

FRINGE BENEFIT 2022  
 AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO 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)
<b>MILD HYBRID - FULL HYBRID BENZINA</b>							
AUDI	A3 2020 SEDAN 30 1.0 TFSI S-TRONIC 110CV	HYBRID	0,5426	2.034,75	2.441,70	4.069,50	4.883,40
AUDI	A3 2020 SEDAN 35 1.5 TFSI S-TRONIC 150CV	HYBRID	0,5769	2.163,38	2.596,05	4.326,75	5.192,10
AUDI	A3 2020 SPB 30 1.0 TFSI S-TRONIC 110CV	IBRIDO-BENZINA	0,5289	1.983,38	2.380,05	3.966,75	4.760,10
AUDI	A3 2020 SPB 35 1.5 TFSI S-TRONIC 150CV	HYBRID	0,5642	2.115,75	2.538,90	4.231,50	5.077,80
AUDI	A4 35 2.0 TFSI 150CV	HYBRID	0,6236	2.338,50	2.806,20	4.677,00	5.612,40
AUDI	A4 35 2.0 TFSI 150CV S-TRONIC	HYBRID	0,6359	2.384,63	2.861,55	4.769,25	5.723,10
AUDI	A4 40 2.0 TFSI QUATTRO S-TRONIC 204CV	HYBRID	0,7034	2.637,75	3.165,30	5.275,50	6.330,60
AUDI	A4 40 2.0 TFSI S-TRONIC 204CV	HYBRID	0,6828	2.560,50	3.072,60	5.121,00	6.145,20
AUDI	A4 ALLROAD 45 2.0 TFSI S-TRONIC 265CV	HYBRID	0,7890	2.958,75	3.550,50	5.917,50	7.101,00
AUDI	A4 AVANT 35 2.0 TFSI 150CV	HYBRID	0,6354	2.382,75	2.859,30	4.765,50	5.718,60
AUDI	A4 AVANT 35 2.0 TFSI 150CV S-TRONIC	HYBRID	0,6544	2.454,00	2.944,80	4.908,00	5.889,60
AUDI	A4 AVANT 40 2.0 TFSI QUATTRO S-TRONIC 204CV	HYBRID	0,7095	2.660,63	3.192,75	5.321,25	6.385,50
AUDI	A4 AVANT 40 2.0 TFSI S-TRONIC 204CV	HYBRID	0,6946	2.604,75	3.125,70	5.209,50	6.251,40
AUDI	A5 40 2.0 TFSI QUATTRO S-TRONIC 204CV	COUPÉ HYBRID	0,7341	2.752,88	3.303,45	5.505,75	6.606,90
AUDI	A5 40 2.0 TFSI S-TRONIC 190CV	CABRIO HYBRID	0,7527	2.822,63	3.387,15	5.645,25	6.774,30
AUDI	A5 40 2.0 TFSI S-TRONIC 204CV	COUPÉ HYBRID	0,7082	2.655,75	3.186,90	5.311,50	6.373,80
AUDI	A5 40 SPB 2.0 TFSI QUATTRO S-TRONIC 204CV	HYBRID	0,7341	2.752,88	3.303,45	5.505,75	6.606,90
AUDI	A5 40 SPB 2.0 TFSI S-TRONIC 204CV	HYBRID	0,7072	2.652,00	3.182,40	5.304,00	6.364,80
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV	COUPÉ HYBRID	0,7706	2.889,75	3.467,70	5.779,50	6.935,40
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV	HYBRID	0,7729	2.898,38	3.478,05	5.796,75	6.956,10
AUDI	A6 40 TFSI 2.0 S-TR 204CV	HYBRID	0,7552	2.832,00	3.398,40	5.664,00	6.796,80
AUDI	A6 55 3.0 TFSI 340CV QUATTRO S-TRONIC	HYBRID	0,9091	3.409,13	4.090,95	6.818,25	8.181,90
AUDI	A6 ALLROAD 55 3.0 TFSI QUATTRO S-TR 340CV	HYBRID	0,9611	3.604,13	4.324,95	7.208,25	8.649,90
AUDI	A6 AVANT 40 TFSI 2.0 S-TR 204CV	HYBRID	0,7714	2.892,75	3.471,30	5.785,50	6.942,60
AUDI	A6 AVANT 55 3.0 TFSI 340CV QUATTRO S-TRONIC	HYBRID	0,9365	3.511,88	4.214,25	7.023,75	8.428,50
AUDI	A7 SPB 40 2.0 S-TRONIC 204CV	HYBRID	0,8333	3.124,88	3.749,85	6.249,75	7.499,70
AUDI	A7 SPB 55 3.0 QUATTRO S-TRONIC 340CV	HYBRID	0,9898	3.711,75	4.454,10	7.423,50	8.908,20
AUDI	Q3 35 1.5 TFSI S TRONIC	150CV HYBRID	0,6027	2.260,08	2.712,10	4.520,16	5.424,19
AUDI	Q5 45 2.0 TFSI QUATTRO S-TR	265CV HYBRID	0,8123	3.046,11	3.655,33	6.092,22	7.310,66
AUDI	Q7 55 3.0 TFSI QUATTRO TIPTRONIC	340CV HYBRID	1,0217	3.831,37	4.597,65	7.662,74	9.195,29
AUDI	Q8 55 3.0 TFSI QUATTRO TIPTRONIC	340CV HYBRID	1,0561	3.960,53	4.752,63	7.921,05	9.505,26
AUDI	RS Q8 4.0 TFSI V8 QUATTRO TIPTRONIC	600CV HYBRID	1,6602	6.225,84	7.471,00	12.451,67	14.942,01
AUDI	RS6 AVANT 40 4.0 TFSI 600CV QUATTRO TIPTRONIC	HYBRID	1,5275	5.728,13	6.873,75	11.456,25	13.747,50
AUDI	RS7 SPB 4.0 600CV QUATTRO TIPTRONIC	HYBRID	1,5772	5.914,50	7.097,40	11.829,00	14.194,80
AUDI	S8 3.0 TFSI QUATTRO TIPTRONIC	570CV HYBRID	1,5303	5.738,63	6.886,35	11.477,25	13.772,70
BMW	520i 2.0 184CV	IBRIDO-BENZINA	0,7311	2.741,63	3.289,95	5.483,25	6.579,90
BMW	520i TOURING 2.0 184CV	IBRIDO-BENZINA	0,7511	2.816,63	3.379,95	5.633,25	6.759,90
BMW	530i 2.0 252CV	IBRIDO-BENZINA	0,7732	2.899,50	3.479,40	5.799,00	6.958,80
BMW	530i TOURING 2.0 252CV	IBRIDO-BENZINA	0,7943	2.978,63	3.574,35	5.957,25	7.148,70
BMW	530i TOURING XDRIVE 2.0 252CV	IBRIDO-BENZINA	0,8285	3.106,88	3.728,25	6.213,75	7.456,50
BMW	530i XDRIVE 2.0 252CV	IBRIDO-BENZINA	0,8054	3.020,25	3.624,30	6.040,50	7.248,60
BMW	540i TOURING XDRIVE 3.0 333CV	IBRIDO-BENZINA	0,9217	3.456,38	4.147,65	6.912,75	8.295,30
BMW	540i XDRIVE 3.0 333CV	IBRIDO-BENZINA	0,8996	3.373,50	4.048,20	6.747,00	8.096,40
BMW	630i GRAN TURISMO 2.0 258CV	IBRIDO-BENZINA	0,8524	3.196,50	3.835,80	6.393,00	7.671,60
BMW	M340i XDRIVE 3.0 374CV	IBRIDO-BENZINA	0,9160	3.435,00	4.122,00	6.870,00	8.244,00
