

# ESTRATTI, SUNTI E COMUNICATI

## AGENZIA DELLE ENTRATE

Tabelle nazionali dei costi chilometrici di esercizio di autovetture e motocicli elaborate dall'ACI - articolo 51, comma 4, lettera a) del testo unico delle imposte sui redditi approvato con decreto del Presidente della Repubblica 22 dicembre 1986, n. 917.

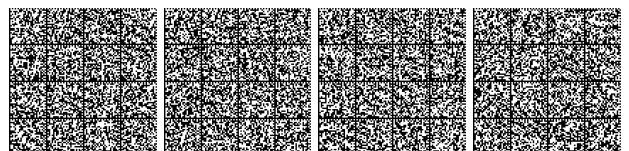
### FRINGE BENEFIT 2025 AUTOVEICOLI A BENZINA IN PRODUZIONE

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)
ABARTH	595C 1.4 TURBO T-JET 165CV	0.5992	2.247,00	2.696,40	4.494,00	5.392,80
ABARTH	595 1.4 TURBO T-JET 165CV	0.5770	2.163,75	2.596,50	4.327,50	5.193,00
ABARTH	695 2019 1.4 TURBO T-JET 180CV	0.6286	2.357,25	2.828,70	4.714,50	5.657,40
ALFA ROMEO	GIULIA 2.0 TURBO Q4 VELOCE 280CV AWD	0.9097	3.411,38	4.093,65	6.822,75	8.187,30
ALFA ROMEO	STELVIO 2.0 T 280CV	0.9445	3.541,88	4.250,25	7.083,75	8.500,50
ALPINE	A110 1.8 250CV	0.8751	3.281,63	3.937,95	6.563,25	7.875,90
ALPINE	A110 1.8 300CV	0.9838	3.689,25	4.427,10	7.378,50	8.854,20
ASTON MARTIN	VANTAGE 4.0 510CV	1.8372	6.889,50	8.267,40	13.779,00	16.534,80
AUDI	A1 ALLSTREET 25 TFSI 1.0 95CV	0.5304	1.989,00	2.386,80	3.978,00	4.773,60
AUDI	A1 ALLSTREET 30 TFSI 1.0 110CV	0.5404	2.026,50	2.431,80	4.053,00	4.863,60
AUDI	A1 ALLSTREET 30 TFSI S-TRONIC 1.0 110CV	0.5675	2.128,13	2.553,75	4.256,25	5.107,50
AUDI	A1 ALLSTREET 35 TFSI S-TRONIC 1.5 150CV	0.6093	2.284,88	2.741,85	4.569,75	5.483,70
AUDI	A1 SPB 25 TFSI 1.0 95CV	0.5040	1.890,00	2.268,00	3.780,00	4.536,00
AUDI	A1 SPB 30 TFSI 1.0 110CV	0.5235	1.963,13	2.355,75	3.926,25	4.711,50
AUDI	A1 SPB 35 1.5 TFSI S-TRONIC 150CV	0.5787	2.170,13	2.604,15	4.340,25	5.208,30
AUDI	A3 2020 SPB 30 TFSI 1.0 110CV	0.5532	2.074,50	2.489,40	4.149,00	4.978,80
AUDI	Q2 30 TFSI 1.0 110CV	0.5456	2.046,00	2.455,20	4.092,00	4.910,40
AUDI	Q2 35 1.5 TFSI 150CV	0.5836	2.188,50	2.626,20	4.377,00	5.252,40
AUDI	Q2 35 1.5 TFSI S-TRONIC 150CV	0.5940	2.227,50	2.673,00	4.455,00	5.346,00
AUDI	Q3 35 1.5 TFSI 150CV MY2020	0.6289	2.358,38	2.830,05	4.716,75	5.660,10
AUDI	Q3 40 2.0 TFSI QUATTRO S-TRONIC 190CV	0.7475	2.803,13	3.363,75	5.606,25	6.727,50
AUDI	Q3 45 2.0 TFSI QUATTRO S-TRONIC 245CV	0.7963	2.986,13	3.583,35	5.972,25	7.166,70
AUDI	Q3 RS 2.5 QUATTRO S-TRONIC 400CV	1.0748	4.030,50	4.836,60	8.061,00	9.673,20
AUDI	Q3 RS SPB 2.5 QUATTRO S-TRONIC 400CV	1.1017	4.131,38	4.957,65	8.262,75	9.915,30
AUDI	RS4 AVANT 3.0 450CV	1.3383	5.018,63	6.022,35	10.037,25	12.044,70
AUDI	RS5 2.9 450CV COUPE	1.3620	5.107,50	6.129,00	10.215,00	12.258,00
AUDI	S3 SPB 2.0 TFSI 333 CV QUATTRO S-TRONIC	0.8598	3.224,25	3.869,10	6.448,50	7.738,20
