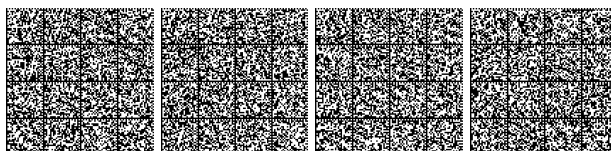


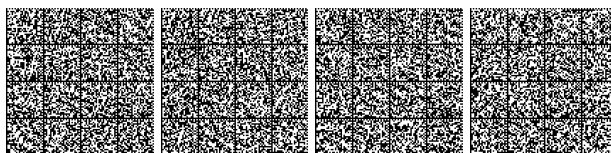
FRINGE BENEFIT 2025
AUTOVEICOLI IBRIDO-BENZINA IN PRODUZIONE

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)
ALFA ROMEO	JUNIOR 1.2 HYBRID 136 CV	0,5156	1.933,50	2.320,20	3.867,00	4.640,40
ALFA ROMEO	TONALE 1.5 MHEV 130CV	0,6091	2.284,13	2.740,95	4.568,25	5.481,90
ALFA ROMEO	TONALE 1.5 MHEV 160CV	0,6487	2.432,63	2.919,15	4.865,25	5.838,30
AUDI	A3 2020 SEDAN 30 1.0 TFSI S-TRONIC 110CV HYBRID	0,5870	2.201,25	2.641,50	4.402,50	5.283,00
AUDI	A3 2020 SEDAN 35 1.5 TFSI S-TRONIC 150CV HYBRID	0,6420	2.407,50	2.889,00	4.815,00	5.778,00
AUDI	A3 2020 SPB 30 1.0 TFSI S-TRONIC 110CV IBRIDO-BENZINA	0,5746	2.154,75	2.585,70	4.309,50	5.171,40
AUDI	A3 2020 SPB 35 1.5 TFSI S-TRONIC 150CV HYBRID	0,6320	2.370,00	2.844,00	4.740,00	5.688,00
AUDI	A3 ALLSTREET 35 TFSI 1.5 150CV IBRIDO BENZINA	0,6541	2.452,88	2.943,45	4.905,75	5.886,90
AUDI	A4 35 2.0 TFSI 150CV S-TRONIC HYBRID	0,7082	2.655,75	3.186,90	5.311,50	6.373,80
AUDI	A4 40 2.0 TFSI QUATTRO S-TRONIC 204CV/HYBRID	0,7841	2.940,38	3.528,45	5.880,75	7.056,90
AUDI	A4 40 2.0 TFSI S-TRONIC 204CV HYBRID	0,7627	2.860,13	3.432,15	5.720,25	6.864,30
AUDI	A4 45 2.0 TFSI S-TRONIC 265CV IBRIDO BENZINA	0,8481	3.180,38	3.816,45	6.360,75	7.632,90
AUDI	A4 ALLROAD 45 2.0 TFSI S-TRONIC 265CV/HYBRID	0,8906	3.339,75	4.007,70	6.679,50	8.015,40
AUDI	A4 AVANT 35 2.0 TFSI 150CV S-TRONIC HYBRID	0,7200	2.700,00	3.240,00	5.400,00	6.480,00
AUDI	A4 AVANT 40 2.0 TFSI QUATTRO S-TRONIC 204CV HYBRID	0,7974	2.990,25	3.588,30	5.980,50	7.176,60
AUDI	A4 AVANT 40 2.0 TFSI S-TRONIC 204CV HYBRID	0,7744	2.904,00	3.484,80	5.808,00	6.969,60
AUDI	A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 265CV IBRIDO BENZINA	0,8575	3.215,63	3.858,75	6.431,25	7.717,50
AUDI	A5 40 2.0 TFSI QUATTRO S-TRONIC 204CV COUPE HYBRID	0,8243	3.091,13	3.709,35	6.182,25	7.418,70
AUDI	A5 40 2.0 TFSI S-TRONIC 204CV COUPE HYBRID	0,7961	2.985,38	3.582,45	5.970,75	7.164,90
AUDI	A5 40 SPB 2.0 TFSI QUATTRO S-TRONIC 204CV HYBRID	0,8208	3.078,00	3.693,60	6.156,00	7.387,20
AUDI	A5 40 SPB 2.0 TFSI S-TRONIC 204CV HYBRID	0,7927	2.972,63	3.567,15	5.945,25	7.134,30
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 265CV COUPE HYBRID	0,8951	3.356,63	4.027,95	6.713,25	8.055,90
AUDI	A6 40 TFSI 2.0 S-TR 204CV HYBRID	0,8446	3.167,25	3.800,70	6.334,50	7.601,40
AUDI	A6 45 2.0 TFSI S-TRONIC 265CV IBRIDO BENZINA	0,8974	3.365,25	4.038,30	6.730,50	8.076,60
AUDI	A6 55 3.0 TFSI 340CV QUATTRO S-TRONIC HYBRID	1,0247	3.842,63	4.611,15	7.685,25	9.222,30
AUDI	A6 ALLROAD 55 3.0 TFSI QUATTRO S-TR 340CV HYBRID	1,0750	4.031,25	4.837,50	8.062,50	9.675,00
AUDI	A6 AVANT 40 TFSI 2.0 S-TR 204CV HYBRID	0,8629	3.235,88	3.883,05	6.471,75	7.766,10
AUDI	A6 AVANT 55 3.0 TFSI 340CV QUATTRO S-TRONIC HYBRID	1,0472	3.927,00	4.712,40	7.854,00	9.424,80
AUDI	A7 SPB 40 2.0 S-TRONIC 204CV HYBRID	0,9319	3.494,63	4.193,55	6.989,25	8.387,10
AUDI	A7 SPB 55 3.0 QUATTRO S-TRONIC 340CV HYBRID	1,1001	4.125,38	4.950,45	8.250,75	9.900,90