BMW	M440i 2021 XDRIVE 3.0 374CV GRAN COUPÉ	IBRIDO BENZINA	1,0062	3.773,25	4.527,90	7.546,50	9.055,80
BMW	M440i XDRIVE 3.0 374CV CABRIO	IBRIDO BENZINA	1,0319	3.869,63	4.643,55	7.739,25	9.287,10
BMW	M440i XDRIVE 3.0 374CV COUPÉ	IBRIDO BENZINA	0,9709	3.640,88	4.369,05	7.281,75	8.738,10
BMW	M550i XDRIVE 4.4 530CV	IBRIDO-BENZINA	1,1673	4.377,38	5.252,85	8.754,75	10.505,70
BMW	X4 XDRIVE 20i 2.0 184CV	IBRIDO BENZINA	0,7917	2.968,97	3.562,76	5.937,93	7.125,52
BMW	X4 XDRIVE 30i 2.0 252CV	IBRIDO BENZINA	0,8510	3.191,21	3.829,46	6.382,43	7.658,91
BMW	X4 XDRIVE M40i 3.0 360CV	IBRIDO BENZINA	1,0083	3.781,30	4.537,56	7.562,60	9.075,11
BMW	X5 XDRIVE 40i 3.0 333CV	IBRIDO-BENZINA	0,9932	3.724,49	4.469,39	7.448,99	8.938,78
BMW	X6 XDRIVE 40i 3.0 333CV	IBRIDO BENZINA	1,0511	3.941,79	4.730,14	7.883,57	9.460,29
BMW	X7 XDRIVE 40i 3.0 333CV	IBRIDO BENZINA	1,1678	4.379,29	5.255,15	8.758,58	10.510,30
FIAT	500 1.0 70CV	HYBRID	0,3754	1.407,75	1.689,30	2.815,50	3.378,60
FIAT	500C 1.0 70CV CABRIO	HYBRID	0,3975	1.490,63	1.788,75	2.981,25	3.577,50
FIAT	PANDA 1.0 69CV	HYBRID	0,3529	1.323,38	1.588,05	2.646,75	3.176,10
FIAT	PANDA CROSS 1.0 69CV	HYBRID	0,3847	1.442,63	1.731,15	2.885,25	3.462,30
FORD	FIESTA 1.0 ECOBOOST 125CV	IBRIDO-BENZINA	0,4231	1.586,63	1.903,95	3.173,25	3.807,90
FORD	FOCUS IV 1.0 ECOBOOST 125CV	IBRIDO-BENZINA	0,4705	1.764,38	2.117,25	3.528,75	4.234,50
FORD	FOCUS IV 1.0 ECOBOOST 155CV	IBRIDO-BENZINA	0,5082	1.905,75	2.286,90	3.811,50	4.573,80
FORD	KUGA 2.5 190CV 2WD	IBRIDO-BENZINA	0,5629	2.110,76	2.532,91	4.221,51	5.065,81
FORD	MONDEO 2.0 187CV	HYBRID	0,5837	2.188,88	2.626,65	4.377,75	5.253,30
FORD	PUMA 2019 1.0 ECOBOOST 125CV	HYBRID	0,4703	1.763,63	2.116,35	3.527,25	4.232,70
FORD	PUMA 2019 1.0 ECOBOOST 155CV	HYBRID	0,5154	1.932,75	2.319,30	3.865,50	4.638,60
HONDA	CR-V 2.0 HEV 184CV	IBRIDO BENZINA	0,5764	2.161,62	2.593,94	4.323,24	5.187,89
HONDA	CR-V 2.0 HEV AWD 184CV	IBRIDO BENZINA	0,6136	2.300,92	2.761,11	4.601,84	5.522,21



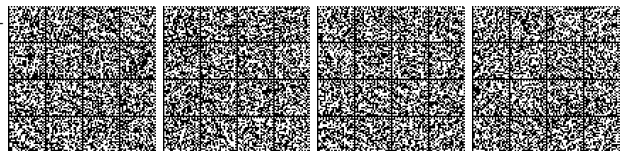
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AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO IN PRODUZIONE

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)
HONDA	HR-V 1.5 HEV ECVT	FULL HYBRID	0,4600	1.724,81	2.069,78	3.449,63	4.139,55
HONDA	JAZZ 1.5 HEV 97CV	HYBRID	0,4235	1.588,13	1.905,75	3.176,25	3.811,50
HONDA	JAZZ CROSSTAR 1.5 97CV	HYBRID	0,4673	1.752,38	2.102,85	3.504,75	4.205,70
HONDA	NSX 3.5	580CV	1,9384	7.269,00	8.722,80	14.538,00	17.445,60
HYUNDAI	BAYON 1.0 T-GDI 100CV	IBRIDO BENZINA	0,4322	1.620,91	1.945,09	3.241,82	3.890,19
HYUNDAI	I20 2021 1.0 T-GDI 100CV	IBRIDO-BENZINA	0,4083	1.531,13	1.837,35	3.062,25	3.674,70
HYUNDAI	I20 2021 1.0 T-GDI 120CV	IBRIDO BENZINA	0,4329	1.623,38	1.948,05	3.246,75	3.896,10
HYUNDAI	I30 1.0 T-GDI 120CV	IBRIDO-BENZINA	0,4923	1.846,13	2.215,35	3.692,25	4.430,70
HYUNDAI	I30 1.5 T-GDI 160CV	IBRIDO-BENZINA	0,5357	2.008,88	2.410,65	4.017,75	4.821,30
HYUNDAI	IONIQ 2019 1.6 140CV	HYBRID	0,4741	1.777,88	2.133,45	3.555,75	4.266,90
HYUNDAI	KONA 1.0 T-GDI 163CV	HYBRID	0,4592	1.721,99	2.066,39	3.443,99	4.132,78
HYUNDAI	KONA HEV 1.6 DGT 140CV	HYBRID	0,4699	1.762,03	2.114,43	3.524,06	4.228,87
HYUNDAI	SANTA FE 1.6 T-GDI HEV 4WD	230CV HYBRID	0,7392	2.771,97	3.326,36	5.543,93	6.652,72
HYUNDAI	TUCSON 1.6 HEV 180CV 2WD	IBRIDO-BENZINA	0,5500	2.062,44	2.474,93	4.124,89	4.949,87
HYUNDAI	TUCSON 1.6 HEV 180CV 4WD	IBRIDO-BENZINA	0,5851	2.194,19	2.633,03	4.388,38	5.266,05
HYUNDAI	TUCSON 1.6 T-GDI 150CV	IBRIDO-BENZINA	0,5430	2.036,11	2.443,33	4.072,22	4.886,67
JAGUAR	E-PACE 2021 1.5 I3	160CV IBRIDO BENZINA	0,6276	2.353,54	2.824,25	4.707,08	5.648,49
JAGUAR	E-PACE 2021 2.0 I4	200CV IBRIDO BENZINA	0,7273	2.727,55	3.273,06	5.455,10	6.546,12
JAGUAR	E-PACE 2021 2.0 I4	249CV IBRIDO BENZINA	0,7830	2.936,23	3.523,47	5.872,46	7.046,95
JAGUAR	E-PACE 2021 2.0 I4	300CV IBRIDO BENZINA	0,8848	3.317,94	3.981,53	6.635,89	7.963,07
JAGUAR	F-PACE 3.0 400CV	IBRIDO BENZINA	1,0094	3.785,25	4.542,30	7.570,50	9.084,60
KIA	CEED 1.0 T-GDI 120CV	IBRIDO BENZINA	0,4789	1.795,88	2.155,05	3.591,75	4.310,10
KIA	CEED 1.5 T-GDI 160CV	IBRIDO BENZINA	0,5260	1.972,50	2.367,00	3.945,00	4.734,00
KIA	NIRO 2019 1.6 GDI HEV 140CV	HYBRID	0,4598	1.724,11	2.068,93	3.448,22	4.137,87
