

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
ALFA ROMEO	GIULIA 2.2 TD	136CV	0,5616	2.106,00	2.527,20	4.212,00	5.054,40
ALFA ROMEO	GIULIA 2.2 TD	150CV	0,5586	2.094,75	2.513,70	4.189,50	5.027,40
ALFA ROMEO	GIULIA 2.2 TD	180CV	0,5910	2.216,25	2.659,50	4.432,50	5.319,00
ALFA ROMEO	GIULIA 2.2 TD	190CV	0,7004	2.626,50	3.151,80	5.253,00	6.303,60
ALFA ROMEO	GIULIA 2.2 TD AT8	136CV	0,5835	2.188,13	2.625,75	4.376,25	5.251,50
ALFA ROMEO	GIULIETTA 1.6 JTDM-2	120CV	0,4403	1.651,13	1.981,35	3.302,25	3.962,70
ALFA ROMEO	GIULIETTA 2.0 JTDM	170CV VELOCE	0,5072	1.902,00	2.282,40	3.804,00	4.564,80
ALFA ROMEO	GIULIETTA 2.0 JTDM-2	150CV	0,4869	1.825,88	2.191,05	3.651,75	4.382,10
ALFA ROMEO	GIULIETTA 2.0 JTDM-2	175CV	0,5131	1.924,13	2.308,95	3.848,25	4.617,90
ALFA ROMEO	MITO 1.3 JTD	95CV	0,3619	1.357,13	1.628,55	2.714,25	3.257,10
ALFA ROMEO	MITO 1.3 JTDM	90CV	0,3590	1.346,25	1.615,50	2.692,50	3.231,00
ALFA ROMEO	STELVIO 2.2 TD	150CV	0,6235	2.338,13	2.805,75	4.676,25	5.611,50
ALFA ROMEO	STELVIO 2.2 TD	180CV 2WD	0,6378	2.391,75	2.870,10	4.783,50	5.740,20
ALFA ROMEO	STELVIO 2.2 TD	190CV 2WD	0,6874	2.577,75	3.093,30	5.155,50	6.186,60
ALFA ROMEO	STELVIO 2.2 TD	190CV 4WD	0,7647	2.867,63	3.441,15	5.735,25	6.882,30
ALFA ROMEO	STELVIO 2.2 TD	210CV	0,6620	2.482,50	2.979,00	4.965,00	5.958,00
ALFA ROMEO	STELVIO 2.2 TD Q4	180CV 4WD	0,6522	2.445,75	2.934,90	4.891,50	5.869,80
AUDI	A1 1.4 TDI	90CV	0,3857	1.446,38	1.735,65	2.892,75	3.471,30
AUDI	A1 1.6 TDI	116CV	0,4091	1.534,13	1.840,95	3.068,25	3.681,90
AUDI	A1 SPB 1.4 TDI	90CV	0,3901	1.462,88	1.755,45	2.925,75	3.510,90
AUDI	A1 SPB 1.6 TDI	116CV	0,4131	1.549,13	1.858,95	3.098,25	3.717,90
AUDI	A3 1.6 TDI	110CV	0,4160	1.560,00	1.872,00	3.120,00	3.744,00
AUDI	A3 1.6 TDI 110CV	MY2016	0,4454	1.670,25	2.004,30	3.340,50	4.008,60
AUDI	A3 1.6 TDI S-TRONIC 110CV	MY2016	0,4471	1.676,63	2.011,95	3.353,25	4.023,90
AUDI	A3 2.0 TDI	150CV	0,4726	1.772,25	2.126,70	3.544,50	4.253,40
AUDI	A3 2.0 TDI	184CV	0,4954	1.857,75	2.229,30	3.715,50	4.458,60
AUDI	A3 2.0 TDI 150CV	MY2016	0,4820	1.807,50	2.169,00	3.615,00	4.338,00
AUDI	A3 2.0 TDI 184CV	MY2016	0,5095	1.910,63	2.292,75	3.821,25	4.585,50
AUDI	A3 2.0 TDI QUATTRO 150CV	MY2016	0,5080	1.905,00	2.286,00	3.810,00	4.572,00
AUDI	A3 2.0 TDI QUATTRO S-TRONIC 184CV	MY2016	0,5305	1.989,38	2.387,25	3.978,75	4.774,50
AUDI	A3 2.0 TDI S-TRONIC 150CV	MY2016	0,5036	1.888,50	2.266,20	3.777,00	4.532,40
AUDI	A3 CABRIO 1.6 TDI 110CV	MY2016	0,4874	1.827,75	2.193,30	3.655,50	4.386,60
AUDI	A3 CABRIO 2.0 TDI 150CV	MY2016	0,5306	1.989,75	2.387,70	3.979,50	4.775,40
AUDI	A3 CABRIO 2.0 TDI 184CV	MY2016	0,5597	2.098,88	2.518,65	4.197,75	5.037,30
AUDI	A3 CABRIO 2.0 TDI QUATTRO 150CV	MY2016	0,5555	2.083,13	2.499,75	4.166,25	4.999,50
AUDI	A3 CABRIO 2.0 TDI QUATTRO S-TRONIC 184CV	MY2016	0,5801	2.175,38	2.610,45	4.350,75	5.220,90
AUDI	A3 CABRIO 2.0 TDI S-TRONIC 150CV	MY2016	0,5522	2.070,75	2.484,90	4.141,50	4.969,80
AUDI	A3 SEDAN 1.6 TDI 110CV	MY2014	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
AUDI	A3 SEDAN 1.6 TDI 110CV	MY2016	0,4496	1.686,00	2.023,20	3.372,00	4.046,40
AUDI	A3 SEDAN 1.6 TDI QUATTRO	110 CV	0,4858	1.821,75	2.186,10	3.643,50	4.372,20
AUDI	A3 SEDAN 1.6 TDI S-TRONIC 110CV	MY2016	0,4602	1.725,75	2.070,90	3.451,50	4.141,80
AUDI	A3 SEDAN 2.0 TDI 150CV	MY2016	0,4940	1.852,50	2.223,00	3.705,00	4.446,00
AUDI	A3 SEDAN 2.0 TDI 184CV	MY2014	0,5178	1.941,75	2.330,10	3.883,50	4.660,20
AUDI	A3 SEDAN 2.0 TDI 184CV	MY2016	0,5204	1.951,50	2.341,80	3.903,00	4.683,60
AUDI	A3 SEDAN 2.0 TDI 184CV QUATTRO	MY2014	0,5533	2.074,88	2.489,85	4.149,75	4.979,70
AUDI	A3 SEDAN 2.0 TDI QUATTRO 150CV	MY2016	0,5210	1.953,75	2.344,50	3.907,50	4.689,00
AUDI	A3 SEDAN 2.0 TDI QUATTRO S-TRONIC 184CV	MY2016	0,5413	2.029,88	2.435,85	4.059,75	4.871,70
AUDI	A3 SEDAN 2.0 TDI S-TRONIC 150CV	MY2016	0,5166	1.937,25	2.324,70	3.874,50	4.649,40
AUDI	A3 SEDAN 30 TDI 1.6	116CV	0,4549	1.705,88	2.047,05	3.411,75	4.094,10
AUDI	A3 SEDAN 35 TDI 2.0	150CV S-TRONIC	0,5068	1.900,50	2.280,60	3.801,00	4.561,20
AUDI	A3 SEDAN 40 TDI 2.0	184CV QUATTRO S-TRONIC	0,5489	2.058,38	2.470,05	4.116,75	4.940,10
AUDI	A3 SPB 1.6 TDI 110CV	MY2016	0,4444	1.666,50	1.999,80	3.333,00	3.999,60
AUDI	A3 SPB 1.6 TDI QUATTRO	110 CV	0,4836	1.813,50	2.176,20	3.627,00	4.352,40
AUDI	A3 SPB 1.6 TDI S-TRONIC 110CV	MY2016	0,4507	1.690,13	2.028,15	3.380,25	4.056,30
AUDI	A3 SPB 2.0 TDI 150CV	MY2016	0,4855	1.820,63	2.184,75	3.641,25	4.369,50
AUDI	A3 SPB 2.0 TDI 184CV	MY2016	0,5134	1.925,25	2.310,30	3.850,50	4.620,60
AUDI	A3 SPB 2.0 TDI QUATTRO 150CV	MY2016	0,5115	1.918,13	2.301,75	3.836,25	4.603,50
AUDI	A3 SPB 2.0 TDI QUATTRO S-TRONIC 184CV	MY2016	0,5339	2.002,13	2.402,55	4.004,25	4.805,10
AUDI	A3 SPB 2.0 TDI S-TRONIC 150CV	MY2016	0,5071	1.901,63	2.281,95	3.803,25	4.563,90
AUDI	A3 SPB 30 TDI 1.6	116CV	0,4479	1.679,63	2.015,55	3.359,25	4.031,10
AUDI	A3 SPB 30 TDI 1.6	116CV S-TRONIC	0,4466	1.674,75	2.009,70	3.349,50	4.019,40
AUDI	A3 SPB 35 TDI 2.0	150CV S-TRONIC	0,4987	1.870,13	2.244,15	3.740,25	4.488,30
AUDI	A3 SPB 40 TDI 2.0	184CV QUATTRO S-TRONIC	0,5424	2.034,00	2.440,80	4.068,00	4.881,60
AUDI	A4 2.0 TDI QUATTRO	150CV	0,5538	2.076,75	2.492,10	4.153,50	4.984,20
AUDI	A4 2.0 TDI S-TRONIC	122CV	0,5194	1.947,75	2.337,30	3.895,50	4.674,60
AUDI	A4 2.0 TDI S-TRONIC	150CV	0,5432	2.037,00	2.444,40	4.074,00	4.888,80
AUDI	A4 2.0 TDI S-TRONIC	190CV	0,5665	2.124,38	2.549,25	4.248,75	5.098,50
AUDI	A4 2.0 TDI S-TRONIC QUATTRO	190CV	0,5891	2.209,13	2.650,95	4.418,25	5.301,90
AUDI	A4 3.0 TDI QUATTRO TIPTRONIC	272CV	0,6696	2.511,00	3.013,20	5.022,00	6.026,40
AUDI	A4 3.0 TDI S-TRONIC	218CV	0,6212	2.329,50	2.795,40	4.659,00	5.590,80
AUDI	A4 3.0 TDI S-TRONIC QUATTRO	218CV	0,6386	2.394,75	2.873,70	4.789,50	5.747,40
AUDI	A4 30 2.0 TDI	122CV	0,5243	1.966,13	2.359,35	3.932,25	4.718,70
AUDI	A4 40 2.0 TDI	190CV QUATTRO S-TRONIC	0,6137	2.301,38	2.761,65	4.602,75	5.523,30
AUDI	A4 40 2.0 TDI	190CV S-TRONIC	0,5843	2.191,13	2.629,35	4.382,25	5.258,70

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AUDI	A4 45 3.0 TDI	230CV QUATTRO TIPTRONIC	0,6512	2.442,00	2.930,40	4.884,00	5.860,80
AUDI	A4 45 3.0 TDI	286CV QUATTRO TIPTRONIC	0,6693	2.509,88	3.011,85	5.019,75	6.023,70
AUDI	A4 ALLROAD 2.0 TDI	150CV CLEAN DIESEL	0,5959	2.234,63	2.681,55	4.469,25	5.363,10
AUDI	A4 ALLROAD 2.0 TDI	163CV	0,6213	2.329,88	2.795,85	4.659,75	5.591,70
AUDI	A4 ALLROAD 2.0 TDI	190CV	0,6283	2.356,13	2.827,35	4.712,25	5.654,70
AUDI	A4 ALLROAD 2.0 TDI 150CV	AWD	0,5928	2.223,00	2.667,60	4.446,00	5.335,20
AUDI	A4 ALLROAD 2.0 TDI S-TRONIC	163CV	0,6114	2.292,75	2.751,30	4.585,50	5.502,60
AUDI	A4 ALLROAD 2.0 TDI S-TRONIC	190CV	0,6218	2.331,75	2.798,10	4.663,50	5.596,20
AUDI	A4 ALLROAD 3.0 TDI S-TRONIC	218CV	0,6746	2.529,75	3.035,70	5.059,50	6.071,40
AUDI	A4 ALLROAD 3.0 TDI TIPTRONIC	272CV	0,6990	2.621,25	3.145,50	5.242,50	6.291,00
AUDI	A4 ALLROAD 40 2.0 TDI	190CV S TRONIC	0,6255	2.345,63	2.814,75	4.691,25	5.629,50
AUDI	A4 ALLROAD 45 3.0 TDI	230CV TIPTRONIC	0,7021	2.632,88	3.159,45	5.265,75	6.318,90
AUDI	A4 ALLROAD 50 3.0 TDI	285CV TIPTRONIC	0,7200	2.700,00	3.240,00	5.400,00	6.480,00
AUDI	A4 AVANT 2.0 TDI QUATTRO	150CV SW	0,5645	2.116,88	2.540,25	4.233,75	5.080,50
AUDI	A4 AVANT 2.0 TDI S-TRONIC	122CV SW	0,5302	1.988,25	2.385,90	3.976,50	4.771,80
AUDI	A4 AVANT 2.0 TDI S-TRONIC	150CV SW	0,5540	2.077,50	2.493,00	4.155,00	4.986,00
AUDI	A4 AVANT 2.0 TDI S-TRONIC	190CV SW	0,5773	2.164,88	2.597,85	4.329,75	5.195,70
AUDI	A4 AVANT 2.0 TDI S-TRONIC QUATTRO	190CV SW	0,5999	2.249,63	2.699,55	4.499,25	5.399,10
AUDI	A4 AVANT 3.0 TDI QUATTRO TIPTRON	230CV SW	0,6609	2.478,38	2.974,05	4.956,75	5.948,10
AUDI	A4 AVANT 3.0 TDI QUATTRO TIPTRON	286CV SW	0,6791	2.546,63	3.055,95	5.093,25	6.111,90
AUDI	A4 AVANT 3.0 TDI S-TRONIC	218CV SW	0,6321	2.370,38	2.844,45	4.740,75	5.688,90
AUDI	A4 AVANT 3.0 TDI S-TRONIC QUATTRO	218CV SW	0,6484	2.431,50	2.917,80	4.863,00	5.835,60
AUDI	A4 AVANT 3.0 TDI TIPTRONIC QUATTRO	272CV SW	0,6827	2.560,13	3.072,15	5.120,25	6.144,30
AUDI	A4 AVANT 30 TDI 2.0	122CV SW	0,5268	1.975,50	2.370,60	3.951,00	4.741,20
AUDI	A4 AVANT 40 TDI 2.0 QUATTRO S TRONIC	190CV SW	0,6162	2.310,75	2.772,90	4.621,50	5.545,80
AUDI	A4 AVANT 40 TDI 2.0 S TRONIC	190CV SW	0,5869	2.200,88	2.641,05	4.401,75	5.282,10
AUDI	A5 2.0 TDI 150CV	COUPÉ	0,5728	2.148,00	2.577,60	4.296,00	5.155,20
AUDI	A5 2.0 TDI 163CV ULTRA	COUPÉ	0,5641	2.115,38	2.538,45	4.230,75	5.076,90
AUDI	A5 2.0 TDI 190CV CLEAN DIESEL	CABRIO	0,6349	2.380,88	2.857,05	4.761,75	5.714,10
AUDI	A5 2.0 TDI 190CV CLEAN DIESEL	COUPÉ	0,5893	2.209,88	2.651,85	4.419,75	5.303,70
AUDI	A5 2.0 TDI 190CV CLEAN DIESEL QUATTRO	CABRIO	0,6447	2.417,63	2.901,15	4.835,25	5.802,30
AUDI	A5 2.0 TDI 190CV CLEAN DIESEL QUATTRO	COUPÉ	0,6153	2.307,38	2.768,85	4.614,75	5.537,70
AUDI	A5 2.0 TDI QUATTRO S-TR 190CV	COUPÉ	0,6382	2.393,25	2.871,90	4.786,50	5.743,80
AUDI	A5 2.0 TDI S-TR 150CV	COUPÉ	0,5890	2.208,75	2.650,50	4.417,50	5.301,00
AUDI	A5 2.0 TDI S-TRONIC	190CV COUPÉ	0,6178	2.316,75	2.780,10	4.633,50	5.560,20
AUDI	A5 3.0 TDI QUATTRO S-TRONIC	218CV COUPÉ	0,6616	2.481,00	2.977,20	4.962,00	5.954,40
AUDI	A5 3.0 TDI QUATTRO TIP 286CV	CABRIO	0,7867	2.950,13	3.540,15	5.900,25	7.080,30
AUDI	A5 3.0 TDI QUATTRO TIP 286CV	COUPÉ	0,7489	2.808,38	3.370,05	5.616,75	6.740,10
AUDI	A5 40 TDI 2.0 QUATTRO S TRONIC	190CV CABRIO	0,6673	2.502,38	3.002,85	5.004,75	6.005,70
AUDI	A5 40 TDI 2.0 S TRONIC	163CV CABRIO	0,6507	2.440,13	2.928,15	4.880,25	5.856,30
AUDI	A5 45 TDI QUATTRO TIPTRONIC	231CV COUPÉ	0,7028	2.635,50	3.162,60	5.271,00	6.325,20
AUDI	A5 SPB 2.0 TDI	150CV	0,5744	2.154,00	2.584,80	4.308,00	5.169,60
AUDI	A5 SPB 2.0 TDI 136CV	ULTRA	0,5375	2.015,63	2.418,75	4.031,25	4.837,50
AUDI	A5 SPB 2.0 TDI 150CV	CLEAN DIESEL	0,5693	2.134,88	2.561,85	4.269,75	5.123,70
AUDI	A5 SPB 2.0 TDI 163CV	ULTRA	0,5573	2.089,88	2.507,85	4.179,75	5.015,70
AUDI	A5 SPB 2.0 TDI 190CV	CLEAN DIESEL	0,5829	2.185,88	2.623,05	4.371,75	5.246,10
AUDI	A5 SPB 2.0 TDI 190CV	CLEAN DIESEL QUATTRO	0,6090	2.283,75	2.740,50	4.567,50	5.481,00
AUDI	A5 SPB 2.0 TDI QUATTRO	150CV	0,5916	2.218,50	2.662,20	4.437,00	5.324,40
AUDI	A5 SPB 2.0 TDI QUATTRO	190CV	0,6065	2.274,38	2.729,25	4.548,75	5.458,50
AUDI	A5 SPB 2.0 TDI QUATTRO S-TR	190CV	0,6404	2.401,50	2.881,80	4.803,00	5.763,60
AUDI	A5 SPB 2.0 TDI S-TR	190CV	0,6175	2.315,63	2.778,75	4.631,25	5.557,50
AUDI	A5 SPB 2.0 TDI S-TRONIC	150CV	0,5856	2.196,00	2.635,20	4.392,00	5.270,40
AUDI	A5 SPB 3.0 TDI QUATTRO S-TR	218CV	0,6596	2.473,50	2.968,20	4.947,00	5.936,40
AUDI	A5 SPB 3.0 TDI QUATTRO TIPTR	272CV	0,7124	2.671,50	3.205,80	5.343,00	6.411,60
AUDI	A5 SPB 45 TDI QUATTRO TIPTRONIC	231CV	0,7028	2.635,50	3.162,60	5.271,00	6.325,20
AUDI	A6 2.0 TDI QUATTRO S-TRONIC	190CV	0,6427	2.410,13	2.892,15	4.820,25	5.784,30
AUDI	A6 2.0 TDI ULTRA S TRONIC 150CV	MY2015	0,5951	2.231,63	2.677,95	4.463,25	5.355,90
AUDI	A6 3.0 TDI QUATTRO S TRONIC 218CV	MY2015	0,7321	2.745,38	3.294,45	5.490,75	6.588,90
AUDI	A6 3.0 TDI QUATTRO S TRONIC 272CV	MY2015	0,7453	2.794,88	3.353,85	5.589,75	6.707,70
AUDI	A6 3.0 TDI QUATTRO TIPTRONIC 320CV	MY2015	0,8105	3.039,38	3.647,25	6.078,75	7.294,50
AUDI	A6 3.0 TDI S TRONIC 218CV	MY2015	0,7076	2.653,50	3.184,20	5.307,00	6.368,40
AUDI	A6 ALLROAD 3.0 TDI	218CV	0,7411	2.779,13	3.334,95	5.558,25	6.669,90
AUDI	A6 ALLROAD 3.0 TDI 190CV	S TRONIC	0,7087	2.657,63	3.189,15	5.315,25	6.378,30
AUDI	A6 ALLROAD 3.0 TDI QUATTRO S-TRONIC	272CV	0,7543	2.828,63	3.394,35	5.657,25	6.788,70
AUDI	A6 AVANT 2.0 TDI	150CV	0,6076	2.278,50	2.734,20	4.557,00	5.468,40
AUDI	A6 AVANT 2.0 TDI QUATTRO S-TRONIC	190CV SW	0,6599	2.474,63	2.969,55	4.949,25	5.939,10
AUDI	A6 AVANT 2.0 TDI S TRONIC 190CV	MY2015	0,6357	2.383,88	2.860,65	4.767,75	5.721,30
AUDI	A6 AVANT 3.0 TDI QUATTRO S TRONIC 218CV	MY2015	0,7482	2.805,75	3.366,90	5.611,50	6.733,80
AUDI	A6 AVANT 3.0 TDI QUATTRO S TRONIC 272CV	MY2015	0,7614	2.855,25	3.426,30	5.710,50	6.852,60
AUDI	A6 AVANT 3.0 TDI QUATTRO TIPTRONIC 320CV	MY2015	0,8277	3.103,88	3.724,65	6.207,75	7.449,30
AUDI	A6 AVANT 3.0 TDI S TRONIC 218CV	MY2014	0,7215	2.705,63	3.246,75	5.411,25	6.493,50
AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC	190CV	0,7343	2.753,63	3.304,35	5.507,25	6.608,70
AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC	218CV	0,7569	2.838,38	3.406,05	5.676,75	6.812,10
AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC	272CV	0,7812	2.929,50	3.515,40	5.859,00	7.030,80