AUDI	Q5 40 2.0 TFSI QUATTRO S-TR 204CV IBRIDA	0,8358	3.134,25	3.761,10	6.268,50	7.522,20
AUDI	Q5 45 2.0 TFSI QUATTRO S-TR 265CV HYBRID	0,9152	3.432,00	4.118,40	6.864,00	8.236,80
AUDI	Q7 55 3.0 TFSI QUATTRO TIPTRONIC 340CV HYBRID	1,1111	4.166,63	4.999,95	8.333,25	9.999,90
AUDI	Q8 55 3.0 TFSI QUATTRO TIPTRONIC 340CV HYBRID	1,1524	4.321,50	5.185,80	8.643,00	10.371,60
AUDI	RS Q8 4.0 TFSI V8 QUATTRO TIPTRONIC 600CV HYBRID	1,8204	6.826,50	8.191,80	13.653,00	16.383,60
AUDI	RS6 AVANT 40 4.0 TFSI 600CV QUATTRO TIPTRONIC HYBRID	1,7117	6.418,88	7.702,65	12.837,75	15.405,30
AUDI	RS7 SPB 4.0 600CV QUATTRO TIPTRONIC HYBRID	1,7508	6.565,50	7.878,60	13.131,00	15.757,20
AUDI	S8 3.0 TFSI QUATTRO TIPTRONIC 570CV HYBRID	1,7113	6.417,38	7.700,85	12.834,75	15.401,70
BMW	120 48V MOD 2024 1.5 170CV MHYBRID	0,6407	2.402,63	2.883,15	4.805,25	5.766,30
BMW	220i 2022 48V 1.5 170CV ACTIVE TOURER	0,6536	2.451,00	2.941,20	4.902,00	5.882,40
BMW	223i 2022 48V 2.0 218CV ACTIVE TOURER	0,6764	2.536,50	3.043,80	5.073,00	6.087,60
BMW	223i 2022 48V 2.0 XDRIVE 218CV ACTIVE TOURER	0,7131	2.674,13	3.208,95	5.348,25	6.417,90
BMW	520i 48V SDRIVE 2.0 208CV MILD HYBRID	0,8668	3.250,50	3.900,60	6.501,00	7.801,20
BMW	M340i XDRIVE 3.0 374CV IBRIDO-BENZINA	1,0392	3.897,00	4.676,40	7.794,00	9.352,80
BMW	M440i XDRIVE 3.0 374CV CABRIO IBRIDO BENZINA	1,1634	4.362,75	5.235,30	8.725,50	10.470,60
BMW	M440i XDRIVE 3.0 374CV COUPE IBRIDO BENZINA	1,0958	4.109,25	4.931,10	8.218,50	9.862,20
BMW	X1 2022 SDRIVE 20i 1.5 170CV IBRIDO BENZINA	0,6568	2.463,00	2.955,60	4.926,00	5.911,20
BMW	X1 2022 XDRIVE 23i 2.0 218CV IBRIDO BENZINA	0,7529	2.823,38	3.388,05	5.646,75	6.776,10
BMW	X2 SDRIVE 20i 1.5 170CV IBRIDO BENZINA	0,6768	2.538,00	3.045,60	5.076,00	6.091,20
BMW	X3 XDRIVE20 2.0 MHYBRID 208CV MOD 2024	0,8707	3.265,13	3.918,15	6.530,25	7.836,30
BMW	X4 XDRIVE 20i 2.0 184CV IBRIDO BENZINA	0,8866	3.324,75	3.989,70	6.649,50	7.979,40
BMW	X4 XDRIVE 30i 2.0 252CV IBRIDO BENZINA	0,9542	3.578,25	4.293,90	7.156,50	8.587,80
BMW	X4 XDRIVE M40i 3.0 360CV IBRIDO BENZINA	1,1268	4.225,50	5.070,60	8.451,00	10.141,20
BMW	X5 M60i 4.4 48V 530CV IBRIDO BENZINA	1,4505	5.439,38	6.527,25	10.878,75	13.054,50
BMW	X5 XDRIVE 40i 3.0 380CV IBRIDO BENZINA	1,1543	4.328,63	5.194,35	8.657,25	10.388,70
CITROEN	C3 AIRCROSS 1.2 MHYBRID 136CV MOD 2024	0,4921	1.845,38	2.214,45	3.690,75	4.428,90
CITROEN	C4 E-DCS6 1.2 MHYBRID 136CV MOD 2024	0,5531	2.074,13	2.488,95	4.148,25	4.977,90
CITROEN	C4 E-DCS6 1.2 MHYBRID 100CV MOD 2024	0,5254	1.970,25	2.364,30	3.940,50	4.728,60
CITROEN	C5 AIRCROSS E-DCS 1.2 136CV HYBRID	0,5759	2.159,63	2.591,55	4.319,25	5.183,10
CUPRA	FORmentor 1.5 150CV IBRIDO BENZINA	0,6284	2.356,50	2.827,80	4.713,00	5.655,60
CUPRA	LEON 1.5 150CV IBRIDO-BENZINA	0,6307	2.365,13	2.838,15	4.730,25	5.676,30
CUPRA	LEON SPORTSTOURER 1.5 150CV IBRIDO-BENZINA	0,6479	2.429,63	2.915,55	4.859,25	5.831,10
CUPRA	TERRAMAR 1.5 MHYBRID 150CV MOD 2024	0,6461	2.422,88	2.907,45	4.845,75	5.814,90
DACIA	DUSTER 1.6 140CV FULL HYBRID	0,5056	1.896,00	2.275,20	3.792,00	4.550,40
