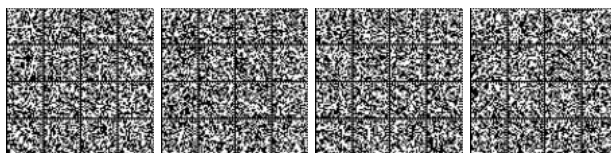


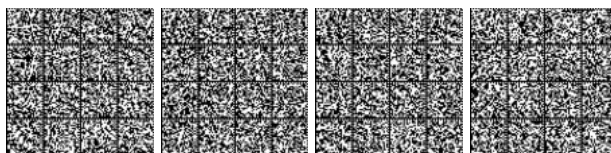
FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
ALFA ROMEO	GIULIA 2.2 TD 136CV	0,5515	2.068,13	2.481,75	4.136,25	4.963,50
ALFA ROMEO	GIULIA 2.2 TD 150CV	0,5485	2.056,78	2.468,14	4.113,56	4.936,28
ALFA ROMEO	GIULIA 2.2 TD 180CV	0,5809	2.178,32	2.613,98	4.356,63	5.227,96
ALFA ROMEO	GIULIA 2.2 TD 190CV	0,6881	2.580,36	3.096,43	5.160,71	6.192,85
ALFA ROMEO	GIULIA 2.2 TD AT8 136CV	0,5719	2.144,59	2.573,50	4.289,17	5.147,01
ALFA ROMEO	GIULIETTA 1.6 JTDM-2 120CV	0,4307	1.614,94	1.937,93	3.229,88	3.875,85
ALFA ROMEO	GIULIETTA 2.0 JTDM 170CV VELOCE	0,4954	1.857,86	2.229,43	3.715,71	4.458,85
ALFA ROMEO	GIULIETTA 2.0 JTDM-2 150CV	0,4769	1.788,43	2.146,11	3.576,85	4.292,22
ALFA ROMEO	GIULIETTA 2.0 JTDM-2 175CV	0,5026	1.884,70	2.261,64	3.769,40	4.523,28
ALFA ROMEO	MITO 1.3 JTD 95CV	0,3536	1.326,08	1.591,29	2.652,15	3.182,58
ALFA ROMEO	MITO 1.3 JTDM 90CV	0,3510	1.316,15	1.579,38	2.632,31	3.158,77
ALFA ROMEO	STELVIO 2.2 TD 150CV	0,6122	2.295,91	2.755,09	4.591,82	5.510,18
ALFA ROMEO	STELVIO 2.2 TD 180CV 2WD	0,6265	2.349,24	2.819,09	4.698,48	5.628,18
ALFA ROMEO	STELVIO 2.2 TD 190CV 2WD	0,6750	2.531,16	3.037,39	5.062,32	6.074,78
ALFA ROMEO	STELVIO 2.2 TD 190CV 4WD	0,7515	2.818,11	3.381,73	5.636,21	6.763,46
ALFA ROMEO	STELVIO 2.2 TD 210CV	0,6506	2.439,89	2.927,87	4.879,78	5.855,74
ALFA ROMEO	STELVIO 2.2 TD Q4 180CV 4WD	0,6408	2.403,03	2.883,64	4.806,07	5.767,28
AUDI	A1 1.4 TDI 90CV	0,3777	1.416,21	1.699,45	2.832,41	3.398,90
AUDI	A1 1.6 TDI 116CV	0,4006	1.502,12	1.802,55	3.004,25	3.605,10
AUDI	A1 SPB 1.4 TDI 90CV	0,3821	1.432,74	1.719,29	2.865,49	3.438,59
AUDI	A1 SPB 1.6 TDI 116CV	0,4046	1.517,16	1.820,59	3.034,32	3.641,19
AUDI	A3 1.6 TDI 110CV MY2016	0,4358	1.634,37	1.961,24	3.268,74	3.922,49
AUDI	A3 1.6 TDI S-TRONIC 110CV MY2016	0,4382	1.643,08	1.971,69	3.286,16	3.943,39
AUDI	A3 2.0 TDI 150CV CABRIO MY2014	0,5257	1.971,55	2.365,85	3.943,09	4.731,71
AUDI	A3 2.0 TDI 150CV MY2016	0,4722	1.770,71	2.124,86	3.541,43	4.249,71
AUDI	A3 2.0 TDI 184CV MY2016	0,4991	1.871,46	2.245,76	3.742,93	4.491,51
AUDI	A3 2.0 TDI QUATTRO 150CV MY2016	0,4966	1.862,23	2.234,67	3.724,45	4.469,34
AUDI	A3 2.0 TDI QUATTRO S-TRONIC 184CV MY2016	0,5191	1.946,56	2.335,88	3.893,13	4.671,75
AUDI	A3 2.0 TDI S-TRONIC 150CV MY2016	0,4928	1.847,87	2.217,45	3.695,75	4.434,90
AUDI	A3 2020 SEDAN 30 TDI S-TRONIC 2.0 116CV	0,5138	1.926,60	2.311,92	3.853,20	4.623,84
AUDI	A3 2020 SEDAN 35 TDI 2.0 150CV	0,5273	1.977,24	2.372,69	3.954,48	4.745,38
AUDI	A3 2020 SEDAN 40 TDI QUATTRO S-TRONIC 2.0 200CV	0,6338	2.376,78	2.852,14	4.753,56	5.704,27
AUDI	A3 2020 SPB 30 TDI S-TRONIC 2.0 116CV	0,5048	1.892,99	2.271,59	3.785,98	4.543,18
AUDI	A3 2020 SPB 35 TDI 2.0 150CV	0,5173	1.939,98	2.327,98	3.879,96	4.655,96
AUDI	A3 2020 SPB 40 TDI 2.0 QUATTRO S-TRONIC 200CV	0,6252	2.344,52	2.813,43	4.689,05	5.626,86
AUDI	A3 CABRIO 1.6 TDI 110CV MY2016	0,4776	1.790,98	2.149,18	3.581,97	4.298,36
AUDI	A3 CABRIO 2.0 TDI 150CV MY2016	0,5204	1.951,44	2.341,73	3.902,89	4.683,46
AUDI	A3 CABRIO 2.0 TDI 184CV MY2016	0,5486	2.057,26	2.468,71	4.114,52	4.937,42
AUDI	A3 CABRIO 2.0 TDI QUATTRO 150CV MY2016	0,5438	2.039,13	2.446,95	4.078,25	4.893,90
AUDI	A3 CABRIO 2.0 TDI QUATTRO S-TRONIC 184CV MY2016	0,5682	2.130,58	2.556,70	4.261,17	5.113,40
AUDI	A3 CABRIO 2.0 TDI S-TRONIC 150CV MY2016	0,5409	2.028,43	2.434,12	4.056,87	4.868,24
AUDI	A3 SEDAN 1.6 TDI 110CV MY2016	0,4403	1.651,07	1.981,28	3.302,13	3.962,56
AUDI	A3 SEDAN 1.6 TDI S-TRONIC 110CV MY2016	0,4510	1.691,34	2.029,61	3.382,68	4.059,22
AUDI	A3 SEDAN 2.0 TDI 150CV MY2016	0,4841	1.815,20	2.178,24	3.630,39	4.356,47
AUDI	A3 SEDAN 2.0 TDI 184CV MY2016	0,5099	1.912,06	2.294,47	3.824,12	4.588,94
AUDI	A3 SEDAN 2.0 TDI QUATTRO 150CV MY2016	0,5094	1.910,23	2.292,27	3.820,45	4.584,54
AUDI	A3 SEDAN 2.0 TDI QUATTRO S-TRONIC 184CV MY2016	0,5299	1.987,00	2.384,39	3.973,99	4.768,79
AUDI	A3 SEDAN 2.0 TDI S-TRONIC 150CV MY2016	0,5056	1.895,86	2.275,04	3.791,73	4.550,07
AUDI	A3 SEDAN 30 TDI 1.6 116CV	0,4445	1.666,90	2.000,28	3.333,80	4.000,56
AUDI	A3 SEDAN 35 TDI 2.0 150CV S-TRONIC	0,4962	1.860,69	2.232,82	3.721,37	4.465,64
AUDI	A3 SEDAN 40 TDI 2.0 184CV QUATTRO S-TRONIC	0,5373	2.014,88	2.417,86	4.029,76	4.835,72
AUDI	A3 SPB 1.6 TDI 110CV MY2016	0,4349	1.630,83	1.957,00	3.261,66	3.914,00
AUDI	A3 SPB 1.6 TDI S-TRONIC 110CV MY2016	0,4417	1.656,42	1.987,70	3.312,84	3.975,40
AUDI	A3 SPB 2.0 TDI 150CV MY2016	0,4757	1.783,95	2.140,73	3.567,89	4.281,47
AUDI	A3 SPB 2.0 TDI 184CV MY2016	0,5030	1.886,09	2.263,31	3.772,18	4.526,62
AUDI	A3 SPB 2.0 TDI QUATTRO 150CV MY2016	0,5001	1.875,30	2.250,36	3.750,61	4.500,73
AUDI	A3 SPB 2.0 TDI QUATTRO S-TRONIC 184CV MY2016	0,5225	1.959,42	2.351,30	3.918,83	4.702,60
AUDI	A3 SPB 2.0 TDI S-TRONIC 150CV MY2016	0,4962	1.860,94	2.233,12	3.721,87	4.466,25
AUDI	A3 SPB 30 TDI 1.6 116CV	0,4375	1.640,64	1.968,77	3.281,28	3.937,53
AUDI	A3 SPB 30 TDI 1.6 116CV S-TRONIC	0,4376	1.641,02	1.969,22	3.282,03	3.938,44
AUDI	A3 SPB 35 TDI 2.0 150CV S-TRONIC	0,4882	1.830,75	2.196,90	3.661,51	4.393,81
AUDI	A3 SPB 40 TDI 2.0 184CV QUATTRO S-TRONIC	0,5307	1.990,23	2.388,27	3.980,45	4.776,55
AUDI	A4 2.0 TDI QUATTRO 150CV	0,5437	2.039,01	2.446,82	4.078,03	4.893,63
AUDI	A4 2.0 TDI S-TRONIC 122CV	0,5098	1.911,63	2.293,95	3.823,25	4.587,90
AUDI	A4 2.0 TDI S-TRONIC 150CV	0,5340	2.002,48	2.402,98	4.004,97	4.805,96
AUDI	A4 2.0 TDI S-TRONIC 190CV	0,5571	2.088,98	2.506,77	4.177,95	5.013,55
AUDI	A4 2.0 TDI S-TRONIC QUATTRO 190CV	0,5787	2.169,94	2.603,93	4.339,89	5.207,87
AUDI	A4 3.0 TDI QUATTRO TIPTRONIC 272CV	0,6581	2.467,81	2.961,37	4.935,62	5.922,74
AUDI	A4 3.0 TDI S-TRONIC 218CV	0,6110	2.291,44	2.749,72	4.582,87	5.499,45
AUDI	A4 3.0 TDI S-TRONIC QUATTRO 218CV	0,6281	2.355,36	2.826,43	4.710,72	5.652,86
AUDI	A4 30 2.0 TDI 122CV	0,5143	1.928,52	2.314,23	3.857,04	4.628,45
AUDI	A4 40 2.0 TDI 190CV QUATTRO S-TRONIC	0,6013	2.254,70	2.705,64	4.509,40	5.411,28



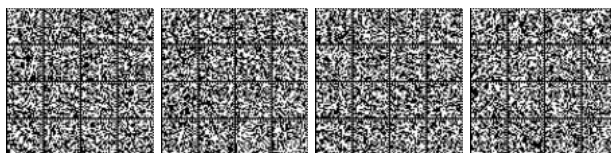
FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
AUDI	A4 40 2.0 TDI 190CV S-TRONIC	0,5735	2.150,54	2.580,64	4.301,07	5.161,29
AUDI	A4 45 3.0 TDI 230CV QUATTRO TIPTRONIC	0,6405	2.401,74	2.882,09	4.803,49	5.764,18
AUDI	A4 45 3.0 TDI 286CV QUATTRO TIPTRONIC	0,6586	2.469,86	2.963,83	4.939,72	5.927,67
AUDI	A4 ALLROAD 2.0 TDI 150CV AWD	0,5811	2.179,07	2.614,88	4.358,14	5.229,76
AUDI	A4 ALLROAD 2.0 TDI S-TRONIC 163CV	0,5998	2.249,17	2.699,01	4.498,35	5.398,02
AUDI	A4 ALLROAD 2.0 TDI S-TRONIC 190CV	0,6101	2.288,04	2.745,65	4.576,09	5.491,31
AUDI	A4 ALLROAD 3.0 TDI S-TRONIC 218CV	0,6626	2.484,73	2.981,67	4.969,45	5.963,34
AUDI	A4 ALLROAD 3.0 TDI TIPTRONIC 272CV	0,6867	2.575,14	3.090,17	5.150,28	6.180,33
AUDI	A4 ALLROAD 40 2.0 TDI 190CV S-TRONIC	0,6139	2.302,04	2.762,45	4.604,08	5.524,89
AUDI	A4 ALLROAD 45 3.0 TDI 230CV TIPTRONIC	0,6879	2.579,49	3.095,39	5.158,98	6.190,77
AUDI	A4 ALLROAD 50 3.0 TDI 285CV TIPTRONIC	0,7058	2.646,59	3.175,91	5.293,18	6.351,82
AUDI	A4 AVANT 2.0 TDI QUATTRO 150CV SW	0,5543	2.078,44	2.494,13	4.156,88	4.988,26
AUDI	A4 AVANT 2.0 TDI S-TRONIC 122CV SW	0,5203	1.951,05	2.341,25	3.902,09	4.682,51
AUDI	A4 AVANT 2.0 TDI S-TRONIC 150CV SW	0,5445	2.041,91	2.450,29	4.083,81	4.900,58
AUDI	A4 AVANT 2.0 TDI S-TRONIC 190CV SW	0,5676	2.128,40	2.554,08	4.256,80	5.108,16
AUDI	A4 AVANT 2.0 TDI S-TRONIC QUATTRO 190CV SW	0,5892	2.209,37	2.651,25	4.418,74	5.302,49
AUDI	A4 AVANT 3.0 TDI QUATTRO TIPTRON 230CV SW	0,6501	2.437,88	2.925,45	4.875,75	5.850,90
AUDI	A4 AVANT 3.0 TDI QUATTRO TIPTRON 286CV SW	0,6683	2.506,00	3.007,20	5.011,99	6.014,39
AUDI	A4 AVANT 3.0 TDI S-TRONIC 218CV SW	0,6217	2.331,34	2.797,61	4.662,68	5.595,22
AUDI	A4 AVANT 3.0 TDI S-TRONIC QUATTRO 218CV SW	0,6378	2.391,59	2.869,91	4.783,18	5.739,82
AUDI	A4 AVANT 3.0 TDI TIPTRONIC QUATTRO 272CV SW	0,6707	2.515,06	3.018,07	5.030,11	6.036,14
AUDI	A4 AVANT 30 TDI 2.0 122CV SW	0,5167	1.937,66	2.325,19	3.875,32	4.650,38
AUDI	A4 AVANT 40 TDI 2.0 QUATTRO S-TRONIC 190CV SW	0,6037	2.263,83	2.716,60	4.527,67	5.433,20
AUDI	A4 AVANT 40 TDI 2.0 S-TRONIC 190CV SW	0,5759	2.159,67	2.591,61	4.319,35	5.183,21
AUDI	A5 2.0 TDI 150CV COUPÉ	0,5630	2.111,25	2.533,50	4.222,50	5.067,00
AUDI	A5 2.0 TDI 190CV CLEAN DIESEL CABRIO	0,6236	2.338,59	2.806,31	4.677,18	5.612,61
AUDI	A5 2.0 TDI 190CV CLEAN DIESEL QUATTRO CABRIO	0,6326	2.372,31	2.846,77	4.744,62	5.693,54
AUDI	A5 2.0 TDI QUATTRO S-TR 190CV COUPÉ	0,6277	2.353,83	2.824,59	4.707,66	5.649,19
AUDI	A5 2.0 TDI S-TR 150CV COUPÉ	0,5790	2.171,11	2.605,34	4.342,23	5.210,67
AUDI	A5 2.0 TDI S-TRONIC 190CV COUPÉ	0,6080	2.280,17	2.736,20	4.560,34	5.472,40
AUDI	A5 3.0 TDI QUATTRO S-TRONIC 218CV COUPÉ	0,6509	2.440,78	2.928,94	4.881,56	5.857,87
AUDI	A5 3.0 TDI QUATTRO TIP 286CV CABRIO	0,7742	2.903,21	3.483,86	5.806,43	6.967,71
AUDI	A5 3.0 TDI QUATTRO TIP 286CV COUPÉ	0,7363	2.761,18	3.313,42	5.522,36	6.626,84
AUDI	A5 40 TDI 2.0 QUATTRO S-TRONIC 190CV CABRIO	0,6551	2.456,73	2.948,08	4.913,46	5.896,16
AUDI	A5 40 TDI 2.0 S-TRONIC 163CV CABRIO	0,6398	2.399,10	2.878,92	4.798,20	5.757,84
AUDI	A5 45 TDI QUATTRO TIPTRONIC 231CV COUPÉ	0,6901	2.587,93	3.105,52	5.175,86	6.211,04
AUDI	A5 SPB 2.0 TDI 150CV	0,5642	2.115,80	2.538,96	4.231,61	5.077,93
AUDI	A5 SPB 2.0 TDI QUATTRO 150CV	0,5812	2.179,34	2.615,20	4.358,67	5.230,41
AUDI	A5 SPB 2.0 TDI QUATTRO 190CV	0,5955	2.233,15	2.679,78	4.466,31	5.359,57
AUDI	A5 SPB 2.0 TDI QUATTRO S-TR 190CV	0,6296	2.361,17	2.833,41	4.722,35	5.666,82
AUDI	A5 SPB 2.0 TDI S-TR 190CV	0,6077	2.279,04	2.734,85	4.558,09	5.469,70
AUDI	A5 SPB 2.0 TDI S-TRONIC 150CV	0,5756	2.158,59	2.590,31	4.317,18	5.180,61
AUDI	A5 SPB 3.0 TDI QUATTRO S-TR 218CV	0,6489	2.433,24	2.919,88	4.866,47	5.839,77
AUDI	A5 SPB 3.0 TDI QUATTRO TIPTR 272CV	0,7005	2.626,95	3.152,35	5.253,91	6.304,69
AUDI	A5 SPB 45 TDI QUATTRO TIPTRONIC 231CV	0,6901	2.587,93	3.105,52	5.175,86	6.211,04
AUDI	A6 2.0 TDI QUATTRO S-TRONIC 190CV	0,6310	2.366,31	2.839,57	4.732,62	5.679,15
AUDI	A6 2.0 TDI ULTRA 190CV	0,6093	2.284,73	2.741,68	4.569,46	5.483,35
AUDI	A6 2.0 TDI ULTRA S-TRONIC 150CV MY2015	0,5852	2.194,57	2.633,48	4.389,14	5.266,96
AUDI	A6 3.0 TDI QUATTRO S-TRONIC 218CV MY2015	0,7200	2.699,91	3.239,90	5.399,83	6.479,79
AUDI	A6 3.0 TDI QUATTRO S-TRONIC 272CV MY2015	0,7332	2.749,64	3.299,57	5.499,29	6.599,14
AUDI	A6 3.0 TDI QUATTRO TIPTRONIC 320CV MY2015	0,7960	2.984,93	3.581,91	5.969,85	7.163,82
AUDI	A6 3.0 TDI S-TRONIC 218CV MY2015	0,6963	2.611,05	3.133,27	5.222,11	6.266,53
AUDI	A6 ALLROAD 3.0 TDI 218CV	0,7277	2.728,90	3.274,68	5.457,79	6.549,35
AUDI	A6 ALLROAD 3.0 TDI 190CV S-TRONIC	0,6958	2.609,20	3.131,04	5.218,40	6.262,08
AUDI	A6 ALLROAD 3.0 TDI QUATTRO S-TRONIC 272CV	0,7410	2.778,62	3.334,35	5.557,24	6.668,69
AUDI	A6 AVANT 2.0 TDI 150CV	0,5973	2.239,75	2.687,70	4.479,50	5.375,40
AUDI	A6 AVANT 2.0 TDI QUATTRO S-TRONIC 190CV SW	0,6478	2.429,12	2.914,94	4.858,24	5.829,89
AUDI	A6 AVANT 2.0 TDI S-TRONIC 190CV MY2015	0,6249	2.343,20	2.811,83	4.686,39	5.623,67
AUDI	A6 AVANT 2.0 TDI ULTRA 190CV SW	0,6123	2.296,08	2.755,29	4.592,15	5.510,58
AUDI	A6 AVANT 3.0 TDI QUATTRO S-TRONIC 218CV MY2015	0,7357	2.759,05	3.310,86	5.518,10	6.621,72
AUDI	A6 AVANT 3.0 TDI QUATTRO S-TRONIC 272CV MY2015	0,7490	2.808,78	3.370,54	5.617,56	6.741,07
AUDI	A6 AVANT 3.0 TDI QUATTRO TIPTRONIC 320CV MY2015	0,8127	3.047,73	3.657,28	6.095,47	7.314,56
AUDI	A6 AVANT 3.0 TDI S-TRONIC 218CV MY2014	0,7101	2.662,85	3.195,41	5.325,69	6.390,83
AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC 190CV	0,7222	2.708,40	3.250,08	5.416,80	6.500,16
AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC 218CV	0,7445	2.791,90	3.350,28	5.583,81	6.700,57
AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC 272CV	0,7687	2.882,73	3.459,28	5.765,46	6.918,56
AUDI	A7 SPB 3.0 TDI QUATTRO TIPTRONIC 320CV	0,8204	3.076,58	3.691,89	6.153,15	7.383,78
AUDI	A7 SPB 3.0 TDI S-TRONIC 190CV	0,6917	2.593,84	3.112,60	5.187,67	6.225,21
AUDI	A7 SPB 3.0 TDI S-TRONIC 218CV	0,7189	2.695,70	3.234,84	5.391,39	6.469,67
AUDI	A8 50 TDI 3.0 QUATTRO TIPTR 286CV	0,9029	3.385,79	4.062,94	6.771,57	8.125,89
AUDI	Q2 1.6 TDI 116CV	0,4474	1.677,59	2.013,11	3.355,18	4.026,22
AUDI	Q2 1.6 TDI S-TRONIC 116CV	0,4643	1.741,19	2.089,43	3.482,38	4.178,86



