

FRINGE BENEFIT 2023
MOTOVEICOLI

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)
CICLOMOTORI							
APRILIA	SCARABEO	50 4T	0,1662	623,25	747,90	1.246,50	1.495,80
APRILIA	SPORT CITY	50 4T	0,1564	586,67	704,00	1.173,34	1.408,01
ASKOLL	ES 1	1,5 KW	0,1201	450,38	540,45	900,75	1.080,90
CITROEN	AMI	ELETTRICA	0,2717	1.018,88	1.222,65	2.037,75	2.445,30
E-FLASH	LIGHT	2,4 KWH	0,1568	588,00	705,60	1.176,00	1.411,20
KIMCO	LIKE 50	T4	0,1818	681,75	818,10	1.363,50	1.636,20
MALAGUTI	CIACK 50	MOD.2008	0,1607	602,75	723,30	1.205,50	1.446,60
PIAGGIO	APE	50CC	0,2243	841,13	1.009,35	1.682,25	2.018,70
PIAGGIO	LIBERTY	4T 50	0,1588	595,50	714,60	1.191,00	1.429,20
PIAGGIO	VESPA	ET4 50	0,1681	630,38	756,45	1.260,75	1.512,90
PIAGGIO	ZIP	50 4T	0,1450	543,75	652,50	1.087,50	1.305,00
SYM	SYMPHONY	50 4T	0,1396	523,50	628,20	1.047,00	1.256,40
YAMAHA	NEOS	50 4T	0,1519	569,63	683,55	1.139,25	1.367,10
MICROCAR							
AIXAM	A.721	400CC	0,3850	1.443,75	1.732,50	2.887,50	3.465,00
AIXAM	COUPE GTI	400	0,4814	1.805,25	2.166,30	3.610,50	4.332,60
CASALINI	M14 2.0	635CC	0,5060	1.897,50	2.277,00	3.795,00	4.554,00
CASALINI	YDEA	CLASSIC	0,3831	1.436,63	1.723,95	2.873,25	3.447,90
CHATANET	CH 22 00	500CC	0,4052	1.519,50	1.823,40	3.039,00	3.646,80
CHATANET	CH 26 ST	520CC	0,5072	1.902,00	2.282,40	3.804,00	4.564,80
ITALCAR	T3	505CC	0,3731	1.399,13	1.678,95	2.798,25	3.357,90
LIGIER	JS50 BLUELINE	480CC	0,4626	1.734,75	2.081,70	3.469,50	4.163,40
LIGIER	X-TOO 2	BASE	0,3833	1.437,38	1.724,85	2.874,75	3.449,70
META	POCKET	505CC	0,3857	1.446,38	1.735,65	2.892,75	3.471,30
TOWNLIFE	GINEVRA	ND	0,4353	1.632,38	1.958,85	3.264,75	3.917,70
MOTOCICLI							
APRILIA	ATLANTIC	500 38CV	0,2576	965,82	1.158,98	1.931,64	2.317,97
APRILIA	PEGASO 650	48CV	0,3142	1.178,28	1.413,94	2.356,57	2.827,88
APRILIA	RSV 1000 R	FACTORY	0,4497	1.686,41	2.023,69	3.372,81	4.047,37
APRILIA	SCARABEO 100	4T	0,1805	676,75	812,10	1.353,50	1.624,19
APRILIA	SCARABEO 125	15CV	0,1611	603,95	724,74	1.207,91	1.449,49
APRILIA	SCARABEO 200 IE	19CV	0,1651	619,03	742,84	1.238,06	1.485,68
APRILIA	SL SHIVER 750	ABS	0,3325	1.246,97	1.496,36	2.493,93	2.992,72
APRILIA	SPORTCITY 250	22CV	0,1971	739,22	887,06	1.478,44	1.774,13
APRILIA	SPORTCITY 4T	200	0,1782	668,27	801,92	1.336,54	1.603,85
