

FRINGE BENEFIT 2025
AUTOVEICOLI IBRIDO-BENZINA 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 35 2.0 TFSI 150CV HYBRID	0,6693	2.509,80	3.011,76	5.019,61	6.023,53
AUDI	A4 40 2.0 TFSI 190CV HYBRID	0,6509	2.441,01	2.929,21	4.882,02	5.858,42
AUDI	A4 40 2.0 TFSI QUATTRO S-TRONIC 204CV CABRIO HYBRID	0,7872	2.951,83	3.542,19	5.903,66	7.084,39
AUDI	A4 40 2.0 TFSI S-TRONIC 190CV HYBRID	0,6649	2.493,25	2.991,90	4.986,50	5.983,80
AUDI	A4 40 2.0 TFSI S-TRONIC 204CV CABRIO HYBRID	0,7517	2.818,91	3.382,69	5.637,82	6.765,38
AUDI	A4 45 2.0 TFSI QUATTRO S-TRONIC 245CV HYBRID	0,7431	2.786,60	3.343,92	5.573,20	6.687,84
AUDI	A4 45 2.0 TFSI QUATTRO S-TRONIC 252CV HYBRID	0,7352	2.757,05	3.308,45	5.514,09	6.616,91
AUDI	A4 45 2.0 TFSI S-TRONIC 245CV HYBRID	0,7234	2.712,69	3.255,22	5.425,37	6.510,45
AUDI	A4 ALLROAD 45 2.0 TFSI S-TRONIC 245CV HYBRID	0,7646	2.867,28	3.440,73	5.734,55	6.881,46
AUDI	A4 ALLROAD 45 2.0 TFSI S-TRONIC 252CV HYBRID	0,7715	2.893,24	3.471,89	5.786,48	6.943,78
AUDI	A4 AVANT 35 2.0 TFSI 150CV HYBRID	0,6828	2.560,34	3.072,41	5.120,68	6.144,81
AUDI	A4 AVANT 40 2.0 TFSI 190CV HYBRID	0,6627	2.485,28	2.982,34	4.970,57	5.964,68
AUDI	A4 AVANT 40 2.0 TFSI S-TRONIC 190CV HYBRID	0,6753	2.532,48	3.038,97	5.064,95	6.077,94
AUDI	A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 245CV HYBRID	0,7549	2.831,01	3.397,22	5.662,03	6.794,43
AUDI	A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 252CV HYBRID	0,7492	2.809,46	3.371,35	5.618,92	6.742,70
AUDI	A4 AVANT 45 2.0 TFSI S-TRONIC 245CV HYBRID	0,7352	2.756,96	3.308,35	5.513,91	6.616,69
AUDI	A5 40 2.0 TFSI 190CV CABRIO HYBRID	0,7164	2.686,48	3.223,77	5.372,96	6.447,55
AUDI	A5 40 2.0 TFSI 190CV HYBRID	0,6595	2.473,27	2.967,92	4.946,54	5.935,84
AUDI	A5 40 2.0 TFSI S-TRONIC 190CV CABRIO HYBRID	0,7572	2.839,59	3.407,51	5.679,19	6.815,03
AUDI	A5 40 2.0 TFSI S-TRONIC 190CV HYBRID	0,6940	2.602,39	3.122,87	5.204,78	6.245,73
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV CABRIO HYBRID	0,8269	3.100,76	3.720,91	6.201,52	7.441,82
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV COUPE HYBRID	0,8630	3.236,37	3.883,64	6.472,74	7.767,29
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV HYBRID	0,7774	2.915,27	3.498,33	5.830,55	6.996,65
AUDI	A5 45 2.0 TFSI S-TRONIC 252CV CABRIO HYBRID	0,7962	2.985,84	3.583,01	5.971,68	7.166,02
AUDI	A5 45 2.0 TFSI S-TRONIC 252CV COUPE HYBRID	0,7419	2.781,99	3.338,38	5.563,97	6.676,77
AUDI	A5 45 2.0 TFSI S-TRONIC 252CV HYBRID	0,7305	2.739,25	3.287,10	5.478,50	6.574,19
AUDI	A5 SPB 2.0 TFSI 190CV HYBRID	0,6608	2.478,14	2.973,77	4.956,29	5.947,54
AUDI	A6 45 2.0 TFSI 245CV QUATTRO S-TRONIC HYBRID	0,8184	3.069,06	3.682,87	6.138,11	7.365,74
AUDI	A6 45 2.0 TFSI 245CV S-TRONIC HYBRID	0,7915	2.968,06	3.561,67	5.936,12	7.123,34
AUDI	A6 AVANT 45 2.0 TFSI 245CV QUATTRO S-TRONIC HYBRID	0,8367	3.137,66	3.765,19	6.275,31	7.530,37
AUDI	A6 AVANT 45 2.0 TFSI 245CV S-TRONIC HYBRID	0,8129	3.048,51	3.658,21	6.097,02	7.316,42
AUDI	A7 SPB 45 2.0 QUATTRO S-TRONIC 245CV HYBRID	0,8856	3.321,15	3.985,38	6.642,31	7.970,77