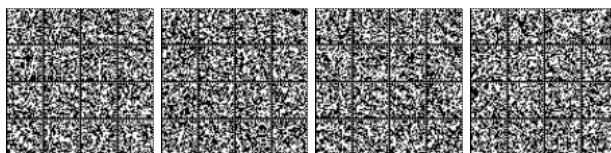
FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
AUDI	Q2 2.0 TDI QUATTRO 150CV	0,5293	1.984,88	2.381,85	3.969,75	4.763,70
AUDI	Q2 2.0 TDI QUATTRO 190CV	0,5439	2.039,64	2.447,57	4.079,29	4.895,14
AUDI	Q2 30 2.0 TDI 116CV	0,5241	1.965,55	2.358,66	3.931,09	4.717,31
AUDI	Q2 35 2.0 TDI 150CV	0,4969	1.863,33	2.236,00	3.726,66	4.472,00
AUDI	Q3 2.0 TDI 120CV	0,5041	1.890,43	2.268,51	3.780,85	4.537,02
AUDI	Q3 2.0 TDI 150CV	0,5267	1.975,10	2.370,12	3.950,20	4.740,24
AUDI	Q3 2.0 TDI 150CV QUATTRO S TRONIC	0,5588	2.095,65	2.514,78	4.191,31	5.029,57
AUDI	Q3 2.0 TDI 184CV QUATTRO S TRONIC	0,5933	2.224,91	2.669,89	4.449,82	5.339,78
AUDI	Q3 35 2.0 TDI 150CV	0,5812	2.179,59	2.615,50	4.359,17	5.231,01
AUDI	Q3 35 2.0 TDI QUATTRO S-TRONIC 150CV	0,6271	2.351,65	2.821,98	4.703,30	5.643,96
AUDI	Q3 40 2.0 TDI QUATTRO S-TRONIC 190CV	0,6692	2.509,61	3.011,54	5.019,23	6.023,08
AUDI	Q5 2.0 TDI QUATTRO S-TR 163CV	0,6048	2.267,88	2.721,46	4.535,76	5.442,91
AUDI	Q5 2.0 TDI QUATTRO S-TR 190CV	0,6142	2.303,21	2.763,85	4.606,42	5.527,70
AUDI	Q5 3.0 TDI QUATTRO TIPTR 286CV	0,7196	2.698,68	3.238,42	5.397,36	6.476,83
AUDI	Q5 35 2.0 TDI 163CV QUATTRO S-TRONIC	0,6254	2.345,14	2.814,17	4.690,29	5.628,34
AUDI	Q5 40 2.0 TDI 190CV QUATTRO S-TRONIC	0,6288	2.357,99	2.829,58	4.715,97	5.659,16
AUDI	Q5 40 2.0 TDI QUATTRO 190CV	0,6224	2.334,06	2.800,87	4.668,12	5.601,74
AUDI	Q5 45 3.0 TDI 230CV QUATTRO TIPTRONIC	0,6969	2.613,19	3.135,83	5.226,38	6.271,66
AUDI	Q5 50 3.0 TDI 286CV QUATTRO TIPTRONIC	0,7244	2.716,62	3.259,94	5.433,24	6.519,89
AUDI	Q7 3.0 TDI QUATTRO TIPTRONIC 218CV	0,7235	2.713,12	3.255,75	5.426,24	6.511,49
AUDI	Q7 3.0 TDI QUATTRO TIPTRONIC 272CV	0,7653	2.869,77	3.443,72	5.739,53	6.887,44
AUDI	SQ7 4.0 V8 TDI 435CV	0,9996	3.748,52	4.498,22	7.497,04	8.996,45
AUDI	TT 2.0 TDI 184CV COUPÉ MY2014	0,5668	2.125,31	2.550,38	4.250,63	5.100,75
AUDI	TT 2.0 TDI 184CV ROADSTER MY2014	0,5851	2.194,14	2.632,97	4.388,28	5.265,93
BMW	114D 1.5 95CV	0,4093	1.535,02	1.842,02	3.070,04	3.684,05
BMW	114D 2019 1.5 95CV	0,4236	1.588,42	1.906,10	3.176,84	3.812,21
BMW	116D 1.5 116CV	0,4090	1.533,69	1.840,43	3.067,38	3.680,86
BMW	116D 2019 1.5 116CV	0,4821	1.807,75	2.169,30	3.615,49	4.338,59
BMW	118D 2.0 150CV	0,4808	1.802,89	2.163,47	3.605,78	4.326,93
BMW	118D 2019 2.0 150CV	0,5429	2.035,90	2.443,09	4.071,81	4.886,17
BMW	120D 2.0 190CV	0,4976	1.866,06	2.239,27	3.732,12	4.478,54
BMW	120D 2019 2.0 190CV	0,6034	2.262,67	2.715,21	4.525,34	5.430,41
BMW	120D XDRIVE 2.0 190CV	0,5229	1.960,95	2.353,14	3.921,89	4.706,27
BMW	120D XDRIVE 2019 2.0 190CV	0,6159	2.309,69	2.771,63	4.619,39	5.543,27
BMW	125D 2.0 MSPOUR 224CV	0,5471	2.051,66	2.461,99	4.103,31	4.923,98
BMW	214D 1.5 95CV GRAN TOURER	0,4525	1.696,92	2.036,31	3.393,85	4.072,62
BMW	214D 1.5 95CV ACTIVE TOURER	0,4502	1.688,39	2.026,07	3.376,79	4.052,14
BMW	216D 1.5 116CV ACTIVE TOURER	0,4639	1.739,53	2.087,43	3.479,05	4.174,86
BMW	216D 1.5 116CV GRAN TOURER	0,5210	1.953,72	2.344,47	3.907,44	4.688,93
BMW	218D 2.0 150CV ACTIVE TOURER	0,5219	1.957,03	2.348,44	3.914,07	4.696,88
BMW	218D 2.0 150CV CABRIO	0,5431	2.036,46	2.443,75	4.072,91	4.887,50
BMW	218D 2.0 150CV COUPÉ	0,5121	1.920,32	2.304,38	3.840,64	4.608,77
BMW	218D 2.0 150CV GRAN TOURER	0,5642	2.115,85	2.539,02	4.231,70	5.078,04
BMW	218D XDRIVE 2.0 150CV ACTIVE TOURER	0,5466	2.049,69	2.459,63	4.099,38	4.919,26
BMW	218D XDRIVE 2.0 150CV GRAN TOURER	0,5984	2.244,17	2.693,00	4.488,34	5.386,01
BMW	220D 2.0 190CV COUPÉ	0,6353	2.382,53	2.859,03	4.765,05	5.718,06
BMW	220D 2.0 190CV ACTIVE TOURER	0,5626	2.109,92	2.531,90	4.219,83	5.063,80
BMW	220D 2.0 190CV CABRIO	0,5730	2.148,67	2.578,40	4.297,34	5.156,81
BMW	220D 2.0 190CV COUPÉ	0,5381	2.017,84	2.421,41	4.035,69	4.842,83
BMW	220D 2.0 190CV GRAN TOURER	0,6164	2.311,60	2.773,92	4.623,19	5.547,83
BMW	220D XDRIVE 2.0 190CV ACTIVE TOURER	0,5902	2.213,19	2.655,82	4.426,37	5.311,65
BMW	220D XDRIVE 2.0 190CV COUPÉ	0,5533	2.074,76	2.489,71	4.149,51	4.979,42
BMW	220D XDRIVE 2.0 190CV GRAN TOURER	0,6253	2.345,06	2.814,07	4.690,11	5.628,14
BMW	316D 2.0 116CV	0,4837	1.813,81	2.176,57	3.627,62	4.353,14
BMW	316D 2.0 122CV	0,5221	1.958,01	2.349,61	3.916,01	4.699,22
BMW	316D TOURING 2.0 116CV	0,4983	1.868,58	2.242,30	3.737,16	4.484,59
BMW	318D 2.0 150CV	0,5152	1.932,07	2.318,48	3.864,13	4.636,96
BMW	318D 2.0 150CV BERLINA	0,5418	2.031,58	2.437,90	4.063,16	4.875,80
BMW	318D 2.0 150CV GRAN TURISMO	0,5615	2.105,76	2.526,91	4.211,52	5.053,82
BMW	318D 2.0 150CV GRAN TURISMO 2019	0,5927	2.222,74	2.667,29	4.445,49	5.334,58
BMW	318D TOURING 2.0 150CV	0,5309	1.990,84	2.389,01	3.981,68	4.778,01
BMW	318D TOURING 2.0 150CV SW	0,5603	2.101,18	2.521,41	4.202,36	5.042,83
BMW	318D XDRIVE 2.0 150CV	0,5379	2.017,05	2.420,46	4.034,10	4.840,92
BMW	318D XDRIVE TOURING 2.0 150CV	0,5526	2.072,35	2.486,82	4.144,70	4.973,64
BMW	320D 2.0 163CV	0,5282	1.980,66	2.376,79	3.961,32	4.753,59
BMW	320D 2.0 190CV	0,5402	2.025,72	2.430,86	4.051,44	4.861,72
BMW	320D 2.0 190CV BERLINA	0,5614	2.105,32	2.526,38	4.210,64	5.052,76
BMW	320D 2.0 190CV GRAN TURISMO	0,5857	2.196,30	2.635,56	4.392,60	5.271,12
BMW	320D 2.0 190CV GRAN TURISMO 2019	0,5928	2.222,98	2.667,58	4.445,96	5.335,16
BMW	320D TOURING 2.0 163CV	0,5429	2.035,95	2.443,14	4.071,90	4.886,28
BMW	320D TOURING 2.0 190CV	0,5565	2.086,95	2.504,35	4.173,91	5.008,69
BMW	320D XDRIVE 2.0 190CV	0,5599	2.099,68	2.519,62	4.199,37	5.039,24



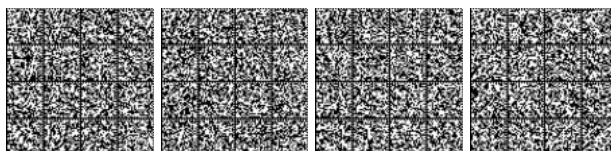
FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
BMW	320D XDRIVE 2.0 190CV BERLINA	0,5893	2.210,00	2.651,99	4.419,99	5.303,99
BMW	320D XDRIVE 2.0 190CV GRAN TURISMO	0,6036	2.263,51	2.716,21	4.527,01	5.432,42
BMW	320D XDRIVE 2.0 190CV GRAN TURISMO 2019	0,6237	2.338,73	2.806,48	4.677,47	5.612,96
BMW	320D XDRIVE TOURING 2.0 190CV	0,5793	2.172,52	2.607,02	4.345,04	5.214,04
BMW	325D 2.0 218CV GRAN TURISMO	0,6173	2.315,04	2.778,04	4.630,07	5.556,09
BMW	325DA 2.0 224CV GRAN TURISMO	0,6252	2.344,38	2.813,25	4.688,75	5.626,50
BMW	330D 3.0 258CV GRAN TURISMO 2019	0,6870	2.576,25	3.091,50	5.152,50	6.183,00
BMW	330D 3.0 265CV BERLINA	0,6675	2.503,05	3.003,66	5.006,10	6.007,32
BMW	330D TOURING 3.0 265CV SW	0,6824	2.558,94	3.070,73	5.117,89	6.141,47
BMW	330D XDRIVE 3.0 265CV BERLINA	0,6855	2.570,49	3.084,59	5.140,98	6.169,18
BMW	330D XDRIVE TOURING 3.0 265CV SW	0,6994	2.622,71	3.147,26	5.245,43	6.294,52
BMW	330DA 3.0 258CV	0,6337	2.376,40	2.851,68	4.752,79	5.703,35
BMW	330DA 3.0 258CV GRAN TURISMO	0,6622	2.483,19	2.979,83	4.966,38	5.959,66
BMW	330DA 3.0 258CV GRAN TURISMO 2019	0,6870	2.576,25	3.091,50	5.152,50	6.183,00
BMW	330DA TOURING 3.0 258CV	0,6467	2.424,99	2.909,99	4.849,98	5.819,98
BMW	330DA XDRIVE 3.0 258CV	0,6574	2.465,13	2.958,16	4.930,26	5.916,32
BMW	330DA XDRIVE 3.0 258CV GRAN TURISMO	0,6908	2.590,40	3.108,48	5.180,80	6.216,96
BMW	330DA XDRIVE 3.0 258CV GRAN TURISMO 2019	0,7089	2.658,37	3.190,05	5.316,75	6.380,10
BMW	330DA XDRIVE TOURING 3.0 258CV	0,6655	2.495,48	2.994,58	4.990,96	5.989,15
BMW	335DA XDRIVE 3.0 313CV	0,6866	2.574,66	3.089,60	5.149,33	6.179,19
BMW	335DA XDRIVE 3.0 313CV GRAN TURISMO	0,7272	2.727,03	3.272,44	5.454,06	6.544,87
BMW	335DA XDRIVE 3.0 313CV GRAN TURISMO 2019	0,7448	2.793,17	3.351,80	5.586,33	6.703,60
BMW	335DA XDRIVE TOURING 3.0 313CV	0,7016	2.631,06	3.157,28	5.262,13	6.314,55
BMW	418D 2.0 150CV COUPE	0,5587	2.094,99	2.513,99	4.189,99	5.027,98
BMW	418D GRAN COUPÉ 2.0 150CV	0,5970	2.238,81	2.686,57	4.477,62	5.373,14
BMW	420D 2.0 190CV CABRIO	0,6295	2.360,73	2.832,87	4.721,46	5.665,75
BMW	420D 2.0 190CV COUPE	0,5747	2.155,07	2.586,08	4.310,14	5.172,16
BMW	420D 2.0 190CV GRAN COUPÉ	0,5748	2.155,47	2.586,56	4.310,94	5.173,13
BMW	420D CABRIO 2.0 190CV	0,6381	2.393,05	2.871,66	4.786,11	5.743,33
BMW	420D COUPÉ 2.0 190CV	0,5872	2.201,99	2.642,39	4.403,98	5.284,77
BMW	420D GRAN COUPÉ 2.0 190CV	0,5901	2.213,00	2.655,60	4.426,01	5.311,21
BMW	420D XDRIVE 2.0 190CV GRAN COUPÉ	0,6308	2.365,32	2.838,38	4.730,64	5.676,77
BMW	420D XDRIVE COUPÉ 2.0 190CV	0,6191	2.321,80	2.786,16	4.643,60	5.572,32
BMW	420D XDRIVE GRAN COUPÉ 2.0 190CV	0,6190	2.321,41	2.785,70	4.642,83	5.571,39
BMW	425D 2.0 224CV GRAN COUPÉ	0,6213	2.330,02	2.796,02	4.660,03	5.592,04
BMW	430D CABRIO 3.0 258CV	0,7504	2.814,05	3.376,86	5.628,10	6.753,73
BMW	430D COUPÉ 3.0 258CV	0,7044	2.641,49	3.169,78	5.282,97	6.339,57
BMW	430D GRAN COUPÉ 3.0 258CV	0,7034	2.637,82	3.165,38	5.275,63	6.330,76
BMW	430D XDRIVE COUPÉ 3.0 258CV	0,7295	2.735,65	3.282,78	5.471,30	6.565,56
BMW	430D XDRIVE GRAN COUPÉ 3.0 258CV	0,7285	2.731,98	3.278,37	5.463,95	6.556,74
BMW	430DA 3.0 258CV COUPE	0,7253	2.720,06	3.264,07	5.440,12	6.528,14
BMW	430DA XDRIVE 3.0 258CV COUPÉ	0,7454	2.795,36	3.354,43	5.590,72	6.708,87
BMW	435D XDRIVE CABRIO 3.0 313CV	0,7985	2.994,45	3.593,34	5.988,91	7.186,69
BMW	435D XDRIVE COUPÉ 3.0 313CV	0,7604	2.851,55	3.421,86	5.703,10	6.843,71
BMW	435D XDRIVE GRAN COUPÉ 3.0 313CV	0,7594	2.847,88	3.417,45	5.695,75	6.834,90
BMW	435DA XDRIVE 3.0 313CV COUPÉ	0,7758	2.909,24	3.491,09	5.818,48	6.982,18
BMW	518D 2.0 150CV	0,6241	2.340,49	2.808,59	4.680,99	5.617,18
BMW	518D TOURING 2.0 150CV SW	0,6418	2.406,69	2.888,03	4.813,38	5.776,06
BMW	518D TOURING 2.0 150CV SW	0,6011	2.254,02	2.704,82	4.508,04	5.409,65
BMW	520D 2.0 190CV BERLINA	0,6157	2.308,87	2.770,65	4.617,74	5.541,29
BMW	520D 2.0 XDRIVE 190CV BERLINA	0,6488	2.432,82	2.919,39	4.865,64	5.838,77
BMW	520D TOURING 2.0 190CV SW	0,6193	2.322,53	2.787,04	4.645,07	5.574,08
BMW	520D TOURING XDRIVE 2.0 190CV SW	0,6777	2.541,38	3.049,66	5.082,77	6.099,32
BMW	525D 2.0 230CV BERLINA	0,6721	2.520,32	3.024,38	5.040,63	6.048,76
BMW	525D TOURING 2.0 218CV SW	0,6592	2.472,15	2.966,58	4.944,30	5.933,16
BMW	525D TOURING 2.0 230CV SW	0,6916	2.593,47	3.112,17	5.186,95	6.224,34
BMW	525D TOURING XDRIVE 2.0 218CV SW	0,6906	2.589,76	3.107,71	5.179,52	6.215,42
BMW	530D 3.0 XDRIVE 250CV BERLINA	0,7358	2.759,30	3.311,17	5.518,61	6.622,33
BMW	530D 3.0 250CV BERLINA	0,7112	2.667,04	3.200,44	5.334,07	6.400,89
BMW	530D 3.0 265CV BERLINA	0,7143	2.678,65	3.214,37	5.357,29	6.428,75
BMW	530D 3.0 XDRIVE 265CV BERLINA	0,7389	2.770,91	3.325,10	5.541,83	6.650,19
BMW	530D GRAN TURISMO 3.0 258CV	0,7997	2.998,69	3.598,43	5.997,38	7.196,85
BMW	530D GRAN TURISMO XDRIVE 3.0 258CV	0,8225	3.084,21	3.701,05	6.168,42	7.402,10
BMW	530D TOURING 3.0 250CV SW	0,7377	2.766,26	3.319,52	5.532,53	6.639,03
BMW	530D TOURING 3.0 258CV SW	0,7104	2.663,98	3.196,77	5.327,96	6.393,55
BMW	530D TOURING XDRIVE 3.0 258CV SW	0,7405	2.776,75	3.332,10	5.553,50	6.664,21
BMW	530DA TOURING 3.0 249CV SW	0,7044	2.641,31	3.169,58	5.282,63	6.339,16
BMW	530DA XDRIVE TOURING 3.0 249CV SW	0,7277	2.728,90	3.274,68	5.457,81	6.549,37
BMW	535D GRAN TURISMO 3.0 313CV	0,8396	3.148,33	3.777,99	6.296,66	7.555,99
BMW	535D GRAN TURISMO XDRIVE 3.0 313CV	0,8660	3.247,53	3.897,04	6.495,06	7.794,08
BMW	535D TOURING 3.0 313CV SW	0,7719	2.894,65	3.473,58	5.789,30	6.947,17
BMW	535D TOURING XDRIVE 3.0 313CV SW	0,7602	2.850,70	3.420,84	5.701,40	6.841,69



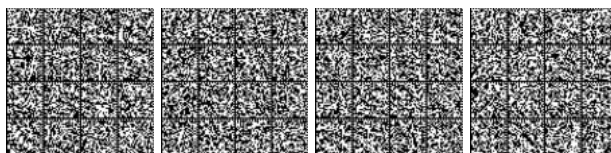
FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
BMW	540D TOURING XDRIVE 3.0 320CV SW	0,8130	3.048,88	3.658,66	6.097,77	7.317,32
BMW	540D XDRIVE 3.0 320CV BERLINA	0,7944	2.979,01	3.574,82	5.958,03	7.149,63
BMW	620D GT 2.0 190CV	0,6937	2.601,46	3.121,75	5.202,92	6.243,50
BMW	630D GT 3.0 249CV	0,7632	2.862,14	3.434,56	5.724,27	6.869,13
BMW	630D GT 3.0 265CV	0,7663	2.873,75	3.448,50	5.747,49	6.896,99
BMW	630D XDRIVE 3.0 249CV	0,7886	2.957,07	3.548,48	5.914,14	7.096,96
BMW	630D XDRIVE GT 3.0 265CV	0,7916	2.968,68	3.562,41	5.937,36	7.124,83
BMW	640D 3.0 313CV CABRIO	0,9774	3.665,18	4.398,22	7.330,37	8.796,44
BMW	640D 3.0 313CV COUPE	0,9232	3.462,03	4.154,43	6.924,05	8.308,86
BMW	640D GC 3.0 313CV	0,9008	3.378,17	4.053,80	6.756,33	8.107,60
BMW	640D XDRIVE GT 3.0 320CV	0,8444	3.166,40	3.799,69	6.332,81	7.599,37
BMW	725D 2.0 230CV	0,8389	3.145,76	3.774,92	6.291,53	7.549,83
BMW	730D 3.0 265CV	0,9214	3.455,23	4.146,28	6.910,47	8.292,56
BMW	730D XDRIVE 3.0 265CV	0,9472	3.551,95	4.262,34	7.103,91	8.524,69
BMW	740D XDRIVE 3.0 320CV	0,9850	3.693,75	4.432,50	7.387,50	8.865,00
BMW	750D 3.0 XDRIVE 400CV	1,0976	4.116,13	4.939,35	8.232,26	9.878,71
BMW	840D 3.0 XDRIVE 320CV	1,0453	3.919,75	4.703,70	7.839,50	9.407,40
BMW	M550D XDRIVE 3.0 400CV BERLINA	1,0106	3.789,92	4.547,91	7.579,85	9.095,82
BMW	X1 SDRIVE 16D 1.5 116CV	0,4700	1.762,45	2.114,94	3.524,90	4.229,88
BMW	X1 SDRIVE 18D 2.0 150 CV	0,5284	1.981,59	2.377,90	3.963,17	4.755,80
BMW	X1 SDRIVE 20D 2.0 190CV	0,5697	2.136,20	2.563,44	4.272,40	5.126,88
BMW	X1 XDRIVE 18D 2.0 150CV 4X4	0,5548	2.080,44	2.496,53	4.160,89	4.993,07
BMW	X1 XDRIVE 20D 2.0 190 CV	0,5951	2.231,78	2.678,13	4.463,55	5.356,26
BMW	X1 XDRIVE 25DA 2.0 231 CV	0,6145	2.304,46	2.765,36	4.608,93	5.530,71
BMW	X2 SDRIVE 16D 1.5 116CV	0,5082	1.905,68	2.286,82	3.811,37	4.573,64
BMW	X2 SDRIVE 18D 2.0 150CV	0,5628	2.110,50	2.532,60	4.221,00	5.065,21
BMW	X2 SDRIVE 20D 2.0 190CV	0,6067	2.275,20	2.730,24	4.550,39	5.460,47
BMW	X2 XDRIVE 18D 2.0 150CV	0,5975	2.240,60	2.688,72	4.481,19	5.377,43
BMW	X2 XDRIVE 20D 2.0 190CV	0,6376	2.391,09	2.869,31	4.782,18	5.738,62
BMW	X2 XDRIVE 25D 2.0 231CV	0,6221	2.332,95	2.799,54	4.665,90	5.599,08
BMW	X3 SDRIVE 18D 2.0 150CV 2WD	0,6346	2.379,68	2.855,61	4.759,36	5.711,23
BMW	X3 XDRIVE 20D 2.0 190CV	0,6260	2.347,63	2.817,16	4.695,26	5.634,32
BMW	X3 XDRIVE 25D 2.0 211CV	0,6670	2.501,11	3.001,34	5.002,23	6.002,67
BMW	X3 XDRIVE 30D 3.0 249CV	0,7324	2.746,64	3.295,97	5.493,28	6.591,94
BMW	X3 XDRIVE 30D 3.0 265CV	0,7355	2.758,25	3.309,90	5.516,50	6.619,80
BMW	X3 XDRIVE M40D 326CV	0,8379	3.142,09	3.770,50	6.284,17	7.541,01
BMW	X4 XDRIVE 20D 2.0 190CV	0,6419	2.407,18	2.888,61	4.814,36	5.777,23
BMW	X4 XDRIVE 20D 2.0 190CV MY2018	0,6620	2.482,48	2.978,98	4.964,96	5.957,95
BMW	X4 XDRIVE 25D 2.0 230CV MY2018	0,6881	2.580,46	3.096,55	5.160,91	6.193,10
BMW	X4 XDRIVE 30D 3.0 250CV	0,7453	2.795,02	3.354,03	5.590,05	6.708,06
BMW	X4 XDRIVE 30D 3.0 265CV	0,7504	2.813,98	3.376,77	5.627,95	6.753,54
BMW	X4 XDRIVE 30DA 3.0 249CV	0,7127	2.672,74	3.207,29	5.345,48	6.414,58
BMW	X4 XDRIVE 30DA 3.0 258CV	0,7712	2.891,96	3.470,36	5.783,93	6.940,71
BMW	X4 XDRIVE 35DA 3.0 313CV	0,8258	3.096,68	3.716,01	6.193,35	7.432,02
BMW	X4 XDRIVE M40D 3.0 326CV MY2018	0,8427	3.160,03	3.792,04	6.320,06	7.584,08
BMW	X5 M50D 3.0 381CV	0,9913	3.717,56	4.461,07	7.435,12	8.922,15
BMW	X5 M50D 3.0 400CV	0,9895	3.710,60	4.452,72	7.421,19	8.905,43
BMW	X5 XDRIVE 25D 2.0 230CV	0,6999	2.624,78	3.149,74	5.249,57	6.299,48
BMW	X5 XDRIVE 25D 2.0 231CV	0,8481	3.180,33	3.816,40	6.360,66	7.632,79
BMW	X5 XDRIVE 30D 3.0 249CV	0,7636	2.863,63	3.436,36	5.727,27	6.872,72
BMW	X5 XDRIVE 30D 3.0 258CV	0,8119	3.044,73	3.653,68	6.089,47	7.307,36
BMW	X5 XDRIVE 30D 3.0 265CV	0,8105	3.039,42	3.647,31	6.078,85	7.294,62
BMW	X5 XDRIVE 40D 3.0 313CV	0,8395	3.148,06	3.777,67	6.296,12	7.555,35
BMW	X6 M50D 3.0 381CV	1,0332	3.874,38	4.649,26	7.748,77	9.298,52
BMW	X6 M50D 3.0 400CV	1,0891	4.084,01	4.900,81	8.168,02	9.801,63
BMW	X6 XDRIVE 3.0 313CV EURO6	0,8806	3.302,12	3.962,54	6.604,24	7.925,08
BMW	X6 XDRIVE 3.0D 249CV	0,8065	3.024,52	3.629,42	6.049,04	7.258,85
BMW	X6 XDRIVE 3.0D 258CV	0,8472	3.177,17	3.812,60	6.354,34	7.625,20
BMW	X6 XDRIVE 30D 265CV	0,8823	3.308,70	3.970,44	6.617,40	7.940,88
BMW	X7 XDRIVE 30D 265CV	0,9722	3.645,71	4.374,86	7.291,43	8.749,71
BMW	X7 XDRIVE M50D 400CV	1,1406	4.277,35	5.132,82	8.554,70	10.265,64
CITROEN	BERLINGO MULTISPACE 1.6 102CV	0,3699	1.387,10	1.664,52	2.774,20	3.329,05
CITROEN	BERLINGO MULTISPACE 1.6 BLUEHDI 75CV	0,3958	1.484,09	1.780,91	2.968,18	3.561,82
CITROEN	C3 AIRCROSS 1.5 BLUEHDI 100CV	0,3646	1.367,14	1.640,57	2.734,28	3.281,14
CITROEN	C3 AIRCROSS 1.5 BLUEHDI 110CV	0,4120	1.545,18	1.854,22	3.090,36	3.708,44
CITROEN	C3 AIRCROSS 1.5 BLUEHDI 120CV	0,4589	1.720,69	2.064,83	3.441,38	4.129,66
CITROEN	C3 AIRCROSS 1.6 BLUEHDI 100CV	0,3780	1.417,51	1.701,01	2.835,01	3.402,02
CITROEN	C3 AIRCROSS 1.6 BLUEHDI 120CV	0,3982	1.493,34	1.792,00	2.986,67	3.584,01
CITROEN	C3 III 1.5 BLUEHDI 102CV	0,4058	1.521,62	1.825,94	3.043,24	3.651,89
CITROEN	C3 III 1.6 BLUEHDI 100CV	0,3741	1.403,04	1.683,65	2.806,08	3.367,29
CITROEN	C3 III 1.6 BLUEHDI 75CV	0,3466	1.299,78	1.559,74	2.599,56	3.119,48
CITROEN	C3 PICASSO 1.6 HDI 100CV	0,3852	1.444,57	1.733,49	2.889,14	3.466,97



