

FRINGE BENEFIT 2024  
AUTOVEICOLI A GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
ALFA ROMEO	GIULIA 2.2 TD	160CV	0,6839	2.564,63	3.077,55	5.129,25	6.155,10
ALFA ROMEO	GIULIA 2.2 TD AT8	210CV AWD	0,7583	2.843,63	3.412,35	5.687,25	6.824,70
ALFA ROMEO	STELVIO 2.2 TD	160CV	0,7211	2.704,13	3.244,95	5.408,25	6.489,90
ALFA ROMEO	STELVIO 2.2 TD AT8 Q4 VELOCE	210CV	0,8295	3.110,63	3.732,75	6.221,25	7.465,50
ALFA ROMEO	TONALE 1.6	130CV	0,5640	2.115,00	2.538,00	4.230,00	5.076,00
AUDI	A3 2020 SEDAN 30 TDI	2.0 116CV	0,5062	1.898,25	2.277,90	3.796,50	4.555,80
AUDI	A3 2020 SEDAN 30 TDI S-TRONIC	2.0 116CV	0,5249	1.968,38	2.362,05	3.936,75	4.724,10
AUDI	A3 2020 SEDAN 35 TDI	2.0 150CV	0,5380	2.017,50	2.421,00	4.035,00	4.842,00
AUDI	A3 2020 SEDAN 35 TDI S-TRONIC	2.0 150CV	0,5567	2.087,63	2.505,15	4.175,25	5.010,30
AUDI	A3 2020 SEDAN 40 TDI QUATTRO S-TRONIC	2.0 200CV	0,6476	2.428,50	2.914,20	4.857,00	5.828,40
AUDI	A3 2020 SPB 30 TDI 2.0	116CV	0,4961	1.860,38	2.232,45	3.720,75	4.464,90
AUDI	A3 2020 SPB 30 TDI S-TRONIC	2.0 116CV	0,5160	1.935,00	2.322,00	3.870,00	4.644,00
AUDI	A3 2020 SPB 35 TDI 2.0	150CV	0,5280	1.980,00	2.376,00	3.960,00	4.752,00
AUDI	A3 2020 SPB 35 TDI 2.0 S-TRONIC	150CV	0,5478	2.054,25	2.465,10	4.108,50	4.930,20
AUDI	A3 2020 SPB 40 TDI 2.0 QUATTRO S-TRONIC	200CV	0,6389	2.395,88	2.875,05	4.791,75	5.750,10
AUDI	Q2 30 2.0 TDI	116CV	0,5370	2.013,75	2.416,50	4.027,50	4.833,00
AUDI	Q2 35 2.0 TDI QUATTRO S-TRONIC	150CV	0,6171	2.314,13	2.776,95	4.628,25	5.553,90
AUDI	Q2 35 2.0 TDI S-TRONIC	150CV	0,5822	2.183,25	2.619,90	4.366,50	5.239,80
AUDI	Q3 35 2.0 TDI	150CV	0,5947	2.230,13	2.676,15	4.460,25	5.352,30
AUDI	Q3 35 2.0 TDI QUATTRO S-TRONIC	150CV	0,6435	2.413,13	2.895,75	4.826,25	5.791,50
AUDI	Q3 35 2.0 TDI S-TRONIC	150CV	0,6112	2.292,00	2.750,40	4.584,00	5.500,80
AUDI	Q3 40 2.0 TDI QUATTRO S-TRONIC	190CV	0,6851	2.569,13	3.082,95	5.138,25	6.165,90
BMW	116D 2019	1.5 116CV	0,4937	1.851,38	2.221,65	3.702,75	4.443,30
BMW	118D 2019	2.0 150CV	0,5557	2.083,88	2.500,65	4.167,75	5.001,30
BMW	120D 2019	2.0 190CV	0,6176	2.316,00	2.779,20	4.632,00	5.558,40
BMW	120D XDRIVE 2019	2.0 190CV	0,6301	2.362,88	2.835,45	4.725,75	5.670,90
