

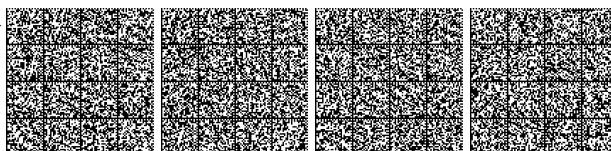
# ESTRATTI, SUNTI E COMUNICATI

## AGENZIA DELLE ENTRATE

Tabelle nazionali dei costi chilometrici di esercizio di autovetture e motocicli elaborate dall'ACI - art. 3, comma 1, del decreto legislativo 2 settembre 1997, n. 314.

### FRINGE BENEFIT 2022 AUTOVEICOLI A BENZINA IN PRODUZIONE

MARCA	MODELLO	SERIE	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	595 1.4 TURBO T-JET	145CV	0,5082	1.905,75	2.286,90	3.811,50	4.573,80
ABARTH	595 1.4 TURBO T-JET	165CV	0,5376	2.016,00	2.419,20	4.032,00	4.838,40
ABARTH	595 1.4 TURBO T-JET	180CV	0,5734	2.150,25	2.580,30	4.300,50	5.160,60
ABARTH	595C 1.4 TURBO T-JET	165CV	0,5722	2.145,75	2.574,90	4.291,50	5.149,80
ABARTH	595C 1.4 TURBO T-JET	180CV	0,5895	2.210,63	2.652,75	4.421,25	5.305,50
ABARTH	695 2019 1.4 TURBO T-JET	180CV	0,6403	2.401,13	2.881,35	4.802,25	5.762,70
ALFA ROMEO	GIULIA 2.0 TURBO	200CV	0,7080	2.655,00	3.186,00	5.310,00	6.372,00
ALFA ROMEO	GIULIA 2.0 TURBO Q4 VELOCE	280CV AWD	0,8397	3.148,88	3.778,65	6.297,75	7.557,30
ALFA ROMEO	GIULIETTA 1.4 TURBO	120CV	0,5174	1.940,25	2.328,30	3.880,50	4.656,60
ALFA ROMEO	STELVIO 2.0 T	200CV	0,7777	2.916,38	3.499,65	5.832,75	6.999,30
ALFA ROMEO	STELVIO 2.0 T	280CV	0,8700	3.262,50	3.915,00	6.525,00	7.830,00
ASTON MARTIN	VANTAGE 4.0	510CV	1,6696	6.261,00	7.513,20	12.522,00	15.026,40
AUDI	A1 CITYCARVER 25 TFSI 1.0	95CV	0,4627	1.735,13	2.082,15	3.470,25	4.164,30
AUDI	A1 CITYCARVER 35 TFSI 1.5	150CV	0,5245	1.966,88	2.360,25	3.933,75	4.720,50
AUDI	A1 CITYCARVER 35 TFSI S-TRONIC 1.5	150CV	0,5394	2.022,75	2.427,30	4.045,50	4.854,60
AUDI	A1 SPB 25 TFSI	1.0 95CV	0,4541	1.702,88	2.043,45	3.405,75	4.086,90
AUDI	A1 SPB 25 TFSI S-TRONIC	1.0 95CV	0,4690	1.758,75	2.110,50	3.517,50	4.221,00
AUDI	A1 SPB 35 1.5 TFSI S-TRONIC	150CV	0,5246	1.967,25	2.360,70	3.934,50	4.721,40
AUDI	A3 2020 SEDAN 30 TFSI	1.0 110CV	0,5232	1.962,00	2.354,40	3.924,00	4.708,80
AUDI	A3 2020 SEDAN 35 TFSI	1.5 150CV	0,5575	2.090,63	2.508,75	4.181,25	5.017,50
AUDI	A3 2020 SEDAN 40 TFSI QUATTRO S TR	2.0 190CV	0,6702	2.513,25	3.015,90	5.026,50	6.031,80
AUDI	A3 2020 SPB 30 TFSI 1.0	110CV	0,5095	1.910,63	2.292,75	3.821,25	4.585,50
AUDI	A3 2020 SPB 35 TFSI 1.5	150CV	0,5448	2.043,00	2.451,60	4.086,00	4.903,20
AUDI	A3 2020 SPB 40 TFSI QUATTRO S TR	2.0 190CV	0,6613	2.479,88	2.975,85	4.959,75	5.951,70
AUDI	Q2 30 TFSI 1.0	110CV	0,4910	1.841,25	2.209,50	3.682,50	4.419,00
AUDI	Q2 35 1.5 TFSI	150CV	0,5274	1.977,75	2.373,30	3.955,50	4.746,60
AUDI	Q2 35 1.5 TFSI S-TRONIC	150CV	0,5359	2.009,63	2.411,55	4.019,25	4.823,10
AUDI	Q3 35 1.5 TFSI 150CV	MY2020	0,5804	2.176,50	2.611,80	4.353,00	5.223,60
AUDI	Q3 40 2.0 TFSI QUATTRO S-TRONIC	190CV	0,6933	2.599,88	3.119,85	5.199,75	6.239,70
AUDI	Q3 45 2.0 TFSI QUATTRO S-TRONIC	245CV	0,7358	2.759,25	3.311,10	5.518,50	6.622,20
AUDI	Q3 RS 2.5 QUATTRO S-TRONIC	400CV	0,9878	3.704,25	4.445,10	7.408,50	8.890,20
AUDI	Q3 RS SPB 2.5 QUATTRO S-TRONIC	400CV	0,9917	3.718,88	4.462,65	7.437,75	8.925,30
AUDI	RS4 AVANT 3.0	450CV	1,1974	4.490,25	5.388,30	8.980,50	10.776,60
AUDI	RS5 2.9 450CV	COUPÉ	1,2180	4.567,50	5.481,00	9.135,00	10.962,00
AUDI	S3 SEDAN 2020	2.0 TFSI 310CV	0,7627	2.860,13	3.432,15	5.720,25	6.864,30
AUDI	S3 SPB 2020	2.0 TFSI 310CV	0,7560	2.835,00	3.402,00	5.670,00	6.804,00
AUDI	S5 CABRIO 3.0 TFSI QUATTRO TIPTR	353CV	1,0666	3.999,75	4.799,70	7.999,50	9.599,40
AUDI	SQ7 4.0 V8 TFSI QUATTRO TIPTRONIC	507CV	1,3385	5.019,38	6.023,25	10.038,75	12.046,50
AUDI	SQ8 4.0 TFSI QUATTRO TIPTR	507CV	1,3715	5.143,13	6.171,75	10.286,25	12.343,50
AUDI	TT 45 TFSI 2.0 QUATTRO S-TRONIC	245CV COUPÉ	0,7448	2.793,00	3.351,60	5.586,00	6.703,20
AUDI	TT 45 TFSI 2.0 S-TRONIC	245CV COUPÉ	0,7141	2.677,88	3.213,45	5.355,75	6.426,90
AUDI	TT ROADSTER 2.0 TFSI QUATTRO S-TRONIC	320CV CABRIO	0,8524	3.196,50	3.835,80	6.393,00	7.671,60
AUDI	TT ROADSTER 45 TFSI 2.0 QUATTRO S-TRONIC	245CV	0,7661	2.872,88	3.447,45	5.745,75	6.894,90
AUDI	TT ROADSTER 45 TFSI 2.0 S-TRONIC	245CV	0,7354	2.757,75	3.309,30	5.515,50	6.618,60
BMW	116i 2020	1.5 109CV	0,5078	1.904,25	2.285,10	3.808,50	4.570,20
BMW	118i 2020	1.5 136CV	0,5381	2.017,88	2.421,45	4.035,75	4.842,90
BMW	120i 2020	2.0 178CV	0,6105	2.289,38	2.747,25	4.578,75	5.494,50
BMW	128Ti MSPORT 2.0	265CV	0,6716	2.518,50	3.022,20	5.037,00	6.044,40
BMW	216i 1.5 109CV	ACTIVE TOURER	0,5625	2.109,38	2.531,25	4.218,75	5.062,50
BMW	218i 1.5 136CV	CABRIO	0,6210	2.328,75	2.794,50	4.657,50	5.589,00
BMW	218i 1.5 136CV	COUPÉ EURO6	0,5607	2.102,63	2.523,15	4.205,25	5.046,30
BMW	218i 1.5 136CV	GRAN COUPÉ	0,6060	2.272,50	2.727,00	4.545,00	5.454,00
BMW	220i 2.0 178CV	ACTIVE TOURER	0,5932	2.224,50	2.669,40	4.449,00	5.338,80
BMW	220i 2.0 178CV	GRAN COUPÉ	0,6573	2.464,88	2.957,85	4.929,75	5.915,70
BMW	220i 2.0 178CV XDRIVE	GRAN COUPÉ	0,6690	2.508,75	3.010,50	5.017,50	6.021,00
BMW	220i 2.0 184CV	CABRIO	0,6649	2.493,38	2.992,05	4.986,75	5.984,10
BMW	220i 2.0 184CV	COUPÉ	0,6488	2.433,00	2.919,60	4.866,00	5.839,20
BMW	220i 2.0 190CV	GRAN TOURER	0,6138	2.301,75	2.762,10	4.603,50	5.524,20
BMW	230i 2.0 252CV MSPORT	CABRIO	0,7497	2.811,38	3.373,65	5.622,75	6.747,30
BMW	318i 2.0	156CV	0,6203	2.326,13	2.791,35	4.652,25	5.582,70
BMW	318i 2.0 TOURING	156CV	0,6422	2.408,25	2.889,90	4.816,50	5.779,80
BMW	320i 2.0 184CV	BERLINA 2019	0,6701	2.512,88	3.015,45	5.025,75	6.030,90
BMW	320i TOURING 2.0	184CV	0,6888	2.583,00	3.099,60	5.166,00	6.199,20
BMW	320i XDRIVE 2.0 184CV	BERLINA 2019	0,6950	2.606,25	3.127,50	5.212,50	6.255,00



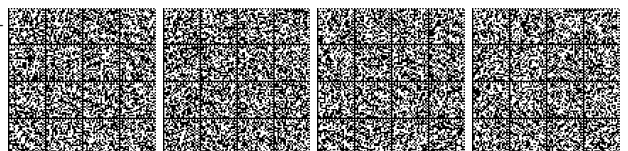
FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA IN PRODUZIONE

MARCA	MODELLO	SERIE	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	320IA 2.0 184CV	GRAN TURISMO	0,7086	2.657,25	3.188,70	5.314,50	6.377,40
BMW	330I 2.0	258CV	0,7420	2.782,50	3.339,00	5.565,00	6.678,00
BMW	330I TOURING 2.0	258CV	0,7576	2.841,00	3.409,20	5.682,00	6.818,40
BMW	330I XDRIVE 2.0 258CV	2019	0,7679	2.879,63	3.455,55	5.759,25	6.911,10
BMW	330I XDRIVE TOURING 2.0	258CV	0,7814	2.930,25	3.516,30	5.860,50	7.032,60
BMW	420I 2021 2.0 184CV	GRAN COUPÉ	0,8017	3.006,38	3.607,65	6.012,75	7.215,30
BMW	420I CABRIO 2021	2.0 184CV	0,7705	2.889,38	3.467,25	5.778,75	6.934,50
BMW	420I COUPÉ	2.0 184CV	0,7049	2.643,38	3.172,05	5.286,75	6.344,10
BMW	430I 2021 2.0 245CV	GRAN COUPÉ	0,7973	2.989,88	3.587,85	5.979,75	7.175,70
BMW	430I CABRIO 2021	2.0 258CV	0,8300	3.112,50	3.735,00	6.225,00	7.470,00
BMW	430I COUPÉ	2.0 258CV	0,7666	2.874,75	3.449,70	5.749,50	6.899,40
BMW	840I 3.0 340CV	CABRIO	1,2267	4.600,13	5.520,15	9.200,25	11.040,30
BMW	840I 3.0 340CV	COUPÉ	1,1697	4.386,38	5.263,65	8.772,75	10.527,30
BMW	840I XDRIVE 3.0 340CV	CABRIO	1,2606	4.727,25	5.672,70	9.454,50	11.345,40
BMW	840I XDRIVE 3.0 340CV	COUPÉ	1,2026	4.509,75	5.411,70	9.019,50	10.823,40
BMW	M135 I 2.0 XDRIVE	306CV	0,7376	2.766,00	3.319,20	5.532,00	6.638,40
BMW	M2 3.0 COMPETITION	410CV COUPÉ	1,0046	3.767,25	4.520,70	7.534,50	9.041,40
BMW	M240I 3.0 340CV	CABRIO	0,8570	3.213,75	3.856,50	6.427,50	7.713,00
BMW	M240I 3.0 XDRIVE 374CV	COUPÉ	0,8545	3.204,38	3.845,25	6.408,75	7.690,50
BMW	M340I XDRIVE TOURING 3.0	374CV	0,9531	3.574,13	4.288,95	7.148,25	8.577,90
BMW	M850I 4.4 XDRIVE	530CV	1,4967	5.612,63	6.735,15	11.225,25	13.470,30
BMW	X1 SDRIVE 18I	1.5 136CV	0,5408	2.028,00	2.433,60	4.056,00	4.867,20
BMW	X1 SDRIVE 20I	2.0 178CV	0,6233	2.337,38	2.804,85	4.674,75	5.609,70
BMW	X2 SDRIVE 18I	1.5 136CV	0,5476	2.053,50	2.464,20	4.107,00	4.928,40
BMW	X2 SDRIVE 20I	2.0 178CV	0,6312	2.367,00	2.840,40	4.734,00	5.680,80
BMW	X2 XDRIVE M35I 2.0	306CV	0,7941	2.977,88	3.573,45	5.955,75	7.146,90
BMW	X3 M 3.0	480CV	1,1809	4.428,38	5.314,05	8.856,75	10.628,10
BMW	X3 XDRIVE 20I 2.0	184CV	0,7344	2.754,00	3.304,80	5.508,00	6.609,60
BMW	X3 XDRIVE 30I 2.0	252CV	0,7937	2.976,38	3.571,65	5.952,75	7.143,30
BMW	X4 XDRIVE 20I 2.0 184CV	MY2018	0,7792	2.922,00	3.506,40	5.844,00	7.012,80
BMW	X4 XDRIVE 30I 2.0	252CV	0,8398	3.149,25	3.779,10	6.298,50	7.558,20
BMW	X5 M50I 4.4	530CV	1,2765	4.786,88	5.744,25	9.573,75	11.488,50
BMW	X6 M50I 4.4	530CV	1,3377	5.016,38	6.019,65	10.032,75	12.039,30
BMW	X7 XDRIVE M50I 4.4	530CV	1,3265	4.974,38	5.969,25	9.948,75	11.938,50
BMW	Z4 M40I 3.0	340CV	0,9483	3.556,13	4.267,35	7.112,25	8.534,70
BMW	Z4 SDRIVE 2.0	197CV	0,6947	2.605,13	3.126,15	5.210,25	6.252,30
BMW	Z4 SDRIVE 2.0	258CV	0,7689	2.883,38	3.460,05	5.766,75	6.920,10
CITROEN	C1 1.0 VTI	72CV	0,3353	1.257,38	1.508,85	2.514,75	3.017,70
CITROEN	C1 AIRSCAPE 1.0 VTI	72CV	0,3635	1.363,13	1.635,75	2.726,25	3.271,50
CITROEN	C3 AIRCROSS 1.2 PURETECH	110CV	0,4194	1.572,75	1.887,30	3.145,50	3.774,60
CITROEN	C3 AIRCROSS 1.2 PURETECH S&S	130CV	0,4560	1.710,00	2.052,00	3.420,00	4.104,00
CITROEN	C3 III 1.2	110CV	0,4233	1.587,38	1.904,85	3.174,75	3.809,70
CITROEN	C3 III 1.2	82CV	0,3927	1.472,63	1.767,15	2.945,25	3.534,30
CITROEN	C4 2020 1.2 PURETECH	130CV	0,4733	1.774,88	2.129,85	3.549,75	4.259,70
CITROEN	C4 2020 1.2 PURETECH AUT	130CV	0,4905	1.839,38	2.207,25	3.678,75	4.414,50
CITROEN	C5 AIRCROSS 1.2 PURETECH	130CV	0,4888	1.833,00	2.199,60	3.666,00	4.399,20
CITROEN	C5 X 1.2 PURETECH	130CV	0,5748	2.155,50	2.586,60	4.311,00	5.173,20
CITROEN	C5 X 1.6 PURETECH	180CV	0,5953	2.232,38	2.678,85	4.464,75	5.357,70
CITROEN	GRAND C4 SPACETOURER PURETECH 1.2	130CV	0,5475	2.053,13	2.463,75	4.106,25	4.927,50
CUPRA	ATECA 2.0 TSI 4DRIVE	300CV	0,7560	2.835,00	3.402,00	5.670,00	6.804,00
CUPRA	FORmentor 2020 1.5 TSI	150CV	0,5326	1.997,25	2.396,70	3.994,50	4.793,40
CUPRA	FORmentor 2020 2.0 TSI	245CV	0,6943	2.603,63	3.124,35	5.207,25	6.248,70
CUPRA	FORmentor 2020 2.0 TSI	4DRIVE 310CV	0,7331	2.749,13	3.298,95	5.498,25	6.597,90
CUPRA	FORmentor 2020 2.0 TSI 4DRIVE	190CV	0,6360	2.385,00	2.862,00	4.770,00	5.724,00
CUPRA	LEON 2.0 TSI	245CV	0,6509	2.440,88	2.929,05	4.881,75	5.858,10
CUPRA	LEON 2.0 TSI	300CV	0,6869	2.575,88	3.091,05	5.151,75	6.182,10
CUPRA	LEON SPORTSTOURER 2.0 TSI	245CV	0,6617	2.481,38	2.977,65	4.962,75	5.955,30
CUPRA	LEON SPORTSTOURER 2.0 TSI	310CV	0,7371	2.764,13	3.316,95	5.528,25	6.633,90
DACIA	DUSTER 1.0 TCE	90CV 4X2	0,3662	1.373,25	1.647,90	2.746,50	3.295,80
DACIA	SANDERO 2021 1.0 SCE	65CV	0,3350	1.256,25	1.507,50	2.512,50	3.015,00
DACIA	SANDERO 2021 1.0 TCE	90CV	0,3571	1.339,13	1.606,95	2.678,25	3.213,90
DR AUTOMOBILES	DR 5.0 1.5	116CV	0,4406	1.652,25	1.982,70	3.304,50	3.965,40
DR AUTOMOBILES	DR F35 1.5	156CV	0,4974	1.865,25	2.238,30	3.730,50	4.476,60
DR AUTOMOBILES	DR3 S2 1.5	115CV	0,4406	1.652,25	1.982,70	3.304,50	3.965,40



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DS	DS3 1.2 CROSSBACK PURETECH	100CV	0,4522	1.695,75	2.034,90	3.391,50	4.069,80
DS	DS3 1.2 CROSSBACK PURETECH	130CV AUT	0,4838	1.814,25	2.177,10	3.628,50	4.354,20
DS	DS3 1.2 CROSSBACK PURETECH	155CV AUT	0,5369	2.013,38	2.416,05	4.026,75	4.832,10
DS	DS4 2021 1.2	130CV	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
DS	DS4 2021 1.6	180CV	0,5883	2.206,13	2.647,35	4.412,25	5.294,70
DS	DS7 1.2 CROSSBACK	130CV AUT	0,5515	2.068,13	2.481,75	4.136,25	4.963,50
DS	DS7 1.6 CROSSBACK PURETECH	180CV	0,6287	2.357,63	2.829,15	4.715,25	5.658,30
FERRARI	812 SUPERFAST 6.5	800CV	2,8538	10.701,75	12.842,10	21.403,50	25.684,20
FERRARI	F8 TRIBUTO 4.0	720CV	2,3008	8.628,00	10.353,60	17.256,00	20.707,20
FERRARI	PORTOFINO 3.9	600CV	2,0049	7.518,38	9.022,05	15.036,75	18.044,10
FERRARI	ROMA 3.9 V8	620CV	2,0038	7.514,25	9.017,10	15.028,50	18.034,20
FIAT	500L 1.4 S&S	95CV	0,4944	1.854,00	2.224,80	3.708,00	4.449,60
FIAT	500X 1.0 T3	120CV	0,4462	1.673,25	2.007,90	3.346,50	4.015,80
FIAT	500X 1.3 T4	150CV	0,4986	1.869,75	2.243,70	3.739,50	4.487,40
FIAT	PANDA 2021 0.9 85CV	4X4	0,4204	1.576,50	1.891,80	3.153,00	3.783,60
FIAT	PANDA CROSS 2021 0.9 85CV	4X4	0,4335	1.625,63	1.950,75	3.251,25	3.901,50
FIAT	TIPO 1.0 100CV	5 PORTE	0,4300	1.612,50	1.935,00	3.225,00	3.870,00
FIAT	TIPO STATION 1.0 100CV	SW	0,4420	1.657,50	1.989,00	3.315,00	3.978,00
FORD	ECOSPORT 1.0 ECOBOOST S&S	125CV	0,4430	1.661,25	1.993,50	3.322,50	3.987,00
FORD	FIESTA 1.1	75CV	0,3955	1.483,13	1.779,75	2.966,25	3.559,50
FORD	FOCUS IV 1.0 ECOBOOST	125CV	0,4803	1.801,13	2.161,35	3.602,25	4.322,70
FORD	FOCUS IV 2.3 ECOBOOST	280CV	0,7219	2.707,13	3.248,55	5.414,25	6.497,10
FORD	FOCUS IV STATION 1.0 ECOBOOST	125CV SW	0,4879	1.829,63	2.195,55	3.659,25	4.391,10
FORD	KUGA 2019 1.5 ECOBOOST	120CV 2WD	0,5095	1.910,63	2.292,75	3.821,25	4.585,50
FORD	KUGA 2019 1.5 ECOBOOST	150CV 2WD	0,5224	1.959,00	2.350,80	3.918,00	4.701,60
FORD	MUSTANG 2021 5.0 V8 450CV	CABRIO	0,9891	3.709,13	4.450,95	7.418,25	8.901,90
FORD	MUSTANG 2021 5.0 V8 450CV	COUPÉ	0,9356	3.508,50	4.210,20	7.017,00	8.420,40
FORD	MUSTANG 2021 5.0 V8 460CV	COUPÉ	1,0429	3.910,88	4.693,05	7.821,75	9.386,10
FORD	PUMA 2019 1.5 ST	200CV	0,6046	2.267,25	2.720,70	4.534,50	5.441,40
HONDA	CIVIC 1.0	126CV	0,4895	1.835,63	2.202,75	3.671,25	4.405,50
HONDA	CIVIC 1.5	182CV	0,5775	2.165,63	2.598,75	4.331,25	5.197,50
HONDA	CIVIC 2.0 320CV	TYPE-R	0,7393	2.772,38	3.326,85	5.544,75	6.653,70
HONDA	HR-V 1.5 VTEC	130 CV	0,4807	1.802,63	2.163,15	3.605,25	4.326,30
HONDA	HR-V 1.5 VTEC	182CV	0,5334	2.000,25	2.400,30	4.000,50	4.800,60
HYUNDAI	BAYON 1.2 MPI	84CV	0,4080	1.530,00	1.836,00	3.060,00	3.672,00
HYUNDAI	I10 2020 1.0 MPI	67CV	0,3584	1.344,00	1.612,80	2.688,00	3.225,60
HYUNDAI	I10 2020 1.0 MPI ECOPACK	67CV	0,3530	1.323,75	1.588,50	2.647,50	3.177,00
HYUNDAI	I20 2021 1.0 T-GDI	100CV	0,4385	1.644,38	1.973,25	3.288,75	3.946,50
HYUNDAI	I20 2021 1.2 MPI	84CV	0,4116	1.543,50	1.852,20	3.087,00	3.704,40
HYUNDAI	I20 2021 1.6 T-GDI	204CV	0,5519	2.069,63	2.483,55	4.139,25	4.967,10
HYUNDAI	I30 2.0 T-GDI	280CV	0,6976	2.616,00	3.139,20	5.232,00	6.278,40
HYUNDAI	KONA 1.0 T-GDI	120CV	0,4341	1.627,88	1.953,45	3.255,75	3.906,90
JAGUAR	F-PACE 2019	2.0 250CV AWD	0,8387	3.145,13	3.774,15	6.290,25	7.548,30
JAGUAR	F-TYPE CONVERTIBILE 2.0	300CV AUT	0,9400	3.525,00	4.230,00	7.050,00	8.460,00
JAGUAR	F-TYPE CONVERTIBILE 5.0 V8	450CV AUT	1,2466	4.674,75	5.609,70	9.349,50	11.219,40
JAGUAR	F-TYPE CONVERTIBILE 5.0 V8	450CV AUT AWD	1,2964	4.861,50	5.833,80	9.723,00	11.667,60
JAGUAR	F-TYPE COUPÉ 2.0	300CV AUT	0,8930	3.348,75	4.018,50	6.697,50	8.037,00
JAGUAR	F-TYPE COUPÉ 5.0 V8	450CV AUT	1,1983	4.493,63	5.392,35	8.987,25	10.784,70
JAGUAR	F-TYPE COUPÉ 5.0 V8	450CV AUT AWD	1,2481	4.680,38	5.616,45	9.360,75	11.232,90
JAGUAR	XE 2019	2.0 250CV AUT	0,7441	2.790,38	3.348,45	5.580,75	6.696,90
JAGUAR	XE 2019	2.0 300CV AWD AUT	0,8006	3.002,25	3.602,70	6.004,50	7.205,40
JAGUAR	XF 2.0 250CV	AUT	0,8078	3.029,25	3.635,10	6.058,50	7.270,20
JAGUAR	XF 2.0 300CV AWD	AUT	0,8650	3.243,75	3.892,50	6.487,50	7.785,00
JAGUAR	XF SPORTBRAKE 2.0	250CV SW	0,8226	3.084,75	3.701,70	6.169,50	7.403,40
JAGUAR	XF SPORTBRAKE 2.0	300CV AWD SW	0,8903	3.338,63	4.006,35	6.677,25	8.012,70
JEEP	COMPASS 1.3 T4	150CV	0,5584	2.094,00	2.512,80	4.188,00	5.025,60
JEEP	RENEGADE 1.0 T3	120CV	0,4787	1.795,13	2.154,15	3.590,25	4.308,30
JEEP	RENEGADE 1.3 T4	150CV	0,5235	1.963,13	2.355,75	3.926,25	4.711,50
JEEP	WRANGLER 2.0	272CV	0,8300	3.112,50	3.735,00	6.225,00	7.470,00
KIA	CEED 1.6 T-GDI	204CV	0,5844	2.191,50	2.629,80	4.383,00	5.259,60
KIA	PICANTO 1.0	67CV	0,3513	1.317,38	1.580,85	2.634,75	3.161,70
KIA	PICANTO 1.0 12V	100CV	0,4028	1.510,50	1.812,60	3.021,00	3.625,20
KIA	PROCEED 2019	1.6 T-GDI 204CV	0,6268	2.350,50	2.820,60	4.701,00	5.641,20
KIA	RIO 1.2 DPI	84CV	0,4019	1.507,13	1.808,55	3.014,25	3.617,10



FRINGE BENEFIT 2022  
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MARCA	MODELLO	SERIE	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 GDI 132CV	2WD	0,5226	1,959,75	2,351,70	3,919,50	4,703,40
KIA	STONIC 2020 1.2 DPI	84CV	0,3968	1,488,00	1,785,60	2,976,00	3,571,20
KIA	XCEED 1.0 TGDI	120CV	0,4552	1,707,00	2,048,40	3,414,00	4,096,80
KIA	XCEED 1.5 TGDI	160CV	0,4869	1,825,88	2,191,05	3,651,75	4,382,10
LAMBORGHINI	AVENTADOR S 6.5 V12	740CV COUPÉ	3,1760	11,910,00	14,292,00	23,820,00	28,584,00
LAMBORGHINI	AVENTADOR S 6.5 V12 ROADSTER	740CV SPIDER	3,4376	12,891,00	15,469,20	25,782,00	30,938,40
LAMBORGHINI	HURACAN 5.2 V10 EVO	640CV COUPÉ	2,2304	8,364,00	10,036,80	16,728,00	20,073,60
LAMBORGHINI	HURACAN 5.2 V10 EVO	640CV SPIDER	2,3919	8,969,63	10,763,55	17,939,25	21,527,10
LAMBORGHINI	URUS 4.0	650CV	2,2622	8,483,25	10,179,90	16,966,50	20,359,80
LAND ROVER	DEFENDER 110 2020 2.0 SI4	300CV 5P	0,8875	3,328,13	3,993,75	6,656,25	7,987,50
LAND ROVER	DEFENDER 110 2020 5.0 V8	525CV 5P	1,4544	5,454,00	6,544,80	10,908,00	13,089,60
LAND ROVER	DEFENDER 90 2020 2.0 SI4	300CV 3P	0,8660	3,247,50	3,897,00	6,495,00	7,794,00
LAND ROVER	DEFENDER 90 2020 5.0 V8	525CV 3P	1,4296	5,361,00	6,433,20	10,722,00	12,866,40
LAND ROVER	RANGE ROVER 5.0 SUPERCHARGED	525CV	1,5696	5,886,00	7,063,20	11,772,00	14,126,40
LAND ROVER	RANGE ROVER SPORT 5.0	575CV	1,5737	5,901,38	7,081,65	11,802,75	14,163,30
LAND ROVER	RANGE ROVER SPORT 5.0 V8	525CV	1,3308	4,990,50	5,988,60	9,981,00	11,977,20
LAND ROVER	RANGE ROVER VELAR 2.0 SI4	250CV	0,8473	3,177,38	3,812,85	6,354,75	7,625,70
LEXUS	LC 5.0	477CV	1,3687	5,132,63	6,159,15	10,265,25	12,318,30
LOTUS	ELISE SPORT 1.6 136CV	CABRIOLET	0,6571	2,464,13	2,956,95	4,928,25	5,913,90
MAHINDRA	KUV100 1.2 VVT	87CV	0,3960	1,485,00	1,782,00	2,970,00	3,564,00
MASERATI	Ghibli 3.0	350CV	1,0875	4,078,13	4,893,75	8,156,25	9,787,50
MASERATI	Ghibli 3.0	430CV	1,2855	4,820,63	5,784,75	9,641,25	11,569,50
MASERATI	LEVANTE 3.0 V6 AWD	350CV	1,1326	4,247,25	5,096,70	8,494,50	10,193,40
MASERATI	LEVANTE 3.0 V6 AWD	430CV	1,3207	4,952,63	5,943,15	9,905,25	11,886,30
MASERATI	QUATTROPORTE 3.0	430CV	1,4712	5,517,00	6,620,40	11,034,00	13,240,80
MAZDA	6 2.0L SKYACTIV-G	165CV	0,6083	2,281,13	2,737,35	4,562,25	5,474,70
MAZDA	6 2.0L SKYACTIV-G 165CV	WAGON	0,6083	2,281,13	2,737,35	4,562,25	5,474,70
MAZDA	6 2.5L SKYACTIV-G	194CV	0,6757	2,533,88	3,040,65	5,067,75	6,081,30
MAZDA	6 2.5L SKYACTIV-G 194	WAGON	0,6757	2,533,88	3,040,65	5,067,75	6,081,30
MAZDA	CX-3 2.0L SKYACTIV-G	120CV	0,5037	1,888,88	2,266,65	3,777,75	4,533,30
MAZDA	CX-5 2.0L SKYACTIV-G	165CV	0,5986	2,244,75	2,693,70	4,489,50	5,387,40
MAZDA	CX-5 2.0L SKYACTIV-G 165CV	4WD	0,6665	2,499,38	2,999,25	4,998,75	5,998,50
MAZDA	CX-5 2.5L SKYACTIV-G 194CV	4WD	0,7107	2,665,13	3,198,15	5,330,25	6,396,30
MAZDA	MX-5 SKYACTIVE	2.0L 184CV	0,6242	2,340,75	2,808,90	4,681,50	5,617,80
MAZDA	MX-5 SKYACTIVE-G	1.5 132CV	0,5837	2,188,88	2,626,65	4,377,75	5,253,30
MERCEDES	A 35 AMG 2.0	306CV 4MATIC	0,7521	2,820,38	3,384,45	5,640,75	6,768,90
MERCEDES	A160 1.3	109CV	0,5308	1,990,50	2,388,60	3,981,00	4,777,20
MERCEDES	A180 1.3	136CV	0,5520	2,070,00	2,484,00	4,140,00	4,968,00
MERCEDES	A200 1.3 163CV	MY2018	0,5794	2,172,75	2,607,30	4,345,50	5,214,60
MERCEDES	A200 AUT 1.3	163CV 4MATIC	0,6340	2,377,50	2,853,00	4,755,00	5,706,00
MERCEDES	A250 2.0 224CV AUT	MY2018	0,6492	2,434,50	2,921,40	4,869,00	5,842,80
MERCEDES	A250 AUT 2.0	224CV 4MATIC	0,6685	2,506,88	3,008,25	5,013,75	6,016,50
MERCEDES	B160 2018	1.3 109CV	0,5197	1,948,88	2,338,65	3,897,75	4,677,30
MERCEDES	B180 2018	1.3 136CV AUT	0,5295	1,985,63	2,382,75	3,971,25	4,765,50
MERCEDES	B200 2018	1.3 163CV	0,5554	2,082,75	2,499,30	4,165,50	4,998,60
MERCEDES	B200 2018	1.3 163CV AUT	0,5727	2,147,63	2,577,15	4,295,25	5,154,30
MERCEDES	B200 2018	1.3 163CV AUT 4MATIC	0,6017	2,256,38	2,707,65	4,512,75	5,415,30
MERCEDES	B250 2018	2.0 224CV AUT	0,6273	2,352,38	2,822,85	4,704,75	5,645,70
MERCEDES	C43 AMG 4MATIC 3.0 390CV	CABRIO MY2018	1,1315	4,243,13	5,091,75	8,486,25	10,183,50
MERCEDES	C43 AMG 4MATIC 3.0 390CV	COUPÉ MY2018	1,0734	4,025,25	4,830,30	8,050,50	9,660,60
MERCEDES	CLA 180 2019	1.3 136CV AUT	0,6116	2,293,50	2,752,20	4,587,00	5,504,40
MERCEDES	CLA 200 2019	1.3 163CV 4MATIC AUT	0,6937	2,601,38	3,121,65	5,202,75	6,243,30
MERCEDES	CLA 200 2019	1.3 163CV AUT	0,6435	2,413,13	2,895,75	4,826,25	5,791,50
MERCEDES	CLA 250 2019	2.0 225CV 4MATIC AUT	0,7280	2,730,00	3,276,00	5,460,00	6,552,00
MERCEDES	CLA 250 2019	2.0 225CV AUT	0,7029	2,635,88	3,163,05	5,271,75	6,326,10
MERCEDES	CLA 35 AMG 2.0	306CV	0,8176	3,066,00	3,679,20	6,132,00	7,358,40
MERCEDES	CLA 45 AMG 2.0	387CV 4MATIC	0,8953	3,357,38	4,028,85	6,714,75	8,057,70
MERCEDES	G500 4.0 421CV	4X4 SW	1,4055	5,270,63	6,324,75	10,541,25	12,649,50
MERCEDES	G63 4.0 585CV	AMG	1,7556	6,583,50	7,900,20	13,167,00	15,800,40
MERCEDES	GLA 2020 180 AUT 1.3	136CV	0,6167	2,312,63	2,775,15	4,625,25	5,550,30
MERCEDES	GLA 2020 200 AUT 1.3	163CV	0,6432	2,412,00	2,894,40	4,824,00	5,788,80
MERCEDES	GLA 2020 200 AUT 1.3 4MATIC	163CV	0,6939	2,602,13	3,122,55	5,204,25	6,245,10
MERCEDES	GLA 2020 250 AUT 2.0	224CV	0,6931	2,599,13	3,118,95	5,198,25	6,237,90
MERCEDES	GLA 2020 250 AUT 2.0 4MATIC	224CV	0,7177	2,691,38	3,229,65	5,382,75	6,459,30







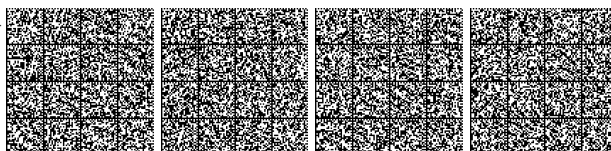
FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA IN PRODUZIONE

MARCA	MODELLO	SERIE	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)
PEUGEOT	3008 1.2 PURETECH TURBO	130CV	0,5061	1.897,88	2.277,45	3.795,75	4.554,90
PEUGEOT	3008 1.6 PURETECH	180CV	0,6087	2.282,63	2.739,15	4.565,25	5.478,30
PEUGEOT	308 2021 1.2 PURETECH	110CV	0,4786	1.794,75	2.153,70	3.589,50	4.307,40
PEUGEOT	308 2021 1.2 PURETECH	130CV	0,4877	1.828,88	2.194,65	3.657,75	4.389,30
PEUGEOT	5008 1.6 PURETECH TURBO	130CV	0,5245	1.966,88	2.360,25	3.933,75	4.720,50
PEUGEOT	5008 1.6 PURETECH TURBO	180CV	0,6290	2.358,75	2.830,50	4.717,50	5.661,00
PEUGEOT	508 PURETECH TURBO 1.2	130CV	0,5620	2.107,50	2.529,00	4.215,00	5.058,00
PEUGEOT	508 PURETECH TURBO 1.6	180CV	0,6028	2.260,50	2.712,60	4.521,00	5.425,20
PEUGEOT	508 STATION 1.2 T S&S	130CV	0,5711	2.141,63	2.569,95	4.283,25	5.139,90
PEUGEOT	508 STATION 1.6 T S&S	180CV	0,6096	2.286,00	2.743,20	4.572,00	5.486,40
PEUGEOT	508 STATION 1.6 T S&S	225CV	0,6760	2.535,00	3.042,00	5.070,00	6.084,00
PEUGEOT	RIFTER 1.2	130CV	0,5142	1.928,25	2.313,90	3.856,50	4.627,80
PORSCHE	718 BOXSTER 2.0	300CV	0,8781	3.292,88	3.951,45	6.585,75	7.902,90
PORSCHE	718 BOXSTER GTS 4.0	400CV	1,1759	4.409,63	5.291,55	8.819,25	10.583,10
PORSCHE	718 BOXSTER S 2.5	350CV	1,0091	3.784,13	4.540,95	7.568,25	9.081,90
PORSCHE	718 CAYMAN 2.0	300CV	0,8641	3.240,38	3.888,45	6.480,75	7.776,90
PORSCHE	718 CAYMAN GTS 4.0	400CV	1,1620	4.357,50	5.229,00	8.715,00	10.458,00
PORSCHE	718 CAYMAN S 2.5	350CV	0,9951	3.731,63	4.477,95	7.463,25	8.955,90
PORSCHE	911 CARRERA 4S 3.0	450CV CABRIO	1,5924	5.971,50	7.165,80	11.943,00	14.331,60
PORSCHE	911 CARRERA 4S 3.0 450CV	COUPÉ	1,4930	5.598,75	6.718,50	11.197,50	13.437,00
PORSCHE	911 CARRERA S 3.0	450CV CABRIO	1,5414	5.780,25	6.936,30	11.560,50	13.872,60
PORSCHE	911 CARRERA S 3.0 450CV	COUPÉ	1,4342	5.378,25	6.453,90	10.756,50	12.907,80
PORSCHE	CAYENNE 2.9 V6 S	440CV	1,2435	4.663,13	5.595,75	9.326,25	11.191,50
PORSCHE	CAYENNE 3.0 V6	340CV	1,0982	4.118,25	4.941,90	8.236,50	9.883,80
PORSCHE	CAYENNE 4.0 V8 T	550CV	1,6632	6.237,00	7.484,40	12.474,00	14.968,80
PORSCHE	CAYENNE COUPÉ 3.0	340CV	1,1682	4.380,75	5.256,90	8.761,50	10.513,80
PORSCHE	CAYENNE COUPÉ 4.0	550CV	1,7034	6.387,75	7.665,30	12.775,50	15.330,60
PORSCHE	MACAN 2.0	245CV	0,9206	3.452,25	4.142,70	6.904,50	8.285,40
PORSCHE	MACAN 2.0	265CV	0,9616	3.606,00	4.327,20	7.212,00	8.654,40
PORSCHE	MACAN 2.9 TURBO	440CV	1,2492	4.684,50	5.621,40	9.369,00	11.242,80
PORSCHE	MACAN 3.0 S	350CV	1,0185	3.819,38	4.583,25	7.638,75	9.166,50
PORSCHE	MACAN GTS 2.9	380CV	1,1348	4.255,50	5.106,60	8.511,00	10.213,20
PORSCHE	PANAMERA 2.9 4S	440CV	1,3890	5.208,75	6.250,50	10.417,50	12.501,00
PORSCHE	PANAMERA 3.0 4	330CV	1,2291	4.609,13	5.530,95	9.218,25	11.061,90
PORSCHE	PANAMERA 4 2.9	330CV	1,2321	4.620,38	5.544,45	9.240,75	11.088,90
RENAULT	CAPTUR 2021 1.0 TCE	90CV	0,4028	1.510,50	1.812,60	3.021,00	3.625,20
RENAULT	CAPTUR 2021 1.3 TCE	140CV	0,4487	1.682,63	2.019,15	3.365,25	4.038,30
RENAULT	CLIO 2019 1.0 SCE	65CV	0,3863	1.448,63	1.738,35	2.897,25	3.476,70
RENAULT	CLIO 2019 1.0 TCE	90CV	0,4001	1.500,38	1.800,45	3.000,75	3.600,90
RENAULT	KADJAR 1.3 TCE	140CV	0,5138	1.926,75	2.312,10	3.853,50	4.624,20
RENAULT	KANGOO 2021 1.3	102CV	0,5053	1.894,88	2.273,85	3.789,75	4.547,70
RENAULT	KANGOO 2021 1.3	130CV	0,5206	1.952,25	2.342,70	3.904,50	4.685,40
RENAULT	KOLEOS 2020 1.3 TCE	160CV	0,5678	2.129,25	2.555,10	4.258,50	5.110,20
RENAULT	MEGANE 2020 1.3 TCE	140CV	0,5077	1.903,88	2.284,65	3.807,75	4.569,30
RENAULT	MEGANE 2020 1.8 TCE	300CV	0,7030	2.636,25	3.163,50	5.272,50	6.327,00
RENAULT	MEGANE SPORTER 2020 1.3 TCE	140CV	0,5189	1.945,88	2.335,05	3.891,75	4.670,10
RENAULT	SCENIC 1.3 TCE	140CV	0,5662	2.123,25	2.547,90	4.246,50	5.095,80
RENAULT	TALISMAN SPORTER 1.3 TCE	160CV	0,6345	2.379,38	2.855,25	4.758,75	5.710,50
RENAULT	TWINGO 2019 1.0	65CV	0,3486	1.307,25	1.568,70	2.614,50	3.137,40
SEAT	ARONA 2020 1.0 ECOTSI	110CV	0,4176	1.566,00	1.879,20	3.132,00	3.758,40
SEAT	ARONA 2020 1.0 ECOTSI	95CV	0,4031	1.511,63	1.813,95	3.023,25	3.627,90
SEAT	ARONA 2020 1.5 TSI	150CV	0,4715	1.768,13	2.121,75	3.536,25	4.243,50
SEAT	ATECA 2020 1.5 ECOTSI	150CV	0,5088	1.908,00	2.289,60	3.816,00	4.579,20
SEAT	ATECA 2020 2.0 TSI 4DRIVE	190CV	0,6201	2.325,38	2.790,45	4.650,75	5.580,90
SEAT	IBIZA 2020 1.0 ECOTSI	110CV	0,4302	1.613,25	1.935,90	3.226,50	3.871,80
SEAT	IBIZA 2020 1.0 MPI	80CV	0,4182	1.568,25	1.881,90	3.136,50	3.763,80
SEAT	IBIZA 2020 1.5 TSI	150CV	0,4866	1.824,75	2.189,70	3.649,50	4.379,40
SEAT	LEON 2020 1.5 TSI	130CV	0,4872	1.827,00	2.192,40	3.654,00	4.384,80
SEAT	LEON 2020 1.5 TSI	150CV	0,5199	1.949,63	2.339,55	3.899,25	4.679,10
SEAT	LEON 2020 2.0 TSI	190CV	0,5850	2.193,75	2.632,50	4.387,50	5.265,00
SEAT	LEON SPORTSTOURER 2020 1.0 TSI	110CV SW	0,4895	1.835,63	2.202,75	3.671,25	4.405,50
SEAT	LEON SPORTSTOURER 2020 1.5 TSI	130CV SW	0,4933	1.849,88	2.219,85	3.699,75	4.439,70
SEAT	LEON SPORTSTOURER 2020 1.5 TSI	150CV SW	0,5259	1.972,13	2.366,55	3.944,25	4.733,10
SEAT	TARRACO 2019	1.5 TSI 150CV	0,5601	2.100,38	2.520,45	4.200,75	5.040,90



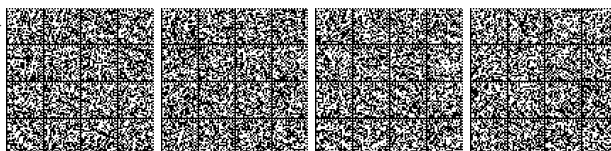
FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA IN PRODUZIONE

MARCA	MODELLO	SERIE	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)
SEAT	TARRACO 2019	2.0 TSI 4DRIVE 190CV	0,6683	2.506,13	3.007,35	5.012,25	6.014,70
SKODA	FABIA 2021 1.0 MPI	65CV	0,3937	1.476,38	1.771,65	2.952,75	3.543,30
SKODA	FABIA 2021 1.0 MPI	80CV	0,4012	1.504,50	1.805,40	3.009,00	3.610,80
SKODA	FABIA 2021 1.0 TSI	110CV	0,4163	1.561,13	1.873,35	3.122,25	3.746,70
SKODA	FABIA 2021 1.0 TSI	95CV	0,4088	1.533,00	1.839,60	3.066,00	3.679,20
SKODA	KAMIQ 1.0 TSI	110CV	0,4365	1.636,88	1.964,25	3.273,75	3.928,50
SKODA	KAMIQ 1.0 TSI	95CV	0,4270	1.601,25	1.921,50	3.202,50	3.843,00
SKODA	KAMIQ 1.5 TSI	150CV	0,4777	1.791,38	2.149,65	3.582,75	4.299,30
SKODA	KAROQ 2020 1.0 TSI	110CV	0,4582	1.718,25	2.061,90	3.436,50	4.123,80
SKODA	KAROQ 2020 1.5 TSI ACT	150CV	0,4905	1.839,38	2.207,25	3.678,75	4.414,50
SKODA	KODIAQ 1.5 TSI	150CV	0,5272	1.977,00	2.372,40	3.954,00	4.744,80
SKODA	KODIAQ 2.0 TSI 4X4	190CV	0,6922	2.595,75	3.114,90	5.191,50	6.229,80
SKODA	KODIAQ 2.0 TSI 4X4	245CV	0,7456	2.796,00	3.355,20	5.592,00	6.710,40
SKODA	OCTAVIA 2020 1.0 TSI	110CV	0,4811	1.804,13	2.164,95	3.608,25	4.329,90
SKODA	OCTAVIA 2020 1.5 TSI	150CV	0,5135	1.925,63	2.310,75	3.851,25	4.621,50
SKODA	OCTAVIA 2020 2.0 TSI RS	245CV	0,6259	2.347,13	2.816,55	4.694,25	5.633,10
SKODA	OCTAVIA WAGON 2020 1.0 TSI	110CV	0,4895	1.835,63	2.202,75	3.671,25	4.405,50
SKODA	OCTAVIA WAGON 2020 1.5 TSI	150CV	0,5219	1.957,13	2.348,55	3.914,25	4.697,10
SKODA	OCTAVIA WAGON 2020 2.0 TSI RS	245CV	0,6329	2.373,38	2.848,05	4.746,75	5.696,10
SKODA	SCALA 2019	1.0 TSI 110CV	0,4554	1.707,75	2.049,30	3.415,50	4.098,60
SKODA	SCALA 2019	1.0 TSI 95CV	0,4409	1.653,38	1.984,05	3.306,75	3.968,10
SKODA	SCALA 2019	1.5 TSI 150CV	0,5051	1.894,13	2.272,95	3.788,25	4.545,90
SKODA	SUPERB 1.5 TSI	150CV	0,5987	2.245,13	2.694,15	4.490,25	5.388,30
SKODA	SUPERB WAGON 1.5 TSI	150CV	0,6076	2.278,50	2.734,20	4.557,00	5.468,40
SSANGYONG	KORANDO 2019 1.5 GDI TURBO 2WD	163CV	0,5620	2.107,50	2.529,00	4.215,00	5.058,00
SSANGYONG	KORANDO 2019 1.5 GDI TURBO AWD	163CV	0,5799	2.174,63	2.609,55	4.349,25	5.219,10
SSANGYONG	TIVOLI 2020	1.2 GDI T 130CV	0,4774	1.790,25	2.148,30	3.580,50	4.296,60
SSANGYONG	TIVOLI 2020	1.5 GDI T 160CV	0,5336	2.001,00	2.401,20	4.002,00	4.802,40
SUBARU	BRZ 2.0 HIGH	200CV	0,6984	2.619,00	3.142,80	5.238,00	6.285,60
SUBARU	IMPREZA 1.6i LINEARTRONIC	114CV	0,4912	1.842,00	2.210,40	3.684,00	4.420,80
SUBARU	LEVORG 2.0i LINEARTRONIC	150CV	0,6219	2.332,13	2.798,55	4.664,25	5.597,10
SUBARU	OUTBACK 2021 2.5i	170CV	0,7020	2.632,50	3.159,00	5.265,00	6.318,00
SUBARU	XV 1.6i 114CV	LINEARTRONIC	0,5307	1.990,13	2.388,15	3.980,25	4.776,30
TOYOTA	AYGO 1.0	72CV	0,3416	1.281,00	1.537,20	2.562,00	3.074,40
TOYOTA	SUPRA 2.0B	258CV	0,7582	2.843,25	3.411,90	5.686,50	6.823,80
TOYOTA	SUPRA 3.0 PREMIUM	340CV	0,8994	3.372,75	4.047,30	6.745,50	8.094,60
TOYOTA	YARIS 2020 1.0	72CV	0,3976	1.491,00	1.789,20	2.982,00	3.578,40
TOYOTA	YARIS 2020 1.6 TURBO	261CV	0,6863	2.573,63	3.088,35	5.147,25	6.176,70
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.0 TSI	110CV	0,4923	1.846,13	2.215,35	3.692,25	4.430,70
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 TSI	130CV	0,5253	1.969,88	2.363,85	3.939,75	4.727,70
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 TSI	150CV	0,5573	2.089,88	2.507,85	4.179,75	5.015,70
VOLKSWAGEN	GOLF VIII 2020 1.0 TSI	110CV	0,4857	1.821,38	2.185,65	3.642,75	4.371,30
VOLKSWAGEN	GOLF VIII 2020 1.5 TSI	130CV	0,5113	1.917,38	2.300,85	3.834,75	4.601,70
VOLKSWAGEN	GOLF VIII 2020 1.5 TSI	150CV ECO ACT	0,5454	2.045,25	2.454,30	4.090,50	4.908,60
VOLKSWAGEN	GOLF VIII 2020 2.0 TSI GTI	245CV	0,6673	2.502,38	3.002,85	5.004,75	6.005,70
VOLKSWAGEN	GOLF VIII 2020 2.0 TSI GTI	300CV	0,7448	2.793,00	3.351,60	5.586,00	6.703,20
VOLKSWAGEN	GOLF VIII 2020 2.0 TSI R	320CV	0,7670	2.876,25	3.451,50	5.752,50	6.903,00
VOLKSWAGEN	PASSAT VARIANT 2019 1.5 TSI	150CV	0,6177	2.316,38	2.779,65	4.632,75	5.559,30
VOLKSWAGEN	POLO 2021 1.0 EVO	80CV	0,4147	1.555,13	1.866,15	3.110,25	3.732,30
VOLKSWAGEN	POLO 2021 1.0 TSI	110CV	0,4692	1.759,50	2.111,40	3.519,00	4.222,80
VOLKSWAGEN	POLO 2021 1.0 TSI	95CV	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
VOLKSWAGEN	TAIGO 1.0 TSI	110CV	0,4506	1.689,75	2.027,70	3.379,50	4.055,40
VOLKSWAGEN	TAIGO 1.0 TSI	95CV	0,4288	1.608,00	1.929,60	3.216,00	3.859,20
VOLKSWAGEN	TAIGO 1.5 TSI	150CV	0,4944	1.854,00	2.224,80	3.708,00	4.449,60
VOLKSWAGEN	T-CROSS 2019	1.0 TSI 110CV	0,4391	1.646,63	1.975,95	3.293,25	3.951,90
VOLKSWAGEN	T-CROSS 2019	1.0 TSI 95CV	0,4198	1.574,25	1.889,10	3.148,50	3.778,20
VOLKSWAGEN	T-CROSS 2019	1.5 TSI 150CV	0,4968	1.863,00	2.235,60	3.726,00	4.471,20
VOLKSWAGEN	TIGUAN 2020 1.5 TSI	130CV	0,5294	1.985,25	2.382,30	3.970,50	4.764,60
VOLKSWAGEN	TIGUAN 2020 1.5 TSI	150CV	0,5487	2.057,63	2.469,15	4.115,25	4.938,30
VOLKSWAGEN	TIGUAN 2020 2.0 TSI 4MOTION	190CV	0,6909	2.590,88	3.109,05	5.181,75	6.218,10
VOLKSWAGEN	TIGUAN ALLSPACE 1.5 TSI ACT	150CV	0,6111	2.291,63	2.749,95	4.583,25	5.499,90
VOLKSWAGEN	TOUAREG 3.0 TSI	340CV	1,0179	3.817,13	4.580,55	7.634,25	9.161,10
VOLKSWAGEN	TOURAN 1.5 TSI	150CV	0,6099	2.287,13	2.744,55	4.574,25	5.489,10
VOLKSWAGEN	T-ROC 1.0 TSI	110CV	0,4671	1.751,63	2.101,95	3.503,25	4.203,90



FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA IN PRODUZIONE

MARCA	MODELLO	SERIE	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)
VOLKSWAGEN	T-ROC 1.5 TSI ACT	150CV	0,4984	1.869,00	2.242,80	3.738,00	4.485,60
VOLKSWAGEN	T-ROC CABRIO 1.5 TSI	150CV	0,5450	2.043,75	2.452,50	4.087,50	4.905,00
VOLKSWAGEN	T-ROC R 2.0 TSI 4MOTION	300CV	0,7410	2.778,75	3.334,50	5.557,50	6.669,00
VOLKSWAGEN	UP! 1.0 EVO	65CV	0,3690	1.383,75	1.660,50	2.767,50	3.321,00
VOLKSWAGEN	UP! 1.0 TSI	115CV	0,4354	1.632,75	1.959,30	3.265,50	3.918,60
VOLVO	XC40 2019 T2	GEARTRONIC 1.5 130CV	0,5654	2.120,25	2.544,30	4.240,50	5.088,60
VOLVO	XC40 2019 T3	GEARTRONIC 1.5 163CV	0,5949	2.230,88	2.677,05	4.461,75	5.354,10





FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	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	GIULIA 2.2 TD	160CV	0,6128	2.298,00	2.757,60	4.596,00	5.515,20
ALFA ROMEO	GIULIA 2.2 TD	190CV	0,6481	2.430,38	2.916,45	4.860,75	5.832,90
ALFA ROMEO	GIULIA 2.2 TD AT8	210CV AWD	0,6969	2.613,38	3.136,05	5.226,75	6.272,10
ALFA ROMEO	GIULIETTA 1.6 JTDM-2	120CV	0,4280	1.605,00	1.926,00	3.210,00	3.852,00
ALFA ROMEO	GIULIETTA 2.0 JTDM	170CV VELOCE	0,4920	1.845,00	2.214,00	3.690,00	4.428,00
ALFA ROMEO	STELVIO 2.2 TD	160CV	0,6451	2.419,13	2.902,95	4.838,25	5.805,90
ALFA ROMEO	STELVIO 2.2 TD	190CV 2WD	0,6696	2.511,00	3.013,20	5.022,00	6.026,40
ALFA ROMEO	STELVIO 2.2 TD	190CV 4WD	0,6909	2.590,88	3.109,05	5.181,75	6.218,10
ALFA ROMEO	STELVIO 2.2 TD AT8 Q4 VELOCE	210CV	0,7508	2.815,50	3.378,60	5.631,00	6.757,20
AUDI	A3 2020 SEDAN 30 TDI	2.0 116CV	0,4569	1.713,38	2.056,05	3.426,75	4.112,10
AUDI	A3 2020 SEDAN 30 TDI S-TRONIC	2.0 116CV	0,4726	1.772,25	2.126,70	3.544,50	4.253,40
AUDI	A3 2020 SEDAN 35 TDI	2.0 150CV	0,4831	1.811,63	2.173,95	3.623,25	4.347,90
AUDI	A3 2020 SEDAN 35 TDI S-TRONIC	2.0 150CV	0,4988	1.870,50	2.244,60	3.741,00	4.489,20
AUDI	A3 2020 SEDAN 40 TDI QUATTRO S-TRONIC	2.0 200CV	0,5715	2.143,13	2.571,75	4.286,25	5.143,50
AUDI	A3 2020 SPB 30 TDI 2.0	116CV	0,4462	1.673,25	2.007,90	3.346,50	4.015,80
AUDI	A3 2020 SPB 30 TDI S-TRONIC	2.0 116CV	0,4629	1.735,88	2.083,05	3.471,75	4.166,10
AUDI	A3 2020 SPB 35 TDI 2.0	150CV	0,4724	1.771,50	2.125,80	3.543,00	4.251,60
AUDI	A3 2020 SPB 35 TDI 2.0 S-TRONIC	150CV	0,4891	1.834,13	2.200,95	3.668,25	4.401,90
AUDI	A3 2020 SPB 40 TDI 2.0 QUATTRO S-TRONIC	200CV	0,5649	2.118,38	2.542,05	4.236,75	5.084,10
AUDI	Q2 30 2.0 TDI	116CV	0,4847	1.817,63	2.181,15	3.635,25	4.362,30
AUDI	Q2 35 2.0 TDI QUATTRO S-TRONIC	150CV	0,5464	2.049,00	2.458,80	4.098,00	4.917,60
AUDI	Q2 35 2.0 TDI S-TRONIC	150CV	0,5163	1.936,13	2.323,35	3.872,25	4.646,70
AUDI	Q3 35 2.0 TDI	150CV	0,5349	2.005,88	2.407,05	4.011,75	4.814,10
AUDI	Q3 35 2.0 TDI QUATTRO S-TRONIC	150CV	0,5770	2.163,75	2.596,50	4.327,50	5.193,00
AUDI	Q3 35 2.0 TDI S-TRONIC	150CV	0,5492	2.059,50	2.471,40	4.119,00	4.942,80
AUDI	Q3 40 2.0 TDI QUATTRO S-TRONIC	190CV	0,6106	2.289,75	2.747,70	4.579,50	5.495,40
BMW	116D 2019	1.5 116CV	0,4362	1.635,75	1.962,90	3.271,50	3.925,80
BMW	118D 2019	2.0 150CV	0,4874	1.827,75	2.193,30	3.655,50	4.386,60
BMW	120D 2019	2.0 190CV	0,5442	2.040,75	2.448,90	4.081,50	4.897,80
BMW	120D XDRIVE 2019	2.0 190CV	0,5527	2.072,63	2.487,15	4.145,25	4.974,30
BMW	216D 1.5 116CV	ACTIVE TOURER	0,4630	1.736,25	2.083,50	3.472,50	4.167,00
BMW	216D 1.5 116CV	GRAN COUPÉ	0,4840	1.815,00	2.178,00	3.630,00	4.356,00
BMW	216D 1.5 116CV	GRAN TOURER	0,4821	1.807,88	2.169,45	3.615,75	4.338,90
BMW	218D 2.0 150CV	ACTIVE TOURER	0,5209	1.953,38	2.344,05	3.906,75	4.688,10
BMW	218D 2.0 150CV	GRAN COUPÉ	0,5236	1.963,50	2.356,20	3.927,00	4.712,40
BMW	218D 2.0 150CV	GRAN TOURER	0,5227	1.960,13	2.352,15	3.920,25	4.704,30
BMW	218D XDRIVE 2.0 150CV	ACTIVE TOURER	0,5456	2.046,00	2.455,20	4.092,00	4.910,40
BMW	218D XDRIVE 2.0 150CV	GRAN TOURER	0,5522	2.070,75	2.484,90	4.141,50	4.969,80
BMW	220D 2.0	190CV COUPÉ	0,5580	2.092,50	2.511,00	4.185,00	5.022,00
BMW	220D 2.0 190CV	ACTIVE TOURER	0,5617	2.106,38	2.527,65	4.212,75	5.055,30
BMW	220D 2.0 190CV	GRAN COUPÉ	0,5741	2.152,88	2.583,45	4.305,75	5.166,90
BMW	220D 2.0 190CV	GRAN TOURER	0,5691	2.134,13	2.560,95	4.268,25	5.121,90
BMW	220D XDRIVE 2.0 190CV	ACTIVE TOURER	0,5891	2.209,13	2.650,95	4.418,25	5.301,90
BMW	220D XDRIVE 2.0 190CV	GRAN COUPÉ	0,5945	2.229,38	2.675,25	4.458,75	5.350,50
BMW	220D XDRIVE 2.0 190CV	GRAN TOURER	0,5754	2.157,75	2.589,30	4.315,50	5.178,60
BMW	X1 SDRIVE 16D 1.5	116CV	0,4643	1.741,13	2.089,35	3.482,25	4.178,70
BMW	X1 SDRIVE 18D 2.0	150 CV	0,5243	1.966,13	2.359,35	3.932,25	4.718,70
BMW	X1 SDRIVE 20D 2.0	190CV	0,5623	2.108,63	2.530,35	4.217,25	5.060,70
BMW	X1 XDRIVE 18D 2.0 150CV	4X4	0,5370	2.013,75	2.416,50	4.027,50	4.833,00
BMW	X1 XDRIVE 20D 2.0	190 CV	0,5888	2.208,00	2.649,60	4.416,00	5.299,20
BMW	X2 SDRIVE 16D 1.5	116CV	0,4641	1.740,38	2.088,45	3.480,75	4.176,90
BMW	X2 SDRIVE 18D 2.0	150CV	0,5173	1.939,88	2.327,85	3.879,75	4.655,70
BMW	X2 SDRIVE 20D 2.0	190CV	0,5534	2.075,25	2.490,30	4.150,50	4.980,60
BMW	X2 XDRIVE 18D 2.0	150CV	0,5349	2.005,88	2.407,05	4.011,75	4.814,10
BMW	X2 XDRIVE 20D 2.0	190CV	0,5818	2.181,75	2.618,10	4.363,50	5.236,20
BMW	X5 XDRIVE 25D 2.0	231CV	0,7560	2.835,00	3.402,00	5.670,00	6.804,00
CITROEN	BERLINGO MULTISPACE	1.5 BLUEHDI 130 CV	0,4022	1.508,25	1.809,90	3.016,50	3.619,80
CITROEN	C3 AIRCROSS 1.5 BLUEHDI	110CV	0,3730	1.398,75	1.678,50	2.797,50	3.357,00
CITROEN	C3 AIRCROSS 1.5 BLUEHDI	120CV	0,4282	1.605,75	1.926,90	3.211,50	3.853,80
CITROEN	C3 III 1.5 BLUEHDI	102CV	0,3689	1.383,38	1.660,05	2.766,75	3.320,10
CITROEN	C4 2020 1.5 BLUEHDI AUT	130CV	0,4264	1.599,00	1.918,80	3.198,00	3.837,60
CITROEN	C5 AIRCROSS 1.5 BLUEHDI	130CV	0,4344	1.629,00	1.954,80	3.258,00	3.909,60
CITROEN	GRAND C4 SPACETOURER 1.5 BLUEHDI	130CV	0,4683	1.756,13	2.107,35	3.512,25	4.214,70
CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI	160CV	0,5335	2.000,63	2.400,75	4.001,25	4.801,50



FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	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)
CUPRA	FORMENTOR 2.0 TDI	150CV	0,5099	1.912,13	2.294,55	3.824,25	4.589,10
CUPRA	FORMENTOR 2.0 TDI 4DRIVE	150CV	0,5545	2.079,38	2.495,25	4.158,75	4.990,50
DACIA	DUSTER 1.5 BLUEDCI	115CV	0,3484	1.306,50	1.567,80	2.613,00	3.135,60
DACIA	DUSTER 1.5 BLUEDCI	95CV	0,3300	1.237,50	1.485,00	2.475,00	2.970,00
DACIA	DUSTER 1.5 BLUEDCI 115CV	4X4	0,3650	1.368,75	1.642,50	2.737,50	3.285,00
DACIA	LODGY 1.5 DCI	115CV	0,3509	1.315,88	1.579,05	2.631,75	3.158,10
DACIA	LODGY 1.5 DCI	95CV	0,3361	1.260,38	1.512,45	2.520,75	3.024,90
DS	DS3 1.5 CROSSBACK BLUEHDI	110CV	0,4208	1.578,00	1.893,60	3.156,00	3.787,20
DS	DS3 1.5 CROSSBACK BLUEHDI	130CV AUT	0,4305	1.614,38	1.937,25	3.228,75	3.874,50
DS	DS4 2021 1.5 BLUEHDI	130CV	0,4678	1.754,25	2.105,10	3.580,50	4.210,20
DS	DS7 1.5 CROSSBACK BLUEHDI	130CV	0,4868	1.825,50	2.190,60	3.651,00	4.381,20
DS	DS7 2.0 CROSSBACK BLUEHDI	180CV	0,5643	2.116,13	2.539,35	4.232,25	5.078,70
FIAT	500L 1.3 MTJ	95CV	0,3813	1.429,88	1.715,85	2.859,75	3.431,70
FIAT	500L WAGON 1.3 MTJ	95CV	0,3974	1.490,25	1.788,30	2.980,50	3.576,60
FIAT	500L WAGON 1.6 MTJ	120CV	0,4148	1.555,50	1.866,60	3.111,00	3.733,20
FIAT	500X 1.3 MULTIJET	95CV	0,4034	1.512,75	1.815,30	3.025,50	3.630,60
FIAT	500X 1.6 MULTIJET	130CV	0,4414	1.655,25	1.986,30	3.310,50	3.972,60
FIAT	DOBLÒ 1.6	120CV	0,4351	1.631,63	1.957,95	3.263,25	3.915,90
FIAT	TALENTO 1.6	123CV 9 POSTI	0,4773	1.789,88	2.147,85	3.579,75	4.295,70
FIAT	TIPO 1.3 MTJ 5PORTE 95CV	MY2016	0,3833	1.437,38	1.724,85	2.874,75	3.449,70
FIAT	TIPO 1.3 MTJ 95CV	MY2016	0,3832	1.437,00	1.724,40	2.874,00	3.448,80
FIAT	TIPO 1.3 MTJ 95CV SW	MY2016	0,3922	1.470,75	1.764,90	2.941,50	3.529,80
FIAT	TIPO 1.6 MTJ 130CV	5 PORTE	0,4066	1.524,75	1.829,70	3.049,50	3.659,40
FIAT	TIPO STATION 1.6 MTJ 130CV	SW	0,4137	1.551,38	1.861,65	3.102,75	3.723,30
FORD	FOCUS IV 1.5 ECOBLUE	120CV	0,4114	1.542,75	1.851,30	3.085,50	3.702,60
FORD	FOCUS IV 2.0 ECOBLUE	150CV	0,4774	1.790,25	2.148,30	3.580,50	4.296,60
FORD	KUGA 2019 1.5 ECOBLUE	120CV 2WD	0,4335	1.625,63	1.950,75	3.251,25	3.901,50
FORD	KUGA 2019 2.0 ECOBLUE	150CV AWD	0,5324	1.996,50	2.395,80	3.993,00	4.791,60
FORD	MONDEO 2.0 ECOBLUE 150CV	S&S	0,5199	1.949,63	2.339,55	3.899,25	4.679,10
FORD	MONDEO 2.0 ECOBLUE 190CV	S&S	0,5709	2.140,88	2.569,05	4.281,75	5.138,10
FORD	MONDEO STATION 2.0 ECOBLUE 190CV	AWD	0,6180	2.317,50	2.781,00	4.635,00	5.562,00
FORD	MONDEO STATION 2.0 ECOBLUE 190CV	S&S	0,5929	2.223,38	2.668,05	4.446,75	5.336,10
FORD	PUMA 1.5 ECOBLUE	120CV	0,4038	1.514,25	1.817,10	3.028,50	3.634,20
FORD	S-MAX 2.0 ECOBLUE	150CV	0,5479	2.054,63	2.465,55	4.109,25	4.931,10
FORD	TOURNEO CONNECT	1.5 TCDDI 120 CV	0,4576	1.716,00	2.059,20	3.432,00	4.118,40
HONDA	CIVIC 1.6	120CV	0,4173	1.564,88	1.877,85	3.129,75	3.755,70
HONDA	HR-V 1.6 DTEC	120 CV	0,4443	1.666,13	1.999,35	3.332,25	3.998,70
HYUNDAI	SANTA FE 2.2 CRDI 4WD	201CV	0,6759	2.534,63	3.041,55	5.069,25	6.083,10
HYUNDAI	TUCSON 2020 1.6 CRDI	116CV	0,4723	1.771,13	2.125,35	3.542,25	4.250,70
JAGUAR	E-PACE 2021 2.0D I4	163CV	0,5533	2.074,88	2.489,85	4.149,75	4.979,70
JEEP	RENEGADE 1.6 MTJ	130CV	0,4557	1.708,88	2.050,65	3.417,75	4.101,30
KIA	SPORTAGE 1.6 CRDI	115CV 2WD	0,4558	1.709,25	2.051,10	3.418,50	4.102,20
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4	163CV	0,5582	2.093,25	2.511,90	4.186,50	5.023,80
MAHINDRA	XUV500 2.2 AWD	140CV DIESEL	0,5284	1.981,50	2.377,80	3.963,00	4.755,60
MAHINDRA	XUV500 2.2 FWD	140CV DIESEL	0,5120	1.920,00	2.304,00	3.840,00	4.608,00
MASERATI	Ghibli 3.0D	250CV	0,8667	3.250,13	3.900,15	6.500,25	7.800,30
MASERATI	Ghibli 3.0D	275CV	0,8724	3.271,50	3.925,80	6.543,00	7.851,60
MASERATI	LEVANTE 3.0 V6 AWD	DIESEL 250CV	0,8960	3.360,00	4.032,00	6.720,00	8.064,00
MASERATI	LEVANTE 3.0 V6 AWD	DIESEL 275CV	0,9006	3.377,25	4.052,70	6.754,50	8.105,40
MAZDA	CX-5 2.2L SKYACTIV-D	150CV	0,5351	2.006,63	2.407,95	4.013,25	4.815,90
MAZDA	CX-5 2.2L SKYACTIV-D 2WD	184CV AWD	0,5849	2.193,38	2.632,05	4.386,75	5.264,10
MERCEDES	A180 D 1.5 116CV AUT	MY2018	0,4537	1.701,38	2.041,65	3.402,75	4.083,30
MERCEDES	A200 D 2.0	150CV	0,4899	1.837,13	2.204,55	3.674,25	4.409,10
MERCEDES	A200 D 2.0 150CV AUT	4MATIC	0,5237	1.963,88	2.356,65	3.927,75	4.713,30
MERCEDES	A200 D 2.0 150CV AUT	MY2018	0,4918	1.844,25	2.213,10	3.688,50	4.426,20
MERCEDES	A220 D 2.0 190CV AUT	4MATIC	0,5500	2.062,50	2.475,00	4.125,00	4.950,00
MERCEDES	A220 D 2.0 190CV AUT	MY2018	0,5368	2.013,00	2.415,60	4.026,00	4.831,20
MERCEDES	B180D 2018	1.5 116CV AUT	0,4351	1.631,63	1.957,95	3.263,25	3.915,90
MERCEDES	B200 D 2018	2.0 150CV AUT 4MATIC	0,5120	1.920,00	2.304,00	3.840,00	4.608,00
MERCEDES	B200D 2018	2.0 150CV AUT	0,4928	1.848,00	2.217,60	3.696,00	4.435,20
MERCEDES	B220 D 2018	2.0 190CV AUT 4MATIC	0,5589	2.095,88	2.515,05	4.191,75	5.030,10
MERCEDES	B220D 2018	2.0 190CV AUT	0,5438	2.039,25	2.447,10	4.078,50	4.894,20
MERCEDES	C220 D 2.0 194CV AUT	CABRIO MY2018	0,6649	2.493,38	2.992,05	4.986,75	5.984,10
MERCEDES	C220 D 2.0 194CV AUT	COUPÉ MY2018	0,6151	2.306,63	2.767,95	4.613,25	5.535,90



FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	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)
MERCEDES	C220 D 2.2 194CV 4MATIC AUT	CABRIO MY2018	0,6841	2.565,38	3.078,45	5.130,75	6.156,90
MERCEDES	C300 D 2.0 245CV 4MATIC AUT	COUPÉ MY2018	0,6653	2.494,88	2.993,85	4.989,75	5.987,70
MERCEDES	C300 D 2.0 245CV AUT	CABRIO MY2018	0,6958	2.609,25	3.131,10	5.218,50	6.262,20
MERCEDES	C300 D 2.0 245CV AUT	COUPÉ MY2018	0,6402	2.400,75	2.880,90	4.801,50	5.761,80
MERCEDES	CLA 180 2019	1.5 115CV AUT	0,4785	1.794,38	2.153,25	3.588,75	4.306,50
MERCEDES	CLA 200D 2019	2.0 150CV	0,5282	1.980,75	2.376,90	3.961,50	4.753,80
MERCEDES	CLA 200D 2019	2.0 150CV AUT	0,5292	1.984,50	2.381,40	3.969,00	4.762,80
MERCEDES	CLA 200D 2019	2.0 150CV AUT 4MATIC	0,5601	2.100,38	2.520,45	4.200,75	5.040,90
MERCEDES	CLA 220D 2019	2.0 190CV AUT	0,5720	2.145,00	2.574,00	4.290,00	5.148,00
MERCEDES	CLA 220D 2019	2.0 190CV AUT 4MATIC	0,5900	2.212,50	2.655,00	4.425,00	5.310,00
MERCEDES	CLS 400D 3.0 4MATIC	330CV	0,9314	3.492,75	4.191,30	6.985,50	8.382,60
MERCEDES	E 200D 1.6 160CV	BERLINA	0,6095	2.285,63	2.742,75	4.571,25	5.485,50
MERCEDES	E 200D 1.6 160CV	SW	0,6216	2.331,00	2.797,20	4.662,00	5.594,40
MERCEDES	E 220D 194CV	BERLINA	0,6384	2.394,00	2.872,80	4.788,00	5.745,60
MERCEDES	E 220D 2.0 194CV	CABRIO	0,6943	2.603,63	3.124,35	5.207,25	6.248,70
MERCEDES	E 220D 2.0 194CV	COUPÉ	0,6517	2.443,88	2.932,65	4.887,75	5.865,30
MERCEDES	E 220D 2.0 194CV	SW	0,6428	2.410,50	2.892,60	4.821,00	5.785,20
MERCEDES	E 220D 2.0 4MATIC 194CV	CABRIO	0,6872	2.577,00	3.092,40	5.154,00	6.184,80
MERCEDES	E 220D 4MATIC 194CV	BERLINA	0,6705	2.514,38	3.017,25	5.028,75	6.034,50
MERCEDES	E 220D 4MATIC 194CV	SW	0,6818	2.556,75	3.068,10	5.113,50	6.136,20
MERCEDES	E 220D 4MATIC 2.0 194CV	COUPÉ	0,6751	2.531,63	3.037,95	5.063,25	6.075,90
MERCEDES	E 400 D 4MATIC	340CV	0,8163	3.061,13	3.673,35	6.122,25	7.346,70
MERCEDES	G 400D 3.0	330CV SW	1,0851	4.069,13	4.882,95	8.138,25	9.765,90
MERCEDES	GLA 2020 180D AUT 2.0	116CV	0,5129	1.923,38	2.308,05	3.846,75	4.616,10
MERCEDES	GLA 2020 200D AUT 2.0	150CV	0,5355	2.008,13	2.409,75	4.016,25	4.819,50
MERCEDES	GLA 2020 200D AUT 2.0	190CV	0,5810	2.178,75	2.614,50	4.357,50	5.229,00
MERCEDES	GLA 2020 200D AUT 4MATIC 2.0	150CV	0,5642	2.115,75	2.538,90	4.231,50	5.077,80
MERCEDES	GLA 2020 200D AUT 4MATIC 2.0	190CV	0,5990	2.246,25	2.695,50	4.492,50	5.391,00
MERCEDES	GLB 180D AUT 2.0	116CV	0,5408	2.028,00	2.433,60	4.056,00	4.867,20
MERCEDES	GLB 200D AUT 2.0	150CV	0,5615	2.105,63	2.526,75	4.211,25	5.053,50
MERCEDES	GLB 200D AUT 4MATIC 2.0	150CV	0,5910	2.216,25	2.659,50	4.432,50	5.319,00
MERCEDES	GLB 220D AUT 2.0	190CV	0,6074	2.277,75	2.733,30	4.555,50	5.466,60
MERCEDES	GLB 220D AUT 4MATIC 2.0	190CV	0,6264	2.349,00	2.818,80	4.698,00	5.637,60
MERCEDES	GLC 200D 2.0 4MATIC	163CV	0,6220	2.332,50	2.799,00	4.665,00	5.598,00
MERCEDES	GLC 200D 2.0 4MATIC COUPÉ	163CV	0,6458	2.421,75	2.906,10	4.843,50	5.812,20
MERCEDES	GLC 220D 2.0 4MATIC	194CV	0,6452	2.419,50	2.903,40	4.839,00	5.806,80
MERCEDES	GLC 220D 2.0 4MATIC COUPÉ	194CV	0,6691	2.509,13	3.010,95	5.018,25	6.021,90
MERCEDES	GLC 300D 2.0 4MATIC	245CV	0,6818	2.556,75	3.068,10	5.113,50	6.136,20
MERCEDES	GLC 300D 2.0 4MATIC COUPÉ	245CV	0,7105	2.664,38	3.197,25	5.328,75	6.394,50
MERCEDES	GLC 400D 2.9 4MATIC	330CV	0,7801	2.925,38	3.510,45	5.850,75	7.020,90
MERCEDES	GLC 400D 2.9 4MATIC COUPÉ	330CV	0,7898	2.961,75	3.554,10	5.923,50	7.108,20
MERCEDES	GLE 300D 2.0 4MATIC	245CV	0,8067	3.025,13	3.630,15	6.050,25	7.260,30
MERCEDES	GLE 350D 3.0 4MATIC	272CV	0,8583	3.218,63	3.862,35	6.437,25	7.724,70
MERCEDES	GLE 350D 3.0 4MATIC 272CV	COUPÉ	0,8891	3.334,13	4.000,95	6.668,25	8.001,90
MERCEDES	GLE 400D 3.0 4MATIC	330CV	0,9056	3.396,00	4.075,20	6.792,00	8.150,40
MERCEDES	GLE 400D 3.0 4MATIC 330CV	COUPÉ	0,9653	3.619,88	4.343,85	7.239,75	8.687,70
MERCEDES	GLS 350D 4MATIC	285CV	0,9655	3.620,63	4.344,75	7.241,25	8.689,50
MERCEDES	GLS 400D 4MATIC	330CV	0,9981	3.742,88	4.491,45	7.485,75	8.982,90
MERCEDES	S 350D 2021 2.9	286CV	1,0022	3.758,25	4.509,90	7.516,50	9.019,80
MERCEDES	S 350D 2021 2.9 4MATIC	286CV	1,0252	3.844,50	4.613,40	7.689,00	9.226,80
MERCEDES	S 400D 2021 2.9 4MATIC	330CV	1,0668	4.000,50	4.800,60	8.001,00	9.601,20
MERCEDES	V KLASSE 2.0D	237CV	0,8404	3.151,50	3.781,80	6.303,00	7.563,60
MINI	MINI COOPER CLUBMAN 2.0 D	150CV	0,4780	1.792,50	2.151,00	3.585,00	4.302,00
MINI	MINI COOPER D COUNTRYMAN 2.0	150CV	0,4901	1.837,88	2.205,45	3.675,75	4.410,90
MINI	MINI COOPER D COUNTRYMAN ALL4 2.0	150CV 4X4	0,5259	1.972,13	2.366,55	3.944,25	4.733,10
MINI	MINI COOPER SD CLUBMAN 2.0	190CV	0,5249	1.968,38	2.362,05	3.936,75	4.724,10
MINI	MINI COOPER SD CLUBMAN 2.0	190CV ALL4	0,5461	2.047,88	2.457,45	4.095,75	4.914,90
MINI	MINI COOPER SD COUNTRYMAN AUT 2.0	190CV	0,5357	2.008,88	2.410,65	4.017,75	4.821,30
MINI	MINI COOPER SD COUNTRYMAN AUT ALL4	190CV 4X4	0,5550	2.081,25	2.497,50	4.162,50	4.995,00
MINI	MINI ONE CLUBMAN 1.5D	116CV	0,4341	1.627,88	1.953,45	3.255,75	3.906,90
MINI	MINI ONE D COUNTRYMAN 1.5	116CV	0,4517	1.693,88	2.032,65	3.387,75	4.065,30
MITSUBISHI	ECLIPSE CROSS 2.2 D 148CV	4WD	0,5782	2.168,25	2.601,90	4.336,50	5.203,80
OPEL	ASTRA 2019 1.5 CDTI	105CV	0,4143	1.553,63	1.864,35	3.107,25	3.728,70
OPEL	ASTRA 2019 1.5 CDTI	122CV	0,4216	1.581,00	1.897,20	3.162,00	3.794,40



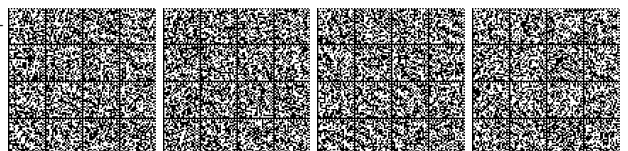
FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	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)
OPEL	ASTRA ST 2019 1.5 CDTI	105CV SW	0,4221	1.582,88	1.899,45	3.165,75	3.798,90
OPEL	ASTRA ST 2019 1.5 CDTI	122CV SW	0,4295	1.610,63	1.932,75	3.221,25	3.865,50
OPEL	COMBO LIFE	1.5 CDTI 130CV	0,4264	1.599,00	1.918,80	3.198,00	3.837,60
OPEL	CORSA 2019 1.5 D	102CV	0,3514	1.317,75	1.581,30	2.635,50	3.162,60
OPEL	CROSSLAND X 1.5D	110CV	0,3946	1.479,75	1.775,70	2.959,50	3.551,40
OPEL	CROSSLAND X 1.5D	120CV	0,4047	1.517,63	1.821,15	3.035,25	3.642,30
OPEL	GRANDLAND X 1.5 D	130CV	0,4588	1.720,50	2.064,60	3.441,00	4.129,20
OPEL	INSIGNIA 2020 1.5 CDTI	122CV	0,4868	1.825,50	2.190,60	3.651,00	4.381,20
OPEL	INSIGNIA 2020 2.0 CDTI	174CV	0,5268	1.975,50	2.370,60	3.951,00	4.741,20
OPEL	INSIGNIA 2020 2.0 CDTI	174CV AWD	0,5754	2.157,75	2.589,30	4.315,50	5.178,60
OPEL	MOKKA 2020 1.5D	110CV	0,4049	1.518,38	1.822,05	3.036,75	3.644,10
OPEL	ZAFIRA LIFE 1.5D	120CV	0,4765	1.786,88	2.144,25	3.573,75	4.288,50
PEUGEOT	2008 2020 1.5 BLUEHDI 110	110CV	0,4012	1.504,50	1.805,40	3.009,00	3.610,80
PEUGEOT	2008 2020 1.5 BLUEHDI 130	130CV AUT	0,4323	1.621,13	1.945,35	3.242,25	3.890,70
PEUGEOT	208 2019 1.5 BLUEHDI	100CV	0,3471	1.301,63	1.561,95	2.603,25	3.123,90
PEUGEOT	3008 1.5 BLUEHDI S&S	131CV	0,4540	1.702,50	2.043,00	3.405,00	4.086,00
PEUGEOT	308 2021 1.5 BLUEHDI	130CV	0,4288	1.608,00	1.929,60	3.216,00	3.859,20
PEUGEOT	5008 1.5 BLUEHDI	131CV	0,4674	1.752,75	2.103,30	3.505,50	4.206,60
PEUGEOT	5008 2.0 BLUEHDI	177CV	0,5557	2.083,88	2.500,65	4.167,75	5.001,30
PEUGEOT	508 BLUEHDI 1.5	130CV	0,4862	1.823,25	2.187,90	3.646,50	4.375,80
PEUGEOT	508 STATION 1.5 BLUEHDI S&S	130CV	0,4899	1.837,13	2.204,55	3.674,25	4.409,10
PEUGEOT	EXPERT TRAVELLER	1.5 BLUEHDI 120CV	0,5179	1.942,13	2.330,55	3.884,25	4.661,10
PEUGEOT	RIFTER STD GTLINE 1.5	130CV	0,4492	1.684,50	2.021,40	3.369,00	4.042,80
RENAULT	CLIO 1.5 BLUEDCI	100CV	0,3705	1.389,38	1.667,25	2.778,75	3.334,50
RENAULT	ESPACE 2.0 BLUE DCI	160CV	0,5763	2.161,13	2.593,35	4.322,25	5.186,70
RENAULT	ESPACE 2.0 BLUE DCI	190CV	0,6002	2.250,75	2.700,90	4.501,50	5.401,80
RENAULT	KANGOO 2021 1.5 BLUE DCI	75CV	0,4218	1.581,75	1.898,10	3.163,50	3.796,20
RENAULT	KANGOO 2021 1.5 BLUE DCI	95CV	0,4316	1.618,50	1.942,20	3.237,00	3.884,40
RENAULT	KOLEOS 2020 2.0 BLUE DCI	190CV 2X4	0,5640	2.115,00	2.538,00	4.230,00	5.076,00
RENAULT	KOLEOS 2020 2.0 BLUE DCI	190CV 4X4	0,5783	2.168,63	2.602,35	4.337,25	5.204,70
RENAULT	MEGANE 2020 1.5 BLUEDCI	115CV	0,4141	1.552,88	1.863,45	3.105,75	3.726,90
RENAULT	MEGANE SPORTER 2020 1.5 BLUEDCI	115CV	0,4201	1.575,38	1.890,45	3.150,75	3.780,90
RENAULT	TALISMAN SPORTER 2.0 BLUE DCI	160CV	0,5635	2.113,13	2.535,75	4.226,25	5.071,50
RENAULT	TALISMAN SPORTER 2.0 BLUE DCI	190CV	0,5974	2.240,25	2.688,30	4.480,50	5.376,60
SEAT	ATECA 2.0 TDI	115CV	0,4654	1.745,25	2.094,30	3.490,50	4.188,60
SEAT	ATECA 2.0 TDI 2X4	150CV	0,4916	1.843,50	2.212,20	3.687,00	4.424,40
SEAT	ATECA 2.0 TDI 4X4	150CV	0,5176	1.941,00	2.329,20	3.882,00	4.658,40
SEAT	LEON 2020 2.0 TDI	115CV	0,4248	1.593,00	1.911,60	3.186,00	3.823,20
SEAT	LEON 2020 2.0 TDI DSG	150CV	0,4646	1.742,25	2.090,70	3.484,50	4.181,40
SEAT	LEON SPORTSTOURER 2020 2.0 TDI DSG	150CV SW	0,4686	1.757,25	2.108,70	3.514,50	4.217,40
SEAT	LEON SPORTSTOURER 2020 2.0 TDI FR	115CV SW	0,4453	1.669,88	2.003,85	3.339,75	4.007,70
SEAT	TARRACO 2019	2.0 TDI 150CV	0,5298	1.986,75	2.384,10	3.973,50	4.768,20
SKODA	KAROQ 2.0 TDI 2X4	150CV	0,4901	1.837,88	2.205,45	3.675,75	4.410,90
SKODA	KAROQ 2020 2.0 TDI	115CV	0,3165	1.186,88	1.424,25	2.373,75	2.848,50
SKODA	KAROQ 2020 2.0 TDI 4X4	150CV	0,5175	1.940,63	2.328,75	3.881,25	4.657,50
SKODA	KODIAQ 2.0 TDI 150CV	2X4	0,5129	1.923,38	2.308,05	3.846,75	4.616,10
SKODA	KODIAQ 2.0 TDI 150CV	4X4	0,5460	2.047,50	2.457,00	4.095,00	4.914,00
SKODA	OCTAVIA 2020 2.0 TDI	116CV	0,4385	1.644,38	1.973,25	3.288,75	3.946,50
SKODA	OCTAVIA 2020 2.0 TDI	150CV	0,4606	1.727,25	2.072,70	3.454,50	4.145,40
SKODA	OCTAVIA 2020 2.0 TDI	200CV	0,5603	2.101,13	2.521,35	4.202,25	5.042,70
SKODA	OCTAVIA WAGON 2020 2.0 TDI	116CV	0,4442	1.665,75	1.998,90	3.331,50	3.997,80
SKODA	OCTAVIA WAGON 2020 2.0 TDI	150CV	0,4663	1.748,63	2.098,35	3.497,25	4.196,70
SKODA	OCTAVIA WAGON 2020 2.0 TDI	200CV	0,5660	2.122,50	2.547,00	4.245,00	5.094,00
SKODA	OCTAVIA WAGON 2020 2.0 TDI 4X4	150CV	0,5003	1.876,13	2.251,35	3.752,25	4.502,70
SKODA	SUPERB 2.0 TDI EVO	200CV 2X4	0,5652	2.119,50	2.543,40	4.239,00	5.086,80
SKODA	SUPERB 2.0 TDI EVO	200CV 4X4	0,5771	2.164,13	2.596,95	4.328,25	5.193,90
SKODA	SUPERB 2.0 TDI SCR	150CV	0,5197	1.948,88	2.338,65	3.897,75	4.677,30
SKODA	SUPERB 2020 2.0 TDI	122CV	0,5128	1.923,00	2.307,60	3.846,00	4.615,20
SKODA	SUPERB WAGON 2.0 TDI DSG	150CV	0,5519	2.069,63	2.483,55	4.139,25	4.967,10
SKODA	SUPERB WAGON 2.0 TDI EVO	200CV 2X4	0,5634	2.112,75	2.535,30	4.225,50	5.070,60
SKODA	SUPERB WAGON 2.0 TDI EVO	200CV 4X4	0,5820	2.182,50	2.619,00	4.365,00	5.238,00
SKODA	SUPERB WAGON 2.0 TDI SCR	150CV	0,5256	1.971,00	2.365,20	3.942,00	4.730,40
SKODA	SUPERB WAGON 2020 2.0 TDI	122CV	0,5207	1.952,63	2.343,15	3.905,25	4.686,30
SSANGYONG	KORANDO 2019 1.6D 2WD	136CV	0,4938	1.851,75	2.222,10	3.703,50	4.444,20



FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	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)
SSANGYONG	KORANDO 2019 1.6D AWD	136CV	0,5073	1.902,38	2.282,85	3.804,75	4.565,70
SSANGYONG	REXTON 2.2D 181CV	2WD	0,6115	2.293,13	2.751,75	4.586,25	5.503,50
SSANGYONG	REXTON 2.2D 181CV	4WD	0,6289	2.358,38	2.830,05	4.716,75	5.660,10
SSANGYONG	REXTON 2.2D 202CV	4WD	0,6704	2.514,00	3.016,80	5.028,00	6.033,60
SSANGYONG	TIVOLI 2020	1.6D 136CV	0,4359	1.634,63	1.961,55	3.269,25	3.923,10
TOYOTA	LAND CRUISER 2.8 D4-D	177CV	0,6879	2.579,63	3.095,55	5.159,25	6.191,10
TOYOTA	LAND CRUISER 2.8 D4-D	177CV LOUNGE	0,7546	2.829,75	3.395,70	5.659,50	6.791,40
TOYOTA	PROACE VERSO 1.5D 120CV	9 POSTI	0,4914	1.842,75	2.211,30	3.685,50	4.422,60
VOLKSWAGEN	AMAROK 3.0	204CV	0,5986	2.244,75	2.693,70	4.489,50	5.387,40
VOLKSWAGEN	CADDY 2.0 TDI	102CV	0,4341	1.627,88	1.953,45	3.255,75	3.906,90
VOLKSWAGEN	CADDY 2.0 TDI	122CV	0,4762	1.785,75	2.142,90	3.571,50	4.285,80
VOLKSWAGEN	GOLF VARIANT VIII 2020 2.0 TDI	116CV	0,4541	1.702,88	2.043,45	3.405,75	4.086,90
VOLKSWAGEN	GOLF VARIANT VIII 2020 2.0 TDI	150CV	0,4912	1.842,00	2.210,40	3.684,00	4.420,80
VOLKSWAGEN	GOLF VIII 2020 2.0 TDI	115CV	0,4461	1.672,88	2.007,45	3.345,75	4.014,90
VOLKSWAGEN	GOLF VIII 2020 2.0 TDI	150CV	0,4793	1.797,38	2.156,85	3.594,75	4.313,70
VOLKSWAGEN	GOLF VIII 2020 2.0 TDI	200CV	0,5479	2.054,63	2.465,55	4.109,25	4.931,10
VOLKSWAGEN	MULTIVAN 2.0	150CV	0,6639	2.489,63	2.987,55	4.979,25	5.975,10
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI	122CV	0,5243	1.966,13	2.359,35	3.932,25	4.718,70
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI	150CV	0,5321	1.995,38	2.394,45	3.990,75	4.788,90
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI	200CV	0,5926	2.222,25	2.666,70	4.444,50	5.333,40
VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI	200CV 4X4	0,6121	2.295,38	2.754,45	4.590,75	5.508,90
VOLKSWAGEN	SHARAN 2.0 TDI 177CV	2X4	0,6406	2.402,25	2.882,70	4.804,50	5.765,40
VOLKSWAGEN	SHARAN 2.0 TDI 177CV	4X4	0,6551	2.456,63	2.947,95	4.913,25	5.895,90
VOLKSWAGEN	TIGUAN 2.0 TDI	122CV	0,5071	1.901,63	2.281,95	3.803,25	4.563,90
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV	2X4	0,5316	1.993,50	2.392,20	3.987,00	4.784,40
VOLKSWAGEN	TIGUAN 2.0 TDI 150CV	4X4	0,5576	2.091,00	2.509,20	4.182,00	5.018,40
VOLKSWAGEN	TIGUAN 2.0 TDI 4MOTION	200CV	0,5974	2.240,25	2.688,30	4.480,50	5.376,60
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI	150CV	0,5605	2.101,88	2.522,25	4.203,75	5.044,50
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4 MOTION	150CV 4WD	0,5926	2.222,25	2.666,70	4.444,50	5.333,40
VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION	200CV	0,6174	2.315,25	2.778,30	4.630,50	5.556,60
VOLKSWAGEN	TOUAREG 2020 3.0 TDI	231CV	0,7504	2.814,00	3.376,80	5.628,00	6.753,60
VOLKSWAGEN	TOUAREG 2020 3.0 TDI	286CV	0,7850	2.943,75	3.532,50	5.887,50	7.065,00
VOLKSWAGEN	TOURAN 2.0 TDI	122CV	0,5119	1.919,63	2.303,55	3.839,25	4.607,10
VOLKSWAGEN	TOURAN 2.0 TDI	150CV 2WD	0,5369	2.013,38	2.416,05	4.026,75	4.832,10
VOLKSWAGEN	T-ROC 2.0 TDI	115CV	0,4637	1.738,88	2.086,65	3.477,75	4.173,30
VOLKSWAGEN	T-ROC 2.0 TDI 4MOTION	150CV	0,5322	1.995,75	2.394,90	3.991,50	4.789,80
VOLKSWAGEN	T-ROC 2.0 TDI BLUEMOTION	150CV	0,5111	1.916,63	2.299,95	3.833,25	4.599,90





FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA-GPL E BENZINA-METANO IN PRODUZIONE

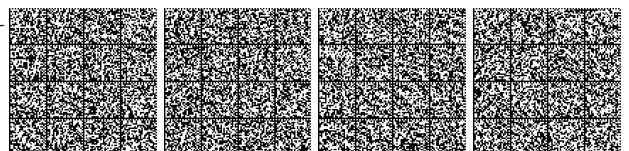
MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
<b>BENZINA-GPL</b>							
DACIA	DUSTER 1.0 100CV	BENZ+GPL	0,3399	1.274,63	1.529,55	2.549,25	3.059,10
DACIA	SANDERO 2021 1.0 TCE ECO-G 100CV	BENZ+GPL	0,3175	1.190,63	1.428,75	2.381,25	2.857,50
DR AUTOMOBILES	DR 5.0 1.5 116CV	BENZ+GPL	0,4009	1.503,38	1.804,05	3.006,75	3.608,10
DR AUTOMOBILES	DR F35 1.5 156CV	BENZ+GPL	0,4617	1.731,38	2.077,65	3.462,75	4.155,30
DR AUTOMOBILES	DR3 S2 1.5 115CV	BENZ+GPL	0,3920	1.470,00	1.764,00	2.940,00	3.528,00
FIAT	500 1.2 69CV	BENZ+GPL	0,3655	1.370,63	1.644,75	2.741,25	3.289,50
FIAT	PANDA 1.0 69CV	BENZ+GPL	0,3496	1.311,00	1.573,20	2.622,00	3.146,40
FIAT	PANDA CROSS 2021 1.2 69CV	BENZ+GPL	0,3865	1.449,38	1.739,25	2.898,75	3.478,50
FORD	FIESTA 1.1 75CV	BENZ+GPL	0,3865	1.449,38	1.739,25	2.898,75	3.478,50
GREAT WALL HAVAL	HAVAL H2 1.5 144CV	GPL	0,5854	2.195,25	2.634,30	4.390,50	5.268,60
KIA	CEED 1.0 T-GDI	BENZINA+GPL	0,4609	1.728,38	2.074,05	3.456,75	4.148,10
KIA	PICANTO 1.0 67CV	BENZ+GPL	0,3413	1.279,88	1.535,85	2.559,75	3.071,70
KIA	RIO 1.2 84CV	BENZ+GPL	0,3837	1.438,88	1.726,65	2.877,75	3.453,30
KIA	SPORTAGE 1.6 ECOGPL 2WD	126CV	0,5117	1.918,88	2.302,65	3.837,75	4.605,30
KIA	STONIC 2020 1.0 ECO GPL 95CV	BENZ+GPL	0,3960	1.485,00	1.782,00	2.970,00	3.564,00
KIA	STONIC 2020 1.2 ECO GPL 82CV	BENZ+GPL	0,3831	1.436,63	1.723,95	2.873,25	3.447,90
LANCIA	YPSILON 1.2 69CV 5P	BENZ+GPL	0,3688	1.383,00	1.659,60	2.766,00	3.319,20
MAHINDRA	KUV100 1.2 VVT 87CV	BENZ+GPL	0,3467	1.300,13	1.560,15	2.600,25	3.120,30
MITSUBISHI	ASX 2.0 150CV 2WD	BENZ+GPL	0,4806	1.802,25	2.162,70	3.604,50	4.325,40
MITSUBISHI	ASX 2.0 150CV 4WD	BENZ+GPL	0,5294	1.985,25	2.382,30	3.970,50	4.764,60
MITSUBISHI	OUTLANDER 2.0 150CV 2WD	BENZ+GPL	0,5661	2.122,88	2.547,45	4.245,75	5.094,90
MITSUBISHI	OUTLANDER 2.0 150CV 4WD	BENZ+GPL	0,6070	2.276,25	2.731,50	4.552,50	5.463,00
MITSUBISHI	SPACESTAR 1.2 70CV	BENZ+GPL	0,3593	1.347,38	1.616,85	2.694,75	3.233,70
NISSAN	MICRA 2021 IG-T 900 90CV	BENZ+GPL	0,3865	1.449,38	1.739,25	2.898,75	3.478,50
RENAULT	CAPTUR 2020 1.0 TCE 100CV	BENZ+GPL	0,3872	1.452,00	1.742,40	2.904,00	3.484,80
RENAULT	CLO 2019 1.0 TCE 100CV	BENZ+GPL	0,3790	1.421,25	1.705,50	2.842,50	3.411,00
<b>BENZINA-METANO</b>							
DR AUTOMOBILES	DR4 1.6 114CV	BENZ+METANO	0,4400	1.650,00	1.980,00	3.300,00	3.960,00
DR AUTOMOBILES	DR6 1.5 T 150CV	BENZ+METANO	0,4936	1.851,00	2.221,20	3.702,00	4.442,40
DR AUTOMOBILES	DR EVO 1.6 126CV	BENZ+METANO	0,4365	1.636,88	1.964,25	3.273,75	3.928,50
FIAT	PANDA CROSS 2021 0.9 80CV	BENZ+METANO	0,3996	1.498,50	1.798,20	2.997,00	3.596,40
FIAT	DOBLO 1.4 T-JET 120CV	BENZ+METANO	0,4761	1.785,38	2.142,45	3.570,75	4.284,90
FIAT	PANDA 2021 0.9 80CV	BENZ+METANO	0,3809	1.428,38	1.714,05	2.856,75	3.428,10
LANCIA	YPSILON 0.9 TWINAIR 84CV	BENZ+METANO	0,3690	1.383,75	1.660,50	2.767,50	3.321,00
<b>METANO ESCLUSIVO</b>							
AUDI	A3 SPB 30 G-TRON 1.5	130CV METANO	0,5615	2.105,63	2.526,75	4.211,25	5.053,50
AUDI	A4 AVANT 40 G-TRON 2.0	170CV S-TRONIC METANO	0,6602	2.475,75	2.970,90	4.951,50	5.941,80
AUDI	A5 SPB 40 G-TRON 2.0	170CV METANO	0,6939	2.602,13	3.122,55	5.204,25	6.245,10
SEAT	ARONA 1.0 TGI 90CV	METANO	0,3893	1.459,88	1.751,85	2.919,75	3.503,70
SEAT	IBIZA 1.0 TGI 90CV	METANO	0,3979	1.492,13	1.790,55	2.984,25	3.581,10
SEAT	LEON 2021 1.5 TGI 130CV	METANO	0,4588	1.720,50	2.064,60	3.441,00	4.129,20
SEAT	LEON SPORTSTOURER 2021 1.5 TGI	130CV SW	0,4819	1.807,13	2.168,55	3.614,25	4.337,10
SKODA	KAMIQ 1.0 G-TEC 90CV	METANO	0,4108	1.540,50	1.848,60	3.081,00	3.697,20
SKODA	OCTAVIA 2020 1.5 G-TEC	130CV METANO	0,4795	1.798,13	2.157,75	3.596,25	4.315,50
SKODA	SCALA 2019	1.0 G-TEC 90CV METANO	0,4110	1.541,25	1.849,50	3.082,50	3.699,00
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 TGI	130CV	0,5290	1.983,75	2.380,50	3.967,50	4.761,00
VOLKSWAGEN	GOLF VIII 2020 1.5 TGI	130CV	0,5171	1.939,13	2.326,95	3.878,25	4.653,90
VOLKSWAGEN	POLO 2021 1.0 TGI 90CV	METANO	0,4011	1.504,13	1.804,95	3.008,25	3.609,90
VOLKSWAGEN	UP! 1.0 68CV ECO	METANO	0,3641	1.365,38	1.638,45	2.730,75	3.276,90





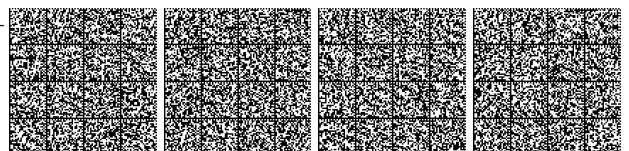
FRINGE BENEFIT 2022  
 AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	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)
<b>MILD HYBRID - FULL HYBRID BENZINA</b>							
AUDI	A3 2020 SEDAN 30 1.0 TFSI S-TRONIC 110CV	HYBRID	0,5426	2.034,75	2.441,70	4.069,50	4.883,40
AUDI	A3 2020 SEDAN 35 1.5 TFSI S-TRONIC 150CV	HYBRID	0,5769	2.163,38	2.596,05	4.326,75	5.192,10
AUDI	A3 2020 SPB 30 1.0 TFSI S-TRONIC 110CV	IBRIDO-BENZINA	0,5289	1.983,38	2.380,05	3.966,75	4.760,10
AUDI	A3 2020 SPB 35 1.5 TFSI S-TRONIC 150CV	HYBRID	0,5642	2.115,75	2.538,90	4.231,50	5.077,80
AUDI	A4 35 2.0 TFSI 150CV	HYBRID	0,6236	2.338,50	2.806,20	4.677,00	5.612,40
AUDI	A4 35 2.0 TFSI 150CV S-TRONIC	HYBRID	0,6359	2.384,63	2.861,55	4.769,25	5.723,10
AUDI	A4 40 2.0 TFSI QUATTRO S-TRONIC 204CV	HYBRID	0,7034	2.637,75	3.165,30	5.275,50	6.330,60
AUDI	A4 40 2.0 TFSI S-TRONIC 204CV	HYBRID	0,6828	2.560,50	3.072,60	5.121,00	6.145,20
AUDI	A4 ALLROAD 45 2.0 TFSI S-TRONIC 265CV	HYBRID	0,7890	2.958,75	3.550,50	5.917,50	7.101,00
AUDI	A4 AVANT 35 2.0 TFSI 150CV	HYBRID	0,6354	2.382,75	2.859,30	4.765,50	5.718,60
AUDI	A4 AVANT 35 2.0 TFSI 150CV S-TRONIC	HYBRID	0,6544	2.454,00	2.944,80	4.908,00	5.889,60
AUDI	A4 AVANT 40 2.0 TFSI QUATTRO S-TRONIC 204CV	HYBRID	0,7095	2.660,63	3.192,75	5.321,25	6.385,50
AUDI	A4 AVANT 40 2.0 TFSI S-TRONIC 204CV	HYBRID	0,6946	2.604,75	3.125,70	5.209,50	6.251,40
AUDI	A5 40 2.0 TFSI QUATTRO S-TRONIC 204CV	COUPÉ HYBRID	0,7341	2.752,88	3.303,45	5.505,75	6.606,90
AUDI	A5 40 2.0 TFSI S-TRONIC 190CV	CABRIO HYBRID	0,7527	2.822,63	3.387,15	5.645,25	6.774,30
AUDI	A5 40 2.0 TFSI S-TRONIC 204CV	COUPÉ HYBRID	0,7082	2.655,75	3.186,90	5.311,50	6.373,80
AUDI	A5 40 SPB 2.0 TFSI QUATTRO S-TRONIC 204CV	HYBRID	0,7341	2.752,88	3.303,45	5.505,75	6.606,90
AUDI	A5 40 SPB 2.0 TFSI S-TRONIC 204CV	HYBRID	0,7072	2.652,00	3.182,40	5.304,00	6.364,80
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV	COUPÉ HYBRID	0,7706	2.889,75	3.467,70	5.779,50	6.935,40
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV	HYBRID	0,7729	2.898,38	3.478,05	5.796,75	6.956,10
AUDI	A6 40 TFSI 2.0 S-TR 204CV	HYBRID	0,7552	2.832,00	3.398,40	5.664,00	6.796,80
AUDI	A6 55 3.0 TFSI 340CV QUATTRO S-TRONIC	HYBRID	0,9091	3.409,13	4.090,95	6.818,25	8.181,90
AUDI	A6 ALLROAD 55 3.0 TFSI QUATTRO S-TR 340CV	HYBRID	0,9611	3.604,13	4.324,95	7.208,25	8.649,90
AUDI	A6 AVANT 40 TFSI 2.0 S-TR 204CV	HYBRID	0,7714	2.892,75	3.471,30	5.785,50	6.942,60
AUDI	A6 AVANT 55 3.0 TFSI 340CV QUATTRO S-TRONIC	HYBRID	0,9365	3.511,88	4.214,25	7.023,75	8.428,50
AUDI	A7 SPB 40 2.0 S-TRONIC 204CV	HYBRID	0,8333	3.124,88	3.749,85	6.249,75	7.499,70
AUDI	A7 SPB 55 3.0 QUATTRO S-TRONIC 340CV	HYBRID	0,9898	3.711,75	4.454,10	7.423,50	8.908,20
AUDI	Q3 35 1.5 TFSI S TRONIC	150CV HYBRID	0,6027	2.260,08	2.712,10	4.520,16	5.424,19
AUDI	Q5 45 2.0 TFSI QUATTRO S-TR	265CV HYBRID	0,8123	3.046,11	3.655,33	6.092,22	7.310,66
AUDI	Q7 55 3.0 TFSI QUATTRO TIPTRONIC	340CV HYBRID	1,0217	3.831,37	4.597,65	7.662,74	9.195,29
AUDI	Q8 55 3.0 TFSI QUATTRO TIPTRONIC	340CV HYBRID	1,0561	3.960,53	4.752,63	7.921,05	9.505,26
AUDI	RS Q8 4.0 TFSI V8 QUATTRO TIPTRONIC	600CV HYBRID	1,6602	6.225,84	7.471,00	12.451,67	14.942,01
AUDI	RS6 AVANT 40 4.0 TFSI 600CV QUATTRO TIPTRONIC	HYBRID	1,5275	5.728,13	6.873,75	11.456,25	13.747,50
AUDI	RS7 SPB 4.0 600CV QUATTRO TIPTRONIC	HYBRID	1,5772	5.914,50	7.097,40	11.829,00	14.194,80
AUDI	S8 3.0 TFSI QUATTRO TIPTRONIC	570CV HYBRID	1,5303	5.738,63	6.886,35	11.477,25	13.772,70
BMW	520i 2.0 184CV	IBRIDO-BENZINA	0,7311	2.741,63	3.289,95	5.483,25	6.579,90
BMW	520i TOURING 2.0 184CV	IBRIDO-BENZINA	0,7511	2.816,63	3.379,95	5.633,25	6.759,90
BMW	530i 2.0 252CV	IBRIDO-BENZINA	0,7732	2.899,50	3.479,40	5.799,00	6.958,80
BMW	530i TOURING 2.0 252CV	IBRIDO-BENZINA	0,7943	2.978,63	3.574,35	5.957,25	7.148,70
BMW	530i TOURING XDRIVE 2.0 252CV	IBRIDO-BENZINA	0,8285	3.106,88	3.728,25	6.213,75	7.456,50
BMW	530i XDRIVE 2.0 252CV	IBRIDO-BENZINA	0,8054	3.020,25	3.624,30	6.040,50	7.248,60
BMW	540i TOURING XDRIVE 3.0 333CV	IBRIDO-BENZINA	0,9217	3.456,38	4.147,65	6.912,75	8.295,30
BMW	540i XDRIVE 3.0 333CV	IBRIDO-BENZINA	0,8996	3.373,50	4.048,20	6.747,00	8.096,40
BMW	630i GRAN TURISMO 2.0 258CV	IBRIDO-BENZINA	0,8524	3.196,50	3.835,80	6.393,00	7.671,60
BMW	M340i XDRIVE 3.0 374CV	IBRIDO-BENZINA	0,9160	3.435,00	4.122,00	6.870,00	8.244,00
BMW	M440i 2021 XDRIVE 3.0 374CV GRAN COUPÉ	IBRIDO BENZINA	1,0062	3.773,25	4.527,90	7.546,50	9.055,80
BMW	M440i XDRIVE 3.0 374CV CABRIO	IBRIDO BENZINA	1,0319	3.869,63	4.643,55	7.739,25	9.287,10
BMW	M440i XDRIVE 3.0 374CV COUPÉ	IBRIDO BENZINA	0,9709	3.640,88	4.369,05	7.281,75	8.738,10
BMW	M550i XDRIVE 4.4 530CV	IBRIDO-BENZINA	1,1673	4.377,38	5.252,85	8.754,75	10.505,70
BMW	X4 XDRIVE 20i 2.0 184CV	IBRIDO BENZINA	0,7917	2.968,97	3.562,76	5.937,93	7.125,52
BMW	X4 XDRIVE 30i 2.0 252CV	IBRIDO BENZINA	0,8510	3.191,21	3.829,46	6.382,43	7.658,91
BMW	X4 XDRIVE M40i 3.0 360CV	IBRIDO BENZINA	1,0083	3.781,30	4.537,56	7.562,60	9.075,11
BMW	X5 XDRIVE 40i 3.0 333CV	IBRIDO-BENZINA	0,9932	3.724,49	4.469,39	7.448,99	8.938,78
BMW	X6 XDRIVE 40i 3.0 333CV	IBRIDO BENZINA	1,0511	3.941,79	4.730,14	7.883,57	9.460,29
BMW	X7 XDRIVE 40i 3.0 333CV	IBRIDO BENZINA	1,1678	4.379,29	5.255,15	8.758,58	10.510,30
FIAT	500 1.0 70CV	HYBRID	0,3754	1.407,75	1.689,30	2.815,50	3.378,60
FIAT	500C 1.0 70CV CABRIO	HYBRID	0,3975	1.490,63	1.788,75	2.981,25	3.577,50
FIAT	PANDA 1.0 69CV	HYBRID	0,3529	1.323,38	1.588,05	2.646,75	3.176,10
FIAT	PANDA CROSS 1.0 69CV	HYBRID	0,3847	1.442,63	1.731,15	2.885,25	3.462,30
FORD	FIESTA 1.0 ECOBOOST 125CV	IBRIDO-BENZINA	0,4231	1.586,63	1.903,95	3.173,25	3.807,90
FORD	FOCUS IV 1.0 ECOBOOST 125CV	IBRIDO-BENZINA	0,4705	1.764,38	2.117,25	3.528,75	4.234,50
FORD	FOCUS IV 1.0 ECOBOOST 155CV	IBRIDO-BENZINA	0,5082	1.905,75	2.286,90	3.811,50	4.573,80
FORD	KUGA 2.5 190CV 2WD	IBRIDO-BENZINA	0,5629	2.110,76	2.532,91	4.221,51	5.065,81
FORD	MONDEO 2.0 187CV	HYBRID	0,5837	2.188,88	2.626,65	4.377,75	5.253,30
FORD	PUMA 2019 1.0 ECOBOOST 125CV	HYBRID	0,4703	1.763,63	2.116,35	3.527,25	4.232,70
FORD	PUMA 2019 1.0 ECOBOOST 155CV	HYBRID	0,5154	1.932,75	2.319,30	3.865,50	4.638,60
HONDA	CR-V 2.0 HEV 184CV	IBRIDO BENZINA	0,5764	2.161,62	2.593,94	4.323,24	5.187,89
HONDA	CR-V 2.0 HEV AWD 184CV	IBRIDO BENZINA	0,6136	2.300,92	2.761,11	4.601,84	5.522,21