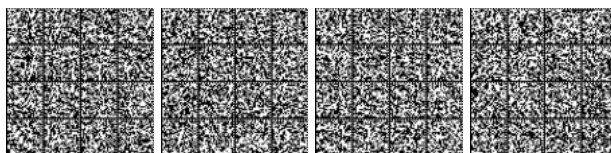
FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
CITROEN	C4 1.6 BLUEHDI 100CV	0,3801	1.425,29	1.710,34	2.850,57	3.420,69
CITROEN	C4 1.6 BLUEHDI 120CV	0,3881	1.455,35	1.746,42	2.910,70	3.492,84
CITROEN	C4 CACTUS 1.5 BLUEHDI 100CV	0,3803	1.426,12	1.711,35	2.852,25	3.422,70
CITROEN	C4 CACTUS 1.5 BLUEHDI 120CV	0,3982	1.493,12	1.791,74	2.986,24	3.583,48
CITROEN	C4 CACTUS 1.6 BLUEHDI 100CV	0,3786	1.419,85	1.703,82	2.839,70	3.407,64
CITROEN	C4 GRAN PICASSO 1.6 B-HDI 100CV	0,4296	1.611,00	1.933,19	3.221,99	3.866,39
CITROEN	C4 GRAN PICASSO 1.6 HDI 120CV	0,4489	1.683,20	2.019,84	3.366,40	4.039,68
CITROEN	C4 GRAND PICASSO 2.0 BLUEHDI 150CV	0,5070	1.901,35	2.281,62	3.802,70	4.563,24
CITROEN	C4 PICASSO 1.6 BLUEHDI 100CV	0,4204	1.576,66	1.891,99	3.153,31	3.783,98
CITROEN	C4 PICASSO 1.6 BLUEHDI 120CV	0,4377	1.641,51	1.969,82	3.283,03	3.939,63
CITROEN	C4 PICASSO 2.0 BLUEHDI 150CV EURO6	0,4925	1.846,81	2.216,17	3.693,62	4.432,35
CITROEN	C4 SPACETOURER 1.6 BLUEHDI 100CV	0,4228	1.585,63	1.902,75	3.171,25	3.805,50
CITROEN	C4 SPACETOURER 1.6 BLUEHDI 120CV	0,4317	1.618,70	1.942,44	3.237,40	3.884,88
CITROEN	C4 SPACETOURER 2.0 BLUEHDI 150CV	0,4731	1.774,24	2.129,09	3.548,48	4.258,18
CITROEN	C4 SPACETOURER 2.0 BLUEHDI 160CV S&S	0,5006	1.877,10	2.252,52	3.754,20	4.505,04
CITROEN	C4 SPACETOURER BLUEHDI 1.5 130CV	0,4421	1.657,95	1.989,54	3.315,90	3.979,08
CITROEN	C5 2.0 BLUEHDI 150CV	0,4834	1.812,58	2.175,10	3.625,16	4.350,20
CITROEN	C5 2.0 BLUEHDI 180CV	0,5191	1.946,74	2.336,09	3.893,48	4.672,18
CITROEN	C5 AIRCROSS 1.5 BLUEHDI 130CV	0,4865	1.824,24	2.189,09	3.648,49	4.378,18
CITROEN	C5 AIRCROSS 2.0 BLUEHDI 177CV	0,5225	1.959,47	2.351,36	3.918,94	4.702,72
CITROEN	C5 TOURER 2.0 BLUEHDI 150CV SW	0,4940	1.852,33	2.222,80	3.704,66	4.445,60
CITROEN	C5 TOURER 2.0 BLUEHDI 180CV SW	0,5258	1.971,80	2.366,16	3.943,61	4.732,33
CITROEN	C-ELYSEE 1.6 BLUEHDI 100CV	0,3713	1.392,25	1.670,70	2.784,50	3.341,41
CITROEN	GRAND C4 SPACETOURER 1.5 BLUEHDI 130CV	0,4716	1.768,50	2.122,20	3.537,01	4.244,41
CITROEN	GRAND C4 SPACETOURER 1.6 BLUEHDI 100CV	0,4319	1.619,71	1.943,65	3.239,42	3.887,31
CITROEN	GRAND C4 SPACETOURER 1.6 BLUEHDI 120CV	0,4447	1.667,47	2.000,96	3.334,94	4.001,93
CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI 150CV	0,4822	1.808,32	2.169,99	3.616,65	4.339,98
CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI 160CV	0,5374	2.015,18	2.418,21	4.030,35	4.836,42
CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI 160CV S&S	0,5097	1.911,19	2.293,43	3.822,38	4.586,85
CITROEN	JUMPY SPACE TOURER 2.0 HDI 177 CV	0,5664	2.124,17	2.549,00	4.248,34	5.098,01
CITROEN	JUMPY SPACETOURER 1.5 BLUEHDI 120 CV	0,5133	1.924,72	2.309,66	3.849,43	4.619,32
CUPRA	FORMENTOR 2.0 TDI 150CV	0,5707	2.140,01	2.568,02	4.280,03	5.136,03
DACIA	DUSTER 1.5 BLUEDCI 115CV	0,3865	1.449,50	1.739,40	2.899,00	3.478,80
DACIA	DUSTER 1.5 BLUEDCI 95CV	0,3319	1.244,61	1.493,54	2.489,23	2.987,07
DACIA	DUSTER 1.5 BLUEDCI 115CV 4X4	0,4143	1.553,55	1.864,26	3.107,10	3.728,52
DACIA	DUSTER 1.5 DCI 110CV 4X2 EURO6	0,3387	1.270,20	1.524,23	2.540,39	3.048,47
DACIA	DUSTER 1.5 DCI 110CV 4X4 EURO6	0,3523	1.321,16	1.585,39	2.642,32	3.170,78
DACIA	DUSTER 1.5 DCI 90CV 4X2 EURO6	0,3336	1.251,18	1.501,41	2.502,36	3.002,83
DACIA	LOGGY 1.5 DCI 110CV	0,3571	1.339,09	1.606,91	2.678,19	3.213,83
DACIA	LOGGY 1.5 DCI 115CV	0,3788	1.420,58	1.704,70	2.841,16	3.409,40
DACIA	LOGGY 1.5 DCI 90CV	0,3420	1.282,44	1.538,93	2.564,89	3.077,86
DACIA	LOGGY 1.5 DCI 95CV	0,3381	1.267,87	1.521,44	2.535,74	3.042,89
DACIA	LOGAN MCV 1.5 DCI S&S 75CV	0,3149	1.180,87	1.417,04	2.361,74	2.834,09
DACIA	LOGAN MCV 1.5 DCI S&S 90CV	0,3198	1.199,11	1.438,93	2.398,22	2.877,86
DACIA	LOGAN MCV 1.5 DCI S&S 95CV	0,3237	1.213,95	1.456,74	2.427,90	2.913,48
DACIA	LOGAN MCV STEPWAY 1.5 DCI S&S 95CV	0,3470	1.301,28	1.561,54	2.602,56	3.123,07
DACIA	SANDERO 1.5 DCI S&S 75CV	0,3074	1.152,74	1.383,29	2.305,49	2.766,58
DACIA	SANDERO STEPWAY 1.5 BLUE DCI S&S 75CV	0,3192	1.197,12	1.436,55	2.394,25	2.873,10
DACIA	SANDERO STEPWAY 1.5 DCI S&S 90CV	0,3354	1.257,62	1.509,14	2.515,24	3.018,28
DACIA	SANDERO STEPWAY 1.5 DCI S&S 95CV	0,3384	1.269,17	1.523,00	2.538,33	3.046,00
DS	DS3 1.5 CROSSBACK BLUEHDI 100CV	0,4079	1.529,55	1.835,46	3.059,10	3.670,92
DS	DS3 1.5 CROSSBACK BLUEHDI 110CV	0,4607	1.727,61	2.073,14	3.455,23	4.146,27
DS	DS3 1.5 CROSSBACK BLUEHDI 130CV AUT	0,4741	1.777,94	2.133,52	3.555,87	4.267,05
DS	DS3 1.6 BLUEHDI 100CV	0,3966	1.487,25	1.784,70	2.974,49	3.569,39
DS	DS3 1.6 BLUEHDI 75CV	0,3779	1.417,14	1.700,57	2.834,28	3.401,14
DS	DS3 1.6 BLUEHDI 100CV CABRIO MY2017	0,4045	1.516,92	1.820,30	3.033,83	3.640,60
DS	DS3 1.6 BLUEHDI 120CV EURO 6	0,4184	1.569,08	1.882,89	3.138,15	3.765,78
DS	DS3 1.6 BLUEHDI 120CV CABRIO EURO 6	0,4371	1.639,25	1.967,10	3.278,51	3.934,21
DS	DS4 1.6 BLUEHDI 100CV	0,4236	1.588,46	1.906,16	3.176,93	3.812,31
DS	DS4 1.6 BLUEHDI 120CV	0,4248	1.593,04	1.911,65	3.186,09	3.823,30
DS	DS4 2.0 BLUEHDI 150CV	0,4773	1.790,03	2.148,03	3.580,05	4.296,07
DS	DS4 2.0 BLUEHDI 180CV	0,5224	1.958,94	2.350,73	3.917,88	4.701,45
DS	DS4 2021 1.5 BLUEHDI 130CV	0,5345	2.004,19	2.405,03	4.008,39	4.810,06
DS	DS5 1.6 BLUEHDI 120CV	0,4761	1.785,23	2.142,28	3.570,47	4.284,56
DS	DS5 2.0 BLUEHDI 150CV	0,5013	1.879,83	2.255,79	3.759,65	4.511,58
DS	DS5 2.0 BLUEHDI 180CV	0,5558	2.084,24	2.501,09	4.168,48	5.002,18
DS	DS7 1.5 CROSSBACK BLUEHDI 130CV	0,5074	1.902,70	2.283,23	3.805,39	4.566,47
DS	DS7 2.0 CROSSBACK BLUEHDI 180CV	0,5685	2.132,06	2.558,47	4.264,12	5.116,94
FIAT	500 1.3 MTJ 95CV	0,3365	1.261,90	1.514,27	2.523,79	3.028,55
FIAT	500C 1.3 MTJ 95CV	0,3573	1.339,91	1.607,89	2.679,82	3.215,78
FIAT	500L 1.3 MTJ 95CV	0,4039	1.514,71	1.817,65	3.029,42	3.635,30
FIAT	500L 1.6 MTJ 120CV EURO6	0,4108	1.540,64	1.848,77	3.081,28	3.697,54



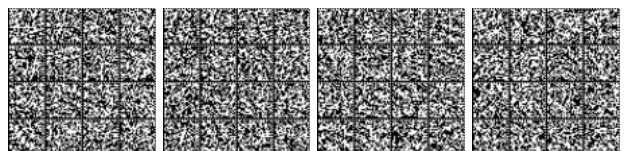
FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
FIAT	500L WAGON 1.3 MTJ 95CV	0,4000	1.499,84	1.799,81	2.999,68	3.599,62
FIAT	500L WAGON 1.6 MTJ 120CV	0,4175	1.565,75	1.878,90	3.131,51	3.757,81
FIAT	500X 1.3 MTJ 95CV	0,3780	1.417,45	1.700,94	2.834,89	3.401,87
FIAT	500X 1.6 MTJ 120CV	0,4299	1.612,23	1.934,67	3.224,45	3.869,34
FIAT	500X 1.6 MULTIJET 120CV	0,4337	1.626,20	1.951,44	3.252,41	3.902,89
FIAT	500X 1.6 MULTIJET 130CV	0,4776	1.791,08	2.149,29	3.582,16	4.298,59
FIAT	500X 2.0 MTJ 140CV 4X4	0,5157	1.933,76	2.320,52	3.867,53	4.641,03
FIAT	500X 2.0 MULTIJET 150CV 4X4	0,5152	1.931,99	2.318,38	3.863,97	4.636,76
FIAT	DOBLÒ 1.6 120CV	0,4592	1.721,91	2.066,29	3.443,82	4.132,58
FIAT	PANDA 1.3 MTJ 80CV	0,3267	1.224,96	1.469,96	2.449,93	2.939,92
FIAT	PANDA 1.3 MTJ 95CV S&S	0,3291	1.234,25	1.481,11	2.468,51	2.962,21
FIAT	PANDA 1.3 MTJ 80CV 4X4	0,3664	1.374,03	1.648,83	2.748,06	3.297,67
FIAT	PANDA CROSS 1.3 MTJ 95CV 4X4	0,3844	1.441,49	1.729,78	2.882,97	3.459,57
FIAT	PUNTO 1.3 MTJ II 95CV	0,3600	1.349,97	1.619,96	2.699,94	3.239,93
FIAT	QUBO 1.3 MTJ 95CV	0,3866	1.449,57	1.739,48	2.899,13	3.478,96
FIAT	TALENTO 1.6 123CV 9 POSTI	0,5168	1.937,86	2.325,44	3.875,74	4.650,87
FIAT	TIPO 1.3 MTJ 5PORTE 95CV MY2016	0,4219	1.582,27	1.898,72	3.164,54	3.797,45
FIAT	TIPO 1.3 MTJ 95CV MY2016	0,3855	1.445,63	1.734,76	2.891,27	3.469,52
FIAT	TIPO 1.3 MTJ 95CV SW MY2016	0,4324	1.621,46	1.945,75	3.242,92	3.891,50
FIAT	TIPO 1.6 MTJ 120CV MY2016	0,3943	1.478,68	1.774,42	2.957,36	3.548,84
FIAT	TIPO 1.6 MTJ 120CV SW MY2016	0,3963	1.486,29	1.783,55	2.972,58	3.567,10
FIAT	TIPO 1.6 MTJ 5PORTE 120CV MY2016	0,3888	1.457,88	1.749,46	2.915,77	3.498,92
FORD	B-MAX 1.5 TDCI 75CV PLUS	0,3724	1.396,34	1.675,61	2.792,69	3.351,23
FORD	C MAX 1.5 TDCI 120 CV S&S	0,4304	1.614,10	1.936,92	3.228,20	3.873,84
FORD	C MAX 2.0 TDCI 150CV	0,4556	1.708,56	2.050,27	3.417,11	4.100,53
FORD	C MAX 2.0 TDCI 170CV	0,4954	1.857,84	2.229,41	3.715,69	4.458,83
FORD	C MAX PLUS 1.5 TDCI 120CV	0,4201	1.575,55	1.890,66	3.151,10	3.781,32
FORD	ECOSPORT 1.5 ECOBLUE S&S 95CV	0,3791	1.421,73	1.706,08	2.843,47	3.412,16
FORD	ECOSPORT 1.5 TDCI 95CV	0,3884	1.456,43	1.747,72	2.912,86	3.495,43
FORD	ECOSPORT 1.5 TDCI S&S 100CV	0,3896	1.460,92	1.753,10	2.921,84	3.506,21
FORD	ECOSPORT 1.5 TDCI S&S 125CV	0,4031	1.511,49	1.813,79	3.022,98	3.627,58
FORD	EDGE 2.0 ECOBLUE 150CV AUT	0,6227	2.335,28	2.802,33	4.670,55	5.604,66
FORD	EDGE 2.0 ECOBLUE 190CV	0,6288	2.358,09	2.829,71	4.716,18	5.659,41
FORD	EDGE 2.0 ECOBLUE 240CV	0,6842	2.565,75	3.078,90	5.131,50	6.157,80
FORD	EDGE 2.0 TDCI 180CV AWD	0,6058	2.271,64	2.725,97	4.543,28	5.451,94
FORD	EDGE 2.0 TDCI 210CV AWD	0,6410	2.403,76	2.884,51	4.807,52	5.769,02
FORD	FIESTA 1.5 ECOBLUE 86CV	0,3507	1.315,23	1.578,28	2.630,46	3.156,55
FORD	FIESTA 1.5 TDCI 120CV MY2017	0,3648	1.367,98	1.641,58	2.735,97	3.283,16
FORD	FIESTA PLUS 1.5 TDCI 85CV MY2017	0,3445	1.291,78	1.550,13	2.583,55	3.100,26
FORD	FOCUS 1.5 TDCI 120CV	0,4000	1.499,88	1.799,86	2.999,77	3.599,72
FORD	FOCUS 1.5 TDCI 95CV	0,3910	1.466,07	1.759,29	2.932,15	3.518,58
FORD	FOCUS 1.5 TDCI 120CV STATION SW	0,4059	1.522,08	1.826,50	3.044,17	3.653,00
FORD	FOCUS 1.5 TDCI 95CV STATION SW	0,3969	1.488,27	1.785,93	2.976,55	3.571,86
FORD	FOCUS 2.0 TDCI 150CV	0,4679	1.754,57	2.105,48	3.509,14	4.210,97
FORD	FOCUS 2.0 TDCI 150CV STATION SW	0,4733	1.774,77	2.129,72	3.549,54	4.259,45
FORD	FOCUS IV 1.5 ECOBLUE 120CV	0,4281	1.605,48	1.926,58	3.210,97	3.853,16
FORD	FOCUS IV 1.5 ECOBLUE 95CV	0,3975	1.490,50	1.788,60	2.980,99	3.577,19
FORD	FOCUS IV 2.0 ECOBLUE 150CV	0,4808	1.803,06	2.163,68	3.606,13	4.327,35
FORD	FOCUS IV 2.0 ECOBLUE 190CV	0,5346	2.004,69	2.405,62	4.009,37	4.811,25
FORD	FOCUS IV STATION 1.5 ECOBLUE 120CV SW	0,4183	1.568,72	1.882,46	3.137,44	3.764,92
FORD	FOCUS IV STATION 1.5 ECOBLUE 95CV SW	0,4073	1.527,48	1.832,97	3.054,95	3.665,94
FORD	FOCUS IV STATION 2.0 ECOBLUE 150CV SW	0,4774	1.790,13	2.148,16	3.580,26	4.296,31
FORD	GALAXY 2.0 ECOBLUE 190CV AWD	0,6170	2.313,86	2.776,63	4.627,72	5.553,26
FORD	GALAXY 2.0 TDCI 150CV S&S	0,5374	2.015,43	2.418,52	4.030,86	4.837,03
FORD	GALAXY 2.0 TDCI BITURBO S&S 210CV	0,6064	2.273,91	2.728,69	4.547,82	5.457,39
FORD	GALAXY 2.0 TDCI S&S 120CV	0,5377	2.016,22	2.419,46	4.032,44	4.838,92
FORD	GALAXY 2.0 TDCI S&S 150CV	0,5691	2.134,23	2.561,08	4.268,47	5.122,16
FORD	GALAXY 2.0 TDCI S&S 180CV	0,5886	2.207,41	2.648,89	4.414,82	5.297,79
FORD	KA+ 1.5 TDCI 95CV	0,3264	1.223,94	1.468,73	2.447,88	2.937,45
FORD	KUGA 1.5 TDCI 120CV 2WD	0,4106	1.539,85	1.847,82	3.079,70	3.695,64
FORD	KUGA 2.0 TDCI 120CV 2WD	0,4978	1.866,85	2.240,22	3.733,70	4.480,44
FORD	KUGA 2.0 TDCI 150CV 2WD	0,4953	1.857,54	2.229,05	3.715,08	4.458,10
FORD	KUGA 2.0 TDCI 150CV 4WD	0,5393	2.022,23	2.426,67	4.044,46	4.853,35
FORD	KUGA 2.0 TDCI 180CV 4WD	0,5856	2.196,16	2.635,39	4.392,32	5.270,79
FORD	KUGA 2019 1.5 ECOBLUE 120CV 2WD	0,4474	1.677,71	2.013,25	3.355,41	4.026,50
FORD	KUGA 2019 2.0 ECOBLUE 150CV AWD	0,5362	2.010,88	2.413,05	4.021,75	4.826,11
FORD	KUGA 2019 2.0 ECOBLUE 190CV AWD	0,5455	2.045,56	2.454,68	4.091,13	4.909,35
FORD	KUGA 2022 2.0 ECOBLUE 1.5 2WD 120CV	0,5532	2.074,64	2.489,57	4.149,28	4.979,13
FORD	KUGA 2022 2.0 ECOBLUE 1.5 4WD 120CV	0,5717	2.143,78	2.572,54	4.287,56	5.145,07
FORD	MONDEO 1.5 TDCI 120CV S&S	0,4485	1.681,96	2.018,35	3.363,92	4.036,70
FORD	MONDEO 2.0 ECOBLUE 150CV S&S	0,5236	1.963,38	2.356,05	3.926,76	4.712,11
FORD	MONDEO 2.0 ECOBLUE 190CV AWD	0,5964	2.236,54	2.683,84	4.473,07	5.367,69