APRILIA	TUONO	1000 R	0,4131	1.549,12	1.858,94	3.098,24	3.717,88
BENELLI	LEONCINO 500	TRIAL	0,2683	1.005,95	1.207,14	2.011,91	2.414,29
BENELLI	TRK 502	X	0,2635	988,28	1.185,94	1.976,57	2.371,88
BMW	F 800 GS	85CV	0,3489	1.308,33	1.569,99	2.616,65	3.139,98
BMW	F 800 R	87CV	0,2910	1.091,43	1.309,71	2.182,85	2.619,42
BMW	F750 GS ABS	77CV	0,3058	1.146,92	1.376,30	2.293,83	2.752,60
BMW	K 1200	GT 152CV	0,4870	1.826,37	2.191,64	3.652,73	4.383,28
BMW	K 1600 GTL	118KW	0,5855	2.195,52	2.634,63	4.391,05	5.269,26
BMW	R 1200	S	0,3990	1.496,28	1.795,53	2.992,55	3.591,06
BMW	R 1200 GS 125CV	ADVENTURE	0,4540	1.702,34	2.042,81	3.404,68	4.085,61
BMW	R 1200 R	ABS	0,3718	1.394,41	1.673,29	2.788,82	3.346,59
BMW	R 1250 GS	136 CV	0,4238	1.589,28	1.907,13	3.178,55	3.814,26
BMW	S 1000 XR	ABS	0,4107	1.540,03	1.848,04	3.080,06	3.696,08
BUELL	FIREBOLT	XB12R	0,3771	1.414,31	1.697,17	2.828,61	3.394,33
DERBI	CROSS CYTY	125	0,2019	757,09	908,51	1.514,18	1.817,01
DUCATI	1098 S	160CV	0,5162	1.935,75	2.322,90	3.871,51	4.645,81
DUCATI	696	MONSTER	0,2929	1.098,51	1.318,22	2.197,03	2.636,43
DUCATI	GT	1000	0,3530	1.323,93	1.588,71	2.647,85	3.177,42
DUCATI	HYPERMOTARD 939	DUCATI RED	0,3435	1.288,19	1.545,83	2.576,39	3.091,66
DUCATI	MULTISTRADA	950 ABS	0,3981	1.493,05	1.791,66	2.986,10	3.583,32
DUCATI	MULTISTRADA 1200	150CV	0,3947	1.480,26	1.776,31	2.960,52	3.552,62
DUCATI	MULTISTRADA 1250	158 CV	0,4923	1.845,96	2.215,15	3.691,91	4.430,30
DUCATI	PANIGALE V4 S	214 CV	0,6051	2.269,20	2.723,04	4.538,39	5.446,07
DUCATI	SCRAMBLER	1100 CC	0,3586	1.344,59	1.613,51	2.689,18	3.227,01
DUCATI	SCRAMBLER	800 CC	0,3088	1.158,01	1.389,61	2.316,02	2.779,23
GILERA	FORZA 500 LT	38CV	0,2483	931,01	1.117,21	1.862,02	2.234,42
GILERA	GP	800	0,3269	1.225,69	1.470,83	2.451,38	2.941,66
GILERA	NEXUS	500	0,2447	917,73	1.101,28	1.835,46	2.202,55
GUZZI	BREVA	1100	0,4001	1.500,54	1.800,65	3.001,08	3.601,30
GUZZI	CALIFORNIA 1400 96CV	CUSTOM	0,4439	1.664,81	1.997,77	3.329,62	3.995,54
GUZZI	NEVADA 750	MOD.2006	0,2659	997,25	1.196,69	1.994,49	2.393,39
GUZZI	NORGE	1200	0,4305	1.614,40	1.937,28	3.228,80	3.874,56
GUZZI	STELVIO	1200	0,4045	1.517,05	1.820,46	3.034,10	3.640,92
GUZZI	V7 III CARBON ABS	52CV	0,3216	1.205,83	1.446,99	2.411,66	2.893,99
HARLEY-DAVIDSON	DYNA FAT BOB 1.7	80CV	0,4311	1.616,69	1.940,03	3.233,38	3.880,05
