

FRINGE BENEFIT 2025
AUTOVEICOLI IBRIDO-GASOLIO 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)
AUDI	A4 30 2.0 TDI S-TRONIC 136CV HYBRID	0,6068	2.275,50	2.730,60	4.551,00	5.461,20
AUDI	A4 35 2.0 TDI S-TRONIC 163CV HYBRID	0,6216	2.331,00	2.797,20	4.662,00	5.594,40
AUDI	A4 40 2.0 TDI QUATTRO S-TRONIC 204CV IBRIDO GASOLIO	0,6771	2.539,13	3.046,95	5.078,25	6.093,90
AUDI	A4 40 2.0 TDI S-TRONIC 204CV IBRIDO GASOLIO	0,6512	2.442,00	2.930,40	4.884,00	5.860,80
AUDI	A4 50 3.0 TDI QUATTRO TIPTRONIC 286CV IBRIDO GASOLIO	0,7395	2.773,13	3.327,75	5.546,25	6.655,50
AUDI	A4 ALLROAD 40 2.0 TDI S-TRONIC 204CV HYBRID	0,7009	2.628,38	3.154,05	5.256,75	6.308,10
AUDI	A4 AVANT 30 2.0 TDI S-TRONIC 136CV HYBRID	0,6166	2.312,25	2.774,70	4.624,50	5.549,40
AUDI	A4 AVANT 35 2.0 TDI S-TRONIC 163CV HYBRID	0,6293	2.359,88	2.831,85	4.719,75	5.663,70
AUDI	A4 AVANT 40 2.0 TDI QUATTRO S-TRONIC 204CV IBRIDO GASOLIO	0,6891	2.584,13	3.100,95	5.168,25	6.201,90
AUDI	A4 AVANT 40 2.0 TDI S-TRONIC 204CV IBRIDO GASOLIO	0,6610	2.478,75	2.974,50	4.957,50	5.949,00
AUDI	A4 AVANT 50 3.0 TDI QUATTRO TIPTRONIC 286CV IBRIDO GASOLIO	0,7633	2.862,38	3.434,85	5.724,75	6.869,70
AUDI	A5 35 2.0 TDI S-TRONIC 163CV COUPÉ HYBRID	0,6796	2.548,50	3.058,20	5.097,00	6.116,40
AUDI	A5 35 2.0 TDI S-TRONIC 163CV CABRIO HYBRID	0,7305	2.739,38	3.287,25	5.478,75	6.574,50
AUDI	A5 SPB 35 2.0 TDI S-TRONIC 163CV HYBRID	0,6809	2.553,38	3.064,05	5.106,75	6.128,10
AUDI	A5 SPB 40 2.0 TDI QUATTRO S-TRONIC 204CV IBRIDO-GASOLIO	0,7351	2.756,63	3.307,95	5.513,25	6.615,90
AUDI	A5 SPB 50 3.0 TDI QUATTRO TIPTRONIC 286CV IBRIDO GASOLIO	0,8688	3.258,00	3.909,60	6.516,00	7.819,20
AUDI	A6 35 2.0 TDI S-TRONIC 163CV HYBRID	0,7061	2.647,88	3.177,45	5.295,75	6.354,90
AUDI	A6 40 2.0 TDI QUATTRO S-TRONIC 204CV HYBRID	0,7430	2.786,25	3.343,50	5.572,50	6.687,00
AUDI	A6 40 2.0 TDI S-TRONIC 204CV HYBRID	0,7267	2.725,13	3.270,15	5.450,25	6.540,30
AUDI	A6 45 3.0 TDI S-TRONIC 245CV IBRIDO-GASOLIO	0,8209	3.078,38	3.694,05	6.156,75	7.388,10
AUDI	A6 50 3.0 TDI QUATTRO TIPTR 286CV HYBRID	0,8420	3.157,50	3.789,00	6.315,00	7.578,00
AUDI	A6 ALLROAD 40 2.0 TDI QUATTRO STR 204CV IBRIDO GASOLIO	0,8072	3.027,00	3.632,40	6.054,00	7.264,80
AUDI	A6 ALLROAD 45 3.0 TDI QUATTRO STR 245CV IBRIDO GASOLIO	0,8815	3.305,63	3.966,75	6.611,25	7.933,50
AUDI	A6 ALLROAD 50 3.0 TDI QUATTRO TIPTR 285CV HYBRID	0,9044	3.391,50	4.069,80	6.783,00	8.139,60
AUDI	A6 AVANT 35 2.0 TDI S-TRONIC 163CV HYBRID	0,7251	2.719,13	3.262,95	5.438,25	6.525,90
