

FRINGE BENEFIT 2025
AUTOVEICOLI IBRIDI PLUG-IN IN PRODUZIONE

MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (20% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
PLUG-IN BENZINA					
ALFA ROMEO	TONALE 1.3 PHEV 180CV	0,6641	1.992,30	2.490,38	2.988,45
AUDI	A6 50 2.0 TFSI E QUATTRO 300CV PLUG-IN BENZINA	0,8582	2.574,60	3.218,25	3.861,90
AUDI	A6 55 2.0 TFSI E QUATTRO 367CV PLUG-IN BENZINA	0,9511	2.853,30	3.566,63	4.279,95
AUDI	A8 60 TFSI-E 3.0 QUATTRO TIPTR 450CV PLUG-IN BENZINA	1,2458	3.737,40	4.671,75	5.606,10
AUDI	Q5 50 TFSI 2.0 E QUATTRO S-TRONIC 300CV	0,7963	2.388,90	2.986,13	3.583,35
AUDI	Q5 55 TFSI 2.0 E QUATTRO S-TRONIC 367CV	0,8974	2.692,20	3.365,25	4.038,30
AUDI	Q7 55 TFSI 3.0 E QUATTRO TIP-TRONIC 381CV	1,0291	3.087,30	3.859,13	4.630,95
AUDI	Q7 60 TFSI 3.0 E QUATTRO TIP-TRONIC 465CV	1,1695	3.508,50	4.385,63	5.262,75
AUDI	Q8 55 TFSI 3.0 E QUATTRO TIPTRONIC 381CV	1,0766	3.229,80	4.037,25	4.844,70
AUDI	Q8 60 TFSI 3.0 E QUATTRO TIPTRONIC 462CV	1,2205	3.661,50	4.576,88	5.492,25
BMW	225E XDRIVE 1.5 ACTIVE TOURER 245CV	0,6523	1.956,90	2.446,13	2.935,35
BMW	230E XDRIVE 1.5 ACTIVE TOURER 326CV	0,6871	2.061,30	2.576,63	3.091,95
BMW	330E 2.0 292CV PLUG-IN BENZINA	0,7773	2.331,90	2.914,88	3.497,85
BMW	330E XDRIVE 2.0 292CV PLUG-IN BENZINA	0,8232	2.469,60	3.087,00	3.704,40
BMW	530E 2.0 SDRIVE 300CV PLUG-IN BENZINA	0,8499	2.549,70	3.187,13	3.824,55
BMW	530E XDRIVE PLUG-IN 2.0 299CV MOD 2024	0,8805	2.641,50	3.301,88	3.962,25
BMW	550E 3.0 XDRIVE 489CV PLUG-IN BENZINA	0,9824	2.947,20	3.684,00	4.420,80
BMW	X1 XDRIVE 25E 1.5 245CV PLUG-IN BENZINA	0,6356	1.906,80	2.383,50	2.860,20
BMW	X1 XDRIVE 30E 1.5 326CV PLUG-IN BENZINA	0,6572	1.971,60	2.464,50	2.957,40
BMW	X3 XDRIVE 30E 2.0 292CV MY2024 PLUG IN BENZINA	0,8622	2.586,60	3.233,25	3.879,90
BMW	X5 XDRIVE 50E 3.0 490CV PLUG-IN BENZINA	1,0627	3.188,10	3.985,13	4.782,15
BMW	XM 4.4 653CV PLUG IN BENZINA	1,7887	5.366,10	6.707,63	8.049,15
BMW	XM 50E 3.0 476CV PLUG IN BENZINA	1,4166	4.249,80	5.312,25	6.374,70
BMW	XM LABEL 4.4 748CV PLUG IN BENZINA	1,9957	5.987,10	7.483,88	8.980,65
BYD	SEAL U 1.5 218CV PLUG-IN MOD 2024	0,5504	1.651,20	2.064,00	2.476,80
CITROEN	C5 AIRCROSS 1.6 180CV PLUG-IN BENZINA	0,6209	1.862,70	2.328,38	2.794,05