KIA	PROCEED 1.5 T-GDI 160CV MHEV	IBRIDO BENZINA	0,5587	2.095,13	2.514,15	4.190,25	5.028,30
KIA	RIO 1.0 T-GDI 100CV	IBRIDO-BENZINA	0,4015	1.505,63	1.806,75	3.011,25	3.613,50
KIA	RIO 1.0 T-GDI 120CV	IBRIDO-BENZINA	0,4222	1.583,25	1.899,90	3.166,50	3.799,80
KIA	SORENTO 2020 1.6 T-GDI 230CV 2WD	IBRIDO-BENZINA	0,6343	2.378,72	2.854,46	4.757,44	5.708,93
KIA	SORENTO 2020 1.6 T-GDI 230CV 4WD	IBRIDO-BENZINA	0,6583	2.468,55	2.962,26	4.937,09	5.924,51
KIA	STONIC 2020 1.0 T-GDI 100CV	IBRIDO-BENZINA	0,4055	1.520,54	1.824,65	3.041,08	3.649,29
KIA	STONIC 2020 1.0 T-GDI 120CV	IBRIDO-BENZINA	0,4197	1.573,70	1.888,43	3.147,39	3.776,87
KIA	XCEED 1.5 T-GDI 160CV MHEV	IBRIDO BENZINA	0,4782	1.793,33	2.151,99	3.586,66	4.303,99
LANCIA	YPSILON 1.0 69CV	HYBRID	0,3545	1.329,38	1.595,25	2.658,75	3.190,50
LAND ROVER	DEFENDER 110 2020 3.0 I6	400CV 5P IBRIDO-BENZINA	0,9978	3.741,85	4.490,22	7.483,70	8.980,43
LAND ROVER	DEFENDER 90 2020 3.0 I6	400CV 3P IBRIDO-BENZINA	0,9746	3.654,69	4.385,63	7.309,39	8.771,27
LAND ROVER	DISCOVERY 2021 2.0 I4 300CV	IBRIDO BENZINA	0,8981	3.367,86	4.041,43	6.735,72	8.082,86
LAND ROVER	DISCOVERY 2021 3.0 I6 360CV	IBRIDO BENZINA	0,9762	3.660,92	4.393,10	7.321,83	8.786,20
LAND ROVER	DISCOVERY SPORT 2019 2.0 SI4	200CV	0,7227	2.710,11	3.252,14	5.420,23	6.504,27
LAND ROVER	DISCOVERY SPORT 2019 2.0 SI4	249CV	0,7630	2.861,26	3.433,51	5.722,52	6.867,03
LAND ROVER	RANGE ROVER 3.0 I6 MHEV	400CV	1,3111	4.916,45	5.899,73	9.832,89	11.799,47
LAND ROVER	RANGE ROVER EVOQUE 1.5 I3	160CV AWD IBRIDO-BENZINA	0,6235	2.338,23	2.805,87	4.676,45	5.611,74
LAND ROVER	RANGE ROVER EVOQUE 2.0 I4	200CV AWD	0,7262	2.723,43	3.268,12	5.446,86	6.536,23
LAND ROVER	RANGE ROVER EVOQUE 2.0 I4	250CV AWD	0,7690	2.883,66	3.460,39	5.767,31	6.920,78
LAND ROVER	RANGE ROVER EVOQUE 2.0 I4	300CV AWD	0,8140	3.052,37	3.662,84	6.104,73	7.325,68
LAND ROVER	RANGE ROVER SPORT 3.0 I6 400CV	IBRIDO-BENZINA	1,1368	4.263,11	5.115,73	8.526,21	10.231,45
LAND ROVER	VELAR 2.0 SI4 250CV	IBRIDO-BENZINA	0,9668	3.625,62	4.350,74	7.251,24	8.701,49
LAND ROVER	VELAR 3.0 I6 400CV	IBRIDO-BENZINA	1,0121	3.795,31	4.554,37	7.590,62	9.108,74
LEXUS	ES 2.5	218CV	0,7338	2.751,75	3.302,10	5.503,50	6.604,20
LEXUS	LC 500H 3.5 360CV	HYBRID	1,2138	4.551,75	5.462,10	9.103,50	10.924,20
LEXUS	NX 350H 2.5 4WD	240CV FULL	0,7524	2.821,62	3.385,94	5.643,24	6.771,89
LEXUS	RX HYBRID 3.5	313CV	0,8816	3.306,15	3.967,38	6.612,31	7.934,77
LEXUS	UX250H 2.0 2WD	HYBRID	0,5718	2.144,33	2.573,19	4.288,66	5.146,39
LEXUS	UX250H 2.0 4WD	HYBRID	0,6135	2.300,81	2.760,97	4.601,61	5.521,93
MASERATI	GHIBLI 2.0 330CV MHEV	IBRIDA	0,9455	3.545,63	4.254,75	7.091,25	8.509,50
MASERATI	LEVANTE 2.0 330CV MHEV	IBRIDO BENZINA	1,1134	4.175,41	5.010,49	8.350,82	10.020,99
MAZDA	2 2020	1.5 SKYACTIV 75CV	0,3990	1.496,25	1.795,50	2.992,50	3.591,00
MAZDA	2 2020	1.5 SKYACTIV 90CV	0,4009	1.503,38	1.804,05	3.006,75	3.608,10
MAZDA	3 2019	2.0 SKYACTIV 122CV	0,4687	1.757,63	2.109,15	3.515,25	4.218,30
MAZDA	3 2019	2.0 SKYACTIV 150CV	0,4957	1.858,88	2.230,65	3.717,75	4.461,30
MAZDA	3 2019	2.0 SKYACTIV 186CV	0,5215	1.955,63	2.346,75	3.911,25	4.693,50
MAZDA	CX-30 2.0 120CV	2WD HYBRID	0,4988	1.870,68	2.244,81	3.741,35	4.489,62
MAZDA	CX-30 2.0 150CV	2WD HYBRID	0,5099	1.911,99	2.294,39	3.823,99	4.588,79
MAZDA	CX-30 2.0 150CV	4WD HYBRID	0,5548	2.080,34	2.496,40	4.160,67	4.992,80
MAZDA	CX-30 2.0 186CV	2WD IBRIDA	0,5327	1.997,58	2.397,09	3.995,15	4.794,18
MERCEDES	C200 1.5 204CV BERLINA	MILD HYBRID	0,7671	2.876,63	3.451,95	5.753,25	6.903,90
MERCEDES	C200 1.5 204CV SW	MILD HYBRID	0,7811	2.929,13	3.514,95	5.858,25	7.029,90
MERCEDES	C200 AUTO EQ 1.5	197CV CABRIO IBRIDO BENZINA	0,8374	3.140,25	3.768,30	6.280,50	7.536,60
MERCEDES	C200 AUTO EQ 1.5	197CV COUPÉ IBRIDO BENZINA	0,7576	2.841,00	3.409,20	5.682,00	6.818,40
MERCEDES	CLS 450 3.0 4MATIC	367CV IBRIDO BENZINA	1,1324	4.246,50	5.095,80	8.493,00	10.191,60



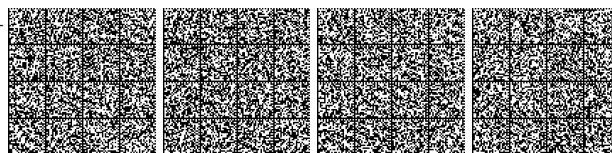
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 AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO IN PRODUZIONE

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)
MERCEDES	CLS 53 4MATIC 3.0 435CV	MILD HYBRID	1,3294	4.985,25	5.982,30	9.970,50	11.964,60
MERCEDES	E200 CABRIO 2.0 210CV	MILD HYBRID	0,8616	3.231,00	3.877,20	6.462,00	7.754,40