AUDI	S5 CABRIO 3.0 TFSI QUATTRO TIPTR 353CV	1.1927	4.472,63	5.367,15	8.945,25	10.734,30
AUDI	SQ7 4.0 V8 TFSI QUATTRO TIPTRONIC 507CV	1.4688	5.508,00	6.609,60	11.016,00	13.219,20
AUDI	SQ8 4.0 TFSI QUATTRO TIPTR 507CV	1.5122	5.670,75	6.804,90	11.341,50	13.609,80
BMW	216i 1.5 122CV ACTIVE TOURER	0.6289	2.358,38	2.830,05	4.716,75	5.660,10
BMW	218i 1.5 136CV GRAN COUPE	0.6738	2.526,75	3.032,10	5.053,50	6.064,20
BMW	218i 2022 1.5 136CV ACTIVE TOURER	0.6355	2.383,13	2.859,75	4.766,25	5.719,50
BMW	220i 2.0 178CV GRAN COUPE	0.7245	2.716,88	3.260,25	5.433,75	6.520,50
BMW	220i 2.0 178CV XDRIVE GRAN COUPE	0.7641	2.865,38	3.438,45	5.730,75	6.876,90
BMW	220i 2.0 184CV COUPE	0.7458	2.796,75	3.356,10	5.593,50	6.712,20
BMW	230i 2.0 245CV COUPE	0.7823	2.933,63	3.520,35	5.867,25	7.040,70
BMW	318i 2.0 156CV MY2023	0.7258	2.721,75	3.266,10	5.443,50	6.532,20
BMW	320i 2.0 184CV MY2023	0.7737	2.901,38	3.481,65	5.802,75	6.963,30
BMW	320i 2.0 184CV XDRIVE MY2023	0.8318	3.119,25	3.743,10	6.238,50	7.486,20
BMW	330i 2.0 245CV XDRIVE MY2023	0.8674	3.252,75	3.903,30	6.505,50	7.806,60
BMW	420i CABRIO 2021 2.0 184CV	0.8711	3.266,63	3.919,95	6.533,25	7.839,90
BMW	420i COUPE 2.0 184CV	0.7955	2.983,13	3.579,75	5.966,25	7.159,50
BMW	430i 2021 2.0 245CV GRAN COUPE	0.8915	3.343,13	4.011,75	6.686,25	8.023,50
BMW	M 135 XDRIVE 2.0 300CV MOD 2024	0.8481	3.180,38	3.816,45	6.360,75	7.632,90
BMW	M2 3.0 460CV COUPE'	1.1453	4.294,88	5.153,85	8.589,75	10.307,70
BMW	M240i 3.0 XDRIVE 374CV COUPE	0.9508	3.565,50	4.278,60	7.131,00	8.557,20
BMW	M3 3.0 480CV MY2023	1.3408	5.028,00	6.033,60	10.056,00	12.067,20
BMW	M3 3.0 XDRIVE COMPETITION 510CV	1.4413	5.404,88	6.485,85	10.809,75	12.971,70
BMW	M3 COMPETITION 3.0 510CV	1.3997	5.248,88	6.298,65	10.497,75	12.597,30
BMW	X1 2022 SDRIVE 18i 1.5 136CV	0.6282	2.355,75	2.826,90	4.711,50	5.653,80
BMW	X5 M COMPETITION 625CV	1.7724	6.646,50	7.975,80	13.293,00	15.951,60
BMW	Z4 M40i 3.0 340CV MY2023	1.0306	3.864,75	4.637,70	7.729,50	9.275,40
BMW	Z4 SDRIVE 20i 2.0 197CV MY2023	0.8096	3.036,00	3.643,20	6.072,00	7.286,40
CADILLAC	ESCALADE 2022 6.2 V8 AWD 426CV	1.6636	6.238,50	7.486,20	12.477,00	14.972,40
CADILLAC	XT4 350T 2.0 AWD 230CV	0.7841	2.940,38	3.528,45	5.880,75	7.056,90
CIRELLI MOTOR COMPANY	CIRELLI 2 1.5 116CV	0.4965	1.861,88	2.234,25	3.723,75	4.468,50
CIRELLI MOTOR COMPANY	CIRELLI 3 1.5T 133CV	0.5746	2.154,75	2.585,70	4.309,50	5.171,40
CIRELLI MOTOR COMPANY	CIRELLI 4 1.5T 177CV	0.6115	2.293,13	2.751,75	4.586,25	5.503,50
CIRELLI MOTOR COMPANY	CIRELLI 4 PLUS 1.5T 184CV	0.6282	2.355,75	2.826,90	4.711,50	5.653,80