FRINGE BENEFIT 2025  
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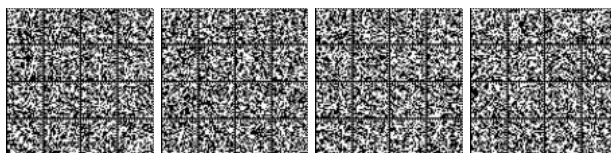
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
FORD	MONDEO 2.0 ECOBLUE 190CV S&S	0,5751	2.156,65	2.587,98	4.313,30	5.175,96
FORD	MONDEO 2.0 TDCI 210CV	0,5449	2.043,22	2.451,86	4.086,44	4.903,73
FORD	MONDEO 2.0 TDCI 150CV AWD	0,5120	1.920,00	2.304,00	3.840,01	4.608,01
FORD	MONDEO 2.0 TDCI 150CV S&S	0,5089	1.908,25	2.289,90	3.816,49	4.579,79
FORD	MONDEO 2.0 TDCI 180CV AWD	0,5468	2.050,62	2.460,74	4.101,24	4.921,48
FORD	MONDEO 2.0 TDCI 180CV S&S	0,5151	1.931,45	2.317,75	3.862,91	4.635,49
FORD	MONDEO STATION 1.5 TDCI 120CV S&S	0,4545	1.704,31	2.045,17	3.408,62	4.090,34
FORD	MONDEO STATION 2.0 ECOBLUE 190CV AWD	0,6229	2.335,75	2.802,90	4.671,51	5.605,81
FORD	MONDEO STATION 2.0 ECOBLUE 190CV S&S	0,5975	2.240,44	2.688,53	4.480,88	5.377,06
FORD	MONDEO STATION 2.0 TDCI 210CV	0,5542	2.078,26	2.493,91	4.156,52	4.987,83
FORD	MONDEO STATION 2.0 TDCI 150CV AWD	0,5091	1.909,08	2.290,89	3.818,16	4.581,79
FORD	MONDEO STATION 2.0 TDCI 150CV S&S	0,4965	1.861,86	2.234,23	3.723,72	4.468,46
FORD	MONDEO STATION 2.0 TDCI 180CV AWD	0,5541	2.078,01	2.493,91	4.156,02	4.987,23
FORD	MONDEO STATION 2.0 TDCI 180CV S&S	0,5224	1.958,85	2.350,62	3.917,70	4.701,24
FORD	PUMA 1.5 ECOBLUE 120CV	0,4065	1.524,23	1.829,08	3.048,46	3.658,16
FORD	S MAX 2.0 TDCI 120CV	0,4998	1.874,37	2.249,24	3.748,74	4.498,48
FORD	S MAX 2.0 TDCI 150CV	0,5231	1.961,69	2.354,03	3.923,39	4.708,07
FORD	S MAX 2.0 TDCI 150CV AWD	0,5443	2.041,01	2.449,21	4.082,02	4.898,42
FORD	S MAX 2.0 TDCI 180CV	0,5453	2.044,90	2.453,88	4.089,81	4.907,77
FORD	S MAX 2.0 TDCI 180CV AWD	0,5764	2.161,58	2.593,90	4.323,17	5.187,80
FORD	S MAX 2.0 TDCI 210CV	0,5759	2.159,81	2.591,77	4.319,62	5.183,54
FORD	S-MAX 2.0 ECOBLUE 120CV	0,5188	1.945,64	2.334,77	3.891,29	4.669,54
FORD	S-MAX 2.0 ECOBLUE 150CV	0,5519	2.069,75	2.483,69	4.139,49	4.967,39
FORD	S-MAX 2.0 ECOBLUE 150CV AWD	0,5502	2.063,14	2.475,77	4.126,28	4.951,53
FORD	S-MAX 2.0 ECOBLUE 190CV	0,5555	2.083,03	2.499,63	4.166,06	4.999,27
FORD	S-MAX 2.0 ECOBLUE 190CV AWD	0,5875	2.203,31	2.643,97	4.406,61	5.287,93
FORD	S-MAX 2.0 ECOBLUE 240CV	0,5998	2.249,20	2.699,04	4.498,40	5.398,08
FORD	TOURNEO CUSTOM 1.5 TDCI 120 CV	0,5042	1.890,85	2.269,02	3.781,70	4.538,04
FORD	TOURNEO CUSTOM 2.0 TDCI 185CV	0,6601	2.475,51	2.970,61	4.951,02	5.941,22
FORD	TOURNEO CUSTOM 2.0 170CV	0,5467	2.050,23	2.460,28	4.100,46	4.920,55
GREAT WALL MOTORS	H6 2.0 143CV 4X2	0,5275	1.977,94	2.373,53	3.955,88	4.747,05
GREAT WALL MOTORS	H6 2.0 143CV 4X4	0,5454	2.045,31	2.454,37	4.090,61	4.908,74
HONDA	CIVIC 1.6 120CV	0,4200	1.575,16	1.890,20	3.150,33	3.780,39
HONDA	CIVIC TOURER 1.6 I-DTEC 120CV	0,4150	1.556,40	1.867,68	3.112,80	3.735,37
HONDA	CR-V 1.6 I-DTEC 2WD 120CV	0,4486	1.682,12	2.018,55	3.364,25	4.037,09
HONDA	CR-V 1.6 I-DTEC 4WD 160CV	0,4975	1.865,63	2.238,75	3.731,25	4.477,50
HONDA	HR-V 1.6 DTEC 120 CV	0,4451	1.669,25	2.003,10	3.338,50	4.006,20
HYUNDAI	I20 1.1 CRDI 75CV MY2015	0,3378	1.266,90	1.520,28	2.533,80	3.040,56
HYUNDAI	I20 1.4 CRDI 90CV MY2015	0,3519	1.319,49	1.583,39	2.638,98	3.166,77
HYUNDAI	I30 1.6 CRDI 95CV 5P	0,3827	1.435,22	1.722,26	2.870,44	3.444,52
HYUNDAI	I30 1.6 CRDI 110CV 5P	0,4036	1.513,48	1.816,18	3.026,96	3.632,35
HYUNDAI	I30 1.6 CRDI 136CV 5P	0,4356	1.633,63	1.960,36	3.267,26	3.920,71
HYUNDAI	I30 2020 1.6 CRDI 115CV	0,4327	1.622,50	1.947,00	3.245,00	3.893,99
HYUNDAI	I30 WAGON 1.4 CRDI 90CV	0,3992	1.497,05	1.796,46	2.994,10	3.592,92
HYUNDAI	I30 WAGON 1.6 CRDI 110CV E6	0,3977	1.491,22	1.789,46	2.982,44	3.578,93
HYUNDAI	I30 WAGON 1.6 CRDI 136CV E6	0,4107	1.540,22	1.848,26	3.080,44	3.696,53
HYUNDAI	I40 1.7 CRDI 115CV WAGON	0,4798	1.799,29	2.159,15	3.598,58	4.318,30
HYUNDAI	I40 1.7 CRDI 140CV WAGON	0,4840	1.814,84	2.177,81	3.629,68	4.355,61
HYUNDAI	I40 2019 1.6 CRDI 136CV WAGON	0,4833	1.812,32	2.174,78	3.624,64	4.349,56
HYUNDAI	IX20 1.4 CRDI 90CV ND	0,3724	1.396,59	1.675,91	2.793,18	3.351,81
HYUNDAI	IX20 1.6 CRDI 115CV ND	0,3961	1.485,41	1.782,49	2.970,81	3.564,97
HYUNDAI	KONA 1.6 CRDI 115CV	0,4111	1.541,46	1.849,76	3.082,93	3.699,51
HYUNDAI	KONA 1.6 CRDI 136CV	0,4439	1.664,62	1.997,54	3.329,23	3.995,08
HYUNDAI	KONA 1.6 CRDI 4WD 136CV	0,4563	1.711,14	2.053,37	3.422,29	4.106,74
HYUNDAI	SANTA FE 2.0 CRDI 2WD 150CV	0,5490	2.058,81	2.470,57	4.117,62	4.941,15
HYUNDAI	SANTA FE 2.2 CRDI 2WD 200CV	0,6217	2.331,54	2.797,85	4.663,08	5.595,69
HYUNDAI	SANTA FE 2.2 CRDI 4WD 200CV	0,6357	2.384,00	2.860,81	4.768,01	5.721,61
HYUNDAI	SANTA FE 2.2 CRDI 4WD 201CV	0,6814	2.555,28	3.066,34	5.110,57	6.132,68
HYUNDAI	SANTA FE 2.2 CRDI 4WD 200CV MY2018	0,6794	2.547,56	3.057,08	5.095,13	6.114,15
HYUNDAI	TUCSON 1.6 CRDI 116CV MY2018	0,4699	1.762,20	2.114,64	3.524,40	4.229,28
HYUNDAI	TUCSON 1.6 CRDI 136CV MY2018	0,5017	1.881,41	2.257,70	3.762,83	4.515,39
HYUNDAI	TUCSON 1.6 CRDI 136CV 4WD MY2018	0,5252	1.969,55	2.363,46	3.939,09	4.726,91
HYUNDAI	TUCSON 1.7 CRDI 116CV	0,4310	1.616,40	1.939,68	3.232,80	3.879,35
HYUNDAI	TUCSON 1.7 CRDI 140CV	0,4767	1.787,65	2.145,18	3.575,31	4.290,37
HYUNDAI	TUCSON 2.0 CRDI 136CV 4WD	0,4801	1.800,27	2.160,33	3.600,54	4.320,65
HYUNDAI	TUCSON 2.0 CRDI 185CV 4WD	0,5577	2.091,30	2.509,56	4.182,60	5.019,12
HYUNDAI	TUCSON 2020 1.6 CRDI 116CV	0,5103	1.913,63	2.296,36	3.827,27	4.592,72
HYUNDAI	TUCSON 2020 1.6 CRDI 136CV	0,4910	1.841,22	2.209,47	3.682,44	4.418,93
INFINITI	Q30 1.5D 109CV	0,4417	1.656,51	1.987,81	3.313,02	3.975,62
INFINITI	Q30 1.5D 110CV MY2018	0,4477	1.678,93	2.014,72	3.357,86	4.029,44
INFINITI	Q30 2.2D 170CV	0,5260	1.972,48	2.366,98	3.944,96	4.733,96
INFINITI	Q30 2.2D 170CV 2WD MY2018	0,5323	1.996,24	2.395,49	3.992,48	4.790,97





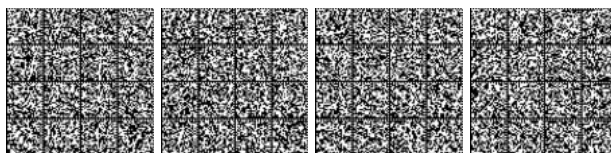
FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
INFINITI	Q30 2.2D 170CV 4WD MY2018	0,5603	2.101,19	2.521,43	4.202,38	5.042,86
INFINITI	Q30 2.2D AWD 170CV	0,5721	2.145,33	2.574,40	4.290,66	5.148,79
INFINITI	Q50 2.2 D 170CV ND	0,5700	2.137,60	2.565,12	4.275,19	5.130,23
INFINITI	Q70 2.2 D 170CV	0,6405	2.401,75	2.882,10	4.803,50	5.764,19
INFINITI	QX30 2.2D 170CV AWD	0,5851	2.194,02	2.632,82	4.388,04	5.265,65
INFINITI	QX30 2.2D DCI AWD 170CV	0,5933	2.224,96	2.669,95	4.449,92	5.339,91
INFINITI	QX50 3.0D 238CV	0,7304	2.738,84	3.286,61	5.477,68	6.573,22
INFINITI	QX70 3.0D 238CV	0,7956	2.983,37	3.580,04	5.966,74	7.160,09
JAGUAR	E-PACE 2.0D 150CV	0,5614	2.105,15	2.526,18	4.210,30	5.052,36
JAGUAR	E-PACE 2.0D 150CV AWD	0,5852	2.194,39	2.633,27	4.388,78	5.266,53
JAGUAR	E-PACE 2.0D 180CV AWD	0,6732	2.524,52	3.029,42	5.049,04	6.058,85
JAGUAR	E-PACE 2.0D 241CV AWD	0,7013	2.629,95	3.155,94	5.259,91	6.311,89
JAGUAR	E-PACE 2.0D AWD 150CV	0,5943	2.228,70	2.674,44	4.457,40	5.348,88
JAGUAR	E-PACE 2.0D AWD 180CV	0,6257	2.346,36	2.815,63	4.692,72	5.631,27
JAGUAR	E-PACE 2.0D AWD 240CV	0,6795	2.548,22	3.057,86	5.096,43	6.115,72
JAGUAR	E-PACE 2021 2.0D I4 163CV	0,5573	2.090,06	2.508,07	4.180,12	5.016,14
JAGUAR	F-PACE 2.0D 180CV 2WD	0,6092	2.284,54	2.741,45	4.569,09	5.482,91
JAGUAR	F-PACE 2.0D 180CV 4WD	0,6287	2.357,49	2.828,99	4.714,98	5.657,97
JAGUAR	F-PACE 2019 2.0D 163CV	0,6234	2.337,57	2.805,08	4.675,13	5.610,16
JAGUAR	F-PACE 2019 2.0D 180CV	0,6459	2.422,17	2.906,60	4.844,34	5.813,21
JAGUAR	F-PACE 2019 2.0D 180CV AWD	0,6670	2.501,14	3.001,37	5.002,28	6.002,73
JAGUAR	F-PACE 2019 2.0D 240CV AWD	0,7362	2.760,82	3.312,98	5.521,64	6.625,96
JAGUAR	F-PACE 2019 3.0D 300CV AWD	0,7976	2.991,07	3.589,29	5.982,15	7.178,58
JAGUAR	F-PACE 3.0D 300CV 4WD	0,7576	2.840,98	3.409,17	5.681,95	6.818,34
JAGUAR	XE 2.0 D 163CV	0,5208	1.952,88	2.343,45	3.905,75	4.686,91
JAGUAR	XE 2.0 D TURBO 180CV	0,5239	1.964,49	2.357,38	3.928,97	4.714,77
JAGUAR	XE 2019 2.0D 180CV AUT	0,5897	2.211,50	2.653,79	4.422,99	5.307,59
JAGUAR	XE 2019 2.0D 180CV AWD AUT	0,6081	2.280,19	2.736,23	4.560,39	5.472,46
JAGUAR	XE 20D 240CV AWD LANDMARK EDITION	0,6626	2.484,79	2.981,75	4.969,58	5.963,49
JAGUAR	XF 2.0D 163CV EURO6	0,6020	2.257,55	2.709,06	4.515,10	5.418,12
JAGUAR	XF 2.0D 180CV AWD	0,6600	2.474,85	2.969,82	4.949,70	5.939,64
JAGUAR	XF 2.0D 180CV EURO6	0,6199	2.324,67	2.789,61	4.649,34	5.579,21
JAGUAR	XF 3.0D 300CV EURO6	0,7889	2.958,55	3.550,26	5.917,09	7.100,51
JAGUAR	XF SPORTBRAKE 2.0 D 163CV SW	0,6329	2.373,23	2.847,88	4.746,46	5.695,76
JAGUAR	XF SPORTBRAKE 2.0 D 180CV SW	0,6597	2.473,93	2.968,72	4.947,86	5.937,43
JAGUAR	XF SPORTBRAKE 2.0D AWD 240CV SW	0,7517	2.818,70	3.382,44	5.637,41	6.764,89
JAGUAR	XF SPORTBRAKE 3.0 TDV6 300CV SW	0,8328	3.123,14	3.747,77	6.246,28	7.495,54
JAGUAR	XJ 3.0D 300CV MY2017	0,9343	3.503,49	4.204,19	7.006,98	8.408,38
JEEP	CHEROKEE 2.0 MTJ II 140CV 2WD	0,5667	2.125,07	2.550,08	4.250,14	5.100,16
JEEP	CHEROKEE 2.0 MTJ II 140CV 4WD	0,5869	2.200,71	2.640,85	4.401,42	5.281,70
JEEP	CHEROKEE 2.2 MTJ II 185CV 4WD	0,6203	2.326,00	2.791,20	4.652,00	5.582,40
JEEP	CHEROKEE 2.2 MTJ 194CV	0,6462	2.423,21	2.907,85	4.846,41	5.815,70
JEEP	CHEROKEE 2.2 MTJ 194CV AWD	0,6678	2.504,18	3.005,01	5.008,35	6.010,02
JEEP	CHEROKEE 2.2 MTJ II 200CV 4WD	0,6549	2.455,98	2.947,18	4.911,97	5.894,36
JEEP	COMPASS 1.6 MTJ 120CV	0,4863	1.823,73	2.188,47	3.647,46	4.376,95
JEEP	COMPASS 1.6 MTJ 120CV 2WD	0,4576	1.716,03	2.059,23	3.432,05	4.118,46
JEEP	COMPASS 1.6 MTJ 130CV 2WD	0,5433	2.037,30	2.444,76	4.074,60	4.889,53
JEEP	COMPASS 2.0 MTJ 140CV 4WD	0,5146	1.929,93	2.315,91	3.859,85	4.631,82
JEEP	COMPASS 2.0 MTJ 170CV 4WD	0,5709	2.140,81	2.568,97	4.281,62	5.137,94
JEEP	GRAND CHEROKEE 3.0 V6 MTJ 190CV	0,7465	2.799,20	3.359,04	5.598,39	6.718,07
JEEP	GRAND CHEROKEE 3.0 V6 MTJ 250CV	0,8455	3.170,63	3.804,75	6.341,25	7.609,50
JEEP	RENEGADE 1.6 MJT 120CV	0,4497	1.686,43	2.023,72	3.372,86	4.047,43
JEEP	RENEGADE 1.6 MJT 95CV	0,4200	1.575,03	1.890,04	3.150,07	3.780,08
JEEP	RENEGADE 1.6 MJT 4WD 120CV	0,4941	1.852,76	2.223,31	3.705,51	4.446,62
JEEP	RENEGADE 1.6 MJT 105CV	0,4347	1.629,99	1.955,99	3.259,98	3.911,98
JEEP	RENEGADE 2.0 MJT 4WD 140CV	0,5024	1.884,15	2.260,98	3.768,29	4.521,95
JEEP	RENEGADE 2.0 MJT 4WD 170CV	0,5534	2.075,28	2.490,34	4.150,57	4.980,68
JEEP	RENEGADE 2.0 MJT 140CV AWD	0,5021	1.882,98	2.259,58	3.765,96	4.519,15
JEEP	WRANGLER 2.2 MJT II 200CV	0,7174	2.690,22	3.228,26	5.380,44	6.456,52
JEEP	WRANGLER 2.8 CRD 200CV	0,6810	2.553,91	3.064,69	5.107,81	6.129,37
KIA	CARENS 1.7 CRDI 141CV	0,4718	1.769,18	2.123,02	3.538,36	4.246,03
KIA	CARENS 1.7 CRDI 115CV ND	0,4363	1.636,19	1.963,42	3.272,37	3.926,85
KIA	CEE D 1.6 CRDI 136CV	0,4316	1.618,51	1.942,21	3.237,02	3.884,42
KIA	CEE D 1.6 CRDI 110CV ND	0,4008	1.503,19	1.803,82	3.006,37	3.607,65
KIA	CEED 1.6 CRDI 115CV	0,4036	1.513,45	1.816,14	3.026,89	3.632,27
KIA	CEED 1.6 CRDI 136CV	0,4412	1.654,33	1.985,20	3.308,67	3.970,40
KIA	OPTIMA 1.7 CRDI 140CV	0,4655	1.745,46	2.094,55	3.490,92	4.189,10
KIA	OPTIMA SW 1.7 CRDI 141CV	0,4728	1.772,85	2.127,42	3.545,70	4.254,84
KIA	PROCEED 2019 1.6 CRDI 136CV	0,4532	1.699,56	2.039,47	3.399,11	4.078,94
KIA	RIO 1.1 CRDI 75CV	0,3489	1.308,28	1.569,94	2.616,56	3.139,87
KIA	RIO 1.4 CRDI 90CV	0,3672	1.377,09	1.652,51	2.754,19	3.305,03
KIA	SORENTO 2.0 CRDI 185CV AWD	0,6167	2.312,44	2.774,93	4.624,88	5.549,86



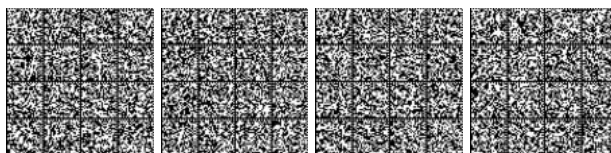
FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
KIA	SORENTO 2.2 CRDI 200CV AWD	0.6608	2.478,16	2.973,79	4.956,32	5.947,58
KIA	SORENTO 2.2 CRDI 2WD 200CV	0.6096	2.285,82	2.742,98	4.571,64	5.485,97
KIA	SORENTO 2.2 CRDI AWD 200CV	0.6470	2.426,09	2.911,30	4.852,17	5.822,60
KIA	SOUL 1.6 CRDI 136CV	0.4290	1.608,69	1.930,43	3.217,39	3.860,86
KIA	SPORTAGE 1.6 CRDI 115CV 2WD	0.4847	1.817,63	2.181,16	3.635,27	4.362,32
KIA	SPORTAGE 1.6 CRDI 136CV 2WD	0.4902	1.838,26	2.205,91	3.676,51	4.411,81
KIA	SPORTAGE 1.6 CRDI 136CV AWD	0.4881	1.830,45	2.196,54	3.660,90	4.393,08
KIA	SPORTAGE 1.7 CRDI 2WD 115CV	0.4465	1.674,44	2.009,33	3.348,89	4.018,66
KIA	SPORTAGE 1.7 CRDI 2WD 140CV	0.4734	1.775,23	2.130,28	3.550,46	4.260,56
KIA	SPORTAGE 2.0 CRDI AWD 136CV	0.5332	1.999,48	2.399,38	3.998,97	4.798,76
KIA	SPORTAGE 2.0 CRDI AWD 185CV	0.5578	2.091,72	2.510,06	4.183,44	5.020,12
KIA	STINGER 2.2 CRDI 200CV AWD	0.6744	2.529,07	3.034,89	5.058,15	6.069,78
KIA	STINGER 2.2 CRDI 200CV RWD	0.6440	2.415,05	2.898,07	4.830,11	5.796,13
KIA	STONIC 1.6 CRDI 110CV	0.3968	1.488,13	1.785,76	2.976,26	3.571,52
KIA	STONIC 1.6 CRDI 115CV	0.3867	1.450,27	1.740,32	2.900,54	3.480,64
KIA	VENGA 1.4 CRDI 90CV ND	0.3832	1.437,08	1.724,49	2.874,15	3.448,98
KIA	XCEED 1.6 CRDI 115CV	0.4252	1.594,68	1.913,61	3.189,35	3.827,22
KIA	XCEED 1.6 CRDI 136CV	0.4592	1.721,89	2.066,26	3.443,77	4.132,53
LANCIA	YPSILON 1.3 MJT 80CV	0.3505	1.314,37	1.577,24	2.628,74	3.154,49
LANCIA	YPSILON 1.3 MJT 95CV	0.3542	1.328,27	1.593,92	2.656,54	3.187,84
LAND ROVER	DEFENDER 110 2.0 SD4 200CV	0.7130	2.673,61	3.208,34	5.347,23	6.416,67
LAND ROVER	DEFENDER 110 2.0 SD4 240CV	0.7436	2.788,40	3.346,08	5.576,80	6.692,16
LAND ROVER	DEFENDER 90 2.0 SD4 200CV	0.6801	2.550,27	3.060,33	5.100,54	6.120,65
LAND ROVER	DEFENDER 90 2.0 SD4 240CV	0.7107	2.665,06	3.198,07	5.330,12	6.396,14
LAND ROVER	DISCOVERY 5 2.0 SD4 240CV	0.7211	2.703,94	3.244,73	5.407,88	6.489,46
LAND ROVER	DISCOVERY 5 2.0 TD4 180CV	0.6598	2.474,12	2.968,94	4.948,24	5.937,89
LAND ROVER	DISCOVERY 5 3.0 SDV6 306CV	0.8205	3.076,81	3.692,17	6.153,61	7.384,34
LAND ROVER	DISCOVERY 5 3.0 TD6 250CV	0.7628	2.860,53	3.432,64	5.721,06	6.865,27
LAND ROVER	DISCOVERY SPORT 2.0 TD4 150CV	0.5383	2.018,46	2.422,15	4.036,92	4.844,31
LAND ROVER	DISCOVERY SPORT 2.0 TD4 180CV	0.5567	2.087,52	2.505,03	4.175,05	5.010,06
LAND ROVER	DISCOVERY4 3.0 SDV6 249CV	0.7910	2.966,16	3.559,39	5.932,32	7.118,79
LAND ROVER	DISCOVERY4 3.0 TDV6 211CV	0.7416	2.780,83	3.336,99	5.561,65	6.673,98
LAND ROVER	RANGE ROVER 3.0 SDV6 249CV	1.0538	3.951,63	4.741,96	7.903,26	9.483,91
LAND ROVER	RANGE ROVER 4.4 SDV8 340CV	1.1976	4.491,16	5.389,39	8.982,31	10.778,78
LAND ROVER	RANGE ROVER EVOQUE 2.0 ED4 150CV 5 PORTE	0.5244	1.966,35	2.359,62	3.932,70	4.719,24
LAND ROVER	RANGE ROVER EVOQUE 2.0 TD4 180CV 3 PORTE	0.6337	2.376,19	2.851,43	4.752,38	5.702,86
LAND ROVER	RANGE ROVER EVOQUE 2.0 TD4 180CV 5 PORTE	0.5864	2.199,15	2.638,98	4.398,29	5.277,95
LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0 TD4 150CV	0.6406	2.402,39	2.882,86	4.804,77	5.765,73
LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0 TD4 180CV	0.6604	2.476,34	2.971,60	4.952,67	5.943,21
LAND ROVER	RANGE ROVER SPORT 3.0 D 249CV	0.8622	3.233,38	3.880,06	6.466,77	7.760,12
LAND ROVER	RANGE ROVER SPORT 3.0 SDV6 306CV	0.8841	3.315,40	3.978,48	6.630,79	7.956,95
LAND ROVER	RANGE ROVER SPORT 4.4 SDV8 340CV	0.9880	3.704,92	4.445,90	7.409,84	8.891,80
LAND ROVER	RANGE ROVER VELAR 2.0 I4 180CV	0.6708	2.515,62	3.018,75	5.031,25	6.037,50
LAND ROVER	RANGE ROVER VELAR 2.0 I4 240CV	0.7195	2.698,15	3.237,78	5.396,30	6.475,56
LAND ROVER	RANGE ROVER VELAR 2.0D I4 180CV	0.6764	2.536,34	3.043,60	5.072,67	6.087,20
LAND ROVER	RANGE ROVER VELAR 2.0D I4 240CV	0.7132	2.674,46	3.209,36	5.348,93	6.418,71
LAND ROVER	RANGE ROVER VELAR 3.0 SD6 300CV	0.7964	2.986,53	3.583,83	5.973,05	7.167,66
LAND ROVER	RANGE ROVER VELAR 3.0D 300CV	0.7768	2.912,89	3.495,47	5.825,78	6.990,94
LAND ROVER	RANGE ROVER VELAR 3.0D V6 275CV	0.7621	2.857,99	3.429,58	5.715,97	6.859,17
MAHINDRA	XUV500 2.2 140CV 2WD	0.5304	1.989,08	2.386,90	3.978,16	4.773,80
MAHINDRA	XUV500 2.2 140CV 4WD	0.5560	2.084,97	2.501,97	4.169,95	5.003,94
MAHINDRA	XUV500 2.2 AWD 140CV DIESEL	0.5540	2.077,47	2.492,97	4.154,95	4.985,94
MAHINDRA	XUV500 2.2 FWD 140CV DIESEL	0.5350	2.006,17	2.407,40	4.012,34	4.814,80
MASERATI	GHIBLI 3.0 V6 DIESEL 250CV	0.9902	3.713,30	4.455,96	7.426,59	8.911,91
MASERATI	GHIBLI 3.0 V6 DIESEL 275CV	0.9949	3.730,71	4.476,85	7.461,42	8.953,71
MASERATI	GHIBLI 3.0D 250CV	0.8739	3.277,24	3.932,69	6.554,48	7.865,37
MASERATI	GHIBLI 3.0D 275CV	0.8796	3.298,33	3.957,99	6.596,65	7.915,98
MASERATI	LEVANTE 3.0 V6 AWD DIESEL 250CV	0.9035	3.387,96	4.065,55	6.775,92	8.131,11
MASERATI	LEVANTE 3.0 V6 AWD DIESEL 275CV	0.9081	3.405,38	4.086,45	6.810,75	8.172,91
MASERATI	QUATTROPORTE DIESEL 3.0 250CV	1.0159	3.809,79	4.571,75	7.619,58	9.143,50
MASERATI	QUATTROPORTE DIESEL 3.0 275CV	1.0216	3.830,88	4.597,05	7.661,75	9.194,10
MAZDA	2 1.5 105CV MY2015	0.3593	1.347,32	1.616,78	2.694,63	3.233,56
MAZDA	3 1.5 SKYACTIVE-D 105CV	0.4119	1.544,58	1.853,49	3.089,15	3.706,98
MAZDA	3 2.2 SKYACTIVE-D 150CV ND	0.4781	1.792,95	2.151,54	3.585,89	4.303,07
MAZDA	3 2019 1.8 SKYACTIV-D 116CV	0.4159	1.559,76	1.871,71	3.119,52	3.743,43
MAZDA	6 2.2 SKYACTIVE-D 150CV	0.5447	2.042,71	2.451,25	4.085,42	4.902,50
MAZDA	6 2.2 SKYACTIVE-D 184CV	0.5655	2.120,75	2.544,90	4.241,50	5.089,80
MAZDA	6 2.2 SKYACTIVE-D 184CV AUT	0.6094	2.285,27	2.742,32	4.570,54	5.484,64
MAZDA	6 2.2L BERLINA 175CV	0.5466	2.049,86	2.459,83	4.099,71	4.919,65
MAZDA	6 2.2L SKYACTIVE-D 150CV WAGON	0.5186	1.944,58	2.333,49	3.889,15	4.666,98
MAZDA	6 2.2L WAGON 175CV	0.5496	2.060,87	2.473,04	4.121,74	4.946,09
MAZDA	CX-3 1.5D 4X2 105CV	0.4095	1.535,57	1.842,68	3.071,14	3.685,36