CITROEN	C5 AIRCROSS 1.6 225CV IBRIDO PLUG-IN	0,6369	1.910,70	2.388,38	2.866,05
CITROEN	C5 X E 1.6 180 PLUG-IN BENZINA	0,6548	1.964,40	2.455,50	2.946,60
CITROEN	C5 X E 1.6 225 IBRIDO PLUG-IN BENZ	0,6875	2.062,50	2.578,13	3.093,75
CITROEN	C5-X 1.6 180E-EAT8 180CV PLUG IN BENZINA	0,6471	1.941,30	2.426,63	2.911,95
CITROEN	C5-X 1.6 222E-EAT8 222CV PLUG IN BENZINA	0,6759	2.027,70	2.534,63	3.041,55
CUPRA	FORMENTOR 1.5 E-HYBRID 204CV PLUG IN BENZINA	0,6161	1.848,30	2.310,38	2.772,45
CUPRA	FORMENTOR 1.5 E-HYBRID 272CV PLUG IN BENZINA	0,6860	2.058,00	2.572,50	3.087,00
CUPRA	LEON 1.5 DSG PLUG-IN 272CV MOD 2024	0,7040	2.112,00	2.640,00	3.168,00
CUPRA	LEON 1.5 E-HYBRID 204CV MOD 2024	0,6494	1.948,20	2.435,25	2.922,30
CUPRA	TERRAMAR 1.5 E-HYBRID 272CV MOD 2024	0,6966	2.089,80	2.612,25	3.134,70
DFSK	E5 1.5 177CV PHEV PLUG-IN BENZINA	0,5853	1.755,90	2.194,88	2.633,85
DR AUTOMOBILES	DR 6.0 1.5 PHEV 317CV MOD 2024	0,5548	1.664,40	2.080,50	2.496,60
DR AUTOMOBILES	DR 7.0 1.5 PHEV 317CV MOD 2024	0,5784	1.735,20	2.169,00	2.602,80
DS	DS4 1.6 PLUG-IN HYBRID 225CV MOD 2024	0,6552	1.965,60	2.457,00	2.948,40
DS	DS7 2022 1.6 E-TENSE 225CV PLUG-IN BENZINA	0,6951	2.085,30	2.606,63	3.127,95
DS	DS7 2022 1.6 E-TENSE 300CV PLUG-IN BENZINA	0,7313	2.193,90	2.742,38	3.290,85
DS	DS7 2022 1.6 E-TENSE 490CV PLUG-IN BENZINA	0,8187	2.456,10	3.070,13	3.684,15
DS	DS9 1.6 E-TENSE 250CV 2X4 PLUG-IN BENZINA	0,7892	2.367,60	2.959,50	3.551,40
DS	DS9 1.6 E-TENSE 360CV 4X4 PLUG-IN BENZINA	0,8898	2.669,40	3.336,75	4.004,10
FERRARI	296 GT5 3.0 PLUG-IN 830CV MOD 2024	3,0092	9.027,60	11.284,50	13.541,40
FORD	KUGA 2024 2.5 PHEV 243CV PLUG IN BENZINA	0,6570	1.971,00	2.463,75	2.956,50
HONDA	CR-V 2.0 PHEV 184CV PLUG-IN BENZINA	0,7453	2.235,90	2.794,88	3.353,85
HYUNDAI	TUCSON 1.6 PHEV AUT 253CV MOD 2024	0,6448	1.934,40	2.418,00	2.901,60
HYUNDAI	TUCSON 1.6 PHEV AUT 4WD 253CV MOD 2024	0,6503	1.950,90	2.438,63	2.926,35
JAGUAR	E-PACE 1.5 I3 PHEV 269CV AWD	0,7639	2.291,70	2.864,63	3.437,55
JAGUAR	F-PACE 2024 2.0 PHEV 404CV PLUG IN BENZINA	1,0128	3.038,40	3.798,00	4.557,60
JEEP	COMPASS 1.3 T4 PHEV 190CV 4XE PLUG-IN BENZINA	0,6451	1.935,30	2.419,13	2.902,95