HARLEY-DAVIDSON	SPORTSTER XL 1200C	CUSTOM 70CV	0,3392	1.272,10	1.526,52	2.544,20	3.053,04
HONDA	AFRICA TWIN	CFR 1000	0,3549	1.330,73	1.596,87	2.661,45	3.193,74

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HONDA	AFRICA TWIN	CFR 1100 D	0,3690	1.383,75	1.660,50	2.767,49	3.320,99
HONDA	CB 1000 R	92KW	0,3790	1.421,11	1.705,33	2.842,22	3.410,66
HONDA	CB 500F	48CV	0,2174	815,40	978,48	1.630,81	1.956,97
HONDA	CB 650 F	ABS	0,2779	1.042,02	1.250,42	2.084,04	2.500,85
HONDA	CB1000 R ABS	145CV	0,3939	1.477,26	1.772,72	2.954,53	3.545,43
HONDA	CB125	13CV	0,1910	716,34	859,60	1.432,67	1.719,21
HONDA	CB600F	HORNET	0,2929	1.098,51	1.318,21	2.197,01	2.636,42
HONDA	CBR 1000 RR	178CV	0,4070	1.526,37	1.831,65	3.052,75	3.663,30
HONDA	CBR 650F	87CV	0,2772	1.039,43	1.247,31	2.078,85	2.494,62
HONDA	CROSSRUNNER	800 CC	0,3608	1.353,00	1.623,60	2.705,99	3.247,19
HONDA	FORZA 300	26CV	0,2389	895,98	1.075,18	1.791,97	2.150,36
HONDA	GOLD WING	1800	0,6724	2.521,32	3.025,59	5.042,65	6.051,18
HONDA	HORNET 600	MOD.2009	0,3071	1.151,66	1.382,00	2.303,33	2.763,99
HONDA	INTEGRA 750 DCT	55CV	0,2659	997,23	1.196,67	1.994,45	2.393,34
HONDA	NC 750 X	55CV	0,2425	909,55	1.091,46	1.819,10	2.182,92
HONDA	PANTHEON	125	0,1659	622,05	746,46	1.244,09	1.492,91
HONDA	PANTHEON	150	0,1751	656,56	787,87	1.313,12	1.575,74
HONDA	PCX 150	13CV	0,1493	559,69	671,63	1.119,38	1.343,26
HONDA	SH	300	0,2146	804,72	965,67	1.609,45	1.931,34
HONDA	SH 125 I	ANNO 2009	0,1563	585,98	703,17	1.171,95	1.406,34
HONDA	SH 150	MOD.2007	0,1650	618,62	742,35	1.237,25	1.484,69
HONDA	SILVER WING	400	0,2384	894,03	1.072,84	1.788,07	2.145,68
HONDA	SILVER WING 600	MOD.2003	0,2775	1.040,49	1.248,59	2.080,99	2.497,19
HONDA	SW	T400	0,2469	925,97	1.111,16	1.851,94	2.222,33
HONDA	VFR	800	0,3766	1.412,43	1.694,92	2.824,87	3.389,84
HONDA	X-ADV 750	55CV ABS	0,3043	1.141,08	1.369,30	2.282,17	2.738,60
HONDA	XL 700 TRANSALP	680CC	0,2977	1.116,37	1.339,65	2.232,74	2.679,29
HUSQVARNA	701 ENDURO	75CV	0,2968	1.113,10	1.335,72	2.226,20	2.671,44
KAWASAKI	ER-6N	650	0,2510	941,24	1.129,49	1.882,48	2.258,97
KAWASAKI	J300	ABS 28 CV	0,2485	931,81	1.118,17	1.863,62	2.236,34
KAWASAKI	KX	125	0,2378	891,60	1.069,92	1.783,21	2.139,85
KAWASAKI	KX	250	0,2559	959,54	1.151,44	1.919,07	2.302,88