CIRELLI MOTOR COMPANY	CIRELLI 9 1.5T 177CV	0.6591	2.471,63	2.965,95	4.943,25	5.931,90
CIRELLI MOTOR COMPANY	CIRELLI SPORT COUPE 1.5T 137CV	0.6291	2.359,13	2.830,95	4.718,25	5.661,90
CITROEN	C3 1.2 100 CV MOD 2024	0.4200	1.575,00	1.890,00	3.150,00	3.780,00
CITROEN	C3 AIRCROSS 1.2 PURETECH 100 CV MOD 2024	0.4539	1.702,13	2.042,55	3.404,25	4.085,10
CITROEN	C4 2020 1.2 PURETECH 100CV	0.5083	1.906,13	2.287,35	3.812,25	4.574,70
CITROEN	C4 2020 1.2 PURETECH 130CV	0.5192	1.947,00	2.336,40	3.894,00	4.672,80
CITROEN	C4 2020 1.2 PURETECH AUT 130CV	0.5472	2.052,00	2.462,40	4.104,00	4.924,80



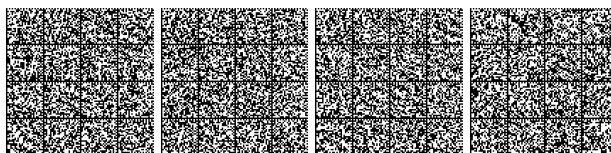
FRINGE BENEFIT 2025  
AUTOVEICOLI A BENZINA IN PRODUZIONE

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-X 1.2 PURETECH 100CV	0,4974	1.865,25	2.238,30	3.730,50	4.476,60
CITROEN	C4-X 1.2 PURETECH 130CV	0,5400	2.025,00	2.430,00	4.050,00	4.860,00
CITROEN	C5 AIRCROSS 1.2 PURETECH 130CV	0,5486	2.057,25	2.468,70	4.114,50	4.937,40
CITROEN	C5-X 1.2 PURETECH 130CV	0,5859	2.197,13	2.636,55	4.394,25	5.273,10
CUPRA	ATECA 1.5 TSI 150CV	0,6415	2.405,63	2.886,75	4.811,25	5.773,50
CUPRA	ATECA 2.0 TSI 4DRIVE 300CV	0,8516	3.193,50	3.832,20	6.387,00	7.664,40
CUPRA	FORMENTOR 2.0 TSI 4DRIVE 333CV	0,8773	3.289,88	3.947,85	6.579,75	7.895,70
CUPRA	FORMENTOR 2020 1.5 TSI 150CV	0,6145	2.304,38	2.765,25	4.608,75	5.530,50
CUPRA	LEON 2.0 TSI DSG 300CV. MOD 2024	0,7808	2.928,00	3.513,60	5.856,00	7.027,20
CUPRA	TERRAMAR 2.0 TSI 4DRIVE 265CV. MOD 2024	0,8454	3.170,25	3.804,30	6.340,50	7.608,60
DACIA	JOGGER 1.0 TCE 110CV	0,4224	1.584,00	1.900,80	3.168,00	3.801,60
DACIA	SANDERO 2021 1.0 SCE 65CV	0,3816	1.431,00	1.717,20	2.862,00	3.434,40
DACIA	SANDERO 2021 1.0 TCE 90CV	0,3935	1.475,63	1.770,75	2.951,25	3.541,50
DACIA	SANDERO 2023 1.0 TCE 110CV	0,4371	1.639,13	1.966,95	3.278,25	3.933,90
DFSK	GLORY 580 1.5 145CV	0,6044	2.266,50	2.719,80	4.533,00	5.439,60
DFSK	GLORY IX5 1.5 145CV	0,6260	2.347,50	2.817,00	4.695,00	5.634,00
DR AUTOMOBILES	DR 3 2023 1.5 117CV	0,4666	1.749,75	2.099,70	3.499,50	4.199,40
DR AUTOMOBILES	DR 5.0 1.5 116CV	0,4853	1.819,88	2.183,85	3.639,75	4.367,70
DR AUTOMOBILES	DR 5.0 S3 1.5 T 155CV	0,5304	1.989,00	2.386,80	3.978,00	4.773,60
DR AUTOMOBILES	DR 6.0 1.5 T 154CV	0,5752	2.157,00	2.588,40	4.314,00	5.176,80
DS	DS3 2022 PURETECH 1.2 100CV	0,5445	2.041,88	2.450,25	4.083,75	4.900,50
DS	DS3 2022 PURETECH 1.2 AUT 130CV	0,5923	2.221,13	2.665,35	4.442,25	5.330,70
DS	DS4 1.2 PURETECH AUT 120CV. MOD 2024	0,6367	2.387,63	2.865,15	4.775,25	5.730,30
EVO	EVO 3 1.5 113CV	0,4469	1.675,88	2.011,05	3.351,75	4.022,10