DACIA	DUSTER TCE 1.2 130CV MILD HYBRID	0,4672	1.752,00	2.102,40	3.504,00	4.204,80
DACIA	JOGGER 1.6 140CV IBRIDO BENZINA	0,4916	1.843,50	2.212,20	3.687,00	4.424,40
DS	DS3 1.2 MHYBRID 136 CV MOD 2024	0,5845	2.191,88	2.630,25	4.383,75	5.260,50
DS	DS4 1.2 MHYBRID 136CV MOD 2024	0,6251	2.344,13	2.812,95	4.688,25	5.625,90
FIAT	500 1.0 70CV HYBRID	0,3973	1.489,88	1.787,85	2.979,75	3.575,70
FIAT	500C 1.0 70CV CABRIO HYBRID	0,4197	1.573,88	1.888,65	3.147,75	3.777,30
FIAT	500X 1.5 130CV IBRIDO BENZINA	0,5187	1.945,13	2.334,15	3.890,25	4.668,30
FIAT	600 1.2 100CV IBRIDO BENZINA	0,4999	1.874,63	2.249,55	3.749,25	4.499,10



FRINGE BENEFIT 2025
AUTOVEICOLI IBRIDO-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)
FIAT	601 1.2 136CV IBRIDO BENZINA	0,5119	1.919,63	2.303,55	3.839,25	4.607,10
FIAT	PANDA 1.0 69CV HYBRID	0,3797	1.423,88	1.708,65	2.847,75	3.417,30
FIAT	TIPO 1.5 130CV HYBRID	0,5264	1.974,00	2.368,80	3.948,00	4.737,60
FIAT	TIPO SW 1.5 130CV HYBRID	0,5398	2.024,25	2.429,10	4.048,50	4.858,20
FORD	FOCUS IV 1.0 ECOBOOST 125CV IBRIDO-BENZINA	0,5429	2.035,88	2.443,05	4.071,75	4.886,10
FORD	FOCUS IV 1.0 ECOBOOST 155CV IBRIDO BENZINA	0,5915	2.218,13	2.661,75	4.436,25	5.323,50
FORD	KUGA 2024 2.5 FHEV 180CV 2WD	0,6413	2.404,88	2.885,85	4.809,75	5.771,70
FORD	KUGA 2024 2.5 FHEV 183CV 4WD	0,6726	2.522,25	3.026,70	5.044,50	6.053,40
FORD	PUMA 2019 1.0 ECOBOOST 125CV HYBRID	0,5213	1.954,88	2.345,85	3.909,75	4.691,70
FORD	PUMA 2019 1.0 ECOBOOST 155CV HYBRID	0,5790	2.171,25	2.605,50	4.342,50	5.211,00
FORD	PUMA 2019 1.0 ECOBOOST 160CV HYBRID	0,6414	2.405,25	2.886,30	4.810,50	5.772,60
HONDA	CIVIC 2.0 185CV FULL HYBRID	0,6301	2.362,88	2.835,45	4.725,75	5.670,90
HONDA	CR-V 2.0 HEV 184CV 2WD IBRIDO BENZINA	0,7374	2.765,25	3.318,30	5.530,50	6.636,60
HONDA	CR-V 2.0 HEV 184CV 4WD IBRIDO BENZINA	0,7674	2.877,75	3.453,30	5.755,50	6.906,60
HONDA	HR-V 1.5 HEV ECVT 130CV FULL HYBRID	0,5152	1.932,00	2.318,40	3.864,00	4.636,80
HONDA	ZR-V 2.0 HEV 184CV FULL HYBRID	0,6721	2.520,38	3.024,45	5.040,75	6.048,90
HYUNDAI	BAYON 1.0 T-GDI 100CV IBRIDO BENZINA	0,4694	1.760,25	2.112,30	3.520,50	4.224,60
HYUNDAI	I20 1.0 T-GDI 48V 100CV IBRIDO BENZINA	0,4717	1.768,88	2.122,65	3.537,75	4.245,30
HYUNDAI	I30 1.0 120CV IBRIDO BENZINA	0,5387	2.020,13	2.424,15	4.040,25	4.848,30
HYUNDAI	I30 1.5 160CV IBRIDO BENZINA	0,5866	2.199,75	2.639,70	4.399,50	5.279,40
HYUNDAI	I30 SW 1.0 T-GDI MHYBRID 100CV MOD 2024	0,5676	2.128,50	2.554,20	4.257,00	5.108,40
HYUNDAI	I30 SW 1.5 T-GDI MHYBRID 140CV MOD 2024	0,5950	2.231,25	2.677,50	4.462,50	5.355,00
HYUNDAI	KONA 1.6 DCT FHYBRID 129CV MOD 2024	0,5517	2.068,88	2.482,65	4.137,75	4.965,30
HYUNDAI	SANTAFE 1.6 T-GDI 2WD HYBRID 215CV MOD 2024	0,7323	2.746,13	3.295,35	5.492,25	6.590,70
HYUNDAI	SANTAFE 1.6 T-GDI 4WD HYBRID 215CV MOD 2024	0,7610	2.853,75	3.424,50	5.707,50	6.849,00
HYUNDAI	TUCSON 1.6 HEV 230CV 2WD IBRIDO BENZINA	0,6038	2.264,25	2.717,10	4.528,50	5.434,20
HYUNDAI	TUCSON 1.6 HEV 230CV 4WD IBRIDO BENZINA	0,6536	2.451,00	2.941,20	4.902,00	5.882,40
HYUNDAI	TUCSON 1.6 T-GDI 150CV MILD HYBRID	0,5810	2.178,75	2.614,50	4.357,50	5.229,00