FRINGE BENEFIT 2022  
AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	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)
HONDA	HR-V 1.5 HEV ECVT	FULL HYBRID	0,4600	1.724,81	2.069,78	3.449,63	4.139,55
HONDA	JAZZ 1.5 HEV 97CV	HYBRID	0,4235	1.588,13	1.905,75	3.176,25	3.811,50
HONDA	JAZZ CROSSTAR 1.5 97CV	HYBRID	0,4673	1.752,38	2.102,85	3.504,75	4.205,70
HONDA	NSX 3.5	580CV	1,9384	7.269,00	8.722,80	14.538,00	17.445,60
HYUNDAI	BAYON 1.0 T-GDI 100CV	IBRIDO BENZINA	0,4322	1.620,91	1.945,09	3.241,82	3.890,19
HYUNDAI	I20 2021 1.0 T-GDI 100CV	IBRIDO-BENZINA	0,4083	1.531,13	1.837,35	3.062,25	3.674,70
HYUNDAI	I20 2021 1.0 T-GDI 120CV	IBRIDO BENZINA	0,4329	1.623,38	1.948,05	3.246,75	3.896,10
HYUNDAI	I30 1.0 T-GDI 120CV	IBRIDO-BENZINA	0,4923	1.846,13	2.215,35	3.692,25	4.430,70
HYUNDAI	I30 1.5 T-GDI 160CV	IBRIDO-BENZINA	0,5357	2.008,88	2.410,65	4.017,75	4.821,30
HYUNDAI	IONIQ 2019 1.6 140CV	HYBRID	0,4741	1.777,88	2.133,45	3.555,75	4.266,90
HYUNDAI	KONA 1.0 T-GDI 163CV	HYBRID	0,4592	1.721,99	2.066,39	3.443,99	4.132,78
HYUNDAI	KONA HEV 1.6 DGT 140CV	HYBRID	0,4699	1.762,03	2.114,43	3.524,06	4.228,87
HYUNDAI	SANTA FE 1.6 T-GDI HEV 4WD	230CV HYBRID	0,7392	2.771,97	3.326,36	5.543,93	6.652,72
HYUNDAI	TUCSON 1.6 HEV 180CV 2WD	IBRIDO-BENZINA	0,5500	2.062,44	2.474,93	4.124,89	4.949,87
HYUNDAI	TUCSON 1.6 HEV 180CV 4WD	IBRIDO-BENZINA	0,5851	2.194,19	2.633,03	4.388,38	5.266,05
HYUNDAI	TUCSON 1.6 T-GDI 150CV	IBRIDO-BENZINA	0,5430	2.036,11	2.443,33	4.072,22	4.886,67
JAGUAR	E-PACE 2021 1.5 I3	160CV IBRIDO BENZINA	0,6276	2.353,54	2.824,25	4.707,08	5.648,49
JAGUAR	E-PACE 2021 2.0 I4	200CV IBRIDO BENZINA	0,7273	2.727,55	3.273,06	5.455,10	6.546,12
JAGUAR	E-PACE 2021 2.0 I4	249CV IBRIDO BENZINA	0,7830	2.936,23	3.523,47	5.872,46	7.046,95
JAGUAR	E-PACE 2021 2.0 I4	300CV IBRIDO BENZINA	0,8848	3.317,94	3.981,53	6.635,89	7.963,07
JAGUAR	F-PACE 3.0 400CV	IBRIDO BENZINA	1,0094	3.785,25	4.542,30	7.570,50	9.084,60
KIA	CEED 1.0 T-GDI 120CV	IBRIDO BENZINA	0,4789	1.795,88	2.155,05	3.591,75	4.310,10
KIA	CEED 1.5 T-GDI 160CV	IBRIDO BENZINA	0,5260	1.972,50	2.367,00	3.945,00	4.734,00
KIA	NIRO 2019 1.6 GDI HEV 140CV	HYBRID	0,4598	1.724,11	2.068,93	3.448,22	4.137,87
KIA	PROCEED 1.5 T-GDI 160CV MHEV	IBRIDO BENZINA	0,5587	2.095,13	2.514,15	4.190,25	5.028,30
KIA	RIO 1.0 T-GDI 100CV	IBRIDO-BENZINA	0,4015	1.505,63	1.806,75	3.011,25	3.613,50
KIA	RIO 1.0 T-GDI 120CV	IBRIDO-BENZINA	0,4222	1.583,25	1.899,90	3.166,50	3.799,80
KIA	SORENTO 2020 1.6 T-GDI 230CV 2WD	IBRIDO-BENZINA	0,6343	2.378,72	2.854,46	4.757,44	5.708,93
KIA	SORENTO 2020 1.6 T-GDI 230CV 4WD	IBRIDO-BENZINA	0,6583	2.468,55	2.962,26	4.937,09	5.924,51
KIA	STONIC 2020 1.0 T-GDI 100CV	IBRIDO-BENZINA	0,4055	1.520,54	1.824,65	3.041,08	3.649,29
KIA	STONIC 2020 1.0 T-GDI 120CV	IBRIDO-BENZINA	0,4197	1.573,70	1.888,43	3.147,39	3.776,87
KIA	XCEED 1.5 T-GDI 160CV MHEV	IBRIDO BENZINA	0,4782	1.793,33	2.151,99	3.586,66	4.303,99
LANCIA	YPSILON 1.0 69CV	HYBRID	0,3545	1.329,38	1.595,25	2.658,75	3.190,50
LAND ROVER	DEFENDER 110 2020 3.0 I6	400CV 5P IBRIDO-BENZINA	0,9978	3.741,85	4.490,22	7.483,70	8.980,43
LAND ROVER	DEFENDER 90 2020 3.0 I6	400CV 3P IBRIDO-BENZINA	0,9746	3.654,69	4.385,63	7.309,39	8.771,27
LAND ROVER	DISCOVERY 2021 2.0 I4 300CV	IBRIDO BENZINA	0,8981	3.367,86	4.041,43	6.735,72	8.082,86
LAND ROVER	DISCOVERY 2021 3.0 I6 360CV	IBRIDO BENZINA	0,9762	3.660,92	4.393,10	7.321,83	8.786,20
LAND ROVER	DISCOVERY SPORT 2019 2.0 SI4	200CV	0,7227	2.710,11	3.252,14	5.420,23	6.504,27
LAND ROVER	DISCOVERY SPORT 2019 2.0 SI4	249CV	0,7630	2.861,26	3.433,51	5.722,52	6.867,03
LAND ROVER	RANGE ROVER 3.0 I6 MHEV	400CV	1,3111	4.916,45	5.899,73	9.832,89	11.799,47
LAND ROVER	RANGE ROVER EVOQUE 1.5 I3	160CV AWD IBRIDO-BENZINA	0,6235	2.338,23	2.805,87	4.676,45	5.611,74
LAND ROVER	RANGE ROVER EVOQUE 2.0 I4	200CV AWD	0,7262	2.723,43	3.268,12	5.446,86	6.536,23
LAND ROVER	RANGE ROVER EVOQUE 2.0 I4	250CV AWD	0,7690	2.883,66	3.460,39	5.767,31	6.920,78
LAND ROVER	RANGE ROVER EVOQUE 2.0 I4	300CV AWD	0,8140	3.052,37	3.662,84	6.104,73	7.325,68
LAND ROVER	RANGE ROVER SPORT 3.0 I6 400CV	IBRIDO-BENZINA	1,1368	4.263,11	5.115,73	8.526,21	10.231,45
LAND ROVER	VELAR 2.0 SI4 250CV	IBRIDO-BENZINA	0,9668	3.625,62	4.350,74	7.251,24	8.701,49
LAND ROVER	VELAR 3.0 I6 400CV	IBRIDO-BENZINA	1,0121	3.795,31	4.554,37	7.590,62	9.108,74
LEXUS	ES 2.5	218CV	0,7338	2.751,75	3.302,10	5.503,50	6.604,20
LEXUS	LC 500H 3.5 360CV	HYBRID	1,2138	4.551,75	5.462,10	9.103,50	10.924,20
LEXUS	NX 350H 2.5 4WD	240CV FULL	0,7524	2.821,62	3.385,94	5.643,24	6.771,89
LEXUS	RX HYBRID 3.5	313CV	0,8816	3.306,15	3.967,38	6.612,31	7.934,77
LEXUS	UX250H 2.0 2WD	HYBRID	0,5718	2.144,33	2.573,19	4.288,66	5.146,39
LEXUS	UX250H 2.0 4WD	HYBRID	0,6135	2.300,81	2.760,97	4.601,61	5.521,93
MASERATI	GHIBLI 2.0 330CV MHEV	IBRIDA	0,9455	3.545,63	4.254,75	7.091,25	8.509,50
MASERATI	LEVANTE 2.0 330CV MHEV	IBRIDO BENZINA	1,1134	4.175,41	5.010,49	8.350,82	10.020,99
MAZDA	2 2020	1.5 SKYACTIV 75CV	0,3990	1.496,25	1.795,50	2.992,50	3.591,00
MAZDA	2 2020	1.5 SKYACTIV 90CV	0,4009	1.503,38	1.804,05	3.006,75	3.608,10
MAZDA	3 2019	2.0 SKYACTIV 122CV	0,4687	1.757,63	2.109,15	3.515,25	4.218,30
MAZDA	3 2019	2.0 SKYACTIV 150CV	0,4957	1.858,88	2.230,65	3.717,75	4.461,30
MAZDA	3 2019	2.0 SKYACTIV 186CV	0,5215	1.955,63	2.346,75	3.911,25	4.693,50
MAZDA	CX-30 2.0 120CV	2WD HYBRID	0,4988	1.870,68	2.244,81	3.741,35	4.489,62
MAZDA	CX-30 2.0 150CV	2WD HYBRID	0,5099	1.911,99	2.294,39	3.823,99	4.588,79
MAZDA	CX-30 2.0 150CV	4WD HYBRID	0,5548	2.080,34	2.496,40	4.160,67	4.992,80
MAZDA	CX-30 2.0 186CV	2WD IBRIDA	0,5327	1.997,58	2.397,09	3.995,15	4.794,18
MERCEDES	C200 1.5 204CV BERLINA	MILD HYBRID	0,7671	2.876,63	3.451,95	5.753,25	6.903,90
MERCEDES	C200 1.5 204CV SW	MILD HYBRID	0,7811	2.929,13	3.514,95	5.858,25	7.029,90
MERCEDES	C200 AUTO EQ 1.5	197CV CABRIO IBRIDO BENZINA	0,8374	3.140,25	3.768,30	6.280,50	7.536,60
MERCEDES	C200 AUTO EQ 1.5	197CV COUPÉ IBRIDO BENZINA	0,7576	2.841,00	3.409,20	5.682,00	6.818,40
MERCEDES	CLS 450 3.0 4MATIC	367CV IBRIDO BENZINA	1,1324	4.246,50	5.095,80	8.493,00	10.191,60



FRINGE BENEFIT 2022  
 AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	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)
MERCEDES	CLS 53 4MATIC 3.0 435CV	MILD HYBRID	1,3294	4.985,25	5.982,30	9.970,50	11.964,60
MERCEDES	E200 CABRIO 2.0 210CV	MILD HYBRID	0,8616	3.231,00	3.877,20	6.462,00	7.754,40
MERCEDES	E200 COUPÉ 2.0 210CV	MILD HYBRID	0,8076	3.028,50	3.634,20	6.057,00	7.268,40
MERCEDES	E200 EQ-BOOST 2.0	210CV IBRIDO BENZINA	0,7880	2.955,00	3.546,00	5.910,00	7.092,00
MERCEDES	E200 SW 2.0 210CV	MILD HYBRID	0,8113	3.042,38	3.650,85	6.084,75	7.301,70
MERCEDES	E350 CABRIO 2.0 313CV	MILD HYBRID	0,9516	3.568,50	4.282,20	7.137,00	8.564,40
MERCEDES	E350 COUPÉ 2.0 313CV	MILD HYBRID	0,9007	3.377,63	4.053,15	6.755,25	8.106,30
MERCEDES	E450 4MATIC 3.0 457CV	MILD HYBRID	0,9813	3.679,88	4.415,85	7.359,75	8.831,70
MERCEDES	E450 CABRIO 4MATIC 3.0 367CV	MILD HYBRID	1,0259	3.847,13	4.616,55	7.694,25	9.233,10
MERCEDES	E450 COUPÉ 4MATIC 3.0 457CV	MILD HYBRID	0,9939	3.727,13	4.472,55	7.454,25	8.945,10
MERCEDES	E450 SW 4MATIC 3.0 457CV	MILD HYBRID	1,0027	3.760,13	4.512,15	7.520,25	9.024,30
MERCEDES	E53 COUPÉ 4MATIC 3.0 457CV AMG	MILD HYBRID	1,1659	4.372,13	5.246,55	8.744,25	10.493,10
MERCEDES	GLC 200 2.0 4MATIC MILD HYBRID	197CV	0,7579	2.842,16	3.410,59	5.684,32	6.821,18
MERCEDES	GLC 300 2.0 4MATIC MILD HYBRID	350CV	0,8491	3.183,95	3.820,73	6.367,89	7.641,47
MERCEDES	GLE 450 3.0 4MATIC EQ-BOOST	389CV	1,0505	3.939,53	4.727,44	7.879,07	9.454,88
MERCEDES	GLE 53 3.0 4MATIC EQ-BOOST AMG	460CV	1,1834	4.437,88	5.325,46	8.875,76	10.650,92
MERCEDES	GLE 53 3.0 4MATIC EQ-BOOST AMG 435CV	COUPÉ	1,2743	4.778,45	5.734,13	9.556,89	11.468,27
MERCEDES	GLE 63 4.0 4MATIC AMG S	634CV	1,6107	6.040,14	7.248,17	12.080,29	14.496,35
MERCEDES	GLE 63 4.0 4MATIC AMG S 612CV	COUPÉ	1,7512	6.567,06	7.880,47	13.134,11	15.760,94
MERCEDES	GLS 580 4.0 4MATIC	490CV	1,3865	5.199,24	6.239,09	10.398,48	12.478,18
MERCEDES	GLS 600 4.0 4MATIC	560CV	1,7785	6.669,44	8.003,32	13.338,87	16.006,64
MERCEDES	GLS 63 AMG 4.0 4MATIC	612CV	1,7445	6.541,96	7.850,35	13.083,92	15.700,70
MERCEDES	S450 4MATIC 3.0 367CV	MILD HYBRID	1,3241	4.965,38	5.958,45	9.930,75	11.916,90
MERCEDES	S500 4MATIC 3.0 435CV	MILD HYBRID	1,3954	5.232,75	6.279,30	10.465,50	12.558,60
MERCEDES	S580 4MATIC 4.0 503CV	MILD HYBRID	1,4208	5.328,00	6.393,60	10.656,00	12.787,20
NISSAN	QASHQAI 2021 1.3 140CV	IBRIDO-BENZINA	0,5306	1.989,89	2.387,87	3.979,78	4.775,73
NISSAN	QASHQAI 2021 1.3 158CV	IBRIDO-BENZINA	0,5592	2.097,12	2.516,54	4.194,24	5.033,09
NISSAN	QASHQAI 2021 1.3 158CV 4WD	IBRIDO-BENZINA	0,5680	2.130,03	2.556,03	4.260,05	5.112,06
RENAULT	ARKANA 1.3 TCE 140CV	IBRIDO BENZINA	0,5206	1.952,15	2.342,57	3.904,29	4.685,15
RENAULT	ARKANA 1.3 TCE 160CV	IBRIDO BENZINA	0,5371	2.014,05	2.416,86	4.028,10	4.833,72
RENAULT	ARKANA 1.6 TCE 145CV	IBRIDO BENZINA	0,5234	1.962,73	2.355,27	3.925,46	4.710,55
RENAULT	CAPTUR 2021 1.6 145CV	IBRIDO BENZINA	0,5455	2.045,61	2.454,74	4.091,23	4.909,47
RENAULT	CLIO 1.6 E-TECH 140CV	IBRIDO-BENZINA	0,4281	1.605,38	1.926,45	3.210,75	3.852,90
SEAT	LEON 2020 1.0 ETSI 110CV	IBRIDO-BENZINA	0,4818	1.806,75	2.168,10	3.613,50	4.336,20
SEAT	LEON 2020 1.5 ETSI 150CV	HYBRID	0,5390	2.021,25	2.425,50	4.042,50	4.851,00
SEAT	LEON SPORTSTOURER 2020 1.0 ETSI 110CV	HYBRID	0,5122	1.920,75	2.304,90	3.841,50	4.609,80
SEAT	LEON SPORTSTOURER 2020 1.5 ETSI 150CV	HYBRID	0,5451	2.044,13	2.452,95	4.088,25	4.905,90
SKODA	OCTAVIA 2020 1.0 E-TEC 110CV	IBRIDO-BENZINA	0,4811	1.804,13	2.164,95	3.608,25	4.329,90
SKODA	OCTAVIA 2020 1.0 E-TEC 150CV	IBRIDO-BENZINA	0,5345	2.004,38	2.405,25	4.008,75	4.810,50
SKODA	OCTAVIA WAGON 2020 1.0 E-TEC 110CV	IBRIDO-BENZINA	0,4916	1.843,50	2.212,20	3.687,00	4.424,40
SKODA	OCTAVIA WAGON 2020 1.5 E-TEC 150CV	IBRIDO BENZINA	0,5450	2.043,75	2.452,50	4.087,50	4.905,00
SUBARU	FORESTER 2.0 E-BOXER MHEV 166CV	HYBRID	0,6136	2.301,08	2.761,29	4.602,16	5.522,59
SUBARU	IMPREZA 2.0I LINEARTRONIC MHEV 150CV	HYBRID	0,5718	2.144,25	2.573,10	4.288,50	5.146,20
SUBARU	XV 2.0I E-BOXER MHEV 166CV	HYBRID	0,6023	2.258,66	2.710,39	4.517,31	5.420,77
SUZUKI	IGNIS 1.2	83CV HYBRID	0,3780	1.417,50	1.701,00	2.835,00	3.402,00
SUZUKI	S-CROSS 1.4 130CV 2WD	HYBRID	0,4697	1.761,38	2.113,65	3.522,75	4.227,30
SUZUKI	S-CROSS 1.4 130CV 4WD	HYBRID	0,5014	1.880,25	2.256,30	3.760,50	4.512,60
SUZUKI	SWACE 2021 1.8 2W 122CV	IBRIDO-BENZINA	0,4906	1.839,75	2.207,70	3.679,50	4.415,40
SUZUKI	SWIFT 1.2 90CV	HYBRID	0,3824	1.434,00	1.720,80	2.868,00	3.441,60
SUZUKI	SWIFT 1.4	130CV HYBRID	0,4616	1.731,00	2.077,20	3.462,00	4.154,40
SUZUKI	VITARA 1.4 130CV 2WD	IBRIDO BENZINA	0,4497	1.686,31	2.023,57	3.372,62	4.047,14
SUZUKI	VITARA 1.4 130CV 4WD	IBRIDO BENZINA	0,4728	1.772,98	2.127,57	3.545,96	4.255,15
TOYOTA	C-HR 2019 1.8 E-CVT 122CV	HYBRID	0,4975	1.865,58	2.238,69	3.731,15	4.477,38
TOYOTA	C-HR 2019 2.0 E-CVT 184CV	HYBRID	0,5288	1.982,87	2.379,44	3.965,73	4.758,88
TOYOTA	COROLLA 2019	1.8 122CV HYBRID	0,4632	1.737,00	2.084,40	3.474,00	4.168,80
TOYOTA	COROLLA 2019	2.0 180CV HYBRID	0,5101	1.912,88	2.295,45	3.825,75	4.590,90
TOYOTA	COROLLA TOURING 2019	1.8 122CV HYBRID	0,4699	1.762,13	2.114,55	3.524,25	4.229,10
TOYOTA	COROLLA TOURING 2019	2.0 180CV HYBRID	0,5168	1.938,00	2.325,60	3.876,00	4.651,20
TOYOTA	HIGHLANDER 2.5H AWD	250CV	0,7552	2.831,91	3.398,29	5.663,82	6.796,58
TOYOTA	PRIUS 1.8	122CV IBRIDA	0,4832	1.812,00	2.174,40	3.624,00	4.348,80
TOYOTA	PRIUS 7 POSTI 1.8	134CV IBRIDA	0,5244	1.966,50	2.359,80	3.933,00	4.719,60
TOYOTA	RAV4 2019	2.5 HV 218CV 2WD	0,5931	2.224,00	2.668,80	4.448,00	5.337,59
TOYOTA	RAV4 2019	2.5 HV 222CV 4WD	0,6116	2.293,48	2.752,17	4.586,96	5.504,35
TOYOTA	YARIS 2020 1.5 116CV	IBRIDO-BENZINA	0,4067	1.525,13	1.830,15	3.050,25	3.660,30
TOYOTA	YARIS CROSS 1.5	116CV HYBRID	0,4207	1.577,81	1.893,37	3.155,61	3.786,73
TOYOTA	YARIS CROSS 1.5 4WD	116CV HYBRID	0,4524	1.696,32	2.035,58	3.392,63	4.071,16
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.0 ETSI 110CV	IBRIDO-BENZINA	0,5136	1.926,00	2.311,20	3.852,00	4.622,40
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 ETSI 130CV	IBRIDO BENZINA	0,5445	2.041,88	2.450,25	4.083,75	4.900,50
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 ETSI 150CV	IBRIDO BENZINA	0,5765	2.161,88	2.594,25	4.323,75	5.188,50



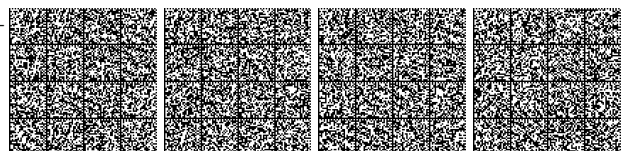
FRINGE BENEFIT 2022  
AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	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)
VOLKSWAGEN	GOLF VIII 2020 1.0 ETSI 110CV	HYBRID	0,4986	1.869,75	2.243,70	3.739,50	4.487,40
VOLKSWAGEN	GOLF VIII 2020 1.5 ETSI 130CV	IBRIDO BENZINA	0,5326	1.997,25	2.396,70	3.994,50	4.793,40
VOLKSWAGEN	GOLF VIII 2020 1.5 ETSI 150CV	HYBRID	0,5783	2.168,63	2.602,35	4.337,25	5.204,70
VOLVO	S60 B3 GEARTRONIC	2.0 163CV HYBRID	0,6544	2.454,00	2.944,80	4.908,00	5.889,60
VOLVO	S60 B4 GEARTRONIC	2.0 197CV HYBRID	0,6770	2.538,75	3.046,50	5.077,50	6.093,00
VOLVO	S60 B5 GEARTRONIC AWD	2.0 250CV HYBRID	0,7243	2.716,13	3.259,35	5.432,25	6.518,70
VOLVO	S90 B4 GEARTRONIC	2.0 197CV HYBRID	0,7541	2.827,88	3.393,45	5.655,75	6.786,90
VOLVO	V60 B3 GEARTRONIC	2.0 163CV HYBRID	0,6451	2.419,13	2.902,95	4.838,25	5.805,90
VOLVO	V60 B4 GEARTRONIC	2.0 197CV HYBRID	0,6805	2.551,88	3.062,25	5.103,75	6.124,50
VOLVO	V60 B5 GEARTRONIC AWD	2.0 250CV HYBRID	0,7404	2.776,50	3.331,80	5.553,00	6.663,60
VOLVO	V60 CROSS COUNTRY B5 AWD GEARTRONIC	2.0 250CV HYBRID	0,7550	2.831,25	3.397,50	5.662,50	6.795,00
VOLVO	V90 B4 GEARTRONIC	2.0 197CV HYBRID	0,7757	2.908,88	3.490,65	5.817,75	6.981,30
VOLVO	V90 CROSS COUNTRY B5 AWD GEARTRONIC	2.0 250CV HYBRID	0,8569	3.213,38	3.856,05	6.426,75	7.712,10
VOLVO	XC40 2019 B4 GEARTRONIC AWD	2.0 197CV IBRIDO BENZINA	0,6988	2.620,49	3.144,58	5.240,97	6.289,16
VOLVO	XC40 2019 B5 GEARTRONIC AWD	2.0 250CV IBRIDO BENZINA	0,7627	2.860,24	3.432,29	5.720,48	6.864,57
VOLVO	XC60 2019 B4 GEARTRONIC 2.0	197CV IBRIDO BENZINA	0,7170	2.688,67	3.226,41	5.377,34	6.452,81
VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD	250CV IBRIDO BENZINA	0,8021	3.007,85	3.609,42	6.015,70	7.218,84
VOLVO	XC90 2019 B5 GEARTRONIC 2.0 AWD	250CV IBRIDO BENZINA	0,8886	3.332,36	3.998,83	6.664,71	7.997,65
<b>MILD HYBRID - FULL HYBRID GASOLIO</b>							
AUDI	A4 30 2.0 TDI S-TRONIC 136CV	HYBRID	0,5290	1.983,75	2.380,50	3.967,50	4.761,00
AUDI	A4 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,5417	2.031,38	2.437,65	4.062,75	4.875,30
AUDI	A4 ALLROAD 40 2.0 TDI S-TRONIC 204CV	HYBRID	0,6142	2.303,25	2.763,90	4.606,50	5.527,80
AUDI	A4 AVANT 30 2.0 TDI S-TRONIC 136CV	HYBRID	0,5385	2.019,38	2.423,25	4.038,75	4.846,50
AUDI	A4 AVANT 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,5523	2.071,13	2.485,35	4.142,25	4.970,70
AUDI	A5 35 2.0 TDI S-TRONIC 163CV	CABRIO HYBRID	0,6312	2.367,00	2.840,40	4.734,00	5.680,80
AUDI	A5 35 2.0 TDI S-TRONIC 163CV	COUPÉ HYBRID	0,5887	2.207,63	2.649,15	4.415,25	5.298,30
AUDI	A5 SPB 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,5916	2.218,50	2.662,20	4.437,00	5.324,40
AUDI	A6 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,6236	2.338,50	2.806,20	4.677,00	5.612,40
AUDI	A6 40 2.0 TDI QUATTRO S-TRONIC 204CV	HYBRID	0,6553	2.457,38	2.948,85	4.914,75	5.897,70
AUDI	A6 40 2.0 TDI S-TRONIC 204CV	HYBRID	0,6416	2.406,00	2.887,20	4.812,00	5.774,40
AUDI	A6 45 3.0 TDI S-TRONIC 245CV	IBRIDO-GASOLIO	0,7283	2.731,13	3.277,35	5.462,25	6.554,70
AUDI	A6 50 3.0 TDI QUATTRO TIPTR 286CV	HYBRID	0,7452	2.794,50	3.353,40	5.589,00	6.706,80
AUDI	A6 ALLROAD 50 3.0 TDI QUATTRO TIPTR 285CV	HYBRID	0,8019	3.007,13	3.608,55	6.014,25	7.217,10
AUDI	A6 AVANT 35 2.0 TDI S-TRONIC 163CV	HYBRID	0,6404	2.401,50	2.881,80	4.803,00	5.763,60
AUDI	A6 AVANT 40 2.0 TDI QUATTRO S-TRONIC 204CV	HYBRID	0,6740	2.527,50	3.033,00	5.055,00	6.066,00
AUDI	A6 AVANT 40 2.0 TDI S-TRONIC 204CV	HYBRID	0,6468	2.425,50	2.910,60	4.851,00	5.821,20
AUDI	A6 AVANT 45 3.0 TDI S-TRONIC 245CV	IBRIDO-GASOLIO	0,7451	2.794,13	3.352,95	5.588,25	6.705,90
AUDI	A6 AVANT 50 3.0 TDI QUATTRO TIPTR 286CV	HYBRID	0,7620	2.857,50	3.429,00	5.715,00	6.858,00
AUDI	A7 SPB 40 2.0 TDI 204CV	HYBRID	0,7245	2.716,88	3.260,25	5.433,75	6.520,50
AUDI	A7 SPB 40 2.0 TDI 204CV QUATTRO	HYBRID	0,7357	2.758,88	3.310,65	5.517,75	6.621,30
AUDI	A7 SPB 45 3.0 TDI QUATTRO S-TRONIC 245CV	HYBRID	0,7896	2.961,00	3.553,20	5.922,00	7.106,40
AUDI	A7 SPB 50 3.0 TDI 286CV QUATTRO TIPTR	HYBRID	0,8353	3.132,38	3.758,85	6.264,75	7.517,70
AUDI	A8 50 3.0 TDI QUATTRO TIPTR 286CV	HYBRID	0,9270	3.476,25	4.171,50	6.952,50	8.343,00
AUDI	Q5 35 2.0 TDI S-TRONIC	163CV HYBRID	0,6086	2.282,35	2.738,82	4.564,70	5.477,64
AUDI	Q5 35 SPB 2.0 TDI S-TRONIC	204CV IBRIDO-GASOLIO	0,6239	2.339,77	2.807,72	4.679,53	5.615,44
AUDI	Q5 40 2.0 TDI QUATTRO S-TRONIC	204CV HYBRID	0,6493	2.434,95	2.921,94	4.869,90	5.843,88
AUDI	Q5 50 3.0 TDI QUATTRO TIPTRONIC	286CV HYBRID	0,8130	3.048,70	3.658,44	6.097,40	7.316,88
AUDI	Q7 45 3.0 TDI QUATTRO TRIP	230CV MY2020 HYBRID	0,8124	3.046,64	3.655,97	6.093,29	7.311,94
AUDI	Q7 50 3.0 TDI QUATTRO TRIP	286CV HYBRID	0,8162	3.060,57	3.672,68	6.121,13	7.345,36
AUDI	Q8 45 3.0 TDI QUATTRO TRIP	231CV HYBRID	0,8470	3.176,12	3.811,34	6.352,23	7.622,68
AUDI	Q8 50 3.0 TDI QUATTRO TRIP	286CV HYBRID	0,8678	3.254,24	3.905,08	6.508,47	7.810,16
AUDI	SQ5 3.0 TDI	340CV HYBRID	0,8942	3.353,19	4.023,83	6.706,38	8.047,65
BMW	316D 2.0 48V	122CV HYBRID	0,5192	1.947,00	2.336,40	3.894,00	4.672,80
BMW	316D TOURING 2.0 48V	122CV HYBRID	0,5349	2.005,88	2.407,05	4.011,75	4.814,10
BMW	318D 2.0 48V	150CV HYBRID	0,5484	2.056,50	2.467,80	4.113,00	4.935,60
BMW	318D TOURING 2.0 48V	150CV HYBRID	0,5652	2.119,50	2.543,40	4.239,00	5.086,80
BMW	320D 2.0 48V	190CV HYBRID	0,5700	2.137,50	2.565,00	4.275,00	5.130,00
BMW	320D 2.0 48V TOURING	190 HYBRID	0,5829	2.185,88	2.623,05	4.371,75	5.246,10
BMW	320D 2.0 48V XDRIVE	190CV HYBRID	0,5929	2.223,38	2.668,05	4.446,75	5.336,10
BMW	320D 2.0 48V XDRIVE TOURING	190CV HYBRID	0,6048	2.268,00	2.721,60	4.536,00	5.443,20
BMW	420D 2.0 190CV CABRIO	IBRIDO-GASOLIO	0,6603	2.476,13	2.971,35	4.952,25	5.942,70
BMW	420D 2.0 190CV COUPÉ	IBRIDO-GASOLIO	0,6096	2.286,00	2.743,20	4.572,00	5.486,40
BMW	420D 2021 2.0 190CV GRAN COUPÉ	IBRIDO GASOLIO	0,6347	2.380,13	2.856,15	4.760,25	5.712,30
BMW	420D XDRIVE 2.0 190CV COUPÉ	IBRIDO-GASOLIO	0,6280	2.355,00	2.826,00	4.710,00	5.652,00
BMW	420D XDRIVE 2021 2.0 190CV GRAN COUPÉ	IBRIDO GASOLIO	0,6521	2.445,38	2.934,45	4.890,75	5.868,90
BMW	430D 3.0 286CV CABRIO	IBRIDO-GASOLIO	0,7367	2.762,63	3.315,15	5.525,25	6.630,30
BMW	430D XDRIVE 3.0 286CV COUPÉ	IBRIDO-GASOLIO	0,6838	2.564,25	3.077,10	5.128,50	6.154,20
BMW	518D 2.0 150CV	IBRIDO-GASOLIO	0,6230	2.336,25	2.803,50	4.672,50	5.607,00
BMW	518D TOURING 2.0 150CV	IBRIDO-GASOLIO	0,6356	2.383,50	2.860,20	4.767,00	5.720,40



FRINGE BENEFIT 2022  
AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	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	520D 2.0 AUT	190CV HYBRID	0,6446	2.417,25	2.900,70	4.834,50	5.801,40
BMW	520D 2.0 XDRIVE	190CV HYBRID	0,6656	2.496,00	2.995,20	4.992,00	5.990,40
BMW	520D TOURING 2.0 AUT	190CV HYBRID	0,6621	2.482,88	2.979,45	4.965,75	5.958,90
BMW	520D TOURING 2.0 XDRIVE	190CV HYBRID	0,6831	2.561,63	3.073,95	5.123,25	6.147,90
BMW	530D 3.0 250CV	IBRIDO-GASOLIO	0,6951	2.606,63	3.127,95	5.213,25	6.255,90
BMW	530D TOURING 3.0 250CV	IBRIDO-GASOLIO	0,7294	2.735,25	3.282,30	5.470,50	6.564,60
BMW	530D TOURING XDRIVE 3.0 250CV	IBRIDO-GASOLIO	0,7520	2.820,00	3.384,00	5.640,00	6.768,00
BMW	530D XDRIVE 3.0 250CV	IBRIDO-GASOLIO	0,7335	2.750,63	3.300,75	5.501,25	6.601,50
BMW	540D TOURING XDRIVE 3.0 340CV	IBRIDO-GASOLIO	0,8353	3.132,38	3.758,85	6.264,75	7.517,70
BMW	540D XDRIVE 3.0 340CV	IBRIDO-GASOLIO	0,7920	2.970,00	3.564,00	5.940,00	7.128,00
BMW	620D GRAN TURISMO 2.0 190CV	IBRIDO-GASOLIO	0,7004	2.626,50	3.151,80	5.253,00	6.303,60
BMW	630D GRAN TURISMO 3.0 211CV	IBRIDO-GASOLIO	0,7654	2.870,25	3.444,30	5.740,50	6.888,60
BMW	630D XDRIVE GRAN TURISMO 3.0 286CV	IBRIDO-GASOLIO	0,7990	2.996,25	3.595,50	5.992,50	7.191,00
BMW	640D XDRIVE GRAN TURISMO 3.0 340CV	IBRIDO-GASOLIO	0,8497	3.186,38	3.823,65	6.372,75	7.647,30
BMW	730D 3.0 389CV	IBRIDO-GASOLIO	0,9467	3.550,13	4.260,15	7.100,25	8.520,30
BMW	730D XDRIVE 3.0 286CV	IBRIDO-GASOLIO	0,9530	3.573,75	4.288,50	7.147,50	8.577,00
BMW	740D XDRIVE 3.0 340CV	IBRIDO-GASOLIO	1,0008	3.753,00	4.503,60	7.506,00	9.007,20
BMW	840D XDRIVE CABRIO 3.0 340CV	IBRIDO-GASOLIO	1,0385	3.894,38	4.673,25	7.788,75	9.346,50
BMW	840D XDRIVE COUPÉ 3.0 340CV	IBRIDO-GASOLIO	0,9925	3.721,88	4.466,25	7.443,75	8.932,50
BMW	840D XDRIVE GRAN COUPÉ 3.0 340CV	IBRIDO-GASOLIO	0,9773	3.664,88	4.397,85	7.329,75	8.795,70
BMW	M340D 3.0 48V XDRIVE TOURING	340CV HYBRID	0,8079	3.029,63	3.635,55	6.059,25	7.271,10
BMW	M440D XDRIVE 3.0 340CV COUPÉ	IBRIDO-GASOLIO	0,7997	2.998,88	3.598,65	5.997,75	7.197,30
BMW	X3 SDRIVE 18D 2.0 150CV	IBRIDO-GASOLIO	0,6021	2.257,88	2.709,45	4.515,75	5.418,90
BMW	X3 XDRIVE 20D 2.0 190CV	HYBRID	0,6466	2.424,75	2.909,70	4.849,50	5.819,40
BMW	X3 XDRIVE 30D 3.0 250CV	IBRIDO-GASOLIO	0,7052	2.644,53	3.173,44	5.289,07	6.346,88
BMW	X3 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,7122	2.670,66	3.204,79	5.341,31	6.409,58
BMW	X3 XDRIVE M40D 3.0 340CV	IBRIDO-GASOLIO	0,8089	3.033,55	3.640,26	6.067,09	7.280,51
BMW	X4 XDRIVE 20D 190CV	HYBRID	0,6719	2.519,63	3.023,55	5.039,25	6.047,10
BMW	X4 XDRIVE 30D 3.0 250CV	IBRIDO-GASOLIO	0,7297	2.736,33	3.283,59	5.472,65	6.567,18
BMW	X4 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,7367	2.762,45	3.314,94	5.524,90	6.629,88
BMW	X4 XDRIVE M40D 3.0 340CV	IBRIDO-GASOLIO	0,8263	3.098,65	3.718,38	6.197,30	7.436,76
BMW	X5 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,8055	3.020,50	3.624,61	6.041,01	7.249,21
BMW	X5 XDRIVE 40D 3.0 340CV	HYBRID	0,8328	3.122,85	3.747,42	6.245,69	7.494,83
BMW	X6 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,8568	3.212,83	3.855,40	6.425,67	7.710,80
BMW	X6 XDRIVE 40D 3.0 340CV	HYBRID	0,8821	3.307,91	3.969,49	6.615,82	7.938,99
BMW	X7 XDRIVE 40D 3.0 340CV	IBRIDO GASOLIO	0,9827	3.684,95	4.421,94	7.369,90	8.843,88
FORD	KUGA 2019 2.0 ECOBLUE MHEV	150CV 2WD HYBRID	0,4833	1.812,20	2.174,64	3.624,40	4.349,28
FORD	TOURNEO CUSTOM 2.0 130CV	IBRIDO-GASOLIO	0,6079	2.279,63	2.735,55	4.559,25	5.471,10
HYUNDAI	I30 1.6 CRDI 136CV	IBRIDO-GASOLIO	0,4447	1.667,63	2.001,15	3.335,25	4.002,30
HYUNDAI	KONA 1.6 CRDI 136CV	HYBRID	0,4254	1.595,29	1.914,34	3.190,57	3.828,69
HYUNDAI	KONA 1.6 CRDI 136CV 4WD	HYBRID	0,4537	1.701,42	2.041,70	3.402,83	4.083,40
HYUNDAI	TUCSON 2020 1.6 CRDI	150CV IBRIDO-GASOLIO	0,5254	1.970,29	2.364,35	3.940,58	4.728,69
JAGUAR	E-PACE 2021 2.0D I4	163CV IBRIDO GASOLIO	0,5824	2.184,00	2.620,80	4.368,00	5.241,59
JAGUAR	E-PACE 2021 2.0D I4	204CV IBRIDO GASOLIO	0,6163	2.311,22	2.773,46	4.622,44	5.546,92
JAGUAR	F-PACE 2.0D 163CV	IBRIDO-GASOLIO	0,6556	2.458,66	2.950,39	4.917,32	5.900,78
JAGUAR	F-PACE 2.0D 204CV	IBRIDO-GASOLIO	0,6793	2.547,32	3.056,78	5.094,64	6.113,57
JAGUAR	F-PACE 3.0D 300CV	IBRIDO-GASOLIO	0,8044	3.016,44	3.619,73	6.032,88	7.239,45
JAGUAR	XE 2.0D 204CV	IBRIDO-GASOLIO	0,5908	2.215,50	2.658,60	4.431,00	5.317,20
JAGUAR	XE 2.0D 204CV AWD	IBRIDO-GASOLIO	0,61	2.287,50	2.745,00	4.575,00	5.490,00
JAGUAR	XF 2.0D 204CV	IBRIDO-GASOLIO	0,6345	2.379,38	2.855,25	4.758,75	5.710,50
JAGUAR	XF 2.0D 204CV AWD	IBRIDO-GASOLIO	0,658	2.467,50	2.961,00	4.935,00	5.922,00
KIA	CEED 1.6 CRDI 136CV MHEV	IBRIDO GASOLIO	0,4262	1.598,25	1.917,90	3.196,50	3.835,80
KIA	SPORTAGE 1.6 CRDI 136CV	IBRIDO GASOLIO	0,4549	1.705,77	2.046,93	3.411,55	4.093,86
KIA	SPORTAGE 1.6 CRDI 136CV AWD	IBRIDO GASOLIO	0,5300	1.987,52	2.385,02	3.975,03	4.770,04
KIA	X CEED 1.6 CRDI 136CV	IBRIDO GASOLIO	0,4408	1.653,05	1.983,65	3.306,09	3.967,31
LAND ROVER	DEFENDER 110 2020 3.0 I6	200CV 5P IBRIDO-GASOLIO	0,7324	2.746,41	3.295,69	5.492,82	6.591,38
LAND ROVER	DEFENDER 110 2020 3.0 I6	250CV 5P IBRIDO-GASOLIO	0,7692	2.884,33	3.461,20	5.768,67	6.922,40
LAND ROVER	DEFENDER 110 2020 3.0 I6	300CV 5P IBRIDO-GASOLIO	0,8091	3.034,30	3.641,16	6.068,61	7.282,33
LAND ROVER	DEFENDER 90 2020 3.0 I6	200CV 3P IBRIDO-GASOLIO	0,7151	2.681,71	3.218,05	5.363,42	6.436,11
LAND ROVER	DEFENDER 90 2020 3.0 I6	250CV 3P IBRIDO-GASOLIO	0,7514	2.817,61	3.381,13	5.635,22	6.762,27
LAND ROVER	DEFENDER 90 2020 3.0 I6	300CV 3P IBRIDO-GASOLIO	0,7919	2.969,62	3.563,54	5.939,24	7.127,09
LAND ROVER	DISCOVERY 2021 3.0D I6 249CV	IBRIDO GASOLIO	0,7776	2.915,94	3.499,13	5.831,89	6.998,26
LAND ROVER	DISCOVERY 2021 3.0D I6 300CV	IBRIDO GASOLIO	0,8149	3.055,80	3.666,97	6.111,61	7.333,93
LAND ROVER	DISCOVERY SPORT 2020 2.0 TD4	163CV IBRIDO-GASOLIO	0,5834	2.187,79	2.625,35	4.375,59	5.250,71
LAND ROVER	DISCOVERY SPORT 2020 2.0 TD4	204CV IBRIDO-GASOLIO	0,6634	2.487,72	2.985,26	4.975,44	5.970,53
LAND ROVER	RANGE ROVER 3.0D I6	250CV IBRIDO-GASOLIO	1,0531	3.949,14	4.738,96	7.898,27	9.477,93
LAND ROVER	RANGE ROVER 3.0D I6	350CV IBRIDO-GASOLIO	1,1654	4.370,11	5.244,14	8.740,23	10.488,27
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 163CV AWD	IBRIDO-GASOLIO	0,5885	2.206,80	2.648,16	4.413,59	5.296,31
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 204CV AWD	IBRIDO-GASOLIO	0,6167	2.312,64	2.775,17	4.625,29	5.550,35





FRINGE BENEFIT 2022  
 AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	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)
LAND ROVER	RANGE ROVER SPORT 3.0D I6 250CV	IBRIDO GASOLIO	0,8444	3.166,60	3.799,92	6.333,20	7.599,84
LAND ROVER	RANGE ROVER SPORT 3.0D I6 300CV	IBRIDO-GASOLIO	0,9027	3.385,30	4.062,36	6.770,60	8.124,72
LAND ROVER	RANGE ROVER SPORT 3.0D I6 350CV	IBRIDO-GASOLIO	1,0130	3.798,64	4.558,36	7.597,27	9.116,73
LAND ROVER	VELAR 2.0D I4 204CV	IBRIDO-GASOLIO	0,7233	2.712,38	3.254,85	5.424,75	6.509,70
LAND ROVER	VELAR 3.0D I6 300CV	IBRIDO-GASOLIO	0,8386	3.144,91	3.773,89	6.289,81	7.547,78
MERCEDES	C200D 2.0 163CV BERLINA	MILD HYBRID	0,6118	2.294,25	2.753,10	4.588,50	5.506,20
MERCEDES	C200D 2.0 163CV SW	MILD HYBRID	0,6197	2.323,88	2.788,65	4.647,75	5.577,30
MERCEDES	C220D 2.0 200CV BERLINA	MILD HYBRID	0,6292	2.359,50	2.831,40	4.719,00	5.662,80
MERCEDES	C220D 2.0 200CV 4MATIC BERLINA	MILD HYBRID	0,6472	2.427,00	2.912,40	4.854,00	5.824,80
MERCEDES	C220D 2.0 200CV 4MATIC SW	MILD HYBRID	0,6551	2.456,63	2.947,95	4.913,25	5.895,90
MERCEDES	C220D 2.0 200CV SW	MILD HYBRID	0,6381	2.392,88	2.871,45	4.785,75	5.742,90
MERCEDES	C300D 2.0 265CV BERLINA	MILD HYBRID	0,6715	2.518,13	3.021,75	5.036,25	6.043,50
MERCEDES	C300D 2.0 265CV 4MATIC BERLINA	MILD HYBRID	0,6818	2.556,75	3.068,10	5.113,50	6.136,20
MERCEDES	C300D 2.0 265CV SW	MILD HYBRID	0,6814	2.555,25	3.066,30	5.110,50	6.132,60
MERCEDES	CLS 300D 2.0 4MATIC 286CV	IBRIDO GASOLIO	0,8681	3.255,38	3.906,45	6.510,75	7.812,90
MERCEDES	E 300D 4MATIC 2.0 286CV	MILD HYBRID	0,7423	2.783,63	3.340,35	5.567,25	6.680,70
MERCEDES	E 300D CABRIO EQ-BOOST 4MATIC 2.0	286CV IBRIDO-GASOLIO	0,7928	2.973,00	3.567,60	5.946,00	7.135,20
MERCEDES	E 300D SW EQ-BOOST 4MATIC 2.0	286CV IBRIDO-GASOLIO	0,7455	2.795,63	3.354,75	5.591,25	6.709,50
MERCEDES	E 300D COUPÉ 4MATIC 2.0 286CV	MILD HYBRID	0,7536	2.826,00	3.391,20	5.652,00	6.782,40
MERCEDES	GLE 300D 2.0 4MATIC 272CV	MILD HYBRID	0,7987	2.995,20	3.594,24	5.990,41	7.188,49
VOLVO	S90 B5 D AWD GEARTRONIC	2.0 235CV IBRIDO-GASOLIO	0,7052	2.644,50	3.173,40	5.289,00	6.346,80
VOLVO	V60 CROSS COUNTRY B4 AWD GEARTRONIC	2.0 190CV IBRIDO-GASOLIO	0,6242	2.340,75	2.808,90	4.681,50	5.617,80
VOLVO	V90 CROSS COUNTRY B4 D AWD GEARTRONIC	2.0 197CV IBRIDO-GASOLIO	0,7095	2.660,63	3.192,75	5.321,25	6.385,50
VOLVO	V90 CROSS COUNTRY B5 D AWD GEARTRONIC	2.0 235CV IBRIDO-GASOLIO	0,7453	2.794,88	3.353,85	5.589,75	6.707,70
VOLVO	XC60 2019 B4 GEARTRONIC 2.0 AWD	197CV HYBRID	0,6375	2.390,73	2.868,88	4.781,46	5.737,75
VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD	235CV HYBRID	0,6790	2.546,19	3.055,43	5.092,38	6.110,85
VOLVO	XC90 2019 B5 GEARTRONIC 2.0 AWD	235CV HYBRID	0,7591	2.846,66	3.415,99	5.693,32	6.831,98





FRINGE BENEFIT 2022  
AUTOVEICOLI ELETTRICI ED IBRIDI PLUG-IN IN PRODUZIONE

MARCA	MODELLO	SERIE	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)
<b>ELETTRICO</b>							
AUDI	E-TRON 50 QUATTRO	ELETTRICA	0,6587	2.469,99	2.963,99	4.939,99	5.927,99
AUDI	E-TRON 55 QUATTRO	ELETTRICA	0,7379	2.767,28	3.320,73	5.534,55	6.641,46
AUDI	E-TRON GT QUATTRO	ELETTRICA	0,8717	3.268,91	3.922,70	6.537,83	7.845,39
AUDI	E-TRON GT RS QUATTRO	ELETTRICA	1,1382	4.268,25	5.121,90	8.536,50	10.243,80
AUDI	E-TRON S	ELETTRICA	0,8230	3.086,21	3.703,46	6.172,43	7.406,91
AUDI	Q4 E-TRON 35	170CV	0,4734	1.775,42	2.130,50	3.550,84	4.261,01
AUDI	Q4 E-TRON 40	204CV	0,5081	1.905,36	2.286,43	3.810,71	4.572,86
AUDI	Q4 E-TRON 50	300CV	0,5790	2.171,14	2.605,37	4.342,28	5.210,73
BMW	i3 120 AH	ELETTRICA	0,4411	1.654,14	1.984,97	3.308,29	3.969,95
BMW	iX XDRIVE 40	177CV	0,7170	2.688,92	3.226,70	5.377,84	6.453,41
BMW	iX XDRIVE 50	177CV	0,8364	3.136,61	3.763,94	6.273,23	7.527,87
BMW	iX3 80KW	ELETTRICA	0,6303	2.363,68	2.836,42	4.727,36	5.672,84
CITROEN	E-C4 50KW	ELETTRICA	0,3827	1.435,22	1.722,26	2.870,44	3.444,53
CUPRA	BORN 58KW 204CV	ELETTRICA	0,4066	1.524,60	1.829,52	3.049,20	3.659,04
DACIA	SPRING	ELECTRIC	0,2626	984,77	1.181,72	1.969,54	2.363,45
DS	DS3 CROSSBACK E-TENSE	ELETTRICA	0,3957	1.484,04	1.780,85	2.968,09	3.561,71
EVO	EVO 116CV	ELECTRIC	0,3448	1.293,08	1.551,69	2.586,15	3.103,38
FIAT	500 LA PRIMA BERLINA	ELETTRICA	0,3689	1.383,24	1.659,89	2.766,49	3.319,79
FIAT	500 LA PRIMA CABRIO	ELETTRICA	0,3939	1.476,96	1.772,35	2.953,91	3.544,70
FORD	MUSTANG MACH-E 76KW	269CV	0,4830	1.811,25	2.173,50	3.622,50	4.347,00
FORD	MUSTANG MACH-E 99KW EXTENDED	290CV	0,5235	1.963,24	2.355,89	3.926,48	4.711,77
FORD	MUSTANG MACH-E 99KW EXTENDED	346CV	0,5923	2.221,14	2.665,37	4.442,29	5.330,75
HONDA	HONDA E 36KW	ELETTRICA	0,3873	1.452,54	1.743,05	2.905,09	3.486,11
HONDA	HONDA E ADVANCE 36KW	ELETTRICA	0,4060	1.522,63	1.827,16	3.045,26	3.654,32
HYUNDAI	IONIQ 5	170CV 58 KWH	0,4487	1.682,49	2.018,99	3.364,99	4.037,99
HYUNDAI	IONIQ 5	218CV 72,6 KWH	0,4938	1.851,81	2.222,17	3.703,61	4.444,34
HYUNDAI	IONIQ ELECTRIC	38KW	0,4122	1.545,86	1.855,04	3.091,73	3.710,07
HYUNDAI	KONA	39KWH	0,3715	1.393,09	1.671,71	2.786,18	3.343,41
HYUNDAI	KONA	64KWH	0,4307	1.615,16	1.938,20	3.230,33	3.876,39
JAGUAR	I-PACE 400CV AWD	ELETTRICA	0,7413	2.779,88	3.335,85	5.559,75	6.671,70
KIA	E-NIRO 39KWH	ELETTRICA	0,3894	1.460,42	1.752,50	2.920,84	3.505,01
KIA	E-NIRO 64KWH	ELETTRICA	0,4476	1.678,56	2.014,27	3.357,11	4.028,54
KIA	E-SOUL 39KW	ELETTRICA	0,4154	1.557,68	1.869,21	3.115,35	3.738,42
KIA	E-SOUL 64KW	ELETTRICA	0,4437	1.663,99	1.996,79	3.327,98	3.993,57
KIA	EV6 AWD	ELETTRICA	0,5025	1.884,49	2.261,39	3.768,98	4.522,77
KIA	EV6 AWD GT	ELETTRICA	0,6051	2.269,18	2.723,02	4.538,36	5.446,04
KIA	EV6 RWD	ELETTRICA	0,4808	1.802,98	2.163,58	3.605,96	4.327,16
LEXUS	UX300E	ELETTRICA	0,5174	1.940,40	2.328,48	3.880,80	4.656,96
MAZDA	MX-30 143CV	ELETTRICA	0,4016	1.506,09	1.807,31	3.012,19	3.614,63
MERCEDES	EQA 250 66KW	ELETTRICA	0,5053	1.894,73	2.273,67	3.789,45	4.547,34
MERCEDES	EQA 300 4MATIC 66KW	ELETTRICA	0,5339	2.002,22	2.402,66	4.004,44	4.805,33
MERCEDES	EQA 350 4MATIC 66KW	ELETTRICA	0,5509	2.066,01	2.479,21	4.132,01	4.958,42
MERCEDES	EQC 400 4MATIC 80KW	ELETTRICA	0,6756	2.533,39	3.040,07	5.066,78	6.080,13
MERCEDES	EQS 450+	ELETTRICA	1,0035	3.763,07	4.515,68	7.526,14	9.031,37
MERCEDES	EQS 450+ 4MATIC	ELETTRICA	1,1611	4.354,09	5.224,91	8.708,18	10.449,81
MERCEDES	EQV 300 LONG 6 POSTI	ELETTRICA	0,7533	2.824,76	3.389,72	5.649,53	6.779,43
MG	ZS EV	ELETTRICA	0,3827	1.435,22	1.722,26	2.870,44	3.444,53
MINI	MINI COOPER SE	ELETTRICA	0,3764	1.411,59	1.693,91	2.823,19	3.387,83
NISSAN	E-NV 200 EVALIA 7 POSTI	ELETTRICA	0,4563	1.711,24	2.053,49	3.422,48	4.106,97
NISSAN	LEAF 3.ZERO	40KW	0,3785	1.419,47	1.703,36	2.838,94	3.406,73
NISSAN	LEAF 3.ZERO E+	62KW	0,4154	1.557,68	1.869,21	3.115,35	3.738,42
OPEL	CORSA 2019	ELETTRICA	0,3443	1.291,11	1.549,33	2.582,21	3.098,66
OPEL	MOKKA-E	ELETTRICA	0,3896	1.460,81	1.752,98	2.921,63	3.505,95
OPEL	ZAFIRA E-LIFE	ELETTRICA	0,5283	1.980,96	2.377,15	3.961,91	4.754,30
PEUGEOT	E-2008 ELETTRICA	100KW	0,4115	1.543,11	1.851,73	3.086,21	3.703,46
PEUGEOT	E-208 ELETTRICA	100KW	0,3704	1.389,15	1.666,98	2.778,30	3.333,96
PEUGEOT	E-TRAVELLER	ELETTRICA	0,4765	1.786,84	2.144,21	3.573,68	4.288,41
PORSCHE	TAYCAN	ELETTRICA	0,7890	2.958,64	3.550,37	5.917,28	7.100,73
PORSCHE	TAYCAN 4 CROSS	ELETTRICA	0,8606	3.227,18	3.872,61	6.454,35	7.745,22
PORSCHE	TAYCAN 4S	ELETTRICA	0,9398	3.524,06	4.228,88	7.048,13	8.457,75
PORSCHE	TAYCAN 4S CROSS	ELETTRICA	0,9770	3.663,84	4.396,61	7.327,69	8.793,23
PORSCHE	TAYCAN 4S P	ELETTRICA	0,9725	3.646,91	4.376,30	7.293,83	8.752,59
PORSCHE	TAYCAN TURBO	ELETTRICA	1,2464	4.673,81	5.608,58	9.347,63	11.217,15
PORSCHE	TAYCAN TURBO CROSS	ELETTRICA	1,2491	4.684,05	5.620,86	9.368,10	11.241,72
PORSCHE	TAYCAN TURBO S	ELETTRICA	1,4628	5.485,33	6.582,40	10.970,66	13.164,80
PORSCHE	TAYCAN TURBO S CROSS	ELETTRICA	1,4679	5.504,63	6.605,55	11.009,25	13.211,10
RENAULT	TWINGO	ELECTRIC	0,2706	1.014,69	1.217,63	2.029,39	2.435,27
RENAULT	ZOE R110	ELETTRICA	0,3222	1.208,25	1.449,90	2.416,50	2.899,80
RENAULT	ZOE R135	ELETTRICA	0,3365	1.261,88	1.514,25	2.523,75	3.028,50
SKODA	ENYAQ IV	50	0,3911	1.466,72	1.760,06	2.933,44	3.520,13
SKODA	ENYAQ IV	60	0,4124	1.546,65	1.855,98	3.093,30	3.711,96
SKODA	ENYAQ IV	80	0,4558	1.709,27	2.051,12	3.418,54	4.102,25
SKODA	ENYAQ IV	80 4X4	0,4775	1.790,78	2.148,93	3.581,55	4.297,86
SMART	SMART CABRIO	ELETTRICA	0,3262	1.223,25	1.467,90	2.446,50	2.935,80