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AUDI	A7 SPB 3.0 TDI QUATTRO TIPTRONIC	320CV	0,8354	3.132,75	3.759,30	6.265,50	7.518,60
AUDI	A7 SPB 3.0 TDI S-TRONIC	190CV	0,7022	2.633,25	3.159,90	5.266,50	6.319,80
AUDI	A7 SPB 3.0 TDI S-TRONIC	218CV	0,7303	2.738,63	3.286,35	5.477,25	6.572,70
AUDI	A8 50 TDI 3.0 QUATTRO TIPTR	286CV	0,9160	3.435,00	4.122,00	6.870,00	8.244,00
AUDI	Q2 1.6 TDI	116CV	0,4577	1.716,38	2.059,65	3.432,75	4.119,30
AUDI	Q2 1.6 TDI S-TRONIC	116CV	0,4739	1.777,13	2.132,55	3.554,25	4.265,10
AUDI	Q2 2.0 TDI QUATTRO	150CV	0,5407	2.027,63	2.433,15	4.055,25	4.866,30
AUDI	Q2 2.0 TDI QUATTRO	190CV	0,5555	2.083,13	2.499,75	4.166,25	4.999,50
AUDI	Q2 35 2.0 TDI	150CV	0,5078	1.904,25	2.285,10	3.808,50	4.570,20
AUDI	Q3 2.0 TDI	120CV	0,5154	1.932,75	2.319,30	3.865,50	4.638,60
AUDI	Q3 2.0 TDI	150CV	0,5378	2.016,75	2.420,10	4.033,50	4.840,20
AUDI	Q3 2.0 TDI 150CV	QUATTRO S TRONIC	0,5709	2.140,88	2.569,05	4.281,75	5.138,10
AUDI	Q3 2.0 TDI 184CV	QUATTRO S TRONIC	0,6062	2.273,25	2.727,90	4.546,50	5.455,80
AUDI	Q5 2.0 TDI 150CV	ULTRA	0,5552	2.082,00	2.498,40	4.164,00	4.996,80
AUDI	Q5 2.0 TDI 163CV	QUATTRO S TRONIC	0,6062	2.273,25	2.727,90	4.546,50	5.455,80
AUDI	Q5 2.0 TDI 190CV	CLEAN DIESEL QUATTRO	0,6210	2.328,75	2.794,50	4.657,50	5.589,00
AUDI	Q5 2.0 TDI 190CV	S TRONIC	0,5826	2.184,75	2.621,70	4.369,50	5.243,40
AUDI	Q5 2.0 TDI QUATTRO S-TR	163CV	0,6163	2.311,13	2.773,35	4.622,25	5.546,70
AUDI	Q5 2.0 TDI QUATTRO S-TR	190CV	0,6257	2.346,38	2.815,65	4.692,75	5.631,30
AUDI	Q5 3.0 TDI 340CV	BITURBO QUATTRO TIP	0,8431	3.161,63	3.793,95	6.323,25	7.587,90
AUDI	Q5 3.0 TDI QUATTRO TIPTR	286CV	0,7331	2.749,13	3.298,95	5.498,25	6.597,90
AUDI	Q5 3.0 V6 TDI 258CV	QUATTRO S-TR EURO6	0,7353	2.757,38	3.308,85	5.514,75	6.617,70
AUDI	Q5 35 2.0 TDI 163CV	QUATTRO S-TRONIC	0,6382	2.393,25	2.871,90	4.786,50	5.743,80
AUDI	Q5 40 2.0 TDI 190CV	QUATTRO S-TRONIC	0,6416	2.406,00	2.887,20	4.812,00	5.774,40
AUDI	Q5 40 2.0 TDI QUATTRO	190CV	0,6352	2.382,00	2.858,40	4.764,00	5.716,80
AUDI	Q5 45 3.0 TDI 230CV	QUATTRO TIPTRONIC	0,7113	2.667,38	3.200,85	5.334,75	6.401,70
AUDI	Q5 50 3.0 TDI 286CV	QUATTRO TIPTRONIC	0,7379	2.767,13	3.320,55	5.534,25	6.641,10
AUDI	Q7 3.0 TDI QUATTRO TIPTRONIC	218CV	0,7364	2.761,50	3.313,80	5.523,00	6.627,60
AUDI	Q7 3.0 TDI QUATTRO TIPTRONIC	272CV	0,7786	2.919,75	3.503,70	5.839,50	7.007,40
AUDI	SQ5 3.0 V6 TDI BIT	QUATTRO 313CV	0,8251	3.094,13	3.712,95	6.188,25	7.425,90
AUDI	SQ7 4.0 V8 TDI	435CV	1,0168	3.813,00	4.575,60	7.626,00	9.151,20
AUDI	TT 2.0 TDI 184CV	COUPÉ MY2014	0,5767	2.162,63	2.595,15	4.325,25	5.190,30
AUDI	TT 2.0 TDI 184CV	ROADSTER MY2014	0,5955	2.233,13	2.679,75	4.466,25	5.359,50
BMW	114D 1.5	95CV	0,4177	1.566,38	1.879,65	3.132,75	3.759,30
BMW	114D 2019	1.5 95CV	0,4333	1.624,88	1.949,85	3.249,75	3.899,70
BMW	116D 1.5	116CV	0,4170	1.563,75	1.876,50	3.127,50	3.753,00
BMW	118D 2.0	150CV	0,4907	1.840,13	2.208,15	3.680,25	4.416,30
BMW	120D 2.0	190CV	0,5075	1.903,13	2.283,75	3.806,25	4.567,50
BMW	120D XDRIVE 2.0	190CV	0,5333	1.999,88	2.399,85	3.999,75	4.799,70
BMW	125D 2.0 MSPORT	224CV	0,5581	2.092,88	2.511,45	4.185,75	5.022,90
BMW	214D 1.5	95CV GRAN TOURER	0,4618	1.731,75	2.078,10	3.463,50	4.156,20
BMW	214D 1.5 95CV	ACTIVE TOURER	0,4592	1.722,00	2.066,40	3.444,00	4.132,80
BMW	216D 1.5 116CV	ACTIVE TOURER	0,4731	1.774,13	2.128,95	3.548,25	4.257,90
BMW	216D 1.5 116CV SPORT	GRAN TOURER	0,4916	1.843,50	2.212,20	3.687,00	4.424,40
BMW	218D 2.0 150CV	ACTIVE TOURER	0,5318	1.994,25	2.393,10	3.988,50	4.786,20
BMW	218D 2.0 150CV	CABRIO	0,5538	2.076,75	2.492,10	4.153,50	4.984,20
BMW	218D 2.0 150CV	COUPÉ	0,5223	1.958,63	2.350,35	3.917,25	4.700,70
BMW	218D 2.0 150CV SPORT	GRAN TOURER	0,5294	1.985,25	2.382,30	3.970,50	4.764,60
BMW	218D XDRIVE 2.0 150CV	ACTIVE TOURER	0,5575	2.090,63	2.508,75	4.181,25	5.017,50
BMW	220D 2.0 mod.2021	190CV COUPÉ	0,6458	2.421,75	2.906,10	4.843,50	5.812,20
BMW	220D 2.0 190CV	ACTIVE TOURER	0,5732	2.149,50	2.579,40	4.299,00	5.158,80
BMW	220D 2.0 190CV	CABRIO	0,5837	2.188,88	2.626,65	4.377,75	5.253,30
BMW	220D 2.0 mod.2015 190CV	COUPÉ	0,5479	2.054,63	2.465,55	4.109,25	4.931,10
BMW	220D XDRIVE 2.0 190CV	ACTIVE TOURER	0,6014	2.255,25	2.706,30	4.510,50	5.412,60
BMW	220D XDRIVE 2.0 190CV	COUPÉ	0,5636	2.113,50	2.536,20	4.227,00	5.072,40
BMW	220D XDRIVE 2.0 190CV SPORT	GRAN TOURER	0,5842	2.190,75	2.628,90	4.381,50	5.257,80
BMW	316D 2.0	116CV	0,4930	1.848,75	2.218,50	3.697,50	4.437,00
BMW	316D 2.0	122CV	0,5319	1.994,63	2.393,55	3.989,25	4.787,10
BMW	316D TOURING 2.0	116CV	0,5082	1.905,75	2.286,90	3.811,50	4.573,80
BMW	318D 2.0	150CV	0,5249	1.968,38	2.362,05	3.936,75	4.724,10
BMW	318D 2.0 150CV	BERLINA	0,5521	2.070,38	2.484,45	4.140,75	4.968,90
BMW	318D 2.0 150CV	GRAN TURISMO	0,5722	2.145,75	2.574,90	4.291,50	5.149,80
BMW	318D 2.0 150CV GRAN TURISMO	2019	0,6045	2.266,88	2.720,25	4.533,75	5.440,50
BMW	318D TOURING 2.0	150CV	0,5413	2.029,88	2.435,85	4.059,75	4.871,70
BMW	318D TOURING 2.0	150CV SW	0,5710	2.141,25	2.569,50	4.282,50	5.139,00
BMW	318D XDRIVE 2.0	150CV	0,5486	2.057,25	2.468,70	4.114,50	4.937,40
BMW	318D XDRIVE TOURING 2.0	150CV	0,5639	2.114,63	2.537,55	4.229,25	5.075,10
BMW	320D 2.0	163CV	0,5375	2.015,63	2.418,75	4.031,25	4.837,50
BMW	320D 2.0	190CV	0,5503	2.063,63	2.476,35	4.127,25	4.952,70
BMW	320D 2.0 190CV	BERLINA	0,5720	2.145,00	2.574,00	4.290,00	5.148,00
BMW	320D 2.0 190CV	GRAN TURISMO	0,5967	2.237,63	2.685,15	4.475,25	5.370,30
BMW	320D 2.0 190CV GRAN TURISMO	2019	0,6047	2.267,63	2.721,15	4.535,25	5.442,30
BMW	320D TOURING 2.0	163CV	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
BMW	320D TOURING 2.0	190CV	0,5672	2.127,00	2.552,40	4.254,00	5.104,80

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
BMW	320D XDRIVE 2.0	190CV	0,5707	2.140,13	2.568,15	4.280,25	5.136,30
BMW	320D XDRIVE 2.0 190CV	BERLINA	0,6000	2.250,00	2.700,00	4.500,00	5.400,00
BMW	320D XDRIVE 2.0 190CV	GRAN TURISMO	0,6151	2.306,63	2.767,95	4.613,25	5.539,90
BMW	320D XDRIVE 2.0 190CV GRAN TURISMO	2019	0,6361	2.385,38	2.862,45	4.770,75	5.724,90
BMW	320D XDRIVE TOURING 2.0	190CV	0,5911	2.216,63	2.659,95	4.433,25	5.319,90
BMW	325D 2.0	218CV	0,5881	2.205,38	2.646,45	4.410,75	5.292,90
BMW	325D 2.0 218CV	GRAN TURISMO	0,6297	2.361,38	2.833,65	4.722,75	5.667,30
BMW	325D TOURING 2.0	218CV	0,6004	2.251,50	2.701,80	4.503,00	5.403,60
BMW	325DA 2.0 224CV	GRAN TURISMO	0,6365	2.386,88	2.864,25	4.773,75	5.728,50
BMW	330D 3.0 258CV GRAN TURISMO	2019	0,7007	2.627,63	3.153,15	5.255,25	6.306,30
BMW	330D 3.0 265CV	BERLINA	0,6795	2.548,13	3.057,75	5.096,25	6.115,50
BMW	330D TOURING 3.0	265CV SW	0,6949	2.605,88	3.127,05	5.211,75	6.254,10
BMW	330D XDRIVE 3.0 265CV	BERLINA	0,6979	2.617,13	3.140,55	5.234,25	6.281,10
BMW	330D XDRIVE TOURING 3.0	265CV SW	0,7123	2.671,13	3.205,35	5.342,25	6.410,70
BMW	330DA 3.0	258CV	0,6456	2.421,00	2.905,20	4.842,00	5.810,40
BMW	330DA 3.0 258CV	GRAN TURISMO	0,6734	2.525,25	3.030,30	5.050,50	6.060,60
BMW	330DA 3.0 258CV GRAN TURISMO	2019	0,7007	2.627,63	3.153,15	5.255,25	6.306,30
BMW	330DA TOURING 3.0	258CV	0,6589	2.470,88	2.965,05	4.941,75	5.930,10
BMW	330DA XDRIVE 3.0	258CV	0,6698	2.511,75	3.014,10	5.023,50	6.028,20
BMW	330DA XDRIVE 3.0 258CV	GRAN TURISMO	0,7037	2.638,88	3.166,65	5.277,75	6.333,30
BMW	330DA XDRIVE 3.0 258CV GRAN TURISMO	2019	0,7235	2.713,13	3.255,75	5.426,25	6.511,50
BMW	330DA XDRIVE TOURING 3.0	258CV	0,6782	2.543,25	3.051,90	5.086,50	6.103,80
BMW	335DA XDRIVE 3.0	313CV	0,6996	2.623,50	3.148,20	5.247,00	6.296,40
BMW	335DA XDRIVE 3.0 313CV	GRAN TURISMO	0,7407	2.777,63	3.333,15	5.555,25	6.666,30
BMW	335DA XDRIVE 3.0 313CV GRAN TURISMO	2019	0,7602	2.850,75	3.420,90	5.701,50	6.841,80
BMW	335DA XDRIVE TOURING 3.0	313CV	0,7152	2.682,00	3.218,40	5.364,00	6.436,80
BMW	418D 2.0 150CV	COUPÉ	0,5687	2.132,63	2.559,15	4.265,25	5.118,30
BMW	418D GRAN COUPÉ	2.0 150CV	0,6077	2.278,88	2.734,65	4.557,75	5.469,30
BMW	420D 2.0 190CV	CABRIO	0,6410	2.403,75	2.884,50	4.807,50	5.769,00
BMW	420D 2.0 190CV	COUPÉ	0,5848	2.193,00	2.631,60	4.386,00	5.262,20
BMW	420D 2.0 190CV	GRAN COUPÉ	0,5849	2.193,38	2.632,05	4.386,75	5.264,10
BMW	420D CABRIO	2.0 190CV	0,6502	2.438,25	2.925,90	4.876,50	5.851,80
BMW	420D COUPÉ	2.0 190CV	0,5985	2.244,38	2.693,25	4.488,75	5.386,50
BMW	420D GRAN COUPÉ	2.0 190CV	0,6018	2.256,75	2.708,10	4.513,50	5.416,20
BMW	420D XDRIVE 2.0 190CV	GRAN COUPÉ	0,6427	2.410,13	2.892,15	4.820,25	5.784,30
BMW	420D XDRIVE COUPÉ	2.0 190CV	0,6310	2.366,25	2.839,50	4.732,50	5.679,00
BMW	420D XDRIVE GRAN COUPÉ	2.0 190CV	0,6310	2.366,25	2.839,50	4.732,50	5.679,00
BMW	425D 2.0 224CV	GRAN COUPÉ	0,6327	2.372,63	2.847,15	4.745,25	5.694,30
BMW	430D CABRIO	3.0 258CV	0,7641	2.865,38	3.438,45	5.730,75	6.876,90
BMW	430D COUPÉ	3.0 258CV	0,7175	2.690,63	3.228,75	5.381,25	6.457,50
BMW	430D GRAN COUPÉ	3.0 258CV	0,7164	2.686,50	3.223,80	5.373,00	6.447,60
BMW	430D XDRIVE COUPÉ	3.0 258CV	0,7439	2.789,63	3.347,55	5.579,25	6.695,10
BMW	430D XDRIVE GRAN COUPÉ	3.0 258CV	0,7428	2.785,50	3.342,60	5.571,00	6.685,20
BMW	435D XDRIVE CABRIO	3.0 313CV	0,8138	3.051,75	3.662,10	6.103,50	7.324,20
BMW	435D XDRIVE COUPÉ	3.0 313CV	0,7754	2.907,75	3.489,30	5.815,50	6.978,60
BMW	435D XDRIVE GRAN COUPÉ	3.0 313CV	0,7743	2.903,63	3.484,35	5.807,25	6.968,70
BMW	518D 2.0	150CV	0,6347	2.380,13	2.856,15	4.760,25	5.712,30
BMW	518D 2.0 150CV	BERLINA	0,5733	2.149,88	2.579,85	4.299,75	5.159,70
BMW	518D TOURING 2.0	150CV SW	0,6528	2.448,00	2.937,60	4.896,00	5.875,20
BMW	518D TOURING 2.0 150CV	SW	0,6122	2.295,75	2.754,90	4.591,50	5.509,80
BMW	520D 2.0	190CV BERLINA	0,6256	2.346,00	2.815,20	4.692,00	5.630,40
BMW	520D 2.0 190CV	BERLINA	0,5935	2.225,63	2.670,75	4.451,25	5.341,50
BMW	520D 2.0 XDRIVE	190CV BERLINA	0,6595	2.473,13	2.967,75	4.946,25	5.935,50
BMW	520D TOURING 2.0 190CV	SW	0,6304	2.364,00	2.836,80	4.728,00	5.673,60
BMW	520D TOURING XDRIVE 2.0	190CV SW	0,6897	2.586,38	3.103,65	5.172,75	6.207,30
BMW	525D 2.0	230CV BERLINA	0,6830	2.561,25	3.073,50	5.122,50	6.147,00
BMW	525D TOURING 2.0	218CV SW	0,6720	2.520,00	3.024,00	5.040,00	6.048,00
BMW	525D TOURING 2.0	230CV SW	0,7032	2.637,00	3.164,40	5.274,00	6.328,80
BMW	525D TOURING XDRIVE 2.0	218CV SW	0,7040	2.640,00	3.168,00	5.280,00	6.336,00
BMW	530D 3.0 XDRIVE	250CV BERLINA	0,7478	2.804,25	3.365,10	5.608,50	6.730,20
BMW	530D 3.0	250CV BERLINA	0,7220	2.707,50	3.249,00	5.415,00	6.498,00
BMW	530D 3.0	265CV BERLINA	0,7251	2.719,13	3.262,95	5.438,25	6.525,90
BMW	530D 3.0 XDRIVE	265CV BERLINA	0,7509	2.815,88	3.379,05	5.631,75	6.758,10
BMW	530D TOURING 3.0	250CV SW	0,7506	2.814,75	3.377,70	5.629,50	6.755,40
BMW	530D TOURING 3.0	258CV SW	0,7235	2.713,13	3.255,75	5.426,25	6.511,50
BMW	530DA 3.0 249CV	BERLINA	0,6798	2.549,25	3.059,10	5.098,50	6.118,20
BMW	530DA TOURING 3.0 249CV	SW	0,7169	2.688,38	3.226,05	5.376,75	6.452,10
BMW	530DA XDRIVE 3.0 249CV	BERLINA	0,7009	2.628,38	3.154,05	5.256,75	6.308,10
BMW	530DA XDRIVE TOURING 3.0 249CV	SW	0,7413	2.779,88	3.335,85	5.559,75	6.671,70
BMW	535D TOURING XDRIVE 3.0	313CV SW	0,7738	2.901,75	3.482,10	5.803,50	6.964,20
BMW	540D TOURING XDRIVE 3.0	320CV SW	0,8266	3.099,75	3.719,70	6.199,50	7.439,40
BMW	540D XDRIVE 3.0	320CV BERLINA	0,8074	3.027,75	3.633,30	6.055,50	7.266,60
BMW	620D GT 2.0	190CV	0,7051	2.644,13	3.172,95	5.288,25	6.345,90
BMW	630D GT 3.0	249CV	0,7759	2.909,63	3.491,55	5.819,25	6.983,10

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
BMW	630D GT 3.0	265CV	0,7790	2.921,25	3.505,50	5.842,50	7.011,00
BMW	630D XDRIVE 3.0	249CV	0,8025	3.009,38	3.611,25	6.018,75	7.222,50
BMW	630D XDRIVE GT 3.0	265CV	0,8056	3.021,00	3.625,20	6.042,00	7.250,40
BMW	640D 3.0 313CV	CABRIO	0,9903	3.713,63	4.456,35	7.427,25	8.912,70
BMW	640D 3.0 313CV	COUPÉ	0,9356	3.508,50	4.210,20	7.017,00	8.420,40
BMW	640D GC	3.0 313CV	0,9136	3.426,00	4.111,20	6.852,00	8.222,40
BMW	640D XDRIVE GT 3.0	320CV	0,8591	3.221,63	3.865,95	6.443,25	7.731,90
BMW	725D 2.0	230CV	0,8503	3.188,63	3.826,35	6.377,25	7.652,70
BMW	730D 3.0	265CV	0,9321	3.495,38	4.194,45	6.990,75	8.388,90
BMW	730D XDRIVE 3.0	265CV	0,9587	3.595,13	4.314,15	7.190,25	8.628,30
BMW	740D XDRIVE 3.0	320CV	0,9970	3.738,75	4.486,50	7.477,50	8.973,00
BMW	750D 3.0 XDRIVE	400CV	1,1111	4.166,63	4.999,95	8.333,25	9.999,90
BMW	840D 3.0 XDRIVE	320CV	1,0600	3.975,00	4.770,00	7.950,00	9.540,00
BMW	M550D XDRIVE 3.0	400CV BERLINA	1,0250	3.843,75	4.612,50	7.687,50	9.225,00
BMW	X1 SDRIVE 16D 1.5	116CV	0,4794	1.797,75	2.157,30	3.595,50	4.314,60
BMW	X1 SDRIVE 18D 2.0	150 CV	0,5383	2.018,63	2.422,35	4.037,25	4.844,70
BMW	X1 SDRIVE 20D 2.0	190CV	0,5804	2.176,50	2.611,80	4.353,00	5.223,60
BMW	X1 XDRIVE 18D 2.0 150CV	4X4	0,5661	2.122,88	2.547,45	4.245,75	5.094,90
BMW	X1 XDRIVE 20D 2.0	190 CV	0,6067	2.275,13	2.730,15	4.550,25	5.460,30
BMW	X1 XDRIVE 25DA 2.0	231 CV	0,6265	2.349,38	2.819,25	4.698,75	5.638,50
BMW	X2 XDRIVE 25D 2.0	231CV	0,6341	2.377,88	2.853,45	4.755,75	5.706,90
BMW	X3 SDRIVE 18D 2.0	150CV	0,5961	2.235,38	2.682,45	4.470,75	5.364,90
BMW	X3 SDRIVE 18D 2.0 150CV	2WD	0,6479	2.429,63	2.915,55	4.859,25	5.831,10
BMW	X3 XDRIVE 2.0D	190 CV	0,6259	2.347,13	2.816,55	4.694,25	5.633,10
BMW	X3 XDRIVE 20D 2.0	190CV	0,6366	2.387,25	2.864,70	4.774,50	5.729,40
BMW	X3 XDRIVE 25D 2.0	211CV	0,6800	2.550,00	3.060,00	5.100,00	6.120,00
BMW	X3 XDRIVE 30D 3.0	249CV	0,7463	2.798,63	3.358,35	5.597,25	6.716,70
BMW	X3 XDRIVE 30D 3.0	265CV	0,7494	2.810,25	3.372,30	5.620,50	6.744,60
BMW	X3 XDRIVE 30DA 3.0	249CV	0,7252	2.719,50	3.263,40	5.439,00	6.526,80
BMW	X3 XDRIVE 30DA 3.0	258CV	0,7728	2.898,00	3.477,60	5.796,00	6.955,20
BMW	X3 XDRIVE 35DA	313CV	0,8253	3.094,88	3.713,85	6.189,75	7.427,70
BMW	X3 XDRIVE 35DA 3.0 313CV	ND	0,7872	2.952,00	3.542,40	5.904,00	7.084,80
BMW	X3 XDRIVE M40D	326CV	0,8531	3.199,13	3.838,95	6.398,25	7.677,90
BMW	X4 XDRIVE 20D 2.0	190CV	0,6541	2.452,88	2.943,45	4.905,75	5.886,90
BMW	X4 XDRIVE 20D 2.0 190CV	MY2018	0,6747	2.530,13	3.036,15	5.060,25	6.072,30
BMW	X4 XDRIVE 25D 2.0 230CV	MY2018	0,7011	2.629,13	3.154,95	5.258,25	6.309,90
BMW	X4 XDRIVE 30D 3.0	250CV	0,7590	2.846,25	3.415,50	5.692,50	6.831,00
BMW	X4 XDRIVE 30D 3.0	265CV	0,7643	2.866,13	3.439,35	5.732,25	6.878,70
BMW	X4 XDRIVE 30DA 3.0	249CV	0,7267	2.725,13	3.270,15	5.450,25	6.540,30
BMW	X4 XDRIVE 30DA 3.0	258CV	0,7851	2.944,13	3.532,95	5.888,25	7.065,90
BMW	X4 XDRIVE 35DA 3.0	313CV	0,8398	3.149,25	3.779,10	6.298,50	7.558,20
BMW	X4 XDRIVE M40D 3.0 326CV	MY2018	0,8578	3.216,75	3.860,10	6.433,50	7.720,20
BMW	X5 M50D 3.0	381CV	1,0072	3.777,00	4.532,40	7.554,00	9.064,80
BMW	X5 M50D 3.0	400CV	1,0060	3.772,50	4.527,00	7.545,00	9.054,00
BMW	X5 XDRIVE 25D 2.0	230CV	0,7131	2.674,13	3.208,95	5.348,25	6.417,90
BMW	X5 XDRIVE 30D 3.0	249CV	0,7777	2.916,38	3.499,65	5.832,75	6.999,30
BMW	X5 XDRIVE 30D 3.0	258CV	0,8266	3.099,75	3.719,70	6.199,50	7.439,40
BMW	X5 XDRIVE 30D 3.0	265CV	0,8248	3.093,00	3.711,60	6.186,00	7.423,20
BMW	X5 XDRIVE 40D 3.0	313CV	0,8543	3.203,63	3.844,35	6.407,25	7.688,70
BMW	X6 M50D 3.0	381CV	1,0487	3.932,63	4.719,15	7.865,25	9.438,30
BMW	X6 M50D 3.0	400CV	1,1055	4.145,63	4.974,75	8.291,25	9.949,50
BMW	X6 XDRIVE 3.0 313CV	EURO6	0,8952	3.357,00	4.028,40	6.714,00	8.056,80
BMW	X6 XDRIVE 3.0D	249CV	0,8206	3.077,25	3.692,70	6.154,50	7.385,40
BMW	X6 XDRIVE 3.0D	258CV	0,8613	3.229,88	3.875,85	6.459,75	7.751,70
BMW	X6 XDRIVE 30D	265CV	0,8966	3.362,25	4.034,70	6.724,50	8.069,40
BMW	X7 XDRIVE 30D	265CV	0,9876	3.703,50	4.444,20	7.407,00	8.888,40
BMW	X7 XDRIVE M50D	400CV	1,1572	4.339,50	5.207,40	8.679,00	10.414,80
CHEVROLET	CAPTIVA 2.2 VCDI 2WD	163CV	0,5568	2.088,00	2.505,60	4.176,00	5.011,20
CHEVROLET	CAPTIVA 2.2 VCDI 4WD	184CV	0,5940	2.227,50	2.673,00	4.455,00	5.346,00
CHEVROLET	TRAX 1.6 136CV	2X4	0,4275	1.603,13	1.923,75	3.206,25	3.847,50
CHEVROLET	TRAX 1.6 136CV	4X4	0,4453	1.669,88	2.003,85	3.339,75	4.007,70
CITROEN	BERLINGO MULTISPACE 1.6	102CV	0,3803	1.426,13	1.711,35	2.852,25	3.422,70
CITROEN	BERLINGO MULTISPACE 1.6 BLUEHDI	75CV	0,4061	1.522,88	1.827,45	3.045,75	3.654,90
CITROEN	C3 1.6 BLUEHDI	100CV	0,3837	1.438,88	1.726,65	2.877,75	3.453,30
CITROEN	C3 1.6 BLUEHDI	75CV	0,3684	1.381,50	1.657,80	2.763,00	3.315,60
CITROEN	C3 AIRCROSS 1.5 BLUEHDI	100CV	0,3740	1.402,50	1.683,00	2.805,00	3.366,00
CITROEN	C3 AIRCROSS 1.5 BLUEHDI	120CV	0,4727	1.772,63	2.127,15	3.545,25	4.254,30
CITROEN	C3 AIRCROSS 1.6 BLUEHDI	100CV	0,3874	1.452,75	1.743,30	2.905,50	3.486,60
CITROEN	C3 AIRCROSS 1.6 BLUEHDI	120CV	0,4080	1.530,00	1.836,00	3.060,00	3.672,00
CITROEN	C3 III 1.6 BLUEHDI	100CV	0,3829	1.435,88	1.723,05	2.871,75	3.446,10
CITROEN	C3 III 1.6 BLUEHDI	75CV	0,3550	1.331,25	1.597,50	2.662,50	3.195,00
CITROEN	C3 PICASSO 1.6 HDI	100CV	0,3935	1.475,63	1.770,75	2.951,25	3.541,50
CITROEN	C4 1.6 BLUEHDI	100CV	0,3888	1.458,00	1.749,60	2.916,00	3.499,20
CITROEN	C4 1.6 BLUEHDI	120CV	0,3967	1.487,63	1.785,15	2.975,25	3.570,30