BMW	216D 1.5 116CV	GRAN COUPÉ	0,5474	2.052,75	2.463,30	4.105,50	4.926,60
BMW	216D 1.5 116CV	GRAN TOURER	0,5330	1.998,75	2.398,50	3.997,50	4.797,00
BMW	218D 2.0 150CV	GRAN COUPÉ	0,5970	2.238,75	2.686,50	4.477,50	5.373,00
BMW	218D 2.0 150CV	GRAN TOURER	0,5775	2.165,63	2.598,75	4.331,25	5.197,50
BMW	218D 2022 2.0 150CV	ACTIVE TOURER	0,5787	2.170,13	2.604,15	4.340,25	5.208,30
BMW	218D XDRIVE 2.0 150CV	GRAN TOURER	0,6129	2.298,38	2.758,05	4.596,75	5.516,10
BMW	220D 2.0 190CV	GRAN COUPÉ	0,6534	2.450,25	2.940,30	4.900,50	5.880,60
BMW	220D 2.0 190CV	GRAN TOURER	0,6302	2.363,25	2.835,90	4.726,50	5.671,80
BMW	220D XDRIVE 2.0 190CV	GRAN COUPÉ	0,6782	2.543,25	3.051,90	5.086,50	6.103,80
BMW	220D XDRIVE 2.0 190CV	GRAN TOURER	0,6403	2.401,13	2.881,35	4.802,25	5.762,70
BMW	X1 2022 SDRIVE 18D 2.0	150CV	0,6082	2.280,75	2.736,90	4.561,50	5.473,80
BMW	X2 SDRIVE 16D 1.5	116CV	0,5203	1.951,13	2.341,35	3.902,25	4.682,70
BMW	X2 SDRIVE 18D 2.0	150CV	0,5766	2.162,25	2.594,70	4.324,50	5.189,40
BMW	X2 SDRIVE 20D 2.0	190CV	0,6195	2.323,13	2.787,75	4.646,25	5.575,50
BMW	X2 XDRIVE 18D 2.0	150CV	0,6116	2.293,50	2.752,20	4.587,00	5.504,40
BMW	X2 XDRIVE 20D 2.0	190CV	0,6513	2.442,38	2.930,85	4.884,75	5.861,70
BMW	X5 XDRIVE 25D 2.0	231CV	0,8659	3.247,13	3.896,55	6.494,25	7.793,10
CADILLAC	ESCALADE 2022 3.0L TD AWD	280CV	1,4862	5.573,25	6.687,90	11.146,50	13.375,80
CADILLAC	XT4 350TD 2.0	174CV	0,6999	2.624,63	3.149,55	5.249,25	6.299,10
CITROEN	BERLINGO MULTISPACE	1.5 BLUEHDI 130 CV	0,4489	1.683,38	2.020,05	3.366,75	4.040,10
CITROEN	C3 AIRCROSS 1.5 BLUEHDI	110CV	0,4225	1.584,38	1.901,25	3.168,75	3.802,50
CITROEN	C3 III 1.5 BLUEHDI	102CV	0,4160	1.560,00	1.872,00	3.120,00	3.744,00
CITROEN	C4 2020 1.5 BLUEHDI AUT	130CV	0,4911	1.841,63	2.209,95	3.683,25	4.419,90
CITROEN	C4-X 1.5 BLUEHDI	130CV	0,5055	1.895,63	2.274,75	3.791,25	4.549,50
CITROEN	C5 AIRCROSS 1.5 BLUEHDI	130CV	0,4987	1.870,13	2.244,15	3.740,25	4.488,30
CITROEN	JUMPY SPACETOURER	1.5 BLUEHDI 120 CV	0,5303	1.988,63	2.386,35	3.977,25	4.772,70
CUPRA	FORMENTOR 2.0 TDI	150CV	0,5837	2.188,88	2.626,65	4.377,75	5.253,30
CUPRA	FORMENTOR 2.0 TDI 4DRIVE	150CV	0,6386	2.394,75	2.873,70	4.789,50	5.747,40
CUPRA	LEON 2.0 TDI	150CV	0,5469	2.050,88	2.461,05	4.101,75	4.922,10