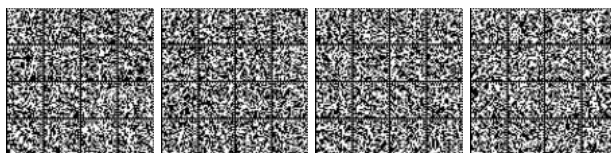
FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MAZDA	CX-3 1.5D 4X4 105CV	0,4481	1.680,55	2.016,66	3.361,09	4.033,31
MAZDA	CX-3 1.8L SKYACTIV-D 115CV	0,4101	1.538,01	1.845,62	3.076,03	3.691,23
MAZDA	CX-3 1.8L SKYACTIV-D 4WD 115CV	0,4461	1.672,71	2.007,25	3.345,41	4.014,49
MAZDA	CX-3 1.8L SKYACTIV D 115CV	0,4225	1.584,54	1.901,44	3.169,07	3.802,89
MAZDA	CX-30 1.8D 116CV 2WD	0,4380	1.642,65	1.971,18	3.285,30	3.942,36
MAZDA	CX-30 1.8D 116CV 4WD	0,4706	1.764,64	2.117,56	3.529,27	4.235,13
MAZDA	CX-5 2.2L SKYACTIV-D 2WD 150CV	0,5084	1.906,68	2.288,02	3.813,37	4.576,04
MAZDA	CX-5 2.2L SKYACTIV-D 4WD 150CV	0,5539	2.076,99	2.492,39	4.153,99	4.984,79
MAZDA	CX-5 2.2L SKYACTIV-D 4WD 175CV	0,5711	2.141,63	2.569,96	4.283,27	5.139,92
MERCEDES	A 160 D 1.5 90 CV EURO 6	0,4060	1.522,50	1.827,00	3.045,01	3.654,01
MERCEDES	A 180 D 1.5 109 CV EURO 6	0,4129	1.548,45	1.858,14	3.096,90	3.716,28
MERCEDES	A 200 D 2.1 136 CV EURO 6	0,4772	1.789,58	2.147,50	3.579,16	4.294,99
MERCEDES	A 200 D 2.1 AUT 4 MATIC 136 CV EURO 6	0,5029	1.885,69	2.262,83	3.771,38	4.525,65
MERCEDES	A 220 D 2.1 AUT 177 CV EURO 6	0,5066	1.899,90	2.279,88	3.799,81	4.559,77
MERCEDES	A 220 D 2.1 AUT 4 MATIC 177 CV EURO 6	0,5475	2.053,08	2.463,70	4.106,16	4.927,39
MERCEDES	A160 D 1.5 95CV	0,4358	1.634,38	1.961,25	3.268,75	3.922,50
MERCEDES	A180 D 1.5 116CV AUT MY2018	0,4860	1.822,39	2.186,87	3.644,78	4.373,74
MERCEDES	A200 D 2.0 150CV	0,5208	1.953,06	2.343,67	3.906,12	4.687,34
MERCEDES	A200 D 2.0 150CV AUT 4MATIC	0,5599	2.099,76	2.519,71	4.199,52	5.039,42
MERCEDES	A200 D 2.0 150CV AUT MY2018	0,5321	1.995,48	2.394,58	3.990,97	4.789,16
MERCEDES	A220 D 2.0 190CV AUT 4MATIC	0,5886	2.207,29	2.648,75	4.414,58	5.297,49
MERCEDES	A220 D 2.0 190CV AUT MY2018	0,5734	2.150,27	2.580,32	4.300,54	5.160,65
MERCEDES	B 160 CDI 1.5 90CV	0,4283	1.606,08	1.927,30	3.212,16	3.854,59
MERCEDES	B 160 D AUT 1.5 90CV	0,4352	1.632,02	1.958,43	3.264,05	3.916,85
MERCEDES	B 180 CDI 1.5 109CV	0,4351	1.631,51	1.957,81	3.263,02	3.915,62
MERCEDES	B 180 D AUT 1.5 109CV	0,4435	1.662,96	1.995,55	3.325,91	3.991,09
MERCEDES	B 200 CDI 2.2 AUT 4MATIC 136CV	0,5507	2.065,20	2.478,24	4.130,41	4.956,49
MERCEDES	B 220 CDI 2.2 AUT 177CV	0,5591	2.096,51	2.515,81	4.193,01	5.031,62
MERCEDES	B 220 CDI 2.2 AUT 4MATIC 177CV	0,5926	2.222,07	2.666,48	4.444,14	5.332,96
MERCEDES	B180D 2018 1.5 116CV AUT	0,4681	1.755,32	2.106,39	3.510,65	4.212,78
MERCEDES	B200 D 2018 2.0 150CV AUT 4MATIC	0,5157	1.934,04	2.320,85	3.868,08	4.641,70
MERCEDES	B200D 2018 2.0 150CV AUT	0,5280	1.979,83	2.375,80	3.959,66	4.751,59
MERCEDES	B220 D 2018 2.0 190CV AUT 4MATIC	0,6134	2.300,34	2.760,41	4.600,69	5.520,83
MERCEDES	B220D 2018 2.0 190CV AUT	0,5478	2.054,41	2.465,29	4.108,82	4.930,59
MERCEDES	C 180 BLUETEC 1.6 116CV MY2014	0,4531	1.699,24	2.039,09	3.398,48	4.078,17
MERCEDES	C 200 BLUETEC 1.6 136CV MY2014	0,4830	1.811,41	2.173,69	3.622,81	4.347,38
MERCEDES	C 220 BLUETEC 2.1 170CV MY2014	0,5696	2.135,89	2.563,06	4.271,77	5.126,13
MERCEDES	C 220 BLUETEC SW 2.1 170CV MY2014	0,5856	2.196,09	2.635,31	4.392,18	5.270,62
MERCEDES	C 220D 2.1 170CV CABRIO	0,6255	2.345,69	2.814,82	4.691,37	5.629,65
MERCEDES	C 220D 2.1 4MATIC 170CV CABRIO	0,6620	2.482,50	2.979,00	4.964,99	5.957,99
MERCEDES	C 220D 2.2 170CV COUPÉ	0,5720	2.144,82	2.573,78	4.289,64	5.147,57
MERCEDES	C 220D 2.2 170CV 4MATIC COUPÉ	0,6122	2.295,73	2.754,88	4.591,46	5.509,75
MERCEDES	C 250 BLUETEC SW 2.1 204CV MY2014	0,6265	2.349,50	2.819,40	4.699,00	5.638,80
MERCEDES	C 250 D 2.1 204CV 4MATIC BERLINA	0,6348	2.380,55	2.856,65	4.761,09	5.713,31
MERCEDES	C 250D 2.1 204CV CABRIO	0,6630	2.486,17	2.983,40	4.972,33	5.966,80
MERCEDES	C 250D 2.2 204CV 4MATIC COUPÉ	0,6441	2.415,40	2.898,48	4.830,79	5.796,95
MERCEDES	C 250D AUT 2.2 204CV COUPÉ	0,6169	2.313,41	2.776,09	4.626,82	5.552,19
MERCEDES	C180 D 1.6 122CV AUT MY2018	0,5157	1.933,79	2.320,55	3.867,58	4.641,09
MERCEDES	C180 D SW 1.6 122CV AUT MY2018	0,5261	1.972,81	2.367,37	3.945,61	4.734,74
MERCEDES	C200 D 1.6 160CV MY2018	0,5312	1.992,17	2.390,61	3.984,34	4.781,21
MERCEDES	C200 D SW 1.6 160CV MY2018	0,5407	2.027,52	2.433,02	4.055,03	4.866,04
MERCEDES	C220 D 2.0 194CV 4MATIC AUT MY2018	0,6031	2.261,79	2.714,15	4.523,59	5.428,31
MERCEDES	C220 D 2.0 194CV AUT CABRIO MY2018	0,7472	2.801,82	3.362,19	5.603,65	6.724,38
MERCEDES	C220 D 2.0 194CV AUT COUPÉ MY2018	0,6199	2.324,58	2.789,49	4.649,15	5.578,98
MERCEDES	C220 D 2.0 194CV AUT MY2018	0,5772	2.164,56	2.597,47	4.329,11	5.194,93
MERCEDES	C220 D 2.2 194CV 4MATIC AUT CABRIO MY2018	0,7687	2.882,69	3.459,22	5.765,37	6.918,45
MERCEDES	C220 D SW 2.0 194CV 4MATIC AUT MY2018	0,6126	2.297,14	2.756,57	4.594,28	5.513,14
MERCEDES	C220 D SW 2.0 194CV AUT MY2018	0,5974	2.240,29	2.688,35	4.480,58	5.376,69
MERCEDES	C300 D 2.0 245CV 4MATIC AUT COUPÉ MY2018	0,6707	2.514,97	3.017,97	5.029,95	6.035,94
MERCEDES	C300 D 2.0 245CV 4MATIC AUT MY2018	0,6533	2.449,85	2.939,81	4.899,69	5.879,63
MERCEDES	C300 D 2.0 245CV AUT CABRIO MY2018	0,7819	2.932,08	3.518,50	5.864,16	7.036,99
MERCEDES	C300 D 2.0 245CV AUT COUPÉ MY2018	0,6453	2.419,72	2.903,66	4.839,44	5.807,32
MERCEDES	C300 D 2.0 245CV AUT MY2018	0,6205	2.326,73	2.792,08	4.653,47	5.584,16
MERCEDES	C300 D SW 2.0 245CV 4MATIC AUT MY2018	0,6546	2.454,69	2.945,63	4.909,39	5.891,26
MERCEDES	C300 D SW 2.0 245CV AUT MY2018	0,6414	2.405,37	2.886,45	4.810,75	5.772,90
MERCEDES	CITAN 1.5 CDI 110CV	0,4055	1.520,73	1.824,87	3.041,45	3.649,74
MERCEDES	CLA 180 2019 1.5 115CV AUT	0,4793	1.797,35	2.156,82	3.594,70	4.313,64
MERCEDES	CLA 180 CDI 1.4 109CV	0,4567	1.712,53	2.055,04	3.425,06	4.110,07
MERCEDES	CLA 180 CDI AUT 1.4 109CV	0,4708	1.765,49	2.118,58	3.530,97	4.237,17
MERCEDES	CLA 180D 2019 2.0 116CV	0,5141	1.927,77	2.313,32	3.855,54	4.626,65
MERCEDES	CLA 200 CDI AUT 1.8 136CV	0,5274	1.977,76	2.373,32	3.955,53	4.746,64
MERCEDES	CLA 200 D 2.1 136CV	0,5475	2.052,94	2.463,53	4.105,89	4.927,06



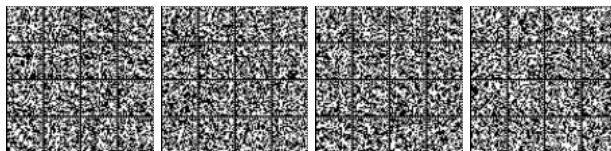
FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MERCEDES	CLA 200 D 2.1 4MATIC AUT 136CV	0,5807	2.177,48	2.612,98	4.354,97	5.225,96
MERCEDES	CLA 200 D 2.1 AUT 136CV	0,5549	2.080,96	2.497,15	4.161,92	4.994,31
MERCEDES	CLA 200D 2019 2.0 150CV	0,5731	2.148,98	2.578,78	4.297,97	5.157,56
MERCEDES	CLA 200D 2019 2.0 150CV AUT	0,5889	2.208,20	2.649,84	4.416,40	5.299,68
MERCEDES	CLA 200D 2019 2.0 150CV AUT 4MATIC	0,6119	2.294,73	2.753,68	4.589,46	5.507,35
MERCEDES	CLA 220 CDI 2.1 177CV	0,5509	2.066,01	2.479,21	4.132,01	4.958,42
MERCEDES	CLA 220 CDI 2.1 177CV SW	0,5542	2.078,24	2.493,89	4.156,48	4.987,77
MERCEDES	CLA 220 D 2.1 AUT 170CV	0,5837	2.189,04	2.626,85	4.378,09	5.253,71
MERCEDES	CLA 220 D 2.1 AUT 170CV 4MATIC	0,5977	2.241,30	2.689,57	4.482,61	5.379,13
MERCEDES	CLA 220D 2019 2.0 190CV AUT	0,6180	2.317,59	2.781,10	4.635,17	5.562,21
MERCEDES	CLA 220D 2019 2.0 190CV AUT 4MATIC	0,6384	2.394,10	2.872,92	4.788,21	5.745,85
MERCEDES	CLS 250 D 2.1 204CV	0,6949	2.605,84	3.127,00	5.211,67	6.254,01
MERCEDES	CLS 300 D 2.0 245CV	0,8137	3.051,45	3.661,74	6.102,90	7.323,48
MERCEDES	CLS 350D 3.0 4MATIC 286CV	0,9034	3.387,60	4.065,12	6.775,20	8.130,25
MERCEDES	CLS 400D 3.0 4MATIC 330CV	1,0494	3.935,26	4.722,31	7.870,52	9.444,63
MERCEDES	CLS 400D 3.0 4MATIC 340CV	0,9314	3.492,71	4.191,25	6.985,42	8.382,51
MERCEDES	E 200 D 2.0 150CV BERLINA	0,5561	2.085,40	2.502,48	4.170,80	5.004,96
MERCEDES	E 200 D 2.0 150CV SW	0,5999	2.249,57	2.699,48	4.499,13	5.398,96
MERCEDES	E 200D 1.6 160CV BERLINA	0,6780	2.542,63	3.051,16	5.085,26	6.102,32
MERCEDES	E 200D 1.6 160CV SW	0,6925	2.596,80	3.116,16	5.193,60	6.232,32
MERCEDES	E 220D 194CV BERLINA	0,7052	2.644,50	3.173,40	5.288,99	6.346,79
MERCEDES	E 220D 2.0 194CV CABRIO	0,7810	2.928,60	3.514,32	5.857,21	7.028,65
MERCEDES	E 220D 2.0 194CV COUPÉ	0,7308	2.740,43	3.288,52	5.480,87	6.577,04
MERCEDES	E 220D 2.0 194CV SW	0,7167	2.687,57	3.225,08	5.375,14	6.450,17
MERCEDES	E 220D 2.0 4MATIC 194CV CABRIO	0,6931	2.599,00	3.118,80	5.197,99	6.237,59
MERCEDES	E 220D 2.0 AUTOSPORT 264CV BERLINA	0,6226	2.334,93	2.801,92	4.669,87	5.603,84
MERCEDES	E 220D 2.2 170CV CABRIO	0,6299	2.362,22	2.834,67	4.724,45	5.669,34
MERCEDES	E 220D 4MATIC 194CV ALL-TERRAIN SW	0,6784	2.543,89	3.052,66	5.087,77	6.105,33
MERCEDES	E 220D 4MATIC 194CV BERLINA	0,7401	2.775,34	3.330,41	5.550,68	6.660,82
MERCEDES	E 220D 4MATIC 194CV SW	0,7545	2.829,47	3.395,37	5.658,95	6.790,74
MERCEDES	E 220D 4MATIC 2.0 194CV COUPÉ	0,7725	2.897,04	3.476,44	5.794,07	6.952,89
MERCEDES	E 250D 2.2 204CV CABRIO	0,6567	2.462,52	2.955,03	4.925,05	5.910,06
MERCEDES	E 300D 2.0 245CV CABRIO	0,7333	2.749,76	3.299,71	5.499,51	6.599,41
MERCEDES	E 300D 2.0 245CV COUPÉ	0,6905	2.589,51	3.107,41	5.179,02	6.214,82
MERCEDES	E 350 BLUETEC 3.0 258CV 4MATIC SW	0,7260	2.722,51	3.267,01	5.445,01	6.534,02
MERCEDES	E 350 BLUETEC 3.0 258CV CABRIO	0,7089	2.658,22	3.189,86	5.316,44	6.379,73
MERCEDES	E 350 BLUETEC 3.0 258CV COUPÉ	0,6843	2.566,26	3.079,51	5.132,52	6.159,02
MERCEDES	E 350 BLUETEC 3.0 258CV SW	0,7127	2.672,79	3.207,35	5.345,58	6.414,69
MERCEDES	E 350D 3.0 286CV CABRIO	0,7603	2.850,98	3.421,17	5.701,96	6.842,35
MERCEDES	E 350D 3.0 286CV COUPÉ	0,7273	2.727,45	3.272,94	5.454,91	6.545,89
MERCEDES	E 350D 3.0 AUTOSPORT 258CV BERLINA	0,7019	2.632,15	3.158,58	5.264,31	6.317,17
MERCEDES	E 400 D 4MATIC 340CV	0,8232	3.087,08	3.704,50	6.174,17	7.409,00
MERCEDES	G 350D 3.0 245CV SW LUNGA	0,9829	3.686,00	4.423,20	7.372,00	8.846,39
MERCEDES	G 350D 3.0 286CV SW	1,0514	3.942,57	4.731,09	7.885,15	9.462,18
MERCEDES	G 400D 3.0 330CV SW	1,2148	4.555,52	5.466,62	9.111,03	10.933,24
MERCEDES	G 400D 3.0 330CV	1,4084	5.281,64	6.337,97	10.563,28	12.675,94
MERCEDES	GL 350 3.0 4MATIC 258CV	0,9197	3.449,00	4.138,81	6.898,01	8.277,61
MERCEDES	GLA 180 CDI 1.5 AUT 109CV MY2014	0,4678	1.754,38	2.105,25	3.508,75	4.210,50
MERCEDES	GLA 200 CDI 2.1 136CV MY2014	0,5319	1.994,61	2.393,53	3.989,22	4.787,06
MERCEDES	GLA 200 CDI 2.1 AUT 4MAT 136CV MY2014	0,5677	2.128,90	2.554,68	4.257,80	5.109,36
MERCEDES	GLA 2020 180D AUT 2.0 116CV	0,5583	2.093,81	2.512,57	4.187,62	5.025,15
MERCEDES	GLA 2020 200 AUT 2.0 150CV	0,5836	2.188,43	2.626,11	4.376,85	5.252,22
MERCEDES	GLA 2020 200 AUT 2.0 190CV	0,6330	2.373,69	2.848,43	4.747,39	5.696,86
MERCEDES	GLA 2020 200D AUT 4MATIC 2.0 150CV	0,6138	2.301,78	2.762,13	4.603,55	5.524,26
MERCEDES	GLA 2020 200D AUT 4MATIC 2.0 190CV	0,6534	2.450,24	2.940,29	4.900,48	5.880,58
MERCEDES	GLA 220 D 2.2 AUT 177CV	0,5586	2.094,65	2.513,57	4.189,29	5.027,15
MERCEDES	GLA 220D 2.2 AUT 4MATIC 177CV	0,5846	2.192,17	2.630,61	4.384,34	5.261,21
MERCEDES	GLB 180D AUT 2.0 116CV	0,5869	2.201,06	2.641,27	4.402,11	5.282,53
MERCEDES	GLB 200D AUT 2.0 150CV	0,6104	2.288,95	2.746,74	4.577,90	5.493,48
MERCEDES	GLB 200D AUT 4MATIC 2.0 150CV	0,6422	2.408,19	2.889,83	4.816,38	5.779,66
MERCEDES	GLB 220D AUT 2.0 190CV	0,6606	2.477,40	2.972,89	4.954,81	5.945,77
MERCEDES	GLB 220D AUT 4MATIC 2.0 190CV	0,6820	2.557,63	3.069,15	5.115,25	6.138,30
MERCEDES	GLC 200D 2.0 4MATIC 163CV	0,6299	2.361,96	2.834,35	4.723,92	5.668,70
MERCEDES	GLC 200D 2.0 4MATIC COUPÉ 163CV	0,6539	2.452,19	2.942,63	4.904,38	5.885,25
MERCEDES	GLC 220D 2.0 4MATIC 194CV	0,6533	2.449,77	2.939,73	4.899,55	5.879,46
MERCEDES	GLC 220D 2.0 4MATIC COUPÉ 194CV	0,6810	2.553,69	3.064,43	5.107,38	6.128,86
MERCEDES	GLC 220D 2.1 170CV	0,6172	2.314,46	2.777,35	4.628,91	5.554,69
MERCEDES	GLC 220D 2.2 4MATIC 170CV COUPÉ	0,6483	2.431,04	2.917,25	4.862,09	5.834,51
MERCEDES	GLC 250D 2.1 204CV	0,6282	2.355,69	2.826,82	4.711,37	5.653,65
MERCEDES	GLC 250D 2.2 4MATIC 204CV COUPÉ	0,6567	2.462,45	2.954,94	4.924,90	5.909,88
MERCEDES	GLC 300D 2.0 4MATIC 245CV	0,6901	2.587,96	3.105,55	5.175,91	6.211,10
MERCEDES	GLC 300D 2.0 4MATIC COUPÉ 245CV	0,7227	2.710,24	3.252,28	5.420,47	6.504,57



