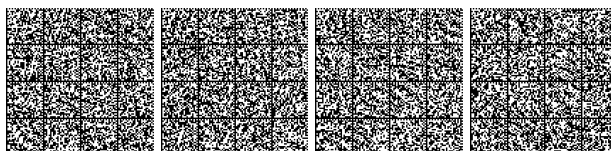


FRINGE BENEFIT 2023
AUTOVEICOLI A BENZINA-GPL E BENZINA-METANO IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
BENZINA-GPL							
DACIA	DUSTER 1.0 100CV	BENZ+GPL	0,3636	1.363,50	1.636,20	2.727,00	3.272,40
DACIA	JOGGER 1.0 TCE 100CV	BENZ+GPL	0,3545	1.329,38	1.595,25	2.658,75	3.190,50
DACIA	SANDERO 2021 1.0 TCE ECO-G 100CV	BENZ+GPL	0,3294	1.235,25	1.482,30	2.470,50	2.964,60
DACIA	DR 5.0 1.5 116CV	BENZ+GPL	0,4164	1.561,50	1.873,80	3.123,00	3.747,60
DACIA	DR 6.0 1.5 T 154CV	BENZ+GPL	0,5001	1.875,38	2.250,45	3.750,75	4.500,90
DACIA	DR F35 1.5 156CV	BENZ+GPL	0,4707	1.765,13	2.118,15	3.530,25	4.236,30
DACIA	DR3 S2 1.5 115CV	BENZ+GPL	0,3982	1.493,25	1.791,90	2.986,50	3.583,80
DACIA	DR4 2022 1.5 116CV	BENZ+GPL	0,4299	1.612,13	1.934,55	3.224,25	3.869,10
DACIA	DR4 2022 1.5 TURBO DCT 154CV	BENZ+GPL	0,4559	1.709,63	2.051,55	3.419,25	4.103,10
FIAT	500 1.2 69CV	BENZ+GPL	0,3745	1.404,38	1.685,25	2.808,75	3.370,50
FIAT	PANDA 1.2 69CV	BENZ+GPL	0,3566	1.337,25	1.604,70	2.674,50	3.209,40
FORD	FIESTA 1.1 75CV	BENZ+GPL	0,4074	1.527,75	1.833,30	3.055,50	3.666,60
GREAT WALL HAVAL	HAVAL H2 1.5 144CV	GPL	0,4557	1.708,88	2.050,65	3.417,75	4.101,30
HYUNDAI	BAYON 1.2 84CV	BENZ+GPL	0,3799	1.424,63	1.709,55	2.849,25	3.419,10
KIA	PICANTO 1.0 67CV	BENZ+GPL	0,3488	1.308,00	1.569,60	2.616,00	3.139,20
KIA	RIO 1.2 84CV	BENZ+GPL	0,3929	1.473,38	1.768,05	2.946,75	3.536,10
KIA	SPORTAGE 1.6 ECOGPL 2WD	126CV	0,5213	1.954,88	2.345,85	3.909,75	4.691,70
KIA	STONIC 2020 1.0 ECO GPL 95CV	BENZ+GPL	0,4109	1.540,88	1.849,05	3.081,75	3.698,10
KIA	STONIC 2020 1.2 ECO GPL 82CV	BENZ+GPL	0,3953	1.482,38	1.778,85	2.964,75	3.557,70
KIA	XCEED 2022 1.0 T-GDI 120 CV	BENZ+GPL	0,4484	1.681,50	2.017,80	3.363,00	4.035,60
LANCIA	YPSILON 1.2 69CV 5P	BENZ+GPL	0,3826	1.434,75	1.721,70	2.869,50	3.443,40
MAHINDRA	KUV100 1.2 VVT 87CV	BENZ+GPL	0,3562	1.335,75	1.602,90	2.671,50	3.205,80
MITSUBISHI	OUTLANDER 2.0 150CV 2WD	BENZ+GPL	0,5714	2.142,75	2.571,30	4.285,50	5.142,60
MITSUBISHI	OUTLANDER 2.0 150CV 4WD	BENZ+GPL	0,6142	2.303,25	2.763,90	4.606,50	5.527,80
MITSUBISHI	SPACESTAR 1.2 70CV	BENZ+GPL	0,3730	1.398,75	1.678,50	2.797,50	3.357,00
NISSAN	MICRA 2021 IG-T 900 90CV	BENZ+GPL	0,4019	1.507,13	1.808,55	3.014,25	3.617,10
RENAULT	CAPTUR 2020 1.0 TCE 100CV	BENZ+GPL	0,3984	1.494,00	1.792,80	2.988,00	3.585,60
RENAULT	CLIO 2019 1.0 TCE 100CV	BENZ+GPL	0,3873	1.452,38	1.742,85	2.904,75	3.485,70
SSANGYONG	KORANDO 2022 1.5 GDI-TURBO 2WD AUT	163CV B+GPL	0,4818	1.806,75	2.168,10	3.613,50	4.336,20
SSANGYONG	KORANDO 2022 1.5 GDI-TURBO AWD	163CV B+GPL	0,5007	1.877,63	2.253,15	3.755,25	4.506,30
SSANGYONG	TIVOLI 1.2 GDI 128CV	BENZ+GPL	0,4464	1.674,00	2.008,80	3.348,00	4.017,60
METANO ESCLUSIVO							
AUDI	A3 SPB 30 G-TRON 1.5	130CV METANO	0,6284	2.356,50	2.827,80	4.713,00	5.655,60
AUDI	A4 AVANT 40 G-TRON 2.0	170CV S-TRONIC METANO	0,7315	2.743,13	3.291,75	5.486,25	6.583,50
AUDI	A5 SPB 40 G-TRON 2.0	170CV METANO	0,7588	2.845,50	3.414,60	5.691,00	6.829,20
SEAT	ARONA 1.0 TGI 90CV	METANO	0,4183	1.568,63	1.882,35	3.137,25	3.764,70
SEAT	IBIZA 1.0 TGI 90CV	METANO	0,4397	1.648,88	1.978,65	3.297,75	3.957,30
SEAT	LEON 2021 1.5 TGI 130CV	METANO	0,5129	1.923,38	2.308,05	3.846,75	4.616,10
SEAT	LEON SPORTSTOURER 2021 1.5 TGI	130CV SW	0,5249	1.968,38	2.362,05	3.936,75	4.724,10
SKODA	KAMIQ 1.0 G-TEC 90CV	METANO	0,4389	1.645,88	1.975,05	3.291,75	3.950,10
SKODA	OCTAVIA 2020 1.5 G-TEC	130CV METANO	0,5335	2.000,63	2.400,75	4.001,25	4.801,50
SKODA	SCALA 2019	1.0 G-TEC 90CV METANO	0,4514	1.692,75	2.031,30	3.385,50	4.062,60
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 TGI	130CV	0,5609	2.103,38	2.524,05	4.206,75	5.048,10
VOLKSWAGEN	GOLF VIII 2020 1.5 TGI	130CV	0,5463	2.048,63	2.458,35	4.097,25	4.916,70
VOLKSWAGEN	POLO 2021 1.0 TGI 90CV	METANO	0,4528	1.698,00	2.037,60	3.396,00	4.075,20
VOLKSWAGEN	UP! 1.0 68CV ECO	METANO	0,4017	1.506,38	1.807,65	3.012,75	3.615,30



MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MILD HYBRID - FULL HYBRID BENZINA							
ALFA ROMEO	TONALE 1.5 MHEV	130CV	0,5548	2.080,50	2.496,60	4.161,00	4.993,20
ALFA ROMEO	TONALE 1.5 MHEV	160CV	0,6091	2.284,13	2.740,95	4.568,25	5.481,90
AUDI	A3 2020 SEDAN 30 1.0 TFSI S-TRONIC 110CV	HYBRID	0,5488	2.058,00	2.469,60	4.116,00	4.939,20
AUDI	A3 2020 SEDAN 35 1.5 TFSI S-TRONIC 150CV	HYBRID	0,5838	2.189,25	2.627,10	4.378,50	5.254,20
AUDI	A3 2020 SPB 30 1.0 TFSI S-TRONIC 110CV	IBRIDO-BENZINA	0,5410	2.028,75	2.434,50	4.057,50	4.869,00
AUDI	A3 2020 SPB 35 1.5 TFSI S-TRONIC 150CV	HYBRID	0,5778	2.166,75	2.600,10	4.333,50	5.200,20
AUDI	A4 35 2.0 TFSI 150CV	HYBRID	0,6375	2.390,63	2.868,75	4.781,25	5.737,50
AUDI	A4 35 2.0 TFSI 150CV S-TRONIC	HYBRID	0,6507	2.440,13	2.928,15	4.880,25	5.856,30