CUPRA	LEON SPORTSTOURER 2.0 TDI	150CV	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
DACIA	DUSTER 1.5 BLUEDCI	115CV	0,3982	1.493,25	1.791,90	2.986,50	3.583,80
DACIA	DUSTER 1.5 BLUEDCI 115CV	4X4	0,4269	1.600,88	1.921,05	3.201,75	3.842,10
DS	DS3 2022 BLUEHDI 1.5 AUT	130CV	0,5323	1.996,13	2.395,35	3.992,25	4.790,70
DS	DS4 2021 1.5 BLUEHDI	130CV	0,5308	1.990,50	2.388,60	3.981,00	4.777,20
DS	DS7 2022 1.5 BLUEHDI	130CV	0,5997	2.248,88	2.698,65	4.497,75	5.397,30
FIAT	500X 1.3 MULTIJET	95CV	0,4563	1.711,13	2.053,35	3.422,25	4.106,70
FIAT	TIPO 1.6 MTJ 130CV	5 PORTE	0,4544	1.704,00	2.044,80	3.408,00	4.089,60
FIAT	TIPO STATION 1.6 MTJ 130CV	SW	0,4631	1.736,63	2.083,95	3.473,25	4.167,90
FORD	FOCUS IV 1.5 ECOBLUE	115CV AUT	0,5307	1.990,13	2.388,15	3.980,25	4.776,30
FORD	KUGA 2022 2.0 ECOBLUE 1.5 2WD	120CV	0,5687	2.132,63	2.559,15	4.265,25	5.118,30
FORD	KUGA 2022 2.0 ECOBLUE 1.5 4WD	120CV	0,5877	2.203,88	2.644,65	4.407,75	5.289,30
FORD	TOURNEO CUSTOM	1.5 TDI 120 CV	0,5174	1.940,25	2.328,30	3.880,50	4.656,60
FORD	TOURNEO CUSTOM	2.0 TDCI 185CV	0,6808	2.553,00	3.063,60	5.106,00	6.127,20
HYUNDAI	STARIA 2.2 AT 177CV	7 POSTI	0,8169	3.063,38	3.676,05	6.126,75	7.352,10

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HYUNDAI	STARIA 2.2 AT 177CV	9 POSTI	0,7094	2.660,25	3.192,30	5.320,50	6.384,60
JEEP	COMPASS 1.6 MTJ 130CV	2WD	0,5582	2.093,25	2.511,90	4.186,50	5.023,80
JEEP	RENEGADE 1.6 MTJ	130CV	0,5099	1.912,13	2.294,55	3.824,25	4.589,10
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4	163CV	0,6627	2.485,13	2.982,15	4.970,25	5.964,30
MAZDA	CX-5 2.2L SKYACTIV-D	150CV	0,6137	2.301,38	2.761,65	4.602,75	5.523,30
MAZDA	CX-5 2.2L SKYACTIV-D 2WD	184CV AWD	0,6738	2.526,75	3.032,10	5.053,50	6.064,20
MERCEDES	A180D AUT 2023 2.0	116CV	0,5719	2.144,63	2.573,55	4.289,25	5.147,10
MERCEDES	A200D AUT 2023 2.0	150CV	0,5911	2.216,63	2.659,95	4.433,25	5.319,90
MERCEDES	A220D AUT 2023 2.0	190CV	0,6211	2.329,13	2.794,95	4.658,25	5.589,90
MERCEDES	B180D AUT 2023 2.0	116CV	0,5830	2.186,25	2.623,50	4.372,50	5.247,00
MERCEDES	B200D AUT 2023 2.0	150CV	0,6019	2.257,13	2.708,55	4.514,25	5.417,10
MERCEDES	B200D AUT 2023 2.0	190CV	0,6319	2.369,63	2.843,55	4.739,25	5.687,10