JAGUAR	E-PACE 2024 1.5 160CV IBRIDO BENZINA	0,7693	2.884,88	3.461,85	5.769,75	6.923,70
JAGUAR	E-PACE 2024 2.0 250CV IBRIDO BENZINA	0,8821	3.307,88	3.969,45	6.615,75	7.938,90
JAGUAR	F-PACE 2024 3.0 AWD 400CV IBRIDO BENZINA	1,2698	4.761,75	5.714,10	9.523,50	11.428,20
JEEP	AVENGER 1.2 T MHEV 100CV IBRIDO BENZINA	0,4869	1.825,88	2.191,05	3.651,75	4.382,10
JEEP	COMPASS 1.5 T4 130CV IBRIDO BENZINA	0,6229	2.335,88	2.803,05	4.671,75	5.606,10
JEEP	RENEGADE 1.5 T4 130CV IBRIDO BENZINA	0,5767	2.162,63	2.595,15	4.325,25	5.190,30
KIA	CEED 1.5 T-GDI MHYBRID 140CV MOD 2024	0,6036	2.263,50	2.716,20	4.527,00	5.432,40
KIA	CEED SW 1.0 T-GDI MHYBRID 100CV MOD 2024	0,5493	2.059,88	2.471,85	4.119,75	4.943,70
KIA	NIRO 2022 1.6 GDI 140CV IBRIDO-BENZINA	0,5391	2.021,63	2.425,95	4.043,25	4.851,90
KIA	SORENTO 1.6 T-GDI FHYBRID 215CV MOD 2024	0,7315	2.743,13	3.291,75	5.486,25	6.583,50
KIA	SPORTAGE 1.6 TGDI FHYBRID 2WD 210CV MOD 2024	0,6237	2.338,88	2.806,65	4.677,75	5.613,30
KIA	SPORTAGE 1.6 TGDI FHYBRID AWD 210CV MOD 2024	0,6862	2.573,25	3.087,90	5.146,50	6.175,80
KIA	SPORTAGE 1.6 TGDI MHYBRID 160CV MOD 2024	0,5978	2.241,75	2.690,10	4.483,50	5.380,20
KIA	STONIC 2020 1.0 TGDI 100CV IBRIDO-BENZINA	0,4396	1.648,50	1.978,20	3.297,00	3.956,40
KIA	XCEED 1.5 T-GDI MHYBRID 140CV MOD 2024	0,5383	2.018,63	2.422,35	4.037,25	4.844,70
LANCIA	YPSILON 1.2 HYBRID 100CV MOD 2024	0,4827	1.810,13	2.172,15	3.620,25	4.344,30
LAND ROVER	DEFENDER 110 3.0 I6 400CV AWD IBRIDO BENZINA	1,1619	4.357,13	5.228,55	8.714,25	10.457,10
LAND ROVER	DEFENDER 130 3.0 I6 400CV AWD IBRIDO BENZINA	1,2952	4.857,00	5.828,40	9.714,00	11.656,80
LAND ROVER	DISCOVERY 3.0 I6 300CV AWD IBRIDO BENZINA	1,2439	4.664,63	5.597,55	9.329,25	11.195,10
LAND ROVER	RANGE ROVER EVOQUE 2023 1.5 I3 160CV IBRIDO BENZINA	0,7511	2.816,63	3.379,95	5.633,25	6.759,90
LAND ROVER	RANGE ROVER EVOQUE 2023 2.0 250CV AWD IBRIDO BENZINA	0,9509	3.565,88	4.279,05	7.131,75	8.558,10
LAND ROVER	RANGE ROVER SPORT 4.4 V8 635CV IBRIDO BENZINA	2,2348	8.380,50	10.056,60	16.761,00	20.113,20
LEXUS	ES 2.5 218CV	0,8316	3.118,50	3.742,20	6.237,00	7.484,40
LEXUS	LBX 1.5 136CV IBRIDO BENZINA	0,5658	2.121,75	2.546,10	4.243,50	5.092,20
LEXUS	LBX 1.5 136CV 4WD IBRIDO BENZINA	0,5989	2.245,88	2.695,05	4.491,75	5.390,10
LEXUS	LC COUPE 3.5 360CV IBRIDO BENZINA	1,4164	5.311,50	6.373,80	10.623,00	12.747,60
LEXUS	LM 2.5 250CV MULTISPAZIO HYBRID	1,4401	5.400,38	6.480,45	10.800,75	12.960,90
LEXUS	LS 3.5 359CV IBRIDO BENZINA	1,4169	5.313,38	6.376,05	10.626,75	12.752,10
LEXUS	NX 2.5 244CV IBRIDO BENZINA	0,8581	3.217,88	3.861,45	6.435,75	7.722,90
LEXUS	NX 2.5 244CV 4WD IBRIDO BENZINA	0,8797	3.298,88	3.958,65	6.597,75	7.917,30
LEXUS	RX 350H 2.5 250CV IBRIDO BENZINA	1,0086	3.782,25	4.538,70	7.564,50	9.077,40
LEXUS	RX 500H 2.4 370CV IBRIDO BENZINA	1,2737	4.776,38	5.731,65	9.552,75	11.463,30
LEXUS	UX 300H 2.0 200CV 2WD	0,6534	2.450,25	2.940,30	4.900,50	5.880,60
LEXUS	UX 300H 2.0 200CV 4WD	0,7031	2.636,63	3.163,95	5.273,25	6.327,90