AUDI	A4 40 2.0 TFSI QUATTRO S-TRONIC 204CV	HYBRID	0,7213	2.704,88	3.245,85	5.409,75	6.491,70
AUDI	A4 40 2.0 TFSI S-TRONIC 204CV	HYBRID	0,6999	2.624,63	3.149,55	5.249,25	6.299,10
AUDI	A4 ALLROAD 45 2.0 TFSI S-TRONIC 265CV	HYBRID	0,8105	3.039,38	3.647,25	6.078,75	7.294,50
AUDI	A4 AVANT 35 2.0 TFSI 150CV	HYBRID	0,6498	2.436,75	2.924,10	4.873,50	5.848,20
AUDI	A4 AVANT 35 2.0 TFSI 150CV S-TRONIC	HYBRID	0,6630	2.486,25	2.983,50	4.972,50	5.967,00
AUDI	A4 AVANT 40 2.0 TFSI QUATTRO S-TRONIC 204CV	HYBRID	0,7336	2.751,00	3.301,20	5.502,00	6.602,40
AUDI	A4 AVANT 40 2.0 TFSI S-TRONIC 204CV	HYBRID	0,7036	2.638,50	3.166,20	5.277,00	6.332,40
AUDI	A5 40 2.0 TFSI QUATTRO S-TRONIC 204CV	COUPÉ HYBRID	0,7561	2.835,38	3.402,45	5.670,75	6.804,90
AUDI	A5 40 2.0 TFSI S-TRONIC 204CV	COUPÉ HYBRID	0,7297	2.736,38	3.283,65	5.472,75	6.567,30
AUDI	A5 40 SPB 2.0 TFSI QUATTRO S-TRONIC 204CV	HYBRID	0,7580	2.842,50	3.411,00	5.685,00	6.822,00
AUDI	A5 40 SPB 2.0 TFSI S-TRONIC 204CV	HYBRID	0,7317	2.743,88	3.292,65	5.487,75	6.585,30
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV	COUPÉ HYBRID	0,8000	3.000,00	3.600,00	6.000,00	7.200,00
AUDI	A6 40 TFSI 2.0 S-TR 204CV	HYBRID	0,7822	2.933,25	3.519,90	5.866,50	7.039,80
AUDI	A6 55 3.0 TFSI 340CV QUATTRO S-TRONIC	HYBRID	0,9504	3.564,00	4.276,80	7.128,00	8.553,60
AUDI	A6 ALLROAD 55 3.0 TFSI QUATTRO S-TR 340CV	HYBRID	0,9969	3.738,38	4.486,05	7.476,75	8.972,10
AUDI	A6 AVANT 40 TFSI 2.0 S-TR 204CV	HYBRID	0,7992	2.997,00	3.596,40	5.994,00	7.192,80
AUDI	A6 AVANT 55 3.0 TFSI 340CV QUATTRO S-TRONIC	HYBRID	0,9714	3.642,75	4.371,30	7.285,50	8.742,60
AUDI	A7 SPB 40 2.0 S-TRONIC 204CV	HYBRID	0,8613	3.229,88	3.875,85	6.459,75	7.751,70
AUDI	A7 SPB 55 3.0 QUATTRO S-TRONIC 340CV	HYBRID	1,0212	3.829,50	4.595,40	7.659,00	9.190,80
AUDI	Q5 45 2.0 TFSI QUATTRO S-TR	265CV HYBRID	0,8455	3.170,63	3.804,75	6.341,25	7.609,50
AUDI	Q7 55 3.0 TFSI QUATTRO TIPTRONIC	340CV HYBRID	1,0394	3.897,75	4.677,30	7.795,50	9.354,60
AUDI	Q8 55 3.0 TFSI QUATTRO TIPTRONIC	340CV HYBRID	1,0749	4.030,88	4.837,05	8.061,75	9.674,10
AUDI	RS Q8 4.0 TFSI V8 QUATTRO TIPTRONIC	600CV HYBRID	1,6988	6.370,50	7.644,60	12.741,00	15.289,20
AUDI	RS6 AVANT 40 4.0 TFSI 600CV QUATTRO TIPTRONIC	HYBRID	1,5921	5.970,38	7.164,45	11.940,75	14.328,90
AUDI	RS7 SPB 4.0 600CV QUATTRO TIPTRONIC	HYBRID	1,6276	6.103,50	7.324,20	12.207,00	14.648,40
AUDI	S8 3.0 TFSI QUATTRO TIPTRONIC	570CV HYBRID	1,5857	5.946,38	7.135,65	11.892,75	14.271,30
BMW	220i 2022 48V 1.5 170CV	ACTIVE TOURER	0,6119	2.294,63	2.753,55	4.589,25	5.507,10
BMW	223i 2022 48V 2.0 218CV	ACTIVE TOURER	0,6352	2.382,00	2.858,40	4.764,00	5.716,80
BMW	223i 2022 48V 2.0 XDRIVE 218CV	ACTIVE TOURER	0,6500	2.437,50	2.925,00	4.875,00	5.850,00
BMW	520i 2.0 184CV	IBRIDO-BENZINA	0,7582	2.843,25	3.411,90	5.686,50	6.823,80
BMW	520i TOURING 2.0 184CV	IBRIDO-BENZINA	0,7792	2.922,00	3.506,40	5.844,00	7.012,80
BMW	530i 2.0 252CV	IBRIDO-BENZINA	0,8022	3.008,25	3.609,90	6.016,50	7.219,80
BMW	530i TOURING 2.0 252CV	IBRIDO-BENZINA	0,8242	3.090,75	3.708,90	6.181,50	7.417,80
BMW	530i TOURING XDRIVE 2.0 252CV	IBRIDO-BENZINA	0,8591	3.221,63	3.865,95	6.443,25	7.731,90
BMW	530i XDRIVE 2.0 252CV	IBRIDO-BENZINA	0,8351	3.131,63	3.757,95	6.263,25	7.515,90
BMW	540i TOURING XDRIVE 3.0 333CV	IBRIDO-BENZINA	0,9543	3.578,63	4.294,35	7.157,25	8.588,70
BMW	540i XDRIVE 3.0 333CV	IBRIDO-BENZINA	0,9313	3.492,38	4.190,85	6.984,75	8.381,70
BMW	630i GRAN TURISMO 2.0 258CV	IBRIDO-BENZINA	0,8838	3.314,25	3.977,10	6.628,50	7.954,20
BMW	M340i XDRIVE 3.0 374CV	IBRIDO-BENZINA	0,9459	3.547,13	4.256,55	7.094,25	8.513,10
BMW	M440i 2021 XDRIVE 3.0 374CV GRAN COUPÉ	IBRIDO BENZINA	1,0256	3.846,00	4.615,20	7.692,00	9.230,40
BMW	M440i XDRIVE 3.0 374CV CABRIO	IBRIDO BENZINA	1,0563	3.961,13	4.753,35	7.922,25	9.506,70
BMW	M440i XDRIVE 3.0 374CV COUPÉ	IBRIDO BENZINA	0,9911	3.716,63	4.459,95	7.433,25	8.919,90
BMW	M550i XDRIVE 4.4 530CV	IBRIDO-BENZINA	1,2062	4.523,25	5.427,90	9.046,50	10.855,80
BMW	X1 2022 SDRIVE 20i 1.5 170CV	IBRIDO BENZINA	0,6121	2.295,38	2.754,45	4.590,75	5.508,90
BMW	X1 2022 XDRIVE 23i 2.0 218CV	IBRIDO BENZINA	0,7037	2.638,88	3.166,65	5.277,75	6.333,30
BMW	X4 XDRIVE 20i 2.0 184CV	IBRIDO BENZINA	0,8264	3.099,00	3.718,80	6.198,00	7.437,60
BMW	X4 XDRIVE 30i 2.0 252CV	IBRIDO BENZINA	0,8883	3.331,13	3.997,35	6.662,25	7.994,70
BMW	X4 XDRIVE M40i 3.0 360CV	IBRIDO BENZINA	1,0488	3.933,00	4.719,60	7.866,00	9.439,20
BMW	X5 XDRIVE 40i 3.0 333CV	IBRIDO-BENZINA	1,0229	3.835,88	4.603,05	7.671,75	9.206,10
BMW	X6 XDRIVE 40i 3.0 333CV	IBRIDO BENZINA	1,0821	4.057,88	4.869,45	8.115,75	9.738,90
BMW	X7 XDRIVE 40i 3.0 333CV	IBRIDO BENZINA	1,2017	4.506,38	5.407,65	9.012,75	10.815,30
FIAT	500 1.0 70CV	HYBRID	0,3778	1.416,75	1.700,10	2.833,50	3.400,20
FIAT	500C 1.0 70CV CABRIO	HYBRID	0,3989	1.495,88	1.795,05	2.991,75	3.590,10