MERCEDES	CLA 180D AUT 2.0	116CV	0,6518	2.444,25	2.933,10	4.888,50	5.866,20
MERCEDES	CLA 200D AUT 2.0	150CV	0,6695	2.510,63	3.012,75	5.021,25	6.025,50
MERCEDES	CLA 220D AUT 2.0	190CV	0,6889	2.583,38	3.100,05	5.166,75	6.200,10
MERCEDES	CLS 400D 3.0 4MATIC	330CV	1,0718	4.019,25	4.823,10	8.038,50	9.646,20
MERCEDES	E 200D 1.6 160CV	BERLINA	0,6925	2.596,88	3.116,25	5.193,75	6.232,50
MERCEDES	E 200D 1.6 160CV	SW	0,7072	2.652,00	3.182,40	5.304,00	6.364,80
MERCEDES	G 400D SW 3.0	330CV	1,4445	5.416,88	6.500,25	10.833,75	13.000,50
MERCEDES	GLA 180D AUT 2.0	116CV	0,6146	2.304,75	2.765,70	4.609,50	5.531,40
MERCEDES	GLA 200D AUT 2.0	150CV	0,6358	2.384,25	2.861,10	4.768,50	5.722,20
MERCEDES	GLA 200D AUT 4MATIC 2.0	150CV	0,6754	2.532,75	3.039,30	5.065,50	6.078,60
MERCEDES	GLA 220D AUT 4MATIC 2.0	190CV	0,7090	2.658,75	3.190,50	5.317,50	6.381,00
MERCEDES	VITO TOURER 2.0D	136CV	0,6948	2.605,50	3.126,60	5.211,00	6.253,20
MINI	MINI COOPER CLUBMAN 2.0 D	150CV	0,5484	2.056,50	2.467,80	4.113,00	4.935,60
MINI	MINI COOPER D COUNTRYMAN 2.0	150CV	0,5633	2.112,38	2.534,85	4.224,75	5.069,70
MINI	MINI COOPER D COUNTRYMAN ALL4 2.0	150CV 4X4	0,6038	2.264,25	2.717,10	4.528,50	5.434,20
MINI	MINI COOPER SD COUNTRYMAN AUT 2.0	190CV	0,6169	2.313,38	2.776,05	4.626,75	5.552,10
MINI	MINI COOPER SD COUNTRYMAN AUT ALL4	190CV 4X4	0,6463	2.423,63	2.908,35	4.847,25	5.816,70
OPEL	ASTRA 2022 1.5 TURBO D	130CV	0,4770	1.788,75	2.146,50	3.577,50	4.293,00
OPEL	COMBO LIFE	1.5 CDTI 130CV	0,4782	1.793,25	2.151,90	3.586,50	4.303,80
OPEL	CORSA 2019 1.5 D	102CV	0,4081	1.530,38	1.836,45	3.060,75	3.672,90
OPEL	CROSSLAND X 1.5D	110CV	0,4502	1.688,25	2.025,90	3.376,50	4.051,80
OPEL	GRANDLAND X 1.5 D	130CV	0,5318	1.994,25	2.393,10	3.988,50	4.786,20
OPEL	MOKKA 2020 1.5D	110CV	0,4629	1.735,88	2.083,05	3.471,75	4.166,10
PEUGEOT	2008 2020 1.5 BLUEHDI 130	130CV AUT	0,5005	1.876,88	2.252,25	3.753,75	4.504,50
PEUGEOT	3008 1.5 BLUEHDI S&S	131CV	0,5219	1.957,13	2.348,55	3.914,25	4.697,10
PEUGEOT	308 2021 1.5 BLUEHDI	130CV	0,4909	1.840,88	2.209,05	3.681,75	4.418,10
PEUGEOT	5008 1.5 BLUEHDI	131CV	0,5444	2.041,50	2.449,80	4.083,00	4.899,60
PEUGEOT	508 BLUEHDI 1.5	130CV	0,5644	2.116,50	2.539,80	4.233,00	5.079,60
