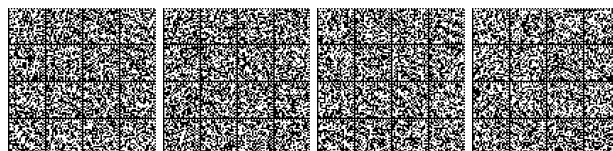


FRINGE BENEFIT 2025  
AUTOVEICOLI A GASOLIO IN PRODUZIONE

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 160CV	0,6796	2.548,50	3.058,20	5.097,00	6.116,40
ALFA ROMEO	GIULIA 2.2 TD AT8 210CV AWD	0,7414	2.780,25	3.336,30	5.560,50	6.672,60
ALFA ROMEO	STELVIO 2.2 TD 160CV	0,7154	2.682,75	3.219,30	5.365,50	6.438,60
ALFA ROMEO	STELVIO 2.2 TD AT8 Q4 VELOCE 210CV	0,8081	3.030,38	3.636,45	6.060,75	7.272,90
ALFA ROMEO	TONALE 1.6D 130CV	0,5634	2.112,75	2.535,30	4.225,50	5.070,60
AUDI	A3 2020 SEDAN 30 TDI 2.0 116CV	0,4976	1.866,00	2.239,20	3.732,00	4.478,40
AUDI	A3 2020 SEDAN 35 TDI S-TRONIC 2.0 150CV	0,5476	2.053,50	2.464,20	4.107,00	4.928,40
AUDI	A3 2020 SPB 30 TDI 2.0 116CV	0,4875	1.828,13	2.193,75	3.656,25	4.387,50
AUDI	A3 2020 SPB 35 TDI 2.0 S-TRONIC 150CV	0,5386	2.019,75	2.423,70	4.039,50	4.847,40
AUDI	A3 ALLSTREET 35 TDI 2.0 150CV	0,5782	2.168,25	2.601,90	4.336,50	5.203,80
AUDI	Q2 35 2.0 TDI QUATTRO S-TRONIC 150CV	0,6064	2.274,00	2.728,80	4.548,00	5.457,60
AUDI	Q2 35 2.0 TDI S-TRONIC 150CV	0,5742	2.153,25	2.583,90	4.306,50	5.167,80
AUDI	Q3 35 2.0 TDI S-TRONIC 150CV	0,5976	2.241,00	2.689,20	4.482,00	5.378,40
AUDI	Q3 40 2.0 TDI QUATTRO S-TRONIC 200CV	0,6816	2.556,00	3.067,20	5.112,00	6.134,40
BMW	118D 2.0 150CV MOD 2024	0,5651	2.119,13	2.542,95	4.238,25	5.085,90
BMW	216D 1.5 116CV GRAN COUPÉ	0,5445	2.041,88	2.450,25	4.083,75	4.900,50
BMW	218D 2.0 150CV GRAN COUPÉ	0,5839	2.189,63	2.627,55	4.379,25	5.255,10
BMW	218D 2022 2.0 150CV ACTIVE TOURER	0,5636	2.113,50	2.536,20	4.227,00	5.072,40
BMW	220D 2.0 190CV GRAN COUPÉ	0,6392	2.397,00	2.876,40	4.794,00	5.752,80
BMW	220D XDRIVE 2.0 190CV GRAN COUPÉ	0,6628	2.485,50	2.982,60	4.971,00	5.965,20
BMW	X1 2022 SDRIVE 18D 2.0 150CV	0,6004	2.251,50	2.701,80	4.503,00	5.403,60
BMW	X1 SDRIVE 20D 2.0 163CV MOD 2024	0,6117	2.293,88	2.752,65	4.587,75	5.505,30
BMW	X2 SDRIVE 18D 150CV MOD 2024	0,6062	2.273,25	2.727,90	4.546,50	5.455,80
CADILLAC	ESCALADE 2022 3.0L TD AWD 280CV	1,4285	5.356,88	6.428,25	10.713,75	12.856,50
CADILLAC	XT4 350TD 2.0 174CV	0,6755	2.533,13	3.039,75	5.066,25	6.079,50
CITROEN	BERLINGO MULTISPACE 1.5 BLUEHDI 130 CV	0,4607	1.727,63	2.073,15	3.455,25	4.146,30
CITROEN	C4 2020 1.5 BLUEHDI AUT 130CV	0,4771	1.789,13	2.146,95	3.578,25	4.293,90
CITROEN	C4-X 1.5 BLUEHDI 130CV	0,4959	1.859,63	2.231,55	3.719,25	4.463,10