AUDI	A7 SPB 45 2.0 S-TRONIC 245CV HYBRID	0,8612	3.229,64	3.875,57	6.459,28	7.751,13
AUDI	A7 SPB 55 3.0 340CV HYBRID	0,9777	3.666,29	4.399,55	7.332,59	8.799,10
AUDI	Q3 35 1.5 TFSI S-TRONIC 150CV HYBRID	0,6060	2.272,33	2.726,79	4.544,66	5.453,59
AUDI	Q5 45 2.0 TFSI QUATTRO S-TRONIC 245CV HYBRID	0,7967	2.987,48	3.584,98	5.974,97	7.169,96
AUDI	SQ8 4.0 TFSI QUATTRO TIPTRONIC 507CV HYBRID	1,3731	5.148,98	6.178,77	10.297,95	12.357,54
BMW	520i 2.0 184CV IBRIDO-BENZINA	0,8029	3.010,88	3.613,06	6.021,77	7.226,12
BMW	520i TOURING 2.0 184CV IBRIDO-BENZINA	0,8325	3.121,88	3.746,25	6.243,75	7.492,50
BMW	530i 2.0 252CV IBRIDO-BENZINA	0,8500	3.187,35	3.824,82	6.374,69	7.649,63
BMW	530i TOURING 2.0 252CV IBRIDO-BENZINA	0,8822	3.308,25	3.969,90	6.616,50	7.939,80
BMW	530i TOURING XDRIVE 2.0 252CV IBRIDO-BENZINA	0,9205	3.451,88	4.142,25	6.903,75	8.284,50
BMW	530i XDRIVE 2.0 252CV IBRIDO-BENZINA	0,8854	3.320,26	3.984,31	6.640,52	7.968,63
BMW	540i TOURING XDRIVE 3.0 333CV IBRIDO-BENZINA	1,0339	3.877,22	4.652,66	7.754,44	9.305,33
BMW	540i XDRIVE 3.0 333CV IBRIDO-BENZINA	0,9869	3.700,85	4.441,02	7.401,71	8.882,05
BMW	630i GRAN TURISMO 2.0 258CV IBRIDO-BENZINA	0,9501	3.562,90	4.275,48	7.125,80	8.550,95
BMW	M440i 2021 XDRIVE 3.0 374CV GRAN COUPE IBRIDO BENZINA	1,0873	4.077,36	4.892,83	8.154,72	9.785,66
BMW	M550i XDRIVE 4.4 530CV IBRIDO-BENZINA	1,2806	4.802,23	5.762,68	9.604,46	11.525,36
BMW	X3 XDRIVE 20i 2.0 184CV IBRIDO BENZINA	0,8601	3.225,19	3.870,23	6.450,38	7.740,46
BMW	X3 XDRIVE 30i 2.0 245CV IBRIDO BENZINA	0,9299	3.487,20	4.184,64	6.974,41	8.369,29
BMW	X5 XDRIVE 40i 3.0 333CV IBRIDO-BENZINA	1,0695	4.010,44	4.812,53	8.020,88	9.625,06
BMW	X6 XDRIVE 40i 3.0 333CV IBRIDO BENZINA	1,1628	4.360,65	5.232,78	8.721,29	10.465,55
BMW	X7 XDRIVE 40i 3.0 333CV IBRIDO BENZINA	1,2934	4.850,33	5.820,39	9.700,66	11.640,79
FIAT	PANDA CROSS 1.0 69CV HYBRID	0,4034	1.512,71	1.815,25	3.025,41	3.630,49
FIAT	PANDA CROSS 2023 1.0 69CV IBRIDA	0,4365	1.636,73	1.964,08	3.273,47	3.928,16
FORD	FIESTA 1.0 ECOBOOST 125CV IBRIDO-BENZINA	0,4653	1.744,78	2.093,74	3.489,56	4.187,48
FORD	FOCUS IV 1.0 ECOBOOST 155CV IBRIDO-BENZINA	0,5350	2.006,37	2.407,65	4.012,75	4.815,30
FORD	KUGA 2.5 190CV 2WD IBRIDO-BENZINA	0,6292	2.359,68	2.831,61	4.719,35	5.663,22
FORD	KUGA 2.5 190CV 4WD IBRIDO-BENZINA	0,5777	2.166,28	2.599,53	4.332,56	5.199,07
FORD	MONDEO 2.0 187CV HYBRID	0,6224	2.334,05	2.800,85	4.668,09	5.601,71
FORD	S-MAX 2.5 190CV FULL HYBRID	0,7063	2.648,75	3.178,50	5.297,50	6.357,00
HONDA	CIVIC 2.0 HEV 184CV	0,5921	2.220,47	2.664,56	4.440,93	5.329,12
HONDA	CR-V 2.0 HEV 184CV IBRIDO BENZINA	0,6304	2.363,82	2.836,58	4.727,64	5.673,17
HONDA	CR-V 2.0 HEV AWD 184CV IBRIDO BENZINA	0,6729	2.523,48	3.028,18	5.046,97	6.056,36
HONDA	JAZZ 1.5 HEV 97CV HYBRID	0,4645	1.741,81	2.090,17	3.483,62	4.180,34
HONDA	JAZZ CROSSTAR 1.5 97CV HYBRID	0,5158	1.934,11	2.320,93	3.868,22	4.641,86
HONDA	NSX 3.5 580CV	1,9542	7.328,43	8.794,12	14.656,86	17.588,23
HYUNDAI	I20 2021 1.0 T-GDI 100CV IBRIDO-BENZINA	0,4344	1.628,97	1.954,76	3.257,94	3.909,53