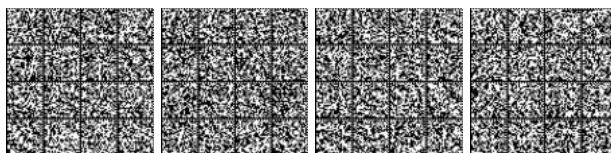
FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MERCEDES	GLC 400D 2.9 4MATIC 330CV	0,7888	2.958,06	3.549,67	5.916,12	7.099,35
MERCEDES	GLC 400D 2.9 4MATIC COUPÉ 330CV	0,8024	3.009,13	3.610,96	6.018,26	7.221,91
MERCEDES	GLE 250D 2.2 204CV	0,6912	2.592,18	3.110,62	5.184,36	6.221,24
MERCEDES	GLE 250D 4MATIC 2.2 204CV	0,7147	2.679,95	3.215,94	5.359,91	6.431,89
MERCEDES	GLE 300D 2.0 4MATIC 245CV	0,8134	3.050,36	3.660,43	6.100,71	7.320,85
MERCEDES	GLE 350D 3.0 4MATIC 258CV	0,8179	3.067,08	3.680,49	6.134,16	7.360,99
MERCEDES	GLE 350D 3.0 4MATIC 272CV	0,8657	3.246,56	3.895,87	6.493,12	7.791,75
MERCEDES	GLE 350D 3.0 4MATIC 272CV COUPÉ	0,8968	3.363,18	4.035,82	6.726,36	8.071,64
MERCEDES	GLE 400D 3.0 4MATIC 330CV	1,0164	3.811,49	4.573,78	7.622,97	9.147,57
MERCEDES	GLE 400D 3.0 4MATIC 330CV COUPÉ	1,0858	4.071,62	4.885,94	8.143,23	9.771,88
MERCEDES	GLK 200 CDI 2.2 143CV	0,5857	2.196,54	2.635,85	4.393,08	5.271,70
MERCEDES	GLK 220 CDI 2.2 170CV	0,6090	2.283,66	2.740,39	4.567,32	5.480,79
MERCEDES	GLK 250 2.2 4MATIC 204CV	0,6653	2.495,01	2.994,01	4.990,01	5.988,01
MERCEDES	GLK 350 CDI 3.0 4MATIC 265CV	0,7534	2.825,43	3.390,52	5.650,87	6.781,04
MERCEDES	GLS 350D 3.0 4MATIC 258CV	0,8610	3.228,61	3.874,33	6.457,22	7.748,67
MERCEDES	GLS 350D 4MATIC 285CV	1,0926	4.097,33	4.916,80	8.194,66	9.833,60
MERCEDES	GLS 400D 4MATIC 330CV	1,1299	4.237,03	5.084,43	8.474,05	10.168,86
MERCEDES	ML 250 BLUETEC 2.1 204CV EURO6	0,7331	2.748,99	3.298,79	5.497,99	6.597,59
MERCEDES	ML 350 BLUETEC 3.0 258CV EURO6	0,8324	3.121,41	3.745,70	6.242,83	7.491,39
MERCEDES	S 350D 2021 2.9 286CV	1,1413	4.279,74	5.135,69	8.559,48	10.271,37
MERCEDES	S 350D 2021 2.9 4MATIC 286CV	1,1682	4.380,69	5.256,83	8.761,38	10.513,66
MERCEDES	S 350D 3.0 V6 258CV	0,9007	3.377,81	4.053,37	6.755,62	8.106,75
MERCEDES	S 350D 4MATIC 3.0 286CV	0,9771	3.664,01	4.396,81	7.328,02	8.793,63
MERCEDES	S 400D 2021 2.9 4MATIC 330CV	1,2159	4.559,50	5.471,40	9.119,01	10.942,81
MERCEDES	S 400D 4MATIC 3.0 340CV	1,0136	3.801,09	4.561,30	7.602,17	9.122,61
MERCEDES	SLC 250D 2.1 204CV	0,6023	2.258,80	2.710,56	4.517,61	5.421,13
MERCEDES	V 2.2 CDI 163CV 4MATIC	0,6569	2.463,50	2.956,20	4.927,00	5.912,39
MERCEDES	V 250D 2.2 AUT 190CV	0,6594	2.472,77	2.967,32	4.945,53	5.934,64
MERCEDES	V KLASSE 2.0D 237CV	0,8479	3.179,48	3.815,38	6.358,96	7.630,75
MERCEDES	VITO 2.2 CDI 163CV	0,5678	2.129,40	2.555,28	4.258,80	5.110,57
MINI	MINI COOPER CABRIO 1.5 D 116CV	0,4343	1.628,81	1.954,57	3.257,62	3.909,14
MINI	MINI COOPER CLUBMAN 2.0 D 150CV	0,5359	2.009,80	2.411,76	4.019,61	4.823,53
MINI	MINI COOPER D COUNTRYMAN 2.0 150CV	0,5503	2.063,65	2.476,38	4.127,30	4.952,76
MINI	MINI COOPER D COUNTRYMAN ALL4 2.0 150CV 4X4	0,5891	2.209,04	2.650,85	4.418,08	5.301,70
MINI	MINI COOPER D PACEMAN 1.6 111CV	0,4368	1.637,88	1.965,45	3.275,75	3.930,90
MINI	MINI COOPER D PACEMAN 2.0 AUT 111CV	0,4925	1.846,74	2.216,09	3.693,48	4.432,18
MINI	MINI COOPER SD 2.0 170CV CABRIO	0,4978	1.866,60	2.239,92	3.733,20	4.479,84
MINI	MINI COOPER SD CLUBMAN 2.0 190CV	0,5748	2.155,66	2.586,79	4.311,31	5.173,57
MINI	MINI COOPER SD CLUBMAN 2.0 190CV ALL4	0,6034	2.262,60	2.715,12	4.525,20	5.430,24
MINI	MINI COOPER SD COUNTRYMAN AUT 2.0 190CV	0,6027	2.260,19	2.712,23	4.520,38	5.424,46
MINI	MINI COOPER SD COUNTRYMAN AUT ALL4 190CV 4X4	0,6311	2.366,68	2.840,02	4.733,37	5.680,04
MINI	MINI COOPER SD PACEMAN 2.0 143CV	0,4840	1.815,17	2.178,21	3.630,35	4.356,41
MINI	MINI ONE 1.5D 95CV	0,3827	1.435,26	1.722,31	2.870,51	3.444,62
MINI	MINI ONE CLUBMAN 1.5D 116CV	0,4767	1.787,54	2.145,05	3.575,09	4.290,10
MINI	MINI ONE D COUNTRYMAN 1.5 116CV	0,4968	1.863,13	2.235,76	3.726,27	4.471,52
MINI	NUOVA MINI COOPER D 1.5 116CV MY2014	0,4004	1.501,54	1.801,84	3.003,07	3.603,69
MINI	NUOVA MINI COOPER SD 2.0 170CV MY2014	0,4921	1.845,53	2.214,64	3.691,07	4.429,28
MITSUBISHI	ASX 1.6 DI-D 114CV 2WD	0,4259	1.597,18	1.916,61	3.194,36	3.833,23
MITSUBISHI	ASX 2.2 DI-D 150CV 4WD	0,5399	2.024,72	2.429,67	4.049,45	4.859,34
MITSUBISHI	ECLIPSE CROSS 2.2 D 148CV 4WD	0,5822	2.183,17	2.619,80	4.366,33	5.239,60
MITSUBISHI	OUTLANDER 2.2 4WD DI-D 150CV	0,5512	2.066,97	2.480,36	4.133,93	4.960,72
NISSAN	EVALIA 1.5 D 110CV	0,4349	1.630,70	1.956,84	3.261,40	3.913,68
NISSAN	JUKE 1.5 DCI 110CV	0,3829	1.435,81	1.722,98	2.871,63	3.445,95
NISSAN	MICRA 1.5 DCI 90CV	0,3746	1.404,90	1.685,89	2.809,81	3.371,77
NISSAN	MICRA 2018 1.5 DCI 90CV	0,3717	1.393,73	1.672,48	2.787,46	3.344,96
NISSAN	PULSAR 1.5 DCI 110CV	0,3853	1.444,91	1.733,89	2.889,82	3.467,78
NISSAN	QASHQAI 1.5 DCI 115CV	0,3843	1.441,15	1.729,38	2.882,29	3.458,75
NISSAN	QASHQAI 1.5 DCI 110CV MY2014	0,3924	1.471,67	1.766,00	2.943,33	3.532,00
NISSAN	QASHQAI 1.6 DCI 2WD 131CV MY2014	0,4361	1.635,33	1.962,39	3.270,66	3.924,79
NISSAN	QASHQAI 1.6 DCI 4WD 131CV MY2014	0,4567	1.712,75	2.055,30	3.425,49	4.110,59
NISSAN	QASHQAI 1.7 DCI 150CV	0,4628	1.735,51	2.082,61	3.471,01	4.165,21
NISSAN	QASHQAI 1.7 DCI 150CV 2WD	0,4423	1.658,70	1.990,44	3.317,39	3.980,87
NISSAN	QASHQAI 1.7 DCI 150CV 4WD	0,4531	1.699,10	2.038,91	3.398,19	4.077,83
NISSAN	QASHQAI 1.7 DCI AWD 150CV	0,4832	1.812,18	2.174,61	3.624,36	4.349,23
NISSAN	X-TRAIL 1.6 DCI 130CV 2WD	0,4661	1.747,71	2.097,25	3.495,41	4.194,50
NISSAN	X-TRAIL 1.6 DCI 130CV 4WD	0,4960	1.859,91	2.231,89	3.719,81	4.463,78
NISSAN	X-TRAIL 1.6 DCI 2WD 130CV	0,4655	1.745,64	2.094,77	3.491,28	4.189,53
NISSAN	X-TRAIL 1.6 DCI 4WD 130CV	0,4945	1.854,38	2.225,26	3.708,76	4.450,52
NISSAN	X-TRAIL 1.7 DCI 150CV 2WD	0,4785	1.794,46	2.153,35	3.588,91	4.306,69
NISSAN	X-TRAIL 1.7 DCI 150CV AWD	0,5164	1.936,38	2.323,66	3.872,76	4.647,31
NISSAN	X-TRAIL 2.0 DCI 177CV 2WD	0,5272	1.976,97	2.372,36	3.953,94	4.744,73
NISSAN	X-TRAIL 2.0 DCI 177CV 4WD	0,5315	1.993,13	2.391,76	3.986,27	4.783,52



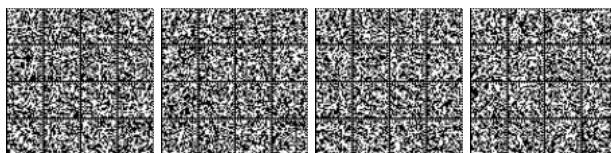
FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
OPEL	ANTARA 2.0 CDTI 170CV 4X2	0,5194	1.947,83	2.337,40	3.895,66	4.674,79
OPEL	ANTARA 2.0 CDTI 170CV 4X4	0,5354	2.007,62	2.409,14	4.015,24	4.818,29
OPEL	ANTARA 2.0 CDTI 170CV AUT 4X2	0,5509	2.066,03	2.479,24	4.132,07	4.958,48
OPEL	ASTRA 1.6 CDTI 95 CV EURO 6	0,3903	1.463,64	1.756,36	2.927,27	3.512,73
OPEL	ASTRA 1.6 CDTI S&S 110 CV EURO 6	0,3945	1.479,43	1.775,31	2.958,86	3.550,63
OPEL	ASTRA 1.6 CDTI S&S 136 CV EURO 6	0,4075	1.528,19	1.833,83	3.056,38	3.667,66
OPEL	ASTRA 1.6 CDTI S&S BITURBO 160CV	0,4339	1.627,12	1.952,54	3.254,23	3.905,08
OPEL	ASTRA 2019 1.5 CDTI 105CV	0,4150	1.556,39	1.867,67	3.112,78	3.735,34
OPEL	ASTRA 2019 1.5 CDTI 122CV	0,4224	1.584,01	1.900,81	3.168,02	3.801,62
OPEL	ASTRA GTC 1.6 CDTI 110CV MY2017	0,4430	1.661,17	1.993,40	3.322,33	3.986,80
OPEL	ASTRA GTC 1.6 CDTI 136CV MY2017	0,4557	1.708,82	2.050,59	3.417,64	4.101,17
OPEL	ASTRA ST 2019 1.5 CDTI 105CV SW	0,4229	1.585,97	1.903,16	3.171,93	3.806,32
OPEL	ASTRA ST 2019 1.5 CDTI 122CV SW	0,4303	1.613,55	1.936,22	3.227,10	3.872,52
OPEL	ASTRA SW 2022 1.5 TURBO D 130CV	0,4604	1.726,33	2.071,60	3.452,67	4.143,20
OPEL	CASCADA 2.0 CDTI 2.0 170CV	0,5333	2.000,04	2.400,05	4.000,09	4.800,11
OPEL	COMBO LIFE 1.5 CDTI 130CV	0,4660	1.747,60	2.097,11	3.495,19	4.194,23
OPEL	CORSA 1.3 CDTI 75CV MY2015	0,3475	1.303,05	1.563,66	2.606,10	3.127,32
OPEL	CORSA 1.3 CDTI 95CV MY2015	0,3505	1.314,22	1.577,07	2.628,45	3.154,14
OPEL	CORSA 2019 1.5 D 102CV	0,3992	1.496,97	1.796,37	2.993,95	3.592,74
OPEL	CROSSLAND X 1.5D 100CV	0,3773	1.414,99	1.697,99	2.829,98	3.395,98
OPEL	CROSSLAND X 1.5D 110CV	0,4385	1.644,54	1.973,44	3.289,07	3.946,89
OPEL	CROSSLAND X 1.5D 120CV	0,4318	1.619,13	1.942,96	3.238,26	3.885,91
OPEL	CROSSLAND X 1.6D 100CV	0,3889	1.458,31	1.749,97	2.916,62	3.499,95
OPEL	CROSSLAND X 1.6D 120CV	0,4049	1.518,50	1.822,20	3.037,01	3.644,41
OPEL	GRANDLAND X 1.6 D 120CV	0,4454	1.670,27	2.004,32	3.340,53	4.008,64
OPEL	GRANDLAND X 2.0 D 177CV	0,5230	1.961,35	2.353,62	3.922,70	4.707,24
OPEL	INSIGNIA 1.6 CDTI 136CV	0,4703	1.763,64	2.116,37	3.527,28	4.232,74
OPEL	INSIGNIA 1.6 ST CDTI 120CV SW	0,4782	1.793,30	2.151,96	3.586,60	4.303,92
OPEL	INSIGNIA 1.6 ST CDTI 136CV SW	0,4786	1.794,71	2.153,65	3.589,42	4.307,30
OPEL	INSIGNIA 2.0 CDTI S&S 170CV	0,5290	1.983,84	2.380,61	3.967,68	4.761,22
OPEL	INSIGNIA 2.0 CDTI S&S 4X4 170CV	0,5605	2.101,73	2.522,07	4.203,46	5.044,15
OPEL	INSIGNIA 2.0 ST CDTI S&S 170CV SW	0,5383	2.018,58	2.422,30	4.037,16	4.844,59
OPEL	INSIGNIA 2.0 ST CDTI S&S 4X4 170CV SW	0,5707	2.140,14	2.568,17	4.280,28	5.136,34
OPEL	INSIGNIA 2019 1.6 CDTI 136CV	0,4826	1.809,57	2.171,48	3.619,14	4.342,96
OPEL	INSIGNIA 2019 2.0 BITURBO CDTI 209CV	0,6396	2.398,59	2.878,31	4.797,18	5.756,61
OPEL	INSIGNIA 2019 2.0 CDTI 170CV	0,5409	2.028,47	2.434,16	4.056,94	4.868,32
OPEL	INSIGNIA 2020 1.5 CDTI 122CV	0,5337	2.001,31	2.401,57	4.002,62	4.803,14
OPEL	INSIGNIA 2020 2.0 CDTI 174CV	0,5750	2.156,35	2.587,62	4.312,70	5.175,24
OPEL	INSIGNIA 2020 2.0 CDTI 174CV AWD	0,6282	2.355,64	2.826,77	4.711,28	5.653,53
OPEL	INSIGNIA ST 1.6 CDTI 110CV SW	0,4729	1.773,42	2.128,10	3.546,84	4.256,21
OPEL	INSIGNIA ST 1.6 CDTI S&S 136CV SW	0,4870	1.826,41	2.191,70	3.652,83	4.383,40
OPEL	INSIGNIA ST 2.0 BITURBO CDTI S&S 209CV SW	0,6262	2.348,43	2.818,12	4.696,87	5.636,24
OPEL	INSIGNIA ST 2.0 CDTI S&S 170CV SW	0,5325	1.996,71	2.396,05	3.993,41	4.792,10
OPEL	INSIGNIA TOURER 2019 1.6 CDTI 136CV SW	0,4884	1.831,33	2.197,60	3.662,66	4.395,19
OPEL	INSIGNIA TOURER 2019 2.0 BITURBO CDTI 209CV SW	0,6415	2.405,66	2.886,79	4.811,32	5.773,59
OPEL	INSIGNIA TOURER 2019 2.0 CDTI 170CV AWD SW	0,5927	2.222,56	2.667,07	4.445,11	5.334,14
OPEL	INSIGNIA TOURER 2019 2.0 CDTI 170CV SW	0,5512	2.067,03	2.480,43	4.134,05	4.960,86
OPEL	MERIVA 1.6 CDTI S&S 95CV	0,4000	1.499,84	1.799,81	2.999,68	3.599,62
OPEL	MOKKA 1.6 CDTI 110CV 4X2	0,4319	1.619,75	1.943,70	3.239,50	3.887,40
OPEL	MOKKA 1.6 CDTI ECOTEC 136CV 4X2	0,4379	1.642,10	1.970,52	3.284,21	3.941,05
OPEL	MOKKA 1.6 CDTI ECOTEC 136CV 4X4	0,4555	1.708,20	2.049,85	3.416,41	4.099,69
OPEL	MOKKA 2020 1.5D 110CV	0,4505	1.689,41	2.027,29	3.378,82	4.054,59
OPEL	MOKKAX 1.6 CDTI 110CV 4X2	0,3985	1.494,27	1.793,12	2.988,53	3.586,24
OPEL	MOKKAX 1.6 CDTI 136CV 4X2	0,4287	1.607,52	1.929,02	3.215,04	3.858,05
OPEL	MOKKAX 1.6 CDTI 136CV 4X4	0,4473	1.677,29	2.012,75	3.354,59	4.025,50
OPEL	NUOVA ASTRA ST 1.6 CDTI 110CV SW	0,4099	1.537,01	1.844,42	3.074,03	3.688,83
OPEL	NUOVA ASTRA ST 1.6 CDTI 136CV SW	0,4247	1.592,68	1.911,22	3.185,36	3.822,43
OPEL	VIVARO 1.6 CDTI 125CV COMBO	0,5368	2.012,83	2.415,39	4.025,66	4.830,79
OPEL	ZAFIRA 1.6 CDTI 120CV MY2017	0,4671	1.751,67	2.102,00	3.503,34	4.204,01
OPEL	ZAFIRA 1.6 CDTI 134CV MY2017	0,4652	1.744,43	2.093,32	3.488,86	4.186,63
OPEL	ZAFIRA 2.0 CDTI 130CV MY2017	0,5221	1.958,02	2.349,62	3.916,03	4.699,24
OPEL	ZAFIRA 2.0 CDTI 170CV MY2017	0,5088	1.908,01	2.289,61	3.816,02	4.579,22
OPEL	ZAFIRA LIFE 1.5D 120CV	0,5257	1.971,31	2.365,57	3.942,62	4.731,14
PEUGEOT	2008 1.5 BLUEHDI 100CV	0,3879	1.454,69	1.745,62	2.909,37	3.491,25
PEUGEOT	2008 1.6 BLUEHDI 100CV	0,3862	1.448,36	1.738,03	2.896,72	3.476,07
PEUGEOT	2008 1.6 BLUEHDI 120CV	0,4059	1.522,19	1.826,63	3.044,38	3.653,26
PEUGEOT	2008 1.6 BLUEHDI 75CV	0,3683	1.380,94	1.657,13	2.761,89	3.314,27
PEUGEOT	2008 2020 1.5 BLUEHDI 100 100CV	0,3945	1.479,22	1.775,07	2.958,45	3.550,13
PEUGEOT	2008 2020 1.5 BLUEHDI 110 110CV	0,4357	1.633,93	1.960,71	3.267,86	3.921,43
PEUGEOT	2008 2020 1.5 BLUEHDI 130 130CV AUT	0,4891	1.834,20	2.201,04	3.668,41	4.402,09
PEUGEOT	208 1.6 BLUEHDI 100 CV S&S	0,3711	1.391,54	1.669,84	2.783,07	3.339,69
PEUGEOT	208 1.6 BLUEHDI 120CV	0,3939	1.477,11	1.772,54	2.954,23	3.545,08



