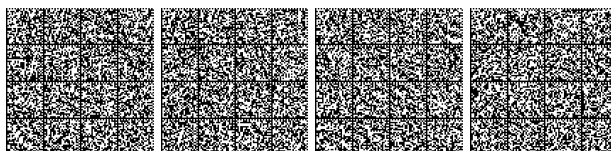


FRINGE BENEFIT 2025
AUTOVEICOLI IBRIDO-GASOLIO FUORI PRODUZIONE

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)
AUDI	A6 45 3.0 TDI QUATTRO TIPTR 231CV HYBRID	0,7231	2.711,47	3.253,76	5.422,93	6.507,52
AUDI	A6 ALLROAD 45 3.0 TDI QUATTRO TIPTR 230CV HYBRID	0,7761	2.910,23	3.492,27	5.820,46	6.984,55
AUDI	A6 ALLROAD 55 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,8415	3.155,71	3.786,85	6.311,41	7.573,70
AUDI	A6 AVANT 45 3.0 TDI QUATTRO TIPTR 231CV HYBRID	0,7296	2.736,15	3.283,38	5.472,30	6.566,76
AUDI	A7 SPB 50 3.0 TDI 286CV HYBRID	0,8272	3.101,83	3.722,19	6.203,66	7.444,39
AUDI	A8 60 4.0 TDI QUATTRO TIPTR 435CV HYBRID	1,1106	4.164,62	4.997,55	8.329,25	9.995,09
AUDI	Q5 30 2.0 TDI S-TRONIC 136CV HYBRID	0,5690	2.133,84	2.560,61	4.267,68	5.121,21
AUDI	Q5 35 2.0 TDI S-TRONIC 163CV HYBRID	0,6890	2.583,84	3.100,61	5.167,68	6.201,22
AUDI	Q5 35 SPB 2.0 TDI S-TRONIC 204CV IBRIDO-GASOLIO	0,6397	2.398,89	2.878,67	4.797,78	5.757,33
AUDI	Q7 45 3.0 TDI QUATTRO TRIP 230CV HYBRID	0,7578	2.841,75	3.410,10	5.683,49	6.820,19
AUDI	S4 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,8126	3.047,24	3.656,69	6.094,48	7.313,37
AUDI	S4 AVANT 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,8222	3.083,37	3.700,05	6.166,75	7.400,10
AUDI	S5 3.0 TDI QUATTRO TIPTR 350CV COUPÉ HYBRID	0,8394	3.147,67	3.777,21	6.295,34	7.554,41
AUDI	S5 SPB 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,8394	3.147,67	3.777,21	6.295,34	7.554,41
AUDI	S6 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,8678	3.254,39	3.905,27	6.508,79	7.810,55
AUDI	S7 SPB 3.0 TDI QUATTRO TIPTR 350CV HYBRID	0,9529	3.573,40	4.288,08	7.146,80	8.576,16
AUDI	SQ5 3.0 TDI 350CV HYBRID	0,8386	3.144,77	3.773,72	6.289,53	7.547,44
AUDI	SQ8 4.0 TDI QUATTRO TIPTR 435CV HYBRID	1,0687	4.007,68	4.809,22	8.015,36	9.618,44
BMW	316D 2.0 48V 122CV HYBRID	0,6070	2.276,41	2.731,69	4.552,82	5.463,38
BMW	316D TOURING 2.0 48V 122CV HYBRID	0,6207	2.327,47	2.792,96	4.654,94	5.585,93
BMW	330D 3.0 286CV IBRIDO GASOLIO	0,7666	2.874,92	3.449,91	5.749,84	6.899,81
BMW	518D 2.0 150CV IBRIDO-GASOLIO	0,6926	2.597,15	3.116,58	5.194,30	6.233,16
BMW	518D TOURING 2.0 150CV IBRIDO-GASOLIO	0,7115	2.668,13	3.201,75	5.336,25	6.403,50
BMW	520D 2.0 AUT 190CV HYBRID	0,7173	2.690,03	3.228,03	5.380,05	6.456,07
BMW	520D 2.0 XDRIVE 190CV HYBRID	0,7409	2.778,47	3.334,17	5.556,95	6.668,34
BMW	520D TOURING 2.0 AUT 190CV HYBRID	0,7519	2.819,57	3.383,48	5.639,13	6.766,96