EVO	EVO 4 1.6 115CV	0,5018	1.881,75	2.258,10	3.763,50	4.516,20
EVO	EVO 5 1.5 127CV	0,4946	1.854,75	2.225,70	3.709,50	4.451,40
EVO	EVO 7 1.5 174CV	0,5775	2.165,63	2.598,75	4.331,25	5.197,50
FERRARI	812 SUPERFAST 6.5 800CV	3,1307	11.740,13	14.088,15	23.480,25	28.176,30
FERRARI	F8 TRIBUTO 4.0 720CV	2,5160	9.435,00	11.322,00	18.870,00	22.644,00
FERRARI	PORTOFINO 3.9 600CV	2,1854	8.195,25	9.834,30	16.390,50	19.668,60
FERRARI	ROMA 3.9 V8 620CV	2,1869	8.200,88	9.841,05	16.401,75	19.682,10
FORD	BRONCO 2.7 ECOBOOST 335CV	1,1599	4.349,63	5.219,55	8.699,25	10.439,10
FORD	KUGA 2024 1.5 ECOBOOST 150CV	0,5942	2.228,25	2.673,90	4.456,50	5.347,80
FORD	MUSTANG CONVERTIBLE 5.0 V8 446CV CABRIO	1,0430	3.911,25	4.693,50	7.822,50	9.387,00
FORD	MUSTANG FASTBACK 5.0 V8 446CV COUPE	1,0023	3.758,63	4.510,35	7.517,25	9.020,70
FORD	TOURNEO COURIER 1.0 125CV. MOD 2024	0,5230	1.961,25	2.353,50	3.922,50	4.707,00
GIOTTI VICTORIA	V5 1.5 116CV	0,4954	1.857,75	2.229,30	3.715,50	4.458,60
GIOTTI VICTORIA	V6 1.5T 184CV	0,6181	2.317,88	2.781,45	4.635,75	5.562,90
HONDA	CIVIC 2.0 TYPE-R 330CV	0,8841	3.315,38	3.978,45	6.630,75	7.956,90
HYUNDAI	BAYON 1.0 T-GDI 100CV. MOD 2024	0,4672	1.752,00	2.102,40	3.504,00	4.204,80
HYUNDAI	I10 MPI 1.0 63CV. MOD 2024	0,4206	1.577,25	1.892,70	3.154,50	3.785,40
HYUNDAI	I10 T-GDI 1.0 90CV. MOD 2024	0,4484	1.681,50	2.017,80	3.363,00	4.035,60
HYUNDAI	I20 1.0 T-GDI 100CV. MOD 2024	0,4702	1.763,25	2.115,90	3.526,50	4.231,80
HYUNDAI	I20 1.2 MPI 84CV	0,4534	1.700,25	2.040,30	3.400,50	4.080,60
HYUNDAI	I30 1.0 T-GDI 100CV. MOD 2024	0,5331	1.999,13	2.398,95	3.998,25	4.797,90
HYUNDAI	KONA 1.0 T-GDI 100CV. MOD 2024	0,4983	1.868,63	2.242,35	3.737,25	4.484,70
HYUNDAI	KONA 1.6 T-GDI DCT 138CV. MOD 2024	0,5864	2.199,00	2.638,80	4.398,00	5.277,60
JAECOO	JAECOO 7 1.6 150CV	0,6256	2.346,00	2.815,20	4.692,00	5.630,40
JAGUAR	F-TYPE CONVERTIBILE 2.0 300CV AUT	1,0793	4.047,38	4.856,85	8.094,75	9.713,70
JAGUAR	F-TYPE CONVERTIBILE 5.0 V8 450CV AUT	1,4035	5.263,13	6.315,75	10.526,25	12.631,50
JAGUAR	F-TYPE CONVERTIBILE 5.0 V8 450CV AUT AWD	1,4585	5.469,38	6.563,25	10.938,75	13.126,50
JAGUAR	F-TYPE COUPE 2.0 300CV AUT	1,0190	3.821,25	4.585,50	7.642,50	9.171,00
JAGUAR	F-TYPE COUPE 5.0 V8 450CV AUT	1,3417	5.031,38	6.037,65	10.062,75	12.075,30
JAGUAR	F-TYPE COUPE 5.0 V8 450CV AUT AWD	1,4075	5.278,13	6.333,75	10.556,25	12.667,50
JAGUAR	XE 2019 2.0 250CV AUT	0,8472	3.177,00	3.812,40	6.354,00	7.624,80
JAGUAR	XF 2.0 250CV AUT	0,9264	3.474,00	4.168,80	6.948,00	8.337,60
JEEP	AVENGER 1.2 T 100CV	0,4927	1.847,63	2.217,15	3.695,25	4.434,30