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
CITROEN	C4 CACTUS 1.5 BLUEHDI	100CV	0,3893	1.459,88	1.751,85	2.919,75	3.503,70
CITROEN	C4 CACTUS 1.5 BLUEHDI	120CV	0,4074	1.527,75	1.833,30	3.055,50	3.666,60
CITROEN	C4 CACTUS 1.6 BLUEHDI	100CV	0,3867	1.450,13	1.740,15	2.900,25	3.480,30
CITROEN	C4 CACTUS 1.6 E-HDI	92CV	0,3941	1.477,88	1.773,45	2.955,75	3.546,90
CITROEN	C4 GRAN PICASSO 1.6 B-HDI	100CV	0,4388	1.645,50	1.974,60	3.291,00	3.949,20
CITROEN	C4 GRAN PICASSO 1.6 HDI	120CV	0,4584	1.719,00	2.062,80	3.438,00	4.125,60
CITROEN	C4 PICASSO 1.6 BLUEHDI	100CV	0,4297	1.611,38	1.933,65	3.222,75	3.867,30
CITROEN	C4 PICASSO 1.6 BLUEHDI	120CV	0,4471	1.676,63	2.011,95	3.353,25	4.023,90
CITROEN	C4 PICASSO 2.0 BLUEHDI	150CV EURO6	0,5025	1.884,38	2.261,25	3.768,75	4.522,50
CITROEN	C4 SPACETOURER 1.6 BLUEHDI	100CV	0,4321	1.620,38	1.944,45	3.240,75	3.888,90
CITROEN	C4 SPACETOURER 1.6 BLUEHDI	120CV	0,4408	1.653,00	1.983,60	3.306,00	3.967,20
CITROEN	C4 SPACETOURER 2.0 BLUEHDI	150CV	0,4829	1.810,88	2.173,05	3.621,75	4.346,10
CITROEN	C4 SPACETOURER 2.0 BLUEHDI	160CV S&S	0,5117	1.918,88	2.302,65	3.837,75	4.605,30
CITROEN	C4 SPACETOURER BLUEHDI 1.5	130CV	0,4517	1.693,88	2.032,65	3.387,75	4.065,30
CITROEN	C5 2.0 BLUEHDI	150CV	0,4926	1.847,25	2.216,70	3.694,50	4.433,40
CITROEN	C5 2.0 BLUEHDI	180CV	0,5295	1.985,63	2.382,75	3.971,25	4.765,50
CITROEN	C5 AIRCROSS 2.0 BLUEHDI	177CV	0,5339	2.002,13	2.402,55	4.004,25	4.805,10
CITROEN	C5 TOURER 2.0 BLUEHDI	150CV SW	0,5036	1.888,50	2.266,20	3.777,00	4.532,40
CITROEN	C5 TOURER 2.0 BLUEHDI	180CV SW	0,5362	2.010,75	2.412,90	4.021,50	4.825,80
CITROEN	C-ELYSEE 1.6 BLUEHDI	100CV	0,3804	1.426,50	1.711,80	2.853,00	3.423,60
CITROEN	GRAND C4 SPACETOURER 1.5 BLUEHDI	130CV	0,4813	1.804,88	2.165,85	3.609,75	4.331,70
CITROEN	GRAND C4 SPACETOURER 1.6 BLUEHDI	100CV	0,4411	1.654,13	1.984,95	3.308,25	3.969,90
CITROEN	GRAND C4 SPACETOURER 1.6 BLUEHDI	120CV	0,4542	1.703,25	2.043,90	3.406,50	4.087,80
CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI	150CV	0,4920	1.845,00	2.214,00	3.690,00	4.428,00
CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI	160CV	0,5486	2.057,25	2.468,70	4.114,50	4.937,40
CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI	160CV S&S	0,5208	1.953,00	2.343,60	3.906,00	4.687,20
CITROEN	JUMPY SPACE TOURER	2.0 HDI 177 CV	0,5797	2.173,88	2.608,65	4.347,75	5.217,30
DACIA	DUSTER 1.5 BLUEDCI	95CV	0,3420	1.282,50	1.539,00	2.565,00	3.078,00
DACIA	DUSTER 1.5 DCI 110CV	4X2 EURO6	0,3489	1.308,38	1.570,05	2.616,75	3.140,10
DACIA	DUSTER 1.5 DCI 110CV	4X4 EURO6	0,3628	1.360,50	1.632,60	2.721,00	3.265,20
DACIA	DUSTER 1.5 DCI 90CV	4X2 EURO6	0,3438	1.289,25	1.547,10	2.578,50	3.094,20
DACIA	LODGY 1.5 DCI	110CV	0,3665	1.374,38	1.649,25	2.748,75	3.298,50
DACIA	LODGY 1.5 DCI	115CV	0,3885	1.456,88	1.748,25	2.913,75	3.496,50
DACIA	LODGY 1.5 DCI	90CV	0,3513	1.317,38	1.580,85	2.634,75	3.161,70
DACIA	LODGY 1.5 DCI	95CV	0,3478	1.304,25	1.565,10	2.608,50	3.130,20
DACIA	LOGAN MCV 1.5 DCI S&S	75CV	0,3231	1.211,63	1.453,95	2.423,25	2.907,90
DACIA	LOGAN MCV 1.5 DCI S&S	90CV	0,3279	1.229,63	1.475,55	2.459,25	2.951,10
DACIA	LOGAN MCV 1.5 DCI S&S	95CV	0,3319	1.244,63	1.493,55	2.489,25	2.987,10
DACIA	LOGAN MCV STEPWAY 1.5 DCI S&S	95CV	0,3561	1.335,38	1.602,45	2.670,75	3.204,90
DACIA	SANDERO 1.5 DCI S&S	75CV	0,3156	1.183,50	1.420,20	2.367,00	2.840,40
DACIA	SANDERO STEPWAY 1.5 BLUE DCI S&S	75CV	0,3278	1.229,25	1.475,10	2.458,50	2.950,20
DACIA	SANDERO STEPWAY 1.5 DCI S&S	90CV	0,3444	1.291,50	1.549,80	2.583,00	3.099,60
DACIA	SANDERO STEPWAY 1.5 DCI S&S	95CV	0,3482	1.305,75	1.566,90	2.611,50	3.133,80
DS	DS3 1.5 CROSSBACK BLUEHDI	100CV	0,4168	1.563,00	1.875,60	3.126,00	3.751,20
DS	DS3 1.5 CROSSBACK BLUEHDI	110CV	0,4696	1.761,00	2.113,20	3.522,00	4.226,40
DS	DS3 1.5 CROSSBACK BLUEHDI	130CV AUT	0,4831	1.811,63	2.173,95	3.623,25	4.347,90
DS	DS3 1.6 BLUEHDI	100CV	0,4047	1.517,63	1.821,15	3.035,25	3.642,30
DS	DS3 1.6 BLUEHDI	100CV CABRIO	0,4245	1.591,88	1.910,25	3.183,75	3.820,50
DS	DS3 1.6 BLUEHDI	75CV	0,3864	1.449,00	1.738,80	2.898,00	3.477,60
DS	DS3 1.6 BLUEHDI 100CV CABRIO	MY2017	0,4129	1.548,38	1.858,05	3.096,75	3.716,10
DS	DS3 1.6 BLUEHDI 120CV	EURO 6	0,4272	1.602,00	1.922,40	3.204,00	3.844,80
DS	DS3 1.6 BLUEHDI 120CV CABRIO	EURO 6	0,4459	1.672,13	2.006,55	3.344,25	4.013,10
DS	DS4 1.6 BLUEHDI	100CV	0,4330	1.623,75	1.948,50	3.247,50	3.897,00
DS	DS4 1.6 BLUEHDI	110CV	0,4144	1.554,00	1.864,80	3.108,00	3.729,60
DS	DS4 1.6 BLUEHDI	120CV	0,4339	1.627,13	1.952,55	3.254,25	3.905,10
DS	DS4 2.0 BLUEHDI	150CV	0,4864	1.824,00	2.188,80	3.648,00	4.377,60
DS	DS4 2.0 BLUEHDI	180CV	0,5328	1.998,00	2.397,60	3.996,00	4.795,20
DS	DS5 1.6 BLUEHDI	120CV	0,4854	1.820,25	2.184,30	3.640,50	4.368,60
DS	DS5 2.0 BLUEHDI	150CV	0,5107	1.915,13	2.298,15	3.830,25	4.596,30
DS	DS5 2.0 BLUEHDI	180CV	0,5665	2.124,38	2.549,25	4.248,75	5.098,50
DS	DS7 1.5 CROSSBACK BLUEHDI	130CV	0,5168	1.938,00	2.325,60	3.876,00	4.651,20
DS	DS7 2.0 CROSSBACK BLUEHDI	180CV	0,5801	2.175,38	2.610,45	4.350,75	5.220,90
FIAT	500 1.3 MTJ	95CV	0,3447	1.292,63	1.551,15	2.585,25	3.102,30
FIAT	500C 1.3 MTJ	95CV	0,3655	1.370,63	1.644,75	2.741,25	3.289,50
FIAT	500L 1.3 MTJ	95CV	0,4139	1.552,13	1.862,55	3.104,25	3.725,10
FIAT	500L 1.6 MTJ 120CV	EURO6	0,4209	1.578,38	1.894,05	3.156,75	3.788,10
FIAT	500L LIVING 1.3 MTJ	95CV	0,4055	1.520,63	1.824,75	3.041,25	3.649,50
FIAT	500L LIVING 1.6 MTJ 120CV	ND	0,4325	1.621,88	1.946,25	3.243,75	3.892,50
FIAT	500L WAGON 1.3 MTJ	95CV	0,4100	1.537,50	1.845,00	3.075,00	3.690,00
FIAT	500L WAGON 1.6 MTJ	120CV	0,4276	1.603,50	1.924,20	3.207,00	3.848,40
FIAT	500X 1.3 MJT	95CV	0,3878	1.454,25	1.745,10	2.908,50	3.490,20
FIAT	500X 1.6 MJT	120CV	0,4397	1.648,88	1.978,65	3.297,75	3.957,30
FIAT	500X 1.6 MULTIJET	120CV	0,4447	1.667,63	2.001,15	3.335,25	4.002,30
FIAT	500X 1.6 MULTIJET	130CV	0,4879	1.829,63	2.195,55	3.659,25	4.391,10

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
FIAT	500X 2.0 MJT 140CV	4X4	0,5288	1.983,00	2.379,60	3.966,00	4.759,20
FIAT	500X 2.0 MULTIJET	150CV 4X4	0,5303	1.988,63	2.386,35	3.977,25	4.772,70
FIAT	BRAVO 1.6 MJT	105CV	0,4164	1.561,50	1.873,80	3.123,00	3.747,60
FIAT	BRAVO 1.6 MJT	120CV	0,4346	1.629,75	1.955,70	3.259,50	3.911,40
FIAT	DOBLÒ 1.6	120CV	0,4717	1.768,88	2.122,65	3.537,75	4.245,30
FIAT	FREEMONT 2.0 16V MTJ	140CV	0,5394	2.022,75	2.427,30	4.045,50	4.854,60
FIAT	FREEMONT 2.0 16V MTJ	170CV	0,5637	2.113,88	2.536,65	4.227,75	5.073,30
FIAT	FREEMONT 2.0 16V MTJ 4X4 AUT	170CV	0,6024	2.259,00	2.710,80	4.518,00	5.421,60
FIAT	PANDA 1.3 MTJ	80CV	0,3354	1.257,75	1.509,30	2.515,50	3.018,60
FIAT	PANDA 1.3 MTJ	95CV S&S	0,3379	1.267,13	1.520,55	2.534,25	3.041,10
FIAT	PANDA 1.3 MTJ 80CV	4X4	0,3768	1.413,00	1.695,60	2.826,00	3.391,20
FIAT	PANDA CROSS 1.3 MTJ	95CV 4X4	0,3950	1.481,25	1.777,50	2.962,50	3.555,00
FIAT	PUNTO 1.3 MTJ II	95CV	0,3686	1.382,25	1.658,70	2.764,50	3.317,40
FIAT	QUBO 1.3 MJT	95CV	0,3975	1.490,63	1.788,75	2.981,25	3.577,50
FIAT	TALENTO 1.6	123CV 9 POSTI	0,5300	1.987,50	2.385,00	3.975,00	4.770,00
FIAT	TIPO 1.3 MTJ 5PORTE 95CV	MY2016	0,4309	1.615,88	1.939,05	3.231,75	3.878,10
FIAT	TIPO 1.3 MTJ 95CV	MY2016	0,3955	1.483,13	1.779,75	2.966,25	3.559,50
FIAT	TIPO 1.3 MTJ 95CV SW	MY2016	0,4414	1.655,25	1.986,30	3.310,50	3.972,60
FIAT	TIPO 1.6 MTJ 120CV	MY2016	0,4045	1.516,88	1.820,25	3.033,75	3.640,50
FIAT	TIPO 1.6 MTJ 120CV SW	MY2016	0,4053	1.519,88	1.823,85	3.039,75	3.647,70
FIAT	TIPO 1.6 MTJ 5PORTE 120CV	MY2016	0,3978	1.491,75	1.790,10	2.983,50	3.580,20
FORD	B-MAX 1.5 TDCI	75CV PLUS	0,3815	1.430,63	1.716,75	2.861,25	3.433,50
FORD	C MAX 1.5 TDCI	120 CV S&S	0,4401	1.650,38	1.980,45	3.300,75	3.960,90
FORD	C MAX 2.0 TDCI	150CV	0,4660	1.747,50	2.097,00	3.495,00	4.194,00
FORD	C MAX 2.0 TDCI	170CV	0,5068	1.900,50	2.280,60	3.801,00	4.561,20
FORD	C MAX PLUS 1.5 TDCI	120CV	0,4298	1.611,75	1.934,10	3.223,50	3.868,20
FORD	ECOSPORT 1.5 ECOBLUE S&S	95CV	0,3880	1.455,00	1.746,00	2.910,00	3.492,00
FORD	ECOSPORT 1.5 TDCI	95CV	0,3986	1.494,75	1.793,70	2.989,50	3.587,40
FORD	ECOSPORT 1.5 TDCI S&S	100CV	0,3991	1.496,63	1.795,95	2.993,25	3.591,90
FORD	ECOSPORT 1.5 TDCI S&S	125CV	0,4137	1.551,38	1.861,65	3.102,75	3.723,30
FORD	EDGE 2.0 ECOBLUE	150CV AUT	0,6370	2.388,75	2.866,50	4.777,50	5.733,00
FORD	EDGE 2.0 ECOBLUE	190CV	0,6424	2.409,00	2.890,80	4.818,00	5.781,60
FORD	EDGE 2.0 ECOBLUE	240CV	0,6978	2.616,75	3.140,10	5.233,50	6.280,20
FORD	EDGE 2.0 TDCI	180CV AWD	0,6194	2.322,75	2.787,30	4.645,50	5.574,60
FORD	EDGE 2.0 TDCI	210CV AWD	0,6546	2.454,75	2.945,70	4.909,50	5.891,40
FORD	FIESTA 1.5 ECOBLUE	86CV	0,3590	1.346,25	1.615,50	2.692,50	3.231,00
FORD	FIESTA 1.5 TDCI	75CV PLUS	0,3502	1.313,25	1.575,90	2.626,50	3.151,80
FORD	FIESTA 1.5 TDCI 120CV	MY2017	0,3730	1.398,75	1.678,50	2.797,50	3.357,00
FORD	FIESTA PLUS 1.5 TDCI 85CV	MY2017	0,3528	1.323,00	1.587,60	2.646,00	3.175,20
FORD	FOCUS 1.5 TDCI	120CV	0,4088	1.533,00	1.839,60	3.066,00	3.679,20
FORD	FOCUS 1.5 TDCI	95CV	0,3998	1.499,25	1.799,10	2.998,50	3.598,20
FORD	FOCUS 1.5 TDCI 120CV	STATION SW	0,4148	1.555,50	1.866,60	3.111,00	3.733,20
FORD	FOCUS 1.5 TDCI 95CV	STATION SW	0,4057	1.521,38	1.825,65	3.042,75	3.651,30
FORD	FOCUS 2.0 TDCI	150CV	0,4776	1.791,00	2.149,20	3.582,00	4.298,40
FORD	FOCUS 2.0 TDCI 150CV	STATION SW	0,4829	1.810,88	2.173,05	3.621,75	4.346,10
FORD	FOCUS IV 1.5 ECOBLUE	120CV	0,4370	1.638,75	1.966,50	3.277,50	3.933,00
FORD	FOCUS IV 1.5 ECOBLUE	95CV	0,4060	1.522,50	1.827,00	3.045,00	3.654,00
FORD	FOCUS IV 2.0 ECOBLUE	150CV	0,4906	1.839,75	2.207,70	3.679,50	4.415,40
FORD	FOCUS IV 2.0 ECOBLUE	190CV	0,5452	2.044,50	2.453,40	4.089,00	4.906,80
FORD	FOCUS IV STATION 1.5 ECOBLUE	120CV SW	0,4275	1.603,13	1.923,75	3.206,25	3.847,50
FORD	FOCUS IV STATION 1.5 ECOBLUE	95CV SW	0,4163	1.561,13	1.873,35	3.122,25	3.746,70
FORD	FOCUS IV STATION 2.0 ECOBLUE	150CV SW	0,4872	1.827,00	2.192,40	3.654,00	4.384,80
FORD	GALAXY 2.0 ECOBLUE	190CV AWD	0,6306	2.364,75	2.837,70	4.729,50	5.675,40
FORD	GALAXY 2.0 TDCI	150CV S&S	0,5492	2.059,50	2.471,40	4.119,00	4.942,80
FORD	GALAXY 2.0 TDCI BITURBO S&S	210CV	0,6195	2.323,13	2.787,75	4.646,25	5.575,50
FORD	GALAXY 2.0 TDCI S&S	120CV	0,5494	2.060,25	2.472,30	4.120,50	4.944,60
FORD	GALAXY 2.0 TDCI S&S	150CV	0,5818	2.181,75	2.618,10	4.363,50	5.236,20
FORD	GALAXY 2.0 TDCI S&S	180CV	0,6013	2.254,88	2.705,85	4.509,75	5.411,70
FORD	KA+ 1.5 TDCI	95CV	0,3351	1.256,63	1.507,95	2.513,25	3.015,90
FORD	KUGA 1.5 TDCI 120CV	2WD	0,4198	1.574,25	1.889,10	3.148,50	3.778,20
FORD	KUGA 2.0 TDCI 120CV	2WD	0,5105	1.914,38	2.297,25	3.828,75	4.594,50
FORD	KUGA 2.0 TDCI 150CV	2WD	0,5065	1.899,38	2.279,25	3.798,75	4.558,50
FORD	KUGA 2.0 TDCI 150CV	4WD	0,5534	2.075,25	2.490,30	4.150,50	4.980,60
FORD	KUGA 2.0 TDCI 180CV	4WD	0,6018	2.256,75	2.708,10	4.513,50	5.416,20
FORD	KUGA 2019 1.5 ECOBLUE	120CV 2WD	0,4572	1.714,50	2.057,40	3.429,00	4.114,80
FORD	KUGA 2019 2.0 ECOBLUE	150CV AWD	0,5476	2.053,50	2.464,20	4.107,00	4.928,40
FORD	KUGA 2019 2.0 ECOBLUE	190CV AWD	0,5569	2.088,38	2.506,05	4.176,75	5.012,10
FORD	MONDEO 1.5 TDCI 120CV	S&S	0,4582	1.718,25	2.061,90	3.436,50	4.123,80
FORD	MONDEO 2.0 ECOBLUE 150CV	S&S	0,5349	2.005,88	2.407,05	4.011,75	4.814,10
FORD	MONDEO 2.0 ECOBLUE 190CV	AWD	0,6115	2.293,13	2.751,75	4.586,25	5.503,50
FORD	MONDEO 2.0 ECOBLUE 190CV	S&S	0,5888	2.208,00	2.649,60	4.416,00	5.299,20
FORD	MONDEO 2.0 TDCI	210CV	0,5563	2.086,13	2.503,35	4.172,25	5.006,70
FORD	MONDEO 2.0 TDCI 150CV	AWD	0,5229	1.960,88	2.353,05	3.921,75	4.706,10
FORD	MONDEO 2.0 TDCI 150CV	S&S	0,5184	1.944,00	2.332,80	3.888,00	4.665,60