CUPRA	FORmentor 2.0 TDI 4DRIVE 150CV	0,6222	2.333,25	2.799,90	4.666,50	5.599,80
CUPRA	LEON 2.0 TDI 150CV	0,5495	2.060,63	2.472,75	4.121,25	4.945,50
CUPRA	LEON SPORTSTOURER 2.0 TDI 150CV	0,5543	2.078,63	2.494,35	4.157,25	4.988,70
DS	DS3 2022 BLUEHDI 1.5 AUT 130CV	0,5158	1.934,25	2.321,10	3.868,50	4.642,20
DS	DS4 1.5 BLUEHDI AUT 130 CV MOD 2024	0,5641	2.115,38	2.538,45	4.230,75	5.076,90
DS	DS7 2022 1.5 BLUEHDI 130CV	0,5798	2.174,25	2.609,10	4.348,50	5.218,20
FIAT	500X 1.3 MULTIJET 95CV	0,4411	1.654,13	1.984,95	3.308,25	3.969,90
FIAT	TIPO 1.6 MTJ 130CV 5 PORTE	0,4393	1.647,38	1.976,85	3.294,75	3.953,70
FIAT	TIPO STATION 1.6 MTJ 130CV SW	0,4478	1.679,25	2.015,10	3.358,50	4.030,20
FIAT	ULISSE 2.0 BLUEHDI 177CV MOD 2024	0,7107	2.665,13	3.198,15	5.330,25	6.396,30
FORD	FOCUS IV 1.5 ECOBLUE 115CV AUT	0,5123	1.921,13	2.305,35	3.842,25	4.610,70
FORD	TOURNEO CONNECT 2.0 TDCI 122 CV	0,5248	1.968,00	2.361,60	3.936,00	4.723,20
HYUNDAI	SANTA FE 2.2 CRDI 193CV	0,7416	2.781,00	3.337,20	5.562,00	6.674,40
HYUNDAI	STARIA 2.2 AT 177CV 7 POSTI	0,7895	2.960,63	3.552,75	5.921,25	7.105,50
HYUNDAI	STARIA 2.2 AT 177CV 9 POSTI	0,6859	2.572,13	3.086,55	5.144,25	6.173,10
HYUNDAI	TUCSON 1.6 CRDI 116CV	0,5234	1.962,75	2.355,30	3.925,50	4.710,60
INEOS	GRANADIER 3.0 D 249 CV MOD.2024	1,0131	3.799,13	4.558,95	7.598,25	9.117,90
JEEP	RENEGADE 1.6 MTJ 130CV	0,4929	1.848,38	2.218,05	3.696,75	4.436,10
KG MOBILITY	KORANDO 1.6 136CV	0,5003	1.876,13	2.251,35	3.752,25	4.502,70
KG MOBILITY	REXTON 2.2 200CV 4WD	0,7535	2.825,63	3.390,75	5.651,25	6.781,50
KIA	SORENTO 2024 2.2 CRDI 4WD 193CV	0,7133	2.674,88	3.209,85	5.349,75	6.419,70
KIA	SORENTO 2024 2.2 CRDI 2WD 193CV	0,6617	2.481,38	2.977,65	4.962,75	5.955,30
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 163CV	0,6544	2.454,00	2.944,80	4.908,00	5.889,60
MAZDA	CX-5 2.2L SKYACTIV-D 150CV	0,6018	2.256,75	2.708,10	4.513,50	5.416,20
MAZDA	CX-5 2.2L SKYACTIV-D 2WD 184CV AWD	0,6707	2.515,13	3.018,15	5.030,25	6.036,30
MERCEDES	A180D AUT 2023 2.0 116CV	0,5606	2.102,25	2.522,70	4.204,50	5.045,40
MERCEDES	A200D AUT 2023 2.0 150CV	0,5795	2.173,13	2.607,75	4.346,25	5.215,50
MERCEDES	A220D AUT 2023 2.0 190CV	0,6088	2.283,00	2.739,60	4.566,00	5.479,20
MERCEDES	B180D AUT 2023 2.0 116CV	0,5710	2.141,25	2.569,50	4.282,50	5.139,00