MASERATI	GRECALE 2.0 300CV MHEV IBRIDO BENZINA	1,0589	3.970,88	4.765,05	7.941,75	9.530,10
MAZDA	2 2024 1.5 116CV FULL HYBRID	0,4725	1.771,88	2.126,25	3.543,75	4.252,50
MAZDA	3 2.0 122CV MOD. 2024 IBRIDO BENZINA	0,5327	1.997,63	2.397,15	3.995,25	4.794,30
MAZDA	3 2.0 150CV MOD. 2024 IBRIDO BENZINA	0,5408	2.028,00	2.433,60	4.056,00	4.867,20
MAZDA	3 2.0 186CV 2WD MOD. 2024 IBRIDO BENZINA	0,5573	2.089,88	2.507,85	4.179,75	5.015,70
MAZDA	3 2.0 186CV 4WD MOD. 2024 IBRIDO BENZINA	0,6041	2.265,38	2.718,45	4.530,75	5.436,90
MAZDA	3 2.5 140CV MOD. 2024 IBRIDO BENZINA	0,5621	2.107,88	2.529,45	4.215,75	5.058,90
MAZDA	CX-30 2.0 120CV 2WD HYBRID	0,5433	2.037,38	2.444,85	4.074,75	4.889,70
MAZDA	CX-30 2.0 150CV 4WD HYBRID	0,5961	2.235,38	2.682,45	4.470,75	5.364,90
MAZDA	CX-30 2.0 150CV 2WD HYBRID	0,5514	2.067,75	2.481,30	4.135,50	4.962,60



FRINGE BENEFIT 2025
AUTOVEICOLI IBRIDO-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)
MAZDA	CX-30 2.0 186CV 2WD IBRIDA	0,5807	2.177,63	2.613,15	4.355,25	5.226,30
MAZDA	CX-30 2.0 186CV 4WD IBRIDA	0,6023	2.258,63	2.710,35	4.517,25	5.420,70
MAZDA	CX-5 2.0L E-SKYACTIV-G 165CV 2WD MHEV	0,6496	2.436,00	2.923,20	4.872,00	5.846,40
MAZDA	CX-5 2.0L E-SKYACTIV-G 165CV 4WD MHEV	0,6798	2.549,25	3.059,10	5.098,50	6.118,20
MERCEDES	A 35 AMG 2023 4MATIC 2.0 306CV IBRIDO BENZINA	0,8568	3.213,00	3.855,60	6.426,00	7.711,20
MERCEDES	A180 AUT 2023 1.3 136CV IBRIDO BENZINA	0,6384	2.394,00	2.872,80	4.788,00	5.745,60
MERCEDES	A200 AUT 2023 1.3 163CV IBRIDO BENZINA	0,7054	2.645,25	3.174,30	5.290,50	6.348,60
MERCEDES	A250 AUT 2023 4MATIC 2.0 224CV IBRIDO BENZINA	0,7607	2.852,63	3.423,15	5.705,25	6.846,30
MERCEDES	B180 AUT 2023 1.3 136CV IBRIDO BENZINA	0,6591	2.471,63	2.965,95	4.943,25	5.931,90
MERCEDES	B200 AUT 2023 1.3 163CV IBRIDO BENZINA	0,7003	2.626,13	3.151,35	5.252,25	6.302,70
MERCEDES	B250 AUT 2023 2.0 225CV IBRIDO BENZINA	0,7130	2.673,75	3.208,50	5.347,50	6.417,00
MERCEDES	C 43 AMG 4MATIC 408CV	1,0656	3.996,00	4.795,20	7.992,00	9.590,40
MERCEDES	C200 1.5 204CV BERLINA MILD HYBRID	0,8522	3.195,75	3.834,90	6.391,50	7.669,80
MERCEDES	C200 1.5 204CV SW MILD HYBRID	0,8676	3.253,50	3.904,20	6.507,00	7.808,40
MERCEDES	CLA 180 AUT 1.3 136CV IBRIDO BENZINA	0,7273	2.727,38	3.272,85	5.454,75	6.545,70
MERCEDES	CLA 200 AUT 1.3 163CV IBRIDO BENZINA	0,7581	2.842,88	3.411,45	5.685,75	6.822,90
MERCEDES	CLA 250 AUT 4MATIC 2.0 224CV IBRIDO BENZINA	0,8414	3.155,25	3.786,30	6.310,50	7.572,60
MERCEDES	CLA 35 AMG 4MATIC 2.0 306CV IBRIDO BENZINA	0,9626	3.609,75	4.331,70	7.219,50	8.663,40
MERCEDES	CLE 180 MHYBRID 170CV MOD 2024	0,8334	3.125,25	3.750,30	6.250,50	7.500,60
MERCEDES	CLE 200 4 MATIC MHYBRID 204CV MOD 2024	0,8837	3.313,88	3.976,65	6.627,75	7.953,30
MERCEDES	CLE 200 COUPÉ 2.0 204CV IBRIDO BENZINA	0,8552	3.207,00	3.848,40	6.414,00	7.696,80
MERCEDES	CLE 300 COUPÉ 4MATIC 2.0 258CV AMG IBRIDO BENZINA	0,9650	3.618,75	4.342,50	7.237,50	8.685,00
MERCEDES	CLE 450 COUPÉ 4MATIC 3.0 381CV AMG IBRIDO BENZINA	1,1469	4.300,88	5.161,05	8.601,75	10.322,10
MERCEDES	E200 2.0 204CV MILD HYBRID	0,8970	3.363,75	4.036,50	6.727,50	8.073,00