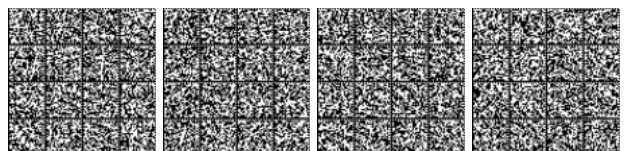
FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
PEUGEOT	208 1.6 BLUEHDI 75 CV	0,3499	1.312,00	1.574,40	2.624,00	3.148,80
PEUGEOT	208 2019 1.5 BLUEHDI 100CV	0,3910	1.466,39	1.759,67	2.932,78	3.519,34
PEUGEOT	3008 1.5 BLUEHDI 130CV	0,4475	1.678,00	2.013,61	3.356,01	4.027,21
PEUGEOT	3008 1.5 BLUEHDI S&S 131CV	0,5106	1.914,83	2.297,80	3.829,66	4.595,59
PEUGEOT	3008 1.6 BLUEHDI 120CV MY2016	0,4522	1.695,73	2.034,88	3.391,46	4.069,75
PEUGEOT	3008 2.0 BLUEHDI 180CV	0,5570	2.088,88	2.506,65	4.177,75	5.013,30
PEUGEOT	3008 2.0 BLUEHDI 150CV MY2016	0,4820	1.807,63	2.169,16	3.615,26	4.338,32
PEUGEOT	3008 2.0 BLUEHDI 180CV MY2016	0,5429	2.035,70	2.442,84	4.071,41	4.885,69
PEUGEOT	308 1.5 BLUEHDI 130CV	0,4098	1.536,90	1.844,28	3.073,80	3.688,56
PEUGEOT	308 1.5 BLUEHDI 130CV SW	0,4152	1.556,88	1.868,26	3.113,76	3.736,51
PEUGEOT	308 1.6 BLUEHDI 100CV	0,3864	1.449,03	1.738,84	2.898,06	3.477,67
PEUGEOT	308 1.6 BLUEHDI 100CV SW	0,3912	1.467,07	1.760,49	2.934,15	3.520,98
PEUGEOT	308 1.6 BLUEHDI 120CV EURO 6	0,3962	1.485,76	1.782,92	2.971,53	3.565,83
PEUGEOT	308 1.6 BLUEHDI 120CV SW EURO 6	0,4030	1.511,16	1.813,39	3.022,31	3.626,77
PEUGEOT	308 2.0 BLUEHDI 150CV	0,4610	1.728,57	2.074,28	3.457,13	4.148,56
PEUGEOT	308 2.0 BLUEHDI 177CV	0,4900	1.837,55	2.205,06	3.675,10	4.410,12
PEUGEOT	308 2.0 BLUEHDI 177CV SW	0,4968	1.863,07	2.235,69	3.726,15	4.471,37
PEUGEOT	308 2.0 BLUEHDI 150CV SW	0,4658	1.746,61	2.095,93	3.493,22	4.191,87
PEUGEOT	5008 1.5 BLUEHDI 130CV MY2017	0,4743	1.778,80	2.134,56	3.557,60	4.269,12
PEUGEOT	5008 1.6 BLUEHDI 120CV MOD 2017	0,4485	1.681,73	2.018,07	3.363,45	4.036,15
PEUGEOT	5008 2.0 BLUEHDI 177CV	0,6223	2.333,72	2.800,47	4.667,44	5.600,93
PEUGEOT	5008 2.0 BLUEHDI 150CV MOD 2017	0,5237	1.963,90	2.356,68	3.927,80	4.713,36
PEUGEOT	5008 2.0 BLUEHDI 180CV MOD 2017	0,5595	2.097,95	2.517,54	4.195,91	5.035,09
PEUGEOT	508 1.6 BLUEHDI 120CV	0,4672	1.752,02	2.102,43	3.504,04	4.204,85
PEUGEOT	508 2.0 BLUEHDI 150CV	0,4952	1.857,05	2.228,46	3.714,10	4.456,92
PEUGEOT	508 2.0 BLUEHDI 177CV MY2018	0,5954	2.232,66	2.679,19	4.465,31	5.358,37
PEUGEOT	508 2.0 BLUEHDI 180CV	0,5283	1.981,22	2.377,47	3.962,44	4.754,93
PEUGEOT	508 2.0 BLUEHDI S&S 177CV	0,5509	2.066,03	2.479,24	4.132,06	4.958,47
PEUGEOT	508 BLUEHDI 2.0 163CV	0,5317	1.993,71	2.392,45	3.987,41	4.784,89
PEUGEOT	508 STATION 2.0 BLUEHDI S&S 163CV	0,5348	2.005,58	2.406,70	4.011,17	4.813,40
PEUGEOT	508 STATION 2.0 BLUEHDI S&S 177CV	0,5691	2.134,06	2.560,87	4.268,11	5.121,73
PEUGEOT	508 SW 1.6 BLUEHDI 120CV EURO 6	0,4704	1.764,05	2.116,86	3.528,10	4.233,72
PEUGEOT	508 SW 2.0 BLUEHDI 150CV EURO 6	0,5220	1.957,33	2.348,80	3.914,67	4.697,60
PEUGEOT	508 SW 2.0 BLUEHDI 180CV EURO 6	0,5618	2.106,93	2.528,31	4.213,85	5.056,62
PEUGEOT	EXPERT TRAVELLER 1.5 BLUEHDI 120CV	0,5687	2.132,58	2.559,10	4.265,17	5.118,20
PEUGEOT	EXPERT TRAVELLER 2.0 HDI 177CV	0,5846	2.192,13	2.630,56	4.384,26	5.261,12
PEUGEOT	PARTNER TEPEE 1.6 75CV	0,3919	1.469,58	1.763,50	2.939,16	3.527,00
PEUGEOT	RIFTER STD GTLINE 1.5 130CV	0,4525	1.696,73	2.036,08	3.393,47	4.072,16
PORSCHE	MACAN 3.0 S 250CV	0,8210	3.078,58	3.694,30	6.157,17	7.388,60
PORSCHE	PANAMERA 4.0 4S DIESEL 422CV	1,1579	4.342,30	5.210,76	8.684,59	10.421,51
RENAULT	CAPTUR 1.5 DCI 90CV	0,3778	1.416,60	1.699,92	2.833,20	3.399,84
RENAULT	CAPTUR 1.5 DCI 8V 110CV	0,3875	1.453,28	1.743,94	2.906,56	3.487,88
RENAULT	CAPTUR 1.5 DCI 8V 90CV	0,3669	1.375,69	1.650,83	2.751,39	3.301,67
RENAULT	CAPTUR 2020 1.5 BLUE DCI 115CV	0,3866	1.449,74	1.739,68	2.899,47	3.479,36
RENAULT	CAPTUR 2020 1.5 BLUE DCI 115CV AUT	0,3992	1.496,89	1.796,27	2.993,78	3.592,53
RENAULT	CAPTUR 2020 1.5 BLUE DCI 95CV	0,3716	1.393,39	1.672,07	2.786,79	3.341,15
RENAULT	CLIO 1.5 BLUE DCI 100CV	0,3907	1.465,29	1.758,35	2.930,59	3.516,71
RENAULT	CLIO 1.5 DCI 75CV	0,3461	1.297,76	1.557,31	2.595,52	3.114,62
RENAULT	CLIO 1.5 DCI 90CV	0,3461	1.297,76	1.557,31	2.595,52	3.114,62
RENAULT	CLIO 1.5 DCI 75CV 5P	0,3465	1.299,23	1.559,08	2.598,46	3.118,15
RENAULT	CLIO 1.5 DCI 8V 110CV	0,3652	1.369,37	1.643,24	2.738,74	3.286,49
RENAULT	CLIO 1.5 DCI 90CV 5P	0,3542	1.328,36	1.594,04	2.656,73	3.188,07
RENAULT	CLIO 2019 1.5 BLUE DCI 115CV	0,3698	1.386,78	1.664,13	2.773,56	3.328,27
RENAULT	CLIO 2019 1.5 BLUE DCI 85CV	0,3613	1.354,76	1.625,71	2.709,51	3.251,41
RENAULT	CLIO SPORTER 1.5 DCI 75CV SW	0,3575	1.340,63	1.608,75	2.681,25	3.217,50
RENAULT	CLIO SPORTER 1.5 DCI 90CV SW	0,3664	1.373,96	1.648,76	2.747,93	3.297,51
RENAULT	ESCAPE 1.6 DCI 160CV	0,5189	1.945,74	2.334,89	3.891,48	4.669,77
RENAULT	ESPACE 1.6 DCI 130CV	0,4828	1.810,55	2.172,66	3.621,09	4.345,31
RENAULT	ESPACE 2.0 BLUE DCI 160CV	0,6412	2.404,40	2.885,28	4.808,80	5.770,56
RENAULT	ESPACE 2.0 BLUE DCI 190CV	0,6641	2.490,28	2.988,33	4.980,56	5.976,67
RENAULT	ESPACE 2.0 BLUE DCI 200CV	0,5836	2.188,39	2.626,07	4.376,78	5.252,14
RENAULT	GRAND SCENIC 1.5 DCI 110CV	0,4323	1.621,09	1.945,31	3.242,18	3.890,62
RENAULT	GRAND SCENIC 1.6 DCI 130CV	0,4745	1.779,42	2.135,31	3.558,84	4.270,61
RENAULT	GRAND SCENIC 1.8 BLUE DCI 120CV	0,4641	1.740,55	2.088,66	3.481,10	4.177,32
RENAULT	GRAND SCENIC 1.8 BLUE DCI 150CV	0,4885	1.831,69	2.198,03	3.663,39	4.396,07
RENAULT	KADJAR 1.5 BLUE DCI 116CV	0,4078	1.529,41	1.835,29	3.058,82	3.670,58
RENAULT	KADJAR 1.5 DCI 110CV	0,3888	1.458,09	1.749,71	2.916,18	3.499,42
RENAULT	KADJAR 1.6 DCI 130CV	0,4433	1.662,30	1.994,76	3.324,59	3.989,51
RENAULT	KADJAR 1.6 DCI 4x4 130CV	0,4638	1.739,29	2.087,15	3.478,58	4.174,30
RENAULT	KADJAR 1.7 BLUE DCI 150CV AWD	0,5076	1.903,60	2.284,32	3.807,20	4.568,64
RENAULT	KADJAR 2022 1.5 BLUE DCI 116CV	0,4990	1.871,24	2.245,49	3.742,48	4.490,97
RENAULT	KANGOO 2021 1.5 BLUE DCI 75CV	0,4545	1.704,24	2.045,09	3.408,49	4.090,19



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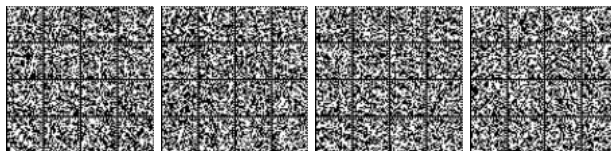
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
RENAULT	KOLEOS 1.6 DCI 130CV	0,4712	1.767,14	2.120,57	3.534,28	4.241,14
RENAULT	KOLEOS 2.0 DCI 177CV 2X4	0,5401	2.025,39	2.430,46	4.050,77	4.860,93
RENAULT	KOLEOS 2.0 DCI 177CV 4X4	0,5602	2.100,88	2.521,05	4.201,75	5.042,11
RENAULT	KOLEOS 2020 1.7 BLUE DCI 150CV 2X4	0,5153	1.932,41	2.318,89	3.864,81	4.637,77
RENAULT	KOLEOS 2020 2.0 BLUE DCI 190CV 2X4	0,5682	2.130,90	2.557,08	4.261,81	5.114,17
RENAULT	KOLEOS 2020 2.0 BLUE DCI 190CV 4X4	0,5826	2.184,93	2.621,91	4.369,86	5.243,83
RENAULT	MEGANE 1.5 BLUE DCI 115CV	0,3941	1.477,70	1.773,24	2.955,40	3.546,48
RENAULT	MEGANE 1.5 BLUE DCI 95CV	0,3791	1.421,81	1.706,17	2.843,62	3.412,34
RENAULT	MEGANE 1.5 DCI 110CV MY2016	0,3901	1.462,77	1.755,32	2.925,54	3.510,64
RENAULT	MEGANE 1.5 DCI 90CV MY2016	0,3711	1.391,56	1.669,88	2.783,13	3.339,75
RENAULT	MEGANE 1.6 DCI 130CV MY2016	0,4213	1.579,94	1.895,93	3.159,89	3.791,87
RENAULT	MEGANE 1.6 DCI 160CV MY2016	0,4760	1.784,83	2.141,79	3.569,65	4.283,58
RENAULT	MEGANE 2020 1.5 BLUE DCI 115CV	0,4555	1.708,04	2.049,65	3.416,08	4.099,30
RENAULT	MEGANE SPORTER 1.5 BLUE DCI 115CV	0,3999	1.499,64	1.799,57	2.999,29	3.599,15
RENAULT	MEGANE SPORTER 1.5 BLUE DCI 95CV	0,4032	1.512,00	1.814,40	3.024,01	3.628,81
RENAULT	MEGANE SPORTER 1.5 DCI 110CV SW	0,4044	1.516,49	1.819,78	3.032,97	3.639,57
RENAULT	MEGANE SPORTER 1.5 DCI 90CV SW	0,3854	1.445,28	1.734,34	2.890,56	3.468,68
RENAULT	MEGANE SPORTER 1.6 DCI 130CV SW	0,4350	1.631,17	1.957,40	3.262,33	3.914,80
RENAULT	MEGANE SPORTER 1.6 DCI 165CV SW	0,4930	1.848,77	2.218,53	3.697,55	4.437,06
RENAULT	MEGANE SPORTER 2020 1.5 BLUE DCI 115CV	0,4657	1.746,36	2.095,64	3.492,73	4.191,27
RENAULT	SCENIC 1.8 BLUE DCI 120CV	0,4593	1.722,37	2.066,85	3.444,74	4.133,69
RENAULT	SCENIC 1.8 BLUE DCI 150CV	0,4782	1.793,39	2.152,06	3.586,77	4.304,13
RENAULT	SCENIC ENERGY 1.5 DCI 110CV	0,4194	1.572,84	1.887,41	3.145,68	3.774,82
RENAULT	SCENIC ENERGY 1.5 DCI 95CV	0,4046	1.517,40	1.820,88	3.034,80	3.641,76
RENAULT	SCENIC ENERGY 1.6 DCI 130CV	0,4566	1.712,19	2.054,63	3.424,38	4.109,25
RENAULT	SCENIC ENERGY 1.6 DCI 160CV	0,4674	1.752,84	2.103,41	3.505,68	4.206,81
RENAULT	TALISMAN 1.5 DCI 8V 110CV	0,4533	1.699,72	2.039,67	3.399,45	4.079,34
RENAULT	TALISMAN 1.6 DCI 130CV	0,4701	1.762,72	2.115,27	3.525,44	4.230,53
RENAULT	TALISMAN 1.6 DCI 160CV	0,5148	1.930,56	2.316,68	3.861,13	4.633,35
RENAULT	TALISMAN 1.8 BLUE DCI 150CV	0,5343	2.003,79	2.404,55	4.007,58	4.809,10
RENAULT	TALISMAN SPORTER 1.5 DCI 110CV	0,4513	1.692,20	2.030,64	3.384,40	4.061,28
RENAULT	TALISMAN SPORTER 1.6 DCI 130CV	0,4683	1.756,16	2.107,39	3.512,32	4.214,79
RENAULT	TALISMAN SPORTER 1.6 DCI 160CV	0,5111	1.916,66	2.299,99	3.833,32	4.599,99
RENAULT	TALISMAN SPORTER 1.8 BLUE DCI 150CV	0,5397	2.023,84	2.428,61	4.047,68	4.857,21
RENAULT	TALISMAN SPORTER 2.0 BLUE DCI 160CV	0,5678	2.129,17	2.555,01	4.258,35	5.110,02
RENAULT	TALISMAN SPORTER 2.0 BLUE DCI 190CV	0,6021	2.257,71	2.709,26	4.515,43	5.418,51
RENAULT	TRAFIC 1.6 CDI 125 CV EURO 6	0,4920	1.844,94	2.213,92	3.689,87	4.427,84
SEAT	ALHAMBRA 2.0 TDI 115CV	0,5251	1.969,05	2.362,86	3.938,11	4.725,73
SEAT	ALHAMBRA 2.0 TDI 150CV	0,5383	2.018,48	2.422,17	4.036,96	4.844,35
SEAT	ALHAMBRA 2.0 TDI 184CV	0,5761	2.160,29	2.592,35	4.320,58	5.184,69
SEAT	ALHAMBRA 2.0 TDI DSG 150CV	0,5853	2.194,96	2.633,95	4.389,92	5.267,91
SEAT	ALHAMBRA 2.0 TDI DSG 177CV	0,6025	2.259,43	2.711,32	4.518,87	5.422,64
SEAT	ARONA 1.6 TDI 115CV	0,4209	1.578,40	1.894,08	3.156,81	3.788,17
SEAT	ARONA 1.6 TDI 95CV	0,4127	1.547,46	1.856,95	3.094,92	3.713,90
SEAT	ARONA 2020 1.6 TDI 95CV	0,3981	1.492,79	1.791,34	2.985,57	3.582,69
SEAT	ATECA 1.6 TDI 115CV	0,4529	1.698,50	2.038,20	3.396,99	4.076,39
SEAT	ATECA 1.6 TDI 116CV	0,4476	1.678,51	2.014,21	3.357,01	4.028,42
SEAT	ATECA 2.0 TDI 115CV	0,5145	1.929,25	2.315,09	3.858,49	4.630,19
SEAT	ATECA 2.0 TDI 150CV	0,4688	1.757,99	2.109,59	3.515,98	4.219,17
SEAT	ATECA 2.0 TDI 4DRIVE 150CV	0,5362	2.010,94	2.413,12	4.021,87	4.826,25
SEAT	ATECA 2.0 TDI 4DRIVE 190CV	0,5432	2.036,93	2.444,32	4.073,86	4.888,64
SEAT	ATECA 2.0 TDI 4X4 150CV	0,5817	2.181,50	2.617,80	4.363,01	5.235,61
SEAT	IBIZA 1.6 TDI 115CV MY2017	0,3970	1.488,90	1.786,68	2.977,79	3.573,35
SEAT	IBIZA 1.6 TDI 80CV MY2017	0,3773	1.414,85	1.697,82	2.829,70	3.395,64
SEAT	IBIZA 1.6 TDI 95CV MY2017	0,3890	1.458,75	1.750,50	2.917,50	3.500,99
SEAT	IBIZA 2020 1.6 TDI 95CV	0,3833	1.437,22	1.724,66	2.874,44	3.449,32
SEAT	LEON 1.6 TDI 110CV	0,4156	1.558,35	1.870,02	3.116,70	3.740,04
SEAT	LEON 1.6 TDI 115CV	0,4164	1.561,31	1.873,58	3.122,63	3.747,16
SEAT	LEON 1.6 TDI 90CV	0,4105	1.539,40	1.847,27	3.078,79	3.694,55
SEAT	LEON 2.0 TDI 150CV	0,4575	1.715,52	2.058,62	3.431,04	4.117,25
SEAT	LEON 2.0 TDI 184CV	0,4692	1.759,68	2.111,62	3.519,37	4.223,24
SEAT	LEON 2020 2.0 TDI 115CV	0,4709	1.765,73	2.118,87	3.531,46	4.237,75
SEAT	LEON SPORTSTOURER 2020 2.0 TDI FR 115CV SW	0,4901	1.837,87	2.205,44	3.675,74	4.410,89
SEAT	LEON ST 1.6 TDI 115CV SW	0,4204	1.576,46	1.891,76	3.152,93	3.783,51
SEAT	LEON ST 1.6 TDI 90CV SW MY2014	0,4208	1.578,03	1.893,63	3.156,06	3.787,27
SEAT	LEON ST 2.0 TDI 150CV SW MY2014	0,4828	1.810,38	2.172,45	3.620,75	4.344,91
SEAT	LEON ST 2.0 TDI 184CV SW MY2014	0,5001	1.875,20	2.250,24	3.750,40	4.500,48
SEAT	TARRACO 2019 2.0 TDI 150CV 4X4	0,5643	2.116,04	2.539,25	4.232,09	5.078,50
SEAT	TARRACO 2019 2.0 TDI 190CV 4X4	0,6036	2.263,37	2.716,05	4.526,75	5.432,10
SKODA	FABIA 1.4 TDI 75CV	0,3451	1.294,13	1.552,96	2.588,26	3.105,92
SKODA	FABIA 1.4 TDI 90CV	0,3606	1.352,35	1.622,83	2.704,71	3.245,65
SKODA	FABIA WAGON 1.4 TDI 105CV	0,3845	1.441,78	1.730,13	2.883,56	3.460,27





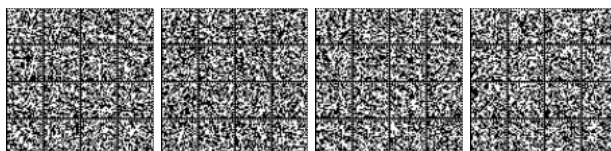
FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
SKODA	FABIA WAGON 1.4 TDI 75CV	0,3498	1.311,77	1.574,13	2.623,54	3.148,25
SKODA	FABIA WAGON 1.4 TDI 90CV	0,3630	1.361,19	1.633,42	2.722,37	3.266,85
SKODA	KAMIQ 1.6 TDI 115CV	0,4322	1.620,92	1.945,11	3.241,84	3.890,21
SKODA	KAROK 1.6 TDI 115CV	0,4548	1.705,53	2.046,64	3.411,06	4.093,27
SKODA	KAROK 2.0 TDI 4X4 150CV	0,4948	1.855,46	2.226,55	3.710,92	4.453,11
SKODA	KAROK 2.0 TDI 4X4 190CV	0,5439	2.039,53	2.447,43	4.079,05	4.894,86
SKODA	KAROK 2020 1.6 TDI SCR 116CV	0,4411	1.653,98	1.984,78	3.307,96	3.969,55
SKODA	KAROQ 2.0 TDI 2X4 150CV	0,5358	2.009,43	2.411,31	4.018,85	4.822,63
SKODA	KODIAQ 2.0 RS BIT D 240CV 4X4	0,6475	2.427,97	2.913,56	4.855,93	5.827,12
SKODA	KODIAQ 2.0 TDI 150CV 2X4	0,5858	2.196,62	2.635,94	4.393,24	5.271,89
SKODA	KODIAQ 2.0 TDI 150CV 4X4	0,6254	2.345,22	2.814,26	4.690,44	5.628,53
SKODA	KODIAQ 2.0 TDI 190CV 4X4	0,5788	2.170,54	2.604,65	4.341,08	5.209,29
SKODA	KODIAQ 2.0 TDI 200CV 4WD	0,6605	2.476,97	2.972,36	4.953,93	5.944,72
SKODA	OCTAVIA 1.6 TDI 115CV	0,4248	1.592,93	1.911,52	3.185,86	3.823,03
SKODA	OCTAVIA 1.6 TDI 90CV	0,4034	1.512,68	1.815,22	3.025,36	3.630,43
SKODA	OCTAVIA 1.6 TDI CR 110CV	0,4178	1.566,75	1.880,10	3.133,51	3.760,21
SKODA	OCTAVIA 2.0 TDI 150CV	0,4547	1.705,04	2.046,05	3.410,08	4.092,09
SKODA	OCTAVIA 2.0 TDI 184CV	0,5214	1.955,38	2.346,45	3.910,76	4.692,91
SKODA	OCTAVIA 2020 2.0 TDI 116CV	0,4986	1.869,88	2.243,86	3.739,77	4.487,72
SKODA	OCTAVIA 2020 2.0 TDI 200CV	0,6255	2.345,74	2.814,88	4.691,47	5.629,76
SKODA	OCTAVIA WAGON 1.6 TDI 115CV SW	0,4321	1.620,40	1.944,48	3.240,81	3.888,97
SKODA	OCTAVIA WAGON 1.6 TDI 90CV SW	0,4090	1.533,73	1.840,48	3.067,47	3.680,96
SKODA	OCTAVIA WAGON 2.0 TDI 150CV SW	0,4603	1.726,25	2.071,50	3.452,50	4.143,00
SKODA	OCTAVIA WAGON 2.0 TDI 184CV SW	0,5271	1.976,59	2.371,91	3.953,18	4.743,81
SKODA	OCTAVIA WAGON 2.0 TDI 4X4 150CV SW	0,4872	1.826,87	2.192,25	3.653,75	4.384,49
SKODA	OCTAVIA WAGON 2.0 TDI 4X4 184CV SW	0,5325	1.996,79	2.396,15	3.993,58	4.792,30
SKODA	OCTAVIA WAGON 2.0 TDI RS 184CV SW	0,5159	1.934,52	2.321,42	3.869,04	4.642,85
SKODA	OCTAVIA WAGON 2020 2.0 RS TDI 4X4 200CV	0,6299	2.362,12	2.834,54	4.724,23	5.669,08
SKODA	OCTAVIA WAGON 2020 2.0 TDI 116CV	0,5057	1.896,41	2.275,69	3.792,82	4.551,39
SKODA	OCTAVIA WAGON 2020 2.0 TDI 200CV	0,6326	2.372,26	2.846,71	4.744,52	5.693,42
SKODA	OCTAVIA WAGON 2020 2.0 TDI 4X4 150CV	0,5540	2.077,62	2.493,15	4.155,25	4.986,30
SKODA	RAPID 1.4 TDI CR 90CV	0,3873	1.452,32	1.742,78	2.904,63	3.485,56
SKODA	RAPID 1.6 TDI CR 115CV	0,4156	1.558,68	1.870,42	3.117,37	3.740,84
SKODA	SCALA 2019 1.6 TDI 115CV	0,4147	1.555,00	1.866,00	3.109,99	3.731,99
SKODA	SUPERB 1.6 TDI SCR 120CV	0,5146	1.929,75	2.315,70	3.859,51	4.631,41
SKODA	SUPERB 2.0 TDI 150CV	0,5042	1.890,60	2.268,73	3.781,21	4.537,45
SKODA	SUPERB 2.0 TDI 190CV	0,5480	2.054,90	2.465,89	4.109,81	4.931,77
SKODA	SUPERB 2.0 TDI 190CV 4X4	0,5739	2.152,11	2.582,53	4.304,22	5.165,06
SKODA	SUPERB 2.0 TDI EVO 200CV 2X4	0,6349	2.380,70	2.856,84	4.761,39	5.713,67
SKODA	SUPERB 2.0 TDI EVO 200CV 4X4	0,6491	2.433,97	2.920,76	4.867,94	5.841,52
SKODA	SUPERB 2.0 TDI SCR 150CV	0,5892	2.209,63	2.651,55	4.419,25	5.303,10
SKODA	SUPERB 2020 2.0 TDI 122CV	0,5166	1.937,22	2.324,67	3.874,44	4.649,33
SKODA	SUPERB WAGON 1.6 TDI 120CV	0,4989	1.871,03	2.245,23	3.742,05	4.490,46
SKODA	SUPERB WAGON 2.0 TDI DSG 150CV	0,6208	2.328,02	2.793,63	4.656,04	5.587,25
SKODA	SUPERB WAGON 2.0 TDI DSG 190CV	0,5595	2.098,00	2.517,60	4.196,00	5.035,20
SKODA	SUPERB WAGON 2.0 TDI DSG 4X4 190CV	0,5819	2.182,27	2.618,72	4.364,54	5.237,45
SKODA	SUPERB WAGON 2.0 TDI EVO 200CV 2X4	0,6341	2.377,96	2.853,55	4.755,92	5.707,10
SKODA	SUPERB WAGON 2.0 TDI EVO 200CV 4X4	0,6552	2.456,87	2.948,25	4.913,75	5.896,50
SKODA	SUPERB WAGON 2.0 TDI SCR 150CV	0,5295	1.985,44	2.382,53	3.970,88	4.765,06
SKODA	SUPERB WAGON 2020 2.0 TDI 122CV	0,5246	1.967,10	2.360,52	3.934,19	4.721,03
SKODA	YETI 2.0 TDI 110CV	0,4440	1.665,05	1.998,06	3.330,11	3.996,13
SKODA	YETI 2.0 TDI 110CV 4X4	0,4716	1.768,36	2.122,03	3.536,72	4.244,07
SSANGYONG	KORANDO 2.2 E-XDI 178CV 2WD	0,4765	1.786,82	2.144,18	3.573,64	4.288,36
SSANGYONG	KORANDO 2.2 E-XDI 178CV 4WD	0,4989	1.870,98	2.245,17	3.741,96	4.490,35
SSANGYONG	KORANDO 2019 1.6D AWD 136CV	0,5398	2.024,40	2.429,28	4.048,80	4.858,56
SSANGYONG	REXTON 2.2D 181CV 2WD	0,6160	2.310,10	2.772,12	4.620,21	5.544,25
SSANGYONG	REXTON 2.2D 181CV 4WD	0,6336	2.376,04	2.851,25	4.752,09	5.702,50
SSANGYONG	RODIUS 2.2D 178CV 2WD	0,5570	2.088,62	2.506,35	4.177,24	5.012,69
SSANGYONG	RODIUS 2.2D 178CV 4WD	0,5938	2.226,58	2.671,90	4.453,17	5.343,80
SSANGYONG	TIVOLI 1.6D 115CV	0,3891	1.459,30	1.751,16	2.918,60	3.502,32
SSANGYONG	TIVOLI 2020 1.6D 136CV	0,4388	1.645,49	1.974,59	3.290,99	3.949,19
SSANGYONG	XLV 1.6D 115CV	0,4358	1.634,13	1.960,95	3.268,25	3.921,91
SUBARU	FORESTER 2.0D 147CV	0,5332	1.999,51	2.399,41	3.999,01	4.798,81
SUBARU	OUTBACK 2.0 D LINEARTRONIC 150CV	0,5709	2.140,94	2.569,13	4.281,89	5.138,26
SUBARU	XV 2.0D 147CV	0,4991	1.871,63	2.245,96	3.743,26	4.491,92
SUZUKI	S-CROSS 1.6 120CV	0,4069	1.525,87	1.831,05	3.051,74	3.662,09
SUZUKI	S-CROSS 1.6 120CV 4WD	0,4236	1.588,34	1.906,01	3.176,68	3.812,01
SUZUKI	VITARA 1.6 DDIS 120CV	0,4043	1.516,19	1.819,43	3.032,38	3.638,86
SUZUKI	VITARA 1.6 DDIS 120CV 4WD	0,4226	1.584,81	1.901,77	3.169,61	3.803,54
TOYOTA	AURIS 1.4D 4D 90CV	0,3856	1.446,01	1.735,21	2.892,02	3.470,42
TOYOTA	AURIS 1.6D 4D 112CV	0,4213	1.579,71	1.895,65	3.159,42	3.791,31
TOYOTA	LAND CRUISER 2.8 D4-D 177CV	0,6931	2.599,09	3.118,91	5.198,18	6.237,82