JEEP	GRAND CHEROKEE 2.0 PHEV ATX 4XE 380CV PLUG-IN BENZINA	0,9933	2.979,90	3.724,88	4.469,85
JEEP	RENEGADE 1.3 T4 PHEV 190CV 4XE PLUG-IN BENZINA	0,6157	1.847,10	2.308,88	2.770,65
JEEP	RENEGADE 1.3 T4 PHEV 240CV 4XE PLUG-IN BENZINA	0,6313	1.893,90	2.367,38	2.840,85
JEEP	WRANGLER 2.0 PHEV ATX 4XE 380CV PLUG-IN BENZINA	1,0023	3.006,90	3.758,63	4.510,35
KIA	CEED STATION 1.6 GDI 141CV PLUG-IN BENZINA	0,5638	1.691,40	2.114,25	2.537,10
KIA	NIRO 2022 1.6 GDI PHEV 180CV PLUG-IN BENZINA	0,5667	1.700,10	2.125,13	2.550,15
KIA	SPORTAGE 1.6 T-GDI 265CV AWD PLUG IN BENZ	0,6437	1.931,10	2.413,88	2.896,65
LAND ROVER	DEFENDER 110 2.0 S14 PHEV 300CV MOD 2024	0,9919	2.975,70	3.719,63	4.463,55
LAND ROVER	DISCOVERY SPORT 1.5 I3 PHEV 269CV MOD 2024	0,7481	2.244,30	2.805,38	3.366,45
LAND ROVER	RANGE ROVER 3.0 I6 PHEV 460CV	1,5434	4.630,20	5.787,75	6.945,30
LAND ROVER	RANGE ROVER 3.0 I6 PHEV 550CV	1,7088	5.126,40	6.408,00	7.689,60
LAND ROVER	RANGE ROVER EVOQUE 1.5 I3 PHEV 269CV MOD 2024	0,7541	2.262,30	2.827,88	3.393,45
LAND ROVER	RANGE ROVER SPORT 3.0 I6 PHEV 460CV	1,2167	3.650,10	4.562,63	5.475,15
LAND ROVER	RANGE ROVER SPORT 3.0 I6 PHEV 550CV	1,5224	4.567,20	5.709,00	6.850,80
LAND ROVER	RANGE ROVER VELAR 2.0 I4 PHEV 404CV MOD 2024	0,9941	2.982,30	3.727,88	4.473,45
LEXUS	NX 2.5 309CV PLUG IN BENZINA	0,8823	2.646,90	3.308,63	3.970,35
LEXUS	RX 450H+ 2.5 4WD 309CV PLUG-IN BENZ	1,0079	3.023,70	3.779,63	4.535,55
LINK & CO	LINK & CO 01 1.5 261 CV PLUG-IN BENZINA	0,6198	1.859,40	2.324,25	2.789,10
MAZDA	CX-60 2.5L E-SKYACTIVE 328CV PLUG-IN BENZINA	0,7259	2.177,70	2.722,13	3.266,55
MAZDA	CX-80 2.5L E-SKYACTIVE PHEV 327CV MOD 2024	0,8080	2.424,00	3.030,00	3.636,00
MAZDA	MX-30 E-SKYACTIV R EV 170CV PLUG-IN BENZINA	0,5195	1.558,50	1.948,13	2.337,75
MERCEDES	A 250E 1.3 AUT 218CV PLUG IN BENZINA	0,6849	2.054,70	2.568,38	3.082,05
MERCEDES	B 250E 1.3 AUT 218CV PLUG IN BENZINA	0,6780	2.034,00	2.542,50	3.051,00
MERCEDES	C 300E 2.0 313CV PLUG-IN BENZINA	0,7979	2.393,70	2.992,13	3.590,55



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MARCA	MODELLO	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (20% CK)	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)