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
FORD	MONDEO 2.0 TDCI 180CV	AWD	0,5592	2.097,00	2.516,40	4.194,00	5.032,80
FORD	MONDEO 2.0 TDCI 180CV	S&S	0,5246	1.967,25	2.360,70	3.934,50	4.721,40
FORD	MONDEO STATION 1.5 TDCI 120CV	S&S	0,4642	1.740,75	2.088,90	3.481,50	4.177,80
FORD	MONDEO STATION 2.0 ECOBLUE 190CV	AWD	0,6383	2.393,63	2.872,35	4.787,25	5.744,70
FORD	MONDEO STATION 2.0 ECOBLUE 190CV	S&S	0,6115	2.293,13	2.751,75	4.586,25	5.503,50
FORD	MONDEO STATION 2.0 TDCI	210CV	0,5661	2.122,88	2.547,45	4.245,75	5.094,90
FORD	MONDEO STATION 2.0 TDCI 150CV	AWD	0,5200	1.950,00	2.340,00	3.900,00	4.680,00
FORD	MONDEO STATION 2.0 TDCI 150CV	S&S	0,5063	1.898,63	2.278,35	3.797,25	4.556,70
FORD	MONDEO STATION 2.0 TDCI 180CV	AWD	0,5667	2.125,13	2.550,15	4.250,25	5.100,30
FORD	MONDEO STATION 2.0 TDCI 180CV	S&S	0,5322	1.995,75	2.394,90	3.991,50	4.789,80
FORD	PUMA 1.5 ECOBLUE	120CV	0,4154	1.557,75	1.869,30	3.115,50	3.738,60
FORD	S MAX 2.0 TDCI	120CV	0,5116	1.918,50	2.302,20	3.837,00	4.604,40
FORD	S MAX 2.0 TDCI	150CV	0,5349	2.005,88	2.407,05	4.011,75	4.814,10
FORD	S MAX 2.0 TDCI	150CV AWD	0,5569	2.088,38	2.506,05	4.176,75	5.012,10
FORD	S MAX 2.0 TDCI	180CV	0,5571	2.089,13	2.506,95	4.178,25	5.013,90
FORD	S MAX 2.0 TDCI	180CV AWD	0,5900	2.212,50	2.655,00	4.425,00	5.310,00
FORD	S MAX 2.0 TDCI	210CV	0,5891	2.209,13	2.650,95	4.418,25	5.301,90
FORD	S-MAX 2.0 ECOBLUE	120CV	0,5306	1.989,75	2.387,70	3.979,50	4.775,40
FORD	S-MAX 2.0 ECOBLUE	150CV	0,5637	2.113,88	2.536,65	4.227,75	5.073,30
FORD	S-MAX 2.0 ECOBLUE	150CV AWD	0,5628	2.110,50	2.532,60	4.221,00	5.065,20
FORD	S-MAX 2.0 ECOBLUE	190CV	0,5672	2.127,00	2.552,40	4.254,00	5.104,80
FORD	S-MAX 2.0 ECOBLUE	190CV AWD	0,6002	2.250,75	2.700,90	4.501,50	5.401,80
FORD	S-MAX 2.0 ECOBLUE	240CV	0,6125	2.296,88	2.756,25	4.593,75	5.512,50
FORD	TOURNEO CONNECT 1.6 TDCI	115CV	0,4669	1.750,88	2.101,05	3.501,75	4.202,10
FORD	TOURNEO COURIER 1.6 TDCI	95CV	0,3810	1.428,75	1.714,50	2.857,50	3.429,00
FORD	TOURNEO CUSTOM 2.0	170CV	0,5629	2.110,88	2.533,05	4.221,75	5.066,10
GREAT WALL MOTORS	H6 2.0 143CV	4X2	0,5430	2.036,25	2.443,50	4.072,50	4.887,00
GREAT WALL MOTORS	H6 2.0 143CV	4X4	0,5610	2.103,75	2.524,50	4.207,50	5.049,00
HONDA	CIVIC 1.6	120CV	0,4279	1.604,63	1.925,55	3.209,25	3.851,10
HONDA	CR-V 1.6 I-DTEC	2WD 120CV	0,4587	1.720,13	2.064,15	3.440,25	4.128,30
HONDA	CR-V 1.6 I-DTEC	4WD 160CV	0,5090	1.908,75	2.290,50	3.871,50	4.581,00
HONDA	HR-V 1.6 DTEC	120 CV	0,4543	1.703,63	2.044,35	3.407,25	4.088,70
HYUNDAI	i20 1.1 CRDI 75CV	MY2015	0,3469	1.300,88	1.561,05	2.601,75	3.122,10
HYUNDAI	i20 1.4 CRDI 90CV	MY2015	0,3612	1.354,50	1.625,40	2.709,00	3.200,80
HYUNDAI	i30 1.6 CRDI	136CV	0,4060	1.522,50	1.827,00	3.045,00	3.654,00
HYUNDAI	i30 1.6 CRDI	95CV 5P	0,3914	1.467,75	1.761,30	2.935,50	3.522,60
HYUNDAI	i30 1.6 CRDI 110CV	5P	0,4126	1.547,25	1.856,70	3.094,50	3.713,40
HYUNDAI	i30 1.6 CRDI 136CV	5P	0,4449	1.668,38	2.002,05	3.336,75	4.004,10
HYUNDAI	i30 2020 1.6 CRDI	115CV	0,4421	1.657,88	1.989,45	3.315,75	3.978,90
HYUNDAI	i30 WAGON 1.6 CRDI	110CV E6	0,4081	1.530,38	1.836,45	3.060,75	3.672,90
HYUNDAI	i30 WAGON 1.6 CRDI	136CV E6	0,4203	1.576,13	1.891,35	3.152,25	3.782,70
HYUNDAI	i40 1.7 CRDI 140CV	WAGON	0,4961	1.860,38	2.232,45	3.720,75	4.464,90
HYUNDAI	i40 2019	1.6 CRDI 136CV WAGON	0,4935	1.850,63	2.220,75	3.701,25	4.441,50
HYUNDAI	iX20 1.4 CRDI 90CV	ND	0,3824	1.434,00	1.720,80	2.868,00	3.441,60
HYUNDAI	iX20 1.6 CRDI 115CV	ND	0,4066	1.524,75	1.829,70	3.049,50	3.659,40
HYUNDAI	iX35 1.7 CRDI 116CV	2WD	0,4749	1.780,88	2.137,05	3.561,75	4.274,10
HYUNDAI	iX35 2.0 CRDI 136CV	4WD	0,5201	1.950,38	2.340,45	3.900,75	4.680,90
HYUNDAI	KONA 1.6 CRDI	115CV	0,4219	1.582,13	1.898,55	3.164,25	3.797,10
HYUNDAI	KONA 1.6 CRDI	136CV	0,4551	1.706,63	2.047,95	3.413,25	4.095,90
HYUNDAI	KONA 1.6 CRDI 4WD	136CV	0,4678	1.754,25	2.105,10	3.508,50	4.210,20
HYUNDAI	SANTA FE 2.0 CRDI 150CV	4WD	0,6009	2.253,38	2.704,05	4.506,75	5.408,10
HYUNDAI	SANTA FE 2.0 CRDI 2WD	150CV	0,5628	2.110,50	2.532,60	4.221,00	5.065,20
HYUNDAI	SANTA FE 2.2 CRDI 197CV	4WD	0,6322	2.370,75	2.844,90	4.741,50	5.689,80
HYUNDAI	SANTA FE 2.2 CRDI 2WD	200CV	0,6376	2.391,00	2.869,20	4.782,00	5.738,40
HYUNDAI	SANTA FE 2.2 CRDI 4WD	200CV	0,6515	2.443,13	2.931,75	4.886,25	5.863,50
HYUNDAI	SANTA FE 2.2 CRDI 4WD	201CV	0,6951	2.606,63	3.127,95	5.213,25	6.255,90
HYUNDAI	SANTA FE 2.2 CRDI 4WD 200CV	MY2018	0,6956	2.608,50	3.130,20	5.217,00	6.260,40
HYUNDAI	TUCSON 1.6 CRDI 116CV	MY2018	0,4833	1.812,38	2.174,85	3.624,75	4.349,70
HYUNDAI	TUCSON 1.6 CRDI 136CV	MY2018	0,5159	1.934,63	2.321,55	3.869,25	4.643,10
HYUNDAI	TUCSON 1.6 CRDI 136CV 4WD	MY2018	0,5409	2.028,38	2.434,05	4.056,75	4.868,10
HYUNDAI	TUCSON 1.7 CRDI	116CV	0,4421	1.657,88	1.989,45	3.315,75	3.978,90
HYUNDAI	TUCSON 1.7 CRDI	140CV	0,4883	1.831,13	2.197,35	3.662,25	4.394,70
HYUNDAI	TUCSON 2.0 CRDI	136CV 4WD	0,4925	1.846,88	2.216,25	3.693,75	4.432,50
HYUNDAI	TUCSON 2.0 CRDI	185CV 4WD	0,5733	2.149,88	2.579,85	4.299,75	5.159,70
HYUNDAI	TUCSON 2020 1.6 CRDI	116CV	0,5214	1.955,25	2.346,30	3.910,50	4.692,60
HYUNDAI	TUCSON 2020 1.6 CRDI	136CV	0,5021	1.882,88	2.259,45	3.765,75	4.518,90
INFINITI	Q30 1.5D	109CV	0,4511	1.691,63	2.029,95	3.383,25	4.059,90
INFINITI	Q30 1.5D 110CV	MY2018	0,4570	1.713,75	2.056,50	3.427,50	4.113,00
INFINITI	Q30 2.2D	170CV	0,5364	2.011,50	2.413,80	4.023,00	4.827,60
INFINITI	Q30 2.2D 170CV 2WD	MY2018	0,5429	2.035,88	2.443,05	4.071,75	4.886,10
INFINITI	Q30 2.2D 170CV 4WD	MY2018	0,5732	2.149,50	2.579,40	4.299,00	5.158,80
INFINITI	Q30 2.2D AWD	170CV	0,5842	2.190,75	2.628,90	4.381,50	5.257,80
INFINITI	Q50 2.2 D 170CV	ND	0,5806	2.177,25	2.612,70	4.354,50	5.225,40
INFINITI	Q70 2.2 D	170CV	0,6523	2.446,13	2.935,35	4.892,25	5.870,70

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
INFINITI	QX30 2.2D 170CV	AWD	0,5981	2.242,88	2.691,45	4.485,75	5.382,90
INFINITI	QX30 2.2D DCI AWD	170CV	0,6052	2.269,50	2.723,40	4.539,00	5.446,80
INFINITI	QX50 3.0D	238CV	0,7511	2.816,63	3.379,95	5.633,25	6.759,90
INFINITI	QX70 3.0D	238CV	0,8164	3.061,50	3.673,80	6.123,00	7.347,60
JAGUAR	E-PACE 2.0D	150CV	0,5727	2.147,63	2.577,15	4.295,25	5.154,30
JAGUAR	E-PACE 2.0D	150CV AWD	0,5976	2.241,00	2.689,20	4.482,00	5.378,40
JAGUAR	E-PACE 2.0D	180CV AWD	0,6901	2.587,88	3.105,45	5.175,75	6.210,90
JAGUAR	E-PACE 2.0D	241CV AWD	0,7160	2.685,00	3.222,00	5.370,00	6.444,00
JAGUAR	E-PACE 2.0D AWD	150CV	0,6087	2.282,63	2.739,15	4.565,25	5.478,30
JAGUAR	E-PACE 2.0D AWD	180CV	0,6401	2.400,38	2.880,45	4.800,75	5.760,90
JAGUAR	E-PACE 2.0D AWD	240CV	0,6954	2.607,75	3.129,30	5.215,50	6.258,60
JAGUAR	E-PACE 2021 2.0D I4	163CV	0,5691	2.134,13	2.560,95	4.268,25	5.121,90
JAGUAR	F-PACE 2.0D 180CV	2WD	0,6210	2.328,75	2.794,50	4.657,50	5.589,00
JAGUAR	F-PACE 2.0D 180CV	4WD	0,6410	2.403,75	2.884,50	4.807,50	5.769,00
JAGUAR	F-PACE 2019	2.0D 163CV	0,6364	2.386,50	2.863,80	4.773,00	5.727,60
JAGUAR	F-PACE 2019	2.0D 180CV	0,6592	2.472,00	2.966,40	4.944,00	5.932,80
JAGUAR	F-PACE 2019	2.0D 180CV AWD	0,6806	2.552,25	3.062,70	5.104,50	6.125,40
JAGUAR	F-PACE 2019	2.0D 240CV AWD	0,7513	2.817,38	3.380,85	5.634,75	6.761,70
JAGUAR	F-PACE 2019	3.0D 300CV AWD	0,8126	3.047,25	3.656,70	6.094,50	7.313,40
JAGUAR	F-PACE 3.0D 300CV	4WD	0,7720	2.895,00	3.474,00	5.790,00	6.948,00
JAGUAR	XE 2.0 D	163CV	0,5298	1.986,75	2.384,10	3.973,50	4.768,20
JAGUAR	XE 2.0 D TURBO	180CV	0,5328	1.998,00	2.397,60	3.996,00	4.795,20
JAGUAR	XE 2019	2.0D 180CV AUT	0,6017	2.256,38	2.707,65	4.512,75	5.415,30
JAGUAR	XE 2019	2.0D 180CV AWD AUT	0,6207	2.327,63	2.793,15	4.655,25	5.586,30
JAGUAR	XE 20D 240CV AWD	LANDMARK EDITION	0,6760	2.535,00	3.042,00	5.070,00	6.084,00
JAGUAR	XF 2.0D 163CV	EURO6	0,6117	2.293,88	2.752,65	4.587,75	5.505,30
JAGUAR	XF 2.0D 180CV	AWD	0,6717	2.518,88	3.022,65	5.037,75	6.045,30
JAGUAR	XF 2.0D 180CV	EURO6	0,6303	2.363,63	2.836,35	4.727,25	5.672,70
JAGUAR	XF 3.0D 300CV	EURO6	0,8021	3.007,88	3.609,45	6.015,75	7.218,90
JAGUAR	XF SPORTBRAKE 2.0 D	163CV SW	0,6438	2.414,25	2.897,10	4.828,50	5.794,20
JAGUAR	XF SPORTBRAKE 2.0 D	180CV SW	0,6708	2.515,50	3.018,60	5.031,00	6.037,20
JAGUAR	XF SPORTBRAKE 2.0D AWD	240CV SW	0,7658	2.871,75	3.446,10	5.743,50	6.892,20
JAGUAR	XF SPORTBRAKE 3.0 TDV6	300CV SW	0,8464	3.174,00	3.808,80	6.348,00	7.617,60
JAGUAR	XJ 3.0D 300CV	MY2017	0,9483	3.556,13	4.267,35	7.112,25	8.534,70
JAGUAR	XJ 3.0D V6	340CV AWD	1,1166	4.187,25	5.024,70	8.374,50	10.049,40
JAGUAR	XJ 3.0D V6 TURBO	300CV	0,9105	3.414,38	4.097,25	6.828,75	8.194,50
JAGUAR	XJ 3.0D V6 TURBO LWB	300CV	1,0080	3.780,00	4.536,00	7.500,00	9.072,00
JEEP	CHEROKEE 2.0 MTJ II	140CV 2WD	0,5794	2.172,75	2.607,30	4.345,50	5.214,60
JEEP	CHEROKEE 2.0 MTJ II	140CV 4WD	0,6003	2.251,13	2.701,35	4.502,25	5.402,70
JEEP	CHEROKEE 2.2 MTJ II	185CV 4WD	0,6341	2.377,88	2.853,45	4.755,75	5.706,90
JEEP	CHEROKEE 2.2 MTJ	194CV	0,6607	2.477,63	2.973,15	4.955,25	5.946,30
JEEP	CHEROKEE 2.2 MTJ	194CV AWD	0,6836	2.563,50	3.076,20	5.127,00	6.152,40
JEEP	CHEROKEE 2.2 MTJ II	200CV 4WD	0,6686	2.507,25	3.008,70	5.014,50	6.017,40
JEEP	COMPASS 1.6 MTJ	120CV	0,5006	1.877,25	2.252,70	3.754,50	4.505,40
JEEP	COMPASS 1.6 MTJ 120CV	2WD	0,4681	1.755,38	2.106,45	3.510,75	4.212,90
JEEP	COMPASS 2.0 MTJ 140CV	4WD	0,5271	1.976,63	2.371,95	3.953,25	4.743,90
JEEP	COMPASS 2.0 MTJ 170CV	4WD	0,5844	2.191,50	2.629,80	4.383,00	5.259,60
JEEP	GRAND CHEROKEE 3.0 V6 MTJ	190CV	0,7647	2.867,63	3.441,15	5.735,25	6.882,30
JEEP	GRAND CHEROKEE 3.0 V6 MTJ	250CV	0,8637	3.238,88	3.886,65	6.477,75	7.773,30
JEEP	RENEGADE 1.6 MJT	120CV	0,4610	1.728,75	2.074,50	3.457,50	4.149,00
JEEP	RENEGADE 1.6 MJT	95CV	0,4305	1.614,38	1.937,25	3.228,75	3.874,50
JEEP	RENEGADE 1.6 MJT 4WD	120CV	0,5065	1.899,38	2.279,25	3.798,75	4.558,50
JEEP	RENEGADE 1.6 MTJ	105CV	0,4451	1.669,13	2.002,95	3.338,25	4.005,90
JEEP	RENEGADE 2.0 MJT 4WD	140CV	0,5149	1.930,88	2.317,05	3.861,75	4.634,10
JEEP	RENEGADE 2.0 MJT 4WD	170CV	0,5677	2.128,88	2.554,65	4.257,75	5.109,30
JEEP	RENEGADE 2.0 MTJ	140CV AWD	0,5155	1.933,13	2.319,75	3.866,25	4.639,50
JEEP	WRANGLER 2.2 MJT II	200CV	0,7352	2.757,00	3.308,40	5.514,00	6.616,80
JEEP	WRANGLER 2.8 CRD	200CV	0,7004	2.626,50	3.151,80	5.253,00	6.303,60
KIA	CARENS 1.7 CRDI	141CV	0,4850	1.818,75	2.182,50	3.637,50	4.365,00
KIA	CARENS 1.7 CRDI 115CV	ND	0,4477	1.678,88	2.014,65	3.357,75	4.029,30
KIA	CEE D 1.6 CRDI	136CV	0,4421	1.657,88	1.989,45	3.315,75	3.978,90
KIA	CEE D 1.6 CRDI 110CV	ND	0,4104	1.539,00	1.846,80	3.078,00	3.693,60
KIA	CEED 1.6 CRDI	115CV	0,4128	1.548,00	1.857,60	3.096,00	3.715,20
KIA	CEED 1.6 CRDI	136CV	0,4512	1.692,00	2.030,40	3.384,00	4.060,80
KIA	OPTIMA 1.7 CRDI	140CV	0,4756	1.783,50	2.140,20	3.567,00	4.280,40
KIA	OPTIMA SW 1.7 CRDI	141CV	0,4831	1.811,63	2.173,95	3.623,25	4.347,90
KIA	PROCEED 2019	1.6 CRDI 136CV	0,4627	1.735,13	2.082,15	3.470,25	4.164,30
KIA	RIO 1.1 CRDI	75CV	0,3586	1.344,75	1.613,70	2.689,50	3.227,40
KIA	RIO 1.4 CRDI	90CV	0,3767	1.412,63	1.695,15	2.825,25	3.390,30
KIA	SORENTO 2.0 CRDI 185CV	AWD	0,6309	2.365,88	2.839,05	4.731,75	5.678,10
KIA	SORENTO 2.2 CRDI 200CV	AWD	0,6754	2.532,75	3.039,30	5.065,50	6.078,60
KIA	SORENTO 2.2 CRDI 2WD	200CV	0,6231	2.336,63	2.803,95	4.673,25	5.607,90
KIA	SORENTO 2.2 CRDI AWD	200CV	0,6618	2.481,75	2.978,10	4.963,50	5.956,20
KIA	SOUL 1.6 CRDI	136CV	0,4405	1.651,88	1.982,25	3.303,75	3.964,50

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
KIA	SPORTAGE 1.6 CRDI	115CV 2WD	0,4959	1.859,63	2.231,55	3.719,25	4.463,10
KIA	SPORTAGE 1.6 CRDI	136CV 2WD	0,5018	1.881,75	2.258,10	3.763,50	4.516,20
KIA	SPORTAGE 1.6 CRDI	136CV AWD	0,5000	1.875,00	2.250,00	3.750,00	4.500,00
KIA	SPORTAGE 1.7 CRDI 2WD	115CV	0,4579	1.717,13	2.060,55	3.434,25	4.121,10
KIA	SPORTAGE 1.7 CRDI 2WD	140CV	0,4850	1.818,75	2.182,50	3.637,50	4.365,00
KIA	SPORTAGE 1.7 CRDI VGT	2WD 116CV	0,4758	1.784,25	2.141,10	3.568,50	4.282,20
KIA	SPORTAGE 2.0 CRDI 136CV	4WD	0,5398	2.024,25	2.429,10	4.048,50	4.858,20
KIA	SPORTAGE 2.0 CRDI AWD	136CV	0,5456	2.046,00	2.455,20	4.092,00	4.910,40
KIA	SPORTAGE 2.0 CRDI AWD	185CV	0,5720	2.145,00	2.574,00	4.290,00	5.148,00
KIA	SPORTAGE R 2.0 CRDI 184CV	4WD	0,6376	2.391,00	2.869,20	4.782,00	5.738,40
KIA	STINGER 2.2 CRDI 200CV	AWD	0,6900	2.587,50	3.105,00	5.175,00	6.210,00
KIA	STINGER 2.2 CRDI 200CV	RWD	0,6573	2.464,88	2.957,85	4.929,75	5.915,70
KIA	STONIC 1.6 CRDI	110CV	0,4069	1.525,88	1.831,05	3.051,75	3.662,10
KIA	STONIC 1.6 CRDI	115CV	0,3960	1.485,00	1.782,00	2.970,00	3.564,00
KIA	VENGA 1.4 CRDI 90CV	ND	0,3937	1.476,38	1.771,65	2.952,75	3.543,30
KIA	XCEED 1.6 CRDI	115CV	0,4348	1.630,50	1.956,60	3.261,00	3.913,20
KIA	XCEED 1.6 CRDI	136CV	0,4691	1.759,13	2.110,95	3.518,25	4.221,90
LANCIA	YPSILON 1.3 MJT	80CV	0,3596	1.348,50	1.618,20	2.697,00	3.236,40
LANCIA	YPSILON 1.3 MJT	95CV	0,3633	1.362,38	1.634,85	2.724,75	3.269,70
LAND ROVER	DEFENDER 110 2.0 SD4	200CV	0,7308	2.740,50	3.288,60	5.481,00	6.577,20
LAND ROVER	DEFENDER 110 2.0 SD4	240CV	0,7614	2.855,25	3.426,30	5.710,50	6.852,60
LAND ROVER	DEFENDER 90 2.0 SD4	200CV	0,6978	2.616,75	3.140,10	5.233,50	6.280,20
LAND ROVER	DEFENDER 90 2.0 SD4	240CV	0,7284	2.731,50	3.277,80	5.463,00	6.555,60
LAND ROVER	DISCOVERY 5 2.0 SD4	240CV	0,7364	2.761,50	3.313,80	5.523,00	6.627,60
LAND ROVER	DISCOVERY 5 2.0 TD4	180CV	0,6745	2.529,38	3.035,25	5.058,75	6.070,50
LAND ROVER	DISCOVERY 5 3.0 SDV6	306CV	0,8379	3.142,13	3.770,55	6.284,25	7.541,10
LAND ROVER	DISCOVERY 5 3.0 TD6	250CV	0,7799	2.924,63	3.509,55	5.849,25	7.019,10
LAND ROVER	DISCOVERY SPORT 2.0 TD4	150CV	0,5505	2.064,38	2.477,25	4.128,75	4.954,50
LAND ROVER	DISCOVERY SPORT 2.0 TD4	180CV	0,5690	2.133,75	2.560,50	4.267,50	5.121,00
LAND ROVER	DISCOVERY4 3.0 SDV6	249CV	0,8116	3.043,50	3.652,20	6.087,00	7.304,40
LAND ROVER	DISCOVERY4 3.0 TDV6	211CV	0,7617	2.856,38	3.427,65	5.712,75	6.855,30
LAND ROVER	RANGE ROVER 3.0 SDV6	249CV	1,0725	4.021,88	4.826,25	8.043,75	9.652,50
LAND ROVER	RANGE ROVER 4.4 SDV8	340CV	1,2207	4.577,63	5.493,15	9.155,25	10.986,30
LAND ROVER	RANGE ROVER EVOQUE 2.0 ED4	150CV 5 PORTE	0,5346	2.004,75	2.405,70	4.009,50	4.811,40
LAND ROVER	RANGE ROVER EVOQUE 2.0 TD4	150CV 5 PORTE	0,5620	2.107,50	2.529,00	4.215,00	5.058,00
LAND ROVER	RANGE ROVER EVOQUE 2.0 TD4	180CV 3 PORTE	0,6475	2.428,13	2.913,75	4.856,25	5.827,50
LAND ROVER	RANGE ROVER EVOQUE 2.0 TD4	180CV 5 PORTE	0,6003	2.251,13	2.701,35	4.502,25	5.402,70
LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0 TD4	150CV	0,6542	2.453,25	2.943,90	4.906,50	5.887,80
LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0 TD4	180CV	0,6739	2.527,13	3.032,55	5.054,25	6.065,10
LAND ROVER	RANGE ROVER SPORT 3.0 D	249CV	0,8795	3.298,13	3.957,75	6.596,25	7.915,50
LAND ROVER	RANGE ROVER SPORT 3.0 SDV6	306CV	0,9007	3.377,63	4.053,15	6.755,25	8.106,30
LAND ROVER	RANGE ROVER SPORT 4.4 SDV8	340CV	1,0092	3.784,50	4.541,40	7.569,00	9.082,80
LAND ROVER	RANGE ROVER VELAR 2.0 I4	180CV	0,6836	2.563,50	3.076,20	5.127,00	6.152,40
LAND ROVER	RANGE ROVER VELAR 2.0 I4	240CV	0,7337	2.751,38	3.301,65	5.502,75	6.603,30
LAND ROVER	RANGE ROVER VELAR 2.0D I4	180CV	0,6901	2.587,88	3.105,45	5.175,75	6.210,90
LAND ROVER	RANGE ROVER VELAR 2.0D I4	240CV	0,7271	2.726,63	3.271,95	5.453,25	6.543,90
LAND ROVER	RANGE ROVER VELAR 3.0 SD6	300CV	0,8116	3.043,50	3.652,20	6.087,00	7.304,40
LAND ROVER	RANGE ROVER VELAR 3.0D	300CV	0,7921	2.970,38	3.564,45	5.940,75	7.128,90
LAND ROVER	RANGE ROVER VELAR 3.0D V6	275CV	0,7775	2.915,63	3.498,75	5.831,25	6.997,50
MAHINDRA	XUV500 2.2 140CV	2WD	0,5462	2.048,25	2.457,90	4.096,50	4.915,80
MAHINDRA	XUV500 2.2 140CV	4WD	0,5728	2.148,00	2.577,60	4.296,00	5.155,20
MAHINDRA	XUV500 2.2 AWD	140CV DIESEL	0,5722	2.145,75	2.574,90	4.291,50	5.149,80
MAHINDRA	XUV500 2.2 FWD	140CV DIESEL	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
MASERATI	Ghibli 3.0 D	250CV	0,8340	3.127,50	3.753,00	6.255,00	7.506,00
MASERATI	Ghibli 3.0 V6 DIESEL	250CV	1,0053	3.769,88	4.523,85	7.539,75	9.047,70
MASERATI	Ghibli 3.0 V6 DIESEL	275CV	1,0099	3.787,13	4.544,55	7.574,25	9.089,10
MASERATI	Ghibli 3.0D	250CV	0,8913	3.342,38	4.010,85	6.684,75	8.021,70
MASERATI	Ghibli 3.0D	275CV	0,8971	3.364,13	4.036,95	6.728,25	8.073,90
MASERATI	LEVANTE 3.0 V6 AWD	DIESEL 250CV	0,9205	3.451,88	4.142,25	6.903,75	8.284,50
MASERATI	LEVANTE 3.0 V6 AWD	DIESEL 275CV	0,9251	3.469,13	4.162,95	6.938,25	8.325,90
MASERATI	QUATTROPORTE 3.0 D	250CV	0,9486	3.557,25	4.268,70	7.114,50	8.537,40
MASERATI	QUATTROPORTE DIESEL 3.0	250CV	1,0309	3.865,88	4.639,05	7.731,75	9.278,10
MASERATI	QUATTROPORTE DIESEL 3.0	275CV	1,0367	3.887,63	4.665,15	7.775,25	9.330,30
MAZDA	2 1.5 105CV	MY2015	0,3673	1.377,38	1.652,85	2.754,75	3.305,70
MAZDA	3 1.5 SKYACTIVE-D	105CV	0,4209	1.578,38	1.894,05	3.156,75	3.788,10
MAZDA	3 2.2 SKYACTIVE-D 150CV	ND	0,4879	1.829,63	2.195,55	3.659,25	4.391,10
MAZDA	3 2019	1.8 SKYACTIV-D 116CV	0,4256	1.596,00	1.915,20	3.192,00	3.830,40
MAZDA	6 2.2 SKYACTIVE-D	150CV	0,5541	2.077,88	2.493,45	4.155,75	4.986,90
MAZDA	6 2.2 SKYACTIVE-D	184CV	0,5766	2.162,25	2.594,70	4.324,50	5.189,40
MAZDA	6 2.2 SKYACTIVE-D 184CV	AUT	0,6214	2.330,25	2.796,30	4.660,50	5.592,60
MAZDA	6 2.2L BERLINA	175CV	0,5575	2.090,63	2.508,75	4.181,25	5.017,50
MAZDA	6 2.2L WAGON	175CV	0,5607	2.102,63	2.523,15	4.205,25	5.046,30
MAZDA	CX-3 1.5D 4X2	105CV	0,4189	1.570,88	1.885,05	3.141,75	3.770,10
MAZDA	CX-3 1.5D 4X4	105CV	0,4591	1.721,63	2.065,95	3.443,25	4.131,90