FRINGE BENEFIT 2022  
AUTOVEICOLI ELETTRICI ED IBRIDI PLUG-IN IN PRODUZIONE

MARCA	MODELLO	SERIE	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)
SMART	SMART COUPÉ	ELETTRICA	0,3034	1.137,75	1.365,30	2.275,50	2.730,60
SMART	SMART FORFOUR	ELETTRICA	0,2948	1.105,50	1.326,60	2.211,00	2.653,20
TESLA	MODEL 3 LONG RANGE	75KW AWD	0,5470	2.051,25	2.461,50	4.102,50	4.923,00
TESLA	MODEL 3 LONG RANGE PERFORMANCE	75KW AWD	0,5843	2.191,13	2.629,35	4.382,25	5.258,70
TESLA	MODEL 3 STANDARD	75KW RWD	0,4966	1.862,25	2.234,70	3.724,50	4.469,40
TESLA	MODEL S	PLAID	0,9207	3.452,79	4.143,35	6.905,59	8.286,71
TESLA	MODEL S	PLAID+	1,1135	4.175,72	5.010,86	8.351,44	10.021,73
TESLA	MODEL S LONG RANGE	100KW AWD	0,7542	2.828,25	3.393,90	5.656,50	6.787,80
TESLA	MODEL X	PLAID	0,9343	3.503,59	4.204,31	7.007,18	8.408,61
TESLA	MODEL X LONG RANGE	100KW AWD	0,8099	3.036,99	3.644,39	6.073,99	7.288,79
TESLA	MODEL Y LONG RANGE	75KW AWD	0,5856	2.195,94	2.635,13	4.391,89	5.270,27
TESLA	MODEL Y PERFORMANCE	75KW AWD	0,6354	2.382,58	2.859,10	4.765,16	5.718,20
VOLKSWAGEN	ID 3 150CV	ELETTRICA	0,3752	1.406,87	1.688,24	2.813,74	3.376,49
VOLKSWAGEN	ID 3 1ST 204CV	ELETTRICA	0,4088	1.532,87	1.839,44	3.065,74	3.678,89
VOLKSWAGEN	ID 4 170CV	ELETTRICA	0,4419	1.657,29	1.988,75	3.314,59	3.977,51
VOLKSWAGEN	ID 4 1ST 204CV	ELETTRICA	0,4801	1.800,23	2.160,27	3.600,45	4.320,54
VOLKSWAGEN	ID 4 GTX 299CV	ELETTRICA	0,5181	1.942,76	2.331,32	3.885,53	4.662,63
VOLVO	C40 1ST EDITION	ELETTRICA	0,5378	2.016,79	2.420,15	4.033,58	4.840,29
VOLVO	XC40	RECHARGE PURE ELECTRIC	0,4791	1.796,68	2.156,02	3.593,36	4.312,04
VOLVO	XC40 P8 AWD	RECHARGE PURE ELECTRIC	0,5372	2.014,43	2.417,31	4.028,85	4.834,62
XEV	IEV7S	FULL ELECTRIC	0,3627	1.360,01	1.632,02	2.720,03	3.264,03
<b>PLUG-IN BENZINA</b>							
AUDI	A3 SPB 40 TFSI E S-TRONIC 1.4 204CV	PLUG-IN BENZINA	0,5482	2.055,75	2.466,90	4.111,50	4.933,80
AUDI	A3 SPB 45 TFSI E S-TRONIC 1.4 245CV	PLUG-IN BENZ	0,5913	2.217,38	2.660,85	4.434,75	5.321,70
AUDI	A6 50 2.0 TFSI E QUATTRO 300CV	PLUG-IN BENZINA	0,7348	2.755,50	3.306,60	5.511,00	6.613,20
AUDI	A6 55 2.0 TFSI E QUATTRO 367CV	PLUG-IN BENZINA	0,8147	3.055,13	3.666,15	6.110,25	7.332,30
AUDI	A6 AVANT 55 2.0 TFSI E QUATTRO 367CV	PLUG-IN BENZINA	0,8152	3.057,00	3.668,40	6.114,00	7.336,80
AUDI	A7 SPB 50 2.0 TFSI E QUATTRO S TRONIC 300CV	PLUG-IN BENZINA	0,8237	3.088,88	3.706,65	6.177,75	7.413,30
AUDI	A7 SPB 55 2.0 TFSI E QUATTRO S TRONIC 367CV	PLUG-IN BENZINA	0,9228	3.460,50	4.152,60	6.921,00	8.305,20
AUDI	A8 60 TFSI-E 3.0 QUATTRO TIPTR 450CV	PLUG-IN BENZINA	1,0931	4.099,13	4.918,95	8.198,25	9.837,90
AUDI	Q3 45 TFSI 1.4 E	S-TRONIC 245CV	0,5873	2.202,38	2.642,85	4.404,75	5.285,70
AUDI	Q5 50 TFSI 2.0 E	QUATTRO S-TRONIC 300CV	0,6911	2.591,63	3.109,95	5.183,25	6.219,90
AUDI	Q5 55 TFSI 2.0 E	QUATTRO S TRONIC 367CV	0,7565	2.836,88	3.404,25	5.673,75	6.808,50
AUDI	Q7 55 TFSI 3.0 E	QUATTRO TIP-TRONIC 381CV	0,8825	3.309,38	3.971,25	6.618,75	7.942,50
AUDI	Q7 60 TFSI 3.0 E	QUATTRO TIP-TRONIC 465CV	1,0111	3.791,63	4.549,95	7.583,25	9.099,90
AUDI	Q8 55 TFSI 3.0 E	QUATTRO TIPTRONIC 381CV	0,9329	3.498,38	4.198,05	6.996,75	8.396,10
AUDI	Q8 60 TFSI 3.0 E	QUATTRO TIPTRONIC 462CV	1,0598	3.974,25	4.769,10	7.948,50	9.538,20
BMW	225XE 1.5 ACTIVE TOURER	220CV PLUG-IN BENZINA	0,5530	2.073,75	2.488,50	4.147,50	4.977,00
BMW	320E 2.0 120KW 204CV	PLUG-IN BENZINA	0,6112	2.292,00	2.750,40	4.584,00	5.500,80
BMW	320E TOURING 2.0 120KW 204CV	PLUG-IN BENZINA	0,6177	2.316,38	2.779,65	4.632,75	5.559,30
BMW	330E 2.0 135KW 250CV	PLUG-IN BENZINA	0,6635	2.488,13	2.985,75	4.976,25	5.971,50
BMW	330E TOURING 2.0 135KW 250CV	PLUG-IN BENZINA	0,6694	2.510,25	3.012,30	5.020,50	6.024,60
BMW	330E TOURING XDRIVE 2.0 135KW 250CV	PLUG-IN BENZINA	0,6885	2.581,88	3.098,25	5.163,75	6.196,50
BMW	330E XDRIVE 2.0 135KW 250CV	PLUG-IN BENZINA	0,6821	2.557,88	3.069,45	5.115,75	6.138,90
BMW	520E 2.0 120KW 204CV	PLUG-IN BENZINA	0,6800	2.550,00	3.060,00	5.100,00	6.120,00
BMW	520E TOURING 2.0 120KW 204CV	PLUG-IN BENZ	0,6958	2.609,25	3.131,10	5.218,50	6.262,20
BMW	530E 2.0	135KW IBRIDO PLUG-IN	0,7223	2.708,63	3.250,35	5.417,25	6.500,70
BMW	545E XDRIVE 3.0 394CV	PLUG-IN BENZINA	0,8279	3.104,63	3.725,55	6.209,25	7.451,10
BMW	745E IBRIDA 3.0	290KW PLUG-IN	1,0760	4.035,00	4.842,00	8.070,00	9.684,00
BMW	X1 XDRIVE 25E 1.5 220CV	PLUG-IN BENZINA	0,5745	2.154,38	2.585,25	4.308,75	5.170,50
BMW	X2 XDRIVE 25E 1.5 220CV	PLUG-IN BENZINA	0,5724	2.146,50	2.575,80	4.293,00	5.151,60
BMW	X3 XDRIVE 30E 2.0 292CV	PLUG-IN BENZINA	0,7027	2.635,13	3.162,15	5.270,25	6.324,30
BMW	X5 3.0 45E XDRIVE 395CV	PLUG-IN BENZINA	0,9104	3.414,00	4.096,80	6.828,00	8.193,60
CITROEN	C5 AIRCROSS 1.6 225CV	IBRIDO PLUG-IN	0,5499	2.062,13	2.474,55	4.124,25	4.949,10
CITROEN	C5 X E 1.6 225	IBRIDO PLUG-IN BENZ	0,5857	2.196,38	2.635,65	4.392,75	5.271,30
CUPRA	FORmentor 2020 1.4 E-HYBRID	204CV	0,5133	1.924,88	2.309,85	3.849,75	4.619,70
CUPRA	FORmentor 2020 1.4 E-HYBRID	245CV	0,5627	2.110,13	2.532,15	4.220,25	5.064,30
CUPRA	LEON 1.4 E-HYBRID 204CV	PLUG-IN BENZINA	0,5312	1.992,00	2.390,40	3.984,00	4.780,80
CUPRA	LEON 1.4 E-HYBRID 245CV	PLUG-IN BENZINA	0,5357	2.008,88	2.410,65	4.017,75	4.821,30
CUPRA	LEON SPORTSTOURER 1.4 E-HYBRID 245CV	PLUG-IN BENZINA	0,5446	2.042,25	2.450,70	4.084,50	4.901,40
DS	DS4 1.6 E-TENSE 225CV	PLUG-IN BENZINA	0,5708	2.140,50	2.568,60	4.281,00	5.137,20
DS	DS7 1.6 E-TENSE 225CV 2X4	PLUG-IN BENZINA	0,6366	2.387,25	2.864,70	4.774,50	5.729,40
DS	DS7 1.6 E-TENSE 300CV 4X4	PLUG-IN BENZ	0,6795	2.548,13	3.057,75	5.096,25	6.115,50
DS	DS9 1.6 225CV	PLUG-IN BENZINA	0,6976	2.616,00	3.139,20	5.232,00	6.278,40
FORD	EXPLORER 2020 3.0 PHEV	450CV PLUG-IN	0,9910	3.716,25	4.459,50	7.432,50	8.919,00
FORD	KUGA 2019 2.5 PHEV	225CV PLUG-IN	0,5621	2.107,88	2.529,45	4.215,75	5.058,90
HYUNDAI	IONIQ 2019 1.6 140CV	PLUG-IN	0,4908	1.840,50	2.208,60	3.681,00	4.417,20
HYUNDAI	SANTA FE 1.6 PHEV 265CV 4WD	PLUG-IN BENZINA	0,6953	2.607,38	3.128,85	5.214,75	6.257,70
HYUNDAI	TUCSON 1.6 PHEV 265CV 4WD	PLUG-IN BENZINA	0,5643	2.116,13	2.539,35	4.232,25	5.078,70
JAGUAR	E-PACE 2021 1.5 I3	300CV PHEV	0,6787	2.545,13	3.054,15	5.090,25	6.108,30
JAGUAR	F-PACE 2.0 404CV	PHEV	0,8264	3.099,00	3.718,80	6.198,00	7.437,60
JEEP	COMPASS 1.3 T4 PHEV 190CV 4XE	PLUG-IN BENZINA	0,5372	2.014,43	2.417,40	4.029,00	4.834,80
JEEP	RENEGADE 1.3 T4 PHEV 190CV 4XE	PLUG-IN BENZINA	0,5189	1.945,88	2.335,05	3.891,75	4.670,10
JEEP	RENEGADE 1.3 T4 PHEV 240CV 4XE	PLUG-IN BENZINA	0,5531	2.074,13	2.488,95	4.148,25	4.977,90
KIA	CEED STATION 1.6 GDI 141CV	PLUG-IN BENZINA	0,4880	1.830,00	2.196,00	3.660,00	4.392,00



FRINGE BENEFIT 2022  
AUTOVEICOLI ELETTRICI ED IBRIDI PLUG-IN IN PRODUZIONE

MARCA	MODELLO	SERIE	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	NIRO 1.6 GDI 140CV	IBRIDO PLUG-IN	0,5036	1.888,50	2.266,20	3.777,00	4.532,40
KIA	SORENTO 1.6 T-GDI 265CV AWD	PLUG-IN BENZ	0,6350	2.381,25	2.857,50	4.762,50	5.715,00
KIA	X CEED 1.6 GDI 140CV PHEV	PLUG-IN BENZINA	0,5020	1.882,50	2.259,00	3.765,00	4.518,00
LAND ROVER	DEFENDER 110 2020 2.0 SI4	404CV 5P PHEV	0,8461	3.172,88	3.807,45	6.345,75	7.614,90
LAND ROVER	DISCOVERY SPORT 2019 1.5 I3 PHEV	300CV	0,6453	2.419,88	2.903,85	4.839,75	5.807,70
LAND ROVER	RANGE ROVER 2.0 SI4 PHEV 404CV	PLUG-IN BENZINA	1,2051	4.519,13	5.422,95	9.038,25	10.845,90
LAND ROVER	RANGE ROVER EVOQUE 1.5 PHEV	300CV	0,6236	2.338,50	2.806,20	4.677,00	5.612,40
LAND ROVER	RANGE ROVER SPORT 2.0 SI4 PHEV	404CV	0,9621	3.607,88	4.329,45	7.215,75	8.658,90
LAND ROVER	VELAR 2.0 I4 404CV PHEV	PLUG-IN BENZINA	0,8298	3.111,75	3.734,10	6.223,50	7.468,20
LEXUS	NX 450H+ 2.5 4WD 306CV	PLUG-IN BENZ	0,7312	2.742,00	3.290,40	5.484,00	6.580,80
MERCEDES	A 250E 1.3 AUT 218CV	PLUG IN BENZINA	0,5976	2.241,00	2.689,20	4.482,00	5.378,40
MERCEDES	A 250E 1.3 AUT 262CV	PLUG IN BENZINA	0,6004	2.251,50	2.701,80	4.503,00	5.403,60
MERCEDES	B 250 1.3 AUT 218CV	PLUG IN BENZINA	0,5800	2.175,00	2.610,00	4.350,00	5.220,00
MERCEDES	CLA 250E 1.3 218CV	PLUG IN BENZINA	0,6512	2.442,00	2.930,40	4.884,00	5.860,80
MERCEDES	E 300 E 4MATIC 2.0	235KW PLUG-IN BENZINA	0,7937	2.976,38	3.571,65	5.952,75	7.143,30
MERCEDES	GLA 250E AUT 1.3 218CV	PLUG IN BENZINA	0,6551	2.456,63	2.947,95	4.913,25	5.895,90
MERCEDES	GLC 300E 4MATIC 320CV	PLUG-IN BENZINA	0,7528	2.823,00	3.387,60	5.646,00	6.775,20
MERCEDES	GLC 300E 4MATIC 320CV COUPÉ	PLUG-IN BENZINA	0,7608	2.853,00	3.423,60	5.706,00	6.842,20
MERCEDES	S 580E 3.0 367CV	PLUG-IN BENZ	1,3164	4.936,50	5.923,80	9.873,00	11.847,60
MG	EHS 1.5 258CV	PLUG-IN BENZINA	0,4927	1.847,63	2.217,15	3.695,25	4.434,30
MINI	MINI COOPER S E COUNTRYMAN	1.5 224CV ALL4 AUT	0,5852	2.194,50	2.633,40	4.389,00	5.266,80
MITSUBISHI	ECLIPSE CROSS 2.4 187CV	PHEV	0,5937	2.226,38	2.671,65	4.452,75	5.343,30
MITSUBISHI	OUTLANDER 2019 PHEV	2.4 224CV 4WD	0,6086	2.282,25	2.738,70	4.564,50	5.477,40
OPEL	GRANDLAND X 1.6 AWD 224CV	132KW PLUG-IN BENZINA	0,5655	2.120,63	2.544,75	4.241,25	5.089,50
OPEL	GRANDLAND X 1.6 AWD 300CV	147KW PLUG-IN BENZINA	0,6192	2.322,00	2.786,40	4.644,00	5.572,80
PEUGEOT	3008 225E 1.6 181CV	HYBRID PLUG-IN BENZINA	0,5956	2.233,50	2.680,20	4.467,00	5.360,40
PEUGEOT	3008 300E 1.6 200CV	HYBRID4 PLUG-IN BENZINA	0,6238	2.339,25	2.807,10	4.678,50	5.614,20
PEUGEOT	308 180E 1.6 181CV	PLUG-IN BENZINA	0,5036	1.888,50	2.266,20	3.777,00	4.532,40
PEUGEOT	308 225E 1.6 225CV	PLUG-IN BENZINA	0,5390	2.021,25	2.425,50	4.042,50	4.851,00
PEUGEOT	508 225E 1.6 290CV	PLUG-IN BENZINA	0,6124	2.296,50	2.755,80	4.593,00	5.511,60
PEUGEOT	508 360E 1.6 360CV	PLUG-IN BENZINA	0,7567	2.837,63	3.405,15	5.675,25	6.810,30
PEUGEOT	508 SW 225E 1.6 290CV	PLUG-IN BENZINA	0,6192	2.322,00	2.786,40	4.644,00	5.572,80
PEUGEOT	508 SW 360E 1.6 360CV	PLUG-IN BENZINA	0,7648	2.868,00	3.441,60	5.736,00	6.883,20
PORSCHE	CAYENNE 3.0 V6 E-HYBRID	462CV	1,0758	4.034,25	4.841,10	8.068,50	9.682,20
PORSCHE	CAYENNE 4.0 V8 TURBO S E-HYBRID	680CV	1,6744	6.279,00	7.534,80	12.558,00	15.069,60
PORSCHE	PANAMERA 2020 2.9 4S E-HYBRID 560CV	PLUG-IN BENZINA	1,2963	4.861,13	5.833,35	9.722,25	11.666,70
RENAULT	CAPTUR 2020 1.6 160CV	PLUG-IN BENZINA	0,4596	1.723,50	2.068,20	3.447,00	4.136,40
RENAULT	MEGANE SPORTER 2020 1.6 E-TECH	PLUG-IN BENZINA	0,5138	1.926,75	2.312,10	3.853,50	4.624,20
SEAT	LEON 2020 1.4 E-HYBRID 204CV	PLUG-IN BENZINA	0,5117	1.918,88	2.302,65	3.837,75	4.605,30
SEAT	LEON SPORTSTOURER 2020 1.4 E-HYBRID 204CV	PLUG-IN BENZINA	0,5176	1.941,00	2.329,20	3.882,00	4.658,40
SEAT	TARRACO 1.4 E-HYBRID DSG 245CV	PLUG-IN BENZ	0,5843	2.191,13	2.629,35	4.382,25	5.258,70
SKODA	OCTAVIA 2020 1.4 TSI 204CV	PLUG-IN BENZINA	0,5204	1.951,50	2.341,80	3.903,00	4.683,60
SKODA	OCTAVIA 2020 1.4 TSI RS 245CV	PLUG-IN BENZINA	0,5653	2.119,88	2.543,85	4.239,75	5.087,70
SKODA	OCTAVIA WAGON 2020 1.4 TSI 204CV	PLUG-IN BENZINA	0,5292	1.984,50	2.381,40	3.969,00	4.762,80
SKODA	OCTAVIA WAGON 2020 1.4 TSI RS 245CV	PLUG-IN BENZINA	0,5738	2.151,75	2.582,10	4.303,50	5.164,20
SKODA	SUPERB 1.4 TSI 218CV	PLUG-IN	0,6145	2.304,38	2.765,25	4.608,75	5.530,50
SKODA	SUPERB WAGON 1.4 TSI 218CV	PLUG-IN SW	0,6234	2.337,75	2.805,30	4.675,50	5.610,60
TOYOTA	PRIUS 1.8 122CV	PLUG IN	0,5470	2.051,25	2.461,50	4.102,50	4.923,00
TOYOTA	RAV4 2.5 PHEV 306CV	PLUG-IN BENZ	0,6652	2.494,50	2.993,40	4.989,00	5.986,80
VOLKSWAGEN	GOLF VIII 2020 1.4 GTE 245CV	PLUG-IN BENZINA	0,5826	2.184,75	2.621,70	4.369,50	5.243,40
VOLKSWAGEN	GOLF VIII 2020 1.4 TSI EHYBRID 204CV	PLUG-IN BENZINA	0,5334	2.000,25	2.400,30	4.000,50	4.800,60
VOLKSWAGEN	PASSAT VARIANT 2019 1.4 GTE 1.4	115KW	0,6915	2.593,13	3.111,75	5.186,25	6.223,50
VOLKSWAGEN	TIGUAN 1.4 TSI EHYBRID 245CV	PLUG-IN BENZ	0,5277	1.978,88	2.374,65	3.957,75	4.749,30
VOLKSWAGEN	TOUAREG 3.0 TSI EHYBRID 380CV	PLUG-IN BENZINA	0,8623	3.233,63	3.880,35	6.467,25	7.760,70
VOLKSWAGEN	TOUAREG 3.0 TSI EHYBRID R 462CV	PLUG-IN BENZINA	0,9945	3.729,38	4.475,25	7.458,75	8.950,50
VOLVO	S60 T8 GEARTRONIC AWD	2.0 392CV PLUG-IN BENZINA	0,7028	2.635,50	3.162,60	5.271,00	6.325,20
VOLVO	S60 T8 GEARTRONIC AWD	2.0 405CV PLUG-IN BENZINA	0,7447	2.792,63	3.351,15	5.585,25	6.702,30
VOLVO	S90 T8 RECHARGE	2.0 407CV AWD PLUG-IN	0,7597	2.848,88	3.418,65	5.697,75	6.837,30
VOLVO	V60 T6 RECHARGE AWD 2.0	253CV PLUG-IN BENZINA	0,6746	2.529,75	3.035,70	5.059,50	6.071,40
VOLVO	V60 T8 RECHARGE AWD 2.0	303CV PLUG-IN BENZINA	0,7274	2.727,75	3.273,30	5.455,50	6.546,60
VOLVO	V60 T8 RECHARGE AWD 2.0	317CV PLUG-IN BENZINA	0,7729	2.898,38	3.478,05	5.796,75	6.956,10
VOLVO	V90 T6 RECHARGE 2.0	340CV PLUG-IN	0,7529	2.823,38	3.388,05	5.646,75	6.776,10
VOLVO	V90 T8 RECHARGE 2.0	390CV PLUG-IN	0,8138	3.051,75	3.662,10	6.103,50	7.324,20
VOLVO	XC40 2019 T4 RECHARGE 1.5 210CV	95KW PLUG-IN BENZINA	0,5852	2.194,50	2.633,40	4.389,00	5.266,80
VOLVO	XC40 2019 T5 RECHARGE 1.5	132KW 262CV PLUG-IN BENZINA	0,5989	2.245,88	2.695,05	4.491,75	5.390,10
VOLVO	XC60 2019 T6 RECHARGE 2.0 340CV	186KW PLUG-IN BENZINA	0,7093	2.659,88	3.191,85	5.319,75	6.383,70
VOLVO	XC90 2019 T8 RECHARGE 2.0 390CV	223KW PLUG-IN BENZINA	0,8744	3.279,00	3.934,80	6.558,00	7.869,60
<b>PLUG-IN GASOLIO</b>							
MERCEDES	E 300 DE SW 2.0 225KW	PLUG-IN GASOLIO	0,7121	2.670,38	3.204,45	5.340,75	6.408,90
MERCEDES	E 300 DE SW 4MATIC 2.0 225KW	PLUG-IN GASOLIO	0,7272	2.727,00	3.272,40	5.454,00	6.544,80
MERCEDES	GLC 300DE 2.0 4MATIC 143KW	PLUG-IN GASOLIO	0,6640	2.490,00	2.988,00	4.980,00	5.976,00
MERCEDES	GLC 300DE 2.0 4MATIC 143KW COUPÉ	PLUG-IN GASOLIO	0,6877	2.578,88	3.094,65	5.157,75	6.189,30
MERCEDES	GLE 350DE 4MATIC EQ-POWER	143KW PLUG-IN GASOLIO	0,7890	2.958,75	3.550,50	5.917,50	7.101,00



FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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	124 SPIDER 1.4 T MULTIAIR	170CV	0,6458	2.421,75	2.906,10	4.843,50	5.812,20
ABARTH	500 1.4 TURBO T-JET	135CV	0,4844	1.816,50	2.179,80	3.633,00	4.359,60
ABARTH	500C 1.4 TURBO T-JET	135CV	0,4979	1.867,13	2.240,55	3.734,25	4.481,10
ABARTH	595 1.4 TURBO T-JET	140CV	0,4893	1.834,88	2.201,85	3.669,75	4.403,70
ABARTH	595 1.4 TURBO T-JET	160CV	0,5198	1.949,25	2.339,10	3.898,50	4.678,20
ABARTH	595C 1.4 TURBO T-JET	145CV	0,5108	1.915,50	2.298,60	3.831,00	4.597,20
ABARTH	595C 1.4 TURBO T-JET	160CV	0,5254	1.970,25	2.364,30	3.940,50	4.728,60
ABARTH	695 1.4 T-JET	165CV	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
ABARTH	695 1.4 T-JET	180CV	0,5688	2.133,00	2.559,60	4.266,00	5.119,20
ABARTH	695 1.4 T-JET	190CV	0,6715	2.518,13	3.021,75	5.036,25	6.043,50
ABARTH	PUNTO EVO 1.4 16V TURBO MULTIAIR	165CV	0,5136	1.926,00	2.311,20	3.852,00	4.622,40
ABARTH	PUNTO SUPERSPORT 1.4 TURBO	180CV	0,5291	1.984,13	2.380,95	3.968,25	4.761,90
ALFA ROMEO	4C 1750	COUPÉ	0,8486	3.182,25	3.818,70	6.364,50	7.637,40
ALFA ROMEO	4C 1750	SPIDER	0,9200	3.450,00	4.140,00	6.900,00	8.280,00
ALFA ROMEO	GIULIA 2.0 TURBO	250CV	0,7875	2.953,13	3.543,75	5.906,25	7.087,50
ALFA ROMEO	GIULIA 2.9 T V6 QUADRIFOGLIO	510CV	1,0713	4.017,38	4.820,85	8.034,75	9.641,70
ALFA ROMEO	GIULIETTA 1.2 T 120CV	EURO6	0,5081	1.905,38	2.286,45	3.810,75	4.572,90
ALFA ROMEO	GIULIETTA 1.4 T	120CV	0,5075	1.903,13	2.283,75	3.806,25	4.567,50
ALFA ROMEO	GIULIETTA 1.4 T 170CV	EURO6	0,5374	2.015,25	2.418,30	4.030,50	4.836,60
ALFA ROMEO	GIULIETTA 1.4 T MULTIAIR	150CV	0,5110	1.916,25	2.299,50	3.832,50	4.599,00
ALFA ROMEO	GIULIETTA 1.4 T MULTIAIR	170CV	0,5498	2.061,75	2.474,10	4.123,50	4.948,20
ALFA ROMEO	GIULIETTA 1.4T	105CV	0,4879	1.829,63	2.195,55	3.659,25	4.391,10
ALFA ROMEO	GIULIETTA 1750 TBI QUADRIFOGLIO VERDE	235CV	0,6436	2.413,50	2.896,20	4.827,00	5.792,40
ALFA ROMEO	GIULIETTA 1750 TURBO 240CV	QUADRIFOGLIO VERDE	0,6520	2.445,00	2.934,00	4.890,00	5.868,00
ALFA ROMEO	MITO 0.9 T 105CV	TWINAIR	0,4217	1.581,38	1.897,65	3.162,75	3.795,30
ALFA ROMEO	MITO 0.9 T TWINAIR S&S	85CV	0,4124	1.546,50	1.855,80	3.093,00	3.711,60
ALFA ROMEO	MITO 1.4 77CV	EURO6	0,4211	1.579,13	1.894,95	3.158,25	3.789,90
ALFA ROMEO	MITO 1.4 8V S&S	78CV	0,4386	1.644,75	1.973,70	3.289,50	3.947,40
ALFA ROMEO	MITO 1.4 T 170CV	EURO6	0,5179	1.942,13	2.330,55	3.884,25	4.661,10
ALFA ROMEO	MITO 1.4 TURBO MULTIAIR	140CV	0,4564	1.711,50	2.053,80	3.423,00	4.107,60
ALFA ROMEO	MITO 1.4/16V	105CV MULTIAIR	0,4796	1.798,50	2.158,20	3.597,00	4.316,40
ALFA ROMEO	MITO 1.4/16V TURBO	120CV	0,4805	1.801,88	2.162,25	3.603,75	4.324,50
ALFA ROMEO	MITO 1.4/16V TURBO	135CV MULTIAIR	0,4976	1.866,00	2.239,20	3.732,00	4.478,40
ALFA ROMEO	MITO 1.4/16V TURBO	155CV	0,5066	1.899,75	2.279,70	3.799,50	4.559,40
ALFA ROMEO	MITO 1.4/16V TURBO	170CV MULTIAIR	0,5322	1.995,75	2.394,90	3.991,50	4.789,80
ALFA ROMEO	MITO 1.4/8V	70CV	0,4327	1.622,63	1.947,15	3.245,25	3.894,30
ALFA ROMEO	STELVIO 2.0 T	250CV Q4	0,8175	3.065,63	3.678,75	6.131,25	7.357,50
ALFA ROMEO	STELVIO 2.9 BI-TURBO	510CV	1,1980	4.492,50	5.391,00	8.985,00	10.782,00
AUDI	A1 1.0 TFSI	82CV	0,4045	1.516,88	1.820,25	3.033,75	3.640,50
AUDI	A1 1.0 TFSI	95CV	0,4097	1.536,38	1.843,65	3.072,75	3.687,30
AUDI	A1 1.2 86CV	SPORTBACK	0,4474	1.677,75	2.013,30	3.355,50	4.026,60
AUDI	A1 1.2 TFSI	86CV	0,4420	1.657,50	1.989,00	3.315,00	3.978,00
AUDI	A1 1.4 122CV	SPORTBACK	0,4922	1.845,75	2.214,90	3.691,50	4.429,80
AUDI	A1 1.4 TFSI	122CV	0,4851	1.819,13	2.182,95	3.638,25	4.365,90
AUDI	A1 1.4 TFSI	125CV	0,4749	1.780,88	2.137,05	3.561,75	4.274,10
AUDI	A1 1.4 TFSI	150CV	0,4846	1.817,25	2.180,70	3.634,50	4.361,40
AUDI	A1 1.4 TFSI 185CV S TRONIC	SPORTBACK	0,5781	2.167,88	2.601,45	4.335,75	5.202,90
AUDI	A1 1.4 TFSI COD	140CV	0,4817	1.806,38	2.167,65	3.612,75	4.335,30
AUDI	A1 1.4 TFSI STRONIC	185 CV	0,5712	2.142,00	2.570,40	4.284,00	5.140,80
AUDI	A1 CITYCARVER 30 TFSI 1.0	116CV	0,4823	1.808,63	2.170,35	3.617,25	4.340,70
AUDI	A1 CITYCARVER 30 TFSI S-TRONIC 1.0	116CV	0,4973	1.864,88	2.237,85	3.729,75	4.475,70
AUDI	A1 SPB 1.0 TFSI	82CV	0,4106	1.539,75	1.847,70	3.079,50	3.695,40
AUDI	A1 SPB 1.0 TFSI	95CV	0,4158	1.559,25	1.871,10	3.118,50	3.742,20
AUDI	A1 SPB 1.4 TFSI	125CV	0,4841	1.815,38	2.178,45	3.630,75	4.356,90
AUDI	A1 SPB 1.4 TFSI	150CV	0,4907	1.840,13	2.208,15	3.680,25	4.416,30
AUDI	A1 SPB 1.5 TFSI	150CV	0,5059	1.897,13	2.276,55	3.794,25	4.553,10
AUDI	A1 SPB 30 TFSI	1.0 115CV	0,4603	1.726,13	2.071,35	3.452,25	4.142,70
AUDI	A1 SPB 40 2.0 TFSI S-TRONIC	200CV	0,5823	2.183,63	2.620,35	4.367,25	5.240,70
AUDI	A3 1.0 TFSI	116CV	0,4765	1.786,88	2.144,25	3.573,75	4.288,50
AUDI	A3 1.2 TFSI	110CV	0,4700	1.762,50	2.115,00	3.525,00	4.230,00
AUDI	A3 1.2 TFSI 105CV	CABRIO	0,5315	1.993,13	2.391,75	3.986,25	4.783,50
AUDI	A3 1.2 TFSI 105CV	EURO5	0,5149	1.930,88	2.317,05	3.861,75	4.634,10
AUDI	A3 1.2 TFSI 105CV	SPORTBACK EURO5	0,5222	1.958,25	2.349,90	3.916,50	4.699,80
AUDI	A3 1.4 TFSI	125CV	0,4951	1.856,63	2.227,95	3.713,25	4.455,90
AUDI	A3 1.4 TFSI	150CV	0,5247	1.967,63	2.361,15	3.935,25	4.722,30
AUDI	A3 1.4 TFSI 116CV	CABRIO	0,5795	2.173,13	2.607,75	4.346,25	5.215,50
AUDI	A3 1.4 TFSI 122CV	MY2012	0,5044	1.891,50	2.269,80	3.783,00	4.539,60
AUDI	A3 1.4 TFSI 125CV	CABRIO	0,5854	2.195,25	2.634,30	4.390,50	5.268,60
AUDI	A3 1.4 TFSI 125CV	CABRIO MY2014	0,5738	2.151,75	2.582,10	4.303,50	5.164,20
AUDI	A3 1.4 TFSI 125CV	EURO 5	0,5536	2.076,00	2.491,20	4.152,00	4.982,40
AUDI	A3 1.4 TFSI 125CV	SPORTBACK EURO5	0,5609	2.103,38	2.524,05	4.206,75	5.048,10



FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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	A3 1.4 TFSI 140CV	CABRIO MY2014	0,5939	2.227,13	2.672,55	4.454,25	5.345,10
AUDI	A3 1.4 TFSI 150CV	CABRIO MY2014	0,5871	2.201,63	2.641,95	4.403,25	5.283,90
AUDI	A3 1.4 TFSI COD	140CV	0,5159	1.934,63	2.321,55	3.869,25	4.643,10
AUDI	A3 1.5 TFSI	150CV	0,5299	1.987,13	2.384,55	3.974,25	4.769,10
AUDI	A3 1.5 TFSI 150CV	CABRIO	0,6026	2.259,75	2.711,70	4.519,50	5.423,40
AUDI	A3 1.6/16V	102CV	0,5200	1.950,00	2.340,00	3.900,00	4.680,00
AUDI	A3 1.6/16V 102CV	CABRIO	0,5602	2.100,75	2.520,90	4.201,50	5.041,80
AUDI	A3 1.8 160CV	SPORTBACK EURO 5	0,6142	2.303,25	2.763,90	4.606,50	5.527,80
AUDI	A3 1.8 TFSI	180CV	0,5473	2.052,38	2.462,85	4.104,75	4.925,70
AUDI	A3 1.8 TFSI 160CV	CABRIO EURO 5	0,6501	2.437,88	2.925,45	4.875,75	5.850,90
AUDI	A3 1.8 TFSI 160CV	EURO 5	0,6161	2.310,38	2.772,45	4.620,75	5.544,90
AUDI	A3 1.8 TFSI 180CV	CABRIO MY2014	0,6188	2.320,50	2.784,60	4.641,00	5.569,20
AUDI	A3 1.8 TFSI QUATTRO 160CV	EURO 5	0,6308	2.365,50	2.838,60	4.731,00	5.677,20
AUDI	A3 1.8 TFSI QUATTRO S-TRONIC 180CV	MY2012	0,6188	2.320,50	2.784,60	4.641,00	5.569,20
AUDI	A3 1.8 TFSI S-TRONIC 180CV	MY2012	0,5841	2.190,38	2.628,45	4.380,75	5.256,90
AUDI	A3 2.0 200CV SPORTBACK	EURO 5	0,6755	2.533,13	3.039,75	5.066,25	6.079,50
AUDI	A3 2.0 TFSI	190CV	0,5590	2.096,25	2.515,50	4.192,50	5.031,00
AUDI	A3 2.0 TFSI 200CV	CABRIO EURO 5	0,6827	2.560,13	3.072,15	5.120,25	6.144,30
AUDI	A3 2.0 TFSI QUATTRO S-TR 200CV	EURO 5	0,6918	2.594,25	3.113,10	5.188,50	6.226,20
AUDI	A3 2.0 TFSI QUATTRO S-TRONIC	190CV	0,5881	2.205,38	2.646,45	4.410,75	5.292,90
AUDI	A3 2.0 TFSI S-TRONIC 200CV	EURO 5	0,6784	2.544,00	3.052,80	5.088,00	6.105,60
AUDI	A3 CABRIO 1.4 TFSI 116CV	MY2016	0,5751	2.156,63	2.587,95	4.313,25	5.175,90
AUDI	A3 CABRIO 1.4 TFSI 150CV	MY2016	0,5898	2.211,75	2.654,10	4.423,50	5.308,20
AUDI	A3 CABRIO 1.4 TFSI 190CV	MY2016	0,6044	2.266,50	2.719,80	4.533,00	5.439,60
AUDI	A3 CABRIO 1.4 TFSI QUATTRO S-TRONIC 190CV	MY2016	0,6209	2.328,38	2.794,05	4.656,75	5.588,10
AUDI	A3 CABRIO 35 TFSI 1.5	150CV	0,6106	2.289,75	2.747,70	4.579,50	5.495,40
AUDI	A3 CABRIO 40 TFSI 2.0	190CV QUATTRO	0,6667	2.500,13	3.000,15	5.000,25	6.000,30
AUDI	A3 CABRIO 40 TFSI 2.0	190CV S-TRONIC	0,6386	2.394,75	2.873,70	4.789,50	5.747,40
AUDI	A3 SEDAN 1.4 TFSI	125CV	0,5245	1.966,88	2.360,25	3.933,75	4.720,50
AUDI	A3 SEDAN 1.4 TFSI	140CV	0,5395	2.023,13	2.427,75	4.046,25	4.855,50
AUDI	A3 SEDAN 1.4 TFSI	150CV	0,5422	2.033,25	2.439,90	4.066,50	4.879,80
AUDI	A3 SEDAN 1.8 TFSI	180CV	0,5783	2.168,63	2.602,35	4.337,25	5.204,70
AUDI	A3 SEDAN 1.8 TFSI QUATTRO	180CV	0,6138	2.301,75	2.762,10	4.603,50	5.524,20
AUDI	A3 SEDAN 2.0 TFSI	190CV SW	0,5717	2.143,88	2.572,65	4.287,75	5.145,30
AUDI	A3 SEDAN 2.0 TFSI QUATTRO S-TRONIC	190CV SW	0,6007	2.252,63	2.703,15	4.505,25	5.406,30
AUDI	A3 SEDAN 30 TFSI 1.0	116CV	0,5051	1.894,13	2.272,95	3.788,25	4.549,90
AUDI	A3 SEDAN 35 TFSI 1.5	150CV	0,5542	2.078,25	2.493,90	4.156,50	4.987,80
AUDI	A3 SEDAN 40 TFSI 2.0	190CV QUATTRO	0,6132	2.299,50	2.759,40	4.599,00	5.518,80
AUDI	A3 SEDAN 40 TFSI 2.0	190CV S-TRONIC	0,5859	2.197,13	2.636,55	4.394,25	5.273,10
AUDI	A3 SPB 1.0 TFSI 116CV	MY2016	0,4829	1.810,88	2.173,05	3.621,75	4.346,10
AUDI	A3 SPB 1.2 TFSI 105CV	MY2014	0,4901	1.837,88	2.205,45	3.675,75	4.410,90
AUDI	A3 SPB 1.2 TFSI 110CV	MY2014	0,4762	1.785,75	2.142,90	3.571,50	4.285,80
AUDI	A3 SPB 1.4 TFSI 122CV	MY2014	0,5181	1.942,88	2.331,45	3.885,75	4.662,90
AUDI	A3 SPB 1.4 TFSI 125CV	MY2014	0,4979	1.867,13	2.240,55	3.734,25	4.481,10
AUDI	A3 SPB 1.4 TFSI 150CV	MY2014	0,5102	1.913,25	2.295,90	3.826,50	4.591,80
AUDI	A3 SPB 1.4 TFSI 150CV	MY2016	0,5255	1.970,63	2.364,75	3.941,25	4.729,50
AUDI	A3 SPB 1.8 TFSI 180CV E6	MY2014	0,5629	2.110,88	2.533,05	4.221,75	5.066,10
AUDI	A3 SPB 2.0 TFSI	190CV	0,5641	2.115,38	2.538,45	4.230,75	5.076,90
AUDI	A3 SPB 2.0 TFSI QUATTRO S-TRONIC	190CV	0,5931	2.224,13	2.668,95	4.448,25	5.337,90
AUDI	A3 SPB 30 1.0	116CV	0,4957	1.858,88	2.230,65	3.717,75	4.461,30
AUDI	A3 SPB 30 1.0	116CV S-TRONIC	0,5113	1.917,38	2.300,85	3.834,75	4.601,70
AUDI	A3 SPB 35 1.5	150CV	0,5364	2.011,50	2.413,80	4.023,00	4.827,60
AUDI	A3 SPB 35 1.5	150CV S-TRONIC	0,5499	2.062,13	2.474,55	4.124,25	4.949,10
AUDI	A3 SPB 40 2.0	190CV QUATTRO S-TRONIC	0,6128	2.298,00	2.757,60	4.596,00	5.515,20
AUDI	A3 SPB 40 2.0	190CV S-TRONIC	0,5595	2.098,13	2.517,75	4.196,25	5.035,50
AUDI	A3 SPORTBACK 1.4 TFSI	125CV	0,5727	2.147,63	2.577,15	4.295,25	5.154,30
AUDI	A3 SPORTBACK 1.8 TFSI	QUATTRO 160CV	0,6359	2.384,63	2.861,55	4.769,25	5.723,10
AUDI	A3 SPORTBACK 1.8/16V	TFSI 160CV	0,6180	2.317,50	2.781,00	4.635,00	5.562,00
AUDI	A3 SPORTBACK 2.0/16V	TFSI 200CV S-TRONIC	0,6833	2.562,38	3.074,85	5.124,75	6.149,70
AUDI	A4 1.4 TFSI	190CV	0,6438	2.414,25	2.897,10	4.828,50	5.794,20
AUDI	A4 1.4 TFSI S-TRONIC	150CV	0,6213	2.329,88	2.795,85	4.659,75	5.591,70
AUDI	A4 1.4 TFSI S-TRONIC	190CV	0,6436	2.413,50	2.896,20	4.827,00	5.792,40
AUDI	A4 1.8 TFSI 120CV	MULTITRONIC	0,6041	2.265,38	2.718,45	4.530,75	5.436,90
AUDI	A4 1.8 TFSI 170CV	MULTITRONIC	0,6295	2.360,63	2.832,75	4.721,25	5.665,50
AUDI	A4 1.8 TFSI 170CV	QUATTRO	0,6459	2.422,13	2.906,55	4.844,25	5.813,10
AUDI	A4 2.0 TFSI 211CV	MULTITR	0,6803	2.551,13	3.061,35	5.102,25	6.122,70
AUDI	A4 2.0 TFSI 211CV	MULTITRONIC	0,6838	2.564,25	3.077,10	5.128,50	6.154,20
AUDI	A4 2.0 TFSI 211CV	QUATTRO S-TRONIC	0,7227	2.710,13	3.252,15	5.420,25	6.504,30
AUDI	A4 2.0 TFSI 211CV	QUATTRO S-TRONIC MY 2013	0,7189	2.695,88	3.235,05	5.391,75	6.470,10
AUDI	A4 2.0 TFSI 225CV	MULTITRONIC	0,6741	2.527,88	3.033,45	5.055,75	6.066,90
AUDI	A4 2.0 TFSI 225CV	QUATTRO S-TRONIC	0,7095	2.660,63	3.192,75	5.321,25	6.385,50





FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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 2.0 TFSI S-TRONIC	190CV	0,6436	2.413,50	2.896,20	4.827,00	5.792,40
AUDI	A4 2.0 TFSI S-TRONIC	252CV	0,6956	2.608,50	3.130,20	5.217,00	6.260,40
AUDI	A4 2.0 TFSI S-TRONIC QUATTRO	252CV	0,7195	2.698,13	3.237,75	5.396,25	6.475,50
AUDI	A4 3.0 TFSI 272CV	QUATTRO S-TRONIC	0,8281	3.105,38	3.726,45	6.210,75	7.452,90
AUDI	A4 ALLROAD 2.0 TDI	211CV	0,7313	2.742,38	3.290,85	5.484,75	6.581,70
AUDI	A4 ALLROAD 2.0 TDI	TFSI 211CV	0,7353	2.757,38	3.308,85	5.514,75	6.617,70
AUDI	A4 ALLROAD 2.0 TFSI	225CV	0,7333	2.749,88	3.299,85	5.499,75	6.599,70
AUDI	A4 ALLROAD 2.0 TFSI	252CV	0,7542	2.828,25	3.393,90	5.656,50	6.787,80
AUDI	A4 AVANT 1.4 TFSI	150CV SW	0,6179	2.317,13	2.780,55	4.634,25	5.561,10
AUDI	A4 AVANT 1.8 TFSI 120CV	MULTITRONIC	0,6181	2.317,88	2.781,45	4.635,75	5.562,90
AUDI	A4 AVANT 1.8 TFSI 170CV	MULTITRONIC	0,6446	2.417,25	2.900,70	4.834,50	5.801,40
AUDI	A4 AVANT 1.8 TFSI 170CV	QUATTRO	0,6599	2.474,63	2.969,55	4.949,25	5.939,10
AUDI	A4 AVANT 2.0 TFSI 211CV	6M	0,6845	2.566,88	3.080,25	5.133,75	6.160,50
AUDI	A4 AVANT 2.0 TFSI 211CV	MULTITR	0,6960	2.610,00	3.132,00	5.220,00	6.264,00
AUDI	A4 AVANT 2.0 TFSI 211CV	MULTITRONIC	0,6963	2.611,13	3.133,35	5.222,25	6.266,70
AUDI	A4 AVANT 2.0 TFSI 211CV	Q S-TRONIC MY2013	0,7313	2.742,38	3.290,85	5.484,75	6.581,70
AUDI	A4 AVANT 2.0 TFSI 211CV	QUATTRO S-TRONIC	0,7321	2.745,38	3.294,45	5.490,75	6.588,90
AUDI	A4 AVANT 2.0 TFSI 225CV	MULTITRONIC	0,6870	2.576,25	3.091,50	5.152,50	6.183,00
AUDI	A4 AVANT 2.0 TFSI 225CV	QUATTRO S-TRONIC	0,7246	2.717,25	3.260,70	5.434,50	6.521,40
AUDI	A4 AVANT 2.0 TFSI S-TRONIC	190CV SW	0,6586	2.469,75	2.963,70	4.939,50	5.927,40
AUDI	A4 AVANT 2.0 TFSI S-TRONIC QUATTRO	252CV SW	0,7138	2.676,75	3.212,10	5.353,50	6.424,20
AUDI	A4 AVANT 3.0 TFSI 272CV	QUATTRO S-TRONIC	0,8438	3.164,25	3.797,10	6.328,50	7.594,20
AUDI	A5 1.8 170CV TFSI	CABRIO E5	0,6912	2.592,00	3.110,40	5.184,00	6.220,80
AUDI	A5 1.8 TFSI	177CV	0,6342	2.378,25	2.853,90	4.756,50	5.707,80
AUDI	A5 1.8 TFSI 170CV	COUPÉ E5	0,6435	2.413,13	2.895,75	4.826,25	5.791,50
AUDI	A5 1.8 TFSI 170CV MULTITRONIC	CABRIO	0,6961	2.610,38	3.132,45	5.220,75	6.264,90
AUDI	A5 1.8 TFSI 170CV MULTITRONIC	COUPÉ	0,6505	2.439,38	2.927,25	4.878,75	5.854,50
AUDI	A5 1.8 TFSI 177CV	CABRIO	0,6944	2.604,00	3.124,80	5.208,00	6.249,60
AUDI	A5 1.8 TFSI 177CV	COUPÉ	0,6365	2.386,88	2.864,25	4.773,75	5.728,50
AUDI	A5 2.0 211CV TFSI MULTITRONIC	CABRIO	0,7556	2.833,50	3.400,20	5.667,00	6.800,40
AUDI	A5 2.0 TFSI 190CV	CABRIO	0,7034	2.637,75	3.165,30	5.275,50	6.330,60
AUDI	A5 2.0 TFSI 190CV	COUPÉ	0,6517	2.443,88	2.932,65	4.887,75	5.865,30
AUDI	A5 2.0 TFSI 211CV QUATTRO	COUPÉ	0,7478	2.804,25	3.365,10	5.608,50	6.730,20
AUDI	A5 2.0 TFSI 225CV MULTITRONIC	CABRIO	0,7508	2.815,50	3.378,60	5.631,00	6.757,20
AUDI	A5 2.0 TFSI 225CV MULTITRONIC	COUPÉ	0,6958	2.609,25	3.131,10	5.218,50	6.262,20
AUDI	A5 2.0 TFSI 225CV QUATTRO S-TR	CABRIO	0,7714	2.892,75	3.471,30	5.785,50	6.942,60
AUDI	A5 2.0 TFSI 225CV QUATTRO S-TR	COUPÉ	0,7361	2.760,38	3.312,45	5.520,75	6.624,90
AUDI	A5 2.0 TFSI 230CV	CABRIO	0,7406	2.777,25	3.332,70	5.554,50	6.665,40
AUDI	A5 2.0 TFSI 230CV	COUPÉ	0,6935	2.600,63	3.120,75	5.201,25	6.241,50
AUDI	A5 2.0 TFSI 230CV QUATTRO S-TR	CABRIO	0,7821	2.932,88	3.519,45	5.865,75	7.038,90
AUDI	A5 2.0 TFSI 230CV QUATTRO S-TR	COUPÉ	0,7441	2.790,38	3.348,45	5.580,75	6.696,90
AUDI	A5 2.0 TFSI QUATTRO S-TRONIC	252CV COUPÉ	0,7342	2.753,25	3.303,90	5.506,50	6.607,80
AUDI	A5 2.0 TFSI S-TR 190CV	COUPÉ	0,6544	2.454,00	2.944,80	4.908,00	5.889,60
AUDI	A5 3.0 TFSI 272CV QUATTRO S-TR	CABRIO	0,8772	3.289,50	3.947,40	6.579,00	7.894,80
AUDI	A5 3.0 TFSI 272CV QUATTRO S-TR	COUPÉ	0,8404	3.151,50	3.781,80	6.303,00	7.563,60
AUDI	A5 SPB 1.8 TFSI 170CV	MULTITRONIC	0,6478	2.429,25	2.915,10	4.858,50	5.830,20
AUDI	A5 SPB 2.0 TFSI	230CV	0,6886	2.582,25	3.098,70	5.164,50	6.197,40
AUDI	A5 SPB 2.0 TFSI	252CV	0,7178	2.691,75	3.230,10	5.383,50	6.460,20
AUDI	A5 SPB 2.0 TFSI 211CV	MULTITRONIC	0,7058	2.646,75	3.176,10	5.293,50	6.352,20
AUDI	A5 SPB 2.0 TFSI 211CV	QUATTRO S-TRONIC	0,7412	2.779,50	3.335,40	5.559,00	6.670,80
AUDI	A5 SPB 2.0 TFSI 225CV	MULTITRONIC	0,6959	2.609,63	3.131,55	5.219,25	6.263,10
AUDI	A5 SPB 2.0 TFSI 225CV	QUATTRO S-TRONIC	0,7289	2.733,38	3.280,05	5.466,75	6.560,10
AUDI	A5 SPB 2.0 TFSI QUATTRO	230CV	0,7187	2.695,13	3.234,15	5.390,25	6.468,30
AUDI	A5 SPB 2.0 TFSI QUATTRO S-TR	252CV	0,7373	2.764,88	3.317,85	5.529,75	6.632,70
AUDI	A5 SPB 3.0 TFSI QUATTRO S-TRONIC	272CV	0,8281	3.105,38	3.726,45	6.210,75	7.452,90
AUDI	A6 1.8 TFSI 190CV	MY2015	0,6831	2.561,63	3.073,95	5.123,25	6.147,90
AUDI	A6 1.8 TFSI S TRONIC 190CV	MY2015	0,6945	2.604,38	3.125,25	5.208,75	6.250,50
AUDI	A6 2.0 TFSI	180CV	0,6948	2.605,50	3.126,60	5.211,00	6.253,20
AUDI	A6 2.0 TFSI 180CV	MULTITR	0,7120	2.670,00	3.204,00	5.340,00	6.408,00
AUDI	A6 2.0 TFSI S TRONIC 252CV	MY2015	0,7307	2.740,13	3.288,15	5.480,25	6.576,30
AUDI	A6 2.8 FSI MULTITRONIC	204CV	0,7919	2.969,63	3.563,55	5.939,25	7.127,10
AUDI	A6 2.8 FSI QUATTRO S-TRONIC	204CV	0,8284	3.106,50	3.727,80	6.213,00	7.455,60
AUDI	A6 3.0 TFSI 310CV	QUATTRO S-TRONIC	0,8943	3.353,63	4.024,35	6.707,25	8.048,70
AUDI	A6 3.0 TFSI QUATTRO S TRONIC 333CV	MY2015	0,8864	3.324,00	3.988,80	6.648,00	7.977,60
AUDI	A6 ALLROAD 3.0	333CV	0,9151	3.431,63	4.117,95	6.863,25	8.235,90
AUDI	A6 ALLROAD 3.0 TFSI S-TRON	310CV	0,9463	3.548,63	4.258,35	7.097,25	8.516,70
AUDI	A6 AVANT 1.8 TFSI 190CV	MY2015	0,6991	2.621,63	3.145,95	5.243,25	6.291,90
AUDI	A6 AVANT 1.8 TFSI S TRONIC 190CV	MY2015	0,7116	2.668,50	3.202,20	5.337,00	6.404,40
AUDI	A6 AVANT 2.0 TFSI	180CV SW	0,7158	2.684,25	3.221,10	5.368,50	6.442,20
AUDI	A6 AVANT 2.0 TFSI S TRONIC 252CV	MY2015	0,7478	2.804,25	3.365,10	5.608,50	6.730,20
AUDI	A6 AVANT 2.8 FSI MULTITRONIC	204CV SW	0,8084	3.031,50	3.637,80	6.063,00	7.275,60





FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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 AVANT 2.8 FSI QUATTRO S-TRONIC	204CV SW	0,8458	3.171,75	3.806,10	6.343,50	7.612,20
AUDI	A6 AVANT 3.0 TFSI 310CV	QUATTRO S-TRONIC	0,9108	3.415,50	4.098,60	6.831,00	8.197,20
AUDI	A6 AVANT 3.0 TFSI QUATTRO S TRONIC 333CV	MY2015	0,9056	3.396,00	4.075,20	6.792,00	8.150,40
AUDI	A7 SPB 2.0 TFSI QUATTRO S-TRONIC	252CV	0,8389	3.145,88	3.775,05	6.291,75	7.550,10
AUDI	A7 SPB 2.0 TFSI S-TRONIC	252CV	0,7940	2.977,50	3.573,00	5.955,00	7.146,00
AUDI	A7 SPB 2.8 V6 FSI MULTITRONIC	204CV	0,8592	3.222,00	3.866,40	6.444,00	7.732,80
AUDI	A7 SPB 2.8 V6 FSI QUATTRO S-TRON	204CV	0,8974	3.365,25	4.038,30	6.730,50	8.076,60
AUDI	A7 SPB 3.0 TFSI QUATTRO S-TRONIC	333CV	0,9476	3.553,50	4.264,20	7.107,00	8.528,40
AUDI	A7 SPB 3.0 V6 TFSI	300CV	0,9634	3.612,75	4.335,30	7.225,50	8.670,60
AUDI	A7 SPB 3.0 V6 TFSI QU S-TR	310CV	0,9776	3.666,00	4.399,20	7.332,00	8.798,40
AUDI	A8 3.0 TFSI 310CV	QUATTRO TIPTRONIC	1,0704	4.014,00	4.816,80	8.028,00	9.633,60
AUDI	A8 3.0 TFSI QUATTRO TIPTR	290CV	1,1143	4.178,63	5.014,35	8.257,25	10.208,70
AUDI	A8 4.0 TFSI 435CV	QUATTRO TIPTRONIC	1,3001	4.875,38	5.850,45	9.750,75	11.700,90
AUDI	A8 4.0 TFSI QUATTRO TIPTRON	420CV	1,2904	4.839,00	5.806,80	9.678,00	11.613,60
AUDI	A8 4.2 V8 FSI QUATTRO TIPT	372CV EURO5	1,2343	4.628,63	5.554,35	9.257,25	11.108,70
AUDI	A8 55 TFSI 3.0 QUATTRO TIPTR	340CV	1,1085	4.156,88	4.988,25	8.313,75	9.976,50
AUDI	Q2 1.0 TFSI	116CV	0,4656	1.746,00	2.095,20	3.492,00	4.190,40
AUDI	Q2 1.0 TFSI S-TRONIC	116CV	0,4793	1.797,38	2.156,85	3.594,75	4.313,70
AUDI	Q2 1.4 TFSI	150CV	0,5070	1.901,25	2.281,50	3.802,50	4.563,00
AUDI	Q2 1.4 TFSI S-TRONIC	150CV	0,5175	1.940,63	2.328,75	3.881,25	4.657,50
AUDI	Q2 2.0 TFSI QUATTRO S TRONIC	190CV	0,6371	2.389,13	2.866,95	4.778,25	5.733,90
AUDI	Q2 3.0 1.0 TFSI	116CV	0,4821	1.807,88	2.169,45	3.615,75	4.338,90
AUDI	Q3 1.4 TFSI	150CV	0,5629	2.110,88	2.533,05	4.221,75	5.066,10
AUDI	Q3 2.0 TFSI	170CV QUATTRO	0,6569	2.463,38	2.956,05	4.926,75	5.912,10
AUDI	Q3 2.0 TFSI	211CV QUATTRO S-TRONIC	0,7120	2.670,00	3.204,00	5.340,00	6.408,00
AUDI	Q3 2.0 TFSI 170CV	QUATTRO	0,6635	2.488,13	2.985,75	4.976,25	5.971,50
AUDI	Q3 2.0 TFSI 180CV	QUATTRO S TRONIC	0,6974	2.615,25	3.138,30	5.230,50	6.276,60
AUDI	Q3 2.0 TFSI 220CV	QUATTRO S TRONIC SPORT	0,7091	2.659,13	3.190,95	5.318,25	6.381,90
AUDI	Q3 2.5 TFSI 310CV	QUATTRO S TRONIC	0,9028	3.385,50	4.062,60	6.771,00	8.125,20
AUDI	Q3 35 1.5 TFSI	150CV	0,5777	2.166,38	2.599,65	4.332,75	5.199,30
AUDI	Q3 35 1.5 TFSI S-TRONIC	150CV	0,5985	2.244,38	2.693,25	4.488,75	5.386,50
AUDI	Q3 45 2.0 TFSI QUATTRO S-TRONIC	230CV	0,7479	2.804,63	3.365,55	5.609,25	6.731,10
AUDI	Q3 RS 2.5 TFSI 310CV	QUATTRO S-TRONIC	0,9370	3.513,75	4.216,50	7.027,50	8.433,00
AUDI	Q5 2.0 TFSI	180CV	0,6997	2.623,88	3.148,65	5.247,75	6.297,30
AUDI	Q5 2.0 TFSI 180CV	QUATTRO TIPTRONIC	0,7105	2.664,38	3.197,25	5.328,75	6.394,50
AUDI	Q5 2.0 TFSI 225CV	QUATTRO	0,7542	2.828,25	3.393,90	5.656,50	6.787,80
AUDI	Q5 2.0 TFSI 230CV	QUATTRO TIPTRONIC	0,7340	2.752,50	3.303,00	5.505,00	6.606,00
AUDI	Q5 2.0 TFSI QUATTRO S-TRONIC	252CV	0,7734	2.900,25	3.480,30	5.800,50	6.960,60
AUDI	Q5 3.0 V6 TFSI 272CV	QUATTRO TRIPTRONIC	0,8597	3.223,88	3.868,65	6.447,75	7.737,30
AUDI	Q7 3.0 TFSI QUATTRO TIPTRONIC	333CV	0,9425	3.534,38	4.241,25	7.068,75	8.482,50
AUDI	Q7 3.0 V6 TFSI	272CV EURO5	0,9842	3.690,75	4.428,90	7.381,50	8.857,80
AUDI	Q7 3.0 V6 TFSI	333CV EURO5	1,0491	3.934,13	4.720,95	7.868,25	9.441,90
AUDI	R8 SPYDER 5.2 FSI QUATTRO S-TRONIC	540CV	1,8547	6.955,13	8.346,15	13.910,25	16.692,30
AUDI	RS3 2.5 TFSI S TRONIC	340 CV	0,9127	3.422,63	4.107,15	6.845,25	8.214,30
AUDI	RS3 SEDAN 2.5	400CV	0,8822	3.308,25	3.969,90	6.616,50	7.939,80
AUDI	RS3 SPB 2.5	400CV	0,8719	3.269,63	3.923,55	6.539,25	7.847,10
AUDI	RS5 4.2 V8 FSI 450CV QUATTRO S-TRONIC	COUPÉ	1,2233	4.587,38	5.504,85	9.174,75	11.009,70
AUDI	RS6 AVANT 4.0 V8	560CV	1,4256	5.346,00	6.415,20	10.692,00	12.830,40
AUDI	RS7 SPB 4.0 V8 QUATTRO TIPTRONIC	560CV	1,4189	5.320,88	6.385,05	10.641,75	12.770,10
AUDI	S1 2.0 TFSI	231CV	0,6401	2.400,38	2.880,45	4.800,75	5.760,90
AUDI	S1 SPB 2.0 TFSI	231CV	0,6472	2.427,00	2.912,40	4.854,00	5.824,80
AUDI	S3 2.0 265 CV	QUATTRO EURO5	0,7656	2.871,00	3.445,20	5.742,00	6.890,40
AUDI	S3 2.0 SPB TFSI QUATTRO	310CV	0,7040	2.640,00	3.168,00	5.280,00	6.336,00
AUDI	S3 2.0 TFSI 265CV QUATTRO	SPORTBACK EURO5	0,7714	2.892,75	3.471,30	5.785,50	6.942,60
AUDI	S3 2.0 TFSI QUATTRO	300CV	0,6863	2.573,63	3.088,35	5.147,25	6.176,70
AUDI	S3 CABRIO 2.0 TFSI QUATTRO S-TR	300CV	0,7840	2.940,00	3.528,00	5.880,00	7.056,00
AUDI	S3 SEDAN 2.0 TFSI QUATTRO S-TR	300CV	0,7303	2.738,63	3.286,35	5.477,25	6.572,70
AUDI	S3 SPB 2.0 TFSI QUATTRO S-TR	300CV	0,7252	2.719,50	3.263,40	5.439,00	6.526,80
AUDI	S4 3.0 V6 TFSI 333CV	QUATTRO S-TRONIC	0,9055	3.395,63	4.074,75	6.791,25	8.149,50
AUDI	S4 AVANT 3.0 TFSI	353CV	0,9295	3.485,63	4.182,75	6.971,25	8.365,50
AUDI	S4 AVANT 3.0 V6 TFSI 333CV QUATTRO	SW EURO5	0,9456	3.546,00	4.255,20	7.092,00	8.510,40
AUDI	S5 3.0 V6 333CV TFSI QUATTRO S-TRONIC	CABRIO	0,9640	3.615,00	4.338,00	7.230,00	8.676,00
AUDI	S5 3.0 V6 TFSI 333CV QUATTRO S-TRONIC	COUPÉ	0,9240	3.465,00	4.158,00	6.930,00	8.316,00
AUDI	S5 SPB 3.0	350CV	0,9308	3.490,50	4.188,60	6.981,00	8.377,20
AUDI	S5 SPB 3.0 V6 TFSI 333CV	QUATTRO S-TRONIC	0,9312	3.492,00	4.190,40	6.984,00	8.380,80
AUDI	S6 5.2 V10 435CV	QUATTRO TIP. BERLINA	1,2918	4.844,25	5.813,10	9.688,50	11.626,20
AUDI	S6 AVANT 5.2 V10 435CV	QUATTRO TIP.SW.	1,3142	4.928,25	5.913,90	9.856,50	11.827,80
AUDI	S7 SPB 4.0 V8 QUATTRO S-TRONIC	450CV	1,1973	4.489,88	5.387,85	8.979,75	10.775,70
AUDI	S7 SPB 4.0 V8 TFSI 420CV	QUATTRO S-TRONIC	1,2072	4.527,00	5.432,40	9.054,00	10.864,80
AUDI	SQ2 2.0 TFSI 300CV	QUATTRO S-TRONIC	0,7663	2.873,63	3.448,35	5.747,25	6.896,70
AUDI	SQ5 3.0 TFSI 353CV	QUATTRO TIPTRONIC	0,9595	3.598,13	4.317,75	7.196,25	8.635,50



FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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	TT 1.8 160 CV	COUPÉ EURO 5	0,6479	2.429,63	2.915,55	4.859,25	5.831,10
AUDI	TT 1.8 160 CV	ROADSTER EURO 5	0,6665	2.499,38	2.999,25	4.998,75	5.998,50
AUDI	TT 1.8 TFSI 180CV	COUPÉ	0,6260	2.347,50	2.817,00	4.695,00	5.634,00
AUDI	TT 1.8 TFSI 180CV	ROADSTER	0,6462	2.423,25	2.907,90	4.846,50	5.815,80
AUDI	TT 2.0 200 CV	COUPÉ EURO 5	0,7035	2.638,13	3.165,75	5.276,25	6.331,50
AUDI	TT 2.0 200 CV	ROADSTER EURO 5	0,7313	2.742,38	3.290,85	5.484,75	6.581,70
AUDI	TT 2.0 200 CV QUATTRO	COUPÉ EURO 5	0,7391	2.771,63	3.325,95	5.543,25	6.651,90
AUDI	TT 2.0 200 CV QUATTRO	ROADSTER EURO 5	0,7669	2.875,88	3.451,05	5.751,75	6.902,10
AUDI	TT 2.0 TFSI 211CV	COUPÉ	0,6767	2.537,63	3.045,15	5.075,25	6.090,30
AUDI	TT 2.0 TFSI 211CV	ROADSTER	0,7051	2.644,13	3.172,95	5.288,25	6.345,90
AUDI	TT 2.0 TFSI 211CV QUATTRO S-TR	COUPÉ	0,7268	2.725,50	3.270,60	5.451,00	6.541,20
AUDI	TT 2.0 TFSI 211CV QUATTRO S-TR	ROADSTER	0,7553	2.832,38	3.398,85	5.664,75	6.797,70
AUDI	TT 2.0 TFSI 230CV	COUPÉ MY2014	0,6924	2.596,50	3.115,80	5.193,00	6.231,60
AUDI	TT 2.0 TFSI 230CV	ROADSTER MY2014	0,7164	2.686,50	3.223,80	5.373,00	6.447,60
AUDI	TT 2.0 TFSI 230CV QUATTRO S-TRONIC	COUPÉ MY2014	0,7254	2.720,25	3.264,30	5.440,50	6.528,60
AUDI	TT 2.0 TFSI 230CV QUATTRO S-TRONIC	ROADSTER MY2014	0,7493	2.809,88	3.371,85	5.619,75	6.743,70
AUDI	TT 2.0 TFSI 310CV QUATTRO S-TRONIC	COUPÉ MY2014	0,8058	3.021,75	3.626,10	6.043,50	7.252,20
AUDI	TT 3.2 V6 250CV QUATTRO	ROADSTER MOD.2007	0,8884	3.331,50	3.997,80	6.663,00	7.995,60
AUDI	TT 3.2 V6 250CV QUATTRO	COUPÉ MOD.2007	0,8642	3.240,75	3.888,90	6.481,50	7.777,80
AUDI	TT 40 TFSI 2.0 S-TRONIC	197CV COUPÉ	0,6541	2.452,88	2.943,45	4.905,75	5.886,90
AUDI	TT 45 TFSI 2.0	245CV COUPÉ	0,6962	2.610,75	3.132,90	5.221,50	6.265,80
AUDI	TT ROADSTER 40 TFSI 2.0 S-TRONIC	197CV	0,6776	2.541,00	3.049,20	5.082,00	6.098,40
AUDI	TT ROADSTER 45 TFSI 2.0	245CV	0,7176	2.691,00	3.229,20	5.382,00	6.458,40
AUDI	TT RS 2.5 T FSI QUATTRO 340CV	COUPÉ	0,9541	3.577,88	4.293,45	7.155,75	8.586,90
AUDI	TT RS 2.5 T FSI QUATTRO 340CV	ROADSTER	0,9828	3.685,50	4.422,60	7.371,00	8.845,20
AUDI	TTS 2.0 272 CV	ROADSTER - EURO 5	0,8407	3.152,63	3.783,15	6.305,25	7.566,30
AUDI	TTS 2.0 272 CV - QUATTRO	EURO 5	0,8158	3.059,25	3.671,10	6.118,50	7.342,20
BENTLEY	CONTINENTAL	FLYING SPUR 4 PORTE	2,1322	7.995,75	9.594,90	15.991,50	19.189,80
BMW	114i 1.6	102CV	0,4940	1.852,50	2.223,00	3.705,00	4.446,00
BMW	116i 1.5	109CV	0,4798	1.799,25	2.159,10	3.598,50	4.318,20
BMW	116i 1.5 109CV	3 PORTE	0,5162	1.935,75	2.322,90	3.871,50	4.645,80
BMW	116i 1.6	136CV	0,5060	1.897,50	2.277,00	3.795,00	4.554,00
BMW	118i 1.5	136CV	0,4993	1.872,38	2.246,85	3.744,75	4.493,70
BMW	118i 1.5	140CV	0,5294	1.985,25	2.382,30	3.970,50	4.764,60
BMW	118i 1.6	136CV	0,4940	1.852,50	2.223,00	3.705,00	4.446,00
BMW	118i 1.6	170CV	0,5428	2.035,50	2.442,60	4.071,00	4.885,20
BMW	118i 2.0 143CV	CABRIO EURO5	0,6350	2.381,25	2.857,50	4.762,50	5.715,00
BMW	120i 1.6	177CV	0,5340	2.002,50	2.403,00	4.005,00	4.806,00
BMW	120i 2.0	184CV	0,5535	2.075,63	2.490,75	4.151,25	4.981,50
BMW	120i 2.0 170CV	CABRIO EURO5	0,6606	2.477,25	2.972,70	4.954,50	5.945,40
BMW	120i 2.0 184CV	3 PORTE	0,5836	2.188,50	2.626,20	4.377,00	5.252,40
BMW	125i 2.0 218CV	EURO6	0,6253	2.344,88	2.813,85	4.689,75	5.627,70
BMW	125i 2.0 224CV MSPORT	3 PORTE	0,6326	2.372,25	2.846,70	4.744,50	5.693,40
BMW	125i 2.0 M SPORT	224CV	0,6171	2.314,13	2.776,95	4.628,25	5.553,90
BMW	125i 3.0 218CV	COUPÉ	0,7219	2.707,13	3.248,55	5.414,25	6.497,10
BMW	125i 3.0 V6 218CV	CABRIO EURO5	0,7632	2.862,00	3.434,40	5.724,00	6.868,80
BMW	135i 3.0 V6 306CV	CABRIO	0,8781	3.292,88	3.951,45	6.585,75	7.902,90
BMW	135i 3.0 V6 306CV	COUPÉ	0,8499	3.187,13	3.824,55	6.374,25	7.649,10
BMW	216i 1.5 102CV	ACTIVE TOURER	0,5068	1.900,50	2.280,60	3.801,00	4.561,20
BMW	216i 1.5 109CV	GRAN TOURER	0,5577	2.091,38	2.509,65	4.182,75	5.019,30
BMW	218i 1.5 136CV	ACTIVE TOURER	0,5269	1.975,88	2.371,05	3.951,75	4.742,10
BMW	218i 1.5 136CV	GRAN TOURER	0,5473	2.052,38	2.462,85	4.104,75	4.925,70
BMW	218i 1.5 136CV SPORT	GRAN TOURER	0,5748	2.155,50	2.586,60	4.311,00	5.173,20
BMW	218i 1.5 140CV	ACTIVE TOURER	0,5523	2.071,13	2.485,35	4.142,25	4.970,70
BMW	218i 1.5 140CV	GRAN COUPÉ	0,5896	2.211,00	2.653,20	4.422,00	5.306,40
BMW	218i 1.5 140CV	GRAN TOURER	0,5723	2.146,13	2.575,35	4.292,25	5.150,70
BMW	220i 2.0 184CV	COUPÉ EURO6	0,6250	2.343,75	2.812,50	4.687,50	5.625,00
BMW	220i 2.0 190CV	ACTIVE TOURER	0,5890	2.208,75	2.650,50	4.417,50	5.301,00
BMW	220i 2.0 192CV	ACTIVE TOURER	0,6042	2.265,75	2.718,90	4.531,50	5.437,80
BMW	220i 2.0 192CV	GRAN TOURER	0,6045	2.266,88	2.720,25	4.533,75	5.440,50
BMW	220i 2.0 192CV SPORT	GRAN TOURER	0,6104	2.289,00	2.746,80	4.578,00	5.493,60
BMW	225i 2.0 231CV	ACTIVE TOURER	0,6617	2.481,38	2.977,65	4.962,75	5.955,30
BMW	225i XDRIVE 2.0 231CV	ACTIVE TOURER	0,6866	2.574,75	3.089,70	5.149,50	6.179,40
BMW	228i 2.0 245CV	CABRIO	0,7284	2.731,50	3.277,80	5.463,00	6.555,60
BMW	228i 2.0 245CV	COUPÉ EURO6	0,7081	2.655,38	3.186,45	5.310,75	6.372,90
BMW	235i 3.0 326CV	COUPÉ M EURO6	0,8439	3.164,63	3.797,55	6.329,25	7.595,10
BMW	235Xi 3.0 326CV	COUPÉ EURO6	0,8541	3.202,88	3.843,45	6.405,75	7.686,90
BMW	316i 1.6 136CV	BERLINA	0,5564	2.086,50	2.503,80	4.173,00	5.007,60
BMW	316i 1.6 TOURING	136CV	0,5721	2.145,38	2.574,45	4.290,75	5.148,90
BMW	318i 1.5	136CV	0,5648	2.118,00	2.541,60	4.236,00	5.083,20
BMW	318i 2.0 143CV	BERLINA EURO5	0,6209	2.328,38	2.794,05	4.656,75	5.588,10



FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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	318I TOURING 1.5	136CV	0,5847	2.192,63	2.631,15	4.385,25	5.262,30
BMW	320I 2.0 170CV	BERLINA EURO5	0,6508	2.440,50	2.928,60	4.881,00	5.857,20
BMW	320I 2.0 170CV	CABRIO EURO5	0,7256	2.721,00	3.265,20	5.442,00	6.530,40
BMW	320I 2.0 170CV	COUPÉ EURO5	0,6627	2.485,13	2.982,15	4.970,25	5.964,30
BMW	320I 2.0 184CV	BERLINA	0,6356	2.383,50	2.860,20	4.767,00	5.720,40
BMW	320I 2.0 TOURING	184CV	0,6534	2.450,25	2.940,30	4.900,50	5.880,60
BMW	320I 2.0 TOURING XDRIVE	184CV	0,6773	2.539,88	3.047,85	5.079,75	6.095,70
BMW	320I GRAN TURISMO 2.0	184CV E6	0,6656	2.496,00	2.995,20	4.992,00	5.990,40
BMW	320I XDRIVE 2.0 184CV	BERLINA	0,6784	2.544,00	3.052,80	5.088,00	6.105,60
BMW	320IA XDRIVE 2.0 184CV	GRAN TURISMO	0,7348	2.755,50	3.306,60	5.511,00	6.613,20
BMW	325I 3.0 218CV	CABRIO	0,8222	3.083,25	3.699,90	6.166,50	7.399,80
BMW	325I 3.0 V6 218CV	BERLINA EURO5	0,7279	2.729,63	3.275,55	5.459,25	6.551,10
BMW	325I 3.0 V6 218CV	CABRIO EURO5	0,8170	3.063,75	3.676,50	6.127,50	7.353,00
BMW	325I 3.0 V6 218CV	COUPÉ EURO5	0,7478	2.804,25	3.365,10	5.608,50	6.730,20
BMW	325I XDRIVE 3.0 V6 218CV	BERLINA EURO5	0,7669	2.875,88	3.451,05	5.751,75	6.902,10
BMW	325I XDRIVE 3.0 V6 218CV	COUPÉ EURO5	0,7865	2.949,38	3.539,25	5.898,75	7.078,50
BMW	328I 2.0 TOURING XDRIVE	245CV	0,7301	2.737,88	3.285,45	5.475,75	6.570,90
BMW	328I GRAN TURISMO 2.0	245CV E6	0,7197	2.698,88	3.238,65	5.397,75	6.477,30
BMW	328I TOURING 2.0 245CV	SW	0,6961	2.610,38	3.132,45	5.220,75	6.264,90
BMW	330I 3.0 V6 272CV	BERLINA EURO5	0,7841	2.940,38	3.528,45	5.880,75	7.056,90
BMW	330I 3.0 V6 272CV	CABRIO EURO5	0,8590	3.221,25	3.865,50	6.442,50	7.731,00
BMW	330I 3.0 V6 272CV	COUPÉ EURO5	0,8083	3.031,13	3.637,35	6.062,25	7.274,70
BMW	330I XDRIVE 3.0 V6 272CV	BERLINA EURO5	0,8210	3.078,75	3.694,50	6.157,50	7.389,00
BMW	330I XDRIVE 3.0 V6 272CV	COUPÉ EURO5	0,8447	3.167,63	3.801,15	6.335,25	7.602,30
BMW	335I 3.0 V6 306CV	BERLINA	0,8535	3.200,63	3.840,75	6.401,25	7.681,50
BMW	335I 3.0 306CV	GRAN TURISMO	0,8171	3.064,13	3.676,95	6.128,25	7.353,90
BMW	335I 3.0 TOURING	306CV	0,8231	3.086,63	3.703,95	6.173,25	7.407,90
BMW	335I 3.0 V6 306CV	CABRIO	0,9444	3.541,50	4.249,80	7.083,00	8.499,60
BMW	335I 3.0 V6 306CV	COUPÉ	0,8919	3.344,63	4.013,55	6.689,25	8.027,10
BMW	335I GRAN TURISMO 3.0	306CV	0,8353	3.132,38	3.758,85	6.264,75	7.517,70
BMW	335IA 3.0 TOURING XDRIVE	306CV	0,8674	3.252,75	3.903,30	6.505,50	7.806,60
BMW	335IA XDRIVE 3.0 306CV	GRAN TURISMO	0,8346	3.129,75	3.755,70	6.259,50	7.511,40
BMW	335XI 3.0 V6 306CV	BERLINA	0,8884	3.331,50	3.997,80	6.663,00	7.995,60
BMW	335XI 3.0 V6 306CV	COUPÉ	0,9241	3.465,38	4.158,45	6.930,75	8.316,90
BMW	340I 3.0	326CV	0,7675	2.878,13	3.453,75	5.756,25	6.907,50
BMW	340I XDRIVE 3.0	326CV	0,7911	2.966,63	3.559,95	5.933,25	7.119,90
BMW	340IA 3.0 326CV	GRAN TURISMO	0,8303	3.113,63	3.736,35	6.227,25	7.472,70
BMW	340IA 3.0 XDRIVE 326CV	GRAN TURISMO	0,8548	3.205,50	3.846,60	6.411,00	7.693,20
BMW	340IA TOURING 3.0	326CV	0,7798	2.924,25	3.509,10	5.848,50	7.018,20
BMW	340IA XDRIVE TOURING 3.0	326CV	0,8072	3.027,00	3.632,40	6.054,00	7.264,80
BMW	420I 2.0 184CV	COUPÉ	0,6491	2.434,13	2.920,95	4.868,25	5.841,90
BMW	420I 2.0 184CV	GRAN COUPÉ	0,6543	2.453,63	2.944,35	4.907,25	5.888,70
BMW	420I CABRIO	2.0 184CV	0,7321	2.745,38	3.294,45	5.490,75	6.588,90
BMW	420I GRAN COUPÉ	2.0 184CV	0,6721	2.520,38	3.024,45	5.040,75	6.048,90
BMW	420I XDRIVE 2.0 184CV	COUPÉ	0,6793	2.547,38	3.056,85	5.094,75	6.113,70
BMW	428I 2.0 245CV	CABRIO	0,7631	2.861,63	3.433,95	5.723,25	6.867,90
BMW	428I 2.0 245CV	COUPÉ	0,7070	2.651,25	3.181,50	5.302,50	6.363,00
BMW	428I 2.0 245CV	GRAN COUPÉ	0,7081	2.655,38	3.186,45	5.310,75	6.372,90
BMW	428I XDRIVE 2.0 245CV	COUPÉ	0,7343	2.753,63	3.304,35	5.507,25	6.608,70
BMW	428I XDRIVE 2.0 245CV	GRAN COUPÉ	0,7343	2.753,63	3.304,35	5.507,25	6.608,70
BMW	430I 2.0 252CV	CABRIO	0,7989	2.995,88	3.595,05	5.991,75	7.190,10
BMW	430I 2.0 252CV	COUPÉ	0,7353	2.757,38	3.308,85	5.514,75	6.617,70
BMW	430I 2.0 252CV	GRAN COUPÉ	0,7182	2.693,25	3.231,90	5.386,50	6.463,80
BMW	430I CABRIO	2.0 252CV	0,7902	2.963,25	3.555,90	5.926,50	7.111,80
BMW	430I GRAN COUPÉ	2.0 252CV	0,7362	2.760,75	3.312,90	5.521,50	6.625,80
BMW	435I 3.0 306CV	CABRIO	0,9043	3.391,13	4.069,35	6.782,25	8.138,70
BMW	435I 3.0 306CV	COUPÉ	0,8488	3.183,00	3.819,60	6.366,00	7.639,20
BMW	435I 3.0 306CV	GRAN COUPÉ	0,8530	3.198,75	3.838,50	6.397,50	7.677,00
BMW	435I XDRIVE 3.0 306CV	CABRIO	0,9428	3.535,50	4.242,60	7.071,00	8.485,20
BMW	435I XDRIVE 3.0 306CV	COUPÉ	0,8670	3.251,25	3.901,50	6.502,50	7.803,00
BMW	440I XDRIVE 3.0 326CV	CABRIO	0,9216	3.456,00	4.147,20	6.912,00	8.294,40
BMW	440I XDRIVE 3.0 326CV	COUPÉ	0,8719	3.269,63	3.923,55	6.539,25	7.847,10
BMW	440I XDRIVE 3.0 326CV	GRAN COUPÉ	0,8579	3.217,13	3.860,55	6.434,25	7.721,10
BMW	440I XDRIVE COUPÉ	3.0 326CV	0,8764	3.286,50	3.943,80	6.573,00	7.887,60
BMW	440I XDRIVE GRAN COUPÉ	3.0 326CV	0,8806	3.302,25	3.962,70	6.604,50	7.925,40
BMW	520I 2.0	184CV BERLINA	0,7354	2.757,75	3.309,30	5.515,50	6.618,60
BMW	520I 2.0 184CV	BERLINA	0,6920	2.595,00	3.114,00	5.190,00	6.228,00
BMW	520I TOURING 2.0	184CV SW	0,7589	2.845,88	3.415,05	5.691,75	6.830,10
BMW	520I TOURING 2.0 184CV	SW	0,7133	2.674,88	3.209,85	5.349,75	6.419,70
BMW	528I 2.0 245CV	BERLINA	0,7479	2.804,63	3.365,55	5.609,25	6.731,10
BMW	528I TOURING 2.0 245CV	SW	0,7726	2.897,25	3.476,70	5.794,50	6.953,40



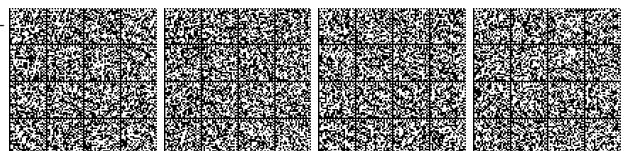
FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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	528i TOURING XDRIVE 2.0 245CV	SW	0,7883	2,956,13	3,547,35	5,912,25	7,094,70
BMW	528i XDRIVE 2.0 245CV	BERLINA	0,7658	2,871,75	3,446,10	5,743,50	6,892,20
BMW	530i 2.0 XDRIVE	252CV BERLINA	0,8034	3,012,75	3,615,30	6,025,50	7,230,60
BMW	530i 3.0 272CV	BERLINA	0,8320	3,120,00	3,744,00	6,240,00	7,488,00
BMW	530i TOURING 3.0 272CV	SW	0,8576	3,216,00	3,859,20	6,432,00	7,718,40
BMW	530i TOURING XDRIVE 2.0	252CV SW	0,8373	3,139,88	3,767,85	6,279,75	7,535,70
BMW	535i 3.0 306CV	BERLINA	0,8668	3,250,50	3,900,60	6,501,00	7,801,20
BMW	535i GRAN TURISMO 3.0	306CV	0,9392	3,522,00	4,226,40	7,044,00	8,452,80
BMW	535i TOURING 3.0 306CV	SW	0,8861	3,322,88	3,987,45	6,645,75	7,974,90
BMW	535i TOURING XDRIVE 3.0	306CV SW	0,8918	3,344,25	4,013,10	6,688,50	8,026,20
BMW	535i TOURING XDRIVE 3.0 306CV	SW	0,9004	3,376,50	4,051,80	6,753,00	8,103,60
BMW	535i XDRIVE 3.0 306CV	BERLINA	0,8759	3,284,63	3,941,55	6,569,25	7,883,10
BMW	535i XDRIVE GRAN TURISMO 3.0	306CV	0,9382	3,518,25	4,221,90	7,036,50	8,443,80
BMW	540i 3.0 XDRIVE	340CV BERLINA	0,9051	3,394,13	4,072,95	6,788,25	8,145,90
BMW	550i 4.4 407CV	BERLINA EURO5	1,1646	4,367,25	5,240,70	8,734,50	10,481,40
BMW	550i 4.4 450CV	BERLINA	1,1020	4,132,50	4,959,00	8,265,00	9,918,00
BMW	550i GRAN TURISMO 4.4	450CV	1,1947	4,480,13	5,376,15	8,960,25	10,752,30
BMW	550i GRAN TURISMO XDRIVE 4.4	450CV	1,2426	4,659,75	5,591,70	9,319,50	11,183,40
BMW	550i TOURING 4.4 V8 407CV	SW	1,1812	4,429,50	5,315,40	8,859,00	10,630,80
BMW	550i XDRIVE 4.4 450CV	BERLINA	1,1602	4,350,75	5,220,90	8,701,50	10,441,80
BMW	550i XDRIVE GT 4.4 V8 407CV	EURO5	1,2717	4,768,88	5,722,65	9,537,75	11,445,30
BMW	630i GT 2.0	258CV	0,8471	3,176,63	3,811,95	6,353,25	7,623,90
BMW	640i 3.0 320CV	COUPÉ	1,0879	4,079,63	4,895,55	8,159,25	9,791,10
BMW	640i 3.0 L6 320CV	CABRIO	1,1288	4,233,00	5,079,60	8,466,00	10,159,20
BMW	640i 3.0 L6 320CV	COUPÉ	1,0621	3,982,88	4,779,45	7,965,75	9,558,90
BMW	640i GC 3.0	320CV	1,0289	3,858,38	4,630,05	7,716,75	9,260,10
BMW	640i GT XDRIVE 3.0	340CV	0,9729	3,648,38	4,378,05	7,296,75	8,756,10
BMW	640i XDRIVE 3.0 L6 320CV	CABRIO	1,1623	4,358,63	5,230,35	8,717,25	10,460,70
BMW	640i XDRIVE 3.0 L6 320CV	COUPÉ	1,0953	4,107,38	4,928,85	8,214,75	9,857,70
BMW	650i 4.4 408CV	COUPÉ	1,3159	4,934,63	5,921,55	9,869,25	11,843,10
BMW	650i GC 4.4	449CV	1,2171	4,564,13	5,476,95	9,128,25	10,953,90
BMW	650i GC 4.4 XDRIVE	449CV	1,2518	4,694,25	5,633,10	9,388,50	11,266,20
BMW	740i 3.0	320CV	1,1126	4,172,25	5,006,70	8,344,50	10,013,40
BMW	740i 3.0/V6 326CV	MOD.2009	1,1574	4,340,25	5,208,30	8,680,50	10,416,60
BMW	750i 4.4	450CV	1,2173	4,564,88	5,477,85	9,129,75	10,955,70
BMW	750i 4.4	449CV	1,2756	4,783,50	5,740,20	9,567,00	11,480,40
BMW	750i 4.4 V8 407CV	MOD.2009	1,3211	4,954,13	5,944,95	9,908,25	11,889,90
BMW	750i XDRIVE 4.4	450CV	1,2516	4,693,50	5,632,20	9,387,00	11,264,40
BMW	750i XDRIVE 4.4 V8 407CV	EURO5	1,3912	5,217,00	6,260,40	10,434,00	12,520,80
BMW	760i 6.0 V12 544CV	EURO5	1,7068	6,400,50	7,680,60	12,801,00	15,361,20
BMW	M135i 3.0	320CV	0,7899	2,962,13	3,554,55	5,924,25	7,109,10
BMW	M135i 3.0 XDRIVE	320CV	0,8277	3,103,88	3,724,65	6,207,75	7,449,30
BMW	M140i 3.0	340CV	0,7463	2,798,63	3,358,35	5,597,25	6,716,70
BMW	M140i 3.0 XDRIVE	340CV	0,7661	2,872,88	3,447,45	5,745,75	6,894,90
BMW	M2 3.0 370CV	COUPÉ	0,9242	3,465,75	4,158,90	6,931,50	8,317,80
BMW	M235i 3.0 326CV	CABRIO	0,8293	3,109,88	3,731,85	6,219,75	7,463,70
BMW	M235i XDRIVE 2.0 306CV	GRAN COUPÉ	0,7845	2,941,88	3,530,25	5,883,75	7,060,50
BMW	M235i XDRIVE 3.0	326CV CABRIO	0,8793	3,297,38	3,956,85	6,594,75	7,913,70
BMW	M235i XDRIVE 3.0	326CV COUPÉ	0,8166	3,062,25	3,674,70	6,124,50	7,349,40
BMW	M240i 3.0 340CV	COUPÉ	0,8191	3,071,63	3,685,95	6,143,25	7,371,90
BMW	M240i 3.0 340CV XDRIVE	CABRIO	0,8811	3,304,13	3,964,95	6,608,25	7,929,90
BMW	M240i 3.0 340CV XDRIVE	COUPÉ	0,8399	3,149,63	3,779,55	6,299,25	7,559,10
BMW	M3 4.0 V8 420CV	COUPÉ	1,1516	4,318,50	5,182,20	8,637,00	10,364,40
BMW	M4 3.0 431CV	COUPÉ	1,0802	4,050,75	4,860,90	8,101,50	9,721,80
BMW	M4 3.0 500CV GTS	COUPÉ	1,5763	5,911,13	7,093,35	11,822,25	14,186,70
BMW	M4 CABRIO	3.0 430CV	1,1581	4,342,88	5,211,45	8,685,75	10,422,90
BMW	M4 COUPÉ	3.0 430CV	1,0979	4,117,13	4,940,55	8,234,25	9,881,10
BMW	M5 4.4 V8 560CV	BERLINA	1,3560	5,085,00	6,102,00	10,170,00	12,204,00
BMW	M5 TOURING 5.0 V10	507CV S.W.	1,4768	5,538,00	6,645,60	11,076,00	13,291,20
BMW	X1 SDRIVE 18i	150CV	0,6314	2,367,75	2,841,30	4,735,50	5,682,60
BMW	X1 SDRIVE 18i 1.5	136CV	0,5223	1,958,63	2,350,35	3,917,25	4,700,70
BMW	X1 SDRIVE 18i 1.5	140CV	0,5466	2,049,75	2,459,70	4,099,50	4,919,40
BMW	X1 SDRIVE 20i 2.0	192CV	0,6352	2,382,00	2,858,40	4,764,00	5,716,80
BMW	X2 SDRIVE 18i 1.5	140CV	0,5522	2,070,75	2,484,90	4,141,50	4,969,80
BMW	X2 SDRIVE 20i 2.0	192CV	0,6409	2,403,38	2,884,05	4,806,75	5,768,10
BMW	X3 SDRIVE 20iA 2.0	184CV	0,6951	2,606,63	3,127,95	5,213,25	6,255,90
BMW	X3 XDRIVE 20i	184CV	0,7367	2,762,63	3,315,15	5,525,25	6,630,30
BMW	X3 XDRIVE 20i 184CV	ND	0,7313	2,742,38	3,290,85	5,484,75	6,581,70
BMW	X3 XDRIVE 28iA 2.0	245CV	0,7726	2,897,25	3,476,70	5,794,50	6,953,40
BMW	X3 XDRIVE 28iA 3.0	258 CV	0,8932	3,349,50	4,019,40	6,699,00	8,038,80
BMW	X3 XDRIVE 35iA 3.0 L6	306CV	0,9268	3,475,50	4,170,60	6,951,00	8,341,20



FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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 XDRIVE M40I 3.0	360CV	0,9696	3.636,00	4.363,20	7.272,00	8.726,40
BMW	X4 XDRIVE 20IA 2.0	184CV	0,7579	2.842,13	3.410,55	5.684,25	6.821,10
BMW	X4 XDRIVE 28IA 2.0	245CV	0,7954	2.982,75	3.579,30	5.965,50	7.158,60
BMW	X4 XDRIVE 35IA 3.0	306CV	0,9068	3.400,50	4.080,60	6.801,00	8.161,20
BMW	X4 XDRIVE M40I 3.0	353CV	1,0166	3.812,25	4.574,70	7.624,50	9.149,40
BMW	X4 XDRIVE M40IA 3.0	360CV	0,9970	3.738,75	4.486,50	7.477,50	8.973,00
BMW	X5 M 4.4	575CV	1,4870	5.576,25	6.691,50	11.152,50	13.383,00
BMW	X5 M 4.4 V8	555CV	1,5720	5.895,00	7.074,00	11.790,00	14.148,00
BMW	X5 XDRIVE 35I 3.0	306CV	0,9596	3.598,50	4.318,20	7.197,00	8.636,40
BMW	X5 XDRIVE 35I 3.0 V6	306CV	0,9815	3.680,63	4.416,75	7.361,25	8.833,50
BMW	X5 XDRIVE 40I 3.0	340CV	1,0070	3.776,25	4.531,50	7.552,50	9.063,00
BMW	X5 XDRIVE 50I 4.4	450CV	1,1968	4.488,00	5.385,60	8.976,00	10.771,20
BMW	X5 XDRIVE 50I 4.4 V8	407CV	1,2672	4.752,00	5.702,40	9.504,00	11.404,80
BMW	X6 M 4.4 575CV	EURO6	1,5120	5.670,00	6.804,00	11.340,00	13.608,00
BMW	X6 M 4.4 V8	555CV	1,5742	5.903,25	7.083,90	11.806,50	14.167,80
BMW	X6 XDRIVE 35I 3.0	306CV	1,0155	3.808,13	4.569,75	7.616,25	9.139,50
BMW	X6 XDRIVE 35I 3.0 306CV	EURO6	1,0067	3.775,13	4.530,15	7.550,25	9.060,30
BMW	X6 XDRIVE 35I 306CV	EURO5	1,0495	3.935,63	4.722,75	7.871,25	9.445,50
BMW	X6 XDRIVE 40I 3.0	340CV	1,0558	3.959,25	4.751,10	7.918,50	9.502,20
BMW	X6 XDRIVE 50I 4.4	450CV	1,1701	4.387,88	5.265,45	8.775,75	10.530,90
BMW	X6 XDRIVE 50I 4.4 V8 408CV	EURO5	1,2947	4.855,13	5.826,15	9.710,25	11.652,30
BMW	X7 XDRIVE 40I	340CV	1,1714	4.392,75	5.271,30	8.785,50	10.542,60
BMW	Z4 ROADSTER SDRIVE 23I	204CV MOD.2009	0,7735	2.900,63	3.480,75	5.801,25	6.961,50
BMW	Z4 ROADSTER SDRIVE 30I	258CV MOD.2009	0,8295	3.110,63	3.732,75	6.221,25	7.465,50
BMW	Z4 ROADSTER SDRIVE 35I	306CV MOD.2009	0,8832	3.312,00	3.974,40	6.624,00	7.948,80
BMW	Z4 ROADSTER SDRIVE 35IS	340CV	0,9190	3.446,25	4.135,50	6.892,50	8.271,00
BMW	Z4 SDRIVE 18I	156CV	0,6395	2.398,13	2.877,75	4.796,25	5.755,50
BMW	Z4 SDRIVE 20I	184CV	0,6614	2.480,25	2.976,30	4.960,50	5.952,60
BMW	Z4 SDRIVE 28I	245CV	0,7156	2.683,50	3.220,20	5.367,00	6.440,40
CADILLAC	BLS 2.0 T 175CV	BERLINA	0,6614	2.480,25	2.976,30	4.960,50	5.952,60
CADILLAC	BLS 2.0 T 200CV	BERLINA	0,6810	2.553,75	3.064,50	5.107,50	6.129,00
CADILLAC	BLS 2.0 T 210CV	BERLINA	0,7158	2.684,25	3.221,10	5.368,50	6.442,20
CADILLAC	BLS 2.8 T V6 255CV	BERLINA	0,8140	3.052,50	3.663,00	6.105,00	7.326,00
CADILLAC	CTS 2.8 V6 215CV	BERLINA	0,8147	3.055,13	3.666,15	6.110,25	7.332,30
CADILLAC	ESCALADE 6.0 V8	349CV 5 PORTE	1,2027	4.510,13	5.412,15	9.020,25	10.824,30
CADILLAC	SRX 3.6 V6	264CV 5 PORTE	0,9644	3.616,50	4.339,80	7.233,00	8.679,60
CHEVROLET	AVEO 1.2 70CV	5 PORTE	0,3977	1.491,38	1.789,65	2.982,75	3.579,30
CHEVROLET	AVEO 1.2 86CV	4 PORTE	0,4104	1.539,00	1.846,80	3.078,00	3.693,60
CHEVROLET	AVEO 1.2 86CV	5 PORTE	0,4092	1.534,50	1.841,40	3.069,00	3.682,80
CHEVROLET	AVEO 1.4 101 CV	3P LT	0,4461	1.672,88	2.007,45	3.345,75	4.014,90
CHEVROLET	CAMARO 6.2 V8 405CV	CABRIO	0,9827	3.685,13	4.422,15	7.370,25	8.844,30
CHEVROLET	CAMARO 6.2 V8 405CV	COUPÉ	0,9489	3.558,38	4.270,05	7.116,75	8.540,10
CHEVROLET	CAMARO 6.2 V8 432CV	CABRIO	1,0006	3.752,25	4.502,70	7.504,50	9.005,40
CHEVROLET	CAMARO 6.2 V8 432CV	COUPÉ	0,9668	3.625,50	4.350,60	7.251,00	8.701,20
CHEVROLET	CRUZE 1.4 T 140CV	5 PORTE	0,4829	1.810,88	2.173,05	3.621,75	4.346,10
CHEVROLET	CRUZE 1.4 T 140CV	SW	0,4917	1.843,88	2.212,65	3.687,75	4.425,30
CHEVROLET	CRUZE 1.6 113CV	EURO 5	0,4895	1.835,63	2.202,75	3.671,25	4.405,50
CHEVROLET	CRUZE 1.6 124CV	4 PORTE	0,4864	1.824,00	2.188,80	3.648,00	4.377,60
CHEVROLET	CRUZE 1.6 124CV	5 PORTE	0,4760	1.785,00	2.142,00	3.570,00	4.284,00
CHEVROLET	CRUZE 1.6 124CV	SW	0,4907	1.840,13	2.208,15	3.680,25	4.416,30
CHEVROLET	EPICA 2.0 24V 143CV	BERLINA	0,6047	2.267,63	2.721,15	4.535,25	5.442,30
CHEVROLET	HHR 2.4 16V	170CV	0,6502	2.438,25	2.925,90	4.876,50	5.851,80
CHEVROLET	MATIZ 1000	67CV	0,3782	1.418,25	1.701,90	2.836,50	3.403,80
CHEVROLET	MATIZ 800 52CV	5 PORTE	0,3455	1.295,63	1.554,75	2.591,25	3.109,50
CHEVROLET	ORLANDO 1.8	140CV	0,5404	2.026,50	2.431,80	4.053,00	4.863,60
CHEVROLET	SPARK 1.0	68CV	0,3534	1.325,25	1.590,30	2.650,50	3.180,60
CHEVROLET	SPARK 1.2	81CV	0,3851	1.444,13	1.732,95	2.888,25	3.465,90
CHEVROLET	TRAX 1.4T AWD 4X4	140CV	0,4929	1.848,38	2.218,05	3.696,75	4.436,10
CHEVROLET	TRAX 1.6 FWD 2X4	116CV	0,4847	1.817,63	2.181,15	3.635,25	4.362,30
CHRYSLER	300 C 6.1 V8	SW.	1,1538	4.326,75	5.192,10	8.653,50	10.384,20
CHRYSLER	GRAND VOYAGER 3.8 V6	193CV	0,9400	3.525,00	4.230,00	7.050,00	8.460,00
CHRYSLER	SEBRING 2.0 16V	156CV	0,6366	2.387,25	2.864,70	4.774,50	5.729,40
CITROEN	BERLINGO 1.6 16V VTI	120CV EURO5	0,5098	1.911,75	2.294,10	3.823,50	4.588,20
CITROEN	BERLINGO 1.6 VTI	95CV	0,4858	1.821,75	2.186,10	3.643,50	4.372,20
CITROEN	BERLINGO MULTISPACE 1.6	95CV	0,4653	1.744,88	2.093,85	3.489,75	4.187,70
CITROEN	C1 1.0 68 CV	3 PORTE	0,3554	1.332,75	1.599,30	2.655,00	3.198,60
CITROEN	C1 1.0 68CV	AIRDREAM	0,3440	1.290,00	1.548,00	2.580,00	3.096,00
CITROEN	C1 1.0 VTI 68CV	MY2014	0,3426	1.284,75	1.541,70	2.569,50	3.083,40
CITROEN	C1 1.2 VTI 82CV	MY2014	0,3700	1.387,50	1.665,00	2.775,00	3.330,00
CITROEN	C1 AIRSCAPE 1.0 VTI 68CV	MY2014	0,3640	1.365,00	1.638,00	2.730,00	3.276,00
CITROEN	C1 AIRSCAPE 1.2 VTI 82CV	MY2014	0,3792	1.422,00	1.706,40	2.844,00	3.412,80





FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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	C3 1.0 PURETECH	68CV	0,3669	1.375,88	1.651,05	2.751,75	3.302,10
CITROEN	C3 1.0 VTI	68CV	0,3692	1.384,50	1.661,40	2.769,00	3.322,80
CITROEN	C3 1.2 PURETECH	110CV	0,4240	1.590,00	1.908,00	3.180,00	3.816,00
CITROEN	C3 1.2 VTI	82CV	0,3892	1.459,50	1.751,40	2.919,00	3.502,80
CITROEN	C3 AIRCROSS 1.2 PURETECH	82CV	0,3869	1.450,88	1.741,05	2.901,75	3.482,10
CITROEN	C3 III 1.2	68CV	0,3685	1.381,88	1.658,25	2.763,75	3.316,50
CITROEN	C3 PICASSO 1.2	110CV	0,4239	1.589,63	1.907,55	3.179,25	3.815,10
CITROEN	C3 PICASSO 1.4 95CV	EURO5	0,4726	1.772,25	2.126,70	3.544,50	4.253,40
CITROEN	C3 PICASSO 1.4 VTI	95CV	0,4572	1.714,50	2.057,40	3.429,00	4.114,80
CITROEN	C3 PICASSO 1.6 120CV	MOD.2009	0,5189	1.945,88	2.335,05	3.891,75	4.670,10
CITROEN	C4 1.2	110CV	0,4268	1.600,50	1.920,60	3.201,00	3.841,20
CITROEN	C4 1.2 PURETECH	130CV	0,4642	1.740,75	2.088,90	3.481,50	4.177,80
CITROEN	C4 1.4 VTI 95CV	EURO5	0,4677	1.753,88	2.104,65	3.507,75	4.209,30
CITROEN	C4 1.6 THP 156CV	EURO5	0,5222	1.958,25	2.349,90	3.916,50	4.699,80
CITROEN	C4 1.6 VTI 120CV	EURO5	0,4849	1.818,38	2.182,05	3.636,75	4.364,10
CITROEN	C4 AIRCROSS 1.6 115CV	2WD	0,5057	1.896,38	2.275,65	3.792,75	4.551,30
CITROEN	C4 CACTUS 1.2 VTI	75CV	0,4006	1.502,25	1.802,70	3.004,50	3.605,40
CITROEN	C4 CACTUS 1.2 VTI	82CV	0,4155	1.558,13	1.869,75	3.116,25	3.739,50
CITROEN	C4 CACTUS PURETECH 1.2	110CV	0,4459	1.672,13	2.006,55	3.344,25	4.013,10
CITROEN	C4 CACTUS PURETECH 1.2 S&S	130CV	0,4878	1.829,25	2.195,10	3.658,50	4.390,20
CITROEN	C4 GRAN PICASSO 1.2	130CV	0,5139	1.927,13	2.312,55	3.854,25	4.625,10
CITROEN	C4 GRAN PICASSO 1.6 THP	155CV	0,5677	2.128,88	2.554,65	4.257,75	5.109,30
CITROEN	C4 GRAN PICASSO 1.6 THP	165CV	0,5718	2.144,25	2.573,10	4.288,50	5.146,20
CITROEN	C4 GRAN PICASSO 1.6 VTI	120CV	0,5162	1.935,75	2.322,90	3.871,50	4.645,80
CITROEN	C4 GRAN PICASSO 1.6 VTI 120CV	EURO5	0,5476	2.053,50	2.464,20	4.107,00	4.928,40
CITROEN	C4 GRAND PICASSO 1.6 16V T	140CV	0,6219	2.332,13	2.798,55	4.664,25	5.597,10
CITROEN	C4 GRAND PICASSO 1.6 TURBO 150CV	MOD. 2009	0,5798	2.174,25	2.609,10	4.348,50	5.218,20
CITROEN	C4 GRAND PICASSO 2.0 16V	140CV	0,6144	2.304,00	2.764,80	4.608,00	5.529,60
CITROEN	C4 PICASSO 1.2	130CV	0,4970	1.863,75	2.236,50	3.727,50	4.473,00
CITROEN	C4 PICASSO 1.6 16V TURBO	140CV	0,6146	2.304,75	2.765,70	4.609,50	5.531,40
CITROEN	C4 PICASSO 1.6 THP	155CV	0,5575	2.090,63	2.508,75	4.181,25	5.017,50
CITROEN	C4 PICASSO 1.6 THP	165CV	0,5604	2.101,50	2.521,80	4.203,00	5.043,60
CITROEN	C4 PICASSO 1.6 TURBO 150CV	MOD.2009	0,5725	2.146,88	2.576,25	4.293,75	5.152,50
CITROEN	C4 PICASSO 1.6 VTI 120CV	EURO5	0,5368	2.013,00	2.415,60	4.026,00	4.831,20
CITROEN	C4 PICASSO 2.0 16V	140CV	0,6023	2.258,63	2.710,35	4.517,25	5.420,70
CITROEN	C4 SPACETOUREUR 1.2	130CV	0,4973	1.864,88	2.237,85	3.729,75	4.475,70
CITROEN	C4 SPACETOUREUR 1.6	180CV	0,5478	2.054,25	2.465,10	4.108,50	4.930,20
CITROEN	C4 SPACETOUREUR 1.6 THP	165CV	0,5588	2.095,50	2.514,60	4.191,00	5.029,20
CITROEN	C4 SPACETOUREUR PURETECH 1.2	130CV	0,5277	1.978,88	2.374,65	3.957,75	4.749,30
CITROEN	C5 1.6 THP	155CV	0,5619	2.107,13	2.528,55	4.214,25	5.057,10
CITROEN	C5 1.6 VTI	120CV CMP6	0,5371	2.014,13	2.416,95	4.028,25	4.833,90
CITROEN	C5 AIRCROSS 1.6 PURETECH	180CV	0,5770	2.163,75	2.596,50	4.327,50	5.193,00
CITROEN	C5 TOURER 1.6 THP	155CV SW	0,5741	2.152,88	2.583,45	4.305,75	5.166,90
CITROEN	C5 TOURER 1.6 VTI CMP6	120CV SW	0,5504	2.064,00	2.476,80	4.128,00	4.953,60
CITROEN	C-ELYSEE 1.2	82CV	0,3928	1.473,00	1.767,60	2.946,00	3.535,20
CITROEN	GRAND C4 SPACETOUREUR 1.2	130CV	0,5109	1.915,88	2.299,05	3.831,75	4.598,10
CITROEN	GRAND C4 SPACETOUREUR 1.6	165CV	0,5701	2.137,88	2.565,45	4.275,75	5.130,90
CITROEN	NEMO MULTISPACE 1.4 73CV	EURO5	0,4473	1.677,38	2.012,85	3.354,75	4.025,70
CITROEN	NUOVA C3 1.1 61CV	EURO 5	0,4094	1.535,25	1.842,30	3.070,50	3.684,60
CITROEN	NUOVA C3 1.2 VTI	82CV	0,4067	1.525,13	1.830,15	3.050,25	3.660,30
CORVETTE	C6 7.0 V8 513CV	COUPÉ	1,3994	5.247,75	6.297,30	10.495,50	12.594,60
DACIA	DOKKER 1.2 TCE	115CV	0,4142	1.553,25	1.863,90	3.106,50	3.727,80
DACIA	DOKKER 1.6 MPI 8V	85CV	0,4251	1.594,13	1.912,95	3.188,25	3.825,90
DACIA	DUSTER 1.0 TCE	100CV 4X2	0,3637	1.363,88	1.636,65	2.727,75	3.273,30
DACIA	DUSTER 1.2 TCE 125CV	4X2	0,4076	1.528,50	1.834,20	3.057,00	3.668,40
DACIA	DUSTER 1.2 TCE 125CV	4X4	0,4317	1.618,88	1.942,65	3.237,75	3.885,30
DACIA	DUSTER 1.2 TCE S&S 125CV	4X4	0,4270	1.601,25	1.921,50	3.202,50	3.843,00
DACIA	DUSTER 1.3 TCE	130CV 4X2	0,4236	1.588,50	1.906,20	3.177,00	3.812,40
DACIA	DUSTER 1.3 TCE	130CV 4X4	0,4430	1.661,25	1.993,50	3.322,50	3.987,00
DACIA	DUSTER 1.3 TCE	150CV 4X2	0,4308	1.615,50	1.938,60	3.231,00	3.877,20
DACIA	DUSTER 1.3 TCE	150CV 4X4	0,4566	1.712,25	2.054,70	3.424,50	4.109,40
DACIA	DUSTER 1.6 105CV	4X2	0,4626	1.734,75	2.081,70	3.469,50	4.163,40
DACIA	DUSTER 1.6 105CV	4X4	0,4945	1.854,38	2.225,25	3.708,75	4.450,50
DACIA	DUSTER 1.6 110CV	2WD	0,4387	1.645,13	1.974,15	3.290,25	3.948,30
DACIA	DUSTER 1.6 115CV	4X2	0,4170	1.563,75	1.876,50	3.127,50	3.753,00
DACIA	DUSTER 1.6 115CV	4X4	0,4777	1.791,38	2.149,65	3.582,75	4.299,30
DACIA	DUSTER 1.6 115CV S&S	4X2 MY2018	0,4127	1.547,63	1.857,15	3.095,25	3.714,30
DACIA	DUSTER 1.6 115CV S&S	4X4 MY2018	0,4397	1.648,88	1.978,65	3.297,75	3.957,30
DACIA	LODGY 1.2 TCE	115CV	0,4062	1.523,25	1.827,90	3.046,50	3.655,80
DACIA	LODGY 1.2 TCE 115CV	5 POSTI	0,4132	1.549,50	1.859,40	3.099,00	3.718,80
DACIA	LODGY 1.6 100CV	5 POSTI	0,3983	1.493,63	1.792,35	2.987,25	3.584,70