HYUNDAI	I20 2021 1.0 T-GDI 120CV IBRIDO BENZINA	0,4618	1.731,86	2.078,23	3.463,71	4.156,45
HYUNDAI	I30 1.0 T-GDI 120CV IBRIDO-BENZINA	0,5260	1.972,35	2.366,82	3.944,69	4.733,63
HYUNDAI	I30 1.5 T-GDI 160CV IBRIDO-BENZINA	0,5721	2.145,31	2.574,37	4.290,62	5.148,75
HYUNDAI	IONIQ 1.6 140CV HYBRID	0,4342	1.628,30	1.953,95	3.256,59	3.907,91



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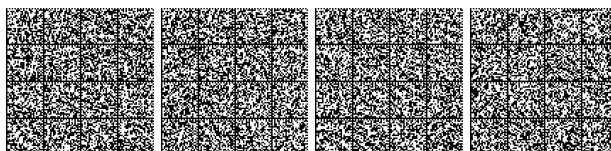
MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
HYUNDAI	IONIQ 2019 1.6 140CV HYBRID	0,5114	1.917,93	2.301,52	3.835,87	4.603,04
HYUNDAI	KONA 1.0 T-GDI 120CV MILD HYBRID	0,4710	1.766,27	2.119,52	3.532,54	4.239,05
HYUNDAI	KONA 1.0 T-GDI 163CV HYBRID	0,4613	1.729,74	2.075,69	3.459,49	4.151,39
HYUNDAI	KONA 1.6 DCT HEV 140CV	0,5239	1.964,67	2.357,61	3.929,35	4.715,22
HYUNDAI	KONA 2024 1.0 120CV IBRIDO BENZINA	0,5189	1.945,74	2.334,88	3.891,47	4.669,77
HYUNDAI	KONA 2024 1.6 140CV FULL HYBRID	0,5658	2.121,71	2.546,06	4.243,43	5.092,11
HYUNDAI	KONA HEV 1.6 DGT 140CV HYBRID	0,4721	1.770,47	2.124,56	3.540,93	4.249,12
HYUNDAI	SANTA FE 1.6 T-GDI HEV 4WD 230CV HYBRID	0,8081	3.030,50	3.636,60	6.061,01	7.273,21
HYUNDAI	TUCSON 1.6 HEV 180CV 2WD IBRIDO-BENZINA	0,5913	2.217,26	2.660,71	4.434,51	5.321,41
HYUNDAI	TUCSON 1.6 HEV 180CV 4WD IBRIDO-BENZINA	0,6312	2.366,97	2.840,36	4.733,94	5.680,73
HYUNDAI	TUCSON 1.6 T-GDI 150CV IBRIDO-BENZINA	0,5787	2.169,95	2.603,94	4.339,91	5.207,89
INFINITI	Q50 3.5 HYBRID 364CV	0,8260	3.097,65	3.717,18	6.195,30	7.434,36
INFINITI	Q70 3.5 364CV	0,9333	3.499,73	4.199,68	6.999,47	8.399,36
JAGUAR	E-PACE 2021 1.5 I3 160CV IBRIDO BENZINA	0,6310	2.366,27	2.839,53	4.732,55	5.679,05
JAGUAR	E-PACE 2021 2.0 I4 200CV IBRIDO BENZINA	0,7312	2.742,08	3.290,50	5.484,17	6.581,00
JAGUAR	E-PACE 2021 2.0 I4 249CV IBRIDO BENZINA	0,7874	2.952,68	3.543,21	5.905,36	7.086,43
JAGUAR	E-PACE 2021 2.0 I4 300CV IBRIDO BENZINA	0,9599	3.599,76	4.319,71	7.199,51	8.639,42
JAGUAR	F-PACE 3.0 400CV IBRIDO BENZINA	1,0155	3.807,96	4.569,55	7.615,91	9.139,10
KIA	CEED 1.0 T-GDI 120CV IBRIDO BENZINA	0,4812	1.804,53	2.165,44	3.609,07	4.330,88
KIA	CEED 1.5 T-GDI 160CV IBRIDO BENZINA	0,5399	2.024,47	2.429,36	4.048,94	4.858,72
KIA	CEED 2022 1.5 T-GDI 160CV	0,5800	2.174,88	2.609,86	4.349,76	5.219,71
KIA	NIRO 1.6 GDI DCT HEV 140CV HYBRID	0,4647	1.742,79	2.091,34	3.485,57	4.182,69
KIA	NIRO 2019 1.6 GDI HEV 140CV HYBRID	0,4701	1.762,87	2.115,45	3.525,74	4.230,89
KIA	PROCEED 1.5 T-GDI 160CV MHEV IBRIDO BENZINA	0,6137	2.301,38	2.761,65	4.602,75	5.523,30
KIA	RIO 1.0 T-GDI 100CV IBRIDO-BENZINA	0,4422	1.658,28	1.989,93	3.316,55	3.979,86
KIA	RIO 1.0 T-GDI 120CV IBRIDO-BENZINA	0,4648	1.743,00	2.091,60	3.485,99	4.183,19
KIA	SORENTO 2020 1.6 T-GDI 230CV 2WD IBRIDO-BENZINA	0,6946	2.604,66	3.125,60	5.209,33	6.251,19
KIA	SORENTO 2020 1.6 T-GDI 230CV 4WD IBRIDO-BENZINA	0,7241	2.715,21	3.258,26	5.430,43	6.516,51
KIA	SPORTAGE 2022 1.6 TGDI HEV 230CV	0,6118	2.294,29	2.753,15	4.588,58	5.506,29
KIA	SPORTAGE 2022 1.6 TGDI HEV 230CV AWD	0,6614	2.480,09	2.976,11	4.960,18	5.952,21
KIA	SPORTAGE 2022 1.6 TGDI MHEV 150CV	0,5799	2.174,81	2.609,77	4.349,61	5.219,53