AUDI	A6 AVANT 40 2.0 TDI QUATTRO S-TRONIC 204CV HYBRID	0,7640	2.865,00	3.438,00	5.730,00	6.876,00
AUDI	A6 AVANT 40 2.0 TDI S-TRONIC 204CV HYBRID	0,7457	2.796,38	3.355,65	5.592,75	6.711,30
AUDI	A6 AVANT 45 3.0 TDI S-TRONIC 245CV IBRIDO-GASOLIO	0,8399	3.149,63	3.779,55	6.299,25	7.559,10
AUDI	A6 AVANT 50 3.0 TDI QUATTRO TIPTR 286CV HYBRID	0,8610	3.228,75	3.874,50	6.457,50	7.749,00
AUDI	A7 SPB 40 2.0 TDI 204CV HYBRID	0,8230	3.086,25	3.703,50	6.172,50	7.407,00
AUDI	A7 SPB 40 2.0 TDI 204CV QUATTRO HYBRID	0,8363	3.136,13	3.763,35	6.272,25	7.526,70
AUDI	A7 SPB 45 3.0 TDI QUATTRO S-TRONIC 245CV HYBRID	0,8964	3.361,50	4.033,80	6.723,00	8.067,60
AUDI	A7 SPB 50 3.0 TDI 286CV QUATTRO TIPTR HYBRID	0,9392	3.522,00	4.226,40	7.044,00	8.452,80
AUDI	A8 50 3.0 TDI QUATTRO TIPTR 286CV HYBRID	1,0552	3.957,00	4.748,40	7.914,00	9.496,80
AUDI	Q5 40 2.0 TDI QUATTRO S-TRONIC 204CV HYBRID	0,7335	2.750,63	3.300,75	5.501,25	6.601,50
AUDI	Q5 50 3.0 TDI QUATTRO TIPTRONIC 286CV HYBRID	0,9214	3.455,25	4.146,30	6.910,50	8.292,60
AUDI	Q7 45 3.0 TDI QUATTRO TRIP 230CV MY2020 HYBRID	0,8998	3.374,25	4.049,10	6.748,50	8.098,20
AUDI	Q7 50 3.0 TDI QUATTRO TRIP 286CV HYBRID	0,9031	3.386,63	4.063,95	6.773,25	8.127,90
AUDI	Q8 45 3.0 TDI QUATTRO TRIP 231CV HYBRID	0,9443	3.541,13	4.249,35	7.082,25	8.498,70
AUDI	Q8 50 3.0 TDI QUATTRO TRIP 286CV HYBRID	0,9662	3.623,25	4.347,90	7.246,50	8.695,80
AUDI	S4 3.0 TDI QUATTRO TIPTRONIC 340CV IBRIDO GASOLIO	0,9193	3.447,38	4.136,85	6.894,75	8.273,70
AUDI	S4 AVANT 3.0 TDI QUATTRO TIPTRONIC 340CV IBRIDO GASOLIO	0,9304	3.489,00	4.186,80	6.978,00	8.373,60
AUDI	SQ5 3.0 TDI 340CV HYBRID	1,0199	3.824,63	4.589,55	7.649,25	9.179,10
BMW	120D 48V MOD 2024 2.0 163CV MHYBRID	0,5693	2.134,88	2.561,85	4.269,75	5.123,70
BMW	220D 2.0 190CV COUPÉ IBRIDO GASOLIO	0,6691	2.509,13	3.010,95	5.018,25	6.021,90
BMW	220D 48V ACTIVE TOURER MHYBRID 2.0 163CV MOD 2024	0,5901	2.212,88	2.655,45	4.425,75	5.310,90
BMW	223D 2.0 200CV XDRIVE ACTIVE TOURER IBRIDO-GASOLIO	0,6307	2.365,13	2.838,15	4.730,25	5.676,30
BMW	318D 2.0 48V 150CV HYBRID	0,6517	2.443,88	2.932,65	4.887,75	5.865,30
BMW	318D TOURING 2.0 48V 150CV HYBRID	0,6668	2.500,50	3.000,60	5.001,00	6.001,20
BMW	320D 2.0 48V 190CV HYBRID	0,6760	2.535,00	3.042,00	5.070,00	6.084,00
BMW	320D 2.0 48V TOURING 190 HYBRID	0,6871	2.576,63	3.091,95	5.153,25	6.183,90
BMW	320D 2.0 48V XDRIVE 190CV HYBRID	0,6914	2.592,75	3.111,30	5.185,50	6.222,60
BMW	320D 2.0 48V XDRIVE TOURING 190CV HYBRID	0,7016	2.631,00	3.157,20	5.262,00	6.314,40
BMW	330D XDRIVE 3.0 286CV IBRIDO GASOLIO	0,7946	2.979,75	3.575,70	5.959,50	7.151,40