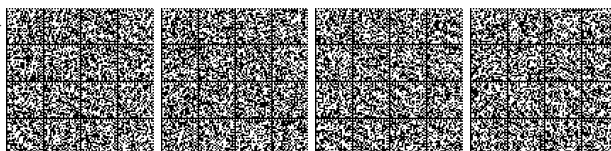
FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
DACIA	LODGY 1.6 100CV	7 POSTI	0,4057	1.521,38	1.825,65	3.042,75	3.651,30
DACIA	LODGY 1.6 8V 85CV	5 POSTI	0,4207	1.577,63	1.893,15	3.155,25	3.786,30
DACIA	LODGY 1.6 8V 85CV	7 POSTI	0,4463	1.673,63	2.008,35	3.347,25	4.016,70
DACIA	LODGY STEPWAY 1.2 TCE	115CV	0,4078	1.529,25	1.835,10	3.058,50	3.670,20
DACIA	LOGAN 1.2 16V 75CV	BERLINA	0,3701	1.387,88	1.665,45	2.775,75	3.330,90
DACIA	LOGAN MCV 0.9 TCE	90CV S&S	0,3481	1.305,38	1.566,45	2.610,75	3.132,90
DACIA	LOGAN MCV 0.9 TCE	90CV	0,3474	1.302,75	1.563,30	2.605,50	3.126,60
DACIA	LOGAN MCV 0.9 TCE STEPWAY	90CV	0,3733	1.399,88	1.679,85	2.799,75	3.359,70
DACIA	LOGAN MCV 1.0 SCE	75CV	0,3406	1.277,25	1.532,70	2.554,50	3.065,40
DACIA	LOGAN MCV 1.2	75CV	0,3625	1.359,38	1.631,25	2.718,75	3.262,50
DACIA	LOGAN MCV 1.4/75CV	S.W.	0,4301	1.612,88	1.935,45	3.225,75	3.870,90
DACIA	LOGAN MCV 1.6 16V 87CV	S.W.	0,4557	1.708,88	2.050,65	3.417,75	4.101,30
DACIA	LOGAN MCV 900	90CV	0,3613	1.354,88	1.625,85	2.709,75	3.251,70
DACIA	SANDERO 0.9 TCE 90CV	S&S	0,3350	1.256,25	1.507,50	2.512,50	3.015,00
DACIA	SANDERO 1.0 SCE	75CV	0,3280	1.230,00	1.476,00	2.460,00	2.952,00
DACIA	SANDERO 1.2 75CV	MOD. 2009	0,3689	1.383,38	1.660,05	2.766,75	3.320,10
DACIA	SANDERO 1.6	87CV	0,4411	1.654,13	1.984,95	3.308,25	3.969,90
DACIA	SANDERO 900	90CV	0,3590	1.346,25	1.615,50	2.692,50	3.231,00
DACIA	SANDERO STEPWAY 0.9 TCE	90CV	0,3650	1.368,75	1.642,50	2.737,50	3.285,00
DACIA	SANDERO STEPWAY 1.0 SCE	75CV	0,3457	1.296,38	1.555,65	2.592,75	3.111,30
DAIHATSU	CHARADE 1.3	100CV	0,4119	1.544,63	1.853,55	3.089,25	3.707,10
DAIHATSU	COPEN 1.3 16V 87CV	CABRIO	0,4876	1.828,50	2.194,20	3.657,00	4.388,40
DAIHATSU	CUORE 1.0 12V	69CV	0,3381	1.267,88	1.521,45	2.535,75	3.042,90
DAIHATSU	MATERIA 1.3	91CV	0,4546	1.704,75	2.045,70	3.409,50	4.091,40
DAIHATSU	MATERIA 1.5	103CV	0,4830	1.811,25	2.173,50	3.622,50	4.347,00
DAIHATSU	SIRION 1.0 69CV	MOD.2008	0,3623	1.358,63	1.630,35	2.717,25	3.260,70
DAIHATSU	SIRION 1.3 91CV	MOD.2008	0,4292	1.609,50	1.931,40	3.219,00	3.862,80
DAIHATSU	SIRION 1.3 91CV 4WD	MOD.2008	0,4549	1.705,88	2.047,05	3.411,75	4.094,10
DAIHATSU	SIRION 1.5 SPORT 103CV	MOD.2008	0,4493	1.684,88	2.021,85	3.369,75	4.043,70
DAIHATSU	TERIOS 1.5 102CV	2WD	0,4596	1.723,50	2.068,20	3.447,00	4.136,40
DAIHATSU	TERIOS 1.5 102CV	4WD	0,4830	1.811,25	2.173,50	3.622,50	4.347,00
DAIHATSU	TERIOS 1.5/16V 105CV	5 PORTE	0,5141	1.927,88	2.313,45	3.855,75	4.626,90
DAIHATSU	TREVIS 1.0	58CV	0,3684	1.381,50	1.657,80	2.763,00	3.315,60
DODGE	CALIBER 1.8 150CV	5 PORTE	0,5556	2.083,50	2.500,20	4.167,00	5.000,40
DODGE	CALIBER 2.0 156CV	5 PORTE	0,6040	2.265,00	2.718,00	4.530,00	5.436,00
DODGE	JOURNEY 2.4	170CV	0,6487	2.432,63	2.919,15	4.865,25	5.838,30
DODGE	JOURNEY 2.7 V6 AUT	185CV	0,7782	2.918,25	3.501,90	5.836,50	7.003,80
DODGE	NITRO 4.0 RT 4WD	260CV	0,8745	3.279,38	3.935,25	6.558,75	7.870,50
DR AUTOMOBILES	CITY CROSS 1.3	83CV	0,3974	1.490,25	1.788,30	2.980,50	3.576,60
DR AUTOMOBILES	DR EVO 1.6	126CV	0,4536	1.701,00	2.041,20	3.402,00	4.082,40
DR AUTOMOBILES	DR0 1.0	70CV	0,3245	1.216,88	1.460,25	2.433,75	2.920,50
DR AUTOMOBILES	DR1 1.1	68CV	0,3386	1.269,75	1.523,70	2.539,50	3.047,40
DR AUTOMOBILES	DR1 1.3 16V	83CV	0,3920	1.470,00	1.764,00	2.940,00	3.528,00
DR AUTOMOBILES	DR2 1.3 16V ECOPOWER	83CV	0,3851	1.444,13	1.732,95	2.888,25	3.465,90
DR AUTOMOBILES	DR3 51 1.5	106CV	0,4395	1.648,13	1.977,75	3.296,25	3.955,50
DR AUTOMOBILES	DR4 1.6	115CV	0,4689	1.758,38	2.110,05	3.516,75	4.220,10
DR AUTOMOBILES	DR5 1.6	118CV	0,4777	1.791,38	2.149,65	3.582,75	4.299,30
DR AUTOMOBILES	DR5 1.6	126CV	0,4525	1.696,88	2.036,25	3.393,75	4.072,50
DR AUTOMOBILES	DR5 1.6 ECOPOWER	109 CV	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
DR AUTOMOBILES	DR5 1.8	132CV	0,5236	1.963,50	2.356,20	3.927,00	4.712,40
DR AUTOMOBILES	DR5 2.0	139CV 4X4	0,5360	2.010,00	2.412,00	4.020,00	4.824,00
DR AUTOMOBILES	DR5 2.0 139CV	4WD	0,5087	1.907,63	2.289,15	3.815,25	4.578,30
DR AUTOMOBILES	DR5 2.0 ECOPOWER 4WD	128CV	0,5964	2.236,50	2.683,80	4.473,00	5.367,60
DR AUTOMOBILES	DR6 1.5 TURBO	150CV	0,4859	1.822,13	2.186,55	3.644,25	4.373,10
DS	DS3 1.2	82CV	0,4029	1.510,88	1.813,05	3.021,75	3.626,10
DS	DS3 1.2 82CV	CABRIO	0,4352	1.632,00	1.958,40	3.264,00	3.916,80
DS	DS3 1.2 PURETECH	110CV	0,4431	1.661,63	1.993,95	3.323,25	3.987,90
DS	DS3 1.2 PURETECH	130CV	0,4388	1.645,50	1.974,60	3.291,00	3.949,20
DS	DS3 1.2 PURETECH 110CV	CABRIO	0,4711	1.766,63	2.119,95	3.533,25	4.239,90
DS	DS3 1.2 PURETECH 110CV	MY2017	0,4258	1.596,75	1.916,10	3.193,50	3.832,20
DS	DS3 1.2 PURETECH 110CV CABRIO	MY2017	0,4540	1.702,50	2.043,00	3.405,00	4.086,00
DS	DS3 1.2 PURETECH 130CV	CABRIO	0,4669	1.750,88	2.101,05	3.501,75	4.202,10
DS	DS3 1.2 VTI	82CV	0,4126	1.547,25	1.856,70	3.094,50	3.713,40
DS	DS3 1.2 VTI 82CV	CABRIO	0,4378	1.641,75	1.970,10	3.283,50	3.940,20
DS	DS3 1.4 VTI	95CV	0,4520	1.695,00	2.034,00	3.390,00	4.068,00
DS	DS3 1.6 PERFORMANCE	208CV	0,5422	2.033,25	2.439,90	4.066,50	4.879,80
DS	DS3 1.6 PERFORMANCE 208CV	CABRIO	0,5639	2.114,63	2.537,55	4.229,25	5.075,10
DS	DS3 1.6 THP	165CV	0,4952	1.857,00	2.228,40	3.714,00	4.456,80
DS	DS3 1.6 THP 165CV	CABRIO	0,5186	1.944,75	2.333,70	3.889,50	4.667,40
DS	DS3 1.6 TURBO THP	156CV	0,5174	1.940,25	2.328,30	3.880,50	4.656,60
DS	DS3 1.6 TURBO THP	206CV	0,5933	2.224,88	2.669,85	4.449,75	5.339,70



FRINGE BENEFIT 2022  
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MARCA	MODELLO	SERIE	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)
DS	DS3 1.6 VTI	120CV	0,4683	1,756,13	2,107,35	3,512,25	4,214,70
DS	DS3 1.6 VTI 120CV	CABRIO	0,4864	1,824,00	2,188,80	3,648,00	4,377,60
DS	DS3 1.6 VTI 156CV	CABRIO	0,5188	1,945,50	2,334,60	3,891,00	4,669,20
DS	DS4 1.2 PURETECH	130CV	0,4822	1,808,25	2,169,90	3,616,50	4,339,80
DS	DS4 1.2 PURETECH 131CV	MY2017	0,4950	1,856,25	2,227,50	3,712,50	4,455,00
DS	DS4 1.6 THP	160CV	0,5789	2,170,88	2,605,05	4,341,75	5,210,10
DS	DS4 1.6 THP	165CV	0,5180	1,942,50	2,331,00	3,885,00	4,662,00
DS	DS4 1.6 THP	200CV	0,5634	2,112,75	2,535,30	4,225,50	5,070,60
DS	DS4 1.6 THP	210CV	0,5350	2,006,25	2,407,50	4,012,50	4,815,00
DS	DS4 1.6 VTI	120CV	0,4913	1,842,38	2,210,85	3,684,75	4,421,70
DS	DS4 2.0 HDI	135CV	0,5512	2,067,00	2,480,40	4,134,00	4,960,80
DS	DS5 1.6 THP	200CV	0,6055	2,270,63	2,724,75	4,541,25	5,449,50
DS	DS5 1.6 THP	155CV	0,5815	2,180,63	2,616,75	4,361,25	5,233,50
DS	DS5 1.6 THP	165CV	0,5812	2,179,50	2,615,40	4,359,00	5,230,80
DS	DS5 1.6 THP	210CV	0,6314	2,367,75	2,841,30	4,735,50	5,682,60
DS	DS5 AIRDREAM 2.0 163CV	HYBRID4	0,6334	2,375,25	2,850,30	4,750,50	5,700,60
DS	DS7 1.2 CROSSBACK PURETECH	130CV	0,5184	1,944,00	2,332,80	3,888,00	4,665,60
DS	DS7 1.6 CROSSBACK PURETECH	225CV	0,6226	2,334,75	2,801,70	4,669,50	5,603,40
FERRARI	458 ITALIA DCT	566CV	2,0983	7,868,63	9,442,35	15,737,25	18,884,70
FERRARI	458 SPIDER DCT	570CV	2,2161	8,310,38	9,972,45	16,620,75	19,944,90
FERRARI	488 GTB	670CV	2,0498	7,686,75	9,224,10	15,373,50	18,448,20
FERRARI	599 GTB	FIORANO	2,7370	10,263,75	12,316,50	20,527,50	24,633,00
FERRARI	CALIFORNIA DTC	460CV	2,0894	7,835,25	9,402,30	15,670,50	18,804,60
FERRARI	F12 BERLINETTA 6.3	740CV	2,6573	9,964,88	11,957,85	19,929,75	23,915,70
FERRARI	F12 BERLINETTA DCT	740CV	2,5581	9,592,88	11,511,45	19,185,75	23,022,90
FERRARI	F430	COUPÉ	1,9742	7,403,25	8,883,90	14,806,50	17,767,80
FERRARI	FF DCT	660CV	2,5866	9,699,75	11,639,70	19,399,50	23,279,40
FERRARI	GTC4 LUSO 6.3	689CV	2,6315	9,868,13	11,841,75	19,736,25	23,683,50
FIAT	124 SPIDER 1.4 MULTIAIR	140CV	0,5588	2,095,50	2,514,60	4,191,00	5,029,20
FIAT	500 0.9	85CV	0,3910	1,466,25	1,759,50	2,932,50	3,519,00
FIAT	500 0.9 TWINAIR	85CV	0,3708	1,390,50	1,668,60	2,781,00	3,337,20
FIAT	500 0.9 TWINAIR TURBO	105CV	0,4098	1,536,75	1,844,10	3,073,50	3,688,20
FIAT	500 1.2	69CV	0,3779	1,417,13	1,700,55	2,834,25	3,401,10
FIAT	500 1.2 8V	69CV MOD.2007	0,3828	1,435,50	1,722,60	2,871,00	3,445,20
FIAT	500 1.2 DUALOGIC	69CV	0,3938	1,476,75	1,772,10	2,953,50	3,544,20
FIAT	500 1.4 16V	100CV MOD.2007	0,4640	1,740,00	2,088,00	3,480,00	4,176,00
FIAT	500C 0.9	85CV	0,4178	1,566,75	1,880,10	3,133,50	3,760,20
FIAT	500C 0.9 TWINAIR	85CV	0,3982	1,493,25	1,791,90	2,986,50	3,583,80
FIAT	500C 0.9 TWINAIR TURBO	105CV	0,4378	1,641,75	1,970,10	3,283,50	3,940,20
FIAT	500C 1.2	69CV	0,4061	1,522,88	1,827,45	3,045,75	3,654,90
FIAT	500C 1.2 16V 69CV	CABRIO	0,4096	1,536,00	1,843,20	3,072,00	3,686,40
FIAT	500C 1.2 DUALOGIC	69CV CABRIO	0,4156	1,558,50	1,870,20	3,117,00	3,740,40
FIAT	500C 1.4 16V 100CV	CABRIO	0,4920	1,845,00	2,214,00	3,690,00	4,428,00
FIAT	500L 0.9 TWINAIR	105CV	0,4337	1,626,38	1,951,65	3,252,75	3,903,30
FIAT	500L 1.4	95CV	0,4602	1,725,75	2,070,90	3,451,50	4,141,80
FIAT	500L 1.4 T-JET	120CV	0,5071	1,901,63	2,281,95	3,803,25	4,563,90
FIAT	500L LIVING 0.9	105CV	0,4354	1,632,75	1,959,30	3,265,50	3,918,60
FIAT	500L LIVING 0.9 TWINAIR	105 CV	0,4367	1,637,63	1,965,15	3,275,25	3,930,30
FIAT	500L LIVING 1.4 T-JET	120CV	0,5144	1,929,00	2,314,80	3,858,00	4,629,60
FIAT	500L WAGON 0.9 TWINAIR	105CV	0,4282	1,605,75	1,926,90	3,211,50	3,853,80
FIAT	500X 1.4 MULTIAIR	140CV	0,4832	1,812,00	2,174,40	3,624,00	4,348,80
FIAT	500X 1.4 MULTIAIR	170CV 4X4	0,5262	1,973,25	2,367,90	3,946,50	4,735,80
FIAT	500X 1.6 E-TORQ	110CV	0,4797	1,798,88	2,158,65	3,597,75	4,317,30
FIAT	DOBLÒ 1.4 16V 120CV T-JET	EURO5	0,4802	1,800,75	2,160,90	3,601,50	4,321,80
FIAT	DOBLÒ 1.4 95CV	EURO5	0,4871	1,826,63	2,191,95	3,653,25	4,383,90
FIAT	FREEMONT 3.6 V6 4X4 AUT	280CV	0,8306	3,114,75	3,737,70	6,229,50	7,475,40
FIAT	GRANDE PUNTO 1.2 S. E. S.	68CV	0,3969	1,488,38	1,786,05	2,976,75	3,572,10
FIAT	GRANDE PUNTO 1.4 77CV	SES	0,4185	1,569,38	1,883,25	3,138,75	3,766,50
FIAT	IDEA 1.4/16V	95CV	0,4739	1,777,13	2,132,55	3,554,25	4,265,10
FIAT	NUOVA BRAVO 1.4 M.AIR SES	140CV	0,4998	1,874,25	2,249,10	3,748,50	4,498,20
FIAT	NUOVA BRAVO 1.4 T-JET	120CV	0,5297	1,986,38	2,383,65	3,972,75	4,767,30
FIAT	NUOVA BRAVO 1.4/16V	90CV	0,4946	1,854,75	2,225,70	3,709,50	4,451,40
FIAT	NUOVA CROMA 1.8/16V	140CV	0,5939	2,227,13	2,672,55	4,454,25	5,345,10
FIAT	NUOVA PANDA 1.2 69CV	EURO5	0,3786	1,419,75	1,703,70	2,839,50	3,407,40
FIAT	NUOVA PANDA 1.4/16V	100HP	0,4544	1,704,00	2,044,80	3,408,00	4,089,60
FIAT	PANDA 0.9 TWINAIR T	85CV	0,3563	1,336,13	1,603,35	2,672,25	3,206,70
FIAT	PANDA 0.9 TWINAIR T S&S	85CV 4X4	0,4007	1,502,63	1,803,15	3,005,25	3,606,30
FIAT	PANDA 1.2	69CV	0,3671	1,376,63	1,651,95	2,753,25	3,303,90
FIAT	PANDA 2012 0.9 TWINAIR T	85CV	0,3678	1,379,25	1,655,10	2,758,50	3,310,20
FIAT	PANDA 2012 1.2	69CV	0,3776	1,416,00	1,699,20	2,832,00	3,398,40
FIAT	PANDA CROSS 0.9 TWINAIR 90CV	4X4	0,4447	1,667,63	2,001,15	3,335,25	4,002,30



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MARCA	MODELLO	SERIE	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	PUNTO 1.2 8V	69CV	0,3996	1.498,50	1.798,20	2.997,00	3.596,40
FIAT	PUNTO 2012 0.9 TWINAIR T	105CV	0,3834	1.437,75	1.725,30	2.875,50	3.450,60
FIAT	PUNTO 2012 0.9 TWINAIR TURBO	84CV	0,3963	1.486,13	1.783,35	2.972,25	3.566,70
FIAT	PUNTO 2012 1.2 8V	69CV	0,4080	1.530,00	1.836,00	3.060,00	3.672,00
FIAT	PUNTO 2012 1.4 MULTIAIR SES	105CV	0,4480	1.680,00	2.016,00	3.360,00	4.032,00
FIAT	PUNTO 2012 1.4 MULTIAIR T SES	135CV	0,4894	1.835,25	2.202,30	3.670,50	4.404,60
FIAT	PUNTO 2012 1.4 SES 8V	77CV	0,4203	1.576,13	1.891,35	3.152,25	3.782,70
FIAT	PUNTO EVO 1.2 S E S	69CV	0,4000	1.500,00	1.800,00	3.000,00	3.600,00
FIAT	PUNTO EVO 1.4	77CV	0,4204	1.576,50	1.891,80	3.153,00	3.783,60
FIAT	PUNTO EVO 1.4 MAIR	105CV	0,4488	1.683,00	2.019,60	3.366,00	4.039,20
FIAT	PUNTO EVO 1.4 MAIR 16V TURBO	135CV	0,4704	1.764,00	2.116,80	3.528,00	4.233,60
FIAT	QUBO 1.4 8V 73CV	EURO5	0,4678	1.754,25	2.105,10	3.508,50	4.210,20
FIAT	SEDICI 1.6/16V 4X2	120CV MOD.2009	0,4751	1.781,63	2.137,95	3.563,25	4.275,90
FIAT	SEDICI 1.6/16V 4X4	120CV MOD.2009	0,4954	1.857,75	2.229,30	3.715,50	4.458,60
FIAT	TIPO 1.4 120CV SW	MY2016	0,4784	1.794,00	2.152,80	3.588,00	4.305,60
FIAT	TIPO 1.4 5PORTE	120CV	0,4611	1.729,13	2.074,95	3.458,25	4.149,90
FIAT	TIPO 1.4 5PORTE 95CV	MY2016	0,4412	1.654,50	1.985,40	3.309,00	3.970,80
FIAT	TIPO 1.4 95CV	MY2016	0,4312	1.617,00	1.940,40	3.234,00	3.880,80
FIAT	TIPO 1.4 95CV SW	MY2016	0,4511	1.691,63	2.029,95	3.383,25	4.059,90
FORD	B-MAX 1.0	125CV	0,4391	1.646,63	1.975,95	3.293,25	3.951,90
FORD	B-MAX 1.0 100CV	ECOBOOST	0,4197	1.573,88	1.888,65	3.147,75	3.777,30
FORD	B-MAX 1.0 ECOBOOST	100CV	0,4244	1.591,50	1.909,80	3.183,00	3.819,60
FORD	B-MAX 1.0 ECOBOOST	125CV	0,4382	1.643,25	1.971,90	3.286,50	3.943,80
FORD	B-MAX 1.4	90CV	0,4501	1.687,88	2.025,45	3.375,75	4.050,90
FORD	B-MAX 1.4 90CV	PLUS	0,4481	1.680,38	2.016,45	3.360,75	4.032,90
FORD	B-MAX 1.6	105CV	0,4667	1.750,13	2.100,15	3.500,25	4.200,30
FORD	B-MAX 1.6 105CV	POWERSHIFT	0,4649	1.743,38	2.092,05	3.486,75	4.184,10
FORD	C-MAX 1.5 ECOBOOST	150CV	0,5297	1.986,38	2.383,65	3.972,75	4.767,30
FORD	C-MAX 1.6 120CV	EURO5	0,4949	1.855,88	2.227,05	3.711,75	4.454,10
FORD	C-MAX 1.6 150CV ECOBOOST	EURO5	0,5248	1.968,00	2.361,60	3.936,00	4.723,20
FORD	C-MAX PLUS 1.0 100CV	ECOBOOST	0,4542	1.703,25	2.043,90	3.406,50	4.087,80
FORD	C-MAX PLUS 1.0 125CV	ECOBOOST	0,4797	1.798,88	2.158,65	3.597,75	4.317,30
FORD	C-MAX PLUS 1.0 ECOBOOST	100CV	0,4431	1.661,63	1.993,95	3.323,25	3.987,90
FORD	C-MAX PLUS 1.0 ECOBOOST	125CV	0,4776	1.791,00	2.149,20	3.582,00	4.298,40
FORD	C-MAX7 1.6 125CV	EURO5	0,5122	1.920,75	2.304,90	3.841,50	4.609,80
FORD	C-MAX7 1.6 150CV	EURO5	0,5312	1.992,00	2.390,40	3.984,00	4.780,80
FORD	ECOSPORT 1.0 ECOBOOST	125CV	0,4231	1.586,63	1.903,95	3.173,25	3.807,90
FORD	ECOSPORT 1.0 ECOBOOST	140CV	0,4523	1.696,13	2.035,35	3.392,25	4.070,70
FORD	ECOSPORT 1.0 ECOBOOST S&S	100CV	0,4219	1.582,13	1.898,55	3.164,25	3.797,10
FORD	ECOSPORT 1.0 ECOBOOST S&S	140CV	0,4409	1.653,38	1.984,05	3.306,75	3.968,10
FORD	ECOSPORT 1.5	110CV	0,4484	1.681,50	2.017,80	3.363,00	4.035,60
FORD	EDGE 2.0 ECOBLUE	150CV	0,6972	2.614,50	3.137,40	5.229,00	6.274,80
FORD	FIESTA 1.0	100CV ECOBOOST	0,3864	1.449,00	1.738,80	2.898,00	3.477,60
FORD	FIESTA 1.0	80CV	0,3694	1.385,25	1.662,30	2.770,50	3.324,60
FORD	FIESTA 1.0 125CV	ECOBOOST	0,4347	1.630,13	1.956,15	3.260,25	3.912,30
FORD	FIESTA 1.0 ECOBOOST	100CV	0,3776	1.416,00	1.699,20	2.832,00	3.398,40
FORD	FIESTA 1.0 ECOBOOST	125CV	0,3903	1.463,63	1.756,35	2.927,25	3.512,70
FORD	FIESTA 1.0 ECOBOOST	140CV	0,4028	1.510,50	1.812,60	3.021,00	3.625,20
FORD	FIESTA 1.0 ECOBOOST	86CV	0,4137	1.551,38	1.861,65	3.102,75	3.723,30
FORD	FIESTA 1.0 ECOBOOST	95CV	0,3936	1.476,00	1.771,20	2.952,00	3.542,40
FORD	FIESTA 1.0 ECOBOOST 125CV	MY2017	0,4088	1.533,00	1.839,60	3.066,00	3.679,20
FORD	FIESTA 1.0 ECOBOOST 140CV	MY2017	0,4272	1.602,00	1.922,40	3.204,00	3.844,80
FORD	FIESTA 1.0 PLUS 100CV	MY2017	0,3802	1.425,75	1.710,90	2.851,50	3.421,80
FORD	FIESTA 1.1 PLUS 70CV	MY2017	0,3788	1.420,50	1.704,60	2.841,00	3.409,20
FORD	FIESTA 1.1 PLUS 85CV	MY2017	0,3847	1.442,63	1.731,15	2.885,25	3.462,30
FORD	FIESTA 1.2	60CV	0,3711	1.391,63	1.669,95	2.783,25	3.339,90
FORD	FIESTA 1.2 16V 60CV	EURO5	0,3922	1.470,75	1.764,90	2.941,50	3.529,80
FORD	FIESTA 1.2 16V 82CV	EURO5	0,4048	1.518,00	1.821,60	3.036,00	3.643,20
FORD	FIESTA 1.4 16V 96CV	EURO5	0,4485	1.681,88	2.018,25	3.363,75	4.036,50
FORD	FIESTA 1.5 ST	200CV	0,5233	1.962,38	2.354,85	3.924,75	4.709,70
FORD	FIESTA 1.6	105CV	0,4489	1.683,38	2.020,05	3.366,75	4.040,10
FORD	FIESTA 1.6 16V 120CV	EURO5	0,4622	1.733,25	2.079,90	3.466,50	4.159,80
FORD	FIESTA 1.6 182CV	ST	0,4918	1.844,25	2.213,10	3.688,50	4.426,20
FORD	FIESTA ST 1.6	182CV	0,5156	1.933,50	2.320,20	3.867,00	4.640,40
FORD	FIESTA ST 1.6	200CV	0,5164	1.936,50	2.323,80	3.873,00	4.647,60
FORD	FOCUS 1.0 125CV	ECOBOOST	0,4712	1.767,00	2.120,40	3.534,00	4.240,80
FORD	FOCUS 1.0 125CV SW	ECOBOOST	0,4825	1.809,38	2.171,25	3.618,75	4.342,50
FORD	FOCUS 1.0 ECOBOOST	100CV	0,4224	1.584,00	1.900,80	3.168,00	3.801,60
FORD	FOCUS 1.0 ECOBOOST	100CV SW	0,4421	1.657,88	1.989,45	3.315,75	3.978,90
FORD	FOCUS 1.0 ECOBOOST	125CV	0,4776	1.791,00	2.149,20	3.582,00	4.298,40
FORD	FOCUS 1.0 ECOBOOST	125CV SW	0,4620	1.732,50	2.079,00	3.465,00	4.158,00



FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
FORD	FOCUS 1.0 PLUS	100CV	0,4376	1.641,00	1.969,20	3.282,00	3.938,40
FORD	FOCUS 1.0 PLUS	100CV SW	0,4479	1.679,63	2.015,55	3.359,25	4.031,10
FORD	FOCUS 1.5 150CV	ECOBOOST	0,5237	1.963,88	2.356,65	3.927,75	4.713,30
FORD	FOCUS 1.5 150CV	STATION SW	0,5338	2.001,75	2.402,10	4.003,50	4.804,20
FORD	FOCUS 1.6 105CV	MY 2011	0,4724	1.771,50	2.125,80	3.543,00	4.251,60
FORD	FOCUS 1.6 105CV WAGON	MY 2011	0,4800	1.800,00	2.160,00	3.600,00	4.320,00
FORD	FOCUS 1.6 125CV	MY 2011	0,4805	1.801,88	2.162,25	3.603,75	4.324,50
FORD	FOCUS 1.6 125CV WAGON	MY 2011	0,4881	1.830,38	2.196,45	3.660,75	4.392,90
FORD	FOCUS 1.6 ECOBOOST 150CV	MY 2011	0,4948	1.855,50	2.226,60	3.711,00	4.453,20
FORD	FOCUS 1.6 ECOBOOST 150CV WAGON	MY 2011	0,5000	1.875,00	2.250,00	3.750,00	4.500,00
FORD	FOCUS 1.6/16V 100CV	COUPÉ-CABRIOLET	0,5510	2.066,25	2.479,50	4.132,50	4.959,00
FORD	FOCUS IV 1.0 ECOBOOST	100CV	0,4597	1.723,88	2.068,65	3.447,75	4.137,30
FORD	FOCUS IV 1.5 ECOBOOST	150CV	0,5228	1.960,50	2.352,60	3.921,00	4.705,20
FORD	FOCUS IV STATION 1.0 ECOBOOST	100CV SW	0,4434	1.662,75	1.995,30	3.325,50	3.990,60
FORD	FOCUS IV STATION 1.5 ECOBOOST	150CV SW	0,5340	2.002,50	2.403,00	4.005,00	4.806,00
FORD	FOCUS ST 2.0	250CV	0,6515	2.443,13	2.931,75	4.886,25	5.863,50
FORD	FOCUS ST 2.0	250CV SW	0,6584	2.469,00	2.962,80	4.938,00	5.925,60
FORD	FOCUS ST 2.0 ECOBOOST	250CV	0,6171	2.314,13	2.776,95	4.628,25	5.553,90
FORD	FOCUS ST 2.0 ECOBOOST	250CV SW	0,6238	2.339,25	2.807,10	4.678,50	5.614,20
FORD	FUSION 1.4/16V 80CV	MOD.2006	0,4561	1.710,38	2.052,45	3.420,75	4.104,90
FORD	FUSION 1.6/16V 100CV	MOD.2006	0,4756	1.783,50	2.140,20	3.567,00	4.280,40
FORD	GALAXY 1.5 ECOBOOST	160CV	0,6130	2.298,75	2.758,50	4.597,50	5.517,00
FORD	GALAXY 1.6 ECOBOOST	160CV EURO5	0,6121	2.295,38	2.754,45	4.590,75	5.508,90
FORD	GALAXY 2.0 ECOBOOST	203CV EURO5	0,6625	2.484,38	2.981,25	4.968,75	5.962,50
FORD	GALAXY 2.0 ECOBOOST S&S	160CV	0,6355	2.383,13	2.859,75	4.766,25	5.719,50
FORD	GALAXY 2.0 ECOBOOST S&S AUT	240CV	0,7181	2.692,88	3.231,45	5.385,75	6.462,90
FORD	KA 1.2 69CV	EURO5	0,3635	1.363,13	1.635,75	2.726,25	3.271,50
FORD	KA+ 1.2	70CV	0,3532	1.324,50	1.589,40	2.649,00	3.178,80
FORD	KA+ 1.2	86CV	0,3666	1.374,75	1.649,70	2.749,50	3.299,40
FORD	KA+ 1.2 TI	71CV	0,3489	1.308,38	1.570,05	2.616,75	3.140,10
FORD	KA+ 1.2 TI VCT	85CV	0,3628	1.360,50	1.632,60	2.721,00	3.265,20
FORD	KUGA 1.5 120CV	2WD ECOBOOST	0,4989	1.870,88	2.245,05	3.741,75	4.490,10
FORD	KUGA 1.5 150CV	2WD ECOBOOST	0,5387	2.020,13	2.424,15	4.040,25	4.848,30
FORD	KUGA 1.6 150CV 2WD	ECOBOOST	0,5480	2.055,00	2.466,00	4.110,00	4.932,00
FORD	KUGA 2.5 200CV	5TRONIC AWD	0,7435	2.788,13	3.345,75	5.576,25	6.691,50
FORD	MONDEO 1.5 160CV	ECOBOOST	0,5507	2.065,13	2.478,15	4.130,25	4.956,30
FORD	MONDEO 1.5 ECOBOOST	165CV	0,5884	2.206,50	2.647,80	4.413,00	5.295,60
FORD	MONDEO 1.6 ECOBOOST	160CV	0,5607	2.102,63	2.523,15	4.205,25	5.046,30
FORD	MONDEO 2.0 203CV	ECOBOOST	0,6418	2.406,75	2.888,10	4.813,50	5.776,20
FORD	MONDEO 2.0 240CV	ECOBOOST	0,6591	2.471,63	2.965,95	4.943,25	5.931,90
FORD	MONDEO 2.0 ECOBOOST	203CV	0,6413	2.404,88	2.885,85	4.809,75	5.771,70
FORD	MONDEO 2.0 ECOBOOST	241CV	0,6616	2.481,00	2.977,20	4.962,00	5.954,40
FORD	MONDEO STATION 1.5 160CV	ECOBOOST	0,5597	2.098,88	2.518,65	4.197,75	5.037,30
FORD	MONDEO STATION 1.5 ECOBOOST	165CV SW	0,6223	2.333,63	2.800,35	4.667,25	5.600,70
FORD	MONDEO STATION 2.0 203CV	ECOBOOST	0,6564	2.461,50	2.953,80	4.923,00	5.907,60
FORD	MONDEO STATION 2.0 240CV	ECOBOOST	0,6704	2.514,00	3.016,80	5.028,00	6.033,60
FORD	MONDEO WAGON 1.6 ECOBOOST	160CV	0,5661	2.122,88	2.547,45	4.245,75	5.094,90
FORD	MONDEO WAGON 2.0 ECOBOOST	203CV	0,6468	2.425,50	2.910,60	4.851,00	5.821,20
FORD	MONDEO WAGON 2.0 ECOBOOST	241CV	0,6561	2.460,38	2.952,45	4.920,75	5.904,90
FORD	MUSTANG 2.3 314CV	CABRIO	0,6901	2.587,88	3.105,45	5.175,75	6.210,90
FORD	MUSTANG 2.3 314CV	COUPÉ	0,6635	2.488,13	2.985,75	4.976,25	5.971,50
FORD	MUSTANG 5.0 418CV	CABRIO	0,8503	3.188,63	3.826,35	6.377,25	7.652,70
FORD	MUSTANG 5.0 418CV	COUPÉ	0,8153	3.057,38	3.668,85	6.114,75	7.337,70
FORD	PUMA 2019 1.0 ECOBOOST	125CV	0,4557	1.708,88	2.050,65	3.417,75	4.101,30
FORD	S MAX 1.5 ECOBOOST	160CV	0,5790	2.171,25	2.605,50	4.342,50	5.211,00
FORD	S MAX 2.0 ECOBOOST	240CV	0,6705	2.514,38	3.017,25	5.028,75	6.034,50
FORD	S-MAX 1.5 ECOBOOST	165CV	0,6283	2.356,13	2.827,35	4.712,25	5.654,70
FORD	S-MAX 1.6 ECOBOOST	160CV	0,5610	2.103,75	2.524,50	4.207,50	5.049,00
FORD	S-MAX 1.6 ECOBOOST	160CV EURO5	0,5903	2.213,63	2.656,35	4.427,25	5.312,70
FORD	S-MAX 2.0 ECOBOOST	203CV EURO5	0,6399	2.399,63	2.879,55	4.799,25	5.759,10
FORD	TOURNEO CONNECT 1.0	100CV	0,4495	1.685,63	2.022,75	3.371,25	4.045,50
FORD	TOURNEO COURIER 1.0	100CV	0,3952	1.482,00	1.778,40	2.964,00	3.556,80
GREAT WALL MOTORS	HOVER 5 2.4 4X2	126CV	0,6469	2.425,88	2.911,05	4.851,75	5.822,10
GREAT WALL MOTORS	HOVER 5 2.4 4X4	126CV	0,6697	2.511,38	3.013,65	5.022,75	6.027,30
GREAT WALL MOTORS	VOLLEEX C20R 1.5	97CV	0,4315	1.618,13	1.941,75	3.236,25	3.883,50
HONDA	ACCORD 2.0 I-VTEC	156CV	0,5956	2.233,50	2.680,20	4.467,00	5.360,40
HONDA	ACCORD 2.0 I-VTEC 155CV	MOD.2008	0,6033	2.262,38	2.714,85	4.524,75	5.429,70
HONDA	ACCORD 2.0 I-VTEC 155CV	SW MOD.2008	0,6171	2.314,13	2.776,95	4.628,25	5.553,90
HONDA	ACCORD 2.4 I-VTEC 200CV	MOD.2008	0,7685	2.881,88	3.458,25	5.763,75	6.916,50
HONDA	ACCORD 2.4 I-VTEC 200CV	SW MOD.2008	0,7890	2.958,75	3.550,50	5.917,50	7.101,00
HONDA	ACCORD TOURER 2.0 I-VTEC	156CV SW	0,6091	2.284,13	2.740,95	4.568,25	5.481,90



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MARCA	MODELLO	SERIE	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)
HONDA	CIVIC 1.0	129CV	0,4584	1.719,00	2.062,80	3.438,00	4.125,60
HONDA	CIVIC 1.4 I-VTEC	100CV	0,4703	1.763,63	2.116,35	3.527,25	4.232,70
HONDA	CIVIC 1.4 I-VTEC	99CV	0,4717	1.768,88	2.122,65	3.537,75	4.245,30
HONDA	CIVIC 1.8 140CV	MOD.2006	0,5276	1.978,50	2.374,20	3.957,00	4.748,40
HONDA	CIVIC 1.8 I-VTEC	142CV	0,5408	2.028,00	2.433,60	4.056,00	4.867,20
HONDA	CIVIC 2.0/16V 201CV	3 PORTE	0,6564	2.461,50	2.953,80	4.923,00	5.907,60
HONDA	CIVIC TOURER 1.8 I-VTEC	142CV	0,5526	2.072,25	2.486,70	4.144,50	4.973,40
HONDA	CR-V 1.5T	173CV	0,5247	1.967,63	2.361,15	3.935,25	4.722,30
HONDA	CR-V 1.5T AWD	173CV	0,5654	2.120,25	2.544,30	4.240,50	5.088,60
HONDA	CR-V 1.5T AWD	193CV	0,5981	2.242,88	2.691,45	4.485,75	5.382,90
HONDA	CR-V 2.0 I VTEC	150CV	0,6255	2.345,63	2.814,75	4.691,25	5.629,50
HONDA	CR-V 2.0 I-VTEC	155CV 2WD	0,5594	2.097,75	2.517,30	4.195,50	5.034,60
HONDA	CR-V 2.0 I-VTEC	4WD 155CV	0,6038	2.264,25	2.717,10	4.528,50	5.434,20
HONDA	CR-V 2.0 I-VTEC 2WD	155CV	0,5839	2.189,63	2.627,55	4.379,25	5.255,10
HONDA	CR-V 2.0 I-VTEC 4WD	155CV	0,6298	2.361,75	2.834,10	4.723,50	5.668,20
HONDA	JAZZ 1.2 90CV	MOD.2009	0,4047	1.517,63	1.821,15	3.035,25	3.642,30
HONDA	JAZZ 1.3	102 CV	0,3970	1.488,75	1.786,50	2.977,50	3.573,00
HONDA	JAZZ 1.3 CVT	102 CV	0,3974	1.490,25	1.788,30	2.980,50	3.576,60
HONDA	JAZZ 1.4 99CV	MOD.2009	0,4430	1.661,25	1.993,50	3.322,50	3.987,00
HONDA	JAZZ 1.5	130CV	0,4463	1.673,63	2.008,35	3.347,25	4.016,70
HUMMER	H2 6.0 V8 322CV	4 PORTE	1,2815	4.805,63	5.766,75	9.611,25	11.533,50
HUMMER	H3 3.7	244CV	0,9052	3.394,50	4.073,40	6.789,00	8.146,80
HYUNDAI	GENESIS COUPÉ 2.0 T SPORT	214CV	0,7097	2.661,38	3.193,65	5.322,75	6.387,30
HYUNDAI	GENESIS COUPÉ 3.8 V6 SPORT	303CV	0,8349	3.130,88	3.757,05	6.261,75	7.514,10
HYUNDAI	i10 1.0 12V	69CV	0,3716	1.393,50	1.672,20	2.787,00	3.344,40
HYUNDAI	i10 1.0 MPI	66CV	0,3437	1.288,88	1.546,65	2.577,75	3.093,30
HYUNDAI	i10 1.0 MPI 66CV	MY2014	0,3644	1.366,50	1.639,80	2.733,00	3.279,60
HYUNDAI	i10 1.1 12V	69CV	0,3774	1.415,25	1.698,30	2.830,50	3.396,60
HYUNDAI	i10 1.2	85CV	0,3968	1.488,00	1.785,60	2.976,00	3.571,20
HYUNDAI	i10 1.2 MPI	87CV	0,3999	1.499,63	1.799,55	2.999,25	3.599,10
HYUNDAI	i10 1.2 MPI 87CV	MY2014	0,4016	1.506,00	1.807,20	3.012,00	3.614,40
HYUNDAI	i20 1.0 T-GDI	100CV	0,3920	1.470,00	1.764,00	2.940,00	3.528,00
HYUNDAI	i20 1.0 T-GDI 100CV	MY2018	0,4336	1.626,00	1.951,20	3.252,00	3.902,40
HYUNDAI	i20 1.2	78CV EURO5	0,4000	1.500,00	1.800,00	3.000,00	3.600,00
HYUNDAI	i20 1.2	85CV	0,4004	1.501,50	1.801,80	3.003,00	3.603,60
HYUNDAI	i20 1.2 75CV	MY2015	0,4059	1.522,13	1.826,55	3.044,25	3.653,10
HYUNDAI	i20 1.2 75CV	MY2018	0,4156	1.558,50	1.870,20	3.117,00	3.740,40
HYUNDAI	i20 1.2 84CV	MY2015	0,3963	1.486,13	1.783,35	2.972,25	3.566,70
HYUNDAI	i20 1.2 84CV	MY2018	0,4415	1.655,63	1.986,75	3.311,25	3.973,50
HYUNDAI	i20 1.4	100CV	0,4250	1.593,75	1.912,50	3.187,50	3.825,00
HYUNDAI	i20 1.4 100CV	MY2015	0,4151	1.556,63	1.867,95	3.113,25	3.735,90
HYUNDAI	i30 1.0 T-GDI	120CV	0,4355	1.633,13	1.959,75	3.266,25	3.919,50
HYUNDAI	i30 1.4 100CV	BERLINA	0,4628	1.735,50	2.082,60	3.471,00	4.165,20
HYUNDAI	i30 1.4 100CV	WAGON	0,4792	1.797,00	2.156,40	3.594,00	4.312,80
HYUNDAI	i30 1.4 109CV	EURO5	0,4592	1.722,00	2.066,40	3.444,00	4.132,80
HYUNDAI	i30 1.4 MPI	100CV	0,4491	1.684,13	2.020,95	3.368,25	4.041,90
HYUNDAI	i30 1.4 T-GDI	140CV	0,5093	1.909,88	2.291,85	3.819,75	4.583,70
HYUNDAI	i30 1.6 120CV	BERLINA	0,4868	1.825,50	2.190,60	3.651,00	4.381,20
HYUNDAI	i30 1.6 120CV	WAGON	0,4929	1.848,38	2.218,05	3.696,75	4.436,10
HYUNDAI	i30 1.6 GDI 135CV	BERLINA	0,5021	1.882,88	2.259,45	3.765,75	4.518,90
HYUNDAI	i30 1.6 GDI 135CV	WAGON	0,5082	1.905,75	2.286,90	3.811,50	4.573,80
HYUNDAI	i30 1.6 TURBO 186CV	BERLINA	0,5234	1.962,75	2.355,30	3.925,50	4.710,60
HYUNDAI	i30 2.0 T-GDI	250CV	0,6377	2.391,38	2.869,65	4.782,75	5.739,30
HYUNDAI	i30 CW 1.4 109CV	SW EURO5	0,4708	1.765,50	2.118,60	3.531,00	4.237,20
HYUNDAI	i30 WAGON 1.0 T-GDI	120CV	0,4435	1.663,13	1.995,75	3.326,25	3.991,50
HYUNDAI	i30 WAGON 1.4 MPI	100CV	0,4581	1.717,88	2.061,45	3.435,75	4.122,90
HYUNDAI	i30 WAGON 1.4 T-GDI	140CV	0,4962	1.860,75	2.232,90	3.721,50	4.465,80
HYUNDAI	i40 1.6	135CV	0,5362	2.010,75	2.412,90	4.021,50	4.825,80
HYUNDAI	i40 1.6 135CV	WAGON	0,5439	2.039,63	2.447,55	4.079,25	4.895,10
HYUNDAI	i40 1.6 GDI	135CV	0,5283	1.981,13	2.377,35	3.962,25	4.754,70
HYUNDAI	i40 2.0 177CV	WAGON	0,6330	2.373,75	2.848,50	4.747,50	5.697,00
HYUNDAI	i40 2.0 GDI	177CV	0,6306	2.364,75	2.837,70	4.729,50	5.675,40
HYUNDAI	ix20 1.4	90CV	0,4333	1.624,88	1.949,85	3.249,75	3.899,70
HYUNDAI	ix20 1.4 90CV	EURO5	0,4574	1.715,25	2.058,30	3.430,50	4.116,60
HYUNDAI	ix20 1.6 125CV	EURO5	0,4614	1.730,25	2.076,30	3.460,50	4.152,60
HYUNDAI	ix20 1.6 MPI	125CV	0,4942	1.853,25	2.223,90	3.706,50	4.447,80
HYUNDAI	ix35 1.6 16V 135CV	2WD	0,5061	1.897,88	2.277,45	3.795,75	4.554,90
HYUNDAI	ix35 2.0 16V 163CV	2WD	0,5767	2.162,63	2.595,15	4.325,25	5.190,30
HYUNDAI	ix35 2.0 16V 163CV	4WD	0,6293	2.359,88	2.831,85	4.719,75	5.663,70
HYUNDAI	KONA 1.6 T-GDI 4WD	177CV	0,5463	2.048,63	2.458,35	4.097,25	4.916,70
HYUNDAI	SANTA FE 2.4 192CV	2WD	0,6976	2.616,00	3.139,20	5.232,00	6.278,40





FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
HYUNDAI	TUCSON 1.6 177CV	4WD	0,5984	2.244,00	2.692,80	4.488,00	5.385,60
HYUNDAI	TUCSON 1.6 GDI	132CV	0,5006	1.877,25	2.252,70	3.754,50	4.505,40
HYUNDAI	TUCSON 1.6 GDI 132CV	MY2018	0,5496	2.061,00	2.473,20	4.122,00	4.946,40
HYUNDAI	TUCSON 1.6 T-GDI 177CV	MY2018	0,6120	2.295,00	2.754,00	4.590,00	5.508,00
HYUNDAI	TUCSON 1.6 T-GDI 177CV 4WD	MY2018	0,6654	2.495,25	2.994,30	4.990,50	5.988,60
HYUNDAI	TUCSON 2020 1.6 GDI	132CV	0,5313	1.992,38	2.390,85	3.984,75	4.781,70
HYUNDAI	TUCSON 2020 1.6 T-GDI	177CV	0,5955	2.233,13	2.679,75	4.466,25	5.359,50
HYUNDAI	VELOSTER 1.6 GDI	140CV	0,5205	1.951,88	2.342,25	3.903,75	4.684,50
INFINITI	EX37 GT 3.7	320CV	1,0014	3.755,25	4.506,30	7.510,50	9.012,60
INFINITI	EX37 V6	320CV	0,9279	3.479,63	4.175,55	6.959,25	8.351,10
INFINITI	FX37 3.7	320CV	1,0695	4.010,63	4.812,75	8.021,25	9.625,50
INFINITI	FX37 V6	320CV	1,0289	3.858,38	4.630,05	7.716,75	9.260,10
INFINITI	FX50 5.0	390CV	1,2413	4.654,88	5.585,85	9.309,75	11.171,70
INFINITI	FX50S V8	390CV	1,2310	4.616,25	5.539,50	9.232,50	11.079,00
INFINITI	G37 GT 320CV	CABRIO	1,0378	3.891,75	4.670,10	7.783,50	9.340,20
INFINITI	G37 V6 320CV	BERLINA	0,8868	3.325,50	3.990,60	6.651,00	7.981,20
INFINITI	G37 V6 320CV	COUPÉ	0,9190	3.446,25	4.135,50	6.892,50	8.271,00
INFINITI	M37 3.7	320CV	0,9504	3.564,00	4.276,80	7.128,00	8.553,60
INFINITI	Q30 1.6T	122CV	0,5229	1.960,88	2.353,05	3.921,75	4.706,10
INFINITI	Q30 1.6T	156CV	0,5749	2.155,88	2.587,05	4.311,75	5.174,10
INFINITI	Q30 1.6T 122CV	MY2018	0,5234	1.962,75	2.355,30	3.925,50	4.710,60
INFINITI	Q30 1.6T 156CV	MY2018	0,5683	2.131,13	2.557,35	4.262,25	5.114,70
INFINITI	Q30 2.0T 211CV 2WD	MY2018	0,6391	2.396,63	2.875,95	4.793,25	5.751,90
INFINITI	Q30 2.0T 211CV 4WD	MY2018	0,6999	2.624,63	3.149,55	5.249,25	6.299,10
INFINITI	Q30 2.0T AWD	211CV	0,6753	2.532,38	3.038,85	5.064,75	6.077,70
INFINITI	Q50 2.0T	211CV	0,7110	2.666,25	3.199,50	5.332,50	6.399,00
INFINITI	Q50 2.0T AT	211CV	0,7167	2.687,63	3.225,15	5.375,25	6.450,30
INFINITI	Q60 2.0T	211CV	0,7349	2.755,88	3.307,05	5.511,75	6.614,10
INFINITI	Q60 3.0T	405CV	0,9458	3.546,75	4.256,10	7.093,50	8.512,20
INFINITI	Q60 3.7 AT 320CV	CABRIO	1,0226	3.834,75	4.601,70	7.669,50	9.203,40
INFINITI	Q60 3.7 AT 320CV	COUPÉ	0,9227	3.460,13	4.152,15	6.920,25	8.304,30
INFINITI	Q70 3.7 S	320CV	1,0266	3.849,75	4.619,70	7.699,50	9.239,40
INFINITI	QX30 2.0T 211CV	AWD	0,7258	2.721,75	3.266,10	5.443,50	6.532,20
INFINITI	QX50 3.7 GT	320CV	0,9488	3.558,00	4.269,60	7.116,00	8.539,20
INFINITI	QX70 3.7	320CV	1,0066	3.774,75	4.529,70	7.549,50	9.059,40
INFINITI	QX70 3.7 320CV	ND	0,9566	3.587,25	4.304,70	7.174,50	8.609,40
INFINITI	QX70 5.0	390CV	1,1737	4.401,38	5.281,65	8.802,75	10.563,30
INFINITI	QX70 5.0 390CV	ND	1,1290	4.233,75	5.080,50	8.467,50	10.161,00
JAGUAR	E-PACE 2.0	200CV AWD	0,7292	2.734,50	3.281,40	5.469,00	6.562,80
JAGUAR	E-PACE 2.0	249CV AWD	0,7419	2.782,13	3.338,55	5.564,25	6.677,10
JAGUAR	E-PACE 2.0	300CV AWD	0,8275	3.103,13	3.723,75	6.206,25	7.447,50
JAGUAR	F-PACE 2.0	250CV AWD	0,7878	2.954,25	3.545,10	5.908,50	7.090,20
JAGUAR	F-PACE 2.0	300CV AWD	0,8269	3.100,88	3.721,05	6.201,75	7.442,10
JAGUAR	F-PACE 2019	2.0 300CV AWD	0,8536	3.201,00	3.841,20	6.402,00	7.682,40
JAGUAR	F-PACE 2019	5.0 V8 550CV AWD	1,3086	4.907,25	5.888,70	9.814,50	11.777,40
JAGUAR	F-PACE 3.0	380CV AWD	1,0432	3.912,00	4.694,40	7.824,00	9.388,80
JAGUAR	F-PACE 3.0 V6 340CV	4WD	0,9217	3.456,38	4.147,65	6.912,75	8.295,30
JAGUAR	F-TYPE 2.0 AUT	300CV COUPÉ	0,8795	3.298,13	3.957,75	6.596,25	7.915,50
JAGUAR	F-TYPE 3.0 V6	340CV SPYDER	1,0717	4.018,88	4.822,65	8.037,75	9.645,30
JAGUAR	F-TYPE 3.0 V6 340 CV	SPIDER	1,0483	3.931,13	4.717,35	7.862,25	9.434,70
JAGUAR	F-TYPE 3.0 V6 340CV	COUPÉ	0,9931	3.724,13	4.468,95	7.448,25	8.937,90
JAGUAR	F-TYPE R 5.0 V8 551CV	COUPÉ	1,3943	5.228,63	6.274,35	10.457,25	12.548,70
JAGUAR	F-TYPE S 3.0 V6 380CV	COUPÉ	1,0936	4.101,00	4.921,20	8.202,00	9.842,40
JAGUAR	XE 2.0 TURBO AUT	200CV	0,6788	2.545,50	3.054,60	5.091,00	6.109,20
JAGUAR	XE 2.0 TURBO AUT.	240CV	0,7102	2.663,25	3.195,90	5.326,50	6.391,80
JAGUAR	XE 3.0 SC AUT	340CV	0,8728	3.273,00	3.927,60	6.546,00	7.855,20
JAGUAR	XF 2.0	240CV	0,7997	2.998,88	3.598,65	5.997,75	7.197,30
JAGUAR	XF 2.0 240CV	EURO6	0,7730	2.898,75	3.478,50	5.797,50	6.957,00
JAGUAR	XF 3.0	340CV	0,9257	3.471,38	4.165,65	6.942,75	8.331,30
JAGUAR	XF 3.0 340CV	EURO6	0,9092	3.409,50	4.091,40	6.819,00	8.182,80
JAGUAR	XF 3.0 340CV AWD	EURO6	0,9333	3.499,88	4.199,85	6.999,75	8.399,70
JAGUAR	XF 3.0 380CV	EURO6	0,9705	3.639,38	4.367,25	7.278,75	8.734,50
JAGUAR	XF 3.0 380CV AWD	EURO6	0,9947	3.730,13	4.476,15	7.460,25	8.952,30
JAGUAR	XF 3.0 V6	238CV	0,9361	3.510,38	4.212,45	7.020,75	8.424,90
JAGUAR	XF 5.0 V8 283CV	PORTFOLIO	1,1577	4.341,38	5.209,65	8.682,75	10.419,30
JAGUAR	XF SV8 4.2 V8	416CV	1,2629	4.735,88	5.683,05	9.471,75	11.366,10
JAGUAR	XFR 5.0 V8 S/C	MOD. 2009	1,3262	4.973,25	5.967,90	9.946,50	11.935,80
JAGUAR	XJ 2.0 TURBO	240CV	1,0070	3.776,25	4.531,50	7.552,50	9.063,00
JAGUAR	XJ 3.0 V6	340CV AWD	1,1817	4.431,38	5.317,65	8.862,75	10.635,30
JAGUAR	XJ 3.0 V6 AWD 340CV	MY2017	1,1965	4.486,88	5.384,25	8.973,75	10.768,50
JAGUAR	XJ 3.0 V6 S/C	340CV	1,1204	4.201,50	5.041,80	8.403,00	10.083,60