BMW	520D TOURING 2.0 XDRIVE 190CV HYBRID	0,7758	2.909,22	3.491,07	5.818,44	6.982,13
BMW	530D 3.0 250CV IBRIDO-GASOLIO	0,7738	2.901,85	3.482,22	5.803,70	6.964,44
BMW	530D TOURING 3.0 250CV IBRIDO-GASOLIO	0,8258	3.096,70	3.716,04	6.193,41	7.432,09
BMW	530D TOURING XDRIVE 3.0 250CV IBRIDO-GASOLIO	0,8529	3.198,42	3.838,11	6.396,84	7.676,21
BMW	530D XDRIVE 3.0 250CV IBRIDO-GASOLIO	0,8155	3.057,98	3.669,57	6.115,95	7.339,14
BMW	540D TOURING XDRIVE 3.0 340CV IBRIDO-GASOLIO	0,9098	3.411,75	4.094,10	6.823,50	8.188,20
BMW	540D XDRIVE 3.0 340CV IBRIDO-GASOLIO	0,8817	3.306,35	3.967,62	6.612,70	7.935,25
BMW	620D XDRIVE GRAN TURISMO 2.0 190CV IBRIDO-GASOLIO	0,7231	2.711,56	3.253,87	5.423,12	6.507,75
BMW	620D GRAN TURISMO 2.0 190CV IBRIDO-GASOLIO	0,7061	2.648,00	3.177,60	5.295,99	6.355,19
BMW	630D GRAN TURISMO 3.0 211CV IBRIDO-GASOLIO	0,7718	2.894,10	3.472,92	5.788,20	6.945,84
BMW	630D XDRIVE GRAN TURISMO 3.0 286CV IBRIDO-GASOLIO	0,9011	3.379,23	4.055,08	6.758,46	8.110,16
BMW	640D XDRIVE GRAN TURISMO 3.0 340CV IBRIDO-GASOLIO	0,9556	3.583,49	4.300,18	7.166,97	8.600,37
BMW	730D 3.0 389CV IBRIDO-GASOLIO	1,0761	4.035,49	4.842,59	8.070,98	9.685,17
BMW	730D XDRIVE 3.0 286CV IBRIDO-GASOLIO	1,0830	4.061,26	4.873,51	8.122,51	9.747,02
BMW	740D XDRIVE 3.0 340CV IBRIDO-GASOLIO	1,1345	4.254,50	5.105,40	8.509,00	10.210,79
BMW	840D XDRIVE CABRIO 3.0 340CV IBRIDO-GASOLIO	1,0485	3.932,05	4.718,46	7.864,10	9.436,92
BMW	840D XDRIVE COUPÉ 3.0 340CV IBRIDO-GASOLIO	1,0019	3.757,03	4.508,44	7.514,07	9.016,88
BMW	840D XDRIVE GRAN COUPÉ 3.0 340CV IBRIDO-GASOLIO	0,9865	3.699,21	4.439,05	7.398,41	8.878,09
BMW	X3 SDRIVE 18D 2.0 150CV IBRIDO-GASOLIO	0,7082	2.655,62	3.186,74	5.311,24	6.373,48
BMW	X3 XDRIVE 20D 2.0 190CV HYBRID	0,7433	2.787,56	3.345,07	5.575,12	6.690,15
BMW	X3 XDRIVE 30D 3.0 250CV IBRIDO-GASOLIO	0,7972	2.989,31	3.587,18	5.978,63	7.174,35
BMW	X3 XDRIVE 30D 3.0 286CV IBRIDO-GASOLIO	0,8456	3.171,08	3.805,29	6.342,15	7.610,58
BMW	X3 XDRIVE M40D 3.0 340CV IBRIDO-GASOLIO	0,9233	3.462,36	4.154,83	6.924,72	8.309,66
BMW	X5 XDRIVE 30D 3.0 286CV IBRIDO-GASOLIO	0,8884	3.331,36	3.997,63	6.662,72	7.995,26
BMW	X5 XDRIVE 40D 3.0 340CV HYBRID	0,9223	3.458,51	4.150,22	6.917,03	8.300,43
BMW	X6 XDRIVE 40D 3.0 340CV HYBRID	0,9920	3.720,13	4.464,15	7.440,26	8.928,31
BMW	X7 XDRIVE 40D 3.0 340CV IBRIDO GASOLIO	1,1051	4.144,18	4.973,02	8.288,37	9.946,04
DS	DS5 2.0 200CV IBRIDO GASOLIO	0,5421	2.032,97	2.439,57	4.065,94	4.879,13
FORD	KUGA 2019 2.0 ECOBLUE MHEV 150CV 2WD HYBRID	0,4865	1.824,26	2.189,11	3.648,51	4.378,22