KAWASAKI	NINJA 250R	EURO3	0,2148	805,43	966,52	1.610,87	1.933,04
KAWASAKI	NINJA 400	45CV	0,2211	829,30	995,16	1.658,60	1.990,31
KAWASAKI	VERSYS 650	69 CV	0,2835	1.063,07	1.275,69	2.126,15	2.551,37
KAWASAKI	Z	1000	0,3507	1.315,10	1.578,12	2.630,20	3.156,24
KAWASAKI	Z 1000 SX 142CV	ABS	0,3846	1.442,33	1.730,80	2.884,67	3.461,60
KAWASAKI	Z 650	ABS	0,2712	1.016,92	1.220,30	2.033,84	2.440,60
KAWASAKI	Z 800	113 CV	0,3135	1.175,51	1.410,62	2.351,03	2.821,23
KAWASAKI	Z750	106CV	0,3226	1.209,62	1.451,55	2.419,25	2.903,09
KAWASAKI	Z900 RS	110CV	0,3550	1.331,10	1.597,32	2.662,19	3.194,63
RTM	690 DUKE	NAKED	0,2677	1.003,73	1.204,47	2.007,45	2.408,94
RTM	990	SUPERDUKE	0,4301	1.612,88	1.935,45	3.225,75	3.870,90
KTM	DUKE 125	ABS	0,1831	686,64	823,97	1.373,29	1.647,95
KYMCO	AGILITY 125	R 16	0,1467	549,99	659,99	1.099,98	1.319,98
KYMCO	AGILITY 150	R 16	0,1495	560,68	672,82	1.121,36	1.345,64
KYMCO	AGILITY 200I	R16	0,1442	540,78	648,94	1.081,56	1.297,87
KYMCO	DOWNTOWN 300I	ABS	0,2120	794,84	953,81	1.589,69	1.907,62
KYMCO	DOWNTOWN 350I	ABS	0,2058	771,60	925,92	1.543,20	1.851,84
KYMCO	LIKE	200I	0,1523	571,22	685,46	1.142,44	1.370,93
KYMCO	PEOPLE 125	9,3CV	0,1675	628,13	753,76	1.256,27	1.507,52
KYMCO	PEOPLE 125I	ONE	0,1358	509,24	611,08	1.018,47	1.222,16
KYMCO	PEOPLE 300 GTI	ABS	0,1984	743,81	892,58	1.487,63	1.785,15
KYMCO	PEOPLE S	200	0,1777	666,26	799,51	1.332,52	1.599,02
KYMCO	PEOPLE S 150	ABS	0,1786	669,80	803,76	1.339,60	1.607,52
KYMCO	XCITING	300I	0,1989	745,88	895,06	1.491,77	1.790,12
KYMCO	X-TOWN 300I	25CV ABS	0,2034	762,77	915,32	1.525,53	1.830,64
MALAGUTI	MADISON 3	125	0,1850	693,74	832,48	1.387,47	1.664,96
MALAGUTI	SPIDER MAX	GT 500	0,2651	994,01	1.192,82	1.988,03	2.385,63
MOTO MORINI	MOTO MORINI 11 E MEZZO	117CV	0,3769	1.413,30	1.695,96	2.826,61	3.391,93
MV AUGUSTA	BRUTALE	800	0,3428	1.285,46	1.542,55	2.570,92	3.085,10
MV AUGUSTA	BRUTALE 800	110CV	0,3777	1.416,35	1.699,61	2.832,69	3.399,23
MV AUGUSTA	RIVALE 125CV	800	0,3955	1.483,23	1.779,88	2.966,46	3.559,75
PEUGEOT	METROPOLIS 400	37CV	0,2395	898,09	1.077,71	1.796,18	2.155,41
PEUGEOT	SATELIS	125 4V	0,1890	708,62	850,34	1.417,23	1.700,68
PEUGEOT	TWEET EVO 125	PROFESSIONAL	0,1473	552,28	662,73	1.104,56	1.325,47
PIAGGIO	BEVERLY	250	0,1865	699,28	839,13	1.398,56	1.678,27