FIAT	500X 1.5 130CV	IBRIDO BENZINA	0,5083	1.906,13	2.287,35	3.812,25	4.574,70
FIAT	PANDA 1.0 69CV	HYBRID	0,3632	1.362,00	1.634,40	2.724,00	3.268,80
FIAT	PANDA CROSS 1.0 69CV	HYBRID	0,3910	1.466,25	1.759,50	2.932,50	3.519,00
FIAT	TIPO 1.5 130CV	HYBRID	0,5028	1.885,50	2.262,60	3.771,00	4.525,20
FIAT	TIPO SW 1.5 130CV	HYBRID	0,5154	1.932,75	2.319,30	3.865,50	4.638,60
FORD	FIESTA 1.0 ECOBOOST 125CV	IBRIDO-BENZINA	0,4455	1.670,63	2.004,75	3.341,25	4.009,50
FORD	FOCUS IV 1.0 ECOBOOST 125CV	IBRIDO-BENZINA	0,4967	1.862,63	2.235,15	3.725,25	4.470,30
FORD	KUGA 2.5 190CV 2WD	IBRIDO-BENZINA	0,5827	2.185,13	2.622,15	4.370,25	5.244,30



MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
FORD	MONDEO 2.0 187CV	HYBRID	0,5930	2.223,75	2.668,50	4.447,50	5.337,00
FORD	PUMA 2019 1.0 ECOBOOST 125CV	HYBRID	0,4722	1.770,75	2.124,90	3.541,50	4.249,80
FORD	PUMA 2019 1.0 ECOBOOST 155CV	HYBRID	0,5249	1.968,38	2.362,05	3.936,75	4.724,10
FORD	S-MAX 2.5 190CV	FULL HYBRID	0,6703	2.513,63	3.016,35	5.027,25	6.032,70
HONDA	CIVIC 2.0 HEV	135CV	0,5644	2.116,50	2.539,80	4.233,00	5.079,60
HONDA	CR-V 2.0 HEV 184CV	IBRIDO BENZINA	0,5889	2.208,38	2.650,05	4.416,75	5.300,10
HONDA	CR-V 2.0 HEV AWD 184CV	IBRIDO BENZINA	0,6276	2.353,50	2.824,20	4.707,00	5.648,40
HONDA	HR-V 1.5 HEV ECVT	FULL HYBRID	0,4738	1.776,75	2.132,10	3.553,50	4.264,20
HONDA	JAZZ 1.5 HEV 97CV	HYBRID	0,4315	1.618,13	1.941,75	3.236,25	3.883,50
HONDA	JAZZ CROSSTAR 1.5 97CV	HYBRID	0,4779	1.792,13	2.150,55	3.584,25	4.301,10
HYUNDAI	BAYON 1.0 T-GDI 100CV	IBRIDO BENZINA	0,4377	1.641,38	1.969,65	3.282,75	3.939,30
HYUNDAI	I20 2021 1.0 T-GDI 100CV	IBRIDO-BENZINA	0,4169	1.563,38	1.876,05	3.126,75	3.752,10
HYUNDAI	I20 2021 1.0 T-GDI 120CV	IBRIDO BENZINA	0,4425	1.659,38	1.991,25	3.318,75	3.982,50
HYUNDAI	I30 1.0 T-GDI 120CV	IBRIDO-BENZINA	0,5030	1.886,25	2.263,50	3.772,50	4.527,00
HYUNDAI	I30 1.5 T-GDI 160CV	IBRIDO-BENZINA	0,5471	2.051,63	2.461,95	4.103,25	4.923,90
HYUNDAI	IONIQ 2019 1.6 140CV	HYBRID	0,4872	1.827,00	2.192,40	3.654,00	4.384,80
HYUNDAI	KONA 1.0 T-GDI 120CV	MILD HYBRID	0,4494	1.685,25	2.022,30	3.370,50	4.044,60
HYUNDAI	KONA 1.6 DCT HEV	140CV	0,5003	1.876,13	2.251,35	3.752,25	4.502,70
HYUNDAI	SANTA FE 1.6 T-GDI HEV 4WD	230CV HYBRID	0,7584	2.844,00	3.412,80	5.688,00	6.825,60
HYUNDAI	TUCSON 1.6 HEV 180CV 2WD	IBRIDO-BENZINA	0,5629	2.110,88	2.533,05	4.221,75	5.066,10
HYUNDAI	TUCSON 1.6 HEV 180CV 4WD	IBRIDO-BENZINA	0,5995	2.248,13	2.697,75	4.496,25	5.395,50
HYUNDAI	TUCSON 1.6 T-GDI 150CV	IBRIDO-BENZINA	0,5521	2.070,38	2.484,45	4.140,75	4.968,90
JAGUAR	E-PACE 2021 2.0 I4	300CV IBRIDO BENZINA	0,9061	3.397,88	4.077,45	6.795,75	8.154,90
JEEP	COMPASS 1.5 T4 130CV	IBRIDO BENZINA	0,5772	2.164,50	2.597,40	4.329,00	5.194,80
JEEP	RENEGADE 1.5 T4 130CV	IBRIDO BENZINA	0,5461	2.047,88	2.457,45	4.095,75	4.914,90
KIA	CEED 2022 1.5 T-GDI	160CV	0,5478	2.054,25	2.465,10	4.108,50	4.930,20
KIA	NIRO 2022 1.6 GDI 140CV	IBRIDO-BENZINA	0,5051	1.894,13	2.272,95	3.788,25	4.545,90
KIA	PROCEED 1.5 T-GDI 160CV MHEV	IBRIDO BENZINA	0,5704	2.139,00	2.566,80	4.278,00	5.133,60
KIA	RIO 1.0 T-GDI 100CV	IBRIDO-BENZINA	0,4119	1.544,63	1.853,55	3.089,25	3.707,10
KIA	RIO 1.0 T-GDI 120CV	IBRIDO-BENZINA	0,4330	1.623,75	1.948,50	3.247,50	3.897,00
KIA	SORENTO 2020 1.6 T-GDI 230CV 2WD	IBRIDO-BENZINA	0,6580	2.467,50	2.961,00	4.935,00	5.922,00
KIA	SORENTO 2020 1.6 T-GDI 230CV 4WD	IBRIDO-BENZINA	0,6853	2.569,88	3.083,85	5.139,75	6.167,70
KIA	SPORTAGE 2022 1.6 TGDI HEV	230CV	0,5745	2.154,38	2.585,25	4.308,75	5.170,50
KIA	SPORTAGE 2022 1.6 TGDI HEV	230CV AWD	0,6219	2.332,13	2.798,55	4.664,25	5.597,10
KIA	SPORTAGE 2022 1.6 TGDI MHEV	150CV	0,5399	2.024,63	2.429,55	4.049,25	4.859,10
KIA	STONIC 2020 1.0 TGDI 100CV	IBRIDO-BENZINA	0,4138	1.551,75	1.862,10	3.103,50	3.724,20
KIA	STONIC 2020 1.0 TGDI 120CV	IBRIDO-BENZINA	0,4345	1.629,38	1.955,25	3.258,75	3.910,50
KIA	XCEED 1.5 TGDI 160CV MHEV	IBRIDO BENZINA	0,4863	1.823,63	2.188,35	3.647,25	4.376,70
LANCIA	YPSILON 1.0 69CV	HYBRID	0,3612	1.354,50	1.625,40	2.709,00	3.250,80
LAND ROVER	DEFENDER 110 2020 3.0 I6	400CV 5P IBRIDO-BENZINA	1,0362	3.885,75	4.662,90	7.771,50	9.325,80
LAND ROVER	DISCOVERY 2021 3.0 I6 360CV	IBRIDO BENZINA	1,0179	3.817,13	4.580,55	7.634,25	9.161,10
LAND ROVER	DISCOVERY SPORT 2019 2.0 SI4	200CV	0,7522	2.820,75	3.384,90	5.641,50	6.769,80
LAND ROVER	RANGE ROVER 2022 3.0 I6 400CV	IBRIDO BENZINA	1,4448	5.418,00	6.501,60	10.836,00	13.003,20
LEXUS	ES 2.5	218CV	0,7568	2.838,00	3.405,60	5.676,00	6.811,20
LEXUS	LC 500H 3.5 360CV	HYBRID	1,2737	4.776,38	5.731,65	9.552,75	11.463,30
LEXUS	NX 350H 2.5 4WD	240CV FULL	0,7845	2.941,88	3.530,25	5.883,75	7.060,50
LEXUS	RX HYBRID 3.5	313CV	0,9142	3.428,25	4.113,90	6.856,50	8.227,80
LEXUS	UX250H 2.0 2WD	HYBRID	0,5924	2.221,50	2.665,80	4.443,00	5.331,60
