50
30532	MERCEDES	E 220D 2.0 197CV MILD HYBRID	0,7612	2.854,50	3.425,40	5.709,00	6.850,80
30533	MERCEDES	E 220D 2.0 4MATIC 197CV MILD HYBRID	0,7878	2.954,25	3.545,10	5.908,50	7.090,20
30556	MERCEDES	E 450D 3.0 4MATIC 367CV IBRIDO-GASOLIO	0,9732	3.649,50	4.379,40	7.299,00	8.758,80
30826	MERCEDES	G 450D 3.0 367CV IBRIDO GASOLIO	1,3266	4.974,75	5.969,70	9.949,50	11.939,40
31106	MERCEDES	GLC 200D 4M 163CV IBRIDO GASOLIO	0,7196	2.698,50	3.238,20	5.397,00	6.476,40
30104	MERCEDES	GLC 220D 4M 200CV IBRIDO GASOLIO	0,7528	2.823,00	3.387,60	5.646,00	6.775,20
30164	MERCEDES	GLC 300D 4M 270CV IBRIDO GASOLIO	0,8587	3.220,13	3.864,15	6.440,25	7.728,30
30562	MERCEDES	GLC 450D 4M 367CV IBRIDO GASOLIO	0,9526	3.572,25	4.286,70	7.144,50	8.573,40
31292	MERCEDES	GLE 300 D 4M MHYBRID 269CV MOD 2024	0,9079	3.404,63	4.085,55	6.809,25	8.171,10
30542	MERCEDES	GLE 450D 3.0 4MATIC 370CV IBRIDO GASOLIO	1,0454	3.920,25	4.704,30	7.840,50	9.408,60
31532	MERCEDES	GLS 350 D 4 MATIC MHYBRID 313CV MOD 2025	1,1603	4.351,13	5.221,35	8.702,25	10.442,70
31528	MERCEDES	S 350 D MHYBRID 313CV MOD 2025	1,1654	4.370,25	5.244,30	8.740,50	10.488,60
30771	MINI	MINI COUNTRYMAN 2.0D 163CV IBRIDO GASOLIO	0,5568	2.088,00	2.505,60	4.176,00	5.011,20
31584	TOYOTA	LAND CRUISER 2.8D AWD MHYBRID 205CV MOD 2025	0,9962	3.735,75	4.482,90	7.471,50	8.965,80



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDI PLUG-IN IN PRODUZIONE

ID Modello	Marca	Modello	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (20% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
PLUG-IN BENZINA						
30234	ALFA ROMEO	TONALE 1.3 PHEV 180CV	0,6554	1.966,20	2.457,75	2.949,30
	ALFA ROMEO	TONALE 1.3 PHEV Q4 270CV MOD 2025	0,6622	1.986,60	2.483,25	2.979,90
31146	AUDI	A3 ALLSTREET TFSI E S-TRONIC 1.5 204CV PLUG-IN BENZINA	0,6704	2.011,20	2.514,00	3.016,80
31147	AUDI	A3 SPB TFSI E S-TRONIC 1.5 204CV PLUG-IN BENZINA	0,6486	1.945,80	2.432,25	2.918,70
31215	AUDI	A3 SPB TFSI E S-TRONIC 1.5 272CV PLUG-IN BENZINA	0,6863	2.058,90	2.573,63	3.088,35
31314	AUDI	A5 2.0 TFSI E-HYBRID 299 CV MOD 2025	0,7931	2.379,30	2.974,13	3.568,95
31384	AUDI	A6 E-HYBRID 220 KW 299 CV MOD 2025	0,8198	2.459,40	3.074,25	3.689,10
31385	AUDI	A6 E-HYBRID 270 KW 367 CV MOD 2025	0,9641	2.892,30	3.615,38	4.338,45
31506	AUDI	A7 SPB 50 2.0 TFSI E QUATTRO 299CV MOD 2025	0,9198	2.759,40	3.449,25	4.139,10
28817	AUDI	A8 60 TFSI-E 3.0 QUATTRO TIPTR 450CV PLUG-IN BENZINA	1,2448	3.734,40	4.668,00	5.601,60
31418	AUDI	Q3 E-HYBRID 1.5 S-TRONIC 272CV MOD 2025	0,6026	1.807,80	2.259,75	2.711,70
31420	AUDI	Q5 2.0 S-TRONIC 4 E-HYBRID 299CV MOD 2025	0,8553	2.565,90	3.207,38	3.848,85
31427	AUDI	Q7 TFSI TIPTRONIC 4 E-HYBRID 394CV MOD 2025	0,9906	2.971,80	3.714,75	4.457,70
31426	AUDI	Q8 TFSI TIPTRONIC 4 E-HYBRID 489CV MOD 2025	1,1160	3.348,00	4.185,00	5.022,00
30114	BMW	225E XDRIVE 1.5 ACTIVE TOURER 245CV	0,6442	1.932,60	2.415,75	2.898,90
30115	BMW	230E XDRIVE 1.5 ACTIVE TOURER 326CV	0,6850	2.055,00	2.568,75	3.082,50
30433	BMW	330E 2.0 292CV PLUG-IN BENZINA	0,7662	2.298,60	2.873,25	3.447,90
30436	BMW	330E XDRIVE 2.0 292CV PLUG-IN BENZINA	0,8105	2.431,50	3.039,38	3.647,25
30515	BMW	530E 2.0 SDRIVE 300CV PLUG-IN BENZINA	0,8426	2.527,80	3.159,75	3.791,70
30888	BMW	530E XDRIVE PLUG-IN 2.0 299CV MOD 2024	0,8732	2.619,60	3.274,50	3.929,40
30530	BMW	550E 3.0 XDRIVE 489CV PLUG-IN BENZINA	0,9722	2.916,60	3.645,75	4.374,90
31520	BMW	750E XDRIVE 3.0 PHEV 489CV MOD 2025	1,3849	4.154,70	5.193,38	6.232,05
31562	BMW	M5 4.4 PLUG-IN 727CV MOD 2025	1,5690	4.707,00	5.883,75	7.060,50
30158	BMW	X1 XDRIVE 25E 1.5 245CV PLUG-IN BENZINA	0,6255	1.876,50	2.345,63	2.814,75
30159	BMW	X1 XDRIVE 30E 1.5 326CV PLUG-IN BENZINA	0,6464	1.939,20	2.424,00	2.908,80
30725	BMW	X3 XDRIVE 30E 2.0 292CV MY2024 PLUG IN BENZINA	0,8589	2.576,70	3.220,88	3.865,05
30315	BMW	X5 XDRIVE 50E 3.0 490CV PLUG-IN BENZINA	1,0519	3.155,70	3.944,63	4.733,55
30669	BMW	XM 4.4 653CV PLUG IN BENZINA	1,7685	5.305,50	6.631,88	7.958,25
30668	BMW	XM 50E 3.0 476CV PLUG IN BENZINA	1,3989	4.196,70	5.245,88	6.295,05
30670	BMW	XM LABEL 4.4 748CV PLUG IN BENZINA	1,9689	5.906,70	7.383,38	8.860,05
31507	BYD	SEAL 6 DM-I 1.5 PHEV 184CV MOD 2025	0,5927	1.778,10	2.222,63	2.667,15
31508	BYD	SEAL 6 DM-I 1.5 PHEV 212CV MOD 2025	0,6234	1.870,20	2.337,75	2.805,30
30892	BYD	SEAL U DM-I 1.5 218CV PLUG-IN MOD 2024	0,5456	1.636,80	2.046,00	2.455,20
31353	BYD	SEAL U DM-I 1.5 PLUG-IN 324 CV MOD 2025	0,6286	1.885,80	2.357,25	2.828,70
31180	CIRELLI MOTOR	CIRELLI 4 1.5T 177CV PLUG-IN BENZINA	0,5880	1.764,00	2.205,00	2.646,00
31564	CITROEN	C5 AIRCROSS 1.6 PHEV 265CV MOD 2025	0,6241	1.872,30	2.340,38	2.808,45
30977	CUPRA	FORmentor 1.5 E-HYBRID 204CV PLUG IN BENZINA	0,6102	1.830,60	2.288,25	2.745,90
30978	CUPRA	FORmentor 1.5 E-HYBRID 272CV PLUG IN BENZINA	0,6745	2.023,50	2.529,38	3.035,25
30938	CUPRA	LEON 1.5 DSG PLUG-IN 272CV MOD 2024	0,6952	2.085,60	2.607,00	3.128,40
31004	CUPRA	LEON 1.5 E-HYBRID 204CV MOD 2024	0,6421	1.926,30	2.407,88	2.889,45
31203	CUPRA	TERRAMAR 1.5 E-HYBRID 204CV PLUG IN BENZINA	0,6304	1.891,20	2.364,00	2.836,80
31008	CUPRA	TERRAMAR 1.5 E-HYBRID 272CV MOD 2024	0,6861	2.058,30	2.572,88	3.087,45
30940	DR AUTOMOBILES	DR 6.0 1.5 PHEV 317CV MOD 2024	0,5501	1.650,30	2.062,88	2.475,45
31066	DR AUTOMOBILES	DR 7.0 1.5 PHEV 317CV MOD 2024	0,5728	1.718,40	2.148,00	2.577,60
31431	DS	DS N4 1.6 PLUG-IN 225CV MOD 2025	0,6565	1.969,50	2.461,88	2.954,25
30093	DS	DS7 2022 1.6 E-TENSE 225CV PLUG-IN BENZINA	0,7001	2.100,30	2.625,38	3.150,45
30094	DS	DS7 2022 1.6 E-TENSE 300CV PLUG-IN BENZINA	0,7340	2.202,00	2.752,50	3.303,00
30095	DS	DS7 2022 1.6 E-TENSE 490CV PLUG-IN BENZINA	0,8207	2.462,10	3.077,63	3.693,15
31028	FERRARI	296 GTS 3.0 PLUG-IN 830CV MOD 2024	2,9572	8.871,60	11.089,50	13.307,40
30682	FORD	KUGA 2024 2.5 PHEV 243CV PLUG IN BENZINA	0,6494	1.948,20	2.435,25	2.922,30
31527	FORD	TOURNEO CONNECT 1.5 PHEV 150CV MOD 2025	0,6215	1.864,50	2.330,63	2.796,75
31505	FORD	TOURNEO CUSTOM 2.5L PHEV 241CV MOD 2025	0,6957	2.087,10	2.608,88	3.130,65
31571	GEELY	STARRAY 1.5L EM-I PLUG-IN 260CV MOD 2025	0,5437	1.631,10	2.038,88	2.446,65
30460	HONDA	CR-V 2.0 PHEV 184CV PLUG-IN BENZINA	0,7338	2.201,40	2.751,75	3.302,10
31159	HYUNDAI	SANTA FE 1.6 PHEV AUT 4WD 253CV PLUG-IN BENZINA	0,7336	2.200,80	2.751,00	3.301,20
30988	HYUNDAI	TUCSON 1.6 PHEV AUT 253CV MOD 2024	0,6384	1.915,20	2.394,00	2.872,80
30989	HYUNDAI	TUCSON 1.6 PHEV AUT 4WD 253CV MOD 2024	0,6463	1.938,90	2.423,63	2.908,35
31246	JAECOO	JAECOO 7 1.5 SHS PLUG-IN 347CV MOD 2025	0,6002	1.800,60	2.250,75	2.700,90
30075	JEEP	WRANGLER 2.0 PHEV ATX 4XE 380CV PLUG-IN BENZINA	1,0071	3.021,30	3.776,63	4.531,95
31286	KIA	NIRO 1.6 GDI PHEV 171CV MOD 2024	0,5572	1.671,60	2.089,50	2.507,40
31181	KIA	SORENTO 1.6 T-GDI PHEV 252CV PLUG-IN BENZINA	0,7185	2.155,50	2.694,38	3.233,25
31288	KIA	SPORTAGE 1.6 TGDI PHEV 245CV MOD 2024	0,6311	1.893,30	2.366,63	2.839,95
31109	LAMBORGHINI	URUS 4.0 SE PLUG-IN 800CV MOD 2024	2,5139	7.541,70	9.427,13	11.312,55



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDI PLUG-IN IN PRODUZIONE

ID Modello	Marca	Modello	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (20% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
30910	LAND ROVER	DEFENDER 110 2.0 SI4 PHEV 300CV MOD 2024	0,9825	2.947,50	3.684,38	4.421,25
30861	LAND ROVER	DISCOVERY SPORT 1.5 I3 PHEV 269CV MOD 2024	0,7392	2.217,60	2.772,00	3.326,40
30388	LAND ROVER	RANGE ROVER 3.0 I6 PHEV 460CV	1,5202	4.560,60	5.700,75	6.840,90
30387	LAND ROVER	RANGE ROVER 3.0 I6 PHEV 550CV	1,6808	5.042,40	6.303,00	7.563,60
30864	LAND ROVER	RANGE ROVER EVOQUE 1.5 I3 PHEV 269CV MOD 2024	0,7440	2.232,00	2.790,00	3.348,00
30385	LAND ROVER	RANGE ROVER SPORT 3.0 I6 PHEV 460CV	1,1995	3.598,50	4.498,13	5.397,75
30386	LAND ROVER	RANGE ROVER SPORT 3.0 I6 PHEV 550CV	1,5004	4.501,20	5.626,50	6.751,80
30866	LAND ROVER	RANGE ROVER VELAR 2.0 I4 PHEV 404CV MOD 2024	0,9811	2.943,30	3.679,13	4.414,95
31326	LEAPMOTOR	C10 REEV 215 CV MOD 2025	0,5500	1.650,00	2.062,50	2.475,00
30637	LEXUS	NX 2.5 309CV PLUG IN BENZINA	0,8696	2.608,80	3.261,00	3.913,20
30340	LEXUS	RX 450H 2.5 4WD 309CV PLUG-IN BENZ	0,9990	2.997,00	3.746,25	4.495,50
31290	LINK & CO	LYNK&CO 01 1.5 PHEV 280CV MOD 2025	0,5541	1.662,30	2.077,88	2.493,45
31411	LINK & CO	LYNK&CO 08 1.5 PHEV 349CV MOD 2025	0,6269	1.880,70	2.350,88	2.821,05
30021	MAZDA	CX-60 2.5L E SKYACTIVE 328CV PLUG-IN BENZINA	0,7229	2.168,70	2.710,88	3.253,05
30912	MAZDA	CX-80 2.5L E-SKYACTIV PHEV 327CV MOD 2024	0,8054	2.416,20	3.020,25	3.624,30
30302	MAZDA	MX-30 E SKYACTIV R EV 170CV PLUG-IN BENZINA	0,5142	1.542,60	1.928,25	2.313,90
29726	MERCEDES	A 250E 1.3 AUT 218CV PLUG IN BENZINA	0,6770	2.031,00	2.538,75	3.046,50
29727	MERCEDES	B 250E 1.3 AUT 218CV PLUG IN BENZINA	0,6704	2.011,20	2.514,00	3.016,80
30443	MERCEDES	C 300E 2.0 313CV PLUG-IN BENZINA	0,7862	2.358,60	2.948,25	3.537,90
30032	MERCEDES	C 400E 2.0 380CV 4MATIC PLUG-IN BENZINA	0,8636	2.590,80	3.238,50	3.886,20
30476	MERCEDES	CLA 250E AUTO 1.3 218CV PLUG-IN BENZINA	0,7345	2.203,50	2.754,38	3.305,25
30865	MERCEDES	CLE 300E PHEV 313CV MOD 2024	0,8868	2.660,40	3.325,50	3.990,60
30535	MERCEDES	E 300E 2.0 313CV PLUG IN BENZINA	0,8740	2.622,00	3.277,50	3.933,00
30536	MERCEDES	E 300E 2.0 4MATIC 313CV PLUG IN BENZINA	0,8769	2.630,70	3.288,38	3.946,05
30537	MERCEDES	E 400E 2.0 4MATIC 381CV PLUG IN BENZINA	0,9659	2.897,70	3.622,13	4.346,55
30471	MERCEDES	GLA 250E AUT 1.3 218CV PLUG-IN BENZINA	0,6654	1.996,20	2.495,25	2.994,30
30165	MERCEDES	GLC 300E 4M 2.0 340CV PLUG-IN BENZINA	0,8940	2.682,00	3.352,50	4.023,00
30166	MERCEDES	GLC 400E 4M 2.0 390CV PLUG-IN BENZINA	0,9207	2.762,10	3.452,63	4.143,15
31293	MERCEDES	GLE 400E 4M PLUG-IN 381CV MOD 2024	1,0334	3.100,20	3.875,25	4.650,30
31530	MERCEDES	S 580 EHYBRID 4 MATIC 510CV MOD 2025	1,4660	4.398,00	5.497,50	6.597,00
31107	MG	HS PHEV 1.5 307CV PLUG-IN BENZINA	0,5333	1.599,90	1.999,88	2.399,85
29610	MITSUBISHI	ECLIPSE CROSS 2.4 187CV PHEV	0,6880	2.064,00	2.580,00	3.096,00
31609	OMODA	OMODA 8 1.5 TGD1 SHS PLUG-IN 347CV MOD 2025	0,7004	2.101,20	2.626,50	3.151,80
31378	OMODA	OMODA 9 1.5 TGD1 537CV PLUG IN BENZINA	0,6776	2.032,80	2.541,00	3.049,20
31108	OPEL	ASTRA 1.6 180CV PLUG-IN BENZINA	0,5977	1.793,10	2.241,38	2.689,65
31437	OPEL	ASTRA 1.6 225CV PLUG-IN BENZINA	0,6229	1.868,70	2.335,88	2.803,05
31172	OPEL	GRANDLAND 1.6 PHEV 195CV PLUG-IN BENZINA	0,6029	1.808,70	2.260,88	2.713,05
30970	PEUGEOT	3008 195E 1.6 194CV PLUG IN BENZINA	0,6200	1.860,00	2.325,00	2.790,00
31336	PEUGEOT	308 1.6 PLUG-IN 195 CV MOD 2025	0,5872	1.761,60	2.202,00	2.642,40
30237	PEUGEOT	408 225E GT 1.6 225CV HYBRID PLUG-IN BENZINA	0,6504	1.951,20	2.439,00	2.926,80
31049	PEUGEOT	5008 1.6 PLUG-IN 194CV MOD 2024	0,6441	1.932,30	2.415,38	2.898,45
30358	PORSCHE	CAYENNE 3.0 E-HYBRID 470CV	1,2311	3.693,30	4.616,63	5.539,95
31568	PORSCHE	PANAMERA 2.9 4S E-HYBRID 560CV MOD 2025	1,5861	4.758,30	5.947,88	7.137,45
30921	PORSCHE	PANAMERA 4.0 TURBO S PHEV 780CV MOD 2024	2,2830	6.849,00	8.561,25	10.273,50
31050	RENAULT	RAFALE 1.2 E-TECH PLUG-IN 300CV MOD 2024	0,6339	1.901,70	2.377,13	2.852,55
30929	SKODA	KODIAQ 1.5 TSI PHEV 204CV MOD 2024	0,6098	1.829,40	2.286,75	2.744,10
30928	SKODA	SUPERB SW 1.5 TSI PHEV 204CV MOD 2024	0,6849	2.054,70	2.568,38	3.082,05
31543	SPORTEQUIPE	SPORTEQUIPE 6 1.5 PHEV 317CV MOD 2025	0,6104	1.831,20	2.289,00	2.746,80
30607	SPORTEQUIPE	SPORTEQUIPE 8 1.5 317CV PLUG IN BENZINA	0,6310	1.893,00	2.366,25	2.839,50
29966	SUZUKI	ACROSS 2.5 306CV AWD PLUG IN - BENZINA	0,7346	2.203,80	2.754,75	3.305,70
30523	TOYOTA	C-HR 2.0 PHEV 223CV PLUG-IN BENZINA	0,6033	1.809,90	2.262,38	2.714,85
30493	TOYOTA	PRIUS 2.0 223CV PLUG IN BENZINA	0,5839	1.751,70	2.189,63	2.627,55
30930	VOLKSWAGEN	GOLF 1.5 TSI EHYBRID 204CV MOD 2024	0,6166	1.849,80	2.312,25	2.774,70
31544	VOLKSWAGEN	MULTIVAN 1.5 DSG 4 MOTION PHEV 245CV MOD 2025	1,0035	3.010,50	3.763,13	4.515,75
30836	VOLKSWAGEN	PASSAT STATION 1.5 TSI 204CV PLUG IN BENZINA	0,7096	2.128,80	2.661,00	3.193,20
30835	VOLKSWAGEN	PASSAT STATION 1.5 TSI 272CV PLUG IN BENZINA	0,7647	2.294,10	2.867,63	3.441,15
31239	VOLKSWAGEN	TAYRON 1.5 TSI PLUG-IN 204CV MOD 2024	0,6326	1.897,80	2.372,25	2.846,70
31240	VOLKSWAGEN	TAYRON 1.5 TSI PLUG-IN 272CV MOD 2024	0,7213	2.163,90	2.704,88	3.245,85
30787	VOLKSWAGEN	TIGUAN 1.5 TSI 204CV PLUG IN BENZINA	0,6148	1.844,40	2.305,50	2.766,60
30790	VOLKSWAGEN	TIGUAN 1.5 TSI 272CV PLUG IN BENZINA	0,6724	2.017,20	2.521,50	3.025,80
31458	VOLKSWAGEN	TOUAREG 3.0 TSI EHYBRID 381CV MOD 2024	0,9935	2.980,50	3.725,63	4.470,75
30142	VOLVO	V60 T6 RECHARGE AWD 2.0 350CV PLUG-IN BENZINA	0,7962	2.388,60	2.985,75	3.582,90
30143	VOLVO	V60 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA	0,8385	2.515,50	3.144,38	3.773,25
30150	VOLVO	V90 T6 RECHARGE AWD 2.0 350CV PLUG-IN BENZINA	0,8979	2.693,70	3.367,13	4.040,55
30151	VOLVO	V90 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA	0,9343	2.802,90	3.503,63	4.204,35



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDI PLUG-IN IN PRODUZIONE

ID Modello	Marca	Modello	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (20% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
30147	VOLVO	XC60 T6 RECHARGE AWD 2.0 350CV PLUG-IN BENZINA	0,7926	2.377,80	2.972,25	3.566,70
30148	VOLVO	XC60 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA	0,8577	2.573,10	3.216,38	3.859,65
31016	VOLVO	XC90 T8 2.0 AWD 7 POSTI PLUG IN BENZINA	1,0175	3.052,50	3.815,63	4.578,75
PLUG-IN GASOLIO						
30272	MERCEDES	C 300 DE 2.0 325CV PLUG-IN GASOLIO	0,7257	2.177,10	2.721,38	3.265,65
30273	MERCEDES	C 300 DE 2.0 4MATIC 325CV PLUG-IN GASOLIO	0,7297	2.189,10	2.736,38	3.283,65
30538	MERCEDES	E 300DE 2.0 197CV PLUG IN GASOLIO	0,7968	2.390,40	2.988,00	3.585,60
30276	MERCEDES	GLC 300DE 2.0 4MATIC 330CV PLUG-IN GASOLIO	0,8686	2.605,80	3.257,25	3.908,70
31294	MERCEDES	GLE 350DE 4M PLUG-IN 333CV MOD 2024	0,9320	2.796,00	3.495,00	4.194,00



FRINGE BENEFIT 2026
AUTOVEICOLI ELETTRICI IN PRODUZIONE

ID Modello	Marca	Modello	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
30333	ABARTH	500E ELETTRICA	0,4426	663,90	1.659,75	1.991,70
30392	ABARTH	500E CABRIO ELETTRICA	0,4462	669,30	1.673,25	2.007,90
31128	ABARTH	600E 240CV ELETTRICA	0,4874	731,10	1.827,75	2.193,30
31129	ABARTH	600E 280CV ELETTRICA	0,5315	797,25	1.993,13	2.391,75
30877	ALFA ROMEO	JUNIOR BEV 156CV MOD 2024	0,4334	650,10	1.625,25	1.950,30
31164	ALFA ROMEO	JUNIOR BEV 280CV ELETTRICA	0,5102	765,30	1.913,25	2.295,90
31018	ALPINE	A290 GT 180CV ELETTRICA	0,4427	664,05	1.660,13	1.992,15
31017	ALPINE	A290 GT 218CV ELETTRICA	0,4660	699,00	1.747,50	2.097,00
31048	AUDI	A6 E-TRON 286CV MOD 2024	0,6057	908,55	2.271,38	2.725,65
31130	AUDI	A6 E-TRON 367CV ELETTRICA	0,6629	994,35	2.485,88	2.983,05
31132	AUDI	A6 E-TRON QUATTRO 428CV ELETTRICA	0,6993	1.048,95	2.622,38	3.146,85
31131	AUDI	A6 E-TRON QUATTRO 503CV ELETTRICA	0,8359	1.253,85	3.134,63	3.761,55
30945	AUDI	E-TRON GT RS QUATTRO 843CV MOD 2024	1,3067	1.960,05	4.900,13	5.880,15
30946	AUDI	E-TRON GT S QUATTRO 591CV MOD 2024	1,0510	1.576,50	3.941,25	4.729,50
31460	AUDI	Q4 E-TRON 40 204CV MOD 2025	0,5167	775,05	1.937,63	2.325,15
31032	AUDI	Q4 E-TRON 45 QUATTRO 286CV ELETTRICA	0,5880	882,00	2.205,00	2.646,00
30564	AUDI	Q4 E-TRON 55 QUATTRO 340CV	0,6399	959,85	2.399,63	2.879,55
31019	AUDI	Q6 E-TRON 252CV ELETTRICA	0,6404	960,60	2.401,50	2.881,80
30948	AUDI	Q6 E-TRON PERFORMANCE 306CV MOD 2024	0,6805	1.020,75	2.551,88	3.062,25
30837	AUDI	Q6 E-TRON QUATTRO 387CV	0,7237	1.085,55	2.713,88	3.256,65
30250	AUDI	Q8 E-TRON 50 QUATTRO	0,7561	1.134,15	2.835,38	3.402,45
30251	AUDI	Q8 E-TRON 55 QUATTRO	0,8222	1.233,30	3.083,25	3.699,90
30838	AUDI	SQ6 E-TRON QUATTRO ELETTRICA	0,8526	1.278,90	3.197,25	3.836,70
31545	AUDI	SQ8 E-TRON 503CV MOD 2025	0,9460	1.419,00	3.547,50	4.257,00
30307	BMW	I4 2021 EDRIVE 35 ELETTRICA	0,5881	882,15	2.205,38	2.646,45
29990	BMW	I4 2021 EDRIVE 40 ELETTRICA	0,5898	884,70	2.211,75	2.654,10
30931	BMW	I4 XDRIVE 40 400CV MOD 2024	0,6167	925,05	2.312,63	2.775,15
31393	BMW	I4 XDRIVE M60 600 CV MOD 2025	0,7136	1.070,40	2.676,00	3.211,20
30394	BMW	I5 EDRIVE40 ELETTRICA	0,6771	1.015,65	2.539,13	3.046,95
30974	BMW	I5 M60 XDRIVE 600CV MOD 2024	0,8677	1.301,55	3.253,88	3.904,65
30791	BMW	I5 STATION EDRIVE40 ELETTRICA	0,7038	1.055,70	2.639,25	3.167,10
31077	BMW	I5 STATION XDRIVE40 ELETTRICA	0,7492	1.123,80	2.809,50	3.371,40
30696	BMW	I5 XDRIVE40 ELETTRICA	0,7201	1.080,15	2.700,38	3.240,45
30393	BMW	I7 EDRIVE50 106KWH ELETTRICA	1,0358	1.553,70	3.884,25	4.661,10
30033	BMW	I7 XDRIVE60 106KWH ELETTRICA	1,1892	1.783,80	4.459,50	5.351,40
31421	BMW	IX XDRIVE 60 544CV MOD 2025	0,8721	1.308,15	3.270,38	3.924,45
30524	BMW	IX1 EDRIVE 20 204CV ELETTRICA	0,4882	732,30	1.830,75	2.196,90
30175	BMW	IX1 XDRIVE 30 326CV ELETTRICA	0,5823	873,45	2.183,63	2.620,35
30697	BMW	IX2 EDRIVE 20 204CV ELETTRICA	0,4956	743,40	1.858,50	2.230,20
30565	BMW	IX2 XDRIVE 30 306V ELETTRICA	0,5865	879,75	2.199,38	2.639,25
31513	BMW	IX3 50 XDRIVE 108KWH 469CV MOD 2025	0,6497	974,55	2.436,38	2.923,65
31343	BYD	ATTO 2 45 KWH 177 CV MOD 2025	0,3791	568,65	1.421,63	1.705,95
31344	BYD	ATTO 2 60,5 KWH 204 CV MOD 2025	0,4178	626,70	1.566,75	1.880,10
30496	BYD	ATTO 3 60,5 KWH 204CV ELETTRICA	0,4709	706,35	1.765,88	2.119,05
30792	BYD	DOLPHIN 60,4 KWH ELETTRICA	0,4001	600,15	1.500,38	1.800,45
31341	BYD	DOLPHIN SURF 30 KWH 88 CV MOD 2025	0,3025	453,75	1.134,38	1.361,25
31342	BYD	DOLPHIN SURF 43 KWH 88 CV MOD 2025	0,3274	491,10	1.227,75	1.473,30
30982	BYD	HAN ELETTRICA	0,6696	1.004,40	2.511,00	3.013,20
30611	BYD	SEAL 313CV ELETTRICA	0,4926	738,90	1.847,25	2.216,70
30612	BYD	SEAL 530CV AWD ELETTRICA	0,5293	793,95	1.984,88	2.381,85
30878	BYD	SEAL U 71KWH 218CV MOD 2024	0,4826	723,90	1.809,75	2.171,70
30879	BYD	SEAL U 87KWH 218CV MOD 2024	0,5190	778,50	1.946,25	2.335,50
31554	BYD	SEALION 7 82KWH 313CV MOD 2025	0,5152	772,80	1.932,00	2.318,40
31555	BYD	SEALION 7 AWD 91KWH 530CV MOD 2025	0,5927	889,00	2.222,63	2.667,15
31346	BYD	TANG 109 KWH 4WD 518CV ELETTRICA	0,7220	1.083,00	2.707,50	3.249,00
31586	CIRELLI MOTOR	CIRELLI 2 16KWH 163CV MOD 2025	0,3554	533,10	1.332,75	1.599,30
31587	CIRELLI MOTOR	CIRELLI 5 25KWH 204CV MOD 2025	0,4863	729,45	1.823,63	2.188,35
31556	CITROEN	E-BERLINGO 50KWH 136CV MOD 2025	0,4302	645,30	1.613,25	1.935,90



FRINGE BENEFIT 2026
AUTOVEICOLI ELETTRICI IN PRODUZIONE

ID Modello	Marca	Modello	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
30698	CITROEN	E-C3 44KWH ELETTRICA	0,3295	494,25	1.235,63	1.482,75
30949	CITROEN	E-C3 AIRCROSS 113CV MOD 2024	0,3694	554,10	1.385,25	1.662,30
29391	CITROEN	E-C4 50KWH ELETTRICA	0,4264	639,60	1.599,00	1.918,80
30512	CITROEN	E-C4 54KWH ELETTRICA	0,4540	681,00	1.702,50	2.043,00
30395	CITROEN	E-C4 X 50KWH ELETTRICA	0,4278	641,70	1.604,25	1.925,10
30510	CITROEN	E-C4 X 54KWH ELETTRICA	0,4558	683,70	1.709,25	2.051,10
31493	CITROEN	E-C5 AIRCROSS 73 KWH 213CV MOD 2025	0,4618	692,70	1.731,75	2.078,10
31557	CITROEN	E-SPACE TOURER 75KWH 136CV MOD 2025	0,5976	896,40	2.241,00	2.689,20
30034	CUPRA	E-BORN 58KWH 231CV ELETTRICA	0,4534	680,10	1.700,25	2.040,30
30035	CUPRA	E-BORN 77KWH 231CV ELETTRICA	0,4825	723,75	1.809,38	2.171,25
30950	CUPRA	TAVASCAN ENDURANCE RWD 286CV MOD 2024	0,5337	800,55	2.001,38	2.401,65
30951	CUPRA	TAVASCAN VZ AWD 340CV MOD 2024	0,6600	990,00	2.475,00	2.970,00
31033	DACIA	SPRING 45 ELETTRICA	0,2802	420,30	1.050,75	1.260,90
31034	DACIA	SPRING 65 ELETTRICA	0,2868	430,20	1.075,50	1.290,60
30128	DFSK	GLORY 500E ELETTRICA	0,4812	721,80	1.804,50	2.165,40
30326	DR AUTOMOBILES	DR 1 EV ELETTRICA	0,3307	496,05	1.240,13	1.488,15
30396	DS	DS 3 E-TENSE ELETTRICA	0,4514	677,10	1.692,75	2.031,30
31299	DS	DS N.8 73KWH 280CV	0,5770	865,50	2.163,75	2.596,50
31300	DS	DS N.8 LONG RANGE 97KWH 245CV	0,6073	910,95	2.277,38	2.732,85
31297	DS	DS N.8 LONG RANGE 97KWH 350CV	0,6896	1.034,40	2.586,00	3.103,20
31461	DS	DS N°4 E-TENSE 213CV MOD 2025	0,4749	712,35	1.780,88	2.137,05
31031	EMC	YUDO ELETTRICA	0,3304	495,60	1.239,00	1.486,80
30176	FIAT	500 BERLINA 23KWH ELETTRICA	0,3647	547,05	1.367,63	1.641,15
30177	FIAT	500 BERLINA 42KWH ELETTRICA	0,3927	589,05	1.472,63	1.767,15
30178	FIAT	500 CABRIO 23KWH ELETTRICA	0,3811	571,65	1.429,13	1.714,95
30179	FIAT	500 CABRIO 42KWH ELETTRICA	0,4127	619,05	1.547,63	1.857,15
29392	FIAT	500 LA PRIMA BERLINA ELETTRICA	0,3911	586,65	1.466,63	1.759,95
29213	FIAT	500 LA PRIMA CABRIO ELETTRICA	0,4185	627,75	1.569,38	1.883,25
31514	FIAT	600E 54KWH 156CV MOD 2025	0,3880	582,00	1.455,00	1.746,00
31463	FIAT	E-DOBLO 50 KWH 136CV MOD 2024	0,4334	650,10	1.625,25	1.950,30
31546	FIAT	E-ULYSSE 75KWH 136CV MOD 2025	0,6707	1.006,05	2.515,13	3.018,15
31462	FIAT	GRANDE PANDA 44 KWH 113CV MOD 2025	0,3470	520,50	1.301,25	1.561,50
30994	FORD	CAPRI 55 KWH 170CV MOD 2024	0,4603	690,45	1.726,13	2.071,35
30995	FORD	CAPRI 82 KWH 286CV MOD 2024	0,5095	764,25	1.910,63	2.292,75
30996	FORD	CAPRI 82 KWH AWD 340CV MOD 2024	0,5412	811,80	2.029,50	2.435,40
30840	FORD	EXPLORER-E 170CV ELETTRICA	0,4533	679,95	1.699,88	2.039,85
30841	FORD	EXPLORER-E 286CV ELETTRICA	0,4942	741,30	1.853,25	2.223,90
30842	FORD	EXPLORER-E 340CV ELETTRICA	0,5266	789,90	1.974,75	2.369,70
29547	FORD	MUSTANG MACH-E 76KWH 269CV	0,5775	866,25	2.165,63	2.598,75
31494	FORD	MUSTANG MACH-E EXTENDED RANGE 276CV MOD 2025	0,6152	922,80	2.307,00	2.768,40
31495	FORD	MUSTANG MACH-E EXTENDED RANGE AWD 375CV MOD 2025	0,6567	985,05	2.462,63	2.955,15
31185	FORD	PUMA GEN-E 168CV ELETTRICA	0,3816	572,40	1.431,00	1.717,20
31464	FORD	TOURNEO COURIER 43 KWH 136CV MOD 2024	0,4215	632,25	1.580,63	1.896,75
31236	FORD	TOURNEO CUSTOM 65 KWH 116CV MOD 2024	0,7044	1.056,60	2.641,50	3.169,80
31036	FORTHING	FRIDAY EV ELETTRICA	0,4769	715,35	1.788,38	2.146,05
31588	GEELY	EX5 60KWH 218CV MOD 2025	0,4311	646,65	1.616,63	1.939,95
30399	HONDA	E:NY1 ELETTRICA	0,5522	828,30	2.070,75	2.484,90
28868	HONDA	HONDA E 36KW ELETTRICA	0,4311	646,65	1.616,63	1.939,95
28869	HONDA	HONDA E ADVANCE 36KW ELETTRICA	0,4508	676,20	1.690,50	2.028,60
31166	HYUNDAI	INSTER 115CV ELETTRICA	0,3494	524,10	1.310,25	1.572,30
31165	HYUNDAI	INSTER 97CV ELETTRICA	0,3348	502,20	1.255,50	1.506,60
30699	HYUNDAI	IONIQ 5 228CV 84KWH	0,5381	807,15	2.017,88	2.421,45
30700	HYUNDAI	IONIQ 5 PERFORMANCE 650CV 84KWH	0,7322	1.098,30	2.745,75	3.294,90
30952	HYUNDAI	IONIQ 5 RWD 63KWH 170CV MOD 2024	0,4648	697,20	1.743,00	2.091,60
30241	HYUNDAI	IONIQ 6 150CV 53KWH ELETTRICA	0,4906	735,90	1.839,75	2.207,70
30242	HYUNDAI	IONIQ 6 230CV 77KWH ELETTRICA	0,5349	802,35	2.005,88	2.407,05
30243	HYUNDAI	IONIQ 6 AWD 325CV 77KWH ELETTRICA	0,5947	892,05	2.230,13	2.676,15
31590	HYUNDAI	IONIQ9 110 KWH AWD 307CV MOD 2025	0,7452	1.117,80	2.794,50	3.353,40



FRINGE BENEFIT 2026
AUTOVEICOLI ELETTRICI IN PRODUZIONE

ID Modello	Marca	Modello	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
31589	HYUNDAI	IONIQ9 110KWH 218CV MOD 2025	0,6855	1.028,25	2.570,63	3.084,75
30839	HYUNDAI	KONA EV 135CV ELETTRICA	0,4329	649,35	1.623,38	1.948,05
30844	HYUNDAI	KONA EV 204CV ELETTRICA	0,4531	679,65	1.699,13	2.038,95
31516	JAECOO	JAECOO 5 61KWH 211CV MOD 2025	0,4169	625,35	1.563,38	1.876,05
30308	JAGUAR	I-PACE 2023 EV 90KWH 400CV ELETTRICA	0,8661	1.299,15	3.247,88	3.897,45
30252	JEEP	AVENGER ELETTRICA	0,4252	637,80	1.594,50	1.913,40
31394	JEEP	COMPASS ELETTRICA 213 CV MOD 2025	0,5259	788,85	1.972,13	2.366,55
31591	KG MOBILITY	TORRES EVX 80KWH 207CV MOD 2025	0,4586	687,90	1.719,75	2.063,70
28982	KIA	E-NIRO 64KWH ELETTRICA	0,4544	681,60	1.704,00	2.044,80
30997	KIA	EV3 58 KWH 204CV MOD 2024	0,4256	638,40	1.596,00	1.915,20
30998	KIA	EV3 81 KWH 204CV MOD 2024	0,4518	677,70	1.694,25	2.033,10
31497	KIA	EV4 58 KWH 204CV MOD 2025	0,4339	650,85	1.627,13	1.952,55
31496	KIA	EV4 81 KWH 204CV MOD 2025	0,4681	702,15	1.755,38	2.106,45
31465	KIA	EV6 63 KWH 170CV MOD 2025	0,4926	738,90	1.847,25	2.216,70
31466	KIA	EV6 84 KWH 228CV MOD 2025	0,5228	784,20	1.960,50	2.352,60
31467	KIA	EV6 84 KWH AWD 325CV MOD 2025	0,5997	899,55	2.248,88	2.698,65
30567	KIA	EV9 DUAL MOTOR AWD 385CV	0,7881	1.182,15	2.955,38	3.546,45
31396	KIA	PV5 51KWH 121 CV MOD 2025	0,4560	684,00	1.710,00	2.052,00
31397	KIA	PV5 71KWH 163 CV MOD 2025	0,4831	724,65	1.811,63	2.173,95
31382	LANCIA	YPSILON 54 KWH 156 CV MOD 2025	0,3958	593,70	1.484,25	1.781,10
31517	LEAPMOTOR	B10 56KWH 218CV MOD 2025	0,3820	573,00	1.432,50	1.719,00
31518	LEAPMOTOR	B10 67KWH 218CV MOD 2025	0,3943	591,45	1.478,63	1.774,35
31056	LEAPMOTOR	C10 70KWH 218CV MOD 2024	0,4441	666,15	1.665,38	1.998,45
31055	LEAPMOTOR	T03 37KWH 95CV MOD 2024	0,2951	442,65	1.106,63	1.327,95
30397	LEXUS	RZ450E ELETTRICA	0,6990	1.048,50	2.621,25	3.145,50
29546	LEXUS	UX300E ELETTRICA	0,5669	850,35	2.125,88	2.551,05
31133	LINK & CO	LINK & CO 02 ELETTRICA	0,4291	643,65	1.609,13	1.930,95
30463	LOTUS	ELETRE ELETTRICA	0,8908	1.336,20	3.340,50	4.008,60
31037	LOTUS	EMEYA ELETTRICA	0,9651	1.447,65	3.619,13	4.342,95
30701	MASERATI	GRANTURISMO FOLGORE ELETTRICA	1,6187	2.428,05	6.070,13	7.284,15
30702	MASERATI	GRECALE FOLGORE ELETTRICA	1,0891	1.633,65	4.084,13	4.900,95
30401	MAXUS	MIFA 9 ELETTRICA	0,7881	1.182,15	2.955,38	3.546,45
31348	MAZDA	MAZDA6E 68 KWH 258CV ELETTRICA	0,4787	718,05	1.795,13	2.154,15
31347	MAZDA	MAZDA6E 80 KWH 245CV ELETTRICA	0,4887	733,05	1.832,63	2.199,15
28919	MAZDA	MX-30 143CV ELETTRICA	0,4578	686,70	1.716,75	2.060,10
31548	MERCEDES	CITAN TOURER 46KWH 122CV MOD 2025	0,5477	821,55	2.053,88	2.464,65
31379	MERCEDES	CLA 250+ EQ 95KW ELETTRICA	0,5459	818,85	2.047,13	2.456,55
31380	MERCEDES	CLA 350 4MATIC 130KW ELETTRICA	0,5879	881,85	2.204,63	2.645,55
31038	MERCEDES	CLASSE G 580 SW EQ ELETTRICA	1,3329	1.999,35	4.998,38	5.998,05
30568	MERCEDES	EQA 250+ 70KWH ELETTRICA	0,5545	831,75	2.079,38	2.495,25
30570	MERCEDES	EQA 300 2024 4MATIC 66KW ELETTRICA	0,5768	865,20	2.163,00	2.595,60
29753	MERCEDES	EQA 350 4MATIC 66KW ELETTRICA	0,5990	898,50	2.246,25	2.695,50
30244	MERCEDES	EQB 250+ 70KW 150CV ELETTRICA	0,5764	864,60	2.161,50	2.593,80
29934	MERCEDES	EQB 300 4MATIC 66KW ELETTRICA	0,5965	894,75	2.236,88	2.684,25
29935	MERCEDES	EQB 350 4MATIC 66KW ELETTRICA	0,6145	921,75	2.304,38	2.765,25
30107	MERCEDES	EQE 300 COUPÉ ELETTRICA	0,7203	1.080,45	2.701,13	3.241,35
30109	MERCEDES	EQE 350 COUPÉ 4MATIC ELETTRICA	0,7511	1.126,65	2.816,63	3.379,95
30108	MERCEDES	EQE 350+ COUPÉ ELETTRICA	0,7694	1.154,10	2.885,25	3.462,30
30110	MERCEDES	EQE 500 4MATIC COUPÉ ELETTRICA	0,8574	1.286,10	3.215,25	3.858,30
30111	MERCEDES	EQE 53 4MATIC AMG ELETTRICA	1,0676	1.601,40	4.003,50	4.804,20
30284	MERCEDES	EQE SUV 300 150CV ELETTRICA	0,8231	1.234,65	3.086,63	3.703,95
30281	MERCEDES	EQE SUV 350 4MATIC 150CV ELETTRICA	0,8820	1.323,00	3.307,50	3.969,00
30280	MERCEDES	EQE SUV 350+ 150CV ELETTRICA	0,8398	1.259,70	3.149,25	3.779,10
30282	MERCEDES	EQE SUV 500 4MATIC 184CV ELETTRICA	0,9178	1.376,70	3.441,75	4.130,10
30036	MERCEDES	EQS 450 4MATIC ELETTRICA	1,1103	1.665,45	4.163,63	4.996,35
29838	MERCEDES	EQS 450+ ELETTRICA	1,0963	1.644,45	4.111,13	4.933,35
30037	MERCEDES	EQS 500 4MATIC ELETTRICA	1,1822	1.773,30	4.433,25	5.319,90
31173	MERCEDES	EQS AMG 53 4MATIC 658CV MOD 2024	1,4268	2.140,20	5.350,50	6.420,60



FRINGE BENEFIT 2026
AUTOVEICOLI ELETTRICI IN PRODUZIONE

ID Modello	Marca	Modello	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
30181	MERCEDES	EQS SUV 450 4MATIC ELETTRICA	1,1432	1.714,80	4.287,00	5.144,40
30180	MERCEDES	EQS SUV 450+ ELETTRICA	1,1052	1.657,80	4.144,50	4.973,40
30182	MERCEDES	EQS SUV 580 4MATIC AMG ELETTRICA	1,3272	1.990,80	4.977,00	5.972,40
30592	MERCEDES	EQT 200 122CV ELETTRICA	0,5483	822,45	2.056,13	2.467,35
31549	MERCEDES	EQV 250 66KWH 204CV MOD 2025	0,8761	1.314,15	3.285,38	3.942,45
31186	MG	CYBERSTER 340CV ELETTRICA	0,6100	915,00	2.287,50	2.745,00
31187	MG	CYBERSTER 544CV ELETTRICA	0,6553	982,95	2.457,38	2.948,85
31134	MG	MG4 49KWH ELETTRICA	0,3906	585,90	1.464,75	1.757,70
30191	MG	MG4 64KWH ELETTRICA	0,4127	619,05	1.547,63	1.857,15
30497	MG	MG4 77KWH ELETTRICA	0,4514	677,10	1.692,75	2.031,30
31592	MG	MG5S EV 49KWH 170CV MOD 2025	0,4010	601,50	1.503,75	1.804,50
31593	MG	MG5S EV 64KWH 231CV MOD 2025	0,4250	637,50	1.593,75	1.912,50
31035	MINI	MINI ACEMAN E ELETTRICA	0,4033	604,95	1.512,38	1.814,85
31127	MINI	MINI ACEMAN EJCW 260CV ELETTRICA	0,4654	698,10	1.745,25	2.094,30
31040	MINI	MINI ACEMAN SE ELETTRICA	0,4230	634,50	1.586,25	1.903,50
30794	MINI	MINI COOPER E ELETTRICA	0,3808	571,20	1.428,00	1.713,60
31135	MINI	MINI COOPER EJCW 260CV ELETTRICA	0,4574	686,10	1.715,25	2.058,30
28586	MINI	MINI COOPER SE ELETTRICA	0,4095	614,25	1.535,63	1.842,75
30795	MINI	MINI COUNTRYMAN E ELETTRICA	0,4494	674,10	1.685,25	2.022,30
30796	MINI	MINI COUNTRYMAN SE ALL 4 ELETTRICA	0,4959	743,85	1.859,63	2.231,55
30040	NISSAN	ARIYA 63 KWH ELETTRICA	0,4745	711,75	1.779,38	2.135,25
30041	NISSAN	ARIYA 87 KWH ELETTRICA	0,5429	814,35	2.035,88	2.443,05
30042	NISSAN	ARIYA 87 KWH 4WD ELETTRICA	0,6009	901,35	2.253,38	2.704,05
31594	NISSAN	MICRA 40KWH 122CV MOD 2025	0,3763	564,45	1.411,13	1.693,35
31595	NISSAN	MICRA 52KWH 150CV MOD 2025	0,4111	616,65	1.541,63	1.849,95
31550	NISSAN	TOWNSTAR 45KWH 122CV MOD 2025	0,4736	710,40	1.776,00	2.131,20
31245	OMODA	OMODA 5 EV 61 KWH 204CV MOD 2025	0,4274	641,10	1.602,75	1.923,30
30652	OPEL	ASTRA-E 156CV ELETTRICA	0,4420	663,00	1.657,50	1.989,00
31551	OPEL	COMBO E-LIFE 50KWH 136CV MOD 2025	0,4274	641,10	1.602,75	1.923,30
31468	OPEL	CORSA-E 136CV MOD 2024	0,3997	599,55	1.498,88	1.798,65
31598	OPEL	CORSA-E 51KWH 156CV MOD 2025	0,4046	606,90	1.517,25	1.820,70
31519	OPEL	FRONTERA 52KWH 113CV MOD 2025	0,3928	589,20	1.473,00	1.767,60
31041	OPEL	FRONTERA-E ELETTRICA	0,3957	593,55	1.483,88	1.780,65
31597	OPEL	GRANDLAND 73KWH AWD 325CV MOD 2025	0,5131	769,65	1.924,13	2.308,95
31596	OPEL	GRANDLAND 97KWH 231CV MOD 2025	0,5002	750,30	1.875,75	2.250,90
31136	OPEL	GRANDLAND-E ELETTRICA	0,4879	731,85	1.829,63	2.195,55
29393	OPEL	MOKKA-E ELETTRICA	0,4348	652,20	1.630,50	1.956,60
29394	OPEL	ZAFIRA E-LIFE 75KWH ELETTRICA	0,5612	841,80	2.104,50	2.525,40
31469	PEUGEOT	E-2008 156CV MOD 2024	0,4382	657,30	1.643,25	1.971,90
28462	PEUGEOT	E-208 ELETTRICA 100KW 136CV	0,4124	618,60	1.546,50	1.855,80
30253	PEUGEOT	E-208 ELETTRICA 100KW GT	0,4417	662,55	1.656,38	1.987,65
30614	PEUGEOT	E-3008 210CV ELETTRICA	0,5055	758,25	1.895,63	2.274,75
31138	PEUGEOT	E-3008 230CV ELETTRICA	0,5093	763,95	1.909,88	2.291,85
31599	PEUGEOT	E-308 58 KWH 156CV MOD 2025	0,4420	663,00	1.657,50	1.989,00
31137	PEUGEOT	E-408 210CV ELETTRICA	0,4814	722,10	1.805,25	2.166,30
31139	PEUGEOT	E-5008 210CV ELETTRICA	0,5129	769,35	1.923,38	2.308,05
31140	PEUGEOT	E-5008 230CV ELETTRICA	0,5408	811,20	2.028,00	2.433,60
31470	PEUGEOT	E-RIFTER 136CV MOD 2024	0,4431	664,65	1.661,63	1.993,95
31552	PEUGEOT	E-TRAVELLER 75KWH 136CV MOD 2025	0,6015	902,25	2.255,63	2.706,75
30403	POLESTAR	POLESTAR 2 82KWH DUAL MOTOR ELETTRICA	0,5620	843,00	2.107,50	2.529,00
31475	POLESTAR	POLESTAR 2 82KWH SINGLE MOTOR 299CV MOD 2024	0,5369	805,35	2.013,38	2.416,05
30187	POLESTAR	POLESTAR 3 111KW 490CV ELETTRICA	0,8631	1.294,65	3.236,63	3.883,95
30245	POLESTAR	POLESTAR 3 111KW 520CV ELETTRICA	0,8830	1.324,50	3.311,25	3.973,50
31043	POLESTAR	POLESTAR 4 LONG RANGE DM ELETTRICA	0,6937	1.040,55	2.601,38	3.121,65
31042	POLESTAR	POLESTAR 4 LONG RANGE SM ELETTRICA	0,6560	984,00	2.460,00	2.952,00
30703	PORSCHE	MACAN 4 EV ELETTRICA	0,8361	1.254,15	3.135,38	3.762,45
30695	PORSCHE	MACAN TURBO ELETTRICA	1,0519	1.577,85	3.944,63	4.733,55
31473	PORSCHE	TAYCAN 435CV MOD 2024	0,9377	1.406,55	3.516,38	4.219,65



FRINGE BENEFIT 2026
AUTOVEICOLI ELETTRICI IN PRODUZIONE

ID Modello	Marca	Modello	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
31167	PORSCHE	TAYCAN 4 ELETTRICA	0,9803	1.470,45	3.676,13	4.411,35
31474	PORSCHE	TAYCAN 4S 598CV MOD 2024	1,0704	1.605,60	4.014,00	4.816,80
31351	RENAULT	MEGANE E-TECH 60 KWH 220CV 2025 ELETTRICA	0,4416	662,40	1.656,00	1.987,20
31349	RENAULT	R4 E-TECH ELECTRIC 40 KWH 120CV ELETTRICA	0,3683	552,45	1.381,13	1.657,35
31350	RENAULT	R4 E-TECH ELECTRIC 40 KWH 150CV ELETTRICA	0,3922	588,30	1.470,75	1.764,90
31170	RENAULT	R5 E-TECH ELECTRIC 122CV	0,3526	528,90	1.322,25	1.586,70
30927	RENAULT	R5 E-TECH ELECTRIC 150CV MOD 2024	0,3880	582,00	1.455,00	1.746,00
30651	RENAULT	SCENIC E-TECH 170CV ELETTRICA	0,4475	671,25	1.678,13	2.013,75
30654	RENAULT	SCENIC E-TECH 220CV ELETTRICA	0,4974	746,10	1.865,25	2.238,30
29908	SERES	SERES 3 163CV ELETTRICA	0,4629	694,35	1.735,88	2.083,05
31189	SKODA	ELROK 50 170CV ELETTRICA	0,4146	621,90	1.554,75	1.865,70
31190	SKODA	ELROK 60 204CV ELETTRICA	0,4360	654,00	1.635,00	1.962,00
31191	SKODA	ELROK 85 285CV ELETTRICA	0,4663	699,45	1.748,63	2.098,35
31600	SKODA	ELROK 85X 4X4 286CV MOD 2025	0,4959	743,85	1.859,63	2.231,55
31601	SKODA	ENYAQ 60 204CV MOD 2025	0,4577	686,55	1.716,38	2.059,65
30656	SKODA	ENYAQ 85 ELETTRICA	0,5398	809,70	2.024,25	2.429,10
30655	SKODA	ENYAQ 85X 4X4 ELETTRICA	0,5615	842,25	2.105,63	2.526,75
30285	SMART	#1 102CV ELETTRICA	0,4501	675,15	1.687,88	2.025,45
30286	SMART	#1 158CV BRABUS ELETTRICA	0,5036	755,40	1.888,50	2.266,20
30569	SMART	#3 102CV ELETTRICA	0,4433	664,95	1.662,38	1.994,85
30571	SMART	#3 158CV BRABUS ELETTRICA	0,5323	798,45	1.996,13	2.395,35
31356	SMART	#5 4WD 587 CV MOD 2025	0,5799	869,85	2.174,63	2.609,55
31355	SMART	#5 PREMIUM 363 CV MOD 2025	0,5706	855,90	2.139,75	2.567,70
31354	SMART	#5 PRO 340 CV MOD 2025	0,5081	762,15	1.905,38	2.286,45
30499	TESLA	MODEL 3 NV35 LONG RANGE AWD ELETTRICA	0,5067	760,05	1.900,13	2.280,15
31499	TESLA	MODEL 3 NV35 LONG RANGE RWD 320CV MOD 2025	0,4740	711,00	1.777,50	2.133,00
30880	TESLA	MODEL 3 NV35 PERFORMANCE AWD 79KWH MOD 2024	0,5747	862,05	2.155,13	2.586,15
30498	TESLA	MODEL 3 NV35 RWD ELETTRICA	0,4448	667,20	1.668,00	2.001,60
29939	TESLA	MODEL S 100KWH MY 2022	0,9134	1.370,10	3.425,25	4.110,30
29940	TESLA	MODEL X 100KWH MY 2022	0,9623	1.443,45	3.608,63	4.330,35
29665	TESLA	MODEL Y LONG RANGE 75 KWH AWD	0,5635	845,25	2.113,13	2.535,75
31302	TESLA	MODEL Y RWD 55KWH	0,4948	742,20	1.855,50	2.226,60
30135	TESLA	MODEL Y RWD 75KWH	0,5270	790,50	1.976,25	2.371,50
31476	TOYOTA	BZ4X EV 57KWH 167CV MOD 2025	0,4462	669,30	1.673,25	2.007,90
31498	TOYOTA	BZ4X EV AWD 73 KWH 343CV MOD 2025	0,5178	776,70	1.941,75	2.330,10
31603	TOYOTA	C-HR 57KWH 167CV MOD 2025	0,4303	645,45	1.613,63	1.936,35
31604	TOYOTA	C-HR 77KWH 224CV MOD 2025	0,4509	676,35	1.690,88	2.029,05
31605	TOYOTA	C-HR 77KWH AWD 343CV MOD 2025	0,5068	760,20	1.900,50	2.280,60
31553	TOYOTA	PROACE CITY VERSO 50KWH 136CV MOD 2025	0,4504	675,60	1.689,00	2.026,80
31602	TOYOTA	PROACE VERSO 75KWH 136CV MOD 2025	0,6336	950,40	2.376,00	2.851,20
29212	VOLKSWAGEN	ID 3 1ST 204CV ELETTRICA	0,4597	689,55	1.723,88	2.068,65
30932	VOLKSWAGEN	ID 3 GTX 286CV MOD 2024	0,5039	755,85	1.889,63	2.267,55
29601	VOLKSWAGEN	ID 4 170CV ELETTRICA	0,4810	721,50	1.803,75	2.164,50
30658	VOLKSWAGEN	ID 4 GTX 4MOTION ELETTRICA	0,6127	919,05	2.297,63	2.757,15
30657	VOLKSWAGEN	ID 4 PRO 286CV ELETTRICA	0,5011	751,65	1.879,13	2.254,95
30660	VOLKSWAGEN	ID 5 GTX 4MOTION ELETTRICA	0,6191	928,65	2.321,63	2.785,95
30659	VOLKSWAGEN	ID 5 PRO 286CV ELETTRICA	0,5178	776,70	1.941,75	2.330,10
30953	VOLKSWAGEN	ID 7 GTX 4MOTION 340CV MOD 2024	0,6549	982,35	2.455,88	2.947,05
30500	VOLKSWAGEN	ID 7 PRO ELETTRICA	0,6026	903,90	2.259,75	2.711,70
30508	VOLKSWAGEN	ID BUZZ PRO ELETTRICA	0,6320	948,00	2.370,00	2.844,00
31301	VOLVO	ES90 SINGLE MOTOR 92KWH 333CV	0,6885	1.032,75	2.581,88	3.098,25
31304	VOLVO	ES90 TWIN MOTOR AWD 106KWH 449CV	0,8112	1.216,80	3.042,00	3.650,40
31305	VOLVO	ES90 TWIN MOTOR AWD 106KWH 680CV	0,8467	1.270,05	3.175,13	3.810,15
30407	VOLVO	EX30 50KWH ELETTRICA	0,4286	642,90	1.607,25	1.928,70
31306	VOLVO	EX30 CROSS COUNTRY TWIN MOTOR 69KWH 156CV	0,5626	843,90	2.109,75	2.531,70
31141	VOLVO	EX30 SINGLE MOTOR EXTENDED ELETTRICA	0,4735	710,25	1.775,63	2.130,75
30410	VOLVO	EX30 TWIN MOTOR ELETTRICA	0,5041	756,15	1.890,38	2.268,45
30799	VOLVO	EX40 SINGLE MOTOR ELETTRICA	0,5383	807,45	2.018,63	2.422,35



FRINGE BENEFIT 2026
AUTOVEICOLI ELETTRICI IN PRODUZIONE

ID Modello	Marca	Modello	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
30801	VOLVO	EX40 SINGLE MOTOR EXTENDED ELETTRICA	0,5541	831,15	2.077,88	2.493,45
30802	VOLVO	EX40 TWIN MOTOR AWD ELETTRICA	0,6066	909,90	2.274,75	2.729,70
30501	VOLVO	EX90 SINGLE MOTOR RWD ELETTRICA	0,7915	1.187,25	2.968,13	3.561,75
30262	VOLVO	EX90 TWIN MOTOR AWD ELETTRICA	0,9071	1.360,65	3.401,63	4.081,95
30502	VOLVO	EX90 TWIN MOTOR PERFORMANCE AWD ELETTRICA	0,9146	1.371,90	3.429,75	4.115,70
31606	XPENG	G6 LONG RANGE 87KWH 286CV MOD 2025	0,5403	810,45	2.026,13	2.431,35
31480	XPENG	G6 STANDARD RANGE 258CV MOD 2025	0,4858	728,70	1.821,75	2.186,10
31607	XPENG	G9 LONG RANGE 98KWH 313CV MOD 2025	0,6391	958,65	2.396,63	2.875,95
31481	XPENG	G9 STANDARD RANGE 313CV MOD 2025	0,6107	916,05	2.290,13	2.748,15



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

ID Modello	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)
22732	ABARTH	124 SPIDER 1.4 T MULTIAIR 170CV	0,6421	2.407,88	2.889,45	4.815,75	5.778,90
22816	ABARTH	595 1.4 TURBO T-JET 145CV	0,5063	1.898,63	2.278,35	3.797,25	4.556,70
22817	ABARTH	595 1.4 TURBO T-JET 165CV	0,5652	2.119,50	2.543,40	4.239,00	5.086,80
24488	ABARTH	595 1.4 TURBO T-JET 180CV	0,5721	2.145,38	2.574,45	4.290,75	5.148,90
22818	ABARTH	595C 1.4 TURBO T-JET 145CV	0,5074	1.902,75	2.283,30	3.805,50	4.566,60
22819	ABARTH	595C 1.4 TURBO T-JET 165CV	0,5867	2.200,13	2.640,15	4.400,25	5.280,30
24489	ABARTH	595C 1.4 TURBO T-JET 180CV	0,5884	2.206,50	2.647,80	4.413,00	5.295,60
23738	ABARTH	695 1.4 T-JET 165CV	0,5493	2.059,88	2.471,85	4.119,75	4.943,70
24128	ABARTH	695 1.4 T-JET 180CV	0,5654	2.120,25	2.544,30	4.240,50	5.088,60
23739	ABARTH	695 1.4 T-JET 190CV	0,6679	2.504,63	3.005,55	5.009,25	6.011,10
28660	ABARTH	695 2019 1.4 TURBO T-JET 180CV	0,6155	2.308,13	2.769,75	4.616,25	5.539,50
22236	ALFA ROMEO	4C 1750 COUPE	0,8473	3.177,38	3.812,85	6.354,75	7.625,70
22237	ALFA ROMEO	4C 1750 SPIDER	0,9185	3.444,38	4.133,25	6.888,75	8.266,50
23099	ALFA ROMEO	GIULIA 2.0 TURBO 200CV	0,7449	2.793,38	3.352,05	5.586,75	6.704,10
29157	ALFA ROMEO	GIULIA 2.0 TURBO 250CV	0,7838	2.939,25	3.527,10	5.878,50	7.054,20
22813	ALFA ROMEO	GIULIA 2.9 T V6 QUADRIFOGLIO 510CV	1,0747	4.030,13	4.836,15	8.060,25	9.672,30
23474	ALFA ROMEO	GIULIETTA 1.2 T 120CV EURO6	0,5046	1.892,25	2.270,70	3.784,50	4.541,40
23475	ALFA ROMEO	GIULIETTA 1.4 T 170CV EURO6	0,5346	2.004,75	2.405,70	4.009,50	4.811,40
22731	ALFA ROMEO	GIULIETTA 1.4 T MULTIAIR 150CV	0,5078	1.904,25	2.285,10	3.808,50	4.570,20
28201	ALFA ROMEO	GIULIETTA 1.4 TURBO 120CV	0,5150	1.931,25	2.317,50	3.862,50	4.635,00
21871	ALFA ROMEO	GIULIETTA 1750 TURBO 240CV QUADRIFOGLIO VERDE	0,6480	2.430,00	2.916,00	4.860,00	5.832,00
21894	ALFA ROMEO	MITO 0.9 T 105CV TWINAIR	0,4193	1.572,38	1.886,85	3.144,75	3.773,70
23476	ALFA ROMEO	MITO 1.4 77CV EURO6	0,4179	1.567,13	1.880,55	3.134,25	3.761,10
23477	ALFA ROMEO	MITO 1.4 T 170CV EURO6	0,5148	1.930,50	2.316,60	3.861,00	4.633,20
22900	ALFA ROMEO	MITO 1.4 TURBO MULTIAIR 140CV	0,4533	1.699,88	2.039,85	3.399,75	4.079,70
24408	ALFA ROMEO	STELVIO 2.0 T 200CV	0,8389	3.145,88	3.775,05	6.291,75	7.550,10
29158	ALFA ROMEO	STELVIO 2.0 T 250CV Q4	0,8135	3.050,63	3.660,75	6.101,25	7.321,50
25728	ALFA ROMEO	STELVIO 2.9 BI-TURBO 510CV	1,1894	4.460,25	5.352,30	8.920,50	10.704,60
28678	ASTON MARTIN	VANTAGE 4.0 510CV	1,7824	6.684,00	8.020,80	13.368,00	16.041,60
22671	AUDI	A1 1.0 TFSI 82CV	0,4021	1.507,88	1.809,45	3.015,75	3.618,90
22057	AUDI	A1 1.0 TFSI 95CV	0,4074	1.527,75	1.833,30	3.055,50	3.666,60
21931	AUDI	A1 1.4 TFSI 125CV	0,4720	1.770,00	2.124,00	3.540,00	4.248,00
21933	AUDI	A1 1.4 TFSI 150CV	0,4820	1.807,50	2.169,00	3.615,00	4.338,00
30045	AUDI	A1 ALLSTREET 25 TFSI 1.0 95CV	0,5221	1.957,88	2.349,45	3.915,75	4.698,90
30046	AUDI	A1 ALLSTREET 30 TFSI 1.0 110CV	0,5319	1.994,63	2.393,55	3.989,25	4.787,10
30047	AUDI	A1 ALLSTREET 30 TFSI S-TRONIC 1.0 110CV	0,5584	2.094,00	2.512,80	4.188,00	5.025,60
30048	AUDI	A1 ALLSTREET 35 TFSI 1.5 150CV	0,5611	2.104,13	2.524,95	4.208,25	5.049,90
28662	AUDI	A1 CITYCARVER 25 TFSI 1.0 95CV	0,4664	1.749,00	2.098,80	3.498,00	4.197,60
28430	AUDI	A1 CITYCARVER 30 TFSI 1.0 116CV	0,4793	1.797,38	2.156,85	3.594,75	4.313,70
28663	AUDI	A1 CITYCARVER 30 TFSI S-TRONIC 1.0 116CV	0,4942	1.853,25	2.223,90	3.706,50	4.447,80
28870	AUDI	A1 CITYCARVER 35 TFSI 1.5 150CV	0,5288	1.983,00	2.379,60	3.966,00	4.759,20
28871	AUDI	A1 CITYCARVER 35 TFSI S-TRONIC 1.5 150CV	0,5439	2.039,63	2.447,55	4.079,25	4.895,10
22672	AUDI	A1 SPB 1.0 TFSI 82CV	0,4082	1.530,75	1.836,90	3.061,50	3.673,80
22058	AUDI	A1 SPB 1.0 TFSI 95CV	0,4134	1.550,25	1.860,30	3.100,50	3.720,60
21932	AUDI	A1 SPB 1.4 TFSI 125CV	0,4812	1.804,50	2.165,40	3.609,00	4.330,80
21934	AUDI	A1 SPB 1.4 TFSI 150CV	0,4880	1.830,00	2.196,00	3.660,00	4.392,00
27948	AUDI	A1 SPB 1.5 TFSI 150CV	0,5029	1.885,88	2.263,05	3.771,75	4.526,10
28171	AUDI	A1 SPB 25 TFSI 1.0 95CV	0,4966	1.862,25	2.234,70	3.724,50	4.469,40
28661	AUDI	A1 SPB 25 TFSI S-TRONIC 1.0 95CV	0,4962	1.860,75	2.232,90	3.721,50	4.465,80
30420	AUDI	A1 SPB 30 TFSI 1.0 110CV	0,5156	1.933,50	2.320,20	3.867,00	4.640,40
28172	AUDI	A1 SPB 30 TFSI 1.0 115CV	0,4576	1.716,00	2.059,20	3.432,00	4.118,40
28589	AUDI	A1 SPB 40 2.0 TFSI S-TRONIC 200CV	0,5788	2.170,50	2.604,60	4.341,00	5.209,20
23024	AUDI	A3 1.0 TFSI 116CV	0,4740	1.777,50	2.133,00	3.555,00	4.266,00
23808	AUDI	A3 1.5 TFSI 150CV	0,5271	1.976,63	2.371,95	3.953,25	4.743,90
23100	AUDI	A3 2.0 TFSI 190CV	0,5558	2.084,25	2.501,10	4.168,50	5.002,20
23101	AUDI	A3 2.0 TFSI QUATTRO S-TRONIC 190CV	0,5848	2.193,00	2.631,60	4.386,00	5.263,20
29159	AUDI	A3 2020 SEDAN 30 TFSI 1.0 110CV	0,5226	1.959,75	2.351,70	3.919,50	4.703,40
28944	AUDI	A3 2020 SEDAN 35 TFSI 1.5 150CV	0,5570	2.088,75	2.506,50	4.177,50	5.013,00
29720	AUDI	A3 2020 SEDAN 40 TFSI QUATTRO S TR 2.0 190CV	0,6696	2.511,00	3.013,20	5.022,00	6.026,40
29160	AUDI	A3 2020 SPB 30 TFSI 1.0 110CV	0,5446	2.042,25	2.450,70	4.084,50	4.901,40
28921	AUDI	A3 2020 SPB 35 TFSI 1.5 150CV	0,5862	2.198,25	2.637,90	4.396,50	5.275,80
29721	AUDI	A3 2020 SPB 40 TFSI QUATTRO S TR 2.0 190CV	0,7157	2.683,88	3.220,65	5.367,75	6.441,30
27654	AUDI	A3 CABRIO 35 TFSI 1.5 150CV	0,6074	2.277,75	2.733,30	4.555,50	5.466,60
28252	AUDI	A3 CABRIO 40 TFSI 2.0 190CV QUATTRO	0,6631	2.486,63	2.983,95	4.973,25	5.967,90
27655	AUDI	A3 CABRIO 40 TFSI 2.0 190CV S-TRONIC	0,6352	2.382,00	2.858,40	4.764,00	5.716,80
27648	AUDI	A3 SEDAN 30 TFSI 1.0 116CV	0,5023	1.883,63	2.260,35	3.767,25	4.520,70
27649	AUDI	A3 SEDAN 35 TFSI 1.5 150CV	0,5511	2.066,63	2.479,95	4.133,25	4.959,90
28250	AUDI	A3 SEDAN 40 TFSI 2.0 190CV QUATTRO	0,6097	2.286,38	2.743,65	4.572,75	5.487,30



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

ID Modello	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)
27650	AUDI	A3 SEDAN 40 TFSI 2.0 190CV S-TRONIC	0,5827	2.185,13	2.622,15	4.370,25	5.244,30
27428	AUDI	A3 SPB 30 1.0 116CV	0,4928	1.848,00	2.217,60	3.696,00	4.435,20
27429	AUDI	A3 SPB 30 1.0 116CV S-TRONIC	0,5084	1.906,50	2.287,80	3.813,00	4.575,60
31211	AUDI	A3 SPB 30 TFSI 1.5 116CV	0,5805	2.176,88	2.612,25	4.353,75	5.224,50
27430	AUDI	A3 SPB 35 1.5 150CV	0,5335	2.000,63	2.400,75	4.001,25	4.801,50
27431	AUDI	A3 SPB 35 1.5 150CV S-TRONIC	0,5471	2.051,63	2.461,95	4.103,25	4.923,90
28207	AUDI	A3 SPB 40 2.0 190CV QUATTRO S-TRONIC	0,6092	2.284,50	2.741,40	4.569,00	5.482,80
27432	AUDI	A3 SPB 40 2.0 190CV S-TRONIC	0,5562	2.085,75	2.502,90	4.171,50	5.005,80
23109	AUDI	A4 1.4 TFSI 190CV	0,6405	2.401,88	2.882,25	4.803,75	5.764,50
22465	AUDI	A4 1.4 TFSI S-TRONIC 150CV	0,6184	2.319,00	2.782,80	4.638,00	5.565,60
23110	AUDI	A4 1.4 TFSI S-TRONIC 190CV	0,6407	2.402,63	2.883,15	4.805,25	5.766,30
22466	AUDI	A4 2.0 TFSI S-TRONIC 190CV	0,6407	2.402,63	2.883,15	4.805,25	5.766,30
22467	AUDI	A4 2.0 TFSI S-TRONIC 252CV	0,6923	2.596,13	3.115,35	5.192,25	6.230,70
22468	AUDI	A4 2.0 TFSI S-TRONIC QUATTRO 252CV	0,7160	2.685,00	3.222,00	5.370,00	6.444,00
23031	AUDI	A4 ALLROAD 2.0 TFSI 252CV	0,7506	2.814,75	3.377,70	5.629,50	6.755,40
22733	AUDI	A4 AVANT 1.4 TFSI 150CV SW	0,6148	2.305,50	2.766,60	4.611,00	5.533,20
22475	AUDI	A4 AVANT 2.0 TFSI S-TRONIC 190CV SW	0,6556	2.458,50	2.950,20	4.917,00	5.900,40
22476	AUDI	A4 AVANT 2.0 TFSI S-TRONIC QUATTRO 252CV SW	0,7103	2.663,63	3.196,35	5.327,25	6.392,70
22253	AUDI	A5 1.8 TFSI 177CV CABRIO	0,6907	2.590,13	3.108,15	5.180,25	6.216,30
24930	AUDI	A5 2.0 TFSI 190CV CABRIO	0,7000	2.625,00	3.150,00	5.250,00	6.300,00
23351	AUDI	A5 2.0 TFSI 190CV COUPÉ	0,6484	2.431,50	2.917,80	4.863,00	5.835,60
22487	AUDI	A5 2.0 TFSI 230CV CABRIO	0,7370	2.763,75	3.316,50	5.527,50	6.633,00
22488	AUDI	A5 2.0 TFSI 230CV QUATTRO S-TR CABRIO	0,7783	2.918,63	3.502,35	5.837,25	7.004,70
23112	AUDI	A5 2.0 TFSI QUATTRO S-TRONIC 252CV COUPÉ	0,7309	2.740,88	3.289,05	5.481,75	6.578,10
23352	AUDI	A5 2.0 TFSI S-TR 190CV COUPÉ	0,6515	2.443,13	2.931,75	4.886,25	5.863,50
23345	AUDI	A5 SPB 2.0 TFSI 252CV	0,7145	2.679,38	3.215,25	5.358,75	6.430,50
23346	AUDI	A5 SPB 2.0 TFSI QUATTRO S-TR 252CV	0,7339	2.752,13	3.302,55	5.504,25	6.605,10
21761	AUDI	A6 2.0 TFSI S TRONIC 252CV MY2015	0,7273	2.727,38	3.272,85	5.454,75	6.545,70
21762	AUDI	A6 3.0 TFSI QUATTRO S TRONIC 333CV MY2015	0,8821	3.307,88	3.969,45	6.615,75	7.938,90
22249	AUDI	A6 ALLROAD 3.0 333CV	0,9106	3.414,75	4.097,70	6.829,50	8.195,40
21772	AUDI	A6 AVANT 2.0 TFSI S TRONIC 252CV MY2015	0,7444	2.791,50	3.349,80	5.583,00	6.699,60
21773	AUDI	A6 AVANT 3.0 TFSI QUATTRO S TRONIC 333CV MY2015	0,9013	3.379,88	4.055,85	6.759,75	8.111,70
22558	AUDI	A7 SPB 3.0 TFSI QUATTRO S-TRONIC 333CV	0,9431	3.536,63	4.243,95	7.073,25	8.487,90
24908	AUDI	A8 55 TFSI 3.0 QUATTRO TIPTR 340CV	1,1042	4.140,75	4.968,90	8.281,50	9.937,80
23390	AUDI	Q2 1.0 TFSI S-TRONIC 116CV	0,4764	1.786,50	2.143,80	3.573,00	4.287,60
24948	AUDI	Q2 2.0 TFSI QUATTRO S TRONIC 190CV	0,6336	2.376,00	2.851,20	4.752,00	5.702,40
28992	AUDI	Q2 30 1.0 TFSI 116CV	0,4792	1.797,00	2.156,40	3.594,00	4.312,80
29694	AUDI	Q2 30 TFSI 1.0 110CV	0,5366	2.012,25	2.414,70	4.024,50	4.829,40
21941	AUDI	Q3 2.0 TFSI 180CV QUATTRO S TRONIC	0,6928	2.598,00	3.117,60	5.196,00	6.235,20
21942	AUDI	Q3 2.0 TFSI 220CV QUATTRO S TRONIC SPORT	0,7053	2.644,88	3.173,85	5.289,75	6.347,70
27848	AUDI	Q3 35 1.5 TFSI 150CV	0,5742	2.153,25	2.583,90	4.306,50	5.167,80
28993	AUDI	Q3 35 1.5 TFSI 150CV MY2020	0,6140	2.302,50	2.763,00	4.605,00	5.526,00
28069	AUDI	Q3 35 1.5 TFSI S-TRONIC 150CV	0,5953	2.232,38	2.678,85	4.464,75	5.357,70
28070	AUDI	Q3 40 2.0 TFSI QUATTRO S-TRONIC 190CV	0,7299	2.737,13	3.284,55	5.474,25	6.569,10
28434	AUDI	Q3 45 2.0 TFSI QUATTRO S-TRONIC 230CV	0,7437	2.788,88	3.346,65	5.577,75	6.693,30
29697	AUDI	Q3 45 2.0 TFSI QUATTRO S-TRONIC 245CV	0,7771	2.914,13	3.496,95	5.828,25	6.993,90
28666	AUDI	Q3 RS 2.5 QUATTRO S-TRONIC 400CV	1,0562	3.960,75	4.752,90	7.921,50	9.505,80
28667	AUDI	Q3 RS SPB 2.5 QUATTRO S-TRONIC 400CV	1,0732	4.024,50	4.829,40	8.049,00	9.658,80
23115	AUDI	R8 SPYDER 5.2 FSI QUATTRO S-TRONIC 540CV	1,8602	6.975,75	8.370,90	13.951,50	16.741,80
28203	AUDI	RS3 SEDAN 2.5 400CV	0,8774	3.290,25	3.948,30	6.580,50	7.896,60
28206	AUDI	RS3 SPB 2.5 400CV	0,8670	3.251,25	3.901,50	6.502,50	7.803,00
28760	AUDI	RS4 AVANT 3.0 450CV	1,3016	4.881,00	5.857,20	9.762,00	11.714,40
28212	AUDI	RS5 2.9 450CV COUPÉ	1,3242	4.965,75	5.958,90	9.931,50	11.917,80
22674	AUDI	RS7 SPB 4.0 V8 QUATTRO TIPTRONIC 560CV	1,4134	5.300,25	6.360,30	10.600,50	12.720,60
21935	AUDI	S1 2.0 TFSI 231CV	0,6360	2.385,00	2.862,00	4.770,00	5.724,00
21936	AUDI	S1 SPB 2.0 TFSI 231CV	0,6431	2.411,63	2.893,95	4.823,25	5.787,90
25768	AUDI	S3 2.0 SPB TFSI QUATTRO 310CV	0,7000	2.625,00	3.150,00	5.250,00	6.300,00
22244	AUDI	S3 2.0 TFSI QUATTRO 300CV	0,6823	2.558,63	3.070,35	5.117,25	6.140,70
28208	AUDI	S3 CABRIO 2.0 TFSI QUATTRO S-TR 300CV	0,7799	2.924,63	3.509,55	5.849,25	7.019,10
28202	AUDI	S3 SEDAN 2.0 TFSI QUATTRO S-TR 300CV	0,7264	2.724,00	3.268,80	5.448,00	6.537,60
29296	AUDI	S3 SEDAN 2020 2.0 TFSI 310CV	0,7624	2.859,00	3.430,80	5.718,00	6.861,60
28205	AUDI	S3 SPB 2.0 TFSI QUATTRO S-TR 300CV	0,7213	2.704,88	3.245,85	5.409,75	6.491,70
29297	AUDI	S3 SPB 2020 2.0 TFSI 310CV	0,8455	3.170,63	3.804,75	6.341,25	7.609,50
26551	AUDI	S4 AVANT 3.0 TFSI 353CV	0,9251	3.469,13	4.162,95	6.938,25	8.325,90
28822	AUDI	S5 CABRIO 3.0 TFSI QUATTRO TIPTR 353CV	1,1589	4.345,88	5.215,05	8.691,75	10.430,10
23347	AUDI	S5 SPB 3.0 350CV	0,9266	3.474,75	4.169,70	6.949,50	8.339,40
22559	AUDI	S7 SPB 4.0 V8 QUATTRO S-TRONIC 450CV	1,1919	4.469,63	5.363,55	8.939,25	10.727,10
28213	AUDI	SQ2 2.0 TFSI 300CV QUATTRO S-TRONIC	0,7624	2.859,00	3.430,80	5.718,00	6.861,60