KIA	STONIC 2020 1.0 TGDI 120CV IBRIDO-BENZINA	0,4683	1.756,12	2.107,34	3.512,24	4.214,68
KIA	XCEED 1.5 TGDI 160CV MHEV IBRIDO BENZINA	0,5116	1.918,44	2.302,13	3.836,89	4.604,27
LANCIA	YPSILON 1.0 69CV HYBRID	0,3885	1.456,91	1.748,29	2.913,81	3.496,57
LAND ROVER	DEFENDER 110 2020 3.0 I6 400CV 5P IBRIDO-BENZINA	1,0968	4.112,90	4.935,48	8.225,81	9.870,97
LAND ROVER	DEFENDER 110 3.0 MHEV 400CV	0,9924	3.721,68	4.466,01	7.443,35	8.932,02
LAND ROVER	DEFENDER 90 2020 3.0 I6 400CV 3P IBRIDO-BENZINA	0,9803	3.676,00	4.411,20	7.352,00	8.822,39
LAND ROVER	DEFENDER 90 3.0 MHEV 400CV	0,9508	3.565,56	4.278,67	7.131,12	8.557,34
LAND ROVER	DISCOVERY 2021 2.0 I4 300CV IBRIDO BENZINA	0,9034	3.387,74	4.065,29	6.775,49	8.130,58
LAND ROVER	DISCOVERY 2021 3.0 I6 360CV IBRIDO BENZINA	1,0774	4.040,19	4.848,23	8.080,38	9.696,46
LAND ROVER	DISCOVERY SPORT 2019 2.0 SI4 200CV	0,8153	3.057,30	3.668,76	6.114,59	7.337,51
LAND ROVER	DISCOVERY SPORT 2019 2.0 SI4 249CV	0,7673	2.877,20	3.452,64	5.754,41	6.905,29
LAND ROVER	RANGE ROVER 2022 3.0 I6 400CV IBRIDO BENZINA	1,5452	5.794,35	6.953,22	11.588,70	13.906,44
LAND ROVER	RANGE ROVER 3.0 I6 MHEV 400CV	1,3116	4.918,65	5.902,38	9.837,30	11.804,76
LAND ROVER	RANGE ROVER EVOQUE 1.5 I3 160CV AWD IBRIDO-BENZINA	0,6270	2.351,18	2.821,42	4.702,37	5.642,84
LAND ROVER	RANGE ROVER EVOQUE 2.0 I4 200CV AWD	0,7302	2.738,34	3.286,01	5.476,68	6.572,02
LAND ROVER	RANGE ROVER EVOQUE 2.0 I4 250CV AWD	0,7733	2.899,85	3.479,82	5.799,70	6.959,64
LAND ROVER	RANGE ROVER EVOQUE 2.0 I4 300CV AWD	0,8186	3.069,89	3.683,86	6.139,77	7.367,72
LAND ROVER	RANGE ROVER SPORT 3.0 I6 400CV IBRIDO-BENZINA	1,1418	4.281,82	5.138,19	8.563,63	10.276,37
LAND ROVER	VELAR 2.0 SI4 250CV IBRIDO-BENZINA	0,9732	3.649,38	4.379,25	7.298,75	8.758,50
LAND ROVER	VELAR 3.0 I6 400CV IBRIDO-BENZINA	1,0181	3.817,86	4.581,43	7.635,72	9.162,86
LEXUS	CT 200H 136CV ND	0,5153	1.932,30	2.318,76	3.864,59	4.637,51
LEXUS	GS 300H 223CV	0,7168	2.687,88	3.225,46	5.375,76	6.450,91
LEXUS	IS 300H 223CV ND	0,6303	2.363,61	2.836,33	4.727,21	5.672,66
LEXUS	LC 500H 3.5 360CV HYBRID	1,3599	5.099,72	6.119,66	10.199,44	12.239,33
LEXUS	LS 600H 445CV ND	1,3015	4.880,62	5.856,74	9.761,24	11.713,48
LEXUS	NX 350H 2.5 4WD 240CV FULL	0,8313	3.117,26	3.740,72	6.234,53	7.481,43
LEXUS	NX HYBRID 2.5 197CV	0,6600	2.474,81	2.969,78	4.949,63	5.939,55
LEXUS	NX HYBRID 2.5 197CV 4WD	0,7274	2.727,61	3.273,13	5.455,22	6.546,26
LEXUS	RC 300H 2.5 223 CV	0,7171	2.689,11	3.226,94	5.378,23	6.453,87
LEXUS	RX HYBRID 3.5 313CV	0,9708	3.640,68	4.368,81	7.281,35	8.737,62
LEXUS	UX 2.0 184CV IBRIDO BENZINA	0,6635	2.488,05	2.985,66	4.976,11	5.971,33
LEXUS	UX 2.0 184CV 4WD IBRIDO BENZINA	0,7229	2.710,70	3.252,84	5.421,40	6.505,68
LEXUS	UX HYBRID 2.0 177CV	0,6054	2.270,14	2.724,17	4.540,28	5.448,33
LEXUS	UX HYBRID 2.0 4WD 177CV	0,6187	2.320,24	2.784,29	4.640,48	5.568,57
LEXUS	UX250H 2.0 2WD HYBRID	0,6234	2.337,66	2.805,19	4.675,32	5.610,38
LEXUS	UX250H 2.0 4WD HYBRID	0,6728	2.523,06	3.027,67	5.046,12	6.055,34
LINK & CO	LINK & CO 01 1.5 197CV FULL HYBRID	0,5705	2.139,52	2.567,43	4.279,04	5.134,85