KG MOBILITY	KORANDO 1.5 GDI 163CV 2WD	0,5542	2.078,25	2.493,90	4.156,50	4.987,80
KG MOBILITY	KORANDO 1.5 GDI 163CV 4WD	0,5838	2.189,25	2.627,10	4.378,50	5.254,20
KG MOBILITY	TIVOLI 1.5 GDI 135CV	0,5133	1.924,88	2.309,85	3.849,75	4.619,70
KG MOBILITY	TORRES 1.5 T GDI 2WD 163CV	0,6115	2.293,13	2.751,75	4.586,25	5.503,50
KG MOBILITY	TORRES 1.5 T GDI 4WD 163CV	0,6948	2.605,50	3.126,60	5.211,00	6.253,20
KIA	CEED 2022 1.6 T-GDI 204CV	0,6465	2.424,38	2.909,25	4.848,75	5.818,50
KIA	CEED SW 1.0 T-GDI 100CV. MOD 2024	0,5181	1.942,88	2.331,45	3.885,75	4.662,90
KIA	PICANTO 2024 1.0 63CV	0,4165	1.561,88	1.874,25	3.123,75	3.748,50
KIA	PICANTO 2024 1.2 79CV	0,4542	1.703,25	2.043,90	3.406,50	4.087,80
KIA	STONIC 1.2 MPI 79CV	0,4486	1.682,25	2.018,70	3.364,50	4.037,40



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KIA	XCEED 1.0 T-GDI 100CV MOD 2024	0,4919	1.844,63	2.213,55	3.689,25	4.427,10
LAMBORGHINI	AVENTADOR S 6.5 V12 740CV COUPÉ	3,4917	13.093,88	15.712,65	26.187,75	31.425,30
LAMBORGHINI	AVENTADOR S 6.5 V12 ROADSTER 740CV SPIDER	3,7888	14.208,00	17.049,60	28.416,00	34.099,20
LAMBORGHINI	HURACAN 5.2 V10 EVO 640CV COUPÉ	2,4719	9.269,63	11.123,55	18.539,25	22.247,10
LAMBORGHINI	HURACAN 5.2 V10 EVO 640CV SPIDER	2,6573	9.964,88	11.957,85	19.929,75	23.915,70
LAMBORGHINI	URUS 4.0 650CV	2,5195	9.448,13	11.337,75	18.896,25	22.675,50
LEXUS	LC CABRIO 5.0 V8 464CV	1,6779	6.292,13	7.550,55	12.584,25	15.101,10
LEXUS	LC COUPÉ 5.0 V8 477CV	1,5659	5.872,13	7.046,55	11.744,25	14.093,10
LEXUS	RC 5.0 V8 464	1,3440	5.040,00	6.048,00	10.080,00	12.096,00
LOTUS	EMIRA 2.0 T 365 CV COUPE	1,2213	4.579,88	5.495,85	9.159,75	10.991,70
MAHINDRA	KUV100 1.2 VVT 87CV	0,4259	1.597,13	1.916,55	3.194,25	3.833,10
MASERATI	GRANCABRIO 3.0 V6 550CV CABRIO	2,3999	8.999,63	10.799,55	17.999,25	21.599,10
MASERATI	GRECALE 3.0 V6 530CV	1,4816	5.556,00	6.667,20	11.112,00	13.334,40
MAZDA	2 SKYACTIV-G 1.5 75CV	0,4423	1.658,63	1.990,35	3.317,25	3.980,70
MAZDA	MX-5 SKYACTIVE 2.0L 184CV	0,6608	2.478,00	2.973,60	4.956,00	5.947,20
MAZDA	MX-5 SKYACTIVE-G 1.5 132CV	0,6079	2.279,63	2.735,55	4.559,25	5.471,10
MERCEDES	A 45S AMG 2023 4MATIC+ 2.0 421CV	0,9945	3.729,38	4.475,25	7.458,75	8.950,50
MERCEDES	CLA 45 S AMG 2.0 420CV	1,1041	4.140,38	4.968,45	8.280,75	9.936,90
MERCEDES	GLA 45S 2.0 4MATIC AMG 421CV	1,1150	4.181,25	5.017,50	8.362,50	10.035,00
MERCEDES	GT 63 4.0 4MATIC 585CV	2,2087	8.282,63	9.939,15	16.565,25	19.878,30
MERCEDES	SL 55 AMG 4.0 476CV	2,1452	8.044,50	9.653,40	16.089,00	19.306,80
MERCEDES	SL 63 AMG 4.0 585CV	2,2168	8.313,00	9.975,60	16.626,00	19.951,20