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
MAZDA	CX-3 1.8L SKYACTIV-D	115CV	0,4204	1.576,50	1.891,80	3.153,00	3.783,60
MAZDA	CX-3 1.8L SKYACTIV-D 4WD	115CV	0,4575	1.715,63	2.058,75	3.431,25	4.117,50
MAZDA	CX-3 1.8L SKYACTIVE D	115CV	0,4328	1.623,00	1.947,60	3.246,00	3.892,20
MAZDA	CX-30 1.8D 116CV	2WD	0,4486	1.682,25	2.018,70	3.364,50	4.037,40
MAZDA	CX-30 1.8D 116CV	4WD	0,4814	1.805,25	2.166,30	3.610,50	4.332,60
MAZDA	CX-5 2.2L SKYACTIV-D 2WD	150CV	0,5194	1.947,75	2.337,30	3.895,50	4.674,60
MAZDA	CX-5 2.2L SKYACTIV-D 4WD	150CV	0,5662	2.123,25	2.547,90	4.246,50	5.095,80
MAZDA	CX-5 2.2L SKYACTIV-D 4WD	175CV	0,5834	2.187,75	2.625,30	4.375,50	5.250,60
MERCEDES	A 160 D 1.5	90 CV EURO 6	0,4149	1.555,88	1.867,05	3.111,75	3.734,10
MERCEDES	A 180 D 1.5	109 CV EURO 6	0,4218	1.581,75	1.898,10	3.163,50	3.796,20
MERCEDES	A 200 D 2.1	136 CV EURO 6	0,4871	1.826,63	2.191,95	3.653,25	4.383,90
MERCEDES	A 200 D 2.1 AUT 4 MATIC	136 CV EURO 6	0,5139	1.927,13	2.312,55	3.854,25	4.625,10
MERCEDES	A 220 D 2.1 AUT	177 CV EURO 6	0,5162	1.935,75	2.322,90	3.871,50	4.645,80
MERCEDES	A 220 D 2.1 AUT 4 MATIC	177 CV EURO 6	0,5585	2.094,38	2.513,25	4.188,75	5.026,50
MERCEDES	A160 D 1.5	95CV	0,4453	1.669,88	2.003,85	3.339,75	4.007,70
MERCEDES	A180 D 1.5 116CV AUT	MY2018	0,4955	1.858,13	2.229,75	3.716,25	4.459,50
MERCEDES	A200 D 2.0	150CV	0,5321	1.995,38	2.394,45	3.990,75	4.788,90
MERCEDES	A200 D 2.0 150CV AUT	4MATIC	0,5709	2.140,88	2.569,05	4.281,75	5.138,10
MERCEDES	A200 D 2.0 150CV AUT	MY2018	0,5419	2.032,13	2.438,55	4.064,25	4.877,10
MERCEDES	A220 D 2.0 190CV AUT	4MATIC	0,5996	2.248,50	2.698,20	4.497,00	5.396,40
MERCEDES	A220 D 2.0 190CV AUT	MY2018	0,5839	2.189,63	2.627,55	4.379,25	5.255,10
MERCEDES	B 160 CDI 1.5	90CV	0,4382	1.643,25	1.971,90	3.286,50	3.943,80
MERCEDES	B 160 D AUT 1.5	90CV	0,4450	1.668,75	2.002,50	3.337,50	4.005,00
MERCEDES	B 180 CDI 1.5	109CV	0,4450	1.668,75	2.002,50	3.337,50	4.005,00
MERCEDES	B 180 D AUT 1.5	109CV	0,4532	1.699,50	2.039,40	3.399,00	4.078,80
MERCEDES	B 200 CDI 2.2 AUT 4MATIC	136CV	0,5626	2.109,75	2.531,70	4.219,50	5.063,40
MERCEDES	B 220 CDI 2.2 AUT	177CV	0,5689	2.133,38	2.560,05	4.266,75	5.120,10
MERCEDES	B 220 CDI 2.2 AUT 4MATIC	177CV	0,6044	2.266,50	2.719,80	4.533,00	5.439,60
MERCEDES	B180D 2018	1.5 116CV AUT	0,4772	1.789,50	2.147,40	3.579,00	4.294,80
MERCEDES	B200 D 2018	2.0 150CV AUT 4MATIC	0,5266	1.974,75	2.369,70	3.949,50	4.739,40
MERCEDES	B200D 2018	2.0 150CV AUT	0,5382	2.018,25	2.421,90	4.036,50	4.843,80
MERCEDES	B220 D 2018	2.0 190CV AUT 4MATIC	0,6245	2.341,88	2.810,25	4.683,75	5.620,50
MERCEDES	B220D 2018	2.0 190CV AUT	0,5586	2.094,75	2.513,70	4.189,50	5.027,40
MERCEDES	C 220 BLUETEC SW 2.1 170CV	MY2014	0,5959	2.234,63	2.681,55	4.469,25	5.363,10
MERCEDES	C 220D 2.1 170CV	CABRIO	0,6362	2.385,75	2.862,90	4.771,50	5.725,80
MERCEDES	C 220D 2.1 4MATIC 170CV	CABRIO	0,6741	2.527,88	3.033,45	5.055,75	6.066,90
MERCEDES	C 220D 2.2 170CV	COUPÉ	0,5819	2.182,13	2.618,55	4.364,25	5.237,10
MERCEDES	C 220D 2.2 170CV 4MATIC	COUPÉ	0,6242	2.340,75	2.808,90	4.681,50	5.617,80
MERCEDES	C 250 BLUETEC SW 2.1 204CV	MY2014	0,6372	2.389,50	2.867,40	4.779,00	5.734,80
MERCEDES	C 250 D 2.1 204CV	4MATIC BERLINA	0,6462	2.423,25	2.907,90	4.846,50	5.815,80
MERCEDES	C 250D 2.1 204CV	CABRIO	0,6739	2.527,13	3.032,55	5.054,25	6.065,10
MERCEDES	C 250D 2.2 204CV 4MATIC	COUPÉ	0,6561	2.460,38	2.952,45	4.920,75	5.904,90
MERCEDES	C 250D AUT 2.2	204CV COUPÉ	0,6268	2.350,50	2.820,60	4.701,00	5.641,20
MERCEDES	C180 D 1.6 122CV AUT	MY2018	0,5257	1.971,38	2.365,65	3.942,75	4.731,30
MERCEDES	C180 D SW 1.6 122CV AUT	MY2018	0,5365	2.011,88	2.414,25	4.023,75	4.828,50
MERCEDES	C200 D 1.6 160CV	MY2018	0,5410	2.028,75	2.434,50	4.057,50	4.869,00
MERCEDES	C200 D SW 1.6 160CV	MY2018	0,5507	2.065,13	2.478,15	4.130,25	4.956,30
MERCEDES	C220 D 2.0 194CV 4MATIC AUT	MY2018	0,6149	2.305,88	2.767,05	4.611,75	5.534,10
MERCEDES	C220 D 2.0 194CV AUT	CABRIO MY2018	0,7489	2.808,38	3.370,05	5.616,75	6.740,10
MERCEDES	C220 D 2.0 194CV AUT	COUPÉ MY2018	0,6316	2.368,50	2.842,20	4.737,00	5.684,40
MERCEDES	C220 D 2.0 194CV AUT	MY2018	0,5875	2.203,13	2.643,75	4.406,25	5.287,50
MERCEDES	C220 D 2.2 194CV 4MATIC AUT	CABRIO MY2018	0,7714	2.892,75	3.471,30	5.785,50	6.942,60
MERCEDES	C220 D SW 2.0 194CV 4MATIC AUT	MY2018	0,6246	2.342,25	2.810,70	4.684,50	5.621,40
MERCEDES	C220 D SW 2.0 194CV AUT	MY2018	0,6092	2.284,50	2.741,40	4.569,00	5.482,80
MERCEDES	C300 D 2.0 245CV 4MATIC AUT	COUPÉ MY2018	0,6834	2.562,75	3.075,30	5.125,50	6.150,60
MERCEDES	C300 D 2.0 245CV 4MATIC AUT	MY2018	0,6661	2.497,88	2.997,45	4.995,75	5.994,90
MERCEDES	C300 D 2.0 245CV AUT	CABRIO MY2018	0,7939	2.977,13	3.572,55	5.954,25	7.145,10
MERCEDES	C300 D 2.0 245CV AUT	COUPÉ MY2018	0,6565	2.461,88	2.954,25	4.923,75	5.908,50
MERCEDES	C300 D 2.0 245CV AUT	MY2018	0,6318	2.369,25	2.843,10	4.738,50	5.686,20
MERCEDES	C300 D SW 2.0 245CV 4MATIC AUT	MY2018	0,6674	2.502,75	3.003,30	5.005,50	6.006,60
MERCEDES	C300 D SW 2.0 245CV AUT	MY2018	0,6534	2.450,25	2.940,30	4.900,50	5.880,60
MERCEDES	CITAN	1.5 CDI 110CV	0,4164	1.561,50	1.873,80	3.123,00	3.747,60
MERCEDES	CLA 180 2019	1.5 115CV AUT	0,4883	1.831,13	2.197,35	3.662,25	4.394,70
MERCEDES	CLA 180D 2019	2.0 116CV	0,5254	1.970,25	2.364,30	3.940,50	4.728,60
MERCEDES	CLA 200 D 2.1	136CV	0,5572	2.089,50	2.507,40	4.179,00	5.014,80
MERCEDES	CLA 200 D 2.1 4MATIC AUT	136CV	0,5916	2.218,50	2.662,20	4.437,00	5.324,40
MERCEDES	CLA 200 D 2.1 AUT	136CV	0,5643	2.116,13	2.539,35	4.232,25	5.078,70
MERCEDES	CLA 200D 2019	2.0 150CV	0,5841	2.190,38	2.628,45	4.380,75	5.256,90
MERCEDES	CLA 200D 2019	2.0 150CV AUT	0,5901	2.212,88	2.655,45	4.425,75	5.310,90
MERCEDES	CLA 200D 2019	2.0 150CV AUT 4MATIC	0,6224	2.334,00	2.800,80	4.668,00	5.601,60
MERCEDES	CLA 220 CDI 2.1	177CV	0,5606	2.102,25	2.522,70	4.204,50	5.045,40
MERCEDES	CLA 220 CDI 2.1 177CV	SW	0,5639	2.114,63	2.537,55	4.229,25	5.075,10
MERCEDES	CLA 220 D 2.1 AUT	170CV	0,5966	2.237,25	2.684,70	4.474,50	5.369,40
MERCEDES	CLA 220 D 2.1 AUT	170CV 4MATIC	0,6108	2.290,50	2.748,60	4.581,00	5.497,20

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
MERCEDES	CLA 220D 2019	2.0 190CV AUT	0,6284	2.356,50	2.827,80	4.713,00	5.655,60
MERCEDES	CLA 220D 2019	2.0 190CV AUT 4MATIC	0,6495	2.435,63	2.922,75	4.871,25	5.845,50
MERCEDES	CLS 250 D 2.1	204CV	0,7059	2.647,13	3.176,55	5.294,25	6.353,10
MERCEDES	CLS 300 D 2.0	245CV	0,8264	3.099,00	3.718,80	6.198,00	7.437,60
MERCEDES	CLS 350D 3.0 4MATIC	286CV	0,9167	3.437,63	4.125,15	6.875,25	8.250,30
MERCEDES	CLS 400D 3.0 4MATIC	340CV	0,9451	3.544,13	4.252,95	7.088,25	8.505,90
MERCEDES	E 200 BLUETEC 2.1 231CV	SW	0,5901	2.212,88	2.655,45	4.425,75	5.310,90
MERCEDES	E 200 CDI BLUETEC 2.1	136CV	0,5946	2.229,75	2.675,70	4.459,50	5.351,40
MERCEDES	E 200 D 2.0 150CV	BERLINA	0,5652	2.119,50	2.543,40	4.239,00	5.086,80
MERCEDES	E 200 D 2.0 150CV	SW	0,6106	2.289,75	2.747,70	4.579,50	5.495,40
MERCEDES	E 220 BLUETEC 2.1 170CV	4MATIC SW	0,6501	2.437,88	2.925,45	4.875,75	5.850,90
MERCEDES	E 220 BLUETEC 2.1 170CV	SW	0,6200	2.325,00	2.790,00	4.650,00	5.580,00
MERCEDES	E 220 CDI BLUETEC 2.1	170CV	0,6275	2.353,13	2.823,75	4.706,25	5.647,50
MERCEDES	E 220 CDI BLUETEC 2.1	4MATIC170CV	0,6711	2.516,63	3.019,95	5.033,25	6.039,90
MERCEDES	E 220D 194CV	BERLINA	0,7143	2.678,63	3.214,35	5.357,25	6.428,70
MERCEDES	E 220D 2.0 194CV	CABRIO	0,7811	2.929,13	3.514,95	5.858,25	7.029,90
MERCEDES	E 220D 2.0 194CV	COUPÉ	0,7402	2.775,75	3.330,90	5.551,50	6.661,80
MERCEDES	E 220D 2.0 194CV	SW	0,7264	2.724,00	3.268,80	5.448,00	6.537,60
MERCEDES	E 220D 2.0 4MATIC 194CV	CABRIO	0,7038	2.639,25	3.167,10	5.278,50	6.334,20
MERCEDES	E 220D 2.0 AUTOSPORT 264CV	BERLINA	0,6317	2.368,88	2.842,65	4.737,75	5.685,30
MERCEDES	E 220D 2.2	170CV CABRIO	0,6414	2.405,25	2.886,30	4.810,50	5.772,60
MERCEDES	E 220D 4MATIC 194CV	ALL-TERRAIN SW	0,6905	2.589,38	3.107,25	5.178,75	6.214,50
MERCEDES	E 220D 4MATIC 194CV	BERLINA	0,7514	2.817,75	3.381,30	5.635,50	6.762,60
MERCEDES	E 220D 4MATIC 194CV	SW	0,7658	2.871,75	3.446,10	5.743,50	6.892,20
MERCEDES	E 220D 4MATIC 2.0 194CV	COUPÉ	0,7833	2.937,38	3.524,85	5.874,75	7.049,70
MERCEDES	E 250 BLUETEC 2.1 204CV	4MATIC SW	0,6639	2.489,63	2.987,55	4.979,25	5.975,10
MERCEDES	E 250 BLUETEC 2.1 204CV	SW	0,6487	2.432,63	2.919,15	4.865,25	5.838,30
MERCEDES	E 250 CDI 2.2 204CV	COUPÉ	0,6385	2.394,38	2.873,25	4.788,75	5.746,50
MERCEDES	E 250 CDI BLUETEC AUT 2.1	204CV	0,6604	2.476,50	2.971,80	4.953,00	5.943,60
MERCEDES	E 250 CDI BLUETEC AUT 4MATIC 2.1	204CV	0,6918	2.594,25	3.113,10	5.188,50	6.226,20
MERCEDES	E 250D 2.2	204CV CABRIO	0,6684	2.506,50	3.007,80	5.013,00	6.015,60
MERCEDES	E 300D 2.0 245CV	CABRIO	0,7465	2.799,38	3.359,25	5.598,75	6.718,50
MERCEDES	E 300D 2.0 245CV	COUPÉ	0,7029	2.635,88	3.163,05	5.271,75	6.326,10
MERCEDES	E 350 BLUETEC 3.0 258CV	4MATIC SW	0,7406	2.777,25	3.332,70	5.554,50	6.665,40
MERCEDES	E 350 BLUETEC 3.0 258CV	CABRIO	0,7214	2.705,25	3.246,30	5.410,50	6.492,60
MERCEDES	E 350 BLUETEC 3.0 258CV	COUPÉ	0,6967	2.612,63	3.135,15	5.225,25	6.270,30
MERCEDES	E 350 BLUETEC 3.0 258CV	SW	0,7253	2.719,88	3.263,85	5.439,75	6.527,70
MERCEDES	E 350 CDI BLUETEC AUT 3.0	258CV	0,7542	2.828,25	3.393,90	5.656,50	6.787,80
MERCEDES	E 350 CDI BLUETEC AUT 4MATIC 3.0	258CV	0,7766	2.912,25	3.494,70	5.824,50	6.989,40
MERCEDES	E 350D 3.0 286CV	CABRIO	0,7730	2.898,75	3.478,50	5.797,50	6.957,00
MERCEDES	E 350D 3.0 286CV	COUPÉ	0,7403	2.776,13	3.331,35	5.552,25	6.662,70
MERCEDES	E 350D 3.0 AUTOSPORT 258CV	BERLINA	0,7142	2.678,25	3.213,90	5.356,50	6.427,80
MERCEDES	E 400 D 4MATIC	340CV	0,8369	3.138,38	3.766,05	6.276,75	7.532,10
MERCEDES	G 350D 3.0	245CV SW LUNGA	1,0062	3.773,25	4.527,90	7.546,50	9.055,80
MERCEDES	G 350D 3.0	286CV SW	1,0740	4.027,50	4.833,00	8.055,00	9.666,00
MERCEDES	G 400D 3.0	330CV SW	1,2153	4.557,38	5.468,85	9.114,75	10.937,70
MERCEDES	GL 350 3.0 4MATIC	258CV	0,9386	3.519,75	4.223,70	7.039,50	8.447,40
MERCEDES	GLA 180 CDI 1.5 AUT 109CV	MY2014	0,4772	1.789,50	2.147,40	3.579,00	4.294,80
MERCEDES	GLA 2020 180D AUT 2.0	116CV	0,5694	2.135,25	2.562,30	4.270,50	5.124,60
MERCEDES	GLA 2020 200 AUT 2.0	150CV	0,5946	2.229,75	2.675,70	4.459,50	5.351,40
MERCEDES	GLA 2020 200 AUT 2.0	190CV	0,6443	2.416,13	2.899,35	4.832,25	5.798,70
MERCEDES	GLA 2020 200D AUT 4MATIC 2.0	150CV	0,6257	2.346,38	2.815,65	4.692,75	5.631,30
MERCEDES	GLA 2020 200D AUT 4MATIC 2.0	190CV	0,6654	2.495,25	2.994,30	4.990,50	5.988,60
MERCEDES	GLA 220 D 2.2 AUT	177CV	0,5686	2.132,25	2.558,70	4.264,50	5.117,40
MERCEDES	GLA 220D 2.2 AUT 4MATIC	177CV	0,5962	2.235,75	2.682,90	4.471,50	5.365,80
MERCEDES	GLB 180D AUT 2.0	116CV	0,5986	2.244,75	2.693,70	4.489,50	5.387,40
MERCEDES	GLB 200D AUT 2.0	150CV	0,6221	2.332,88	2.799,45	4.665,75	5.598,90
MERCEDES	GLB 200D AUT 4MATIC 2.0	150CV	0,6546	2.454,75	2.945,70	4.909,50	5.891,40
MERCEDES	GLB 220D AUT 2.0	190CV	0,6724	2.521,50	3.025,80	5.043,00	6.051,60
MERCEDES	GLB 220D AUT 4MATIC 2.0	190CV	0,6946	2.604,75	3.125,70	5.209,50	6.251,40
MERCEDES	GLC 200D 2.0 4MATIC	163CV	0,6423	2.408,63	2.890,35	4.817,25	5.780,70
MERCEDES	GLC 200D 2.0 4MATIC COUPÉ	163CV	0,6662	2.498,25	2.997,90	4.996,50	5.995,80
MERCEDES	GLC 220D 2.0 4MATIC	194CV	0,6657	2.496,38	2.995,65	4.992,75	5.991,30
MERCEDES	GLC 220D 2.0 4MATIC COUPÉ	194CV	0,6933	2.599,88	3.119,85	5.199,75	6.239,70
MERCEDES	GLC 220D 2.1	170CV	0,6289	2.358,38	2.830,05	4.716,75	5.660,10
MERCEDES	GLC 220D 2.2 4MATIC 170CV	COUPÉ	0,6603	2.476,13	2.971,35	4.952,25	5.942,70
MERCEDES	GLC 250D 2.1	204CV	0,6399	2.399,63	2.879,55	4.799,25	5.759,10
MERCEDES	GLC 250D 2.2 4MATIC 204CV	COUPÉ	0,6686	2.507,25	3.008,70	5.014,50	6.017,40
MERCEDES	GLC 300D 2.0 4MATIC	245CV	0,7039	2.639,63	3.167,55	5.279,25	6.335,10
MERCEDES	GLC 300D 2.0 4MATIC COUPÉ	245CV	0,7370	2.763,75	3.316,50	5.527,50	6.633,00
MERCEDES	GLC 400D 2.9 4MATIC	330CV	0,8045	3.016,88	3.620,25	6.033,75	7.240,50
MERCEDES	GLC 400D 2.9 4MATIC COUPÉ	330CV	0,8180	3.067,50	3.681,00	6.135,00	7.362,00
MERCEDES	GLE 250D 2.2	204CV	0,7038	2.639,25	3.167,10	5.278,50	6.334,20
MERCEDES	GLE 250D 4MATIC 2.2	204CV	0,7280	2.730,00	3.276,00	5.460,00	6.552,00