MERCEDES	E200 COUPÉ 2.0 210CV	MILD HYBRID	0,8076	3.028,50	3.634,20	6.057,00	7.268,40
MERCEDES	E200 EQ-BOOST 2.0	210CV IBRIDO BENZINA	0,7880	2.955,00	3.546,00	5.910,00	7.092,00
MERCEDES	E200 SW 2.0 210CV	MILD HYBRID	0,8113	3.042,38	3.650,85	6.084,75	7.301,70
MERCEDES	E350 CABRIO 2.0 313CV	MILD HYBRID	0,9516	3.568,50	4.282,20	7.137,00	8.564,40
MERCEDES	E350 COUPÉ 2.0 313CV	MILD HYBRID	0,9007	3.377,63	4.053,15	6.755,25	8.106,30
MERCEDES	E450 4MATIC 3.0 457CV	MILD HYBRID	0,9813	3.679,88	4.415,85	7.359,75	8.831,70
MERCEDES	E450 CABRIO 4MATIC 3.0 367CV	MILD HYBRID	1,0259	3.847,13	4.616,55	7.694,25	9.233,10
MERCEDES	E450 COUPÉ 4MATIC 3.0 457CV	MILD HYBRID	0,9939	3.727,13	4.472,55	7.454,25	8.945,10
MERCEDES	E450 SW 4MATIC 3.0 457CV	MILD HYBRID	1,0027	3.760,13	4.512,15	7.520,25	9.024,30
MERCEDES	E53 COUPÉ 4MATIC 3.0 457CV AMG	MILD HYBRID	1,1659	4.372,13	5.246,55	8.744,25	10.493,10
MERCEDES	GLC 200 2.0 4MATIC MILD HYBRID	197CV	0,7579	2.842,16	3.410,59	5.684,32	6.821,18
MERCEDES	GLC 300 2.0 4MATIC MILD HYBRID	350CV	0,8491	3.183,95	3.820,73	6.367,89	7.641,47
MERCEDES	GLE 450 3.0 4MATIC EQ-BOOST	389CV	1,0505	3.939,53	4.727,44	7.879,07	9.454,88
MERCEDES	GLE 53 3.0 4MATIC EQ-BOOST AMG	460CV	1,1834	4.437,88	5.325,46	8.875,76	10.650,92
MERCEDES	GLE 53 3.0 4MATIC EQ-BOOST AMG 435CV	COUPÉ	1,2743	4.778,45	5.734,13	9.556,89	11.468,27
MERCEDES	GLE 63 4.0 4MATIC AMG S	634CV	1,6107	6.040,14	7.248,17	12.080,29	14.496,35
MERCEDES	GLE 63 4.0 4MATIC AMG S 612CV	COUPÉ	1,7512	6.567,06	7.880,47	13.134,11	15.760,94
MERCEDES	GLS 580 4.0 4MATIC	490CV	1,3865	5.199,24	6.239,09	10.398,48	12.478,18
MERCEDES	GLS 600 4.0 4MATIC	560CV	1,7785	6.669,44	8.003,32	13.338,87	16.006,64
MERCEDES	GLS 63 AMG 4.0 4MATIC	612CV	1,7445	6.541,96	7.850,35	13.083,92	15.700,70
MERCEDES	S450 4MATIC 3.0 367CV	MILD HYBRID	1,3241	4.965,38	5.958,45	9.930,75	11.916,90
MERCEDES	S500 4MATIC 3.0 435CV	MILD HYBRID	1,3954	5.232,75	6.279,30	10.465,50	12.558,60
MERCEDES	S580 4MATIC 4.0 503CV	MILD HYBRID	1,4208	5.328,00	6.393,60	10.656,00	12.787,20
NISSAN	QASHQAI 2021 1.3 140CV	IBRIDO-BENZINA	0,5306	1.989,89	2.387,87	3.979,78	4.775,73
NISSAN	QASHQAI 2021 1.3 158CV	IBRIDO-BENZINA	0,5592	2.097,12	2.516,54	4.194,24	5.033,09
NISSAN	QASHQAI 2021 1.3 158CV 4WD	IBRIDO-BENZINA	0,5680	2.130,03	2.556,03	4.260,05	5.112,06
RENAULT	ARKANA 1.3 TCE 140CV	IBRIDO BENZINA	0,5206	1.952,15	2.342,57	3.904,29	4.685,15
RENAULT	ARKANA 1.3 TCE 160CV	IBRIDO BENZINA	0,5371	2.014,05	2.416,86	4.028,10	4.833,72
RENAULT	ARKANA 1.6 TCE 145CV	IBRIDO BENZINA	0,5234	1.962,73	2.355,27	3.925,46	4.710,55
RENAULT	CAPTUR 2021 1.6 145CV	IBRIDO BENZINA	0,5455	2.045,61	2.454,74	4.091,23	4.909,47
RENAULT	CLIO 1.6 E-TECH 140CV	IBRIDO-BENZINA	0,4281	1.605,38	1.926,45	3.210,75	3.852,90
SEAT	LEON 2020 1.0 ETSI 110CV	IBRIDO-BENZINA	0,4818	1.806,75	2.168,10	3.613,50	4.336,20
SEAT	LEON 2020 1.5 ETSI 150CV	HYBRID	0,5390	2.021,25	2.425,50	4.042,50	4.851,00
SEAT	LEON SPORTSTOURER 2020 1.0 ETSI 110CV	HYBRID	0,5122	1.920,75	2.304,90	3.841,50	4.609,80
SEAT	LEON SPORTSTOURER 2020 1.5 ETSI 150CV	HYBRID	0,5451	2.044,13	2.452,95	4.088,25	4.905,90
SKODA	OCTAVIA 2020 1.0 E-TEC 110CV	IBRIDO-BENZINA	0,4811	1.804,13	2.164,95	3.608,25	4.329,90
SKODA	OCTAVIA 2020 1.0 E-TEC 150CV	IBRIDO-BENZINA	0,5345	2.004,38	2.405,25	4.008,75	4.810,50
SKODA	OCTAVIA WAGON 2020 1.0 E-TEC 110CV	IBRIDO-BENZINA	0,4916	1.843,50	2.212,20	3.687,00	4.424,40
SKODA	OCTAVIA WAGON 2020 1.5 E-TEC 150CV	IBRIDO BENZINA	0,5450	2.043,75	2.452,50	4.087,50	4.905,00
SUBARU	FORESTER 2.0 E-BOXER MHEV 166CV	HYBRID	0,6136	2.301,08	2.761,29	4.602,16	5.522,59
SUBARU	IMPREZA 2.0I LINEARTRONIC MHEV 150CV	HYBRID	0,5718	2.144,25	2.573,10	4.288,50	5.146,20
SUBARU	XV 2.0I E-BOXER MHEV 166CV	HYBRID	0,6023	2.258,66	2.710,39	4.517,31	5.420,77
SUZUKI	IGNIS 1.2	83CV HYBRID	0,3780	1.417,50	1.701,00	2.835,00	3.402,00
SUZUKI	S-CROSS 1.4 130CV 2WD	HYBRID	0,4697	1.761,38	2.113,65	3.522,75	4.227,30
SUZUKI	S-CROSS 1.4 130CV 4WD	HYBRID	0,5014	1.880,25	2.256,30	3.760,50	4.512,60
SUZUKI	SWACE 2021 1.8 2W 122CV	IBRIDO-BENZINA	0,4906	1.839,75	2.207,70	3.679,50	4.415,40
SUZUKI	SWIFT 1.2 90CV	HYBRID	0,3824	1.434,00	1.720,80	2.868,00	3.441,60
SUZUKI	SWIFT 1.4	130CV HYBRID	0,4616	1.731,00	2.077,20	3.462,00	4.154,40
SUZUKI	VITARA 1.4 130CV 2WD	IBRIDO BENZINA	0,4497	1.686,31	2.023,57	3.372,62	4.047,14