FORD	TOURNEO CUSTOM 2.0 130CV IBRIDO-GASOLIO	0,6732	2.524,43	3.029,31	5.048,86	6.058,63
FORD	TOURNEO CUSTOM 2.0 185CV IBRIDO-GASOLIO	0,7053	2.644,82	3.173,79	5.289,64	6.347,57
HYUNDAI	I30 1.6 CRDI 136CV IBRIDO-GASOLIO	0,4478	1.679,24	2.015,08	3.358,47	4.030,17
HYUNDAI	KONA 1.6 CRDI 136CV HYBRID	0,4282	1.605,79	1.926,95	3.211,58	3.853,89
HYUNDAI	KONA 1.6 CRDI 136CV 4WD HYBRID	0,4558	1.709,40	2.051,28	3.418,80	4.102,56
HYUNDAI	TUCSON 2.0 CRDI 48V 4WD 201CV	0,6053	2.269,88	2.723,85	4.539,75	5.447,70
HYUNDAI	TUCSON 2020 1.6 CRDI 123CV HYBRID	0,4852	1.819,43	2.183,31	3.638,85	4.366,62
HYUNDAI	TUCSON 2020 1.6 CRDI 144CV HYBRID	0,4953	1.857,41	2.228,89	3.714,82	4.457,79
HYUNDAI	TUCSON 2020 1.6 CRDI 150CV IBRIDO-GASOLIO	0,5697	2.136,48	2.563,78	4.272,96	5.127,56
JAGUAR	E-PACE 2021 2.0D I4 163CV IBRIDO GASOLIO	0,5969	2.238,38	2.686,05	4.476,75	5.372,10
JAGUAR	E-PACE 2021 2.0D I4 204CV IBRIDO GASOLIO	0,6311	2.366,63	2.839,95	4.733,25	5.679,90
JAGUAR	F-PACE 2.0D 163CV IBRIDO-GASOLIO	0,6610	2.478,70	2.974,44	4.957,40	5.948,88
JAGUAR	F-PACE 2.0D 204CV IBRIDO-GASOLIO	0,6849	2.568,20	3.081,84	5.136,41	6.163,69
JAGUAR	F-PACE 3.0D 300CV IBRIDO-GASOLIO	0,8111	3.041,58	3.649,90	6.083,16	7.299,79
JAGUAR	XE 2.0D 204CV AWD IBRIDO-GASOLIO	0,6693	2.509,72	3.011,66	5.019,43	6.023,32
KIA	CEED 1.6 CRDI 136CV MHEV IBRIDO GASOLIO	0,4307	1.615,23	1.938,28	3.230,46	3.876,55
KIA	SPORTAGE 1.6 CRDI 115CV IBRIDO GASOLIO	0,4458	1.671,59	2.005,90	3.343,17	4.011,81



FRINGE BENEFIT 2025

AUTOVEICOLI IBRIDO-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 136CV IBRIDO GASOLIO	0,4569	1.713,45	2.056,14	3.426,91	4.112,29
KIA	SPORTAGE 1.6 CRDI 136CV AWD IBRIDO GASOLIO	0,5426	2.034,75	2.441,70	4.069,50	4.883,40
KIA	SPORTAGE 2.0 CRDI 185CV AWD IBRIDO GASOLIO	0,5840	2.190,00	2.628,00	4.380,00	5.256,00
KIA	SPORTAGE 2022 1.6 CRDI MHEV 136CV AWD	0,6039	2.264,70	2.717,63	4.529,39	5.435,27
KIA	X CEED 1.6 CRDI 136CV IBRIDO GASOLIO	0,4813	1.804,94	2.165,92	3.609,87	4.331,85
LAND ROVER	DEFENDER 110 2020 3.0 I6 200CV 5P IBRIDO-GASOLIO	0,8011	3.004,07	3.604,88	6.008,13	7.209,76
LAND ROVER	DEFENDER 110 2020 3.0 I6 250CV 5P IBRIDO-GASOLIO	0,8438	3.164,29	3.797,14	6.328,57	7.594,29
LAND ROVER	DEFENDER 110 2020 3.0 I6 300CV 5P IBRIDO-GASOLIO	0,8982	3.368,42	4.042,11	6.736,85	8.084,22
LAND ROVER	DEFENDER 90 2020 3.0 I6 200CV 3P IBRIDO-GASOLIO	0,7265	2.724,25	3.269,09	5.448,49	6.538,19
LAND ROVER	DEFENDER 90 2020 3.0 I6 250CV 3P IBRIDO-GASOLIO	0,7635	2.863,08	3.435,70	5.726,16	6.871,40