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
MERCEDES	GLE 300D 2.0 4MATIC	245CV	0,8283	3.106,13	3.727,35	6.212,25	7.454,70
MERCEDES	GLE 350D 3.0 4MATIC	258CV	0,8348	3.130,50	3.756,60	6.261,00	7.513,20
MERCEDES	GLE 350D 3.0 4MATIC	272CV	0,8827	3.310,13	3.972,15	6.620,25	7.944,30
MERCEDES	GLE 350D 3.0 4MATIC 272CV	COUPÉ	0,9134	3.425,25	4.110,30	6.850,50	8.220,60
MERCEDES	GLE 400D 3.0 4MATIC	330CV	1,0333	3.874,88	4.649,85	7.749,75	9.299,70
MERCEDES	GLE 400D 3.0 4MATIC 330CV	COUPÉ	1,1024	4.134,00	4.960,80	8.268,00	9.921,60
MERCEDES	GLK 200 CDI 2.2	143CV	0,5990	2.246,25	2.695,50	4.492,50	5.391,00
MERCEDES	GLK 220 CDI 2.2	170CV	0,6222	2.333,25	2.799,90	4.666,50	5.599,80
MERCEDES	GLK 250 2.2 4MATIC	204CV	0,6799	2.549,63	3.059,55	5.099,25	6.119,10
MERCEDES	GLK 350 CDI 3.0 4MATIC	265CV	0,7703	2.888,63	3.466,35	5.777,25	6.932,70
MERCEDES	GLS 350D 3.0 4MATIC	258CV	0,8774	3.290,25	3.948,30	6.580,50	7.896,60
MERCEDES	GLS 350D 4MATIC	285CV	1,1008	4.128,00	4.953,60	8.256,00	9.907,20
MERCEDES	GLS 400D 4MATIC	330CV	1,1381	4.267,88	5.121,45	8.535,75	10.242,90
MERCEDES	ML 250 BLUETEC 2.1 204CV	EURO6	0,7474	2.802,75	3.363,30	5.605,50	6.726,60
MERCEDES	ML 350 BLUETEC 3.0 258CV	EURO6	0,8486	3.182,25	3.818,70	6.364,50	7.637,40
MERCEDES	S 350D 2021 2.9	286CV	1,1365	4.261,88	5.114,25	8.523,75	10.228,50
MERCEDES	S 350D 2021 2.9 4MATIC	286CV	1,1637	4.363,88	5.236,65	8.727,75	10.473,30
MERCEDES	S 350D 3.0 V6	258CV	0,9134	3.425,25	4.110,30	6.850,50	8.220,60
MERCEDES	S 350D 4MATIC 3.0	286CV	0,9908	3.715,50	4.458,60	7.431,00	8.917,20
MERCEDES	S 400D 2021 2.9 4MATIC	330CV	1,2117	4.543,88	5.452,65	9.087,75	10.905,30
MERCEDES	S 400D 4MATIC 3.0	340CV	1,0273	3.852,38	4.622,85	7.704,75	9.245,70
MERCEDES	SLC 250D 2.1	204CV	0,6135	2.300,63	2.760,75	4.601,25	5.521,50
MERCEDES	V 2.2 CDI 163CV	4MATIC	0,6716	2.518,50	3.022,20	5.037,00	6.044,40
MERCEDES	V 250D 2.2 AUT	190CV	0,6750	2.531,25	3.037,50	5.062,50	6.075,00
MERCEDES	V KLASSE 2.0D	237CV	0,8749	3.280,88	3.937,05	6.561,75	7.874,10
MERCEDES	VITO 2.2 CDI	163CV	0,5815	2.180,63	2.616,75	4.361,25	5.233,50
MINI	MINI COOPER CABRIO 1.5 D	116CV	0,4434	1.662,75	1.995,30	3.325,50	3.990,60
MINI	MINI COOPER D PACEMAN 1.6	111CV	0,4467	1.675,13	2.010,15	3.350,25	4.020,30
MINI	MINI COOPER D PACEMAN 2.0 AUT	111CV	0,5063	1.898,63	2.278,35	3.797,25	4.556,70
MINI	MINI COOPER SD 2.0 170CV	CABRIO	0,5079	1.904,63	2.285,55	3.809,25	4.571,10
MINI	MINI COOPER SD CLUBMAN 2.0	190CV	0,5857	2.196,38	2.635,65	4.392,75	5.271,30
MINI	MINI COOPER SD CLUBMAN 2.0	190CV ALL4	0,6146	2.304,75	2.765,70	4.609,50	5.531,40
MINI	MINI COOPER SD PACEMAN 2.0	143CV	0,4948	1.855,50	2.226,60	3.711,00	4.453,20
MINI	MINI ONE 1.5D	95CV	0,3908	1.465,50	1.758,60	2.931,00	3.517,20
MINI	MINI ONE CLUBMAN 1.5D	116CV	0,4857	1.821,38	2.185,65	3.642,75	4.371,30
MINI	MINI ONE D COUNTRYMAN 1.5	116CV	0,5065	1.899,38	2.279,25	3.798,75	4.558,50
MINI	NUOVA MINI COOPER SD 2.0 170CV	MY2014	0,5021	1.882,88	2.259,45	3.765,75	4.518,90
MITSUBISHI	ASX 1.6 DI-D	114CV 2WD	0,4367	1.637,63	1.965,15	3.275,25	3.930,30
MITSUBISHI	ASX 2.2 DI-D	150CV 4WD	0,5539	2.077,13	2.492,55	4.154,25	4.985,10
MITSUBISHI	ECLIPSE CROSS 2.2 D 148CV	4WD	0,5988	2.245,50	2.694,60	4.491,00	5.389,20
MITSUBISHI	OUTLANDER 2.2 2WD	DI-D 150 CV	0,5338	2.001,75	2.402,10	4.003,50	4.804,20
MITSUBISHI	OUTLANDER 2.2 4WD	DI-D 150CV	0,5639	2.114,63	2.537,55	4.229,25	5.075,10
MITSUBISHI	PAJERO 3.2 DI-D 3PORTE	200CV	0,6914	2.592,75	3.111,30	5.185,50	6.222,60
MITSUBISHI	PAJERO 3.2 DI-D 5PORTE	200CV	0,7290	2.733,75	3.280,50	5.467,50	6.561,00
NISSAN	EVALIA 1.5 D	110CV	0,4469	1.675,88	2.011,05	3.351,75	4.022,10
NISSAN	JUKE 1.5 DCI	110CV	0,3923	1.471,13	1.765,35	2.942,25	3.507,70
NISSAN	JUKE 1.5 DCI S&S	110CV	0,3930	1.473,75	1.768,50	2.947,50	3.537,00
NISSAN	MICRA 1.5 DCI	90CV	0,3851	1.444,13	1.732,95	2.888,25	3.465,90
NISSAN	MICRA 2018	1.5 DCI 90CV	0,3826	1.434,75	1.721,70	2.869,50	3.443,40
NISSAN	MURANO 2.5 DCI	190CV	0,7280	2.730,00	3.276,00	5.460,00	6.552,00
NISSAN	PULSAR 1.5 DCI	110CV	0,3938	1.476,75	1.772,10	2.953,50	3.544,20
NISSAN	QASHQAI 1.5 DCI	115CV	0,3933	1.474,88	1.769,85	2.949,75	3.539,70
NISSAN	QASHQAI 1.5 DCI 110CV	MY2014	0,4014	1.505,25	1.806,30	3.010,50	3.612,60
NISSAN	QASHQAI 1.6 DCI 2WD 131CV	MY2014	0,4466	1.674,75	2.009,70	3.349,50	4.019,40
NISSAN	QASHQAI 1.6 DCI 4WD 131CV	MY2014	0,4684	1.756,50	2.107,80	3.513,00	4.215,60
NISSAN	QASHQAI 1.7 DCI	150CV	0,4737	1.776,38	2.131,65	3.552,75	4.263,30
NISSAN	QASHQAI 1.7 DCI	150CV 2WD	0,4538	1.701,75	2.042,10	3.403,50	4.084,20
NISSAN	QASHQAI 1.7 DCI	150CV 4WD	0,4646	1.742,25	2.090,70	3.484,50	4.181,40
NISSAN	QASHQAI 1.7 DCI AWD	150CV	0,4953	1.857,38	2.228,85	3.714,75	4.457,70
NISSAN	X-TRAIL 1.6 DCI 130CV	2WD	0,4778	1.791,75	2.150,10	3.583,50	4.300,20
NISSAN	X-TRAIL 1.6 DCI 130CV	4WD	0,5086	1.907,25	2.288,70	3.814,50	4.577,40
NISSAN	X-TRAIL 1.6 DCI 2WD	130CV	0,4771	1.789,13	2.146,95	3.578,25	4.293,90
NISSAN	X-TRAIL 1.6 DCI 4WD	130CV	0,5071	1.901,63	2.281,95	3.803,25	4.563,90
NISSAN	X-TRAIL 1.7 DCI	150CV 2WD	0,4908	1.840,50	2.208,60	3.681,00	4.417,20
NISSAN	X-TRAIL 1.7 DCI	150CV AWD	0,5298	1.986,75	2.384,10	3.973,50	4.768,20
NISSAN	X-TRAIL 2.0 DCI 177CV	2WD	0,5404	2.026,50	2.431,80	4.053,00	4.863,60
NISSAN	X-TRAIL 2.0 DCI 177CV	4WD	0,5448	2.043,00	2.451,60	4.086,00	4.903,20
OPEL	ANTARA 2.0 CDTI 170CV	4X2	0,5339	2.002,13	2.402,55	4.004,25	4.805,10
OPEL	ANTARA 2.0 CDTI 170CV	4X4	0,5507	2.065,13	2.478,15	4.130,25	4.956,30
OPEL	ANTARA 2.0 CDTI 170CV AUT	4X2	0,5682	2.130,75	2.556,90	4.261,50	5.113,80
OPEL	ANTARA 2.2 CDTI 163CV	4X2	0,5712	2.142,00	2.570,40	4.284,00	5.140,80
OPEL	ANTARA 2.2 CDTI 163CV	4X4	0,5890	2.208,75	2.650,50	4.417,50	5.301,00
OPEL	ASTRA 1.6 CDTI	95 CV EURO 6	0,3989	1.495,88	1.795,05	2.991,75	3.590,10
OPEL	ASTRA 1.6 CDTI S&S	110 CV EURO 6	0,4029	1.510,88	1.813,05	3.021,75	3.626,10

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
OPEL	ASTRA 1.6 CDTI S&S	136 CV EURO 6	0,4167	1.562,63	1.875,15	3.125,25	3.750,30
OPEL	ASTRA 1.6 CDTI S&S BITURBO	160CV	0,4440	1.665,00	1.998,00	3.330,00	3.996,00
OPEL	ASTRA 2019 1.5 CDTI	105CV	0,4233	1.587,38	1.904,85	3.174,75	3.809,70
OPEL	ASTRA 2019 1.5 CDTI	122CV	0,4308	1.615,50	1.938,60	3.231,00	3.877,20
OPEL	ASTRA GTC 1.6 CDTI 110CV	MY2017	0,4528	1.698,00	2.037,60	3.396,00	4.075,20
OPEL	ASTRA GTC 1.6 CDTI 136CV	MY2017	0,4661	1.747,88	2.097,45	3.495,75	4.194,90
OPEL	ASTRA ST 2019 1.5 CDTI	105CV SW	0,4314	1.617,75	1.941,30	3.235,50	3.882,60
OPEL	ASTRA ST 2019 1.5 CDTI	122CV SW	0,4389	1.645,88	1.975,05	3.291,75	3.950,10
OPEL	ASTRA SW 2022 1.5 TURBO D	130CV	0,4693	1.759,88	2.111,85	3.519,75	4.223,70
OPEL	CASCADA 2.0 CDTI 2.0	170CV	0,5451	2.044,13	2.452,95	4.088,25	4.905,90
OPEL	CORSA 1.3 CDTI 75CV	MY2015	0,3565	1.336,88	1.604,25	2.673,75	3.208,50
OPEL	CORSA 1.3 CDTI 95CV	MY2015	0,3582	1.343,25	1.611,90	2.686,50	3.223,80
OPEL	CROSSLAND X 1.5D	100CV	0,3859	1.447,13	1.736,55	2.894,25	3.473,10
OPEL	CROSSLAND X 1.5D	120CV	0,4411	1.654,13	1.984,95	3.308,25	3.969,90
OPEL	CROSSLAND X 1.6D	100CV	0,3976	1.491,00	1.789,20	2.982,00	3.578,40
OPEL	CROSSLAND X 1.6D	120CV	0,4145	1.554,38	1.865,25	3.108,75	3.730,50
OPEL	GRANDLAND X 1.6 D	120CV	0,4553	1.707,38	2.048,85	3.414,75	4.097,70
OPEL	GRANDLAND X 2.0 D	177CV	0,5344	2.004,00	2.404,80	4.008,00	4.809,60
OPEL	INSIGNIA 1.6 CDTI	120CV	0,4846	1.817,25	2.180,70	3.634,50	4.361,40
OPEL	INSIGNIA 1.6 CDTI	136CV	0,4798	1.799,25	2.159,10	3.598,50	4.318,20
OPEL	INSIGNIA 1.6 ST CDTI	120CV SW	0,4886	1.832,25	2.198,70	3.664,50	4.397,40
OPEL	INSIGNIA 1.6 ST CDTI	136CV SW	0,4884	1.831,50	2.197,80	3.663,00	4.395,60
OPEL	INSIGNIA 2.0 CDTI S&S	170CV	0,5395	2.023,13	2.427,75	4.046,25	4.855,50
OPEL	INSIGNIA 2.0 CDTI S&S 4X4	170CV	0,5731	2.149,13	2.578,95	4.298,25	5.157,90
OPEL	INSIGNIA 2.0 ST CDTI S&S	170CV SW	0,5492	2.059,50	2.471,40	4.119,00	4.942,80
OPEL	INSIGNIA 2.0 ST CDTI S&S 4X4	170CV SW	0,5840	2.190,00	2.628,00	4.380,00	5.256,00
OPEL	INSIGNIA 2019 1.6 CDTI	136CV	0,4921	1.845,38	2.214,45	3.690,75	4.428,90
OPEL	INSIGNIA 2019 2.0 BITURBO CDTI	209CV	0,6570	2.463,75	2.956,50	4.927,50	5.913,00
OPEL	INSIGNIA 2019 2.0 CDTI	170CV	0,5542	2.078,25	2.493,90	4.156,50	4.987,80
OPEL	INSIGNIA 2020 1.5 CDTI	122CV	0,5432	2.037,00	2.444,40	4.074,00	4.888,80
OPEL	INSIGNIA 2020 2.0 CDTI	174CV	0,5855	2.195,63	2.634,75	4.391,25	5.269,50
OPEL	INSIGNIA 2020 2.0 CDTI	174CV AWD	0,6419	2.407,13	2.888,55	4.814,25	5.777,10
OPEL	INSIGNIA ST 1.6 CDTI	110CV SW	0,4830	1.811,25	2.173,50	3.622,50	4.347,00
OPEL	INSIGNIA ST 1.6 CDTI S&S	136CV SW	0,4980	1.867,50	2.241,00	3.735,00	4.482,00
OPEL	INSIGNIA ST 2.0 BITURBO CDTI S&S	209CV SW	0,6434	2.412,75	2.895,30	4.825,50	5.790,60
OPEL	INSIGNIA ST 2.0 CDTI S&S	170CV SW	0,5455	2.045,63	2.454,75	4.091,25	4.909,50
OPEL	INSIGNIA TOURER 2019 1.6 CDTI	136CV SW	0,4984	1.869,00	2.242,80	3.738,00	4.485,60
OPEL	INSIGNIA TOURER 2019 2.0 BITURBO CDTI	209CV SW	0,6589	2.470,88	2.965,05	4.941,75	5.930,10
OPEL	INSIGNIA TOURER 2019 2.0 CDTI	170CV AWD SW	0,6078	2.279,25	2.735,10	4.558,50	5.470,20
OPEL	INSIGNIA TOURER 2019 2.0 CDTI	170CV SW	0,5650	2.118,75	2.542,50	4.237,50	5.085,00
OPEL	MERIVA 1.6 CDTI S&S	95CV	0,4094	1.535,25	1.842,30	3.070,50	3.684,60
OPEL	MOKKA 1.6 CDTI 110CV	4X2	0,4417	1.656,38	1.987,65	3.312,75	3.975,30
OPEL	MOKKA 1.6 CDTI ECOTEC	136CV 4X2	0,4477	1.678,88	2.014,65	3.357,75	4.029,30
OPEL	MOKKA 1.6 CDTI ECOTEC	136CV 4X4	0,4661	1.747,88	2.097,45	3.495,75	4.194,90
OPEL	MOKKAX 1.6 CDTI 110CV	4X2	0,4077	1.528,88	1.834,65	3.057,75	3.669,30
OPEL	MOKKAX 1.6 CDTI 136CV	4X2	0,4388	1.645,50	1.974,60	3.291,00	3.949,20
OPEL	MOKKAX 1.6 CDTI 136CV	4X4	0,4583	1.718,63	2.062,35	3.437,25	4.124,70
OPEL	NUOVA ASTRA 1.6 CDTI	110CV	0,4412	1.654,50	1.985,40	3.309,00	3.970,80
OPEL	NUOVA ASTRA 1.6 CDTI	136CV	0,4384	1.644,00	1.972,80	3.288,00	3.945,60
OPEL	NUOVA ASTRA ST 1.6 CDTI	110CV SW	0,4184	1.569,00	1.882,80	3.138,00	3.765,60
OPEL	NUOVA ASTRA ST 1.6 CDTI	136CV SW	0,4342	1.628,25	1.953,90	3.256,50	3.907,80
OPEL	VIVARO 1.6 CDTI	125CV COMBO	0,5500	2.062,50	2.475,00	4.125,00	4.950,00
OPEL	ZAFIRA 1.6 CDTI 120CV	MY2017	0,4777	1.791,38	2.149,65	3.582,75	4.299,30
OPEL	ZAFIRA 1.6 CDTI 134CV	MY2017	0,4749	1.780,88	2.137,05	3.561,75	4.274,10
OPEL	ZAFIRA 2.0 CDTI 130CV	MY2017	0,5365	2.011,88	2.414,25	4.023,75	4.828,50
OPEL	ZAFIRA 2.0 CDTI 170CV	MY2017	0,5207	1.952,63	2.343,15	3.905,25	4.686,30
OPEL	ZAFIRA LIFE 1.5D	120CV	0,5370	2.013,75	2.416,50	4.027,50	4.833,00
OPEL	ZAFIRA TOURER 1.6 CDTI	120CV	0,4575	1.715,63	2.058,75	3.431,25	4.117,50
OPEL	ZAFIRA TOURER 1.6 CDTI	136CV	0,4548	1.705,50	2.046,60	3.411,00	4.093,20
OPEL	ZAFIRA TOURER 2.0 CDTI	131CV	0,5438	2.039,25	2.447,10	4.078,50	4.894,20
OPEL	ZAFIRA TOURER 2.0 CDTI AUT	170CV	0,5560	2.085,00	2.502,00	4.170,00	5.004,00
OPEL	ZAFIRA TOURER 2.0 CDTI S&S	170CV	0,5266	1.974,75	2.369,70	3.949,50	4.739,40
PEUGEOT	2008 1.5 BLUEHDI	100CV	0,3966	1.487,25	1.784,70	2.974,50	3.569,40
PEUGEOT	2008 1.6 BLUEHDI	100CV	0,3952	1.482,00	1.778,40	2.964,00	3.568,80
PEUGEOT	2008 1.6 BLUEHDI	120CV	0,4147	1.555,13	1.866,15	3.110,25	3.732,30
PEUGEOT	2008 1.6 BLUEHDI	75CV	0,3771	1.414,13	1.696,95	2.828,25	3.393,90
PEUGEOT	2008 2020 1.5 BLUEHDI 100	100CV	0,4031	1.511,63	1.813,95	3.023,25	3.627,90
PEUGEOT	2008 2020 1.5 BLUEHDI 110	110CV	0,4444	1.666,50	1.999,80	3.333,00	3.999,60
PEUGEOT	208 1.6 BLUEHDI	100 CV S&S	0,3791	1.421,63	1.705,95	2.843,25	3.411,90
PEUGEOT	208 1.6 BLUEHDI	120CV	0,4027	1.510,13	1.812,15	3.020,25	3.624,30
PEUGEOT	208 1.6 BLUEHDI	75 CV	0,3582	1.343,25	1.611,90	2.686,50	3.223,80
PEUGEOT	208 2019 1.5 BLUEHDI	100CV	0,3886	1.457,25	1.748,70	2.914,50	3.497,40
PEUGEOT	3008 1.5 BLUEHDI	130CV	0,4571	1.714,13	2.056,95	3.428,25	4.113,90
PEUGEOT	3008 1.6 BLUEHDI	120CV	0,4388	1.645,50	1.974,60	3.291,00	3.949,20