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MARCA	MODELLO	SERIE	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)
JAGUAR	XJ R575 5.0 575CV	MY2017	1,6005	6,001,88	7,202,25	12,003,75	14,404,50
JAGUAR	XJR 5.0 V8	550CV	1,5741	5,902,88	7,083,45	11,805,75	14,166,90
JAGUAR	XK 5.0 V8 385CV	COUPE	1,2423	4,658,63	5,590,35	9,317,25	11,180,70
JAGUAR	XK 5.0 V8 CONVERTIBILE	385CV CABRIO	1,2993	4,872,38	5,846,85	9,744,75	11,693,70
JAGUAR	XK 60 3.5 CONVERTIBILE	256CV CABRIO	1,2106	4,539,75	5,447,70	9,079,50	10,895,40
JAGUAR	XK 60 V8 256CV	COUPE	1,1497	4,311,38	5,173,65	8,622,75	10,347,30
JAGUAR	XKR 4.2/32V V8 416CV	CABRIO	1,4338	5,376,75	6,452,10	10,753,50	12,904,20
JAGUAR	XKR 5.0 V8 CONVERTIBILE	510CV CABRIO	1,4797	5,548,88	6,658,65	11,097,75	13,317,30
JAGUAR	XKR 5.0 V8 COUPE	510CV	1,4223	5,333,63	6,400,35	10,667,25	12,800,70
JEEP	CHEROKEE 3.2 V6 272CV	4WD	0,9015	3,380,63	4,056,75	6,761,25	8,113,50
JEEP	COMMANDER 4.7 V8	231CV	1,0411	3,904,13	4,684,95	7,808,25	9,369,90
JEEP	COMMANDER 5.7 V8	326CV	1,1430	4,286,25	5,143,50	8,622,75	10,287,00
JEEP	COMPASS 1.3 T4	130CV	0,5281	1,980,38	2,376,45	3,960,75	4,752,90
JEEP	COMPASS 1.4 140CV	2WD	0,4997	1,873,88	2,248,65	3,747,75	4,497,30
JEEP	GRAN CHEROKEE 5.7 V8	352 CV	1,1029	4,135,88	4,963,05	8,271,75	9,926,10
JEEP	GRAND CHEROKEE 3.6 V6	286 CV	0,9389	3,520,88	4,225,05	7,041,75	8,450,10
JEEP	GRAND CHEROKEE 3.6 V6	286CV SUMMIT	1,0462	3,923,25	4,707,90	7,846,50	9,415,80
JEEP	GRAND CHEROKEE 3.6 V6 VTT	286CV	1,0265	3,849,38	4,619,25	7,698,75	9,238,50
JEEP	GRAND CHEROKEE 5.7 V8	352CV	1,1693	4,384,88	5,261,85	8,769,75	10,523,70
JEEP	GRAND CHEROKEE 5.7 V8	352CV SUMMIT	1,1851	4,444,13	5,332,95	8,888,25	10,665,90
JEEP	GRAND CHEROKEE 6.4 V8	468CV	1,2940	4,852,50	5,823,00	9,705,00	11,646,00
JEEP	RENEGADE 1.4 MULTIAIR	140CV	0,4912	1,842,00	2,210,40	3,684,00	4,420,80
JEEP	RENEGADE 1.4 MULTIAIR	170CV 4WD	0,5717	2,143,88	2,572,65	4,287,75	5,145,30
JEEP	RENEGADE 1.6 E-TORQ	110CV	0,4841	1,815,38	2,178,45	3,630,75	4,356,90
JEEP	WRANGLER 3.6 V6	284CV	0,8281	3,105,38	3,726,45	6,210,75	7,452,90
JEEP	WRANGLER 3.8 V6	199 CV	0,8044	3,016,50	3,619,80	6,033,00	7,239,60
KIA	CARENS 1.6	135CV	0,4913	1,842,38	2,210,85	3,684,75	4,421,70
KIA	CARENS 1.6 GDI	135CV	0,5237	1,963,88	2,356,65	3,927,75	4,713,30
KIA	CARNIVAL 2.7 V6 24V	189CV MOD.2006	0,7992	2,997,00	3,596,40	5,994,00	7,192,80
KIA	CEE D 1.0 T-GDI	100CV	0,4362	1,635,75	1,962,90	3,271,50	3,925,80
KIA	CEE D 1.0 T-GDI	120CV	0,4598	1,724,25	2,069,10	3,448,50	4,138,20
KIA	CEE D 1.4	100CV	0,4718	1,769,25	2,123,10	3,538,50	4,246,20
KIA	CEE D 1.4	109CV	0,4536	1,701,00	2,041,20	3,402,00	4,082,40
KIA	CEE D 1.4 100CV	SW	0,4876	1,828,50	2,194,20	3,657,00	4,388,40
KIA	CEE D 1.4 CVVT 90CV	SW	0,4965	1,861,88	2,234,25	3,723,75	4,468,50
KIA	CEE D 1.6	122CV	0,4776	1,791,00	2,149,20	3,582,00	4,298,40
KIA	CEE D 1.6	135CV	0,5116	1,918,50	2,302,20	3,837,00	4,604,40
KIA	CEE D 1.6 GDI	135CV	0,4497	1,686,38	2,023,65	3,372,75	4,047,30
KIA	CEE D 1.6 GDI 135CV	SW	0,5321	1,995,38	2,394,45	3,990,75	4,788,90
KIA	CEED 1.0 T-GDI	100CV	0,4374	1,640,25	1,968,30	3,280,50	3,936,60
KIA	CEED 1.0 T-GDI	120CV	0,4699	1,762,13	2,114,55	3,524,25	4,229,10
KIA	CEED 1.0 T-GDI 120CV	MY2020	0,4691	1,759,13	2,110,95	3,518,25	4,221,90
KIA	CEED 1.4 MPI PURE	100CV	0,4721	1,770,38	2,124,45	3,540,75	4,248,90
KIA	CEED 1.4 T-GDI	140CV	0,5084	1,906,50	2,287,80	3,813,00	4,575,60
KIA	OPTIMA SW 2.0 T-GDI	245CV	0,7420	2,782,50	3,339,00	5,565,00	6,678,00
KIA	PICANTO 1.0 12V	69CV	0,3722	1,395,75	1,674,90	2,791,50	3,349,80
KIA	PICANTO 1.2	84CV	0,3907	1,465,13	1,758,15	2,930,25	3,516,30
KIA	PROCEED 2019	1.4 T-GDI 140CV	0,5499	2,062,13	2,474,55	4,124,25	4,949,10
KIA	RIO 1.0 T-GDI	100CV	0,3884	1,456,50	1,747,80	2,913,00	3,495,60
KIA	RIO 1.0 T-GDI 120CV	GT LINE	0,4261	1,597,88	1,917,45	3,195,75	3,834,90
KIA	RIO 1.2	85CV	0,3828	1,435,50	1,722,60	2,871,00	3,445,20
KIA	RIO 1.2 CVVT	85CV	0,3921	1,470,38	1,764,45	2,940,75	3,528,90
KIA	RIO 1.2 MPI	85CV	0,4104	1,539,00	1,846,80	3,078,00	3,693,60
KIA	SORENTO 2.4 CVVT 2WD 174CV	EURO5	0,6705	2,514,38	3,017,25	5,028,75	6,034,50
KIA	SORENTO 2.4 CVVT 4WD 174CV	EURO5	0,6894	2,585,25	3,102,30	5,170,50	6,204,60
KIA	SOUL 1.6 CVVT	126CV	0,4676	1,753,50	2,104,20	3,507,00	4,208,40
KIA	SOUL 1.6 GDI	132CV	0,4796	1,798,50	2,158,20	3,597,00	4,316,40
KIA	SPORTAGE 1.6 GDI 135CV	2WD	0,5118	1,919,25	2,303,10	3,838,50	4,606,20
KIA	SPORTAGE 1.6 GDI 177CV	AWD	0,5986	2,244,75	2,693,70	4,489,50	5,387,40
KIA	SPORTAGE 1.6 GDI 2WD	132CV	0,5048	1,893,00	2,271,60	3,786,00	4,543,20
KIA	SPORTAGE 1.6 T-GDI AWD	177CV	0,6209	2,328,38	2,794,05	4,656,75	5,588,10
KIA	STINGER 3.3T-GDI	370CV	0,9293	3,484,88	4,181,85	6,969,75	8,363,70
KIA	STONIC 1.0 T-GDI	120CV	0,4077	1,528,88	1,834,65	3,057,75	3,669,30
KIA	STONIC 1.2 MPI	84CV	0,4129	1,548,38	1,858,05	3,096,75	3,716,10
KIA	STONIC 1.4 MPI	100CV	0,4113	1,542,38	1,850,85	3,084,75	3,701,70
KIA	VENGA 1.4	90CV	0,4338	1,626,75	1,952,10	3,253,50	3,904,20
KIA	VENGA 1.4 CVVT	90CV	0,4408	1,653,00	1,983,60	3,306,00	3,967,20
KIA	VENGA 1.6 CVVT	125CV	0,4902	1,838,25	2,205,90	3,676,50	4,411,80
KIA	XCEED 1.4 TGDI	140CV	0,4967	1,862,63	2,235,15	3,725,25	4,470,30
KIA	XCEED 1.6 TGDI	204CV	0,5784	2,169,00	2,602,80	4,338,00	5,205,60
LADA	NIVA 1.7 MPI	81CV	0,5058	1,896,75	2,276,10	3,793,50	4,552,20



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MARCA	MODELLO	SERIE	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)
LAMBORGHINI	AVENTADOR 6.5 V12 700CV	COUPÉ	3,1043	11.641,13	13.969,35	23.282,25	27.938,70
LAMBORGHINI	AVENTADOR 6.5 V12 700CV	ROADSTER	3,3185	12.444,38	14.933,25	24.888,75	29.866,50
LAMBORGHINI	GALLARDO 5.2 V10 550CV	COUPÉ	1,8702	7.013,25	8.415,90	14.026,50	16.831,80
LAMBORGHINI	GALLARDO 5.2 V10 550CV	SPIDER	2,0240	7.590,00	9.108,00	15.180,00	18.216,00
LAMBORGHINI	GALLARDO SUPERLEGGERA	530CV COUPÉ	2,2178	8.316,75	9.980,10	16.633,50	19.960,20
LAMBORGHINI	HURACAN COUPÉ 5.2	580CV	1,9324	7.246,50	8.695,80	14.493,00	17.391,60
LANCIA	DELTA 1.4 140CV	MULTIAIR	0,5380	2.017,50	2.421,00	4.035,00	4.842,00
LANCIA	DELTA 1.4 T-JET 120CV	MOD.2008	0,5313	1.992,38	2.390,85	3.984,75	4.781,70
LANCIA	DELTA 1.4 T-JET 150CV	MOD.2008	0,5574	2.090,25	2.508,30	4.180,50	5.016,60
LANCIA	DELTA 1.8 DI-TURBO SPORTRONIC	200CV	0,6404	2.401,50	2.881,80	4.803,00	5.763,60
LANCIA	FLAVIA 2.4 170CV	CABRIO	0,7492	2.809,50	3.371,40	5.619,00	6.742,80
LANCIA	MUSA 1.4 16V 95CV	MOD.2008	0,4812	1.804,50	2.165,40	3.609,00	4.330,80
LANCIA	MUSA 1.4 16V 95CV START AND STOP	EURO5	0,4707	1.765,13	2.118,15	3.530,25	4.236,30
LANCIA	MUSA 1.4 8V 77CV	MOD.2008	0,4507	1.690,13	2.028,15	3.380,25	4.056,30
LANCIA	THEMA 3.6 V6	286CV	0,8595	3.223,13	3.867,75	6.446,25	7.735,50
LANCIA	YPSILON 0.9 TAIR	85CV	0,3778	1.416,75	1.700,10	2.833,50	3.400,20
LANCIA	YPSILON 0.9 TWINAIR	85CV	0,3952	1.482,00	1.778,40	2.964,00	3.556,80
LANCIA	YPSILON 1.2	69CV	0,3821	1.432,88	1.719,45	2.865,75	3.438,90
LANCIA	YPSILON 1.2 69CV	EURO5	0,3918	1.469,25	1.763,10	2.938,50	3.526,20
LAND ROVER	DEFENDER 110 2.0 SI4	300CV	0,8913	3.342,38	4.010,85	6.684,75	8.021,70
LAND ROVER	DEFENDER 90 2.0 SI4	300CV	0,8483	3.181,13	3.817,35	6.362,25	7.634,70
LAND ROVER	DISCOVERY 2.0 SI4	300CV	0,8866	3.324,75	3.989,70	6.649,50	7.979,40
LAND ROVER	DISCOVERY 5 3.0	340CV	0,9713	3.642,38	4.370,85	7.284,75	8.741,70
LAND ROVER	DISCOVERY SPORT 2019 2.0 SI4	240CV	0,7158	2.684,25	3.221,10	5.368,50	6.442,20
LAND ROVER	FREELANDER 2.0 SI4 SW	241CV	0,6967	2.612,63	3.135,15	5.225,25	6.270,30
LAND ROVER	FREELANDER2 3.2/24V V6	SW.	0,8319	3.119,63	3.743,55	6.239,25	7.487,10
LAND ROVER	RANGE ROVER 4.2 V8	396CV	1,4859	5.572,13	6.686,55	11.144,25	13.373,10
LAND ROVER	RANGE ROVER 5.0 SUPERCHARGED	566CV	2,6947	10.105,13	12.126,15	20.210,25	24.252,30
LAND ROVER	RANGE ROVER 5.0 V8	510CV EURO5	1,5043	5.641,13	6.769,35	11.282,25	13.538,70
LAND ROVER	RANGE ROVER EVOQUE 2.0	SI4 240CV	0,7961	2.985,38	3.582,45	5.970,75	7.164,90
LAND ROVER	RANGE ROVER EVOQUE 2.0 SI4	241CV	0,7470	2.801,25	3.361,50	5.602,50	6.723,00
LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0	240CV	0,8428	3.160,50	3.792,60	6.321,00	7.585,20
LAND ROVER	RANGE ROVER SPORT 2.0 SI4	300CV	0,9542	3.578,25	4.293,90	7.156,50	8.587,80
LAND ROVER	RANGE ROVER SPORT 3.0 D	340CV	1,0701	4.012,88	4.815,45	8.025,75	9.630,90
LAND ROVER	RANGE ROVER SPORT 5.0	510CV	1,2894	4.835,25	5.802,30	9.670,50	11.604,60
LAND ROVER	RANGE ROVER SPORT 5.0 V8	510CV	1,3119	4.919,63	5.903,55	9.839,25	11.807,10
LAND ROVER	RANGE ROVER VELAR 2.0 SI4	300CV	0,8833	3.312,38	3.974,85	6.624,75	7.949,70
LAND ROVER	RANGE ROVER VELAR 3.0 SC SI6	380CV	0,9963	3.736,13	4.483,35	7.472,25	8.966,70
LAND ROVER	RANGE ROVER VELAR 5.0 V8	550CV	1,3909	5.215,88	6.259,05	10.431,75	12.518,10
LEXUS	GS 300	MOD.2005	0,9260	3.472,50	4.167,00	6.945,00	8.334,00
LEXUS	IS 250 2.5 V6	208CV EURO5	0,7329	2.748,38	3.298,05	5.496,75	6.596,10
LEXUS	IS 250C 2.5 V6 208CV	COUPÉ/CABRIO	0,8650	3.243,75	3.892,50	6.487,50	7.785,00
LEXUS	IS F 5.0 V8	423CV EURO5	1,1565	4.336,88	5.204,25	8.673,75	10.408,50
LEXUS	LS 460	BERLINA	1,3276	4.978,50	5.974,20	9.957,00	11.948,40
LEXUS	RX 350 277CV	MOD.2009	0,9236	3.463,50	4.156,20	6.927,00	8.312,40
LOTUS	ELISE 1.8 192CV	COUPÉ	0,8010	3.003,75	3.604,50	6.007,50	7.209,00
MAHINDRA	KUV100 1.2	83CV	0,3820	1.432,50	1.719,00	2.865,00	3.438,00
MASERATI	Ghibli 3.0 330CV	EURO5	1,0584	3.969,00	4.762,80	7.938,00	9.525,60
MASERATI	Ghibli 3.0 S	410CV	1,1227	4.210,13	5.052,15	8.420,25	10.104,30
MASERATI	Ghibli 3.0 S 410CV	EURO5	1,1817	4.431,38	5.317,65	8.862,75	10.635,30
MASERATI	Ghibli 3.0 V6	430CV S	1,3026	4.884,75	5.861,70	9.769,50	11.723,40
MASERATI	Ghibli 3.0 V6 Q4	430CV S	1,3350	5.006,25	6.007,50	10.012,50	12.015,00
MASERATI	Ghibli 3.8 V8 GTS	530CV	1,6884	6.331,50	7.597,80	12.663,00	15.195,60
MASERATI	GRANCABRIO 4.7	460CV	1,6964	6.361,50	7.633,80	12.723,00	15.267,60
MASERATI	GRANCABRIO SPORT 450CV	EURO5	1,7251	6.469,13	7.762,95	12.938,25	15.525,90
MASERATI	GRANSPORT 4.2 V8 400CV	COUPÉ	1,5489	5.808,38	6.970,05	11.616,75	13.940,10
MASERATI	GRANSPORT 4.2 V8 400CV	SPIDER	1,6159	6.059,63	7.271,55	12.119,25	14.543,10
MASERATI	GRANTURISMO SPORT	460CV	1,7364	6.511,50	7.813,80	13.023,00	15.627,60
MASERATI	GRANTURISMO SPORT 460CV	EURO5	1,6593	6.222,38	7.466,85	12.444,75	14.933,70
MASERATI	QUATTROPORTE 4.2 V8	400CV BERLINA	1,5449	5.793,38	6.952,05	11.586,75	13.904,10
MASERATI	QUATTROPORTE 4.7	SPORT GT S	1,7128	6.423,00	7.707,60	12.846,00	15.415,20
MASERATI	QUATTROPORTE GTS 3.8 V6	530CV	1,6729	6.273,38	7.528,05	12.546,75	15.056,10
MASERATI	QUATTROPORTE GTS 530CV	EURO5	1,6727	6.272,63	7.527,15	12.545,25	15.054,30
MASERATI	QUATTROPORTE S 3.0 V6	410CV	1,2853	4.819,88	5.783,85	9.639,75	11.567,70
MASERATI	QUATTROPORTE SQ4 3.0 V6	410CV	1,3172	4.939,50	5.927,40	9.879,00	11.854,80
MAZDA	2 1.3 75CV	EURO5	0,4081	1.530,38	1.836,45	3.060,75	3.672,90
MAZDA	2 1.3 84CV	EURO5	0,4270	1.601,25	1.921,50	3.202,50	3.843,00
MAZDA	2 1.5 102CV	EURO5	0,4547	1.705,13	2.046,15	3.410,25	4.092,30
MAZDA	2 1.5 75CV	MY2015	0,3993	1.497,38	1.796,85	2.994,75	3.593,70
MAZDA	2 1.5 90CV	MY2015	0,4070	1.526,25	1.831,50	3.052,50	3.663,00
MAZDA	3 1.5	100CV	0,4355	1.633,13	1.959,75	3.266,25	3.919,50



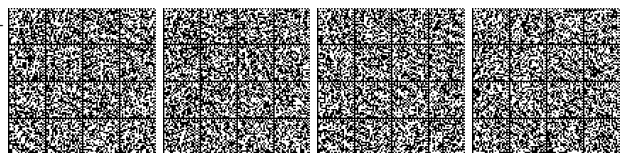
FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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	3 1.5 SKYACTIVE-G	100CV	0,4463	1.673,63	2.008,35	3.347,25	4.016,70
MAZDA	3 1.6 MZR 105CV	4 PORTE	0,4896	1.836,00	2.203,20	3.672,00	4.406,40
MAZDA	3 1.6 MZR 105CV	5 PORTE	0,4841	1.815,38	2.178,45	3.630,75	4.356,90
MAZDA	3 2.0	165CV	0,5128	1.923,00	2.307,60	3.846,00	4.615,20
MAZDA	3 2.0 MZR 151CV	5 PORTE	0,5546	2.079,75	2.495,70	4.159,50	4.991,40
MAZDA	3 2.0 SKYACTIVE-G	165CV	0,5344	2.004,00	2.404,80	4.008,00	4.809,60
MAZDA	3 2.3 MZR-DISI 260CV TURBO	5 PORTE	0,7421	2.782,88	3.339,45	5.565,75	6.678,90
MAZDA	5 1.8	115CV	0,5671	2.126,63	2.551,95	4.253,25	5.103,90
MAZDA	5 1.8/16V 115CV	5 PORTE	0,5793	2.172,38	2.606,85	4.344,75	5.213,70
MAZDA	6 1.8 120CV	BERLINA EUROS	0,5419	2.032,13	2.438,55	4.064,25	4.877,10
MAZDA	6 1.8 120CV WAGON	SW EUROS	0,5534	2.075,25	2.490,30	4.150,50	4.980,60
MAZDA	6 2.0 155CV	BERLINA EUROS	0,5832	2.187,00	2.624,40	4.374,00	5.248,80
MAZDA	6 2.0 155CV WAGON	SW EUROS	0,5927	2.222,63	2.667,15	4.445,25	5.334,30
MAZDA	6 2.0L	165CV	0,5888	2.208,00	2.649,60	4.416,00	5.299,20
MAZDA	6 2.0L 165CV	WAGON	0,5888	2.208,00	2.649,60	4.416,00	5.299,20
MAZDA	6 2.5L	192CV	0,6753	2.532,38	3.038,85	5.064,75	6.077,70
MAZDA	6 2.5L 192CV	WAGON	0,6569	2.463,38	2.956,05	4.926,75	5.912,10
MAZDA	6 2.5L AUT	192CV	0,6394	2.397,75	2.877,30	4.755,50	5.754,60
MAZDA	6 2.5L AUT	192CV WAGON	0,6415	2.405,63	2.886,75	4.811,25	5.773,50
MAZDA	CX-3 2.0L 4X2	120CV	0,4870	1.826,25	2.191,50	3.652,50	4.383,00
MAZDA	CX-3 2.0L 4X4	150CV	0,5450	2.043,75	2.452,50	4.087,50	4.905,00
MAZDA	CX-3 2.0L SKYACTIV-G 4WD	150CV	0,5506	2.064,75	2.477,70	4.129,50	4.955,40
MAZDA	CX-5 2.0L SKYACTIV-G 160CV	4WD	0,5997	2.248,88	2.698,65	4.497,75	5.397,30
MAZDA	CX-5 2.0L SKYACTIV-G 165CV	2WD	0,5655	2.120,63	2.544,75	4.241,25	5.089,50
MAZDA	CX-7 2.3 MZR T DISI	260CV	0,8081	3.030,38	3.636,45	6.060,75	7.272,90
MAZDA	MX-5 1.8L 16V 126CV	CABRIO	0,5935	2.225,63	2.670,75	4.451,25	5.341,50
MAZDA	MX-5 1.8L 16V 126CV	COUPÉ	0,6076	2.278,50	2.734,20	4.557,00	5.468,40
MAZDA	MX-5 2.0L 16V 160CV	CABRIO	0,6368	2.388,00	2.865,60	4.776,00	5.731,20
MAZDA	MX-5 2.0L 16V 160CV	COUPÉ	0,6508	2.440,50	2.928,60	4.881,00	5.857,20
MAZDA	MX-5 SKYACTIVE	1.5 131 CV	0,5333	1.999,88	2.399,85	3.999,75	4.799,70
MERCEDES	A 160 1.5/16V	95CV	0,5273	1.977,38	2.372,85	3.954,75	4.745,70
MERCEDES	A 160 1.5/16V BLUE EFFICIENCY	95CV EURO 5	0,5126	1.922,25	2.306,70	3.844,50	4.613,40
MERCEDES	A 160 1.6	102 CV EURO 6	0,4879	1.829,63	2.195,55	3.659,25	4.391,10
MERCEDES	A 160 AUT 1.6	102CV	0,4930	1.848,75	2.218,50	3.697,50	4.437,00
MERCEDES	A 180 1.6	122CV	0,5109	1.915,88	2.299,05	3.831,75	4.598,10
MERCEDES	A 180 1.7/16V	116CV	0,5341	2.002,88	2.403,45	4.005,75	4.806,90
MERCEDES	A 180 1.7/16V BLUE EFFICIENCY	116CV EURO 5	0,5257	1.971,38	2.365,65	3.942,75	4.731,30
MERCEDES	A 180 BLUEEFFICIENTY	122CV EURO5	0,5109	1.915,88	2.299,05	3.831,75	4.598,10
MERCEDES	A 200 1.6	156CV	0,5386	2.019,75	2.423,70	4.039,50	4.847,40
MERCEDES	A 200 2.0/16V	136CV	0,5869	2.200,88	2.641,05	4.401,75	5.282,10
MERCEDES	A 200 2.0/16V TURBO	193CV	0,6397	2.398,88	2.878,65	4.797,75	5.757,30
MERCEDES	A 200 BLUEEFFICIENTY	156CV EURO5	0,5346	2.004,75	2.405,70	4.009,50	4.811,40
MERCEDES	A 220 2.0 4MATIC	184CV	0,6128	2.298,00	2.757,60	4.596,00	5.515,20
MERCEDES	A 250 2.0	211 CV EURO 6	0,5948	2.230,50	2.676,60	4.461,00	5.353,20
MERCEDES	A 250 2.0 4MATIC	211CV	0,6621	2.482,88	2.979,45	4.965,75	5.958,90
MERCEDES	A 250 BLUEEFFICIENTY	211CV EURO5	0,6222	2.333,25	2.799,90	4.666,50	5.599,80
MERCEDES	A 45 AMG 4MATIC	360CV	0,7467	2.800,13	3.360,15	5.600,25	6.720,30
MERCEDES	A220 AUT 2.0	190CV 4MATIC	0,6392	2.397,00	2.876,40	4.794,00	5.752,80
MERCEDES	A45 AMG 2019 2.0	387CV 4MATIC	0,8635	3.238,13	3.885,75	6.476,25	7.771,50
MERCEDES	B 160 1.6	102CV	0,4847	1.817,63	2.181,15	3.635,25	4.362,30
MERCEDES	B 180 1.6	122CV	0,5037	1.888,88	2.266,65	3.777,75	4.533,30
MERCEDES	B 180 BLUEEFFICIENTY 1.6	122CV	0,5185	1.944,38	2.333,25	3.888,75	4.666,50
MERCEDES	B 200 1.6	156CV	0,5286	1.982,25	2.378,70	3.964,50	4.757,40
MERCEDES	B 200 BLUEEFFICIENTY 1.6	156CV	0,5425	2.034,38	2.441,25	4.068,75	4.882,50
MERCEDES	B 250 2.0	211CV	0,6097	2.286,38	2.743,65	4.572,75	5.487,30
MERCEDES	B 250 AUT 2.0	211CV	0,6312	2.367,00	2.840,40	4.734,00	5.680,80
MERCEDES	B 250 AUT 4MATIC 2.0	211CV	0,6549	2.455,88	2.947,05	4.911,75	5.894,10
MERCEDES	B220 2018	20 190CV 4MATIC	0,6347	2.380,13	2.856,15	4.760,25	5.712,30
MERCEDES	B250 BLUEEFFICIENTY 2.0	211CV	0,6523	2.446,13	2.935,35	4.892,25	5.870,70
MERCEDES	C 180 1.6	156CV CABRIO	0,6699	2.512,13	3.014,55	5.024,25	6.029,10
MERCEDES	C 180 1.6	156CV COUPÉ	0,6102	2.288,25	2.745,90	4.576,50	5.491,80
MERCEDES	C 180 1.6 156CV	COUPÉ	0,5999	2.249,63	2.699,55	4.499,25	5.399,10
MERCEDES	C 180 1.6 156CV	MY2014	0,5716	2.143,50	2.572,20	4.287,00	5.144,40
MERCEDES	C 180 BLUEEFFICIENTY 1.8	156CV EURO5	0,6375	2.390,63	2.868,75	4.781,25	5.737,50
MERCEDES	C 180 BLUEEFFICIENTY 1.8	156CV EURO5 SW	0,6503	2.438,63	2.926,35	4.877,25	5.852,70
MERCEDES	C 180 SW 1.6 156CV	MY2014	0,5905	2.214,38	2.657,25	4.428,75	5.314,50
MERCEDES	C 200 1.8	184CV COUPÉ	0,6484	2.431,50	2.917,80	4.863,00	5.835,60
MERCEDES	C 200 1.8 184CV	COUPÉ	0,6706	2.514,75	3.017,70	5.029,50	6.035,40
MERCEDES	C 200 2.0 184CV	CABRIO	0,7070	2.651,25	3.181,50	5.302,50	6.363,00
MERCEDES	C 200 2.0 184CV	MY2014	0,6285	2.356,88	2.828,25	4.713,75	5.656,50
MERCEDES	C 200 2.0 4MATIC 184CV	CABRIO	0,7658	2.871,75	3.446,10	5.743,50	6.892,20



FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
MERCEDES	C 200 BLUEEFFICIENCY 1.8	184CV EURO5	0,6566	2.462,25	2.954,70	4.924,50	5.909,40
MERCEDES	C 200 BLUEEFFICIENCY 1.8	184CV EURO5 SW	0,6739	2.527,13	3.032,55	5.054,25	6.065,10
MERCEDES	C 200 SW 2.0 184CV	MY2014	0,6442	2.415,75	2.898,90	4.831,50	5.797,80
MERCEDES	C 250 1.8 204CV	COUPÉ	0,6978	2.616,75	3.140,10	5.233,50	6.280,20
MERCEDES	C 250 2.0 211CV	CABRIO	0,7684	2.881,50	3.457,80	5.763,00	6.915,60
MERCEDES	C 250 2.0 211CV	MY2014	0,6648	2.493,00	2.991,60	4.986,00	5.983,20
MERCEDES	C 250 2.0 211CV AUT	COUPÉ	0,7214	2.705,25	3.246,30	5.410,50	6.492,60
MERCEDES	C 250 BLUEEFFICIENCY 1.8	204CV EURO5	0,6871	2.576,63	3.091,95	5.153,25	6.183,90
MERCEDES	C 250 BLUEEFFICIENCY 1.8	204CV EURO5 SW	0,7034	2.637,75	3.165,30	5.275,50	6.330,60
MERCEDES	C 250 SW 2.0 211CV	MY2014	0,6826	2.559,75	3.071,70	5.119,50	6.143,40
MERCEDES	C 300 2.0 245CV	CABRIO	0,8063	3.023,63	3.628,35	6.047,25	7.256,70
MERCEDES	C 300 2.0 245CV AUT	COUPÉ	0,7741	2.902,88	3.483,45	5.805,75	6.966,90
MERCEDES	C 350 BLUEEFFICIENCY 3.5	306CV EURO5	0,8424	3.159,00	3.790,80	6.318,00	7.581,60
MERCEDES	C 350 BLUEEFFICIENCY 3.5	306CV EURO5 SW	0,8597	3.223,88	3.868,65	6.447,75	7.737,30
MERCEDES	C 400 3.0 333CV	4MATIC	0,8645	3.241,88	3.890,25	6.483,75	7.780,50
MERCEDES	C 400 3.0 4MATIC 333CV	CABRIO	0,9480	3.555,00	4.266,00	7.110,00	8.532,00
MERCEDES	C 400 SW 3.0 333CV	4MATIC	0,8781	3.292,88	3.951,45	6.585,75	7.902,90
MERCEDES	C 43 3.0 4MATIC AMG 367CV	CABRIO	1,0274	3.852,75	4.623,30	7.705,50	9.246,60
MERCEDES	C 43 AMG 3.0 4MATIC	367CV	0,9410	3.528,75	4.234,50	7.057,50	8.469,00
MERCEDES	C 63 4.0 AMG 476CV	CABRIO	1,1770	4.413,75	5.296,50	8.827,50	10.593,00
MERCEDES	C 63 4.0 AMG S 510CV	CABRIO	1,2423	4.658,63	5.590,35	9.317,25	11.180,70
MERCEDES	C 63 AMG 4.0	476CV	1,1048	4.143,00	4.971,60	8.286,00	9.943,20
MERCEDES	C 63 SW AMG 4.0	476CV	1,1194	4.197,75	5.037,30	8.395,50	10.074,60
MERCEDES	C200 1.5 184CV	CABRIO MY2018	0,8177	3.066,38	3.679,65	6.132,75	7.359,30
MERCEDES	C200 1.5 184CV	COUPÉ MY2018	0,7394	2.772,75	3.327,30	5.545,50	6.654,60
MERCEDES	C200 1.5 184CV	MY2018	0,6949	2.605,88	3.127,05	5.211,75	6.254,10
MERCEDES	C200 SW 1.5 184CV	MY2018	0,7060	2.647,50	3.177,00	5.295,00	6.354,00
MERCEDES	C43 AMG 4MATIC 3.0 390CV	MY2018	1,0472	3.927,00	4.712,40	7.854,00	9.424,80
MERCEDES	C43 SW AMG 4MATIC 3.0 390CV	MY2018	1,0620	3.982,50	4.779,00	7.965,00	9.558,00
MERCEDES	CL 500 5.5 V8	388CV EURO 5	1,5476	5.803,50	6.964,20	11.607,00	13.928,40
MERCEDES	CL 500 5.5 V8 4MATIC	388CV EURO 5	1,6127	6.047,63	7.257,15	12.095,25	14.514,30
MERCEDES	CL 500 BLUEEFF. 4.6	435CV	1,4940	5.602,50	6.723,00	11.205,00	13.446,00
MERCEDES	CL 600 V12	517CV	1,9472	7.302,00	8.762,40	14.604,00	17.524,80
MERCEDES	CL 63 AMG V8	525CV	1,9263	7.223,63	8.668,35	14.447,25	17.336,70
MERCEDES	CLA 180 1.6	122CV	0,5412	2.029,50	2.435,40	4.059,00	4.870,80
MERCEDES	CLA 200 1.6	156CV	0,5666	2.124,75	2.549,70	4.249,50	5.099,40
MERCEDES	CLA 220 2.0 184CV	4MATIC	0,6508	2.440,50	2.928,60	4.881,00	5.857,20
MERCEDES	CLA 220 2019	2.0 190CV 4MATIC AUT	0,6991	2.621,63	3.145,95	5.243,25	6.291,90
MERCEDES	CLA 220 2019	2.0 190CV AUT	0,6709	2.515,88	3.019,05	5.031,75	6.038,10
MERCEDES	CLA 250 AUT 2.0	211CV	0,6660	2.497,50	2.997,00	4.995,00	5.994,00
MERCEDES	CLA 45 2.0 4MATIC	381CV	0,8379	3.142,13	3.770,55	6.284,25	7.541,10
MERCEDES	CLC 160 BLUE EFFICIENCY 129CV	SPORTCOUPÉ	0,6111	2.291,63	2.749,95	4.583,25	5.499,90
MERCEDES	CLC 180 KOMPR TPS 143CV	SPORTCOUPÉ	0,6634	2.487,75	2.985,30	4.975,50	5.970,60
MERCEDES	CLC 200 KOMPR TPS 184CV	SPORTCOUPÉ	0,6826	2.559,75	3.071,70	5.119,50	6.143,40
MERCEDES	CLC 250 V6 204CV	SPORTCOUPÉ EURO 5	0,7932	2.974,50	3.569,40	5.949,00	7.138,80
MERCEDES	CLC 350 V6 272CV	SPORTCOUPÉ	0,8174	3.065,25	3.678,30	6.130,50	7.356,60
MERCEDES	CLS 350 3.5 BLUEEFFICIENCY	306CV	0,9865	3.699,38	4.439,25	7.398,75	8.878,50
MERCEDES	CLS 400 3.5	333CV	0,9280	3.480,00	4.176,00	6.960,00	8.352,00
MERCEDES	CLS 500 4.6	408CV	1,1512	4.317,00	5.180,40	8.634,00	10.360,80
MERCEDES	CLS 500 4.6 BLUEEFFICIENCY	408CV	1,2072	4.527,00	5.432,40	9.054,00	10.864,80
MERCEDES	CLS 63 AMG 5.5	525CV	1,5107	5.665,13	6.798,15	11.330,25	13.596,30
MERCEDES	CLS 63 AMG PERFORMANCE 5.5	558CV	1,6379	6.142,13	7.370,55	12.284,25	14.741,10
MERCEDES	E 200 1.8 184CV BLUEEFFICIENCY	BERLINA	0,7157	2.683,88	3.220,65	5.367,75	6.441,30
MERCEDES	E 200 1.8 184CV BLUEEFFICIENCY	SW	0,7419	2.782,13	3.338,55	5.564,25	6.677,10
MERCEDES	E 200 2.0	184CV	0,6753	2.532,38	3.038,85	5.064,75	6.077,70
MERCEDES	E 200 2.0 184CV	CABRIO	0,7159	2.684,63	3.221,55	5.369,25	6.443,10
MERCEDES	E 200 2.0 184CV	COUPÉ	0,6804	2.551,50	3.061,80	5.103,00	6.123,60
MERCEDES	E 200 2.0 184CV	SW	0,6990	2.621,25	3.145,50	5.242,50	6.291,00
MERCEDES	E 200 2.0 184CV AUTOSPORT	BERLINA	0,7245	2.716,88	3.260,25	5.433,75	6.520,50
MERCEDES	E 250 1.8 204CV BLUEEFFICIENCY	BERLINA	0,7511	2.816,63	3.379,95	5.633,25	6.759,90
MERCEDES	E 250 1.8 204CV BLUEEFFICIENCY	SW	0,7728	2.898,00	3.477,60	5.796,00	6.955,20
MERCEDES	E 250 2.0 211CV	BERLINA	0,7344	2.754,00	3.304,80	5.508,00	6.609,60
MERCEDES	E 250 2.0 211CV	CABRIO	0,7470	2.801,25	3.361,50	5.602,50	6.723,00
MERCEDES	E 250 2.0 211CV	COUPÉ	0,7083	2.656,13	3.187,35	5.312,25	6.374,70
MERCEDES	E 250 2.0 211CV	SW	0,7790	2.921,25	3.505,50	5.842,50	7.011,00
MERCEDES	E 250 CGI 204CV BLUE EFFICIENCY	COUPÉ EURO 5	0,7962	2.985,75	3.582,90	5.971,50	7.165,80
MERCEDES	E 300 3.5 252CV BLUEEFFICIENCY	BERLINA	0,8113	3.042,38	3.650,85	6.084,75	7.301,70
MERCEDES	E 300 3.5 252CV BLUEEFFICIENCY	SW	0,8345	3.129,38	3.755,25	6.258,75	7.510,50
MERCEDES	E 300 3.5 252CV BLUEEFFICIENCY 4MATIC	BERLINA	0,8463	3.173,63	3.808,35	6.347,25	7.616,70
MERCEDES	E 300 3.5 252CV BLUEEFFICIENCY 4MATIC	SW	0,8534	3.200,25	3.840,30	6.400,50	7.680,60
MERCEDES	E 350 3.5 306CV	CABRIO	0,9124	3.421,50	4.105,80	6.843,00	8.211,60





FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
MERCEDES	E 350 3.5 306CV	COUPÉ	0,8542	3.203,25	3.843,90	6.406,50	7.687,80
MERCEDES	E 350 3.5 306CV BLUEEFFICIENCY	BERLINA	0,8728	3.273,00	3.927,60	6.546,00	7.855,20
MERCEDES	E 350 3.5 306CV BLUEEFFICIENCY	SW	0,8984	3.369,00	4.042,80	6.738,00	8.085,60
MERCEDES	E 350 3.5 306CV BLUEEFFICIENCY 4MATIC	BERLINA	0,9075	3.403,13	4.083,75	6.806,25	8.167,50
MERCEDES	E 350 3.5 306CV BLUEEFFICIENCY 4MATIC	SW	0,9167	3.437,63	4.125,15	6.875,25	8.250,30
MERCEDES	E 350 CGI 292CV BLUE EFFICIENCY	COUPÉ EURO 5	0,9276	3.478,50	4.174,20	6.957,00	8.348,40
MERCEDES	E 400 4MATIC 3.0	333CV COUPÉ	1,0203	3.826,13	4.591,35	7.652,25	9.182,70
MERCEDES	E 400 AUT 3.5	333CV	0,9090	3.408,75	4.090,50	6.817,50	8.181,00
MERCEDES	E 400 AUT 4MATIC 3.5	333CV	0,9376	3.516,00	4.219,20	7.032,00	8.438,40
MERCEDES	E 500 4.7 408CV BLUEEFFICIENCY	SW	1,0827	4.060,13	4.872,15	8.120,25	9.744,30
MERCEDES	E 500 4.6 408CV	CABRIO	1,1381	4.267,88	5.121,45	8.535,75	10.242,90
MERCEDES	E 500 4.6 408CV	COUPÉ	1,1021	4.132,88	4.959,45	8.256,75	9.918,90
MERCEDES	E 500 4.7 408CV BLUEEFFICIENCY	BERLINA	1,0911	4.091,63	4.909,95	8.183,25	9.819,90
MERCEDES	E 500 4.7 408CV BLUEEFFICIENCY 4MATIC	BERLINA	1,1215	4.205,63	5.046,75	8.411,25	10.093,50
MERCEDES	E 500 4.7 408CV BLUEEFFICIENCY 4MATIC	SW	1,1163	4.186,13	5.023,35	8.372,25	10.046,70
MERCEDES	E 500 AUT 4.7	408CV	1,0625	3.984,38	4.781,25	7.968,75	9.562,50
MERCEDES	E 500 AUT 4MATIC 4.7	408CV	1,0932	4.099,50	4.919,40	8.199,00	9.838,80
MERCEDES	E 500 V8 388CV	COUPÉ EURO 5	1,1000	4.125,00	4.950,00	8.250,00	9.900,00
MERCEDES	E 63 AMG 5.4 525CV	BERLINA	1,4517	5.443,88	6.532,65	10.887,75	13.065,30
MERCEDES	E 63 AMG 5.4 525CV	SW	1,4751	5.531,63	6.637,95	11.063,25	13.275,90
MERCEDES	E 63 AMG 5.4 557CV	BERLINA	1,4160	5.310,00	6.372,00	10.620,00	12.744,00
MERCEDES	E 63 AMG 5.4 557CV	SW	1,5966	5.987,25	7.184,70	11.974,50	14.369,40
MERCEDES	E200 2.0 184CV	BERLINA	0,7720	2.895,00	3.474,00	5.790,00	6.948,00
MERCEDES	E200 2.0 184CV	SW	0,7707	2.890,13	3.468,15	5.780,25	6.936,30
MERCEDES	E350 2.0 299CV	CABRIO	0,9201	3.450,38	4.140,45	6.900,75	8.280,90
MERCEDES	E350 2.0 299CV	COUPÉ	0,8739	3.277,13	3.932,55	6.554,25	7.865,10
MERCEDES	E450 3.0 4MATIC	367CV COUPÉ	0,9618	3.606,75	4.328,10	7.213,50	8.656,20
MERCEDES	E450 4MATIC 3.0	367CV CABRIO	1,0053	3.769,88	4.523,85	7.539,75	9.047,70
MERCEDES	E450 4MATIC 3.0 367CV	BERLINA	0,9494	3.560,25	4.272,30	7.120,50	8.544,60
MERCEDES	E450 4MATIC 3.0 367CV	SW	0,9921	3.720,38	4.464,45	7.440,75	8.928,90
MERCEDES	G 500 387CV	CORTA	1,3688	5.133,00	6.159,60	10.266,00	12.319,20
MERCEDES	G 500 387CV SW	LUNGA	1,4096	5.286,00	6.343,20	10.572,00	12.686,40
MERCEDES	G 500 4.0	421CV SW	1,3141	4.927,88	5.913,45	9.855,75	11.826,90
MERCEDES	G 500 5.5 387CV	CABRIO	1,4405	5.401,88	6.482,25	10.803,75	12.964,50
MERCEDES	G 500 5.5 387CV	SW	1,4136	5.301,00	6.361,20	10.602,00	12.722,40
MERCEDES	G 55 KOMPRESSOR AMG 507CV	SW LUNGA	1,6436	6.163,50	7.396,20	12.327,00	14.792,40
MERCEDES	GL 450 4.7 340CV	4MATIC EURO5	1,3075	4.903,13	5.883,75	9.806,25	11.767,50
MERCEDES	GL 500 5.5 388CV	4MATIC EURO5	1,3862	5.198,25	6.237,90	10.396,50	12.475,80
MERCEDES	GL 500 BLUEFF 4.6	435CV	1,2937	4.851,38	5.821,65	9.702,75	11.643,30
MERCEDES	GLA 180 1.6	122CV	0,5447	2.042,63	2.451,15	4.085,25	4.902,30
MERCEDES	GLA 200 1.6 156CV	MY2014	0,5688	2.133,00	2.559,60	4.266,00	5.119,20
MERCEDES	GLA 250 AUT 2.0 211CV	MY2014	0,6456	2.421,00	2.905,20	4.842,00	5.810,40
MERCEDES	GLA 250 AUT 4MATIC 2.0 211CV	MY2014	0,6690	2.508,75	3.010,50	5.017,50	6.021,00
MERCEDES	GLA 45 AMG 2.0	381CV	0,8782	3.293,25	3.951,90	6.586,50	7.903,80
MERCEDES	GLC 250 2.0	211CV	0,7219	2.707,13	3.248,55	5.414,25	6.497,10
MERCEDES	GLC 250 2.0 4MATIC 211CV	COUPÉ	0,7622	2.858,25	3.429,90	5.716,50	6.859,80
MERCEDES	GLE 400 3.0 4MATIC	333CV	0,9777	3.666,38	4.399,65	7.332,75	8.799,30
MERCEDES	GLE 43 3.0 AMG 4MATIC	367CV	1,0592	3.972,00	4.766,40	7.944,00	9.532,80
MERCEDES	GLE 450 3.0 AMG 4MATIC	365CV	1,0815	4.055,63	4.866,75	8.111,25	9.733,50
MERCEDES	GLE 500 4.7 4MATIC	455CV	1,1783	4.418,63	5.302,35	8.837,25	10.604,70
MERCEDES	GLE 63 5.5 AMG 4MATIC	557CV	1,4782	5.543,25	6.651,90	11.086,50	13.303,80
MERCEDES	GLE 63 5.5 AMG S 4MATIC	585CV	1,5760	5.910,00	7.092,00	11.820,00	14.184,00
MERCEDES	GLK 200 2.0	184CV	0,6704	2.514,00	3.016,80	5.028,00	6.033,60
MERCEDES	GLK 250 2.0	211CV	0,7050	2.643,75	3.172,50	5.287,50	6.345,00
MERCEDES	GLK 250 2.0 4MATIC	211CV	0,6930	2.598,75	3.118,50	5.197,50	6.237,00
MERCEDES	GLK 300 4MATIC 231CV	EURO5	0,8712	3.267,00	3.920,40	6.534,00	7.840,80
MERCEDES	GLK 350 3.5 4MATIC	306CV	0,9055	3.395,63	4.074,75	6.791,25	8.149,50
MERCEDES	GLK 350 4MATIC 272CV	EURO5	0,9031	3.386,63	4.063,95	6.773,25	8.127,90
MERCEDES	GLS 400 3.0 4MATIC	333CV	1,0572	3.964,50	4.757,40	7.929,00	9.514,80
MERCEDES	GLS 500 4.7 4MATIC	455CV	1,2589	4.720,88	5.665,05	9.441,75	11.330,10
MERCEDES	GT AMG 4.0	462CV	1,4202	5.325,75	6.390,90	10.651,50	12.781,80
MERCEDES	GT AMG S 4.0	510CV	1,5609	5.853,38	7.024,05	11.706,75	14.048,10
MERCEDES	ML 350 BLUEEFFICIENCY 3.5 306CV	EURO5	0,9753	3.657,38	4.388,85	7.314,75	8.777,70
MERCEDES	ML 400 3.0 333CV	4MATIC	0,9822	3.683,25	4.419,90	7.366,50	8.839,80
MERCEDES	ML 500 BLUEFF 4.6	408CV	1,1746	4.404,75	5.285,70	8.809,50	10.571,40
MERCEDES	R 300 2WD 231CV	MY2010	0,9524	3.571,50	4.285,80	7.143,00	8.571,60
MERCEDES	R350 4MATIC 272CV	MY2010	1,0418	3.906,75	4.688,10	7.813,50	9.376,20
MERCEDES	R500 4MATIC LUNGA 388CV	MY2010	1,2791	4.796,63	5.755,95	9.593,25	11.511,90
MERCEDES	S 350 V6 272CV	EURO 5	1,2060	4.522,50	5.427,00	9.045,00	10.854,00
MERCEDES	S 350 V6 272CV 4MATIC	EURO 5	1,2384	4.644,00	5.572,80	9.288,00	11.145,60
MERCEDES	S 400 3.0 333CV	4MATIC	1,1633	4.362,38	5.234,85	8.724,75	10.469,70



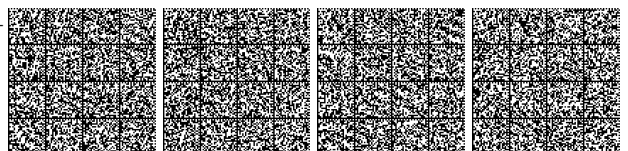
FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
MERCEDES	S 450 3.0	367CV	1.1604	4.351,50	5.221,80	8.703,00	10.443,60
MERCEDES	S 450 3.0 4MATIC	367CV	1.1938	4.476,75	5.372,10	8.953,50	10.744,20
MERCEDES	S 450 4MATIC V8 340CV	EURO 5	1.3272	4.977,00	5.972,40	9.954,00	11.944,80
MERCEDES	S 450 V8 340 CV	EURO 5	1.2927	4.847,63	5.817,15	9.695,25	11.634,30
MERCEDES	S 500 3.0	435CV	1.3130	4.923,75	5.908,50	9.847,50	11.817,00
MERCEDES	S 500 4.6	455CV	1.3538	5.076,75	6.092,10	10.153,50	12.184,20
MERCEDES	S 500 4.7	455CV	1.2907	4.840,13	5.808,15	9.680,25	11.616,30
MERCEDES	S 500 4.7 455CV	CABRIO	1.5218	5.706,75	6.848,10	11.413,50	13.696,20
MERCEDES	S 500 4MATIC V8 387CV	EURO 5	1.4099	5.287,13	6.344,55	10.444,25	12.689,10
MERCEDES	S 500 V8 387CV	EURO 5	1.3785	5.169,38	6.203,25	10.338,75	12.406,50
MERCEDES	S 560 4MATIC 4.0	469CV	1.3719	5.144,63	6.173,55	10.289,25	12.347,10
MERCEDES	S 600 6.0	530CV	1.7926	6.722,25	8.066,70	13.444,50	16.133,40
MERCEDES	S 600 V12 612CV	EURO 5	1.9256	7.221,00	8.665,20	14.442,00	17.330,40
MERCEDES	S 63 AMG 4MATIC 4.0	612CV	1.7643	6.616,13	7.939,35	13.232,25	15.878,70
MERCEDES	S 63 AMG 5.5	585CV	1.7391	6.521,63	7.825,95	13.043,25	15.651,90
MERCEDES	S 63 AMG V8	525CV	1.8004	6.751,50	8.101,80	13.503,00	16.203,60
MERCEDES	S SEC 400 3.0 367CV	COUPÉ	1.1754	4.407,75	5.289,30	8.815,50	10.578,60
MERCEDES	S SEC 500 4.7 455CV	COUPÉ	1.3916	5.218,50	6.262,20	10.437,00	12.524,40
MERCEDES	S SEC 63 AMG 5.5	585CV	1.7980	6.742,50	8.091,00	13.485,00	16.182,00
MERCEDES	SL 300 3.0 V6	231CV EURO 5	1.1588	4.345,50	5.214,60	8.691,00	10.429,20
MERCEDES	SL 350 3.5	306CV	1.1844	4.441,50	5.329,80	8.883,00	10.659,60
MERCEDES	SL 350 3.5 V6	315CV EURO 5	1.2317	4.618,88	5.542,65	9.237,75	11.085,30
MERCEDES	SL 400 3.0	333CV	1.1748	4.405,50	5.286,60	8.811,00	10.573,20
MERCEDES	SL 500 4.5	435CV	1.3937	5.226,38	6.271,65	10.452,75	12.543,30
MERCEDES	SL 500 5.5 V8	388CV EURO 5	1.4637	5.488,88	6.586,65	10.977,75	13.173,30
MERCEDES	SL 55 KOMPRESSOR V8	517CV	1.7448	6.543,00	7.851,60	13.086,00	15.703,20
MERCEDES	SL 600 BITURBO V12	517CV	1.7606	6.602,25	7.922,70	13.204,50	15.845,40
MERCEDES	SL 65 BITURBO V12	612CV	2.3795	8.923,13	10.707,75	17.846,25	21.415,50
MERCEDES	SLC 180 1.6	156CV	0.6048	2.268,00	2.721,60	4.536,00	5.443,20
MERCEDES	SLC 200 2.0	184CV	0.6735	2.525,63	3.030,75	5.051,25	6.061,50
MERCEDES	SLC 300 2.0	245CV	0.7152	2.682,00	3.218,40	5.364,00	6.436,80
MERCEDES	SLC 43 AMG 3.0	367CV	0.9498	3.561,75	4.274,10	7.123,50	8.548,20
MERCEDES	SLK 200 CGI 1.8	184CV EURO5	0.6725	2.521,88	3.026,25	5.043,75	6.052,50
MERCEDES	SLK 250 CGI 1.8	204CV EURO5	0.7050	2.643,75	3.172,50	5.287,50	6.345,00
MERCEDES	SLK 350 3.5 306CV	EURO5	0.8695	3.260,63	3.912,75	6.521,25	7.825,50
MERCEDES	VANEO 1.6/102CV	FAMILY	0.5735	2.150,63	2.580,75	4.301,25	5.161,50
MERCEDES	VANEO 1.9/125CV	FAMILY	0.6103	2.288,63	2.746,35	4.577,25	5.492,70
MERCEDES	VIANO 3.0 190CV	4 PORTE	0.8667	3.250,13	3.900,15	6.500,25	7.800,30
MERCEDES	VIANO 3.5 231CV	4 PORTE	0.9205	3.451,88	4.142,25	6.903,75	8.284,50
MINI	COOPER S 2.0	192CV	0.5520	2.070,00	2.484,00	4.140,00	4.968,00
MINI	MINI COOPER PACEMAN 1.6	122CV	0.4987	1.870,13	2.244,15	3.740,25	4.488,30
MINI	MINI COOPER ROADSTAR 1.6 122CV	SPIDER	0.5121	1.920,38	2.304,45	3.840,75	4.608,90
MINI	MINI COOPER S CABRIO 2.0	192CV	0.5818	2.181,75	2.618,10	4.363,50	5.236,20
MINI	MINI COOPER S CLUBMAN 2.0	192CV ALL4	0.6213	2.329,88	2.795,85	4.659,75	5.591,70
MINI	MINI COOPER S COUNTRYMAN 2.0	192CV	0.5880	2.205,00	2.646,00	4.410,00	5.292,00
MINI	MINI COOPER S COUNTRYMAN ALL4 2.0	192 4X4	0.6352	2.382,00	2.858,40	4.764,00	5.716,80
MINI	MINI COOPER S ROADSTAR 1.6 184CV	SPIDER	0.5621	2.107,88	2.529,45	4.215,75	5.058,90
MINI	MINI J COOPER WORKS PACEMAN ALL4 1.6	218CV	0.6492	2.434,50	2.921,40	4.869,00	5.842,80
MINI	MINI J COOPER WORKS ROADSTAR 1.6 211CV	SPIDER	0.6414	2.405,25	2.886,30	4.810,50	5.772,60
MINI	MINI ONE 1.2	75CV	0.4217	1.581,38	1.897,65	3.162,75	3.795,30
MINI	NUOVA MINI COOPER 1.5 136CV	MY2014	0.4697	1.761,38	2.113,65	3.522,75	4.227,30
MINI	NUOVA MINI COOPER 1.6 122CV	EURO5	0.4772	1.789,50	2.147,40	3.579,00	4.294,80
MINI	NUOVA MINI COOPER 1.6 COUNTRYMAN	122CV	0.4977	1.866,38	2.239,65	3.732,75	4.479,30
MINI	NUOVA MINI COOPER 1.6 PACEMAN	1.6 122 CV	0.5168	1.938,00	2.325,60	3.876,00	4.651,20
MINI	NUOVA MINI COOPER CABRIO 1.6 122CV	EURO5	0.5073	1.902,38	2.282,85	3.804,75	4.565,70
MINI	NUOVA MINI COOPER CLUBMAN 1.6 122CV	EURO5	0.4855	1.820,63	2.184,75	3.641,25	4.369,50
MINI	NUOVA MINI COOPER S 1.6 184CV	EURO5	0.5332	1.999,50	2.399,40	3.999,00	4.798,80
MINI	NUOVA MINI COOPER S 2.0 192CV	MY2014	0.5551	2.081,63	2.497,95	4.163,25	4.995,90
MINI	NUOVA MINI COOPER S CABRIO 1.6 184CV	EURO5	0.5582	2.093,25	2.511,90	4.186,50	5.023,80
MINI	NUOVA MINI COOPER S CLUBMAN 1.6 184CV	EURO5	0.5405	2.026,88	2.432,25	4.053,75	4.864,50
MINI	NUOVA MINI COOPER S COUNTRYMAN 1.6	184CV	0.5623	2.108,63	2.530,35	4.217,25	5.060,70
MINI	NUOVA MINI COOPER S PACEMAN	1.6 184 CV	0.5652	2.119,50	2.543,40	4.239,00	5.086,80
MINI	NUOVA MINI JCW 1.6 211CV	EURO5	0.6318	2.369,25	2.843,10	4.738,50	5.686,20
MINI	NUOVA MINI JCW CABRIO 1.6 211CV	EURO5	0.6445	2.416,88	2.900,25	4.833,75	5.800,50
MINI	NUOVA MINI JCW CLUBMAN 1.6 211CV	EURO5	0.6299	2.362,13	2.834,55	4.724,25	5.669,10
MINI	NUOVA MINI ONE 1.6 75CV	EURO5	0.4468	1.675,50	2.010,60	3.351,00	4.021,20
MINI	NUOVA MINI ONE 1.6 98CV	EURO5	0.4532	1.699,50	2.039,40	3.399,00	4.078,80
MINI	NUOVA MINI ONE 1.6 COUNTRYMAN	98CV	0.4788	1.795,50	2.154,60	3.591,00	4.309,20
MINI	NUOVA MINI ONE CABRIO 1.6 98CV	EURO5	0.4810	1.803,75	2.164,50	3.607,50	4.329,00
MINI	NUOVA MINI ONE CLUBMAN 1.6 98CV	EURO5	0.4624	1.734,00	2.080,80	3.468,00	4.161,60
MINI	NUOVA MINI ONE MINIMALISM 1.6 75CV	EURO5	0.4384	1.644,00	1.972,80	3.288,00	3.945,60