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

ID Modello	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)
27448	AUDI	SQ5 3.0 TFSI 353CV QUATTRO TIPTRONIC	0,9548	3.580,50	4.296,60	7.161,00	8.593,20
29402	AUDI	SQ7 4.0 V8 TFSI QUATTRO TIPTRONIC 507CV	1,4280	5.355,00	6.426,00	10.710,00	12.852,00
29699	AUDI	SQ8 4.0 TFSI QUATTRO TIPTR 507CV	1,4692	5.509,50	6.611,40	11.019,00	13.222,80
22489	AUDI	TT 1.8 TFSI 180CV COUPE	0,6227	2.335,13	2.802,15	4.670,25	5.604,30
22490	AUDI	TT 1.8 TFSI 180CV ROADSTER	0,6428	2.410,50	2.892,60	4.821,00	5.785,20
21720	AUDI	TT 2.0 TFSI 230CV COUPE MY2014	0,6891	2.584,13	3.100,95	5.168,25	6.201,90
21996	AUDI	TT 2.0 TFSI 230CV ROADSTER MY2014	0,7129	2.673,38	3.208,05	5.346,75	6.416,10
21721	AUDI	TT 2.0 TFSI 230CV QUATTRO S-TRONIC COUPE MY2014	0,7217	2.706,38	3.247,65	5.412,75	6.495,30
21997	AUDI	TT 2.0 TFSI 230CV QUATTRO S-TRONIC ROADSTER MY2014	0,7455	2.795,63	3.354,75	5.591,25	6.709,50
21995	AUDI	TT 2.0 TFSI 310CV QUATTRO S-TRONIC COUPE MY2014	0,8019	3.007,13	3.608,55	6.014,25	7.217,10
28189	AUDI	TT 40 TFSI 2.0 S-TRONIC 197CV COUPE	0,6506	2.439,75	2.927,70	4.879,50	5.855,40
28190	AUDI	TT 45 TFSI 2.0 245CV COUPE	0,6925	2.596,88	3.116,25	5.193,75	6.232,50
28192	AUDI	TT 45 TFSI 2.0 QUATTRO S-TRONIC 245CV COUPE	0,8146	3.054,75	3.665,70	6.109,50	7.331,40
28191	AUDI	TT 45 TFSI 2.0 S-TRONIC 245CV COUPE	0,7735	2.900,63	3.480,75	5.801,25	6.961,50
29582	AUDI	TT ROADSTER 2.0 TFSI QUATTRO S-TRONIC 320CV CABRIO	0,9320	3.495,00	4.194,00	6.990,00	8.388,00
28193	AUDI	TT ROADSTER 40 TFSI 2.0 S-TRONIC 197CV	0,6739	2.527,13	3.032,55	5.054,25	6.065,10
28194	AUDI	TT ROADSTER 45 TFSI 2.0 245CV	0,7138	2.676,75	3.212,10	5.353,50	6.424,20
28196	AUDI	TT ROADSTER 45 TFSI 2.0 QUATTRO S-TRONIC 245CV	0,8308	3.115,50	3.738,60	6.231,00	7.477,20
28195	AUDI	TT ROADSTER 45 TFSI 2.0 S-TRONIC 245CV	0,7975	2.990,63	3.588,75	5.981,25	7.177,50
22060	BMW	116I 1.5 109CV	0,4770	1.788,75	2.146,50	3.577,50	4.293,00
28498	BMW	116I 1.5 109CV 3 PORTE	0,5128	1.923,00	2.307,60	3.846,00	4.615,20
29301	BMW	116I 2020 1.5 109CV	0,5518	2.069,25	2.483,10	4.138,50	4.966,20
22930	BMW	118I 1.5 136CV	0,4965	1.861,88	2.234,25	3.723,75	4.468,50
28350	BMW	118I 1.5 140CV	0,5263	1.973,63	2.368,35	3.947,25	4.736,70
29704	BMW	118I 2020 1.5 136CV	0,5857	2.196,38	2.635,65	4.392,75	5.271,30
22931	BMW	120I 2.0 184CV	0,5502	2.063,25	2.475,90	4.126,50	4.951,80
28499	BMW	120I 2.0 184CV 3 PORTE	0,5803	2.176,13	2.611,35	4.352,25	5.222,70
29302	BMW	120I 2020 2.0 178CV	0,6669	2.500,88	3.001,05	5.001,75	6.002,10
28500	BMW	125I 2.0 224CV MSPORT 3 PORTE	0,6291	2.359,13	2.830,95	4.718,25	5.661,90
22932	BMW	125I 2.0 M SPORT 224CV	0,6137	2.301,38	2.761,65	4.602,75	5.523,30
29403	BMW	128TI MSPORT 2.0 265CV	0,7350	2.756,25	3.307,50	5.512,50	6.615,00
25848	BMW	216I 1.5 109CV ACTIVE TOURER	0,5593	2.097,38	2.516,85	4.194,75	5.033,70
28355	BMW	216I 1.5 109CV GRAN TOURER	0,5543	2.078,63	2.494,35	4.157,25	4.988,70
21622	BMW	218I 1.5 136CV ACTIVE TOURER	0,5241	1.965,38	2.358,45	3.930,75	4.716,90
22078	BMW	218I 1.5 136CV CABRIO	0,6565	2.461,88	2.954,25	4.923,75	5.908,50
30068	BMW	218I 1.5 136CV COUPE	0,6674	2.502,75	3.003,30	5.005,50	6.006,60
22068	BMW	218I 1.5 136CV COUPE EURO6	0,5602	2.100,75	2.520,90	4.201,50	5.041,80
29706	BMW	218I 1.5 136CV GRAN COUPE	0,6703	2.513,63	3.016,35	5.027,25	6.032,70
22171	BMW	218I 1.5 136CV GRAN TOURER	0,5444	2.041,50	2.449,80	4.083,00	4.899,60
28354	BMW	218I 1.5 140CV ACTIVE TOURER	0,5490	2.058,75	2.470,50	4.117,50	4.941,00
28668	BMW	218I 1.5 140CV GRAN COUPE	0,5865	2.199,38	2.639,25	4.398,75	5.278,50
28356	BMW	218I 1.5 140CV GRAN TOURER	0,5689	2.133,38	2.560,05	4.266,75	5.120,10
29705	BMW	220I 2.0 178CV ACTIVE TOURER	0,5901	2.212,88	2.655,45	4.425,75	5.310,90
29305	BMW	220I 2.0 178CV GRAN COUPE	0,7211	2.704,13	3.244,95	5.408,25	6.489,90
29560	BMW	220I 2.0 178CV XDRIVE GRAN COUPE	0,7607	2.852,63	3.423,15	5.705,25	6.846,30
22079	BMW	220I 2.0 184CV CABRIO	0,7042	2.640,75	3.168,90	5.281,50	6.337,80
29799	BMW	220I 2.0 184CV COUPE	0,7331	2.749,13	3.298,95	5.498,25	6.597,90
21414	BMW	220I 2.0 184CV COUPE EURO6	0,6215	2.330,63	2.796,75	4.661,25	5.593,50
29016	BMW	220I 2.0 190CV ACTIVE TOURER	0,5859	2.197,13	2.636,55	4.394,25	5.273,10
29017	BMW	220I 2.0 190CV GRAN TOURER	0,6133	2.299,88	2.759,85	4.599,75	5.519,70
21780	BMW	220I 2.0 192CV ACTIVE TOURER	0,6007	2.252,63	2.703,15	4.505,25	5.406,30
22173	BMW	220I 2.0 192CV GRAN TOURER	0,6010	2.253,75	2.704,50	4.507,50	5.409,00
21623	BMW	225I 2.0 231CV ACTIVE TOURER	0,6583	2.468,63	2.962,35	4.937,25	5.924,70
21779	BMW	225I XDRIVE 2.0 231CV ACTIVE TOURER	0,6829	2.560,88	3.073,05	5.121,75	6.146,10
22080	BMW	228I 2.0 245CV CABRIO	0,7245	2.716,88	3.260,25	5.433,75	6.520,50
21678	BMW	228I 2.0 245CV COUPE EURO6	0,7043	2.641,13	3.169,35	5.282,25	6.338,70
29985	BMW	230I 2.0 245CV COUPE	0,7689	2.883,38	3.460,05	5.766,75	6.920,10
23055	BMW	230I 2.0 252CV MSPORT CABRIO	0,8036	3.013,50	3.616,20	6.027,00	7.232,40
21415	BMW	235I 3.0 326CV COUPE M EURO6	0,8392	3.147,00	3.776,40	6.294,00	7.552,80
21679	BMW	235XI 3.0 326CV COUPE EURO6	0,8495	3.185,63	3.822,75	6.371,25	7.645,50
28828	BMW	318I 2.0 156CV	0,6666	2.499,75	2.999,70	4.999,50	5.999,40
28832	BMW	318I 2.0 TOURING 156CV	0,6902	2.588,25	3.105,90	5.176,50	6.211,80
22271	BMW	318I TOURING 1.5 136CV	0,5816	2.181,00	2.617,20	4.362,00	5.234,40
28170	BMW	320I 2.0 184CV BERLINA 2019	0,7227	2.710,13	3.252,15	5.420,25	6.504,30
28506	BMW	320I TOURING 2.0 184CV	0,7432	2.787,00	3.344,40	5.574,00	6.688,80
28364	BMW	320I XDRIVE 2.0 184CV BERLINA 2019	0,7507	2.815,13	3.378,15	5.630,25	6.756,30
27868	BMW	320IA 2.0 184CV GRAN TURISMO	0,7085	2.656,88	3.188,25	5.313,75	6.376,50
27869	BMW	320IA XDRIVE 2.0 184CV GRAN TURISMO	0,7311	2.741,63	3.289,95	5.483,25	6.579,90



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27688	BMW	330I 2.0 258CV	0,8033	3.012,38	3.614,85	6.024,75	7.229,70
30724	BMW	330I 2.0 245CV MY2023	0,8299	3.112,13	3.734,55	6.224,25	7.469,10
28505	BMW	330I TOURING 2.0 258CV	0,8207	3.077,63	3.693,15	6.155,25	7.386,30
28365	BMW	330I XDRIVE 2.0 258CV 2019	0,8317	3.118,88	3.742,65	6.237,75	7.485,30
28507	BMW	330I XDRIVE TOURING 2.0 258CV	0,8470	3.176,25	3.811,50	6.352,50	7.623,00
22656	BMW	335I 3.0 306CV GRAN TURISMO	0,8159	3.059,63	3.671,55	6.119,25	7.343,10
23033	BMW	340IA 3.0 326CV GRAN TURISMO	0,8263	3.098,63	3.718,35	6.197,25	7.436,70
23034	BMW	340IA 3.0 XDRIVE 326CV GRAN TURISMO	0,8506	3.189,75	3.827,70	6.379,50	7.655,40
22272	BMW	340IA TOURING 3.0 326CV	0,7758	2.909,25	3.491,10	5.818,50	6.982,20
22273	BMW	340IA XDRIVE TOURING 3.0 326CV	0,8031	3.011,63	3.613,95	6.023,25	7.227,90
29758	BMW	420I 2021 2.0 184CV GRAN COUPE	0,8817	3.306,38	3.967,65	6.612,75	7.935,30
29028	BMW	420I CABRIO 2.0 184CV	0,7286	2.732,25	3.278,70	5.464,50	6.557,40
29404	BMW	420I CABRIO 2021 2.0 184CV	0,8556	3.208,50	3.850,20	6.417,00	7.700,40
29038	BMW	420I GRAN COUPE 2.0 184CV	0,6685	2.506,88	3.008,25	5.013,75	6.016,50
21546	BMW	420I 2.0 184CV GRAN COUPE	0,6727	2.522,63	3.027,15	5.045,25	6.054,30
22738	BMW	430I 2.0 252CV CABRIO	0,7951	2.981,63	3.577,95	5.963,25	7.155,90
22735	BMW	430I 2.0 252CV COUPE	0,7318	2.744,25	3.293,10	5.488,50	6.586,20
22743	BMW	430I 2.0 252CV GRAN COUPE	0,7147	2.680,13	3.216,15	5.360,25	6.432,30
29759	BMW	430I 2021 2.0 245CV GRAN COUPE	0,8848	3.318,00	3.981,60	6.636,00	7.963,20
29029	BMW	430I CABRIO 2.0 252CV	0,7867	2.950,13	3.540,15	5.900,25	7.080,30
29405	BMW	430I CABRIO 2021 2.0 258CV	0,8438	3.164,25	3.797,10	6.328,50	7.594,20
29020	BMW	430I COUPE 2.0 258CV	0,7677	2.878,88	3.454,65	5.757,75	6.909,30
29039	BMW	430I GRAN COUPE 2.0 252CV	0,7329	2.748,38	3.298,05	5.496,75	6.596,10
22739	BMW	440I XDRIVE 3.0 326CV CABRIO	0,9173	3.439,88	4.127,85	6.879,75	8.255,70
22737	BMW	440I XDRIVE 3.0 326CV COUPE	0,8678	3.254,25	3.905,10	6.508,50	7.810,20
22744	BMW	440I XDRIVE 3.0 326CV GRAN COUPE	0,8538	3.201,75	3.842,10	6.403,50	7.684,20
29021	BMW	440I XDRIVE COUPE 3.0 326CV	0,8721	3.270,38	3.924,45	6.540,75	7.848,90
29040	BMW	440I XDRIVE GRAN COUPE 3.0 326CV	0,8762	3.285,75	3.942,90	6.571,50	7.885,80
23988	BMW	520I 2.0 184CV BERLINA	0,7322	2.745,75	3.294,90	5.491,50	6.589,80
24011	BMW	520I TOURING 2.0 184CV SW	0,7555	2.833,13	3.399,75	5.666,25	6.799,50
23357	BMW	530I 2.0 XDRIVE 252CV BERLINA	0,8000	3.000,00	3.600,00	6.000,00	7.200,00
24012	BMW	530I TOURING XDRIVE 2.0 252CV SW	0,8335	3.125,63	3.750,75	6.251,25	7.501,50
23479	BMW	535I TOURING XDRIVE 3.0 306CV SW	0,8871	3.326,63	3.991,95	6.653,25	7.983,90
22288	BMW	535I XDRIVE GRAN TURISMO 3.0 306CV	0,9333	3.499,88	4.199,85	6.999,75	8.399,70
23358	BMW	540I 3.0 XDRIVE 340CV BERLINA	0,9011	3.379,13	4.054,95	6.758,25	8.109,90
27208	BMW	630I GT 2.0 258CV	0,8434	3.162,75	3.795,30	6.325,50	7.590,60
22305	BMW	640I 3.0 L6 320CV CABRIO	1,1243	4.216,13	5.059,35	8.432,25	10.118,70
22302	BMW	640I 3.0 L6 320CV COUPE	1,0578	3.966,75	4.760,10	7.933,50	9.520,20
24048	BMW	640I GT XDRIVE 3.0 340CV	0,9683	3.631,13	4.357,35	7.262,25	8.714,70
22306	BMW	640I XDRIVE 3.0 L6 320CV CABRIO	1,1576	4.341,00	5.209,20	8.682,00	10.418,40
22303	BMW	640I XDRIVE 3.0 L6 320CV COUPE	1,0907	4.090,13	4.908,15	8.180,25	9.816,30
22611	BMW	750I 4.4 450CV	1,2170	4.563,75	5.476,50	9.127,50	10.953,00
22289	BMW	750I XDRIVE 4.4 450CV	1,2512	4.692,00	5.630,40	9.384,00	11.260,80
28394	BMW	840I 3.0 340CV CABRIO	1,2334	4.625,25	5.550,30	9.250,50	11.100,60
28392	BMW	840I 3.0 340CV COUPE	1,1759	4.409,63	5.291,55	8.819,25	10.583,10
28395	BMW	840I XDRIVE 3.0 340CV CABRIO	1,2674	4.752,75	5.703,30	9.505,50	11.406,60
28393	BMW	840I XDRIVE 3.0 340CV COUPE	1,2089	4.533,38	5.440,05	9.066,75	10.880,10
28996	BMW	M135I 2.0 XDRIVE 306CV	0,8092	3.034,50	3.641,40	6.069,00	7.282,80
22933	BMW	M140I 3.0 340CV	0,7422	2.783,25	3.339,90	5.566,50	6.679,80
22934	BMW	M140I 3.0 XDRIVE 340CV	0,7618	2.856,75	3.428,10	5.713,50	6.856,20
22646	BMW	M2 3.0 370CV COUPE	0,9193	3.447,38	4.136,85	6.894,75	8.273,70
30369	BMW	M2 3.0 460CV COUPE	1,1161	4.185,38	5.022,45	8.370,75	10.044,90
28248	BMW	M2 3.0 COMPETITION 410CV COUPE	1,0040	3.765,00	4.518,00	7.530,00	9.036,00
31089	BMW	M235I XDRIVE 2.0 300CV GRAN COUPE	0,8513	3.192,38	3.830,85	6.384,75	7.661,70
22081	BMW	M235I 3.0 326CV CABRIO	0,8244	3.091,50	3.709,80	6.183,00	7.419,60
28669	BMW	M235I XDRIVE 2.0 306CV GRAN COUPE	0,7807	2.927,63	3.513,15	5.855,25	7.026,30
22495	BMW	M235I XDRIVE 3.0 326CV CABRIO	0,8745	3.279,38	3.935,25	6.558,75	7.870,50
22075	BMW	M235I XDRIVE 3.0 326CV COUPE	0,8120	3.045,00	3.654,00	6.090,00	7.308,00
23056	BMW	M240I 3.0 340CV CABRIO	0,9170	3.438,75	4.126,50	6.877,50	8.253,00
23053	BMW	M240I 3.0 340CV COUPE	0,8199	3.074,63	3.689,55	6.149,25	7.379,10
23057	BMW	M240I 3.0 340CV XDRIVE CABRIO	0,8815	3.305,63	3.966,75	6.611,25	7.933,50
23054	BMW	M240I 3.0 340CV XDRIVE COUPE	0,8406	3.152,25	3.782,70	6.304,50	7.565,40
29800	BMW	M240I 3.0 XDRIVE 374CV COUPE	0,9321	3.495,38	4.194,45	6.990,75	8.388,90
28508	BMW	M340I XDRIVE TOURING 3.0 374CV	0,9545	3.579,38	4.295,25	7.158,75	8.590,50
22224	BMW	M4 3.0 431CV COUPE	1,0751	4.031,63	4.837,95	8.063,25	9.675,90
22736	BMW	M4 3.0 500CV GTS COUPE	1,5714	5.892,75	7.071,30	11.785,50	14.142,60
29032	BMW	M4 CABRIO 3.0 430CV	1,1544	4.329,00	5.194,80	8.658,00	10.389,60
29022	BMW	M4 COUPE 3.0 430CV	1,0944	4.104,00	4.924,80	8.208,00	9.849,60



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

ID Modello	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)
27228	BMW	M850i 4.4 XDRIVE 530CV	1,5035	5.638,13	6.765,75	11.276,25	13.531,50
29707	BMW	X1 SDRIVE 18i 1.5 136CV	0,5417	2.031,38	2.437,65	4.062,75	4.875,30
22533	BMW	X1 SDRIVE 18i 1.5 136CV	0,5194	1.947,75	2.337,30	3.895,50	4.674,60
28008	BMW	X1 SDRIVE 18i 1.5 140CV	0,5433	2.037,38	2.444,85	4.074,75	4.889,70
29708	BMW	X1 SDRIVE 20i 2.0 178CV	0,6253	2.344,88	2.813,85	4.689,75	5.627,70
26750	BMW	X1 SDRIVE 20i 2.0 192CV	0,6318	2.369,25	2.843,10	4.738,50	5.686,20
29709	BMW	X2 SDRIVE 18i 1.5 136CV	0,5979	2.242,13	2.690,55	4.484,25	5.381,10
25868	BMW	X2 SDRIVE 18i 1.5 140CV	0,5490	2.058,75	2.470,50	4.117,50	4.941,00
29710	BMW	X2 SDRIVE 20i 2.0 178CV	0,6907	2.590,13	3.108,15	5.180,25	6.216,30
26928	BMW	X2 SDRIVE 20i 2.0 192CV	0,6375	2.390,63	2.868,75	4.781,25	5.737,50
28598	BMW	X2 XDRIVE M35i 2.0 306CV	0,8775	3.290,63	3.948,75	6.581,25	7.897,50
28599	BMW	X3 M 3.0 480CV	1,1820	4.432,50	5.319,00	8.865,00	10.638,00
24990	BMW	X3 XDRIVE 20i 2.0 184CV	0,8269	3.100,88	3.721,05	6.201,75	7.442,10
26768	BMW	X3 XDRIVE 30i 2.0 252CV	0,7939	2.977,13	3.572,55	5.954,25	7.145,10
24053	BMW	X3 XDRIVE M40i 3.0 360CV	0,9680	3.630,00	4.356,00	7.260,00	8.712,00
26388	BMW	X4 XDRIVE 20i 2.0 184CV MY2018	0,8746	3.279,75	3.935,70	6.559,50	7.871,40
26770	BMW	X4 XDRIVE 30i 2.0 252CV	0,9450	3.543,75	4.252,50	7.087,50	8.505,00
26771	BMW	X4 XDRIVE M40i 3.0 353CV	1,0118	3.794,25	4.553,10	7.588,50	9.106,20
30350	BMW	X5 M COMPETITION 625CV	1,7383	6.518,63	7.822,35	13.037,25	15.644,70
28600	BMW	X5 M50i 4.4 530CV	1,3758	5.159,25	6.191,10	10.318,50	12.382,20
26789	BMW	X5 XDRIVE 40i 3.0 340CV	1,0022	3.758,25	4.509,90	7.516,50	9.019,80
21952	BMW	X6 M 4.4 575CV EURO6	1,5056	5.646,00	6.775,20	11.292,00	13.550,40
28399	BMW	X6 M50i 4.4 530CV	1,4791	5.546,63	6.655,95	11.093,25	13.311,90
21951	BMW	X6 XDRIVE 35i 3.0 306CV EURO6	1,0018	3.756,75	4.508,10	7.513,50	9.016,20
28398	BMW	X6 XDRIVE 40i 3.0 340CV	1,0513	3.942,38	4.730,85	7.884,75	9.461,70
21847	BMW	X6 XDRIVE 50i 4.4 450CV	1,1645	4.366,88	5.240,25	8.733,75	10.480,50
27693	BMW	X7 XDRIVE 40i 340CV	1,1665	4.374,38	5.249,25	8.748,75	10.498,50
28602	BMW	X7 XDRIVE M50i 4.4 530CV	1,6097	6.036,38	7.243,65	12.072,75	14.487,30
27872	BMW	Z4 M40i 3.0 340CV	1,0435	3.913,13	4.695,75	7.826,25	9.391,50
27870	BMW	Z4 SDRIVE 2.0 197CV	0,7591	2.846,63	3.415,95	5.693,25	6.831,90
27871	BMW	Z4 SDRIVE 2.0 258CV	0,8465	3.174,38	3.809,25	6.348,75	7.618,50
30289	CADILLAC	ESCALADE 2022 6.2 V8 AWD 426CV	1,6142	6.053,25	7.263,90	12.106,50	14.527,80
30287	CADILLAC	XT4 350T 2.0 AWD 230CV	0,7659	2.872,13	3.446,55	5.744,25	6.893,10
30732	CIRELLI MOTOR	CIRELLI 2 1.5T 116CV	0,4922	1.845,75	2.214,90	3.691,50	4.429,80
30412	CIRELLI MOTOR	CIRELLI 3 1.5T 133CV	0,5616	2.106,00	2.527,20	4.212,00	5.054,40
30811	CIRELLI MOTOR	CIRELLI 4 PLUS 1.5T 184CV	0,6134	2.300,25	2.760,30	4.600,50	5.520,60
30414	CIRELLI MOTOR	CIRELLI 5 1.5T 197CV	0,5891	2.209,13	2.650,95	4.418,25	5.301,90
30415	CIRELLI MOTOR	CIRELLI 7 1.5T 197CV	0,6092	2.284,50	2.741,40	4.569,00	5.482,80
30813	CIRELLI MOTOR	CIRELLI 9 1.5T 177CV	0,6427	2.410,13	2.892,15	4.820,25	5.784,30
23486	CITROEN	BERLINGO MULTISPACE 1.6 95CV	0,4616	1.731,00	2.077,20	3.462,00	4.154,40
26393	CITROEN	C1 1.0 VTI 72CV	0,3338	1.251,75	1.502,10	2.503,50	3.004,20
26394	CITROEN	C1 AIRSCAPE 1.0 VTI 72CV	0,3623	1.358,63	1.630,35	2.717,25	3.260,70
24468	CITROEN	C3 AIRCROSS 1.2 PURETECH 110CV	0,4671	1.751,63	2.101,95	3.503,25	4.203,90
24449	CITROEN	C3 AIRCROSS 1.2 PURETECH 82CV	0,3841	1.440,38	1.728,45	2.880,75	3.456,90
24469	CITROEN	C3 AIRCROSS 1.2 PURETECH S&S 130CV	0,4951	1.856,63	2.227,95	3.713,25	4.455,90
23297	CITROEN	C3 III 1.2 110CV	0,4622	1.733,25	2.079,90	3.466,50	4.159,80
23295	CITROEN	C3 III 1.2 68CV	0,3659	1.372,13	1.646,55	2.744,25	3.293,10
23296	CITROEN	C3 III 1.2 82CV	0,4389	1.645,88	1.975,05	3.291,75	3.950,10
22021	CITROEN	C3 PICASSO 1.2 110CV	0,4212	1.579,50	1.895,40	3.159,00	3.790,80
22570	CITROEN	C3 PICASSO 1.4 VTI 95CV	0,4536	1.701,00	2.041,20	3.402,00	4.082,40
22679	CITROEN	C4 1.2 110CV	0,4240	1.590,00	1.908,00	3.180,00	3.816,00
30264	CITROEN	C4 2020 1.2 PURETECH 100CV	0,5008	1.878,00	2.253,60	3.756,00	4.507,20
29306	CITROEN	C4 2020 1.2 PURETECH 130CV	0,5086	1.907,25	2.288,70	3.814,50	4.577,40
21625	CITROEN	C4 CACTUS 1.2 VTI 75CV	0,3980	1.492,50	1.791,00	2.985,00	3.582,00
21626	CITROEN	C4 CACTUS 1.2 VTI 82CV	0,4129	1.548,38	1.858,05	3.096,75	3.716,10
21723	CITROEN	C4 CACTUS PURETECH 1.2 110CV	0,4433	1.662,38	1.994,85	3.324,75	3.989,70
28367	CITROEN	C4 CACTUS PURETECH 1.2 S&S 130CV	0,4849	1.818,38	2.182,05	3.636,75	4.364,10
26408	CITROEN	C4 SPACETOUREUR 1.2 130CV	0,4945	1.854,38	2.225,25	3.708,75	4.450,50
27696	CITROEN	C4 SPACETOUREUR 1.6 180CV	0,5446	2.042,25	2.450,70	4.084,50	4.901,40
26409	CITROEN	C4 SPACETOUREUR 1.6 THP 165CV	0,5555	2.083,13	2.499,75	4.166,25	4.999,50
28628	CITROEN	C4 SPACETOUREUR PURETECH 1.2 130CV	0,5248	1.968,00	2.361,60	3.936,00	4.723,20
30198	CITROEN	C4-X 1.2 PURETECH 100CV	0,4896	1.836,00	2.203,20	3.672,00	4.406,40
30199	CITROEN	C4-X 1.2 PURETECH 130CV	0,5313	1.992,38	2.390,85	3.984,75	4.781,70
27699	CITROEN	C5 AIRCROSS 1.2 PURETECH 130CV	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
27700	CITROEN	C5 AIRCROSS 1.6 PURETECH 180CV	0,5737	2.151,38	2.581,65	4.302,75	5.163,30
29841	CITROEN	C5 X 1.2 PURETECH 130CV	0,6152	2.307,00	2.768,40	4.614,00	5.536,80
29842	CITROEN	C5 X 1.6 PURETECH 180CV	0,6309	2.365,88	2.839,05	4.731,75	5.678,10
30544	CITROEN	C5-X 1.2 PURETECH 130CV	0,5761	2.160,38	2.592,45	4.320,75	5.184,90



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

ID Modello	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)
22903	CITROEN	C-ELYSEE 1.2 82CV	0,3901	1.462,88	1.755,45	2.925,75	3.510,90
26439	CITROEN	GRAND C4 SPACETOURER 1.2 130CV	0,5081	1.905,38	2.286,45	3.810,75	4.572,90
26440	CITROEN	GRAND C4 SPACETOURER 1.6 165CV	0,5669	2.125,88	2.551,05	4.251,75	5.102,10
28630	CITROEN	GRAND C4 SPACETOURER PURETECH 1.2 130CV	0,5469	2.050,88	2.461,05	4.101,75	4.922,10
29771	CUPRA	FORMENTOR 2020 2.0 TSI 245CV	0,7613	2.854,88	3.425,85	5.709,75	6.851,70
29309	CUPRA	FORMENTOR 2020 2.0 TSI 4DRIVE 310CV	0,8318	3.119,25	3.743,10	6.238,50	7.486,20
29770	CUPRA	FORMENTOR 2020 2.0 TSI - 4DRIVE 190CV	0,7092	2.659,50	3.191,40	5.319,00	6.382,80
29927	CUPRA	FORMENTOR 2020 2.5 TSI 4DRIVE 390CV	0,9828	3.685,50	4.422,60	7.371,00	8.845,20
30201	CUPRA	LEON 1.5 TSI 150CV	0,5994	2.247,75	2.697,30	4.495,50	5.394,60
30202	CUPRA	LEON 2.0 TSI 190CV	0,6509	2.440,88	2.929,05	4.881,75	5.858,10
29670	CUPRA	LEON 2.0 TSI 245CV	0,6984	2.619,00	3.142,80	5.238,00	6.285,60
29671	CUPRA	LEON 2.0 TSI 300CV	0,7554	2.832,75	3.399,30	5.665,50	6.798,60
30204	CUPRA	LEON SPORTSTOURER 1.5 TSI 150CV	0,6205	2.326,88	2.792,25	4.653,75	5.584,50
30205	CUPRA	LEON SPORTSTOURER 2.0 TSI 190CV	0,6631	2.486,63	2.983,95	4.973,25	5.967,90
29672	CUPRA	LEON SPORTSTOURER 2.0 TSI 245CV	0,7101	2.662,88	3.195,45	5.325,75	6.390,90
29630	CUPRA	LEON SPORTSTOURER 2.0 TSI 310CV	0,8125	3.046,88	3.656,25	6.093,75	7.312,50
28512	DACIA	DUSTER 1.0 TCE 100CV 4X2	0,3607	1.352,63	1.623,15	2.705,25	3.246,30
29523	DACIA	DUSTER 1.0 TCE 90CV 4X2	0,3958	1.484,25	1.781,10	2.968,50	3.562,20
28264	DACIA	DUSTER 1.3 TCE 130CV 4X2	0,4202	1.575,75	1.890,90	3.151,50	3.781,80
28513	DACIA	DUSTER 1.3 TCE 130CV 4X4	0,4394	1.647,75	1.977,30	3.295,50	3.954,60
29862	DACIA	DUSTER 1.3 TCE 150CV	0,4992	1.872,00	2.246,40	3.744,00	4.492,80
28265	DACIA	DUSTER 1.3 TCE 150CV 4X2	0,4274	1.602,75	1.923,30	3.205,50	3.846,60
28514	DACIA	DUSTER 1.3 TCE 150CV 4X4	0,4528	1.698,00	2.037,60	3.396,00	4.075,20
25548	DACIA	DUSTER 1.6 115CV S&S 4X2 MY2018	0,4091	1.534,13	1.840,95	3.068,25	3.681,90
23488	DACIA	LOGGY 1.2 TCE 115CV	0,4031	1.511,63	1.813,95	3.023,25	3.627,90
22571	DACIA	LOGGY 1.6 100CV 5 POSTI	0,3948	1.480,50	1.776,60	2.961,00	3.553,20
22572	DACIA	LOGGY 1.6 100CV 7 POSTI	0,4022	1.508,25	1.809,90	3.016,50	3.619,80
26148	DACIA	LOGGY STEPWAY 1.2 TCE 115CV	0,4047	1.517,63	1.821,15	3.035,25	3.642,30
26128	DACIA	LOGAN MCV 0.9 TCE 90CV S&S	0,3454	1.295,25	1.554,30	2.590,50	3.108,60
26129	DACIA	LOGAN MCV 0.9 TCE STEPWAY 90CV	0,3705	1.389,38	1.667,25	2.778,75	3.334,50
26130	DACIA	LOGAN MCV 1.0 SCE 75CV	0,3376	1.266,00	1.519,20	2.532,00	3.038,40
26108	DACIA	SANDERO 0.9 TCE 90CV S&S	0,3323	1.246,13	1.495,35	2.492,25	2.990,70
26109	DACIA	SANDERO 1.0 SCE 75CV	0,3250	1.218,75	1.462,50	2.437,50	2.925,00
22774	DACIA	SANDERO STEPWAY 0.9 TCE 90CV	0,3622	1.358,25	1.629,90	2.716,50	3.259,80
29053	DACIA	SANDERO STEPWAY 1.0 SCE 75CV	0,3429	1.285,88	1.543,05	2.571,75	3.086,10
30122	DFSK	GLORY 500 1.5 116CV	0,4887	1.832,63	2.199,15	3.665,25	4.398,30
31063	DFSK	GLORY 600 1.5 184CV AUT	0,6154	2.307,75	2.769,30	4.615,50	5.538,60
30124	DFSK	GLORY IX5 1.5 145CV	0,6147	2.305,13	2.766,15	4.610,25	5.532,30
30336	DR AUTOMOBILES	DR 7 1.5 T 160CV	0,6177	2.316,38	2.779,65	4.632,75	5.559,30
28878	DR AUTOMOBILES	DR EVO 1.6 126CV	0,4495	1.685,63	2.022,75	3.371,25	4.045,50
29196	DR AUTOMOBILES	DR F35 1.5 156CV	0,5253	1.969,88	2.363,85	3.939,75	4.727,70
22181	DR AUTOMOBILES	DR0 1.0 70CV	0,3217	1.206,38	1.447,65	2.412,75	2.895,30
28515	DR AUTOMOBILES	DR3 S1 1.5 106CV	0,4352	1.632,00	1.958,40	3.264,00	3.916,80
29414	DR AUTOMOBILES	DR3 S2 1.5 115CV	0,4565	1.711,88	2.054,25	3.423,75	4.108,50
26070	DR AUTOMOBILES	DR4 1.6 115CV	0,4647	1.742,63	2.091,15	3.485,25	4.182,30
29876	DR AUTOMOBILES	DR4 2022 1.5 116CV	0,5270	1.976,25	2.371,50	3.952,50	4.743,00
29877	DR AUTOMOBILES	DR4 2022 1.5 TURBO DCT 154CV	0,5486	2.057,25	2.468,70	4.114,50	4.937,40
22183	DR AUTOMOBILES	DR5 1.6 126CV	0,4485	1.681,88	2.018,25	3.363,75	4.036,50
22647	DR AUTOMOBILES	DR5 2.0 139CV 4WD	0,5040	1.890,00	2.268,00	3.780,00	4.536,00
28164	DR AUTOMOBILES	DR6 1.5 TURBO 150CV	0,4816	1.806,00	2.167,20	3.612,00	4.334,40
23496	DS	DS3 1.2 82CV	0,4003	1.501,13	1.801,35	3.002,25	3.602,70
28214	DS	DS3 1.2 CROSSBACK PURETECH 100CV	0,4891	1.834,13	2.200,95	3.668,25	4.401,90
28215	DS	DS3 1.2 CROSSBACK PURETECH 130CV AUT	0,5241	1.965,38	2.358,45	3.930,75	4.716,90
28216	DS	DS3 1.2 CROSSBACK PURETECH 155CV AUT	0,5826	2.184,75	2.621,70	4.369,50	5.243,40
22746	DS	DS3 1.2 PURETECH 130CV	0,4363	1.636,13	1.963,35	3.272,25	3.926,70
24508	DS	DS3 1.2 PURETECH 110CV MY2017	0,4234	1.587,75	1.905,30	3.175,50	3.810,60
24509	DS	DS3 1.2 PURETECH 110CV CABRIO MY2017	0,4516	1.693,50	2.032,20	3.387,00	4.064,40
22748	DS	DS3 1.2 PURETECH 130CV CABRIO	0,4643	1.741,13	2.089,35	3.482,25	4.178,70
22747	DS	DS3 1.6 PERFORMANCE 208CV	0,5385	2.019,38	2.423,25	4.038,75	4.846,50
22749	DS	DS3 1.6 PERFORMANCE 208CV CABRIO	0,5602	2.100,75	2.520,90	4.201,50	5.041,80
21876	DS	DS3 1.6 THP 165CV	0,4920	1.845,00	2.214,00	3.690,00	4.428,00
21878	DS	DS3 1.6 THP 165CV CABRIO	0,5154	1.932,75	2.319,30	3.865,50	4.638,60
30160	DS	DS3 2022 PURETECH 1.2 100CV	0,5364	2.011,50	2.413,80	4.023,00	4.827,60
30161	DS	DS3 2022 PURETECH 1.2 AUT 130CV	0,5887	2.207,63	2.649,15	4.415,25	5.298,30
24528	DS	DS4 1.2 PURETECH 131CV MY2017	0,4922	1.845,75	2.214,90	3.691,50	4.429,80
30984	DS	DS4 1.2 PURETECH AUT 120CV MOD 2024	0,6269	2.350,88	2.821,05	4.701,75	5.642,10
21880	DS	DS4 1.6 THP 165CV	0,5149	1.930,88	2.317,05	3.861,75	4.634,10
29766	DS	DS4 2021 1.2 130CV	0,6018	2.256,75	2.708,10	4.513,50	5.416,20



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

ID Modello	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)
29767	DS	DS4 2021 1.6 180CV	0,6374	2.390,25	2.868,30	4.780,50	5.736,60
22313	DS	DS5 1.6 THP 165CV	0,5778	2.166,75	2.600,10	4.333,50	5.200,20
22574	DS	DS5 1.6 THP 210CV	0,6278	2.354,25	2.825,10	4.708,50	5.650,20
29056	DS	DS7 1.2 CROSSBACK 130CV AUT	0,5514	2.067,75	2.481,30	4.135,50	4.962,60
27707	DS	DS7 1.2 CROSSBACK PURETECH 130CV	0,5154	1.932,75	2.319,30	3.865,50	4.638,60
25008	DS	DS7 1.6 CROSSBACK PURETECH 180CV	0,6496	2.436,00	2.923,20	4.872,00	5.846,40
25009	DS	DS7 1.6 CROSSBACK PURETECH 225CV	0,6193	2.322,38	2.786,85	4.644,75	5.573,70
31274	EMC	WAVE 2 1.5 MT 103CV MOD 2024	0,4354	1.632,75	1.959,30	3.265,50	3.918,60
22579	FERRARI	488 GTB 670CV	2,0495	7.685,63	9.222,75	15.371,25	18.445,50
24349	FERRARI	812 SUPERFAST 6.5 800CV	3,0828	11.560,50	13.872,60	23.121,00	27.745,20
23504	FERRARI	F12 BERLINETTA 6.3 740CV	2,6531	9.949,13	11.938,95	19.898,25	23.877,90
28633	FERRARI	F8 TRIBUTO 4.0 720CV	2,4428	9.160,50	10.992,60	18.321,00	21.985,20
23576	FERRARI	GTC4 LUSSO 6.3 689CV	2,6255	9.845,63	11.814,75	19.691,25	23.629,50
24548	FERRARI	PORTOFINO 3.9 600CV	2,1245	7.966,88	9.560,25	15.933,75	19.120,50
22683	FIAT	124 SPIDER 1.4 MULTIAIR 140CV	0,5551	2.081,63	2.497,95	4.163,25	4.995,90
23514	FIAT	500 0.9 TWINAIR 85CV	0,3687	1.382,63	1.659,15	2.765,25	3.318,30
21379	FIAT	500 0.9 TWINAIR TURBO 105CV	0,4073	1.527,38	1.832,85	3.054,75	3.665,70
23515	FIAT	500 1.2 69CV	0,3751	1.406,63	1.687,95	2.813,25	3.375,90
28842	FIAT	500 1.2 DUALOGIC 69CV	0,3910	1.466,25	1.759,50	2.932,50	3.519,00
23516	FIAT	500C 0.9 TWINAIR 85CV	0,3961	1.485,38	1.782,45	2.970,75	3.564,90
21380	FIAT	500C 0.9 TWINAIR TURBO 105CV	0,4354	1.632,75	1.959,30	3.265,50	3.918,60
23517	FIAT	500C 1.2 69CV	0,4033	1.512,38	1.814,85	3.024,75	3.629,70
28844	FIAT	500C 1.2 DUALOGIC 69CV CABRIO	0,4128	1.548,00	1.857,60	3.096,00	3.715,20
20570	FIAT	500L 1.4 95CV	0,4566	1.712,25	2.054,70	3.424,50	4.109,40
28402	FIAT	500L 1.4 S&S 95CV	0,4921	1.845,38	2.214,45	3.690,75	4.428,90
23868	FIAT	500L WAGON 09 TWINAIR 105CV	0,4255	1.595,63	1.914,75	3.191,25	3.829,50
27230	FIAT	500X 1.0 T3 120CV	0,4903	1.838,63	2.206,35	3.677,25	4.412,70
27461	FIAT	500X 1.3 T4 150CV	0,4970	1.863,75	2.236,50	3.727,50	4.473,00
21955	FIAT	500X 1.6 E-TORQ 110CV	0,4760	1.785,00	2.142,00	3.570,00	4.284,00
23520	FIAT	PANDA 0.9 TWINAIR T 85CV	0,3540	1.327,50	1.593,00	2.655,00	3.186,00
29057	FIAT	PANDA 0.9 TWINAIR T S&S 85CV 4X4	0,3980	1.492,50	1.791,00	2.985,00	3.582,00
23521	FIAT	PANDA 1.2 69CV	0,3642	1.365,75	1.638,90	2.731,50	3.277,80
29418	FIAT	PANDA 2021 0.9 85CV 4X4	0,4185	1.569,38	1.883,25	3.138,75	3.766,50
21784	FIAT	PANDA CROSS 0.9 TWINAIR 90CV 4X4	0,4420	1.657,50	1.989,00	3.315,00	3.978,00
29419	FIAT	PANDA CROSS 2021 0.9 85CV 4X4	0,4319	1.619,63	1.943,55	3.239,25	3.887,10
23522	FIAT	PUNTO 1.2 8V 69CV	0,3965	1.486,88	1.784,25	2.973,75	3.568,50
29478	FIAT	TIPO 1.0 100CV 5 PORTE	0,4752	1.782,00	2.138,40	3.564,00	4.276,80
23465	FIAT	TIPO 1.4 120CV SW MY2016	0,4750	1.781,25	2.137,50	3.562,50	4.275,00
23463	FIAT	TIPO 1.4 5PORTE 120CV	0,4578	1.716,75	2.060,10	3.433,50	4.120,20
22777	FIAT	TIPO 1.4 5PORTE 95CV MY2016	0,4378	1.641,75	1.970,10	3.283,50	3.940,20
22619	FIAT	TIPO 1.4 95CV MY2016	0,4279	1.604,63	1.925,55	3.209,25	3.851,10
22779	FIAT	TIPO 1.4 95CV SW MY2016	0,4478	1.679,25	2.015,10	3.358,50	4.030,20
29479	FIAT	TIPO STATION 1.0 100CV SW	0,4889	1.833,38	2.200,05	3.666,75	4.400,10
23530	FORD	B-MAX 1.0 ECOBOOST 100CV	0,4215	1.580,63	1.896,75	3.161,25	3.793,50
23531	FORD	B-MAX 1.0 ECOBOOST 125CV	0,4354	1.632,75	1.959,30	3.265,50	3.918,60
23532	FORD	B-MAX 1.4 90CV PLUS	0,4446	1.667,25	2.000,70	3.334,50	4.001,40
23533	FORD	B-MAX 1.6 105CV POWERSHIFT	0,4612	1.729,50	2.075,40	3.459,00	4.150,80
22193	FORD	C MAX 1.5 ECOBOOST 150CV	0,5262	1.973,25	2.367,90	3.946,50	4.735,80
23534	FORD	C-MAX PLUS 1.0 ECOBOOST 100CV	0,4402	1.650,75	1.980,90	3.301,50	3.961,80
23535	FORD	C-MAX PLUS 1.0 ECOBOOST 125CV	0,4748	1.780,50	2.136,60	3.561,00	4.273,20
26150	FORD	ECOSPORT 1.0 ECOBOOST S&S 100CV	0,4190	1.571,25	1.885,50	3.142,50	3.771,00
25474	FORD	ECOSPORT 1.0 ECOBOOST S&S 125CV	0,4671	1.751,63	2.101,95	3.503,25	4.203,90
25475	FORD	ECOSPORT 1.0 ECOBOOST S&S 140CV	0,4379	1.642,13	1.970,55	3.284,25	3.941,10
28674	FORD	EDGE 2.0 ECOBLUE 150CV	0,6938	2.601,75	3.122,10	5.203,50	6.244,20
29198	FORD	FIESTA 1.0 125CV ECOBOOST	0,4323	1.621,13	1.945,35	3.242,25	3.890,70
28163	FORD	FIESTA 1.0 ECOBOOST 86CV	0,4109	1.540,88	1.849,05	3.081,75	3.698,10
28710	FORD	FIESTA 1.0 ECOBOOST 95CV	0,3913	1.467,38	1.760,85	2.934,75	3.521,70
23733	FORD	FIESTA 1.0 ECOBOOST 125CV MY2017	0,4063	1.523,63	1.828,35	3.047,25	3.656,70
24131	FORD	FIESTA 1.0 ECOBOOST 140CV MY2017	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
23732	FORD	FIESTA 1.0 PLUS 100CV MY2017	0,3778	1.416,75	1.700,10	2.833,50	3.400,20
28711	FORD	FIESTA 1.1 75CV	0,4419	1.657,13	1.988,55	3.314,25	3.977,10
23734	FORD	FIESTA 1.1 PLUS 70CV MY2017	0,3761	1.410,38	1.692,45	2.820,75	3.384,90
23735	FORD	FIESTA 1.1 PLUS 85CV MY2017	0,3820	1.432,50	1.719,00	2.865,00	3.438,00
26588	FORD	FIESTA 1.5 ST 200CV	0,5198	1.949,25	2.339,10	3.898,50	4.678,20
26429	FORD	FOCUS IV 1.0 ECOBOOST 100CV	0,4569	1.713,38	2.056,05	3.426,75	4.112,10
26430	FORD	FOCUS IV 1.0 ECOBOOST 125CV	0,4792	1.797,00	2.156,40	3.594,00	4.312,80
27888	FORD	FOCUS IV 1.5 ECOBOOST 150CV	0,5197	1.948,88	2.338,65	3.897,75	4.677,30
28368	FORD	FOCUS IV 2.3 ECOBOOST 280CV	0,7198	2.699,25	3.239,10	5.398,50	6.478,20



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

ID Modello	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)
26434	FORD	FOCUS IV STATION 1.0 ECOBOOST 100CV SW	0,4407	1.652,63	1.983,15	3.305,25	3.966,30
26435	FORD	FOCUS IV STATION 1.0 ECOBOOST 125CV SW	0,4869	1.825,88	2.191,05	3.651,75	4.382,10
27889	FORD	FOCUS IV STATION 1.5 ECOBOOST 150CV SW	0,5308	1.990,50	2.388,60	3.981,00	4.777,20
25468	FORD	GALAXY 2.0 ECOBOOST S&S 160CV	0,6318	2.369,25	2.843,10	4.738,50	5.686,20
25469	FORD	GALAXY 2.0 ECOBOOST S&S AUT 240CV	0,7136	2.676,00	3.211,20	5.352,00	6.422,40
26948	FORD	KA+ 1.2 70CV	0,3503	1.313,63	1.576,35	2.627,25	3.152,70
26949	FORD	KA+ 1.2 86CV	0,3638	1.364,25	1.637,10	2.728,50	3.274,20
22539	FORD	KUGA 1.5 120CV 2WD ECOBOOST	0,4954	1.857,75	2.229,30	3.715,50	4.458,60
21803	FORD	KUGA 1.5 150CV 2WD ECOBOOST	0,5350	2.006,25	2.407,50	4.012,50	4.815,00
29202	FORD	KUGA 2019 1.5 ECOBOOST 120CV 2WD	0,5079	1.904,63	2.285,55	3.809,25	4.571,10
28520	FORD	KUGA 2019 1.5 ECOBOOST 150CV 2WD	0,5216	1.956,00	2.347,20	3.912,00	4.694,40
26508	FORD	MONDEO 1.5 ECOBOOST 165CV	0,5849	2.193,38	2.632,05	4.386,75	5.264,10
26509	FORD	MONDEO STATION 1.5 ECOBOOST 165CV SW	0,6184	2.319,00	2.782,80	4.638,00	5.565,60
21896	FORD	MONDEO STATION 2.0 203CV ECOBOOST	0,6520	2.445,00	2.934,00	4.890,00	5.868,00
21897	FORD	MONDEO STATION 2.0 240CV ECOBOOST	0,6660	2.497,50	2.997,00	4.995,00	5.994,00
29579	FORD	MUSTANG 2021 5.0 V8 450CV CABRIO	1,0886	4.082,25	4.898,70	8.164,50	9.797,40
29577	FORD	MUSTANG 2021 5.0 V8 450CV COUPE	1,0279	3.854,63	4.625,55	7.709,25	9.251,10
29578	FORD	MUSTANG 2021 5.0 V8 460CV COUPE	1,0416	3.906,00	4.687,20	7.812,00	9.374,40
28517	FORD	PUMA 2019 1.0 ECOBOOST 125CV	0,4531	1.699,13	2.038,95	3.398,25	4.077,90
29423	FORD	PUMA 2019 1.5 ST 200CV	0,6536	2.451,00	2.941,20	4.902,00	5.882,40
27248	FORD	S-MAX 1.5 ECOBOOST 165CV	0,6246	2.342,25	2.810,70	4.684,50	5.621,40
22759	FORD	TOURNEO CONNECT 1.0 100CV	0,4464	1.674,00	2.008,80	3.348,00	4.017,60
22069	FORD	TOURNEO COURIER 1.0 100CV	0,3923	1.471,13	1.765,35	2.942,25	3.530,70
30686	GIOTTI VICTORIA	V6 1.5T 184CV	0,6038	2.264,25	2.717,10	4.528,50	5.434,20
29062	HONDA	CIVIC 1.0 126CV	0,4880	1.830,00	2.196,00	3.660,00	4.392,00
23436	HONDA	CIVIC 1.5 182CV	0,5757	2.158,88	2.590,65	4.317,75	5.181,30
26268	HONDA	CIVIC 2.0 320CV TYPE-R	0,7380	2.767,50	3.321,00	5.535,00	6.642,00
27728	HONDA	CR-V 1.5T 173CV	0,5212	1.954,50	2.345,40	3.909,00	4.690,80
27729	HONDA	CR-V 1.5T AWD 173CV	0,5618	2.106,75	2.528,10	4.213,50	5.056,20
27730	HONDA	CR-V 1.5T AWD 193CV	0,5941	2.227,88	2.673,45	4.455,75	5.346,90
23728	HONDA	CR-V 2.0 I-VTEC 155CV 2WD	0,5553	2.082,38	2.498,85	4.164,75	4.997,70
22433	HONDA	HR-V 1.5 VTEC 130 CV	0,4775	1.790,63	2.148,75	3.581,25	4.297,50
28158	HONDA	HR-V 1.5 VTEC 182CV	0,5301	1.987,88	2.385,45	3.975,75	4.770,90
22431	HONDA	JAZZ 1.3 102 CV	0,3942	1.478,25	1.773,90	2.956,50	3.547,80
22432	HONDA	JAZZ 1.3 CVT 102 CV	0,3948	1.480,50	1.776,60	2.961,00	3.553,20
25788	HONDA	JAZZ 1.5 130CV	0,4430	1.661,25	1.993,50	3.322,50	3.987,00
29775	HYUNDAI	BAYON 1.2 MPI 84CV	0,4403	1.651,13	1.981,35	3.302,25	3.962,70
27468	HYUNDAI	I10 1.0 MPI 66CV	0,3410	1.278,75	1.534,50	2.557,50	3.069,00
27469	HYUNDAI	I10 1.2 MPI 87CV	0,3970	1.488,75	1.786,50	2.977,50	3.573,00
28848	HYUNDAI	I10 2020 1.0 MPI 67CV	0,3923	1.471,13	1.765,35	2.942,25	3.530,70
28847	HYUNDAI	I10 2020 1.0 MPI ECOPACK 67CV	0,3701	1.387,88	1.665,45	2.775,75	3.330,90
27308	HYUNDAI	I20 1.0 T-GDI 100CV MY2018	0,4304	1.614,00	1.936,80	3.228,00	3.873,60
27309	HYUNDAI	I20 1.2 75CV MY2018	0,4122	1.545,75	1.854,90	3.091,50	3.709,80
27310	HYUNDAI	I20 1.2 84CV MY2018	0,4382	1.643,25	1.971,90	3.286,50	3.943,80
30745	HYUNDAI	I20 1.2 MPI 84CV	0,4468	1.675,50	2.010,60	3.351,00	4.021,20
29772	HYUNDAI	I20 2021 1.0 T-GDI 100CV	0,4625	1.734,38	2.081,25	3.468,75	4.162,50
29426	HYUNDAI	I20 2021 1.2 MPI 84CV	0,4323	1.621,13	1.945,35	3.242,25	3.890,70
29773	HYUNDAI	I20 2021 1.6 T-GDI 204CV	0,5886	2.207,25	2.648,70	4.414,50	5.297,40
23466	HYUNDAI	I30 1.0 T-GDI 120CV	0,4328	1.623,00	1.947,60	3.246,00	3.895,20
23468	HYUNDAI	I30 1.4 MPI 100CV	0,4460	1.672,50	2.007,00	3.345,00	4.014,00
23467	HYUNDAI	I30 1.4 T-GDI 140CV	0,5062	1.898,25	2.277,90	3.796,50	4.555,80
29063	HYUNDAI	I30 2.0 T-GDI 250CV	0,6333	2.374,88	2.849,85	4.749,75	5.699,70
29832	HYUNDAI	I30 2.0 T-GDI 280CV	0,7406	2.777,25	3.332,70	5.554,50	6.665,40
24068	HYUNDAI	I30 WAGON 1.0 T-GDI 120CV	0,4407	1.652,63	1.983,15	3.305,25	3.966,30
24070	HYUNDAI	I30 WAGON 1.4 MPI 100CV	0,4549	1.705,88	2.047,05	3.411,75	4.094,10
24069	HYUNDAI	I30 WAGON 1.4 T-GDI 140CV	0,4931	1.849,13	2.218,95	3.698,25	4.437,90
23548	HYUNDAI	I40 1.6 135CV	0,5326	1.997,25	2.396,70	3.994,50	4.793,40
23549	HYUNDAI	IX20 1.4 90CV	0,4302	1.613,25	1.935,90	3.226,50	3.871,80
28220	HYUNDAI	IX20 1.6 MPI 125CV	0,4898	1.836,75	2.204,10	3.673,50	4.408,20
25028	HYUNDAI	KONA 1.0 T-GDI 120CV	0,4328	1.623,00	1.947,60	3.246,00	3.895,20
30070	HYUNDAI	KONA 1.0 T-GDI 120CV 2022	0,4614	1.730,25	2.076,30	3.460,50	4.152,60
25029	HYUNDAI	KONA 1.6 T-GDI 4WD 177CV	0,5425	2.034,38	2.441,25	4.068,75	4.882,50
30639	HYUNDAI	KONA 2024 1.0 120CV	0,5147	1.930,13	2.316,15	3.860,25	4.632,30
27088	HYUNDAI	TUCSON 1.6 GDI 132CV MY2018	0,5450	2.043,75	2.452,50	4.087,50	4.905,00
27089	HYUNDAI	TUCSON 1.6 T-GDI 177CV MY2018	0,6076	2.278,50	2.734,20	4.557,00	5.468,40
27090	HYUNDAI	TUCSON 1.6 T-GDI 177CV 4WD MY2018	0,6606	2.477,25	2.972,70	4.954,50	5.945,40
28810	HYUNDAI	TUCSON 2020 1.6 GDI 132CV	0,5274	1.977,75	2.373,30	3.955,50	4.746,60
28849	HYUNDAI	TUCSON 2020 1.6 T-GDI 177CV	0,5918	2.219,25	2.663,10	4.438,50	5.326,20



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

ID Modello	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)
26168	INFINITI	Q30 1.6T 122CV MY2018	0,5201	1.950,38	2.340,45	3.900,75	4.680,90
26169	INFINITI	Q30 1.6T 156CV MY2018	0,5650	2.118,75	2.542,50	4.237,50	5.085,00
26170	INFINITI	Q30 2.0T 211CV 2WD MY2018	0,6355	2.383,13	2.859,75	4.766,25	5.719,50
26171	INFINITI	Q30 2.0T 211CV 4WD MY2018	0,6961	2.610,38	3.132,45	5.220,75	6.264,90
23554	INFINITI	Q50 2.0T 211CV	0,7073	2.652,38	3.182,85	5.304,75	6.365,70
23215	INFINITI	Q60 2.0T 211CV	0,7310	2.741,25	3.289,50	5.482,50	6.579,00
23216	INFINITI	Q60 3.0T 405CV	0,9404	3.526,50	4.231,80	7.053,00	8.463,60
21528	INFINITI	Q70 3.7 S 320CV	1,0206	3.827,25	4.592,70	7.654,50	9.185,40
26175	INFINITI	QX30 2.0T 211CV AWD	0,7220	2.707,50	3.249,00	5.415,00	6.498,00
23730	INFINITI	QX70 3.7 320CV ND	0,9495	3.560,63	4.272,75	7.121,25	8.545,50
23731	INFINITI	QX70 5.0 390CV ND	1,1211	4.204,13	5.044,95	8.408,25	10.089,90
26510	JAGUAR	E-PACE 2.0 200CV AWD	0,7244	2.716,50	3.259,80	5.433,00	6.519,60
24168	JAGUAR	E-PACE 2.0 249CV AWD	0,7376	2.766,00	3.319,20	5.532,00	6.638,40
24169	JAGUAR	E-PACE 2.0 300CV AWD	0,8230	3.086,25	3.703,50	6.172,50	7.407,00
24093	JAGUAR	F-PACE 2.0 250CV AWD	0,7836	2.938,50	3.526,20	5.877,00	7.052,40
24094	JAGUAR	F-PACE 2.0 300CV AWD	0,8225	3.084,38	3.701,25	6.168,75	7.402,50
28266	JAGUAR	F-PACE 2019 2.0 250CV AWD	0,8389	3.145,88	3.775,05	6.291,75	7.550,10
28267	JAGUAR	F-PACE 2019 2.0 300CV AWD	0,8492	3.184,50	3.821,40	6.369,00	7.642,80
28268	JAGUAR	F-PACE 2019 5.0 V8 550CV AWD	1,3016	4.881,00	5.857,20	9.762,00	11.714,40
24095	JAGUAR	F-PACE 3.0 380CV AWD	1,0380	3.892,50	4.671,00	7.785,00	9.342,00
26568	JAGUAR	F-TYPE 2.0 AUT 300CV COUPÉ	0,8751	3.281,63	3.937,95	6.563,25	7.875,90
23555	JAGUAR	F-TYPE 3.0 V6 340 CV SPIDER	1,0465	3.924,38	4.709,25	7.848,75	9.418,50
21531	JAGUAR	F-TYPE 3.0 V6 340CV COUPÉ	0,9911	3.716,63	4.459,95	7.433,25	8.919,90
29071	JAGUAR	F-TYPE CONVERTIBILE 2.0 300CV AUT	1,0524	3.946,50	4.735,80	7.893,00	9.471,60
29072	JAGUAR	F-TYPE CONVERTIBILE 5.0 V8 450CV AUT	1,3663	5.123,63	6.148,35	10.247,25	12.296,70
29073	JAGUAR	F-TYPE CONVERTIBILE 5.0 V8 450CV AUT AWD	1,4192	5.322,00	6.386,40	10.644,00	12.772,80
29068	JAGUAR	F-TYPE COUPÉ 2.0 300CV AUT	0,9945	3.729,38	4.475,25	7.458,75	8.950,50
29069	JAGUAR	F-TYPE COUPÉ 5.0 V8 450CV AUT	1,3069	4.900,88	5.881,05	9.801,75	11.762,10
29070	JAGUAR	F-TYPE COUPÉ 5.0 V8 450CV AUT AWD	1,3702	5.138,25	6.165,90	10.276,50	12.331,80
21533	JAGUAR	F-TYPE R 5.0 V8 551CV COUPÉ	1,3885	5.206,88	6.248,25	10.413,75	12.496,50
21532	JAGUAR	F-TYPE S 3.0 V6 380CV COUPÉ	1,0891	4.084,13	4.900,95	8.168,25	9.801,90
21963	JAGUAR	XE 2.0 TURBO AUT 200CV	0,6744	2.529,00	3.034,80	5.058,00	6.069,60
21964	JAGUAR	XE 2.0 TURBO AUT. 240CV	0,7058	2.646,75	3.176,10	5.293,50	6.352,20
28222	JAGUAR	XE 2019 2.0 250CV AUT	0,8262	3.098,25	3.717,90	6.196,50	7.435,80
28223	JAGUAR	XE 2019 2.0 300CV AWD AUT	0,8004	3.001,50	3.601,80	6.003,00	7.203,60
21965	JAGUAR	XE 3.0 SC AUT 340CV	0,8680	3.255,00	3.906,00	6.510,00	7.812,00
29064	JAGUAR	XF 2.0 250CV AUT	0,9020	3.382,50	4.059,00	6.765,00	8.118,00
29065	JAGUAR	XF 2.0 300CV AWD AUT	0,8655	3.245,63	3.894,75	6.491,25	7.789,50
22130	JAGUAR	XF 3.0 340CV EURO6	0,9043	3.391,13	4.069,35	6.782,25	8.138,70
22131	JAGUAR	XF 3.0 340CV AWD EURO6	0,9283	3.481,13	4.177,35	6.962,25	8.354,70
22132	JAGUAR	XF 3.0 380CV EURO6	0,9657	3.621,38	4.345,65	7.242,75	8.691,30
22133	JAGUAR	XF 3.0 380CV AWD EURO6	0,9896	3.711,00	4.453,20	7.422,00	8.906,40
24088	JAGUAR	XF SPORTBRAKE 2.0 250CV SW	0,8282	3.105,75	3.726,90	6.211,50	7.453,80
29066	JAGUAR	XF SPORTBRAKE 2.0 300CV AWD SW	0,8959	3.359,63	4.031,55	6.719,25	8.063,10
24148	JAGUAR	XJ 3.0 V6 AWD 340CV MY2017	1,1904	4.464,00	5.356,80	8.928,00	10.713,60
24149	JAGUAR	XJ R575 5.0 575CV MY2017	1,5935	5.975,63	7.170,75	11.951,25	14.341,50
22513	JAGUAR	XJR 5.0 V8 550CV	1,5675	5.878,13	7.053,75	11.756,25	14.107,50
29080	JEEP	COMPASS 1.3 T4 130CV	0,5248	1.968,00	2.361,60	3.936,00	4.723,20
29081	JEEP	COMPASS 1.3 T4 150CV	0,5567	2.087,63	2.505,15	4.175,25	5.010,30
30016	JEEP	COMPASS 1.3 T4 2WD 130CV	0,5446	2.042,25	2.450,70	4.084,50	4.901,40
23889	JEEP	COMPASS 1.4 140CV 2WD	0,4962	1.860,75	2.232,90	3.721,50	4.465,80
30209	JEEP	COMPASS 1.4 170 CV 4WD	0,5352	2.007,00	2.408,40	4.014,00	4.816,80
26528	JEEP	GRAND CHEROKEE 3.6 V6 286CV SUMMIT	1,0401	3.900,38	4.680,45	7.800,75	9.360,90
26529	JEEP	GRAND CHEROKEE 5.7 V8 352CV SUMMIT	1,1773	4.414,88	5.297,85	8.829,75	10.595,70
22090	JEEP	GRAND CHEROKEE 6.4 V8 468CV	1,2857	4.821,38	5.785,65	9.642,75	11.571,30
26951	JEEP	RENEGADE 1.0 T3 120CV	0,5144	1.929,00	2.314,80	3.858,00	4.629,60
27313	JEEP	RENEGADE 1.3 T4 150CV	0,5211	1.954,13	2.344,95	3.908,25	4.689,90
27488	JEEP	WRANGLER 2.0 272CV	0,8288	3.108,00	3.729,60	6.216,00	7.459,20
23560	KIA	CARENS 1.6 135CV	0,4876	1.828,50	2.194,20	3.657,00	4.388,40
28725	KIA	CEED 1.0 T-GDI 100CV	0,4345	1.629,38	1.955,25	3.258,75	3.910,50
27528	KIA	CEED 1.0 T-GDI 120CV	0,4669	1.750,88	2.101,05	3.501,75	4.202,10
28726	KIA	CEED 1.0 T-GDI 120CV MY2020	0,4662	1.748,25	2.097,90	3.496,50	4.195,80
27530	KIA	CEED 1.4 MPI PURE 100CV	0,4687	1.757,63	2.109,15	3.515,25	4.218,30
27529	KIA	CEED 1.4 T-GDI 140CV	0,5052	1.894,50	2.273,40	3.789,00	4.546,80
28727	KIA	CEED 1.6 T-GDI 204CV	0,5912	2.217,00	2.660,40	4.434,00	5.320,80
30099	KIA	CEED 2022 1.6 T-GDI 204CV	0,6314	2.367,75	2.841,30	4.735,50	5.682,60
30908	KIA	CEED SW 1.0 T-GDI 100CV MOD 2024	0,5104	1.914,00	2.296,80	3.828,00	4.593,60
23367	KIA	OPTIMA SW 2.0 T-GDI 245CV	0,7372	2.764,50	3.317,40	5.529,00	6.634,80



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

ID Modello	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)
23893	KIA	PICANTO 1.0 67CV	0,3790	1.421,25	1.705,50	2.842,50	3.411,00
25508	KIA	PICANTO 1.0 12V 100CV	0,4486	1.682,25	2.018,70	3.364,50	4.037,40
30819	KIA	PICANTO 2024 1.0 63CV	0,4111	1.541,63	1.849,95	3.083,25	3.699,90
30822	KIA	PICANTO 2024 1.2 79CV	0,4478	1.679,25	2.015,10	3.358,50	4.030,20
28226	KIA	PROCEED 2019 1.4 T-GDI 140CV	0,5466	2.049,75	2.459,70	4.099,50	4.919,40
28227	KIA	PROCEED 2019 1.6 T-GDI 204CV	0,6822	2.558,25	3.069,90	5.116,50	6.139,80
26548	KIA	RIO 1.0 T-GDI 100CV	0,3859	1.447,13	1.736,55	2.894,25	3.473,10
26549	KIA	RIO 1.0 T-GDI 120CV GT LINE	0,4234	1.587,75	1.905,30	3.175,50	3.810,60
29583	KIA	RIO 1.2 DPI 84CV	0,4376	1.641,00	1.969,20	3.282,00	3.938,40
26550	KIA	RIO 1.2 MPI 85CV	0,4077	1.528,88	1.834,65	3.057,75	3.669,30
22915	KIA	SOUL 1.6 GDI 132CV	0,4757	1.783,88	2.140,65	3.567,75	4.281,30
29590	KIA	SPORTAGE 1.6 GDI 132CV 2WD	0,5448	2.043,00	2.451,60	4.086,00	4.903,20
27490	KIA	SPORTAGE 1.6 GDI 177CV AWD	0,5944	2.229,00	2.674,80	4.458,00	5.349,60
22688	KIA	SPORTAGE 1.6 GDI 2WD 132CV	0,5010	1.878,75	2.254,50	3.757,50	4.509,00
25888	KIA	STINGER 3.3T-GDI 370CV	0,9232	3.462,00	4.154,40	6.924,00	8.308,80
24568	KIA	STONIC 1.0 T-GDI 120CV	0,4048	1.518,00	1.821,60	3.036,00	3.643,20
24569	KIA	STONIC 1.2 MPI 84CV	0,4099	1.537,13	1.844,55	3.074,25	3.689,10
24570	KIA	STONIC 1.4 MPI 100CV	0,4081	1.530,38	1.836,45	3.060,75	3.672,90
29528	KIA	STONIC 2020 1.2 DPI 84CV	0,4419	1.657,13	1.988,55	3.314,25	3.977,10
23561	KIA	VENGA 1.4 90CV	0,4304	1.614,00	1.936,80	3.228,00	3.873,60
28524	KIA	XCEED 1.0 T-GDI 120CV	0,4771	1.789,13	2.146,95	3.578,25	4.293,90
30909	KIA	XCEED 1.0 T-GDI 100CV MOD 2024	0,4841	1.815,38	2.178,45	3.630,75	4.356,90
28525	KIA	XCEED 1.4 T-GDI 140CV	0,4933	1.849,88	2.219,85	3.699,75	4.439,70
29588	KIA	XCEED 1.5 T-GDI 160CV	0,4860	1.822,50	2.187,00	3.645,00	4.374,00
28526	KIA	XCEED 1.6 T-GDI 204CV	0,5749	2.155,88	2.587,05	4.311,75	5.174,10
28776	LAMBORGHINI	AVENTADOR S 6.5 V12 740CV COUPÉ	3,4330	12.873,75	15.448,50	25.747,50	30.897,00
28777	LAMBORGHINI	AVENTADOR S 6.5 V12 ROADSTER 740CV SPIDER	3,7231	13.961,63	16.753,95	27.923,25	33.507,90
28774	LAMBORGHINI	HURACAN 5.2 V10 EVO 640CV COUPÉ	2,4290	9.108,75	10.930,50	18.217,50	21.861,00
28775	LAMBORGHINI	HURACAN 5.2 V10 EVO 640CV SPIDER	2,6100	9.787,50	11.745,00	19.575,00	23.490,00
23580	LAMBORGHINI	HURACAN COUPÉ 5.2 580CV	1,9327	7.247,63	8.697,15	14.495,25	17.394,30
23568	LANCIA	YPSILON 0.9 T.AIR 85CV	0,3755	1.408,13	1.689,75	2.816,25	3.379,50
22544	LANCIA	YPSILON 1.2 69CV	0,3792	1.422,00	1.706,40	2.844,00	3.412,80
28533	LAND ROVER	DEFENDER 110 2.0 Si4 300CV	0,8858	3.321,75	3.986,10	6.643,50	7.972,20
29325	LAND ROVER	DEFENDER 110 2020 2.0 Si4 300CV 5P	0,8869	3.325,88	3.991,05	6.651,75	7.982,10
29605	LAND ROVER	DEFENDER 110 2020 5.0 V8 525CV 5P	1,6430	6.161,25	7.393,50	12.322,50	14.787,00
28529	LAND ROVER	DEFENDER 90 2.0 Si4 300CV	0,8428	3.160,50	3.792,60	6.321,00	7.585,20
29320	LAND ROVER	DEFENDER 90 2020 2.0 Si4 300CV 3P	0,8651	3.244,13	3.892,95	6.488,25	7.785,90
29604	LAND ROVER	DEFENDER 90 2020 5.0 V8 525CV 3P	1,6145	6.054,38	7.265,25	12.108,75	14.530,50
28635	LAND ROVER	DISCOVERY 2.0 Si4 300CV	0,8812	3.304,50	3.965,40	6.609,00	7.930,80
23400	LAND ROVER	DISCOVERY 5 3.0 340CV	0,9649	3.618,38	4.342,05	7.236,75	8.684,10
21733	LAND ROVER	DISCOVERY SPORT 2019 2.0 Si4 240CV	0,7112	2.667,00	3.200,40	5.334,00	6.400,80
29882	LAND ROVER	RANGE ROVER 2022 4.4 V8 530CV	1,6693	6.259,88	7.511,85	12.519,75	15.023,70
26829	LAND ROVER	RANGE ROVER 5.0 SUPERCHARGED 525CV	1,5618	5.856,75	7.028,10	11.713,50	14.056,20
26828	LAND ROVER	RANGE ROVER 5.0 SUPERCHARGED 566CV	2,6868	10.075,50	12.090,60	20.151,00	24.181,20
22092	LAND ROVER	RANGE ROVER EVOQUE 2.0 Si4 240CV	0,7916	2.968,50	3.562,20	5.937,00	7.124,40
22623	LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0 240CV	0,8378	3.141,75	3.770,10	6.283,50	7.540,20
24588	LAND ROVER	RANGE ROVER SPORT 2.0 Si4 300CV	0,9490	3.558,75	4.270,50	7.117,50	8.541,00
30081	LAND ROVER	RANGE ROVER SPORT 2022 4.4 V8 530CV	1,7033	6.387,38	7.664,85	12.774,75	15.329,70
24589	LAND ROVER	RANGE ROVER SPORT 3.0 D 340CV	1,0642	3.990,75	4.788,90	7.981,50	9.577,80
24591	LAND ROVER	RANGE ROVER SPORT 5.0 575CV	1,5767	5.912,63	7.095,15	11.825,25	14.190,30
24590	LAND ROVER	RANGE ROVER SPORT 5.0 V8 525CV	1,3283	4.981,13	5.977,35	9.962,25	11.954,70
24808	LAND ROVER	RANGE ROVER VELAR 2.0 Si4 250CV	0,9480	3.555,00	4.266,00	7.110,00	8.532,00
24813	LAND ROVER	RANGE ROVER VELAR 2.0 Si4 300CV	0,8788	3.295,50	3.954,60	6.591,00	7.909,20
24809	LAND ROVER	RANGE ROVER VELAR 3.0 SC Si6 380CV	0,9908	3.715,50	4.458,60	7.431,00	8.917,20
28156	LAND ROVER	RANGE ROVER VELAR 5.0 V8 550CV	1,3840	5.190,00	6.228,00	10.380,00	12.456,00
28636	LEXUS	LC 5.0 477CV	1,5105	5.664,38	6.797,25	11.328,75	13.594,50
30624	LEXUS	LC CABRIO 5.0 V8 464CV	1,6282	6.105,75	7.326,90	12.211,50	14.653,80
30622	LEXUS	LC COUPÉ 5.0 V8 477CV	1,5208	5.703,00	6.843,60	11.406,00	13.687,20
30625	LEXUS	RC 5.0 V8 464	1,3087	4.907,63	5.889,15	9.815,25	11.778,30
25528	LOTUS	ELISE SPORT 1.6 136CV CABRIOLET	0,6509	2.440,88	2.929,05	4.881,75	5.858,10
30504	MAHINDRA	KUV100 1.2 83CV	0,3740	1.402,50	1.683,00	2.805,00	3.366,00
29090	MASERATI	GHIBLI 3.0 350CV	1,0870	4.076,25	4.891,50	8.152,50	9.783,00
29091	MASERATI	GHIBLI 3.0 430CV	1,2864	4.824,00	5.788,80	9.648,00	11.577,60
24350	MASERATI	GHIBLI 3.0 V6 430CV S	1,3033	4.887,38	5.864,85	9.774,75	11.729,70
24351	MASERATI	GHIBLI 3.0 V6 Q4 430CV S	1,3356	5.008,50	6.010,20	10.017,00	12.020,40
24352	MASERATI	GHIBLI 3.8 V8 GTS 530CV	1,6884	6.331,50	7.597,80	12.663,00	15.195,60
28638	MASERATI	GRANCABRIO 4.7 460CV	1,6941	6.352,88	7.623,45	12.705,75	15.246,90
23574	MASERATI	GRANTURISMO SPORT 460CV	1,7361	6.510,38	7.812,45	13.020,75	15.624,90