LEXUS	UX250H 2.0 4WD	HYBRID	0,6373	2.389,88	2.867,85	4.779,75	5.735,70
LINK & CO	LINK & CO 01 1.5 197CV	FULL HYBRID	0,5414	2.030,25	2.436,30	4.060,50	4.872,60
MASERATI	GRECALE 2.0 300CV MHEV	IBRIDO BENZINA	0,9629	3.610,88	4.333,05	7.221,75	8.666,10
MAZDA	2 1.5 FULL HYBRID	115CV	0,4006	1.502,25	1.802,70	3.004,50	3.605,40
MAZDA	2 2020	1.5 SKYACTIV 90CV	0,4129	1.548,38	1.858,05	3.096,75	3.716,10
MAZDA	3 2019	2.0 SKYACTIV 122CV	0,4896	1.836,00	2.203,20	3.672,00	4.406,40
MAZDA	3 2019	2.0 SKYACTIV 150CV	0,5129	1.923,38	2.308,05	3.846,75	4.616,10
MAZDA	3 2019	2.0 SKYACTIV 186CV	0,5309	1.990,88	2.389,05	3.981,75	4.778,10
MAZDA	CX-30 2.0 120CV	2WD HYBRID	0,5194	1.947,75	2.337,30	3.895,50	4.674,60
MAZDA	CX-30 2.0 150CV	2WD HYBRID	0,5272	1.977,00	2.372,40	3.954,00	4.744,80
MAZDA	CX-30 2.0 150CV	4WD HYBRID	0,5740	2.152,50	2.583,00	4.305,00	5.166,00
MAZDA	CX-30 2.0 186CV	2WD IBRIDA	0,5487	2.057,63	2.469,15	4.115,25	4.938,30
MAZDA	CX-30 2.0 186CV	4WD IBRIDA	0,5796	2.173,50	2.608,20	4.347,00	5.216,40
MERCEDES	C200 1.5 204CV BERLINA	MILD HYBRID	0,7819	2.932,13	3.518,55	5.864,25	7.037,10
MERCEDES	C200 1.5 204CV SW	MILD HYBRID	0,8013	3.004,88	3.605,85	6.009,75	7.211,70
MERCEDES	C200 AUTO 1.5 197CV CABRIO	MILD HYBRID	0,9195	3.448,13	4.137,75	6.896,25	8.275,50
MERCEDES	CLS 450 3.0 4MATIC	367CV IBRIDO BENZINA	1,1599	4.349,63	5.219,55	8.699,25	10.439,10
MERCEDES	CLS 53 4MATIC 3.0 435CV	MILD HYBRID	1,3590	5.096,25	6.115,50	10.192,50	12.231,00
MERCEDES	E200 2.0 210CV BERLINA	MILD HYBRID	0,8096	3.036,00	3.643,20	6.072,00	7.286,40
MERCEDES	E200 CABRIO 2.0 210CV	MILD HYBRID	0,8957	3.358,88	4.030,65	6.717,75	8.061,30
MERCEDES	E200 COUPÉ 2.0 210CV	MILD HYBRID	0,8392	3.147,00	3.776,40	6.294,00	7.552,80



MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MERCEDES	E200 SW 2.0 210CV	MILD HYBRID	0,8367	3.137,63	3.765,15	6.275,25	7.530,30
MERCEDES	E350 COUPÉ 2.0 313CV	MILD HYBRID	0,9363	3.511,13	4.213,35	7.022,25	8.426,70
MERCEDES	E450 4MATIC 3.0 457CV	MILD HYBRID	1,0099	3.787,13	4.544,55	7.574,25	9.089,10
MERCEDES	E450 CABRIO 4MATIC 3.0 367CV	MILD HYBRID	1,0641	3.990,38	4.788,45	7.980,75	9.576,90
MERCEDES	E450 COUPÉ 4MATIC 3.0 457CV	MILD HYBRID	1,0294	3.860,25	4.632,30	7.720,50	9.264,60
MERCEDES	E450 SW 4MATIC 3.0 457CV	MILD HYBRID	1,0318	3.869,25	4.643,10	7.738,50	9.286,20
MERCEDES	E53 COUPÉ 4MATIC 3.0 457CV AMG	MILD HYBRID	1,1684	4.381,50	5.257,80	8.763,00	10.515,60
MERCEDES	GLC 200 4M 204CV	IBRIDO BENZINA	0,8298	3.111,75	3.734,10	6.223,50	7.468,20
MERCEDES	GLC 300 4M 260CV	IBRIDO BENZINA	0,9249	3.468,38	4.162,05	6.936,75	8.324,10
MERCEDES	GLE 450 3.0 4MATIC EQ-BOOST	389CV	1,0940	4.102,50	4.923,00	8.205,00	9.846,00
MERCEDES	GLE 53 3.0 4MATIC EQ-BOOST AMG	460CV	1,2129	4.548,38	5.458,05	9.096,75	10.916,10
MERCEDES	GLE 53 3.0 4MATIC EQ-BOOST AMG 435CV	COUPÉ	1,3027	4.885,13	5.862,15	9.770,25	11.724,30
MERCEDES	GLE 63 4.0 4MATIC AMG S	634CV	1,6681	6.255,38	7.506,45	12.510,75	15.012,90
MERCEDES	GLE 63 4.0 4MATIC AMG S 612CV	COUPÉ	1,8165	6.811,88	8.174,25	13.623,75	16.348,50
MERCEDES	GLS 580 4.0 4MATIC	490CV	1,4340	5.377,50	6.453,00	10.755,00	12.906,00
MERCEDES	GLS 600 4.0 4MATIC	560CV MAYBACH	1,8463	6.923,63	8.308,35	13.847,25	16.616,70
MERCEDES	GLS 63 AMG 4.0 4MATIC	612CV	1,8160	6.810,00	8.172,00	13.620,00	16.344,00
MERCEDES	GT COUPÉ 4 43 4MATIC 3.0 389CV	IBRIDO BENZINA	1,2913	4.842,38	5.810,85	9.684,75	11.621,70
MERCEDES	GT COUPÉ 4 53 4MATIC 3.0 457CV	IBRIDO BENZINA	1,4452	5.419,50	6.503,40	10.839,00	13.006,80
MERCEDES	S450 4MATIC 3.0 367CV	MILD HYBRID	1,3801	5.175,38	6.210,45	10.350,75	12.420,90
MERCEDES	S500 4MATIC 3.0 435CV	MILD HYBRID	1,4544	5.454,00	6.544,80	10.908,00	13.089,60
MERCEDES	S580 4MATIC 4.0 503CV	MILD HYBRID	1,4805	5.551,88	6.662,25	11.103,75	13.324,50
NISSAN	JUKE 2022 1.6 HEV 140CV	IBRIDO BENZINA	0,5142	1.928,25	2.313,90	3.856,50	4.627,80
NISSAN	QASHQAI E POWER 1.5 190CV	IBRIDO-BENZINA	0,5630	2.111,25	2.533,50	4.222,50	5.067,00
NISSAN	X-TRAIL 1.5 E POWER 2WD	204CV	0,5959	2.234,63	2.681,55	4.469,25	5.363,10
NISSAN	X-TRAIL 1.5 E POWER E-4WD	213CV	0,6417	2.406,38	2.887,65	4.812,75	5.775,30
RENAULT	ARKANA 1.3 TCE 140CV	IBRIDO BENZINA	0,5327	1.997,63	2.397,15	3.995,25	4.794,30
RENAULT	ARKANA 1.6 TCE 145CV	IBRIDO BENZINA	0,5368	2.013,00	2.415,60	4.026,00	4.831,20
RENAULT	AUSTRAL 1.2 130CV	MILD HYBRID	0,5108	1.915,50	2.298,60	3.831,00	4.597,20
RENAULT	AUSTRAL 1.2 E-TECH 200CV	FULL HYBRID	0,5670	2.126,25	2.551,50	4.252,50	5.103,00
RENAULT	AUSTRAL 1.3 160CV	MILD HYBRID	0,5712	2.142,00	2.570,40	4.284,00	5.140,80
RENAULT	CAPTUR 1.3 140CV	MILD HYBRID	0,4852	1.819,50	2.183,40	3.639,00	4.366,80
RENAULT	CAPTUR 2021 1.6 145CV	IBRIDO BENZINA	0,5188	1.945,50	2.334,60	3.891,00	4.669,20
RENAULT	CLIO 1.6 E-TECH 145CV	IBRIDO-BENZINA	0,4328	1.623,00	1.947,60	3.246,00	3.895,20