MG	HS 1.5 T-GDI 160CV	0,5389	2.020,88	2.425,05	4.041,75	4.850,10
MG	ZS 1.0T-GDI 111CV	0,4735	1.775,63	2.130,75	3.551,25	4.261,50
MG	ZS 1.5 VTI 106CV	0,4481	1.680,38	2.016,45	3.360,75	4.032,90
MINI	MINI COOPER C 2024 1.5 156CV	0,5728	2.148,00	2.577,60	4.296,00	5.155,20
MINI	MINI COOPER S 2024 2.0 204CV	0,6023	2.258,63	2.710,35	4.517,25	5.420,70
MITSUBISHI	ASX 2024 1.0L 90CV	0,4832	1.812,00	2.174,40	3.624,00	4.348,80
MITSUBISHI	COLT 2024 1.0L 65CV	0,4393	1.647,38	1.976,85	3.294,75	3.953,70
MITSUBISHI	COLT 2024 1.0L TURBO 90CV	0,4660	1.747,50	2.097,00	3.495,00	4.194,00
MITSUBISHI	SPACE STAR 1.2 71CV MOD 2024	0,4102	1.538,25	1.845,90	3.076,50	3.691,80
NISSAN	JUKE 2020 1.0 DIG-T 114CV	0,4654	1.745,25	2.094,30	3.490,50	4.188,60
NISSAN	TOWNSTAR 1.3 130CV	0,5846	2.192,25	2.630,70	4.384,50	5.261,40
OPEL	ASTRA 2022 1.2 T 110CV	0,5168	1.938,00	2.325,60	3.876,00	4.651,20
OPEL	ASTRA 2022 1.2 T 130CV	0,5317	1.993,88	2.392,65	3.987,75	4.785,30
OPEL	CORSA 2019 1.2 100CV	0,4577	1.716,38	2.059,65	3.432,75	4.119,30
OPEL	CORSA 2019 1.2 75CV	0,4396	1.648,50	1.978,20	3.297,00	3.956,40
OPEL	GRANDLAND X 1.2T 130CV	0,5536	2.076,00	2.491,20	4.152,00	4.982,40
OPEL	MOKKA 2020 1.2 T 100CV	0,4810	1.803,75	2.164,50	3.607,50	4.329,00
OPEL	MOKKA 2020 1.2 T 130CV	0,5031	1.886,63	2.263,95	3.773,25	4.527,90
OPEL	MOKKA 2020 1.2T 136CV	0,5036	1.888,50	2.266,20	3.777,00	4.532,40
PEUGEOT	2008 1.2 2020 PURETECH 100 100 CV	0,5132	1.924,50	2.309,40	3.849,00	4.618,80
PEUGEOT	208 1.2 PURETECH 100CV MOD 2024	0,4627	1.735,13	2.082,15	3.470,25	4.164,30
PEUGEOT	208 1.2 PURETECH 75CV MOD 2024	0,4583	1.718,63	2.062,35	3.437,25	4.124,70
PEUGEOT	308 2021 1.2 PURETECH 130CV	0,5383	2.018,63	2.422,35	4.037,25	4.844,70
PEUGEOT	408 PURETECH 1.2 130CV	0,5758	2.159,25	2.591,10	4.318,50	5.182,20
PEUGEOT	5008 1.6 PURETECH TURBO 130CV	0,5919	2.219,63	2.663,55	4.439,25	5.327,10
PEUGEOT	508 PURETECH TURBO 1.2 130CV	0,6513	2.442,38	2.930,85	4.884,75	5.861,70
PEUGEOT	508 STATION 1.2 T S&S 130CV	0,6613	2.479,88	2.975,85	4.959,75	5.951,70
PORSCHE	718 BOXSTER 2.0 300CV	0,9973	3.739,88	4.487,85	7.479,75	8.975,70
PORSCHE	718 BOXSTER GTS 4.0 400CV	1,3207	4.952,63	5.943,15	9.905,25	11.886,30
PORSCHE	718 BOXSTER S 2.5 350CV	1,1406	4.277,25	5.132,70	8.554,50	10.265,40
PORSCHE	718 CAYMAN 2.0 300CV	0,9815	3.680,63	4.416,75	7.361,25	8.833,50
PORSCHE	718 CAYMAN GTS 4.0 400CV	1,3048	4.893,00	5.871,60	9.786,00	11.743,20
PORSCHE	718 CAYMAN S 2.5 350CV	1,1247	4.217,63	5.061,15	8.435,25	10.122,30
PORSCHE	911 CARRERA 3.0 385CV CABRIO	1,6716	6.268,50	7.522,20	12.537,00	15.044,40