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

ID Modello	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)
24355	MASERATI	LEVANTE 3.0 V6 AWD 350CV	1,1347	4.255,13	5.106,15	8.510,25	10.212,30
22785	MASERATI	LEVANTE 3.0 V6 AWD 430CV	1,3248	4.968,00	5.961,60	9.936,00	11.923,20
29094	MASERATI	QUATTROPORTE 3.0 430CV	1,4966	5.612,25	6.734,70	11.224,50	13.469,40
22975	MASERATI	QUATTROPORTE GTS 3.8 V6 530CV	1,6728	6.273,00	7.527,60	12.546,00	15.055,20
22973	MASERATI	QUATTROPORTE S 3.0 V6 410CV	1,2840	4.815,00	5.778,00	9.630,00	11.556,00
22974	MASERATI	QUATTROPORTE SQ4 3.0 V6 410CV	1,3158	4.934,25	5.921,10	9.868,50	11.842,20
21968	MAZDA	2 1.5 75CV MY2015	0,3966	1.487,25	1.784,70	2.974,50	3.569,40
21969	MAZDA	2 1.5 90CV MY2015	0,4045	1.516,88	1.820,25	3.033,75	3.640,50
29888	MAZDA	2 SKYACTIV-G 1.5 75CV	0,4337	1.626,38	1.951,65	3.252,75	3.903,30
23581	MAZDA	3 1.5 100CV	0,4326	1.622,25	1.946,70	3.244,50	3.893,40
23582	MAZDA	3 2.0 165CV	0,5095	1.910,63	2.292,75	3.821,25	4.585,50
23583	MAZDA	6 2.0L SKYACTIV-G 165CV	0,6407	2.402,63	2.883,15	4.805,25	5.766,30
23584	MAZDA	6 2.0L SKYACTIV-G 165CV WAGON	0,6407	2.402,63	2.883,15	4.805,25	5.766,30
26968	MAZDA	6 2.5L SKYACTIV-G 194CV	0,7135	2.675,63	3.210,75	5.351,25	6.421,50
26969	MAZDA	6 2.5L SKYACTIV-G 194 WAGON	0,7135	2.675,63	3.210,75	5.351,25	6.421,50
22329	MAZDA	CX-3 2.0L 4X2 120CV	0,4837	1.813,88	2.176,65	3.627,75	4.353,30
22330	MAZDA	CX-3 2.0L 4X4 150CV	0,5414	2.030,25	2.436,30	4.060,50	4.872,60
28639	MAZDA	CX-3 2.0L SKYACTIV-G 120CV	0,5236	1.963,50	2.356,20	3.927,00	4.712,40
28640	MAZDA	CX-3 2.0L SKYACTIV-G 4WD 150CV	0,5467	2.050,13	2.460,15	4.100,25	4.920,30
29096	MAZDA	CX-5 2.0L SKYACTIV-G 165CV	0,6372	2.389,50	2.867,40	4.779,00	5.734,80
20307	MAZDA	CX-5 2.0L SKYACTIV-G 160CV 4WD	0,5959	2.234,63	2.681,55	4.469,25	5.363,10
20306	MAZDA	CX-5 2.0L SKYACTIV-G 165CV 2WD	0,5621	2.107,88	2.529,45	4.215,75	5.058,90
28298	MAZDA	CX-5 2.0L SKYACTIV-G 165CV 4WD	0,7035	2.638,13	3.165,75	5.276,25	6.331,50
23895	MAZDA	CX-5 2.5L SKYACTIV-G 194CV 4WD	0,7513	2.817,38	3.380,85	5.634,75	6.761,70
23233	MAZDA	MX-5 SKYACTIVE 1.5 131 CV	0,5298	1.986,75	2.384,10	3.973,50	4.768,20
29527	MERCEDES	A 35 AMG 2.0 306CV 4MATIC	0,7887	2.957,63	3.549,15	5.915,25	7.098,30
30217	MERCEDES	A 45S AMG 2023 4MATIC+ 2.0 421CV	0,9684	3.631,50	4.357,80	7.263,00	8.715,60
26988	MERCEDES	A160 1.3 109CV	0,5589	2.095,88	2.515,05	4.191,75	5.030,10
26989	MERCEDES	A180 1.3 136CV	0,5758	2.159,25	2.591,10	4.318,50	5.182,20
26188	MERCEDES	A200 1.3 163CV MY2018	0,6044	2.266,50	2.719,80	4.533,00	5.439,60
29438	MERCEDES	A200 AUT 1.3 163CV 4MATIC	0,6634	2.487,75	2.985,30	4.975,50	5.970,60
26990	MERCEDES	A220 AUT 2.0 190CV 4MATIC	0,6355	2.383,13	2.859,75	4.766,25	5.719,50
26189	MERCEDES	A250 2.0 224CV AUT MY2018	0,6801	2.550,38	3.060,45	5.100,75	6.120,90
26991	MERCEDES	A250 AUT 2.0 224CV 4MATIC	0,7112	2.667,00	3.200,40	5.334,00	6.400,80
28679	MERCEDES	A45 AMG 2019 2.0 387CV 4MATIC	0,8588	3.220,50	3.864,60	6.441,00	7.729,20
22518	MERCEDES	B 160 1.6 102CV	0,4816	1.806,00	2.167,20	3.612,00	4.334,40
23589	MERCEDES	B 180 1.6 122CV	0,5005	1.876,88	2.252,25	3.753,75	4.504,50
23590	MERCEDES	B 200 1.6 156CV	0,5253	1.969,88	2.363,85	3.939,75	4.727,70
22519	MERCEDES	B 250 2.0 211CV	0,6059	2.272,13	2.726,55	4.544,25	5.453,10
21810	MERCEDES	B 250 AUT 2.0 211CV	0,6277	2.353,88	2.824,65	4.707,75	5.649,30
21811	MERCEDES	B 250 AUT 4MATIC 2.0 211CV	0,6511	2.441,63	2.929,95	4.883,25	5.859,90
28604	MERCEDES	B160 2018 1.3 109CV	0,5468	2.050,50	2.460,60	4.101,00	4.921,20
28096	MERCEDES	B180 2018 1.3 136CV AUT	0,5571	2.089,13	2.506,95	4.178,25	5.013,90
28733	MERCEDES	B200 2018 1.3 163CV	0,5877	2.203,88	2.644,65	4.407,75	5.289,30
28097	MERCEDES	B200 2018 1.3 163CV AUT	0,6068	2.275,50	2.730,60	4.551,00	5.461,20
29439	MERCEDES	B200 2018 1.3 163CV AUT 4MATIC	0,6009	2.253,38	2.704,05	4.506,75	5.408,10
28152	MERCEDES	B220 2018 2.0 190CV 4MATIC	0,6309	2.365,88	2.839,05	4.731,75	5.678,10
28153	MERCEDES	B250 2018 2.0 224CV AUT	0,6616	2.481,00	2.977,20	4.962,00	5.954,40
30230	MERCEDES	B250 AUT 2023 2.0 4MATIC 224CV	0,7018	2.631,75	3.158,10	5.263,50	6.316,20
26691	MERCEDES	C200 1.5 184CV CABRIO MY2018	0,8138	3.051,75	3.662,10	6.103,50	7.324,20
26688	MERCEDES	C200 1.5 184CV COUPE MY2018	0,7356	2.758,50	3.310,20	5.517,00	6.620,40
26628	MERCEDES	C200 1.5 184CV MY2018	0,6914	2.592,75	3.111,30	5.185,50	6.222,60
26668	MERCEDES	C200 SW 1.5 184CV MY2018	0,7025	2.634,38	3.161,25	5.268,75	6.322,50
26692	MERCEDES	C43 AMG 4MATIC 3.0 390CV CABRIO MY2018	1,1310	4.241,25	5.089,50	8.482,50	10.179,00
26689	MERCEDES	C43 AMG 4MATIC 3.0 390CV COUPE MY2018	1,0722	4.020,75	4.824,90	8.041,50	9.649,80
26629	MERCEDES	C43 AMG 4MATIC 3.0 390CV MY2018	1,0401	3.900,38	4.680,45	7.800,75	9.360,90
26669	MERCEDES	C43 SW AMG 4MATIC 3.0 390CV MY2018	1,0548	3.955,50	4.746,60	7.911,00	9.493,20
20819	MERCEDES	CLA 180 1.6 122CV	0,5380	2.017,50	2.421,00	4.035,00	4.842,00
28274	MERCEDES	CLA 180 2019 1.3 136CV AUT	0,6548	2.455,50	2.946,60	4.911,00	5.893,20
20820	MERCEDES	CLA 200 1.6 156CV	0,5634	2.112,75	2.535,30	4.225,50	5.070,60
29495	MERCEDES	CLA 200 2019 1.3 163CV 4MATIC AUT	0,7448	2.793,00	3.351,60	5.586,00	6.703,20
28275	MERCEDES	CLA 200 2019 1.3 163CV AUT	0,6901	2.587,88	3.105,45	5.175,75	6.210,90
28277	MERCEDES	CLA 220 2019 2.0 190CV 4MATIC AUT	0,6954	2.607,75	3.129,30	5.215,50	6.258,60
28276	MERCEDES	CLA 220 2019 2.0 190CV AUT	0,6674	2.502,75	3.003,30	5.005,50	6.006,60
28279	MERCEDES	CLA 250 2019 2.0 225CV 4MATIC AUT	0,7278	2.729,25	3.275,10	5.458,50	6.550,20
28278	MERCEDES	CLA 250 2019 2.0 225CV AUT	0,7538	2.826,75	3.392,10	5.653,50	6.784,20
20821	MERCEDES	CLA 250 AUT 2.0 211CV	0,6624	2.484,00	2.980,80	4.968,00	5.961,60
28538	MERCEDES	CLA 35 AMG 2.0 306CV	0,8783	3.293,63	3.952,35	6.587,25	7.904,70



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

ID Modello	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)
22761	MERCEDES	CLA 45 2.0 4MATIC 381CV	0,8339	3.127,13	3.752,55	6.254,25	7.505,10
28680	MERCEDES	CLA 45 AMG 2.0 387CV 4MATIC	0,8955	3.358,13	4.029,75	6.716,25	8.059,50
21003	MERCEDES	E 200 2.0 184CV CABRIO	0,7123	2.671,13	3.205,35	5.342,25	6.410,70
21004	MERCEDES	E 250 2.0 211CV CABRIO	0,7434	2.787,75	3.345,30	5.575,50	6.690,60
23158	MERCEDES	E 250 2.0 211CV SW	0,7754	2.907,75	3.489,30	5.815,50	6.978,60
23594	MERCEDES	E 400 4MATIC 3.0 333CV COUPÉ	1,0156	3.808,50	4.570,20	7.617,00	9.140,40
21820	MERCEDES	E 400 AUT 3.5 333CV	0,9050	3.393,75	4.072,50	6.787,50	8.145,00
21821	MERCEDES	E 400 AUT 4MATIC 3.5 333CV	0,9333	3.499,88	4.199,85	6.999,75	8.399,70
21822	MERCEDES	E 500 AUT 4.7 408CV	1,0574	3.965,25	4.758,30	7.930,50	9.516,60
21823	MERCEDES	E 500 AUT 4MATIC 4.7 408CV	1,0878	4.079,25	4.895,10	8.158,50	9.790,20
27750	MERCEDES	E200 2.0 184CV BERLINA	0,7682	2.880,75	3.456,90	5.761,50	6.913,80
27752	MERCEDES	E200 2.0 184CV SW	0,7670	2.876,25	3.451,50	5.752,50	6.903,00
27756	MERCEDES	E350 2.0 299CV CABRIO	0,9161	3.435,38	4.122,45	6.870,75	8.244,90
27754	MERCEDES	E350 2.0 299CV COUPÉ	0,8700	3.262,50	3.915,00	6.525,00	7.830,00
27755	MERCEDES	E450 3.0 4MATIC 367CV COUPÉ	0,9568	3.588,00	4.305,60	7.176,00	8.611,20
27757	MERCEDES	E450 4MATIC 3.0 367CV CABRIO	1,0003	3.751,13	4.501,35	7.502,25	9.002,70
27751	MERCEDES	E450 4MATIC 3.0 367CV BERLINA	0,9445	3.541,88	4.250,25	7.083,75	8.500,50
27753	MERCEDES	E450 4MATIC 3.0 367CV SW	0,9870	3.701,25	4.441,50	7.402,50	8.883,00
30454	MERCEDES	G 500 SW 4.0 420CV	1,8414	6.905,25	8.286,30	13.810,50	16.572,60
30455	MERCEDES	G 63 AMG SW 4.0 585CV	2,1761	8.160,38	9.792,45	16.320,75	19.584,90
26208	MERCEDES	G500 4.0 421CV 4X4 SW	1,4086	5.282,25	6.338,70	10.564,50	12.677,40
26209	MERCEDES	G63 4.0 585CV AMG	1,7605	6.601,88	7.922,25	13.203,75	15.844,50
21031	MERCEDES	GL 500 BLUEFF 4.6 435CV	1,2871	4.826,63	5.791,95	9.653,25	11.583,90
23578	MERCEDES	GLA 180 1.6 122CV	0,5414	2.030,25	2.436,30	4.060,50	4.872,60
21454	MERCEDES	GLA 200 1.6 156CV MY2014	0,5654	2.120,25	2.544,30	4.240,50	5.088,60
29275	MERCEDES	GLA 2020 180 AUT 1.3 136CV	0,6618	2.481,75	2.978,10	4.963,50	5.956,20
28883	MERCEDES	GLA 2020 200 AUT 1.3 163CV	0,6938	2.601,75	3.122,10	5.203,50	6.244,20
29444	MERCEDES	GLA 2020 200 AUT 1.3 4MATIC 163CV	0,7413	2.779,88	3.335,85	5.559,75	6.671,70
28884	MERCEDES	GLA 2020 250 AUT 2.0 224CV	0,7408	2.778,00	3.333,60	5.556,00	6.667,20
28885	MERCEDES	GLA 2020 250 AUT 2.0 4MATIC 224CV	0,7676	2.878,50	3.454,20	5.757,00	6.908,40
29234	MERCEDES	GLA 2020 35 4MATIC AMG 2.0 306CV	0,8707	3.265,13	3.918,15	6.530,25	7.836,30
29235	MERCEDES	GLA 2020 45 4MATIC AMG 2.0 387CV	0,9044	3.391,50	4.069,80	6.783,00	8.139,60
29236	MERCEDES	GLA 2020 45 S 4MATIC AMG 2.0 420CV	1,0130	3.798,75	4.558,50	7.597,50	9.117,00
21455	MERCEDES	GLA 250 AUT 2.0 211CV MY2014	0,6421	2.407,88	2.889,45	4.815,75	5.778,90
21456	MERCEDES	GLA 250 AUT 4MATIC 2.0 211CV MY2014	0,6653	2.494,88	2.993,85	4.989,75	5.987,70
24290	MERCEDES	GLA 45 AMG 2.0 381CV	0,8740	3.277,50	3.933,00	6.555,00	7.866,00
29445	MERCEDES	GLB 180 AUT 1.3 136CV	0,6461	2.422,88	2.907,45	4.845,75	5.814,90
28607	MERCEDES	GLB 200 AUT 1.3 163CV	0,6728	2.523,00	3.027,60	5.046,00	6.055,20
29446	MERCEDES	GLB 200 AUT 1.3 4MATIC 163CV	0,7207	2.702,63	3.243,15	5.405,25	6.486,30
28608	MERCEDES	GLB 250 AUT 4MATIC 2.0 225CV	0,8020	3.007,50	3.609,00	6.015,00	7.218,00
28932	MERCEDES	GLB 35 4MATIC 2.0 AMG 306CV	0,9030	3.386,25	4.063,50	6.772,50	8.127,00
22340	MERCEDES	GLC 250 2.0 211CV	0,7182	2.693,25	3.231,90	5.386,50	6.463,80
23071	MERCEDES	GLC 250 2.0 4MATIC 211CV COUPÉ	0,7583	2.843,63	3.412,35	5.687,25	6.824,70
29654	MERCEDES	GLC 63 4.0S 510CV 4MATIC	1,3508	5.065,50	6.078,60	10.131,00	12.157,20
22137	MERCEDES	GLE 400 3.0 4MATIC 333CV	0,9728	3.648,00	4.377,60	7.296,00	8.755,20
22908	MERCEDES	GLE 43 3.0 AMG 4MATIC 367CV	1,0543	3.953,63	4.744,35	7.907,25	9.488,70
22138	MERCEDES	GLE 450 3.0 AMG 4MATIC 365CV	1,0764	4.036,50	4.843,80	8.073,00	9.687,60
22596	MERCEDES	GLE 500 4.7 4MATIC 455CV	1,1724	4.396,50	5.275,80	8.793,00	10.551,60
22139	MERCEDES	GLE 63 5.5 AMG 4MATIC 557CV	1,4713	5.517,38	6.620,85	11.034,75	13.241,70
22140	MERCEDES	GLE 63 5.5 AMG S 4MATIC 585CV	1,5691	5.884,13	7.060,95	11.768,25	14.121,90
21430	MERCEDES	GLK 200 2.0 184CV	0,6663	2.498,63	2.998,35	4.997,25	5.996,70
21431	MERCEDES	GLK 250 2.0 211CV	0,7010	2.628,75	3.154,50	5.257,50	6.309,00
21022	MERCEDES	GLK 250 2.0 4MATIC 211CV	0,6896	2.586,00	3.103,20	5.172,00	6.206,40
21023	MERCEDES	GLK 350 3.5 4MATIC 306CV	0,8994	3.372,75	4.047,30	6.745,50	8.094,60
22627	MERCEDES	GLS 400 3.0 4MATIC 333CV	1,0521	3.945,38	4.734,45	7.890,75	9.468,90
22628	MERCEDES	GLS 500 4.7 4MATIC 455CV	1,2526	4.697,25	5.636,70	9.394,50	11.273,40
21905	MERCEDES	GT AMG 4.0 462CV	1,4202	5.325,75	6.390,90	10.651,50	12.781,80
21906	MERCEDES	GT AMG S 4.0 510CV	1,5609	5.853,38	7.024,05	11.706,75	14.048,10
21908	MERCEDES	ML 400 3.0 333CV 4MATIC	0,9770	3.663,75	4.396,50	7.327,50	8.793,00
21029	MERCEDES	ML 500 BLUEFF 4.6 408CV	1,1682	4.380,75	5.256,90	8.761,50	10.513,80
22754	MERCEDES	S 400 3.0 333CV 4MATIC	1,1628	4.360,50	5.232,60	8.721,00	10.465,20
24288	MERCEDES	S 450 3.0 367CV	1,1609	4.353,38	5.224,05	8.706,75	10.448,10
24289	MERCEDES	S 450 3.0 4MATIC 367CV	1,1941	4.477,88	5.373,45	8.955,75	10.746,90
25108	MERCEDES	S 450 4MATIC 3.0 367CV COUPÉ	1,3703	5.138,63	6.166,35	10.277,25	12.332,70
24291	MERCEDES	S 500 3.0 435CV	1,3135	4.925,63	5.910,75	9.851,25	11.821,50
22591	MERCEDES	S 500 4.7 455CV	1,2903	4.838,63	5.806,35	9.677,25	11.612,70
22651	MERCEDES	S 500 4.7 455CV CABRIO	1,5211	5.704,13	6.844,95	11.408,25	13.689,90
25109	MERCEDES	S 560 4.0 469CV COUPÉ	1,6218	6.081,75	7.298,10	12.163,50	14.596,20



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

ID Modello	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)
24108	MERCEDES	S 560 4MATIC 4.0 469CV	1,3741	5.152,88	6.183,45	10.305,75	12.366,90
25110	MERCEDES	S 560 4MATIC 4.0 469CV COUPÉ	1,6664	6.249,00	7.498,80	12.498,00	14.997,60
24292	MERCEDES	S 600 6.0 530CV	1,7901	6.712,88	8.055,45	13.425,75	16.110,90
25111	MERCEDES	S 63 4MATIC 4.0 612CV COUPÉ	2,0969	7.863,38	9.436,05	15.726,75	18.872,10
24109	MERCEDES	S 63 AMG 4MATIC 4.0 612CV	1,7664	6.624,00	7.948,80	13.248,00	15.897,60
22592	MERCEDES	S 63 AMG 5.5 585CV	1,7404	6.526,50	7.831,80	13.053,00	15.663,60
22593	MERCEDES	S SEC 400 3.0 367CV COUPÉ	1,1749	4.405,88	5.287,05	8.811,75	10.574,10
22594	MERCEDES	S SEC 500 4.7 455CV COUPÉ	1,3911	5.216,63	6.259,95	10.433,25	12.519,90
22595	MERCEDES	S SEC 63 AMG 5.5 585CV	1,7964	6.736,50	8.083,80	13.473,00	16.167,60
22755	MERCEDES	SL 400 3.0 367CV ROADSTER	1,2386	4.644,75	5.573,70	9.289,50	11.147,40
30274	MERCEDES	SL 43 AMG 2.0 380CV	1,6055	6.020,63	7.224,75	12.041,25	14.449,50
22756	MERCEDES	SL 500 4.7 455CV ROADSTER	1,4098	5.286,75	6.344,10	10.573,50	12.688,20
30560	MERCEDES	SL 55 AMG 4.0 476CV	2,1092	7.909,50	9.491,40	15.819,00	18.982,80
22705	MERCEDES	SLC 180 1.6 156CV	0,6014	2.255,25	2.706,30	4.510,50	5.412,60
22706	MERCEDES	SLC 200 2.0 184CV	0,6697	2.511,38	3.013,65	5.022,75	6.027,30
28740	MERCEDES	SLC 2020 200 2.0 184CV	0,6893	2.584,88	3.101,85	5.169,75	6.203,70
28741	MERCEDES	SLC 2020 300 2.0 245CV	0,7473	2.802,38	3.362,85	5.604,75	6.725,70
28742	MERCEDES	SLC 2020 43 3.0 390CV AMG	0,9623	3.608,63	4.330,35	7.217,25	8.660,70
22707	MERCEDES	SLC 300 2.0 245CV	0,7117	2.668,88	3.202,65	5.337,75	6.405,30
22708	MERCEDES	SLC 43 AMG 3.0 367CV	0,9464	3.549,00	4.258,80	7.098,00	8.517,60
30167	MG	HS 1.5 T-GDI 160CV	0,5301	1.987,88	2.385,45	3.975,75	4.770,90
29931	MG	ZS 1.0T-GDI 111CV	0,4694	1.760,25	2.112,30	3.520,50	4.224,60
29932	MG	ZS 1.5 VTI 106CV	0,4445	1.666,88	2.000,25	3.333,75	4.000,50
29102	MINI	COOPER 1.5 136CV	0,5443	2.041,13	2.449,35	4.082,25	4.898,70
29103	MINI	COOPER S 2.0 192CV	0,5484	2.056,50	2.467,80	4.113,00	4.935,60
22597	MINI	MINI COOPER CABRIO 1.5 136CV	0,5741	2.152,88	2.583,45	4.305,75	5.166,90
22345	MINI	MINI COOPER CLUBMAN 1.5 136CV	0,5836	2.188,50	2.626,20	4.377,00	5.252,40
23372	MINI	MINI COOPER COUNTRYMAN 1.5 136CV	0,6142	2.303,25	2.763,90	4.606,50	5.527,80
23373	MINI	MINI COOPER COUNTRYMAN ALL4 1.5 136CV 4X4	0,6603	2.476,13	2.971,35	4.952,25	5.942,70
23603	MINI	MINI COOPER PACEMAN 1.6 122CV	0,4953	1.857,38	2.228,85	3.714,75	4.457,70
29798	MINI	MINI COOPER S 2.0 178CV	0,6144	2.304,00	2.764,80	4.608,00	5.529,60
22598	MINI	MINI COOPER S CABRIO 2.0 192CV	0,5784	2.169,00	2.602,80	4.338,00	5.205,60
22710	MINI	MINI COOPER S CLUBMAN 2.0 192CV ALL4	0,6174	2.315,25	2.778,30	4.630,50	5.556,60
23374	MINI	MINI COOPER S COUNTRYMAN 2.0 192CV	0,5844	2.191,50	2.629,80	4.383,00	5.259,60
23375	MINI	MINI COOPER S COUNTRYMAN ALL4 2.0 192 4X4	0,6312	2.367,00	2.840,40	4.734,00	5.680,80
22043	MINI	MINI J COOPER WORKS 231CV	0,7099	2.662,13	3.194,55	5.324,25	6.389,10
21471	MINI	MINI J COOPER WORKS PACEMAN ALL4 1.6 218CV	0,6450	2.418,75	2.902,50	4.837,50	5.805,00
22763	MINI	MINI JCW 2.0 231CV CABRIO	0,7404	2.776,50	3.331,80	5.553,00	6.663,60
30194	MINI	MINI JCW COUNTRYMAN ALL4 2.0 306CV	0,8155	3.058,13	3.669,75	6.116,25	7.339,50
24629	MINI	MINI ONE 1.5 102CV	0,5069	1.900,88	2.281,05	3.801,75	4.562,10
24628	MINI	MINI ONE 1.5 75CV	0,4924	1.846,50	2.215,80	3.693,00	4.431,60
22762	MINI	MINI ONE 1.5 102CV CABRIO	0,5370	2.013,75	2.416,50	4.027,50	4.833,00
22601	MINI	MINI ONE CLUBMAN 1.5 102CV	0,5370	2.013,75	2.416,50	4.027,50	4.833,00
24112	MINI	MINI ONE COUNTRYMAN 1.5 102CV	0,5625	2.109,38	2.531,25	4.218,75	5.062,50
21432	MINI	NUOVA MINI COOPER 1.5 136CV MY2014	0,4672	1.752,00	2.102,40	3.504,00	4.204,80
21433	MINI	NUOVA MINI COOPER S 2.0 192CV MY2014	0,5518	2.069,25	2.483,10	4.138,50	4.966,20
24648	MITSUBISHI	ASX 1.6 2WD 117CV	0,4673	1.752,38	2.102,85	3.504,75	4.205,70
28544	MITSUBISHI	ASX 2.0 150CV 2WD	0,5525	2.071,88	2.486,25	4.143,75	4.972,50
28545	MITSUBISHI	ASX 2.0 150CV 4WD	0,6014	2.255,25	2.706,30	4.510,50	5.412,60
25288	MITSUBISHI	ECLIPSE CROSS 1.5 T 163CV 2WD	0,5328	1.998,00	2.397,60	3.996,00	4.795,20
25289	MITSUBISHI	ECLIPSE CROSS 1.5 T 163CV 4WD	0,5882	2.205,75	2.646,90	4.411,50	5.293,80
27769	MITSUBISHI	OUTLANDER 2.0 150CV 4WD	0,6878	2.579,25	3.095,10	5.158,50	6.190,20
23607	MITSUBISHI	SPACE STAR 1.0 70CV	0,3460	1.297,50	1.557,00	2.595,00	3.114,00
23608	MITSUBISHI	SPACE STAR 1.2 80CV	0,3886	1.457,25	1.748,70	2.914,50	3.497,40
28643	MITSUBISHI	SPACESTAR 1.0 71CV	0,3610	1.353,75	1.624,50	2.707,50	3.249,00
28644	MITSUBISHI	SPACESTAR 1.2 80CV	0,3939	1.477,13	1.772,55	2.954,25	3.545,10
29449	MITSUBISHI	SPACESTAR 2021 1.2 70CV	0,4081	1.530,38	1.836,45	3.060,75	3.672,90
18981	NISSAN	370Z ROADSTER 3.7 V6 328CV SPIDER	0,8891	3.334,13	4.000,95	6.668,25	8.001,90
23613	NISSAN	JUKE 1.2 DIG-T S&S 115CV	0,4412	1.654,50	1.985,40	3.309,00	3.970,80
23614	NISSAN	JUKE 1.6 94CV	0,4520	1.695,00	2.034,00	3.390,00	4.068,00
23612	NISSAN	JUKE 1.6 CVT 117CV	0,4796	1.798,50	2.158,20	3.597,00	4.316,40
23615	NISSAN	JUKE 1.6 DIG-T 190CV	0,5192	1.947,00	2.336,40	3.894,00	4.672,80
23617	NISSAN	JUKE 1.6 DIG-T 190CV 4WD	0,5539	2.077,13	2.492,55	4.154,25	4.985,10
23616	NISSAN	JUKE 1.6 DIG-T 214CV 4WD	0,6209	2.328,38	2.794,05	4.656,75	5.588,10
28546	NISSAN	JUKE 2019 1.0 115CV	0,4270	1.601,25	1.921,50	3.202,50	3.843,00
28104	NISSAN	MICRA 0.9 IG-T 100CV	0,3897	1.461,38	1.753,65	2.922,75	3.507,30
23437	NISSAN	MICRA 0.9 IG-T 90CV	0,3904	1.464,00	1.756,80	2.928,00	3.513,60
28105	NISSAN	MICRA 1.0 DIG-T 117CV	0,4321	1.620,38	1.944,45	3.240,75	3.888,90



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ID Modello	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)
28231	NISSAN	MICRA 1.0 IG 70CV	0,3928	1.473,00	1.767,60	2.946,00	3.535,20
26832	NISSAN	MICRA 1.0 IG 12V 71CV	0,3710	1.391,25	1.669,50	2.782,50	3.339,00
29104	NISSAN	MICRA 1.0 IG-T 101CV	0,4025	1.509,38	1.811,25	3.018,75	3.622,50
29496	NISSAN	MICRA 2021 1.0 IG-T 92CV	0,4278	1.604,25	1.925,10	3.208,50	3.850,20
29497	NISSAN	MICRA 2021 1.0 IG-T 92CV AUT	0,4445	1.666,88	2.000,25	3.333,75	4.000,50
23618	NISSAN	NOTE 1.2 80CV	0,3821	1.432,88	1.719,45	2.865,75	3.438,90
23619	NISSAN	NOTE 1.2 98CV	0,4084	1.531,50	1.837,80	3.063,00	3.675,60
21832	NISSAN	PULSAR 1.2 DIG-T 116CV	0,4428	1.660,50	1.992,60	3.321,00	3.985,20
21461	NISSAN	QASHQAI 1.2 DIG-T 116CV MY2014	0,4498	1.686,75	2.024,10	3.373,50	4.048,20
27772	NISSAN	QASHQAI 1.3 DIG-T 140CV	0,4545	1.704,38	2.045,25	3.408,75	4.090,50
27773	NISSAN	QASHQAI 1.3 DIG-T 160CV	0,4818	1.806,75	2.168,10	3.613,50	4.336,20
22007	NISSAN	QASHQAI 1.6 DIG-T 163CV	0,5118	1.919,25	2.303,10	3.838,50	4.606,20
28646	NISSAN	X-TRAIL 1.3 DIG-T 160CV 2WD	0,5377	2.016,38	2.419,65	4.032,75	4.839,30
25628	NISSAN	X-TRAIL 1.6 163CV 2WD	0,5330	1.998,75	2.398,50	3.997,50	4.797,00
21910	OPEL	ADAM 1.0 115CV	0,4154	1.557,75	1.869,30	3.115,50	3.738,60
21909	OPEL	ADAM 1.0 90CV	0,3964	1.486,50	1.783,80	2.973,00	3.567,60
23631	OPEL	ADAM 1.2 70CV ND	0,3726	1.397,25	1.676,70	2.794,50	3.353,40
22142	OPEL	ADAM 1.4 150CV S&S	0,4573	1.714,88	2.057,85	3.429,75	4.115,70
23632	OPEL	ADAM 1.4 100CV ND	0,4098	1.536,75	1.844,10	3.073,50	3.688,20
23633	OPEL	ADAM 1.4 87CV ND	0,4035	1.513,13	1.815,75	3.026,25	3.631,50
27389	OPEL	ASTRA 1.0T 90CV	0,4241	1.590,38	1.908,45	3.180,75	3.816,90
22444	OPEL	ASTRA 1.4 100 CV EURO 6	0,4380	1.642,50	1.971,00	3.285,00	3.942,00
23440	OPEL	ASTRA 1.4 T 140CV	0,4780	1.792,50	2.151,00	3.585,00	4.302,00
22445	OPEL	ASTRA 1.4 T S&S 150 CV EURO 6	0,4695	1.760,63	2.112,75	3.521,25	4.225,50
27390	OPEL	ASTRA 1.4T 125CV	0,4999	1.874,63	2.249,55	3.749,25	4.499,10
23441	OPEL	ASTRA 1.6 T SHT 200CV	0,5167	1.937,63	2.325,15	3.875,25	4.650,30
28548	OPEL	ASTRA 2019 1.2T 110CV	0,4780	1.792,50	2.151,00	3.585,00	4.302,00
28549	OPEL	ASTRA 2019 1.2T 130CV	0,4870	1.826,25	2.191,50	3.652,50	4.383,00
28550	OPEL	ASTRA 2019 1.2T 145CV	0,4959	1.859,63	2.231,55	3.719,25	4.463,10
29109	OPEL	ASTRA 2020 1.4T 145CV	0,5192	1.947,00	2.336,40	3.894,00	4.672,80
29896	OPEL	ASTRA 2022 1.2 T 110CV	0,5092	1.909,50	2.291,40	3.819,00	4.582,80
24189	OPEL	ASTRA GTC 1.4T 140CV MY2017	0,5283	1.981,13	2.377,35	3.962,25	4.754,70
24190	OPEL	ASTRA GTC 1.6T 170CV MY2017	0,5650	2.118,75	2.542,50	4.237,50	5.085,00
24191	OPEL	ASTRA GTC 1.6T 200CV MY2017	0,5574	2.090,25	2.508,30	4.180,50	5.016,60
24192	OPEL	ASTRA GTC 2.0T 280CV MY2017	0,6452	2.419,50	2.903,40	4.839,00	5.806,80
28553	OPEL	ASTRA ST 2019 1.2T 110CV SW	0,4901	1.837,88	2.205,45	3.675,75	4.410,90
28554	OPEL	ASTRA ST 2019 1.2T 130CV SW	0,4992	1.872,00	2.246,40	3.744,00	4.492,80
28555	OPEL	ASTRA ST 2019 1.2T 145CV SW	0,5081	1.905,38	2.286,45	3.810,75	4.572,90
29110	OPEL	ASTRA ST 2020 1.4T 145CV SW	0,5273	1.977,38	2.372,85	3.954,75	4.745,70
30007	OPEL	ASTRA SW 2022 1.2 T 110CV	0,5041	1.890,38	2.268,45	3.780,75	4.536,90
30008	OPEL	ASTRA SW 2022 1.2 T 130CV	0,5140	1.927,50	2.313,00	3.855,00	4.626,00
23447	OPEL	CASCADA 1.4 TURBO 120CV	0,5945	2.229,38	2.675,25	4.458,75	5.350,50
23448	OPEL	CASCADA 1.6 TURBO 170CV	0,6345	2.379,38	2.855,25	4.758,75	5.710,50
22009	OPEL	CORSA 1.0T 115CV MY2015	0,4196	1.573,50	1.888,20	3.147,00	3.776,40
22008	OPEL	CORSA 1.0T 90CV MY2015	0,4011	1.504,13	1.804,95	3.008,25	3.609,90
22010	OPEL	CORSA 1.2 70CV MY2015	0,3915	1.468,13	1.761,75	2.936,25	3.523,50
24188	OPEL	CORSA 1.4 75CV	0,4163	1.561,13	1.873,35	3.122,25	3.746,70
22011	OPEL	CORSA 1.4 90CV MY2015	0,4126	1.547,25	1.856,70	3.094,50	3.713,40
22012	OPEL	CORSA 1.4 90CV S&S MY2015	0,4088	1.533,00	1.839,60	3.066,00	3.679,20
27388	OPEL	CORSA 1.4T 150CV	0,4703	1.763,63	2.116,35	3.527,25	4.232,70
28409	OPEL	CORSA 2019 1.2 100CV	0,4514	1.692,75	2.031,30	3.385,50	4.062,60
28410	OPEL	CORSA 2019 1.2 130CV	0,5000	1.875,00	2.250,00	3.750,00	4.500,00
28408	OPEL	CORSA 2019 1.2 75CV	0,4336	1.626,00	1.951,20	3.252,00	3.902,40
23909	OPEL	CROSSLAND X 1.2 110CV	0,4686	1.757,25	2.108,70	3.514,50	4.217,40
23910	OPEL	CROSSLAND X 1.2 130CV	0,4979	1.867,13	2.240,55	3.734,25	4.481,10
23908	OPEL	CROSSLAND X 1.2 81CV	0,3918	1.469,25	1.763,10	2.938,50	3.526,20
28413	OPEL	CROSSLAND X 1.2 83CV	0,4388	1.645,50	1.974,60	3.291,00	3.949,20
24208	OPEL	GRANDLAND X 1.2T 130CV	0,5502	2.063,25	2.475,90	4.126,50	4.951,80
27393	OPEL	GRANDLAND X 1.6T 180CV	0,5713	2.142,38	2.570,85	4.284,75	5.141,70
23649	OPEL	INSIGNIA 1.4 T 140CV	0,5455	2.045,63	2.454,75	4.091,25	4.909,50
23648	OPEL	INSIGNIA 1.4 T ST SW 140CV	0,5606	2.102,25	2.522,70	4.204,50	5.045,40
21973	OPEL	INSIGNIA 1.6 T S&S 170CV	0,5656	2.121,00	2.545,20	4.242,00	5.090,40
21974	OPEL	INSIGNIA 1.6 T S&S 170CV SW	0,5785	2.169,38	2.603,25	4.338,75	5.206,50
23173	OPEL	INSIGNIA 2.0 T 250CV	0,6548	2.455,50	2.946,60	4.911,00	5.893,20
23174	OPEL	INSIGNIA 2.0 T 250CV SW	0,6655	2.495,63	2.994,75	4.991,25	5.989,50
28558	OPEL	INSIGNIA 2019 1.5T 165CV	0,5920	2.220,00	2.664,00	4.440,00	5.328,00
29111	OPEL	INSIGNIA 2020 1.4T 145CV	0,6151	2.306,63	2.767,95	4.613,25	5.535,90
29112	OPEL	INSIGNIA 2020 2.0T 200CV	0,6517	2.443,88	2.932,65	4.887,75	5.865,30



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ID Modello	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)
29113	OPEL	INSIGNIA 2020 2.0T 230CV AWD	0,7217	2.706,38	3.247,65	5.412,75	6.495,30
28559	OPEL	INSIGNIA TOURER 2019 1.5T 165CV SW	0,6031	2.261,63	2.713,95	4.523,25	5.427,90
26445	OPEL	KARL ROCKS 1.0 73CV	0,3623	1.358,63	1.630,35	2.717,25	3.260,70
23445	OPEL	MERIVA 1.4 100CV	0,4483	1.681,13	2.017,35	3.362,25	4.034,70
23444	OPEL	MERIVA 1.4 T 120CV	0,5073	1.902,38	2.282,85	3.804,75	4.565,70
29341	OPEL	MOKKA 2020 1.2 T 100CV	0,4780	1.792,50	2.151,00	3.585,00	4.302,00
26448	OPEL	MOKKAX 1.4T ECOTEC 120CV 4X2	0,4633	1.737,38	2.084,85	3.474,75	4.169,70
26449	OPEL	MOKKAX 1.4T ECOTEC 140CV 4X2	0,4784	1.794,00	2.152,80	3.588,00	4.305,60
26450	OPEL	MOKKAX 1.4T ECOTEC 140CV 4X4	0,5041	1.890,38	2.268,45	3.780,75	4.536,90
27391	OPEL	ZAFIRA 1.6T 136CV	0,5538	2.076,75	2.492,10	4.153,50	4.984,20
26456	PEUGEOT	108 1.0 VTI 72CV MY2018	0,3546	1.329,75	1.595,70	2.659,50	3.191,40
21475	PEUGEOT	2008 1.2 12V VTI 82CV	0,4090	1.533,75	1.840,50	3.067,50	3.681,00
22358	PEUGEOT	2008 1.2 PURETECH 110CV	0,4450	1.668,75	2.002,50	3.337,50	4.005,00
28378	PEUGEOT	2008 1.2 PURETECH 82CV	0,4260	1.597,50	1.917,00	3.195,00	3.834,00
28379	PEUGEOT	2008 1.2 PURETECH TURBO 130CV	0,4835	1.813,13	2.175,75	3.626,25	4.351,50
30850	PEUGEOT	2008 2020 1.2 PURETECH 130 130 CV AUT	0,5549	2.080,88	2.497,05	4.161,75	4.994,10
28744	PEUGEOT	2008 2020 1.2 PURETECH 130 130CV	0,5088	1.908,00	2.289,60	3.816,00	4.579,20
28746	PEUGEOT	2008 2020 1.2 PURETECH 155 155CV AUT	0,5870	2.201,25	2.641,50	4.402,50	5.283,00
23669	PEUGEOT	208 1.2 68CV ND	0,3620	1.357,50	1.629,00	2.715,00	3.258,00
23668	PEUGEOT	208 1.2 82CV ND	0,3679	1.379,63	1.655,55	2.759,25	3.311,10
22212	PEUGEOT	208 1.2 PURETECH 110CV	0,4054	1.520,25	1.824,30	3.040,50	3.648,60
31007	PEUGEOT	208 1.2 PURETECH 75CV MOD 2024	0,4516	1.693,50	2.032,20	3.387,00	4.064,40
22213	PEUGEOT	208 1.6 THP 208CV	0,5061	1.897,88	2.277,45	3.795,75	4.554,90
28459	PEUGEOT	208 2019 1.2 102CV	0,4531	1.699,13	2.038,95	3.398,25	4.077,90
28460	PEUGEOT	208 2019 1.2 130CV	0,5223	1.958,63	2.350,35	3.917,25	4.700,70
28458	PEUGEOT	208 2019 1.2 75CV	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
23075	PEUGEOT	3008 1.2 130CV MY2016	0,4597	1.723,88	2.068,65	3.447,75	4.137,30
29119	PEUGEOT	3008 1.2 PURETECH TURBO 130CV	0,5650	2.118,75	2.542,50	4.237,50	5.085,00
29346	PEUGEOT	3008 1.6 PURETECH 180CV	0,6085	2.281,88	2.738,25	4.563,75	5.476,50
26868	PEUGEOT	3008 1.6 PURETECH TURBO 180CV	0,5961	2.235,38	2.682,45	4.470,75	5.364,90
23076	PEUGEOT	3008 1.6 THP 165CV MY2016	0,5648	2.118,00	2.541,60	4.236,00	5.083,20
21911	PEUGEOT	308 1.2 110CV	0,4316	1.618,50	1.942,20	3.237,00	3.884,40
21912	PEUGEOT	308 1.2 130CV	0,4543	1.703,63	2.044,35	3.407,25	4.088,70
21535	PEUGEOT	308 1.2 E-THP 130CV SW	0,4636	1.738,50	2.086,20	3.477,00	4.172,40
21913	PEUGEOT	308 1.6 THP 205CV	0,5371	2.014,13	2.416,95	4.028,25	4.833,90
29780	PEUGEOT	308 2021 1.2 PURETECH 110CV	0,5090	1.908,75	2.290,50	3.817,50	4.581,00
29781	PEUGEOT	308 2021 1.2 PURETECH 130CV	0,5303	1.988,63	2.386,35	3.977,25	4.772,70
30235	PEUGEOT	408 PURETECH 1.2 130CV	0,5660	2.122,50	2.547,00	4.245,00	5.094,00
23449	PEUGEOT	5008 1.2 130CV MOD 2017	0,4748	1.780,50	2.136,60	3.561,00	4.273,20
23450	PEUGEOT	5008 1.6 165CV MOD 2017	0,5789	2.170,88	2.605,05	4.341,75	5.210,10
29121	PEUGEOT	5008 1.6 PURETECH TURBO 130CV	0,5822	2.183,25	2.619,90	4.366,50	5.239,80
29347	PEUGEOT	5008 1.6 PURETECH TURBO 180CV	0,6782	2.543,25	3.051,90	5.086,50	6.103,80
29452	PEUGEOT	508 PURETECH TURBO 1.2 130CV	0,6413	2.404,88	2.885,85	4.809,75	5.771,70
26848	PEUGEOT	508 PURETECH TURBO 1.6 180CV	0,6026	2.259,75	2.711,70	4.519,50	5.423,40
29453	PEUGEOT	508 STATION 1.2 T S&S 130CV	0,6511	2.441,63	2.929,95	4.883,25	5.859,90
28108	PEUGEOT	508 STATION 1.6 T S&S 180CV	0,6094	2.285,25	2.742,30	4.570,50	5.484,60
28109	PEUGEOT	508 STATION 1.6 T S&S 225CV	0,6762	2.535,75	3.042,90	5.071,50	6.085,80
21654	PEUGEOT	508 SW 1.6 165CV EURO 6	0,5572	2.089,50	2.507,40	4.179,00	5.014,80
23670	PEUGEOT	PARTNER TEEPE 1.6 98CV ND	0,4548	1.705,50	2.046,60	3.411,00	4.093,20
29557	PEUGEOT	RIFTER 1.2 130CV	0,5131	1.924,13	2.308,95	3.848,25	4.617,90
22980	PORSCHE	718 BOXSTER 2.0 300CV	0,9798	3.674,25	4.409,10	7.348,50	8.818,20
28895	PORSCHE	718 BOXSTER GTS 4.0 400CV	1,2983	4.868,63	5.842,35	9.737,25	11.684,70
22981	PORSCHE	718 BOXSTER S 2.5 350CV	1,1202	4.200,75	5.040,90	8.401,50	10.081,80
22978	PORSCHE	718 CAYMAN 2.0 300CV	0,9643	3.616,13	4.339,35	7.232,25	8.678,70
28894	PORSCHE	718 CAYMAN GTS 4.0 400CV	1,2828	4.810,50	5.772,60	9.621,00	11.545,20
22979	PORSCHE	718 CAYMAN S 2.5 350CV	1,1047	4.142,63	4.971,15	8.285,25	9.942,30
22655	PORSCHE	911 CARRERA 3.0 370CV CABRIO	1,3083	4.906,13	5.887,35	9.812,25	11.774,70
22653	PORSCHE	911 CARRERA 3.0 370CV COUPÉ	1,2135	4.550,63	5.460,75	9.101,25	10.921,50
30483	PORSCHE	911 CARRERA 3.0 385CV CABRIO	1,6454	6.170,25	7.404,30	12.340,50	14.808,60
28235	PORSCHE	911 CARRERA 4S 3.0 450CV CABRIO	1,8025	6.759,38	8.111,25	13.518,75	16.222,50
28145	PORSCHE	911 CARRERA 4S 3.0 450CV COUPÉ	1,6858	6.321,75	7.586,10	12.643,50	15.172,20
28234	PORSCHE	911 CARRERA S 3.0 450CV CABRIO	1,7430	6.536,25	7.843,50	13.072,50	15.687,00
22654	PORSCHE	911 CARRERA S 3.0 420CV COUPÉ	1,3293	4.984,88	5.981,85	9.969,75	11.963,70
28144	PORSCHE	911 CARRERA S 3.0 450CV COUPÉ	1,6092	6.034,50	7.241,40	12.069,00	14.482,80
30482	PORSCHE	911 CARRERA T 3.0 385CV COUPÉ	1,6124	6.046,50	7.255,80	12.093,00	14.511,60
24708	PORSCHE	CAYENNE 2.9 V6 S 440CV	1,3647	5.117,63	6.141,15	10.235,25	12.282,30
24709	PORSCHE	CAYENNE 3.0 V6 340CV	1,1969	4.488,38	5.386,05	8.976,75	10.772,10
24728	PORSCHE	CAYENNE 4.0 V8 T 550CV	1,8439	6.914,63	8.297,55	13.829,25	16.595,10



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

ID Modello	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)
28317	PORSCHE	CAYENNE COUPÉ 3.0 340CV	1,2695	4.760,63	5.712,75	9.521,25	11.425,50
28318	PORSCHE	CAYENNE COUPÉ 4.0 550CV	1,8719	7.019,63	8.423,55	14.039,25	16.847,10
28651	PORSCHE	MACAN 2.0 245CV	0,9160	3.435,00	4.122,00	6.870,00	8.244,00
22909	PORSCHE	MACAN 2.0 252CV	0,8318	3.119,25	3.743,10	6.238,50	7.486,20
29894	PORSCHE	MACAN 2.0 265CV	1,0265	3.849,38	4.619,25	7.698,75	9.238,50
30304	PORSCHE	MACAN 2.9 S 380CV	1,1773	4.414,88	5.297,85	8.829,75	10.595,70
29472	PORSCHE	MACAN 2.9 TURBO 440CV	1,3380	5.017,50	6.021,00	10.035,00	12.042,00
22630	PORSCHE	MACAN 3.0 GTS 360CV	1,0579	3.967,13	4.760,55	7.934,25	9.521,10
21557	PORSCHE	MACAN 3.0 S 340CV	0,9660	3.622,50	4.347,00	7.245,00	8.694,00
28652	PORSCHE	MACAN 3.0 S 350CV	1,0189	3.820,88	4.585,05	7.641,75	9.170,10
21558	PORSCHE	MACAN 3.6 TURBO 400CV	1,1360	4.260,00	5.112,00	8.520,00	10.224,00
28859	PORSCHE	MACAN GTS 2.9 380CV	1,1373	4.264,88	5.117,85	8.529,75	10.235,70
28647	PORSCHE	PANAMERA 2.9 4S 440CV	1,5653	5.869,88	7.043,85	11.739,75	14.087,70
28648	PORSCHE	PANAMERA 3.0 4 330CV	1,2432	4.662,00	5.594,40	9.324,00	11.188,80
28690	PORSCHE	PANAMERA 4 2.9 330CV	1,2367	4.637,63	5.565,15	9.275,25	11.130,30
28650	PORSCHE	PANAMERA 4.0 TURBO 550CV	1,7555	6.583,13	7.899,75	13.166,25	15.799,50
23673	PORSCHE	PANAMERA 4S 2.9 440CV	1,3250	4.968,75	5.962,50	9.937,50	11.925,00
28649	PORSCHE	PANAMERA GTS 4.0 460CV	1,6025	6.009,38	7.211,25	12.018,75	14.422,50
28750	RENAULT	CAPTUR 2020 1.0 TCE 100CV	0,3945	1.479,38	1.775,25	2.958,75	3.550,50
28751	RENAULT	CAPTUR 2020 1.3 TCE 130CV	0,4644	1.741,50	2.089,80	3.483,00	4.179,60
29500	RENAULT	CAPTUR 2021 1.0 TCE 90CV	0,4012	1.504,50	1.805,40	3.009,00	3.610,80
29593	RENAULT	CAPTUR 2021 1.3 TCE 140CV	0,4475	1.678,13	2.013,75	3.356,25	4.027,50
27639	RENAULT	CAPTURE 0.9 90CV	0,3895	1.460,63	1.752,75	2.921,25	3.505,50
30085	RENAULT	CAPTURE 1.0 TCE 90CV	0,4618	1.731,75	2.078,10	3.463,50	4.156,20
28142	RENAULT	CAPTURE 1.3 TCE 130CV	0,4426	1.659,75	1.991,70	3.319,50	3.983,40
28143	RENAULT	CAPTURE 1.3 TCE 150CV	0,4575	1.715,63	2.058,75	3.431,25	4.117,50
27608	RENAULT	CLIO 0.9 TCE 12V 75CV	0,3814	1.430,25	1.716,30	2.860,50	3.432,60
27609	RENAULT	CLIO 0.9 TCE 12V 90CV	0,3872	1.452,00	1.742,40	2.904,00	3.484,80
23679	RENAULT	CLIO 1.2 120CV S&S	0,4277	1.603,88	1.924,65	3.207,75	3.849,30
23678	RENAULT	CLIO 1.2 75CV ND	0,3921	1.470,38	1.764,45	2.940,75	3.528,90
25348	RENAULT	CLIO 1.2 TCE S&S 120CV	0,4382	1.643,25	1.971,90	3.286,50	3.943,80
23680	RENAULT	CLIO 1.6 TCE 200CV	0,5037	1.888,88	2.266,65	3.777,75	4.533,30
28414	RENAULT	CLIO 2019 1.0 SCE 65CV	0,4017	1.506,38	1.807,65	3.012,75	3.615,30
28415	RENAULT	CLIO 2019 1.0 SCE 75CV	0,3939	1.477,13	1.772,55	2.954,25	3.545,10
28380	RENAULT	CLIO 2019 1.0 TCE 100CV	0,3892	1.459,50	1.751,40	2.919,00	3.502,80
29454	RENAULT	CLIO 2019 1.0 TCE 90CV	0,4139	1.552,13	1.862,55	3.104,25	3.725,10
28381	RENAULT	CLIO 2019 1.3 TCE 130CV	0,4708	1.765,50	2.118,60	3.531,00	4.237,20
23681	RENAULT	CLIO SPORTER 1.2 75CV SW	0,4135	1.550,63	1.860,75	3.101,25	3.721,50
23682	RENAULT	CLIO SPORTER 1.2 TCE 120CV SW	0,4417	1.656,38	1.987,65	3.312,75	3.975,30
23683	RENAULT	CLIO SPORTER 900 TCE 90CV SW	0,3932	1.474,50	1.769,40	2.949,00	3.538,80
24211	RENAULT	ESCAPE 1.8 TCE 225CV	0,6471	2.426,63	2.911,95	4.853,25	5.823,90
27930	RENAULT	ESPACE 1.8 TCE EDC 225CV	0,6866	2.574,75	3.089,70	5.149,50	6.179,40
23407	RENAULT	GRAND SCENIC 1.2 TCE 115CV	0,5055	1.895,63	2.274,75	3.791,25	4.549,50
23408	RENAULT	GRAND SCENIC 1.2 TCE 130CV	0,5309	1.990,88	2.389,05	3.981,75	4.778,10
27812	RENAULT	GRAND SCENIC 1.3 TCE 115CV	0,5222	1.958,25	2.349,90	3.916,50	4.699,80
27810	RENAULT	GRAND SCENIC 1.3 TCE 140CV	0,5610	2.103,75	2.524,50	4.207,50	5.049,00
27811	RENAULT	GRAND SCENIC 1.3 TCE 160CV	0,5840	2.190,00	2.628,00	4.380,00	5.256,00
27641	RENAULT	KADJAR 1.3 TCE 140CV	0,5125	1.921,88	2.306,25	3.843,75	4.612,50
27642	RENAULT	KADJAR 1.3 TCE 160CV	0,5072	1.902,00	2.282,40	3.804,00	4.564,80
30011	RENAULT	KADJAR 2022 1.3 TCE 140CV	0,5295	1.985,63	2.382,75	3.971,25	4.765,50
29594	RENAULT	KOLEOS 2020 1.3 TCE 160CV	0,5670	2.126,25	2.551,50	4.252,50	5.103,00
27628	RENAULT	MEGANE 1.3 TCE 115CV	0,4563	1.711,13	2.053,35	3.422,25	4.106,70
27629	RENAULT	MEGANE 1.3 TCE 140CV	0,4967	1.862,63	2.235,15	3.725,25	4.470,30
22718	RENAULT	MEGANE 1.6 TCE GT 205CV MY2016	0,5420	2.032,50	2.439,00	4.065,00	4.878,00
29350	RENAULT	MEGANE 2020 1.3 TCE 115CV	0,4889	1.833,38	2.200,05	3.666,75	4.400,10
29351	RENAULT	MEGANE 2020 1.3 TCE 140CV	0,5067	1.900,13	2.280,15	3.800,25	4.560,30
29352	RENAULT	MEGANE 2020 1.3 TCE 160CV	0,5567	2.087,63	2.505,15	4.175,25	5.010,30
29353	RENAULT	MEGANE 2020 1.8 TCE 300CV	0,7480	2.805,00	3.366,00	5.610,00	6.732,00
28114	RENAULT	MEGANE GRAND COUPÉ 1.3 140CV	0,5008	1.878,00	2.253,60	3.756,00	4.507,20
27630	RENAULT	MEGANE SPORTER 1.3 TCE 115CV	0,4643	1.741,13	2.089,35	3.482,25	4.178,70
27631	RENAULT	MEGANE SPORTER 1.3 TCE 140CV	0,5047	1.892,63	2.271,15	3.785,25	4.542,30
29355	RENAULT	MEGANE SPORTER 2020 1.3 TCE 115CV	0,4974	1.865,25	2.238,30	3.730,50	4.476,60
29356	RENAULT	MEGANE SPORTER 2020 1.3 TCE 140CV	0,5179	1.942,13	2.330,55	3.884,25	4.661,10
29357	RENAULT	MEGANE SPORTER 2020 1.3 TCE 160CV	0,5648	2.118,00	2.541,60	4.236,00	5.083,20
30486	RENAULT	MEGANE TCE 300 1.8 RS ULTIME	0,8127	3.047,63	3.657,15	6.095,25	7.314,30
27636	RENAULT	SCENIC 1.3 TCE 116CV	0,5084	1.906,50	2.287,80	3.813,00	4.575,60
27637	RENAULT	SCENIC 1.3 TCE 140CV	0,5921	2.220,38	2.664,45	4.440,75	5.328,90
27638	RENAULT	SCENIC 1.3 TCE 160CV	0,6216	2.331,00	2.797,20	4.662,00	5.594,40



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

ID Modello	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)
28240	RENAULT	TALISMAN 1.3 TCE 160CV	0,6321	2.370,38	2.844,45	4.740,75	5.688,90
22631	RENAULT	TALISMAN 1.6 TCE 150CV	0,5520	2.070,00	2.484,00	4.140,00	4.968,00
22632	RENAULT	TALISMAN 1.6 TCE 200CV	0,5869	2.200,88	2.641,05	4.401,75	5.282,10
27788	RENAULT	TALISMAN 1.8 TCE 225CV	0,6896	2.586,00	3.103,20	5.172,00	6.206,40
28241	RENAULT	TALISMAN SPORTER 1.3 TCE 160CV	0,6341	2.377,88	2.853,45	4.755,75	5.706,90
22874	RENAULT	TALISMAN SPORTER 1.6 TCE 150CV	0,5542	2.078,25	2.493,90	4.156,50	4.987,80
22875	RENAULT	TALISMAN SPORTER 1.6 TCE 200CV	0,5870	2.201,25	2.641,50	4.402,50	5.283,00
27789	RENAULT	TALISMAN SPORTER 1.8 TCE 225CV	0,6909	2.590,88	3.109,05	5.181,75	6.218,10
23454	RENAULT	TWINGO 0.9 TCE 110CV	0,3899	1.462,13	1.754,55	2.924,25	3.509,10
27568	RENAULT	TWINGO 0.9 TCE DUEL 90CV	0,3566	1.337,25	1.604,70	2.674,50	3.209,40
27569	RENAULT	TWINGO 1.0 TCE DUEL 70CV	0,3601	1.350,38	1.620,45	2.700,75	3.240,90
28425	RENAULT	TWINGO 2019 1.0 65CV	0,3763	1.411,13	1.693,35	2.822,25	3.386,70
28424	RENAULT	TWINGO 2019 900 92CV	0,3817	1.431,38	1.717,65	2.862,75	3.435,30
24429	SEAT	ARONA 1.0 TSI 115CV	0,4141	1.552,88	1.863,45	3.105,75	3.726,90
24428	SEAT	ARONA 1.0 TSI 95CV	0,3878	1.454,25	1.745,10	2.908,50	3.490,20
28286	SEAT	ARONA 1.5 TSI 150CV	0,4480	1.680,00	2.016,00	3.360,00	4.032,00
29457	SEAT	ARONA 2020 1.0 ECOTSI 110CV	0,4557	1.708,88	2.050,65	3.417,75	4.101,30
22879	SEAT	ATECA 1.0 ECO TSI 116CV	0,4606	1.727,25	2.072,70	3.454,50	4.145,40
22881	SEAT	ATECA 1.4 ECO TSI 150CV	0,4738	1.776,75	2.132,10	3.553,50	4.264,20
22880	SEAT	ATECA 1.4 ECO TSI 4DRIVE 150CV	0,5388	2.020,50	2.424,60	4.041,00	4.849,20
27815	SEAT	ATECA 1.5 ECO TSI 150CV	0,4913	1.842,38	2.210,85	3.684,75	4.421,70
28137	SEAT	ATECA 1.5 ECOTSI 4DRIVE 150CV	0,5594	2.097,75	2.517,30	4.195,50	5.034,60
30491	SEAT	ATECA 2020 1.0 TSI 110CV	0,5060	1.897,50	2.277,00	3.795,00	4.554,00
29368	SEAT	ATECA 2020 1.0 TSI 115CV	0,4492	1.684,50	2.021,40	3.369,00	4.042,80
29370	SEAT	ATECA 2020 2.0 TSI 4DRIVE 190CV	0,6629	2.485,88	2.983,05	4.971,75	5.966,10
23748	SEAT	IBIZA 1.0 75CV MY2017	0,3928	1.473,00	1.767,60	2.946,00	3.535,20
27933	SEAT	IBIZA 1.0 80CV MY2018	0,3903	1.463,63	1.756,35	2.927,25	3.512,70
23749	SEAT	IBIZA 1.0 95CV MY2017	0,4055	1.520,63	1.824,75	3.041,25	3.649,50
27934	SEAT	IBIZA 1.0 95CV MY2018	0,3975	1.490,63	1.788,75	2.981,25	3.577,50
23750	SEAT	IBIZA 1.0 ECOTSI 115CV MY2017	0,4171	1.564,13	1.876,95	3.128,25	3.753,90
25149	SEAT	IBIZA 1.5 TSI EVO 150CV MY2018	0,4472	1.677,00	2.012,40	3.354,00	4.024,80
29361	SEAT	IBIZA 2020 1.0 ECOTSI 110CV	0,4596	1.723,50	2.068,20	3.447,00	4.136,40
29360	SEAT	IBIZA 2020 1.0 MPI 80CV	0,4514	1.692,75	2.031,30	3.385,50	4.062,60
23751	SEAT	LEON 1.0 TSI 115CV	0,4351	1.631,63	1.957,95	3.263,25	3.915,90
27644	SEAT	LEON 1.5 ECOTSI 131CV	0,4919	1.844,63	2.213,55	3.689,25	4.427,10
27645	SEAT	LEON 1.5 ECOTSI 150CV	0,5123	1.921,13	2.305,35	3.842,25	4.610,70
28953	SEAT	LEON 2020 1.0 TSI 110CV	0,4518	1.694,25	2.033,10	3.388,50	4.066,20
30490	SEAT	LEON 2020 1.0 TSI 110CV FR	0,5476	2.053,50	2.464,20	4.107,00	4.928,40
28952	SEAT	LEON 2020 1.0 TSI 90CV	0,4414	1.655,25	1.986,30	3.310,50	3.972,60
28954	SEAT	LEON 2020 1.5 TSI 130CV	0,5335	2.000,63	2.400,75	4.001,25	4.801,50
28955	SEAT	LEON 2020 1.5 TSI 150CV	0,5519	2.069,63	2.483,55	4.139,25	4.967,10
29613	SEAT	LEON 2020 2.0 TSI 190CV	0,6124	2.296,50	2.755,80	4.593,00	5.511,60
29739	SEAT	LEON SPORTSTOURER 2020 1.0 TSI 110CV SW	0,5451	2.044,13	2.452,95	4.088,25	4.905,90
28958	SEAT	LEON SPORTSTOURER 2020 1.0 TSI 90CV SW	0,4494	1.685,25	2.022,30	3.370,50	4.044,60
28959	SEAT	LEON SPORTSTOURER 2020 1.5 TSI 130CV SW	0,5408	2.028,00	2.433,60	4.056,00	4.867,20
28960	SEAT	LEON SPORTSTOURER 2020 1.5 TSI 150CV SW	0,5693	2.134,88	2.561,85	4.269,75	5.123,70
23752	SEAT	LEON ST 1.0 TSI 115CV	0,4411	1.654,13	1.984,95	3.308,25	3.969,90
27646	SEAT	LEON ST 1.5 ECO TSI 131CV	0,4979	1.867,13	2.240,55	3.734,25	4.481,10
23688	SEAT	MII 1.0 60CV ND	0,3311	1.241,63	1.489,95	2.483,25	2.979,90
28115	SEAT	TARRACO 2019 1.5 TSI 150CV	0,6040	2.265,00	2.718,00	4.530,00	5.436,00
28136	SEAT	TARRACO 2019 2.0 TSI 4DRIVE 190CV	0,7197	2.698,88	3.238,65	5.397,75	6.477,30
23690	SKODA	CITIGO 1.0 60CV ND	0,3308	1.240,50	1.488,60	2.481,00	2.977,20
23691	SKODA	CITIGO 1.0 75CV ND	0,3357	1.258,88	1.510,65	2.517,75	3.021,30
29129	SKODA	FABIA 1.0 MPI 60CV BERLINA	0,3864	1.449,00	1.738,80	2.898,00	3.477,60
21983	SKODA	FABIA 1.0 MPI 75CV	0,3896	1.461,00	1.753,20	2.922,00	3.506,40
27028	SKODA	FABIA 1.0 TSI 110CV	0,4105	1.539,38	1.847,25	3.078,75	3.694,50
29130	SKODA	FABIA 1.0 TSI 110CV BERLINA	0,4104	1.539,00	1.846,80	3.078,00	3.693,60
23948	SKODA	FABIA 1.0 TSI 95CV BERLINA	0,3909	1.465,88	1.759,05	2.931,75	3.518,10
29809	SKODA	FABIA 2021 1.0 MPI 65CV	0,4225	1.584,38	1.901,25	3.168,75	3.802,50
29812	SKODA	FABIA 2021 1.0 TSI 110CV	0,4469	1.675,88	2.011,05	3.351,75	4.022,10
22051	SKODA	FABIA WAGON 1.0 MPI 75CV	0,3941	1.477,88	1.773,45	2.955,75	3.546,90
27029	SKODA	FABIA WAGON 1.0 TSI 110CV	0,4129	1.548,38	1.858,05	3.096,75	3.716,10
29131	SKODA	FABIA WAGON 1.0 TSI 110CV SW	0,4118	1.544,25	1.853,10	3.088,50	3.706,20
23968	SKODA	FABIA WAGON 1.0 TSI 95CV	0,3973	1.489,88	1.787,85	2.979,75	3.575,70
29461	SKODA	KAMIQ 1.0 TSI 110CV	0,4761	1.785,38	2.142,45	3.570,75	4.284,90
28692	SKODA	KAMIQ 1.0 TSI 115CV	0,4299	1.612,13	1.934,55	3.224,25	3.869,10
25188	SKODA	KAROQ 1.0 TSI 115CV	0,4573	1.714,88	2.057,85	3.429,75	4.115,70
25189	SKODA	KAROQ 1.5 TSI 150CV	0,4890	1.833,75	2.200,50	3.667,50	4.401,00



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

ID Modello	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)
27936	SKODA	KAROQ 1.5 TSI 150CV 4X4	0,5137	1.926,38	2.311,65	3.852,75	4.623,30
29462	SKODA	KAROQ 2020 1.0 TSI 110CV	0,5094	1.910,25	2.292,30	3.820,50	4.584,60
29239	SKODA	KAROQ 2020 1.0 TSI 115CV	0,4494	1.685,25	2.022,30	3.370,50	4.044,60
27149	SKODA	KODIAQ 1.5 TSI 125CV	0,5036	1.888,50	2.266,20	3.777,00	4.532,40
28762	SKODA	KODIAQ 1.5 TSI 150CV	0,5948	2.230,50	2.676,60	4.461,00	5.353,20
29813	SKODA	KODIAQ 2.0 TSI 4X4 190CV	0,7703	2.888,63	3.466,35	5.777,25	6.932,70
29814	SKODA	KODIAQ 2.0 TSI 4X4 245CV	0,8247	3.092,63	3.711,15	6.185,25	7.422,30
22910	SKODA	OCTAVIA 1.0 TSI 116CV	0,4468	1.675,50	2.010,60	3.351,00	4.021,20
27052	SKODA	OCTAVIA 1.5 TSI 150CV	0,5327	1.997,63	2.397,15	3.995,25	4.794,30
27054	SKODA	OCTAVIA 2.0 TSI 245CV	0,6063	2.273,63	2.728,35	4.547,25	5.456,70
29278	SKODA	OCTAVIA 2020 1.0 TSI 110CV	0,5382	2.018,25	2.421,90	4.036,50	4.843,80
29279	SKODA	OCTAVIA 2020 2.0 TSI RS 245CV	0,6901	2.587,88	3.105,45	5.175,75	6.210,90
29286	SKODA	OCTAVIA WAGON 2020 1.0 TSI 110CV	0,5477	2.053,88	2.464,65	4.107,75	4.929,30
29287	SKODA	OCTAVIA WAGON 2020 2.0 TSI RS 245CV	0,6974	2.615,25	3.138,30	5.230,50	6.276,60
23970	SKODA	RAPID 1.0 TSI 110CV	0,4226	1.584,75	1.901,70	3.169,50	3.803,40
23969	SKODA	RAPID 1.0 TSI 95CV	0,4067	1.525,13	1.830,15	3.050,25	3.660,30
29458	SKODA	SCALA 2019 1.0 TSI 110CV	0,5011	1.879,13	2.254,95	3.758,25	4.509,90
28281	SKODA	SCALA 2019 1.0 TSI 115CV	0,4552	1.707,00	2.048,40	3.414,00	4.096,80
27068	SKODA	SUPERB 1.5 TSI 150CV	0,6738	2.526,75	3.032,10	5.053,50	6.064,20
22524	SKODA	SUPERB 2.0 TSI 280CV 4X4	0,7069	2.650,88	3.181,05	5.301,75	6.362,10
27069	SKODA	SUPERB WAGON 1.5 TSI 150CV	0,6837	2.563,88	3.076,65	5.127,75	6.153,30
23087	SMART	FORFOUR 0.9 110CV BRABUS	0,4198	1.574,25	1.889,10	3.148,50	3.778,20
21987	SMART	FORFOUR 0.9 90CV MY2014	0,3762	1.410,75	1.692,90	2.821,50	3.385,80
21988	SMART	FORFOUR 1.0 60CV MY2014	0,3647	1.367,63	1.641,15	2.735,25	3.282,30
21755	SMART	FORFOUR 1.0 70CV MY2014	0,3603	1.351,13	1.621,35	2.702,25	3.242,70
22723	SMART	FORTWO CABRIO 0.9 90CV	0,4053	1.519,88	1.823,85	3.039,75	3.647,70
23086	SMART	FORTWO CABRIO 0.9 110CV BRABUS	0,4437	1.663,88	1.996,65	3.327,75	3.993,30
22724	SMART	FORTWO CABRIO 1.0 70CV	0,3955	1.483,13	1.779,75	2.966,25	3.559,50
23085	SMART	FORTWO COUPE 0.9 110CV BRABUS	0,4097	1.536,38	1.843,65	3.072,75	3.687,30
21916	SMART	FORTWO COUPE 0.9 90CV MY2014	0,3682	1.380,75	1.656,90	2.761,50	3.313,80
21986	SMART	FORTWO COUPE 1.0 60CV MY2014	0,3547	1.330,13	1.596,15	2.660,25	3.192,30
21754	SMART	FORTWO COUPE 1.0 70CV MY2014	0,3543	1.328,63	1.594,35	2.657,25	3.188,70
30599	SPORTEQUIPE	SPORTEQUIPE 5 1.5 154CV	0,6167	2.312,63	2.775,15	4.625,25	5.550,30
30605	SPORTEQUIPE	SPORTEQUIPE 6 1.5 154CV	0,6334	2.375,25	2.850,30	4.750,50	5.700,60
30603	SPORTEQUIPE	SPORTEQUIPE 7 1.5 160CV	0,6450	2.418,75	2.902,50	4.837,50	5.805,00
20516	SSANGYONG	KORANDO 2.0 C 2WD 149CV	0,5540	2.077,50	2.493,00	4.155,00	4.986,00
28570	SSANGYONG	KORANDO 2019 1.5 GDI TURBO 2WD 163CV	0,5737	2.151,38	2.581,65	4.302,75	5.163,30
28571	SSANGYONG	KORANDO 2019 1.5 GDI TURBO AWD 163CV	0,5931	2.224,13	2.668,95	4.448,25	5.337,90
22385	SSANGYONG	TIVOLI 1.6 128CV	0,4546	1.704,75	2.045,70	3.409,50	4.091,40
29134	SSANGYONG	TIVOLI 2020 1.2 GDI T 130CV	0,5072	1.902,00	2.282,40	3.804,00	4.564,80
29135	SSANGYONG	TIVOLI 2020 1.5 GDI T 160CV	0,5678	2.129,25	2.555,10	4.258,50	5.110,20
22912	SSANGYONG	XLV 1.6 128CV	0,4912	1.842,00	2.210,40	3.684,00	4.420,80
23700	SUBARU	BRZ 2.0 200CV ND	0,6236	2.338,50	2.806,20	4.677,00	5.612,40
28656	SUBARU	BRZ 2.0 HIGH 200CV	0,6964	2.611,50	3.133,80	5.223,00	6.267,60
21165	SUBARU	FORESTER 2.0i 150CV	0,5788	2.170,50	2.604,60	4.341,00	5.209,20
25194	SUBARU	IMPREZA 1.6i LINEARTRONIC 114CV	0,5213	1.954,88	2.345,85	3.909,75	4.691,70
22547	SUBARU	LEVORG 1.6 GT 170CV	0,5534	2.075,25	2.490,30	4.150,50	4.980,60
28655	SUBARU	LEVORG 2.0i LINEARTRONIC 150CV	0,6202	2.325,75	2.790,90	4.651,50	5.581,80
26009	SUBARU	OUTBACK 2.5i 175CV	0,6792	2.547,00	3.056,40	5.094,00	6.112,80
23701	SUBARU	WRX STI 2.5 300CV	0,8245	3.091,88	3.710,25	6.183,75	7.420,50
25688	SUBARU	XV 1.6i 114CV LINEARTRONIC	0,5567	2.087,63	2.505,15	4.175,25	5.010,30
25689	SUBARU	XV 2.0i 156CV LINEARTRONIC	0,5847	2.192,63	2.631,15	4.385,25	5.262,30
22917	SUZUKI	BALENO 1.0 110CV	0,4092	1.534,50	1.841,40	3.069,00	3.682,80
22791	SUZUKI	BALENO 1.2 VVT 90CV	0,3758	1.409,25	1.691,10	2.818,50	3.382,20
28284	SUZUKI	BALENO 2019 1.2 90CV	0,3901	1.462,88	1.755,45	2.925,75	3.510,90
21989	SUZUKI	CELERIO 1.0 68CV	0,3372	1.264,50	1.517,40	2.529,00	3.034,80
21990	SUZUKI	CELERIO 1.0 DUALJET 68CV	0,3506	1.314,75	1.577,70	2.629,50	3.155,40
27937	SUZUKI	CELERIO 1.0 DUALJET S&S 68CV	0,3209	1.203,38	1.444,05	2.406,75	2.888,10
23457	SUZUKI	IGNIS 1.2 90CV	0,3820	1.432,50	1.719,00	2.865,00	3.438,00
23458	SUZUKI	IGNIS 1.2 4WD 90CV	0,4157	1.558,88	1.870,65	3.117,75	3.741,30
27597	SUZUKI	JIMNY 1.5 102CV	0,4602	1.725,75	2.070,90	3.451,50	4.141,80
23088	SUZUKI	S-CROSS 1.0 112CV	0,4281	1.605,38	1.926,45	3.210,75	3.852,90
23089	SUZUKI	S-CROSS 1.4 4WD 140CV	0,5068	1.900,50	2.280,60	3.801,00	4.561,20
26869	SUZUKI	SWIFT 1.0 BOOSTERJET 110CV	0,3858	1.446,75	1.736,10	2.893,50	3.472,20
28801	SUZUKI	SWIFT 1.2 90CV	0,3666	1.374,75	1.649,70	2.749,50	3.299,40
26870	SUZUKI	SWIFT 1.2 DUALJET 90CV	0,3606	1.352,25	1.622,70	2.704,50	3.245,40
26871	SUZUKI	SWIFT 1.4 SPORT BOOSTERJET 140CV	0,4585	1.719,38	2.063,25	3.438,75	4.126,50
27593	SUZUKI	VITARA 1.0 BOOSTERJET 110CV	0,4229	1.585,88	1.903,05	3.171,75	3.806,10



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ID Modello	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)
27594	SUZUKI	VITARA 1.0 BOOSTERJET 110CV 4WD	0,4511	1.691,63	2.029,95	3.383,25	4.059,90
28804	SUZUKI	VITARA 1.0 BOOSTERJET 111CV	0,4242	1.590,75	1.908,90	3.181,50	3.817,80
28805	SUZUKI	VITARA 1.0 BOOSTERJET 4X4 111CV	0,4526	1.697,25	2.036,70	3.394,50	4.073,40
27595	SUZUKI	VITARA 1.4 BOOSTERJET 140CV	0,4760	1.785,00	2.142,00	3.570,00	4.284,00
27596	SUZUKI	VITARA 1.4 BOOSTERJET 140CV 4WD	0,4959	1.859,63	2.231,55	3.719,25	4.463,10
22408	TOYOTA	AURIS 1.2 T 116CV	0,4530	1.698,75	2.038,50	3.397,50	4.077,00
26888	TOYOTA	AYGO 1.0 72CV	0,3398	1.274,25	1.529,10	2.548,50	3.058,20
23340	TOYOTA	C-HR 1.2 TURBO 2WD 115CV	0,4694	1.760,25	2.112,30	3.520,50	4.224,60
23341	TOYOTA	C-HR 1.2 TURBO 4WD 115CV	0,4977	1.866,38	2.239,65	3.732,75	4.479,30
30494	TOYOTA	GR86 2.4 SPORT 234CV	0,7094	2.660,25	3.192,30	5.320,50	6.384,60
22450	TOYOTA	GT86 2.0 200 CV	0,6367	2.387,63	2.865,15	4.775,25	5.730,30
28935	TOYOTA	SUPRA 2.0B 258CV	0,7703	2.888,63	3.466,35	5.777,25	6.932,70
30130	TOYOTA	SUPRA 2022 2.0B 258CV	0,8567	3.212,63	3.855,15	6.425,25	7.710,30
30131	TOYOTA	SUPRA 2022 3.0 340CV	0,9683	3.631,13	4.357,35	7.262,25	8.714,70
28657	TOYOTA	SUPRA 3.0 PREMIUM 340CV	0,9114	3.417,75	4.101,30	6.835,50	8.202,60
22116	TOYOTA	VERSO 1.6 132CV	0,4976	1.866,00	2.239,20	3.732,00	4.478,40
22117	TOYOTA	VERSO 1.8 CVT 147CV	0,5336	2.001,00	2.401,20	4.002,00	4.802,40
26889	TOYOTA	YARIS 1.0 72CV	0,3748	1.405,50	1.686,60	2.811,00	3.373,20
25448	TOYOTA	YARIS 1.0 69CV MY2017	0,3706	1.389,75	1.667,70	2.779,50	3.335,40
25449	TOYOTA	YARIS 1.5 110CV MY2017	0,4176	1.566,00	1.879,20	3.132,00	3.758,40
29244	TOYOTA	YARIS 2020 1.0 72CV	0,4329	1.623,38	1.948,05	3.246,75	3.896,10
29245	TOYOTA	YARIS 2020 1.6 TURBO 261CV	0,7695	2.885,63	3.462,75	5.771,25	6.925,50
23769	VOLKSWAGEN	ARTEON 2.0 TSI 4MOTION 280CV	0,8049	3.018,38	3.622,05	6.036,75	7.244,10
30546	VOLKSWAGEN	CADDY 2023 1.5 TSI 114CV EURO 6D	0,5728	2.148,00	2.577,60	4.296,00	5.155,20
21631	VOLKSWAGEN	GOLF SPORTSVAN 1.2 TSI 110CV	0,4789	1.795,88	2.155,05	3.591,75	4.310,10
21630	VOLKSWAGEN	GOLF SPORTSVAN 1.2 TSI 85CV	0,4640	1.740,00	2.088,00	3.480,00	4.176,00
21632	VOLKSWAGEN	GOLF SPORTSVAN 1.4 TSI 125CV	0,5002	1.875,75	2.250,90	3.751,50	4.501,80
29507	VOLKSWAGEN	GOLF VARIANT VIII 2020 1.0 TSI 110CV	0,5493	2.059,88	2.471,85	4.119,75	4.943,70
29508	VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 TSI 130CV	0,5835	2.188,13	2.625,75	4.376,25	5.251,50
29509	VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 TSI 150CV	0,6242	2.340,75	2.808,90	4.681,50	5.617,80
23717	VOLKSWAGEN	GOLF VII 1.0 TSI 110CV	0,4479	1.679,63	2.015,55	3.359,25	4.031,10
23716	VOLKSWAGEN	GOLF VII 1.0 TSI 85CV	0,4388	1.645,50	1.974,60	3.291,00	3.949,20
22229	VOLKSWAGEN	GOLF VII 1.2 TSI 110CV	0,4658	1.746,75	2.096,10	3.493,50	4.192,20
22230	VOLKSWAGEN	GOLF VII 1.4 TSI 125CV	0,4902	1.838,25	2.205,90	3.676,50	4.411,80
24368	VOLKSWAGEN	GOLF VII 1.5 TSI 130CV	0,5361	2.010,38	2.412,45	4.020,75	4.824,90
25988	VOLKSWAGEN	GOLF VII 1.5 TSI 150CV	0,5157	1.933,88	2.320,65	3.867,75	4.641,30
28244	VOLKSWAGEN	GOLF VII 2.0 GTI PERFORMANCE 245CV	0,6601	2.475,38	2.970,45	4.950,75	5.940,90
21727	VOLKSWAGEN	GOLF VII 2.0 R 300CV	0,7209	2.703,38	3.244,05	5.406,75	6.488,10
28291	VOLKSWAGEN	GOLF VII 2.0 TSI 290CV	0,6819	2.557,13	3.068,55	5.114,25	6.137,10
21851	VOLKSWAGEN	GOLF VII 2.0 TSI GTI 230CV	0,6091	2.284,13	2.740,95	4.568,25	5.481,90
23718	VOLKSWAGEN	GOLF VII VARIANT 1.0 BMT 110CV	0,4552	1.707,00	2.048,40	3.414,00	4.096,80
23719	VOLKSWAGEN	GOLF VII VARIANT 1.0 BMT 125CV	0,4864	1.824,00	2.188,80	3.648,00	4.377,60
23720	VOLKSWAGEN	GOLF VII VARIANT 1.4 TGI 110CV	0,4590	1.721,25	2.065,50	3.442,50	4.131,00
26008	VOLKSWAGEN	GOLF VII VARIANT 1.5 TGI 130CV	0,5109	1.915,88	2.299,05	3.831,75	4.598,10
28788	VOLKSWAGEN	GOLF VIII 1.5 TSI 130CV	0,5673	2.127,38	2.552,85	4.254,75	5.105,70
29743	VOLKSWAGEN	GOLF VIII 1.5 TSI 150CV ECO ACT	0,6108	2.290,50	2.748,60	4.581,00	5.497,20
28787	VOLKSWAGEN	GOLF VIII 2020 1.0 TSI 110CV	0,5448	2.043,00	2.451,60	4.086,00	4.903,20
29383	VOLKSWAGEN	GOLF VIII 2020 2.0 TSI GTI 245CV	0,7205	2.701,88	3.242,25	5.403,75	6.484,50
29744	VOLKSWAGEN	GOLF VIII 2020 2.0 TSI GTI 300CV	0,7944	2.979,00	3.574,80	5.958,00	7.149,60
29745	VOLKSWAGEN	GOLF VIII 2020 2.0 TSI R 320CV	0,8173	3.064,88	3.677,85	6.129,75	7.355,70
23092	VOLKSWAGEN	MAGGIOLINO 1.2 TSI BLUEMOTION 105CV MY2016	0,4742	1.778,25	2.133,90	3.556,50	4.267,80
23093	VOLKSWAGEN	MAGGIOLINO 1.4 TSI BLUEMOTION 150CV MY2016	0,5305	1.989,38	2.387,25	3.978,75	4.774,50
23094	VOLKSWAGEN	MAGGIOLINO 2.0 TSI BLUEMOTION 220CV MY2016	0,6066	2.274,75	2.729,70	4.549,50	5.459,40
22390	VOLKSWAGEN	PASSAT 1.4 TSI 125CV	0,5490	2.058,75	2.470,50	4.117,50	4.941,00
21645	VOLKSWAGEN	PASSAT 1.4 TSI 150CV EURO 6	0,5590	2.096,25	2.515,50	4.192,50	5.031,00
28472	VOLKSWAGEN	PASSAT 2019 1.5 TSI 150CV	0,6008	2.253,00	2.703,60	4.506,00	5.407,20
22391	VOLKSWAGEN	PASSAT VARIANT 1.4 TSI 125CV SW	0,5570	2.088,75	2.506,50	4.177,50	5.013,00
21650	VOLKSWAGEN	PASSAT VARIANT 1.4 TSI 150CV EURO 6 SW	0,5711	2.141,63	2.569,95	4.283,25	5.139,90
28576	VOLKSWAGEN	PASSAT VARIANT 2019 1.5 TSI 150CV	0,6928	2.598,00	3.117,60	5.196,00	6.235,20
26908	VOLKSWAGEN	POLO 1.0 EVO 80CV	0,4222	1.583,25	1.899,90	3.166,50	3.799,80
24329	VOLKSWAGEN	POLO 1.0 MPI 65CV MY2018	0,3854	1.445,25	1.734,30	2.890,50	3.468,60
24330	VOLKSWAGEN	POLO 1.0 MPI 75CV MY2018	0,4074	1.527,75	1.833,30	3.055,50	3.666,60
29377	VOLKSWAGEN	POLO 1.0 TSI 110CV	0,4410	1.653,75	1.984,50	3.307,50	3.969,00
24332	VOLKSWAGEN	POLO 1.0 TSI 115CV MY2018	0,4544	1.704,00	2.044,80	3.408,00	4.089,60
24331	VOLKSWAGEN	POLO 1.0 TSI 95CV MY2018	0,4254	1.595,25	1.914,30	3.190,50	3.828,60
28796	VOLKSWAGEN	POLO 1.5 TSI DSG 150CV	0,5041	1.890,38	2.268,45	3.780,75	4.536,90
28795	VOLKSWAGEN	POLO 2.0 TSI GTI 200CV	0,5459	2.047,13	2.456,55	4.094,25	4.913,10
29740	VOLKSWAGEN	POLO 2021 1.0 EVO 80CV	0,4133	1.549,88	1.859,85	3.099,75	3.719,70