SEAT	LEON 2020 1.0 ETSI 110CV	IBRIDO-BENZINA	0,4942	1.853,25	2.223,90	3.706,50	4.447,80
SEAT	LEON 2020 1.5 ETSI 150CV	HYBRID	0,5539	2.077,13	2.492,55	4.154,25	4.985,10
SEAT	LEON SPORTSTOURER 2020 1.0 ETSI 110CV	HYBRID	0,5212	1.954,50	2.345,40	3.909,00	4.690,80
SEAT	LEON SPORTSTOURER 2020 1.5 ETSI 150CV	HYBRID	0,5543	2.078,63	2.494,35	4.157,25	4.988,70
SKODA	OCTAVIA 2020 1.0 E-TEC 110CV	IBRIDO-BENZINA	0,5059	1.897,13	2.276,55	3.794,25	4.553,10
SKODA	OCTAVIA 2020 1.0 E-TEC 150CV	IBRIDO-BENZINA	0,5596	2.098,50	2.518,20	4.197,00	5.036,40
SKODA	OCTAVIA WAGON 2020 1.0 E-TEC 110CV	IBRIDO-BENZINA	0,5168	1.938,00	2.325,60	3.876,00	4.651,20
SKODA	OCTAVIA WAGON 2020 1.5 E-TEC 150CV	IBRIDO BENZINA	0,5705	2.139,38	2.567,25	4.278,75	5.134,50
SUBARU	FORESTER 2.0 E-BOXER MHEV 166CV	HYBRID	0,6354	2.382,75	2.859,30	4.765,50	5.718,60
SUBARU	IMPREZA 2.0I LINEARTRONIC MHEV 150CV	HYBRID	0,5849	2.193,38	2.632,05	4.386,75	5.264,10
SUBARU	XV 2.0I E-BOXER MHEV 166CV	HYBRID	0,6137	2.301,38	2.761,65	4.602,75	5.523,30
SUZUKI	IGNIS 1.2	83CV HYBRID	0,3878	1.454,25	1.745,10	2.908,50	3.490,20
SUZUKI	S-CROSS 2022 1.4 130CV	IBRIDO BENZINA	0,4963	1.861,13	2.233,35	3.722,25	4.466,70
SUZUKI	S-CROSS 2022 1.4 130CV AWD	IBRIDO-BENZINA	0,5180	1.942,50	2.331,00	3.885,00	4.662,00
SUZUKI	SWACE 2021 1.8 2W 122CV	IBRIDO-BENZINA	0,4976	1.866,00	2.239,20	3.732,00	4.478,40
SUZUKI	SWIFT 1.4	130CV HYBRID	0,4685	1.756,88	2.108,25	3.513,75	4.216,50
SUZUKI	VITARA 1.4 130CV 2WD	IBRIDO BENZINA	0,4551	1.706,63	2.047,95	3.413,25	4.095,90
SUZUKI	VITARA 1.4 130CV 4WD	IBRIDO BENZINA	0,4802	1.800,75	2.160,90	3.601,50	4.321,80
TOYOTA	C-HR 2019 1.8 E-CVT 122CV	HYBRID	0,5125	1.921,88	2.306,25	3.843,75	4.612,50
TOYOTA	C-HR 2019 2.0 E-CVT 184CV	HYBRID	0,5435	2.038,13	2.445,75	4.076,25	4.891,50
TOYOTA	COROLLA BERLINA 1.8 140CV	IBRIDO BENZINA	0,5354	2.007,75	2.409,30	4.015,50	4.818,60
TOYOTA	COROLLA BERLINA 2.0 200CV	IBRIDO BENZINA	0,5811	2.179,13	2.614,95	4.358,25	5.229,90
TOYOTA	COROLLA CROSS 2.0H 197CV 2WD	IBRIDO-BENZINA	0,6025	2.259,38	2.711,25	4.518,75	5.422,50
TOYOTA	COROLLA CROSS 2.0H 197CV 4WD	IBRIDO-BENZINA	0,6242	2.340,75	2.808,90	4.681,50	5.617,80
TOYOTA	HIGHLANDER 2.5H AWD	250CV	0,7868	2.950,50	3.540,60	5.901,00	7.081,20
TOYOTA	PRIUS 1.8	122CV IBRIDA	0,4944	1.854,00	2.224,80	3.708,00	4.449,60
TOYOTA	PRIUS 7 POSTI 1.8	134CV IBRIDA	0,5322	1.995,75	2.394,90	3.991,50	4.789,80
TOYOTA	RAV4 2019	2.5 HV 218CV 2WD	0,6079	2.279,63	2.735,55	4.559,25	5.471,10
TOYOTA	RAV4 2019	2.5 HV 222CV 4WD	0,6334	2.375,25	2.850,30	4.750,50	5.700,60
TOYOTA	YARIS 2020 1.5 116CV	IBRIDO-BENZINA	0,4191	1.571,63	1.885,95	3.143,25	3.771,90
TOYOTA	YARIS CROSS 1.5	116CV HYBRID	0,4350	1.631,25	1.957,50	3.262,50	3.915,00
TOYOTA	YARIS CROSS 1.5 4WD	116CV HYBRID	0,4686	1.757,25	2.108,70	3.514,50	4.217,40
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.0 ETSI 110CV	IBRIDO-BENZINA	0,5203	1.951,13	2.341,35	3.902,25	4.682,70
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 ETSI 130CV	IBRIDO BENZINA	0,5598	2.099,25	2.519,10	4.198,50	5.038,20
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 ETSI 150CV	IBRIDO BENZINA	0,6065	2.274,38	2.729,25	4.548,75	5.458,50



MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
VOLKSWAGEN	GOLF VIII 2020 1.0 ETSI 110CV	HYBRID	0,5129	1.923,38	2.308,05	3.846,75	4.616,10
VOLKSWAGEN	GOLF VIII 2020 1.5 ETSI 130CV	IBRIDO BENZINA	0,5469	2.050,88	2.461,05	4.101,75	4.922,10
VOLKSWAGEN	GOLF VIII 2020 1.5 ETSI 150CV	HYBRID	0,5967	2.237,63	2.685,15	4.475,25	5.370,30
VOLVO	S60 B4 AUT 2.0 197CV	IBRIDO BENZINA	0,7019	2.632,13	3.158,55	5.264,25	6.317,10
VOLVO	S60 B5 AUT AWD 2.0 250CV	IBRIDO BENZINA	0,8412	3.154,50	3.785,40	6.309,00	7.570,80
VOLVO	S90 B4 GEARTRONIC	2.0 197CV HYBRID	0,7843	2.941,13	3.529,35	5.882,25	7.058,70
VOLVO	V60 B3 AUT 2.0 163CV	IBRIDO BENZINA	0,6781	2.542,88	3.051,45	5.085,75	6.102,90
VOLVO	V60 B4 AUT 2.0 197CV	IBRIDO BENZINA	0,7463	2.798,63	3.358,35	5.597,25	6.716,70
VOLVO	V60 B5 AUT AWD 2.0 250CV	IBRIDO BENZINA	0,8577	3.216,38	3.859,65	6.432,75	7.719,30
VOLVO	V60 CROSS COUNTRY B5 AWD GEARTRONIC	2.0 250CV HYBRID	0,7820	2.932,50	3.519,00	5.865,00	7.038,00
VOLVO	V90 B4 GEARTRONIC	2.0 197CV HYBRID	0,8079	3.029,63	3.635,55	6.059,25	7.271,10
VOLVO	V90 CROSS COUNTRY B5 AWD GEARTRONIC	2.0 250CV HYBRID	0,8879	3.329,63	3.995,55	6.659,25	7.991,10
VOLVO	XC40 B3 AUT 2.0 163CV	IBRIDO BENZINA	0,6387	2.395,13	2.874,15	4.790,25	5.748,30
VOLVO	XC40 B4 AWD AUT 2.0 197CV	IBRIDO BENZINA	0,7193	2.697,38	3.236,85	5.394,75	6.473,70
VOLVO	XC60 2019 B4 GEARTRONIC 2.0	197CV IBRIDO BENZINA	0,7418	2.781,75	3.338,10	5.563,50	6.676,20
VOLVO	XC60 B5 AWD AUT 2.0 250CV	IBRIDO BENZINA	0,9214	3.455,25	4.146,30	6.910,50	8.292,60
VOLVO	XC90 B5 AWD AUT 2.0 250CV	IBRIDO BENZINA	0,9782	3.668,25	4.401,90	7.336,50	8.803,80
MILD HYBRID - FULL HYBRID GASOLIO							