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
PEUGEOT	3008 1.6 BLUEHDI 120CV	MY2016	0,4611	1.729,13	2.074,95	3.458,25	4.149,90
PEUGEOT	3008 2.0 BLUEHDI	150CV	0,4671	1.751,63	2.101,95	3.503,25	4.203,90
PEUGEOT	3008 2.0 BLUEHDI	180CV	0,5680	2.130,00	2.556,00	4.260,00	5.112,00
PEUGEOT	3008 2.0 BLUEHDI 150CV	MY2016	0,4925	1.846,88	2.216,25	3.693,75	4.432,50
PEUGEOT	3008 2.0 BLUEHDI 180CV	MY2016	0,5543	2.078,63	2.494,35	4.157,25	4.988,70
PEUGEOT	308 1.5 BLUEHDI	130CV	0,4188	1.570,50	1.884,60	3.141,00	3.769,20
PEUGEOT	308 1.5 BLUEHDI	130CV SW	0,4242	1.590,75	1.908,90	3.181,50	3.817,80
PEUGEOT	308 1.6 BLUEHDI	100CV	0,3952	1.482,00	1.778,40	2.964,00	3.556,80
PEUGEOT	308 1.6 BLUEHDI	100CV SW	0,4000	1.500,00	1.800,00	3.000,00	3.600,00
PEUGEOT	308 1.6 BLUEHDI 120CV	EURO 6	0,4036	1.513,50	1.816,20	3.027,00	3.632,40
PEUGEOT	308 1.6 BLUEHDI 120CV SW	EURO 6	0,4106	1.539,75	1.847,70	3.079,50	3.695,40
PEUGEOT	308 2.0 BLUEHDI	150CV	0,4701	1.762,88	2.115,45	3.525,75	4.230,90
PEUGEOT	308 2.0 BLUEHDI	177CV	0,4997	1.873,88	2.248,65	3.747,75	4.497,30
PEUGEOT	308 2.0 BLUEHDI	177CV SW	0,5067	1.900,13	2.280,15	3.800,25	4.560,30
PEUGEOT	308 2.0 BLUEHDI	180CV	0,5214	1.955,25	2.346,30	3.910,50	4.692,60
PEUGEOT	5008 1.5 BLUEHDI 130CV	MY2017	0,4840	1.815,00	2.178,00	3.630,00	4.356,00
PEUGEOT	5008 1.6 BLUEHDI	120CV	0,4433	1.662,38	1.994,85	3.324,75	3.989,70
PEUGEOT	5008 1.6 BLUEHDI 120CV	MOD 2017	0,4581	1.717,88	2.061,45	3.435,75	4.122,90
PEUGEOT	5008 2.0 BLUEHDI	150CV	0,4665	1.749,38	2.099,25	3.498,75	4.198,50
PEUGEOT	5008 2.0 BLUEHDI	177CV	0,6330	2.373,75	2.848,50	4.747,50	5.697,00
PEUGEOT	5008 2.0 BLUEHDI 150CV	MOD 2017	0,5347	2.005,13	2.406,15	4.010,25	4.812,30
PEUGEOT	5008 2.0 BLUEHDI 180CV	MOD 2017	0,5709	2.140,88	2.569,05	4.281,75	5.138,10
PEUGEOT	508 1.6 BLUEHDI	120CV	0,4768	1.788,00	2.145,60	3.576,00	4.291,20
PEUGEOT	508 2.0 BLUEHDI	150CV	0,5052	1.894,50	2.273,40	3.789,00	4.546,80
PEUGEOT	508 2.0 BLUEHDI	177CV MY2018	0,6067	2.275,13	2.730,15	4.550,25	5.460,30
PEUGEOT	508 2.0 BLUEHDI	180CV	0,5385	2.019,38	2.423,25	4.038,75	4.846,50
PEUGEOT	508 2.0 BLUEHDI S&S	177CV	0,5608	2.103,00	2.523,60	4.206,00	5.047,20
PEUGEOT	508 BLUEHDI 2.0	163CV	0,5424	2.034,00	2.440,80	4.068,00	4.881,60
PEUGEOT	508 STATION 2.0 BLUEHDI S&S	163CV	0,5457	2.046,38	2.455,65	4.092,75	4.911,30
PEUGEOT	508 STATION 2.0 BLUEHDI S&S	177CV	0,5805	2.176,88	2.612,25	4.353,75	5.224,50
PEUGEOT	508 SW 1.6 BLUEHDI 120CV	EURO 6	0,4803	1.801,13	2.161,35	3.602,25	4.322,70
PEUGEOT	508 SW 2.0 BLUEHDI 150CV	EURO 6	0,5321	1.995,38	2.394,45	3.990,75	4.788,90
PEUGEOT	508 SW 2.0 BLUEHDI 180CV	EURO 6	0,5729	2.148,38	2.578,05	4.296,75	5.156,10
PEUGEOT	EXPERT TRAVELLER	1.5 BLUEHDI 120CV	0,5800	2.175,00	2.610,00	4.350,00	5.220,00
PEUGEOT	EXPERT TRAVELLER 2.0 HDI	177CV	0,5991	2.246,63	2.695,95	4.493,25	5.391,90
PEUGEOT	PARTNER TEPEE 1.6	75CV	0,4023	1.508,63	1.810,35	3.017,25	3.620,70
PEUGEOT	RIFTER STD GTLINE 1.5	130CV	0,4625	1.734,38	2.081,25	3.468,75	4.162,50
PORSCHE	CAYENNE 3.0 D V6	250CV	0,8866	3.324,75	3.989,70	6.649,50	7.979,40
PORSCHE	CAYENNE 4.1 S D V8	385CV	1,0367	3.887,63	4.665,15	7.775,25	9.330,30
PORSCHE	MACAN 3.0 S	250CV	0,8357	3.133,88	3.760,65	6.267,75	7.521,30
PORSCHE	PANAMERA 3.0 DIESEL	300CV	0,9762	3.660,75	4.392,90	7.321,50	8.785,80
PORSCHE	PANAMERA 4.0 4S DIESEL	422CV	1,1738	4.401,75	5.282,10	8.803,50	10.564,20
RENAULT	CAPTUR 1.5 DCI	90CV	0,3877	1.453,88	1.744,65	2.907,75	3.489,30
RENAULT	CAPTUR 1.5 DCI 8V	110CV	0,3963	1.486,13	1.783,35	2.972,25	3.566,70
RENAULT	CAPTUR 1.5 DCI 8V	90CV	0,3756	1.408,50	1.690,20	2.817,00	3.380,40
RENAULT	CAPTUR 2020 1.5 BLUE DCI	115CV	0,3957	1.483,88	1.780,65	2.967,75	3.561,30
RENAULT	CAPTUR 2020 1.5 BLUE DCI	115CV AUT	0,4087	1.532,63	1.839,15	3.065,25	3.678,30
RENAULT	CAPTUR 2020 1.5 BLUE DCI	95CV	0,3807	1.427,63	1.713,15	2.855,25	3.426,30
RENAULT	CLIO 1.5 BLUEDCI	100CV	0,3992	1.497,00	1.796,40	2.994,00	3.592,80
RENAULT	CLIO 1.5 DCI	75CV	0,3507	1.315,13	1.578,15	2.630,25	3.156,30
RENAULT	CLIO 1.5 DCI	90CV	0,3537	1.326,38	1.591,65	2.652,75	3.183,30
RENAULT	CLIO 1.5 DCI 75CV	5P	0,3560	1.335,00	1.602,00	2.670,00	3.204,00
RENAULT	CLIO 1.5 DCI 8V	110CV	0,3732	1.399,50	1.679,40	2.799,00	3.358,80
RENAULT	CLIO 1.5 DCI 90CV	5P	0,3641	1.365,38	1.638,45	2.730,75	3.276,90
RENAULT	CLIO 2019 1.5 BLUE DCI	115CV	0,3784	1.419,00	1.702,80	2.838,00	3.405,60
RENAULT	CLIO 2019 1.5 BLUE DCI	85CV	0,3699	1.387,13	1.664,55	2.774,25	3.329,10
RENAULT	CLIO SPORTER 1.5 DCI 75CV	SW	0,3651	1.369,13	1.642,95	2.738,25	3.285,90
RENAULT	CLIO SPORTER 1.5 DCI 90CV	SW	0,3747	1.405,13	1.686,15	2.810,25	3.372,30
RENAULT	ESCAPE 1.6 DCI	160CV	0,5298	1.986,75	2.384,10	3.973,50	4.768,20
RENAULT	ESPACE 1.6 DCI	130CV	0,4935	1.850,63	2.220,75	3.701,25	4.441,50
RENAULT	ESPACE 2.0 BLUE DCI	160CV	0,6533	2.449,88	2.939,85	4.899,75	5.879,70
RENAULT	ESPACE 2.0 BLUE DCI	190CV	0,6771	2.539,13	3.046,95	5.078,25	6.093,90
RENAULT	ESPACE 2.0 BLUE DCI	200CV	0,5961	2.235,38	2.682,45	4.470,75	5.364,90
RENAULT	GRAND SCENIC 1.5 DCI	110CV	0,4417	1.656,38	1.987,65	3.312,75	3.975,30
RENAULT	GRAND SCENIC 1.6 DCI	130CV	0,4855	1.820,63	2.184,75	3.641,25	4.369,50
RENAULT	GRAND SCENIC 1.8 BLUE DCI	120CV	0,4759	1.784,63	2.141,55	3.569,25	4.283,10
RENAULT	GRAND SCENIC 1.8 BLUE DCI	150CV	0,5002	1.875,75	2.250,90	3.751,50	4.501,80
RENAULT	KADJAR 1.5 BLUE DCI	116CV	0,4181	1.567,88	1.881,45	3.135,75	3.762,90
RENAULT	KADJAR 1.5 DCI	110CV	0,3977	1.491,38	1.789,65	2.982,75	3.579,30
RENAULT	KADJAR 1.6 DCI	130CV	0,4535	1.700,63	2.040,75	3.401,25	4.081,50
RENAULT	KADJAR 1.6 DCI 4X4	130CV	0,4751	1.781,63	2.137,95	3.563,25	4.275,90
RENAULT	KADJAR 1.7 BLUE DCI	150CV AWD	0,5200	1.950,00	2.340,00	3.900,00	4.680,00
RENAULT	KADJAR 2022 1.5 BLUE DCI	116CV	0,5107	1.915,13	2.298,15	3.830,25	4.596,30
RENAULT	KANGOO 2021 1.5 BLUE DCI	75CV	0,4659	1.747,13	2.096,55	3.494,25	4.193,10

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
RENAULT	KOLEOS 1.6 DCI	130CV	0,4820	1.807,50	2.169,00	3.615,00	4.338,00
RENAULT	KOLEOS 2.0 DCI	177CV 2X4	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
RENAULT	KOLEOS 2.0 DCI	177CV 4X4	0,5738	2.151,75	2.582,10	4.303,50	5.164,20
RENAULT	KOLEOS 2.0 DCI ESM	150CV 4X2	0,5358	2.009,25	2.411,10	4.018,50	4.822,20
RENAULT	KOLEOS 2.0 DCI ESM	150CV 4X4	0,5591	2.096,63	2.515,95	4.193,25	5.031,90
RENAULT	KOLEOS 2.0 DCI ESM	175CV 4X4	0,5862	2.198,25	2.637,90	4.396,50	5.275,80
RENAULT	KOLEOS 2020 1.7 BLUE DCI	150CV 2X4	0,5282	1.980,75	2.376,90	3.961,50	4.753,80
RENAULT	KOLEOS 2020 2.0 BLUE DCI	190CV 2X4	0,5821	2.182,88	2.619,45	4.365,75	5.238,90
RENAULT	KOLEOS 2020 2.0 BLUE DCI	190CV 4X4	0,5965	2.236,88	2.684,25	4.473,75	5.368,50
RENAULT	MEGANE 1.5 BLUE DCI	115CV	0,4043	1.516,13	1.819,35	3.032,25	3.638,70
RENAULT	MEGANE 1.5 BLUE DCI	95CV	0,3884	1.456,50	1.747,80	2.913,00	3.495,60
RENAULT	MEGANE 1.5 DCI 110CV	MY2016	0,3988	1.495,50	1.794,60	2.991,00	3.589,20
RENAULT	MEGANE 1.5 DCI 90CV	MY2016	0,3798	1.424,25	1.709,10	2.848,50	3.418,20
RENAULT	MEGANE 1.6 DCI 130CV	MY2016	0,4309	1.615,88	1.939,05	3.231,75	3.878,10
RENAULT	MEGANE 1.6 DCI 160CV	MY2016	0,4869	1.825,88	2.191,05	3.651,75	4.382,10
RENAULT	MEGANE 2020 1.5 BLUEDCI	115CV	0,4647	1.742,63	2.091,15	3.485,25	4.182,30
RENAULT	MEGANE COUPÉ 1.5 DCI	110CV	0,3867	1.450,13	1.740,15	2.900,25	3.480,30
RENAULT	MEGANE COUPÉ 1.6 DCI	130CV	0,4243	1.591,13	1.909,35	3.182,25	3.818,70
RENAULT	MEGANE SPORTER 1.5 BLUE DCI	115CV	0,4102	1.538,25	1.845,90	3.076,50	3.691,80
RENAULT	MEGANE SPORTER 1.5 BLUE DCI	95CV	0,4124	1.546,50	1.855,80	3.093,00	3.711,60
RENAULT	MEGANE SPORTER 1.5 DCI 110CV	SW	0,4132	1.549,50	1.859,40	3.099,00	3.718,80
RENAULT	MEGANE SPORTER 1.5 DCI 90CV	SW	0,3942	1.478,25	1.773,90	2.956,50	3.547,80
RENAULT	MEGANE SPORTER 1.6 DCI 130CV	SW	0,4445	1.666,88	2.000,25	3.333,75	4.000,50
RENAULT	MEGANE SPORTER 1.6 DCI 165CV	SW	0,5042	1.890,75	2.268,90	3.781,50	4.537,80
RENAULT	SCENIC 1.8 BLUEDCI	120CV	0,4708	1.765,50	2.118,60	3.531,00	4.237,20
RENAULT	SCENIC 1.8 BLUEDCI	150CV	0,4898	1.836,75	2.204,10	3.673,50	4.408,20
RENAULT	SCENIC ENERGY 1.5 DCI	110CV	0,4285	1.606,88	1.928,25	3.213,75	3.856,50
RENAULT	SCENIC ENERGY 1.5 DCI	95CV	0,4137	1.551,38	1.861,65	3.102,75	3.723,30
RENAULT	SCENIC ENERGY 1.6 DCI	130CV	0,4672	1.752,00	2.102,40	3.504,00	4.204,80
RENAULT	SCENIC ENERGY 1.6 DCI	160CV	0,4781	1.792,88	2.151,45	3.585,75	4.302,90
RENAULT	TALISMAN 1.5 DCI 8V	110CV	0,4621	1.732,88	2.079,45	3.465,75	4.158,90
RENAULT	TALISMAN 1.6 DCI	130CV	0,4793	1.797,38	2.156,85	3.594,75	4.313,70
RENAULT	TALISMAN 1.6 DCI	160CV	0,5254	1.970,25	2.364,30	3.940,50	4.728,60
RENAULT	TALISMAN 1.8 BLUEDCI	150CV	0,5454	2.045,25	2.454,30	4.090,50	4.908,60
RENAULT	TALISMAN SPORTER 1.5 DCI	110CV	0,4601	1.725,38	2.070,45	3.450,75	4.140,90
RENAULT	TALISMAN SPORTER 1.6 DCI	130CV	0,4776	1.791,00	2.149,20	3.582,00	4.298,40
RENAULT	TALISMAN SPORTER 1.6 DCI	160CV	0,5216	1.956,00	2.347,20	3.912,00	4.694,40
RENAULT	TALISMAN SPORTER 1.8 BLUEDCI	150CV	0,5507	2.065,13	2.478,15	4.130,25	4.956,30
RENAULT	TALISMAN SPORTER 2.0 BLUE DCI	160CV	0,5811	2.179,13	2.614,95	4.358,25	5.229,90
RENAULT	TALISMAN SPORTER 2.0 BLUE DCI	190CV	0,6155	2.308,13	2.769,75	4.616,25	5.539,50
RENAULT	TRAFIC 1.6 CDI 125 CV	EURO 6	0,5052	1.894,50	2.273,40	3.789,00	4.546,80
SEAT	ALHAMBRA 2.0 TDI	115CV	0,5374	2.015,25	2.418,30	4.030,50	4.836,60
SEAT	ALHAMBRA 2.0 TDI	150CV	0,5506	2.064,75	2.477,70	4.129,50	4.955,40
SEAT	ALHAMBRA 2.0 TDI	184CV	0,5886	2.207,25	2.648,70	4.414,50	5.297,40
SEAT	ALHAMBRA 2.0 TDI DSG	150CV	0,5980	2.242,50	2.691,00	4.485,00	5.382,00
SEAT	ALHAMBRA 2.0 TDI DSG	177CV	0,6156	2.308,50	2.770,20	4.617,00	5.540,40
SEAT	ARONA 1.6 TDI	115CV	0,4306	1.614,75	1.937,70	3.229,50	3.875,40
SEAT	ARONA 1.6 TDI	95CV	0,4222	1.583,25	1.899,90	3.166,50	3.799,80
SEAT	ARONA 2020 1.6 TDI	95CV	0,4083	1.531,13	1.837,35	3.062,25	3.674,70
SEAT	ATECA 1.6 TDI	115CV	0,4638	1.739,25	2.087,10	3.478,50	4.174,20
SEAT	ATECA 1.6 TDI	116CV	0,4591	1.721,63	2.065,95	3.443,25	4.131,90
SEAT	ATECA 2.0 TDI	150CV	0,4787	1.795,13	2.154,15	3.590,25	4.308,30
SEAT	ATECA 2.0 TDI 4DRIVE	150CV	0,5482	2.055,75	2.466,90	4.111,50	4.933,80
SEAT	ATECA 2.0 TDI 4DRIVE	190CV	0,5552	2.082,00	2.498,40	4.164,00	4.996,80
SEAT	IBIZA 1.4 TDI	105CV	0,3790	1.421,25	1.705,50	2.842,50	3.411,00
SEAT	IBIZA 1.4 TDI	75CV	0,3654	1.370,25	1.644,30	2.740,50	3.288,60
SEAT	IBIZA 1.4TDI	90CV	0,3782	1.418,25	1.701,90	2.836,50	3.403,80
SEAT	IBIZA 1.6 TDI 115CV	MY2017	0,4064	1.524,00	1.828,80	3.048,00	3.657,60
SEAT	IBIZA 1.6 TDI 80CV	MY2017	0,3864	1.449,00	1.738,80	2.898,00	3.477,60
SEAT	IBIZA 1.6 TDI 95CV	MY2017	0,3981	1.492,88	1.791,45	2.985,75	3.582,90
SEAT	IBIZA 2020 1.6 TDI	95CV	0,3919	1.469,63	1.763,55	2.939,25	3.527,10
SEAT	IBIZA SOL 1.4 TDI	90CV	0,3708	1.390,50	1.668,60	2.781,00	3.337,20
SEAT	IBIZA ST 1.4 TDI 90CV	SW	0,3870	1.451,25	1.741,50	2.902,50	3.483,00
SEAT	LEON 1.6 TDI	110CV	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
SEAT	LEON 1.6 TDI	115CV	0,4260	1.597,50	1.917,00	3.195,00	3.834,00
SEAT	LEON 1.6 TDI	90CV	0,4204	1.576,50	1.891,80	3.153,00	3.783,60
SEAT	LEON 2.0 TDI	150CV	0,4678	1.754,25	2.105,10	3.508,50	4.210,20
SEAT	LEON 2.0 TDI	184CV	0,4796	1.798,50	2.158,20	3.597,00	4.316,40
SEAT	LEON ST 1.6 TDI 110CV	4DRIVE SW	0,4679	1.754,63	2.105,55	3.509,25	4.211,10
SEAT	LEON ST 1.6 TDI 115CV	SW	0,4301	1.612,88	1.935,45	3.225,75	3.870,90
SEAT	TARRACO 2019	2.0 TDI 150CV 4X4	0,5774	2.165,25	2.598,30	4.330,50	5.196,60
SEAT	TARRACO 2019	2.0 TDI 190CV 4X4	0,6168	2.313,00	2.775,60	4.626,00	5.551,20
SKODA	FABIA 1.4 TDI	75CV	0,3536	1.326,00	1.591,20	2.652,00	3.182,40
SKODA	FABIA 1.4 TDI	90CV	0,3688	1.383,00	1.659,60	2.766,00	3.319,20

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
SKODA	FABIA WAGON 1.4 TDI	105CV	0,3929	1.473,38	1.768,05	2.946,75	3.536,10
SKODA	FABIA WAGON 1.4 TDI	75CV	0,3583	1.343,63	1.612,35	2.687,25	3.224,70
SKODA	FABIA WAGON 1.4 TDI	90CV	0,3712	1.392,00	1.670,40	2.784,00	3.340,80
SKODA	KAMIQ 1.6 TDI	115CV	0,4438	1.664,25	1.997,10	3.328,50	3.994,20
SKODA	KAROK 1.6 TDI	115CV	0,4656	1.746,00	2.095,20	3.492,00	4.190,40
SKODA	KAROK 2.0 TDI 4X4	150CV	0,5068	1.900,50	2.280,60	3.801,00	4.561,20
SKODA	KAROK 2.0 TDI 4X4	190CV	0,5569	2.088,38	2.506,05	4.176,75	5.012,10
SKODA	KAROK 2020 1.6 TDI SCR	116CV	0,4517	1.693,88	2.032,65	3.387,75	4.065,30
SKODA	KAROO 2.0 TDI 2X4	150CV	0,5481	2.055,38	2.466,45	4.110,75	4.932,90
SKODA	KODIAQ 2.0 RS BIT D 240CV	4X4	0,6636	2.488,50	2.986,20	4.977,00	5.972,40
SKODA	KODIAQ 2.0 TDI 190CV	4X4	0,5925	2.221,88	2.666,25	4.443,75	5.332,50
SKODA	OCTAVIA 1.6 TDI	115CV	0,4345	1.629,38	1.955,25	3.258,75	3.910,50
SKODA	OCTAVIA 1.6 TDI	90CV	0,4124	1.546,50	1.855,80	3.093,00	3.711,60
SKODA	OCTAVIA 1.6 TDI CR	110CV	0,4269	1.600,88	1.921,05	3.201,75	3.842,10
SKODA	OCTAVIA 2.0 TDI	150CV	0,4644	1.741,50	2.089,80	3.483,00	4.179,60
SKODA	OCTAVIA 2.0 TDI	184CV	0,5334	2.000,25	2.400,30	4.000,50	4.800,60
SKODA	OCTAVIA WAGON 1.6 TDI	115CV SW	0,4418	1.656,75	1.988,10	3.313,50	3.976,20
SKODA	OCTAVIA WAGON 1.6 TDI	90CV SW	0,4180	1.567,50	1.881,00	3.135,00	3.762,00
SKODA	OCTAVIA WAGON 1.6 TDI CR	110CV SW	0,4309	1.615,88	1.939,05	3.231,75	3.878,10
SKODA	OCTAVIA WAGON 2.0 TDI	150CV SW	0,4700	1.762,50	2.115,00	3.525,00	4.230,00
SKODA	OCTAVIA WAGON 2.0 TDI	184CV SW	0,5391	2.021,63	2.425,95	4.043,25	4.851,90
SKODA	OCTAVIA WAGON 2.0 TDI	4X4 150CV SW	0,4982	1.868,25	2.241,90	3.736,50	4.483,80
SKODA	OCTAVIA WAGON 2.0 TDI 4X4	184CV SW	0,5445	2.041,88	2.450,25	4.083,75	4.900,50
SKODA	OCTAVIA WAGON 2.0 TDI RS	184CV SW	0,5276	1.978,50	2.374,20	3.957,00	4.748,40
SKODA	RAPID 1.4 TDI CR	90CV	0,3960	1.485,00	1.782,00	2.970,00	3.564,00
SKODA	RAPID 1.6 TDI CR	115CV	0,4258	1.596,75	1.916,10	3.193,50	3.832,20
SKODA	SCALA 2019	1.6 TDI 115CV	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
SKODA	SUPERB 1.6 TDI	150CV	0,4706	1.764,75	2.117,70	3.529,50	4.235,40
SKODA	SUPERB 1.6 TDI SCR	120CV	0,5270	1.976,25	2.371,50	3.952,50	4.743,00
SKODA	SUPERB 2.0 TDI	150CV	0,5150	1.931,25	2.317,50	3.862,50	4.635,00
SKODA	SUPERB 2.0 TDI	190CV	0,5585	2.094,38	2.513,25	4.188,75	5.026,50
SKODA	SUPERB 2.0 TDI	190CV 4X4	0,5856	2.196,00	2.635,20	4.392,00	5.270,40
SKODA	SUPERB 2020 2.0 TDI	122CV	0,5264	1.974,00	2.368,80	3.948,00	4.737,60
SKODA	SUPERB WAGON 1.6 TDI	120CV	0,5077	1.903,88	2.284,65	3.807,75	4.569,30
SKODA	SUPERB WAGON 2.0 TDI DSG	190CV	0,5704	2.139,00	2.566,80	4.278,00	5.133,60
SKODA	SUPERB WAGON 2.0 TDI DSG 4X4	190CV	0,5942	2.228,25	2.673,90	4.456,50	5.347,80
SKODA	SUPERB WAGON 2.0 TDI SCR	150CV	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
SKODA	SUPERB WAGON 2020 2.0 TDI	122CV	0,5346	2.004,75	2.405,70	4.009,50	4.811,40
SKODA	YETI 2.0 TDI	110CV	0,4548	1.705,50	2.046,60	3.411,00	4.093,20
SKODA	YETI 2.0 TDI 110CV	4X4	0,4841	1.815,38	2.178,45	3.630,75	4.356,90
SSANGYONG	KORANDO 2.0 E-XDI	149CV 2WD	0,5129	1.923,38	2.308,05	3.846,75	4.616,10
SSANGYONG	KORANDO 2.0 E-XDI	149CV 4WD	0,5347	2.005,13	2.406,15	4.010,25	4.812,30
SSANGYONG	KORANDO 2.2 E-XDI 178CV	2WD	0,4892	1.834,50	2.201,40	3.669,00	4.402,80
SSANGYONG	KORANDO 2.2 E-XDI 178CV	4WD	0,5130	1.923,75	2.308,50	3.847,50	4.617,00
SSANGYONG	KORANDO 2019 1.6D 2WD	136CV	0,5396	2.023,50	2.428,20	4.047,00	4.856,40
SSANGYONG	KORANDO 2019 1.6D AWD	136CV	0,5527	2.072,63	2.487,15	4.145,25	4.974,30
SSANGYONG	REXTON 2.2D 181CV	2WD	0,6345	2.379,38	2.855,25	4.758,75	5.710,50
SSANGYONG	REXTON 2.2D 181CV	4WD	0,6525	2.446,88	2.936,25	4.893,75	5.872,50
SSANGYONG	REXTON 2.2D 202CV	4WD	0,7556	2.833,50	3.400,20	5.667,00	6.800,40
SSANGYONG	REXTON W 2.0 XDI	155CV 2WD	0,5781	2.167,88	2.601,45	4.335,75	5.202,90
SSANGYONG	REXTON W 2.0 XDI	155CV 4WD	0,5915	2.218,13	2.661,75	4.436,25	5.323,50
SSANGYONG	REXTON W 2.2D 178CV	2WD	0,5586	2.094,75	2.513,70	4.189,50	5.027,40
SSANGYONG	REXTON W 2.2D 178CV	4WD	0,6065	2.274,38	2.729,25	4.548,75	5.458,50
SSANGYONG	RODIUS 2.0 XDI 155CV	2WD	0,5706	2.139,75	2.567,70	4.279,50	5.135,40
SSANGYONG	RODIUS 2.0 XDI 155CV	4WD	0,6000	2.250,00	2.700,00	4.500,00	5.400,00
SSANGYONG	RODIUS 2.2D 178CV	2WD	0,5744	2.154,00	2.584,80	4.308,00	5.169,60
SSANGYONG	RODIUS 2.2D 178CV	4WD	0,6126	2.297,25	2.756,70	4.594,50	5.513,40
SSANGYONG	TIVOLI 1.6D	115CV	0,3995	1.498,13	1.797,75	2.996,25	3.595,50
SSANGYONG	TIVOLI 2020	1.6D 136CV	0,4505	1.689,38	2.027,25	3.378,75	4.054,50
SSANGYONG	XLV 1.6D	115CV	0,4468	1.675,50	2.010,60	3.351,00	4.021,20
SUBARU	FORESTER 2.0D	147CV	0,5469	2.050,88	2.461,05	4.101,75	4.922,10
SUBARU	OUTBACK 2.0 D LINEARTRONIC	150CV	0,5857	2.196,38	2.635,65	4.392,75	5.271,30
SUBARU	XV 2.0D	147CV	0,5127	1.922,63	2.307,15	3.845,25	4.614,30
SUZUKI	S-CROSS 1.6	120CV	0,4166	1.562,25	1.874,70	3.124,50	3.749,40
SUZUKI	S-CROSS 1.6	120CV 4WD	0,4338	1.626,75	1.952,10	3.253,50	3.904,20
SUZUKI	VITARA 1.6 DDIS	120CV	0,4139	1.552,13	1.862,55	3.104,25	3.725,10
SUZUKI	VITARA 1.6 DDIS	120CV 4WD	0,4326	1.622,25	1.946,70	3.244,50	3.893,40
TOYOTA	AURIS 1.4D 4D	90CV	0,3939	1.477,13	1.772,55	2.954,25	3.545,10
TOYOTA	AURIS 1.6D 4D	112CV	0,4313	1.617,38	1.940,85	3.234,75	3.881,70
TOYOTA	LAND CRUISER 2.8 D4-D	177CV	0,7105	2.664,38	3.197,25	5.328,75	6.394,50
TOYOTA	LAND CRUISER 2.8 D4-D	177CV LOUNGE	0,7783	2.918,63	3.502,35	5.837,25	7.004,70
TOYOTA	PROACE 2.0D 177CV	9 POSTI	0,5678	2.129,25	2.555,10	4.258,50	5.110,20
TOYOTA	PROACE VERSO 1.5D 120CV	9 POSTI	0,5437	2.038,88	2.446,65	4.077,75	4.893,30
TOYOTA	RAV4 2.0 D-4D 143CV	2WD	0,4946	1.854,75	2.225,70	3.709,50	4.451,40