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AUTOVEICOLI A BENZINA FUORI PRODUZIONE

ID Modello	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)
29742	VOLKSWAGEN	POLO 2021 1.0 TSI 110CV	0,5185	1.944,38	2.333,25	3.888,75	4.666,50
29860	VOLKSWAGEN	TAIGO 1.0 TSI 110CV	0,4799	1.799,63	2.159,55	3.599,25	4.319,10
29389	VOLKSWAGEN	T-CROSS 2019 1.0 TSI 110CV	0,4801	1.800,38	2.160,45	3.600,75	4.320,90
28246	VOLKSWAGEN	T-CROSS 2019 1.0 TSI 115CV	0,4352	1.632,00	1.958,40	3.264,00	3.916,80
28245	VOLKSWAGEN	T-CROSS 2019 1.0 TSI 95CV	0,4600	1.725,00	2.070,00	3.450,00	4.140,00
28698	VOLKSWAGEN	T-CROSS 2019 1.5 TSI 150CV	0,5431	2.036,63	2.443,95	4.073,25	4.887,90
22766	VOLKSWAGEN	TIGUAN 1.4 125CV MY2016	0,5355	2.008,13	2.409,75	4.016,25	4.819,50
22767	VOLKSWAGEN	TIGUAN 1.4 150CV MY2016	0,5946	2.229,75	2.675,70	4.459,50	5.351,40
28122	VOLKSWAGEN	TIGUAN 1.5 130CV	0,5386	2.019,75	2.423,70	4.039,50	4.847,40
27938	VOLKSWAGEN	TIGUAN 1.5 150CV	0,5750	2.156,25	2.587,50	4.312,50	5.175,00
22922	VOLKSWAGEN	TIGUAN 2.0 TSI 180CV 4MOTION MY2016	0,6559	2.459,63	2.951,55	4.919,25	5.903,10
28614	VOLKSWAGEN	TIGUAN 2.0 TSI 4MOTION 190CV	0,6775	2.540,63	3.048,75	5.081,25	6.097,50
29248	VOLKSWAGEN	TIGUAN 2020 1.5 TSI 130CV	0,5886	2.207,25	2.648,70	4.414,50	5.297,40
29249	VOLKSWAGEN	TIGUAN 2020 1.5 TSI 150CV	0,6092	2.284,50	2.741,40	4.569,00	5.482,80
29618	VOLKSWAGEN	TIGUAN 2020 2.0 TSI 4MOTION 190CV	0,7532	2.824,50	3.389,40	5.649,00	6.778,80
28699	VOLKSWAGEN	TIGUAN ALLSPACE 1.5 TSI ACT 150CV	0,6836	2.563,50	3.076,20	5.127,00	6.152,40
28759	VOLKSWAGEN	TOUAREG 3.0 TSI 340CV	1,1124	4.171,50	5.005,80	8.343,00	10.011,60
22727	VOLKSWAGEN	TOURAN 1.4 TSI BMT 150CV	0,5541	2.077,88	2.493,45	4.155,75	4.986,90
28758	VOLKSWAGEN	TOURAN 1.5 TSI 150CV	0,6881	2.580,38	3.096,45	5.160,75	6.192,90
29247	VOLKSWAGEN	T-ROC 1.0 TSI 110CV	0,5163	1.936,13	2.323,35	3.872,25	4.646,70
31312	VOLKSWAGEN	T-ROC 1.0 TSI 116CV MOD 2024	0,5091	1.909,13	2.290,95	3.818,25	4.581,90
25197	VOLKSWAGEN	T-ROC 1.0 TSI BLUEMOTION 115CV	0,4608	1.728,00	2.073,60	3.456,00	4.147,20
25198	VOLKSWAGEN	T-ROC 1.5 TSI ACT 150CV	0,5510	2.066,25	2.479,50	4.132,50	4.959,00
28936	VOLKSWAGEN	T-ROC CABRIO 1.0 TSI 116CV	0,5020	1.882,50	2.259,00	3.765,00	4.518,00
28937	VOLKSWAGEN	T-ROC CABRIO 1.5 TSI 150CV	0,5432	2.037,00	2.444,40	4.074,00	4.888,80
29967	VOLKSWAGEN	T-ROC CABRIO 2022 1.0 TSI 110CV	0,5775	2.165,63	2.598,75	4.331,25	5.197,50
28800	VOLKSWAGEN	T-ROC R 2.0 TSI 4MOTION 300CV	0,7385	2.769,38	3.323,25	5.538,75	6.646,50
23708	VOLKSWAGEN	UP! 1.0 60CV ND	0,3777	1.416,38	1.699,65	2.832,75	3.399,30
23709	VOLKSWAGEN	UP! 1.0 75CV ND	0,3703	1.388,63	1.666,35	2.777,25	3.332,70
29288	VOLKSWAGEN	UP! 1.0 EVO 65CV	0,3895	1.460,63	1.752,75	2.921,25	3.505,50
29863	VOLKSWAGEN	UP! 1.0 GTI 116CV	0,4622	1.733,25	2.079,90	3.466,50	4.159,80
28794	VOLKSWAGEN	UP! 1.0 TSI 115CV	0,4345	1.629,38	1.955,25	3.258,75	3.910,50
22145	VOLVO	S60 2.0 T3 152CV	0,5733	2.149,88	2.579,85	4.299,75	5.159,70
22146	VOLVO	S60 2.0 T4 190CV	0,5985	2.244,38	2.693,25	4.488,75	5.386,50
22147	VOLVO	S60 2.0 T5 GEARTRONIC 245CV	0,6832	2.562,00	3.074,40	5.124,00	6.148,80
22148	VOLVO	S60 2.0 T6 GEARTRONIC 306CV	0,7379	2.767,13	3.320,55	5.534,25	6.641,10
23789	VOLVO	S60 CROSS COUNTRY T5 2.0 GEARTR 245CV 4WD	0,7481	2.805,38	3.366,45	5.610,75	6.732,90
28620	VOLVO	S60 T5 2.0 GEARTRONIC 250CV	0,7145	2.679,38	3.215,25	5.358,75	6.430,50
28621	VOLVO	S60 T5 2.0 GEARTRONIC AWD 250CV	0,7406	2.777,25	3.332,70	5.554,50	6.665,40
28334	VOLVO	S90 T4 GEARTRONIC 2.0 190CV	0,7120	2.670,00	3.204,00	5.340,00	6.408,00
22792	VOLVO	S90 T5 2.0 254CV	0,7494	2.810,25	3.372,30	5.620,50	6.744,60
28335	VOLVO	S90 T5 GEARTRONIC 2.0 250CV	0,7549	2.830,88	3.397,05	5.661,75	6.794,10
22793	VOLVO	S90 T6 2.0 GEARTRONIC 320CV AWD	0,8426	3.159,75	3.791,70	6.319,50	7.583,40
28336	VOLVO	S90 T6 GEARTRONIC 2.0 310CV AWD	0,8547	3.205,13	3.846,15	6.410,25	7.692,30
27588	VOLVO	V40 T2 1.5 GEARTRONIC 122CV	0,5147	1.930,13	2.316,15	3.860,25	4.632,30
27590	VOLVO	V40 T2 2.0 PLUS 122CV	0,5059	1.897,13	2.276,55	3.794,25	4.553,10
27589	VOLVO	V40 T3 1.5 GEARTRONIC 152CV	0,5351	2.006,63	2.407,95	4.013,25	4.815,90
27591	VOLVO	V40 T3 2.0 PLUS 152CV	0,5240	1.965,00	2.358,00	3.930,00	4.716,00
22399	VOLVO	V40 T3 KINETIC 152CV	0,5179	1.942,13	2.330,55	3.884,25	4.661,10
21857	VOLVO	V40 T5 2.0 245CV	0,6520	2.445,00	2.934,00	4.890,00	5.868,00
22163	VOLVO	V60 CROSS COUNTRY 2.0 T5 GEARTRONIC 245CV	0,6943	2.603,63	3.124,35	5.207,25	6.248,70
28330	VOLVO	V60 CROSS COUNTRY 2.0 T5 AWD GEARTRONIC 250CV	0,7462	2.798,25	3.357,90	5.596,50	6.715,80
22164	VOLVO	V60 CROSS COUNTRY 2.0 T5 AWD GEARTRONIC 254CV	0,7722	2.895,75	3.474,90	5.791,50	6.949,80
28623	VOLVO	V60 T4 2.0 GEARTRONIC 190CV	0,6586	2.469,75	2.963,70	4.939,50	5.927,40
28325	VOLVO	V60 T4 GEARTRONIC 2.0 190CV	0,6683	2.506,13	3.007,35	5.012,25	6.014,70
28327	VOLVO	V60 T5 AWD GEARTRONIC 2.0 250CV	0,7240	2.715,00	3.258,00	5.430,00	6.516,00
28326	VOLVO	V60 T5 GEARTRONIC 2.0 250CV	0,6929	2.598,38	3.118,05	5.196,75	6.236,10
26049	VOLVO	V60 T6 AWD 2.0 310CV MY2018	0,7637	2.863,88	3.436,65	5.727,75	6.873,30
22991	VOLVO	V90 2.0 T5 GEARTRONIC 254CV	0,7774	2.915,25	3.498,30	5.830,50	6.996,60
22992	VOLVO	V90 2.0 T6 GEARTRONIC 320CV	0,8658	3.246,75	3.896,10	6.493,50	7.792,20
28913	VOLVO	V90 CROSS COUNTRY T5 GEARTRONIC AWD 2.0 250CV	0,8252	3.094,50	3.713,40	6.189,00	7.426,80
28914	VOLVO	V90 CROSS COUNTRY T6 GEARTRONIC AWD 2.0 310CV	0,8938	3.351,75	4.022,10	6.703,50	8.044,20
28341	VOLVO	V90 T4 GEARTRONIC 2.0 190CV	0,7394	2.772,75	3.327,30	5.545,50	6.654,60
28342	VOLVO	V90 T5 GEARTRONIC 2.0 250CV	0,7779	2.917,13	3.500,55	5.834,25	7.001,10
28343	VOLVO	V90 T6 GEARTRONIC 2.0 310CV AWD	0,8756	3.283,50	3.940,20	6.567,00	7.880,40
28864	VOLVO	XC40 2019 T2 GEARTRONIC 1.5 130CV	0,6266	2.349,75	2.819,70	4.699,50	5.639,40
28479	VOLVO	XC40 2019 T3 GEARTRONIC 1.5 163CV	0,5938	2.226,75	2.672,10	4.453,50	5.344,20
28480	VOLVO	XC40 2019 T4 GEARTRONIC 2.0 190CV	0,6562	2.460,75	2.952,90	4.921,50	5.905,80



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

ID Modello	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)
28481	VOLVO	XC40 2019 T4 AWD GEARTRONIC 2.0 190CV	0,6758	2.534,25	3.041,10	5.068,50	6.082,20
28482	VOLVO	XC40 2019 T5 AWD GEARTRONIC 2.0 250CV	0,7122	2.670,75	3.204,90	5.341,50	6.409,80
25368	VOLVO	XC40 T3 1.5 156CV	0,5695	2.135,63	2.562,75	4.271,25	5.125,50
25370	VOLVO	XC40 T4 2.0 AWD GEARTRONIC 190CV	0,6613	2.479,88	2.975,85	4.959,75	5.951,70
25369	VOLVO	XC40 T4 2.0 GEARTRONIC 190CV	0,6418	2.406,75	2.888,10	4.813,50	5.776,20
24749	VOLVO	XC40 T5 2.0 AWD 247CV	0,7098	2.661,75	3.194,10	5.323,50	6.388,20
27939	VOLVO	XC60 2.0 T4 GEARTRONIC 190CV	0,7140	2.677,50	3.213,00	5.355,00	6.426,00
27940	VOLVO	XC60 2.0 T5 GEARTRONIC 250CV AWD	0,7562	2.835,75	3.402,90	5.671,50	6.805,80
27941	VOLVO	XC60 2.0 T6 GEARTRONIC 310CV AWD	0,8392	3.147,00	3.776,40	6.294,00	7.552,80
28487	VOLVO	XC60 2019 T4 GEARTRONIC 2.0 190CV	0,7135	2.675,63	3.210,75	5.351,25	6.421,50
28489	VOLVO	XC60 2019 T5 AWD GEARTRONIC 2.0 250CV	0,7717	2.893,88	3.472,65	5.787,75	6.945,30
28488	VOLVO	XC60 2019 T5 GEARTRONIC 2.0 250CV	0,7508	2.815,50	3.378,60	5.631,00	6.757,20
28490	VOLVO	XC60 2019 T6 AWD GEARTRONIC 2.0 310CV	0,8321	3.120,38	3.744,45	6.240,75	7.488,90
21864	VOLVO	XC60 T5 2.0 245CV	0,7074	2.652,75	3.183,30	5.305,50	6.366,60
23176	VOLVO	XC60 T6 2.0 AWD 306CV	0,8001	3.000,38	3.600,45	6.000,75	7.200,90
28625	VOLVO	XC90 T5 2.0 AWD 250CV	0,8736	3.276,00	3.931,20	6.552,00	7.862,40
21928	VOLVO	XC90 T6 2.0 320CV AWD	0,8586	3.219,75	3.863,70	6.439,50	7.727,40
28626	VOLVO	XC90 T6 2.0 AWD 310CV	0,9129	3.423,38	4.108,05	6.846,75	8.216,10



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

ID Modello	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)
24888	ALFA ROMEO	GIULIA 2.2 TD 136CV	0,5527	2.072,63	2.487,15	4.145,25	4.974,30
27169	ALFA ROMEO	GIULIA 2.2 TD 190CV	0,6895	2.585,63	3.102,75	5.171,25	6.205,50
28704	ALFA ROMEO	GIULIA 2.2 TD AT8 136CV	0,5732	2.149,50	2.579,40	4.299,00	5.158,80
22564	ALFA ROMEO	GIULIETTA 1.6 JTDM-2 120CV	0,4318	1.619,25	1.943,10	3.238,50	3.886,20
28200	ALFA ROMEO	GIULIETTA 2.0 JTDM 170CV VELOCE	0,4968	1.863,00	2.235,60	3.726,00	4.471,20
22238	ALFA ROMEO	GIULIETTA 2.0 JTDM-2 150CV	0,4781	1.792,88	2.151,45	3.585,75	4.302,90
22239	ALFA ROMEO	GIULIETTA 2.0 JTDM-2 175CV	0,5038	1.889,25	2.267,10	3.778,50	4.534,20
22901	ALFA ROMEO	MITO 1.3 JTD 95CV	0,3546	1.329,75	1.595,70	2.659,50	3.191,40
25808	ALFA ROMEO	MITO 1.3 JTDM 90CV	0,3519	1.319,63	1.583,55	2.639,25	3.167,10
26729	ALFA ROMEO	STELVIO 2.2 TD 190CV 2WD	0,6764	2.536,50	3.043,80	5.073,00	6.087,60
26730	ALFA ROMEO	STELVIO 2.2 TD 190CV 4WD	0,7530	2.823,75	3.388,50	5.647,50	6.777,00
23462	ALFA ROMEO	STELVIO 2.2 TD 210CV	0,6519	2.444,63	2.933,55	4.889,25	5.867,10
21937	AUDI	A1 1.4 TDI 90CV	0,3786	1.419,75	1.703,70	2.839,50	3.407,40
21939	AUDI	A1 1.6 TDI 116CV	0,4015	1.505,63	1.806,75	3.011,25	3.613,50
21938	AUDI	A1 SPB 1.4 TDI 90CV	0,3830	1.436,25	1.723,50	2.872,50	3.447,00
21940	AUDI	A1 SPB 1.6 TDI 116CV	0,4056	1.521,00	1.825,20	3.042,00	3.650,40
22936	AUDI	A3 1.6 TDI 110CV MY2016	0,4369	1.638,38	1.966,05	3.276,75	3.932,10
22937	AUDI	A3 1.6 TDI S-TRONIC 110CV MY2016	0,4392	1.647,00	1.976,40	3.294,00	3.952,80
22938	AUDI	A3 2.0 TDI 150CV MY2016	0,4733	1.774,88	2.129,85	3.549,75	4.259,70
23384	AUDI	A3 2.0 TDI 184CV MY2016	0,5003	1.876,13	2.251,35	3.752,25	4.502,70
22940	AUDI	A3 2.0 TDI QUATTRO 150CV MY2016	0,4979	1.867,13	2.240,55	3.734,25	4.481,10
22941	AUDI	A3 2.0 TDI QUATTRO S-TRONIC 184CV MY2016	0,5204	1.951,50	2.341,80	3.903,00	4.683,60
22939	AUDI	A3 2.0 TDI S-TRONIC 150CV MY2016	0,4940	1.852,50	2.223,00	3.705,00	4.446,00
29570	AUDI	A3 2020 SEDAN 30 TDI 2.0 116CV	0,4886	1.832,25	2.198,70	3.664,50	4.397,40
29571	AUDI	A3 2020 SEDAN 30 TDI S-TRONIC 2.0 116CV	0,5148	1.930,50	2.316,60	3.861,00	4.633,20
29626	AUDI	A3 2020 SEDAN 35 TDI 2.0 150CV	0,5283	1.981,13	2.377,35	3.962,25	4.754,70
28946	AUDI	A3 2020 SEDAN 35 TDI S-TRONIC 2.0 150CV	0,5368	2.013,00	2.415,60	4.026,00	4.831,20
29572	AUDI	A3 2020 SEDAN 40 TDI QUATTRO S-TRONIC 2.0 200CV	0,6351	2.381,63	2.857,95	4.763,25	5.715,90
28922	AUDI	A3 2020 SPB 30 TDI 2.0 116CV	0,4789	1.795,88	2.155,05	3.591,75	4.310,10
29573	AUDI	A3 2020 SPB 30 TDI S-TRONIC 2.0 116CV	0,5059	1.897,13	2.276,55	3.794,25	4.553,10
29627	AUDI	A3 2020 SPB 35 TDI 2.0 150CV	0,5183	1.943,63	2.332,35	3.887,25	4.664,70
28923	AUDI	A3 2020 SPB 35 TDI 2.0 S-TRONIC 150CV	0,5280	1.980,00	2.376,00	3.960,00	4.752,00
29551	AUDI	A3 2020 SPB 40 TDI 2.0 QUATTRO S-TRONIC 200CV	0,6265	2.349,38	2.819,25	4.698,75	5.638,50
30807	AUDI	A3 ALLSTREET 35 TDI 2.0 150CV	0,5671	2.126,63	2.551,95	4.253,25	5.103,90
27651	AUDI	A3 SEDAN 30 TDI 1.6 116CV	0,4457	1.671,38	2.005,65	3.342,75	4.011,30
27652	AUDI	A3 SEDAN 35 TDI 2.0 150CV S-TRONIC	0,4974	1.865,25	2.238,30	3.730,50	4.476,60
27653	AUDI	A3 SEDAN 40 TDI 2.0 184CV QUATTRO S-TRONIC	0,5386	2.019,75	2.423,70	4.039,50	4.847,40
27433	AUDI	A3 SPB 30 TDI 1.6 116CV	0,4387	1.645,13	1.974,15	3.290,25	3.948,30
27434	AUDI	A3 SPB 30 TDI 1.6 116CV S-TRONIC	0,4386	1.644,75	1.973,70	3.289,50	3.947,40
27435	AUDI	A3 SPB 35 TDI 2.0 150CV S-TRONIC	0,4894	1.835,25	2.202,30	3.670,50	4.404,60
27436	AUDI	A3 SPB 40 TDI 2.0 184CV QUATTRO S-TRONIC	0,5321	1.995,38	2.394,45	3.990,75	4.788,90
23433	AUDI	A4 2.0 TDI QUATTRO 150CV	0,5449	2.043,38	2.452,05	4.086,75	4.904,10
22962	AUDI	A4 2.0 TDI S-TRONIC 122CV	0,5109	1.915,88	2.299,05	3.831,75	4.598,10
22469	AUDI	A4 2.0 TDI S-TRONIC 150CV	0,5351	2.006,63	2.407,95	4.013,25	4.815,90
22470	AUDI	A4 2.0 TDI S-TRONIC 190CV	0,5581	2.092,88	2.511,45	4.185,75	5.022,90
22471	AUDI	A4 2.0 TDI S-TRONIC QUATTRO 190CV	0,5799	2.174,63	2.609,55	4.349,25	5.219,10
22474	AUDI	A4 3.0 TDI QUATTRO TIPTRONIC 272CV	0,6594	2.472,75	2.967,30	4.945,50	5.934,60
22472	AUDI	A4 3.0 TDI S-TRONIC 218CV	0,6122	2.295,75	2.754,90	4.591,50	5.509,80
22473	AUDI	A4 3.0 TDI S-TRONIC QUATTRO 218CV	0,6293	2.359,88	2.831,85	4.719,75	5.663,70
28705	AUDI	A4 30 2.0 TDI 122CV	0,5154	1.932,75	2.319,30	3.865,50	4.638,60
28707	AUDI	A4 40 2.0 TDI 190CV QUATTRO S-TRONIC	0,6027	2.260,13	2.712,15	4.520,25	5.424,30
28706	AUDI	A4 40 2.0 TDI 190CV S-TRONIC	0,5747	2.155,13	2.586,15	4.310,25	5.172,30
28256	AUDI	A4 45 3.0 TDI 230CV QUATTRO TIPTRONIC	0,6417	2.406,38	2.887,65	4.812,75	5.775,30
28257	AUDI	A4 45 3.0 TDI 286CV QUATTRO TIPTRONIC	0,6599	2.474,63	2.969,55	4.949,25	5.939,10
23388	AUDI	A4 ALLROAD 2.0 TDI 150CV AWD	0,5824	2.184,00	2.620,80	4.368,00	5.241,60
23111	AUDI	A4 ALLROAD 2.0 TDI S-TRONIC 163CV	0,6011	2.254,13	2.704,95	4.508,25	5.409,90
23032	AUDI	A4 ALLROAD 2.0 TDI S-TRONIC 190CV	0,6115	2.293,13	2.751,75	4.586,25	5.503,50
22772	AUDI	A4 ALLROAD 3.0 TDI S-TRONIC 218CV	0,6640	2.490,00	2.988,00	4.980,00	5.976,00
22773	AUDI	A4 ALLROAD 3.0 TDI TIPTRONIC 272CV	0,6881	2.580,38	3.096,45	5.160,75	6.192,90
28989	AUDI	A4 ALLROAD 40 2.0 TDI 190CV S-TRONIC	0,6152	2.307,00	2.768,40	4.614,00	5.536,80
28433	AUDI	A4 ALLROAD 45 3.0 TDI 230CV TIPTRONIC	0,6895	2.585,63	3.102,75	5.171,25	6.205,50
28768	AUDI	A4 ALLROAD 50 3.0 TDI 285CV TIPTRONIC	0,7074	2.652,75	3.183,30	5.305,50	6.366,60
23434	AUDI	A4 AVANT 2.0 TDI QUATTRO 150CV SW	0,5554	2.082,75	2.499,30	4.165,50	4.998,60



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

ID Modello	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)
22963	AUDI	A4 AVANT 2.0 TDI S-TRONIC 122CV SW	0,5214	1.955,25	2.346,30	3.910,50	4.692,60
22477	AUDI	A4 AVANT 2.0 TDI S-TRONIC 150CV SW	0,5456	2.046,00	2.455,20	4.092,00	4.910,40
22478	AUDI	A4 AVANT 2.0 TDI S-TRONIC 190CV SW	0,5687	2.132,63	2.559,15	4.265,25	5.118,30
22479	AUDI	A4 AVANT 2.0 TDI S-TRONIC QUATTRO 190CV SW	0,5904	2.214,00	2.656,80	4.428,00	5.313,60
28258	AUDI	A4 AVANT 3.0 TDI QUATTRO TIPTRON 230CV SW	0,6513	2.442,38	2.930,85	4.884,75	5.861,70
28259	AUDI	A4 AVANT 3.0 TDI QUATTRO TIPTRON 286CV SW	0,6695	2.510,63	3.012,75	5.021,25	6.025,50
22480	AUDI	A4 AVANT 3.0 TDI S-TRONIC 218CV SW	0,6229	2.335,88	2.803,05	4.671,75	5.606,10
22481	AUDI	A4 AVANT 3.0 TDI S-TRONIC QUATTRO 218CV SW	0,6390	2.396,25	2.875,50	4.792,50	5.751,00
22482	AUDI	A4 AVANT 3.0 TDI TIPTRONIC QUATTRO 272CV SW	0,6721	2.520,38	3.024,45	5.040,75	6.048,90
28718	AUDI	A4 AVANT 30 TDI 2.0 122CV SW	0,5179	1.942,13	2.330,55	3.884,25	4.661,10
28720	AUDI	A4 AVANT 40 TDI 2.0 QUATTRO S TRONIC 190CV SW	0,6051	2.269,13	2.722,95	4.538,25	5.445,90
28719	AUDI	A4 AVANT 40 TDI 2.0 S TRONIC 190CV SW	0,5772	2.164,50	2.597,40	4.329,00	5.194,80
23848	AUDI	A5 2.0 TDI 150CV COUPÉ	0,5641	2.115,38	2.538,45	4.230,75	5.076,90
21591	AUDI	A5 2.0 TDI 190CV CLEAN DIESEL CABRIO	0,6249	2.343,38	2.812,05	4.686,75	5.624,10
21592	AUDI	A5 2.0 TDI 190CV CLEAN DIESEL QUATTRO CABRIO	0,6340	2.377,50	2.853,00	4.755,00	5.706,00
23353	AUDI	A5 2.0 TDI QUATTRO S-TR 190CV COUPÉ	0,6289	2.358,38	2.830,05	4.716,75	5.660,10
23849	AUDI	A5 2.0 TDI S-TR 150CV COUPÉ	0,5801	2.175,38	2.610,45	4.350,75	5.220,90
23113	AUDI	A5 2.0 TDI S-TRONIC 190CV COUPÉ	0,6092	2.284,50	2.741,40	4.569,00	5.482,80
23114	AUDI	A5 3.0 TDI QUATTRO S-TRONIC 218CV COUPÉ	0,6521	2.445,38	2.934,45	4.890,75	5.868,90
24929	AUDI	A5 3.0 TDI QUATTRO TIP 286CV CABRIO	0,7756	2.908,50	3.490,20	5.817,00	6.980,40
24928	AUDI	A5 3.0 TDI QUATTRO TIP 286CV COUPÉ	0,7378	2.766,75	3.320,10	5.533,50	6.640,20
28724	AUDI	A5 40 TDI 2.0 QUATTRO S TRONIC 190CV CABRIO	0,6565	2.461,88	2.954,25	4.923,75	5.908,50
28723	AUDI	A5 40 TDI 2.0 S TRONIC 163CV CABRIO	0,6410	2.403,75	2.884,50	4.807,50	5.769,00
28308	AUDI	A5 45 TDI QUATTRO TIPTRONIC 231CV COUPÉ	0,6916	2.593,50	3.112,20	5.187,00	6.224,40
23828	AUDI	A5 SPB 2.0 TDI 150CV	0,5654	2.120,25	2.544,30	4.240,50	5.088,60
23830	AUDI	A5 SPB 2.0 TDI QUATTRO 150CV	0,5824	2.184,00	2.620,80	4.368,00	5.241,60
23831	AUDI	A5 SPB 2.0 TDI QUATTRO 190CV	0,5968	2.238,00	2.685,60	4.476,00	5.371,20
23349	AUDI	A5 SPB 2.0 TDI QUATTRO S-TR 190CV	0,6309	2.365,88	2.839,05	4.731,75	5.678,10
23348	AUDI	A5 SPB 2.0 TDI S-TR 190CV	0,6089	2.283,38	2.740,05	4.566,75	5.480,10
23829	AUDI	A5 SPB 2.0 TDI S-TRONIC 150CV	0,5768	2.163,00	2.595,60	4.326,00	5.191,20
23350	AUDI	A5 SPB 3.0 TDI QUATTRO S-TR 218CV	0,6501	2.437,88	2.925,45	4.875,75	5.850,90
23722	AUDI	A5 SPB 3.0 TDI QUATTRO TIPTR 272CV	0,7019	2.632,13	3.158,55	5.264,25	6.317,10
28307	AUDI	A5 SPB 45 TDI QUATTRO TIPTRONIC 231CV	0,6916	2.593,50	3.112,20	5.187,00	6.224,40
22641	AUDI	A6 2.0 TDI QUATTRO S-TRONIC 190CV	0,6323	2.371,13	2.845,35	4.742,25	5.690,70
21516	AUDI	A6 2.0 TDI ULTRA 190CV	0,6105	2.289,38	2.747,25	4.578,75	5.494,50
21765	AUDI	A6 2.0 TDI ULTRA S TRONIC 150CV MY2015	0,5864	2.199,00	2.638,80	4.398,00	5.277,60
21767	AUDI	A6 3.0 TDI QUATTRO S TRONIC 218CV MY2015	0,7214	2.705,25	3.246,30	5.410,50	6.492,60
21768	AUDI	A6 3.0 TDI QUATTRO S TRONIC 272CV MY2015	0,7346	2.754,75	3.305,70	5.509,50	6.611,40
21769	AUDI	A6 3.0 TDI QUATTRO TIPTRONIC 320CV MY2015	0,7976	2.991,00	3.589,20	5.982,00	7.178,40
21766	AUDI	A6 3.0 TDI S TRONIC 218CV MY2015	0,6976	2.616,00	3.139,20	5.232,00	6.278,40
22250	AUDI	A6 ALLROAD 3.0 TDI 218CV	0,7292	2.734,50	3.281,40	5.469,00	6.562,80
22643	AUDI	A6 ALLROAD 3.0 TDI 190CV S TRONIC	0,6973	2.614,88	3.137,85	5.229,75	6.275,70
22128	AUDI	A6 ALLROAD 3.0 TDI QUATTRO S-TRONIC 272CV	0,7425	2.784,38	3.341,25	5.568,75	6.682,50
22248	AUDI	A6 AVANT 2.0 TDI 150CV	0,5985	2.244,38	2.693,25	4.488,75	5.386,50
22642	AUDI	A6 AVANT 2.0 TDI QUATTRO S-TRONIC 190CV SW	0,6492	2.434,50	2.921,40	4.869,00	5.842,80
21774	AUDI	A6 AVANT 2.0 TDI S TRONIC 190CV MY2015	0,6261	2.347,88	2.817,45	4.695,75	5.634,90
21517	AUDI	A6 AVANT 2.0 TDI ULTRA 190CV SW	0,6135	2.300,63	2.760,75	4.601,25	5.521,50
21776	AUDI	A6 AVANT 3.0 TDI QUATTRO S TRONIC 218CV MY2015	0,7372	2.764,50	3.317,40	5.529,00	6.634,80
21777	AUDI	A6 AVANT 3.0 TDI QUATTRO S TRONIC 272CV MY2015	0,7504	2.814,00	3.376,80	5.628,00	6.753,60
21778	AUDI	A6 AVANT 3.0 TDI QUATTRO TIPTRONIC 320CV MY2015	0,8144	3.054,00	3.664,80	6.108,00	7.329,60
21775	AUDI	A6 AVANT 3.0 TDI S TRONIC 218CV MY2014	0,7114	2.667,75	3.201,30	5.335,50	6.402,60
22676	AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC 190CV	0,7236	2.713,50	3.256,20	5.427,00	6.512,40
22561	AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC 218CV	0,7459	2.797,13	3.356,55	5.594,25	6.713,10
22562	AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC 272CV	0,7702	2.888,25	3.465,90	5.776,50	6.931,80
22563	AUDI	A7 SPB 3.0 TDI QUATTRO TIPTRONIC 320CV	0,8221	3.082,88	3.699,45	6.165,75	7.398,90
22675	AUDI	A7 SPB 3.0 TDI S-TRONIC 190CV	0,6929	2.598,38	3.118,05	5.196,75	6.236,10
22560	AUDI	A7 SPB 3.0 TDI S-TRONIC 218CV	0,7202	2.700,75	3.240,90	5.401,50	6.481,80
24909	AUDI	A8 50 TDI 3.0 QUATTRO TIPTR 286CV	0,9044	3.391,50	4.069,80	6.783,00	8.139,60
22929	AUDI	Q2 1.6 TDI 116CV	0,4485	1.681,88	2.018,25	3.363,75	4.036,50
23391	AUDI	Q2 1.6 TDI S-TRONIC 116CV	0,4654	1.745,25	2.094,30	3.490,50	4.188,60
23343	AUDI	Q2 2.0 TDI QUATTRO 150CV	0,5306	1.989,75	2.387,70	3.979,50	4.775,40
23344	AUDI	Q2 2.0 TDI QUATTRO 190CV	0,5452	2.044,50	2.453,40	4.089,00	4.906,80
29695	AUDI	Q2 30 2.0 TDI 116CV	0,5254	1.970,25	2.364,30	3.940,50	4.728,60



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

ID Modello	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)
28197	AUDI	Q2 35 2.0 TDI 150CV	0,4981	1.867,88	2.241,45	3.735,75	4.482,90
22059	AUDI	Q3 2.0 TDI 120CV	0,5054	1.895,25	2.274,30	3.790,50	4.548,60
21944	AUDI	Q3 2.0 TDI 150CV	0,5280	1.980,00	2.376,00	3.960,00	4.752,00
21945	AUDI	Q3 2.0 TDI 150CV QUATTRO S TRONIC	0,5602	2.100,75	2.520,90	4.201,50	5.041,80
21946	AUDI	Q3 2.0 TDI 184CV QUATTRO S TRONIC	0,5948	2.230,50	2.676,60	4.461,00	5.353,20
29698	AUDI	Q3 35 2.0 TDI 150CV	0,5825	2.184,38	2.621,25	4.368,75	5.242,50
28071	AUDI	Q3 35 2.0 TDI QUATTRO S-TRONIC 150CV	0,6286	2.357,25	2.828,70	4.714,50	5.657,40
27849	AUDI	Q3 35 2.0 TDI S-TRONIC 150CV	0,5866	2.199,75	2.639,70	4.399,50	5.279,40
28435	AUDI	Q3 40 2.0 TDI QUATTRO S-TRONIC 190CV	0,6707	2.515,13	3.018,15	5.030,25	6.036,30
30692	AUDI	Q3 40 2.0 TDI QUATTRO S-TRONIC 200CV	0,6731	2.524,13	3.028,95	5.048,25	6.057,90
31202	AUDI	Q3 40 TDI QUATTRO S TRONIC 193CV	0,6868	2.575,50	3.090,60	5.151,00	6.181,20
27449	AUDI	Q5 35 2.0 TDI 163CV QUATTRO S-TRONIC	0,6268	2.350,50	2.820,60	4.701,00	5.641,20
27450	AUDI	Q5 40 2.0 TDI 190CV QUATTRO S-TRONIC	0,6303	2.363,63	2.836,35	4.727,25	5.672,70
28827	AUDI	Q5 40 2.0 TDI QUATTRO 190CV	0,6239	2.339,63	2.807,55	4.679,25	5.615,10
28592	AUDI	Q5 45 3.0 TDI 230CV QUATTRO TIPTRONIC	0,6985	2.619,38	3.143,25	5.238,75	6.286,50
27451	AUDI	Q5 50 3.0 TDI 286CV QUATTRO TIPTRONIC	0,7260	2.722,50	3.267,00	5.445,00	6.534,00
22964	AUDI	SQ7 4.0 V8 TDI 435CV	1,0016	3.756,00	4.507,20	7.512,00	9.014,40
21722	AUDI	TT 2.0 TDI 184CV COUPÉ MY2014	0,5679	2.129,63	2.555,55	4.259,25	5.111,10
21998	AUDI	TT 2.0 TDI 184CV ROADSTER MY2014	0,5863	2.198,63	2.638,35	4.397,25	5.276,70
22256	BMW	114D 1.5 95CV	0,4103	1.538,63	1.846,35	3.077,25	3.692,70
28501	BMW	114D 2019 1.5 95CV	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
22063	BMW	116D 1.5 116CV	0,4099	1.537,13	1.844,55	3.074,25	3.689,10
28351	BMW	116D 2019 1.5 116CV	0,4831	1.811,63	2.173,95	3.623,25	4.347,90
22257	BMW	118D 2.0 150CV	0,4819	1.807,13	2.168,55	3.614,25	4.337,10
28352	BMW	118D 2019 2.0 150CV	0,5440	2.040,00	2.448,00	4.080,00	4.896,00
22064	BMW	120D 2.0 190CV	0,4988	1.870,50	2.244,60	3.741,00	4.489,20
28502	BMW	120D 2019 2.0 190CV	0,6046	2.267,25	2.720,70	4.534,50	5.441,40
22065	BMW	120D XDRIVE 2.0 190CV	0,5241	1.965,38	2.358,45	3.930,75	4.716,90
28353	BMW	120D XDRIVE 2019 2.0 190CV	0,6171	2.314,13	2.776,95	4.628,25	5.553,90
22935	BMW	125D 2.0 MSPORT 224CV	0,5484	2.056,50	2.467,80	4.113,00	4.935,60
22292	BMW	214D 1.5 95CV GRAN TOURER	0,4536	1.701,00	2.041,20	3.402,00	4.082,40
22020	BMW	214D 1.5 95CV ACTIVE TOURER	0,4513	1.692,38	2.030,85	3.384,75	4.061,70
21781	BMW	216D 1.5 116CV ACTIVE TOURER	0,4649	1.743,38	2.092,05	3.486,75	4.184,10
28874	BMW	216D 1.5 116CV GRAN COUPÉ	0,5405	2.026,88	2.432,25	4.053,75	4.864,50
22175	BMW	216D 1.5 116CV GRAN TOURER	0,5221	1.957,88	2.349,45	3.915,75	4.698,90
21624	BMW	218D 2.0 150CV ACTIVE TOURER	0,5230	1.961,25	2.353,50	3.922,50	4.707,00
22496	BMW	218D 2.0 150CV CABRIO	0,5443	2.041,13	2.449,35	4.082,25	4.898,70
22294	BMW	218D 2.0 150CV COUPÉ	0,5133	1.924,88	2.309,85	3.849,75	4.619,70
29216	BMW	218D 2.0 150CV GRAN COUPÉ	0,5799	2.174,63	2.609,55	4.349,25	5.219,10
31090	BMW	218D 2.0 150CV GRAN COUPÉ	0,5749	2.155,88	2.587,05	4.311,75	5.174,10
22177	BMW	218D 2.0 150CV GRAN TOURER	0,5654	2.120,25	2.544,30	4.240,50	5.088,60
22734	BMW	218D XDRIVE 2.0 150CV ACTIVE TOURER	0,5478	2.054,25	2.465,10	4.108,50	4.930,20
29018	BMW	218D XDRIVE 2.0 150CV GRAN TOURER	0,5997	2.248,88	2.698,65	4.497,75	5.397,30
29801	BMW	220D 2.0 190CV COUPÉ	0,6365	2.386,88	2.864,25	4.773,75	5.728,50
21782	BMW	220D 2.0 190CV ACTIVE TOURER	0,5639	2.114,63	2.537,55	4.229,25	5.075,10
22082	BMW	220D 2.0 190CV CABRIO	0,5742	2.153,25	2.583,90	4.306,50	5.167,80
22076	BMW	220D 2.0 190CV COUPÉ	0,5392	2.022,00	2.426,40	4.044,00	4.852,80
28670	BMW	220D 2.0 190CV GRAN COUPÉ	0,6352	2.382,00	2.858,40	4.764,00	5.716,80
22293	BMW	220D 2.0 190CV GRAN TOURER	0,6176	2.316,00	2.779,20	4.632,00	5.558,40
21783	BMW	220D XDRIVE 2.0 190CV ACTIVE TOURER	0,5915	2.218,13	2.661,75	4.436,25	5.323,50
22077	BMW	220D XDRIVE 2.0 190CV COUPÉ	0,5545	2.079,38	2.495,25	4.158,75	4.990,50
29217	BMW	220D XDRIVE 2.0 190CV GRAN COUPÉ	0,6588	2.470,50	2.964,60	4.941,00	5.929,20
22179	BMW	220D XDRIVE 2.0 190CV GRAN TOURER	0,6267	2.350,13	2.820,15	4.700,25	5.640,30
28831	BMW	316D 2.0 122CV	0,5233	1.962,38	2.354,85	3.924,75	4.709,70
22274	BMW	316D TOURING 2.0 116CV	0,4994	1.872,75	2.247,30	3.745,50	4.494,60
28169	BMW	318D 2.0 150CV BERLINA	0,5429	2.035,88	2.443,05	4.071,75	4.886,10
22658	BMW	318D 2.0 150CV GRAN TURISMO	0,5664	2.124,00	2.548,80	4.248,00	5.097,60
29004	BMW	318D 2.0 150CV GRAN TURISMO 2019	0,5941	2.227,88	2.673,45	4.455,75	5.346,90
22275	BMW	318D TOURING 2.0 150CV	0,5321	1.995,38	2.394,45	3.990,75	4.788,90
28509	BMW	318D TOURING 2.0 150CV SW	0,5615	2.105,63	2.526,75	4.211,25	5.053,50
22276	BMW	318D XDRIVE TOURING 2.0 150CV	0,5539	2.077,13	2.492,55	4.154,25	4.985,10
27689	BMW	320D 2.0 190CV BERLINA	0,5626	2.109,75	2.531,70	4.219,50	5.063,40
22659	BMW	320D 2.0 190CV GRAN TURISMO	0,5906	2.214,75	2.657,70	4.429,50	5.315,40



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

ID Modello	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)
29005	BMW	320D 2.0 190CV GRAN TURISMO 2019	0,5942	2.228,25	2.673,90	4.456,50	5.347,80
22277	BMW	320D TOURING 2.0 163CV	0,5441	2.040,38	2.448,45	4.080,75	4.896,90
22278	BMW	320D TOURING 2.0 190CV	0,5577	2.091,38	2.509,65	4.182,75	5.019,30
27690	BMW	320D XDRIVE 2.0 190CV BERLINA	0,5906	2.214,75	2.657,70	4.429,50	5.315,40
22660	BMW	320D XDRIVE 2.0 190CV GRAN TURISMO	0,6086	2.282,25	2.738,70	4.564,50	5.477,40
29006	BMW	320D XDRIVE 2.0 190CV GRAN TURISMO 2019	0,6251	2.344,13	2.812,95	4.688,25	5.625,90
22279	BMW	320D XDRIVE TOURING 2.0 190CV	0,5807	2.177,63	2.613,15	4.355,25	5.226,30
22661	BMW	325D 2.0 218CV GRAN TURISMO	0,6224	2.334,00	2.800,80	4.668,00	5.601,60
23035	BMW	325DA 2.0 224CV GRAN TURISMO	0,6265	2.349,38	2.819,25	4.698,75	5.638,50
29011	BMW	330D 3.0 258CV GRAN TURISMO 2019	0,6886	2.582,25	3.098,70	5.164,50	6.197,40
28168	BMW	330D 3.0 265CV BERLINA	0,6689	2.508,38	3.010,05	5.016,75	6.020,10
28510	BMW	330D TOURING 3.0 265CV SW	0,6838	2.564,25	3.077,10	5.128,50	6.154,20
28366	BMW	330D XDRIVE 3.0 265CV BERLINA	0,6869	2.575,88	3.091,05	5.151,75	6.182,10
28511	BMW	330D XDRIVE TOURING 3.0 265CV SW	0,7009	2.628,38	3.154,05	5.256,75	6.308,10
22662	BMW	330DA 3.0 258CV GRAN TURISMO	0,6671	2.501,63	3.001,95	5.003,25	6.003,90
29007	BMW	330DA 3.0 258CV GRAN TURISMO 2019	0,6886	2.582,25	3.098,70	5.164,50	6.197,40
22281	BMW	330DA TOURING 3.0 258CV	0,6481	2.430,38	2.916,45	4.860,75	5.832,90
22269	BMW	330DA XDRIVE 3.0 258CV	0,6588	2.470,50	2.964,60	4.941,00	5.929,20
22663	BMW	330DA XDRIVE 3.0 258CV GRAN TURISMO	0,6959	2.609,63	3.131,55	5.219,25	6.263,10
29008	BMW	330DA XDRIVE 3.0 258CV GRAN TURISMO 2019	0,7106	2.664,75	3.197,70	5.329,50	6.395,40
22282	BMW	330DA XDRIVE TOURING 3.0 258CV	0,6669	2.500,88	3.001,05	5.001,75	6.002,10
22664	BMW	335DA XDRIVE 3.0 313CV GRAN TURISMO	0,7324	2.746,50	3.295,80	5.493,00	6.591,60
29009	BMW	335DA XDRIVE 3.0 313CV GRAN TURISMO 2019	0,7466	2.799,75	3.359,70	5.599,50	6.719,40
22283	BMW	335DA XDRIVE TOURING 3.0 313CV	0,7032	2.637,00	3.164,40	5.274,00	6.328,80
22083	BMW	418D 2.0 150CV COUPÉ	0,5598	2.099,25	2.519,10	4.198,50	5.038,20
29041	BMW	418D GRAN COUPÉ 2.0 150CV	0,5982	2.243,25	2.691,90	4.486,50	5.383,80
22297	BMW	420D 2.0 190CV CABRIO	0,6308	2.365,50	2.838,60	4.731,00	5.677,20
22295	BMW	420D 2.0 190CV COUPÉ	0,5758	2.159,25	2.591,10	4.318,50	5.182,20
22298	BMW	420D 2.0 190CV GRAN COUPÉ	0,5760	2.160,00	2.592,00	4.320,00	5.184,00
29033	BMW	420D CABRIO 2.0 190CV	0,6395	2.398,13	2.877,75	4.796,25	5.755,50
29023	BMW	420D COUPÉ 2.0 190CV	0,5885	2.206,88	2.648,25	4.413,75	5.296,50
29042	BMW	420D GRAN COUPÉ 2.0 190CV	0,5915	2.218,13	2.661,75	4.436,25	5.323,50
28728	BMW	420D XDRIVE 2.0 190CV GRAN COUPÉ	0,6321	2.370,38	2.844,45	4.740,75	5.688,90
29024	BMW	420D XDRIVE COUPÉ 2.0 190CV	0,6205	2.326,88	2.792,25	4.653,75	5.584,50
29043	BMW	420D XDRIVE GRAN COUPÉ 2.0 190CV	0,6204	2.326,50	2.791,80	4.653,00	5.583,60
22745	BMW	425D 2.0 224CV GRAN COUPÉ	0,6226	2.334,75	2.801,70	4.669,50	5.603,40
29034	BMW	430D CABRIO 3.0 258CV	0,7520	2.820,00	3.384,00	5.640,00	6.768,00
29025	BMW	430D COUPÉ 3.0 258CV	0,7059	2.647,13	3.176,55	5.294,25	6.353,10
29044	BMW	430D GRAN COUPÉ 3.0 258CV	0,7049	2.643,38	3.172,05	5.286,75	6.344,10
29026	BMW	430D XDRIVE COUPÉ 3.0 258CV	0,7312	2.742,00	3.290,40	5.484,00	6.580,80
29045	BMW	430D XDRIVE GRAN COUPÉ 3.0 258CV	0,7302	2.738,25	3.285,90	5.476,50	6.571,80
21372	BMW	430DA 3.0 258CV COUPÉ	0,7267	2.725,13	3.270,15	5.450,25	6.540,30
21545	BMW	430DA XDRIVE 3.0 258CV COUPÉ	0,7469	2.800,88	3.361,05	5.601,75	6.722,10
29035	BMW	435D XDRIVE CABRIO 3.0 313CV	0,8003	3.001,13	3.601,35	6.002,25	7.202,70
29027	BMW	435D XDRIVE COUPÉ 3.0 313CV	0,7621	2.857,88	3.429,45	5.715,75	6.858,90
29046	BMW	435D XDRIVE GRAN COUPÉ 3.0 313CV	0,7611	2.854,13	3.424,95	5.708,25	6.849,90
21373	BMW	435DA XDRIVE 3.0 313CV COUPÉ	0,7773	2.914,88	3.497,85	5.829,75	6.995,70
26749	BMW	518D 2.0 150CV	0,6253	2.344,88	2.813,85	4.689,75	5.627,70
29013	BMW	518D TOURING 2.0 150CV SW	0,6431	2.411,63	2.893,95	4.823,25	5.787,90
22286	BMW	518D TOURING 2.0 150CV SW	0,6024	2.259,00	2.710,80	4.518,00	5.421,60
23359	BMW	520D 2.0 190CV BERLINA	0,6168	2.313,00	2.775,60	4.626,00	5.551,20
23360	BMW	520D 2.0 XDRIVE 190CV BERLINA	0,6500	2.437,50	2.925,00	4.875,00	5.850,00
22287	BMW	520D TOURING 2.0 190CV SW	0,6206	2.327,25	2.792,70	4.654,50	5.585,40
24013	BMW	520D TOURING XDRIVE 2.0 190CV SW	0,6791	2.546,63	3.055,95	5.093,25	6.111,90
24008	BMW	525D 2.0 230CV BERLINA	0,6733	2.524,88	3.029,85	5.049,75	6.059,70
23480	BMW	525D TOURING 2.0 218CV SW	0,6607	2.477,63	2.973,15	4.955,25	5.946,30
24014	BMW	525D TOURING 2.0 230CV SW	0,6929	2.598,38	3.118,05	5.196,75	6.236,10
23481	BMW	525D TOURING XDRIVE 2.0 218CV SW	0,6921	2.595,38	3.114,45	5.190,75	6.228,90
23362	BMW	530D 3.0 XDRIVE 250CV BERLINA	0,7372	2.764,50	3.317,40	5.529,00	6.634,80
23361	BMW	530D 3.0 250CV BERLINA	0,7125	2.671,88	3.206,25	5.343,75	6.412,50
23363	BMW	530D 3.0 265CV BERLINA	0,7155	2.683,13	3.219,75	5.366,25	6.439,50
23364	BMW	530D 3.0 XDRIVE 265CV BERLINA	0,7403	2.776,13	3.331,35	5.552,25	6.662,70
20807	BMW	530D GRAN TURISMO 3.0 258CV	0,8012	3.004,50	3.605,40	6.009,00	7.210,80



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

ID Modello	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)
20808	BMW	530D GRAN TURISMO XDRIVE 3.0 258CV	0,8241	3.090,38	3.708,45	6.180,75	7.416,90
29014	BMW	530D TOURING 3.0 250CV SW	0,7391	2.771,63	3.325,95	5.543,25	6.651,90
23482	BMW	530D TOURING 3.0 258CV SW	0,7119	2.669,63	3.203,55	5.339,25	6.407,10
20046	BMW	530D TOURING XDRIVE 3.0 258CV SW	0,7420	2.782,50	3.339,00	5.565,00	6.678,00
22609	BMW	530DA TOURING 3.0 249CV SW	0,7058	2.646,75	3.176,10	5.293,50	6.352,20
22610	BMW	530DA XDRIVE TOURING 3.0 249CV SW	0,7293	2.734,88	3.281,85	5.469,75	6.563,70
20809	BMW	535D GRAN TURISMO 3.0 313CV	0,8412	3.154,50	3.785,40	6.309,00	7.570,80
20810	BMW	535D GRAN TURISMO XDRIVE 3.0 313CV	0,8678	3.254,25	3.905,10	6.508,50	7.810,20
20047	BMW	535D TOURING 3.0 313CV SW	0,7735	2.900,63	3.480,75	5.801,25	6.961,50
23483	BMW	535D TOURING XDRIVE 3.0 313CV SW	0,7617	2.856,38	3.427,65	5.712,75	6.855,30
24015	BMW	540D TOURING XDRIVE 3.0 320CV SW	0,8146	3.054,75	3.665,70	6.109,50	7.331,40
24009	BMW	540D XDRIVE 3.0 320CV BERLINA	0,7959	2.984,63	3.581,55	5.969,25	7.163,10
27209	BMW	620D GT 2.0 190CV	0,6950	2.606,25	3.127,50	5.212,50	6.255,00
24049	BMW	630D GT 3.0 249CV	0,7647	2.867,63	3.441,15	5.735,25	6.882,30
24051	BMW	630D GT 3.0 265CV	0,7678	2.879,25	3.455,10	5.758,50	6.910,20
24050	BMW	630D XDRIVE 3.0 249CV	0,7901	2.962,88	3.555,45	5.925,75	7.110,90
24052	BMW	630D XDRIVE GT 3.0 265CV	0,7932	2.974,50	3.569,40	5.949,00	7.138,80
22307	BMW	640D 3.0 313CV CABRIO	0,9789	3.670,88	4.405,05	7.341,75	8.810,10
22304	BMW	640D 3.0 313CV COUPÉ	0,9246	3.467,25	4.160,70	6.934,50	8.321,40
23484	BMW	640D GC 3.0 313CV	0,9023	3.383,63	4.060,35	6.767,25	8.120,70
24968	BMW	640D XDRIVE GT 3.0 320CV	0,8461	3.172,88	3.807,45	6.345,75	7.614,90
24016	BMW	725D 2.0 230CV	0,8427	3.160,13	3.792,15	6.320,25	7.584,30
22290	BMW	730D 3.0 265CV	0,9251	3.469,13	4.162,95	6.938,25	8.325,90
22291	BMW	730D XDRIVE 3.0 265CV	0,9510	3.566,25	4.279,50	7.132,50	8.559,00
22612	BMW	740D XDRIVE 3.0 320CV	0,9910	3.716,25	4.459,50	7.432,50	8.919,00
23038	BMW	750D 3.0 XDRIVE 400CV	1,0992	4.122,00	4.946,40	8.244,00	9.892,80
27229	BMW	840D 3.0 XDRIVE 320CV	1,0499	3.937,13	4.724,55	7.874,25	9.449,10
24010	BMW	M550D XDRIVE 3.0 400CV BERLINA	1,0132	3.799,50	4.559,40	7.599,00	9.118,80
22534	BMW	X1 SDRIVE 16D 1.5 116CV	0,4711	1.766,63	2.119,95	3.533,25	4.239,90
22427	BMW	X1 SDRIVE 18D 2.0 150 CV	0,5296	1.986,00	2.383,20	3.972,00	4.766,40
30890	BMW	X1 SDRIVE 20D 2.0 163CV MOD 2024	0,6045	2.266,88	2.720,25	4.533,75	5.440,50
22536	BMW	X1 SDRIVE 20D 2.0 190CV	0,5709	2.140,88	2.569,05	4.281,75	5.138,10
22535	BMW	X1 XDRIVE 18D 2.0 150CV 4X4	0,5561	2.085,38	2.502,45	4.170,75	5.004,90
22428	BMW	X1 XDRIVE 20D 2.0 190 CV	0,5965	2.236,88	2.684,25	4.473,75	5.368,50
22429	BMW	X1 XDRIVE 25DA 2.0 231 CV	0,6159	2.309,63	2.771,55	4.619,25	5.543,10
27691	BMW	X2 SDRIVE 16D 1.5 116CV	0,5093	1.909,88	2.291,85	3.819,75	4.583,70
25869	BMW	X2 SDRIVE 18D 2.0 150CV	0,5640	2.115,00	2.538,00	4.230,00	5.076,00
27692	BMW	X2 SDRIVE 20D 2.0 190CV	0,6079	2.279,63	2.735,55	4.559,25	5.471,10
25870	BMW	X2 XDRIVE 18D 2.0 150CV	0,5988	2.245,50	2.694,60	4.491,00	5.389,20
24988	BMW	X2 XDRIVE 20D 2.0 190CV	0,6389	2.395,88	2.875,05	4.791,75	5.750,10
24989	BMW	X2 XDRIVE 25D 2.0 231CV	0,6235	2.338,13	2.805,75	4.676,25	5.611,50
25871	BMW	X3 SDRIVE 18D 2.0 150CV 2WD	0,6361	2.385,38	2.862,45	4.770,75	5.724,90
24054	BMW	X3 XDRIVE 20D 2.0 190CV	0,6273	2.352,38	2.822,85	4.704,75	5.645,70
25872	BMW	X3 XDRIVE 25D 2.0 211CV	0,6685	2.506,88	3.008,25	5.013,75	6.016,50
24055	BMW	X3 XDRIVE 30D 3.0 249CV	0,7340	2.752,50	3.303,00	5.505,00	6.606,00
24056	BMW	X3 XDRIVE 30D 3.0 265CV	0,7371	2.764,13	3.316,95	5.528,25	6.633,90
26769	BMW	X3 XDRIVE M40D 326CV	0,8396	3.148,50	3.778,20	6.297,00	7.556,40
26389	BMW	X4 XDRIVE 20D 2.0 190CV MY2018	0,6634	2.487,75	2.985,30	4.975,50	5.970,60
26390	BMW	X4 XDRIVE 25D 2.0 230CV MY2018	0,6896	2.586,00	3.103,20	5.172,00	6.206,40
28673	BMW	X4 XDRIVE 30D 3.0 250CV	0,7469	2.800,88	3.361,05	5.601,75	6.722,10
26788	BMW	X4 XDRIVE 30D 3.0 265CV	0,7520	2.820,00	3.384,00	5.640,00	6.768,00
26391	BMW	X4 XDRIVE M40D 3.0 326CV MY2018	0,8444	3.166,50	3.799,80	6.333,00	7.599,60
21302	BMW	X5 M50D 3.0 381CV	0,9932	3.724,50	4.469,40	7.449,00	8.938,80
28601	BMW	X5 M50D 3.0 400CV	0,9914	3.717,75	4.461,30	7.435,50	8.922,60
28397	BMW	X5 XDRIVE 25D 2.0 231CV	0,8496	3.186,00	3.823,20	6.372,00	7.646,40
21301	BMW	X5 XDRIVE 30D 3.0 258CV	0,8136	3.051,00	3.661,20	6.102,00	7.322,40
26790	BMW	X5 XDRIVE 30D 3.0 265CV	0,8122	3.045,75	3.654,90	6.091,50	7.309,80
21376	BMW	X5 XDRIVE 40D 3.0 313CV	0,8412	3.154,50	3.785,40	6.309,00	7.570,80
21849	BMW	X6 M50D 3.0 381CV	1,0350	3.881,25	4.657,50	7.762,50	9.315,00
28401	BMW	X6 M50D 3.0 400CV	1,0910	4.091,25	4.909,50	8.182,50	9.819,00
21953	BMW	X6 XDRIVE 3.0 313CV EURO6	0,8822	3.308,25	3.969,90	6.616,50	7.939,80
22616	BMW	X6 XDRIVE 3.0D 249CV	0,8081	3.030,38	3.636,45	6.060,75	7.272,90
21848	BMW	X6 XDRIVE 3.0D 258CV	0,8489	3.183,38	3.820,05	6.366,75	7.640,10



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

ID Modello	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)
28400	BMW	X6 XDRIVE 30D 265CV	0,8840	3.315,00	3.978,00	6.630,00	7.956,00
27694	BMW	X7 XDRIVE 30D 265CV	0,9740	3.652,50	4.383,00	7.305,00	8.766,00
27695	BMW	X7 XDRIVE M50D 400CV	1,1425	4.284,38	5.141,25	8.568,75	10.282,50
27668	CITROEN	BERLINGO MULTISPACE 1.6 102CV	0,3711	1.391,63	1.669,95	2.783,25	3.339,90
23487	CITROEN	BERLINGO MULTISPACE 1.6 BLUEHDI 75CV	0,3969	1.488,38	1.786,05	2.976,75	3.572,10
26808	CITROEN	C3 AIRCROSS 1.5 BLUEHDI 100CV	0,3657	1.371,38	1.645,65	2.742,75	3.291,30
29476	CITROEN	C3 AIRCROSS 1.5 BLUEHDI 110CV	0,4130	1.548,75	1.858,50	3.097,50	3.717,00
26809	CITROEN	C3 AIRCROSS 1.5 BLUEHDI 120CV	0,4604	1.726,50	2.071,80	3.453,00	4.143,60
29712	CITROEN	C3 III 1.5 BLUEHDI 102CV	0,4068	1.525,50	1.830,60	3.051,00	3.661,20
23300	CITROEN	C3 III 1.6 BLUEHDI 100CV	0,3751	1.406,63	1.687,95	2.813,25	3.375,90
23299	CITROEN	C3 III 1.6 BLUEHDI 75CV	0,3476	1.303,50	1.564,20	2.607,00	3.128,40
22022	CITROEN	C3 PICASSO 1.6 HDI 100CV	0,3862	1.448,25	1.737,90	2.896,50	3.475,80
22680	CITROEN	C4 1.6 BLUEHDI 100CV	0,3811	1.429,13	1.714,95	2.858,25	3.429,90
22681	CITROEN	C4 1.6 BLUEHDI 120CV	0,3891	1.459,13	1.750,95	2.918,25	3.501,90
29308	CITROEN	C4 2020 1.5 BLUEHDI AUT 130CV	0,4726	1.772,25	2.126,70	3.544,50	4.253,40
27698	CITROEN	C4 CACTUS 1.5 BLUEHDI 100CV	0,3813	1.429,88	1.715,85	2.859,75	3.431,70
27697	CITROEN	C4 CACTUS 1.5 BLUEHDI 120CV	0,3992	1.497,00	1.796,40	2.994,00	3.592,80
21628	CITROEN	C4 CACTUS 1.6 BLUEHDI 100CV	0,3796	1.423,50	1.708,20	2.847,00	3.416,40
26410	CITROEN	C4 SPACETOURER 1.6 BLUEHDI 100CV	0,4239	1.589,63	1.907,55	3.179,25	3.815,10
26411	CITROEN	C4 SPACETOURER 1.6 BLUEHDI 120CV	0,4327	1.622,63	1.947,15	3.245,25	3.894,30
26412	CITROEN	C4 SPACETOURER 2.0 BLUEHDI 150CV	0,4743	1.778,63	2.134,35	3.557,25	4.268,70
26488	CITROEN	C4 SPACETOURER 2.0 BLUEHDI 160CV S&S	0,5018	1.881,75	2.258,10	3.763,50	4.516,20
28629	CITROEN	C4 SPACETOURER BLUEHDI 1.5 130CV	0,4432	1.662,00	1.994,40	3.324,00	3.988,80
30200	CITROEN	C4-X 1.5 BLUEHDI 130CV	0,4875	1.828,13	2.193,75	3.656,25	4.387,50
22309	CITROEN	C5 2.0 BLUEHDI 150CV	0,4844	1.816,50	2.179,80	3.633,00	4.359,60
22310	CITROEN	C5 2.0 BLUEHDI 180CV	0,5203	1.951,13	2.341,35	3.902,25	4.682,70
27701	CITROEN	C5 AIRCROSS 1.5 BLUEHDI 130CV	0,4876	1.828,50	2.194,20	3.657,00	4.388,40
27702	CITROEN	C5 AIRCROSS 2.0 BLUEHDI 177CV	0,5238	1.964,25	2.357,10	3.928,50	4.714,20
22311	CITROEN	C5 TOURER 2.0 BLUEHDI 150CV SW	0,4951	1.856,63	2.227,95	3.713,25	4.455,90
22312	CITROEN	C5 TOURER 2.0 BLUEHDI 180CV SW	0,5270	1.976,25	2.371,50	3.952,50	4.743,00
22904	CITROEN	C-ELYSEE 1.6 BLUEHDI 100CV	0,3723	1.396,13	1.675,35	2.792,25	3.350,70
28631	CITROEN	GRAND C4 SPACETOURER 1.5 BLUEHDI 130CV	0,4727	1.772,63	2.127,15	3.545,25	4.254,30
26441	CITROEN	GRAND C4 SPACETOURER 1.6 BLUEHDI 100CV	0,4330	1.623,75	1.948,50	3.247,50	3.897,00
26442	CITROEN	GRAND C4 SPACETOURER 1.6 BLUEHDI 120CV	0,4458	1.671,75	2.006,10	3.343,50	4.012,20
26443	CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI 150CV	0,4833	1.812,38	2.174,85	3.624,75	4.349,70
28632	CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI 160CV	0,5387	2.020,13	2.424,15	4.040,25	4.848,30
26489	CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI 160CV S&S	0,5109	1.915,88	2.299,05	3.831,75	4.598,10
23729	CITROEN	JUMPY SPACE TOURER 2.0 HDI 177 CV	0,5680	2.130,00	2.556,00	4.260,00	5.112,00
29928	CITROEN	JUMPY SPACETOURER 1.5 BLUEHDI 120 CV	0,5150	1.931,25	2.317,50	3.862,50	4.635,00
29795	CUPRA	FORmentor 2.0 TDI 150CV	0,5719	2.144,63	2.573,55	4.289,25	5.147,10
29796	CUPRA	FORmentor 2.0 TDI 4DRIVE 150CV	0,6159	2.309,63	2.771,55	4.619,25	5.543,10
27460	DACIA	DUSTER 1.5 BLUEDCI 115CV	0,3877	1.453,88	1.744,65	2.907,75	3.489,30
27459	DACIA	DUSTER 1.5 BLUEDCI 95CV	0,3331	1.249,13	1.498,95	2.498,25	2.997,90
27706	DACIA	DUSTER 1.5 BLUEDCI 115CV 4X4	0,4155	1.558,13	1.869,75	3.116,25	3.739,50
27454	DACIA	LOGGY 1.5 DCI 115CV	0,3799	1.424,63	1.709,55	2.849,25	3.419,10
27453	DACIA	LOGGY 1.5 DCI 95CV	0,3392	1.272,00	1.526,40	2.544,00	3.052,80
23492	DACIA	LOGAN MCV 1.5 DCI S&S 75CV	0,3158	1.184,25	1.421,10	2.368,50	2.842,20
23493	DACIA	LOGAN MCV 1.5 DCI S&S 90CV	0,3207	1.202,63	1.443,15	2.405,25	2.886,30
27704	DACIA	LOGAN MCV 1.5 DCI S&S 95CV	0,3247	1.217,63	1.461,15	2.435,25	2.922,30
27705	DACIA	LOGAN MCV STEPWAY 1.5 DCI S&S 95CV	0,3481	1.305,38	1.566,45	2.610,75	3.132,90
23494	DACIA	SANDERO 1.5 DCI S&S 75CV	0,3083	1.156,13	1.387,35	2.312,25	2.774,70
29054	DACIA	SANDERO STEPWAY 1.5 BLUE DCI S&S 75CV	0,3202	1.200,75	1.440,90	2.401,50	2.881,80
23495	DACIA	SANDERO STEPWAY 1.5 DCI S&S 90CV	0,3364	1.261,50	1.513,80	2.523,00	3.027,60
27703	DACIA	SANDERO STEPWAY 1.5 DCI S&S 95CV	0,3396	1.273,50	1.528,20	2.547,00	3.056,40
28217	DS	DS3 1.5 CROSSBACK BLUEHDI 100CV	0,4089	1.533,38	1.840,05	3.066,75	3.680,10
29713	DS	DS3 1.5 CROSSBACK BLUEHDI 110CV	0,4617	1.731,38	2.077,65	3.462,75	4.155,30
28218	DS	DS3 1.5 CROSSBACK BLUEHDI 130CV AUT	0,4751	1.781,63	2.137,95	3.563,25	4.275,90
21693	DS	DS3 1.6 BLUEHDI 100CV	0,3975	1.490,63	1.788,75	2.981,25	3.577,50
22004	DS	DS3 1.6 BLUEHDI 75CV	0,3789	1.420,88	1.705,05	2.841,75	3.410,10
24510	DS	DS3 1.6 BLUEHDI 100CV CABRIO MY2017	0,4055	1.520,63	1.824,75	3.041,25	3.649,50
21662	DS	DS3 1.6 BLUEHDI 120CV EURO 6	0,4194	1.572,75	1.887,30	3.145,50	3.774,60
21663	DS	DS3 1.6 BLUEHDI 120CV CABRIO EURO 6	0,4381	1.642,88	1.971,45	3.285,75	3.942,90
30162	DS	DS3 2022 BLUEHDI 1.5 AUT 130CV	0,5109	1.915,88	2.299,05	3.831,75	4.598,10



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

ID Modello	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)
24529	DS	DS4 1.6 BLUEHDI 100CV	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
21881	DS	DS4 1.6 BLUEHDI 120CV	0,4259	1.597,13	1.916,55	3.194,25	3.833,10
22027	DS	DS4 2.0 BLUEHDI 150CV	0,4784	1.794,00	2.152,80	3.588,00	4.305,60
22028	DS	DS4 2.0 BLUEHDI 180CV	0,5236	1.963,50	2.356,20	3.927,00	4.712,40
29768	DS	DS4 2021 1.5 BLUEHDI 130CV	0,5356	2.008,50	2.410,20	4.017,00	4.820,40
21695	DS	DS5 1.6 BLUEHDI 120CV	0,4771	1.789,13	2.146,95	3.578,25	4.293,90
22314	DS	DS5 2.0 BLUEHDI 150CV	0,5024	1.884,00	2.260,80	3.768,00	4.521,60
21696	DS	DS5 2.0 BLUEHDI 180CV	0,5570	2.088,75	2.506,50	4.177,50	5.013,00
25010	DS	DS7 1.5 CROSSBACK BLUEHDI 130CV	0,5085	1.906,88	2.288,25	3.813,75	4.576,50
25011	DS	DS7 2.0 CROSSBACK BLUEHDI 180CV	0,5699	2.137,13	2.564,55	4.274,25	5.129,10
22617	FIAT	500 1.3 MTJ 95CV	0,3374	1.265,25	1.518,30	2.530,50	3.036,60
22618	FIAT	500C 1.3 MTJ 95CV	0,3582	1.343,25	1.611,90	2.686,50	3.223,80
22317	FIAT	500L 1.3 MTJ 95CV	0,4051	1.519,13	1.822,95	3.038,25	3.645,90
23443	FIAT	500L 1.6 MTJ 120CV EURO6	0,4120	1.545,00	1.854,00	3.090,00	3.708,00
23870	FIAT	500L WAGON 1.3 MTJ 95CV	0,4011	1.504,13	1.804,95	3.008,25	3.609,90
23871	FIAT	500L WAGON 1.6 MTJ 120CV	0,4187	1.570,13	1.884,15	3.140,25	3.768,30
22501	FIAT	500X 1.3 MJT 95CV	0,3791	1.421,63	1.705,95	2.843,25	3.411,90
27708	FIAT	500X 1.3 MULTIJET 95CV	0,4376	1.641,00	1.969,20	3.282,00	3.938,40
21956	FIAT	500X 1.6 MJT 120CV	0,4310	1.616,25	1.939,50	3.232,50	3.879,00
27709	FIAT	500X 1.6 MULTIJET 120CV	0,4349	1.630,88	1.957,05	3.261,75	3.914,10
29480	FIAT	500X 1.6 MULTIJET 130CV	0,4788	1.795,50	2.154,60	3.591,00	4.309,20
21957	FIAT	500X 2.0 MJT 140CV 4X4	0,5172	1.939,50	2.327,40	3.879,00	4.654,80
27710	FIAT	500X 2.0 MULTIJET 150CV 4X4	0,5169	1.938,38	2.326,05	3.876,75	4.652,10
25088	FIAT	DOBLO 1.6 120CV	0,4606	1.727,25	2.072,70	3.454,50	4.145,40
22750	FIAT	PANDA 1.3 MTJ 80CV	0,3277	1.228,88	1.474,65	2.457,75	2.949,30
22315	FIAT	PANDA 1.3 MTJ 95CV S&S	0,3301	1.237,88	1.485,45	2.475,75	2.970,90
22751	FIAT	PANDA 1.3 MTJ 80CV 4X4	0,3676	1.378,50	1.654,20	2.757,00	3.308,40
22316	FIAT	PANDA CROSS 1.3 MTJ 95CV 4X4	0,3856	1.446,00	1.735,20	2.892,00	3.470,40
23294	FIAT	PUNTO 1.3 MTJ II 95CV	0,3610	1.353,75	1.624,50	2.707,50	3.249,00
23524	FIAT	QUBO 1.3 MJT 95CV	0,3878	1.454,25	1.745,10	2.908,50	3.490,20
29277	FIAT	TALENTO 1.6 123CV 9 POSTI	0,5183	1.943,63	2.332,35	3.887,25	4.664,70
22820	FIAT	TIPO 1.3 MTJ 5PORTE 95CV MY2016	0,4230	1.586,25	1.903,50	3.172,50	3.807,00
22752	FIAT	TIPO 1.3 MTJ 95CV MY2016	0,3867	1.450,13	1.740,15	2.900,25	3.480,30
22821	FIAT	TIPO 1.3 MTJ 95CV SW MY2016	0,4334	1.625,25	1.950,30	3.250,50	3.900,60
22620	FIAT	TIPO 1.6 MTJ 120CV MY2016	0,3955	1.483,13	1.779,75	2.966,25	3.559,50
22780	FIAT	TIPO 1.6 MTJ 120CV SW MY2016	0,3974	1.490,25	1.788,30	2.980,50	3.576,60
29481	FIAT	TIPO 1.6 MTJ 130CV 5 PORTE	0,4328	1.623,00	1.947,60	3.246,00	3.895,20
22778	FIAT	TIPO 1.6 MTJ 5PORTE 120CV MY2016	0,3898	1.461,75	1.754,10	2.923,50	3.508,20
29482	FIAT	TIPO STATION 1.6 MTJ 130CV SW	0,4408	1.653,00	1.983,60	3.306,00	3.967,20
30894	FIAT	ULYSSE 2.0 BLUEHDI 177CV MOD 2024	0,7057	2.646,38	3.175,65	5.292,75	6.351,30
23544	FORD	B-MAX 1.5 TDCI 75CV PLUS	0,3734	1.400,25	1.680,30	2.800,50	3.360,60
22430	FORD	C MAX 1.5 TDCI 120 CV S&S	0,4315	1.618,13	1.941,75	3.236,25	3.883,50
22196	FORD	C MAX 2.0 TDCI 150CV	0,4568	1.713,00	2.055,60	3.426,00	4.111,20
22197	FORD	C MAX 2.0 TDCI 170CV	0,4967	1.862,63	2.235,15	3.725,25	4.470,30
22195	FORD	C MAX PLUS 1.5 TDCI 120CV	0,4213	1.579,88	1.895,85	3.159,75	3.791,70
28712	FORD	ECOSPORT 1.5 ECOBLUE S&S 95CV	0,3801	1.425,38	1.710,45	2.850,75	3.420,90
25476	FORD	ECOSPORT 1.5 TDCI S&S 100CV	0,3907	1.465,13	1.758,15	2.930,25	3.516,30
25588	FORD	ECOSPORT 1.5 TDCI S&S 125CV	0,4043	1.516,13	1.819,35	3.032,25	3.638,70
29060	FORD	EDGE 2.0 ECOBLUE 150CV AUT	0,6244	2.341,50	2.809,80	4.683,00	5.619,60
27255	FORD	EDGE 2.0 ECOBLUE 190CV	0,6304	2.364,00	2.836,80	4.728,00	5.673,60
27256	FORD	EDGE 2.0 ECOBLUE 240CV	0,6858	2.571,75	3.086,10	5.143,50	6.172,20
29058	FORD	FIESTA 1.5 ECOBLUE 86CV	0,3517	1.318,88	1.582,65	2.637,75	3.165,30
23737	FORD	FIESTA 1.5 TDCI 120CV MY2017	0,3657	1.371,38	1.645,65	2.742,75	3.291,30
23736	FORD	FIESTA PLUS 1.5 TDCI 85CV MY2017	0,3454	1.295,25	1.554,30	2.590,50	3.108,60
30097	FORD	FOCUS IV 1.5 ECOBLUE 115CV AUT	0,5032	1.887,00	2.264,40	3.774,00	4.528,80
26432	FORD	FOCUS IV 1.5 ECOBLUE 120CV	0,4291	1.609,13	1.930,95	3.218,25	3.861,90
26431	FORD	FOCUS IV 1.5 ECOBLUE 95CV	0,3984	1.494,00	1.792,80	2.988,00	3.585,60
26433	FORD	FOCUS IV 2.0 ECOBLUE 150CV	0,4819	1.807,13	2.168,55	3.614,25	4.337,10
28369	FORD	FOCUS IV 2.0 ECOBLUE 190CV	0,5358	2.009,25	2.411,10	4.018,50	4.822,20
26437	FORD	FOCUS IV STATION 1.5 ECOBLUE 120CV SW	0,4194	1.572,75	1.887,30	3.145,50	3.774,60
26436	FORD	FOCUS IV STATION 1.5 ECOBLUE 95CV SW	0,4084	1.531,50	1.837,80	3.063,00	3.675,60
26438	FORD	FOCUS IV STATION 2.0 ECOBLUE 150CV SW	0,4785	1.794,38	2.153,25	3.588,75	4.306,50
27711	FORD	GALAXY 2.0 ECOBLUE 190CV AWD	0,6186	2.319,75	2.783,70	4.639,50	5.567,40