SUZUKI	VITARA 1.4 130CV 4WD	IBRIDO BENZINA	0,4728	1.772,98	2.127,57	3.545,96	4.255,15
TOYOTA	C-HR 2019 1.8 E-CVT 122CV	HYBRID	0,4975	1.865,58	2.238,69	3.731,15	4.477,38
TOYOTA	C-HR 2019 2.0 E-CVT 184CV	HYBRID	0,5288	1.982,87	2.379,44	3.965,73	4.758,88
TOYOTA	COROLLA 2019	1.8 122CV HYBRID	0,4632	1.737,00	2.084,40	3.474,00	4.168,80
TOYOTA	COROLLA 2019	2.0 180CV HYBRID	0,5101	1.912,88	2.295,45	3.825,75	4.590,90
TOYOTA	COROLLA TOURING 2019	1.8 122CV HYBRID	0,4699	1.762,13	2.114,55	3.524,25	4.229,10
TOYOTA	COROLLA TOURING 2019	2.0 180CV HYBRID	0,5168	1.938,00	2.325,60	3.876,00	4.651,20
TOYOTA	HIGHLANDER 2.5H AWD	250CV	0,7552	2.831,91	3.398,29	5.663,82	6.796,58
TOYOTA	PRIUS 1.8	122CV IBRIDA	0,4832	1.812,00	2.174,40	3.624,00	4.348,80
TOYOTA	PRIUS 7 POSTI 1.8	134CV IBRIDA	0,5244	1.966,50	2.359,80	3.933,00	4.719,60
TOYOTA	RAV4 2019	2.5 HV 218CV 2WD	0,5931	2.224,00	2.668,80	4.448,00	5.337,59
TOYOTA	RAV4 2019	2.5 HV 222CV 4WD	0,6116	2.293,48	2.752,17	4.586,96	5.504,35
TOYOTA	YARIS 2020 1.5 116CV	IBRIDO-BENZINA	0,4067	1.525,13	1.830,15	3.050,25	3.660,30
TOYOTA	YARIS CROSS 1.5	116CV HYBRID	0,4207	1.577,81	1.893,37	3.155,61	3.786,73
TOYOTA	YARIS CROSS 1.5 4WD	116CV HYBRID	0,4524	1.696,32	2.035,58	3.392,63	4.071,16
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.0 ETSI 110CV	IBRIDO-BENZINA	0,5136	1.926,00	2.311,20	3.852,00	4.622,40
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 ETSI 130CV	IBRIDO BENZINA	0,5445	2.041,88	2.450,25	4.083,75	4.900,50
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 ETSI 150CV	IBRIDO BENZINA	0,5765	2.161,88	2.594,25	4.323,75	5.188,50



FRINGE BENEFIT 2022  
AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO 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)
VOLKSWAGEN	GOLF VIII 2020 1.0 ETSI 110CV	HYBRID	0,4986	1.869,75	2.243,70	3.739,50	4.487,40
VOLKSWAGEN	GOLF VIII 2020 1.5 ETSI 130CV	IBRIDO BENZINA	0,5326	1.997,25	2.396,70	3.994,50	4.793,40
VOLKSWAGEN	GOLF VIII 2020 1.5 ETSI 150CV	HYBRID	0,5783	2.168,63	2.602,35	4.337,25	5.204,70
VOLVO	S60 B3 GEARTRONIC	2.0 163CV HYBRID	0,6544	2.454,00	2.944,80	4.908,00	5.889,60
VOLVO	S60 B4 GEARTRONIC	2.0 197CV HYBRID	0,6770	2.538,75	3.046,50	5.077,50	6.093,00
VOLVO	S60 B5 GEARTRONIC AWD	2.0 250CV HYBRID	0,7243	2.716,13	3.259,35	5.432,25	6.518,70
VOLVO	S90 B4 GEARTRONIC	2.0 197CV HYBRID	0,7541	2.827,88	3.393,45	5.655,75	6.786,90
VOLVO	V60 B3 GEARTRONIC	2.0 163CV HYBRID	0,6451	2.419,13	2.902,95	4.838,25	5.805,90
VOLVO	V60 B4 GEARTRONIC	2.0 197CV HYBRID	0,6805	2.551,88	3.062,25	5.103,75	6.124,50
VOLVO	V60 B5 GEARTRONIC AWD	2.0 250CV HYBRID	0,7404	2.776,50	3.331,80	5.553,00	6.663,60
VOLVO	V60 CROSS COUNTRY B5 AWD GEARTRONIC	2.0 250CV HYBRID	0,7550	2.831,25	3.397,50	5.662,50	6.795,00
VOLVO	V90 B4 GEARTRONIC	2.0 197CV HYBRID	0,7757	2.908,88	3.490,65	5.817,75	6.981,30
VOLVO	V90 CROSS COUNTRY B5 AWD GEARTRONIC	2.0 250CV HYBRID	0,8569	3.213,38	3.856,05	6.426,75	7.712,10
VOLVO	XC40 2019 B4 GEARTRONIC AWD	2.0 197CV IBRIDO BENZINA	0,6988	2.620,49	3.144,58	5.240,97	6.289,16
VOLVO	XC40 2019 B5 GEARTRONIC AWD	2.0 250CV IBRIDO BENZINA	0,7627	2.860,24	3.432,29	5.720,48	6.864,57
VOLVO	XC60 2019 B4 GEARTRONIC 2.0	197CV IBRIDO BENZINA	0,7170	2.688,67	3.226,41	5.377,34	6.452,81
VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD	250CV IBRIDO BENZINA	0,8021	3.007,85	3.609,42	6.015,70	7.218,84
VOLVO	XC90 2019 B5 GEARTRONIC 2.0 AWD	250CV IBRIDO BENZINA	0,8886	3.332,36	3.998,83	6.664,71	7.997,65
<b>MILD HYBRID - FULL HYBRID GASOLIO</b>							
AUDI	A4 30 2.0 TDI S-TRONIC 136CV	HYBRID	0,5290	1.983,75	2.380,50	3.967,50	4.761,00
AUDI	A4 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,5417	2.031,38	2.437,65	4.062,75	4.875,30
AUDI	A4 ALLROAD 40 2.0 TDI S-TRONIC 204CV	HYBRID	0,6142	2.303,25	2.763,90	4.606,50	5.527,80
AUDI	A4 AVANT 30 2.0 TDI S-TRONIC 136CV	HYBRID	0,5385	2.019,38	2.423,25	4.038,75	4.846,50
AUDI	A4 AVANT 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,5523	2.071,13	2.485,35	4.142,25	4.970,70
AUDI	A5 35 2.0 TDI S-TRONIC 163CV	CABRIO HYBRID	0,6312	2.367,00	2.840,40	4.734,00	5.680,80
AUDI	A5 35 2.0 TDI S-TRONIC 163CV	COUPÉ HYBRID	0,5887	2.207,63	2.649,15	4.415,25	5.298,30
AUDI	A5 SPB 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,5916	2.218,50	2.662,20	4.437,00	5.324,40