PORSCHE	911 CARRERA T 3.0 385CV COUPÉ	1,6400	6.150,00	7.380,00	12.300,00	14.760,00
PORSCHE	CAYENNE 3.0 V6 353CV	1,2827	4.810,13	5.772,15	9.620,25	11.544,30
PORSCHE	CAYENNE 4.0 V8 TURBO S 475CV	1,4837	5.563,88	6.676,65	11.127,75	13.353,30
PORSCHE	MACAN 2.0 265CV	1,0426	3.909,75	4.691,70	7.819,50	9.383,40
PORSCHE	MACAN 2.9 S 380CV	1,1987	4.495,13	5.394,15	8.990,25	10.788,30
PORSCHE	MACAN 2.9 TURBO 440CV	1,3623	5.108,63	6.130,35	10.217,25	12.260,70
PORSCHE	PANAMERA 4.0 GTS 500CV MOD 2024	1,9460	7.297,50	8.757,00	14.595,00	17.514,00
RENAULT	CAPTUR 1.0 TCE 90CV MOD 2024	0,4623	1.733,63	2.080,35	3.467,25	4.160,70
RENAULT	CLIO 2019 1.0 SCE 65CV	0,4095	1.535,63	1.842,75	3.071,25	3.685,50
RENAULT	CLIO 2019 1.0 TCE 90CV	0,4219	1.582,13	1.898,55	3.164,25	3.797,10
RENAULT	KANGOO 2021 1.3 102CV	0,5346	2.004,75	2.405,70	4.009,50	4.811,40



FRINGE BENEFIT 2025  
AUTOVEICOLI A BENZINA IN 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	KANGOO 2021 1.3 130CV	0,5511	2.066,63	2.479,95	4.133,25	4.959,90
RENAULT	TWINGO 2019 1.0 65CV	0,3817	1.431,38	1.717,65	2.862,75	3.435,30
ROLLS ROYCE	GHOST 7.0 570CV	3,1234	11.712,75	14.055,30	23.425,50	28.110,60
SEAT	ARONA 2020 1.0 ECOTSI 95CV	0,4371	1.639,13	1.966,95	3.278,25	3.933,90
SEAT	ARONA 2020 1.5 TSI 150CV	0,5224	1.959,00	2.350,80	3.918,00	4.701,60
SEAT	ATECA 2020 1.5 ECOTSI 150CV	0,5688	2.133,00	2.559,60	4.266,00	5.119,20
SEAT	IBIZA 2020 1.0 ECOTSI 95CV	0,4666	1.749,75	2.099,70	3.499,50	4.199,40
SEAT	IBIZA 2020 1.5 TSI 150CV	0,5402	2.025,75	2.430,90	4.051,50	4.861,80
SEAT	LEON 1.5 TSI 116CV 2024	0,5363	2.011,13	2.413,35	4.022,25	4.826,70
SEAT	LEON 1.5 TSI 150CV 2024	0,5539	2.077,13	2.492,55	4.154,25	4.985,10
SEAT	TARRACO 2019 1.5 TSI 150CV	0,6185	2.319,38	2.783,25	4.638,75	5.566,50
SKODA	FABIA 2021 1.0 MPI 80CV	0,4404	1.651,50	1.981,80	3.303,00	3.963,60
SKODA	FABIA 2021 1.0 TSI 115CV	0,4592	1.722,00	2.066,40	3.444,00	4.132,80
SKODA	FABIA 2021 1.0 TSI 95CV	0,4486	1.682,25	2.018,70	3.364,50	4.037,40
SKODA	FABIA 2021 1.5 TSI EVO 150CV	0,5542	2.078,25	2.493,90	4.156,50	4.987,80
SKODA	KAMIQ 1.0 TSI 95CV	0,4674	1.752,75	2.103,30	3.505,50	4.206,60
SKODA	KAMIQ 1.0 TSI 116CV	0,4822	1.808,25	2.169,90	3.616,50	4.339,80
SKODA	KAMIQ 1.5 TSI 150CV	0,5173	1.939,88	2.327,85	3.879,75	4.655,70
SKODA	KAROQ 1.0 TSI 115CV MOD 2024	0,5309	1.990,88	2.389,05	3.981,75	4.778,10
SKODA	KAROQ 2020 1.5 TSI ACT 150CV	0,5517	2.068,88	2.482,65	4.137,75	4.965,30
SKODA	OCTAVIA 1.5 TSI 115CV BERLINA	0,5409	2.028,38	2.434,05	4.056,75	4.868,10
SKODA	OCTAVIA 2020 1.5 TSI 150CV	0,5690	2.133,75	2.560,50	4.267,50	5.121,00