PIAGGIO	BEVERLY	300 IE	0,1866	699,74	839,69	1.399,48	1.679,37
PIAGGIO	BEVERLY - 125 IE	15CV	0,1850	693,82	832,59	1.387,64	1.665,17

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PIAGGIO	BEVERLY 350 IE	SPORT TOURING	0,2101	788,02	945,63	1.576,04	1.891,25
PIAGGIO	BEVERLY 400	HPE	0,2213	829,80	995,76	1.659,59	1.991,51
PIAGGIO	LIBERTY	150	0,1564	586,59	703,91	1.173,18	1.407,82
PIAGGIO	LIBERTY 125	ABS	0,1393	522,27	626,73	1.044,55	1.253,46
PIAGGIO	LIBERTY 125	MOD.2007	0,1573	589,97	707,97	1.179,95	1.415,93
PIAGGIO	MEDLEY 125	ABS	0,1434	537,72	645,27	1.075,45	1.290,54
PIAGGIO	MP3	250	0,2292	859,64	1.031,57	1.719,28	2.063,13
PIAGGIO	MP3	400	0,2385	894,23	1.073,07	1.788,46	2.146,15
PIAGGIO	MP3 300	HYBRID	0,2206	827,39	992,87	1.654,79	1.985,74
PIAGGIO	MP3 500	40CV	0,2951	1.106,61	1.327,94	2.213,23	2.655,87
PIAGGIO	VESPA	125 LX 4T	0,1697	636,24	763,48	1.272,47	1.526,97
PIAGGIO	VESPA	150 LX 4T	0,1708	640,39	768,47	1.280,78	1.536,93
PIAGGIO	VESPA	GTS 250 I.E.	0,1948	730,67	876,80	1.461,33	1.753,60
PIAGGIO	VESPA 125	PRIMAVERA	0,1785	669,39	803,26	1.338,77	1.606,53
PIAGGIO	VESPA 300	GTS	0,2222	833,18	999,82	1.666,37	1.999,64
PIAGGIO	VESPA GTS 300	I.E.	0,2020	757,35	908,82	1.514,71	1.817,65
PIAGGIO	X7	125	0,1726	647,12	776,54	1.294,24	1.553,09
PIAGGIO	X7	250	0,1850	693,59	832,30	1.387,17	1.664,60
POLARIS	SPORTSMAN	800	0,4717	1.768,72	2.122,47	3.537,44	4.244,93
RENAULT	TWIZY LIFE 45	ELETTRICO	0,2703	1.013,59	1.216,31	2.027,18	2.432,61
RENAULT	TWIZY LIFE FLEX 80	ELETTRICO	0,2837	1.064,00	1.276,80	2.128,00	2.553,60
SUZUKI	BURGMAN 200 18CV	ABS	0,2062	773,30	927,96	1.546,61	1.855,93
SUZUKI	BURGMAN 250	MOD.2004	0,2209	828,54	994,25	1.657,09	1.988,51
SUZUKI	BURGMAN 400	MOD.2006	0,2374	890,07	1.068,09	1.780,15	2.136,18
SUZUKI	BURGMAN 650	MOD.2007	0,3336	1.250,88	1.501,06	2.501,76	3.002,11
SUZUKI	GSR 600	98CV	0,2978	1.116,66	1.339,99	2.233,32	2.679,98
SUZUKI	GSX-R 1000	185CV	0,4178	1.566,71	1.880,05	3.133,41	3.760,09
SUZUKI	GSX-R 600	125CV	0,3427	1.285,21	1.542,25	2.570,42	3.084,50
SUZUKI	SIXTEEN	150	0,1950	731,15	877,38	1.462,30	1.754,76
SUZUKI	SV 650	MOD.2007	0,3030	1.136,32	1.363,59	2.272,64	2.727,17
SUZUKI	VL 800	39KW	0,3145	1.179,30	1.415,16	2.358,59	2.830,31
SUZUKI	V-STROM 1000 100CV	ABS	0,3596	1.348,39	1.618,07	2.696,78	3.236,14