MERCEDES	C 400E 2.0 380CV 4MATIC PLUG-IN BENZINA	0,8760	2.628,00	3.285,00	3.942,00
MERCEDES	CLA 250E AUTO 1.3 218CV PLUG-IN BENZINA	0,7432	2.229,60	2.787,00	3.344,40
MERCEDES	CLE 300E PHEV 313CV MOD 2024	0,9003	2.700,90	3.376,13	4.051,35
MERCEDES	E 300E 2.0 313CV PLUG IN BENZINA	0,8929	2.678,70	3.348,38	4.018,05
MERCEDES	E 300E 2.0 4MATIC 313CV PLUG IN BENZINA	0,8904	2.671,20	3.339,00	4.006,80
MERCEDES	E 400E 2.0 4MATIC 381CV PLUG IN BENZINA	0,9825	2.947,50	3.684,38	4.421,25
MERCEDES	GLA 250E AUT 1.3 218CV PLUG-IN BENZINA	0,6745	2.023,50	2.529,38	3.035,25
MERCEDES	GLC 300E 4M 2.0 340CV PLUG-IN BENZINA	0,9063	2.718,90	3.398,63	4.078,35
MERCEDES	GLC 400E 4M 2.0 390CV PLUG-IN BENZINA	0,9362	2.808,60	3.510,75	4.212,90
MERCEDES	GLE 400E 4MATIC 2.0 388CV PLUG-IN BENZINA	1,0783	3.234,90	4.043,63	4.852,35
MG	EHS 1.5 258CV PLUG-IN BENZINA	0,5620	1.686,00	2.107,50	2.529,00
MINI	ASX 2024 1.6L PHEV 159V PLUG IN BENZINA	0,5666	1.699,80	2.124,75	2.549,70
MITSUBISHI	ECLIPSE CROSS 2.4 187CV PHEV	0,6840	2.052,00	2.565,00	3.078,00
OPEL	ASTRA 2022 1.6 180CV PLUG-IN BENZINA	0,5733	1.719,90	2.149,88	2.579,85
PEUGEOT	3008 195E 1.6 194CV PLUG IN BENZINA	0,6204	1.861,20	2.326,50	2.791,80
PEUGEOT	308 180E 1.6 180CV PLUG IN BENZINA	0,5752	1.725,60	2.157,00	2.588,40
PEUGEOT	408 225E 1.6 180CV HYBRID PLUG-IN BENZINA	0,6053	1.815,90	2.269,88	2.723,85
PEUGEOT	408 225E GT 1.6 225CV HYBRID PLUG-IN BENZINA	0,6576	1.972,80	2.466,00	2.959,20
PEUGEOT	5008 1.6 PLUG-IN 194CV MOD 2024	0,6516	1.954,80	2.443,50	2.932,20
PEUGEOT	508 225E 1.6 290CV PLUG-IN BENZINA	0,7074	2.122,20	2.652,75	3.183,30
PEUGEOT	508 360E 1.6 360CV PLUG-IN BENZINA	0,8554	2.566,20	3.207,75	3.849,30
PEUGEOT	508 SW 225E 1.6 290CV PLUG-IN BENZINA	0,7150	2.145,00	2.681,25	3.217,50
PEUGEOT	508 SW 360E 1.6 360CV PLUG-IN BENZINA	0,8630	2.589,00	3.236,25	3.883,50
PORSCHE	CAYENNE 3.0 E-HYBRID 470CV	1,2306	3.691,80	4.614,75	5.537,70
PORSCHE	PANAMERA 4.0 TURBO S PHEV 780CV MOD 2024	2,2842	6.852,60	8.565,75	10.278,90
RENAULT	RAFALE 1.2 E-TECH PLUG-IN 300CV MOD 2024	0,6420	1.926,00	2.407,50	2.889,00
SKODA	KODIAQ 1.5 TSI PHEV 204CV MOD 2024	0,6174	1.852,20	2.315,25	2.778,30
SKODA	SUPERB SW 1.5 TSI PHEV 204CV MOD 2024	0,6938	2.081,40	2.601,75	3.122,10