MERCEDES	G 500 3.0 450CV IBRIDO BENZINA	1,7204	6.451,50	7.741,80	12.903,00	15.483,60
MERCEDES	G 63 AMG 4.0 585CV IBRIDO BENZINA	2,1884	8.206,50	9.847,80	16.413,00	19.695,60
MERCEDES	GLA 180 AUT 1.3 136CV IBRIDO BENZINA	0,6540	2.452,50	2.943,00	4.905,00	5.886,00
MERCEDES	GLA 200 AUT 1.3 163CV IBRIDO BENZINA	0,7095	2.660,63	3.192,75	5.321,25	6.385,50
MERCEDES	GLA 250 AUT 4MATIC 2.0 224CV IBRIDO BENZINA	0,7995	2.998,13	3.597,75	5.996,25	7.195,50
MERCEDES	GLA 35 4MATIC AMG 2.0 306CV IBRIDO BENZINA	0,9422	3.533,25	4.239,90	7.066,50	8.479,80
MERCEDES	GLB 180 1.3 MHYBRID 136CV MOD 2024	0,6676	2.503,50	3.004,20	5.007,00	6.008,40
MERCEDES	GLB 200 1.3 MHYBRID 163CV MOD 2024	0,7059	2.647,13	3.176,55	5.294,25	6.353,10
MERCEDES	GLB 250 2.0 MHYBRID 224CV MOD 2024	0,8326	3.122,25	3.746,70	6.244,50	7.493,40
MERCEDES	GLB 35 4MATIC MHYBRID 306CV MOD 2024	0,9640	3.615,00	4.338,00	7.230,00	8.676,00
MERCEDES	GLC 200 4M 204CV IBRIDO BENZINA	0,8965	3.361,88	4.034,25	6.723,75	8.068,50
MERCEDES	GLC 300 4M 260CV IBRIDO BENZINA	1,0018	3.756,75	4.508,10	7.513,50	9.016,20
MERCEDES	GT COUPÉ 4 43 4MATIC 3.0 367CV IBRIDO BENZINA	1,3952	5.232,00	6.278,40	10.464,00	12.556,80
MERCEDES	GT COUPÉ 4 53 4MATIC 3.0 435CV IBRIDO BENZINA	1,5607	5.852,63	7.023,15	11.705,25	14.046,30
MG	MG3 1.5 HYBRID+ 194CV MOD 2024	0,4391	1.646,63	1.975,95	3.293,25	3.951,90
MINI	MINI COUNTRYMAN 1.5 170CV IBRIDO BENZINA	0,6308	2.365,50	2.838,60	4.731,00	5.677,20
MINI	MINI COUNTRYMAN S ALL4 2.0 204CV IBRIDO BENZINA	0,6876	2.578,50	3.094,20	5.157,00	6.188,40
MITSUBISHI	ASX 2024 1.3L MHEV 140CV	0,5237	1.963,88	2.356,65	3.927,75	4.713,30
MITSUBISHI	ASX 2024 1.3L MHEV 158CV	0,5559	2.084,63	2.501,55	4.169,25	5.003,10
MITSUBISHI	ASX 2024 1.6L HEV 143CV FULL HYBRID	0,5630	2.111,25	2.533,50	4.222,50	5.067,00
MITSUBISHI	COLT 2024 1.6 143CV FULL HYBRID	0,5167	1.937,63	2.325,15	3.875,25	4.650,30
NISSAN	JUKE 2022 1.6 HEV 140CV IBRIDO BENZINA	0,5381	2.017,88	2.421,45	4.035,75	4.842,90
NISSAN	QASHQAI 2023 1.3 MHEV 158CV	0,6443	2.416,13	2.899,35	4.832,25	5.798,70
NISSAN	QASHQAI 2023 1.3 MHEV 140CV	0,5375	2.015,63	2.418,75	4.031,25	4.837,50
NISSAN	QASHQAI E POWER 1.5 190CV IBRIDO-BENZINA	0,5961	2.235,38	2.682,45	4.470,75	5.364,90
NISSAN	X-TRAIL 1.5 MHYBRID 163CV MOD 2024	0,6268	2.350,50	2.820,60	4.701,00	5.641,20
NISSAN	X-TRAIL 1.5 E POWER 2WD 204CV	0,6214	2.330,25	2.796,30	4.660,50	5.592,60
NISSAN	X-TRAIL 1.5 E POWER E-4WD 213CV	0,6686	2.507,25	3.008,70	5.014,50	6.017,40
OPEL	ASTRA 1.2 136CV BERLINA IBRIDO BENZINA	0,5602	2.100,75	2.520,90	4.201,50	5.041,80
OPEL	ASTRA 1.2 136CV STATION IBRIDO BENZINA	0,5710	2.141,25	2.569,50	4.282,50	5.139,00
OPEL	CORSA 1.2 100CV IBRIDO BENZINA	0,4771	1.789,13	2.146,95	3.578,25	4.293,90
OPEL	CORSA 1.2 136CV IBRIDO BENZINA	0,5120	1.920,00	2.304,00	3.840,00	4.608,00
OPEL	FRONTERA 1.2 100CV IBRIDO BENZINA	0,4870	1.826,25	2.191,50	3.652,50	4.383,00
OPEL	FRONTERA 1.2 136CV IBRIDO BENZINA	0,5030	1.886,25	2.263,50	3.772,50	4.527,00
OPEL	GRANDLAND 1.2 136CV IBRIDO BENZINA	0,5785	2.169,38	2.603,25	4.338,75	5.206,50