BMW	420D 2.0 190CV CABRIO IBRIDO-GASOLIO	0,7536	2.826,00	3.391,20	5.652,00	6.782,40
BMW	420D 2.0 190CV COUPÉ IBRIDO-GASOLIO	0,6932	2.599,50	3.119,40	5.199,00	6.238,80
BMW	420D 2021 2.0 190CV GRAN COUPÉ IBRIDO GASOLIO	0,7137	2.676,38	3.211,65	5.352,75	6.423,30
BMW	420D XDRIVE 2.0 190CV COUPÉ IBRIDO-GASOLIO	0,7152	2.682,00	3.218,40	5.364,00	6.436,80
BMW	420D XDRIVE 2021 2.0 190CV GRAN COUPÉ IBRIDO GASOLIO	0,7350	2.756,25	3.307,50	5.512,50	6.615,00
BMW	430D 3.0 286CV CABRIO IBRIDO-GASOLIO	0,8388	3.145,50	3.774,60	6.291,00	7.549,20
BMW	430D XDRIVE 3.0 286CV COUPÉ IBRIDO-GASOLIO	0,7794	2.922,75	3.507,30	5.845,50	7.014,60
BMW	520D 2.0 48V SDRIVE 197CV IBRIDO GASOLIO	0,7902	2.963,25	3.555,90	5.926,50	7.111,80
BMW	520D 2.0 48V XDRIVE 197CV IBRIDO GASOLIO	0,8132	3.049,50	3.659,40	6.099,00	7.318,80
BMW	540D 48V XDRIVE 3.0 249CV MOD 2024	0,8577	3.216,38	3.859,65	6.432,75	7.719,30
BMW	540D 48V XDRIVE MHYBRID 3.0 286CV MOD 2024	0,8561	3.210,38	3.852,45	6.420,75	7.704,90
BMW	M340D 3.0 48V XDRIVE TOURING 340CV HYBRID	0,9067	3.400,13	4.080,15	6.800,25	8.160,30
BMW	M440D XDRIVE 3.0 374CV CABRIO IBRIDO-GASOLIO	0,9763	3.661,13	4.393,35	7.322,25	8.786,70
BMW	M440D XDRIVE 3.0 340CV COUPÉ IBRIDO-GASOLIO	0,9132	3.424,50	4.109,40	6.849,00	8.218,80
BMW	X1 2022 XDRIVE 20D 2.0 163CV IBRIDO GASOLIO	0,6351	2.381,63	2.857,95	4.763,25	5.715,90
BMW	X1 2022 XDRIVE 23D 2.0 211CV IBRIDO GASOLIO	0,6650	2.493,75	2.992,50	4.987,50	5.985,00
BMW	X2 SDRIVE 20D MHYBRID 2.0 163CV MOD 2024	0,6296	2.361,00	2.833,20	4.722,00	5.666,40
BMW	X2 XDRIVE 20D 2.0 163CV IBRIDO GASOLIO	0,6410	2.403,75	2.884,50	4.807,50	5.769,00



FRINGE BENEFIT 2025
AUTOVEICOLI IBRIDO-GASOLIO 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)
BMW	X3 XDRIVE20D 2.0 MHYBRID 197CV/ MOD 2024	0,7680	2.880,00	3.456,00	5.760,00	6.912,00
BMW	X4 XDRIVE 20D 190CV HYBRID	0,7644	2.866,50	3.439,80	5.733,00	6.879,60
BMW	X4 XDRIVE 30D 3.0 250CV IBRIDO-GASOLIO	0,8506	3.189,75	3.827,70	6.379,50	7.655,40
BMW	X4 XDRIVE 30D 3.0 286CV IBRIDO-GASOLIO	0,8445	3.166,88	3.800,25	6.333,75	7.600,50
BMW	X4 XDRIVE M40D 3.0 340CV IBRIDO-GASOLIO	0,9505	3.564,38	4.277,25	7.128,75	8.554,50
BMW	X5 XDRIVE 30D 3.0 298CV IBRIDO GASOLIO	0,9737	3.651,38	4.381,65	7.302,75	8.763,30
BMW	X5 XDRIVE 40D 3.0 352CV IBRIDO GASOLIO	1,0131	3.799,13	4.558,95	7.598,25	9.117,90
BMW	X6 XDRIVE 30D 3.0 286CV IBRIDO-GASOLIO	0,9722	3.645,75	4.374,90	7.291,50	8.749,80
HYUNDAI	TUCSON 1.6 CRDI 136CV MILD HYBRID	0,5346	2.004,75	2.405,70	4.009,50	4.811,40