SPORTEQUIPE	SPORTEQUIPE 8 1.5 317CV PLUG IN BENZINA	0,6418	1.925,40	2.406,75	2.888,10
SUZUKI	ACROSS 2.5 306CV AWD PLUG IN BENZINA	0,7437	2.231,10	2.788,88	3.346,65
TOYOTA	C-HR 2.0 PHEV 223CV PLUG-IN BENZINA	0,6136	1.840,80	2.301,00	2.761,20
TOYOTA	PRIUS 2.0 223CV PLUG IN BENZINA	0,5916	1.774,80	2.218,50	2.662,20
TOYOTA	RAV4 2.5 PHEV 306CV PLUG-IN BENZ	0,7237	2.171,10	2.713,88	3.256,65
VOLKSWAGEN	GOLF 1.5 TSI EHYBRID 204CV MOD 2024	0,6272	1.881,60	2.352,00	2.822,40
VOLKSWAGEN	MULTIVAN 1.4 218CV PLUG-IN BENZINA	0,8622	2.586,60	3.233,25	3.879,90
VOLKSWAGEN	PASSAT STATION 1.5 TSI 204CV PLUG IN BENZINA	0,7207	2.162,10	2.702,63	3.243,15
VOLKSWAGEN	PASSAT STATION 1.5 TSI 272CV PLUG IN BENZINA	0,7749	2.324,70	2.905,88	3.487,05
VOLKSWAGEN	TIGUAN 1.5 TSI 204CV PLUG IN BENZINA	0,6195	1.858,50	2.323,13	2.787,75
VOLKSWAGEN	TIGUAN 1.5 TSI 272CV PLUG IN BENZINA	0,6783	2.034,90	2.543,63	3.052,35
VOLVO	S60 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA	0,8128	2.438,40	3.048,00	3.657,60
VOLVO	S90 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA	0,9150	2.745,00	3.431,25	4.117,50
VOLVO	V60 T6 RECHARGE AWD 2.0 350CV PLUG-IN BENZINA	0,8029	2.408,70	3.010,88	3.613,05
VOLVO	V60 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA	0,8404	2.521,20	3.151,50	3.781,80
VOLVO	V90 T6 RECHARGE AWD 2.0 350CV PLUG-IN BENZINA	0,9137	2.741,10	3.426,38	4.111,65
VOLVO	V90 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA	0,9513	2.853,90	3.567,38	4.280,85
VOLVO	XC60 T6 RECHARGE AWD 2.0 350CV PLUG-IN BENZINA	0,8019	2.405,70	3.007,13	3.608,55
VOLVO	XC60 T8 RECHARGE AWD 2.0 455CV PLUG-IN BENZINA	0,8641	2.592,30	3.240,38	3.888,45
VOLVO	XC90 T8 2.0 AWD 7 POSTI PLUG IN BENZINA	1,0374	3.112,20	3.890,25	4.668,30
PLUG-IN GASOLIO					
MERCEDES	C 300 DE 2.0 325CV PLUG-IN GASOLIO	0,7432	2.229,60	2.787,00	3.344,40
MERCEDES	C 300 DE 2.0 4MATIC 325CV PLUG-IN GASOLIO	0,7424	2.227,20	2.784,00	3.340,80
MERCEDES	E 300DE 2.0 197CV PLUG IN GASOLIO	0,8107	2.432,10	3.040,13	3.648,15
MERCEDES	GLC 300DE 2.0 4MATIC 330CV PLUG-IN GASOLIO	0,8469	2.540,70	3.175,88	3.811,05
MERCEDES	GLE 350DE 2.0 4MATIC 320CV PLUG-IN GASOLIO	0,9597	2.879,10	3.598,88	4.318,65