PEUGEOT	508 STATION 1.5 BLUEHDI S&S	130CV	0,5699	2.137,13	2.564,55	4.274,25	5.129,10
RENAULT	CLIO 1.5	101CV	0,4208	1.578,00	1.893,60	3.156,00	3.787,20
RENAULT	KANGOO 2021 1.5 BLUE DCI	95CV	0,4786	1.794,75	2.153,70	3.589,50	4.307,40
RENAULT	MEGANE SPORTER 2020 1.5 BLUEDCI	115CV	0,4773	1.789,88	2.147,85	3.579,75	4.295,70
SEAT	ATECA 2.0 TDI	115CV	0,5279	1.979,63	2.375,55	3.959,25	4.751,10
SEAT	ATECA 2.0 TDI 2X4	150CV	0,5660	2.122,50	2.547,00	4.245,00	5.094,00
SEAT	ATECA 2.0 TDI 4X4	150CV	0,5961	2.235,38	2.682,45	4.470,75	5.364,90
SEAT	LEON 2020 2.0 TDI	115CV	0,4810	1.803,75	2.164,50	3.607,50	4.329,00
SEAT	LEON 2020 2.0 TDI DSG	150CV	0,5315	1.993,13	2.391,75	3.986,25	4.783,50
SEAT	LEON SPORTSTOURER 2020 2.0 TDI DSG	150CV SW	0,5375	2.015,63	2.418,75	4.031,25	4.837,50
SEAT	LEON SPORTSTOURER 2020 2.0 TDI FR	115CV SW	0,5004	1.876,50	2.251,80	3.753,00	4.503,60
SEAT	TARRACO 2019	2.0 TDI 150CV	0,6076	2.278,50	2.734,20	4.557,00	5.468,40
SKODA	KAROQ 2020 2.0 TDI	115CV	0,5205	1.951,88	2.342,25	3.903,75	4.684,50
SKODA	KAROQ 2020 2.0 TDI 4X4	150CV	0,5935	2.225,63	2.670,75	4.451,25	5.341,50
SKODA	KODIAQ 2.0 TDI 150CV	2X4	0,6010	2.253,75	2.704,50	4.507,50	5.409,00
SKODA	KODIAQ 2.0 TDI 150CV	4X4	0,6419	2.407,13	2.888,55	4.814,25	5.777,10
SKODA	KODIAQ 2.0 TDI 200CV	4WD	0,6777	2.541,38	3.049,65	5.082,75	6.099,30
SKODA	OCTAVIA 2020 2.0 TDI	116CV	0,5096	1.911,00	2.293,20	3.822,00	4.586,40
SKODA	OCTAVIA 2020 2.0 TDI	150CV	0,5356	2.008,50	2.410,20	4.017,00	4.820,40
SKODA	OCTAVIA 2020 2.0 TDI	200CV	0,6434	2.412,75	2.895,30	4.825,50	5.790,60
SKODA	OCTAVIA WAGON 2020 2.0 RS TDI 4X4	200CV	0,6461	2.422,88	2.907,45	4.845,75	5.814,90
SKODA	OCTAVIA WAGON 2020 2.0 TDI	116CV	0,5168	1.938,00	2.325,60	3.876,00	4.651,20
SKODA	OCTAVIA WAGON 2020 2.0 TDI	150CV	0,5428	2.035,50	2.442,60	4.071,00	4.885,20
SKODA	OCTAVIA WAGON 2020 2.0 TDI	200CV	0,6505	2.439,38	2.927,25	4.878,75	5.854,50
SKODA	OCTAVIA WAGON 2020 2.0 TDI 4X4	150CV	0,5674	2.127,75	2.553,30	4.255,50	5.106,60
SKODA	SUPERB 2.0 TDI EVO	200CV 2X4	0,6498	2.436,75	2.924,10	4.873,50	5.848,20
SKODA	SUPERB 2.0 TDI EVO	200CV 4X4	0,6642	2.490,75	2.988,90	4.981,50	5.977,80