AUDI	A6 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,6236	2.338,50	2.806,20	4.677,00	5.612,40
AUDI	A6 40 2.0 TDI QUATTRO S-TRONIC 204CV	HYBRID	0,6553	2.457,38	2.948,85	4.914,75	5.897,70
AUDI	A6 40 2.0 TDI S-TRONIC 204CV	HYBRID	0,6416	2.406,00	2.887,20	4.812,00	5.774,40
AUDI	A6 45 3.0 TDI S-TRONIC 245CV	IBRIDO-GASOLIO	0,7283	2.731,13	3.277,35	5.462,25	6.554,70
AUDI	A6 50 3.0 TDI QUATTRO TIPTR 286CV	HYBRID	0,7452	2.794,50	3.353,40	5.589,00	6.706,80
AUDI	A6 ALLROAD 50 3.0 TDI QUATTRO TIPTR 285CV	HYBRID	0,8019	3.007,13	3.608,55	6.014,25	7.217,10
AUDI	A6 AVANT 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,6404	2.401,50	2.881,80	4.803,00	5.763,60
AUDI	A6 AVANT 40 2.0 TDI QUATTRO S-TRONIC 204CV	HYBRID	0,6740	2.527,50	3.033,00	5.055,00	6.066,00
AUDI	A6 AVANT 40 2.0 TDI S-TRONIC 204CV	HYBRID	0,6468	2.425,50	2.910,60	4.851,00	5.821,20
AUDI	A6 AVANT 45 3.0 TDI S-TRONIC 245CV	IBRIDO-GASOLIO	0,7451	2.794,13	3.352,95	5.588,25	6.705,90
AUDI	A6 AVANT 50 3.0 TDI QUATTRO TIPTR 286CV	HYBRID	0,7620	2.857,50	3.429,00	5.715,00	6.858,00
AUDI	A7 SPB 40 2.0 TDI 204CV	HYBRID	0,7245	2.716,88	3.260,25	5.433,75	6.520,50
AUDI	A7 SPB 40 2.0 TDI 204CV QUATTRO	HYBRID	0,7357	2.758,88	3.310,65	5.517,75	6.621,30
AUDI	A7 SPB 45 3.0 TDI QUATTRO S-TRONIC 245CV	HYBRID	0,7896	2.961,00	3.553,20	5.922,00	7.106,40
AUDI	A7 SPB 50 3.0 TDI 286CV QUATTRO TIPTR	HYBRID	0,8353	3.132,38	3.758,85	6.264,75	7.517,70
AUDI	A8 50 3.0 TDI QUATTRO TIPTR 286CV	HYBRID	0,9270	3.476,25	4.171,50	6.952,50	8.343,00
AUDI	Q5 35 2.0 TDI S-TRONIC	163CV HYBRID	0,6086	2.282,35	2.738,82	4.564,70	5.477,64
AUDI	Q5 35 SPB 2.0 TDI S-TRONIC	204CV IBRIDO-GASOLIO	0,6239	2.339,77	2.807,72	4.679,53	5.615,44
AUDI	Q5 40 2.0 TDI QUATTRO S-TRONIC	204CV HYBRID	0,6493	2.434,95	2.921,94	4.869,90	5.843,88
AUDI	Q5 50 3.0 TDI QUATTRO TIPTRONIC	286CV HYBRID	0,8130	3.048,70	3.658,44	6.097,40	7.316,88
AUDI	Q7 45 3.0 TDI QUATTRO TRIP	230CV MY2020 HYBRID	0,8124	3.046,64	3.655,97	6.093,29	7.311,94
AUDI	Q7 50 3.0 TDI QUATTRO TRIP	286CV HYBRID	0,8162	3.060,57	3.672,68	6.121,13	7.345,36
AUDI	Q8 45 3.0 TDI QUATTRO TRIP	231CV HYBRID	0,8470	3.176,12	3.811,34	6.352,23	7.622,68
AUDI	Q8 50 3.0 TDI QUATTRO TRIP	286CV HYBRID	0,8678	3.254,24	3.905,08	6.508,47	7.810,16
AUDI	SQ5 3.0 TDI	340CV HYBRID	0,8942	3.353,19	4.023,83	6.706,38	8.047,65
BMW	316D 2.0 48V	122CV HYBRID	0,5192	1.947,00	2.336,40	3.894,00	4.672,80
BMW	316D TOURING 2.0 48V	122CV HYBRID	0,5349	2.005,88	2.407,05	4.011,75	4.814,10
BMW	318D 2.0 48V	150CV HYBRID	0,5484	2.056,50	2.467,80	4.113,00	4.935,60
BMW	318D TOURING 2.0 48V	150CV HYBRID	0,5652	2.119,50	2.543,40	4.239,00	5.086,80
BMW	320D 2.0 48V	190CV HYBRID	0,5700	2.137,50	2.565,00	4.275,00	5.130,00
BMW	320D 2.0 48V TOURING	190 HYBRID	0,5829	2.185,88	2.623,05	4.371,75	5.246,10
BMW	320D 2.0 48V XDRIVE	190CV HYBRID	0,5929	2.223,38	2.668,05	4.446,75	5.336,10
BMW	320D 2.0 48V XDRIVE TOURING	190CV HYBRID	0,6048	2.268,00	2.721,60	4.536,00	5.443,20
BMW	420D 2.0 190CV CABRIO	IBRIDO-GASOLIO	0,6603	2.476,13	2.971,35	4.952,25	5.942,70
BMW	420D 2.0 190CV COUPÉ	IBRIDO-GASOLIO	0,6096	2.286,00	2.743,20	4.572,00	5.486,40
BMW	420D 2021 2.0 190CV GRAN COUPÉ	IBRIDO GASOLIO	0,6347	2.380,13	2.856,15	4.760,25	5.712,30
BMW	420D XDRIVE 2.0 190CV COUPÉ	IBRIDO-GASOLIO	0,6280	2.355,00	2.826,00	4.710,00	5.652,00
BMW	420D XDRIVE 2021 2.0 190CV GRAN COUPÉ	IBRIDO GASOLIO	0,6521	2.445,38	2.934,45	4.890,75	5.868,90
BMW	430D 3.0 286CV CABRIO	IBRIDO-GASOLIO	0,7367	2.762,63	3.315,15	5.525,25	6.630,30
BMW	430D XDRIVE 3.0 286CV COUPÉ	IBRIDO-GASOLIO	0,6838	2.564,25	3.077,10	5.128,50	6.154,20
BMW	518D 2.0 150CV	IBRIDO-GASOLIO	0,6230	2.336,25	2.803,50	4.672,50	5.607,00
BMW	518D TOURING 2.0 150CV	IBRIDO-GASOLIO	0,6356	2.383,50	2.860,20	4.767,00	5.720,40



FRINGE BENEFIT 2022  
AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO 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)
BMW	520D 2.0 AUT	190CV HYBRID	0,6446	2.417,25	2.900,70	4.834,50	5.801,40
BMW	520D 2.0 XDRIVE	190CV HYBRID	0,6656	2.496,00	2.995,20	4.992,00	5.990,40
BMW	520D TOURING 2.0 AUT	190CV HYBRID	0,6621	2.482,88	2.979,45	4.965,75	5.958,90
BMW	520D TOURING 2.0 XDRIVE	190CV HYBRID	0,6831	2.561,63	3.073,95	5.123,25	6.147,90
BMW	530D 3.0 250CV	IBRIDO-GASOLIO	0,6951	2.606,63	3.127,95	5.213,25	6.255,90