MERCEDES	B200D AUT 2023 2.0 150CV	0,5896	2.211,00	2.653,20	4.422,00	5.306,40
MERCEDES	B200D AUT 2023 2.0 190CV	0,6189	2.320,88	2.785,05	4.641,75	5.570,10
MERCEDES	CLA 180D AUT 2.0 116CV	0,6315	2.368,13	2.841,75	4.736,25	5.683,50
MERCEDES	CLA 200D AUT 2.0 150CV	0,6538	2.451,75	2.942,10	4.903,50	5.884,20
MERCEDES	CLA 220D AUT 2.0 190CV	0,6679	2.504,63	3.005,55	5.009,25	6.011,10
MERCEDES	GLA 180D AUT 2.0 116CV	0,5949	2.230,88	2.677,05	4.461,75	5.354,10
MERCEDES	GLA 200D AUT 2.0 150CV	0,6167	2.312,63	2.775,15	4.625,25	5.550,30
MERCEDES	GLA 200D AUT 4MATIC 2.0 150CV	0,6636	2.488,50	2.986,20	4.977,00	5.972,40
MERCEDES	GLA 220D AUT 4MATIC 2.0 190CV	0,6857	2.571,38	3.085,65	5.142,75	6.171,30
MERCEDES	T-CLASS 1.5 CDI 116CV MOD 2024	0,5185	1.944,38	2.333,25	3.888,75	4.666,50



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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)
MERCEDES	VITO TOURER 2.0D 136CV	0,6693	2.509,88	3.011,85	5.019,75	6.023,70
MERCEDES	V-KLASSE 2.0D 190 CV	0,7687	2.882,63	3.459,15	5.765,25	6.918,30
MERCEDES	ASTRA 2022 1.5 TURBO D 130CV	0,4802	1.800,75	2.160,90	3.601,50	4.321,80
OPEL	GRANDLAND X 1.5 D 130CV	0,5144	1.929,00	2.314,80	3.858,00	4.629,60
OPEL	308 2021 1.5 BLUEHDI 130CV	0,4889	1.833,38	2.200,05	3.666,75	4.400,10
PEUGEOT	5008 1.5 BLUEHDI 131CV	0,5433	2.037,38	2.444,85	4.074,75	4.889,70
PEUGEOT	508 BLUEHDI 1.5 130CV	0,5638	2.114,25	2.537,10	4.228,50	5.074,20
PEUGEOT	508 STATION 1.5 BLUEHDI S&S 130CV	0,5689	2.133,38	2.560,05	4.266,75	5.120,10
RENAULT	CLIO 1.5 101CV	0,4078	1.529,25	1.835,10	3.058,50	3.670,20
RENAULT	KANGOO 2021 1.5 BLUE DCI 95CV	0,4615	1.730,63	2.076,75	3.461,25	4.153,50
SEAT	ATECA 2.0 TDI 2X4 150CV	0,5697	2.136,38	2.563,65	4.272,75	5.127,30
SEAT	LEON 2020 2.0 TDI DSG 150CV	0,5155	1.933,13	2.319,75	3.866,25	4.639,50
SEAT	LEON SPORTSTOURER 2020 2.0 TDI DSG 150CV SW	0,5220	1.957,50	2.349,00	3.915,00	4.698,00
SEAT	IARRACO 2019 2.0 TDI 150CV	0,5901	2.212,88	2.655,45	4.425,75	5.310,90
SKODA	KAROQ 2020 2.0 TDI 115CV	0,5108	1.915,50	2.298,60	3.831,00	4.597,20
SKODA	KAROQ 2020 2.0 TDI 4X4 150CV	0,5796	2.173,50	2.608,20	4.347,00	5.216,40
SKODA	KODIAQ 2024 2.0TDI 150CV	0,6107	2.290,13	2.748,15	4.580,25	5.496,30
SKODA	KODIAQ 2024 2.0TDI 4X4 193CV	0,6610	2.478,75	2.974,50	4.957,50	5.949,00
SKODA	OCTAVIA 2.0 TDI 115CV MOD 2024	0,5049	1.893,38	2.272,05	3.786,75	4.544,10