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ID Modello	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)
25473	FORD	GALAXY 2.0 TDCI BITURBO S&S 210CV	0,6079	2.279,63	2.735,55	4.559,25	5.471,10
25470	FORD	GALAXY 2.0 TDCI S&S 120CV	0,5390	2.021,25	2.425,50	4.042,50	4.851,00
25471	FORD	GALAXY 2.0 TDCI S&S 150CV	0,5706	2.139,75	2.567,70	4.279,50	5.135,40
25472	FORD	GALAXY 2.0 TDCI S&S 180CV	0,5901	2.212,88	2.655,45	4.425,75	5.310,90
26950	FORD	KA+ 1.5 TDCI 95CV	0,3274	1.227,75	1.473,30	2.455,50	2.946,60
23138	FORD	KUGA 1.5 TDCI 120CV 2WD	0,4117	1.543,88	1.852,65	3.087,75	3.705,30
21804	FORD	KUGA 2.0 TDCI 120CV 2WD	0,4993	1.872,38	2.246,85	3.744,75	4.493,70
23406	FORD	KUGA 2.0 TDCI 150CV 2WD	0,4966	1.862,25	2.234,70	3.724,50	4.469,40
21805	FORD	KUGA 2.0 TDCI 150CV 4WD	0,5409	2.028,38	2.434,05	4.056,75	4.868,10
21806	FORD	KUGA 2.0 TDCI 180CV 4WD	0,5875	2.203,13	2.643,75	4.406,25	5.287,50
28522	FORD	KUGA 2019 1.5 ECOBLUE 120CV 2WD	0,4485	1.681,88	2.018,25	3.363,75	4.036,50
29580	FORD	KUGA 2019 2.0 ECOBLUE 150CV AWD	0,5375	2.015,63	2.418,75	4.031,25	4.837,50
28523	FORD	KUGA 2019 2.0 ECOBLUE 190CV AWD	0,5468	2.050,50	2.460,60	4.101,00	4.921,20
30125	FORD	KUGA 2022 2.0 ECOBLUE 1.5 2WD 120CV	0,5547	2.080,13	2.496,15	4.160,25	4.992,30
30126	FORD	KUGA 2022 2.0 ECOBLUE 1.5 4WD 120CV	0,5732	2.149,50	2.579,40	4.290,00	5.158,80
22621	FORD	MONDEO 1.5 TDCI 120CV S&S	0,4496	1.686,00	2.023,20	3.372,00	4.046,40
29059	FORD	MONDEO 2.0 ECOBLUE 150CV S&S	0,5249	1.968,38	2.362,05	3.936,75	4.724,10
28160	FORD	MONDEO 2.0 ECOBLUE 190CV AWD	0,5981	2.242,88	2.691,45	4.485,75	5.382,90
28159	FORD	MONDEO 2.0 ECOBLUE 190CV S&S	0,5767	2.162,63	2.595,15	4.325,25	5.190,30
22191	FORD	MONDEO 2.0 TDCI 210CV	0,5462	2.048,25	2.457,90	4.096,50	4.915,80
22188	FORD	MONDEO 2.0 TDCI 150CV AWD	0,5133	1.924,88	2.309,85	3.849,75	4.619,70
21887	FORD	MONDEO 2.0 TDCI 150CV S&S	0,5100	1.912,50	2.295,00	3.825,00	4.590,00
22189	FORD	MONDEO 2.0 TDCI 180CV AWD	0,5482	2.055,75	2.466,90	4.111,50	4.933,80
21888	FORD	MONDEO 2.0 TDCI 180CV S&S	0,5162	1.935,75	2.322,90	3.871,50	4.645,80
22622	FORD	MONDEO STATION 1.5 TDCI 120CV S&S	0,4556	1.708,50	2.050,20	3.417,00	4.100,40
28162	FORD	MONDEO STATION 2.0 ECOBLUE 190CV AWD	0,6246	2.342,25	2.810,70	4.684,50	5.621,40
28161	FORD	MONDEO STATION 2.0 ECOBLUE 190CV S&S	0,5991	2.246,63	2.695,95	4.493,25	5.391,90
22192	FORD	MONDEO STATION 2.0 TDCI 210CV	0,5556	2.083,50	2.500,20	4.167,00	5.000,40
22187	FORD	MONDEO STATION 2.0 TDCI 150CV AWD	0,5103	1.913,63	2.296,35	3.827,25	4.592,70
21898	FORD	MONDEO STATION 2.0 TDCI 150CV S&S	0,4976	1.866,00	2.239,20	3.732,00	4.478,40
22190	FORD	MONDEO STATION 2.0 TDCI 180CV AWD	0,5556	2.083,50	2.500,20	4.167,00	5.000,40
21899	FORD	MONDEO STATION 2.0 TDCI 180CV S&S	0,5235	1.963,13	2.355,75	3.926,25	4.711,50
28881	FORD	PUMA 1.5 ECOBLUE 120CV	0,4075	1.528,13	1.833,75	3.056,25	3.667,50
27249	FORD	S-MAX 2.0 ECOBLUE 120CV	0,5202	1.950,75	2.340,90	3.901,50	4.681,80
27250	FORD	S-MAX 2.0 ECOBLUE 150CV	0,5533	2.074,88	2.489,85	4.149,75	4.979,70
27251	FORD	S-MAX 2.0 ECOBLUE 150CV AWD	0,5516	2.068,50	2.482,20	4.137,00	4.964,40
27252	FORD	S-MAX 2.0 ECOBLUE 190CV	0,5568	2.088,00	2.505,60	4.176,00	5.011,20
27253	FORD	S-MAX 2.0 ECOBLUE 190CV AWD	0,5890	2.208,75	2.650,50	4.417,50	5.301,00
27254	FORD	S-MAX 2.0 ECOBLUE 240CV	0,6012	2.254,50	2.705,40	4.509,00	5.410,80
24788	FORD	TOURNEO CUSTOM 1.5 TDCI 120 CV	0,5055	1.895,63	2.274,75	3.791,25	4.549,50
29994	FORD	TOURNEO CUSTOM 2.0 TDCI 185CV	0,6621	2.482,88	2.979,45	4.965,75	5.958,90
23628	FORD	TOURNEO CUSTOM 2.0 170CV	0,5486	2.057,25	2.468,70	4.114,50	4.937,40
21609	GREAT WALL MOTORS	H6 2.0 143CV 4X2	0,5292	1.984,50	2.381,40	3.969,00	4.762,80
21610	GREAT WALL MOTORS	H6 2.0 143CV 4X4	0,5472	2.052,00	2.462,40	4.104,00	4.924,80
26444	HONDA	CIVIC 1.6 120CV	0,4209	1.578,38	1.894,05	3.156,75	3.788,10
22125	HONDA	CR-V 1.6 I-DTEC 2WD 120CV	0,4497	1.686,38	2.023,65	3.372,75	4.047,30
22126	HONDA	CR-V 1.6 I-DTEC 4WD 160CV	0,4988	1.870,50	2.244,60	3.741,00	4.489,20
22434	HONDA	HR-V 1.6 DTEC 120 CV	0,4462	1.673,25	2.007,90	3.346,50	4.015,80
23469	HYUNDAI	I30 1.6 CRDI 95CV 5P	0,3837	1.438,88	1.726,65	2.877,75	3.453,30
23470	HYUNDAI	I30 1.6 CRDI 110CV 5P	0,4046	1.517,25	1.820,70	3.034,50	3.641,40
23471	HYUNDAI	I30 1.6 CRDI 136CV 5P	0,4367	1.637,63	1.965,15	3.275,25	3.930,30
29265	HYUNDAI	I30 2020 1.6 CRDI 115CV	0,4337	1.626,38	1.951,65	3.252,75	3.903,30
21399	HYUNDAI	I30 WAGON 1.4 CRDI 90CV	0,4004	1.501,50	1.801,80	3.003,00	3.603,60
22088	HYUNDAI	I30 WAGON 1.6 CRDI 110CV E6	0,3989	1.495,88	1.795,05	2.991,75	3.590,10
22089	HYUNDAI	I30 WAGON 1.6 CRDI 136CV E6	0,4118	1.544,25	1.853,10	3.088,50	3.706,20
20907	HYUNDAI	I40 1.7 CRDI 115CV WAGON	0,4811	1.804,13	2.164,95	3.608,25	4.329,90
22322	HYUNDAI	I40 1.7 CRDI 140CV WAGON	0,4853	1.819,88	2.183,85	3.639,75	4.367,70
28157	HYUNDAI	I40 2019 1.6 CRDI 136CV WAGON	0,4845	1.816,88	2.180,25	3.633,75	4.360,50
23550	HYUNDAI	IX20 1.4 CRDI 90CV ND	0,3736	1.401,00	1.681,20	2.802,00	3.362,40
23551	HYUNDAI	IX20 1.6 CRDI 115CV ND	0,3973	1.489,88	1.787,85	2.979,75	3.575,70
25030	HYUNDAI	KONA 1.6 CRDI 115CV	0,4123	1.546,13	1.855,35	3.092,25	3.710,70
25031	HYUNDAI	KONA 1.6 CRDI 136CV	0,4452	1.669,50	2.003,40	3.339,00	4.006,80
25032	HYUNDAI	KONA 1.6 CRDI 4WD 136CV	0,4576	1.716,00	2.059,20	3.432,00	4.118,40



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ID Modello	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)
30751	HYUNDAI	SANTA FE 2.2 CRDI 193CV	0,7360	2.760,00	3.312,00	5.520,00	6.624,00
29778	HYUNDAI	SANTA FE 2.2 CRDI 4WD 201CV	0,6830	2.561,25	3.073,50	5.122,50	6.147,00
27148	HYUNDAI	SANTA FE 2.2 CRDI 4WD 200CV MY2018	0,6812	2.554,50	3.065,40	5.109,00	6.130,80
30300	HYUNDAI	STARIA 2.2 AT 177CV 7 POSTI	0,7813	2.929,88	3.515,85	5.859,75	7.031,70
30299	HYUNDAI	STARIA 2.2 AT 177CV 9 POSTI	0,6777	2.541,38	3.049,65	5.082,75	6.099,30
30750	HYUNDAI	TUCSON 1.6 CRDI 116CV	0,5148	1.930,50	2.316,60	3.861,00	4.633,20
27092	HYUNDAI	TUCSON 1.6 CRDI 116CV MY2018	0,4715	1.768,13	2.121,75	3.536,25	4.243,50
27093	HYUNDAI	TUCSON 1.6 CRDI 136CV MY2018	0,5033	1.887,38	2.264,85	3.774,75	4.529,70
27094	HYUNDAI	TUCSON 1.6 CRDI 136CV 4WD MY2018	0,5270	1.976,25	2.371,50	3.952,50	4.743,00
28811	HYUNDAI	TUCSON 2020 1.6 CRDI 116CV	0,5116	1.918,50	2.302,20	3.837,00	4.604,40
28882	HYUNDAI	TUCSON 2020 1.6 CRDI 136CV	0,4923	1.846,13	2.215,35	3.692,25	4.430,70
26172	INFINITI	Q30 1.5D 110CV MY2018	0,4488	1.683,00	2.019,60	3.366,00	4.039,20
26173	INFINITI	Q30 2.2D 170CV 2WD MY2018	0,5335	2.000,63	2.400,75	4.001,25	4.801,50
26174	INFINITI	Q30 2.2D 170CV 4WD MY2018	0,5618	2.106,75	2.528,10	4.213,50	5.056,20
23552	INFINITI	Q50 2.2 D 170CV ND	0,5712	2.142,00	2.570,40	4.284,00	5.140,80
22035	INFINITI	Q70 2.2 D 170CV	0,6418	2.406,75	2.888,10	4.813,50	5.776,20
26176	INFINITI	QX30 2.2D 170CV AWD	0,5866	2.199,75	2.639,70	4.399,50	5.279,40
21424	INFINITI	QX50 3.0D 238CV	0,7327	2.747,63	3.297,15	5.495,25	6.594,30
21388	INFINITI	QX70 3.0D 238CV	0,7980	2.992,50	3.591,00	5.985,00	7.182,00
24170	JAGUAR	E-PACE 2.0D 150CV	0,5627	2.110,13	2.532,15	4.220,25	5.064,30
24171	JAGUAR	E-PACE 2.0D 150CV AWD	0,5866	2.199,75	2.639,70	4.399,50	5.279,40
24172	JAGUAR	E-PACE 2.0D 180CV AWD	0,6751	2.531,63	3.037,95	5.063,25	6.075,90
24173	JAGUAR	E-PACE 2.0D 241CV AWD	0,7030	2.636,25	3.163,50	5.272,50	6.327,00
29074	JAGUAR	E-PACE 2.0D AWD 150CV	0,5960	2.235,00	2.682,00	4.470,00	5.364,00
29075	JAGUAR	E-PACE 2.0D AWD 180CV	0,6273	2.352,38	2.822,85	4.704,75	5.645,70
29076	JAGUAR	E-PACE 2.0D AWD 240CV	0,6813	2.554,88	3.065,85	5.109,75	6.131,70
29649	JAGUAR	E-PACE 2021 2.0D I4 163CV	0,5587	2.095,13	2.514,15	4.190,25	5.028,30
22541	JAGUAR	F-PACE 2.0D 180CV 2WD	0,6106	2.289,75	2.747,70	4.579,50	5.495,40
22542	JAGUAR	F-PACE 2.0D 180CV 4WD	0,6301	2.362,88	2.835,45	4.725,75	5.670,90
28269	JAGUAR	F-PACE 2019 2.0D 163CV	0,6248	2.343,00	2.811,60	4.686,00	5.623,20
28270	JAGUAR	F-PACE 2019 2.0D 180CV	0,6474	2.427,75	2.913,30	4.855,50	5.826,60
28271	JAGUAR	F-PACE 2019 2.0D 180CV AWD	0,6685	2.506,88	3.008,25	5.013,75	6.016,50
28272	JAGUAR	F-PACE 2019 2.0D 240CV AWD	0,7379	2.767,13	3.320,55	5.534,25	6.641,10
28273	JAGUAR	F-PACE 2019 3.0D 300CV AWD	0,7993	2.997,38	3.596,85	5.994,75	7.193,70
22543	JAGUAR	F-PACE 3.0D 300CV 4WD	0,7592	2.847,00	3.416,40	5.694,00	6.832,80
21966	JAGUAR	XE 2.0 D 163CV	0,5218	1.956,75	2.348,10	3.913,50	4.696,20
21967	JAGUAR	XE 2.0 D TURBO 180CV	0,5249	1.968,38	2.362,05	3.936,75	4.724,10
28224	JAGUAR	XE 2019 2.0D 180CV AUT	0,5911	2.216,63	2.659,95	4.433,25	5.319,90
28225	JAGUAR	XE 2019 2.0D 180CV AWD AUT	0,6095	2.285,63	2.742,75	4.571,25	5.485,50
28243	JAGUAR	XE 20D 240CV AWD LANDMARK EDITION	0,6641	2.490,38	2.988,45	4.980,75	5.976,90
22134	JAGUAR	XF 2.0D 163CV EURO6	0,6031	2.261,63	2.713,95	4.523,25	5.427,90
22687	JAGUAR	XF 2.0D 180CV AWD	0,6613	2.479,88	2.975,85	4.959,75	5.951,70
22135	JAGUAR	XF 2.0D 180CV EURO6	0,6211	2.329,13	2.794,95	4.658,25	5.589,90
22136	JAGUAR	XF 3.0D 300CV EURO6	0,7905	2.964,38	3.557,25	5.928,75	7.114,50
24089	JAGUAR	XF SPORTBRAKE 2.0 D 163CV SW	0,6394	2.397,75	2.877,30	4.795,50	5.754,60
24090	JAGUAR	XF SPORTBRAKE 2.0 D 180CV SW	0,6663	2.498,63	2.998,35	4.997,25	5.996,70
24091	JAGUAR	XF SPORTBRAKE 2.0D AWD 240CV SW	0,7586	2.844,75	3.413,70	5.689,50	6.827,40
24129	JAGUAR	XF SPORTBRAKE 3.0 TDV6 300CV SW	0,8397	3.148,88	3.778,65	6.297,75	7.557,30
24150	JAGUAR	XJ 3.0D 300CV MY2017	0,9354	3.507,75	4.209,30	7.015,50	8.418,60
27328	JEEP	CHEROKEE 2.2 MTJ 194CV	0,6479	2.429,63	2.915,55	4.859,25	5.831,10
27329	JEEP	CHEROKEE 2.2 MTJ 194CV AWD	0,6696	2.511,00	3.013,20	5.022,00	6.026,40
29082	JEEP	COMPASS 1.6 MTJ 120CV	0,4880	1.830,00	2.196,00	3.660,00	4.392,00
23890	JEEP	COMPASS 1.6 MTJ 120CV 2WD	0,4588	1.720,50	2.064,60	3.441,00	4.129,20
30292	JEEP	COMPASS 1.6 MTJ 130CV 2WD	0,5447	2.042,63	2.451,15	4.085,25	4.902,30
23891	JEEP	COMPASS 2.0 MTJ 140CV 4WD	0,5161	1.935,38	2.322,45	3.870,75	4.644,90
23892	JEEP	COMPASS 2.0 MTJ 170CV 4WD	0,5724	2.146,50	2.575,80	4.293,00	5.151,60
22551	JEEP	GRAND CHEROKEE 3.0 V6 MTJ 190CV	0,7485	2.806,88	3.368,25	5.613,75	6.736,50
20935	JEEP	GRAND CHEROKEE 3.0 V6 MTJ 250CV	0,8476	3.178,50	3.814,20	6.357,00	7.628,40
21730	JEEP	RENEGADE 1.6 MJT 120CV	0,4510	1.691,25	2.029,50	3.382,50	4.059,00
29310	JEEP	RENEGADE 1.6 MTJ 130CV	0,4888	1.833,00	2.199,60	3.666,00	4.399,20
29077	JEEP	RENEGADE 2.0 MTJ 140CV AWD	0,5037	1.888,88	2.266,65	3.777,75	4.533,30
27489	JEEP	WRANGLER 2.2 MJT II 200CV	0,7194	2.697,75	3.237,30	5.395,50	6.474,60
30555	KG MOBILITY	KORANDO 1.6 136CV	0,4933	1.849,88	2.219,85	3.699,75	4.439,70



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ID Modello	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)
22457	KIA	CARENS 1.7 CRDI 141CV	0,4733	1.774,88	2.129,85	3.549,75	4.259,70
23562	KIA	CARENS 1.7 CRDI 115CV ND	0,4376	1.641,00	1.969,20	3.282,00	3.938,40
27531	KIA	CEED 1.6 CRDI 115CV	0,4046	1.517,25	1.820,70	3.034,50	3.641,40
27532	KIA	CEED 1.6 CRDI 136CV	0,4423	1.658,63	1.990,35	3.317,25	3.980,70
22784	KIA	OPTIMA 1.7 CRDI 140CV	0,4666	1.749,75	2.099,70	3.499,50	4.199,40
23366	KIA	OPTIMA SW 1.7 CRDI 141CV	0,4739	1.777,13	2.132,55	3.554,25	4.265,10
28228	KIA	PROCEED 2019 1.6 CRDI 136CV	0,4543	1.703,63	2.044,35	3.407,25	4.088,70
22324	KIA	RIO 1.1 CRDI 75CV	0,3500	1.312,50	1.575,00	2.625,00	3.150,00
22325	KIA	RIO 1.4 CRDI 90CV	0,3683	1.381,13	1.657,35	2.762,25	3.314,70
27533	KIA	SORENTO 2.0 CRDI 185CV AWD	0,6183	2.318,63	2.782,35	4.637,25	5.564,70
27534	KIA	SORENTO 2.2 CRDI 200CV AWD	0,6625	2.484,38	2.981,25	4.968,75	5.962,50
22916	KIA	SOUL 1.6 CRDI 136CV	0,4303	1.613,63	1.936,35	3.227,25	3.872,70
27492	KIA	SPORTAGE 1.6 CRDI 115CV 2WD	0,4860	1.822,50	2.187,00	3.645,00	4.374,00
27508	KIA	SPORTAGE 1.6 CRDI 136CV 2WD	0,4915	1.843,13	2.211,75	3.686,25	4.423,50
27509	KIA	SPORTAGE 1.6 CRDI 136CV AWD	0,4895	1.835,63	2.202,75	3.671,25	4.405,50
25890	KIA	STINGER 2.2 CRDI 200CV AWD	0,6762	2.535,75	3.042,90	5.071,50	6.085,80
25889	KIA	STINGER 2.2 CRDI 200CV RWD	0,6455	2.420,63	2.904,75	4.841,25	5.809,50
24571	KIA	STONIC 1.6 CRDI 110CV	0,3980	1.492,50	1.791,00	2.985,00	3.582,00
27733	KIA	STONIC 1.6 CRDI 115CV	0,3878	1.454,25	1.745,10	2.908,50	3.490,20
23564	KIA	VENGA 1.4 CRDI 90CV ND	0,3844	1.441,50	1.729,80	2.883,00	3.459,60
28527	KIA	XCEED 1.6 CRDI 115CV	0,4263	1.598,63	1.918,35	3.197,25	3.836,70
28528	KIA	XCEED 1.6 CRDI 136CV	0,4603	1.726,13	2.071,35	3.452,25	4.142,70
22971	LANCIA	YPSILON 1.3 MJT 80CV	0,3515	1.318,13	1.581,75	2.636,25	3.163,50
23569	LANCIA	YPSILON 1.3 MJT 95CV	0,3552	1.332,00	1.598,40	2.664,00	3.196,80
28535	LAND ROVER	DEFENDER 110 2.0 SD4 200CV	0,7150	2.681,25	3.217,50	5.362,50	6.435,00
28536	LAND ROVER	DEFENDER 110 2.0 SD4 240CV	0,7456	2.796,00	3.355,20	5.592,00	6.710,40
28531	LAND ROVER	DEFENDER 90 2.0 SD4 200CV	0,6821	2.557,88	3.069,45	5.115,75	6.138,90
28532	LAND ROVER	DEFENDER 90 2.0 SD4 240CV	0,7127	2.672,63	3.207,15	5.345,25	6.414,30
23402	LAND ROVER	DISCOVERY 5 2.0 SD4 240CV	0,7228	2.710,50	3.252,60	5.421,00	6.505,20
23401	LAND ROVER	DISCOVERY 5 2.0 TD4 180CV	0,6615	2.480,63	2.976,75	4.961,25	5.953,50
26608	LAND ROVER	DISCOVERY 5 3.0 SDV6 306CV	0,8225	3.084,38	3.701,25	6.168,75	7.402,50
23403	LAND ROVER	DISCOVERY 5 3.0 TD6 250CV	0,7648	2.868,00	3.441,60	5.736,00	6.883,20
22326	LAND ROVER	DISCOVERY SPORT 2.0 TD4 150CV	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
22972	LAND ROVER	DISCOVERY SPORT 2.0 TD4 180CV	0,5581	2.092,88	2.511,45	4.185,75	5.022,90
20953	LAND ROVER	DISCOVERY4 3.0 SDV6 249CV	0,7933	2.974,88	3.569,85	5.949,75	7.139,70
20952	LAND ROVER	DISCOVERY4 3.0 TDV6 211CV	0,7439	2.789,63	3.347,55	5.579,25	6.695,10
26830	LAND ROVER	RANGE ROVER 3.0 SDV6 249CV	1,0559	3.959,63	4.751,55	7.919,25	9.503,10
26831	LAND ROVER	RANGE ROVER 4.4 SDV8 340CV	1,2003	4.501,13	5.401,35	9.002,25	10.802,70
23472	LAND ROVER	RANGE ROVER EVOQUE 2.0 ED4 150CV 5 PORTE	0,5255	1.970,63	2.364,75	3.941,25	4.729,50
22093	LAND ROVER	RANGE ROVER EVOQUE 2.0 TD4 180CV 3 PORTE	0,6352	2.382,00	2.858,40	4.764,00	5.716,80
22095	LAND ROVER	RANGE ROVER EVOQUE 2.0 TD4 180CV 5 PORTE	0,5880	2.205,00	2.646,00	4.410,00	5.292,00
29272	LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 163CV	0,6468	2.425,50	2.910,60	4.851,00	5.821,20
22624	LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0 TD4 150CV	0,6422	2.408,25	2.889,90	4.816,50	5.779,80
22625	LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0 TD4 180CV	0,6619	2.482,13	2.978,55	4.964,25	5.957,10
20955	LAND ROVER	RANGE ROVER SPORT 3.0 D 249CV	0,8642	3.240,75	3.888,90	6.481,50	7.777,80
22327	LAND ROVER	RANGE ROVER SPORT 3.0 SDV6 306CV	0,8860	3.322,50	3.987,00	6.645,00	7.974,00
22578	LAND ROVER	RANGE ROVER SPORT 4.4 SDV8 340CV	0,9904	3.714,00	4.456,80	7.428,00	8.913,60
24810	LAND ROVER	RANGE ROVER VELAR 2.0 I4 180CV	0,6723	2.521,13	3.025,35	5.042,25	6.050,70
24811	LAND ROVER	RANGE ROVER VELAR 2.0 I4 240CV	0,7211	2.704,13	3.244,95	5.408,25	6.489,90
28806	LAND ROVER	RANGE ROVER VELAR 2.0D I4 180CV	0,6779	2.542,13	3.050,55	5.084,25	6.101,10
28807	LAND ROVER	RANGE ROVER VELAR 2.0D I4 240CV	0,7148	2.680,50	3.216,60	5.361,00	6.433,20
24812	LAND ROVER	RANGE ROVER VELAR 3.0 SD6 300CV	0,7981	2.992,88	3.591,45	5.985,75	7.182,90
28809	LAND ROVER	RANGE ROVER VELAR 3.0D 300CV	0,7785	2.919,38	3.503,25	5.838,75	7.006,50
28808	LAND ROVER	RANGE ROVER VELAR 3.0D V6 275CV	0,7639	2.864,63	3.437,55	5.729,25	6.875,10
20960	MAHINDRA	XUV500 2.2 140CV 2WD	0,5322	1.995,75	2.394,90	3.991,50	4.789,80
20961	MAHINDRA	XUV500 2.2 140CV 4WD	0,5579	2.092,13	2.510,55	4.184,25	5.021,10
29088	MAHINDRA	XUV500 2.2 AWD 140CV DIESEL	0,5561	2.085,38	2.502,45	4.170,75	5.004,90
29087	MAHINDRA	XUV500 2.2 FWD 140CV DIESEL	0,5370	2.013,75	2.416,50	4.027,50	4.833,00
24353	MASERATI	GHIBLI 3.0 V6 DIESEL 250CV	0,9987	3.745,13	4.494,15	7.490,25	8.988,30
24354	MASERATI	GHIBLI 3.0 V6 DIESEL 275CV	1,0034	3.762,75	4.515,30	7.525,50	9.030,60
29092	MASERATI	GHIBLI 3.0D 250CV	0,8759	3.284,63	3.941,55	6.569,25	7.883,10
29093	MASERATI	GHIBLI 3.0D 275CV	0,8816	3.306,00	3.967,20	6.612,00	7.934,40
22786	MASERATI	LEVANTE 3.0 V6 AWD DIESEL 250CV	0,9077	3.403,88	4.084,65	6.807,75	8.169,30



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22787	MASERATI	LEVANTE 3.0 V6 AWD DIESEL 275CV	0,9124	3.421,50	4.105,80	6.843,00	8.211,60
22976	MASERATI	QUATTROPORTE DIESEL 3.0 250CV	1,0223	3.833,63	4.600,35	7.667,25	9.200,70
22977	MASERATI	QUATTROPORTE DIESEL 3.0 275CV	1,0279	3.854,63	4.625,55	7.709,25	9.251,10
21970	MAZDA	2 1.5 105CV MY2015	0,3602	1.350,75	1.620,90	2.701,50	3.241,80
22788	MAZDA	3 1.5 SKYACTIVE-D 105CV	0,4129	1.548,38	1.858,05	3.096,75	3.716,10
23585	MAZDA	3 2.2 SKYACTIVE-D 150CV ND	0,4792	1.797,00	2.156,40	3.594,00	4.312,80
28155	MAZDA	3 2019 1.8 SKYACTIV-D 116CV	0,4170	1.563,75	1.876,50	3.127,50	3.753,00
23586	MAZDA	6 2.2 SKYACTIVE-D 150CV	0,5458	2.046,75	2.456,10	4.093,50	4.912,20
26970	MAZDA	6 2.2 SKYACTIVE-D 184CV	0,5668	2.125,50	2.550,60	4.251,00	5.101,20
29095	MAZDA	6 2.2 SKYACTIVE-D 184CV AUT	0,6108	2.290,50	2.748,60	4.581,00	5.497,20
20968	MAZDA	6 2.2L SKYACTIVE-D 150CV WAGON	0,5198	1.949,25	2.339,10	3.898,50	4.678,20
22097	MAZDA	6 2.2L WAGON 175CV	0,5508	2.065,50	2.478,60	4.131,00	4.957,20
28641	MAZDA	CX-3 1.8L SKYACTIV-D 115CV	0,4113	1.542,38	1.850,85	3.084,75	3.701,70
28642	MAZDA	CX-3 1.8L SKYACTIV-D 4WD 115CV	0,4474	1.677,75	2.013,30	3.355,50	4.026,60
27348	MAZDA	CX-3 1.8L SKYACTIV-D 115CV	0,4237	1.588,88	1.906,65	3.177,75	3.813,30
28443	MAZDA	CX-30 1.8D 116CV 2WD	0,4393	1.647,38	1.976,85	3.294,75	3.953,70
28444	MAZDA	CX-30 1.8D 116CV 4WD	0,4718	1.769,25	2.123,10	3.538,50	4.246,20
20308	MAZDA	CX-5 2.2L SKYACTIV-D 2WD 150CV	0,5097	1.911,38	2.293,65	3.822,75	4.587,30
20309	MAZDA	CX-5 2.2L SKYACTIV-D 4WD 150CV	0,5553	2.082,38	2.498,85	4.164,75	4.997,70
20310	MAZDA	CX-5 2.2L SKYACTIV-D 4WD 175CV	0,5725	2.146,88	2.576,25	4.293,75	5.152,50
28730	MERCEDES	A160 D 1.5 95CV	0,4369	1.638,38	1.966,05	3.276,75	3.932,10
26190	MERCEDES	A180 D 1.5 116CV AUT MY2018	0,4871	1.826,63	2.191,95	3.653,25	4.383,90
29228	MERCEDES	A200 D 2.0 150CV	0,5221	1.957,88	2.349,45	3.915,75	4.698,90
28731	MERCEDES	A200 D 2.0 150CV AUT 4MATIC	0,5612	2.104,50	2.525,40	4.209,00	5.050,80
27896	MERCEDES	A200 D 2.0 150CV AUT MY2018	0,5333	1.999,88	2.399,85	3.999,75	4.799,70
28732	MERCEDES	A220 D 2.0 190CV AUT 4MATIC	0,5899	2.212,13	2.654,55	4.424,25	5.309,10
27897	MERCEDES	A220 D 2.0 190CV AUT MY2018	0,5746	2.154,75	2.585,70	4.309,50	5.171,40
21812	MERCEDES	B 160 CDI 1.5 90CV	0,4294	1.610,25	1.932,30	3.220,50	3.864,60
22520	MERCEDES	B 160 D AUT 1.5 90CV	0,4363	1.636,13	1.963,35	3.272,25	3.926,70
21640	MERCEDES	B 180 CDI 1.5 109CV	0,4362	1.635,75	1.962,90	3.271,50	3.925,80
22521	MERCEDES	B 180 D AUT 1.5 109CV	0,4446	1.667,25	2.000,70	3.334,50	4.001,40
21813	MERCEDES	B 200 CDI 2.2 AUT 4MATIC 136CV	0,5521	2.070,38	2.484,45	4.140,75	4.968,90
21814	MERCEDES	B 220 CDI 2.2 AUT 177CV	0,5602	2.100,75	2.520,90	4.201,50	5.041,80
21815	MERCEDES	B 220 CDI 2.2 AUT 4MATIC 177CV	0,5939	2.227,13	2.672,55	4.454,25	5.345,10
28100	MERCEDES	B180D 2018 1.5 116CV AUT	0,4691	1.759,13	2.110,95	3.518,25	4.221,90
28734	MERCEDES	B200 D 2018 2.0 150CV AUT 4MATIC	0,5170	1.938,75	2.326,50	3.877,50	4.653,00
28101	MERCEDES	B200D 2018 2.0 150CV AUT	0,5291	1.984,13	2.380,95	3.968,25	4.761,90
28735	MERCEDES	B220 D 2018 2.0 190CV AUT 4MATIC	0,6147	2.305,13	2.766,15	4.610,25	5.532,30
28102	MERCEDES	B220D 2018 2.0 190CV AUT	0,5491	2.059,13	2.470,95	4.118,25	4.941,90
26630	MERCEDES	C180 D 1.6 122CV AUT MY2018	0,5168	1.938,00	2.325,60	3.876,00	4.651,20
26670	MERCEDES	C180 D SW 1.6 122CV AUT MY2018	0,5273	1.977,38	2.372,85	3.954,75	4.745,70
26631	MERCEDES	C200 D 1.6 160CV MY2018	0,5324	1.996,50	2.395,80	3.993,00	4.791,60
26671	MERCEDES	C200 D SW 1.6 160CV MY2018	0,5418	2.031,75	2.438,10	4.063,50	4.876,20
26649	MERCEDES	C220 D 2.0 194CV 4MATIC AUT MY2018	0,6045	2.266,88	2.720,25	4.533,75	5.440,50
26693	MERCEDES	C220 D 2.0 194CV AUT CABRIO MY2018	0,7485	2.806,88	3.368,25	5.613,75	6.736,50
26690	MERCEDES	C220 D 2.0 194CV AUT COUPÉ MY2018	0,6212	2.329,50	2.795,40	4.659,00	5.590,80
26648	MERCEDES	C220 D 2.0 194CV AUT MY2018	0,5784	2.169,00	2.602,80	4.338,00	5.205,60
27375	MERCEDES	C220 D 2.2 194CV 4MATIC AUT CABRIO MY2018	0,7702	2.888,25	3.465,90	5.776,50	6.931,80
26672	MERCEDES	C220 D SW 2.0 194CV 4MATIC AUT MY2018	0,6139	2.302,13	2.762,55	4.604,25	5.525,10
26673	MERCEDES	C220 D SW 2.0 194CV AUT MY2018	0,5988	2.245,50	2.694,60	4.491,00	5.389,20
27373	MERCEDES	C300 D 2.0 245CV 4MATIC AUT COUPÉ MY2018	0,6721	2.520,38	3.024,45	5.040,75	6.048,90
27369	MERCEDES	C300 D 2.0 245CV 4MATIC AUT MY2018	0,6548	2.455,50	2.946,60	4.911,00	5.893,20
27374	MERCEDES	C300 D 2.0 245CV AUT CABRIO MY2018	0,7833	2.937,38	3.524,85	5.874,75	7.049,70
27372	MERCEDES	C300 D 2.0 245CV AUT COUPÉ MY2018	0,6466	2.424,75	2.909,70	4.849,50	5.819,40
27368	MERCEDES	C300 D 2.0 245CV AUT MY2018	0,6218	2.331,75	2.798,10	4.663,50	5.596,20
27371	MERCEDES	C300 D SW 2.0 245CV 4MATIC AUT MY2018	0,6561	2.460,38	2.952,45	4.920,75	5.904,90
27370	MERCEDES	C300 D SW 2.0 245CV AUT MY2018	0,6428	2.410,50	2.892,60	4.821,00	5.785,20
27828	MERCEDES	CITAN 1.5 CDI 110CV	0,4068	1.525,50	1.830,60	3.051,00	3.661,20
28280	MERCEDES	CLA 180 2019 1.5 115CV AUT	0,4803	1.801,13	2.161,35	3.602,25	4.322,70
29868	MERCEDES	CLA 180D 2019 2.0 116CV	0,5154	1.932,75	2.319,30	3.865,50	4.638,60
25208	MERCEDES	CLA 200 D 2.1 136CV	0,5486	2.057,25	2.468,70	4.114,50	4.937,40
25210	MERCEDES	CLA 200 D 2.1 4MATIC AUT 136CV	0,5819	2.182,13	2.618,55	4.364,25	5.237,10
25209	MERCEDES	CLA 200 D 2.1 AUT 136CV	0,5560	2.085,00	2.502,00	4.170,00	5.004,00



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ID Modello	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)
29231	MERCEDES	CLA 200D 2019 2.0 150CV	0,5743	2.153,63	2.584,35	4.307,25	5.168,70
28542	MERCEDES	CLA 200D 2019 2.0 150CV AUT	0,5901	2.212,88	2.655,45	4.425,75	5.310,90
29232	MERCEDES	CLA 200D 2019 2.0 150CV AUT 4MATIC	0,6131	2.299,13	2.758,95	4.598,25	5.517,90
27008	MERCEDES	CLA 220 D 2.1 AUT 170CV	0,5852	2.194,50	2.633,40	4.389,00	5.266,80
27009	MERCEDES	CLA 220 D 2.1 AUT 170CV 4MATIC	0,5992	2.247,00	2.696,40	4.494,00	5.392,80
28543	MERCEDES	CLA 220D 2019 2.0 190CV AUT	0,6192	2.322,00	2.786,40	4.644,00	5.572,80
29233	MERCEDES	CLA 220D 2019 2.0 190CV AUT 4MATIC	0,6397	2.398,88	2.878,65	4.797,75	5.757,30
28041	MERCEDES	CLS 300 D 2.0 245CV	0,8152	3.057,00	3.668,40	6.114,00	7.336,80
25709	MERCEDES	CLS 350D 3.0 4MATIC 286CV	0,9049	3.393,38	4.072,05	6.786,75	8.144,10
29717	MERCEDES	CLS 400D 3.0 4MATIC 330CV	1,0511	3.941,63	4.729,95	7.883,25	9.459,90
25710	MERCEDES	CLS 400D 3.0 4MATIC 340CV	0,9330	3.498,75	4.198,50	6.997,50	8.397,00
23157	MERCEDES	E 200 D 2.0 150CV BERLINA	0,5571	2.089,13	2.506,95	4.178,25	5.013,90
23371	MERCEDES	E 200 D 2.0 150CV SW	0,6011	2.254,13	2.704,95	4.508,25	5.409,90
29100	MERCEDES	E 200D 1.6 160CV BERLINA	0,6792	2.547,00	3.056,40	5.094,00	6.112,80
29101	MERCEDES	E 200D 1.6 160CV SW	0,6936	2.601,00	3.121,20	5.202,00	6.242,40
23369	MERCEDES	E 220D 194CV BERLINA	0,7062	2.648,25	3.177,90	5.296,50	6.355,80
25069	MERCEDES	E 220D 2.0 194CV CABRIO	0,7821	2.932,88	3.519,45	5.865,75	7.038,90
23598	MERCEDES	E 220D 2.0 194CV COUPÉ	0,7319	2.744,63	3.293,55	5.489,25	6.587,10
23159	MERCEDES	E 220D 2.0 194CV SW	0,7178	2.691,75	3.230,10	5.383,50	6.460,20
25068	MERCEDES	E 220D 2.0 4MATIC 194CV CABRIO	0,6943	2.603,63	3.124,35	5.207,25	6.248,70
22695	MERCEDES	E 220D 2.0 AUTOSPORT 264CV BERLINA	0,6237	2.338,88	2.806,65	4.677,75	5.613,30
23600	MERCEDES	E 220D 2.2 170CV CABRIO	0,6312	2.367,00	2.840,40	4.734,00	5.680,80
23507	MERCEDES	E 220D 4MATIC 194CV ALL-TERRAIN SW	0,6798	2.549,25	3.059,10	5.098,50	6.118,20
23370	MERCEDES	E 220D 4MATIC 194CV BERLINA	0,7414	2.780,25	3.336,30	5.560,50	6.672,60
23506	MERCEDES	E 220D 4MATIC 194CV SW	0,7558	2.834,25	3.401,10	5.668,50	6.802,20
23599	MERCEDES	E 220D 4MATIC 2.0 194CV COUPÉ	0,7738	2.901,75	3.482,10	5.803,50	6.964,20
23601	MERCEDES	E 250D 2.2 204CV CABRIO	0,6580	2.467,50	2.961,00	4.935,00	5.922,00
28739	MERCEDES	E 300D 2.0 245CV CABRIO	0,7348	2.755,50	3.306,60	5.511,00	6.613,20
28736	MERCEDES	E 300D 2.0 245CV COUPÉ	0,6919	2.594,63	3.113,55	5.189,25	6.227,10
22704	MERCEDES	E 350 BLUETEC 3.0 258CV 4MATIC SW	0,7277	2.728,88	3.274,65	5.457,75	6.549,30
22335	MERCEDES	E 350 BLUETEC 3.0 258CV CABRIO	0,7103	2.663,63	3.196,35	5.327,25	6.392,70
22333	MERCEDES	E 350 BLUETEC 3.0 258CV COUPÉ	0,6857	2.571,38	3.085,65	5.142,75	6.171,30
22703	MERCEDES	E 350 BLUETEC 3.0 258CV SW	0,7142	2.678,25	3.213,90	5.356,50	6.427,80
28738	MERCEDES	E 350D 3.0 286CV CABRIO	0,7617	2.856,38	3.427,65	5.712,75	6.855,30
28737	MERCEDES	E 350D 3.0 286CV COUPÉ	0,7288	2.733,00	3.279,60	5.466,00	6.559,20
22696	MERCEDES	E 350D 3.0 AUTOSPORT 258CV BERLINA	0,7033	2.637,38	3.164,85	5.274,75	6.329,70
27669	MERCEDES	E 400 D 4MATIC 340CV	0,8248	3.093,00	3.711,60	6.186,00	7.423,20
22344	MERCEDES	G 350D 3.0 245CV SW LUNGA	0,9856	3.696,00	4.435,20	7.392,00	8.870,40
28148	MERCEDES	G 350D 3.0 286CV SW	1,0540	3.952,50	4.743,00	7.905,00	9.486,00
29448	MERCEDES	G 400D 3.0 330CV SW	1,2172	4.564,50	5.477,40	9.129,00	10.954,80
30456	MERCEDES	G 400D SW 3.0 330CV	1,4113	5.292,38	6.350,85	10.584,75	12.701,70
21032	MERCEDES	GL 350 3.0 4MATIC 258CV	0,9219	3.457,13	4.148,55	6.914,25	8.297,10
21907	MERCEDES	GLA 180 CDI 1.5 AUT 109CV MY2014	0,4689	1.758,38	2.110,05	3.516,75	4.220,10
21457	MERCEDES	GLA 200 CDI 2.1 136CV MY2014	0,5331	1.999,13	2.398,95	3.998,25	4.797,90
21458	MERCEDES	GLA 200 CDI 2.1 AUT 4MAT 136CV MY2014	0,5691	2.134,13	2.560,95	4.268,25	5.121,90
28933	MERCEDES	GLA 2020 180D AUT 2.0 116CV	0,5596	2.098,50	2.518,20	4.197,00	5.036,40
28886	MERCEDES	GLA 2020 200 AUT 2.0 150CV	0,5848	2.193,00	2.631,60	4.386,00	5.263,20
28888	MERCEDES	GLA 2020 200 AUT 2.0 190CV	0,6343	2.378,63	2.854,35	4.757,25	5.708,70
28887	MERCEDES	GLA 2020 200D AUT 4MATIC 2.0 150CV	0,6152	2.307,00	2.768,40	4.614,00	5.536,80
28889	MERCEDES	GLA 2020 200D AUT 4MATIC 2.0 190CV	0,6548	2.455,50	2.946,60	4.911,00	5.893,20
22923	MERCEDES	GLA 220 D 2.2 AUT 177CV	0,5597	2.098,88	2.518,65	4.197,75	5.037,30
22924	MERCEDES	GLA 220D 2.2 AUT 4MATIC 177CV	0,5859	2.197,13	2.636,55	4.394,25	5.273,10
28609	MERCEDES	GLB 180D AUT 2.0 116CV	0,5883	2.206,13	2.647,35	4.412,25	5.294,70
28610	MERCEDES	GLB 200D AUT 2.0 150CV	0,6117	2.293,88	2.752,65	4.587,75	5.505,30
28611	MERCEDES	GLB 200D AUT 4MATIC 2.0 150CV	0,6436	2.413,50	2.896,20	4.827,00	5.792,40
29447	MERCEDES	GLB 220D AUT 2.0 190CV	0,6620	2.482,50	2.979,00	4.965,00	5.958,00
28612	MERCEDES	GLB 220D AUT 4MATIC 2.0 190CV	0,6835	2.563,13	3.075,75	5.126,25	6.151,50
28449	MERCEDES	GLC 200D 2.0 4MATIC 163CV	0,6313	2.367,38	2.840,85	4.734,75	5.681,70
28454	MERCEDES	GLC 200D 2.0 4MATIC COUPÉ 163CV	0,6553	2.457,38	2.948,85	4.914,75	5.897,70
28450	MERCEDES	GLC 220D 2.0 4MATIC 194CV	0,6547	2.455,13	2.946,15	4.910,25	5.892,30
28455	MERCEDES	GLC 220D 2.0 4MATIC COUPÉ 194CV	0,6824	2.559,00	3.070,80	5.118,00	6.141,60
22341	MERCEDES	GLC 220D 2.1 170CV	0,6185	2.319,38	2.783,25	4.638,75	5.566,50
23072	MERCEDES	GLC 220D 2.2 4MATIC 170CV COUPÉ	0,6497	2.436,38	2.923,65	4.872,75	5.847,30



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

ID Modello	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)
22342	MERCEDES	GLC 250D 2.1 204CV	0,6295	2.360,63	2.832,75	4.721,25	5.665,50
23073	MERCEDES	GLC 250D 2.2 4MATIC 204CV COUPÉ	0,6580	2.467,50	2.961,00	4.935,00	5.922,00
28451	MERCEDES	GLC 300D 2.0 4MATIC 245CV	0,6917	2.593,88	3.112,65	5.187,75	6.225,30
28456	MERCEDES	GLC 300D 2.0 4MATIC COUPÉ 245CV	0,7244	2.716,50	3.259,80	5.433,00	6.519,60
28539	MERCEDES	GLC 400D 2.9 4MATIC 330CV	0,7906	2.964,75	3.557,70	5.929,50	7.115,40
28540	MERCEDES	GLC 400D 2.9 4MATIC COUPÉ 330CV	0,8042	3.015,75	3.618,90	6.031,50	7.237,80
22215	MERCEDES	GLE 250D 2.2 204CV	0,6927	2.597,63	3.117,15	5.195,25	6.234,30
22216	MERCEDES	GLE 250D 4MATIC 2.2 204CV	0,7162	2.685,75	3.222,90	5.371,50	6.445,80
27929	MERCEDES	GLE 300D 2.0 4MATIC 245CV	0,8151	3.056,63	3.667,95	6.113,25	7.335,90
22141	MERCEDES	GLE 350D 3.0 4MATIC 258CV	0,8198	3.074,25	3.689,10	6.148,50	7.378,20
28149	MERCEDES	GLE 350D 3.0 4MATIC 272CV	0,8677	3.253,88	3.904,65	6.507,75	7.809,30
28891	MERCEDES	GLE 350D 3.0 4MATIC 272CV COUPÉ	0,8987	3.370,13	4.044,15	6.740,25	8.088,30
28150	MERCEDES	GLE 400D 3.0 4MATIC 330CV	1,0183	3.818,63	4.582,35	7.637,25	9.164,70
28892	MERCEDES	GLE 400D 3.0 4MATIC 330CV COUPÉ	1,0877	4.078,88	4.894,65	8.157,75	9.789,30
21024	MERCEDES	GLK 200 CDI 2.2 143CV	0,5873	2.202,38	2.642,85	4.404,75	5.285,70
21025	MERCEDES	GLK 220 CDI 2.2 170CV	0,6105	2.289,38	2.747,25	4.578,75	5.494,50
21026	MERCEDES	GLK 250 2.2 4MATIC 204CV	0,6670	2.501,25	3.001,50	5.002,50	6.003,00
21028	MERCEDES	GLK 350 CDI 3.0 4MATIC 265CV	0,7554	2.832,75	3.399,30	5.665,50	6.798,60
22629	MERCEDES	GLS 350D 3.0 4MATIC 258CV	0,8628	3.235,50	3.882,60	6.471,00	7.765,20
28405	MERCEDES	GLS 350D 4MATIC 285CV	1,0947	4.105,13	4.926,15	8.210,25	9.852,30
28406	MERCEDES	GLS 400D 4MATIC 330CV	1,1320	4.245,00	5.094,00	8.490,00	10.188,00
19978	MERCEDES	ML 250 BLUETEC 2.1 204CV EURO6	0,7347	2.755,13	3.306,15	5.510,25	6.612,30
19979	MERCEDES	ML 350 BLUETEC 3.0 258CV EURO6	0,8342	3.128,25	3.753,90	6.256,50	7.507,80
29441	MERCEDES	S 350D 2021 2.9 286CV	1,1430	4.286,25	5.143,50	8.572,50	10.287,00
29442	MERCEDES	S 350D 2021 2.9 4MATIC 286CV	1,1700	4.387,50	5.265,00	8.775,00	10.530,00
23602	MERCEDES	S 350D 3.0 V6 258CV	0,9022	3.383,25	4.059,90	6.766,50	8.119,80
24110	MERCEDES	S 350D 4MATIC 3.0 286CV	0,9786	3.669,75	4.403,70	7.339,50	8.807,40
29443	MERCEDES	S 400D 2021 2.9 4MATIC 330CV	1,2177	4.566,38	5.479,65	9.132,75	10.959,30
24111	MERCEDES	S 400D 4MATIC 3.0 340CV	1,0152	3.807,00	4.568,40	7.614,00	9.136,80
22709	MERCEDES	SLC 250D 2.1 204CV	0,6036	2.263,50	2.716,20	4.527,00	5.432,40
22742	MERCEDES	V 2.2 CDI 163CV 4MATIC	0,6586	2.469,75	2.963,70	4.939,50	5.927,40
22223	MERCEDES	V 250D 2.2 AUT 190CV	0,6612	2.479,50	2.975,40	4.959,00	5.950,80
29598	MERCEDES	V KLASSE 2.0D 237CV	0,8510	3.191,25	3.829,50	6.382,50	7.659,00
22741	MERCEDES	VITO 2.2 CDI 163CV	0,5694	2.135,25	2.562,30	4.270,50	5.124,60
22599	MINI	MINI COOPER CABRIO 1.5 D 116CV	0,4354	1.632,75	1.959,30	3.265,50	3.918,60
22346	MINI	MINI COOPER CLUBMAN 2.0 D 150CV	0,5371	2.014,13	2.416,95	4.028,25	4.833,90
23376	MINI	MINI COOPER D COUNTRYMAN 2.0 150CV	0,5515	2.068,13	2.481,75	4.136,25	4.963,50
23377	MINI	MINI COOPER D COUNTRYMAN ALL4 2.0 150CV 4X4	0,5904	2.214,00	2.656,80	4.428,00	5.313,60
23604	MINI	MINI COOPER D PACEMAN 1.6 111CV	0,4379	1.642,13	1.970,55	3.284,25	3.941,10
23605	MINI	MINI COOPER D PACEMAN 2.0 AUT 111CV	0,4940	1.852,50	2.223,00	3.705,00	4.446,00
22764	MINI	MINI COOPER SD 2.0 170CV CABRIO	0,4989	1.870,88	2.245,05	3.741,75	4.490,10
22603	MINI	MINI COOPER SD CLUBMAN 2.0 190CV	0,5761	2.160,38	2.592,45	4.320,75	5.184,90
22711	MINI	MINI COOPER SD CLUBMAN 2.0 190CV ALL4	0,6047	2.267,63	2.721,15	4.535,25	5.442,30
23378	MINI	MINI COOPER SD COUNTRYMAN AUT 2.0 190CV	0,6040	2.265,00	2.718,00	4.530,00	5.436,00
23379	MINI	MINI COOPER SD COUNTRYMAN AUT ALL4 190CV 4X4	0,6324	2.371,50	2.845,80	4.743,00	5.691,60
23606	MINI	MINI COOPER SD PACEMAN 2.0 143CV	0,4853	1.819,88	2.183,85	3.639,75	4.367,70
23213	MINI	MINI ONE 1.5D 95CV	0,3837	1.438,88	1.726,65	2.877,75	3.453,30
22602	MINI	MINI ONE CLUBMAN 1.5D 116CV	0,4777	1.791,38	2.149,65	3.582,75	4.299,30
24113	MINI	MINI ONE D COUNTRYMAN 1.5 116CV	0,4979	1.867,13	2.240,55	3.734,25	4.481,10
21434	MINI	NUOVA MINI COOPER D 1.5 116CV MY2014	0,4014	1.505,25	1.806,30	3.010,50	3.612,60
21670	MINI	NUOVA MINI COOPER SD 2.0 170CV MY2014	0,4933	1.849,88	2.219,85	3.699,75	4.439,70
22347	MINI	ASX 1.6 DI-D 114CV 2WD	0,4272	1.602,00	1.922,40	3.204,00	3.844,80
22348	MINI	ASX 2.2 DI-D 150CV 4WD	0,5415	2.030,63	2.436,75	4.061,25	4.873,50
28230	MINI	ECLIPSE CROSS 2.2 D 148CV 4WD	0,5841	2.190,38	2.628,45	4.380,75	5.256,90
21669	MINI	OUTLANDER 2.2 4WD DI-D 150CV	0,5526	2.072,25	2.486,70	4.144,50	4.973,40
23091	NISSAN	EVALIA 1.5 D 110CV	0,4362	1.635,75	1.962,90	3.271,50	3.925,80
23620	NISSAN	JUKE 1.5 DCI 110CV	0,3840	1.440,00	1.728,00	2.880,00	3.456,00
23439	NISSAN	MICRA 1.5 DCI 90CV	0,3758	1.409,25	1.691,10	2.818,50	3.382,20
28233	NISSAN	MICRA 2018 1.5 DCI 90CV	0,3729	1.398,38	1.678,05	2.796,75	3.356,10
21833	NISSAN	PULSAR 1.5 DCI 110CV	0,3863	1.448,63	1.738,35	2.897,25	3.476,70
27774	NISSAN	QASHQAI 1.5 DCI 115CV	0,3853	1.444,88	1.733,85	2.889,75	3.467,70
21462	NISSAN	QASHQAI 1.5 DCI 110CV MY2014	0,3935	1.475,63	1.770,75	2.951,25	3.541,50
21463	NISSAN	QASHQAI 1.6 DCI 2WD 131CV MY2014	0,4373	1.639,88	1.967,85	3.279,75	3.935,70



FRINGE BENEFIT 2026
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ID Modello	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)
21464	NISSAN	QASHQAI 1.6 DCI 4WD 131CV MY2014	0,4581	1.717,88	2.061,45	3.435,75	4.122,90
29105	NISSAN	QASHQAI 1.7 DCI 150CV	0,4641	1.740,38	2.088,45	3.480,75	4.176,90
28106	NISSAN	QASHQAI 1.7 DCI 150CV 2WD	0,4436	1.663,50	1.996,20	3.327,00	3.992,40
28107	NISSAN	QASHQAI 1.7 DCI 150CV 4WD	0,4544	1.704,00	2.044,80	3.408,00	4.089,60
29106	NISSAN	QASHQAI 1.7 DCI AWD 150CV	0,4846	1.817,25	2.180,70	3.634,50	4.361,40
25648	NISSAN	X-TRAIL 1.6 DCI 130CV 2WD	0,4674	1.752,75	2.103,30	3.505,50	4.206,60
25649	NISSAN	X-TRAIL 1.6 DCI 130CV 4WD	0,4974	1.865,25	2.238,30	3.730,50	4.476,60
29107	NISSAN	X-TRAIL 1.7 DCI 150CV 2WD	0,4799	1.799,63	2.159,55	3.599,25	4.319,10
29108	NISSAN	X-TRAIL 1.7 DCI 150CV AWD	0,5179	1.942,13	2.330,55	3.884,25	4.661,10
25650	NISSAN	X-TRAIL 2.0 DCI 177CV 2WD	0,5287	1.982,63	2.379,15	3.965,25	4.758,30
25651	NISSAN	X-TRAIL 2.0 DCI 177CV 4WD	0,5330	1.998,75	2.398,50	3.997,50	4.797,00
22838	OPEL	ANTARA 2.0 CDTI 170CV 4X2	0,5211	1.954,13	2.344,95	3.908,25	4.689,90
22840	OPEL	ANTARA 2.0 CDTI 170CV 4X4	0,5371	2.014,13	2.416,95	4.028,25	4.833,90
22839	OPEL	ANTARA 2.0 CDTI 170CV AUT 4X2	0,5529	2.073,38	2.488,05	4.146,75	4.976,10
22446	OPEL	ASTRA 1.6 CDTI 95 CV EURO 6	0,3913	1.467,38	1.760,85	2.934,75	3.521,70
22447	OPEL	ASTRA 1.6 CDTI S&S 110 CV EURO 6	0,3955	1.483,13	1.779,75	2.966,25	3.559,50
22448	OPEL	ASTRA 1.6 CDTI S&S 136 CV EURO 6	0,4086	1.532,25	1.838,70	3.064,50	3.677,40
22652	OPEL	ASTRA 1.6 CDTI S&S BITURBO 160CV	0,4351	1.631,63	1.957,95	3.263,25	3.915,90
28551	OPEL	ASTRA 2019 1.5 CDTI 105CV	0,4160	1.560,00	1.872,00	3.120,00	3.744,00
28552	OPEL	ASTRA 2019 1.5 CDTI 122CV	0,4234	1.587,75	1.905,30	3.175,50	3.810,60
24193	OPEL	ASTRA GTC 1.6 CDTI 110CV MY2017	0,4441	1.665,38	1.998,45	3.330,75	3.996,90
24194	OPEL	ASTRA GTC 1.6 CDTI 136CV MY2017	0,4569	1.713,38	2.056,05	3.426,75	4.112,10
28556	OPEL	ASTRA ST 2019 1.5 CDTI 105CV SW	0,4239	1.589,63	1.907,55	3.179,25	3.815,10
28557	OPEL	ASTRA ST 2019 1.5 CDTI 122CV SW	0,4313	1.617,38	1.940,85	3.234,75	3.881,70
30010	OPEL	ASTRA SW 2022 1.5 TURBO D 130CV	0,4614	1.730,25	2.076,30	3.460,50	4.152,60
23074	OPEL	CASCADA 2.0 CDTI 2.0 170CV	0,5347	2.005,13	2.406,15	4.010,25	4.812,30
29831	OPEL	COMBO LIFE 1.5 CDTI 130CV	0,4672	1.752,00	2.102,40	3.504,00	4.204,80
22013	OPEL	CORSA 1.3 CDTI 75CV MY2015	0,3485	1.306,88	1.568,25	2.613,75	3.136,50
22014	OPEL	CORSA 1.3 CDTI 95CV MY2015	0,3513	1.317,38	1.580,85	2.634,75	3.161,70
28411	OPEL	CORSA 2019 1.5 D 102CV	0,4001	1.500,38	1.800,45	3.000,75	3.600,90
27392	OPEL	CROSSLAND X 1.5D 100CV	0,3783	1.418,63	1.702,35	2.837,25	3.404,70
29344	OPEL	CROSSLAND X 1.5D 110CV	0,4396	1.648,50	1.978,20	3.297,00	3.956,40
29117	OPEL	CROSSLAND X 1.5D 120CV	0,4328	1.623,00	1.947,60	3.246,00	3.895,20
23912	OPEL	CROSSLAND X 1.6D 120CV	0,4060	1.522,50	1.827,00	3.045,00	3.654,00
26455	OPEL	GRANDLAND X 1.5 D 130CV	0,5103	1.913,63	2.296,35	3.827,25	4.592,70
25908	OPEL	GRANDLAND X 2.0 D 177CV	0,5243	1.966,13	2.359,35	3.932,25	4.718,70
22355	OPEL	INSIGNIA 1.6 CDTI 136CV	0,4714	1.767,75	2.121,30	3.535,50	4.242,60
22356	OPEL	INSIGNIA 1.6 ST CDTI 120CV SW	0,4794	1.797,75	2.157,30	3.595,50	4.314,60
22357	OPEL	INSIGNIA 1.6 ST CDTI 136CV SW	0,4797	1.798,88	2.158,65	3.597,75	4.317,30
21977	OPEL	INSIGNIA 2.0 CDTI S&S 170CV	0,5302	1.988,25	2.385,90	3.976,50	4.771,80
21978	OPEL	INSIGNIA 2.0 CDTI S&S 4X4 170CV	0,5619	2.107,13	2.528,55	4.214,25	5.057,10
21979	OPEL	INSIGNIA 2.0 ST CDTI S&S 170CV SW	0,5395	2.023,13	2.427,75	4.046,25	4.855,50
21980	OPEL	INSIGNIA 2.0 ST CDTI S&S 4X4 170CV SW	0,5722	2.145,75	2.574,90	4.291,50	5.149,80
28560	OPEL	INSIGNIA 2019 1.6 CDTI 136CV	0,4836	1.813,50	2.176,20	3.627,00	4.352,40
28562	OPEL	INSIGNIA 2019 2.0 BITURBO CDTI 209CV	0,6416	2.406,00	2.887,20	4.812,00	5.774,40
28561	OPEL	INSIGNIA 2019 2.0 CDTI 170CV	0,5424	2.034,00	2.440,80	4.068,00	4.881,60
29114	OPEL	INSIGNIA 2020 1.5 CDTI 122CV	0,5348	2.005,50	2.406,60	4.011,00	4.813,20
29115	OPEL	INSIGNIA 2020 2.0 CDTI 174CV	0,5762	2.160,75	2.592,90	4.321,50	5.185,80
29116	OPEL	INSIGNIA 2020 2.0 CDTI 174CV AWD	0,6297	2.361,38	2.833,65	4.722,75	5.667,30
24195	OPEL	INSIGNIA ST 1.6 CDTI 110CV SW	0,4741	1.777,88	2.133,45	3.555,75	4.266,90
24668	OPEL	INSIGNIA ST 1.6 CDTI S&S 136CV SW	0,4883	1.831,13	2.197,35	3.662,25	4.394,70
24688	OPEL	INSIGNIA ST 2.0 BITURBO CDTI S&S 209CV SW	0,6282	2.355,75	2.826,90	4.711,50	5.653,80
24669	OPEL	INSIGNIA ST 2.0 CDTI S&S 170CV SW	0,5339	2.002,13	2.402,55	4.004,25	4.805,10
28563	OPEL	INSIGNIA TOURER 2019 1.6 CDTI 136CV SW	0,4895	1.835,63	2.202,75	3.671,25	4.405,50
28565	OPEL	INSIGNIA TOURER 2019 2.0 BITURBO CDTI 209CV SW	0,6435	2.413,13	2.895,75	4.826,25	5.791,50
28566	OPEL	INSIGNIA TOURER 2019 2.0 CDTI 170CV AWD SW	0,5944	2.229,00	2.674,80	4.458,00	5.349,60
28564	OPEL	INSIGNIA TOURER 2019 2.0 CDTI 170CV SW	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
23293	OPEL	MERIVA 1.6 CDTI S&S 95CV	0,4010	1.503,75	1.804,50	3.007,50	3.609,00
29343	OPEL	MOKKA 2020 1.5D 110CV	0,4518	1.694,25	2.033,10	3.388,50	4.066,20
26452	OPEL	MOKKAX 1.6 CDTI 110CV 4X2	0,3995	1.498,13	1.797,75	2.996,25	3.595,50
26453	OPEL	MOKKAX 1.6 CDTI 136CV 4X2	0,4298	1.611,75	1.934,10	3.223,50	3.868,20
26454	OPEL	MOKKAX 1.6 CDTI 136CV 4X4	0,4485	1.681,88	2.018,25	3.363,75	4.036,50
22352	OPEL	NUOVA ASTRA ST 1.6 CDTI 110CV SW	0,4108	1.540,50	1.848,60	3.081,00	3.697,20



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ID Modello	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)
22353	OPEL	NUOVA ASTRA ST 1.6 CDTI 136CV SW	0,4258	1.596,75	1.916,10	3.193,50	3.832,20
28072	OPEL	VIVARO 1.6 CDTI 125CV COMBO	0,5383	2.018,63	2.422,35	4.037,25	4.844,70
23315	OPEL	ZAFIRA 1.6 CDTI 120CV MY2017	0,4683	1.756,13	2.107,35	3.512,25	4.214,70
23316	OPEL	ZAFIRA 1.6 CDTI 134CV MY2017	0,4663	1.748,63	2.098,35	3.497,25	4.196,70
23317	OPEL	ZAFIRA 2.0 CDTI 130CV MY2017	0,5238	1.964,25	2.357,10	3.928,50	4.714,20
23318	OPEL	ZAFIRA 2.0 CDTI 170CV MY2017	0,5102	1.913,25	2.295,90	3.826,50	4.591,80
29514	OPEL	ZAFIRA LIFE 1.5D 120CV	0,5270	1.976,25	2.371,50	3.952,50	4.743,00
28702	PEUGEOT	2008 1.5 BLUEHDI 100CV	0,3889	1.458,38	1.750,05	2.916,75	3.500,10
22105	PEUGEOT	2008 1.6 BLUEHDI 100CV	0,3873	1.452,38	1.742,85	2.904,75	3.485,70
22016	PEUGEOT	2008 1.6 BLUEHDI 120CV	0,4069	1.525,88	1.831,05	3.051,75	3.662,10
22104	PEUGEOT	2008 1.6 BLUEHDI 75CV	0,3693	1.384,88	1.661,85	2.769,75	3.323,70
28747	PEUGEOT	2008 2020 1.5 BLUEHDI 100 100CV	0,3954	1.482,75	1.779,30	2.965,50	3.558,60
29498	PEUGEOT	2008 2020 1.5 BLUEHDI 110 110CV	0,4367	1.637,63	1.965,15	3.275,25	3.930,30
28748	PEUGEOT	2008 2020 1.5 BLUEHDI 130 130CV AUT	0,4901	1.837,88	2.205,45	3.675,75	4.410,90
22221	PEUGEOT	208 1.6 BLUEHDI 100 CV S&S	0,3720	1.395,00	1.674,00	2.790,00	3.348,00
22015	PEUGEOT	208 1.6 BLUEHDI 120CV	0,3949	1.480,88	1.777,05	2.961,75	3.554,10
22220	PEUGEOT	208 1.6 BLUEHDI 75 CV	0,3508	1.315,50	1.578,60	2.631,00	3.157,20
28461	PEUGEOT	208 2019 1.5 BLUEHDI 100CV	0,3919	1.469,63	1.763,55	2.939,25	3.527,10
25128	PEUGEOT	3008 1.5 BLUEHDI 130CV	0,4486	1.682,25	2.018,70	3.364,50	4.037,40
29345	PEUGEOT	3008 1.5 BLUEHDI S&S 131CV	0,5117	1.918,88	2.302,65	3.837,75	4.605,30
23077	PEUGEOT	3008 1.6 BLUEHDI 120CV MY2016	0,4532	1.699,50	2.039,40	3.399,00	4.078,80
29120	PEUGEOT	3008 2.0 BLUEHDI 180CV	0,5583	2.093,63	2.512,35	4.187,25	5.024,70
23078	PEUGEOT	3008 2.0 BLUEHDI 150CV MY2016	0,4832	1.812,00	2.174,40	3.624,00	4.348,80
23079	PEUGEOT	3008 2.0 BLUEHDI 180CV MY2016	0,5442	2.040,75	2.448,90	4.081,50	4.897,80
24293	PEUGEOT	308 1.5 BLUEHDI 130CV	0,4109	1.540,88	1.849,05	3.081,75	3.698,10
24294	PEUGEOT	308 1.5 BLUEHDI 130CV SW	0,4162	1.560,75	1.872,90	3.121,50	3.745,80
22099	PEUGEOT	308 1.6 BLUEHDI 100CV	0,3874	1.452,75	1.743,30	2.905,50	3.486,60
22100	PEUGEOT	308 1.6 BLUEHDI 100CV SW	0,3922	1.470,75	1.764,90	2.941,50	3.529,80
21660	PEUGEOT	308 1.6 BLUEHDI 120CV EURO 6	0,3970	1.488,75	1.786,50	2.977,50	3.573,00
21661	PEUGEOT	308 1.6 BLUEHDI 120CV SW EURO 6	0,4038	1.514,25	1.817,10	3.028,50	3.634,20
21914	PEUGEOT	308 2.0 BLUEHDI 150CV	0,4620	1.732,50	2.079,00	3.465,00	4.158,00
24295	PEUGEOT	308 2.0 BLUEHDI 177CV	0,4911	1.841,63	2.209,95	3.683,25	4.419,90
24296	PEUGEOT	308 2.0 BLUEHDI 177CV SW	0,4980	1.867,50	2.241,00	3.735,00	4.482,00
21538	PEUGEOT	308 2.0 BLUEHDI 150CV SW	0,4668	1.750,50	2.100,60	3.501,00	4.201,20
29122	PEUGEOT	5008 1.5 BLUEHDI 131CV	0,5369	2.013,38	2.416,05	4.026,75	4.832,10
25148	PEUGEOT	5008 1.5 BLUEHDI 130CV MY2017	0,4755	1.783,13	2.139,75	3.566,25	4.279,50
23451	PEUGEOT	5008 1.6 BLUEHDI 120CV MOD 2017	0,4496	1.686,00	2.023,20	3.372,00	4.046,40
29348	PEUGEOT	5008 2.0 BLUEHDI 177CV	0,6236	2.338,50	2.806,20	4.677,00	5.612,40
23452	PEUGEOT	5008 2.0 BLUEHDI 150CV MOD 2017	0,5250	1.968,75	2.362,50	3.937,50	4.725,00
23453	PEUGEOT	5008 2.0 BLUEHDI 180CV MOD 2017	0,5608	2.103,00	2.523,60	4.206,00	5.047,20
22712	PEUGEOT	508 1.6 BLUEHDI 120CV	0,4683	1.756,13	2.107,35	3.512,25	4.214,70
26228	PEUGEOT	508 2.0 BLUEHDI 177CV MY2018	0,5967	2.237,63	2.685,15	4.475,25	5.370,30
29118	PEUGEOT	508 2.0 BLUEHDI S&S 177CV	0,5521	2.070,38	2.484,45	4.140,75	4.968,90
26849	PEUGEOT	508 BLUEHDI 1.5 130CV	0,5573	2.089,88	2.507,85	4.179,75	5.015,70
26850	PEUGEOT	508 BLUEHDI 2.0 163CV	0,5329	1.998,38	2.398,05	3.996,75	4.796,10
28110	PEUGEOT	508 STATION 1.5 BLUEHDI S&S 130CV	0,5622	2.108,25	2.529,90	4.216,50	5.059,80
28111	PEUGEOT	508 STATION 2.0 BLUEHDI S&S 163CV	0,5361	2.010,38	2.412,45	4.020,75	4.824,90
28113	PEUGEOT	508 STATION 2.0 BLUEHDI S&S 177CV	0,5704	2.139,00	2.566,80	4.278,00	5.133,60
22873	PEUGEOT	508 SW 1.6 BLUEHDI 120CV EURO 6	0,4715	1.768,13	2.121,75	3.536,25	4.243,50
21657	PEUGEOT	508 SW 2.0 BLUEHDI 150CV EURO 6	0,5231	1.961,63	2.353,95	3.923,25	4.707,90
21659	PEUGEOT	508 SW 2.0 BLUEHDI 180CV EURO 6	0,5631	2.111,63	2.533,95	4.223,25	5.067,90
28358	PEUGEOT	EXPERT TRAVELLER 1.5 BLUEHDI 120CV	0,5700	2.137,50	2.565,00	4.275,00	5.130,00
27548	PEUGEOT	EXPERT TRAVELLER 2.0 HDI 177CV	0,5862	2.198,25	2.637,90	4.396,50	5.275,80
23671	PEUGEOT	PARTNER TEPEE 1.6 75CV	0,3931	1.474,13	1.768,95	2.948,25	3.537,90
28321	PEUGEOT	RIFTER STD GTLINE 1.5 130CV	0,4536	1.701,00	2.041,20	3.402,00	4.082,40
21556	PORSCHE	MACAN 3.0 S 250CV	0,8254	3.095,25	3.714,30	6.190,50	7.428,60
23676	PORSCHE	PANAMERA 4.0 4S DIESEL 422CV	1,1598	4.349,25	5.219,10	8.698,50	10.438,20
27640	RENAULT	CAPTUR 1.5 DCI 90CV	0,3789	1.420,88	1.705,05	2.841,75	3.410,10
28754	RENAULT	CAPTUR 2020 1.5 BLUE DCI 115CV	0,3876	1.453,50	1.744,20	2.907,00	3.488,40
28755	RENAULT	CAPTUR 2020 1.5 BLUE DCI 115CV AUT	0,4003	1.501,13	1.801,35	3.002,25	3.602,70
28753	RENAULT	CAPTUR 2020 1.5 BLUE DCI 95CV	0,3726	1.397,25	1.676,70	2.794,50	3.353,40
29792	RENAULT	CLIO 1.5 BLUE DCI 100CV	0,3917	1.468,88	1.762,65	2.937,75	3.525,30
27610	RENAULT	CLIO 1.5 DCI 75CV 5P	0,3476	1.303,50	1.564,20	2.607,00	3.128,40



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ID Modello	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)
27611	RENAULT	CLIO 1.5 DCI 90CV 5P	0,3554	1.332,75	1.599,30	2.665,50	3.198,60
28383	RENAULT	CLIO 2019 1.5 BLUE DCI 115CV	0,3708	1.390,50	1.668,60	2.781,00	3.337,20
28382	RENAULT	CLIO 2019 1.5 BLUE DCI 85CV	0,3623	1.358,63	1.630,35	2.717,25	3.260,70
23687	RENAULT	CLIO SPORTER 1.5 DCI 75CV SW	0,3583	1.343,63	1.612,35	2.687,25	3.224,70
23686	RENAULT	CLIO SPORTER 1.5 DCI 90CV SW	0,3673	1.377,38	1.652,85	2.754,75	3.305,70
22362	RENAULT	ESCAPE 1.6 DCI 160CV	0,5201	1.950,38	2.340,45	3.900,75	4.680,90
22361	RENAULT	ESPACE 1.6 DCI 130CV	0,4840	1.815,00	2.178,00	3.630,00	4.356,00
27931	RENAULT	ESPACE 2.0 BLUE DCI 160CV	0,6426	2.409,75	2.891,70	4.819,50	5.783,40
29499	RENAULT	ESPACE 2.0 BLUE DCI 190CV	0,6656	2.496,00	2.995,20	4.992,00	5.990,40
27932	RENAULT	ESPACE 2.0 BLUE DCI 200CV	0,5850	2.193,75	2.632,50	4.387,50	5.265,00
27813	RENAULT	GRAND SCENIC 1.8 BLUE DCI 120CV	0,4655	1.745,63	2.094,75	3.491,25	4.189,50
27814	RENAULT	GRAND SCENIC 1.8 BLUE DCI 150CV	0,4898	1.836,75	2.204,10	3.673,50	4.408,20
27643	RENAULT	KADJAR 1.5 BLUE DCI 116CV	0,4090	1.533,75	1.840,50	3.067,50	3.681,00
29123	RENAULT	KADJAR 1.7 BLUE DCI 150CV AWD	0,5090	1.908,75	2.290,50	3.817,50	4.581,00
30012	RENAULT	KADJAR 2022 1.5 BLUE DCI 116CV	0,5003	1.876,13	2.251,35	3.752,25	4.502,70
29828	RENAULT	KANGOO 2021 1.5 BLUE DCI 75CV	0,4558	1.709,25	2.051,10	3.418,50	4.102,20
26029	RENAULT	KOLEOS 2.0 DCI 177CV 2X4	0,5416	2.031,00	2.437,20	4.062,00	4.874,40
26030	RENAULT	KOLEOS 2.0 DCI 177CV 4X4	0,5618	2.106,75	2.528,10	4.213,50	5.056,20
28756	RENAULT	KOLEOS 2020 1.7 BLUE DCI 150CV 2X4	0,5168	1.938,00	2.325,60	3.876,00	4.651,20
29595	RENAULT	KOLEOS 2020 2.0 BLUE DCI 190CV 2X4	0,5698	2.136,75	2.564,10	4.273,50	5.128,20
28757	RENAULT	KOLEOS 2020 2.0 BLUE DCI 190CV 4X4	0,5842	2.190,75	2.628,90	4.381,50	5.257,80
27633	RENAULT	MEGANE 1.5 BLUE DCI 115CV	0,3952	1.482,00	1.778,40	2.964,00	3.556,80
27632	RENAULT	MEGANE 1.5 BLUE DCI 95CV	0,3802	1.425,75	1.710,90	2.851,50	3.421,80
29354	RENAULT	MEGANE 2020 1.5 BLUE DCI 115CV	0,4565	1.711,88	2.054,25	3.423,75	4.108,50
27635	RENAULT	MEGANE SPORTER 1.5 BLUE DCI 115CV	0,4011	1.504,13	1.804,95	3.008,25	3.609,90
27634	RENAULT	MEGANE SPORTER 1.5 BLUE DCI 95CV	0,4043	1.516,13	1.819,35	3.032,25	3.638,70
23456	RENAULT	MEGANE SPORTER 1.6 DCI 165CV SW	0,4943	1.853,63	2.224,35	3.707,25	4.448,70
29359	RENAULT	MEGANE SPORTER 2020 1.5 BLUE DCI 115CV	0,4668	1.750,50	2.100,60	3.501,00	4.201,20
27808	RENAULT	SCENIC 1.8 BLUE DCI 120CV	0,4606	1.727,25	2.072,70	3.454,50	4.145,40
27809	RENAULT	SCENIC 1.8 BLUE DCI 150CV	0,4796	1.798,50	2.158,20	3.597,00	4.316,40
22854	RENAULT	TALISMAN 1.5 DCI 8V 110CV	0,4543	1.703,63	2.044,35	3.407,25	4.088,70
22633	RENAULT	TALISMAN 1.6 DCI 130CV	0,4711	1.766,63	2.119,95	3.533,25	4.239,90
22855	RENAULT	TALISMAN 1.6 DCI 160CV	0,5160	1.935,00	2.322,00	3.870,00	4.644,00
27790	RENAULT	TALISMAN 1.8 BLUE DCI 150CV	0,5356	2.008,50	2.410,20	4.017,00	4.820,40
22876	RENAULT	TALISMAN SPORTER 1.5 DCI 110CV	0,4523	1.696,13	2.035,35	3.392,25	4.070,70
22877	RENAULT	TALISMAN SPORTER 1.6 DCI 130CV	0,4694	1.760,25	2.112,30	3.520,50	4.224,60
22878	RENAULT	TALISMAN SPORTER 1.6 DCI 160CV	0,5123	1.921,13	2.305,35	3.842,25	4.610,70
27791	RENAULT	TALISMAN SPORTER 1.8 BLUE DCI 150CV	0,5410	2.028,75	2.434,50	4.057,50	4.869,00
29530	RENAULT	TALISMAN SPORTER 2.0 BLUE DCI 160CV	0,5693	2.134,88	2.561,85	4.269,75	5.123,70
29531	RENAULT	TALISMAN SPORTER 2.0 BLUE DCI 190CV	0,6036	2.263,50	2.716,20	4.527,00	5.432,40
27549	RENAULT	TRAFIC 1.6 CDI 125 CV EURO 6	0,4935	1.850,63	2.220,75	3.701,25	4.441,50
23425	SEAT	ALHAMBRA 2.0 TDI 115CV	0,5265	1.974,38	2.369,25	3.948,75	4.738,50
23426	SEAT	ALHAMBRA 2.0 TDI 150CV	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
23427	SEAT	ALHAMBRA 2.0 TDI 184CV	0,5775	2.165,63	2.598,75	4.331,25	5.197,50
28653	SEAT	ALHAMBRA 2.0 TDI DSG 150CV	0,5868	2.200,50	2.640,60	4.401,00	5.281,20
28654	SEAT	ALHAMBRA 2.0 TDI DSG 177CV	0,6040	2.265,00	2.718,00	4.530,00	5.436,00
25948	SEAT	ARONA 1.6 TDI 115CV	0,4220	1.582,50	1.899,00	3.165,00	3.798,00
25171	SEAT	ARONA 1.6 TDI 95CV	0,4138	1.551,75	1.862,10	3.103,50	3.724,20
29367	SEAT	ARONA 2020 1.6 TDI 95CV	0,3993	1.497,38	1.796,85	2.994,75	3.593,70
29126	SEAT	ATECA 1.6 TDI 115CV	0,4542	1.703,25	2.043,90	3.406,50	4.087,80
22884	SEAT	ATECA 1.6 TDI 116CV	0,4489	1.683,38	2.020,05	3.366,75	4.040,10
29533	SEAT	ATECA 2.0 TDI 115CV	0,5157	1.933,88	2.320,65	3.867,75	4.641,30
22885	SEAT	ATECA 2.0 TDI 150CV	0,4699	1.762,13	2.114,55	3.524,25	4.229,10
22882	SEAT	ATECA 2.0 TDI 4DRIVE 150CV	0,5376	2.016,00	2.419,20	4.032,00	4.838,40
22883	SEAT	ATECA 2.0 TDI 4DRIVE 190CV	0,5446	2.042,25	2.450,70	4.084,50	4.901,40
29128	SEAT	ATECA 2.0 TDI 4X4 150CV	0,5830	2.186,25	2.623,50	4.372,50	5.247,00
26010	SEAT	IBIZA 1.6 TDI 115CV MY2017	0,3981	1.492,88	1.791,45	2.985,75	3.582,90
25169	SEAT	IBIZA 1.6 TDI 80CV MY2017	0,3783	1.418,63	1.702,35	2.837,25	3.404,70
25170	SEAT	IBIZA 1.6 TDI 95CV MY2017	0,3900	1.462,50	1.755,00	2.925,00	3.510,00
29363	SEAT	IBIZA 2020 1.6 TDI 95CV	0,3842	1.440,75	1.728,90	2.881,50	3.457,80
23412	SEAT	LEON 1.6 TDI 115CV	0,4175	1.565,63	1.878,75	3.131,25	3.757,50
29124	SEAT	LEON 2020 2.0 TDI 115CV	0,4718	1.769,25	2.123,10	3.538,50	4.246,20
28957	SEAT	LEON 2020 2.0 TDI DSG 150CV	0,5059	1.897,13	2.276,55	3.794,25	4.553,10