OPEL	MOKKA 1.2 MHYBRID 136CV MOD 2024	0,5188	1.945,50	2.334,60	3.891,00	4.669,20
PEUGEOT	2008 136E 1.2 136 CV IBRIDO BENZINA	0,5493	2.059,88	2.471,85	4.119,75	4.943,70
PEUGEOT	208 1.2 100CV IBRIDO BENZINA	0,4789	1.795,88	2.155,05	3.591,75	4.310,10
PEUGEOT	208 1.2 136CV IBRIDO BENZINA	0,5297	1.986,38	2.383,65	3.972,75	4.767,30
PEUGEOT	3008 136E 1.2 136CV IBRIDO BENZINA	0,5978	2.241,75	2.690,10	4.483,50	5.380,20
PEUGEOT	308 1.2 136CV IBRIDO BENZINA	0,5587	2.095,13	2.514,15	4.190,25	5.028,30
PEUGEOT	408 136E 1.2 136CV IBRIDO BENZINA	0,5652	2.119,50	2.543,40	4.239,00	5.086,80
PEUGEOT	5008 136E 1.2 136CV IBRIDO BENZINA	0,6187	2.320,13	2.784,15	4.640,25	5.568,30
RENAULT	ARKANA 1.3 TCE 140CV IBRIDO BENZINA	0,5552	2.082,00	2.498,40	4.164,00	4.996,80
RENAULT	ARKANA 1.6 TCE 145CV IBRIDO BENZINA	0,5608	2.103,00	2.523,60	4.206,00	5.047,20
RENAULT	AUSTRAL 1.2 130CV MILD HYBRID	0,5448	2.043,00	2.451,60	4.086,00	4.903,20
RENAULT	AUSTRAL 1.2 E-TECH 200CV FULL HYBRID	0,6057	2.271,38	2.725,65	4.542,75	5.451,30
RENAULT	AUSTRAL 1.3 160CV MILD HYBRID	0,5993	2.247,38	2.696,85	4.494,75	5.393,70



FRINGE BENEFIT 2025
AUTOVEICOLI IBRIDO-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	CAPTUR 1.3 MHYBRID 158CV MOD 2024	0,5199	1.949,63	2.339,55	3.899,25	4.679,10
RENAULT	CAPTUR 1.6 FHYBRID 143CV MOD 2024	0,5206	1.952,25	2.342,70	3.904,50	4.685,40
RENAULT	CLIO 1.6 E-TECH 145CV IBRIDO-BENZINA	0,4545	1.704,38	2.045,25	3.408,75	4.090,50
RENAULT	ESPACE 1.2 200CV FULL HYBRID	0,6845	2.566,88	3.080,25	5.133,75	6.160,50
RENAULT	RAFALE E-TECH 1.2 200 CV FULL HYBRID	0,6137	2.301,38	2.761,65	4.602,75	5.523,30
RENAULT	SYMBIOZ 1.6 E-TECH FHYBRID 145CV MOD 2024	0,5480	2.055,00	2.466,00	4.110,00	4.932,00
SEAT	LEON 1.5 116CV IBRIDO BENZINA	0,5538	2.076,75	2.492,10	4.153,50	4.984,20
SEAT	LEON 1.5 150CV IBRIDO BENZINA	0,5709	2.140,88	2.569,05	4.281,75	5.138,10
SKODA	KODIAQ 2024 1.5 M-HEV 150CV IBRIDO BENZINA	0,6257	2.346,38	2.815,65	4.692,75	5.631,30
SKODA	OCTAVIA 1.5 TSI MHYBRID 150CV MOD 2024	0,5914	2.217,75	2.661,30	4.435,50	5.322,60
SKODA	OCTAVIA WAGON 2020 1.5 E-TEC 150CV IBRIDO BENZINA	0,6091	2.284,13	2.740,95	4.568,25	5.481,90
SKODA	SUPERB 1.5 TSI 150CV IBRIDO BENZINA	0,6875	2.578,13	3.093,75	5.156,25	6.187,50
SUBARU	CROSSTREK 2.0I E-BOXER 136CV MHEV	0,6631	2.486,63	2.983,95	4.973,25	5.967,90
SUBARU	FORESTER 2.0 E-BOXER MHEV 166CV HYBRID	0,6873	2.577,38	3.092,85	5.154,75	6.185,70
SUZUKI	IGNIS 1.2 83CV HYBRID	0,4212	1.579,50	1.895,40	3.159,00	3.790,80
SUZUKI	S-CROSS 2022 1.4 130CV IBRIDO BENZINA	0,5022	1.883,25	2.259,90	3.766,50	4.519,80
SUZUKI	S-CROSS 2022 1.4 130CV AWD IBRIDO-BENZINA	0,5286	1.982,25	2.378,70	3.964,50	4.757,40
SUZUKI	S-CROSS 2022 1.5 140CV IBRIDO BENZINA	0,5548	2.080,50	2.496,60	4.161,00	4.993,20
SUZUKI	SWACE 2021 1.8 2W 122CV IBRIDO-BENZINA	0,5401	2.025,38	2.430,45	4.050,75	4.860,90
SUZUKI	SWIFT 1.2 83CV IBRIDO BENZINA	0,4642	1.740,75	2.088,90	3.481,50	4.177,80
SUZUKI	VITARA 1.4 130CV 2WD IBRIDO BENZINA	0,4829	1.810,88	2.173,05	3.621,75	4.346,10