AUDI	A4 30 2.0 TDI S-TRONIC 136CV	HYBRID	0,5620	2.107,50	2.529,00	4.215,00	5.058,00
AUDI	A4 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,5750	2.156,25	2.587,50	4.312,50	5.175,00
AUDI	A4 40 2.0 TDI QUATTRO S-TRONIC 204CV	IBRIDO GASOLIO	0,6312	2.367,00	2.840,40	4.734,00	5.680,80
AUDI	A4 40 2.0 TDI S-TRONIC 204CV	IBRIDO GASOLIO	0,6039	2.264,63	2.717,55	4.529,25	5.435,10
AUDI	A4 50 3.0 TDI QUATTRO TIPTRONIC 286CV	IBRIDO GASOLIO	0,6862	2.573,25	3.087,90	5.146,50	6.175,80
AUDI	A4 ALLROAD 40 2.0 TDI S-TRONIC 204CV	HYBRID	0,6529	2.448,38	2.938,05	4.896,75	5.876,10
AUDI	A4 AVANT 30 2.0 TDI S-TRONIC 136CV	HYBRID	0,5723	2.146,13	2.575,35	4.292,25	5.150,70
AUDI	A4 AVANT 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,5864	2.199,00	2.638,80	4.398,00	5.277,60
AUDI	A4 AVANT 40 2.0 TDI QUATTRO S-TRONIC 204CV	IBRIDO GASOLIO	0,6426	2.409,75	2.891,70	4.819,50	5.783,40
AUDI	A4 AVANT 40 2.0 TDI S-TRONIC 204CV	IBRIDO GASOLIO	0,6142	2.303,25	2.763,90	4.606,50	5.527,80
AUDI	A4 AVANT 50 3.0 TDI QUATTRO TIPTRONIC 286CV	IBRIDO GASOLIO	0,7076	2.653,50	3.184,20	5.307,00	6.368,40
AUDI	A5 35 2.0 TDI S-TRONIC 163CV	CABRIO HYBRID	0,6731	2.524,13	3.028,95	5.048,25	6.057,90
AUDI	A5 35 2.0 TDI S-TRONIC 163CV	COUPÉ HYBRID	0,6273	2.352,38	2.822,85	4.704,75	5.645,70
AUDI	A5 SPB 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,6298	2.361,75	2.834,10	4.723,50	5.668,20
AUDI	A5 SPB 40 2.0 TDI QUATTRO S-TRONIC 204CV	IBRIDO-GASOLIO	0,6834	2.562,75	3.075,30	5.125,50	6.150,60
AUDI	A6 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,6664	2.499,00	2.998,80	4.998,00	5.997,60
AUDI	A6 40 2.0 TDI QUATTRO S-TRONIC 204CV	HYBRID	0,7006	2.627,25	3.152,70	5.254,50	6.305,40
AUDI	A6 40 2.0 TDI S-TRONIC 204CV	HYBRID	0,6862	2.573,25	3.087,90	5.146,50	6.175,80
AUDI	A6 45 3.0 TDI S-TRONIC 245CV	IBRIDO-GASOLIO	0,7783	2.918,63	3.502,35	5.837,25	7.004,70
AUDI	A6 50 3.0 TDI QUATTRO TIPTR 286CV	HYBRID	0,7979	2.992,13	3.590,55	5.984,25	7.181,10
AUDI	A6 ALLROAD 50 3.0 TDI QUATTRO TIPTR 285CV	HYBRID	0,8599	3.224,63	3.869,55	6.449,25	7.739,10
AUDI	A6 AVANT 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,6847	2.567,63	3.081,15	5.135,25	6.162,30
AUDI	A6 AVANT 40 2.0 TDI QUATTRO S-TRONIC 204CV	HYBRID	0,7210	2.703,75	3.244,50	5.407,50	6.489,00
AUDI	A6 AVANT 40 2.0 TDI S-TRONIC 204CV	HYBRID	0,6918	2.594,25	3.113,10	5.188,50	6.226,20
AUDI	A6 AVANT 45 3.0 TDI S-TRONIC 245CV	IBRIDO-GASOLIO	0,7966	2.987,25	3.584,70	5.974,50	7.169,40
AUDI	A6 AVANT 50 3.0 TDI QUATTRO TIPTR 286CV	HYBRID	0,8162	3.060,75	3.672,90	6.121,50	7.345,80
AUDI	A7 SPB 40 2.0 TDI 204CV	HYBRID	0,7763	2.911,13	3.493,35	5.822,25	6.986,70
AUDI	A7 SPB 40 2.0 TDI 204CV QUATTRO	HYBRID	0,7876	2.953,50	3.544,20	5.907,00	7.088,40
AUDI	A7 SPB 45 3.0 TDI QUATTRO S-TRONIC 245CV	HYBRID	0,8488	3.183,00	3.819,60	6.366,00	7.639,20
AUDI	A7 SPB 50 3.0 TDI 286CV QUATTRO TIPTR	HYBRID	0,8956	3.358,50	4.030,20	6.717,00	8.060,40
AUDI	A8 50 3.0 TDI QUATTRO TIPTR 286CV	HYBRID	0,9918	3.719,25	4.463,10	7.438,50	8.926,20
AUDI	Q5 35 2.0 TDI S-TRONIC	163CV HYBRID	0,6515	2.443,13	2.931,75	4.886,25	5.863,50
AUDI	Q5 40 2.0 TDI QUATTRO S-TRONIC	204CV HYBRID	0,6963	2.611,13	3.133,35	5.222,25	6.266,70
AUDI	Q5 50 3.0 TDI QUATTRO TIPTRONIC	286CV HYBRID	0,8784	3.294,00	3.952,80	6.588,00	7.905,60
AUDI	Q7 45 3.0 TDI QUATTRO TRIP	230CV MY2020 HYBRID	0,8590	3.221,25	3.865,50	6.442,50	7.731,00
AUDI	Q7 50 3.0 TDI QUATTRO TRIP	286CV HYBRID	0,8613	3.229,88	3.875,85	6.459,75	7.751,70
AUDI	Q8 45 3.0 TDI QUATTRO TRIP	231CV HYBRID	0,8941	3.352,88	4.023,45	6.705,75	8.046,90
AUDI	Q8 50 3.0 TDI QUATTRO TRIP	286CV HYBRID	0,9156	3.433,50	4.120,20	6.867,00	8.240,40
AUDI	S4 3.0 TDI QUATTRO TIPTRONIC 340CV	IBRIDO GASOLIO	0,8693	3.259,88	3.911,85	6.519,75	7.823,70
AUDI	S4 AVANT 3.0 TDI QUATTRO TIPTRONIC 340CV	IBRIDO GASOLIO	0,8796	3.298,50	3.958,20	6.597,00	7.916,40
AUDI	SQ5 3.0 TDI	340CV HYBRID	0,9649	3.618,38	4.342,05	7.236,75	8.684,10
BMW	223D 2.0 200CV XDRIVE ACTIVE TOURER	IBRIDO-GASOLIO	0,6092	2.284,50	2.741,40	4.569,00	5.482,80
BMW	316D 2.0 48V	122CV HYBRID	0,5631	2.111,63	2.533,95	4.223,25	5.067,90
BMW	316D TOURING 2.0 48V	122CV HYBRID	0,5753	2.157,38	2.588,85	4.314,75	5.177,70
BMW	318D 2.0 48V	150CV HYBRID	0,5940	2.227,50	2.673,00	4.455,00	5.346,00
BMW	318D TOURING 2.0 48V	150CV HYBRID	0,6076	2.278,50	2.734,20	4.557,00	5.468,40
BMW	320D 2.0 48V	190CV HYBRID	0,6149	2.305,88	2.767,05	4.611,75	5.534,10
BMW	320D 2.0 48V TOURING	190 HYBRID	0,6340	2.377,50	2.853,00	4.755,00	5.706,00
BMW	320D 2.0 48V XDRIVE	190CV HYBRID	0,6407	2.402,63	2.883,15	4.805,25	5.766,30
BMW	320D 2.0 48V XDRIVE TOURING	190CV HYBRID	0,6487	2.432,63	2.919,15	4.865,25	5.838,30
BMW	420D 2.0 190CV CABRIO	IBRIDO-GASOLIO	0,7041	2.640,38	3.168,45	5.280,75	6.336,90



MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
BMW	420D 2.0 190CV COUPÈ	IBRIDO-GASOLIO	0,6489	2.433,38	2.920,05	4.866,75	5.840,10
BMW	420D 2021 2.0 190CV GRAN COUPÈ	IBRIDO GASOLIO	0,6747	2.530,13	3.036,15	5.060,25	6.072,30
BMW	420D XDRIVE 2.0 190CV COUPÈ	IBRIDO-GASOLIO	0,6693	2.509,88	3.011,85	5.019,75	6.023,70
BMW	420D XDRIVE 2021 2.0 190CV GRAN COUPÈ	IBRIDO GASOLIO	0,6954	2.607,75	3.129,30	5.215,50	6.258,60
BMW	430D 3.0 286CV CABRIO	IBRIDO-GASOLIO	0,7839	2.939,63	3.527,55	5.879,25	7.055,10
BMW	430D XDRIVE 3.0 286CV COUPÈ	IBRIDO-GASOLIO	0,7267	2.725,13	3.270,15	5.450,25	6.540,30
BMW	518D 2.0 150CV	IBRIDO-GASOLIO	0,6652	2.494,50	2.993,40	4.989,00	5.986,80
BMW	518D TOURING 2.0 150CV	IBRIDO-GASOLIO	0,6789	2.545,88	3.055,05	5.091,75	6.110,10
BMW	520D 2.0 AUT	190CV HYBRID	0,6879	2.579,63	3.095,55	5.159,25	6.191,10
BMW	520D 2.0 XDRIVE	190CV HYBRID	0,7109	2.665,88	3.199,05	5.331,75	6.398,10
BMW	520D TOURING 2.0 AUT	190CV HYBRID	0,7073	2.652,38	3.182,85	5.304,75	6.365,70
BMW	520D TOURING 2.0 XDRIVE	190CV HYBRID	0,7303	2.738,63	3.286,35	5.477,25	6.572,70
BMW	530D 3.0 250CV	IBRIDO-GASOLIO	0,7422	2.783,25	3.339,90	5.566,50	6.679,80
BMW	530D TOURING 3.0 250CV	IBRIDO-GASOLIO	0,7782	2.918,25	3.501,90	5.836,50	7.003,80
BMW	530D TOURING XDRIVE 3.0 250CV	IBRIDO-GASOLIO	0,8032	3.012,00	3.614,40	6.024,00	7.228,80
BMW	530D XDRIVE 3.0 250CV	IBRIDO-GASOLIO	0,7827	2.935,13	3.522,15	5.870,25	7.044,30
BMW	540D TOURING XDRIVE 3.0 340CV	IBRIDO-GASOLIO	0,9043	3.391,13	4.069,35	6.782,25	8.138,70
BMW	540D XDRIVE 3.0 340CV	IBRIDO-GASOLIO	0,8449	3.168,38	3.802,05	6.336,75	7.604,10
BMW	630D XDRIVE GRAN TURISMO 3.0 286CV	IBRIDO-GASOLIO	0,8520	3.195,00	3.834,00	6.390,00	7.668,00
BMW	640D XDRIVE GRAN TURISMO 3.0 340CV	IBRIDO-GASOLIO	0,9064	3.399,00	4.078,80	6.798,00	8.157,60
BMW	730D 3.0 389CV	IBRIDO-GASOLIO	1,0042	3.765,75	4.518,90	7.531,50	9.037,80
BMW	730D XDRIVE 3.0 286CV	IBRIDO-GASOLIO	1,0134	3.800,25	4.560,30	7.600,50	9.120,60
BMW	740D XDRIVE 3.0 340CV	IBRIDO-GASOLIO	1,0610	3.978,75	4.774,50	7.957,50	9.549,00
BMW	M340D 3.0 48V XDRIVE TOURING	340CV HYBRID	0,8547	3.205,13	3.846,15	6.410,25	7.692,30
BMW	M440D XDRIVE 3.0 374CV CABRIO	IBRIDO-GASOLIO	0,9107	3.415,13	4.098,15	6.830,25	8.196,30
BMW	M440D XDRIVE 3.0 340CV COUPÈ	IBRIDO-GASOLIO	0,8502	3.188,25	3.825,90	6.376,50	7.651,80
BMW	X1 2022 XDRIVE 20D 2.0 163CV	IBRIDO GASOLIO	0,6089	2.283,38	2.740,05	4.566,75	5.480,10
BMW	X1 2022 XDRIVE 23D 2.0 211CV	IBRIDO GASOLIO	0,6368	2.388,00	2.865,60	4.776,00	5.731,20
BMW	X3 SDRIVE 18D 2.0 150CV	IBRIDO-GASOLIO	0,6369	2.388,38	2.866,05	4.776,75	5.732,10
BMW	X3 XDRIVE 20D 2.0 190CV	HYBRID	0,6785	2.544,38	3.053,25	5.088,75	6.106,50
BMW	X3 XDRIVE 30D 3.0 250CV	IBRIDO-GASOLIO	0,7684	2.881,50	3.457,80	5.763,00	6.915,60
BMW	X3 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,7753	2.907,38	3.488,85	5.814,75	6.977,70
BMW	X3 XDRIVE M40D 3.0 340CV	IBRIDO-GASOLIO	0,8680	3.255,00	3.906,00	6.510,00	7.812,00
BMW	X4 XDRIVE 20D 190CV	HYBRID	0,7037	2.638,88	3.166,65	5.277,75	6.333,30
BMW	X4 XDRIVE 30D 3.0 250CV	IBRIDO-GASOLIO	0,7925	2.971,88	3.566,25	5.943,75	7.132,50
BMW	X4 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,7995	2.998,13	3.597,75	5.996,25	7.195,50
BMW	X4 XDRIVE M40D 3.0 340CV	IBRIDO-GASOLIO	0,8924	3.346,50	4.015,80	6.693,00	8.031,60
BMW	X5 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,8666	3.249,75	3.899,70	6.499,50	7.799,40
BMW	X5 XDRIVE 40D 3.0 340CV	HYBRID	0,8997	3.373,88	4.048,65	6.747,75	8.097,30
BMW	X6 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,9106	3.414,75	4.097,70	6.829,50	8.195,40
BMW	X6 XDRIVE 40D 3.0 340CV	HYBRID	0,9383	3.518,63	4.222,35	7.037,25	8.444,70
BMW	X7 XDRIVE 40D 3.0 340CV	IBRIDO GASOLIO	1,0429	3.910,88	4.693,05	7.821,75	9.386,10
FORD	TOURNEO CUSTOM 2.0 130CV	IBRIDO-GASOLIO	0,6554	2.457,75	2.949,30	4.915,50	5.898,60
FORD	TOURNEO CUSTOM 2.0 185CV	IBRIDO-GASOLIO	0,6887	2.582,63	3.099,15	5.165,25	6.198,30
HYUNDAI	TUCSON 2020 1.6 CRDI	150CV IBRIDO-GASOLIO	0,5600	2.100,00	2.520,00	4.200,00	5.040,00
JAGUAR	XE 2.0D 204CV	IBRIDO-GASOLIO	0,6341	2.377,88	2.853,45	4.755,75	5.706,90
JAGUAR	XE 2.0D 204CV AWD	IBRIDO-GASOLIO	0,6484	2.431,50	2.917,80	4.863,00	5.835,60
JAGUAR	XF 2.0D 204CV	IBRIDO-GASOLIO	0,6823	2.558,63	3.070,35	5.117,25	6.140,70
JAGUAR	XF 2.0D 204CV AWD	IBRIDO-GASOLIO	0,7085	2.656,88	3.188,25	5.313,75	6.376,50
KIA	CEED STATION 1.6 CRDI	136CV	0,4715	1.768,13	2.121,75	3.536,25	4.243,50
KIA	SPORTAGE 2022 1.6 CRDI MHEV	136CV AWD	0,5743	2.153,63	2.584,35	4.307,25	5.168,70
KIA	X CEED 1.6 CRDI 136CV	IBRIDO GASOLIO	0,4700	1.762,50	2.115,00	3.525,00	4.230,00
LAND ROVER	DEFENDER 110 2020 3.0 I6	200CV 5P IBRIDO-GASOLIO	0,7833	2.937,38	3.524,85	5.874,75	7.049,70
LAND ROVER	DEFENDER 110 2020 3.0 I6	250CV 5P IBRIDO-GASOLIO	0,8224	3.084,00	3.700,80	6.168,00	7.401,60