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ID Modello	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)
28962	SEAT	LEON SPORTSTOURER 2020 2.0 TDI DSG 150CV SW	0,5130	1.923,75	2.308,50	3.847,50	4.617,00
29615	SEAT	LEON SPORTSTOURER 2020 2.0 TDI FR 115CV SW	0,4911	1.841,63	2.209,95	3.683,25	4.419,90
23413	SEAT	LEON ST 1.6 TDI 115CV SW	0,4215	1.580,63	1.896,75	3.161,25	3.793,50
28116	SEAT	TARRACO 2019 2.0 TDI 150CV	0,5796	2.173,50	2.608,20	4.347,00	5.216,40
28117	SEAT	TARRACO 2019 2.0 TDI 150CV 4X4	0,5658	2.121,75	2.546,10	4.243,50	5.092,20
28118	SEAT	TARRACO 2019 2.0 TDI 190CV 4X4	0,6051	2.269,13	2.722,95	4.538,25	5.445,90
22667	SKODA	FABIA 1.4 TDI 75CV	0,3461	1.297,88	1.557,45	2.595,75	3.114,90
21985	SKODA	FABIA 1.4 TDI 90CV .	0,3616	1.356,00	1.627,20	2.712,00	3.254,40
22054	SKODA	FABIA WAGON 1.4 TDI 105CV	0,3854	1.445,25	1.734,30	2.890,50	3.468,60
22668	SKODA	FABIA WAGON 1.4 TDI 75CV	0,3508	1.315,50	1.578,60	2.631,00	3.157,20
22053	SKODA	FABIA WAGON 1.4 TDI 90CV	0,3639	1.364,63	1.637,55	2.729,25	3.275,10
28694	SKODA	KAMIQ 1.6 TDI 115CV	0,4336	1.626,00	1.951,20	3.252,00	3.902,40
25190	SKODA	KAROK 1.6 TDI 115CV	0,4560	1.710,00	2.052,00	3.420,00	4.104,00
25191	SKODA	KAROK 2.0 TDI 4X4 150CV	0,4962	1.860,75	2.232,90	3.721,50	4.465,80
28467	SKODA	KAROK 2.0 TDI 4X4 190CV	0,5454	2.045,25	2.454,30	4.090,50	4.908,60
29241	SKODA	KAROK 2020 1.6 TDI SCR 116CV	0,4423	1.658,63	1.990,35	3.317,25	3.980,70
28716	SKODA	KAROQ 2.0 TDI 2X4 150CV	0,5372	2.014,50	2.417,40	4.029,00	4.834,80
28964	SKODA	KODIAQ 2.0 RS BIT D 240CV 4X4	0,6493	2.434,88	2.921,85	4.869,75	5.843,70
23417	SKODA	KODIAQ 2.0 TDI 150CV 2X4	0,5871	2.201,63	2.641,95	4.403,25	5.283,90
23418	SKODA	KODIAQ 2.0 TDI 150CV 4X4	0,6269	2.350,88	2.821,05	4.701,75	5.642,10
23419	SKODA	KODIAQ 2.0 TDI 190CV 4X4	0,5804	2.176,50	2.611,80	4.353,00	5.223,60
29986	SKODA	KODIAQ 2.0 TDI 200CV 4WD	0,6620	2.482,50	2.979,00	4.965,00	5.958,00
27055	SKODA	OCTAVIA 1.6 TDI 115CV	0,4259	1.597,13	1.916,55	3.194,25	3.833,10
23694	SKODA	OCTAVIA 2.0 TDI 150CV	0,4558	1.709,25	2.051,10	3.418,50	4.102,20
27816	SKODA	OCTAVIA 2.0 TDI 184CV	0,5228	1.960,50	2.352,60	3.921,00	4.705,20
28898	SKODA	OCTAVIA 2020 2.0 TDI 116CV	0,4996	1.873,50	2.248,20	3.747,00	4.496,40
29459	SKODA	OCTAVIA 2020 2.0 TDI 200CV	0,6272	2.352,00	2.822,40	4.704,00	5.644,80
24388	SKODA	OCTAVIA WAGON 1.6 TDI 115CV SW	0,4332	1.624,50	1.949,40	3.249,00	3.898,80
23696	SKODA	OCTAVIA WAGON 2.0 TDI 150CV SW	0,4614	1.730,25	2.076,30	3.460,50	4.152,60
27817	SKODA	OCTAVIA WAGON 2.0 TDI 184CV SW	0,5285	1.981,88	2.378,25	3.963,75	4.756,50
23697	SKODA	OCTAVIA WAGON 2.0 TDI 4X4 150CV SW	0,4884	1.831,50	2.197,80	3.663,00	4.395,60
27818	SKODA	OCTAVIA WAGON 2.0 TDI 4X4 184CV SW	0,5338	2.001,75	2.402,10	4.003,50	4.804,20
29987	SKODA	OCTAVIA WAGON 2020 2.0 RS TDI 4X4 200CV	0,6314	2.367,75	2.841,30	4.735,50	5.682,60
28900	SKODA	OCTAVIA WAGON 2020 2.0 TDI 116CV	0,5067	1.900,13	2.280,15	3.800,25	4.560,30
29460	SKODA	OCTAVIA WAGON 2020 2.0 TDI 200CV	0,6343	2.378,63	2.854,35	4.757,25	5.708,70
29534	SKODA	OCTAVIA WAGON 2020 2.0 TDI 4X4 150CV	0,5552	2.082,00	2.498,40	4.164,00	4.996,80
22376	SKODA	RAPID 1.4 TDI CR 90CV	0,3883	1.456,13	1.747,35	2.912,25	3.494,70
22377	SKODA	RAPID 1.6 TDI CR 115CV	0,4168	1.563,00	1.875,60	3.126,00	3.751,20
28283	SKODA	SCALA 2019 1.6 TDI 115CV	0,4158	1.559,25	1.871,10	3.118,50	3.742,20
27935	SKODA	SUPERB 1.6 TDI SCR 120CV	0,5160	1.935,00	2.322,00	3.870,00	4.644,00
22526	SKODA	SUPERB 2.0 TDI 190CV	0,5492	2.059,50	2.471,40	4.119,00	4.942,80
22527	SKODA	SUPERB 2.0 TDI 190CV 4X4	0,5752	2.157,00	2.588,40	4.314,00	5.176,80
29372	SKODA	SUPERB 2.0 TDI EVO 200CV 2X4	0,6363	2.386,13	2.863,35	4.772,25	5.726,70
29373	SKODA	SUPERB 2.0 TDI EVO 200CV 4X4	0,6505	2.439,38	2.927,25	4.878,75	5.854,50
25968	SKODA	SUPERB 2.0 TDI SCR 150CV	0,5904	2.214,00	2.656,80	4.428,00	5.313,60
29237	SKODA	SUPERB 2020 2.0 TDI 122CV	0,5177	1.941,38	2.329,65	3.882,75	4.659,30
23500	SKODA	SUPERB WAGON 1.6 TDI 120CV	0,4999	1.874,63	2.249,55	3.749,25	4.499,10
23501	SKODA	SUPERB WAGON 2.0 TDI DSG 150CV	0,6221	2.332,88	2.799,45	4.665,75	5.598,90
23502	SKODA	SUPERB WAGON 2.0 TDI DSG 190CV	0,5607	2.102,63	2.523,15	4.205,25	5.046,30
23503	SKODA	SUPERB WAGON 2.0 TDI DSG 4X4 190CV	0,5833	2.187,38	2.624,85	4.374,75	5.249,70
29374	SKODA	SUPERB WAGON 2.0 TDI EVO 200CV 2X4	0,6354	2.382,75	2.859,30	4.765,50	5.718,60
29375	SKODA	SUPERB WAGON 2.0 TDI EVO 200CV 4X4	0,6566	2.462,25	2.954,70	4.924,50	5.909,40
25969	SKODA	SUPERB WAGON 2.0 TDI SCR 150CV	0,5306	1.989,75	2.387,70	3.979,50	4.775,40
29238	SKODA	SUPERB WAGON 2020 2.0 TDI 122CV	0,5257	1.971,38	2.365,65	3.942,75	4.731,30
22669	SSANGYONG	KORANDO 2.2 E-XDI 178CV 2WD	0,4779	1.792,13	2.150,55	3.584,25	4.301,10
22670	SSANGYONG	KORANDO 2.2 E-XDI 178CV 4WD	0,5005	1.876,88	2.252,25	3.753,75	4.504,50
28572	SSANGYONG	KORANDO 2019 1.6D 2WD 136CV	0,5139	1.927,13	2.312,55	3.854,25	4.625,10
28573	SSANGYONG	KORANDO 2019 1.6D AWD 136CV	0,5413	2.029,88	2.435,85	4.059,75	4.871,70
25192	SSANGYONG	REXTON 2.2D 181CV 2WD	0,6181	2.317,88	2.781,45	4.635,75	5.562,90
25193	SSANGYONG	REXTON 2.2D 181CV 4WD	0,6358	2.384,25	2.861,10	4.768,50	5.722,20
29691	SSANGYONG	REXTON 2.2D 202CV 4WD	0,7143	2.678,63	3.214,35	5.357,25	6.428,70
22634	SSANGYONG	RODIUS 2.2D 178CV 2WD	0,5590	2.096,25	2.515,50	4.192,50	5.031,00
22635	SSANGYONG	RODIUS 2.2D 178CV 4WD	0,5959	2.234,63	2.681,55	4.469,25	5.363,10



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

ID Modello	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)
22387	SSANGYONG	TIVOLI 1.6D 115CV	0,3903	1.463,63	1.756,35	2.927,25	3.512,70
29136	SSANGYONG	TIVOLI 2020 1.6D 136CV	0,4401	1.650,38	1.980,45	3.300,75	3.960,90
22914	SSANGYONG	XLV 1.6D 115CV	0,4370	1.638,75	1.966,50	3.277,50	3.933,00
21166	SUBARU	FORESTER 2.0D 147CV	0,5348	2.005,50	2.406,60	4.011,00	4.813,20
22111	SUBARU	OUTBACK 2.0 D LINEARTRONIC 150CV	0,5726	2.147,25	2.576,70	4.294,50	5.153,40
23703	SUZUKI	S-CROSS 1.6 120CV	0,4080	1.530,00	1.836,00	3.060,00	3.672,00
23704	SUZUKI	S-CROSS 1.6 120CV 4WD	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
22409	TOYOTA	AURIS 1.4D 90CV	0,3866	1.449,75	1.739,70	2.899,50	3.479,40
22410	TOYOTA	AURIS 1.6D 4D 112CV	0,4224	1.584,00	1.900,80	3.168,00	3.801,60
22528	TOYOTA	LAND CRUISER 2.8 D4-D 177CV	0,6951	2.606,63	3.127,95	5.213,25	6.255,90
22529	TOYOTA	LAND CRUISER 2.8 D4-D 177CV LOUNGE	0,7627	2.860,13	3.432,15	5.720,25	6.864,30
24748	TOYOTA	PROACE 2.0D 177CV 9 POSTI	0,5560	2.085,00	2.502,00	4.170,00	5.004,00
28263	TOYOTA	PROACE VERSO 1.5D 120CV 9 POSTI	0,5337	2.001,38	2.401,65	4.002,75	4.803,30
22693	TOYOTA	RAV4 2.0 D-4D 143CV 2WD	0,4847	1.817,63	2.181,15	3.635,25	4.362,30
22118	TOYOTA	VERSO 1.6 D-4D 110CV	0,4377	1.641,38	1.969,65	3.282,75	3.939,30
21758	TOYOTA	YARIS 1.4 D-4D 90CV MY2014	0,3448	1.293,00	1.551,60	2.586,00	3.103,20
29484	VOLKSWAGEN	AMAROK 3.0 204CV	0,6498	2.436,75	2.924,10	4.873,50	5.848,20
23773	VOLKSWAGEN	ARTEON 2.0 BITDI 4MOTION 240CV 4WD	0,6871	2.576,63	3.091,95	5.153,25	6.183,90
28797	VOLKSWAGEN	ARTEON 2.0 BI-TDI 4MOTION 240CV	0,7022	2.633,25	3.159,90	5.266,50	6.319,80
23770	VOLKSWAGEN	ARTEON 2.0 TDI 150CV	0,6022	2.258,25	2.709,90	4.516,50	5.419,80
23771	VOLKSWAGEN	ARTEON 2.0 TDI 190CV	0,6366	2.387,25	2.864,70	4.774,50	5.729,40
23772	VOLKSWAGEN	ARTEON 2.0 TDI 4MOTION 190CV 4WD	0,6523	2.446,13	2.935,35	4.892,25	5.870,70
28320	VOLKSWAGEN	CADDY 2.0 TDI 102CV	0,5054	1.895,25	2.274,30	3.790,50	4.548,60
29620	VOLKSWAGEN	CADDY 2.0 TDI 122CV	0,5391	2.021,63	2.425,95	4.043,25	4.851,90
22556	VOLKSWAGEN	CARAVELLE 2.0 TDI 204CV	0,6110	2.291,25	2.749,50	4.582,50	5.499,00
23382	VOLKSWAGEN	GOLF SPORTSVAN 1.6 TDI 115CV	0,4392	1.647,00	1.976,40	3.294,00	3.952,80
21636	VOLKSWAGEN	GOLF SPORTSVAN 2.0 TDI 150CV	0,5129	1.923,38	2.308,05	3.846,75	4.616,10
29385	VOLKSWAGEN	GOLF VARIANT VIII 2020 2.0 TDI 116CV	0,4996	1.873,50	2.248,20	3.747,00	4.496,40
29386	VOLKSWAGEN	GOLF VARIANT VIII 2020 2.0 TDI 150CV	0,5379	2.017,13	2.420,55	4.034,25	4.841,10
22231	VOLKSWAGEN	GOLF VII 1.6 TDI 110CV 4MOTION	0,4648	1.743,00	2.091,60	3.486,00	4.183,20
23710	VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT 90CV	0,4202	1.575,75	1.890,90	3.151,50	3.781,80
23712	VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT. TECH 115CV	0,4431	1.661,63	1.993,95	3.323,25	3.987,90
21194	VOLKSWAGEN	GOLF VII 2.0 GTD BLUEMOT. TECH 184CV	0,5375	2.015,63	2.418,75	4.031,25	4.837,50
23711	VOLKSWAGEN	GOLF VII 2.0 TDI BLUE MOTION 150CV	0,4769	1.788,38	2.146,05	3.576,75	4.292,10
23721	VOLKSWAGEN	GOLF VII VARIANT 1.6 TDI 115CV	0,4332	1.624,50	1.949,40	3.249,00	3.898,80
23713	VOLKSWAGEN	GOLF VII VARIANT 1.6 TDI TREND 90CV	0,4192	1.572,00	1.886,40	3.144,00	3.772,80
23274	VOLKSWAGEN	GOLF VII VARIANT 2.0 TDI ALLTRACK 184 CV	0,5323	1.996,13	2.395,35	3.992,25	4.790,70
23714	VOLKSWAGEN	GOLF VII VARIANT 2.0 TDI BMT 150CV	0,5073	1.902,38	2.282,85	3.804,75	4.565,70
28790	VOLKSWAGEN	GOLF VIII 2020 2.0 TDI 115CV	0,4978	1.866,75	2.240,10	3.733,50	4.480,20
28791	VOLKSWAGEN	GOLF VIII 2020 2.0 TDI 150CV	0,5367	2.012,63	2.415,15	4.025,25	4.830,30
29703	VOLKSWAGEN	GOLF VIII 2020 2.0 TDI 200CV	0,6185	2.319,38	2.783,25	4.638,75	5.566,50
23095	VOLKSWAGEN	MAGGIOLINO 2.0 TDI BLUEMOTION 110CV MY2016	0,4544	1.704,00	2.044,80	3.408,00	4.089,60
23096	VOLKSWAGEN	MAGGIOLINO 2.0 TDI BLUEMOTION 150CV MY2016	0,4908	1.840,50	2.208,60	3.681,00	4.417,20
22639	VOLKSWAGEN	MULTIVAN 2.0 150CV	0,7244	2.716,50	3.259,80	5.433,00	6.519,60
21646	VOLKSWAGEN	PASSAT 1.6 TDI 120CV EURO 6	0,4742	1.778,25	2.133,90	3.556,50	4.267,80
22532	VOLKSWAGEN	PASSAT 2.0 BITDI 4MOTION 240CV	0,6174	2.315,25	2.778,30	4.630,50	5.556,60
21647	VOLKSWAGEN	PASSAT 2.0 TDI 150CV EURO 6	0,5253	1.969,88	2.363,85	3.939,75	4.727,70
21648	VOLKSWAGEN	PASSAT 2.0 TDI 190CV EURO 6	0,5662	2.123,25	2.547,90	4.246,50	5.095,80
28474	VOLKSWAGEN	PASSAT 2019 1.6 TDI 120CV	0,4976	1.866,00	2.239,20	3.732,00	4.478,40
28478	VOLKSWAGEN	PASSAT 2019 2.0 BITDI 4MOTION DSG 240CV	0,6550	2.456,25	2.947,50	4.912,50	5.895,00
29206	VOLKSWAGEN	PASSAT 2019 2.0 TDI 122CV	0,5162	1.935,75	2.322,90	3.871,50	4.645,80
28475	VOLKSWAGEN	PASSAT 2019 2.0 TDI 150CV	0,5260	1.972,50	2.367,00	3.945,00	4.734,00
28476	VOLKSWAGEN	PASSAT 2019 2.0 TDI 190CV	0,5800	2.175,00	2.610,00	4.350,00	5.220,00
28477	VOLKSWAGEN	PASSAT 2019 2.0 TDI 190CV 4X4	0,6007	2.252,63	2.703,15	4.505,25	5.406,30
21651	VOLKSWAGEN	PASSAT VARIANT 1.6 TDI 120CV EURO 6 SW	0,4801	1.800,38	2.160,45	3.600,75	4.320,90
21652	VOLKSWAGEN	PASSAT VARIANT 2.0 TDI 150CV EURO 6 SW	0,5294	1.985,25	2.382,30	3.970,50	4.764,60
21653	VOLKSWAGEN	PASSAT VARIANT 2.0 TDI 190CV EURO 6 SW	0,5716	2.143,50	2.572,20	4.287,00	5.144,40
28578	VOLKSWAGEN	PASSAT VARIANT 2019 1.6 TDI 120CV	0,5087	1.907,63	2.289,15	3.815,25	4.578,30
28582	VOLKSWAGEN	PASSAT VARIANT 2019 2.0 BITDI 4MOTION DSG 240CV	0,6581	2.467,88	2.961,45	4.935,75	5.922,90
29207	VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 122CV	0,5898	2.211,75	2.654,10	4.423,50	5.308,20
28579	VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 150CV	0,5983	2.243,63	2.692,35	4.487,25	5.384,70
28580	VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 190CV	0,5884	2.206,50	2.647,80	4.413,00	5.295,60
28581	VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 190CV 4X4	0,6081	2.280,38	2.736,45	4.560,75	5.472,90



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ID Modello	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)
29387	VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 200CV	0,6691	2.509,13	3.010,95	5.018,25	6.021,90
29388	VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 200CV 4X4	0,6920	2.595,00	3.114,00	5.190,00	6.228,00
23559	VOLKSWAGEN	PASSAT VARIANT ALLTRACK 2.0 TDI 150CV 4MOTION	0,5636	2.113,50	2.536,20	4.227,00	5.072,40
22893	VOLKSWAGEN	PASSAT VARIANT ALLTRACK 2.0 TDI 190CV 4MOTION	0,6000	2.250,00	2.700,00	4.500,00	5.400,00
25195	VOLKSWAGEN	POLO 1.6 TDI 80CV MY2018	0,4023	1.508,63	1.810,35	3.017,25	3.620,70
25196	VOLKSWAGEN	POLO 1.6 TDI 95CV MY2018	0,4336	1.626,00	1.951,20	3.252,00	3.902,40
22395	VOLKSWAGEN	SHARAN 2.0 TDI 150CV	0,5545	2.079,38	2.495,25	4.158,75	4.990,50
22396	VOLKSWAGEN	SHARAN 2.0 TDI 150CV 4MOTION	0,6038	2.264,25	2.717,10	4.528,50	5.434,20
22397	VOLKSWAGEN	SHARAN 2.0 TDI 184CV	0,6139	2.302,13	2.762,55	4.604,25	5.525,10
28798	VOLKSWAGEN	SHARAN 2.0 TDI 177CV 2X4	0,6471	2.426,63	2.911,95	4.853,25	5.823,90
28799	VOLKSWAGEN	SHARAN 2.0 TDI 177CV 4X4	0,6619	2.482,13	2.978,55	4.964,25	5.957,10
28324	VOLKSWAGEN	T-CROSS 2019 1.6 TDI 95CV	0,4133	1.549,88	1.859,85	3.099,75	3.719,70
22897	VOLKSWAGEN	TIGUAN 1.6 TDI 115CV MY2016	0,4842	1.815,75	2.178,90	3.631,50	4.357,80
24729	VOLKSWAGEN	TIGUAN 2.0 BITDI 240CV 4 MOTION MY2017	0,6519	2.444,63	2.933,55	4.889,25	5.867,10
29250	VOLKSWAGEN	TIGUAN 2.0 TDI 122CV	0,5695	2.135,63	2.562,75	4.271,25	5.125,50
29141	VOLKSWAGEN	TIGUAN 2.0 TDI 150CV 2X4	0,5977	2.241,38	2.689,65	4.482,75	5.379,30
29142	VOLKSWAGEN	TIGUAN 2.0 TDI 150CV 4X4	0,6167	2.312,63	2.775,15	4.625,25	5.550,30
22768	VOLKSWAGEN	TIGUAN 2.0 TDI 150CV MY2016	0,5231	1.961,63	2.353,95	3.923,25	4.707,90
22769	VOLKSWAGEN	TIGUAN 2.0 TDI 150CV 4MOTION MY2016	0,5479	2.054,63	2.465,55	4.109,25	4.931,10
22770	VOLKSWAGEN	TIGUAN 2.0 TDI 190CV 4 MOTION MY2016	0,5990	2.246,25	2.695,50	4.492,50	5.391,00
28242	VOLKSWAGEN	TIGUAN 2.0 TDI 4MOTION 190CV	0,6059	2.272,13	2.726,55	4.544,25	5.453,10
29390	VOLKSWAGEN	TIGUAN 2.0 TDI 4MOTION 200CV	0,6657	2.496,38	2.995,65	4.992,75	5.991,30
28616	VOLKSWAGEN	TIGUAN ALLSPACE 2.0 BITDI 4MOTION 240CV	0,6902	2.588,25	3.105,90	5.176,50	6.211,80
24308	VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 150CV	0,6326	2.372,25	2.846,70	4.744,50	5.693,40
24309	VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4 MOTION 150CV 4WD	0,6588	2.470,50	2.964,60	4.941,00	5.929,20
28615	VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION 190CV	0,6450	2.418,75	2.902,50	4.837,50	5.805,00
24310	VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION 190CV 4WD	0,6322	2.370,75	2.844,90	4.741,50	5.689,80
29251	VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION 200CV	0,6897	2.586,38	3.103,65	5.172,75	6.207,30
29208	VOLKSWAGEN	TOUAREG 2020 3.0 TDI 231CV	0,7584	2.844,00	3.412,80	5.688,00	6.825,60
29209	VOLKSWAGEN	TOUAREG 2020 3.0 TDI 286CV	0,7934	2.975,25	3.570,30	5.950,50	7.140,60
29210	VOLKSWAGEN	TOUAREG 2020 4.0 V8 TDI 421CV	0,9944	3.729,00	4.474,80	7.458,00	8.949,60
26910	VOLKSWAGEN	TOUAREG 3.0 TDI 230CV	0,7445	2.791,88	3.350,25	5.583,75	6.700,50
26468	VOLKSWAGEN	TOUAREG 3.0 TDI 286CV	0,7920	2.970,00	3.564,00	5.940,00	7.128,00
28617	VOLKSWAGEN	TOUAREG 4.0 TDI 420CV	0,9950	3.731,25	4.477,50	7.462,50	8.955,00
22896	VOLKSWAGEN	TOURAN 1.6 TDI 115CV	0,4668	1.750,50	2.100,60	3.501,00	4.201,20
28618	VOLKSWAGEN	TOURAN 2.0 TDI 116CV	0,5288	1.983,00	2.379,60	3.966,00	4.759,20
29464	VOLKSWAGEN	TOURAN 2.0 TDI 122CV	0,5835	2.188,13	2.625,75	4.376,25	5.251,50
22394	VOLKSWAGEN	TOURAN 2.0 TDI 150CV	0,5166	1.937,25	2.324,70	3.874,50	4.649,40
29140	VOLKSWAGEN	TOURAN 2.0 TDI 150CV 2WD	0,6090	2.283,75	2.740,50	4.567,50	5.481,00
22531	VOLKSWAGEN	TOURAN 2.0 TDI 190CV	0,5527	2.072,63	2.487,15	4.145,25	4.974,30
26909	VOLKSWAGEN	T-ROC 1.6 TDI BLUEMOTION 116CV	0,4660	1.747,50	2.097,00	3.495,00	4.194,00
22149	VOLVO	S60 2.0 D2 120CV	0,4676	1.753,50	2.104,20	3.507,00	4.208,40
22150	VOLVO	S60 2.0 D3 150CV	0,4961	1.860,38	2.232,45	3.720,75	4.464,90
22151	VOLVO	S60 2.0 D4 190CV	0,5177	1.941,38	2.329,65	3.882,75	4.659,30
22152	VOLVO	S60 2.0 D5 GEARTRONIC 225CV	0,5803	2.176,13	2.611,35	4.352,25	5.222,70
22153	VOLVO	S60 2.4 D4 AWD GEARTRONIC 190CV	0,5925	2.221,88	2.666,25	4.443,75	5.332,50
22899	VOLVO	S60 CROSS COUNTRY D3 2.0 150CV	0,5248	1.968,00	2.361,60	3.936,00	4.723,20
22401	VOLVO	S60 CROSS COUNTRY D4 2.0 190CV	0,5454	2.045,25	2.454,30	4.090,50	4.908,60
23788	VOLVO	S60 CROSS COUNTRY D4 2.0 4WD 190CV	0,6199	2.324,63	2.789,55	4.649,25	5.579,10
22794	VOLVO	S90 D3 2.0 150CV	0,5432	2.037,00	2.444,40	4.074,00	4.888,80
28338	VOLVO	S90 D3 GEARTRONIC 2.0 150CV	0,6261	2.347,88	2.817,45	4.695,75	5.634,90
22795	VOLVO	S90 D3 GEARTRONIC 2.0 150CV	0,5717	2.143,88	2.572,65	4.287,75	5.145,30
22796	VOLVO	S90 D4 2.0 190CV	0,5677	2.128,88	2.554,65	4.257,75	5.109,30
28339	VOLVO	S90 D4 GEARTRONIC 2.0 190CV	0,6417	2.406,38	2.887,65	4.812,75	5.775,30
22797	VOLVO	S90 D4 GEARTRONIC 2.0 190CV	0,5812	2.179,50	2.615,40	4.359,00	5.230,80
22798	VOLVO	S90 D4 GETRONIC 2.0 190CV AWD	0,6155	2.308,13	2.769,75	4.616,25	5.539,50
28340	VOLVO	S90 D5 GEARTRONIC 2.0 235CV AWD	0,6740	2.527,50	3.033,00	5.055,00	6.066,00
22799	VOLVO	S90 D5 GEARTRONIC 2.0 235CV AWD	0,6675	2.503,13	3.003,75	5.006,25	6.007,50
22143	VOLVO	V40 D2 2.0 120CV	0,4401	1.650,38	1.980,45	3.300,75	3.960,90
22144	VOLVO	V40 D2 2.0 GEARTRONIC 120CV	0,4564	1.711,50	2.053,80	3.423,00	4.107,60
22122	VOLVO	V40 D2 CROSS COUNTRY 2.0 120CV	0,4584	1.719,00	2.062,80	3.438,00	4.125,60
23723	VOLVO	V40 D3 2.0 150CV ND	0,4606	1.727,25	2.072,70	3.454,50	4.145,40
27592	VOLVO	V40 D3 2.0 GEARTRONIC 150CV	0,4621	1.732,88	2.079,45	3.465,75	4.158,90



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

ID Modello	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)
23725	VOLVO	V40 D3 CROSS COUNTRY 2.0 150CV	0,4786	1.794,75	2.153,70	3.589,50	4.307,40
21858	VOLVO	V40 D4 2.0 190CV	0,5101	1.912,88	2.295,45	3.825,75	4.590,90
21859	VOLVO	V40 D4 C COUNTRY 2.0 190CV	0,5210	1.953,75	2.344,50	3.907,50	4.689,00
22165	VOLVO	V60 CROSS COUNTRY D3 2.0 150CV	0,5202	1.950,75	2.340,90	3.901,50	4.681,80
22166	VOLVO	V60 CROSS COUNTRY D4 2.0 190CV	0,5408	2.028,00	2.433,60	4.056,00	4.867,20
28912	VOLVO	V60 CROSS COUNTRY D4 2.0 AWD GEARTRONIC 190CV	0,6175	2.315,63	2.778,75	4.631,25	5.557,50
22167	VOLVO	V60 CROSS COUNTRY D4 2.4 AWD GEARTRONIC 190CV	0,6171	2.314,13	2.776,95	4.628,25	5.553,90
26050	VOLVO	V60 D3 2.0 150CV MY2018	0,5275	1.978,13	2.373,75	3.956,25	4.747,50
28910	VOLVO	V60 D3 2.0 AWD GEARTRONIC 150CV	0,5740	2.152,50	2.583,00	4.305,00	5.166,00
26051	VOLVO	V60 D4 2.0 190CV MY2018	0,5439	2.039,63	2.447,55	4.079,25	4.895,10
28911	VOLVO	V60 D4 2.0 AWD GEARTRONIC 190CV	0,5924	2.221,50	2.665,80	4.443,00	5.331,60
22987	VOLVO	V70 2.0 D3 GEARTRONIC 150CV	0,5690	2.133,75	2.560,50	4.267,50	5.121,00
22988	VOLVO	V70 2.0 D4 GEARTRONIC 180CV	0,5919	2.219,63	2.663,55	4.439,25	5.327,10
22993	VOLVO	V90 2.0 D3 150CV	0,5587	2.095,13	2.514,15	4.190,25	5.028,30
22994	VOLVO	V90 2.0 D3 GEARTRONIC 150CV	0,5822	2.183,25	2.619,90	4.366,50	5.239,80
22995	VOLVO	V90 2.0 D4 190CV	0,5832	2.187,00	2.624,40	4.374,00	5.248,80
22997	VOLVO	V90 2.0 D4 AWD GEARTRONIC 190CV	0,6319	2.369,63	2.843,55	4.739,25	5.687,10
22996	VOLVO	V90 2.0 D4 GEARTRONIC 190CV	0,6037	2.263,88	2.716,65	4.527,75	5.433,30
22999	VOLVO	V90 2.0 D5 AWD GEARTRONIC 235CV	0,6865	2.574,38	3.089,25	5.148,75	6.178,50
28915	VOLVO	V90 CROSS COUNTRY D4 AWD 2.0 190CV	0,6781	2.542,88	3.051,45	5.085,75	6.102,90
28916	VOLVO	V90 CROSS COUNTRY D4 GEARTRONIC AWD 2.0 190CV	0,6906	2.589,75	3.107,70	5.179,50	6.215,40
28917	VOLVO	V90 CROSS COUNTRY D5 GEARTRONIC AWD 2.0 235CV	0,7247	2.717,63	3.261,15	5.435,25	6.522,30
28345	VOLVO	V90 D3 GEARTRONIC 2.0 150CV	0,6110	2.291,25	2.749,50	4.582,50	5.499,00
28346	VOLVO	V90 D4 GEARTRONIC 2.0 190CV	0,6312	2.367,00	2.840,40	4.734,00	5.680,80
28347	VOLVO	V90 D4 GEARTRONIC AWD 2.0 190CV	0,6525	2.446,88	2.936,25	4.893,75	5.872,50
28348	VOLVO	V90 D5 GEARTRONIC AWD 2.0 235CV	0,7034	2.637,75	3.165,30	5.275,50	6.330,60
25388	VOLVO	XC40 2.0 D3 150CV	0,5037	1.888,88	2.266,65	3.777,75	4.533,30
25390	VOLVO	XC40 2.0 D3 AWD 150CV	0,5203	1.951,13	2.341,35	3.902,25	4.682,70
25389	VOLVO	XC40 2.0 D3 GEARTRONIC 150CV 2WD	0,5214	1.955,25	2.346,30	3.910,50	4.692,60
26348	VOLVO	XC40 2.0 D4 GEARTRONIC 190CV	0,5552	2.082,00	2.498,40	4.164,00	4.996,80
28918	VOLVO	XC40 2019 D3 2.0 150CV	0,5220	1.957,50	2.349,00	3.915,00	4.698,00
28484	VOLVO	XC40 2019 D3 GEARTRONIC 2.0 150CV	0,5357	2.008,88	2.410,65	4.017,75	4.821,30
28485	VOLVO	XC40 2019 D3 AWD GEARTRONIC 2.0 150CV	0,5563	2.086,13	2.503,35	4.172,25	5.006,70
28486	VOLVO	XC40 2019 D4 AWD GEARTRONIC 2.0 190CV	0,5763	2.161,13	2.593,35	4.322,25	5.186,70
26048	VOLVO	XC60 2.0 D4 2WD 190CV	0,5979	2.242,13	2.690,55	4.484,25	5.381,10
24750	VOLVO	XC60 2.0 D4 AWD 190CV	0,6140	2.302,50	2.763,00	4.605,00	5.526,00
27942	VOLVO	XC60 2.0 D5 AWD 235CV	0,6709	2.515,88	3.019,05	5.031,75	6.038,10
23368	VOLVO	XC60 2.4 D4 AWD 190CV	0,6048	2.268,00	2.721,60	4.536,00	5.443,20
22407	VOLVO	XC60 2.4 D5 AWD 220CV	0,6291	2.359,13	2.830,95	4.718,25	5.661,90
29145	VOLVO	XC60 2019 D3 2.0 150CV	0,5625	2.109,38	2.531,25	4.218,75	5.062,50
28495	VOLVO	XC60 2019 D4 GEARTRONIC 2.0 190CV	0,5912	2.217,00	2.660,40	4.434,00	5.320,80
23000	VOLVO	XC90 2.0 D4 GEARTRONIC 190CV	0,6363	2.386,13	2.863,35	4.772,25	5.726,70
23001	VOLVO	XC90 2.0 D5 AWD GEARTRONIC 235CV	0,6757	2.533,88	3.040,65	5.067,75	6.081,30



FRINGE BENEFIT 2026

AUTOVEICOLI A BENZINA-GPL, BENZINA-METANO e METANO ESCLUSIVO FUORI PRODUZIONE

ID Modello	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)
BENZINA-GPL							
23473	ALFA ROMEO	GIULIETTA 1.4 T 120CV BENZ+GPL	0,4699	1.762,13	2.114,55	3.524,25	4.229,10
23478	ALFA ROMEO	MITO 1.4 120CV BENZ+GPL	0,4113	1.542,38	1.850,85	3.084,75	3.701,70
30733	CIRELLI MOTOR	CIRELLI 2 1.5T 106CV BENZ+GPL	0,4176	1.566,00	1.879,20	3.132,00	3.758,40
30808	CIRELLI MOTOR	CIRELLI 2 1.5 116CV BENZ+GPL	0,4283	1.606,13	1.927,35	3.212,25	3.854,70
30413	CIRELLI MOTOR	CIRELLI 3 1.5T 131CV BENZ+GPL	0,5115	1.918,13	2.301,75	3.836,25	4.603,50
30814	CIRELLI MOTOR	CIRELLI 4 PLUS 1.5T 184CV BENZ+GPL	0,5379	2.017,13	2.420,55	4.034,25	4.841,10
30416	CIRELLI MOTOR	CIRELLI 5 1.5T 197CV BENZ+GPL	0,5600	2.100,00	2.520,00	4.200,00	5.040,00
30417	CIRELLI MOTOR	CIRELLI 7 1.5T 197CV BENZ+GPL	0,5833	2.187,38	2.624,85	4.374,75	5.249,70
30817	CIRELLI MOTOR	CIRELLI 9 1.5T 177CV BENZ+GPL	0,5733	2.149,88	2.579,85	4.299,75	5.159,70
23298	CITROEN	C3 III 1.2 82CV BENZ+GPL	0,3605	1.351,88	1.622,25	2.703,75	3.244,50
30022	DACIA	DOKKER 1.6 110CV BENZ+GPL	0,3554	1.332,75	1.599,30	2.665,50	3.198,60
28841	DACIA	DUSTER 1.0 100CV BENZ+GPL	0,3796	1.423,50	1.708,20	2.847,00	3.416,40
27458	DACIA	DUSTER 1.6 115CV BENZ+GPL	0,3585	1.344,38	1.613,25	2.688,75	3.226,50
27452	DACIA	LOGGY 1.6 110CV S&S BENZ+GPL	0,3549	1.330,88	1.597,05	2.661,75	3.194,10
26131	DACIA	LOGAN MCV 0.9 TCE 90CV S&S BENZ+GPL	0,3048	1.143,00	1.371,60	2.286,00	2.743,20
28840	DACIA	LOGAN MCV 1.0 100CV BENZ+GPL	0,3212	1.204,50	1.445,40	2.409,00	2.890,80
28839	DACIA	LOGAN MCV STEPWAY 1.0 100CV BENZ+GPL	0,3422	1.283,25	1.539,90	2.566,50	3.079,80
26110	DACIA	SANDERO 0.9 TCE TURBO 90CV BENZ+GPL	0,2927	1.097,63	1.317,15	2.195,25	2.634,30
29875	DACIA	SANDERO 2021 1.0 TCE CVT 90CV BENZ+GPL	0,3501	1.312,88	1.575,45	2.625,75	3.150,90
22775	DACIA	SANDERO STEPWAY 0.9 TCE 90CV BENZ+GPL	0,3144	1.179,00	1.414,80	2.358,00	2.829,60
28837	DACIA	SANDERO STEPWAY 1.0 100CV BENZ+GPL	0,3184	1.194,00	1.432,80	2.388,00	2.865,60
28838	DACIA	SANDERO STREETWAY 1.0 100CV BENZ+GPL	0,3140	1.177,50	1.413,00	2.355,00	2.826,00
30735	DFSK	GLORY IX5 1.5 145CV BENZ+GPL	0,5023	1.883,63	2.260,35	3.767,25	4.520,70
29878	DR AUTOMOBILES	DR 4 2022 1.5 116CV BENZ+GPL	0,4450	1.668,75	2.002,50	3.337,50	4.005,00
30337	DR AUTOMOBILES	DR 7 1.5 T 160CV BENZ+GPL	0,5603	2.101,13	2.521,35	4.202,25	5.042,70
28879	DR AUTOMOBILES	DR EVO 1.6 126CV BENZ+GPL	0,4013	1.504,88	1.805,85	3.009,75	3.611,70
29972	DR AUTOMOBILES	DR EVO 3 1.5 110CV BENZ+GPL	0,3654	1.370,25	1.644,30	2.740,50	3.288,60
29197	DR AUTOMOBILES	DR F35 1.5 156CV BENZ+GPL	0,4795	1.798,13	2.157,75	3.596,25	4.315,50
22182	DR AUTOMOBILES	DR0 1.0 70CV BIFUEL	0,2864	1.074,00	1.288,80	2.148,00	2.577,60
28516	DR AUTOMOBILES	DR3 S1 1.5 106CV BENZ+GPL	0,3759	1.409,63	1.691,55	2.819,25	3.383,10
29415	DR AUTOMOBILES	DR3 S2 1.5 115CV BENZ+GPL	0,3981	1.492,88	1.791,45	2.985,75	3.582,90
26248	DR AUTOMOBILES	DR4 1.6 115CV BENZ+GPL	0,3856	1.446,00	1.735,20	2.892,00	3.470,40
29879	DR AUTOMOBILES	DR4 2022 1.5 TURBO DCT 154CV BENZ+GPL	0,4614	1.730,25	2.076,30	3.460,50	4.152,60
22184	DR AUTOMOBILES	DR5 1.6 126CV BENZ+GPL	0,3878	1.454,25	1.745,10	2.908,50	3.490,20
22648	DR AUTOMOBILES	DR5 2.0 139CV 4WD BENZ+GPL	0,4368	1.638,00	1.965,60	3.276,00	3.931,20
28165	DR AUTOMOBILES	DR6 1.5 T 150CV BENZ+GPL	0,4183	1.568,63	1.882,35	3.137,25	3.764,70
30211	EMC	WAVE 3 1.5CVT 150CV BENZ+GPL	0,4500	1.687,50	2.025,00	3.375,00	4.050,00
30210	EMC	WAVE 3 1.5T 113CV BENZ+GPL	0,4231	1.586,63	1.903,95	3.173,25	3.807,90
23505	FIAT	500 1.2 69CV BENZ+GPL	0,3811	1.429,13	1.714,95	2.858,25	3.429,90
21525	FIAT	500L 1.4 T-JET 120CV BENZ+GPL	0,4460	1.672,50	2.007,00	3.345,00	4.014,00
23740	FIAT	500X 1.4 T-JET 120CV BENZ+GPL	0,4136	1.551,00	1.861,20	3.102,00	3.722,40
23508	FIAT	PANDA 1.2 69CV BENZ+GPL	0,3681	1.380,38	1.656,45	2.760,75	3.312,90
29603	FIAT	PANDA CROSS 2021 1.2 69CV BENZ+GPL	0,3762	1.410,75	1.692,90	2.821,50	3.385,80
23509	FIAT	PUNTO 1.4 77CV BENZ+GPL	0,3809	1.428,38	1.714,05	2.856,75	3.428,10
22907	FIAT	TIPO 1.4 120CV SW BENZ+GPL	0,4221	1.582,88	1.899,45	3.165,75	3.798,90
23464	FIAT	TIPO 1.4 4PORTE 120CV BENZ+GPL	0,4009	1.503,38	1.804,05	3.006,75	3.608,10
22906	FIAT	TIPO 1.4 5PORTE 120CV BENZ+GPL	0,4107	1.540,13	1.848,15	3.080,25	3.696,30
23525	FORD	B-MAX 1.4 90CV BENZ+GPL	0,4012	1.504,50	1.805,40	3.009,00	3.610,80
23526	FORD	C-MAX 1.6 120CV BENZ+GPL	0,4176	1.566,00	1.879,20	3.132,00	3.758,40
28219	FORD	FIESTA 1.1 75CV BENZ+GPL	0,4157	1.558,88	1.870,65	3.117,75	3.741,30
23528	FORD	FOCUS 1.6 120CV BENZ+GPL	0,4084	1.531,50	1.837,80	3.063,00	3.675,60
23529	FORD	FOCUS 1.6 SW 120CV BENZ+GPL	0,4132	1.549,50	1.859,40	3.099,00	3.718,80
22029	FORD	KA 1.2 8V 70CV BENZ+GPL	0,3224	1.209,00	1.450,80	2.418,00	2.901,60
29295	GREAT WALL HAVAL	HAVAL H2 1.5 144CV GPL	0,4631	1.736,63	2.083,95	3.473,25	4.167,90
29952	HYUNDAI	BAYON 1.2 84CV BENZ+GPL	0,3897	1.461,38	1.753,65	2.922,75	3.507,30
30744	HYUNDAI	I10 1.0 67CV BENZ+GPL	0,3828	1.435,50	1.722,60	2.871,00	3.445,20
23546	HYUNDAI	I10 1.0 69CV BENZ+GPL	0,3138	1.176,75	1.412,10	2.353,50	2.824,20
28092	HYUNDAI	I10 1.2 75CV BENZ+GPL	0,3248	1.218,00	1.461,60	2.436,00	2.923,20



FRINGE BENEFIT 2026

AUTOVEICOLI A BENZINA-GPL, BENZINA-METANO e METANO ESCLUSIVO FUORI PRODUZIONE

ID Modello	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)
28093	HYUNDAI	I20 1.2 75CV ECONEXT BENZ+GPL	0,3745	1.404,38	1.685,25	2.808,75	3.370,50
30746	HYUNDAI	I20 1.2 MPI 84CV BENZ+GPL	0,4159	1.559,63	1.871,55	3.119,25	3.743,10
28221	HYUNDAI	IX20 1.6 MPI 125CV BENZ+GPL	0,4355	1.633,13	1.959,75	3.266,25	3.919,50
23888	JEEP	RENEGADE 1.4 T-JET 120CV BENZ+GPL	0,4390	1.646,25	1.975,50	3.292,50	3.951,00
30553	KG MOBILITY	KORANDO 1.5 GDI 163CV 2WD BENZ+GPL	0,4965	1.861,88	2.234,25	3.723,75	4.468,50
30554	KG MOBILITY	KORANDO 1.5 GDI 163CV AWD BENZ+GPL	0,5024	1.884,00	2.260,80	3.768,00	4.521,60
30642	KG MOBILITY	TIVOLI 1.5 GDI 135CV BENZ+GPL	0,4453	1.669,88	2.003,85	3.339,75	4.007,70
30641	KG MOBILITY	TORRES 1.5 T GDI 163CV BENZ+GPL	0,5258	1.971,75	2.366,10	3.943,50	4.732,20
28094	KIA	CEE D 1.4 MPI 100CV BENZ+GPL	0,4346	1.629,75	1.955,70	3.259,50	3.911,40
29724	KIA	CEED 1.0 T-GDI BENZINA+GPL	0,4503	1.688,63	2.026,35	3.377,25	4.052,70
29083	KIA	PICANTO 1.0 67CV BENZ+GPL	0,3590	1.346,25	1.615,50	2.692,50	3.231,00
23556	KIA	PICANTO 1.0 69CV BENZ+GPL	0,3117	1.168,88	1.402,65	2.337,75	2.805,30
29084	KIA	RIO 1.2 84CV BENZ+GPL	0,4056	1.521,00	1.825,20	3.042,00	3.650,40
23557	KIA	RIO 1.2 85CV ECO BENZ+GPL	0,3533	1.324,88	1.589,85	2.649,75	3.179,70
28677	KIA	SPORTAGE 1.6 ECOGPL 2WD 126CV	0,5314	1.992,75	2.391,30	3.985,50	4.782,60
30422	KIA	SPORTAGE 1.6 T GDI 150CV BENZ+GPL	0,5357	2.008,88	2.410,65	4.017,75	4.821,30
30424	KIA	STONIC 1.0 T-GDI 100CV BENZ+GPL	0,4505	1.689,38	2.027,25	3.378,75	4.054,50
30419	KIA	STONIC 1.2 84CV ECO GPL	0,4136	1.551,00	1.861,20	3.102,00	3.722,40
25608	KIA	STONIC 1.4 MPI 100CV BENZ+GPL	0,3693	1.384,88	1.661,85	2.769,75	3.323,70
29846	KIA	STONIC 2020 1.0 ECO GPL 95CV BENZ+GPL	0,4233	1.587,38	1.904,85	3.174,75	3.809,70
29529	KIA	STONIC 2020 1.2 ECO GPL 82CV BENZ+GPL	0,4027	1.510,13	1.812,15	3.020,25	3.624,30
23558	KIA	VENGA 1.4 90CV BENZ+GPL	0,3980	1.492,50	1.791,00	2.985,00	3.582,00
29317	KIA	XCEED 1.0 T GDI 120CV BENZ+GPL	0,4257	1.596,38	1.915,65	3.192,75	3.831,30
30192	KIA	XCEED 2022 1.0 T-GDI 120CV BENZ+GPL	0,4600	1.725,00	2.070,00	3.450,00	4.140,00
23566	LANCIA	YPSILON 1.2 69CV 5P BENZ+GPL	0,4133	1.549,88	1.859,85	3.099,75	3.719,70
30506	MAHINDRA	KUV100 1.2 83CV BENZ+GPL	0,3566	1.337,25	1.604,70	2.674,50	3.209,40
29714	MAHINDRA	KUV100 2021 1.2 VVT 87CV BENZ+GPL	0,3730	1.398,75	1.678,50	2.797,50	3.357,00
24649	MITSUBISHI	ASX 1.6 2WD 117CV BENZ+GPL	0,4240	1.590,00	1.908,00	3.180,00	3.816,00
28855	MITSUBISHI	ASX 2.0 150CV 2WD BENZ+GPL	0,4708	1.765,50	2.118,60	3.531,00	4.237,20
28856	MITSUBISHI	ASX 2.0 150CV 4WD BENZ+GPL	0,5182	1.943,25	2.331,90	3.886,50	4.663,80
27770	MITSUBISHI	OUTLANDER 2.0 150CV 2WD BENZ+GPL	0,5859	2.197,13	2.636,55	4.394,25	5.273,10
27771	MITSUBISHI	OUTLANDER 2.0 150CV 4WD BENZ+GPL	0,6329	2.373,38	2.848,05	4.746,75	5.696,10
21027	MITSUBISHI	OUTLANDER 2.0 2WD 150 CV BIFUEL GPL	0,5163	1.936,13	2.323,35	3.872,25	4.646,70
22790	MITSUBISHI	SPACE STAR 1.0 71CV BENZ+GPL	0,3122	1.170,75	1.404,90	2.341,50	2.809,80
28645	MITSUBISHI	SPACESTAR 1.0 71CV BENZ+GPL	0,3342	1.253,25	1.503,90	2.506,50	3.007,80
28934	MITSUBISHI	SPACESTAR 1.0 80CV BENZ+GPL	0,3620	1.357,50	1.629,00	2.715,00	3.258,00
29450	MITSUBISHI	SPACESTAR 1.2 70CV BENZ+GPL	0,3868	1.450,50	1.740,60	2.901,00	3.481,20
22921	NISSAN	JUKE 1.6 GPL 116CV BENZ+GPL	0,4042	1.515,75	1.818,90	3.031,50	3.637,80
28232	NISSAN	MICRA 0.9 IG-T 90CV BENZ+GPL	0,3755	1.408,13	1.689,75	2.816,25	3.379,50
29637	NISSAN	MICRA 2021 IG-T 900 90CV BENZ+GPL	0,4162	1.560,75	1.872,90	3.121,50	3.745,80
22349	NISSAN	NOTE 1.2 80CV BENZ+GPL	0,3599	1.349,63	1.619,55	2.699,25	3.239,10
22067	OPEL	ADAM 1.4 87CV BENZ+GPL	0,3583	1.343,63	1.612,35	2.687,25	3.224,70
23442	OPEL	ASTRA 1.4 T 140CV BENZ+GPL	0,4224	1.584,00	1.900,80	3.168,00	3.801,60
22210	OPEL	CORSA 1.4 90CV BENZ+GPL	0,3571	1.339,13	1.606,95	2.678,25	3.213,90
25112	OPEL	CROSSLAND X 1.2 81CV BENZ+GPL	0,3654	1.370,25	1.644,30	2.740,50	3.288,60
23629	OPEL	INSIGNIA 1.4 T 140CV BENZ+GPL	0,5121	1.920,38	2.304,45	3.840,75	4.608,90
23630	OPEL	INSIGNIA 1.4 T 140CV SW BENZ+GPL	0,5230	1.961,25	2.353,50	3.922,50	4.707,00
22765	OPEL	KARL 1.0 73CV BENZ+GPL	0,3156	1.183,50	1.420,20	2.367,00	2.840,40
23446	OPEL	MERIVA 1.4 T 120CV BENZ+GPL	0,4269	1.600,88	1.921,05	3.201,75	3.842,10
26451	OPEL	MOKKAX 1.4T 140CV 4X2 BENZ+GPL	0,4323	1.621,13	1.945,35	3.242,25	3.890,70
22853	PEUGEOT	208 1.2 82CV BENZ+GPL	0,3340	1.252,50	1.503,00	2.505,00	3.006,00
28752	RENAULT	CAPTUR 2020 1.0 TCE 100CV BENZ+GPL	0,4118	1.544,25	1.853,10	3.088,50	3.706,20
28749	RENAULT	CLIO 2019 1.0 TCE 100CV BENZ+GPL	0,3960	1.485,00	1.782,00	2.970,00	3.564,00
23420	RENAULT	CLIO 900 TCE 90CV BENZ+GPL	0,3421	1.282,88	1.539,45	2.565,75	3.078,90
27570	RENAULT	TWINGO 0.9 TCE 90CV BENZ+GPL	0,3198	1.199,25	1.439,10	2.398,50	2.878,20
28426	RENAULT	TWINGO 2019 900 90CV BENZINA+GPL	0,3270	1.226,25	1.471,50	2.452,50	2.943,00
30604	SPORTEQUIPE	SPORTEQUIPE 5 1.5 154CV BENZ+GPL	0,5632	2.112,00	2.534,40	4.224,00	5.068,80
30606	SPORTEQUIPE	SPORTEQUIPE 6 1.5 154CV BENZ+GPL	0,5782	2.168,25	2.601,90	4.336,50	5.203,80
30608	SPORTEQUIPE	SPORTEQUIPE 6 1.5 160CV BENZ+GPL	0,5982	2.243,25	2.691,90	4.486,50	5.383,80
31233	SPORTEQUIPE	SPORTEQUIPE 7 1.5 T GPL 160CV MOD 2024	0,5685	2.131,88	2.558,25	4.263,75	5.116,50



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ID Modello	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)
20517	SSANGYONG	KORANDO 2.0 C 2WD 149CV BENZ+GPL	0,5107	1.915,13	2.298,15	3.830,25	4.596,30
29376	SSANGYONG	KORANDO 2019 1.5 GDI-T 163CV BENZ+GPL	0,4853	1.819,88	2.183,85	3.639,75	4.367,70
29981	SSANGYONG	KORANDO 2022 1.5 GDI-TURBO 2WD AUT 163CV B+GPL	0,4862	1.823,25	2.187,90	3.646,50	4.375,80
29982	SSANGYONG	KORANDO 2022 1.5 GDI-TURBO AWD 163CV B+GPL	0,5026	1.884,75	2.261,70	3.769,50	4.523,40
29963	SSANGYONG	TIVOLI 1.2 GDI 128CV BENZ+GPL	0,4687	1.757,63	2.109,15	3.515,25	4.218,30
22386	SSANGYONG	TIVOLI 1.6 128CV BENZ+GPL	0,4265	1.599,38	1.919,25	3.198,75	3.838,50
29503	SSANGYONG	TIVOLI 2020 1.5 GDI 2WD BENZ+GPL	0,4886	1.832,25	2.198,70	3.664,50	4.397,40
22913	SSANGYONG	XLV 1.6 128CV BENZ+GPL	0,4620	1.732,50	2.079,00	3.465,00	4.158,00
22546	SUBARU	FORESTER 2.0 150CV BENZ+GPL	0,5311	1.991,63	2.389,95	3.983,25	4.779,90
20434	SUBARU	XV 1.6I BI-FUEL 114CV	0,4439	1.664,63	1.997,55	3.329,25	3.995,10
20435	SUBARU	XV 2.0I-ES BI-FUEL 150CV	0,5079	1.904,63	2.285,55	3.809,25	4.571,10

BENZINA-METANO

21638	AUDI	A3 SPB 1.4 TFSI G-TRON 110CV (BENZ+METANO)	0,4651	1.744,13	2.092,95	3.488,25	4.185,90
24769	AUDI	A4 AVANT 2.0 TFSI G-TRON 170CV BENZ+MET	0,6017	2.256,38	2.707,65	4.512,75	5.415,30
24768	AUDI	A5 SPB 2.0 TFSI G-TRON 170CV BENZ+MET	0,6168	2.313,00	2.775,60	4.626,00	5.551,20
21726	DR AUTOMOBILES	CITY CROSS 1.3 83CV BENZ+METANO	0,3679	1.379,63	1.655,55	2.759,25	3.311,10
28880	DR AUTOMOBILES	DR EVO 1.6 126CV BENZ+METANO	0,4204	1.576,50	1.891,80	3.153,00	3.783,60
29055	DR AUTOMOBILES	DR4 1.6 114CV BENZ+METANO	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
22185	DR AUTOMOBILES	DR5 1.6 126CV BENZ+METANO	0,4159	1.559,63	1.871,55	3.119,25	3.743,10
22649	DR AUTOMOBILES	DR5 2.0 139CV 4WD BENZ+METANO	0,4484	1.681,50	2.017,80	3.363,00	4.035,60
28166	DR AUTOMOBILES	DR6 1.5 T 150CV BENZ+METANO	0,4809	1.803,38	2.164,05	3.606,75	4.328,10
21296	FIAT	500L 0.9 TWINAIR 85CV BENZ+METANO	0,4116	1.543,50	1.852,20	3.087,00	3.704,40
23869	FIAT	500L WAGON 0.9 TWINAIR 85CV BENZ+METANO	0,4128	1.548,00	1.857,60	3.096,00	3.715,20
23510	FIAT	DOBLO 1.4 T-JET 120CV BENZ+METANO	0,4626	1.734,75	2.081,70	3.469,50	4.163,40
23511	FIAT	PANDA 0.9 TWIN-AIR 85CV BENZ+MET	0,3430	1.286,25	1.543,50	2.572,50	3.087,00
29420	FIAT	PANDA 2021 0.9 80CV BENZ+METANO	0,3702	1.388,25	1.665,90	2.776,50	3.331,80
29421	FIAT	PANDA CROSS 2021 0.9 80CV BENZ+METANO	0,3891	1.459,13	1.750,95	2.918,25	3.501,90
23512	FIAT	PUNTO 2012 1.4 77CV BENZ+MET	0,3952	1.482,00	1.778,40	2.964,00	3.556,80
23513	FIAT	QUBO 1.4 70CV BENZ+MET	0,4032	1.512,00	1.814,40	3.024,00	3.628,80
27330	LANCIA	YPSILON 0.9 T AIR 70CV BENZ+METANO	0,3942	1.478,25	1.773,90	2.956,50	3.547,80
29085	LANCIA	YPSILON 0.9 TWINAIR 84CV BENZ+METANO	0,3606	1.352,25	1.622,70	2.704,50	3.245,40
20972	MERCEDES	B 200 2.0 156CV BENZ+METANO	0,5281	1.980,38	2.376,45	3.960,75	4.752,90
21824	MERCEDES	E 200 NGD AUT 2.0 156CV BENZ+MET	0,6591	2.471,63	2.965,95	4.943,25	5.931,90
23319	OPEL	ZAFIRA 1.6 T ECOM 150CV BENZ+METANO	0,5081	1.905,38	2.286,45	3.810,75	4.572,90
25168	SEAT	IBIZA 1.0 TGI 90CV BENZ+METANO	0,3586	1.344,75	1.613,70	2.689,50	3.227,40
21868	SEAT	LEON 1.4 TGI 110CV BENZ+METANO	0,4266	1.599,75	1.919,70	3.199,50	3.839,40
22039	SKODA	OCTAVIA 1.4 G-TEC 110CV BENZ+METANO	0,4504	1.689,00	2.026,80	3.378,00	4.053,60
22040	SKODA	OCTAVIA WAGON 1.4 G-TEC 110CV BENZ+METANO	0,4515	1.693,13	2.031,75	3.386,25	4.063,50
24333	VOLKSWAGEN	POLO 1.0 TGI 90CV MY2018 BENZ+METANO	0,3673	1.377,38	1.652,85	2.754,75	3.305,70

METANO ESCLUSIVO

29400	AUDI	A3 SPB 30 G-TRON 1.5 130CV METANO	0,5374	2.015,25	2.418,30	4.030,50	4.836,60
28204	AUDI	A3 SPB 30 G-TRONIC 1.5 130CV METANO	0,5160	1.935,00	2.322,00	3.870,00	4.644,00
28309	AUDI	A4 AVANT 40 G-TRON 2.0 170CV METANO	0,6054	2.270,25	2.724,30	4.540,50	5.448,60
28708	AUDI	A4 AVANT 40 G-TRON 2.0 170CV S-TRONIC METANO	0,6621	2.482,88	2.979,45	4.965,75	5.958,90
28310	AUDI	A5 SPB 40 G-TRON 2.0 170CV METANO	0,7019	2.632,13	3.158,55	5.264,25	6.317,10
24114	OPEL	ASTRA 1.4 T 110CV ECOM METANO	0,4249	1.593,38	1.912,05	3.186,75	3.824,10
29512	OPEL	ASTRA ST 1.4 T 110CV ECOM METANO SW	0,4321	1.620,38	1.944,45	3.240,75	3.888,90
28287	SEAT	ARONA 1.0 TGI 90CV METANO	0,4058	1.521,75	1.826,10	3.043,50	3.652,20
28289	SEAT	IBIZA 1.0 TGI 90CV METANO	0,4193	1.572,38	1.886,85	3.144,75	3.773,70
28288	SEAT	LEON 1.5 TGI 130CV METANO	0,4355	1.633,13	1.959,75	3.266,25	3.919,50
29532	SEAT	LEON 2021 1.5 TGI 130CV METANO	0,4774	1.790,25	2.148,30	3.580,50	4.296,60
29616	SEAT	LEON SPORTSTOURER 2021 1.5 TGI 130CV SW	0,4852	1.819,50	2.183,40	3.639,00	4.366,80
23689	SEAT	MII 1.0 68CV MET	0,2965	1.111,88	1.334,25	2.223,75	2.668,50
28290	SEAT	MII 1.0 68CV MY2018 METANO	0,3148	1.180,50	1.416,60	2.361,00	2.833,20
23692	SKODA	CITIGO 1.0 68CV MET	0,2968	1.113,00	1.335,60	2.226,00	2.671,20
28785	SKODA	KAMIQ 1.0 G-TEC 90CV METANO	0,4268	1.600,50	1.920,60	3.201,00	3.841,20
29371	SKODA	OCTAVIA 2020 1.5 G-TEC 130CV METANO	0,5402	2.025,75	2.430,90	4.051,50	4.861,80
28238	SKODA	OCTAVIA WAGON 2019 1.5 DSG 130CV METANO	0,4806	1.802,25	2.162,70	3.604,50	4.325,40
29133	SKODA	SCALA 2019 1.0 G-TEC 90CV METANO	0,4525	1.696,88	2.036,25	3.393,75	4.072,50



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22640	VOLKSWAGEN	CADDY 1.4 ECOFUEL 110CV METANO	0,4716	1.768,50	2.122,20	3.537,00	4.244,40
29510	VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 TGI 130CV	0,5583	2.093,63	2.512,35	4.187,25	5.024,70
28292	VOLKSWAGEN	GOLF VII 1.5 TGI 130CV METANO	0,4448	1.668,00	2.001,60	3.336,00	4.003,20
28293	VOLKSWAGEN	GOLF VII VARIANT 1.5 TGI 130CV METANO	0,4666	1.749,75	2.099,70	3.499,50	4.199,40
29378	VOLKSWAGEN	GOLF VIII 2020 1.5 TGI 130CV	0,5454	2.045,25	2.454,30	4.090,50	4.908,60
28294	VOLKSWAGEN	POLO 1.0 TGI 90CV METANO	0,3773	1.414,88	1.697,85	2.829,75	3.395,70
29856	VOLKSWAGEN	POLO 2021 1.0 TGI 90CV METANO	0,4324	1.621,50	1.945,80	3.243,00	3.891,60
23715	VOLKSWAGEN	UP! 1.0 68CV ECO METANO	0,3778	1.416,75	1.700,10	2.833,50	3.400,20



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE

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30854	ALFA ROMEO	JUNIOR 1.2 HYBRID 136 CV	0,5036	1.888,50	2.266,20	3.777,00	4.532,40
29398	AUDI	A3 2020 SEDAN 30 1.0 TFSI S-TRONIC 110CV HYBRID	0,5780	2.167,50	2.601,00	4.335,00	5.202,00
28945	AUDI	A3 2020 SEDAN 35 1.5 TFSI S-TRONIC 150CV HYBRID	0,6333	2.374,88	2.849,85	4.749,75	5.699,70
29401	AUDI	A3 2020 SPB 30 1.0 TFSI S-TRONIC 110CV IBRIDO-BENZINA	0,5657	2.121,38	2.545,65	4.242,75	5.091,30
28947	AUDI	A3 2020 SPB 35 1.5 TFSI S-TRONIC 150CV HYBRID	0,6200	2.325,00	2.790,00	4.650,00	5.580,00
28028	AUDI	A4 35 2.0 TFSI 150CV HYBRID	0,6656	2.496,00	2.995,20	4.992,00	5.990,40
28173	AUDI	A4 35 2.0 TFSI 150CV S-TRONIC HYBRID	0,7046	2.642,25	3.170,70	5.284,50	6.341,40
28029	AUDI	A4 40 2.0 TFSI 190CV HYBRID	0,6473	2.427,38	2.912,85	4.854,75	5.825,70
29299	AUDI	A4 40 2.0 TFSI QUATTRO S-TRONIC 204CV CABRIO HYBRID	0,7829	2.935,88	3.523,05	5.871,75	7.046,10
29253	AUDI	A4 40 2.0 TFSI QUATTRO S-TRONIC 204CV HYBRID	0,7803	2.926,13	3.511,35	5.852,25	7.022,70
28030	AUDI	A4 40 2.0 TFSI S-TRONIC 190CV HYBRID	0,6612	2.479,50	2.975,40	4.959,00	5.950,80
29298	AUDI	A4 40 2.0 TFSI S-TRONIC 204CV CABRIO HYBRID	0,7480	2.805,00	3.366,00	5.610,00	6.732,00
29252	AUDI	A4 40 2.0 TFSI S-TRONIC 204CV HYBRID	0,7589	2.845,88	3.415,05	5.691,75	6.830,10
28260	AUDI	A4 45 2.0 TFSI QUATTRO S-TRONIC 245CV HYBRID	0,7390	2.771,25	3.325,50	5.542,50	6.651,00
28031	AUDI	A4 45 2.0 TFSI QUATTRO S-TRONIC 252CV HYBRID	0,7313	2.742,38	3.290,85	5.484,75	6.581,70
28176	AUDI	A4 45 2.0 TFSI S-TRONIC 245CV HYBRID	0,7193	2.697,38	3.236,85	5.394,75	6.473,70
30437	AUDI	A4 45 2.0 TFSI S-TRONIC 265CV IBRIDO BENZINA	0,8438	3.164,25	3.797,10	6.328,50	7.594,20
28262	AUDI	A4 ALLROAD 45 2.0 TFSI S-TRONIC 245CV HYBRID	0,7605	2.851,88	3.422,25	5.703,75	6.844,50
28177	AUDI	A4 ALLROAD 45 2.0 TFSI S-TRONIC 252CV HYBRID	0,7675	2.878,13	3.453,75	5.756,25	6.907,50
28032	AUDI	A4 AVANT 35 2.0 TFSI 150CV HYBRID	0,6790	2.546,25	3.055,50	5.092,50	6.111,00
28174	AUDI	A4 AVANT 35 2.0 TFSI 150CV S-TRONIC HYBRID	0,7163	2.686,13	3.223,35	5.372,25	6.446,70
28033	AUDI	A4 AVANT 40 2.0 TFSI 190CV HYBRID	0,6591	2.471,63	2.965,95	4.943,25	5.931,90
29255	AUDI	A4 AVANT 40 2.0 TFSI QUATTRO S-TRONIC 204CV HYBRID	0,7935	2.975,63	3.570,75	5.951,25	7.141,50
28034	AUDI	A4 AVANT 40 2.0 TFSI S-TRONIC 190CV HYBRID	0,6718	2.519,25	3.023,10	5.038,50	6.046,20
29254	AUDI	A4 AVANT 40 2.0 TFSI S-TRONIC 204CV HYBRID	0,7706	2.889,75	3.467,70	5.779,50	6.935,40
28261	AUDI	A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 245CV HYBRID	0,7508	2.815,50	3.378,60	5.631,00	6.757,20
28035	AUDI	A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 252CV HYBRID	0,7451	2.794,13	3.352,95	5.588,25	6.705,90
30708	AUDI	A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 265CV IBR BENZINA	0,8532	3.199,50	3.839,40	6.399,00	7.678,80
28175	AUDI	A4 AVANT 45 2.0 TFSI S-TRONIC 245CV HYBRID	0,7311	2.741,63	3.289,95	5.483,25	6.579,90
28185	AUDI	A5 40 2.0 TFSI 190CV CABRIO HYBRID	0,7126	2.672,25	3.206,70	5.344,50	6.413,40
28048	AUDI	A5 40 2.0 TFSI 190CV HYBRID	0,6559	2.459,63	2.951,55	4.919,25	5.903,10
29261	AUDI	A5 40 2.0 TFSI QUATTRO S-TRONIC 204CV COUPÉ HYBRID	0,8204	3.076,50	3.691,80	6.153,00	7.383,60
28186	AUDI	A5 40 2.0 TFSI S-TRONIC 190CV CABRIO HYBRID	0,7535	2.825,63	3.390,75	5.651,25	6.781,50
28049	AUDI	A5 40 2.0 TFSI S-TRONIC 190CV HYBRID	0,6903	2.588,63	3.106,35	5.177,25	6.212,70
29260	AUDI	A5 40 2.0 TFSI S-TRONIC 204CV COUPÉ HYBRID	0,7923	2.971,13	3.565,35	5.942,25	7.130,70
29259	AUDI	A5 40 SPB 2.0 TFSI QUATTRO S-TRONIC 204CV HYBRID	0,8169	3.063,38	3.676,05	6.126,75	7.352,10
29258	AUDI	A5 40 SPB 2.0 TFSI S-TRONIC 204CV HYBRID	0,7890	2.958,75	3.550,50	5.917,50	7.101,00
28188	AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV CABRIO HYBRID	0,8226	3.084,75	3.701,70	6.169,50	7.403,40
28184	AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV COUPÉ HYBRID	0,8590	3.221,25	3.865,50	6.442,50	7.731,00
28051	AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV HYBRID	0,7733	2.899,88	3.479,85	5.799,75	6.959,70
30439	AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 265CV COUPÉ HYBRID	0,8908	3.340,50	4.008,60	6.681,00	8.017,20
28187	AUDI	A5 45 2.0 TFSI S-TRONIC 252CV CABRIO HYBRID	0,7920	2.970,00	3.564,00	5.940,00	7.128,00
28183	AUDI	A5 45 2.0 TFSI S-TRONIC 252CV COUPÉ HYBRID	0,7378	2.766,75	3.320,10	5.533,50	6.640,20
28050	AUDI	A5 45 2.0 TFSI S-TRONIC 252CV HYBRID	0,7267	2.725,13	3.270,15	5.450,25	6.540,30
25828	AUDI	A5 SPB 2.0 TFSI 190CV HYBRID	0,6571	2.464,13	2.956,95	4.928,25	5.913,90
29470	AUDI	A6 40 TFSI 2.0 S-TR 204CV HYBRID	0,8320	3.120,00	3.744,00	6.240,00	7.488,00
28179	AUDI	A6 45 2.0 TFSI 245CV QUATTRO S-TRONIC HYBRID	0,8142	3.053,25	3.663,90	6.106,50	7.327,80
28178	AUDI	A6 45 2.0 TFSI 245CV S-TRONIC HYBRID	0,7875	2.953,13	3.543,75	5.906,25	7.087,50
30438	AUDI	A6 45 2.0 TFSI S-TRONIC 265CV IBRIDO BENZINA	0,8839	3.314,63	3.977,55	6.629,25	7.955,10
28302	AUDI	A6 55 3.0 TFSI 340CV QUATTRO S-TRONIC HYBRID	1,0093	3.784,88	4.541,85	7.569,75	9.083,70
29471	AUDI	A6 AVANT 40 TFSI 2.0 S-TR 204CV HYBRID	0,8500	3.187,50	3.825,00	6.375,00	7.650,00
28181	AUDI	A6 AVANT 45 2.0 TFSI 245CV QUATTRO S-TRONIC HYBRID	0,8325	3.121,88	3.746,25	6.243,75	7.492,50
28180	AUDI	A6 AVANT 45 2.0 TFSI 245CV S-TRONIC HYBRID	0,8088	3.033,00	3.639,60	6.066,00	7.279,20
28305	AUDI	A6 AVANT 55 3.0 TFSI 340CV QUATTRO S-TRONIC HYBRID	1,0314	3.867,75	4.641,30	7.735,50	9.282,60
28210	AUDI	A7 SPB 45 2.0 QUATTRO S-TRONIC 245CV HYBRID	0,8815	3.305,63	3.966,75	6.611,25	7.933,50
28209	AUDI	A7 SPB 45 2.0 S-TRONIC 245CV HYBRID	0,8572	3.214,50	3.857,40	6.429,00	7.714,80
25829	AUDI	A7 SPB 55 3.0 340CV HYBRID	0,9732	3.649,50	4.379,40	7.299,00	8.758,80
28994	AUDI	Q3 35 1.5 TFSI S-TRONIC 150CV HYBRID	0,6023	2.258,63	2.710,35	4.517,25	5.420,70
30310	AUDI	Q5 40 2.0 TFSI QUATTRO S-TR 204CV IBRIDA	0,8312	3.117,00	3.740,40	6.234,00	7.480,80
29516	AUDI	Q5 45 2.0 TFSI QUATTRO S-TR 265CV HYBRID	0,9106	3.414,75	4.097,70	6.829,50	8.195,40