MASERATI	Ghibli 2.0 330CV MHEV IBRIDA	0,9515	3.568,26	4.281,92	7.136,53	8.563,83
MASERATI	LEVANTE 2.0 330CV MHEV IBRIDO BENZINA	1,1204	4.201,32	5.041,58	8.402,63	10.083,16
MAZDA	2 1.5 FULL HYBRID 115CV	0,4317	1.618,88	1.942,65	3.237,75	3.885,30
MAZDA	2 2020 1.5 SKYACTIV 75CV	0,3993	1.497,23	1.796,67	2.994,45	3.593,34



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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)
MAZDA	2 2020 1.5 SKYACTIV 90CV	0,4383	1.643,63	1.972,35	3.287,25	3.944,70
MAZDA	3 2019 2.0 SKYACTIV 122CV	0,5121	1.920,47	2.304,56	3.840,94	4.609,13
MAZDA	3 2019 2.0 SKYACTIV 150CV	0,5361	2.010,54	2.412,64	4.021,07	4.825,29
MAZDA	3 2019 2.0 SKYACTIV 179CV	0,5205	1.952,00	2.342,40	3.904,00	4.684,80
MAZDA	3 2019 2.0 SKYACTIV 186CV	0,5555	2.083,24	2.499,89	4.166,48	4.999,77
MAZDA	CX-30 2.0 120CV/ 4WD HYBRID	0,5406	2.027,31	2.432,78	4.054,63	4.865,55
MAZDA	CX-30 2.0 180CV 2WD HYBRID	0,5267	1.974,95	2.369,94	3.949,91	4.739,89
MAZDA	CX-30 2.0 180CV/ 4WD HYBRID	0,5616	2.106,14	2.527,37	4.212,29	5.054,74
MAZDA	CX-5 2.5L E-SKYACTIV-G 194CV AWD IBRIDO BENZINA	0,7748	2.905,67	3.486,81	5.811,35	6.973,61
MERCEDES	C200 AUTO 1.5 197CV CABRIO MILD HYBRID	0,9881	3.705,53	4.446,63	7.411,06	8.893,27
MERCEDES	C200 AUTO 1.5 197CV COUPÉ MILD HYBRID	0,8274	3.102,88	3.723,46	6.205,76	7.446,92
MERCEDES	C200 AUTO EQ 1.5 197CV CABRIO IBRIDO BENZINA	0,8378	3.141,63	3.769,96	6.283,27	7.539,92
MERCEDES	C200 AUTO EQ 1.5 197CV COUPÉ IBRIDO BENZINA	0,7580	2.842,65	3.411,18	5.685,29	6.822,35
MERCEDES	C200 AUTO EQ 1.5 197CV IBRIDO BENZINA	0,7138	2.676,62	3.211,95	5.353,25	6.423,89
MERCEDES	C200 SW AUTO EQ 1.5 197CV IBRIDO BENZINA	0,7291	2.734,23	3.281,07	5.468,45	6.562,14
MERCEDES	CLS 450 3.0 367CV HYBRID	1,0191	3.821,49	4.585,79	7.642,99	9.171,59
MERCEDES	CLS 450 3.0 4MATIC 367CV IBRIDO BENZINA	1,2345	4.629,49	5.555,39	9.258,98	11.110,78
MERCEDES	CLS 450 3.0 4MATIC AMG 435CV IBRIDO BENZINA	1,2823	4.808,62	5.770,35	9.617,24	11.540,69
MERCEDES	CLS 53 4MATIC 3.0 435CV MILD HYBRID	1,4590	5.471,11	6.565,33	10.942,22	13.130,66
MERCEDES	E200 2.0 210CV BERLINA MILD HYBRID	0,8560	3.210,14	3.852,16	6.420,27	7.704,32
MERCEDES	E200 AUT 2023 2.0 197CV MILD HYBRID	0,8473	3.177,26	3.812,71	6.354,52	7.625,42
MERCEDES	E200 CABRIO 2.0 210CV MILD HYBRID	0,9497	3.561,30	4.273,56	7.122,59	8.547,11
MERCEDES	E200 COUPÉ 2.0 210CV MILD HYBRID	0,8883	3.331,21	3.997,45	6.662,42	7.994,91
MERCEDES	E200 EQ-BOOST 2.0 210CV IBRIDO BENZINA	0,7907	2.964,97	3.557,96	5.929,94	7.115,92
MERCEDES	E200 SW 2.0 210CV MILD HYBRID	0,8848	3.318,01	3.981,61	6.636,02	7.963,22
MERCEDES	E200 SW EQ-BOOST 2.0 210CV IBRIDO BENZINA	0,7886	2.957,39	3.548,87	5.914,78	7.097,73
MERCEDES	E350 CABRIO 2.0 313CV MILD HYBRID	0,9578	3.591,77	4.310,13	7.183,55	8.620,25
MERCEDES	E350 COUPÉ 2.0 313CV MILD HYBRID	0,9932	3.724,54	4.469,45	7.449,08	8.938,90
MERCEDES	E350 EQ-BOOST 2.0 313CV CABRIO IBRIDO BENZINA	0,9279	3.479,69	4.175,62	6.959,37	8.351,24
MERCEDES	E350 EQ-BOOST 2.0 313CV COUPÉ IBRIDO BENZINA	0,8849	3.318,54	3.982,25	6.637,08	7.964,50