LAND ROVER	DEFENDER 110 2020 3.0 I6	300CV 5P IBRIDO-GASOLIO	0,8720	3.270,00	3.924,00	6.540,00	7.848,00
LAND ROVER	DISCOVERY 2021 3.0D I6 249CV	IBRIDO GASOLIO	0,8328	3.123,00	3.747,60	6.246,00	7.495,20
LAND ROVER	DISCOVERY 2021 3.0D I6 300CV	IBRIDO GASOLIO	0,8832	3.312,00	3.974,40	6.624,00	7.948,80
LAND ROVER	DISCOVERY SPORT 2020 2.0 TD4	163CV IBRIDO-GASOLIO	0,6150	2.306,25	2.767,50	4.612,50	5.535,00
LAND ROVER	DISCOVERY SPORT 2020 2.0 TD4	204CV IBRIDO-GASOLIO	0,7015	2.630,63	3.156,75	5.261,25	6.313,50
LAND ROVER	RANGE ROVER 2022 3.0D I6 250CV	IBRIDO GASOLIO	1,1891	4.459,13	5.350,95	8.918,25	10.701,90
LAND ROVER	RANGE ROVER 2022 3.0D I6 300CV	IBRIDO GASOLIO	1,2195	4.573,13	5.487,75	9.146,25	10.975,50
LAND ROVER	RANGE ROVER 2022 3.0D I6 350CV	IBRIDO GASOLIO	1,2497	4.686,38	5.623,65	9.372,75	11.247,30
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 163CV AWD	IBRIDO-GASOLIO	0,6320	2.370,00	2.844,00	4.740,00	5.688,00
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 204CV AWD	IBRIDO-GASOLIO	0,6630	2.486,25	2.983,50	4.972,50	5.967,00
LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 250CV	IBRIDO-GASOLIO	1,0055	3.770,63	4.524,75	7.541,25	9.049,50
LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 300CV	IBRIDO-GASOLIO	1,0566	3.962,25	4.754,70	7.924,50	9.509,40
LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 350CV	IBRIDO-GASOLIO	1,1963	4.486,13	5.383,35	8.972,25	10.766,70
LAND ROVER	VELAR 2.0D I4 204CV	IBRIDO-GASOLIO	0,7532	2.824,50	3.389,40	5.649,00	6.778,80
LAND ROVER	VELAR 3.0D I6 300CV	IBRIDO-GASOLIO	0,8944	3.354,00	4.024,80	6.708,00	8.049,60



MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
MAZDA	CX-60 3.3L E-SKYACTIVE D 200CV	IBRIDO GASOLIO	0,6615	2.480,63	2.976,75	4.961,25	5.953,50
MAZDA	CX-60 3.3L E-SKYACTIVE D 250CV	IBRIDO GASOLIO	0,7121	2.670,38	3.204,45	5.340,75	6.408,90
MERCEDES	C200D 2.0 163CV BERLINA	MILD HYBRID	0,6469	2.425,88	2.911,05	4.851,75	5.822,10
MERCEDES	C200D 2.0 163CV SW	MILD HYBRID	0,6554	2.457,75	2.949,30	4.915,50	5.898,60
MERCEDES	C220D 2.0 200CV BERLINA	MILD HYBRID	0,6650	2.493,75	2.992,50	4.987,50	5.985,00
MERCEDES	C220D 2.0 200CV 4MATIC BERLINA	MILD HYBRID	0,6846	2.567,25	3.080,70	5.134,50	6.161,40
MERCEDES	C220D 2.0 200CV 4MATIC SW	MILD HYBRID	0,6930	2.598,75	3.118,50	5.197,50	6.237,00
MERCEDES	C220D 2.0 200CV SW	MILD HYBRID	0,6746	2.529,75	3.035,70	5.059,50	6.071,40
MERCEDES	C300D 2.0 265CV BERLINA	MILD HYBRID	0,7088	2.658,00	3.189,60	5.316,00	6.379,20
MERCEDES	C300D 2.0 265CV 4MATIC BERLINA	MILD HYBRID	0,7198	2.699,25	3.239,10	5.398,50	6.478,20
MERCEDES	C300D 2.0 265CV SW	MILD HYBRID	0,7191	2.696,63	3.235,95	5.393,25	6.471,90
MERCEDES	CLS 300D 2.0 4MATIC 286CV	IBRIDO GASOLIO	0,9252	3.469,50	4.163,40	6.939,00	8.326,80
MERCEDES	E 220D 2.0 200CV	MILD HYBRID	0,7192	2.697,00	3.236,40	5.394,00	6.472,80
MERCEDES	E 220D 4MATIC 2.0 200CV	MILD HYBRID	0,7371	2.764,13	3.316,95	5.528,25	6.633,90
MERCEDES	E 220D SW 2.0 200CV	MILD HYBRID	0,7343	2.753,63	3.304,35	5.507,25	6.608,70
MERCEDES	E 220D SW 4MATIC 2.0 200CV	MILD HYBRID	0,7533	2.824,88	3.389,85	5.649,75	6.779,70
MERCEDES	E 300D 4MATIC 2.0 286CV	MILD HYBRID	0,7880	2.955,00	3.546,00	5.910,00	7.092,00
MERCEDES	E 300D CABRIO EQ-BOOST 4MATIC 2.0	286CV IBRIDO-GASOLIO	0,8502	3.188,25	3.825,90	6.376,50	7.651,80
MERCEDES	E 300D COUPÉ 4MATIC 2.0 286CV	MILD HYBRID	0,8084	3.031,50	3.637,80	6.063,00	7.275,60
MERCEDES	E 300D SW EQ-BOOST 4MATIC 2.0	286CV IBRIDO-GASOLIO	0,7954	2.982,75	3.579,30	5.965,50	7.158,60
MERCEDES	GLC 220D 4M 200CV	IBRIDO GASOLIO	0,7269	2.725,88	3.271,05	5.451,75	6.542,10
MERCEDES	GLC 300D 4M 270CV	IBRIDO GASOLIO	0,8182	3.068,25	3.681,90	6.136,50	7.363,80
MERCEDES	GLE 300D 2.0 4MATIC 272CV	MILD HYBRID	0,8615	3.230,63	3.876,75	6.461,25	7.753,50
VOLVO	S90 B5 D AWD GEARTRONIC	2.0 235CV IBRIDO-GASOLIO	0,7607	2.852,63	3.423,15	5.705,25	6.846,30
VOLVO	V60 B4 GEARTRONIC 2.0 197CV	IBRIDO GASOLIO	0,6180	2.317,50	2.781,00	4.635,00	5.562,00
VOLVO	V60 CROSS COUNTRY B4 AWD GEARTRONIC	2.0 190CV IBRIDO-GASOLIO	0,6706	2.514,75	3.017,70	5.029,50	6.035,40
VOLVO	V90 B4 GEARTRONIC 2.0 197CV	IBRIDO GASOLIO	0,7059	2.647,13	3.176,55	5.294,25	6.353,10
VOLVO	V90 B4 GEARTRONIC 2.0 197CV AWD	IBRIDO GASOLIO	0,7281	2.730,38	3.276,45	5.460,75	6.552,90
VOLVO	V90 B5 GEARTRONIC 2.0 235CV AWD	IBRIDO GASOLIO	0,7586	2.844,75	3.413,70	5.689,50	6.827,40
VOLVO	V90 CROSS COUNTRY B4 D AWD GEARTRONIC	2.0 197CV IBRIDO-GASOLIO	0,7606	2.852,25	3.422,70	5.704,50	6.845,40
VOLVO	XC60 2019 B4 GEARTRONIC 2.0 AWD	197CV HYBRID	0,6887	2.582,63	3.099,15	5.165,25	6.198,30
VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD	235CV HYBRID	0,7341	2.752,88	3.303,45	5.505,75	6.606,90
VOLVO	XC90 B5 2.0 AWD 235CV	IBRIDO GASOLIO	0,8497	3.186,38	3.823,65	6.372,75	7.647,30