LAND ROVER	DEFENDER 90 2020 3.0 I6 300CV 3P IBRIDO-GASOLIO	0,8100	3.037,32	3.644,78	6.074,64	7.289,57
LAND ROVER	DISCOVERY 2021 3.0D I6 249CV IBRIDO GASOLIO	0,8565	3.211,70	3.854,04	6.423,41	7.708,09
LAND ROVER	DISCOVERY 2021 3.0D I6 300CV IBRIDO GASOLIO	0,9118	3.419,23	4.103,07	6.838,45	8.206,14
LAND ROVER	DISCOVERY 3.0D I6 300CV AWD IBRIDO GASOLIO	0,9614	3.605,36	4.326,43	7.210,72	8.652,87
LAND ROVER	DISCOVERY SPORT 2019 2.0 I4-L 150CV	0,5896	2.210,87	2.653,04	4.421,74	5.306,09
LAND ROVER	DISCOVERY SPORT 2019 2.0 SD4 240CV	0,6532	2.449,44	2.939,33	4.898,88	5.878,66
LAND ROVER	DISCOVERY SPORT 2019 2.0 TD4 180CV	0,6096	2.286,05	2.743,26	4.572,10	5.486,52
LAND ROVER	RANGE ROVER 2022 3.0D I6 300CV IBRIDO GASOLIO	1,2840	4.815,15	5.778,18	9.630,30	11.556,36
LAND ROVER	RANGE ROVER 3.0D I6 250CV IBRIDO-GASOLIO	1,0549	3.955,94	4.747,13	7.911,89	9.494,26
LAND ROVER	RANGE ROVER 3.0D I6 350CV IBRIDO-GASOLIO	1,1673	4.377,45	5.252,93	8.754,89	10.505,87
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 150CV AWD	0,6110	2.291,28	2.749,54	4.582,57	5.499,08
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 180CV AWD	0,6259	2.347,31	2.816,77	4.694,61	5.633,53
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 240CV AWD	0,6586	2.469,70	2.963,65	4.939,41	5.927,29
LAND ROVER	RANGE ROVER SPORT 3.0D I6 250CV IBRIDO GASOLIO	0,8566	3.212,35	3.854,82	6.424,71	7.709,65
LAND ROVER	RANGE ROVER SPORT 3.0D I6 300CV IBRIDO-GASOLIO	0,9134	3.425,34	4.110,40	6.850,67	8.220,81
LAND ROVER	RANGE ROVER SPORT 3.0D I6 350CV IBRIDO-GASOLIO	1,0266	3.849,87	4.619,84	7.699,74	9.239,68
LAND ROVER	VELAR 2.0D I4 204CV IBRIDO-GASOLIO	0,7992	2.997,08	3.596,49	5.994,15	7.192,99
LAND ROVER	VELAR 3.0D I6 300CV IBRIDO-GASOLIO	0,9206	3.452,16	4.142,59	6.904,32	8.285,18
MERCEDES	C 300 BLUETEC 2.2 231CV HYBRID	0,6246	2.342,21	2.810,65	4.684,42	5.621,31
MERCEDES	C 300 BLUETEC 2.2 231CV SW HYBRID	0,6372	2.389,60	2.867,53	4.779,21	5.735,05
MERCEDES	C220D 2.0 200CV 4MATIC BERLINA MILD HYBRID	0,7186	2.694,80	3.233,76	5.389,60	6.467,52
MERCEDES	CLS 300D 2.0 4MATIC 286CV IBRIDO GASOLIO	0,9717	3.643,82	4.372,58	7.287,64	8.745,16
MERCEDES	E 220D 2.0 200CV MILD HYBRID	0,7502	2.813,30	3.375,96	5.626,60	6.751,92
MERCEDES	E 220D 4MATIC 2.0 200CV MILD HYBRID	0,7697	2.886,19	3.463,43	5.772,38	6.926,86
MERCEDES	E 220D SW 2.0 200CV MILD HYBRID	0,7668	2.875,52	3.450,62	5.751,04	6.901,24
MERCEDES	E 220D SW 4MATIC 2.0 200CV MILD HYBRID	0,7872	2.952,05	3.542,46	5.904,10	7.084,92
MERCEDES	E 300D 4MATIC 2.0 265CV MILD HYBRID	0,8124	3.046,40	3.655,68	6.092,80	7.311,36