SKODA	SUPERB 2.0 TDI SCR	150CV	0,6020	2.257,50	2.709,00	4.515,00	5.418,00
SKODA	SUPERB WAGON 2.0 TDI DSG	150CV	0,6345	2.379,38	2.855,25	4.758,75	5.710,50
SKODA	SUPERB WAGON 2.0 TDI EVO	200CV 2X4	0,6483	2.431,13	2.917,35	4.862,25	5.834,70

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SKODA	SUPERB WAGON 2.0 TDI EVO	200CV 4X4	0,6702	2.513,25	3.015,90	5.026,50	6.031,80
VOLKSWAGEN	AMAROK 3.0	204CV	0,6688	2.508,00	3.009,60	5.016,00	6.019,20
VOLKSWAGEN	CADDY 2.0 TDI	102CV	0,5257	1.971,38	2.365,65	3.942,75	4.731,30
VOLKSWAGEN	CADDY 2.0 TDI	122CV	0,5491	2.059,13	2.470,95	4.118,25	4.941,90
VOLKSWAGEN	GOLF VARIANT VIII 2020 2.0 TDI	116CV	0,5176	1.941,00	2.329,20	3.882,00	4.658,40
VOLKSWAGEN	GOLF VARIANT VIII 2020 2.0 TDI	150CV	0,5606	2.102,25	2.522,70	4.204,50	5.045,40
VOLKSWAGEN	GOLF VIII 2020 2.0 TDI	115CV	0,5071	1.901,63	2.281,95	3.803,25	4.563,90
VOLKSWAGEN	GOLF VIII 2020 2.0 TDI	150CV	0,5468	2.050,50	2.460,60	4.101,00	4.921,20
VOLKSWAGEN	GOLF VIII 2020 2.0 TDI	200CV	0,6306	2.364,75	2.837,70	4.729,50	5.675,40
VOLKSWAGEN	MULTIVAN 2.0	150CV	0,7522	2.820,75	3.384,90	5.641,50	6.769,80
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI	122CV	0,6006	2.252,25	2.702,70	4.504,50	5.405,40
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI	150CV	0,6091	2.284,13	2.740,95	4.568,25	5.481,90
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI	200CV	0,6819	2.557,13	3.068,55	5.114,25	6.137,10
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI	200CV 4X4	0,7057	2.646,38	3.175,65	5.292,75	6.351,30
VOLKSWAGEN	TIGUAN 2.0 TDI	122CV	0,5820	2.182,50	2.619,00	4.365,00	5.238,00
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV	2X4	0,6103	2.288,63	2.746,35	4.577,25	5.492,70
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI	150CV	0,6470	2.426,25	2.911,50	4.852,50	5.823,00
VOLKSWAGEN	TOURAN 2.0 TDI	122CV	0,5914	2.217,75	2.661,30	4.435,50	5.322,60
VOLKSWAGEN	TOURAN 2.0 TDI	150CV 2WD	0,6175	2.315,63	2.778,75	4.631,25	5.557,50
VOLKSWAGEN	T-ROC 2.0 TDI	115CV	0,5300	1.987,50	2.385,00	3.975,00	4.770,00
VOLKSWAGEN	T-ROC 2.0 TDI 4MOTION	150CV	0,6117	2.293,88	2.752,65	4.587,75	5.505,30
VOLKSWAGEN	T-ROC 2.0 TDI BLUEMOTION	150CV	0,5891	2.209,13	2.650,95	4.418,25	5.301,90