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE

ID Modello	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)
28590	AUDI	Q5 45 2.0 TFSI QUATTRO S-TRONIC 245CV HYBRID	0,7921	2.970,38	3.564,45	5.940,75	7.128,90
28714	AUDI	Q7 55 3.0 TFSI QUATTRO TIPTRONIC 340CV HYBRID	1,0916	4.093,50	4.912,20	8.187,00	9.824,40
28593	AUDI	Q8 55 3.0 TFSI QUATTRO TIPTRONIC 340CV HYBRID	1,1326	4.247,25	5.096,70	8.494,50	10.193,40
28773	AUDI	RS Q8 4.0 TFSI V8 QUATTRO TIPTRONIC 600CV HYBRID	1,7971	6.739,13	8.086,95	13.478,25	16.173,90
28664	AUDI	RS6 AVANT 40 4.0 TFSI 600CV QUATTRO TIPTRONIC HYBRID	1,6918	6.344,25	7.613,10	12.688,50	15.226,20
29300	AUDI	SQ8 4.0 TFSI QUATTRO TIPTRONIC 507CV HYBRID	1,3653	5.119,88	6.143,85	10.239,75	12.287,70
31092	BMW	220 1.5 156CV GRAN COUPÉ IBRIDO BENZINA	0,6561	2.460,38	2.952,45	4.920,75	5.904,90
29162	BMW	520i 2.0 184CV IBRIDO-BENZINA	0,7996	2.998,50	3.598,20	5.997,00	7.196,40
30429	BMW	520i 48V SDRIVE 2.0 208CV MILD HYBRID	0,8634	3.237,75	3.885,30	6.475,50	7.770,60
29172	BMW	520i TOURING 2.0 184CV IBRIDO-BENZINA	0,8291	3.109,13	3.730,95	6.218,25	7.461,90
29163	BMW	530i 2.0 252CV IBRIDO-BENZINA	0,8466	3.174,75	3.809,70	6.349,50	7.619,40
29173	BMW	530i TOURING 2.0 252CV IBRIDO-BENZINA	0,8787	3.295,13	3.954,15	6.590,25	7.908,30
29174	BMW	530i TOURING XDRIVE 2.0 252CV IBRIDO-BENZINA	0,9166	3.437,25	4.124,70	6.874,50	8.249,40
29164	BMW	530i XDRIVE 2.0 252CV IBRIDO-BENZINA	0,8817	3.306,38	3.967,65	6.612,75	7.935,30
29175	BMW	540i TOURING XDRIVE 3.0 333CV IBRIDO-BENZINA	1,0295	3.860,63	4.632,75	7.721,25	9.265,50
29165	BMW	540i XDRIVE 3.0 333CV IBRIDO-BENZINA	0,9826	3.684,75	4.421,70	7.369,50	8.843,40
29047	BMW	630i GRAN TURISMO 2.0 258CV IBRIDO-BENZINA	0,9464	3.549,00	4.258,80	7.098,00	8.517,60
29760	BMW	M440i 2021 XDRIVE 3.0 374CV GRAN COUPÉ IBR BENZINA	1,0823	4.058,63	4.870,35	8.117,25	9.740,70
29166	BMW	M550i XDRIVE 4.4 530CV IBRIDO-BENZINA	1,2751	4.781,63	5.737,95	9.563,25	11.475,90
30156	BMW	X1 2022 SDRIVE 20i 1.5 170CV IBRIDO BENZINA	0,6453	2.419,88	2.903,85	4.839,75	5.807,70
30119	BMW	X1 2022 XDRIVE 23i 2.0 218CV IBRIDO BENZINA	0,7400	2.775,00	3.330,00	5.550,00	6.660,00
30730	BMW	X2 SDRIVE 20i 1.5 170CV IBRIDO BENZINA	0,6651	2.494,13	2.992,95	4.988,25	5.985,90
30430	BMW	X3 XDRIVE 20i 2.0 184CV IBRIDO BENZINA	0,8555	3.208,13	3.849,75	6.416,25	7.699,50
30431	BMW	X3 XDRIVE 30i 2.0 245CV IBRIDO BENZINA	0,9254	3.470,25	4.164,30	6.940,50	8.328,60
29411	BMW	X5 XDRIVE 40i 3.0 333CV IBRIDO-BENZINA	1,0644	3.991,50	4.789,80	7.983,00	9.579,60
29702	BMW	X6 XDRIVE 40i 3.0 333CV IBRIDO BENZINA	1,1579	4.342,13	5.210,55	8.684,25	10.421,10
29701	BMW	X7 XDRIVE 40i 3.0 333CV IBRIDO BENZINA	1,2880	4.830,00	5.796,00	9.660,00	11.592,00
31182	CITROEN	C3 100 E-DCT 1.2 MHYBRID 100CV	0,4473	1.677,38	2.012,85	3.354,75	4.025,70
30937	CITROEN	C3 AIRCROSS 1.2 MHYBRID 136CV MOD 2024	0,4816	1.806,00	2.167,20	3.612,00	4.334,40
30891	CITROEN	C4 E-DCS6 1.2 MHYBRID 100CV MOD 2024	0,5145	1.929,38	2.315,25	3.858,75	4.630,50
30893	CITROEN	C4 E-DCS6 1.2 MHYBRID 136CV MOD 2024	0,5412	2.029,50	2.435,40	4.059,00	4.870,80
30359	CITROEN	C5 AIRCROSS E-DCS 1.2 136CV HYBRID	0,5616	2.106,00	2.527,20	4.212,00	5.054,40
31094	CITROEN	C5-X 136E 1.2 136CV IBRIDO BENZINA	0,5783	2.168,63	2.602,35	4.337,25	5.204,70
30851	DS	DS3 1.2 MHYBRID 136 CV MOD 2024	0,5767	2.162,63	2.595,15	4.325,25	5.190,30
30858	DS	DS4 1.2 MHYBRID 136CV MOD 2024	0,6166	2.312,25	2.774,70	4.624,50	5.549,40
31319	DS	DS4 1.2 MHYBRID 145 CV MOD 2025	0,6184	2.319,00	2.782,80	4.638,00	5.565,60
28843	FIAT	500 1.0 70CV HYBRID	0,3918	1.469,25	1.763,10	2.938,50	3.526,20
28845	FIAT	500C 1.0 70CV CABRIO HYBRID	0,4138	1.551,75	1.862,10	3.103,50	3.724,20
30043	FIAT	500X 1.5 130CV IBRIDO BENZINA	0,5104	1.914,00	2.296,80	3.828,00	4.593,60
30514	FIAT	600 1.2 100CV IBRIDO BENZINA	0,4932	1.849,50	2.219,40	3.699,00	4.438,80
31067	FIAT	600 1.2 136CV IBRIDO BENZINA	0,5048	1.893,00	2.271,60	3.786,00	4.543,20
31284	FIAT	GRANDE PANDA 1.2 MHYBRID 100CV MOD 2025	0,4507	1.690,13	2.028,15	3.380,25	4.056,30
28846	FIAT	PANDA 1.0 69CV HYBRID	0,3766	1.412,25	1.694,70	2.824,50	3.389,40
29422	FIAT	PANDA CROSS 1.0 69CV HYBRID	0,4009	1.503,38	1.804,05	3.006,75	3.608,10
30270	FIAT	PANDA CROSS 2023 1.0 69CV IBRIDA	0,4333	1.624,88	1.949,85	3.249,75	3.899,70
30002	FIAT	TIPO 1.5 130CV HYBRID	0,5186	1.944,75	2.333,70	3.889,50	4.667,40
30003	FIAT	TIPO SW 1.5 130CV HYBRID	0,5317	1.993,88	2.392,65	3.987,75	4.785,30
29199	FORD	FIESTA 1.0 ECOBOOST 125CV IBRIDO-BENZINA	0,4626	1.734,75	2.081,70	3.469,50	4.163,40
30739	FORD	FOCUS IV 1.0 ECOBOOST 155CV IBRIDO BENZINA	0,5780	2.167,50	2.601,00	4.335,00	5.202,00
29201	FORD	FOCUS IV 1.0 ECOBOOST 155CV IBRIDO-BENZINA	0,5324	1.996,50	2.395,80	3.993,00	4.791,60
29424	FORD	KUGA 2.5 190CV 2WD IBRIDO-BENZINA	0,6265	2.349,38	2.819,25	4.698,75	5.638,50
29425	FORD	KUGA 2.5 190CV 4WD IBRIDO-BENZINA	0,5749	2.155,88	2.587,05	4.311,75	5.174,10
21883	FORD	MONDEO 2.0 187CV HYBRID	0,6201	2.325,38	2.790,45	4.650,75	5.580,90
29866	FORD	S-MAX 2.5 190CV FULL HYBRID	0,7037	2.638,88	3.166,65	5.277,75	6.333,30
30098	HONDA	CIVIC 2.0 HEV 184CV	0,5893	2.209,88	2.651,85	4.419,75	5.303,70
27731	HONDA	CR-V 2.0 HEV 184CV IBRIDO BENZINA	0,6272	2.352,00	2.822,40	4.704,00	5.644,80
27732	HONDA	CR-V 2.0 HEV AWD 184CV IBRIDO BENZINA	0,6697	2.511,38	3.013,65	5.022,75	6.027,30
28948	HONDA	JAZZ 1.5 HEV 97CV HYBRID	0,4625	1.734,38	2.081,25	3.468,75	4.162,50
28949	HONDA	JAZZ CROSSTAR 1.5 97CV HYBRID	0,5136	1.926,00	2.311,20	3.852,00	4.622,40
28634	HONDA	NSX 3.5 580CV	1,9542	7.328,25	8.793,90	14.656,50	17.587,80



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE

ID Modello	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)
29427	HYUNDAI	I20 2021 1.0 T-GDI 100CV IBRIDO-BENZINA	0,4319	1.619,63	1.943,55	3.239,25	3.887,10
29774	HYUNDAI	I20 2021 1.0 T-GDI 120CV IBRIDO BENZINA	0,4593	1.722,38	2.066,85	3.444,75	4.133,70
30747	HYUNDAI	I30 1.0 120CV IBRIDO BENZINA	0,5306	1.989,75	2.387,70	3.979,50	4.775,40
29262	HYUNDAI	I30 1.0 T-GDI 120CV IBRIDO-BENZINA	0,5230	1.961,25	2.353,50	3.922,50	4.707,00
30748	HYUNDAI	I30 1.5 160CV IBRIDO BENZINA	0,5778	2.166,75	2.600,10	4.333,50	5.200,20
29263	HYUNDAI	I30 1.5 T-GDI 160CV IBRIDO-BENZINA	0,5690	2.133,75	2.560,50	4.267,50	5.121,00
23214	HYUNDAI	IONIQ 1.6 140CV HYBRID	0,4322	1.620,75	1.944,90	3.241,50	3.889,80
28403	HYUNDAI	IONIQ 2019 1.6 140CV HYBRID	0,5092	1.909,50	2.291,40	3.819,00	4.582,80
30071	HYUNDAI	KONA 1.0 T-GDI 120CV MILD HYBRID	0,4678	1.754,25	2.105,10	3.508,50	4.210,20
29562	HYUNDAI	KONA 1.0 T-GDI 163CV HYBRID	0,4578	1.716,75	2.060,10	3.433,50	4.120,20
30072	HYUNDAI	KONA 1.6 DCT HEV 140CV	0,5209	1.953,38	2.344,05	3.906,75	4.688,10
30631	HYUNDAI	KONA 2024 1.0 120CV IBRIDO BENZINA	0,5156	1.933,50	2.320,20	3.867,00	4.640,40
30640	HYUNDAI	KONA 2024 1.6 140CV FULL HYBRID	0,5631	2.111,63	2.533,95	4.223,25	5.067,90
28436	HYUNDAI	KONA HEV 1.6 DGT 140CV HYBRID	0,4697	1.761,38	2.113,65	3.522,75	4.227,30
29565	HYUNDAI	SANTA FE 1.6 T-GDI HEV 4WD 230CV HYBRID	0,8045	3.016,88	3.620,25	6.033,75	7.240,50
30904	HYUNDAI	SANTAFE 1.6 T-GDI 2WD HYBRID 215CV MOD 2024	0,7173	2.689,88	3.227,85	5.379,75	6.455,70
30905	HYUNDAI	SANTAFE 1.6 T-GDI 4WD HYBRID 215CV MOD 2024	0,7451	2.794,13	3.352,95	5.588,25	6.705,90
29525	HYUNDAI	TUCSON 1.6 HEV 180CV 2WD IBRIDO-BENZINA	0,5881	2.205,38	2.646,45	4.410,75	5.292,90
29526	HYUNDAI	TUCSON 1.6 HEV 180CV 4WD IBRIDO-BENZINA	0,6279	2.354,63	2.825,55	4.709,25	5.651,10
30354	HYUNDAI	TUCSON 1.6 HEV 230CV 2WD IBRIDO BENZINA	0,5942	2.228,25	2.673,90	4.456,50	5.347,80
30355	HYUNDAI	TUCSON 1.6 HEV 230CV 4WD IBRIDO BENZINA	0,6429	2.410,88	2.893,05	4.821,75	5.786,10
29524	HYUNDAI	TUCSON 1.6 T-GDI 150CV IBRIDO-BENZINA	0,5748	2.155,50	2.586,60	4.311,00	5.173,20
30366	HYUNDAI	TUCSON 1.6 T-GDI 150CV MILD HYBRID	0,5715	2.143,13	2.571,75	4.286,25	5.143,50
23553	INFINITI	Q50 3.5 HYBRID 364CV	0,8221	3.082,88	3.699,45	6.165,75	7.398,90
21529	INFINITI	Q70 3.5 364CV	0,9289	3.483,38	4.180,05	6.966,75	8.360,10
29642	JAGUAR	E-PACE 2021 1.5 I3 160CV IBRIDO BENZINA	0,6268	2.350,50	2.820,60	4.701,00	5.641,20
29644	JAGUAR	E-PACE 2021 2.0 I4 200CV IBRIDO BENZINA	0,7263	2.723,63	3.268,35	5.447,25	6.536,70
29645	JAGUAR	E-PACE 2021 2.0 I4 249CV IBRIDO BENZINA	0,7824	2.934,00	3.520,80	5.868,00	7.041,60
29646	JAGUAR	E-PACE 2021 2.0 I4 300CV IBRIDO BENZINA	0,9551	3.581,63	4.297,95	7.163,25	8.595,90
30752	JAGUAR	E-PACE 2024 1.5 160CV IBRIDO BENZINA	0,7608	2.853,00	3.423,60	5.706,00	6.847,20
30753	JAGUAR	E-PACE 2024 2.0 250CV IBRIDO BENZINA	0,8694	3.260,25	3.912,30	6.520,50	7.824,60
30758	JAGUAR	F-PACE 2024 3.0 AWD 400CV IBRIDO BENZINA	1,2480	4.680,00	5.616,00	9.360,00	11.232,00
29434	JAGUAR	F-PACE 3.0 400CV IBRIDO BENZINA	1,0097	3.786,38	4.543,65	7.572,75	9.087,30
30578	JEEP	AVENGER 1.2 T MHEV 100CV IBRIDO BENZINA	0,4802	1.800,75	2.160,90	3.601,50	4.321,80
31099	JEEP	AVENGER 1.2 T MHEV 138CV 4XE IBRIDO BENZINA	0,5395	2.023,13	2.427,75	4.046,25	4.855,50
29584	KIA	CEED 1.0 T-GDI 120CV IBRIDO BENZINA	0,4783	1.793,63	2.152,35	3.587,25	4.304,70
29585	KIA	CEED 1.5 T-GDI 160CV IBRIDO BENZINA	0,5369	2.013,38	2.416,05	4.026,75	4.832,10
30906	KIA	CEED 1.5 T-GDI MHYBRID 140CV MOD 2024	0,5944	2.229,00	2.674,80	4.458,00	5.349,60
30100	KIA	CEED 2022 1.5 T-GDI 160CV	0,5766	2.162,25	2.594,70	4.324,50	5.189,40
30907	KIA	CEED SW 1.0 T-GDI MHYBRID 100CV MOD 2024	0,5408	2.028,00	2.433,60	4.056,00	4.867,20
23565	KIA	NIRO 1.6 GDI DCT HEV 140CV HYBRID	0,4621	1.732,88	2.079,45	3.465,75	4.158,90
28676	KIA	NIRO 2019 1.6 GDI HEV 140CV HYBRID	0,4680	1.755,00	2.106,00	3.510,00	4.212,00
30076	KIA	NIRO 2022 1.6 GDI 140CV IBRIDO-BENZINA	0,5308	1.990,50	2.388,60	3.981,00	4.777,20
29587	KIA	PROCEED 1.5 T-GDI 160CV MHEV IBRIDO BENZINA	0,6107	2.290,13	2.748,15	4.580,25	5.496,30
29267	KIA	RIO 1.0 T-GDI 100CV IBRIDO-BENZINA	0,4397	1.648,88	1.978,65	3.297,75	3.957,30
29268	KIA	RIO 1.0 T-GDI 120CV IBRIDO-BENZINA	0,4622	1.733,25	2.079,90	3.466,50	4.159,80
29318	KIA	SORENTO 2020 1.6 T-GDI 230CV 2WD IBRIDO-BENZINA	0,6915	2.593,13	3.111,75	5.186,25	6.223,50
29319	KIA	SORENTO 2020 1.6 T-GDI 230CV 4WD IBRIDO-BENZINA	0,7206	2.702,25	3.242,70	5.404,50	6.485,40
30958	KIA	SPORTAGE 1.6 TGDI MHYBRID 160CV MOD 2024	0,5843	2.191,13	2.629,35	4.382,25	5.258,70
29958	KIA	SPORTAGE 2022 1.6 TGDI HEV 230CV	0,6090	2.283,75	2.740,50	4.567,50	5.481,00
29959	KIA	SPORTAGE 2022 1.6 TGDI HEV 230CV AWD	0,6582	2.468,25	2.961,90	4.936,50	5.923,80
29957	KIA	SPORTAGE 2022 1.6 TGDI MHEV 150CV	0,5763	2.161,13	2.593,35	4.322,25	5.186,70
29315	KIA	STONIC 2020 1.0 TGDI 120CV IBRIDO-BENZINA	0,4657	1.746,38	2.095,65	3.492,75	4.191,30
29589	KIA	XCEED 1.5 TGDI 160CV MHEV IBRIDO BENZINA	0,5087	1.907,63	2.289,15	3.815,25	4.578,30
30903	KIA	XCEED 1.5 T-GDI MHYBRID 140CV MOD 2024	0,5262	1.973,25	2.367,90	3.946,50	4.735,80
28931	LANCIA	YPSILON 1.0 69CV HYBRID	0,3860	1.447,50	1.737,00	2.895,00	3.474,00
29326	LAND ROVER	DEFENDER 110 2020 3.0 I6 400CV 5P IBRIDO-BENZINA	1,0907	4.090,13	4.908,15	8.180,25	9.816,30
30372	LAND ROVER	DEFENDER 110 3.0 I6 400CV AWD IBRIDO BENZINA	1,1409	4.278,38	5.134,05	8.556,75	10.268,10
28534	LAND ROVER	DEFENDER 110 3.0 MHEV 400CV	0,9864	3.699,00	4.438,80	7.398,00	8.877,60
30373	LAND ROVER	DEFENDER 130 3.0 I6 400CV AWD IBRIDO BENZINA	1,2710	4.766,25	5.719,50	9.532,50	11.439,00



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AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE

ID Modello	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)
29321	LAND ROVER	DEFENDER 90 2020 3.0 I6 400CV 3P IBRIDO-BENZINA	0,9742	3.653,25	4.383,90	7.306,50	8.767,80
28530	LAND ROVER	DEFENDER 90 3.0 MHEV 400CV	0,9448	3.543,00	4.251,60	7.086,00	8.503,20
29486	LAND ROVER	DISCOVERY 2021 2.0 I4 300CV IBRIDO BENZINA	0,8977	3.366,38	4.039,65	6.732,75	8.079,30
29487	LAND ROVER	DISCOVERY 2021 3.0 I6 360CV IBRIDO BENZINA	1,0715	4.018,13	4.821,75	8.036,25	9.643,50
30378	LAND ROVER	DISCOVERY 3.0 I6 300CV AWD IBRIDO BENZINA	1,2207	4.577,63	5.493,15	9.155,25	10.986,30
28370	LAND ROVER	DISCOVERY SPORT 2019 2.0 SI4 200CV	0,8104	3.039,00	3.646,80	6.078,00	7.293,60
28371	LAND ROVER	DISCOVERY SPORT 2019 2.0 SI4 249CV	0,7623	2.858,63	3.430,35	5.717,25	6.860,70
29883	LAND ROVER	RANGE ROVER 2022 3.0 I6 400CV IBRIDO BENZINA	1,5393	5.772,38	6.926,85	11.544,75	13.853,70
28376	LAND ROVER	RANGE ROVER 3.0 I6 MHEV 400CV	1,3058	4.896,75	5.876,10	9.793,50	11.752,20
29269	LAND ROVER	RANGE ROVER EVOQUE 1.5 I3 160CV AWD IBRIDO-BENZINA	0,6228	2.335,50	2.802,60	4.671,00	5.605,20
27890	LAND ROVER	RANGE ROVER EVOQUE 2.0 I4 200CV AWD	0,7254	2.720,25	3.264,30	5.440,50	6.528,60
27891	LAND ROVER	RANGE ROVER EVOQUE 2.0 I4 250CV AWD	0,7683	2.881,13	3.457,35	5.762,25	6.914,70
27892	LAND ROVER	RANGE ROVER EVOQUE 2.0 I4 300CV AWD	0,8135	3.050,63	3.660,75	6.101,25	7.321,50
30383	LAND ROVER	RANGE ROVER EVOQUE 2023 2.0 250CV AWD IBRIDO BENZINA	0,9336	3.501,00	4.201,20	7.002,00	8.402,40
29221	LAND ROVER	RANGE ROVER SPORT 3.0 I6 400CV IBRIDO-BENZINA	1,1360	4.260,00	5.112,00	8.520,00	10.224,00
29334	LAND ROVER	VELAR 2.0 SI4 250CV IBRIDO-BENZINA	0,9684	3.631,50	4.357,80	7.263,00	8.715,60
29335	LAND ROVER	VELAR 3.0 I6 400CV IBRIDO-BENZINA	1,0123	3.796,13	4.555,35	7.592,25	9.110,70
23570	LEXUS	CT 200H 136CV ND	0,5131	1.924,13	2.308,95	3.848,25	4.617,90
22066	LEXUS	GS 300H 223CV	0,7138	2.676,75	3.212,10	5.353,50	6.424,20
23571	LEXUS	IS 300H 223CV ND	0,6277	2.353,88	2.824,65	4.707,75	5.649,30
28637	LEXUS	LC 500H 3.5 360CV HYBRID	1,3589	5.095,88	6.115,05	10.191,75	12.230,10
30623	LEXUS	LC COUPÉ 3.5 360CV IBRIDO BENZINA	1,3934	5.225,25	6.270,30	10.450,50	12.540,60
23572	LEXUS	LS 600H 445CV ND	1,2961	4.860,38	5.832,45	9.720,75	11.664,90
30634	LEXUS	NX 2.5 244CV IBRIDO BENZINA	0,8452	3.169,50	3.803,40	6.339,00	7.606,80
29847	LEXUS	NX 350H 2.5 4WD 240CV FULL	0,8277	3.103,88	3.724,65	6.207,75	7.449,30
21702	LEXUS	NX HYBRID 2.5 197CV	0,6568	2.463,00	2.955,60	4.926,00	5.911,20
23139	LEXUS	NX HYBRID 2.5 197CV 4WD	0,7242	2.715,75	3.258,90	5.431,50	6.517,80
27988	LEXUS	RC 300H 2.5 223 CV	0,7139	2.677,13	3.212,55	5.354,25	6.425,10
30638	LEXUS	RX 350H 2.5 250CV IBRIDO BENZINA	0,9905	3.714,38	4.457,25	7.428,75	8.914,50
30635	LEXUS	RX 500H 2.4 370CV IBRIDO BENZINA	1,2561	4.710,38	5.652,45	9.420,75	11.304,90
22626	LEXUS	RX HYBRID 3.5 313CV	0,9675	3.628,13	4.353,75	7.256,25	8.707,50
30632	LEXUS	UX 2.0 184CV IBRIDO BENZINA	0,6603	2.476,13	2.971,35	4.952,25	5.942,70
30633	LEXUS	UX 2.0 184CV 4WD IBRIDO BENZINA	0,7193	2.697,38	3.236,85	5.394,75	6.473,70
27734	LEXUS	UX HYBRID 2.0 177CV	0,6019	2.257,13	2.708,55	4.514,25	5.417,10
27735	LEXUS	UX HYBRID 2.0 4WD 177CV	0,6153	2.307,38	2.768,85	4.614,75	5.537,70
28468	LEXUS	UX250H 2.0 2WD HYBRID	0,6209	2.328,38	2.794,05	4.656,75	5.588,10
28469	LEXUS	UX250H 2.0 4WD HYBRID	0,6702	2.513,25	3.015,90	5.026,50	6.031,80
29910	LINK & CO	LINK & CO 01 1.5 197CV FULL HYBRID	0,5671	2.126,63	2.551,95	4.253,25	5.103,90
29540	MASERATI	GHIBLI 2.0 330CV MHEV IBRIDA	0,9470	3.551,25	4.261,50	7.102,50	8.523,00
29802	MASERATI	LEVANTE 2.0 330CV MHEV IBRIDO BENZINA	1,1151	4.181,63	5.017,95	8.363,25	10.035,90
29962	MAZDA	2 1.5 FULL HYBRID 115CV	0,4300	1.612,50	1.935,00	3.225,00	3.870,00
28778	MAZDA	2 2020 1.5 SKYACTIV 75CV	0,3969	1.488,38	1.786,05	2.976,75	3.572,10
28779	MAZDA	2 2020 1.5 SKYACTIV 90CV	0,4360	1.635,00	1.962,00	3.270,00	3.924,00
31022	MAZDA	3 2.0 122CV MOD. 2024 IBRIDO BENZINA	0,5294	1.985,25	2.382,30	3.970,50	4.764,60
31023	MAZDA	3 2.0 150CV MOD. 2024 IBRIDO BENZINA	0,5375	2.015,63	2.418,75	4.031,25	4.837,50
28154	MAZDA	3 2019 2.0 SKYACTIV 122CV	0,5093	1.909,88	2.291,85	3.819,75	4.583,70
28780	MAZDA	3 2019 2.0 SKYACTIV 150CV	0,5330	1.998,75	2.398,50	3.997,50	4.797,00
28377	MAZDA	3 2019 2.0 SKYACTIV 179CV	0,5177	1.941,38	2.329,65	3.882,75	4.659,30
29715	MAZDA	3 2019 2.0 SKYACTIV 186CV	0,5526	2.072,25	2.486,70	4.144,50	4.973,40
28438	MAZDA	CX-30 2.0 120CV 2WD HYBRID	0,5401	2.025,38	2.430,45	4.050,75	4.860,90
28439	MAZDA	CX-30 2.0 120CV 4WD HYBRID	0,5373	2.014,88	2.417,85	4.029,75	4.835,70
28853	MAZDA	CX-30 2.0 150CV 2WD HYBRID	0,5482	2.055,75	2.466,90	4.111,50	4.933,80
28854	MAZDA	CX-30 2.0 150CV 4WD HYBRID	0,5828	2.185,50	2.622,60	4.371,00	5.245,20
28441	MAZDA	CX-30 2.0 180CV 2WD HYBRID	0,5238	1.964,25	2.357,10	3.928,50	4.714,20
28442	MAZDA	CX-30 2.0 180CV 4WD HYBRID	0,5586	2.094,75	2.513,70	4.189,50	5.027,40
30370	MAZDA	CX-5 2.0L E-SKYACTIV-G 165CV 2WD MHEV	0,6339	2.377,13	2.852,55	4.754,25	5.705,10
30371	MAZDA	CX-5 2.0L E-SKYACTIV-G 165CV 4WD MHEV	0,6722	2.520,75	3.024,90	5.041,50	6.049,80
30509	MAZDA	CX-5 2.5L E-SKYACTIV-G 194CV AWD IBRIDO BENZINA	0,7703	2.888,63	3.466,35	5.777,25	6.932,70
29891	MERCEDES	C200 AUTO 1.5 197CV CABRIO MILD HYBRID	0,9841	3.690,38	4.428,45	7.380,75	8.856,90
29890	MERCEDES	C200 AUTO 1.5 197CV COUPÉ MILD HYBRID	0,8235	3.088,13	3.705,75	6.176,25	7.411,50



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE

ID Modello	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)
27739	MERCEDES	C200 AUTO EQ 1.5 197CV CABRIO IBRIDO BENZINA	0,8337	3.126,38	3.751,65	6.252,75	7.503,30
27738	MERCEDES	C200 AUTO EQ 1.5 197CV COUPÉ IBRIDO BENZINA	0,7541	2.827,88	3.393,45	5.655,75	6.786,90
27736	MERCEDES	C200 AUTO EQ 1.5 197CV IBRIDO BENZINA	0,7099	2.662,13	3.194,55	5.324,25	6.389,10
27737	MERCEDES	C200 SW AUTO EQ 1.5 197CV IBRIDO BENZINA	0,7252	2.719,50	3.263,40	5.439,00	6.526,80
25708	MERCEDES	CLS 450 3.0 367CV HYBRID	1,0143	3.803,63	4.564,35	7.607,25	9.128,70
27758	MERCEDES	CLS 450 3.0 4MATIC 367CV IBRIDO BENZINA	1,2296	4.611,00	5.533,20	9.222,00	11.066,40
27759	MERCEDES	CLS 450 3.0 4MATIC AMG 435CV IBRIDO BENZINA	1,2767	4.787,63	5.745,15	9.575,25	11.490,30
29737	MERCEDES	CLS 53 4MATIC 3.0 435CV MILD HYBRID	1,4542	5.453,25	6.543,90	10.906,50	13.087,80
29993	MERCEDES	E200 2.0 210CV BERLINA MILD HYBRID	0,8518	3.194,25	3.833,10	6.388,50	7.666,20
30444	MERCEDES	E200 AUT 2023 2.0 197CV MILD HYBRID	0,8431	3.161,63	3.793,95	6.323,25	7.587,90
29686	MERCEDES	E200 CABRIO 2.0 210CV MILD HYBRID	0,9453	3.544,88	4.253,85	7.089,75	8.507,70
29728	MERCEDES	E200 COUPÉ 2.0 210CV MILD HYBRID	0,8840	3.315,00	3.978,00	6.630,00	7.956,00
28470	MERCEDES	E200 EQ-BOOST 2.0 210CV IBRIDO BENZINA	0,7865	2.949,38	3.539,25	5.898,75	7.078,50
29682	MERCEDES	E200 SW 2.0 210CV MILD HYBRID	0,8804	3.301,50	3.961,80	6.603,00	7.923,60
28471	MERCEDES	E200 SW EQ-BOOST 2.0 210CV IBRIDO BENZINA	0,7845	2.941,88	3.530,25	5.883,75	7.060,50
29687	MERCEDES	E350 CABRIO 2.0 313CV MILD HYBRID	0,9535	3.575,63	4.290,75	7.151,25	8.581,50
29729	MERCEDES	E350 COUPÉ 2.0 313CV MILD HYBRID	0,9890	3.708,75	4.450,50	7.417,50	8.901,00
27911	MERCEDES	E350 EQ-BOOST 2.0 313CV CABRIO IBRIDO BENZINA	0,9237	3.463,88	4.156,65	6.927,75	8.313,30
27910	MERCEDES	E350 EQ-BOOST 2.0 313CV COUPÉ IBRIDO BENZINA	0,8807	3.302,63	3.963,15	6.605,25	7.926,30
27749	MERCEDES	E350 EQ-BOOST 2.0 313CV IBRIDO BENZINA	0,8740	3.277,50	3.933,00	6.555,00	7.866,00
29678	MERCEDES	E450 4MATIC 3.0 457CV MILD HYBRID	1,0624	3.984,00	4.780,80	7.968,00	9.561,60
30446	MERCEDES	E450 AUT 2023 4MATIC 3.0 367CV MILD HYBRID	1,0297	3.861,38	4.633,65	7.722,75	9.267,30
29688	MERCEDES	E450 CABRIO 4MATIC 3.0 367CV MILD HYBRID	1,1234	4.212,75	5.055,30	8.425,50	10.110,60
29730	MERCEDES	E450 COUPÉ 4MATIC 3.0 457CV MILD HYBRID	1,0839	4.064,63	4.877,55	8.129,25	9.755,10
29229	MERCEDES	E450 EQ-BOOST 3.0 4MATIC 457CV IBRIDO-BENZINA	0,9755	3.658,13	4.389,75	7.316,25	8.779,50
29683	MERCEDES	E450 SW 4MATIC 3.0 457CV MILD HYBRID	1,0860	4.072,50	4.887,00	8.145,00	9.774,00
29731	MERCEDES	E53 COUPÉ 4MATIC 3.0 457CV AMG MILD HYBRID	1,2356	4.633,50	5.560,20	9.267,00	11.120,40
28447	MERCEDES	GLC 200 2.0 4MATIC EQ-BOOST 197CV	0,7539	2.827,13	3.392,55	5.654,25	6.785,10
29803	MERCEDES	GLC 200 2.0 4MATIC MILD HYBRID 197CV	0,7614	2.855,25	3.426,30	5.710,50	6.852,60
28448	MERCEDES	GLC 300 2.0 4MATIC EQ-BOOST 350CV	0,8450	3.168,75	3.802,50	6.337,50	7.605,00
29804	MERCEDES	GLC 300 2.0 4MATIC MILD HYBRID 350CV	0,8526	3.197,25	3.836,70	6.394,50	7.673,40
27928	MERCEDES	GLE 450 3.0 4MATIC EQ-BOOST 389CV	1,1541	4.327,88	5.193,45	8.655,75	10.386,90
28541	MERCEDES	GLE 53 3.0 4MATIC EQ-BOOST AMG 460CV	1,2817	4.806,38	5.767,65	9.612,75	11.535,30
28890	MERCEDES	GLE 53 3.0 4MATIC EQ-BOOST AMG 435CV COUPÉ	1,3842	5.190,75	6.228,90	10.381,50	12.457,80
29850	MERCEDES	GLE 63 4.0 4MATIC AMG S 634CV	1,7747	6.655,13	7.986,15	13.310,25	15.972,30
29851	MERCEDES	GLE 63 4.0 4MATIC AMG S 612CV COUPÉ	1,9385	7.269,38	8.723,25	14.538,75	17.446,50
29852	MERCEDES	GLS 580 4.0 4MATIC 490CV	1,5234	5.712,75	6.855,30	11.425,50	13.710,60
28784	MERCEDES	GLS 580 4.0 4MATIC EQ-BOOST 490CV	1,3848	5.193,00	6.231,60	10.386,00	12.463,20
29853	MERCEDES	GLS 600 4.0 4MATIC 560CV MAYBACH	1,9705	7.389,38	8.867,25	14.778,75	17.734,50
29854	MERCEDES	GLS 63 AMG 4.0 4MATIC 612CV	1,9370	7.263,75	8.716,50	14.527,50	17.433,00
29892	MERCEDES	GT COUPÉ 4 43 4MATIC 3.0 389CV IBRIDO BENZINA	1,3919	5.219,63	6.263,55	10.439,25	12.527,10
29893	MERCEDES	GT COUPÉ 4 53 4MATIC 3.0 457CV IBRIDO BENZINA	1,5490	5.808,75	6.970,50	11.617,50	13.941,00
21739	MERCEDES	S 400 3.5 V6 333CV HYBRID	1,1401	4.275,38	5.130,45	8.550,75	10.260,90
27912	MERCEDES	S450 3.0 4MATIC EQ BOOST 389CV IBRIDO BENZINA	1,2554	4.707,75	5.649,30	9.415,50	11.298,60
29490	MERCEDES	S450 3.0 EQ-BOOST 4MATIC 367CV IBRIDO BENZINA	1,3040	4.890,00	5.868,00	9.780,00	11.736,00
29733	MERCEDES	S450 4MATIC 3.0 367CV MILD HYBRID	1,4698	5.511,75	6.614,10	11.023,50	13.228,20
27913	MERCEDES	S500 3.0 EQ BOOST 457CV IBRIDO BENZINA	1,3473	5.052,38	6.062,85	10.104,75	12.125,70
29440	MERCEDES	S500 3.0 EQ-BOOST 4MATIC 435CV IBRIDO BENZINA	1,3753	5.157,38	6.188,85	10.314,75	12.377,70
29734	MERCEDES	S500 4MATIC 3.0 435CV MILD HYBRID	1,5705	5.889,38	7.067,25	11.778,75	14.134,50
29735	MERCEDES	S580 4MATIC 4.0 503CV MILD HYBRID	1,5976	5.991,00	7.189,20	11.982,00	14.378,40
30772	MINI	MINI COUNTRYMAN S ALL4 2.0 218CV IBRIDO BENZINA	0,6874	2.577,75	3.093,30	5.155,50	6.186,60
29611	NISSAN	QASHQAI 2021 1.3 140CV IBRIDO-BENZINA	0,5145	1.929,38	2.315,25	3.858,75	4.630,50
29612	NISSAN	QASHQAI 2021 1.3 158CV IBRIDO-BENZINA	0,5454	2.045,25	2.454,30	4.090,50	4.908,60
29689	NISSAN	QASHQAI 2021 1.3 158CV 4WD IBRIDO-BENZINA	0,5794	2.172,75	2.607,30	4.345,50	5.214,60
30774	OPEL	ASTRA 1.2 136CV BERLINA IBRIDO BENZINA	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
30775	OPEL	ASTRA 1.2 136CV STATION IBRIDO BENZINA	0,5634	2.112,75	2.535,30	4.225,50	5.070,60
30644	OPEL	CORSA 1.2 100CV IBRIDO BENZINA	0,4711	1.766,63	2.119,95	3.533,25	4.239,90
30773	OPEL	CORSA 1.2 136CV IBRIDO BENZINA	0,5054	1.895,25	2.274,30	3.790,50	4.548,60
30966	OPEL	FRONTERA 1.2 100CV IBRIDO BENZINA	0,4799	1.799,63	2.159,55	3.599,25	4.319,10
30967	OPEL	FRONTERA 1.2 136CV IBRIDO BENZINA	0,4956	1.858,50	2.230,20	3.717,00	4.460,40



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE

ID Modello	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)
30643	OPEL	GRANDLAND 1.2 136CV IBRIDO BENZINA	0,5698	2.136,75	2.564,10	4.273,50	5.128,20
30872	OPEL	MOKKA 1.2 MHYBRID 136CV MOD 2024	0,5113	1.917,38	2.300,85	3.834,75	4.601,70
30852	PEUGEOT	2008 136E 1.2 136 CV IBRIDO BENZINA	0,5420	2.032,50	2.439,00	4.065,00	4.878,00
30516	PEUGEOT	208 1.2 100CV IBRIDO BENZINA	0,4727	1.772,63	2.127,15	3.545,25	4.254,30
30518	PEUGEOT	208 1.2 136CV IBRIDO BENZINA	0,5227	1.960,13	2.352,15	3.920,25	4.704,30
30480	PEUGEOT	3008 136E 1.2 136CV IBRIDO BENZINA	0,5890	2.208,75	2.650,50	4.417,50	5.301,00
30827	PEUGEOT	308 1.2 136CV IBRIDO BENZINA	0,5514	2.067,75	2.481,30	4.135,50	4.962,60
30520	PEUGEOT	408 136E 1.2 136CV IBRIDO BENZINA	0,5568	2.088,00	2.505,60	4.176,00	5.011,20
30481	PEUGEOT	5008 136E 1.2 136CV IBRIDO BENZINA	0,6163	2.311,13	2.773,35	4.622,25	5.546,70
29640	RENAULT	ARKANA 1.3 TCE 140CV IBRIDO BENZINA	0,5464	2.049,00	2.458,80	4.098,00	4.917,60
29793	RENAULT	ARKANA 1.3 TCE 160CV IBRIDO BENZINA	0,5408	2.028,00	2.433,60	4.056,00	4.867,20
29641	RENAULT	ARKANA 1.6 TCE 145CV IBRIDO BENZINA	0,5520	2.070,00	2.484,00	4.140,00	4.968,00
30170	RENAULT	AUSTRAL 1.2 130CV MILD HYBRID	0,5317	1.993,88	2.392,65	3.987,75	4.785,30
30171	RENAULT	AUSTRAL 1.3 160CV MILD HYBRID	0,5896	2.211,00	2.653,20	4.422,00	5.306,40
30086	RENAULT	CAPTUR 1.3 140CV MILD HYBRID	0,5065	1.899,38	2.279,25	3.798,75	4.558,50
30875	RENAULT	CAPTUR 1.3 MHYBRID 158CV MOD 2024	0,5083	1.906,13	2.287,35	3.812,25	4.574,70
30876	RENAULT	CAPTUR 1.6 FHYBRID 143CV MOD 2024	0,5091	1.909,13	2.290,95	3.818,25	4.581,90
29690	RENAULT	CAPTUR 2021 1.6 145CV IBRIDO BENZINA	0,5032	1.887,00	2.264,40	3.774,00	4.528,80
29204	RENAULT	CLIO 1.6 E-TECH 140CV IBRIDO-BENZINA	0,4267	1.600,13	1.920,15	3.200,25	3.840,30
30944	RENAULT	SYMBIOZ 1.6 E-TECH FHYBRID 145CV MOD 2024	0,5351	2.006,63	2.407,95	4.013,25	4.815,90
29364	SEAT	LEON 2020 1.0 ETSI 110CV IBRIDO-BENZINA	0,5345	2.004,38	2.405,25	4.008,75	4.810,50
28956	SEAT	LEON 2020 1.5 ETSI 150CV HYBRID	0,5834	2.187,75	2.625,30	4.375,50	5.250,60
29614	SEAT	LEON SPORTSTOURER 2020 1.0 ETSI 110CV HYBRID	0,5520	2.070,00	2.484,00	4.140,00	4.968,00
29691	SEAT	LEON SPORTSTOURER 2020 1.5 ETSI 150CV HYBRID	0,5903	2.213,63	2.656,35	4.427,25	5.312,70
29280	SKODA	OCTAVIA 2020 1.0 E-TEC 110CV IBRIDO-BENZINA	0,5432	2.037,00	2.444,40	4.074,00	4.888,80
29501	SKODA	OCTAVIA 2020 1.0 E-TEC 150CV IBRIDO-BENZINA	0,5997	2.248,88	2.698,65	4.497,75	5.397,30
29285	SKODA	OCTAVIA WAGON 2020 1.0 E-TEC 110CV IBRIDO-BENZINA	0,5546	2.079,75	2.495,70	4.159,50	4.991,40
28696	SUBARU	FORESTER 2.0 E-BOXER MHEV 166CV HYBRID	0,6760	2.535,00	3.042,00	5.070,00	6.084,00
28965	SUBARU	IMPREZA 2.0i LINEARTRONIC MHEV 150CV HYBRID	0,6141	2.302,88	2.763,45	4.605,75	5.526,90
28786	SUBARU	XV 2.0i E-BOXER MHEV 166CV HYBRID	0,6454	2.420,25	2.904,30	4.840,50	5.808,60
22925	SUZUKI	BALENO 1.2 SHVS DUALJET 90CV	0,4364	1.636,50	1.963,80	3.273,00	3.927,60
28285	SUZUKI	BALENO 2019 1.2 90CV HYBRID	0,4060	1.522,50	1.827,00	3.045,00	3.654,00
29138	SUZUKI	IGNIS 1.2 83CV HYBRID	0,4174	1.565,25	1.878,30	3.130,50	3.756,60
28802	SUZUKI	IGNIS 1.2 90CV HYBRID	0,3738	1.401,75	1.682,10	2.803,50	3.364,20
28803	SUZUKI	IGNIS 1.2 90CV 4X4 HYBRID	0,4031	1.511,63	1.813,95	3.023,25	3.627,90
23459	SUZUKI	IGNIS 1.2 93CV HYBRID	0,3973	1.489,88	1.787,85	2.979,75	3.575,70
28862	SUZUKI	S-CROSS 1.4 130CV 2WD HYBRID	0,4680	1.755,00	2.106,00	3.510,00	4.212,00
28863	SUZUKI	S-CROSS 1.4 130CV 4WD HYBRID	0,4998	1.874,25	2.249,10	3.748,50	4.498,20
29964	SUZUKI	S-CROSS 2022 1.4 130CV IBRIDO BENZINA	0,4914	1.842,75	2.211,30	3.685,50	4.422,60
29965	SUZUKI	S-CROSS 2022 1.4 130CV AWD IBRIDO-BENZINA	0,5168	1.938,00	2.325,60	3.876,00	4.651,20
30489	SUZUKI	S-CROSS 2022 1.5 140V IBRIDO BENZINA	0,5420	2.032,50	2.439,00	4.065,00	4.878,00
29617	SUZUKI	SWACE 2021 1.8 2W 122CV IBRIDO-BENZINA	0,5323	1.996,13	2.395,35	3.992,25	4.790,70
26872	SUZUKI	SWIFT 1.0 BOOSTERJET 110CV HYBRID	0,3951	1.481,63	1.777,95	2.963,25	3.555,90
26873	SUZUKI	SWIFT 1.2 90CV HYBRID	0,3815	1.430,63	1.716,75	2.861,25	3.433,50
29137	SUZUKI	SWIFT 1.4 130CV HYBRID	0,5041	1.890,38	2.268,45	3.780,75	4.536,90
28860	SUZUKI	VITARA 1.4 130CV 2WD IBRIDO BENZINA	0,4725	1.771,88	2.126,25	3.543,75	4.252,50
28861	SUZUKI	VITARA 1.4 130CV 4WD IBRIDO BENZINA	0,5006	1.877,25	2.252,70	3.754,50	4.505,40
30238	SUZUKI	VITARA 1.5 140V 2WD HYBRID	0,5281	1.980,38	2.376,45	3.960,75	4.752,90
30239	SUZUKI	VITARA 1.5 140V 4WD HYBRID	0,5604	2.101,50	2.521,80	4.203,00	5.043,60
23705	TOYOTA	AURIS 1.8 136CV HYBRID	0,4560	1.710,00	2.052,00	3.420,00	4.104,00
23706	TOYOTA	AURIS TS 1.8 136CV HYBRID SW	0,4576	1.716,00	2.059,20	3.432,00	4.118,40
30521	TOYOTA	C-HR 2.0 HV 197CV IBRIDO BENZINA	0,6227	2.335,13	2.802,15	4.670,25	5.604,30
30522	TOYOTA	C-HR 2.0 HV 197CV AWD IBRIDO BENZINA	0,6454	2.420,25	2.904,30	4.840,50	5.808,60
29139	TOYOTA	C-HR 2019 1.8 E-CVT 122CV HYBRID	0,5494	2.060,25	2.472,30	4.120,50	4.944,60
28697	TOYOTA	C-HR 2019 2.0 E-CVT 184CV HYBRID	0,5884	2.206,50	2.647,80	4.413,00	5.295,60
23342	TOYOTA	C-HR HYBRID 1.8 122CV	0,4795	1.798,13	2.157,75	3.596,25	4.315,50
28128	TOYOTA	COROLLA 2019 1.8 122CV HYBRID	0,4762	1.785,75	2.142,90	3.571,50	4.285,80
28129	TOYOTA	COROLLA 2019 2.0 180CV HYBRID	0,5294	1.985,25	2.382,30	3.970,50	4.764,60
30132	TOYOTA	COROLLA CROSS 2.0H 197CV 2WD IBRIDO-BENZINA	0,6236	2.338,50	2.806,20	4.677,00	5.612,40
30133	TOYOTA	COROLLA CROSS 2.0H 197CV 4WD IBRIDO-BENZINA	0,6460	2.422,50	2.907,00	4.845,00	5.814,00



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDO-BENZINA FUORI PRODUZIONE

ID Modello	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)
28130	TOYOTA	COROLLA TOURING 2019 1.8 122CV HYBRID	0,4832	1.812,00	2.174,40	3.624,00	4.348,80
28131	TOYOTA	COROLLA TOURING 2019 2.0 180CV HYBRID	0,5364	2.011,50	2.413,80	4.023,00	4.827,60
22725	TOYOTA	PRIUS 1.8 122CV IBRIDA	0,5166	1.937,25	2.324,70	3.874,50	4.649,40
22726	TOYOTA	PRIUS 7 POSTI 1.8 134CV IBRIDA	0,5562	2.085,75	2.502,90	4.171,50	5.005,80
28119	TOYOTA	RAV4 2019 2.5 HV 218CV 2WD	0,6518	2.444,25	2.933,10	4.888,50	5.866,20
28120	TOYOTA	RAV4 2019 2.5 HV 222CV 4WD	0,6703	2.513,63	3.016,35	5.027,25	6.032,70
22549	TOYOTA	RAV4 HYBRID 2.5 197CV 2WD	0,5737	2.151,38	2.581,65	4.302,75	5.163,30
22920	TOYOTA	RAV4 HYBRID 2.5 197CV 4WD	0,6001	2.250,38	2.700,45	4.500,75	5.400,90
23707	TOYOTA	YARIS 1.5 100CV HYBRID	0,4085	1.531,88	1.838,25	3.063,75	3.676,50
29246	TOYOTA	YARIS 2020 1.5 116CV IBRIDO-BENZINA	0,4472	1.677,00	2.012,40	3.354,00	4.024,80
29819	TOYOTA	YARIS CROSS 1.5 4WD 116CV HYBRID	0,5018	1.881,75	2.258,10	3.763,50	4.516,20
29384	VOLKSWAGEN	GOLF VARIANT VIII 2020 1.0 ETSI 110CV IBRIDO-BENZINA	0,5625	2.109,38	2.531,25	4.218,75	5.062,50
29505	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
29506	VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 ETSI 150CV IBRIDO BENZINA	0,6464	2.424,00	2.908,80	4.848,00	5.817,60
29380	VOLKSWAGEN	GOLF VIII 2020 1.0 ETSI 110CV HYBRID	0,5564	2.086,50	2.503,80	4.173,00	5.007,60
29504	VOLKSWAGEN	GOLF VIII 2020 1.5 ETSI 130CV IBRIDO BENZINA	0,5916	2.218,50	2.662,20	4.437,00	5.324,40
28789	VOLKSWAGEN	GOLF VIII 2020 1.5 ETSI 150CV HYBRID	0,6456	2.421,00	2.905,20	4.842,00	5.810,40
28966	VOLVO	S60 B3 GEARTRONIC 2.0 163CV HYBRID	0,6523	2.446,13	2.935,35	4.892,25	5.870,70
30136	VOLVO	S60 B4 AUT 2.0 197CV IBRIDO BENZINA	0,7253	2.719,88	3.263,85	5.439,75	6.527,70
28967	VOLVO	S60 B4 GEARTRONIC 2.0 197CV HYBRID	0,6750	2.531,25	3.037,50	5.062,50	6.075,00
30137	VOLVO	S60 B5 AUT AWD 2.0 250CV IBRIDO BENZINA	0,8678	3.254,25	3.905,10	6.508,50	7.810,20
28968	VOLVO	S60 B5 GEARTRONIC AWD 2.0 250CV HYBRID	0,7226	2.709,75	3.251,70	5.419,50	6.503,40
28938	VOLVO	S90 B4 GEARTRONIC 2.0 197CV HYBRID	0,8337	3.126,38	3.751,65	6.252,75	7.503,30
30139	VOLVO	V60 B3 AUT 2.0 163CV IBRIDO BENZINA	0,7128	2.673,00	3.207,60	5.346,00	6.415,20
28971	VOLVO	V60 B3 GEARTRONIC 2.0 163CV HYBRID	0,6651	2.494,13	2.992,95	4.988,25	5.985,90
28972	VOLVO	V60 B4 GEARTRONIC 2.0 197CV HYBRID	0,6957	2.608,88	3.130,65	5.217,75	6.261,30
30141	VOLVO	V60 B5 AUT AWD 2.0 250CV IBRIDO BENZINA	0,9053	3.394,88	4.073,85	6.789,75	8.147,70
28973	VOLVO	V60 B5 GEARTRONIC AWD 2.0 250CV HYBRID	0,7405	2.776,88	3.332,25	5.553,75	6.664,50
28978	VOLVO	V60 CROSS COUNTRY B5 AWD GEARTRONIC 2.0 250CV HYBR	0,8269	3.100,88	3.721,05	6.201,75	7.442,10
28940	VOLVO	V90 B4 GEARTRONIC 2.0 197CV HYBRID	0,8593	3.222,38	3.866,85	6.444,75	7.733,70
28943	VOLVO	V90 CROSS COUNTRY B5 AWD GEARTRONIC 2.0 250CV HYBR	0,9461	3.547,88	4.257,45	7.095,75	8.514,90
28865	VOLVO	XC40 2019 B4 GEARTRONIC AWD 2.0 197CV IBRIDO BENZINA	0,7112	2.667,00	3.200,40	5.334,00	6.400,80
28866	VOLVO	XC40 2019 B5 GEARTRONIC AWD 2.0 250CV IBRIDO BENZINA	0,7624	2.859,00	3.430,80	5.718,00	6.861,60
28902	VOLVO	XC60 2019 B4 GEARTRONIC 2.0 197CV IBRIDO BENZINA	0,7878	2.954,25	3.545,10	5.908,50	7.090,20
28583	VOLVO	XC60 2019 B5 GEARTRONIC 2.0 265CV IBRIDO BENZINA	0,7691	2.884,13	3.460,95	5.768,25	6.921,90
28903	VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD 250CV IBRIDO BENZINA	0,8024	3.009,00	3.610,80	6.018,00	7.221,60
28584	VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD 265CV IBRIDO BENZINA	0,7880	2.955,00	3.546,00	5.910,00	7.092,00
28585	VOLVO	XC60 2019 B6 GEARTRONIC 2.0 AWD 313CV IBRIDO BENZINA	0,8570	3.213,75	3.856,50	6.427,50	7.713,00
30146	VOLVO	XC60 B5 AWD AUT 2.0 250CV IBRIDO BENZINA	0,9532	3.574,50	4.289,40	7.149,00	8.578,80
28907	VOLVO	XC90 2019 B5 GEARTRONIC 2.0 AWD 250CV IBRIDO BENZINA	0,8899	3.337,13	4.004,55	6.674,25	8.009,10
28700	VOLVO	XC90 B5 2.0 AWD 265CV IBRIDO-BENZINA	0,8854	3.320,25	3.984,30	6.640,50	7.968,60
30155	VOLVO	XC90 B5 AWD AUT 2.0 250CV IBRIDO BENZINA	1,0468	3.925,50	4.710,60	7.851,00	9.421,20
28701	VOLVO	XC90 B6 2.0 AWD 315CV IBRIDO-BENZINA	0,9413	3.529,88	4.235,85	7.059,75	8.471,70



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDO-GASOLIO FUORI PRODUZIONE

ID Modello	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)
28384	AUDI	A4 30 2.0 TDI S-TRONIC 136CV HYBRID	0,6078	2.279,25	2.735,10	4.558,50	5.470,20
28385	AUDI	A4 35 2.0 TDI S-TRONIC 163CV HYBRID	0,6226	2.334,75	2.801,70	4.669,50	5.603,40
29913	AUDI	A4 40 2.0 TDI QUATTRO S-TRONIC 204CV IBRIDO GASOLIO	0,6783	2.543,63	3.052,35	5.087,25	6.104,70
29912	AUDI	A4 40 2.0 TDI S-TRONIC 204CV IBRIDO GASOLIO	0,6522	2.445,75	2.934,90	4.891,50	5.869,80
29914	AUDI	A4 50 3.0 TDI QUATTRO TIPTRONIC 286CV IBRIDO GASOLIO	0,7406	2.777,25	3.332,70	5.554,50	6.665,40
28386	AUDI	A4 AVANT 30 2.0 TDI S-TRONIC 136CV HYBRID	0,6176	2.316,00	2.779,20	4.632,00	5.558,40
28387	AUDI	A4 AVANT 35 2.0 TDI S-TRONIC 163CV HYBRID	0,6303	2.363,63	2.836,35	4.727,25	5.672,70
29917	AUDI	A4 AVANT 40 2.0 TDI QUATTRO S-TRONIC 204CV IBR GASOLIO	0,6903	2.588,63	3.106,35	5.177,25	6.212,70
29916	AUDI	A4 AVANT 40 2.0 TDI S-TRONIC 204CV IBRIDO GASOLIO	0,6621	2.482,88	2.979,45	4.965,75	5.958,90
29918	AUDI	A4 AVANT 50 3.0 TDI QUATTRO TIPTRONIC 286CV IBR GASOLIO	0,7645	2.866,88	3.440,25	5.733,75	6.880,50
28722	AUDI	A5 35 2.0 TDI S-TRONIC 163CV CABRIO HYBRID	0,7316	2.743,50	3.292,20	5.487,00	6.584,40
28820	AUDI	A5 35 2.0 TDI S-TRONIC 163CV COUPÉ HYBRID	0,6806	2.552,25	3.062,70	5.104,50	6.125,40
28818	AUDI	A5 SPB 35 2.0 TDI S-TRONIC 163CV HYBRID	0,6819	2.557,13	3.068,55	5.114,25	6.137,10
29864	AUDI	A5 SPB 40 2.0 TDI QUATTRO S-TRONIC 204CV IBR GASOLIO	0,7363	2.761,13	3.313,35	5.522,25	6.626,70
30368	AUDI	A5 SPB 50 3.0 TDI QUATTRO TIPTRONIC 286CV IBR GASOLIO	0,8703	3.263,63	3.916,35	6.527,25	7.832,70
28303	AUDI	A6 35 2.0 TDI S-TRONIC 163CV HYBRID	0,7084	2.656,50	3.187,80	5.313,00	6.375,60
28036	AUDI	A6 40 2.0 TDI QUATTRO S-TRONIC 204CV HYBRID	0,7446	2.792,25	3.350,70	5.584,50	6.701,40
27437	AUDI	A6 40 2.0 TDI S-TRONIC 204CV HYBRID	0,7288	2.733,00	3.279,60	5.466,00	6.559,20
26748	AUDI	A6 45 3.0 TDI QUATTRO TIPTR 231CV HYBRID	0,7246	2.717,25	3.260,70	5.434,50	6.521,40
29756	AUDI	A6 45 3.0 TDI S-TRONIC 245CV IBRIDO-GASOLIO	0,8220	3.082,50	3.699,00	6.165,00	7.398,00
26392	AUDI	A6 50 3.0 TDI QUATTRO TIPTR 286CV HYBRID	0,8429	3.160,88	3.793,05	6.321,75	7.586,10
28388	AUDI	A6 ALLROAD 45 3.0 TDI QUATTRO TIPTR 230CV HYBRID	0,7778	2.916,75	3.500,10	5.833,50	7.000,20
28390	AUDI	A6 ALLROAD 55 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,8433	3.162,38	3.794,85	6.324,75	7.589,70
28304	AUDI	A6 AVANT 35 2.0 TDI S-TRONIC 163CV HYBRID	0,7272	2.727,00	3.272,40	5.454,00	6.544,80
28038	AUDI	A6 AVANT 40 2.0 TDI QUATTRO S-TRONIC 204CV HYBRID	0,7654	2.870,25	3.444,30	5.740,50	6.888,60
28037	AUDI	A6 AVANT 40 2.0 TDI S-TRONIC 204CV HYBRID	0,7475	2.803,13	3.363,75	5.606,25	6.727,50
28039	AUDI	A6 AVANT 45 3.0 TDI QUATTRO TIPTR 231CV HYBRID	0,7312	2.742,00	3.290,40	5.484,00	6.580,80
29757	AUDI	A6 AVANT 45 3.0 TDI S-TRONIC 245CV IBRIDO-GASOLIO	0,8408	3.153,00	3.783,60	6.306,00	7.567,20
28040	AUDI	A6 AVANT 50 3.0 TDI QUATTRO TIPTR 286CV HYBRID	0,8617	3.231,38	3.877,65	6.462,75	7.755,30
25830	AUDI	A7 SPB 50 3.0 TDI 286CV HYBRID	0,8287	3.107,63	3.729,15	6.215,25	7.458,30
28816	AUDI	A8 60 4.0 TDI QUATTRO TIPTR 435CV HYBRID	1,1125	4.171,88	5.006,25	8.343,75	10.012,50
28824	AUDI	Q5 30 2.0 TDI S-TRONIC 136CV HYBRID	0,5703	2.138,63	2.566,35	4.277,25	5.132,70
28825	AUDI	Q5 35 2.0 TDI S-TRONIC 163CV HYBRID	0,6903	2.588,63	3.106,35	5.177,25	6.212,70
29628	AUDI	Q5 35 SPB 2.0 TDI S-TRONIC 204CV IBRIDO-GASOLIO	0,6409	2.403,38	2.884,05	4.806,75	5.768,10
28826	AUDI	Q5 40 2.0 TDI QUATTRO S-TRONIC 204CV HYBRID	0,7347	2.755,13	3.306,15	5.510,25	6.612,30
29517	AUDI	Q5 50 3.0 TDI QUATTRO TIPTRONIC 286CV HYBRID	0,9233	3.462,38	4.154,85	6.924,75	8.309,70
27170	AUDI	Q7 45 3.0 TDI QUATTRO TRIP 230CV HYBRID	0,7596	2.848,50	3.418,20	5.697,00	6.836,40
28995	AUDI	Q7 45 3.0 TDI QUATTRO TRIP 230CV MY2020 HYBRID	0,8986	3.369,75	4.043,70	6.739,50	8.087,40
27171	AUDI	Q7 50 3.0 TDI QUATTRO TRIP 286CV HYBRID	0,9017	3.381,38	4.057,65	6.762,75	8.115,30
28363	AUDI	Q8 45 3.0 TDI QUATTRO TRIP 231CV HYBRID	0,9415	3.530,63	4.236,75	7.061,25	8.473,50
27969	AUDI	Q8 50 3.0 TDI QUATTRO TRIP 286CV HYBRID	0,9628	3.610,50	4.332,60	7.221,00	8.665,20
28431	AUDI	S4 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,8143	3.053,63	3.664,35	6.107,25	7.328,70
29915	AUDI	S4 3.0 TDI QUATTRO TIPTRONIC 340CV IBRIDO GASOLIO	0,9208	3.453,00	4.143,60	6.906,00	8.287,20
28432	AUDI	S4 AVANT 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,8239	3.089,63	3.707,55	6.179,25	7.415,10
29919	AUDI	S4 AVANT 3.0 TDI QUATTRO TIPTRONIC 340CV IBRIDO GASOLIO	0,9318	3.494,25	4.193,10	6.988,50	8.386,20
28821	AUDI	S5 3.0 TDI QUATTRO TIPTR 350CV COUPÉ HYBRID	0,8409	3.153,38	3.784,05	6.306,75	7.568,10
28819	AUDI	S5 SPB 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,8409	3.153,38	3.784,05	6.306,75	7.568,10
28769	AUDI	S6 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,8696	3.261,00	3.913,20	6.522,00	7.826,40
28391	AUDI	S7 SPB 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,9547	3.580,13	4.296,15	7.160,25	8.592,30
29518	AUDI	SQ5 3.0 TDI 340CV HYBRID	1,0055	3.770,63	4.524,75	7.541,25	9.049,50
28591	AUDI	SQ5 3.0 TDI 350CV HYBRID	0,8404	3.151,50	3.781,80	6.303,00	7.563,60
28658	AUDI	SQ8 4.0 TDI QUATTRO TIPTR 435CV HYBRID	1,0705	4.014,38	4.817,25	8.028,75	9.634,50
31093	BMW	220D 2.0 150CV GRAN COUPÉ IBRIDO GASOLIO	0,5780	2.167,50	2.601,00	4.335,00	5.202,00
28997	BMW	316D 2.0 48V 122CV HYBRID	0,6081	2.280,38	2.736,45	4.560,75	5.472,90
29000	BMW	316D TOURING 2.0 48V 122CV HYBRID	0,6218	2.331,75	2.798,10	4.663,50	5.596,20
30214	BMW	330D 3.0 286CV IBRIDO GASOLIO	0,7680	2.880,00	3.456,00	5.760,00	6.912,00
29168	BMW	518D 2.0 150CV IBRIDO-GASOLIO	0,6937	2.601,38	3.121,65	5.202,75	6.243,30
29176	BMW	518D TOURING 2.0 150CV IBRIDO-GASOLIO	0,7126	2.672,25	3.206,70	5.344,50	6.413,40
28594	BMW	520D 2.0 AUT 190CV HYBRID	0,7184	2.694,00	3.232,80	5.388,00	6.465,60
28595	BMW	520D 2.0 XDRIVE 190CV HYBRID	0,7421	2.782,88	3.339,45	5.565,75	6.678,90



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDO-GASOLIO FUORI PRODUZIONE

ID Modello	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)
28596	BMW	520D TOURING 2.0 AUT 190CV HYBRID	0,7531	2.824,13	3.388,95	5.648,25	6.777,90
28597	BMW	520D TOURING 2.0 XDRIVE 190CV HYBRID	0,7771	2.914,13	3.496,95	5.828,25	6.993,90
29169	BMW	530D 3.0 250CV IBRIDO-GASOLIO	0,7751	2.906,63	3.487,95	5.813,25	6.975,90
29177	BMW	530D TOURING 3.0 250CV IBRIDO-GASOLIO	0,8271	3.101,63	3.721,95	6.203,25	7.443,90
29178	BMW	530D TOURING XDRIVE 3.0 250CV IBRIDO-GASOLIO	0,8543	3.203,63	3.844,35	6.407,25	7.688,70
29170	BMW	530D XDRIVE 3.0 250CV IBRIDO-GASOLIO	0,8168	3.063,00	3.675,60	6.126,00	7.351,20
29179	BMW	540D TOURING XDRIVE 3.0 340CV IBRIDO-GASOLIO	0,9112	3.417,00	4.100,40	6.834,00	8.200,80
29171	BMW	540D XDRIVE 3.0 340CV IBRIDO-GASOLIO	0,8831	3.311,63	3.973,95	6.623,25	7.947,90
29049	BMW	620D XDRIVE GRAN TURISMO 2.0 190CV IBRIDO-GASOLIO	0,7244	2.716,50	3.259,80	5.433,00	6.519,60
29048	BMW	620D GRAN TURISMO 2.0 190CV IBRIDO-GASOLIO	0,7073	2.652,38	3.182,35	5.304,75	6.365,70
29050	BMW	630D GRAN TURISMO 3.0 211CV IBRIDO-GASOLIO	0,7731	2.899,13	3.478,95	5.798,25	6.957,90
29051	BMW	630D XDRIVE GRAN TURISMO 3.0 286CV IBRIDO-GASOLIO	0,9026	3.384,75	4.061,70	6.769,50	8.123,40
29052	BMW	640D XDRIVE GRAN TURISMO 3.0 340CV IBRIDO-GASOLIO	0,9571	3.589,13	4.306,95	7.178,25	8.613,90
29182	BMW	730D 3.0 389CV IBRIDO-GASOLIO	1,0774	4.040,25	4.848,30	8.080,50	9.696,60
29180	BMW	730D XDRIVE 3.0 286CV IBRIDO-GASOLIO	1,0844	4.066,50	4.879,80	8.133,00	9.759,60
29181	BMW	740D XDRIVE 3.0 340CV IBRIDO-GASOLIO	1,1360	4.260,00	5.112,00	8.520,00	10.224,00
29409	BMW	840D XDRIVE CABRIO 3.0 340CV IBRIDO-GASOLIO	1,0530	3.948,75	4.738,50	7.897,50	9.477,00
29408	BMW	840D XDRIVE COUPÉ 3.0 340CV IBRIDO-GASOLIO	1,0063	3.773,63	4.528,35	7.547,25	9.056,70
29410	BMW	840D XDRIVE GRAN COUPÉ 3.0 340CV IBRIDO-GASOLIO	0,9909	3.715,88	4.459,05	7.431,75	8.918,10
30157	BMW	X1 2022 XDRIVE 20D 2.0 163CV IBRIDO GASOLIO	0,6275	2.353,13	2.823,75	4.706,25	5.647,50
30120	BMW	X1 2022 XDRIVE 23D 2.0 211CV IBRIDO GASOLIO	0,6569	2.463,38	2.956,05	4.926,75	5.912,10
30885	BMW	X2 SDRIVE 20D MHYBRID 2.0 163CV MOD 2024	0,6221	2.332,88	2.799,45	4.665,75	5.598,90
30666	BMW	X2 XDRIVE 20D 2.0 163CV IBRIDO GASOLIO	0,6332	2.374,50	2.849,40	4.749,00	5.698,80
29187	BMW	X3 SDRIVE 18D 2.0 150CV IBRIDO-GASOLIO	0,7094	2.660,25	3.192,30	5.320,50	6.384,60
28875	BMW	X3 XDRIVE 20D 2.0 190CV HYBRID	0,7446	2.792,25	3.350,70	5.584,50	6.701,40
29188	BMW	X3 XDRIVE 30D 3.0 250CV IBRIDO-GASOLIO	0,7986	2.994,75	3.593,70	5.989,50	7.187,40
29189	BMW	X3 XDRIVE 30D 3.0 286CV IBRIDO-GASOLIO	0,8471	3.176,63	3.811,95	6.353,25	7.623,90
29190	BMW	X3 XDRIVE M40D 3.0 340CV IBRIDO-GASOLIO	0,9249	3.468,38	4.162,05	6.936,75	8.324,10
29194	BMW	X5 XDRIVE 30D 3.0 286CV IBRIDO-GASOLIO	0,8899	3.337,13	4.004,55	6.674,25	8.009,10
28877	BMW	X5 XDRIVE 40D 3.0 340CV HYBRID	0,9239	3.464,63	4.157,55	6.929,25	8.315,10
29195	BMW	X6 XDRIVE 30D 3.0 286CV IBRIDO-GASOLIO	0,9585	3.594,38	4.313,25	7.188,75	8.626,50
28927	BMW	X6 XDRIVE 40D 3.0 340CV HYBRID	0,9936	3.726,00	4.471,20	7.452,00	8.942,40
29700	BMW	X7 XDRIVE 40D 3.0 340CV IBRIDO GASOLIO	1,1069	4.150,88	4.981,05	8.301,75	9.962,10
23498	DS	DS5 2.0 200CV IBRIDO GASOLIO	0,5430	2.036,25	2.443,50	4.072,50	4.887,00
28521	FORD	KUGA 2019 2.0 ECOBLUE MHEV 150CV 2WD HYBRID	0,4876	1.828,50	2.194,20	3.657,00	4.388,40
29428	FORD	TOURNEO CUSTOM 2.0 130CV IBRIDO-GASOLIO	0,6752	2.532,00	3.038,40	5.064,00	6.076,80
29988	FORD	TOURNEO CUSTOM 2.0 185CV IBRIDO-GASOLIO	0,7075	2.653,13	3.183,75	5.306,25	6.367,50
29264	HYUNDAI	I30 1.6 CRDI 136CV IBRIDO-GASOLIO	0,4488	1.683,00	2.019,60	3.366,00	4.039,20
29563	HYUNDAI	KONA 1.6 CRDI 136CV HYBRID	0,4294	1.610,25	1.932,30	3.220,50	3.864,60
29564	HYUNDAI	KONA 1.6 CRDI 136CV 4WD HYBRID	0,4570	1.713,75	2.056,50	3.427,50	4.113,00
27091	HYUNDAI	TUCSON 2.0 CRDI 48V 4WD 201CV	0,6071	2.276,63	2.731,95	4.553,25	5.463,90
28850	HYUNDAI	TUCSON 2020 1.6 CRDI 123CV HYBRID	0,4863	1.823,63	2.188,35	3.647,25	4.376,70
28851	HYUNDAI	TUCSON 2020 1.6 CRDI 144CV HYBRID	0,4965	1.861,88	2.234,25	3.723,75	4.468,50
29632	HYUNDAI	TUCSON 2020 1.6 CRDI 150CV IBRIDO-GASOLIO	0,5712	2.142,00	2.570,40	4.284,00	5.140,80
29647	JAGUAR	E-PACE 2021 2.0D I4 163CV IBRIDO GASOLIO	0,5982	2.243,25	2.691,90	4.486,50	5.383,80
29648	JAGUAR	E-PACE 2021 2.0D I4 204CV IBRIDO GASOLIO	0,6326	2.372,25	2.846,70	4.744,50	5.693,40
30754	JAGUAR	E-PACE 2024 2.0D 163CV IBRIDO GASOLIO	0,7098	2.661,75	3.194,10	5.323,50	6.388,20
30755	JAGUAR	E-PACE 2024 2.0D 204CV IBRIDO GASOLIO	0,7393	2.772,38	3.326,85	5.544,75	6.653,70
29435	JAGUAR	F-PACE 2.0D 163CV IBRIDO-GASOLIO	0,6624	2.484,00	2.980,80	4.968,00	5.961,60
29436	JAGUAR	F-PACE 2.0D 204CV IBRIDO-GASOLIO	0,6863	2.573,63	3.088,35	5.147,25	6.176,70
30756	JAGUAR	F-PACE 2024 2.0D 163CV IBRIDO GASOLIO	0,7792	2.922,00	3.506,40	5.844,00	7.012,80
30757	JAGUAR	F-PACE 2024 2.0D 204CV IBRIDO GASOLIO	0,8056	3.021,00	3.625,20	6.042,00	7.250,40
30759	JAGUAR	F-PACE 2024 3.0D 300CV IBRIDO GASOLIO	0,9434	3.537,75	4.245,30	7.075,50	8.490,60
29437	JAGUAR	F-PACE 3.0D 300CV IBRIDO-GASOLIO	0,8130	3.048,75	3.658,50	6.097,50	7.317,00
29429	JAGUAR	XE 2.0D 204CV IBRIDO-GASOLIO	0,6606	2.477,25	2.972,70	4.954,50	5.945,40
29430	JAGUAR	XE 2.0D 204CV AWD IBRIDO-GASOLIO	0,6705	2.514,38	3.017,25	5.028,75	6.034,50
29432	JAGUAR	XF 2.0D 204CV IBRIDO-GASOLIO	0,7275	2.728,13	3.273,75	5.456,25	6.547,50
29433	JAGUAR	XF 2.0D 204CV AWD IBRIDO-GASOLIO	0,7463	2.798,63	3.358,35	5.597,25	6.716,70
29586	KIA	CEED 1.6 CRDI 136CV MHEV IBRIDO GASOLIO	0,4317	1.618,88	1.942,65	3.237,75	3.885,30
30101	KIA	CEED STATION 1.6 CRDI 136CV	0,4713	1.767,38	2.120,85	3.534,75	4.241,70



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDO-GASOLIO FUORI PRODUZIONE

ID Modello	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)
28313	KIA	SPORTAGE 1.6 CRDI 115CV IBRIDO GASOLIO	0,4469	1.675,88	2.011,05	3.351,75	4.022,10
28314	KIA	SPORTAGE 1.6 CRDI 136CV IBRIDO GASOLIO	0,4580	1.717,50	2.061,00	3.435,00	4.122,00
28315	KIA	SPORTAGE 1.6 CRDI 136CV AWD IBRIDO GASOLIO	0,5439	2.039,63	2.447,55	4.079,25	4.895,10
30962	KIA	SPORTAGE 1.6 CRDI MHYBRID AWD 136CV MOD 2024	0,5935	2.225,63	2.670,75	4.451,25	5.341,50
27491	KIA	SPORTAGE 2.0 CRDI 185CV AWD IBRIDO GASOLIO	0,5855	2.195,63	2.634,75	4.391,25	5.269,50
29960	KIA	SPORTAGE 2022 1.6 CRDI MHEV 136CV AWD	0,6054	2.270,25	2.724,30	4.540,50	5.448,60
29219	KIA	X CEED 1.6 CRDI 136CV IBRIDO GASOLIO	0,4824	1.809,00	2.170,80	3.618,00	4.341,60
29327	LAND ROVER	DEFENDER 110 2020 3.0 I6 200CV 5P IBRIDO-GASOLIO	0,8032	3.012,00	3.614,40	6.024,00	7.228,80
29328	LAND ROVER	DEFENDER 110 2020 3.0 I6 250CV 5P IBRIDO-GASOLIO	0,8459	3.172,13	3.806,55	6.344,25	7.613,10
29329	LAND ROVER	DEFENDER 110 2020 3.0 I6 300CV 5P IBRIDO-GASOLIO	0,9003	3.376,13	4.051,35	6.752,25	8.102,70
30761	LAND ROVER	DEFENDER 110 3.0D I6 300CV AWD IBRIDO GASOLIO	0,9498	3.561,75	4.274,10	7.123,50	8.548,20
29322	LAND ROVER	DEFENDER 90 2020 3.0 I6 200CV 3P IBRIDO-GASOLIO	0,7286	2.732,25	3.278,70	5.464,50	6.557,40
29323	LAND ROVER	DEFENDER 90 2020 3.0 I6 250CV 3P IBRIDO-GASOLIO	0,7656	2.871,00	3.445,20	5.742,00	6.890,40
29324	LAND ROVER	DEFENDER 90 2020 3.0 I6 300CV 3P IBRIDO-GASOLIO	0,8121	3.045,38	3.654,45	6.090,75	7.308,90
30377	LAND ROVER	DEFENDER 90 3.0D I6 300CV AWD IBRIDO GASOLIO	0,9223	3.458,63	4.150,35	6.917,25	8.300,70
29488	LAND ROVER	DISCOVERY 2021 3.0D I6 249CV IBRIDO GASOLIO	0,8585	3.219,38	3.863,25	6.438,75	7.726,50
29489	LAND ROVER	DISCOVERY 2021 3.0D I6 300CV IBRIDO GASOLIO	0,9138	3.426,75	4.112,10	6.853,50	8.224,20
30380	LAND ROVER	DISCOVERY 3.0D I6 300CV AWD IBRIDO GASOLIO	0,9635	3.613,13	4.335,75	7.226,25	8.671,50
28372	LAND ROVER	DISCOVERY SPORT 2019 2.0 I4-L 150CV	0,5911	2.216,63	2.659,95	4.433,25	5.319,90
28374	LAND ROVER	DISCOVERY SPORT 2019 2.0 SD4 240CV	0,6549	2.455,88	2.947,05	4.911,75	5.894,10
28373	LAND ROVER	DISCOVERY SPORT 2019 2.0 TD4 180CV	0,6112	2.292,00	2.750,40	4.584,00	5.500,80
29885	LAND ROVER	RANGE ROVER 2022 3.0D I6 300CV IBRIDO GASOLIO	1,2863	4.823,63	5.788,35	9.647,25	11.576,70
29225	LAND ROVER	RANGE ROVER 3.0D I6 250CV IBRIDO-GASOLIO	1,0571	3.964,13	4.756,95	7.928,25	9.513,90
29226	LAND ROVER	RANGE ROVER 3.0D I6 350CV IBRIDO-GASOLIO	1,1697	4.386,38	5.263,65	8.772,75	10.527,30
27893	LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 150CV AWD	0,6126	2.297,25	2.756,70	4.594,50	5.513,40
27894	LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 180CV AWD	0,6275	2.353,13	2.823,75	4.706,25	5.647,50
27895	LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 240CV AWD	0,6603	2.476,13	2.971,35	4.952,25	5.942,70
29222	LAND ROVER	RANGE ROVER SPORT 3.0D I6 250CV IBRIDO GASOLIO	0,8588	3.220,50	3.864,60	6.441,00	7.729,20
29223	LAND ROVER	RANGE ROVER SPORT 3.0D I6 300CV IBRIDO-GASOLIO	0,9156	3.433,50	4.120,20	6.867,00	8.240,40
29224	LAND ROVER	RANGE ROVER SPORT 3.0D I6 350CV IBRIDO-GASOLIO	1,0289	3.858,38	4.630,05	7.716,75	9.260,10
29336	LAND ROVER	VELAR 2.0D I4 204CV IBRIDO-GASOLIO	0,8007	3.002,63	3.603,15	6.005,25	7.206,30
29337	LAND ROVER	VELAR 3.0D I6 300CV IBRIDO-GASOLIO	0,9227	3.460,13	4.152,15	6.920,25	8.304,30
21736	MERCEDES	C 300 BLUETEC 2.2 231CV HYBRID	0,6256	2.346,00	2.815,20	4.692,00	5.630,40
21737	MERCEDES	C 300 BLUETEC 2.2 231CV SW HYBRID	0,6383	2.393,63	2.872,35	4.787,25	5.744,70
30442	MERCEDES	C220D 2.0 197CV 4MATIC IBRIDO GASOLIO	0,7610	2.853,75	3.424,50	5.707,50	6.849,00
29834	MERCEDES	C220D 2.0 200CV 4MATIC BERLINA MILD HYBRID	0,7201	2.700,38	3.240,45	5.400,75	6.480,90
29592	MERCEDES	CLS 300D 2.0 4MATIC 286CV IBRIDO GASOLIO	0,9732	3.649,50	4.379,40	7.299,00	8.758,80
29996	MERCEDES	E 220D 2.0 200CV MILD HYBRID	0,7516	2.818,50	3.382,20	5.637,00	6.764,40
29997	MERCEDES	E 220D 4MATIC 2.0 200CV MILD HYBRID	0,7711	2.891,63	3.469,95	5.783,25	6.939,90
29998	MERCEDES	E 220D SW 2.0 200CV MILD HYBRID	0,7682	2.880,75	3.456,90	5.761,50	6.913,80
29999	MERCEDES	E 220D SW 4MATIC 2.0 200CV MILD HYBRID	0,7887	2.957,63	3.549,15	5.915,25	7.098,30
30445	MERCEDES	E 300D 4MATIC 2.0 265CV MILD HYBRID	0,8139	3.052,13	3.662,55	6.104,25	7.325,10
29679	MERCEDES	E 300D 4MATIC 2.0 286CV MILD HYBRID	0,8225	3.084,38	3.701,25	6.168,75	7.402,50
29609	MERCEDES	E 300D CABRIO EQ-BOOST 4MATIC 2.0 286CV IBRIDO-GASOLIO	0,8887	3.332,63	3.999,15	6.665,25	7.998,30
29732	MERCEDES	E 300D COUPÉ 4MATIC 2.0 286CV MILD HYBRID	0,8423	3.158,63	3.790,35	6.317,25	7.580,70
29608	MERCEDES	E 300D COUPÉ EQ-BOOST 4MATIC 2.0 286CV IBRIDO-GASOLIO	0,7517	2.818,88	3.382,65	5.637,75	6.765,30
29606	MERCEDES	E 300D EQ-BOOST 4MATIC 2.0 286CV IBRIDO-GASOLIO	0,7370	2.763,75	3.316,50	5.527,50	6.633,00
29607	MERCEDES	E 300D SW EQ-BOOST 4MATIC 2.0 286CV IBRIDO-GASOLIO	0,8283	3.106,13	3.727,35	6.212,25	7.454,70
29779	MERCEDES	GLE 300D 2.0 4MATIC 272CV MILD HYBRID	0,9176	3.441,00	4.129,20	6.882,00	8.258,40
21740	MERCEDES	S 300 BLUETECH 2.2 231CV HYBRID	0,8892	3.334,50	4.001,40	6.669,00	8.002,80
22715	PEUGEOT	508 2.0 RXH 200CV HYBRID4	0,5718	2.144,25	2.573,10	4.288,50	5.146,20
24210	RENAULT	GRAND SCENIC 15DCI 110CV HYBRID ASS	0,4512	1.692,00	2.030,40	3.384,00	4.060,80
29143	VOLVO	S90 B5 D AWD GEARTRONIC 2.0 235CV IBRIDO-GASOLIO	0,7997	2.998,88	3.598,65	5.997,75	7.197,30
29900	VOLVO	V60 B4 GEARTRONIC 2.0 197CV IBRIDO GASOLIO	0,6491	2.434,13	2.920,95	4.868,25	5.841,90
29674	VOLVO	V60 CROSS COUNTRY B4 AWD GEARTR 2.0 190CV IBR GASOLIO	0,7011	2.629,13	3.154,95	5.258,25	6.309,90
29901	VOLVO	V90 B4 GEARTRONIC 2.0 197CV IBRIDO GASOLIO	0,7473	2.802,38	3.362,85	5.604,75	6.725,70
29902	VOLVO	V90 B4 GEARTRONIC 2.0 197CV AWD IBRIDO GASOLIO	0,7572	2.839,50	3.407,40	5.679,00	6.814,80
29903	VOLVO	V90 B5 GEARTRONIC 2.0 235CV AWD IBRIDO GASOLIO	0,7905	2.964,38	3.557,25	5.928,75	7.114,50
29289	VOLVO	V90 CROSS COUNTRY B4 D AWD GEARTR 2.0 197CV IBR GASOLIO	0,8005	3.001,88	3.602,25	6.003,75	7.204,50
29290	VOLVO	V90 CROSS COUNTRY B5 D AWD GEARTR 2.0 235CV IBR GASOLIO	0,7644	2.866,50	3.439,80	5.733,00	6.879,60