BMW	530D TOURING 3.0 250CV	IBRIDO-GASOLIO	0,7294	2.735,25	3.282,30	5.470,50	6.564,60
BMW	530D TOURING XDRIVE 3.0 250CV	IBRIDO-GASOLIO	0,7520	2.820,00	3.384,00	5.640,00	6.768,00
BMW	530D XDRIVE 3.0 250CV	IBRIDO-GASOLIO	0,7335	2.750,63	3.300,75	5.501,25	6.601,50
BMW	540D TOURING XDRIVE 3.0 340CV	IBRIDO-GASOLIO	0,8353	3.132,38	3.758,85	6.264,75	7.517,70
BMW	540D XDRIVE 3.0 340CV	IBRIDO-GASOLIO	0,7920	2.970,00	3.564,00	5.940,00	7.128,00
BMW	620D GRAN TURISMO 2.0 190CV	IBRIDO-GASOLIO	0,7004	2.626,50	3.151,80	5.253,00	6.303,60
BMW	630D GRAN TURISMO 3.0 211CV	IBRIDO-GASOLIO	0,7654	2.870,25	3.444,30	5.740,50	6.888,60
BMW	630D XDRIVE GRAN TURISMO 3.0 286CV	IBRIDO-GASOLIO	0,7990	2.996,25	3.595,50	5.992,50	7.191,00
BMW	640D XDRIVE GRAN TURISMO 3.0 340CV	IBRIDO-GASOLIO	0,8497	3.186,38	3.823,65	6.372,75	7.647,30
BMW	730D 3.0 389CV	IBRIDO-GASOLIO	0,9467	3.550,13	4.260,15	7.100,25	8.520,30
BMW	730D XDRIVE 3.0 286CV	IBRIDO-GASOLIO	0,9530	3.573,75	4.288,50	7.147,50	8.577,00
BMW	740D XDRIVE 3.0 340CV	IBRIDO-GASOLIO	1,0008	3.753,00	4.503,60	7.506,00	9.007,20
BMW	840D XDRIVE CABRIO 3.0 340CV	IBRIDO-GASOLIO	1,0385	3.894,38	4.673,25	7.788,75	9.346,50
BMW	840D XDRIVE COUPÉ 3.0 340CV	IBRIDO-GASOLIO	0,9925	3.721,88	4.466,25	7.443,75	8.932,50
BMW	840D XDRIVE GRAN COUPÉ 3.0 340CV	IBRIDO-GASOLIO	0,9773	3.664,88	4.397,85	7.329,75	8.795,70
BMW	M340D 3.0 48V XDRIVE TOURING	340CV HYBRID	0,8079	3.029,63	3.635,55	6.059,25	7.271,10
BMW	M440D XDRIVE 3.0 340CV COUPÉ	IBRIDO-GASOLIO	0,7997	2.998,88	3.598,65	5.997,75	7.197,30
BMW	X3 SDRIVE 18D 2.0 150CV	IBRIDO-GASOLIO	0,6021	2.257,88	2.709,45	4.515,75	5.418,90
BMW	X3 XDRIVE 20D 2.0 190CV	HYBRID	0,6466	2.424,75	2.909,70	4.849,50	5.819,40
BMW	X3 XDRIVE 30D 3.0 250CV	IBRIDO-GASOLIO	0,7052	2.644,53	3.173,44	5.289,07	6.346,88
BMW	X3 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,7122	2.670,66	3.204,79	5.341,31	6.409,58
BMW	X3 XDRIVE M40D 3.0 340CV	IBRIDO-GASOLIO	0,8089	3.033,55	3.640,26	6.067,09	7.280,51
BMW	X4 XDRIVE 20D 190CV	HYBRID	0,6719	2.519,63	3.023,55	5.039,25	6.047,10
BMW	X4 XDRIVE 30D 3.0 250CV	IBRIDO-GASOLIO	0,7297	2.736,33	3.283,59	5.472,65	6.567,18
BMW	X4 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,7367	2.762,45	3.314,94	5.524,90	6.629,88
BMW	X4 XDRIVE M40D 3.0 340CV	IBRIDO-GASOLIO	0,8263	3.098,65	3.718,38	6.197,30	7.436,76
BMW	X5 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,8055	3.020,50	3.624,61	6.041,01	7.249,21
BMW	X5 XDRIVE 40D 3.0 340CV	HYBRID	0,8328	3.122,85	3.747,42	6.245,69	7.494,83
BMW	X6 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,8568	3.212,83	3.855,40	6.425,67	7.710,80
BMW	X6 XDRIVE 40D 3.0 340CV	HYBRID	0,8821	3.307,91	3.969,49	6.615,82	7.938,99
BMW	X7 XDRIVE 40D 3.0 340CV	IBRIDO GASOLIO	0,9827	3.684,95	4.421,94	7.369,90	8.843,88
FORD	KUGA 2019 2.0 ECOBLUE MHEV	150CV 2WD HYBRID	0,4833	1.812,20	2.174,64	3.624,40	4.349,28
FORD	TOURNEO CUSTOM 2.0 130CV	IBRIDO-GASOLIO	0,6079	2.279,63	2.735,55	4.559,25	5.471,10
HYUNDAI	I30 1.6 CRDI 136CV	IBRIDO-GASOLIO	0,4447	1.667,63	2.001,15	3.335,25	4.002,30
HYUNDAI	KONA 1.6 CRDI 136CV	HYBRID	0,4254	1.595,29	1.914,34	3.190,57	3.828,69
HYUNDAI	KONA 1.6 CRDI 136CV 4WD	HYBRID	0,4537	1.701,42	2.041,70	3.402,83	4.083,40
HYUNDAI	TUCSON 2020 1.6 CRDI	150CV IBRIDO-GASOLIO	0,5254	1.970,29	2.364,35	3.940,58	4.728,69
JAGUAR	E-PACE 2021 2.0D I4	163CV IBRIDO GASOLIO	0,5824	2.184,00	2.620,80	4.368,00	5.241,59
JAGUAR	E-PACE 2021 2.0D I4	204CV IBRIDO GASOLIO	0,6163	2.311,22	2.773,46	4.622,44	5.546,92
JAGUAR	F-PACE 2.0D 163CV	IBRIDO-GASOLIO	0,6556	2.458,66	2.950,39	4.917,32	5.900,78
JAGUAR	F-PACE 2.0D 204CV	IBRIDO-GASOLIO	0,6793	2.547,32	3.056,78	5.094,64	6.113,57
JAGUAR	F-PACE 3.0D 300CV	IBRIDO-GASOLIO	0,8044	3.016,44	3.619,73	6.032,88	7.239,45
JAGUAR	XE 2.0D 204CV	IBRIDO-GASOLIO	0,5908	2.215,50	2.658,60	4.431,00	5.317,20
JAGUAR	XE 2.0D 204CV AWD	IBRIDO-GASOLIO	0,61	2.287,50	2.745,00	4.575,00	5.490,00
JAGUAR	XF 2.0D 204CV	IBRIDO-GASOLIO	0,6345	2.379,38	2.855,25	4.758,75	5.710,50
JAGUAR	XF 2.0D 204CV AWD	IBRIDO-GASOLIO	0,658	2.467,50	2.961,00	4.935,00	5.922,00
KIA	CEED 1.6 CRDI 136CV MHEV	IBRIDO GASOLIO	0,4262	1.598,25	1.917,90	3.196,50	3.835,80
KIA	SPORTAGE 1.6 CRDI 136CV	IBRIDO GASOLIO	0,4549	1.705,77	2.046,93	3.411,55	4.093,86
KIA	SPORTAGE 1.6 CRDI 136CV AWD	IBRIDO GASOLIO	0,5300	1.987,52	2.385,02	3.975,03	4.770,04