SKODA	OCTAVIA 2020 2.0 TDI 150CV	0,5148	1.930,50	2.316,60	3.861,00	4.633,20
SKODA	OCTAVIA WAGON 2.0 TDI 115CV MOD 2024	0,5175	1.940,63	2.328,75	3.881,25	4.657,50
SKODA	OCTAVIA WAGON 2020 2.0 TDI 150CV	0,5266	1.974,75	2.369,70	3.949,50	4.739,40
SKODA	SUPERB 2.0 TDI DSG 150CV	0,6049	2.268,38	2.722,05	4.536,75	5.444,10
SKODA	SUPERB SW 2.0 TDI 4X4 193CV MOD 2024	0,6652	2.494,50	2.993,40	4.989,00	5.986,80
SPORTEQUIPE	X K2 2.0 D 162 CV	0,6962	2.610,75	3.132,90	5.221,50	6.265,80
SSANGYONG	KORANDO 2019 1.6D 2WD 136CV	0,5211	1.954,13	2.344,95	3.908,25	4.689,90
SSANGYONG	REXTON 2.2D 202CV 4WD	0,7278	2.729,25	3.275,10	5.458,50	6.550,20
TOYOTA	LAND CRUISER 2.8 D4D 205CV MOD 2024	0,9714	3.642,75	4.371,30	7.285,50	8.742,60
VOLKSWAGEN	CADDY 2.0 TDI 122CV	0,5441	2.040,38	2.448,45	4.080,75	4.896,90
VOLKSWAGEN	CADDY 2.0 TDI 102CV	0,5141	1.927,88	2.313,45	3.855,75	4.626,90
VOLKSWAGEN	GOLF VARIANT VIII 2020 2.0 TDI 116CV	0,5048	1.893,00	2.271,60	3.786,00	4.543,20
VOLKSWAGEN	GOLF VARIANT VIII 2020 2.0 TDI 150CV	0,5437	2.038,88	2.446,65	4.077,75	4.893,30
VOLKSWAGEN	GOLF VIII 2.0 TDI 115CV	0,5075	1.903,13	2.283,75	3.806,25	4.567,50
VOLKSWAGEN	GOLF VIII 2.0 TDI 150CV	0,5414	2.030,25	2.436,30	4.060,50	4.872,60
VOLKSWAGEN	MULTIVAN 2.0 150CV	0,7329	2.748,38	3.298,05	5.496,75	6.596,10
VOLKSWAGEN	PASSAT STATION 2024 2.0 TDI 122CV	0,6030	2.261,25	2.713,50	4.522,50	5.427,00
VOLKSWAGEN	PASSAT STATION 2024 2.0 TDI 150CV	0,6375	2.390,63	2.868,75	4.781,25	5.737,50
VOLKSWAGEN	PASSAT STATION 2024 2.0 TDI 4MOTION 193CV	0,7152	2.682,00	3.218,40	5.364,00	6.436,80
VOLKSWAGEN	TIGUAN 2024 2.0 TDI 193CV	0,6457	2.421,38	2.905,65	4.842,75	5.811,30
VOLKSWAGEN	TIGUAN 2024 2.0 TDI 150CV	0,6030	2.261,25	2.713,50	4.522,50	5.427,00
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 150CV	0,6399	2.399,63	2.879,55	4.799,25	5.759,10
VOLKSWAGEN	TOUAREG 3.0 TDI 231 CV MOD.2023	0,9614	3.605,25	4.326,30	7.210,50	8.652,60
VOLKSWAGEN	TOURAN 2.0 TDI 122CV	0,5900	2.212,50	2.655,00	4.425,00	5.310,00
VOLKSWAGEN	TOURAN 2.0 TDI 150CV 2WD	0,6161	2.310,38	2.772,45	4.620,75	5.544,90
VOLKSWAGEN	T-ROC 2.0 TDI 115CV	0,5226	1.959,75	2.351,70	3.919,50	4.703,40
VOLKSWAGEN	T-ROC 2.0 TDI 4MOTION 150CV	0,6167	2.312,63	2.775,15	4.625,25	5.550,30
VOLKSWAGEN	T-ROC 2.0 TDI BLUEMOTION 150CV	0,5821	2.182,88	2.619,45	4.365,75	5.238,90