MERCEDES	E 300D 4MATIC 2.0 286CV MILD HYBRID	0,8177	3.066,31	3.679,57	6.132,61	7.359,13
MERCEDES	E 300D CABRIO EQ-BOOST 4MATIC 2.0 286CV IBRIDO-GASOLIO	0,8872	3.327,14	3.992,57	6.654,28	7.985,13
MERCEDES	E 300D COUPÉ 4MATIC 2.0 286CV MILD HYBRID	0,8408	3.153,00	3.783,60	6.306,01	7.567,21
MERCEDES	E 300D COUPÉ EQ-BOOST 4MATIC 2.0 286CV IBRIDO-GASOLIO	0,7502	2.813,37	3.376,05	5.626,75	6.752,10
MERCEDES	E 300D EQ-BOOST 4MATIC 2.0 286CV IBRIDO-GASOLIO	0,7355	2.758,29	3.309,95	5.516,58	6.619,89
MERCEDES	E 300D SW EQ-BOOST 4MATIC 2.0 286CV IBRIDO-GASOLIO	0,8268	3.100,42	3.720,51	6.200,84	7.441,01
MERCEDES	GLE 300D 2.0 4MATIC 272CV MILD HYBRID	0,9160	3.435,03	4.122,03	6.870,05	8.244,06
MERCEDES	S 300 BLUETECH 2.2 231CV HYBRID	0,8880	3.330,10	3.996,12	6.660,21	7.992,25
PEUGEOT	508 2.0 RXH 200CV HYBRID4	0,5706	2.139,73	2.567,68	4.279,47	5.135,36
RENAULT	GRAND SCENIC 15DCI 110CV HYBRID ASS	0,4502	1.688,43	2.026,11	3.376,86	4.052,23
VOLVO	S90 B5 D AWD GEARTRONIC 2.0 235CV IBRIDO-GASOLIO	0,7982	2.993,39	3.592,07	5.986,78	7.184,14
VOLVO	V60 B4 GEARTRONIC 2.0 197CV IBRIDO GASOLIO	0,6477	2.428,83	2.914,60	4.857,66	5.829,19
VOLVO	V60 CROSS COUNTRY B4 AWD GEARTRONIC 2.0 190CV IBRIDO-GASOLIO	0,6997	2.623,76	3.148,51	5.247,52	6.297,02
VOLVO	V90 B4 GEARTRONIC 2.0 197CV IBRIDO GASOLIO	0,7459	2.797,21	3.356,65	5.594,42	6.713,30
VOLVO	V90 B4 GEARTRONIC 2.0 197CV AWD IBRIDO GASOLIO	0,7558	2.834,29	3.401,14	5.668,57	6.802,29
VOLVO	V90 B5 GEARTRONIC 2.0 235CV AWD IBRIDO GASOLIO	0,7891	2.959,04	3.550,85	5.918,08	7.101,70
VOLVO	V90 CROSS COUNTRY B4 D AWD GEARTRONIC 2.0 197CV IBRIDO-GASOLIO	0,7991	2.996,60	3.595,92	5.993,20	7.191,84
VOLVO	V90 CROSS COUNTRY B5 D AWD GEARTRONIC 2.0 235CV IBRIDO-GASOLIO	0,7629	2.860,85	3.433,03	5.721,71	6.866,05
VOLVO	XC60 2019 B4 AWD GEARTRONIC 2.0 210CV IBRIDO GASOLIO	0,6395	2.398,15	2.877,78	4.796,30	5.755,56
VOLVO	XC60 2019 B5 AWD GEARTRONIC 2.0 250CV IBRIDO GASOLIO	0,6675	2.503,01	3.003,61	5.006,02	6.007,22
VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD 235CV HYBRID	0,7607	2.852,79	3.423,35	5.705,59	6.846,71
VOLVO	XC60 B4 2.0 AWD 211CV IBRIDO GASOLIO	0,6362	2.385,59	2.862,71	4.771,19	5.725,42
VOLVO	XC60 B5 2.0 AWD 250CV IBRIDO GASOLIO	0,6640	2.489,88	2.987,85	4.979,75	5.975,70
VOLVO	XC90 2019 B5 GEARTRONIC 2.0 AWD 235CV HYBRID	0,7657	2.871,26	3.445,51	5.742,52	6.891,02
VOLVO	XC90 B5 2.0 AWD 235CV IBRIDO GASOLIO	0,8939	3.352,06	4.022,48	6.704,13	8.044,95
VOLVO	XC90 B5 2.0 AWD 250CV IBRIDO GASOLIO	0,7499	2.812,08	3.374,49	5.624,15	6.748,98