KIA	X CEED 1.6 CRDI 136CV	IBRIDO GASOLIO	0,4408	1.653,05	1.983,65	3.306,09	3.967,31
LAND ROVER	DEFENDER 110 2020 3.0 I6	200CV 5P IBRIDO-GASOLIO	0,7324	2.746,41	3.295,69	5.492,82	6.591,38
LAND ROVER	DEFENDER 110 2020 3.0 I6	250CV 5P IBRIDO-GASOLIO	0,7692	2.884,33	3.461,20	5.768,67	6.922,40
LAND ROVER	DEFENDER 110 2020 3.0 I6	300CV 5P IBRIDO-GASOLIO	0,8091	3.034,30	3.641,16	6.068,61	7.282,33
LAND ROVER	DEFENDER 90 2020 3.0 I6	200CV 3P IBRIDO-GASOLIO	0,7151	2.681,71	3.218,05	5.363,42	6.436,11
LAND ROVER	DEFENDER 90 2020 3.0 I6	250CV 3P IBRIDO-GASOLIO	0,7514	2.817,61	3.381,13	5.635,22	6.762,27
LAND ROVER	DEFENDER 90 2020 3.0 I6	300CV 3P IBRIDO-GASOLIO	0,7919	2.969,62	3.563,54	5.939,24	7.127,09
LAND ROVER	DISCOVERY 2021 3.0D I6 249CV	IBRIDO GASOLIO	0,7776	2.915,94	3.499,13	5.831,89	6.998,26
LAND ROVER	DISCOVERY 2021 3.0D I6 300CV	IBRIDO GASOLIO	0,8149	3.055,80	3.666,97	6.111,61	7.333,93
LAND ROVER	DISCOVERY SPORT 2020 2.0 TD4	163CV IBRIDO-GASOLIO	0,5834	2.187,79	2.625,35	4.375,59	5.250,71
LAND ROVER	DISCOVERY SPORT 2020 2.0 TD4	204CV IBRIDO-GASOLIO	0,6634	2.487,72	2.985,26	4.975,44	5.970,53
LAND ROVER	RANGE ROVER 3.0D I6	250CV IBRIDO-GASOLIO	1,0531	3.949,14	4.738,96	7.898,27	9.477,93
LAND ROVER	RANGE ROVER 3.0D I6	350CV IBRIDO-GASOLIO	1,1654	4.370,11	5.244,14	8.740,23	10.488,27
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 163CV AWD	IBRIDO-GASOLIO	0,5885	2.206,80	2.648,16	4.413,59	5.296,31
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 204CV AWD	IBRIDO-GASOLIO	0,6167	2.312,64	2.775,17	4.625,29	5.550,35



FRINGE BENEFIT 2022  
 AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO 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)
LAND ROVER	RANGE ROVER SPORT 3.0D I6 250CV	IBRIDO GASOLIO	0,8444	3.166,60	3.799,92	6.333,20	7.599,84
LAND ROVER	RANGE ROVER SPORT 3.0D I6 300CV	IBRIDO-GASOLIO	0,9027	3.385,30	4.062,36	6.770,60	8.124,72
LAND ROVER	RANGE ROVER SPORT 3.0D I6 350CV	IBRIDO-GASOLIO	1,0130	3.798,64	4.558,36	7.597,27	9.116,73
LAND ROVER	VELAR 2.0D I4 204CV	IBRIDO-GASOLIO	0,7233	2.712,38	3.254,85	5.424,75	6.509,70
LAND ROVER	VELAR 3.0D I6 300CV	IBRIDO-GASOLIO	0,8386	3.144,91	3.773,89	6.289,81	7.547,78
MERCEDES	C200D 2.0 163CV BERLINA	MILD HYBRID	0,6118	2.294,25	2.753,10	4.588,50	5.506,20
MERCEDES	C200D 2.0 163CV SW	MILD HYBRID	0,6197	2.323,88	2.788,65	4.647,75	5.577,30
MERCEDES	C220D 2.0 200CV BERLINA	MILD HYBRID	0,6292	2.359,50	2.831,40	4.719,00	5.662,80
MERCEDES	C220D 2.0 200CV 4MATIC BERLINA	MILD HYBRID	0,6472	2.427,00	2.912,40	4.854,00	5.824,80
MERCEDES	C220D 2.0 200CV 4MATIC SW	MILD HYBRID	0,6551	2.456,63	2.947,95	4.913,25	5.895,90
MERCEDES	C220D 2.0 200CV SW	MILD HYBRID	0,6381	2.392,88	2.871,45	4.785,75	5.742,90
MERCEDES	C300D 2.0 265CV BERLINA	MILD HYBRID	0,6715	2.518,13	3.021,75	5.036,25	6.043,50
MERCEDES	C300D 2.0 265CV 4MATIC BERLINA	MILD HYBRID	0,6818	2.556,75	3.068,10	5.113,50	6.136,20
MERCEDES	C300D 2.0 265CV SW	MILD HYBRID	0,6814	2.555,25	3.066,30	5.110,50	6.132,60
MERCEDES	CLS 300D 2.0 4MATIC 286CV	IBRIDO GASOLIO	0,8681	3.255,38	3.906,45	6.510,75	7.812,90
MERCEDES	E 300D 4MATIC 2.0 286CV	MILD HYBRID	0,7423	2.783,63	3.340,35	5.567,25	6.680,70
MERCEDES	E 300D CABRIO EQ-BOOST 4MATIC 2.0	286CV IBRIDO-GASOLIO	0,7928	2.973,00	3.567,60	5.946,00	7.135,20
MERCEDES	E 300D SW EQ-BOOST 4MATIC 2.0	286CV IBRIDO-GASOLIO	0,7455	2.795,63	3.354,75	5.591,25	6.709,50
MERCEDES	E 300D COUPÉ 4MATIC 2.0 286CV	MILD HYBRID	0,7536	2.826,00	3.391,20	5.652,00	6.782,40
MERCEDES	GLE 300D 2.0 4MATIC 272CV	MILD HYBRID	0,7987	2.995,20	3.594,24	5.990,41	7.188,49
VOLVO	S90 B5 D AWD GEARTRONIC	2.0 235CV IBRIDO-GASOLIO	0,7052	2.644,50	3.173,40	5.289,00	6.346,80
VOLVO	V60 CROSS COUNTRY B4 AWD GEARTRONIC	2.0 190CV IBRIDO-GASOLIO	0,6242	2.340,75	2.808,90	4.681,50	5.617,80
VOLVO	V90 CROSS COUNTRY B4 D AWD GEARTRONIC	2.0 197CV IBRIDO-GASOLIO	0,7095	2.660,63	3.192,75	5.321,25	6.385,50
VOLVO	V90 CROSS COUNTRY B5 D AWD GEARTRONIC	2.0 235CV IBRIDO-GASOLIO	0,7453	2.794,88	3.353,85	5.589,75	6.707,70
VOLVO	XC60 2019 B4 GEARTRONIC 2.0 AWD	197CV HYBRID	0,6375	2.390,73	2.868,88	4.781,46	5.737,75
VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD	235CV HYBRID	0,6790	2.546,19	3.055,43	5.092,38	6.110,85
VOLVO	XC90 2019 B5 GEARTRONIC 2.0 AWD	235CV HYBRID	0,7591	2.846,66	3.415,99	5.693,32	6.831,98