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDO-GASOLIO FUORI PRODUZIONE

ID Modello	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)
28491	VOLVO	XC60 2019 B4 AWD GEARTRONIC 2.0 210CV IBRIDO GASOLIO	0,6410	2.403,75	2.884,50	4.807,50	5.769,00
28904	VOLVO	XC60 2019 B4 GEARTRONIC 2.0 AWD 197CV HYBRID	0,7148	2.680,50	3.216,60	5.361,00	6.433,20
28492	VOLVO	XC60 2019 B5 AWD GEARTRONIC 2.0 250CV IBRIDO GASOLIO	0,6690	2.508,75	3.010,50	5.017,50	6.021,00
28905	VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD 235CV HYBRID	0,7622	2.858,25	3.429,90	5.716,50	6.859,80
30390	VOLVO	XC60 B4 2.0 197CV FWD IBRIDO GASOLIO	0,7283	2.731,13	3.277,35	5.462,25	6.554,70
28295	VOLVO	XC60 B4 2.0 AWD 211CV IBRIDO GASOLIO	0,6376	2.391,00	2.869,20	4.782,00	5.738,40
28296	VOLVO	XC60 B5 2.0 AWD 250CV IBRIDO GASOLIO	0,6654	2.495,25	2.994,30	4.990,50	5.988,60
28908	VOLVO	XC90 2019 B5 GEARTRONIC 2.0 AWD 235CV HYBRID	0,7673	2.877,38	3.452,85	5.754,75	6.905,70
30154	VOLVO	XC90 B5 2.0 AWD 235CV IBRIDO GASOLIO	0,8957	3.358,88	4.030,65	6.717,75	8.061,30
28297	VOLVO	XC90 B5 2.0 AWD 250CV IBRIDO GASOLIO	0,7515	2.818,13	3.381,75	5.636,25	6.763,50



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDI PLUG-IN FUORI PRODUZIONE

ID Modello	Marca	Modello	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (20% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
PLUG-IN BENZINA						
25408	AUDI	A3 SPB 1.4 TFSI E-TRONIC PLUG IN	0,5864	1.759,20	2.199,00	2.638,80
28813	AUDI	A3 SPB 40 E-TRON S TRONIC 1.4 252CV PLUG-IN BENZINA	0,5593	1.677,90	2.097,38	2.516,85
29399	AUDI	A3 SPB 40 TFSI E S-TRONIC 1.4 204CV PLUG-IN BENZINA	0,6295	1.888,50	2.360,63	2.832,75
29515	AUDI	A3 SPB 45 TFSI E S-TRONIC 1.4 245CV PLUG-IN BENZ	0,6819	2.045,70	2.557,13	3.068,55
28770	AUDI	A6 50 2.0 TFSI E QUATTRO 300CV PLUG-IN BENZINA	0,8480	2.544,00	3.180,00	3.816,00
28771	AUDI	A6 55 2.0 TFSI E QUATTRO 367CV PLUG-IN BENZINA	0,9380	2.814,00	3.517,50	4.221,00
28990	AUDI	A6 AVANT 55 2.0 TFSI E QUATTRO 367CV PLUG-IN BENZINA	0,9267	2.780,10	3.475,13	4.170,15
28872	AUDI	A7 SPB 50 2.0 TFSI E QUATTRO S TRONIC 300CV PLUG-IN BENZINA	0,9367	2.810,10	3.512,63	4.215,15
28873	AUDI	A7 SPB 55 2.0 TFSI E QUATTRO S TRONIC 367CV PLUG-IN BENZINA	1,0486	3.145,80	3.932,25	4.718,70
29554	AUDI	Q3 45 TFSI 1.4 E S-TRONIC 245CV	0,6874	2.062,20	2.577,75	3.093,30
28504	AUDI	Q5 50 TFSI 2.0 E QUATTRO S-TRONIC 300CV	0,7952	2.385,60	2.982,00	3.578,40
28362	AUDI	Q5 55 TFSI 2.0 E QUATTRO S TRONIC 367CV	0,9039	2.711,70	3.389,63	4.067,55
28924	AUDI	Q7 55 TFSI 3.0 E QUATTRO TIP-TRONIC 381CV	1,0297	3.089,10	3.861,38	4.633,65
28925	AUDI	Q7 60 TFSI 3.0 E QUATTRO TIP-TRONIC 465CV	1,1670	3.501,00	4.376,25	5.251,50
29474	AUDI	Q8 55 TFSI 3.0 E QUATTRO TIPTRONIC 381CV	1,0646	3.193,80	3.992,25	4.790,70
29475	AUDI	Q8 60 TFSI 3.0 E QUATTRO TIPTRONIC 462CV	1,2025	3.607,50	4.509,38	5.411,25
22678	BMW	225 XE 1.5 ACTIVE TOURER 100KW PLUG-IN	0,5822	1.746,60	2.183,25	2.619,90
29822	BMW	225XE 1.5 ACTIVE TOURER 220CV PLUG-IN BENZINA	0,5770	1.731,00	2.163,75	2.596,50
29555	BMW	320E 2.0 120KW 204CV PLUG-IN BENZINA	0,7172	2.151,60	2.689,50	3.227,40
29556	BMW	320E TOURING 2.0 120KW 204CV PLUG-IN BENZINA	0,7300	2.190,00	2.737,50	3.285,00
28792	BMW	330E 2.0 135KW 250CV PLUG-IN BENZINA	0,7835	2.350,50	2.938,13	3.525,75
22606	BMW	330E 2.0 IBRIDA 185KW PLUG-IN	0,6237	1.871,10	2.338,88	2.806,65
29002	BMW	330E TOURING 2.0 135KW 250CV PLUG-IN BENZINA	0,7949	2.384,70	2.980,88	3.577,05
29003	BMW	330E TOURING XDRIVE 2.0 135KW 250CV PLUG-IN BENZINA	0,8195	2.458,50	3.073,13	3.687,75
28999	BMW	330E XDRIVE 2.0 135KW 250CV PLUG-IN BENZINA	0,8071	2.421,30	3.026,63	3.631,95
29558	BMW	520E 2.0 120KW 204CV PLUG-IN BENZINA	0,7109	2.132,70	2.665,88	3.199,05
29559	BMW	520E TOURING 2.0 120KW 204CV PLUG-IN BENZ	0,7269	2.180,70	2.725,88	3.271,05
23485	BMW	530E 2.0 135KW IBRIDO PLUG-IN	0,7523	2.256,90	2.821,13	3.385,35
29304	BMW	545E XDRIVE 3.0 394CV PLUG-IN BENZINA	0,9403	2.820,90	3.526,13	4.231,35
23036	BMW	740E 2.0 IBRIDA 190KW PLUG-IN	1,0112	3.033,60	3.792,00	4.550,40
28167	BMW	745E IBRIDA 3.0 290KW PLUG-IN	1,2405	3.721,50	4.651,88	5.582,25
21867	BMW	I3 IBRIDA 75KW PLUG-IN	0,5486	1.645,80	2.057,25	2.468,70
25849	BMW	I8 1.5 IBRIDA 170KW PLUG-IN	1,5181	4.554,30	5.692,88	6.831,45
28835	BMW	X1 XDRIVE 25E 1.5 220CV PLUG-IN BENZINA	0,6094	1.828,20	2.285,25	2.742,30
29186	BMW	X2 XDRIVE 25E 1.5 220CV PLUG-IN BENZINA	0,6814	2.044,20	2.555,25	3.066,30
28672	BMW	X3 XDRIVE 30E 2.0 292CV PLUG-IN BENZINA	0,7989	2.396,70	2.995,88	3.595,05
28422	BMW	X5 3.0 45E XDRIVE 395CV PLUG-IN BENZINA	1,0168	3.050,40	3.813,00	4.575,60
22537	BMW	X5 XDRIVE 40E 2.0 180KW PLUG-IN	0,8423	2.526,90	3.158,63	3.790,35
30266	CITROEN	C5 AIRCROSS 1.6 180CV PLUG-IN BENZINA	0,6163	1.848,90	2.311,13	2.773,35
28713	CITROEN	C5 AIRCROSS 1.6 225CV IBRIDO PLUG-IN	0,6361	1.908,30	2.385,38	2.862,45
30328	CITROEN	C5 X E 1.6 180 PLUG-IN BENZINA	0,6502	1.950,60	2.438,25	2.925,90
29843	CITROEN	C5 X E 1.6 225 IBRIDO PLUG-IN BENZ	0,6872	2.061,60	2.577,00	3.092,40
30548	CITROEN	C5-X 1.6 180E-EAT8 180CV PLUG IN BENZINA	0,6455	1.936,50	2.420,63	2.904,75
30549	CITROEN	C5-X 1.6 222E-EAT8 222CV PLUG IN BENZINA	0,6733	2.019,90	2.524,88	3.029,85
29624	CUPRA	FORmentor 2020 1.4 E-HYBRID 204CV	0,6175	1.852,50	2.315,63	2.778,75
29561	CUPRA	FORmentor 2020 1.4 E-HYBRID 245CV	0,6808	2.042,40	2.553,00	3.063,60
29629	CUPRA	LEON 1.4 E-HYBRID 204CV PLUG-IN BENZINA	0,6234	1.870,20	2.337,75	2.805,30
29412	CUPRA	LEON 1.4 E-HYBRID 245CV PLUG-IN BENZINA	0,6361	1.908,30	2.385,38	2.862,45
29413	CUPRA	LEON SPORTSTOURER 1.4 E-HYBRID 245CV PLUG-IN BENZINA	0,6461	1.938,30	2.422,88	2.907,45
30736	DFSK	E5 1.5 177CV PHEV PLUG-IN BENZINA	0,5809	1.742,70	2.178,38	2.614,05
29769	DS	DS4 1.6 E-TENSE 225CV PLUG IN BENZINA	0,6892	2.067,60	2.584,50	3.101,40
30986	DS	DS4 1.6 PLUG-IN HYBRID 225CV MOD 2024	0,6462	1.938,60	2.423,25	2.907,90
29416	DS	DS7 1.6 E-TENSE 225CV 2X4 PLUG-IN BENZINA	0,6952	2.085,60	2.607,00	3.128,40
28312	DS	DS7 1.6 E-TENSE 300CV 4X4 PLUG-IN BENZ	0,7386	2.215,80	2.769,75	3.323,70
29723	DS	DS9 1.6 225CV PLUG IN BENZINA	0,7459	2.237,70	2.797,13	3.356,55
29974	DS	DS9 1.6 E-TENSE 250CV 2X4 PLUG-IN BENZINA	0,7983	2.394,90	2.993,63	3.592,35
29975	DS	DS9 1.6 E-TENSE 360CV 4X4 PLUG-IN BENZINA	0,9003	2.700,90	3.376,13	4.051,35
28930	FORD	EXPLORER 2020 3.0 PHEV 450CV PLUG-IN	1,0918	3.275,40	4.094,25	4.913,10
28603	FORD	KUGA 2019 2.5 PHEV 225CV PLUG-IN	0,6532	1.959,60	2.449,50	2.939,40
30188	FORD	TOURNEO CUSTOM 1.0 PHEV	0,9290	2.787,00	3.483,75	4.180,50
24828	HYUNDAI	IONIQ 1.6 140CV PLUG IN	0,5078	1.523,40	1.904,25	2.285,10



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDI PLUG-IN FUORI PRODUZIONE

ID Modello	Marca	Modello	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (20% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
28404	HYUNDAI	IONIQ 2019 1.6 140CV PLUG-IN	0,5518	1.655,40	2.069,25	2.483,10
29777	HYUNDAI	SANTA FE 1.6 PHEV 265CV 4WD PLUG-IN BENZINA	0,8000	2.400,00	3.000,00	3.600,00
29673	HYUNDAI	TUCSON 1.6 PHEV 265CV 4WD PLUG-IN BENZINA	0,6368	1.910,40	2.388,00	2.865,60
30860	JAGUAR	E-PACE 1.5 I3 PHEV 269CV AWD	0,7613	2.283,90	2.854,88	3.425,85
29650	JAGUAR	E-PACE 2021 1.5 I3 300CV PHEV	0,8230	2.469,00	3.086,25	3.703,50
29651	JAGUAR	F-PACE 2.0 404CV PHEV	0,8688	2.606,40	3.258,00	3.909,60
30760	JAGUAR	F-PACE 2024 2.0 PHEV 404CV PLUG IN BENZINA	1,0021	3.006,30	3.757,88	4.509,45
29266	JEEP	COMPASS 1.3 T4 PHEV 190CV 4XE PLUG-IN BENZINA	0,6403	1.920,90	2.401,13	2.881,35
29079	JEEP	COMPASS 1.3 T4 PHEV 240CV 4XE PLUG-IN BENZINA	0,6030	1.809,00	2.261,25	2.713,50
30074	JEEP	GRAND CHEROKEE 2.0 PHEV ATX 4XE 380CV PLUG-IN BENZINA	1,0112	3.033,60	3.792,00	4.550,40
29218	JEEP	RENEGADE 1.3 T4 PHEV 190CV 4XE PLUG-IN BENZINA	0,6206	1.861,80	2.327,25	2.792,70
29078	JEEP	RENEGADE 1.3 T4 PHEV 240CV 4XE PLUG-IN BENZINA	0,6382	1.914,60	2.393,25	2.871,90
29312	KIA	CEED STATION 1.6 GDI 141CV PLUG-IN BENZINA	0,5598	1.679,40	2.099,25	2.519,10
25268	KIA	NIRO 1.6 GDI 140CV IBRIDO PLUG-IN	0,5371	1.611,30	2.014,13	2.416,95
30077	KIA	NIRO 2022 1.6 GDI PHEV 180CV PLUG-IN BENZINA	0,5657	1.697,10	2.121,38	2.545,65
23365	KIA	OPTIMA 2.0 GDI 205CV PLUG-IN	0,6067	1.820,10	2.275,13	2.730,15
25248	KIA	OPTIMA SW 2.0 GDI 205CV IBRIDO PLUG IN	0,6216	1.864,80	2.331,00	2.797,20
29567	KIA	SORENTO 1.6 T-GDI 265CV AWD PLUG-IN BENZ	0,7307	2.192,10	2.740,13	3.288,15
30004	KIA	SPORTAGE 1.6 T-GDI 265CV AWD PLUG-IN BENZ	0,6540	1.962,00	2.452,50	2.943,00
29220	KIA	X CEED 1.6 GDI 140CV PHEV PLUG-IN BENZINA	0,5964	1.789,20	2.236,50	2.683,80
29330	LAND ROVER	DEFENDER 110 2020 2.0 Si4 404CV 5P PHEV	1,0047	3.014,10	3.767,63	4.521,15
28950	LAND ROVER	DISCOVERY SPORT 2019 1.5 I3 PHEV 300CV	0,7868	2.360,40	2.950,50	3.540,60
25048	LAND ROVER	RANGE ROVER 2.0 Si4 PHEV 404CV	1,2392	3.717,60	4.647,00	5.576,40
29227	LAND ROVER	RANGE ROVER 2.0 Si4 PHEV 404CV PLUG-IN BENZINA	1,2460	3.738,00	4.672,50	5.607,00
29992	LAND ROVER	RANGE ROVER 2022 3.0 I6 PHEV 440CV	1,4928	4.478,40	5.598,00	6.717,60
29887	LAND ROVER	RANGE ROVER 2022 3.0 I6 PHEV 510CV	1,5586	4.675,80	5.844,75	7.013,70
28951	LAND ROVER	RANGE ROVER EVOQUE 1.5 PHEV 300CV	0,7520	2.256,00	2.820,00	3.384,00
24608	LAND ROVER	RANGE ROVER SPORT 2.0 Si4 PHEV 404CV	1,0061	3.018,30	3.772,88	4.527,45
30082	LAND ROVER	RANGE ROVER SPORT 2022 3.0 I6 PHEV 440CV PLUG-IN BENZINA	1,2215	3.664,50	4.580,63	5.496,75
30083	LAND ROVER	RANGE ROVER SPORT 2022 3.0 I6 PHEV 510CV PLUG-IN BENZINA	1,4805	4.441,50	5.551,88	6.662,25
29338	LAND ROVER	VELAR 2.0 I4 404CV PHEV PLUG-IN BENZINA	0,9786	2.935,80	3.669,75	4.403,70
29848	LEXUS	NX 450H+ 2.5 4WD 306CV PLUG-IN BENZ	0,8764	2.629,20	3.286,50	3.943,80
29947	LINK & CO	LINK & CO 01 1.5 261 CV PLUG-IN BENZINA	0,6245	1.873,50	2.341,88	2.810,25
29725	MERCEDES	A 250E 1.3 AUT 262CV PLUG IN BENZINA	0,6292	1.887,60	2.359,50	2.831,40
28729	MERCEDES	A 250E 1.3 AUT EQ POWER 218CV PLUG-IN BENZINA	0,6099	1.829,70	2.287,13	2.744,55
29203	MERCEDES	B 250 1.3 AUT EQ POWER 218CV PLUG-IN BENZINA	0,5974	1.792,20	2.240,25	2.688,30
29929	MERCEDES	C 300E 2.0 320CV PLUG-IN BENZINA	0,7315	2.194,50	2.743,13	3.291,75
30031	MERCEDES	C 300E 2.0 320CV 4MATIC PLUG-IN BENZINA	0,7705	2.311,50	2.889,38	3.467,25
28606	MERCEDES	C 300E 4MATIC AUTO EQ-BOOST 2.0 321CV PLUG IN	0,7155	2.146,50	2.683,13	3.219,75
28605	MERCEDES	C 300E AUTO EQ-BOOST 2.0 321CV PLUG-IN	0,6983	2.094,90	2.618,63	3.142,35
29930	MERCEDES	C 300E SW 2.0 320CV PLUG-IN BENZINA	0,7447	2.234,10	2.792,63	3.351,15
23058	MERCEDES	C 350E SW AUT 240KW PLUG-IN	0,7047	2.114,10	2.642,63	3.171,15
29339	MERCEDES	CLA 250 AUT 1.3 218CV EQ-POWER PLUG-IN BENZINA	0,6746	2.023,80	2.529,75	3.035,70
29736	MERCEDES	CLA 250E 1.3 218CV PLUG IN BENZINA	0,7264	2.179,20	2.724,00	3.268,80
27909	MERCEDES	E 300 E 2.0 AUTO EQ POWER 235KW PLUG-IN BENZINA	0,8085	2.425,50	3.031,88	3.638,25
29680	MERCEDES	E 300 E 4MATIC 2.0 235KW PLUG-IN BENZINA	0,9086	2.725,80	3.407,25	4.088,70
29274	MERCEDES	E 300 E SW 2.0 AUTO EQ POWER 235KW PLUG IN-BENZINA	0,8290	2.487,00	3.108,75	3.730,50
29276	MERCEDES	GLA 250 AUT EQ-POWER 218CV PLUG-IN BENZINA	0,6759	2.027,70	2.534,63	3.041,55
29738	MERCEDES	GLA 250E AUT 1.3 218CV PLUG IN BENZINA	0,7401	2.220,30	2.775,38	3.330,45
29805	MERCEDES	GLC 300E 4MATIC 320CV PLUG-IN BENZINA	0,8011	2.403,30	3.004,13	3.604,95
29807	MERCEDES	GLC 300E 4MATIC 320CV COUPÉ PLUG-IN BENZINA	0,8098	2.429,40	3.036,75	3.644,10
28781	MERCEDES	GLC 300E 4MATIC EQ-POWER 155KW PLUG-IN BENZINA	0,7704	2.311,20	2.889,00	3.466,80
28782	MERCEDES	GLC 300E 4MATIC EQ-POWER COUPÉ 155KW PLUG-IN BENZINA	0,8028	2.408,40	3.010,50	3.612,60
22837	MERCEDES	GLC 350E 4MATIC 2.0 240KW PLUG-N	0,7488	2.246,40	2.808,00	3.369,60
30452	MERCEDES	GLE 400E 4MATIC 2.0 388CV PLUG-IN BENZINA	1,0670	3.201,00	4.001,25	4.801,50
22217	MERCEDES	GLE 500E 4MATIC 3.0 245KW PLUG-IN	0,9890	2.967,00	3.708,75	4.450,50
27914	MERCEDES	S 560E 3.0 EQ POWER 360KW PLUG-IN BENZINA	1,2401	3.720,30	4.650,38	5.580,45
29849	MERCEDES	S 580E 3.0 367CV PLUG-IN BENZ	1,4688	4.406,40	5.508,00	6.609,60
29718	MG	EHS 1.5 258CV PLUG-IN BENZINA	0,5688	1.706,40	2.133,00	2.559,60
24328	MINI	MINI COOPER S E COUNTRYMAN 1.5 224CV ALL4 AUT	0,7133	2.139,90	2.674,88	3.209,85
30590	MITSUBISHI	ASX 2024 1.6L PHEV 159V PLUG IN BENZINA	0,5583	1.674,90	2.093,63	2.512,35
21865	MITSUBISHI	OUTLANDER 2.0 HYBRID 89KW PLUG-IN	0,6157	1.847,10	2.308,88	2.770,65



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDI PLUG-IN FUORI PRODUZIONE

ID Modello	Marca	Modello	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (20% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
28103	MITSUBISHI	OUTLANDER 2019 PHEV 2.4 224CV 4WD	0,6697	2.009,10	2.511,38	3.013,65
29898	OPEL	ASTRA 2022 1.6 180CV PLUG-IN BENZINA	0,5699	1.709,70	2.137,13	2.564,55
30009	OPEL	ASTRA SW 2022 1.6 180CV PLUG-IN BENZINA	0,5566	1.669,80	2.087,25	2.504,70
28858	OPEL	GRANDLAND X 1.6 AWD 224CV 132KW PLUG-IN BENZINA	0,6751	2.025,30	2.531,63	3.037,95
28446	OPEL	GRANDLAND X 1.6 AWD 300CV 147KW PLUG-IN BENZINA	0,7442	2.232,60	2.790,75	3.348,90
30279	PEUGEOT	3008 180E 1.6 190CV PLUG-IN BENZINA	0,6513	1.953,90	2.442,38	2.930,85
28688	PEUGEOT	3008 225E 1.6 181CV HYBRID PLUG-IN BENZINA	0,7003	2.100,90	2.626,13	3.151,35
28689	PEUGEOT	3008 300E 1.6 200CV HYBRID4 PLUG-IN BENZINA	0,7405	2.221,50	2.776,88	3.332,25
30969	PEUGEOT	308 180E 1.6 180CV PLUG IN BENZINA	0,5737	1.721,10	2.151,38	2.581,65
29789	PEUGEOT	308 180E 1.6 181CV PLUG-IN BENZINA	0,5985	1.795,50	2.244,38	2.693,25
29790	PEUGEOT	308 225E 1.6 225CV PLUG-IN BENZINA	0,6404	1.921,20	2.401,50	2.881,80
30236	PEUGEOT	408 225E 1.6 180CV HYBRID PLUG-IN BENZINA	0,6130	1.839,00	2.298,75	2.758,50
28681	PEUGEOT	508 225E 1.6 290CV PLUG-IN BENZINA	0,7026	2.107,80	2.634,75	3.161,70
29638	PEUGEOT	508 360E 1.6 360CV PLUG-IN BENZINA	0,8442	2.532,60	3.165,75	3.798,90
28682	PEUGEOT	508 SW 225E 1.6 290CV PLUG-IN BENZINA	0,7100	2.130,00	2.662,50	3.195,00
29639	PEUGEOT	508 SW 360E 1.6 360CV PLUG-IN BENZINA	0,8515	2.554,50	3.193,13	3.831,75
28123	PORSCHE	CAYENNE 3.0 V6 E-HYBRID 462CV	1,2116	3.634,80	4.543,50	5.452,20
28567	PORSCHE	CAYENNE 4.0 V8 TURBO S E-HYBRID 680CV	1,9109	5.732,70	7.165,88	8.599,05
23675	PORSCHE	PANAMERA 2.9 4 E-HYBRID 462CV	1,2356	3.706,80	4.633,50	5.560,20
29349	PORSCHE	PANAMERA 2020 2.9 4S E-HYBRID 560CV PLUG-IN BENZINA	1,5211	4.563,30	5.704,13	6.844,95
30216	PORSCHE	PANAMERA 2023 2.9 4 E-HYBRID 462CV PLUG-IN BENZINA	1,3831	4.149,30	5.186,63	6.223,95
25928	PORSCHE	PANAMERA 4.0 TURBO S E-HYBRID 680CV	1,7747	5.324,10	6.655,13	7.986,15
29205	RENAULT	CAPTUR 2020 1.6 160CV PLUG-IN BENZINA	0,5326	1.597,80	1.997,25	2.396,70
29358	RENAULT	MEGANE SPORTER 2020 1.6 E-TECH PLUG-IN BENZINA	0,5673	1.701,90	2.127,38	2.552,85
29455	SEAT	LEON 2020 1.4 E-HYBRID 204CV PLUG-IN BENZINA	0,5399	1.619,70	2.024,63	2.429,55
29456	SEAT	LEON SPORTSTOURER 2020 1.4 E-HYBRID 204CV PLUG-IN BENZINA	0,5465	1.639,50	2.049,38	2.459,25
29568	SEAT	TARRACO 1.4 E-HYBRID DSG 245CV PLUG-IN BENZ	0,6525	1.957,50	2.446,88	2.936,25
29281	SKODA	OCTAVIA 2020 1.4 TSI 204CV PLUG-IN BENZINA	0,5920	1.776,00	2.220,00	2.664,00
29282	SKODA	OCTAVIA 2020 1.4 TSI RS 245CV PLUG-IN BENZINA	0,6400	1.920,00	2.400,00	2.880,00
29283	SKODA	OCTAVIA WAGON 2020 1.4 TSI 204CV PLUG-IN BENZINA	0,6020	1.806,00	2.257,50	2.709,00
29284	SKODA	OCTAVIA WAGON 2020 1.4 TSI RS 245CV PLUG-IN BENZINA	0,6496	1.948,80	2.436,00	2.923,20
28568	SKODA	SUPERB 1.4 TSI 218CV PLUG-IN	0,7366	2.209,80	2.762,25	3.314,70
28569	SKODA	SUPERB WAGON 1.4 TSI 218CV PLUG-IN SW	0,7466	2.239,80	2.799,75	3.359,70
24348	TOYOTA	PRIUS 1.8 122CV PLUG IN	0,6136	1.840,80	2.301,00	2.761,20
29535	TOYOTA	RAV4 2.5 PHEV 306CV PLUG-IN BENZ	0,7199	2.159,70	2.699,63	3.239,55
22119	VOLKSWAGEN	GOLF GTE 1.4 TSI 110KW PLUG-IN	0,5722	1.716,60	2.145,75	2.574,90
29382	VOLKSWAGEN	GOLF VIII 2020 1.4 GTE 245CV PLUG-IN BENZINA	0,6715	2.014,50	2.518,13	3.021,75
29381	VOLKSWAGEN	GOLF VIII 2020 1.4 TSI EHYBRID 204CV PLUG-IN BENZINA	0,6053	1.815,90	2.269,88	2.723,85
30572	VOLKSWAGEN	MULTIVAN 1.4 218CV PLUG-IN BENZINA	0,8533	2.559,90	3.199,88	3.839,85
28473	VOLKSWAGEN	PASSAT 2019 1.4 GTE 1.4 115KW	0,7054	2.116,20	2.645,25	3.174,30
22530	VOLKSWAGEN	PASSAT GTE 1.4 TSI 160KW PLUG-IN	0,6727	2.018,10	2.522,63	3.027,15
28577	VOLKSWAGEN	PASSAT VARIANT 2019 1.4 GTE 115KW	0,7994	2.398,20	2.997,75	3.597,30
29537	VOLKSWAGEN	TIGUAN 1.4 TSI EHYBRID 245CV PLUG-IN BENZ	0,6275	1.882,50	2.353,13	2.823,75
29465	VOLKSWAGEN	TOUAREG 3.0 TSI EHYBRID 380CV PLUG-IN BENZINA	0,9062	2.718,60	3.398,25	4.077,90
29466	VOLKSWAGEN	TOUAREG 3.0 TSI EHYBRID R 462CV PLUG-IN BENZINA	1,0402	3.120,60	3.900,75	4.680,90
28247	VOLVO	S60 2019 T8 TWIN ENGINE 2.0 392CV PLUG-IN	0,7577	2.273,10	2.841,38	3.409,65
28622	VOLVO	S60 2019 T8 TWIN ENGINE 2.0 405CV PLUG-IN	0,8084	2.425,20	3.031,50	3.637,80
28969	VOLVO	S60 T8 GEARTRONIC AWD 2.0 392CV PLUG-IN BENZINA	0,7312	2.193,60	2.742,00	3.290,40
28970	VOLVO	S60 T8 GEARTRONIC AWD 2.0 405CV PLUG-IN BENZINA	0,7736	2.320,80	2.901,00	3.481,20
30138	VOLVO	S60 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA	0,8060	2.418,00	3.022,50	3.627,00
28939	VOLVO	S90 T8 RECHARGE 2.0 407CV AWD PLUG-IN	0,7897	2.369,10	2.961,38	3.553,65
30152	VOLVO	S90 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA	0,9093	2.727,90	3.409,88	4.091,85
28337	VOLVO	S90 T8 TWIN ENGINE GEARTRONIC 2.0 390CV AWD PLUG-IN	0,8600	2.580,00	3.225,00	3.870,00
28974	VOLVO	V60 T6 RECHARGE AWD 2.0 253CV PLUG-IN BENZINA	0,7214	2.164,20	2.705,25	3.246,30
28328	VOLVO	V60 T6 TWIN ENGINE AWD 2.0 340CV PLUG-IN	0,7147	2.144,10	2.680,13	3.216,15
28975	VOLVO	V60 T8 RECHARGE AWD 2.0 303CV PLUG-IN BENZINA	0,7584	2.275,20	2.844,00	3.412,80
28976	VOLVO	V60 T8 RECHARGE AWD 2.0 317CV PLUG-IN BENZINA	0,8225	2.467,50	3.084,38	3.701,25
28329	VOLVO	V60 T8 TWIN ENGINE AWD 2.0 392CV PLUG-IN	0,7413	2.223,90	2.779,88	3.335,85
28624	VOLVO	V60 T8 TWIN ENGINE AWD 2.0 405CV PLUG-IN	0,8322	2.496,60	3.120,75	3.744,90
28941	VOLVO	V90 T6 RECHARGE 2.0 340CV PLUG-IN	0,8038	2.411,40	3.014,25	3.617,10
28942	VOLVO	V90 T8 RECHARGE 2.0 390CV PLUG-IN	0,8615	2.584,50	3.230,63	3.876,75
28344	VOLVO	V90 T8 TWIN ENGINE GEARTRONIC 2.0 390CV AWD PLUG-IN	0,8799	2.639,70	3.299,63	3.959,55



FRINGE BENEFIT 2026
AUTOVEICOLI IBRIDI PLUG-IN FUORI PRODUZIONE

ID Modello	Marca	Modello	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (20% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
29144	VOLVO	XC40 2019 T4 RECHARGE 1.5 210CV 95KW PLUG-IN BENZINA	0,6930	2.079,00	2.598,75	3.118,50
29156	VOLVO	XC40 2019 T5 RECHARGE 1.5 132KW 262CV PLUG-IN BENZINA	0,7097	2.129,10	2.661,38	3.193,65
28483	VOLVO	XC40 2019 T5 TWIN ENGINE GEARTRONIC 1.5 260CV 132KW	0,6007	1.802,10	2.252,63	2.703,15
28906	VOLVO	XC60 2019 T6 RECHARGE 2.0 340CV 186KW PLUG-IN BENZINA	0,7672	2.301,60	2.877,00	3.452,40
28493	VOLVO	XC60 2019 T8 TWIN ENGINE GEARTRONIC 2.0 392CV 223KW	0,8091	2.427,30	3.034,13	3.640,95
28494	VOLVO	XC60 2019 T8 TWIN ENGINE GEARTRONIC 2.0 405CV 233KW	0,9084	2.725,20	3.406,50	4.087,80
25488	VOLVO	XC60 T8 TWIN ENGINE 2.0 408CV	0,8135	2.440,50	3.050,63	3.660,75
28909	VOLVO	XC90 2019 T8 RECHARGE 2.0 390CV 223KW PLUG-IN BENZINA	0,9314	2.794,20	3.492,75	4.191,30
30153	VOLVO	XC90 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA	1,0193	3.057,90	3.822,38	4.586,85
28627	VOLVO	XC90 T8 TWIN ENGINE 2.0 392CV	0,8877	2.663,10	3.328,88	3.994,65
23098	VOLVO	XC90 T8 TWIN ENGINE 2.0 400CV	0,9008	2.702,40	3.378,00	4.053,60
PLUG-IN GASOLIO						
22918	AUDI	Q7 E-TRON 3.0 TDI QUATTRO 258CV	0,8481	2.544,30	3.180,38	3.816,45
29099	MERCEDES	C 300 DE 2.0 AUTO EQ-POWER 225KW PLUG-IN GASOLIO	0,6218	1.865,40	2.331,75	2.798,10
27908	MERCEDES	E 300 DE 2.0 AUTO EQ-POWER 225KW PLUG-IN GASOLIO	0,7210	2.163,00	2.703,75	3.244,50
29230	MERCEDES	E 300 DE 4MATIC 2.0 AUTO EQ-POWER 225KW PLUG-IN GASOLIO	0,7361	2.208,30	2.760,38	3.312,45
29684	MERCEDES	E 300 DE SW 2.0 225KW PLUG-IN GASOLIO	0,8337	2.501,10	3.126,38	3.751,65
29685	MERCEDES	E 300 DE SW 4MATIC 2.0 225KW PLUG-IN GASOLIO	0,8790	2.637,00	3.296,25	3.955,50
29806	MERCEDES	GLC 300DE 2.0 4MATIC 143KW PLUG-IN GASOLIO	0,7074	2.122,20	2.652,75	3.183,30
29808	MERCEDES	GLC 300DE 2.0 4MATIC 143KW COUPÉ PLUG-IN GASOLIO	0,7314	2.194,20	2.742,75	3.291,30
29468	MERCEDES	GLC 300DE 4MATIC EQ-POWER 143KW PLUG-IN GASOLIO	0,6773	2.031,90	2.539,88	3.047,85
30453	MERCEDES	GLE 350DE 2.0 4MATIC 320CV PLUG-IN GASOLIO	0,9696	2.908,80	3.636,00	4.363,20
28783	MERCEDES	GLE 350DE 4MATIC EQ-POWER 143KW PLUG-IN GASOLIO	0,8927	2.678,10	3.347,63	4.017,15
22157	VOLVO	V60 2.4 D6 TWIN ENGINE 158KW PLUG-IN	0,6513	1.953,90	2.442,38	2.930,85



FRINGE BENEFIT 2026
AUTOVEICOLI ELETTRICI FUORI PRODUZIONE

ID Modello	Marca	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
29909	AIWAYS	U5 204CV ELETTRICA	0,5021	753,15	1.882,88	2.259,45
30334	AIWAYS	U6 218CV ELETTRICA	0,5195	779,25	1.948,13	2.337,75
29511	AUDI	E-TRON 50 QUATTRO ELETTRICA	0,6763	1.014,45	2.536,13	3.043,35
28416	AUDI	E-TRON 55 QUATTRO ELETTRICA	0,8348	1.252,20	3.130,50	3.756,60
29596	AUDI	E-TRON GT QUATTRO ELETTRICA	1,0197	1.529,55	3.823,88	4.588,65
29597	AUDI	E-TRON GT RS QUATTRO ELETTRICA	1,3097	1.964,55	4.911,38	5.893,65
29550	AUDI	E-TRON S ELETTRICA	0,9330	1.399,50	3.498,75	4.198,50
29668	AUDI	Q4 E-TRON 35 170CV	0,5368	805,20	2.013,00	2.415,60
31030	AUDI	Q4 E-TRON 35 170CV ELETTRICA	0,5326	798,90	1.997,25	2.396,70
29669	AUDI	Q4 E-TRON 40 204CV	0,5738	860,70	2.151,75	2.582,10
30134	AUDI	Q4 E-TRON 45 265CV	0,5896	884,40	2.211,00	2.653,20
29746	AUDI	Q4 E-TRON 50 300CV	0,6756	1.013,40	2.533,50	3.040,20
21791	BMW	I3 170CV	0,3836	575,40	1.438,50	1.726,20
28417	BMW	I3 120 AH ELETTRICA	0,4699	704,85	1.762,13	2.114,55
29991	BMW	I4 2021 IM50 SPORT ELETTRICA	0,7248	1.087,20	2.718,00	3.261,60
29747	BMW	IX XDRIVE 40 177CV	0,7793	1.168,95	2.922,38	3.506,85
29748	BMW	IX XDRIVE 50 177CV	0,8956	1.343,40	3.358,50	4.030,20
29294	BMW	IX3 80KW ELETTRICA	0,6976	1.046,40	2.616,00	3.139,20
21790	CITROEN	C ZERO 67CV	0,3349	502,35	1.255,88	1.507,05
28418	CITROEN	C ZERO ELETTRICA	0,3227	484,05	1.210,13	1.452,15
29840	CUPRA	BORN 58KWH 204CV ELETTRICA	0,4620	693,00	1.732,50	2.079,00
29653	DACIA	SPRING ELECTRIC	0,3034	455,10	1.137,75	1.365,30
28419	DS	DS3 CROSSBACK E-TENSE ELETTRICA	0,4461	669,15	1.672,88	2.007,45
29211	EVO	EVO 116CV ELECTRIC	0,3896	584,40	1.461,00	1.753,20
30398	FIAT	600E ELETTRICA	0,4104	615,60	1.539,00	1.846,80
31184	FORD	EXPLORER-E 204CV ELETTRICA	0,5048	757,20	1.893,00	2.271,60
28920	FORD	MUSTANG MACH-E 258CV ELETTRICA	0,4980	747,00	1.867,50	2.241,00
29548	FORD	MUSTANG MACH-E 99KWH EXTENDED 290CV	0,6195	929,25	2.323,13	2.787,75
29549	FORD	MUSTANG MACH-E 99KWH EXTENDED 370CV	0,6761	1.014,15	2.535,38	3.042,45
29906	FORD	MUSTANG MACH-E 99KWH EXTENDED 487CV	0,7498	1.124,70	2.811,75	3.374,10
23460	HYUNDAI	IONIQ ELECTRIC	0,3991	598,65	1.496,63	1.795,95
29749	HYUNDAI	IONIQ 5 170CV 58 KWH	0,5018	752,70	1.881,75	2.258,10
29750	HYUNDAI	IONIQ 5 218CV 72,6 KWH	0,5050	757,50	1.893,75	2.272,50
29155	HYUNDAI	IONIQ ELECTRIC 38KW	0,4663	699,45	1.748,63	2.098,35
27311	HYUNDAI	KONA 39KWH	0,4114	617,10	1.542,75	1.851,30
27312	HYUNDAI	KONA 64KWH	0,4786	717,90	1.794,75	2.153,70
30525	HYUNDAI	KONA EV 156CV ELETTRICA	0,4690	703,50	1.758,75	2.110,50
30526	HYUNDAI	KONA EV 218CV ELETTRICA	0,5256	788,40	1.971,00	2.365,20
27819	JAGUAR	I-PACE 400CV AWD ELETTRICA	0,8234	1.235,10	3.087,75	3.705,30
30363	KG MOBILITY	KORANDO E- MOTION 207CV	0,4366	654,90	1.637,25	1.964,70
28981	KIA	E-NIRO 39KWH ELETTRICA	0,4316	647,40	1.618,50	1.942,20
30088	KIA	E-SOUL 2022 39KWH ELETTRICA	0,4188	628,20	1.570,50	1.884,60
30089	KIA	E-SOUL 2022 64KWH ELETTRICA	0,4441	666,15	1.665,38	1.998,45
28979	KIA	E-SOUL 39KW ELETTRICA	0,4261	639,15	1.597,88	1.917,45
28980	KIA	E-SOUL 64KW ELETTRICA	0,4413	661,95	1.654,88	1.985,85
31395	KIA	EV6 58 KWH 170 CV MOD 2024	0,5101	765,15	1.912,88	2.295,45
31000	KIA	EV6 77 KWH 228CV MOD 2024	0,6345	951,75	2.379,38	2.855,25
29824	KIA	EV6 AWD ELETTRICA	0,5702	855,30	2.138,25	2.565,90
29825	KIA	EV6 AWD GT ELETTRICA	0,6612	991,80	2.479,50	2.975,40
29823	KIA	EV6 RWD ELETTRICA	0,5473	820,95	2.052,38	2.462,85



FRINGE BENEFIT 2026
AUTOVEICOLI ELETTRICI FUORI PRODUZIONE

ID Modello	Marca	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
30566	KIA	EV9 SINGLE MOTOR RWD 204CV	0,7314	1.097,10	2.742,75	3.291,30
30793	LANCIA	YPSILON 51KWH ELETTRICA	0,3964	594,60	1.486,50	1.783,80
21972	MERCEDES	B ELETTRICA	0,4355	653,25	1.633,13	1.959,75
29599	MERCEDES	EQA 250 66KW ELETTRICA	0,5885	882,75	2.206,88	2.648,25
29752	MERCEDES	EQA 300 4MATIC 66KW ELETTRICA	0,5979	896,85	2.242,13	2.690,55
30017	MERCEDES	EQB 250 66KW 109CV ELETTRICA	0,6011	901,65	2.254,13	2.704,95
28420	MERCEDES	EQC 400 4MATIC 80KW ELETTRICA	0,7448	1.117,20	2.793,00	3.351,60
30023	MERCEDES	EQE 350+ ELETTRICA	0,7680	1.152,00	2.880,00	3.456,00
30024	MERCEDES	EQE 43 4MATIC AMG ELETTRICA	1,0338	1.550,70	3.876,75	4.652,10
30283	MERCEDES	EQE SUV 43 4MATIC 184CV ELETTRICA	1,0707	1.606,05	4.015,13	4.818,15
29936	MERCEDES	EQS 350 ELETTRICA	1,0201	1.530,15	3.825,38	4.590,45
29839	MERCEDES	EQS 450+ 4MATIC ELETTRICA	1,1533	1.729,95	4.324,88	5.189,85
29214	MERCEDES	EQV 300 LONG 6 POSTI ELETTRICA	0,8512	1.276,80	3.192,00	3.830,40
29937	MG	MARVEL R ELETTRICA	0,4781	717,15	1.792,88	2.151,45
29938	MG	MARVEL R 4WD ELETTRICA	0,5460	819,00	2.047,50	2.457,00
30190	MG	MG4 51KW ELETTRICA	0,3831	574,65	1.436,63	1.723,95
30038	MG	MG5 50,3 KW ELETTRICA	0,4136	620,40	1.551,00	1.861,20
30039	MG	MG5 61 KW ELETTRICA	0,4430	664,50	1.661,25	1.993,50
29970	MG	ZS EV 51KWH	0,4133	619,95	1.549,88	1.859,85
29969	MG	ZS EV 72KWH	0,4473	670,95	1.677,38	2.012,85
29692	MG	ZS EV ELETTRICA	0,3899	584,85	1.462,13	1.754,55
30402	MINI	MINI COOPER SE CABRIO ELETTRICA	0,6017	902,55	2.256,38	2.707,65
21792	MITSUBISHI	I MIEV 64CV	0,3648	547,20	1.368,00	1.641,60
29215	NISSAN	E-NV 200 EVALIA 7 POSTI ELETTRICA	0,5165	774,75	1.936,88	2.324,25
21793	NISSAN	LEAF 109CV	0,3150	472,50	1.181,25	1.417,50
28146	NISSAN	LEAF 3.ZERO 40KW	0,4107	616,05	1.540,13	1.848,15
28147	NISSAN	LEAF 3.ZERO E+ 62KW	0,4548	682,20	1.705,50	2.046,60
30404	NISSAN	LEAF 40KW ELETTRICA	0,4118	617,70	1.544,25	1.853,10
30405	NISSAN	LEAF 62KW ELETTRICA	0,4681	702,15	1.755,38	2.106,45
28412	OPEL	CORSA 2019 ELETTRICA	0,3951	592,65	1.481,63	1.777,95
28767	PEUGEOT	E-2008 ELETTRICA 100KW	0,4418	662,70	1.656,75	1.988,10
30406	PEUGEOT	E-308 ELETTRICA	0,4605	690,75	1.726,88	2.072,25
31078	PEUGEOT	E-308 54 KWH MOD 2024 ELETTRICA	0,4391	658,65	1.646,63	1.975,95
29395	PEUGEOT	E-TRAVELLER 50 KWH ELETTRICA	0,5608	841,20	2.103,00	2.523,60
21817	PEUGEOT	ION ELETTRICA 67 CV	0,3349	502,35	1.255,88	1.507,05
30185	POLESTAR	POLESTAR 2 69KWH ELETTRICA	0,5588	838,20	2.095,50	2.514,60
30186	POLESTAR	POLESTAR 2 78KWH ELETTRICA	0,5805	870,75	2.176,88	2.612,25
29543	PORSCHE	TAYCAN ELETTRICA	0,9217	1.382,55	3.456,38	4.147,65
29656	PORSCHE	TAYCAN 4 CROSS ELETTRICA	0,8791	1.318,65	3.296,63	3.955,95
29473	PORSCHE	TAYCAN 4S ELETTRICA	1,0586	1.587,90	3.969,75	4.763,70
29657	PORSCHE	TAYCAN 4S CROSS ELETTRICA	1,0852	1.627,80	4.069,50	4.883,40
29544	PORSCHE	TAYCAN 4S P ELETTRICA	0,9811	1.471,65	3.679,13	4.414,95
28587	PORSCHE	TAYCAN TURBO ELETTRICA	1,4108	2.116,20	5.290,50	6.348,60
29659	PORSCHE	TAYCAN TURBO CROSS ELETTRICA	1,4114	2.117,10	5.292,75	6.351,30
28588	PORSCHE	TAYCAN TURBO S ELETTRICA	1,6436	2.465,40	6.163,50	7.396,20
29658	PORSCHE	TAYCAN TURBO S CROSS ELETTRICA	1,6610	2.491,50	6.228,75	7.474,50
30090	RENAULT	MEGANE E-TECH EV40 130CV ELETTRICA	0,4424	663,60	1.659,00	1.990,80
29980	RENAULT	MEGANE E-TECH EV60 130CV ELETTRICA	0,4477	671,55	1.678,88	2.014,65
29971	RENAULT	MEGANE E-TECH EV60 220CV ELETTRICA	0,4575	686,25	1.715,63	2.058,75
29396	RENAULT	TWINGO ELECTRIC	0,2991	448,65	1.121,63	1.345,95



FRINGE BENEFIT 2026
AUTOVEICOLI ELETTRICI FUORI PRODUZIONE

ID Modello	Marca	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
21794	RENAULT	ZOE 88CV	0,3027	454,05	1.135,13	1.362,15
30112	RENAULT	ZOE 2022 R110 ELETTRICA	0,4042	606,30	1.515,75	1.818,90
30113	RENAULT	ZOE 2022 R135 ELETTRICA	0,4175	626,25	1.565,63	1.878,75
23380	RENAULT	ZOE Q90 88CV	0,3249	487,35	1.218,38	1.462,05
28421	RENAULT	ZOE R110 ELETTRICA	0,3716	557,40	1.393,50	1.672,20
29146	RENAULT	ZOE R135 ELETTRICA	0,4387	658,05	1.645,13	1.974,15
23381	RENAULT	ZOE R90 92CV	0,3207	481,05	1.202,63	1.443,15
28765	SEAT	MII 61KW ELETTRICA	0,3117	467,55	1.168,88	1.402,65
28766	SKODA	CITIGO-E IV 61KW ELETTRICA	0,2971	445,65	1.114,13	1.336,95
29660	SKODA	ENYAQ IV 50	0,4522	678,30	1.695,75	2.034,90
29541	SKODA	ENYAQ IV 60	0,4982	747,30	1.868,25	2.241,90
29542	SKODA	ENYAQ IV 80	0,5470	820,50	2.051,25	2.461,50
29820	SKODA	ENYAQ IV 80 4X4	0,5681	852,15	2.130,38	2.556,45
30615	SKODA	ENYAQ IV RS 4X4	0,6588	988,20	2.470,50	2.964,60
25430	SMART	SMART CABRIO ELETTRICA	0,3765	564,75	1.411,88	1.694,25
25428	SMART	SMART COUPÉ ELETTRICA	0,3488	523,20	1.308,00	1.569,60
25431	SMART	SMART FORFOUR ELETTRICA	0,3340	501,00	1.252,50	1.503,00
30129	SUBARU	SOLTERRA 4E-EXPERIENCE ELETTRICA	0,5795	869,25	2.173,13	2.607,75
29149	TESLA	MODEL 3 LONG RANGE 79 KWH AWD	0,5355	803,25	2.008,13	2.409,75
28141	TESLA	MODEL 3 LONG RANGE PERFORMANCE AWD 75KWH	0,5768	865,20	2.163,00	2.595,60
28140	TESLA	MODEL 3 LONG RANGE AWD 75KWH	0,5373	805,95	2.014,88	2.417,85
29150	TESLA	MODEL 3 LONG RANGE PERFORMANCE 79 KWH AWD	0,5703	855,45	2.138,63	2.566,35
29148	TESLA	MODEL 3 STANDARD 53 KWH RWD	0,4832	724,80	1.812,00	2.174,40
29662	TESLA	MODEL S PLAID	1,0957	1.643,55	4.108,88	4.930,65
29663	TESLA	MODEL S PLAID+	1,0855	1.628,25	4.070,63	4.884,75
28132	TESLA	MODEL S 100 D 100KWH	0,8744	1.311,60	3.279,00	3.934,80
23025	TESLA	MODEL S 60 MOD 2016	0,6642	996,30	2.490,75	2.988,90
23026	TESLA	MODEL S 60 D MOD 2016	0,7059	1.058,85	2.647,13	3.176,55
23027	TESLA	MODEL S 75 MOD 2016	0,7241	1.086,15	2.715,38	3.258,45
23028	TESLA	MODEL S 75 D MOD 2016	0,7493	1.123,95	2.809,88	3.371,85
23029	TESLA	MODEL S 90 D MOD 2016	0,8248	1.237,20	3.093,00	3.711,60
29152	TESLA	MODEL S LONG RANGE 100 KWH AWD	0,7277	1.091,55	2.728,88	3.274,65
28133	TESLA	MODEL S P 100 D 100KWH	0,8765	1.314,75	3.286,88	3.944,25
23030	TESLA	MODEL S P90 D MOD 2016	0,9666	1.449,90	3.624,75	4.349,70
29151	TESLA	MODEL S PERFORMANCE 100KWH AWD	0,8193	1.228,95	3.072,38	3.686,85
29664	TESLA	MODEL X PLAID	1,0799	1.619,85	4.049,63	4.859,55
28135	TESLA	MODEL X 100 D 100KWH	0,9355	1.403,25	3.508,13	4.209,75
28134	TESLA	MODEL X 75 D 75KWH	0,7967	1.195,05	2.987,63	3.585,15
23421	TESLA	MODEL X 90 D MOD 2017	0,8884	1.332,60	3.331,50	3.997,80
29154	TESLA	MODEL X LONG RANGE 100 KWH AWD	0,8035	1.205,25	3.013,13	3.615,75
23423	TESLA	MODEL X P 100 D MOD 2017	1,0831	1.624,65	4.061,63	4.873,95
23422	TESLA	MODEL X P90 D MOD 2017	1,0257	1.538,55	3.846,38	4.615,65
29153	TESLA	MODEL X PERFORMANCE 100KW AWD	0,8664	1.299,60	3.249,00	3.898,80
29666	TESLA	MODEL Y PERFORMANCE 75 KWH AWD	0,5993	898,95	2.247,38	2.696,85
30408	TOYOTA	BZ4X ELETTRICA	0,5795	869,25	2.173,13	2.607,75
23768	VOLKSWAGEN	E GOLF 136CV ELETTRICA	0,3452	517,80	1.294,50	1.553,40
29147	VOLKSWAGEN	E-UP! 37KW	0,2936	440,40	1.101,00	1.321,20
21796	VOLKSWAGEN	E-UP! 82CV	0,3262	489,30	1.223,25	1.467,90
29600	VOLKSWAGEN	ID 3 150CV ELETTRICA	0,4216	632,40	1.581,00	1.897,20
29397	VOLKSWAGEN	ID 4 1ST 204CV ELETTRICA	0,5502	825,30	2.063,25	2.475,90



FRINGE BENEFIT 2026
AUTOVEICOLI ELETTRICI FUORI PRODUZIONE

ID Modello	Marca	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
29754	VOLKSWAGEN	ID 4 GTX 299CV ELETTRICA	0,6027	904,05	2.260,13	2.712,15
30189	VOLKSWAGEN	ID 4 PRO PERFORMANCE ELETTRICA	0,5543	831,45	2.078,63	2.494,35
29944	VOLKSWAGEN	ID 5 GTX ELETTRICA	0,6366	954,90	2.387,25	2.864,70
29943	VOLKSWAGEN	ID 5 PRO PERFORMANCE ELETTRICA	0,5898	884,70	2.211,75	2.654,10
31080	VOLKSWAGEN	ID 5 PURE ELETTRICA	0,4908	736,20	1.840,50	2.208,60
29794	VOLVO	C40 1ST EDITION ELETTRICA	0,6074	911,10	2.277,75	2.733,30
30258	VOLVO	C40 RECHARGE 238CV ELETTRICA	0,5716	857,40	2.143,50	2.572,20
30259	VOLVO	C40 RECHARGE 252CV ELETTRICA	0,5892	883,80	2.209,50	2.651,40
30260	VOLVO	C40 RECHARGE 408CV ELETTRICA	0,6443	966,45	2.416,13	2.899,35
30018	VOLVO	C40 RECHARGE 70KW 230CV ELETTRICA	0,5551	832,65	2.081,63	2.497,95
30019	VOLVO	C40 RECHARGE 78KW 204CV ELETTRICA	0,6110	916,50	2.291,25	2.749,50
30797	VOLVO	EC40 SINGLE MOTOR ELETTRICA	0,5490	823,50	2.058,75	2.470,50
30798	VOLVO	EC40 SINGLE MOTOR EXTENDED ELETTRICA	0,5648	847,20	2.118,00	2.541,60
30800	VOLVO	EC40 TWIN MOTOR AWD ELETTRICA	0,6178	926,70	2.316,75	2.780,10
29821	VOLVO	XC40 230CV RECHARGE PURE ELECTRIC	0,5364	804,60	2.011,50	2.413,80
30256	VOLVO	XC40 238CV ELETTRICA	0,5617	842,55	2.106,38	2.527,65
30257	VOLVO	XC40 252CV ELETTRICA	0,5793	868,95	2.172,38	2.606,85
29907	VOLVO	XC40 408CV RECHARGE TWIN	0,6622	993,30	2.483,25	2.979,90
28812	VOLVO	XC40 P8 AWD RECHARGE PURE ELECTRIC	0,5474	821,10	2.052,75	2.463,30
29538	XEV	IEV7S FULL ELECTRIC	0,3773	565,95	1.414,88	1.697,85



FRINGE BENEFIT 2026
MOTOVEICOLI

ID Modello	Marca	Modello	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)
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CICLOMOTORI

10459	APRILIA	SCARABEO 50 4T	0,1678	251,70	629,25	755,10	1.258,50
20344	KYMCO	LIKE 50 T4	0,1766	264,90	662,25	794,70	1.324,50
20642	PIAGGIO	APE 50CC	0,2265	339,75	849,38	1.019,25	1.698,75
12084	PIAGGIO	LIBERTY 4T 50	0,1602	240,30	600,75	720,90	1.201,50
10463	PIAGGIO	VESPA ET4 50	0,1654	248,10	620,25	744,30	1.240,50
10460	PIAGGIO	ZIP 50 4T	0,1464	219,60	549,00	658,80	1.098,00
17150	SYM	SYMPHONY 50 4T	0,1407	211,05	527,63	633,15	1.055,25
17149	YAMAHA	NEOS 50 4T	0,1530	229,50	573,75	688,50	1.147,50

CICLOMOTORI ELETTRICI

28437	ASKOLL	ES 1 1,5 KW	0,1168	175,20	438,00	525,60	876,00
29880	CITROEN	AMI ELETTRICA	0,2635	395,25	988,13	1.185,75	1.976,25
28316	E-FLASH	LIGHT 2,4 KWH	0,1532	229,80	574,50	689,40	1.149,00
30972	FIAT	TOPOLINO DOLCEVITA	0,3288	493,20	1.233,00	1.479,60	2.466,00
30711	LIFAN	E4 1.7 KW ELETTRICO	0,1288	193,20	483,00	579,60	966,00

MICROCAR

15932	AIXAM	A.721 400CC	0,3406	510,90	1.277,25	1.532,70	2.554,50
23133	AIXAM	COUPÉ GTI 400	0,4371	655,65	1.639,13	1.966,95	3.278,25
23134	CASALINI	M14 2.0 635CC	0,4500	675,00	1.687,50	2.025,00	3.375,00
6352	CASALINI	YDEA CLASSIC	0,3370	505,50	1.263,75	1.516,50	2.527,50
20200	CHATENET	CH 22 00 500CC	0,3652	547,80	1.369,50	1.643,40	2.739,00
23135	CHATENET	CH 26 ST 520CC	0,4429	664,35	1.660,88	1.993,05	3.321,75
15935	ITALCAR	T3 505CC	0,3361	504,15	1.260,38	1.512,45	2.520,75
23136	LIGIER	JS50 BLUELINE 480CC	0,4096	614,40	1.536,00	1.843,20	3.072,00
15936	LIGIER	X-TOO 2 BASE	0,3464	519,60	1.299,00	1.558,80	2.598,00
15937	META	POCKET 505CC	0,3501	525,15	1.312,88	1.575,45	2.625,75
6390	TOWNLIFE	GINEVRA ND	0,3898	584,70	1.461,75	1.754,10	2.923,50

MOTOCICLI

17710	APRILIA	SCARABEO 100 4T	0,1888	283,20	708,00	849,60	1.416,00
15333	APRILIA	SCARABEO 125 15CV	0,1698	254,70	636,75	764,10	1.273,50
22728	APRILIA	SCARABEO 200 IE 19CV	0,1766	264,90	662,25	794,70	1.324,50
23579	APRILIA	SPORTCITY 250 22CV	0,2077	311,55	778,88	934,65	1.557,75
30684	APRILIA	TUAREG 660 EURO 5	0,3296	494,40	1.236,00	1.483,20	2.472,00
27051	BENELLI	LEONCINO 500 TRIAL	0,2741	411,15	1.027,88	1.233,45	2.055,75
31102	BENELLI	LEONCINO 800 76CV MOD 2025	0,2908	436,20	1.090,50	1.308,60	2.181,00
27050	BENELLI	TRK 502 X	0,2677	401,55	1.003,88	1.204,65	2.007,75
30714	BENELLI	TRK 702 EURO 5	0,2832	424,80	1.062,00	1.274,40	2.124,00
31558	BETA	EH 14 125CC 15CV MOD 2022	0,1943	291,45	728,63	874,35	1.457,25
30325	BMW	C 400 GT EURO 5	0,2861	429,15	1.072,88	1.287,45	2.145,75
16631	BMW	F 800 GS 85CV	0,3522	528,30	1.320,75	1.584,90	2.641,50
20715	BMW	F 800 R 87CV	0,2979	446,85	1.117,13	1.340,55	2.234,25
30618	BMW	F 900 R 105 CV EURO 5	0,3097	464,55	1.161,38	1.393,65	2.322,75
26294	BMW	F750 GS ABS 77CV	0,3115	467,25	1.168,13	1.401,75	2.336,25
19899	BMW	K 1600 GTL 118KW	0,6008	901,20	2.253,00	2.703,60	4.506,00
21489	BMW	R 1200 GS 125CV ADVENTURE	0,4565	684,75	1.711,88	2.054,25	3.423,75
23013	BMW	R 1200 R ABS	0,3857	578,55	1.446,38	1.735,65	2.892,75
28236	BMW	R 1250 GS 136 CV	0,4461	669,15	1.672,88	2.007,45	3.345,75
30364	BMW	R NINE T 1200 CC 110 CV	0,4400	660,00	1.650,00	1.980,00	3.300,00
23014	BMW	S 1000 XR ABS	0,4238	635,70	1.589,25	1.907,10	3.178,50
31352	CF MOTO	800 MT 91 CV MOD 2025	0,3025	453,75	1.134,38	1.361,25	2.268,75
23015	DUCATI	HYPERMOTARD 939 DUCATI RED	0,3510	526,50	1.316,25	1.579,50	2.632,50
27108	DUCATI	MULTISTRADA 950 ABS	0,4043	606,45	1.516,13	1.819,35	3.032,25
20386	DUCATI	MULTISTRADA 1200 150CV	0,3932	589,80	1.474,50	1.769,40	2.949,00
28237	DUCATI	MULTISTRADA 1250 158 CV	0,5153	772,95	1.932,38	2.318,85	3.864,75
30709	DUCATI	MULTISTRADA V4 RALLY 1.200 170 CV	0,6064	909,60	2.274,00	2.728,80	4.548,00



FRINGE BENEFIT 2026
MOTOVEICOLI

ID Modello	Marca	Modello	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)
27129	DUCATI	PANIGALE V4 S 214 CV	0,6157	923,55	2.308,88	2.770,65	4.617,75
26290	DUCATI	SCRAMBLER 1100 CC	0,3653	547,95	1.369,88	1.643,85	2.739,75
22419	DUCATI	SCRAMBLER 800 CC	0,3159	473,85	1.184,63	1.421,55	2.369,25
31101	FANTIC MOTOR	CABALLERO 500 45CV MOD 2025	0,2572	385,80	964,50	1.157,40	1.929,00
23424	GILERA	FORZA 500 LT 38CV	0,2547	382,05	955,13	1.146,15	1.910,25
26295	GUZZI	V7 III CARBON ABS 52CV	0,3263	489,45	1.223,63	1.468,35	2.447,25
21500	HARLEY-DAVIDSON	DYNA FAT BOB 1.7 80CV	0,4519	677,85	1.694,63	2.033,55	3.389,25
31308	HARLEY-DAVIDSON	LOW RIDER ST 1.9 116CV	0,5421	813,15	2.032,88	2.439,45	4.065,75
30672	HARLEY-DAVIDSON	SPORT GLIDE 1.7 82CV	0,4951	742,65	1.856,63	2.227,95	3.713,25
15340	HARLEY-DAVIDSON	SPORTSTER XL 1200C CUSTOM 70CV	0,3552	532,80	1.332,00	1.598,40	2.664,00
30208	HONDA	ADV 350 2022	0,2470	370,50	926,25	1.111,50	1.852,50
22989	HONDA	AFRICA TWIN CFR 1000	0,3585	537,75	1.344,38	1.613,25	2.688,75
29911	HONDA	AFRICA TWIN CFR 1100 D	0,3763	564,45	1.411,13	1.693,35	2.822,25
30662	HONDA	CB 500 X EURO 5	0,2537	380,55	951,38	1.141,65	1.902,75
22413	HONDA	CB 500F 48CV	0,2241	336,15	840,38	1.008,45	1.680,75
27128	HONDA	CB 650 F ABS	0,2828	424,20	1.060,50	1.272,60	2.121,00
31110	HONDA	CB 750 HORNET 92CV MOD 2025	0,2821	423,15	1.057,88	1.269,45	2.115,75
26292	HONDA	CB1000 R ABS 145CV	0,4067	610,05	1.525,13	1.830,15	3.050,25
26293	HONDA	CB125 13CV	0,2012	301,80	754,50	905,40	1.509,00
20589	HONDA	CBR 1000 RR 178CV	0,4177	626,55	1.566,38	1.879,65	3.132,75
22414	HONDA	CBR 650F 87CV	0,2821	423,15	1.057,88	1.269,45	2.115,75
30418	HONDA	CMX 500 46 CV EURO5	0,2546	381,90	954,75	1.145,70	1.909,50
22415	HONDA	CROSSRUNNER 800 CC	0,3687	553,05	1.382,63	1.659,15	2.765,25
21494	HONDA	FORZA 300 26CV	0,2475	371,25	928,13	1.113,75	1.856,25
30321	HONDA	FORZA 350 EURO 5	0,2274	341,10	852,75	1.023,30	1.705,50
16848	HONDA	GOLD WING 1800	0,7051	1.057,65	2.644,13	3.172,95	5.288,25
22412	HONDA	INTEGRA 750 DCT 55CV	0,2781	417,15	1.042,88	1.251,45	2.085,75
22411	HONDA	NC 750 X 55CV	0,2483	372,45	931,13	1.117,35	1.862,25
21497	HONDA	PCX 150 13CV	0,1633	244,95	612,38	734,85	1.224,75
17117	HONDA	SH 125 I ANNO 2009	0,1712	256,80	642,00	770,40	1.284,00
15343	HONDA	SH 150 MOD.2007	0,1811	271,65	679,13	814,95	1.358,25
30423	HONDA	SH 150 MOD.2022 EURO5	0,1625	243,75	609,38	731,25	1.218,75
30320	HONDA	SH 350 EURO 5	0,2299	344,85	862,13	1.034,55	1.724,25
30322	HONDA	SH MODE 125 EURO 5	0,1472	220,80	552,00	662,40	1.104,00
18030	HONDA	SW T400	0,2487	373,05	932,63	1.119,15	1.865,25
15098	HONDA	VFR 800	0,3800	570,00	1.425,00	1.710,00	2.850,00
24251	HONDA	X-ADV 750 55CV ABS	0,3096	464,40	1.161,00	1.393,20	2.322,00
30716	HONDA	XL 750 TRANSALP EURO 5	0,3199	479,85	1.199,63	1.439,55	2.399,25
26289	HUSQVARNA	701 ENDURO 75CV	0,3027	454,05	1.135,13	1.362,15	2.270,25
13794	KAWASAKI	ER-6N 650	0,2532	379,80	949,50	1.139,40	1.899,00
28440	KAWASAKI	J300 ABS 28 CV	0,2661	399,15	997,88	1.197,45	1.995,75
26291	KAWASAKI	NINJA 400 45CV	0,2254	338,10	845,25	1.014,30	1.690,50
30863	KAWASAKI	NINJA ZX-6R 124CV MOD 2024	0,3858	578,70	1.446,75	1.736,10	2.893,50
22421	KAWASAKI	VERSYS 650 69 CV	0,2898	434,70	1.086,75	1.304,10	2.173,50
21493	KAWASAKI	Z 1000 SX 142CV ABS	0,4076	611,40	1.528,50	1.834,20	3.057,00
27109	KAWASAKI	Z 650 ABS	0,2772	415,80	1.039,50	1.247,40	2.079,00
22420	KAWASAKI	Z 800 113 CV	0,3202	480,30	1.200,75	1.440,90	2.401,50
26288	KAWASAKI	Z900 RS 110CV	0,3626	543,90	1.359,75	1.631,70	2.719,50
30825	KOVE	510X 500CC 48CV	0,2666	399,90	999,75	1.199,70	1.999,50
30619	KTM	390 ADVENTURE	0,2272	340,80	852,00	1.022,40	1.704,00
20368	KTM	690 DUKE NAKED	0,2751	412,65	1.031,63	1.237,95	2.063,25
31114	KTM	790 DUKE 95CV MOD 2025	0,3058	458,70	1.146,75	1.376,10	2.293,50
23016	KTM	DUKE 125 ABS	0,1977	296,55	741,38	889,65	1.482,75
16795	KYMCO	AGILITY 125 R 16	0,1585	237,75	594,38	713,25	1.188,75
22423	KYMCO	AGILITY 200I R16	0,1516	227,40	568,50	682,20	1.137,00
22424	KYMCO	DOWNTOWN 300I ABS	0,2253	337,95	844,88	1.013,85	1.689,75
23002	KYMCO	DOWNTOWN 350I ABS	0,2171	325,65	814,13	976,95	1.628,25



FRINGE BENEFIT 2026
MOTOVEICOLI

ID Modello	Marca	Modello	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)
27968	KYMCO	LIKE 200I	0,1611	241,65	604,13	724,95	1.208,25
23017	KYMCO	PEOPLE 125I ONE	0,1483	222,45	556,13	667,35	1.112,25
23018	KYMCO	PEOPLE 300 GTI ABS	0,2089	313,35	783,38	940,05	1.566,75
13311	KYMCO	PEOPLE S 200	0,1864	279,60	699,00	838,80	1.398,00
30323	KYMCO	PEOPLE S 125 EURO 5	0,1659	248,85	622,13	746,55	1.244,25
27048	KYMCO	PEOPLE S 150 ABS	0,1896	284,40	711,00	853,20	1.422,00
18032	KYMCO	XCITING 300I	0,2100	315,00	787,50	945,00	1.575,00
24249	KYMCO	X-TOWN 300I 25CV ABS	0,2176	326,40	816,00	979,20	1.632,00
30196	MASH	CITY 125	0,1578	236,70	591,75	710,10	1.183,50
21492	MOTO MORINI	MOTO MORINI 11 E MEZZO 117CV	0,3984	597,60	1.494,00	1.792,80	2.988,00
30717	MOTO MORINI	X-CAPE 650 EURO 5	0,2684	402,60	1.006,50	1.207,80	2.013,00
20688	MV AUGUSTA	BRUTALE 800	0,3509	526,35	1.315,88	1.579,05	2.631,75
23724	MV AUGUSTA	BRUTALE 800 110CV	0,3859	578,85	1.447,13	1.736,55	2.894,25
21499	MV AUGUSTA	RIVALE 125CV 800	0,4178	626,70	1.566,75	1.880,10	3.133,50
21496	PEUGEOT	METROPOLIS 400 37CV	0,2535	380,25	950,63	1.140,75	1.901,25
23019	PEUGEOT	TWEET EVO 125 PROFESSIONAL	0,1551	232,65	581,63	697,95	1.163,25
18034	PIAGGIO	BEVERLY 300 IE	0,2029	304,35	760,88	913,05	1.521,75
21498	PIAGGIO	BEVERLY - 125 IE 15CV	0,1973	295,95	739,88	887,85	1.479,75
30324	PIAGGIO	BEVERLY 300 S ABS EURO 5	0,2267	340,05	850,13	1.020,15	1.700,25
22990	PIAGGIO	BEVERLY 350 IE SPORT TOURING	0,2182	327,30	818,25	981,90	1.636,50
30092	PIAGGIO	BEVERLY 400 HPE	0,2244	336,60	841,50	1.009,80	1.683,00
18033	PIAGGIO	LIBERTY 150	0,1649	247,35	618,38	742,05	1.236,75
26328	PIAGGIO	LIBERTY 125 ABS	0,1478	221,70	554,25	665,10	1.108,50
24250	PIAGGIO	MEDLEY 125 ABS	0,1533	229,95	574,88	689,85	1.149,75
30719	PIAGGIO	MEDLEY 150 ABS EURO 5	0,1795	269,25	673,13	807,75	1.346,25
21502	PIAGGIO	MP3 500 40CV	0,3105	465,75	1.164,38	1.397,25	2.328,75
22998	PIAGGIO	VESPA 125 PRIMAVERA	0,1877	281,55	703,88	844,65	1.407,75
26329	PIAGGIO	VESPA 300 GTS	0,2384	357,60	894,00	1.072,80	1.788,00
31608	ROYAL ENFIELD	CLASSIC 650 TWIN 47CV MOD 2025	0,2661	399,15	997,88	1.197,45	1.995,75
31113	ROYAL ENFIELD	HIMALAYAN 452 40CV MOD 2025	0,2373	355,95	889,88	1.067,85	1.779,75
30718	ROYAL ENFIELD	HNTR 350 EURO 5	0,2123	318,45	796,13	955,35	1.592,25
21491	SUZUKI	BURGMAN 200 18CV ABS	0,2183	327,45	818,63	982,35	1.637,25
15364	SUZUKI	GSX-R 1000 185CV	0,4405	660,75	1.651,88	1.982,25	3.303,75
15361	SUZUKI	GSX-R 600 125CV	0,3458	518,70	1.296,75	1.556,10	2.593,50
21490	SUZUKI	V-STROM 1000 100CV ABS	0,3783	567,45	1.418,63	1.702,35	2.837,25
15677	SUZUKI	V-STROM DL 650	0,3108	466,20	1.165,50	1.398,60	2.331,00
17848	SYM	HD 200 F.I. 171CC	0,1818	272,70	681,75	818,10	1.363,50
30255	SYM	HD 300 26 CV	0,2109	316,35	790,88	949,05	1.581,75
21495	SYM	JOYMAX 300I 29CV ABS	0,2308	346,20	865,50	1.038,60	1.731,00
27049	SYM	SYMPHONY 125 S	0,1704	255,60	639,00	766,80	1.278,00
16869	TRIUMPH	BONNEVILLE 865CC	0,3161	474,15	1.185,38	1.422,45	2.370,75
31115	TRIUMPH	SPEED 400 40CV MOD 2025	0,2067	310,05	775,13	930,15	1.550,25
23020	TRIUMPH	STREET TWIN 900	0,2799	419,85	1.049,63	1.259,55	2.099,25
22422	TRIUMPH	TIGER XR 800	0,3171	475,65	1.189,13	1.426,95	2.378,25
30353	TRIUMPH	TIGER 1.2 DESERT 141CV	0,4759	713,85	1.784,63	2.141,55	3.569,25
31116	VOGE	BRIVIDO 125 15CV MOD 2025	0,1679	251,85	629,63	755,55	1.259,25
30338	VOGE	LX 500 V 48 CV EURO 5	0,2406	360,90	902,25	1.082,70	1.804,50
31560	VOGE	SFIDA SR16 125CC MOD 2025	0,1664	249,60	624,00	748,80	1.248,00
31086	VOGE	SR3 250 26CV MOD 2024	0,1912	286,80	717,00	860,40	1.434,00
31358	VOGE	SR4 350 CC 29 CV MOD 2024	0,2316	347,40	868,50	1.042,20	1.737,00
30964	VOGE	VALICO 525 DSX 48CV MOD 2024	0,2475	371,25	928,13	1.113,75	1.856,25
10457	VYRUS	VYRUS 984 C32V	0,6775	1.016,25	2.540,63	3.048,75	5.081,25
14995	YAMAHA	FZ 1	0,3558	533,70	1.334,25	1.601,10	2.668,50
22789	YAMAHA	MIDNIGHT STAR 1900CC	0,4652	697,80	1.744,50	2.093,40	3.489,00
30347	YAMAHA	MT-03 321CC EURO 5 MOD. 2022	0,2614	392,10	980,25	1.176,30	1.960,50
22417	YAMAHA	MT-07 700 CC	0,2506	375,90	939,75	1.127,70	1.879,50
22416	YAMAHA	MT-09 TRACER 850 CC	0,3045	456,75	1.141,88	1.370,25	2.283,75



FRINGE BENEFIT 2026
MOTOVEICOLI

ID Modello	Marca	Modello	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (10% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)
16798	YAMAHA	T MAX 500	0,3121	468,15	1.170,38	1.404,45	2.340,75
29243	YAMAHA	TENERE 700 EURO 4	0,2861	429,15	1.072,88	1.287,45	2.145,75
27053	YAMAHA	TRACER 700 ABS	0,2876	431,40	1.078,50	1.294,20	2.157,00
24248	YAMAHA	TRACER 900 115 CV	0,3319	497,85	1.244,63	1.493,55	2.489,25
29292	YAMAHA	TRICITY 155	0,2025	303,75	759,38	911,25	1.518,75
30620	YAMAHA	TRICITY 300 EURO 5	0,2961	444,15	1.110,38	1.332,45	2.220,75
16796	YAMAHA	X CITY 250	0,2080	312,00	780,00	936,00	1.560,00
18028	YAMAHA	X MAX 125	0,2046	306,90	767,25	920,70	1.534,50
16797	YAMAHA	X MAX 250	0,2090	313,50	783,75	940,50	1.567,50
23022	YAMAHA	XENTER 150	0,1702	255,30	638,25	765,90	1.276,50
20719	YAMAHA	XJ6 600CC	0,2772	415,80	1.039,50	1.247,40	2.079,00
22418	YAMAHA	XMAX 400 CC	0,2069	310,35	775,88	931,05	1.551,75
23672	YAMAHA	XMAX 300 EURO 4	0,2393	358,95	897,38	1.076,85	1.794,75
23021	YAMAHA	XSR 700 ABS	0,2790	418,50	1.046,25	1.255,50	2.092,50
21488	YAMAHA	XT 1200 ZE 112CV SUPER TENERE	0,4489	673,35	1.683,38	2.020,05	3.366,75
31368	ZONTES	ZT 125 G1 EURO 5	0,1713	256,95	642,38	770,85	1.284,75

MOTOCICLI ELETTRICI

31088	RENAULT	TWIZY LIFE 45 ELETTRICO	0,2537	380,55	951,38	1.141,65	1.902,75
22219	RENAULT	TWIZY LIFE FLEX 80 ELETTRICO	0,2680	402,00	1.005,00	1.206,00	2.010,00
22218	XEV	YOYO Y01 7,5KW	0,3153	472,95	1.182,38	1.418,85	2.364,75

MOTOCICLI IBRIDO-BENZINA

20459	PIAGGIO	MP3 300 HYBRID	0,2246	336,90	842,25	1.010,70	1.684,50
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FRINGE BENEFIT 2026
AUTOCARAVAN

ID Modello	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)
29977	ARCA	CIA8 2.3 MJT 160 CV	0,8013	3.004,88	3.605,85	6.009,75	7.211,70
30249	BURSTNER	4030 2.3 CDI 150CV	0,6930	2.598,75	3.118,50	5.197,50	6.237,00
29978	CAPRON	CRF1 2.3 MJT 140 CV	0,7001	2.625,38	3.150,45	5.250,75	6.300,90
30062	CARADO	V 132 2.2 MJT 140 CV	0,5678	2.129,25	2.555,10	4.258,50	5.110,20
31503	CHALLENGER	TRIGANO X150 2.2 MJT 140CV	0,8305	3.114,38	3.737,25	6.228,75	7.474,50
30055	DETHLEFFS	JUST T7052 EB	0,6967	2.612,63	3.135,15	5.225,25	6.270,30
30058	ELNAGH	MAGNUM 582 2.3 MJT 140 CV	0,7524	2.821,50	3.385,80	5.643,00	6.771,60
30059	ELNAGH	BARON 531 2.2 MJT 140 CV	0,6261	2.347,88	2.817,45	4.695,75	5.634,90
30063	FONT VENDOME	X CAPE FL 2.0 TDCI	0,6233	2.337,38	2.804,85	4.674,75	5.609,70
30064	GIOTTI	GIOTTI VAN 54 T	0,6241	2.340,38	2.808,45	4.680,75	5.616,90
30056	HYMER	GRAND CANYON 2.2 MJT 140 CV	0,7103	2.663,63	3.196,35	5.327,25	6.392,70
30066	KNAUS	K250L R19 2.2 MJT 140 CV	0,6142	2.303,25	2.763,90	4.606,50	5.527,80
30061	KNAUS	BOXSTAR 600 SOLUTION	0,6483	2.431,13	2.917,35	4.862,25	5.834,70
30060	LAIKA	KOSMO 509 EMBLEMA	0,7266	2.724,75	3.269,70	5.449,50	6.539,40
31376	MERCEDES	MARCO POLO 250D 4 MATIC 190 CV MOD 2020	0,7936	2.976,00	3.571,20	5.952,00	7.142,40
30804	PANAMA	P10S 2.0D 170 CV	0,6969	2.613,38	3.136,05	5.226,75	6.272,10
31501	ROLLER TEAM	KRONOS 294 TL 2.2 MJT 140CV	0,6885	2.581,88	3.098,25	5.163,75	6.196,50
29956	VOLKSWAGEN	CALIFORNIA BEACH 2.0 TDI 150 CV	0,7298	2.736,75	3.284,10	5.473,50	6.568,20
30057	WEINSBERG	CARABUS 2.3 MJT 140 CV	0,5832	2.187,00	2.624,40	4.374,00	5.248,80

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