JAGUAR	E-PACE 2024 2.0D 163CV IBRIDO GASOLIO	0,7234	2.712,75	3.255,30	5.425,50	6.510,60
JAGUAR	E-PACE 2024 2.0D 204CV IBRIDO GASOLIO	0,7538	2.826,75	3.392,10	5.653,50	6.784,20
JAGUAR	F-PACE 2024 2.0D 163CV IBRIDO GASOLIO	0,7958	2.984,25	3.581,10	5.968,50	7.162,20
JAGUAR	F-PACE 2024 2.0D 204CV IBRIDO GASOLIO	0,8231	3.086,63	3.703,95	6.173,25	7.407,90
JAGUAR	F-PACE 2024 3.0D 300CV IBRIDO GASOLIO	0,9644	3.616,50	4.339,80	7.233,00	8.679,60
JAGUAR	XE 2.0D 204CV IBRIDO-GASOLIO	0,6755	2.533,13	3.039,75	5.066,25	6.079,50
JAGUAR	XF 2.0D 204CV IBRIDO-GASOLIO	0,7353	2.757,38	3.308,85	5.514,75	6.617,70
JAGUAR	XF 2.0D 204CV AWD IBRIDO-GASOLIO	0,7545	2.829,38	3.395,25	5.658,75	6.790,50
KIA	CEED STATION 1.6 CRDI 136CV	0,4792	1.797,00	2.156,40	3.594,00	4.312,80
KIA	SPORTAGE 1.6 CRDI MHYBRID AWD 136CV MOD 2024	0,6052	2.269,50	2.723,40	4.539,00	5.446,80
LAND ROVER	DEFENDER 110 3.0D I6 200CV AWD IBRIDO GASOLIO	0,8788	3.295,50	3.954,60	6.591,00	7.909,20
LAND ROVER	DEFENDER 110 3.0D I6 250CV AWD IBRIDO GASOLIO	0,9221	3.457,88	4.149,45	6.915,75	8.298,90
LAND ROVER	DEFENDER 110 3.0D I6 300CV AWD IBRIDO GASOLIO	0,9616	3.606,00	4.327,20	7.212,00	8.654,40
LAND ROVER	DEFENDER 90 3.0D I6 200CV AWD IBRIDO GASOLIO	0,8654	3.245,25	3.894,30	6.490,50	7.788,60
LAND ROVER	DEFENDER 90 3.0D I6 250CV AWD IBRIDO GASOLIO	0,9087	3.407,63	4.089,15	6.815,25	8.178,30
LAND ROVER	DEFENDER 90 3.0D I6 300CV AWD IBRIDO GASOLIO	0,9430	3.536,25	4.243,50	7.072,50	8.487,00
LAND ROVER	DISCOVERY 3.0D I6 250CV AWD IBRIDO GASOLIO	0,9370	3.513,75	4.216,50	7.027,50	8.433,00
LAND ROVER	DISCOVERY 3.0D MHYBRID 349CV/ MOD 2024	0,9816	3.681,00	4.417,20	7.362,00	8.834,40
LAND ROVER	DISCOVERY SPORT 2020 2.0 TD4 163CV IBRIDO-GASOLIO	0,6491	2.434,13	2.920,95	4.868,25	5.841,90
LAND ROVER	DISCOVERY SPORT 2020 2.0 TD4 204CV IBRIDO-GASOLIO	0,7195	2.698,13	3.237,75	5.396,25	6.475,50
LAND ROVER	RANGE ROVER 2022 3.0D I6 250CV IBRIDO GASOLIO	1,2752	4.782,00	5.738,40	9.564,00	11.476,80
LAND ROVER	RANGE ROVER 2022 3.0D I6 350CV IBRIDO GASOLIO	1,3203	4.951,13	5.941,35	9.902,25	11.882,70
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 163CV AWD IBRIDO-GASOLIO	0,6953	2.607,38	3.128,85	5.214,75	6.257,70
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 204CV AWD IBRIDO-GASOLIO	0,7226	2.709,75	3.251,70	5.419,50	6.503,40
LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 250CV IBRIDO-GASOLIO	1,0648	3.993,00	4.791,60	7.986,00	9.583,20
LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 300CV IBRIDO-GASOLIO	1,1231	4.211,63	5.053,95	8.423,25	10.107,90
LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 350CV IBRIDO-GASOLIO	1,2632	4.737,00	5.684,40	9.474,00	11.368,80
LAND ROVER	RANGE ROVER VELAR 2.0D I4 MHYBRID 204 CV MOD 2024	0,8380	3.142,50	3.771,00	6.285,00	7.542,00
LAND ROVER	VELAR 2024 3.0D I6 300CV IBRIDO GASOLIO	1,0109	3.790,88	4.549,05	7.581,75	9.098,10
MAZDA	CX-60 3.3L E-SKYACTIVE D 200CV IBRIDO GASOLIO	0,7061	2.647,88	3.177,45	5.295,75	6.354,90
MAZDA	CX-60 3.3L E-SKYACTIVE D 250CV IBRIDO GASOLIO	0,7589	2.845,88	3.415,05	5.691,75	6.830,10
MAZDA	CX-80 3.3L E-SKYACTIV D MHYBRID 249CV MOD 2024	0,7779	2.917,13	3.500,55	5.834,25	7.001,10
MERCEDES	C200D 2.0 163CV BERLINA MILD HYBRID	0,6923	2.596,13	3.115,35	5.192,25	6.230,70
MERCEDES	C200D 2.0 163CV SW MILD HYBRID	0,7017	2.631,38	3.157,65	5.262,75	6.315,30
MERCEDES	C220D 2.0 197CV 4MATIC IBRIDO GASOLIO	0,7698	2.886,75	3.464,10	5.773,50	6.928,20
MERCEDES	C220D 2.0 200CV BERLINA MILD HYBRID	0,7112	2.667,00	3.200,40	5.334,00	6.400,80
MERCEDES	C220D 2.0 200CV 4MATIC SW MILD HYBRID	0,7411	2.779,13	3.334,95	5.558,25	6.669,90
MERCEDES	C220D 2.0 200CV SW MILD HYBRID	0,7218	2.706,75	3.248,10	5.413,50	6.496,20
MERCEDES	C300D 2.0 265CV BERLINA MILD HYBRID	0,7427	2.785,13	3.342,15	5.570,25	6.684,30
MERCEDES	C300D 2.0 265CV 4MATIC BERLINA MILD HYBRID	0,7553	2.832,38	3.398,85	5.664,75	6.797,70
MERCEDES	C300D 2.0 265CV SW MILD HYBRID	0,7639	2.864,63	3.437,55	5.729,25	6.875,10
MERCEDES	CLE 220D COUPE 2.0 197CV IBRIDO GASOLIO	0,7223	2.708,63	3.250,35	5.417,25	6.500,70
MERCEDES	E 220D 2.0 197CV MILD HYBRID	0,7786	2.919,75	3.503,70	5.839,50	7.007,40
MERCEDES	E 220D 2.0 4MATIC 197CV MILD HYBRID	0,8060	3.022,50	3.627,00	6.045,00	7.254,00
MERCEDES	E 450D 3.0 4MATIC 367CV IBRIDO-GASOLIO	0,9963	3.736,13	4.483,35	7.472,25	8.966,70
MERCEDES	G 450D 3.0 367CV IBRIDO GASOLIO	1,3418	5.031,75	6.038,10	10.063,50	12.076,20
MERCEDES	GLC 220D 4M 200CV IBRIDO GASOLIO	0,7692	2.884,50	3.461,40	5.769,00	6.922,80
MERCEDES	GLC 300D 4M 270CV IBRIDO GASOLIO	0,8678	3.254,25	3.905,10	6.508,50	7.810,20
MERCEDES	GLC 450D 4M 367CV IBRIDO GASOLIO	0,9748	3.655,50	4.386,60	7.311,00	8.773,20
MERCEDES	GLE 450D 3.0 4MATIC 370CV IBRIDO GASOLIO	1,0695	4.010,63	4.812,75	8.021,25	9.625,50
MINI	MINI COUNTRYMAN 2.0D 163CV IBRIDO GASOLIO	0,5645	2.116,88	2.540,25	4.233,75	5.080,50
VOLVO	XC60 2019 B4 GEARTRONIC 2.0 AWD 197CV HYBRID	0,7236	2.713,50	3.256,20	5.427,00	6.512,40
VOLVO	XC60 B4 2.0 197CV FWD IBRIDO GASOLIO	0,7372	2.764,50	3.317,40	5.529,00	6.634,80