SUZUKI	VITARA 1.4 130CV 4WD IBRIDO BENZINA	0,5121	1.920,38	2.304,45	3.840,75	4.608,90
SUZUKI	VITARA 1.5 140CV 2WD HYBRID	0,5408	2.028,00	2.433,60	4.056,00	4.867,20
SUZUKI	VITARA 1.5 140CV 4WD HYBRID	0,5742	2.153,25	2.583,90	4.306,50	5.167,80
TOYOTA	C-HR 1.8 HV 140CV IBRIDO BENZINA	0,5891	2.209,13	2.650,95	4.418,25	5.301,90
TOYOTA	C-HR 2.0 HV 197CV IBRIDO BENZINA	0,6327	2.372,63	2.847,15	4.745,25	5.694,30
TOYOTA	C-HR 2.0 HV 197CV AWD IBRIDO BENZINA	0,6560	2.460,00	2.952,00	4.920,00	5.904,00
TOYOTA	COROLLA BERLINA 1.8 140CV IBRIDO BENZINA	0,5583	2.093,63	2.512,35	4.187,25	5.024,70
TOYOTA	COROLLA BERLINA 2.0 200CV IBRIDO BENZINA	0,6133	2.299,88	2.759,85	4.599,75	5.519,70
TOYOTA	COROLLA CROSS 1.8H 140CV IBRIDO BENZINA	0,6116	2.293,50	2.752,20	4.587,00	5.504,40
TOYOTA	COROLLA CROSS 2.0H 197CV 2WD IBRIDO-BENZINA	0,6384	2.394,00	2.872,80	4.788,00	5.745,60
TOYOTA	COROLLA CROSS 2.0H 197CV 4WD IBRIDO-BENZINA	0,6617	2.481,38	2.977,65	4.962,75	5.955,30
TOYOTA	HIGHLANDER 2.5H AWD 250CV	0,8583	3.218,63	3.862,35	6.437,25	7.724,70
TOYOTA	RAV4 2019 2.5 HV 218CV 2WD	0,6618	2.481,75	2.978,10	4.963,50	5.956,20
TOYOTA	RAV4 2019 2.5 HV 222CV 4WD	0,6833	2.562,38	3.074,85	5.124,75	6.149,70
TOYOTA	YARIS 2024 1.5 130CV IBRIDO BENZINA	0,5235	1.963,13	2.355,75	3.926,25	4.711,50
TOYOTA	YARIS CROSS 1.5 116CV HYBRID	0,4682	1.755,75	2.106,90	3.511,50	4.213,80
TOYOTA	YARIS CROSS 1.5 4WD 116CV HYBRID	0,5068	1.900,50	2.280,60	3.801,00	4.561,20
TOYOTA	YARIS CROSS 1.5 HYBRID 4WD 131CV MOD 2024	0,5425	2.034,38	2.441,25	4.068,75	4.882,50
TOYOTA	YARIS CROSS 1.5 HYBRID 131CV MOD 2024	0,5171	1.939,13	2.326,95	3.878,25	4.653,90
VOLKSWAGEN	GOLF VARIANT VIII 1.5 ETSI 115CV IBRIDO BENZINA	0,5904	2.214,00	2.656,80	4.428,00	5.313,60
VOLKSWAGEN	GOLF VARIANT VIII 1.5 ETSI 150CV IBRIDO BENZINA	0,6384	2.394,00	2.872,80	4.788,00	5.745,60
VOLKSWAGEN	GOLF VIII 1.5 ETSI 115CV IBRIDO BENZINA	0,5819	2.182,13	2.618,55	4.364,25	5.237,10
VOLKSWAGEN	GOLF VIII 1.5 ETSI 150CV IBRIDO BENZINA	0,6260	2.347,50	2.817,00	4.695,00	5.634,00
VOLKSWAGEN	PASSAT STATION 1.5 ETSI 150CV IBRIDO BENZINA	0,7153	2.682,38	3.218,85	5.364,75	6.437,70
VOLKSWAGEN	TIGUAN 2024 1.5 ETSI 130CV IBRIDO BENZINA	0,6185	2.319,38	2.783,25	4.638,75	5.566,50
VOLKSWAGEN	TIGUAN 2024 1.5 ETSI 150CV IBRIDO BENZINA	0,6358	2.384,25	2.861,10	4.768,50	5.722,20
VOLVO	S60 B4 AUT 2.0 197CV IBRIDO BENZINA	0,7375	2.765,63	3.318,75	5.531,25	6.637,50
VOLVO	S60 B5 AUT AWD 2.0 250CV IBRIDO BENZINA	0,8834	3.312,75	3.975,30	6.625,50	7.950,60
VOLVO	V60 B4 AUT 2.0 197CV IBRIDO BENZINA	0,7793	2.922,38	3.506,85	5.844,75	7.013,70
VOLVO	V60 CROSS COUNTRY B5 AWD GEARTRONIC 2.0 250CV HYBRID	0,8416	3.156,00	3.787,20	6.312,00	7.574,40
VOLVO	XC40 B3 AUT 2.0 163CV IBRIDO BENZINA	0,6744	2.529,00	3.034,80	5.058,00	6.069,60
VOLVO	XC40 B4 AWD AUT 2.0 197CV IBRIDO BENZINA	0,7378	2.766,75	3.320,10	5.533,50	6.640,20
VOLVO	XC60 B5 AWD AUT 2.0 250CV IBRIDO BENZINA	0,9699	3.637,13	4.364,55	7.274,25	8.729,10
VOLVO	XC90 B5 AWD 250CV 7 POSTI	1,0483	3.931,13	4.717,35	7.862,25	9.434,70