MERCEDES	E350 EQ-BOOST 2.0 313CV IBRIDO BENZINA	0,8783	3.293,52	3.952,22	6.587,03	7.904,44
MERCEDES	E450 4MATIC 3.0 457CV MILD HYBRID	1,0675	4.003,11	4.803,73	8.006,22	9.607,46
MERCEDES	E450 AUT 2023 4MATIC 3.0 367CV MILD HYBRID	1,0346	3.879,87	4.655,84	7.759,74	9.311,69
MERCEDES	E450 CABRIO 4MATIC 3.0 367CV MILD HYBRID	1,1279	4.229,78	5.075,73	8.459,55	10.151,46
MERCEDES	E450 COUPÉ 4MATIC 3.0 457CV MILD HYBRID	1,0883	4.081,23	4.897,48	8.162,46	9.794,95
MERCEDES	E450 EQ-BOOST 3.0 4MATIC 457CV IBRIDO-BENZINA	0,9806	3.677,37	4.412,85	7.354,75	8.825,70
MERCEDES	E450 SW 4MATIC 3.0 457CV MILD HYBRID	1,0913	4.092,21	4.910,65	8.184,42	9.821,30
MERCEDES	E53 COUPÉ 4MATIC 3.0 457CV AMG MILD HYBRID	1,2404	4.651,47	5.581,76	9.302,93	11.163,52
MERCEDES	GLC 200 2.0 4MATIC EQ-BOOST 197CV	0,7586	2.844,65	3.413,58	5.689,31	6.827,17
MERCEDES	GLC 200 2.0 4MATIC MILD HYBRID 197CV	0,7661	2.872,98	3.447,58	5.745,97	6.895,16
MERCEDES	GLC 300 2.0 4MATIC EQ-BOOST 350CV	0,8497	3.186,45	3.823,74	6.372,90	7.647,48
MERCEDES	GLC 300 2.0 4MATIC MILD HYBRID 350CV	0,8573	3.214,89	3.857,87	6.429,79	7.715,75
MERCEDES	GLE 450 3.0 4MATIC EQ-BOOST 389CV	1,1595	4.348,07	5.217,68	8.696,13	10.435,36
MERCEDES	GLE 53 3.0 4MATIC EQ-BOOST AMG 460CV	1,2877	4.828,91	5.794,69	9.657,81	11.589,37
MERCEDES	GLE 53 3.0 4MATIC EQ-BOOST AMG 435CV COUPÉ	1,3868	5.200,57	6.240,68	10.401,14	12.481,36
MERCEDES	GLE 63 4.0 4MATIC AMG S 634CV	1,7822	6.683,12	8.019,74	13.366,24	16.039,49
MERCEDES	GLE 63 4.0 4MATIC AMG S 612CV COUPÉ	1,9459	7.296,95	8.756,33	14.593,89	17.512,67
MERCEDES	GLS 580 4.0 4MATIC 490CV	1,5295	5.735,81	6.882,97	11.471,61	13.765,93
MERCEDES	GLS 580 4.0 4MATIC EQ-BOOST 490CV	1,3910	5.216,18	6.259,41	10.432,35	12.518,82
MERCEDES	GLS 600 4.0 4MATIC 560CV MAYBACH	1,9783	7.418,61	8.902,33	14.837,22	17.804,66
MERCEDES	GLS 63 AMG 4.0 4MATIC 612CV	1,9445	7.291,81	8.750,17	14.583,62	17.500,35
MERCEDES	GT COUPÉ 4 43 4MATIC 3.0 389CV IBRIDO BENZINA	1,3876	5.203,50	6.244,20	10.407,00	12.488,40
MERCEDES	GT COUPÉ 4 53 4MATIC 3.0 457CV IBRIDO BENZINA	1,5458	5.796,75	6.956,10	11.593,50	13.912,20
MERCEDES	S 400 3.5 V6 333CV HYBRID	1,1439	4.289,70	5.147,64	8.579,39	10.295,27
MERCEDES	S450 3.0 4MATIC EQ BOOST 389CV IBRIDO BENZINA	1,2607	4.727,56	5.673,07	9.455,12	11.346,14
MERCEDES	S450 3.0 EQ-BOOST 4MATIC 367CV IBRIDO BENZINA	1,3090	4.908,81	5.890,57	9.817,61	11.781,14
MERCEDES	S450 4MATIC 3.0 367CV MILD HYBRID	1,4748	5.530,50	6.636,60	11.061,00	13.273,20
MERCEDES	S500 3.0 EQ BOOST 457CV IBRIDO BENZINA	1,3520	5.070,01	6.084,01	10.140,02	12.168,02
MERCEDES	S500 3.0 EQ-BOOST 4MATIC 435CV IBRIDO BENZINA	1,3803	5.176,23	6.211,47	10.352,45	12.422,94
MERCEDES	S500 4MATIC 3.0 435CV MILD HYBRID	1,5755	5.908,20	7.089,84	11.816,39	14.179,67
MERCEDES	S580 4MATIC 4.0 503CV MILD HYBRID	1,6026	6.009,88	7.211,86	12.019,76	14.423,72
MINI	MINI COUNTRYMAN S ALL4 2.0 218CV IBRIDO BENZINA	0,6913	2.592,52	3.111,02	5.185,04	6.222,04
NISSAN	QASHQAI 2021 1.3 140CV IBRIDO-BENZINA	0,5178	1.941,71	2.330,06	3.883,43	4.660,11