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
TOYOTA	RAV4 2.0 D-4D 2WD	124CV MY2013	0,4842	1.815,75	2.178,90	3.631,50	4.357,80
TOYOTA	RAV4 2.0 D-4D 4WD	124CV	0,5361	2.010,38	2.412,45	4.020,75	4.824,90
TOYOTA	RAV4 2.2 D-CAT A/T 4WD	150CV MY2013	0,5936	2.226,00	2.671,20	4.452,00	5.342,40
TOYOTA	VERSO 1.6 D-4D	110CV	0,4472	1.677,00	2.012,40	3.354,00	4.024,80
TOYOTA	YARIS 1.4 D-4D 90CV	MY2014	0,3529	1.323,38	1.588,05	2.646,75	3.176,10
VOLKSWAGEN	ARTEON 2.0 BITDI 4MOTION	240CV 4WD	0,6988	2.620,50	3.144,60	5.241,00	6.289,20
VOLKSWAGEN	ARTEON 2.0 BI-TDI 4MOTION	240CV	0,7139	2.677,13	3.212,55	5.354,25	6.425,10
VOLKSWAGEN	ARTEON 2.0 TDI	150CV	0,6118	2.294,25	2.753,10	4.588,50	5.506,20
VOLKSWAGEN	ARTEON 2.0 TDI	190CV	0,6462	2.423,25	2.907,90	4.846,50	5.815,80
VOLKSWAGEN	ARTEON 2.0 TDI 4MOTION	190CV 4WD	0,6619	2.482,13	2.978,55	4.964,25	5.957,10
VOLKSWAGEN	CARAVELLE 2.0 TDI	204CV	0,6249	2.343,38	2.812,05	4.686,75	5.624,10
VOLKSWAGEN	GOLF SPORTSVAN 1.6 TDI	110CV	0,4387	1.645,13	1.974,15	3.290,25	3.948,30
VOLKSWAGEN	GOLF SPORTSVAN 1.6 TDI	115CV	0,4478	1.679,25	2.015,10	3.358,50	4.030,20
VOLKSWAGEN	GOLF SPORTSVAN 1.6 TDI	90CV	0,4269	1.600,88	1.921,05	3.201,75	3.842,10
VOLKSWAGEN	GOLF SPORTSVAN 2.0 TDI	150CV	0,5222	1.958,25	2.349,90	3.916,50	4.699,80
VOLKSWAGEN	GOLF VII 1.6 TDI 110CV	4MOTION	0,4745	1.779,38	2.135,25	3.558,75	4.270,50
VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT	90CV	0,4283	1.606,13	1.927,35	3.212,25	3.854,70
VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT.	110CV	0,4372	1.639,50	1.967,40	3.279,00	3.934,80
VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT. TECH	110CV	0,4427	1.660,13	1.992,15	3.320,25	3.984,30
VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT. TECH	115CV	0,4517	1.693,88	2.032,65	3.387,75	4.065,30
VOLKSWAGEN	GOLF VII 2.0 TDI BLUE MOTION	150CV	0,4858	1.821,75	2.186,10	3.643,50	4.372,20
VOLKSWAGEN	GOLF VII VARIANT 1.6 TDI	115CV	0,4417	1.656,38	1.987,65	3.312,75	3.975,30
VOLKSWAGEN	GOLF VII VARIANT 1.6 TDI TREND	90CV	0,4274	1.602,75	1.923,30	3.205,50	3.846,60
VOLKSWAGEN	GOLF VII VARIANT 2.0 TDI	ALLTRACK 184 CV	0,5426	2.034,75	2.441,70	4.069,50	4.883,40
VOLKSWAGEN	GOLF VII VARIANT 2.0 TDI BMT	150CV	0,4988	1.870,50	2.244,60	3.741,00	4.489,20
VOLKSWAGEN	MAGGIOLINO 2.0 TDI BLUEMOTION	110CV	0,4825	1.809,38	2.171,25	3.618,75	4.342,50
VOLKSWAGEN	MAGGIOLINO 2.0 TDI BLUEMOTION 110CV	MY2016	0,4633	1.737,38	2.084,85	3.474,75	4.169,70
VOLKSWAGEN	MAGGIOLINO 2.0 TDI BLUEMOTION 150CV	MY2016	0,5003	1.876,13	2.251,35	3.752,25	4.502,70
VOLKSWAGEN	MAGGIOLINO 2.0 TDI SPORT BLUEMOTION	150CV	0,5167	1.937,63	2.325,15	3.875,25	4.650,30
VOLKSWAGEN	MAGGIOLINO CABRIO 2.0 TDI BLUEMOTION	110CV	0,5027	1.885,13	2.262,15	3.770,25	4.524,30
VOLKSWAGEN	MAGGIOLINO CABRIO 2.0 TDI SPORT BLUEMOTION	150CV	0,5370	2.013,75	2.416,50	4.027,50	4.833,00
VOLKSWAGEN	PASSAT 1.6 TDI 120CV	EURO 6	0,4834	1.812,75	2.175,30	3.625,50	4.350,60
VOLKSWAGEN	PASSAT 2.0 BITDI 4MOTION	240CV	0,6286	2.357,25	2.828,70	4.714,50	5.657,40
VOLKSWAGEN	PASSAT 2.0 TDI 150CV	EURO 6	0,5338	2.001,75	2.402,10	4.003,50	4.804,20
VOLKSWAGEN	PASSAT 2.0 TDI 190CV	EURO 6	0,5747	2.155,13	2.586,15	4.310,25	5.172,30
VOLKSWAGEN	PASSAT 2019 1.6 TDI	120CV	0,5062	1.898,25	2.277,90	3.796,50	4.555,80
VOLKSWAGEN	PASSAT 2019 2.0 BITDI 4MOTION DSG	240CV	0,6671	2.501,63	3.001,95	5.003,25	6.003,90
VOLKSWAGEN	PASSAT 2019 2.0 TDI	122CV	0,5244	1.966,50	2.359,80	3.933,00	4.719,60
VOLKSWAGEN	PASSAT 2019 2.0 TDI	150CV	0,5344	2.004,00	2.404,80	4.008,00	4.809,60
VOLKSWAGEN	PASSAT 2019 2.0 TDI	190CV	0,5893	2.209,88	2.651,85	4.419,75	5.303,70
VOLKSWAGEN	PASSAT 2019 2.0 TDI	190CV 4X4	0,6111	2.291,63	2.749,95	4.583,25	5.499,90
VOLKSWAGEN	PASSAT VARIANT 1.6 TDI 120CV	EURO 6 SW	0,4893	1.834,88	2.201,85	3.669,75	4.403,70
VOLKSWAGEN	PASSAT VARIANT 2.0 TDI 150CV	EURO 6 SW	0,5381	2.017,88	2.421,45	4.035,75	4.842,90
VOLKSWAGEN	PASSAT VARIANT 2.0 TDI 190CV	EURO 6 SW	0,5800	2.175,00	2.610,00	4.350,00	5.220,00
VOLKSWAGEN	PASSAT VARIANT 2019 1.6 TDI	120CV	0,5177	1.941,38	2.329,65	3.882,75	4.659,30
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 BITDI 4MOTION DSG	240CV	0,6701	2.512,88	3.015,45	5.025,75	6.030,90
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI	190CV	0,5980	2.242,50	2.691,00	4.485,00	5.382,00
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI	190CV 4X4	0,6187	2.320,13	2.784,15	4.640,25	5.568,30
VOLKSWAGEN	PASSAT VARIANT ALLTRACK 2.0 TDI	150CV 4MOTION	0,5740	2.152,50	2.583,00	4.305,00	5.166,00
VOLKSWAGEN	PASSAT VARIANT ALLTRACK 2.0 TDI	190CV 4MOTION	0,6110	2.291,25	2.749,50	4.582,50	5.499,00
VOLKSWAGEN	POLO 1.4 TDI 90CV	MY2014	0,3730	1.398,75	1.678,50	2.797,50	3.357,00
VOLKSWAGEN	POLO 1.6 TDI 80CV	MY2018	0,4137	1.551,38	1.861,65	3.102,75	3.723,30
VOLKSWAGEN	POLO 1.6 TDI 95CV	MY2018	0,4453	1.669,88	2.003,85	3.339,75	4.007,70
VOLKSWAGEN	POLO CROSS 1.4 TDI BLUEMOTION	90CV	0,3880	1.455,00	1.746,00	2.910,00	3.492,00
VOLKSWAGEN	SHARAN 2.0 TDI	150CV	0,5652	2.119,50	2.543,40	4.239,00	5.086,80
VOLKSWAGEN	SHARAN 2.0 TDI	150CV 4MOTION	0,6157	2.308,88	2.770,65	4.617,75	5.541,30
VOLKSWAGEN	SHARAN 2.0 TDI	177CV	0,6221	2.332,88	2.799,45	4.665,75	5.598,90
VOLKSWAGEN	SHARAN 2.0 TDI	184CV	0,6251	2.344,13	2.812,95	4.688,25	5.625,90
VOLKSWAGEN	SHARAN 2.0 TDI 177CV	2X4	0,6582	2.468,25	2.961,90	4.936,50	5.923,80
VOLKSWAGEN	SHARAN 2.0 TDI 177CV	4X4	0,6732	2.524,50	3.029,40	5.049,00	6.058,80
VOLKSWAGEN	T-CROSS 2019	1.6 TDI 95CV	0,4220	1.582,50	1.899,00	3.165,00	3.798,00
VOLKSWAGEN	TIGUAN 2.0 TDI	110CV	0,5148	1.930,50	2.316,60	3.861,00	4.633,20
VOLKSWAGEN	TIGUAN 1.6 TDI 115CV	MY2016	0,4944	1.854,00	2.224,80	3.708,00	4.449,60
VOLKSWAGEN	TIGUAN 2.0 BITDI 240CV 4 MOTION	MY2017	0,6654	2.495,25	2.994,30	4.990,50	5.988,60
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV	4MOTION	0,5479	2.054,63	2.465,55	4.109,25	4.931,10
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV	4X4	0,6280	2.355,00	2.826,00	4.710,00	5.652,00
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV	BLUEM.TECH	0,5271	1.976,63	2.371,95	3.953,25	4.743,90
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV	MY2016	0,5333	1.999,88	2.399,85	3.999,75	4.799,70
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV 4MOTION	MY2016	0,5594	2.097,75	2.517,30	4.195,50	5.034,60
VOLKSWAGEN	TIGUAN 2.0 TDI 184CV	4MOTION	0,5976	2.241,00	2.689,20	4.482,00	5.378,40
VOLKSWAGEN	TIGUAN 2.0 TDI 190CV 4 MOTION	MY2016	0,6111	2.291,63	2.749,95	4.583,25	5.499,90
VOLKSWAGEN	TIGUAN 2.0 TDI 4MOTION	190CV	0,6177	2.316,38	2.779,65	4.632,75	5.559,30
VOLKSWAGEN	TIGUAN 2.0 TDI 4MOTION	200CV	0,6767	2.537,63	3.045,15	5.075,25	6.090,30
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 BITDI 4MOTION	240CV	0,7036	2.638,50	3.166,20	5.277,00	6.332,40

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4 MOTION	150CV 4WD	0,6712	2.517,00	3.020,40	5.034,00	6.040,80
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION	190CV	0,6573	2.464,88	2.957,85	4.929,75	5.915,70
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION	190CV 4WD	0,6449	2.418,38	2.902,05	4.836,75	5.804,10
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION	200CV	0,7020	2.632,50	3.159,00	5.265,00	6.318,00
VOLKSWAGEN	TOUAREG 2020 3.0 TDI	231CV	0,7723	2.896,13	3.475,35	5.792,25	6.950,70
VOLKSWAGEN	TOUAREG 2020 3.0 TDI	286CV	0,8072	3.027,00	3.632,40	6.054,00	7.264,80
VOLKSWAGEN	TOUAREG 2020 4.0 V8 TDI	421CV	1,0096	3.786,00	4.543,20	7.572,00	9.086,40
VOLKSWAGEN	TOUAREG 3.0 TDI	204CV	0,7800	2.925,00	3.510,00	5.850,00	7.020,00
VOLKSWAGEN	TOUAREG 3.0 TDI	230CV	0,7578	2.841,75	3.410,10	5.683,50	6.820,20
VOLKSWAGEN	TOUAREG 3.0 TDI	262CV	0,8112	3.042,00	3.650,40	6.084,00	7.300,80
VOLKSWAGEN	TOUAREG 3.0 TDI	286CV	0,8066	3.024,75	3.629,70	6.049,50	7.259,40
VOLKSWAGEN	TOUAREG 4.0 TDI	420CV	1,0102	3.788,25	4.545,90	7.576,50	9.091,80
VOLKSWAGEN	TOURAN 1.6 TDI	110CV	0,4681	1.755,38	2.106,45	3.510,75	4.212,90
VOLKSWAGEN	TOURAN 1.6 TDI	115CV	0,4762	1.785,75	2.142,90	3.571,50	4.285,80
VOLKSWAGEN	TOURAN 2.0 TDI	116CV	0,5387	2.020,13	2.424,15	4.040,25	4.848,30
VOLKSWAGEN	TOURAN 2.0 TDI	150CV	0,5259	1.972,13	2.366,55	3.944,25	4.733,10
VOLKSWAGEN	TOURAN 2.0 TDI	190CV	0,5620	2.107,50	2.529,00	4.215,00	5.058,00
VOLKSWAGEN	T-ROC 1.6 TDI BLUEMOTION	116CV	0,4749	1.780,88	2.137,05	3.561,75	4.274,10
VOLVO	S60 2.0 D2	120CV	0,4755	1.783,13	2.139,75	3.566,25	4.279,50
VOLVO	S60 2.0 D3	150CV	0,5043	1.891,13	2.269,35	3.782,25	4.538,70
VOLVO	S60 2.0 D4	190CV	0,5260	1.972,50	2.367,00	3.945,00	4.734,00
VOLVO	S60 2.0 D5 GEARTRONIC	225CV	0,5899	2.212,13	2.654,55	4.424,25	5.309,10
VOLVO	S60 2.4 D4 AWD GEARTRONIC	190CV	0,6041	2.265,38	2.718,45	4.530,75	5.436,90
VOLVO	S60 CROSS COUNTRY D3 2.0	150CV	0,5336	2.001,00	2.401,20	4.002,00	4.802,40
VOLVO	S60 CROSS COUNTRY D4 2.0	190CV	0,5541	2.077,88	2.493,45	4.155,75	4.986,90
VOLVO	S60 CROSS COUNTRY D4 2.0 4WD	190CV	0,6321	2.370,38	2.844,45	4.740,75	5.688,90
VOLVO	S60 CROSS COUNTRY D4 2.4 AWD	190CV	0,6358	2.384,25	2.861,10	4.768,50	5.722,20
VOLVO	S80 D4 2.0	181CV	0,5813	2.179,88	2.615,85	4.359,75	5.231,70
VOLVO	S90 D3 2.0	150CV	0,5510	2.066,25	2.479,50	4.132,50	4.959,00
VOLVO	S90 D3 GEARTRONIC	2.0 150CV	0,6363	2.386,13	2.863,35	4.772,25	5.726,70
VOLVO	S90 D3 GEARTRONIC 2.0	150CV	0,5811	2.179,13	2.614,95	4.358,25	5.229,90
VOLVO	S90 D4 2.0	190CV	0,5760	2.160,00	2.592,00	4.320,00	5.184,00
VOLVO	S90 D4 GEARTRONIC	2.0 190CV	0,6515	2.443,13	2.931,75	4.886,25	5.863,50
VOLVO	S90 D4 GEARTRONIC 2.0	190CV	0,6006	2.252,25	2.702,70	4.504,50	5.405,40
VOLVO	S90 D4 GETRONIC 2.0	190CV AWD	0,6260	2.347,50	2.817,00	4.695,00	5.634,00
VOLVO	S90 D5 GEARTRONIC	2.0 235CV AWD	0,6855	2.570,63	3.084,75	5.141,25	6.169,50
VOLVO	S90 D5 GEARTRONIC 2.0	235CV AWD	0,6777	2.541,38	3.049,65	5.082,75	6.099,30
VOLVO	V40 D2 2.0	120CV	0,4477	1.678,88	2.014,65	3.357,75	4.029,30
VOLVO	V40 D2 2.0 GEARTRONIC	120CV	0,4645	1.741,88	2.090,25	3.483,75	4.180,50
VOLVO	V40 D2 CROSS COUNTRY 2.0	120CV	0,4661	1.747,88	2.097,45	3.495,75	4.194,90
VOLVO	V40 D3 2.0 150CV	ND	0,4687	1.757,63	2.109,15	3.515,25	4.218,30
VOLVO	V40 D3 2.0 GEARTRONIC	150CV	0,4715	1.768,13	2.121,75	3.536,25	4.243,50
VOLVO	V40 D3 CROSS COUNTRY	2.0 150CV	0,4867	1.825,13	2.190,15	3.650,25	4.380,30
VOLVO	V40 D4 2.0	190CV	0,5180	1.942,50	2.331,00	3.885,00	4.662,00
VOLVO	V40 D4 C COUNTRY 2.0	190CV	0,5293	1.984,88	2.381,85	3.969,75	4.763,70
VOLVO	V60 2.0 D2	120CV	0,4839	1.814,63	2.177,55	3.629,25	4.355,10
VOLVO	V60 2.0 D3	150CV	0,5139	1.927,13	2.312,55	3.854,25	4.625,10
VOLVO	V60 2.0 D4	190CV	0,5357	2.008,88	2.410,65	4.017,75	4.821,30
VOLVO	V60 2.0 D5 GEARTRONIC	224CV	0,6057	2.271,38	2.725,65	4.542,75	5.451,30
VOLVO	V60 2.4 D4 AWD GEARTRONIC	190CV	0,6149	2.305,88	2.767,05	4.611,75	5.534,10
VOLVO	V60 CROSS COUNTRY D3 2.0	150CV	0,5290	1.983,75	2.380,50	3.967,50	4.761,00
VOLVO	V60 CROSS COUNTRY D4 2.0	190CV	0,5495	2.060,63	2.472,75	4.121,25	4.945,50
VOLVO	V60 CROSS COUNTRY D4 2.0 AWD GEARTRONIC	190CV	0,6284	2.356,50	2.827,80	4.713,00	5.655,60
VOLVO	V60 CROSS COUNTRY D4 2.4	AWD GEARTRONIC 190CV	0,6292	2.359,50	2.831,40	4.719,00	5.662,80
VOLVO	V60 D3 2.0 150CV	MY2018	0,5366	2.012,25	2.414,70	4.024,50	4.829,40
VOLVO	V60 D3 2.0 AWD GEARTRONIC	150CV	0,5843	2.191,13	2.629,35	4.382,25	5.258,70
VOLVO	V60 D4 2.0 190CV	MY2018	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
VOLVO	V60 D4 2.0 AWD GEARTRONIC	190CV	0,6027	2.260,13	2.712,15	4.520,25	5.424,30
VOLVO	V70 2.0 D3 GEARTRONIC	150CV	0,5784	2.169,00	2.602,80	4.338,00	5.205,60
VOLVO	V70 2.0 D4 GEARTRONIC	180CV	0,6018	2.256,75	2.708,10	4.513,50	5.416,20
VOLVO	V70 POLAR D4 2.0	181CV	0,5763	2.161,13	2.593,35	4.322,25	5.186,70
VOLVO	V90 2.0 D3	150CV	0,5669	2.125,88	2.551,05	4.251,75	5.102,10
VOLVO	V90 2.0 D3 GEARTRONIC	150CV	0,5915	2.218,13	2.661,75	4.436,25	5.323,50
VOLVO	V90 2.0 D4	190CV	0,5918	2.219,25	2.663,10	4.438,50	5.326,20
VOLVO	V90 2.0 D4 AWD GEARTRONIC	190CV	0,6429	2.410,88	2.893,05	4.821,75	5.786,10
VOLVO	V90 2.0 D4 GEARTRONIC	190CV	0,6132	2.299,50	2.759,40	4.599,00	5.518,80
VOLVO	V90 2.0 D5 AWD GEARTRONIC	235CV	0,6969	2.613,38	3.136,05	5.226,75	6.272,10
VOLVO	V90 CROSS COUNTRY D4 AWD	2.0 190CV	0,6898	2.586,75	3.104,10	5.173,50	6.208,20
VOLVO	V90 CROSS COUNTRY D4 GEARTRONIC AWD	2.0 190CV	0,7023	2.633,63	3.160,35	5.267,25	6.320,70
VOLVO	V90 CROSS COUNTRY D5 GEARTRONIC AWD	2.0 235CV	0,7368	2.763,00	3.315,60	5.526,00	6.631,20
VOLVO	V90 D3 GEARTRONIC	2.0 150CV	0,6212	2.329,50	2.795,40	4.659,00	5.590,80
VOLVO	V90 D4 GEARTRONIC	2.0 190CV	0,6414	2.405,25	2.886,30	4.810,50	5.772,60
VOLVO	V90 D4 GEARTRONIC AWD	2.0 190CV	0,6635	2.488,13	2.985,75	4.976,25	5.971,50
VOLVO	V90 D5 GEARTRONIC AWD	2.0 235CV	0,7151	2.681,63	3.217,95	5.363,25	6.435,90

FRINGE BENEFIT 2024
 AUTOVEICOLI A GASOLIO 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)
VOLVO	XC40 2.0 D3	150CV	0,5139	1.927,13	2.312,55	3.854,25	4.625,10
VOLVO	XC40 2.0 D3 AWD	150CV	0,5311	1.991,63	2.389,95	3.983,25	4.779,90
VOLVO	XC40 2.0 D3 GEARTRONIC	150CV 2WD	0,5322	1.995,75	2.394,90	3.991,50	4.789,80
VOLVO	XC40 2.0 D4 GEARTRONIC	190CV	0,5658	2.121,75	2.546,10	4.243,50	5.092,20
VOLVO	XC40 2019 D3	2.0 150CV	0,5321	1.995,38	2.394,45	3.990,75	4.788,90
VOLVO	XC40 2019 D3	GEARTRONIC 2.0 150CV	0,5460	2.047,50	2.457,00	4.095,00	4.914,00
VOLVO	XC40 2019 D3 AWD	GEARTRONIC 2.0 150CV	0,5676	2.128,50	2.554,20	4.257,00	5.108,40
VOLVO	XC40 2019 D4 AWD	GEARTRONIC 2.0 190CV	0,5868	2.200,50	2.640,60	4.401,00	5.281,20
VOLVO	XC60 2.0 D3	150CV	0,5506	2.064,75	2.477,70	4.129,50	4.955,40
VOLVO	XC60 2.0 D4	190CV	0,5714	2.142,75	2.571,30	4.285,50	5.142,60
VOLVO	XC60 2.0 D4 2WD	190CV	0,6086	2.282,25	2.738,70	4.564,50	5.477,40
VOLVO	XC60 2.0 D4 AWD	190CV	0,6246	2.342,25	2.810,70	4.684,50	5.621,40
VOLVO	XC60 2.0 D5 AWD	235CV	0,6830	2.561,25	3.073,50	5.122,50	6.147,00
VOLVO	XC60 2.4 D4 AWD	190CV	0,6157	2.308,88	2.770,65	4.617,75	5.541,30
VOLVO	XC60 2.4 D5 AWD	220CV	0,6400	2.400,00	2.880,00	4.800,00	5.760,00
VOLVO	XC60 2019 D3	2.0 150CV	0,5730	2.148,75	2.578,50	4.297,50	5.157,00
VOLVO	XC60 2019 D4 GEARTRONIC	2.0 190CV	0,6015	2.255,63	2.706,75	4.511,25	5.413,50
VOLVO	XC70 2.4 D4 AWD	181CV	0,6523	2.446,13	2.935,35	4.892,25	5.870,70
VOLVO	XC70 2.4 D5 AWD	220CV	0,6613	2.479,88	2.975,85	4.959,75	5.951,70
VOLVO	XC90 2.0 D4 GEARTRONIC	190CV	0,6472	2.427,00	2.912,40	4.854,00	5.824,80
VOLVO	XC90 2.0 D5 AWD GEARTRONIC	235CV	0,6875	2.578,13	3.093,75	5.156,25	6.187,50
VOLVO	XC90 D5 2.0 225CV	AWD	0,6841	2.565,38	3.078,45	5.130,75	6.156,90