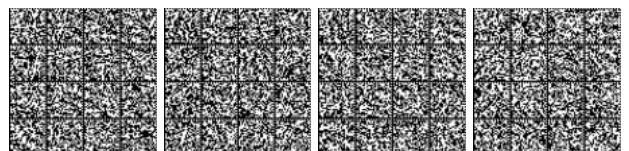
FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
TOYOTA	LAND CRUISER 2.8 D4-D 177CV LOUNGE	0,7606	2.852,44	3.422,92	5.704,87	6.845,85
TOYOTA	PROACE 2.0D 177CV 9 POSTI	0,5545	2.079,41	2.495,30	4.158,83	4.990,59
TOYOTA	PROACE VERSO 1.5D 120CV 9 POSTI	0,5324	1.996,58	2.395,90	3.993,16	4.791,79
TOYOTA	RAV4 2.0 D-4D 143CV 2WD	0,4835	1.813,00	2.175,60	3.625,99	4.351,19
TOYOTA	VERSO 1.6 D-4D 110CV	0,4364	1.636,54	1.963,85	3.273,08	3.927,69
TOYOTA	YARIS 1.4 D-4D 90CV MY2014	0,3438	1.289,25	1.547,10	2.578,50	3.094,20
VOLKSWAGEN	AMAROK 3.0 204CV	0,6477	2.428,79	2.914,55	4.857,58	5.829,09
VOLKSWAGEN	ARTEON 2.0 BITDI 4MOTION 240CV 4WD	0,6856	2.570,99	3.085,18	5.141,97	6.170,37
VOLKSWAGEN	ARTEON 2.0 BI-TDI 4MOTION 240CV	0,7007	2.627,60	3.153,11	5.255,19	6.306,23
VOLKSWAGEN	ARTEON 2.0 TDI 150CV	0,6010	2.253,58	2.704,29	4.507,16	5.408,59
VOLKSWAGEN	ARTEON 2.0 TDI 190CV	0,6354	2.382,75	2.859,30	4.765,51	5.718,61
VOLKSWAGEN	ARTEON 2.0 TDI 4MOTION 190CV 4WD	0,6511	2.441,60	2.929,92	4.883,19	5.859,83
VOLKSWAGEN	CARAVELLE 2.0 TDI 204CV	0,6092	2.284,33	2.741,20	4.568,67	5.482,40
VOLKSWAGEN	GOLF SPORTSVAN 1.6 TDI 115CV	0,4381	1.642,98	1.971,58	3.285,96	3.943,15
VOLKSWAGEN	GOLF SPORTSVAN 2.0 TDI 150CV	0,5117	1.919,05	2.302,86	3.838,10	4.605,71
VOLKSWAGEN	GOLF VII 1.6 TDI 110CV 4MOTION	0,4636	1.738,41	2.086,09	3.476,81	4.172,17
VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT 90CV	0,4191	1.571,63	1.885,96	3.143,27	3.771,92
VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT. TECH 115CV	0,4420	1.657,48	1.988,98	3.314,96	3.977,95
VOLKSWAGEN	GOLF VII 2.0 GTD BLUEMOT. TECH 184CV	0,5363	2.011,11	2.413,33	4.022,22	4.826,66
VOLKSWAGEN	GOLF VII 2.0 TDI BLUE MOTION 150CV	0,4758	1.784,23	2.141,08	3.568,47	4.282,16
VOLKSWAGEN	GOLF VII VARIANT 1.6 TDI 115CV	0,4321	1.620,27	1.944,33	3.240,55	3.888,66
VOLKSWAGEN	GOLF VII VARIANT 1.6 TDI TREND 90CV	0,4182	1.568,11	1.881,73	3.136,22	3.763,47
VOLKSWAGEN	GOLF VII VARIANT 2.0 TDI ALLTRACK 184 CV	0,5310	1.991,09	2.389,30	3.982,17	4.778,61
VOLKSWAGEN	GOLF VII VARIANT 2.0 TDI BMT 150CV	0,5061	1.897,81	2.277,38	3.795,63	4.554,75
VOLKSWAGEN	GOLF VIII 2020 2.0 TDI 115CV	0,4969	1.863,35	2.236,02	3.726,71	4.472,05
VOLKSWAGEN	GOLF VIII 2020 2.0 TDI 150CV	0,5357	2.008,79	2.410,55	4.017,58	4.821,09
VOLKSWAGEN	GOLF VIII 2020 2.0 TDI 200CV	0,6172	2.314,62	2.777,55	4.629,25	5.555,10
VOLKSWAGEN	MAGGIOLINO 2.0 TDI BLUEMOTION 110CV MY2016	0,4533	1.699,87	2.039,84	3.399,73	4.079,68
VOLKSWAGEN	MAGGIOLINO 2.0 TDI BLUEMOTION 150CV MY2016	0,4896	1.836,06	2.203,27	3.672,12	4.406,55
VOLKSWAGEN	PASSAT 1.6 TDI 120CV EURO 6	0,4730	1.773,89	2.128,66	3.547,77	4.257,33
VOLKSWAGEN	PASSAT 2.0 BITDI 4MOTION 240CV	0,6160	2.309,84	2.771,81	4.619,68	5.543,62
VOLKSWAGEN	PASSAT 2.0 TDI 150CV EURO 6	0,5242	1.965,86	2.359,04	3.931,73	4.718,07
VOLKSWAGEN	PASSAT 2.0 TDI 190CV EURO 6	0,5651	2.119,20	2.543,04	4.238,40	5.086,08
VOLKSWAGEN	PASSAT 2019 1.6 TDI 120CV	0,4965	1.861,79	2.234,15	3.723,58	4.468,29
VOLKSWAGEN	PASSAT 2019 2.0 BITDI 4MOTION DSG 240CV	0,6534	2.450,37	2.940,45	4.900,74	5.880,89
VOLKSWAGEN	PASSAT 2019 2.0 TDI 122CV	0,5152	1.931,96	2.318,36	3.863,93	4.636,71
VOLKSWAGEN	PASSAT 2019 2.0 TDI 150CV	0,5250	1.968,62	2.362,35	3.937,24	4.724,69
VOLKSWAGEN	PASSAT 2019 2.0 TDI 190CV	0,5787	2.170,31	2.604,37	4.340,61	5.208,74
VOLKSWAGEN	PASSAT 2019 2.0 TDI 190CV 4X4	0,5994	2.247,61	2.697,13	4.495,22	5.394,26
VOLKSWAGEN	PASSAT VARIANT 1.6 TDI 120CV EURO 6 SW	0,4789	1.795,94	2.155,13	3.591,88	4.310,26
VOLKSWAGEN	PASSAT VARIANT 2.0 TDI 150CV EURO 6 SW	0,5283	1.981,23	2.377,47	3.962,45	4.754,94
VOLKSWAGEN	PASSAT VARIANT 2.0 TDI 190CV EURO 6 SW	0,5705	2.139,25	2.567,10	4.278,50	5.134,19
VOLKSWAGEN	PASSAT VARIANT 2019 1.6 TDI 120CV	0,5076	1.903,38	2.284,05	3.806,76	4.568,11
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 BITDI 4MOTION DSG 240CV	0,6566	2.462,08	2.954,49	4.924,15	5.908,98
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 122CV	0,5887	2.207,60	2.649,12	4.415,21	5.298,25
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 150CV	0,5972	2.239,47	2.687,36	4.478,94	5.374,72
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 190CV	0,5871	2.201,62	2.641,94	4.403,23	5.283,88
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 190CV 4X4	0,6067	2.275,24	2.730,29	4.550,49	5.460,58
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 200CV	0,6679	2.504,59	3.005,51	5.009,18	6.011,02
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 200CV 4X4	0,6906	2.589,67	3.107,61	5.179,34	6.215,21
VOLKSWAGEN	PASSAT VARIANT ALLTRACK 2.0 TDI 150CV 4MOTION	0,5622	2.108,28	2.529,94	4.216,56	5.059,87
VOLKSWAGEN	PASSAT VARIANT ALLTRACK 2.0 TDI 190CV 4MOTION	0,5985	2.244,56	2.693,47	4.489,11	5.386,93
VOLKSWAGEN	POLO 1.6 TDI 80CV MY2018	0,4009	1.503,26	1.803,92	3.006,53	3.607,83
VOLKSWAGEN	POLO 1.6 TDI 95CV MY2018	0,4321	1.620,29	1.944,35	3.240,59	3.888,70
VOLKSWAGEN	SHARAN 2.0 TDI 150CV	0,5531	2.074,02	2.488,82	4.148,04	4.977,65
VOLKSWAGEN	SHARAN 2.0 TDI 150CV 4MOTION	0,6023	2.258,48	2.710,17	4.516,95	5.420,34
VOLKSWAGEN	SHARAN 2.0 TDI 184CV	0,6125	2.296,85	2.756,23	4.593,71	5.512,45
VOLKSWAGEN	SHARAN 2.0 TDI 177CV 2X4	0,6457	2.421,45	2.905,74	4.842,91	5.811,49
VOLKSWAGEN	SHARAN 2.0 TDI 177CV 4X4	0,6604	2.476,54	2.971,85	4.953,08	5.943,70
VOLKSWAGEN	T-CROSS 2019 1.6 TDI 95CV	0,4121	1.545,48	1.854,57	3.090,95	3.709,15
VOLKSWAGEN	TIGUAN 1.6 TDI 115CV MY2016	0,4828	1.810,64	2.172,77	3.621,28	4.345,53
VOLKSWAGEN	TIGUAN 2.0 BITDI 240CV 4 MOTION MY2017	0,6502	2.438,27	2.925,93	4.876,55	5.851,86
VOLKSWAGEN	TIGUAN 2.0 TDI 122CV	0,5682	2.130,81	2.556,97	4.261,62	5.113,94
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV 2X4	0,5964	2.236,47	2.683,77	4.472,94	5.367,53
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV 4X4	0,6152	2.306,98	2.768,38	4.613,96	5.536,75
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV MY2016	0,5218	1.956,68	2.348,02	3.913,37	4.696,04
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV 4MOTION MY2016	0,5465	2.049,23	2.459,07	4.098,45	4.918,14
VOLKSWAGEN	TIGUAN 2.0 TDI 190CV 4 MOTION MY2016	0,5974	2.240,35	2.688,43	4.480,71	5.376,85
VOLKSWAGEN	TIGUAN 2.0 TDI 4MOTION 190CV	0,6044	2.266,51	2.719,81	4.533,01	5.439,62
VOLKSWAGEN	TIGUAN 2.0 TDI 4MOTION 200CV	0,6642	2.490,93	2.989,11	4.981,86	5.978,23
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 BITDI 4MOTION 240CV	0,6884	2.581,64	3.097,97	5.163,28	6.195,94
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4 MOTION 150CV 4WD	0,6572	2.464,55	2.957,46	4.929,10	5.914,92



FRINGE BENEFIT 2025  
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MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION 190CV	0,6435	2.413,00	2.895,60	4.825,99	5.791,19
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION 190CV 4WD	0,6306	2.364,68	2.837,62	4.729,36	5.675,24
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION 200CV	0,6881	2.580,29	3.096,35	5.160,58	6.192,70
VOLKSWAGEN	TOUAREG 2020 3.0 TDI 231CV	0,7566	2.837,40	3.404,88	5.674,79	6.809,75
VOLKSWAGEN	TOUAREG 2020 3.0 TDI 286CV	0,7916	2.968,36	3.562,03	5.936,71	7.124,05
VOLKSWAGEN	TOUAREG 2020 4.0 V8 TDI 421CV	0,9924	3.721,62	4.465,94	7.443,24	8.931,89
VOLKSWAGEN	TOUAREG 3.0 TDI 204CV	0,7633	2.862,39	3.434,87	5.724,79	6.869,75
VOLKSWAGEN	TOUAREG 3.0 TDI 230CV	0,7427	2.785,21	3.342,25	5.570,41	6.684,49
VOLKSWAGEN	TOUAREG 3.0 TDI 262CV	0,7954	2.982,69	3.579,22	5.965,37	7.158,45
VOLKSWAGEN	TOUAREG 3.0 TDI 286CV	0,7901	2.962,91	3.555,50	5.925,83	7.111,00
VOLKSWAGEN	TOUAREG 4.0 TDI 420CV	0,9931	3.724,06	4.468,87	7.448,11	8.937,73
VOLKSWAGEN	TOURAN 1.6 TDI 115CV	0,4656	1.745,99	2.095,19	3.491,98	4.190,37
VOLKSWAGEN	TOURAN 2.0 TDI 116CV	0,5275	1.978,09	2.373,71	3.956,19	4.747,42
VOLKSWAGEN	TOURAN 2.0 TDI 150CV	0,5154	1.932,72	2.319,26	3.865,43	4.638,52
VOLKSWAGEN	TOURAN 2.0 TDI 190CV	0,5515	2.068,19	2.481,83	4.136,38	4.963,66
VOLKSWAGEN	T-ROC 1.6 TDI BLUEMOTION 116CV	0,4648	1.743,04	2.091,65	3.486,08	4.183,30
VOLVO	S60 2.0 D2 120CV	0,4666	1.749,57	2.099,49	3.499,14	4.198,97
VOLVO	S60 2.0 D3 150CV	0,4951	1.856,53	2.227,84	3.713,06	4.455,68
VOLVO	S60 2.0 D4 190CV	0,5166	1.937,35	2.324,82	3.874,70	4.649,64
VOLVO	S60 2.0 D5 GEARTRONIC 225CV	0,5791	2.171,48	2.605,78	4.342,97	5.211,56
VOLVO	S60 2.4 D4 AWD GEARTRONIC 190CV	0,5910	2.216,13	2.659,36	4.432,26	5.318,72
VOLVO	S60 CROSS COUNTRY D3 2.0 150CV	0,5237	1.963,76	2.356,52	3.927,53	4.713,03
VOLVO	S60 CROSS COUNTRY D4 2.0 190CV	0,5442	2.040,91	2.449,09	4.081,82	4.898,18
VOLVO	S60 CROSS COUNTRY D4 2.0 4WD 190CV	0,6184	2.318,89	2.782,66	4.637,77	5.565,33
VOLVO	S90 D3 2.0 150CV	0,5422	2.033,37	2.440,04	4.066,74	4.880,09
VOLVO	S90 D3 GEARTRONIC 2.0 150CV	0,6248	2.342,91	2.811,49	4.685,82	5.622,99
VOLVO	S90 D3 GEARTRONIC 2.0 150CV	0,5705	2.139,24	2.567,08	4.278,47	5.134,17
VOLVO	S90 D4 2.0 190CV	0,5666	2.124,86	2.549,83	4.249,72	5.099,67
VOLVO	S90 D4 GEARTRONIC 2.0 190CV	0,6405	2.401,69	2.882,03	4.803,38	5.764,05
VOLVO	S90 D4 GEARTRONIC 2.0 190CV	0,5800	2.175,00	2.610,00	4.350,00	5.220,00
VOLVO	S90 D4 GETRONIC 2.0 190CV AWD	0,6141	2.302,89	2.763,47	4.605,79	5.526,94
VOLVO	S90 D5 GEARTRONIC 2.0 235CV AWD	0,6725	2.522,06	3.026,47	5.044,12	6.052,95
VOLVO	S90 D5 GEARTRONIC 2.0 235CV AWD	0,6661	2.498,04	2.997,64	4.996,07	5.995,29
VOLVO	V40 D2 2.0 120CV	0,4392	1.646,86	1.976,23	3.293,72	3.952,46
VOLVO	V40 D2 2.0 GEARTRONIC 120CV	0,4554	1.707,57	2.049,08	3.415,14	4.098,17
VOLVO	V40 D2 CROSS COUNTRY 2.0 120CV	0,4574	1.715,09	2.058,11	3.430,19	4.116,23
VOLVO	V40 D3 2.0 150CV ND	0,4596	1.723,39	2.068,06	3.446,77	4.136,13
VOLVO	V40 D3 2.0 GEARTRONIC 150CV	0,4609	1.728,28	2.073,93	3.456,55	4.147,87
VOLVO	V40 D3 CROSS COUNTRY 2.0 150CV	0,4776	1.791,02	2.149,22	3.582,04	4.298,45
VOLVO	V40 D4 2.0 190CV	0,5090	1.908,85	2.290,62	3.817,71	4.581,25
VOLVO	V40 D4 C COUNTRY 2.0 190CV	0,5199	1.949,60	2.339,52	3.899,20	4.679,04
VOLVO	V60 2.0 D2 120CV	0,4749	1.780,97	2.137,16	3.561,93	4.274,32
VOLVO	V60 2.0 D3 150CV	0,5046	1.892,22	2.270,66	3.784,43	4.541,32
VOLVO	V60 2.0 D4 190CV	0,5262	1.973,39	2.368,07	3.946,79	4.736,14
VOLVO	V60 2.0 D5 GEARTRONIC 224CV	0,5942	2.228,31	2.673,97	4.456,61	5.347,94
VOLVO	V60 2.4 D4 AWD GEARTRONIC 190CV	0,6015	2.255,72	2.706,86	4.511,43	5.413,72
VOLVO	V60 CROSS COUNTRY D3 2.0 150CV	0,5191	1.946,51	2.335,81	3.893,02	4.671,63
VOLVO	V60 CROSS COUNTRY D4 2.0 190CV	0,5396	2.023,66	2.428,39	4.047,31	4.856,78
VOLVO	V60 CROSS COUNTRY D4 2.0 AWD GEARTRONIC 190CV	0,6161	2.310,45	2.772,54	4.620,90	5.545,08
VOLVO	V60 CROSS COUNTRY D4 2.4 AWD GEARTRONIC 190CV	0,6155	2.308,14	2.769,77	4.616,28	5.539,54
VOLVO	V60 D3 2.0 150CV MY2018	0,5263	1.973,51	2.368,21	3.947,02	4.736,42
VOLVO	V60 D3 2.0 AWD GEARTRONIC 150CV	0,5727	2.147,53	2.577,04	4.295,06	5.154,08
VOLVO	V60 D4 2.0 190CV MY2018	0,5427	2.035,14	2.442,17	4.070,29	4.884,34
VOLVO	V60 D4 2.0 AWD GEARTRONIC 190CV	0,5911	2.216,51	2.659,81	4.433,02	5.319,62
VOLVO	V70 2.0 D3 GEARTRONIC 150CV	0,5678	2.129,20	2.555,05	4.258,41	5.110,09
VOLVO	V70 2.0 D4 GEARTRONIC 180CV	0,5906	2.214,93	2.657,92	4.429,86	5.315,83
VOLVO	V90 2.0 D3 150CV	0,5576	2.091,16	2.509,40	4.182,33	5.018,80
VOLVO	V90 2.0 D3 GEARTRONIC 150CV	0,5810	2.178,67	2.614,41	4.357,35	5.228,82
VOLVO	V90 2.0 D4 190CV	0,5820	2.182,66	2.619,19	4.365,32	5.238,39
VOLVO	V90 2.0 D4 AWD GEARTRONIC 190CV	0,6305	2.364,36	2.837,23	4.728,72	5.674,46
VOLVO	V90 2.0 D4 GEARTRONIC 190CV	0,6024	2.259,15	2.710,98	4.518,31	5.421,97
VOLVO	V90 2.0 D5 AWD GEARTRONIC 235CV	0,6851	2.569,17	3.083,00	5.138,33	6.166,00
VOLVO	V90 CROSS COUNTRY D4 AWD 2.0 190CV	0,6766	2.537,15	3.044,57	5.074,29	6.089,15
VOLVO	V90 CROSS COUNTRY D4 GEARTRONIC AWD 2.0 190CV	0,6891	2.584,08	3.100,90	5.168,17	6.201,80
VOLVO	V90 CROSS COUNTRY D5 GEARTRONIC AWD 2.0 235CV	0,7231	2.711,60	3.253,92	5.423,20	6.507,84
VOLVO	V90 D3 GEARTRONIC 2.0 150CV	0,6096	2.286,19	2.743,42	4.572,37	5.486,85
VOLVO	V90 D4 GEARTRONIC 2.0 190CV	0,6299	2.362,16	2.834,60	4.724,33	5.669,19
VOLVO	V90 D4 GEARTRONIC AWD 2.0 190CV	0,6511	2.441,48	2.929,77	4.882,95	5.859,54
VOLVO	V90 D5 GEARTRONIC AWD 2.0 235CV	0,7019	2.631,94	3.158,33	5.263,88	6.316,66
VOLVO	XC40 2.0 D3 150CV	0,5023	1.883,74	2.260,48	3.767,47	4.520,97
VOLVO	XC40 2.0 D3 AWD 150CV	0,5189	1.945,87	2.335,04	3.891,74	4.670,09
VOLVO	XC40 2.0 D3 GEARTRONIC 150CV 2WD	0,5200	1.949,88	2.339,86	3.899,76	4.679,71



FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
VOLVO	XC40 2.0 D4 GEARTRONIC 190CV	0,5538	2.076,82	2.492,19	4.153,65	4.984,38
VOLVO	XC40 2019 D3 2.0 150CV	0,5207	1.952,53	2.343,04	3.905,07	4.686,08
VOLVO	XC40 2019 D3 GEARTRONIC 2.0 150CV	0,5344	2.003,82	2.404,59	4.007,64	4.809,17
VOLVO	XC40 2019 D3 AWD GEARTRONIC 2.0 150CV	0,5548	2.080,49	2.496,59	4.160,98	4.993,18
VOLVO	XC40 2019 D4 AWD GEARTRONIC 2.0 190CV	0,5749	2.155,91	2.587,09	4.311,82	5.174,18
VOLVO	XC60 2.0 D3 150CV	0,5401	2.025,44	2.430,53	4.050,89	4.861,07
VOLVO	XC60 2.0 D4 190CV	0,5609	2.103,31	2.523,97	4.206,62	5.047,94
VOLVO	XC60 2.0 D4 2WD 190CV	0,5965	2.237,03	2.684,44	4.474,07	5.368,88
VOLVO	XC60 2.0 D4 AWD 190CV	0,6126	2.297,37	2.756,84	4.594,74	5.513,69
VOLVO	XC60 2.0 D5 AWD 235CV	0,6693	2.510,01	3.012,01	5.020,02	6.024,03
VOLVO	XC60 2.4 D4 AWD 190CV	0,6034	2.262,56	2.715,08	4.525,13	5.430,15
VOLVO	XC60 2.4 D5 AWD 220CV	0,6277	2.353,70	2.824,45	4.707,41	5.648,89
VOLVO	XC60 2019 D3 2.0 150CV	0,5612	2.104,32	2.525,18	4.208,64	5.050,37
VOLVO	XC60 2019 D4 GEARTRONIC 2.0 190CV	0,5898	2.211,89	2.654,27	4.423,78	5.308,53
VOLVO	XC90 2.0 D4 GEARTRONIC 190CV	0,6349	2.380,89	2.857,06	4.761,77	5.714,13
VOLVO	XC90 2.0 D5 AWD GEARTRONIC 235CV	0,6742	2.528,07	3.033,68	5.056,13	6.067,36