NISSAN	QASHQAI 2021 1.3 158CV IBRIDO-BENZINA	0,5488	2.058,02	2.469,62	4.116,03	4.939,24
NISSAN	QASHQAI 2021 1.3 158CV 4WD IBRIDO-BENZINA	0,5832	2.186,94	2.624,33	4.373,88	5.248,66
RENAULT	ARKANA 1.3 TCE 160CV IBRIDO BENZINA	0,5444	2.041,33	2.449,59	4.082,66	4.899,19
RENAULT	CAPTUR 1.3 140CV MILD HYBRID	0,5100	1.912,32	2.294,78	3.824,64	4.589,57
RENAULT	CAPTUR 2021 1.6 145CV IBRIDO BENZINA	0,5061	1.897,87	2.277,44	3.795,74	4.554,88
RENAULT	CLIO 1.6 E-TECH 140CV IBRIDO-BENZINA	0,4293	1.609,71	1.931,66	3.219,43	3.863,31
SEAT	LEON 2020 1.0 ETSI 110CV IBRIDO-BENZINA	0,5375	2.015,45	2.418,54	4.030,90	4.837,08
SEAT	LEON 2020 1.5 ETSI 150CV HYBRID	0,5865	2.199,41	2.639,29	4.398,81	5.278,57
SEAT	LEON SPORTSTOURER 2020 1.0 ETSI 110CV HYBRID	0,5549	2.080,88	2.497,05	4.161,75	4.994,10



FRINGE BENEFIT 2025

AUTOVEICOLI IBRIDO-BENZINA 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)
SEAT	LEON SPORTSTOURER 2020 1.5 ETSI 150CV HYBRID	0,5934	2.225,24	2.670,28	4.450,47	5.340,56
SKODA	OCTAVIA 2020 1.0 E-TEC 110CV IBRIDO-BENZINA	0,5458	2.046,75	2.456,10	4.093,50	4.912,20
SKODA	OCTAVIA 2020 1.0 E-TEC 150CV IBRIDO-BENZINA	0,6027	2.260,26	2.712,32	4.520,53	5.424,63
SKODA	OCTAVIA WAGON 2020 1.0 E-TEC 110CV IBRIDO-BENZINA	0,5573	2.089,88	2.507,85	4.179,75	5.015,70
SUBARU	IMPREZA 2.0I LINEARTRONIC MHEV 150CV HYBRID	0,6180	2.317,38	2.780,86	4.634,76	5.561,71
SUBARU	XV 2.0I E-BOXER MHEV 166CV HYBRID	0,6494	2.435,26	2.922,31	4.870,52	5.844,63
SUZUKI	BALENO 1.2 SHVS DUALJET 90CV	0,4399	1.649,56	1.979,47	3.299,12	3.958,94
SUZUKI	BALENO 2019 1.2 90CV HYBRID	0,4089	1.533,33	1.840,00	3.066,67	3.680,00
SUZUKI	IGNIS 1.2 90CV HYBRID	0,3765	1.411,72	1.694,07	2.823,44	3.388,13
SUZUKI	IGNIS 1.2 90CV 4X4 HYBRID	0,4060	1.522,43	1.826,91	3.044,86	3.653,83
SUZUKI	IGNIS 1.2 93CV HYBRID	0,4000	1.499,87	1.799,85	2.999,75	3.599,69
SUZUKI	S-CROSS 1.4 130CV 2WD HYBRID	0,4708	1.765,67	2.118,80	3.531,33	4.237,60
SUZUKI	S-CROSS 1.4 130CV 4WD HYBRID	0,5027	1.885,25	2.262,30	3.770,51	4.524,61
SUZUKI	SWIFT 1.0 BOOSTERJET 110CV HYBRID	0,3978	1.491,65	1.789,98	2.983,31	3.579,97
SUZUKI	SWIFT 1.2 90CV HYBRID	0,3840	1.439,84	1.727,81	2.879,69	3.455,62
SUZUKI	SWIFT 1.4 130CV HYBRID	0,5070	1.901,25	2.281,50	3.802,50	4.563,00
TOYOTA	AURIS 1.8 136CV HYBRID	0,4584	1.719,02	2.062,83	3.438,05	4.125,65
TOYOTA	AURIS TS 1.8 136CV HYBRID SW	0,4597	1.724,02	2.068,83	3.448,04	4.137,65
TOYOTA	C-HR 2019 1.8 E-CVT 122CV HYBRID	0,5517	2.068,77	2.482,53	4.137,55	4.965,06
TOYOTA	C-HR 2019 2.0 E-CVT 184CV HYBRID	0,5908	2.215,55	2.658,66	4.431,10	5.317,32
TOYOTA	C-HR HYBRID 1.8 122CV	0,4817	1.806,47	2.167,76	3.612,93	4.335,52
TOYOTA	COROLLA 2019 1.8 122CV HYBRID	0,4782	1.793,28	2.151,93	3.586,55	4.303,86
TOYOTA	COROLLA 2019 2.0 180CV HYBRID	0,5317	1.993,70	2.392,44	3.987,40	4.784,88
TOYOTA	COROLLA TOURING 2019 1.8 122CV HYBRID	0,4853	1.819,76	2.183,72	3.639,53	4.367,43
TOYOTA	COROLLA TOURING 2019 2.0 180CV HYBRID	0,5387	2.020,18	2.424,22	4.040,36	4.848,44
TOYOTA	PRIUS 1.8 122CV IBRIDA	0,5184	1.943,90	2.332,68	3.887,80	4.665,36
TOYOTA	PRIUS 7 POSTI 1.8 134CV IBRIDA	0,5586	2.094,87	2.513,84	4.189,73	5.027,68