SKODA	OCTAVIA WAGON 2020 1.5 TSI 150CV	0,5865	2.199,38	2.639,25	4.398,75	5.278,50
SKODA	SCALA 2019 1.0 TSI 116CV	0,5074	1.902,75	2.283,30	3.805,50	4.566,60
SKODA	SCALA 2019 1.0 TSI 95CV	0,4993	1.872,38	2.246,85	3.744,75	4.493,70
SKODA	SCALA 2019 1.5 TSI 150CV	0,5664	2.124,00	2.548,80	4.248,00	5.097,60
SKODA	SUPERB SW 2.0 TSI 4X4 265CV MOD 2024	0,8143	3.053,63	3.664,35	6.107,25	7.328,70
SPORTEQUIPE	SPORTEQUIPE 5 1.5 154CV	0,6320	2.370,00	2.844,00	4.740,00	5.688,00
SPORTEQUIPE	SPORTEQUIPE 6 1.5 154CV	0,6494	2.435,25	2.922,30	4.870,50	5.844,60
SPORTEQUIPE	SPORTEQUIPE 7 1.5 160CV	0,6615	2.480,63	2.976,75	4.961,25	5.953,50
SSANGYONG	KORANDO 2019 1.5 GDI TURBO 2WD 163CV	0,5862	2.198,25	2.637,90	4.396,50	5.275,80
SSANGYONG	KORANDO 2019 1.5 GDI TURBO AWD 163CV	0,6063	2.273,63	2.728,35	4.547,25	5.456,70
SUBARU	OUTBACK 2021 2.5i 170CV	0,7652	2.869,50	3.443,40	5.739,00	6.886,80
SUBARU	XV 1.6i 114CV LINEARTRONIC	0,5654	2.120,25	2.544,30	4.240,50	5.088,60
TOYOTA	AYGO X 1.0 72CV	0,4185	1.569,38	1.883,25	3.138,75	3.766,50
TOYOTA	GR86 2.4 SPORT 234CV	0,7212	2.704,50	3.245,40	5.409,00	6.490,80
TOYOTA	PROACE CITY VERSO 1.2 110CV	0,5282	1.980,75	2.376,90	3.961,50	4.753,80
TOYOTA	SUPRA 2022 2.0B 258CV	0,8682	3.255,75	3.906,90	6.511,50	7.813,80
TOYOTA	SUPRA 2022 3.0 340CV	0,9829	3.685,88	4.423,05	7.371,75	8.846,10
VOLKSWAGEN	CADDY 2023 1.5 TSI 114CV EURO 6D	0,5856	2.196,00	2.635,20	4.392,00	5.270,40
VOLKSWAGEN	GOLF VARIANT VIII 1.5 TSI 115CV	0,5730	2.148,75	2.578,50	4.297,50	5.157,00
VOLKSWAGEN	GOLF VIII 1.5 TSI 115CV	0,5624	2.109,00	2.530,80	4.218,00	5.061,60
VOLKSWAGEN	GOLF VIII 2024 1.5 TSI 150CV	0,5837	2.188,88	2.626,65	4.377,75	5.253,30
VOLKSWAGEN	POLO 2021 1.0 TSI 115CV	0,5450	2.043,75	2.452,50	4.087,50	4.905,00
VOLKSWAGEN	POLO 2021 1.0 TSI 80CV	0,4816	1.806,00	2.167,20	3.612,00	4.334,40
VOLKSWAGEN	POLO 2021 1.0 TSI 95CV	0,4759	1.784,63	2.141,55	3.569,25	4.283,10
VOLKSWAGEN	TAIGO 1.0 TSI 115CV	0,5000	1.875,00	2.250,00	3.750,00	4.500,00
VOLKSWAGEN	TAIGO 1.0 TSI 95CV	0,4743	1.778,63	2.134,35	3.557,25	4.268,70
VOLKSWAGEN	TAIGO 1.5 TSI 150CV	0,5499	2.062,13	2.474,55	4.124,25	4.949,10
VOLKSWAGEN	T-CROSS 2024 1.0 115CV	0,4958	1.859,25	2.231,10	3.718,50	4.462,20
VOLKSWAGEN	T-CROSS 2024 1.0 95CV	0,4854	1.820,25	2.184,30	3.640,50	4.368,60
VOLKSWAGEN	TIGUAN ALLSPACE 1.5 TSI ACT 150CV	0,6956	2.608,50	3.130,20	5.217,00	6.260,40
VOLKSWAGEN	TOURAN 1.5 TSI 150CV	0,6992	2.622,00	3.146,40	5.244,00	6.292,80
VOLKSWAGEN	T-ROC 1.5 TSI ACT 150CV	0,5620	2.107,50	2.529,00	4.215,00	5.058,00
VOLKSWAGEN	T-ROC CABRIO 2022 1.5 TSI 150CV	0,6362	2.385,75	2.862,90	4.771,50	5.725,80