SUZUKI	V-STROM DL	650	0,2943	1.103,46	1.324,16	2.206,93	2.648,31
SYM	HD 200 F.I.	171CC	0,1735	650,46	780,55	1.300,92	1.561,10
SYM	JOYMAX 300I 29CV	ABS	0,2169	813,47	976,17	1.626,95	1.952,33
SYM	SYMPHONY 125	S	0,1628	610,68	732,82	1.221,36	1.465,63
TRIUMPH	BONNEVILLE	865CC	0,3142	1.178,24	1.413,89	2.356,49	2.827,78
TRIUMPH	STREET TWIN	900	0,2751	1.031,77	1.238,12	2.063,54	2.476,24
TRIUMPH	TIGER	XR 800	0,3117	1.168,91	1.402,70	2.337,83	2.805,39
VYRUS	VYRUS 984	C32V	0,6746	2.529,62	3.035,54	5.059,23	6.071,08
YAMAHA	FJR 1300	MOD.2006	0,4567	1.712,73	2.055,28	3.425,46	4.110,55
YAMAHA	FZ	1	0,3519	1.319,72	1.583,66	2.639,44	3.167,33
YAMAHA	FZ6 S2	600CC	0,3117	1.168,79	1.402,55	2.337,58	2.805,09
YAMAHA	MAJESTY 125	MOD.2006	0,1674	627,72	753,27	1.255,45	1.506,54
YAMAHA	MAJESTY 400	MOD.2006	0,2502	938,35	1.126,02	1.876,70	2.252,03
YAMAHA	MIDNIGHT STAR	1900CC	0,4508	1.690,47	2.028,56	3.380,94	4.057,13
YAMAHA	MT	03	0,3324	1.246,61	1.495,93	2.493,21	2.991,85
YAMAHA	MT-07	700 CC	0,2452	919,32	1.103,18	1.838,63	2.206,36
YAMAHA	MT-09 TRACER	850 CC	0,2979	1.117,26	1.340,71	2.234,52	2.681,42
YAMAHA	T MAX	500	0,2957	1.108,87	1.330,64	2.217,74	2.661,28
YAMAHA	TDM 850	60KW	0,3073	1.152,34	1.382,81	2.304,68	2.765,62
YAMAHA	TDM 900	MOD.2004	0,3409	1.278,44	1.534,13	2.556,88	3.068,25
YAMAHA	TENERE 700	EURO 4	0,2784	1.044,00	1.252,80	2.088,00	2.505,60
YAMAHA	TRACER 700	ABS	0,2816	1.055,85	1.267,02	2.111,71	2.534,05
YAMAHA	TRACER 900	115 CV	0,3261	1.222,77	1.467,32	2.445,53	2.934,64
YAMAHA	TRICITY	155	0,1873	702,24	842,68	1.404,47	1.685,37
YAMAHA	X CITY	250	0,1983	743,64	892,37	1.487,28	1.784,74
YAMAHA	X MAX	125	0,1937	726,24	871,49	1.452,49	1.742,99
YAMAHA	X MAX	250	0,2008	752,93	903,52	1.505,87	1.807,04
YAMAHA	XENTER	150	0,1600	600,10	720,12	1.200,20	1.440,24
YAMAHA	XJ6	600CC	0,2622	983,40	1.180,08	1.966,81	2.360,17
YAMAHA	XJR 1300	MOD.2006	0,3842	1.440,60	1.728,72	2.881,20	3.457,44
YAMAHA	XMAX	400 CC	0,2039	764,57	917,48	1.529,14	1.834,97
YAMAHA	XMAX 300	EURO 4	0,2269	850,89	1.021,07	1.701,78	2.042,14
YAMAHA	XSR 700	ABS	0,2729	1.023,40	1.228,08	2.046,80	2.456,15
YAMAHA	XT 1200 ZE 112CV	SUPER TENERE	0,4379	1.642,28	1.970,73	3.284,56	3.941,47
YAMAHA	YBR 250	21CV	0,2103	788,48	946,17	1.576,96	1.892,35