TOYOTA	RAV4 HYBRID 2.5 197CV 2WD	0,5766	2.162,25	2.594,70	4.324,49	5.189,39
TOYOTA	RAV4 HYBRID 2.5 197CV 4WD	0,6031	2.261,66	2.714,00	4.523,33	5.427,99
TOYOTA	YARIS 1.5 100CV HYBRID	0,4104	1.539,07	1.846,89	3.078,14	3.693,77
TOYOTA	YARIS 2020 1.5 116CV IBRIDO-BENZINA	0,4489	1.683,44	2.020,13	3.366,89	4.040,26
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.0 ETSI 110CV IBRIDO-BENZINA	0,5653	2.120,06	2.544,07	4.240,12	5.088,14
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 ETSI 130CV IBRIDO BENZINA	0,6088	2.282,97	2.739,57	4.565,95	5.479,14
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 ETSI 150CV IBRIDO BENZINA	0,6496	2.435,85	2.923,02	4.871,69	5.846,03
VOLKSWAGEN	GOLF VIII 2020 1.0 ETSI 110CV HYBRID	0,5591	2.096,49	2.515,79	4.192,99	5.031,59
VOLKSWAGEN	GOLF VIII 2020 1.5 ETSI 130CV IBRIDO BENZINA	0,5945	2.229,53	2.675,43	4.459,06	5.350,87
VOLKSWAGEN	GOLF VIII 2020 1.5 ETSI 150CV HYBRID	0,6490	2.433,81	2.920,57	4.867,61	5.841,14
VOLVO	S60 B3 GEARTRONIC 2.0 163CV HYBRID	0,6564	2.461,54	2.953,85	4.923,08	5.907,70
VOLVO	S60 B4 GEARTRONIC 2.0 197CV HYBRID	0,6791	2.546,61	3.055,93	5.093,21	6.111,86
VOLVO	S60 B5 GEARTRONIC AWD 2.0 250CV HYBRID	0,7267	2.725,11	3.270,14	5.450,23	6.540,27
VOLVO	S90 B4 GEARTRONIC 2.0 197CV HYBRID	0,8382	3.143,13	3.771,76	6.286,27	7.543,52
VOLVO	V60 B3 AUT 2.0 163CV IBRIDO BENZINA	0,7164	2.686,66	3.223,99	5.373,32	6.447,98
VOLVO	V60 B3 GEARTRONIC 2.0 163CV HYBRID	0,6690	2.508,63	3.010,36	5.017,27	6.020,72
VOLVO	V60 B4 GEARTRONIC 2.0 197CV HYBRID	0,6996	2.623,51	3.148,21	5.247,02	6.296,42
VOLVO	V60 B5 AUT AWD 2.0 250CV IBRIDO BENZINA	0,9097	3.411,44	4.093,72	6.822,87	8.187,44
VOLVO	V60 B5 GEARTRONIC AWD 2.0 250CV HYBRID	0,7447	2.792,71	3.351,25	5.585,42	6.702,51
VOLVO	V90 B4 GEARTRONIC 2.0 197CV HYBRID	0,8636	3.238,56	3.886,27	6.477,12	7.772,54
VOLVO	V90 CROSS COUNTRY B5 AWD GEARTRONIC 2.0 250CV HYBRID	0,9506	3.564,90	4.277,88	7.129,79	8.555,75
VOLVO	XC40 2019 B4 GEARTRONIC AWD 2.0 197CV IBRIDO BENZINA	0,7158	2.684,12	3.220,95	5.368,25	6.441,89
VOLVO	XC40 2019 B5 GEARTRONIC AWD 2.0 250CV IBRIDO BENZINA	0,7670	2.876,19	3.451,42	5.752,37	6.902,85
VOLVO	XC60 2019 B4 GEARTRONIC 2.0 197CV IBRIDO BENZINA	0,7921	2.970,54	3.564,65	5.941,08	7.129,30
VOLVO	XC60 2019 B5 GEARTRONIC 2.0 265CV IBRIDO BENZINA	0,7737	2.901,29	3.481,55	5.802,58	6.963,09
VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD 250CV IBRIDO BENZINA	0,8069	3.025,71	3.630,85	6.051,42	7.261,70
VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD 265CV IBRIDO BENZINA	0,7926	2.972,42	3.566,90	5.944,83	7.133,80
VOLVO	XC60 2019 B6 GEARTRONIC 2.0 AWD 313CV IBRIDO BENZINA	0,8617	3.231,38	3.877,65	6.462,76	7.755,31
VOLVO	XC90 2019 B5 GEARTRONIC 2.0 AWD 250CV IBRIDO BENZINA	0,8944	3.353,87	4.024,64	6.707,74	8.049,29
VOLVO	XC90 B5 2.0 AWD 265CV IBRIDO-BENZINA	0,8901	3.337,81	4.005,37	6.675,62	8.010,74
VOLVO	XC90 B5 AWD AUT 2.0 250CV IBRIDO BENZINA	1,0520	3.944,85	4.733,82	7.889,70	9.467,64
VOLVO	XC90 B6 2.0 AWD 315CV IBRIDO-BENZINA	0,9465	3.549,26	4.259,11	7.098,51	8.518,21