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MARCA	MODELLO	SERIE	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)
MINI	NUOVO MINI ONE MINIMALISM 1.6 98CV	EURO5	0,4498	1.686,75	2.024,10	3.373,50	4.048,20
MITSUBISHI	ASX 1.6 117CV	EURO5	0,4768	1.788,00	2.145,60	3.576,00	4.291,20
MITSUBISHI	ASX 1.6 2WD	117CV	0,4706	1.764,75	2.117,70	3.529,50	4.235,40
MITSUBISHI	COLT 1.5/16V 109CV	CABRIO	0,4886	1.832,25	2.198,70	3.664,50	4.397,40
MITSUBISHI	COLT 1.5/16V T 150CV	CABRIO	0,5578	2.091,75	2.510,10	4.183,50	5.020,20
MITSUBISHI	COLT 1.5/16V TURBO	150CV	0,5193	1.947,38	2.336,85	3.894,75	4.673,70
MITSUBISHI	LANCER 1.5 4P 109CV	MOD.2009	0,4990	1.871,25	2.245,50	3.742,50	4.491,00
MITSUBISHI	LANCER 1.8 4P 143CV	MOD.2009	0,5656	2.121,00	2.545,20	4.242,00	5.090,40
MITSUBISHI	LANCER 1.8 SPORTBACK 143CV	MOD.2009	0,5588	2.095,50	2.514,60	4.191,00	5.029,20
MITSUBISHI	LANCER EVOLUTION 2.0 T S-AWC	295CV	0,8633	3.237,38	3.884,85	6.474,75	7.769,70
MITSUBISHI	OUTLANDER 2.0 2WD	150 CV MOD.2013	0,5831	2.186,63	2.623,95	4.373,25	5.247,90
MITSUBISHI	OUTLANDER 2.4 MIVEC CVT 7 PTI	170CV	0,7430	2.786,25	3.343,50	5.572,50	6.687,00
MITSUBISHI	SPACE STAR 1.0	70CV	0,3483	1.306,13	1.567,35	2.612,25	3.134,70
MITSUBISHI	SPACE STAR 1.0	71 CV MOD.2013	0,3616	1.356,00	1.627,20	2.712,00	3.254,40
MITSUBISHI	SPACE STAR 1.2	80CV	0,3911	1.466,63	1.759,95	2.933,25	3.519,90
MITSUBISHI	SPACE STAR 1.2	80CV MOD.2013	0,4081	1.530,38	1.836,45	3.060,75	3.672,90
MITSUBISHI	SPACESTAR 1.0	71CV	0,3635	1.363,13	1.635,75	2.726,25	3.271,50
MITSUBISHI	SPACESTAR 1.2	80CV	0,3966	1.487,25	1.784,70	2.974,50	3.569,40
NISSAN	370Z 3.7 V6 331CV	COUPÉ	0,8937	3.351,38	4.021,65	6.702,75	8.043,30
NISSAN	370Z ROADSTER 3.7 V6 328CV	SPIDER	0,8949	3.355,88	4.027,05	6.711,75	8.054,10
NISSAN	CUBE 1.6/16V 110CV	EURO5	0,4879	1.829,63	2.195,55	3.659,25	4.391,10
NISSAN	GT-R 3.8 V6 530CV	EURO5	1,3267	4.975,13	5.970,15	9.950,25	11.940,30
NISSAN	JUKE 1.2 DIG-T	115CV	0,4465	1.674,38	2.009,25	3.348,75	4.018,50
NISSAN	JUKE 1.2 DIG-T S&S	115CV	0,4445	1.666,88	2.000,25	3.333,75	4.000,50
NISSAN	JUKE 1.6	94CV	0,4554	1.707,75	2.049,30	3.415,50	4.098,60
NISSAN	JUKE 1.6 16V	117CV	0,4984	1.869,00	2.242,80	3.738,00	4.485,60
NISSAN	JUKE 1.6 16V	94CV	0,4603	1.726,13	2.071,35	3.452,25	4.142,70
NISSAN	JUKE 1.6 16V DIG-T	190CV	0,5481	2.055,38	2.466,45	4.110,75	4.932,90
NISSAN	JUKE 1.6 16V DIG-T MCVT 4WD	190CV	0,5888	2.208,00	2.649,60	4.416,00	5.299,20
NISSAN	JUKE 1.6 CVT	117CV	0,4830	1.811,25	2.173,50	3.622,50	4.347,00
NISSAN	JUKE 1.6 DIG-T	190CV	0,5227	1.960,13	2.352,15	3.920,25	4.704,30
NISSAN	JUKE 1.6 DIG-T	214CV 4WD	0,6238	2.339,25	2.807,10	4.678,50	5.614,20
NISSAN	JUKE 1.6 DIG-T 190CV	4WD	0,5576	2.091,00	2.509,20	4.182,00	5.018,40
NISSAN	JUKE 1.6 DIG-T 214CV	4WD	0,6251	2.344,13	2.812,95	4.688,25	5.625,90
NISSAN	JUKE 2019 1.0	115CV	0,4302	1.613,25	1.935,90	3.226,50	3.871,80
NISSAN	MICRA 0.9 IG-T	100CV	0,3922	1.470,75	1.764,90	2.941,50	3.529,80
NISSAN	MICRA 0.9 IG-T	90CV	0,3931	1.474,13	1.768,95	2.948,25	3.537,90
NISSAN	MICRA 1.0 DIG-T	117CV	0,4348	1.630,50	1.956,60	3.261,00	3.913,20
NISSAN	MICRA 1.0 IG	70CV	0,3957	1.483,88	1.780,65	2.967,75	3.561,30
NISSAN	MICRA 1.0 IG 12V	71CV	0,3736	1.401,00	1.681,20	2.802,00	3.362,40
NISSAN	MICRA 1.0 IG-T	101CV	0,4051	1.519,13	1.822,95	3.038,25	3.645,90
NISSAN	MICRA 1.0L	73CV	0,3848	1.443,00	1.731,60	2.886,00	3.463,20
NISSAN	MICRA 1.2 12V	80CV	0,3721	1.395,38	1.674,45	2.790,75	3.348,90
NISSAN	MICRA 1.2 12V DIG-S	98CV	0,3877	1.453,88	1.744,65	2.907,75	3.489,30
NISSAN	MURANO 3.5 V6	256CV	0,9151	3.431,63	4.117,95	6.863,25	8.235,90
NISSAN	NOTE 1.2	80CV	0,3848	1.443,00	1.731,60	2.886,00	3.463,20
NISSAN	NOTE 1.2	98CV	0,4108	1.540,50	1.848,60	3.081,00	3.697,20
NISSAN	NOTE 1.2 12V	80CV MOD.2013	0,3961	1.485,38	1.782,45	2.970,75	3.564,90
NISSAN	NOTE 1.2 12V DSG-S	98CV	0,4227	1.585,13	1.902,15	3.170,25	3.804,30
NISSAN	NOTE 1.4 /16V 88CV	5 PORTE	0,4299	1.612,13	1.934,55	3.224,25	3.869,10
NISSAN	NOTE 1.6/16V 110CV	5 PORTE	0,4720	1.770,00	2.124,00	3.540,00	4.248,00
NISSAN	PIXO 1.0/12V	68CV	0,3328	1.248,00	1.497,60	2.496,00	2.995,20
NISSAN	PULSAR 1.2 DIG-T	116CV	0,4457	1.671,38	2.005,65	3.342,75	4.011,30
NISSAN	QASHQAI 1.2 DIG-T 116CV	MY2014	0,4530	1.698,75	2.038,50	3.397,50	4.077,00
NISSAN	QASHQAI 1.3 DIG-T	140CV	0,4576	1.716,00	2.059,20	3.432,00	4.118,40
NISSAN	QASHQAI 1.3 DIG-T	160CV	0,4848	1.818,00	2.181,60	3.636,00	4.363,20
NISSAN	QASHQAI 1.6	117 CV MOD.2013	0,4873	1.827,38	2.192,85	3.654,75	4.385,70
NISSAN	QASHQAI 1.6 DIG-T	163CV	0,5151	1.931,63	2.317,95	3.863,25	4.635,90
NISSAN	QASHQAI 1.6/16V	115CV	0,5048	1.893,00	2.271,60	3.786,00	4.543,20
NISSAN	QASHQAI 2.0	140CV MOD.2013	0,5833	2.187,38	2.624,85	4.374,75	5.249,70
NISSAN	QASHQAI 2.0/16V	141CV	0,5907	2.215,13	2.658,15	4.430,25	5.316,30
NISSAN	QASHQAI 2.0/16V 4WD	141CV	0,6174	2.315,25	2.778,30	4.630,50	5.556,60
NISSAN	QASHQAI+2 1.6/16V	115CV	0,5294	1.985,25	2.382,30	3.970,50	4.764,60
NISSAN	QASHQAI+2 2.0/16V	140CV	0,6090	2.283,75	2.740,50	4.567,50	5.481,00
NISSAN	X-TRAIL 1.6 163CV	2WD	0,5365	2.011,88	2.414,25	4.023,75	4.828,50
NISSAN	X-TRAIL 1.6 DIG-T	163CV 2WD	0,5333	1.999,88	2.399,85	3.999,75	4.799,70
NISSAN	X-TRAIL 2.0/16V 141CV	MOD.2007	0,6617	2.481,38	2.977,65	4.962,75	5.955,30
NISSAN	X-TRAIL 2.5/16V 169CV	MOD.2007	0,7665	2.874,38	3.449,25	5.748,75	6.898,50
OPEL	ADAM 1.0	115CV	0,4181	1.567,88	1.881,45	3.135,75	3.762,90
OPEL	ADAM 1.0	90CV	0,3988	1.495,50	1.794,60	2.991,00	3.589,20
OPEL	ADAM 1.2	70CV	0,3939	1.477,13	1.772,55	2.954,25	3.545,10



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MARCA	MODELLO	SERIE	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)
OPEL	ADAM 1.2	70CV S&S	0,4064	1.524,00	1.828,80	3.048,00	3.657,60
OPEL	ADAM 1.2 70CV	ND	0,3756	1.408,50	1.690,20	2.817,00	3.380,40
OPEL	ADAM 1.4	100CV	0,4332	1.624,50	1.949,40	3.249,00	3.898,80
OPEL	ADAM 1.4	100CV S&S	0,4262	1.598,25	1.917,90	3.196,50	3.835,80
OPEL	ADAM 1.4	150CV S&S	0,4607	1.727,63	2.073,15	3.455,25	4.146,30
OPEL	ADAM 1.4	87CV	0,4274	1.602,75	1.923,30	3.205,50	3.846,60
OPEL	ADAM 1.4	87CV S&S	0,4204	1.576,50	1.891,80	3.153,00	3.783,60
OPEL	ADAM 1.4 100CV	ND	0,4128	1.548,00	1.857,60	3.096,00	3.715,20
OPEL	ADAM 1.4 87CV	ND	0,4065	1.524,38	1.829,25	3.048,75	3.658,50
OPEL	AGILA 1.0 12V	68CV	0,3648	1.368,00	1.641,60	2.736,00	3.283,20
OPEL	AGILA 1.0/12V 65CV	MOD.2008	0,3720	1.395,00	1.674,00	2.790,00	3.348,00
OPEL	AGILA 1.2 16V	94CV	0,3931	1.474,13	1.768,95	2.948,25	3.537,90
OPEL	AGILA 1.2 16V 86CV	MOD.2008	0,4128	1.548,00	1.857,60	3.096,00	3.715,20
OPEL	ANTARA 2.4 167CV	4X2	0,6269	2.350,88	2.821,05	4.701,75	5.642,10
OPEL	ANTARA 2.4 167CV	4X4	0,6467	2.425,13	2.910,15	4.850,25	5.820,30
OPEL	ASTRA 1.0 T S&S	105 CV EURO 6	0,4289	1.608,38	1.930,05	3.216,75	3.860,10
OPEL	ASTRA 1.0T	90CV	0,4269	1.600,88	1.921,05	3.201,75	3.842,10
OPEL	ASTRA 1.4	100 CV EURO 6	0,4411	1.654,13	1.984,95	3.308,25	3.969,90
OPEL	ASTRA 1.4 T	140CV	0,4814	1.805,25	2.166,30	3.610,50	4.332,60
OPEL	ASTRA 1.4 T S&S	150 CV EURO 6	0,4724	1.771,50	2.125,80	3.543,00	4.251,60
OPEL	ASTRA 1.4T	125CV	0,5033	1.887,38	2.264,85	3.774,75	4.529,70
OPEL	ASTRA 1.6 T SHT	200CV	0,5202	1.950,75	2.340,90	3.901,50	4.681,80
OPEL	ASTRA 1.6/16V T 180CV	COUPÉ CABRIO	0,6231	2.336,63	2.803,95	4.673,25	5.607,90
OPEL	ASTRA 1.8/16V 140CV	COUPÉ/CABRIO	0,5927	2.222,63	2.667,15	4.445,25	5.334,30
OPEL	ASTRA 2020 1.4T	145CV	0,5223	1.958,63	2.350,35	3.917,25	4.700,70
OPEL	ASTRA GTC 1.4T 140CV	MY2017	0,5317	1.993,88	2.392,65	3.987,75	4.785,30
OPEL	ASTRA GTC 1.6T 170CV	MY2017	0,5691	2.134,13	2.560,95	4.268,25	5.121,90
OPEL	ASTRA GTC 1.6T 200CV	MY2017	0,5611	2.104,13	2.524,95	4.208,25	5.049,90
OPEL	ASTRA GTC 2.0T 280CV	MY2017	0,6497	2.436,38	2.923,65	4.872,75	5.847,30
OPEL	ASTRA ST 2020 1.4T	145CV SW	0,5304	1.989,00	2.386,80	3.978,00	4.773,60
OPEL	CASCADA 1.4 TURBO	120CV	0,5983	2.243,63	2.692,35	4.487,25	5.384,70
OPEL	CASCADA 1.4T	120CV	0,5847	2.192,63	2.631,15	4.385,25	5.262,30
OPEL	CASCADA 1.6 TURBO	170CV	0,6387	2.395,13	2.874,15	4.790,25	5.748,30
OPEL	CASCADA 1.6T SIDI	170CV	0,5819	2.182,13	2.618,55	4.364,25	5.237,10
OPEL	COMBO 1.4 TWINPORT	90CV TOUR	0,4578	1.716,75	2.060,10	3.433,50	4.120,20
OPEL	CORSA 1.0	65CV	0,3790	1.421,25	1.705,50	2.842,50	3.411,00
OPEL	CORSA 1.0T 115CV	MY2015	0,4224	1.584,00	1.900,80	3.168,00	3.801,60
OPEL	CORSA 1.0T 90CV	MY2015	0,4035	1.513,13	1.815,75	3.026,25	3.631,50
OPEL	CORSA 1.2	85CV	0,3986	1.494,75	1.793,70	2.989,50	3.587,40
OPEL	CORSA 1.2 70CV	MY2015	0,3945	1.479,38	1.775,25	2.958,75	3.550,50
OPEL	CORSA 1.4	100CV	0,4353	1.632,38	1.958,85	3.264,75	3.917,70
OPEL	CORSA 1.4	75CV	0,4192	1.572,00	1.886,40	3.144,00	3.772,80
OPEL	CORSA 1.4 90CV	MY2015	0,4155	1.558,13	1.869,75	3.116,25	3.739,50
OPEL	CORSA 1.4 90CV S&S	MY2015	0,4116	1.543,50	1.852,20	3.087,00	3.704,40
OPEL	CORSA 1.4 T	120CV	0,4565	1.711,88	2.054,25	3.423,75	4.108,50
OPEL	CORSA 1.4T	150CV	0,4736	1.776,00	2.131,20	3.552,00	4.262,40
OPEL	CROSSLAND X 1.2	81CV	0,3947	1.480,13	1.776,15	2.960,25	3.552,30
OPEL	GRANDLAND X 1.6T	180CV	0,5746	2.154,75	2.585,70	4.309,50	5.171,40
OPEL	GT 2.0/16V T	260CV	0,7227	2.710,13	3.252,15	5.420,25	6.504,30
OPEL	INSIGNIA 1.4 T	140CV	0,5485	2.056,88	2.468,25	4.113,75	4.936,50
OPEL	INSIGNIA 1.4 T S&S	140CV	0,5629	2.110,88	2.533,05	4.221,75	5.066,10
OPEL	INSIGNIA 1.4 T S&S ST	140CV SW	0,5763	2.161,13	2.593,35	4.322,25	5.186,70
OPEL	INSIGNIA 1.4 T ST	SW 140CV	0,5638	2.114,25	2.537,10	4.228,50	5.074,20
OPEL	INSIGNIA 1.6 T	180CV	0,5843	2.191,13	2.629,35	4.382,25	5.258,70
OPEL	INSIGNIA 1.6 T 180CV	BERLINA EURO 5	0,5992	2.247,00	2.696,40	4.494,00	5.392,80
OPEL	INSIGNIA 1.6 T 180CV	S.W. EURO 5	0,6087	2.282,63	2.739,15	4.565,25	5.478,30
OPEL	INSIGNIA 1.6 T S&S	170CV	0,5690	2.133,75	2.560,50	4.267,50	5.121,00
OPEL	INSIGNIA 1.6 T S&S	170CV SW	0,5820	2.182,50	2.619,00	4.365,00	5.238,00
OPEL	INSIGNIA 2.0 T	220CV	0,6925	2.596,88	3.116,25	5.193,75	6.232,50
OPEL	INSIGNIA 2.0 T	250CV	0,6589	2.470,88	2.965,05	4.941,75	5.930,10
OPEL	INSIGNIA 2.0 T 220 CV	BERLINA EURO 5	0,6665	2.499,38	2.999,25	4.998,75	5.998,50
OPEL	INSIGNIA 2.0 T 220CV	S.W. EURO 5	0,6754	2.532,75	3.039,30	5.065,50	6.078,60
OPEL	INSIGNIA 2.0 T 250CV	SW	0,6698	2.511,75	3.014,10	5.023,50	6.028,20
OPEL	INSIGNIA 2.8 V6 TURBO COSMO 4X4	260CV EURO5	0,8176	3.066,00	3.679,20	6.132,00	7.358,40
OPEL	INSIGNIA 2019 1.5T	165CV	0,5950	2.231,25	2.677,50	4.462,50	5.355,00
OPEL	INSIGNIA 2020 1.4T	145CV	0,6185	2.319,38	2.783,25	4.638,75	5.566,50
OPEL	INSIGNIA 2020 2.0T	200CV	0,6554	2.457,75	2.949,30	4.915,50	5.898,60
OPEL	INSIGNIA 2020 2.0T	230CV AWD	0,7257	2.721,38	3.265,65	5.442,75	6.531,30
OPEL	INSIGNIA ST 1.6 T	180CV SW	0,5957	2.233,88	2.680,65	4.467,75	5.361,30
OPEL	INSIGNIA ST 2.0 T	220CV SW	0,7039	2.639,63	3.167,55	5.279,25	6.335,10
OPEL	INSIGNIA TOURER 2019 1.5T	165CV SW	0,6062	2.273,25	2.727,90	4.546,50	5.455,80



FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
OPEL	KARL 1.0	75CV	0,3355	1,258,13	1,509,75	2,516,25	3,019,50
OPEL	KARL ROCKS 1.0	73CV	0,3650	1,368,75	1,642,50	2,737,50	3,285,00
OPEL	MERIVA 1.4	100CV	0,4517	1,693,88	2,032,65	3,387,75	4,065,30
OPEL	MERIVA 1.4 100CV	EURO5	0,4604	1,726,50	2,071,80	3,453,00	4,143,60
OPEL	MERIVA 1.4 120CV TURBO	EURO5	0,4824	1,809,00	2,170,80	3,618,00	4,341,60
OPEL	MERIVA 1.4 140CV TURBO	EURO5	0,5010	1,878,75	2,254,50	3,757,50	4,509,00
OPEL	MERIVA 1.4 T	120CV	0,5114	1,917,75	2,301,30	3,835,50	4,602,60
OPEL	MOKKA 1.4T ECOTEC	140CV 4X2	0,4785	1,794,38	2,153,25	3,588,75	4,306,50
OPEL	MOKKA 1.4T ECOTEC	140CV 4X4	0,5035	1,888,13	2,265,75	3,776,25	4,531,50
OPEL	MOKKA 1.4T ECOTEC AUT	140CV 4X2	0,5020	1,882,50	2,259,00	3,765,00	4,518,00
OPEL	MOKKA 1.6 ECOTEC	115CV 4X2	0,4871	1,826,63	2,191,95	3,653,25	4,383,90
OPEL	MOKKAX 1.4T ECOTEC	120CV 4X2	0,4670	1,751,25	2,101,50	3,502,50	4,203,00
OPEL	MOKKAX 1.4T ECOTEC	140CV 4X2	0,4818	1,806,75	2,168,10	3,613,50	4,336,20
OPEL	MOKKAX 1.4T ECOTEC	140CV 4X4	0,5078	1,904,25	2,285,10	3,808,50	4,570,20
OPEL	NUOVA ASTRA 1.4 100CV	EURO5	0,4539	1,702,13	2,042,55	3,404,25	4,085,10
OPEL	NUOVA ASTRA 1.4 120CV	S&S	0,4876	1,828,50	2,194,20	3,657,00	4,388,40
OPEL	NUOVA ASTRA 1.4 TURBO 140CV	EURO5	0,4990	1,871,25	2,245,50	3,742,50	4,491,00
OPEL	NUOVA ASTRA 1.6 GTC	180CV	0,5571	2,089,13	2,506,95	4,178,25	5,013,90
OPEL	NUOVA ASTRA 1.6 TURBO 180CV	EURO5	0,5459	2,047,13	2,456,55	4,094,25	4,913,10
OPEL	NUOVA ASTRA ST 1.4	101CV S.W.	0,4793	1,797,38	2,156,85	3,594,75	4,313,70
OPEL	NUOVA ASTRA ST 1.4 T	120CV SW	0,5030	1,886,25	2,263,50	3,772,50	4,527,00
OPEL	NUOVA ASTRA ST 1.4 TURBO	140CV S.W.	0,5237	1,963,88	2,356,65	3,927,75	4,713,30
OPEL	NUOVA ASTRA ST 1.6	116CV S.W.	0,4951	1,856,63	2,227,95	3,713,25	4,455,90
OPEL	NUOVA ASTRA ST 1.6 TURBO	180CV S.W.	0,5535	2,075,63	2,490,75	4,151,25	4,981,50
OPEL	TIGRA TWINTOP 1.4/16V	90CV COUPÉ/SPIDER	0,4943	1,853,63	2,224,35	3,707,25	4,448,70
OPEL	TIGRA TWINTOP 1.8/16V	125CV COUPÉ/SPIDER	0,5597	2,098,88	2,518,65	4,197,75	5,037,30
OPEL	VIVARO 2.0/16V 120	117CV COMBI	0,7131	2,674,13	3,208,95	5,348,25	6,417,90
OPEL	ZAFIRA 1.4 T 120CV	MY2017	0,5443	2,041,13	2,449,35	4,082,25	4,898,70
OPEL	ZAFIRA 1.4 T 140CV	MY2017	0,5703	2,138,63	2,566,35	4,277,25	5,132,70
OPEL	ZAFIRA 1.6 16V VVT	115CV ONE	0,5161	1,935,38	2,322,45	3,870,75	4,644,90
OPEL	ZAFIRA 1.6T	136CV	0,5577	2,091,38	2,509,65	4,182,75	5,019,30
OPEL	ZAFIRA 1.8 16V VVT	140CV ONE	0,5634	2,112,75	2,535,30	4,225,50	5,070,60
OPEL	ZAFIRA TOURER 1.4 T	120CV	0,5382	2,018,25	2,421,90	4,036,50	4,843,80
OPEL	ZAFIRA TOURER 1.4 T	140CV	0,5603	2,101,13	2,521,35	4,202,25	5,042,70
PEUGEOT	107 1.0/12V 68CV	EURO5	0,3504	1,314,00	1,576,80	2,628,00	3,153,60
PEUGEOT	108 1.0 VTI	68CV	0,3415	1,280,63	1,536,75	2,561,25	3,073,50
PEUGEOT	108 1.2 VTI	82CV	0,3701	1,387,88	1,665,45	2,775,75	3,330,90
PEUGEOT	2008 1.2 12V VTI	82CV	0,4118	1,544,25	1,853,10	3,088,50	3,706,20
PEUGEOT	2008 1.2 PURETECH	110CV	0,4476	1,678,50	2,014,20	3,357,00	4,028,40
PEUGEOT	2008 1.2 PURETECH	82CV	0,4287	1,607,63	1,929,15	3,215,25	3,858,30
PEUGEOT	2008 1.2 PURETECH TURBO	130CV	0,4864	1,824,00	2,188,80	3,648,00	4,377,60
PEUGEOT	2008 1.6 VTI	120CV	0,4758	1,784,25	2,141,10	3,568,50	4,282,20
PEUGEOT	206 1.1 PLUS 60CV	EURO5	0,3913	1,467,38	1,760,85	2,934,75	3,521,70
PEUGEOT	207 1.4 16V VTI 95CV	EURO5	0,4399	1,649,63	1,979,55	3,299,25	3,959,10
PEUGEOT	207 1.4 16V VTI 95CV	S.W. EURO5	0,4574	1,715,25	2,058,30	3,430,50	4,116,60
PEUGEOT	207 1.4 73CV	EURO5	0,4248	1,593,00	1,911,60	3,186,00	3,823,20
PEUGEOT	207 1.4 73CV	S.W. EURO5	0,4547	1,705,13	2,046,15	3,410,25	4,092,30
PEUGEOT	207 1.6 16V THP 156CV	EURO5	0,5089	1,908,38	2,290,05	3,816,75	4,580,10
PEUGEOT	207 1.6 16V VTI 120CV	EURO5	0,4624	1,734,00	2,080,80	3,468,00	4,161,60
PEUGEOT	207 1.6 16V VTI 120CV	S.W. EURO5	0,4752	1,782,00	2,138,40	3,564,00	4,276,80
PEUGEOT	207 1.6/16V 120CV	COUPÉ-CABRIO	0,5066	1,899,75	2,279,70	3,799,50	4,559,40
PEUGEOT	207 1.6/16V 150CV	COUPÉ-CABRIO	0,5426	2,034,75	2,441,70	4,069,50	4,883,40
PEUGEOT	208 1.0 12V VTI	68CV	0,3662	1,373,25	1,647,90	2,746,50	3,295,80
PEUGEOT	208 1.2 12V E-VTI S&S ETG5	82CV	0,3977	1,491,38	1,789,65	2,982,75	3,579,30
PEUGEOT	208 1.2 12V VTI	82CV	0,3835	1,438,13	1,725,75	2,876,25	3,451,50
PEUGEOT	208 1.2 68CV	ND	0,3646	1,367,25	1,640,70	2,734,50	3,281,40
PEUGEOT	208 1.2 82CV	ND	0,3705	1,389,38	1,667,25	2,778,75	3,334,50
PEUGEOT	208 1.2 PURETECH	110CV	0,4079	1,529,63	1,835,55	3,059,25	3,671,10
PEUGEOT	208 1.4 VTI	95CV	0,4341	1,627,88	1,953,45	3,255,75	3,906,90
PEUGEOT	208 1.6 THP	155CV	0,4944	1,854,00	2,224,80	3,708,00	4,449,60
PEUGEOT	208 1.6 THP	208CV	0,5092	1,909,50	2,291,40	3,819,00	4,582,80
PEUGEOT	208 1.6 VTI	120CV	0,4652	1,744,50	2,093,40	3,489,00	4,186,80
PEUGEOT	3008 1.2	130CV	0,4581	1,717,88	2,061,45	3,435,75	4,122,90
PEUGEOT	3008 1.2 130CV	MY2016	0,4626	1,734,75	2,081,70	3,469,50	4,163,40
PEUGEOT	3008 1.6 16V 156CV	EURO5	0,5807	2,177,63	2,613,15	4,355,25	5,226,30
PEUGEOT	3008 1.6 PURETECH TURBO	180CV	0,5993	2,247,38	2,696,85	4,494,75	5,393,70
PEUGEOT	3008 1.6 THP 165CV	MY2016	0,5682	2,130,75	2,556,90	4,261,50	5,113,80
PEUGEOT	3008 1.6 VTI	120CV	0,5181	1,942,88	2,331,45	3,885,75	4,662,90
PEUGEOT	308 1.2	110CV	0,4342	1,628,25	1,953,90	3,256,50	3,907,80
PEUGEOT	308 1.2	130CV	0,4569	1,713,38	2,056,05	3,426,75	4,112,10
PEUGEOT	308 1.2 12V VTI 82CV	MOD.2013	0,4307	1,615,13	1,938,15	3,230,25	3,876,30





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PEUGEOT	308 1.2 E-THP 130CV	SW	0,4663	1,748,63	2,098,35	3,497,25	4,196,70
PEUGEOT	308 1.4 VTI 98CV	EURO5	0,4797	1,798,88	2,158,65	3,597,75	4,317,30
PEUGEOT	308 1.4 VTI 98CV	S.W. EURO5	0,4874	1,827,75	2,193,30	3,655,50	4,386,60
PEUGEOT	308 1.6 THP	205CV	0,5404	2,026,50	2,431,80	4,053,00	4,863,60
PEUGEOT	308 1.6 THP 125CV	MOD.2013	0,4818	1,806,75	2,168,10	3,613,50	4,336,20
PEUGEOT	308 1.6 THP 156CV	CC EURO5	0,5803	2,176,13	2,611,35	4,352,25	5,222,70
PEUGEOT	308 1.6 THP 156CV	EURO5	0,5275	1,978,13	2,373,75	3,956,25	4,747,50
PEUGEOT	308 1.6 THP 156CV	MOD.2013	0,4984	1,869,00	2,242,80	3,738,00	4,485,60
PEUGEOT	308 1.6 THP 156CV	S.W. EURO5	0,5390	2,021,25	2,425,50	4,042,50	4,851,00
PEUGEOT	308 1.6 THP 200CV	CC EURO5	0,6204	2,326,50	2,791,80	4,653,00	5,583,60
PEUGEOT	308 1.6 THP GTI 200CV	EURO5	0,5583	2,093,63	2,512,35	4,187,25	5,024,70
PEUGEOT	308 1.6 VTI 120CV	CC EURO5	0,5639	2,114,63	2,537,55	4,229,25	5,075,10
PEUGEOT	308 1.6 VTI 120CV	EURO5	0,4888	1,833,00	2,199,60	3,666,00	4,399,20
PEUGEOT	308 1.6 VTI 120CV	S.W. EURO5	0,4948	1,855,50	2,226,60	3,711,00	4,453,20
PEUGEOT	5008 1.2 130CV	MOD 2017	0,4776	1,791,00	2,149,20	3,582,00	4,298,40
PEUGEOT	5008 1.2 PURETECH	130CV	0,4648	1,743,00	2,091,60	3,486,00	4,183,20
PEUGEOT	5008 1.6 165CV	MOD 2017	0,5823	2,183,63	2,620,35	4,367,25	5,240,70
PEUGEOT	5008 1.6 16V 120CV	EURO5	0,5438	2,039,25	2,447,10	4,078,50	4,894,20
PEUGEOT	5008 1.6 16V 156CV	EURO5	0,5739	2,152,13	2,582,55	4,304,25	5,165,10
PEUGEOT	508 1.6 THP	156CV	0,5694	2,135,25	2,562,30	4,270,50	5,124,60
PEUGEOT	508 1.6 VTI	120CV	0,5260	1,972,50	2,367,00	3,945,00	4,734,00
PEUGEOT	508 SW 1.6 165CV	EURO 6	0,5607	2,102,63	2,523,15	4,205,25	5,046,30
PEUGEOT	508 SW 1.6 THP	156CV	0,5790	2,171,25	2,605,50	4,342,50	5,211,00
PEUGEOT	508 SW 1.6 VTI	120CV	0,5317	1,993,88	2,392,65	3,987,75	4,785,30
PEUGEOT	607 2.2/16V 163CV	BERLINA	0,7827	2,935,13	3,522,15	5,870,25	7,044,30
PEUGEOT	PARTNER TEPEE 1.6	120CV EURO5	0,5070	1,901,25	2,281,50	3,802,50	4,563,00
PEUGEOT	PARTNER TEPEE 1.6	98CV EURO5	0,4806	1,802,25	2,162,70	3,604,50	4,325,40
PEUGEOT	PARTNER TEPEE 1.6 98CV	ND	0,4584	1,719,00	2,062,80	3,438,00	4,125,60
PEUGEOT	RCZ 1.6 16V THP	156CV	0,5903	2,213,63	2,656,35	4,427,25	5,312,70
PEUGEOT	RCZ 1.6 16V THP	200CV	0,6193	2,322,38	2,786,85	4,644,75	5,573,70
PORSCHE	911 CARRERA 3.0 370CV	CABRIO	1,3093	4,909,88	5,891,85	9,819,75	11,783,70
PORSCHE	911 CARRERA 3.0 370CV	COUPÉ	1,2144	4,554,00	5,464,80	9,108,00	10,929,60
PORSCHE	911 CARRERA 3.5 350CV	CABRIO	1,2689	4,758,38	5,710,05	9,516,75	11,420,10
PORSCHE	911 CARRERA 3.5 350CV	COUPÉ 2012	1,2041	4,515,38	5,418,45	9,030,75	10,836,90
PORSCHE	911 CARRERA 345CV	CABRIO	1,2855	4,820,63	5,784,75	9,641,25	11,569,50
PORSCHE	911 CARRERA 345CV	COUPÉ	1,1708	4,390,50	5,268,60	8,781,00	10,537,20
PORSCHE	911 CARRERA 4S 385CV	CABRIO	1,4419	5,407,13	6,488,55	10,814,25	12,977,10
PORSCHE	911 CARRERA 4S 385CV	COUPÉ	1,3566	5,087,25	6,104,70	10,174,50	12,209,40
PORSCHE	911 CARRERA QUATTRO	345CV CABRIO	1,3434	5,037,75	6,045,30	10,075,50	12,090,60
PORSCHE	911 CARRERA QUATTRO	345CV COUPÉ	1,2571	4,714,13	5,656,95	9,428,25	11,313,90
PORSCHE	911 CARRERA S 3.0 420CV	COUPÉ	1,3305	4,989,38	5,987,25	9,978,75	11,974,50
PORSCHE	911 CARRERA S 3.8 400CV	CABRIO	1,4187	5,320,13	6,384,15	10,640,25	12,768,30
PORSCHE	911 CARRERA S 3.8 400CV	COUPÉ 2012	1,3277	4,978,88	5,974,65	9,957,75	11,949,30
PORSCHE	911 CARRERA S 385CV	CABRIO	1,3850	5,193,75	6,232,50	10,387,50	12,465,00
PORSCHE	911 CARRERA S 385CV	COUPÉ	1,2987	4,870,13	5,844,15	9,740,25	11,688,30
PORSCHE	911 TURBO 480CV	COUPÉ	1,6918	6,344,25	7,613,10	12,688,50	15,226,20
PORSCHE	BOXSTER 2.7	265CV	0,8640	3,240,00	3,888,00	6,480,00	7,776,00
PORSCHE	BOXSTER 2.9	256CV	0,9254	3,470,25	4,164,30	6,940,50	8,328,60
PORSCHE	BOXSTER 3.4 S	310CV	1,0202	3,825,75	4,590,90	7,651,50	9,181,80
PORSCHE	BOXSTER 3.4 S	315CV	0,9681	3,630,38	4,356,45	7,260,75	8,712,90
PORSCHE	BOXSTER SPYDER 3.4 24V	320CV	1,0717	4,018,88	4,822,65	8,037,75	9,645,30
PORSCHE	CAYENNE 3.6	300CV	1,0214	3,830,25	4,596,30	7,660,50	9,192,60
PORSCHE	CAYENNE 3.6 V6	420CV	1,1686	4,382,25	5,258,70	8,764,50	10,517,40
PORSCHE	CAYENNE 4.8 V8	520CV	1,5628	5,860,50	7,032,60	11,721,00	14,065,20
PORSCHE	CAYENNE S 4.8	400CV	1,1781	4,417,88	5,301,45	8,835,75	10,602,90
PORSCHE	CAYENNE S HYBRID 3.0	333CV	1,1000	4,125,00	4,950,00	8,250,00	9,900,00
PORSCHE	CAYENNE TURBO 4.8	500CV	1,5612	5,854,50	7,025,40	11,709,00	14,050,80
PORSCHE	CAYMAN 2.7	275CV	0,8754	3,282,75	3,939,30	6,565,50	7,878,60
PORSCHE	CAYMAN 2.9	265CV	0,9465	3,549,38	4,259,25	7,098,75	8,518,50
PORSCHE	CAYMAN 3.4 S	325CV	0,9884	3,706,50	4,447,80	7,413,00	8,895,60
PORSCHE	CAYMAN R 3.4	330CV	1,1060	4,147,50	4,977,00	8,295,00	9,954,00
PORSCHE	CAYMAN S 3.4	320CV	1,0544	3,954,00	4,744,80	7,908,00	9,489,60
PORSCHE	MACAN 2.0	252CV	0,8359	3,134,63	3,761,55	6,269,25	7,523,10
PORSCHE	MACAN 3.0 GTS	360CV	1,0606	3,977,25	4,772,70	7,954,50	9,545,40
PORSCHE	MACAN 3.0 S	340CV	0,9686	3,632,25	4,358,70	7,264,50	8,717,40
PORSCHE	MACAN 3.6 TURBO	400CV	1,1387	4,270,13	5,124,15	8,540,25	10,248,30
PORSCHE	PANAMERA 3.6	300CV	1,1925	4,471,88	5,366,25	8,943,75	10,732,50
PORSCHE	PANAMERA 3.6	310CV	1,1545	4,329,38	5,195,25	8,658,75	10,390,50
PORSCHE	PANAMERA 3.6 4	300CV	1,2132	4,549,50	5,459,00	9,099,00	10,918,80
PORSCHE	PANAMERA 4 3.6	310CV	1,1964	4,486,50	5,383,80	8,973,00	10,767,60
PORSCHE	PANAMERA 4.0 TURBO	550CV	1,7503	6,563,63	7,876,35	13,127,25	15,752,70



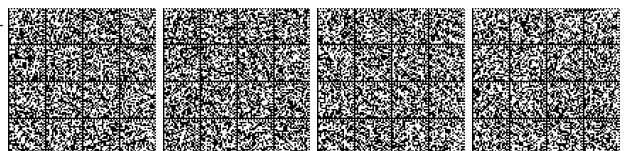
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MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
PORSCHE	PANAMERA 4.8 GTS	430CV	1.5053	5.644,88	6.773,85	11.289,75	13.547,70
PORSCHE	PANAMERA 4.8 TURBO S	550CV	1.9339	7.252,13	8.702,55	14.504,25	17.405,10
PORSCHE	PANAMERA 4S 2.9	440CV	1.3295	4.985,63	5.982,75	9.971,25	11.965,50
PORSCHE	PANAMERA 4S 3.0	420CV	1.3751	5.156,63	6.187,95	10.313,25	12.375,90
PORSCHE	PANAMERA 4S 4.8 8V	400CV	1.3990	5.246,25	6.295,50	10.492,50	12.591,00
PORSCHE	PANAMERA GTS 4.0	460CV	1.5973	5.989,88	7.187,85	11.979,75	14.375,70
PORSCHE	PANAMERA GTS 4.8	441CV	1.5313	5.742,38	6.890,85	11.484,75	13.781,70
PORSCHE	PANAMERA S 3.0	420CV	1.3313	4.992,38	5.990,85	9.984,75	11.981,70
PORSCHE	PANAMERA S 4.8 8V	400CV	1.3692	5.134,50	6.161,40	10.269,00	12.322,80
PORSCHE	PANAMERA TURBO 4.8	519CV	1.6838	6.314,25	7.577,10	12.628,50	15.154,20
PORSCHE	PANAMERA TURBO 4.8 8V	500CV	1.7082	6.405,75	7.686,90	12.811,50	15.373,80
RENAULT	CAPTUR 1.2 TCE	120CV EDC	0.4454	1.670,25	2.004,30	3.340,50	4.008,60
RENAULT	CAPTUR 2020 1.0 TCE	100CV	0.3973	1.489,88	1.787,85	2.979,75	3.575,70
RENAULT	CAPTUR 2020 1.3 TCE	130CV	0.4678	1.754,25	2.105,10	3.508,50	4.210,20
RENAULT	CAPTUR 900 TCE 12V	90CV	0.3962	1.485,75	1.782,90	2.971,50	3.565,80
RENAULT	CAPTURE 0.9	90CV	0.3925	1.471,88	1.766,25	2.943,75	3.532,50
RENAULT	CAPTURE 1.3 TCE	130CV	0.4458	1.671,75	2.006,10	3.343,50	4.012,20
RENAULT	CAPTURE 1.3 TCE	150CV	0.4606	1.727,25	2.072,70	3.454,50	4.145,40
RENAULT	CLIO 0.9 TCE 12V	75CV	0.3844	1.441,50	1.729,80	2.883,00	3.459,60
RENAULT	CLIO 0.9 TCE 12V	90CV	0.3901	1.462,88	1.755,45	2.925,75	3.510,90
RENAULT	CLIO 0.9 TCE 12V	90CV S&S	0.3998	1.499,25	1.799,10	2.998,50	3.598,20
RENAULT	CLIO 0.9 TCE 90CV	S&S	0.3866	1.449,75	1.739,70	2.899,50	3.479,40
RENAULT	CLIO 1.2	75CV	0.4065	1.524,38	1.829,25	3.048,75	3.658,50
RENAULT	CLIO 1.2 120CV	S&S	0.4308	1.615,50	1.938,60	3.231,00	3.877,20
RENAULT	CLIO 1.2 16V 101CV SPORTOUR	SW	0.4379	1.642,13	1.970,55	3.284,25	3.941,10
RENAULT	CLIO 1.2 16V 75CV SPORTOUR	SW	0.4227	1.585,13	1.902,15	3.170,25	3.804,30
RENAULT	CLIO 1.2 75CV	BERLINA	0.4121	1.545,38	1.854,45	3.090,75	3.708,90
RENAULT	CLIO 1.2 75CV	ND	0.3954	1.482,75	1.779,30	2.965,50	3.558,60
RENAULT	CLIO 1.2 TCE	120CV	0.4417	1.656,38	1.987,65	3.312,75	3.975,30
RENAULT	CLIO 1.2 TCE 101CV	BERLINA	0.4303	1.613,63	1.936,35	3.227,25	3.872,70
RENAULT	CLIO 1.2 TCE S&S	120CV	0.4413	1.654,88	1.985,85	3.309,75	3.971,70
RENAULT	CLIO 1.6 130CV	GT GORDINI	0.4986	1.869,75	2.243,70	3.739,50	4.487,40
RENAULT	CLIO 1.6 T 200CV	RS	0.5374	2.015,25	2.418,30	4.030,50	4.836,60
RENAULT	CLIO 1.6 TCE	200CV	0.5071	1.901,63	2.281,95	3.803,25	4.563,90
RENAULT	CLIO 2.0 203CV RS	BERLINA	0.6059	2.272,13	2.726,55	4.544,25	5.453,10
RENAULT	CLIO 2019 1.0 SCE	75CV	0.3964	1.486,50	1.783,80	2.973,00	3.567,60
RENAULT	CLIO 2019 1.0 TCE	100CV	0.3917	1.468,88	1.762,65	2.937,75	3.525,30
RENAULT	CLIO 2019 1.3 TCE	130CV	0.4738	1.776,75	2.132,10	3.553,50	4.264,20
RENAULT	CLIO SPORTER 1.2	75CV SW	0.4285	1.606,88	1.928,25	3.213,75	3.856,50
RENAULT	CLIO SPORTER 1.2 75CV	SW	0.4018	1.506,75	1.808,10	3.013,50	3.616,20
RENAULT	CLIO SPORTER 1.2 TCE	120CV SW	0.4621	1.732,88	2.079,45	3.465,75	4.158,90
RENAULT	CLIO SPORTER 1.2 TCE 120CV	SW	0.4347	1.630,13	1.956,15	3.260,25	3.912,30
RENAULT	CLIO SPORTER 900 TCE	90CV SW	0.4091	1.534,13	1.840,95	3.068,25	3.681,90
RENAULT	CLIO SPORTER 900 TCE 90CV	SW	0.3909	1.465,88	1.759,05	2.931,75	3.518,10
RENAULT	CLIO STORIA 1.2/58CV	MOD.2004	0.3881	1.455,38	1.746,45	2.910,75	3.492,90
RENAULT	ESCAPE 1.8 TCE	225CV	0.6509	2.440,88	2.929,05	4.881,75	5.858,10
RENAULT	ESPACE 1.6 TCE	200CV	0.6096	2.286,00	2.743,20	4.572,00	5.486,40
RENAULT	ESPACE 1.8 TCE EDC	225CV	0.6908	2.590,50	3.108,60	5.181,00	6.217,20
RENAULT	ESPACE 20/16V 136CV	MOD.2006	0.6548	2.455,50	2.946,60	4.911,00	5.893,20
RENAULT	GRAND MODUS 1.2/16V	101CV	0.4445	1.666,88	2.000,25	3.333,75	4.000,50
RENAULT	GRAND MODUS 1.2/16V	75CV	0.4274	1.602,75	1.923,30	3.205,50	3.846,60
RENAULT	GRAND MODUS 1.6/16V	113CV	0.4910	1.841,25	2.209,50	3.682,50	4.419,00
RENAULT	GRAND SCENIC 1.2 TCE	115CV	0.5090	1.908,75	2.290,50	3.817,50	4.581,00
RENAULT	GRAND SCENIC 1.2 TCE	130CV	0.5343	2.003,63	2.404,35	4.007,25	4.808,70
RENAULT	GRAND SCENIC 1.3 TCE	115CV	0.5257	1.971,38	2.365,65	3.942,75	4.731,30
RENAULT	GRAND SCENIC 1.3 TCE	140CV	0.5645	2.116,88	2.540,25	4.233,75	5.080,50
RENAULT	GRAND SCENIC 1.3 TCE	160CV	0.5874	2.202,75	2.643,30	4.405,50	5.286,60
RENAULT	KADJAR 1.2 TCE	130CV	0.4434	1.662,75	1.995,30	3.325,50	3.990,60
RENAULT	KADJAR 1.3 TCE	160CV	0.5105	1.914,38	2.297,25	3.828,75	4.594,50
RENAULT	KANGOO 1.6	105CV	0.4972	1.864,50	2.237,40	3.729,00	4.474,80
RENAULT	LAGUNA 2.0 TURBO 205CV	COUPÉ	0.7294	2.735,25	3.282,30	5.470,50	6.564,60
RENAULT	LAGUNA 2.0/16V 140CV	BERLINA	0.6069	2.275,88	2.731,05	4.551,75	5.462,10
RENAULT	LAGUNA 2.0/16V 140CV	SPORTOUR S.W.	0.6141	2.302,88	2.763,45	4.605,75	5.526,90
RENAULT	LAGUNA 2.0/T 205CV	GT BERLINA	0.6788	2.545,50	3.054,60	5.091,00	6.109,20
RENAULT	LAGUNA 2.0/T 205CV	GT SPORTOUR SW	0.6861	2.572,88	3.087,45	5.145,75	6.174,90
RENAULT	LAGUNA 3.5 V6 240CV	COUPÉ	0.8264	3.099,00	3.718,80	6.198,00	7.437,60
RENAULT	MEGANE 1.2 TCE	116CV	0.4616	1.731,00	2.077,20	3.462,00	4.154,40
RENAULT	MEGANE 1.2 TCE 100CV	MY2016	0.4367	1.637,63	1.965,15	3.275,25	3.930,30
RENAULT	MEGANE 1.2 TCE 130CV	MY2016	0.4772	1.789,50	2.147,40	3.579,00	4.294,80
RENAULT	MEGANE 1.3 TCE	115CV	0.4594	1.722,75	2.067,30	3.445,50	4.134,60
RENAULT	MEGANE 1.3 TCE	140CV	0.4998	1.874,25	2.249,10	3.748,50	4.498,20



FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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	MEGANE 1.4 TCE 130CV	EURO5	0,5098	1.911,75	2.294,10	3.823,50	4.588,20
RENAULT	MEGANE 1.4 TCE 130CV	EURO5 COUPÉ	0,4996	1.873,50	2.248,20	3.747,00	4.496,40
RENAULT	MEGANE 1.4 TCE 130CV	EURO5 SPORT TOUR	0,5193	1.947,38	2.336,85	3.894,75	4.673,70
RENAULT	MEGANE 1.6	110CV	0,4917	1.843,88	2.212,65	3.687,75	4.425,30
RENAULT	MEGANE 1.6 110CV	EURO5	0,5053	1.894,88	2.273,85	3.789,75	4.547,70
RENAULT	MEGANE 1.6 110CV	EURO5 COUPÉ	0,5041	1.890,38	2.268,45	3.780,75	4.536,90
RENAULT	MEGANE 1.6 110CV	EURO5 SPORT TOUR	0,5154	1.932,75	2.319,30	3.865,50	4.638,60
RENAULT	MEGANE 1.6 TCE GT 205CV	MY2016	0,5454	2.045,25	2.454,30	4.090,50	4.908,60
RENAULT	MEGANE 2.0 TCE	180CV	0,5981	2.242,88	2.691,45	4.485,75	5.382,90
RENAULT	MEGANE 2.0 TCE 16V GT	180CV EURO5 COUPÉ	0,6029	2.260,88	2.713,05	4.521,75	5.426,10
RENAULT	MEGANE 2020 1.3 TCE	115CV	0,4919	1.844,63	2.213,55	3.689,25	4.427,10
RENAULT	MEGANE 2020 1.3 TCE	160CV	0,5598	2.099,25	2.519,10	4.198,50	5.038,20
RENAULT	MEGANE C-C 1.2 TCE	130CV	0,4621	1.732,88	2.079,45	3.465,75	4.158,90
RENAULT	MEGANE C-C 1.6	110CV	0,5544	2.079,00	2.494,80	4.158,00	4.989,60
RENAULT	MEGANE COUPÉ 1.2	130CV	0,4548	1.705,50	2.046,60	3.411,00	4.093,20
RENAULT	MEGANE COUPÉ 2.0	265CV	0,6111	2.291,63	2.749,95	4.583,25	5.499,90
RENAULT	MEGANE COUPÉ RS 2.0 T	275CV	0,7018	2.631,75	3.158,10	5.263,50	6.316,20
RENAULT	MEGANE GRAND COUPÉ 1.3	140CV	0,5041	1.890,38	2.268,45	3.780,75	4.536,90
RENAULT	MEGANE III 2.0 T 250CV RS	COUPÉ	0,6779	2.542,13	3.050,55	5.084,25	6.101,10
RENAULT	MEGANE SPORTER 1.2 100CV	SW	0,4544	1.704,00	2.044,80	3.408,00	4.089,60
RENAULT	MEGANE SPORTER 1.2 130CV	SW	0,4960	1.860,00	2.232,00	3.720,00	4.464,00
RENAULT	MEGANE SPORTER 1.3 TCE	115CV	0,4674	1.752,75	2.103,30	3.505,50	4.206,60
RENAULT	MEGANE SPORTER 1.3 TCE	140CV	0,5078	1.904,25	2.285,10	3.808,50	4.570,20
RENAULT	MEGANE SPORTER 2020 1.3 TCE	115CV	0,5004	1.876,50	2.251,80	3.753,00	4.503,60
RENAULT	MEGANE SPORTER 2020 1.3 TCE	160CV	0,5679	2.129,63	2.555,55	4.259,25	5.111,10
RENAULT	MEGANE SPORTOUR 1.2	116CV SW	0,4616	1.731,00	2.077,20	3.462,00	4.154,40
RENAULT	MEGANE SPORTOUR 1.6	110CV SW	0,4911	1.841,63	2.209,95	3.683,25	4.419,90
RENAULT	MEGANE ST 1.2 TCE	130CV SW	0,4861	1.822,88	2.187,45	3.645,75	4.374,90
RENAULT	MODUS 1.2/16V 101CV	MOD.2008	0,4445	1.666,88	2.000,25	3.333,75	4.000,50
RENAULT	MODUS 1.2/16V 75CV	MOD.2008	0,4274	1.602,75	1.923,30	3.205,50	3.846,60
RENAULT	MODUS 1.6/16V 113CV	MOD.2008	0,5149	1.930,88	2.317,05	3.861,75	4.634,10
RENAULT	SCENIC 1.3 TCE	116CV	0,5117	1.918,88	2.302,65	3.837,75	4.605,30
RENAULT	SCENIC 1.3 TCE	160CV	0,6249	2.343,38	2.812,05	4.686,75	5.624,10
RENAULT	SCENIC 1.4 130CV	MOD. 2012	0,5709	2.140,88	2.569,05	4.281,75	5.138,10
RENAULT	SCENIC 1.6 110CV	MOD. 2012	0,5231	1.961,63	2.353,95	3.923,25	4.707,90
RENAULT	SCENIC ENERGY 1.2 TCE	115CV	0,4797	1.798,88	2.158,65	3.597,75	4.317,30
RENAULT	SCENIC ENERGY 1.2 TCE	130CV	0,5047	1.892,63	2.271,15	3.785,25	4.542,30
RENAULT	SCENIC X-MOD 1.2	115CV	0,4860	1.822,50	2.187,00	3.645,00	4.374,00
RENAULT	SCENIC X-MOD 1.2	130CV	0,5151	1.931,63	2.317,95	3.863,25	4.635,90
RENAULT	SCENIC X-MOD 1.4 130CV	MOD. 2012	0,5569	2.088,38	2.506,05	4.176,75	5.012,10
RENAULT	SCENIC X-MOD 1.6 110CV	MOD. 2012	0,5094	1.910,25	2.292,30	3.820,50	4.584,60
RENAULT	TALISMAN 1.3 TCE	160CV	0,6353	2.382,38	2.858,85	4.764,75	5.717,70
RENAULT	TALISMAN 1.6 TCE	150CV	0,5553	2.082,38	2.498,85	4.164,75	4.997,70
RENAULT	TALISMAN 1.6 TCE	200CV	0,5902	2.213,25	2.655,90	4.426,50	5.311,80
RENAULT	TALISMAN 1.8 TCE	225CV	0,6937	2.601,38	3.121,65	5.202,75	6.243,30
RENAULT	TALISMAN SPORTER 1.6 TCE	150CV	0,5575	2.090,63	2.508,75	4.181,25	5.017,50
RENAULT	TALISMAN SPORTER 1.6 TCE	200CV	0,5903	2.213,63	2.656,35	4.427,25	5.312,70
RENAULT	TALISMAN SPORTER 1.8 TCE	225CV	0,6951	2.606,63	3.127,95	5.213,25	6.255,90
RENAULT	TWINGO 0.9 TCE	110CV	0,3928	1.473,00	1.767,60	2.946,00	3.535,20
RENAULT	TWINGO 0.9 TCE	90CV MY2014	0,3651	1.369,13	1.642,95	2.738,25	3.285,90
RENAULT	TWINGO 0.9 TCE DUEL	90CV	0,3594	1.347,75	1.617,30	2.695,50	3.234,60
RENAULT	TWINGO 1.0 SCE	70CV MY2014	0,3487	1.307,63	1.569,15	2.615,25	3.138,30
RENAULT	TWINGO 1.0 SCE S&S	70CV MY2014	0,3612	1.354,50	1.625,40	2.709,00	3.250,80
RENAULT	TWINGO 1.0 TCE DUEL	70CV	0,3632	1.362,00	1.634,40	2.724,00	3.268,80
RENAULT	TWINGO 1.2 16V 101CV	EURO5	0,4223	1.583,63	1.900,35	3.167,25	3.800,70
RENAULT	TWINGO 1.2 16V 75CV	EURO5	0,3734	1.400,25	1.680,30	2.800,50	3.360,60
RENAULT	TWINGO 1.6 16V RS 133CV	MY2010	0,4622	1.733,25	2.079,90	3.466,50	4.159,80
RENAULT	TWINGO 2019 900	92CV	0,3844	1.441,50	1.729,80	2.883,00	3.459,60
RENAULT	WIND 1.2 16V 101CV	CABRIOLET	0,4795	1.798,13	2.157,75	3.596,25	4.315,50
RENAULT	WIND 1.6 16V 133CV	CABRIOLET	0,5077	1.903,88	2.284,65	3.807,75	4.569,30
SAAB	9-3 CABRIO 1.8T	150CV	0,7152	2.682,00	3.218,40	5.364,00	6.436,80
SAAB	9-3 CABRIO 2.0T 175CV	MOD.2008	0,7355	2.758,13	3.309,75	5.516,25	6.619,50
SAAB	9-3 CABRIO 2.0T 210CV	MOD.2008	0,7866	2.949,75	3.539,70	5.899,50	7.079,40
SAAB	9-3 CABRIO 2.8 V6 T	280CV MOD.2008	0,9170	3.438,75	4.126,50	6.877,50	8.253,00
SAAB	9-3 SPORT SEDAN 1.8I	122CV MOD.2008	0,6252	2.344,50	2.813,40	4.689,00	5.626,80
SAAB	9-3 SPORT SEDAN 1.8T	150CV MOD.2008	0,6449	2.418,38	2.902,05	4.836,75	5.804,10
SAAB	9-3 SPORT SEDAN 2.0T	175CV MOD.2008	0,6727	2.522,63	3.027,15	5.045,25	6.054,30
SAAB	9-3 SPORT SEDAN 2.0T	210CV MOD.2008	0,7392	2.772,00	3.326,40	5.544,00	6.652,80
SAAB	9-3 SPORT SEDAN 2.8 V6 T	280CV MOD.2008	0,8593	3.222,38	3.866,85	6.444,75	7.733,70
SAAB	9-3 SPORHATCH 1.8I	122CV S.W.MOD.2008	0,6380	2.392,50	2.871,00	4.785,00	5.742,00
SAAB	9-3 SPORHATCH 1.8T	150CV S.W. MOD.2008	0,6650	2.493,75	2.992,50	4.987,50	5.985,00



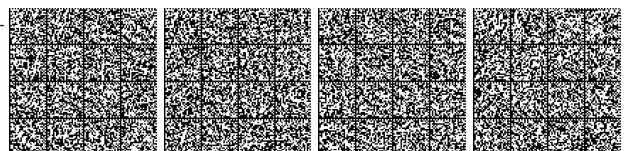
FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
SAAB	9-3 SPORHATCH 2.0 XWD	210CV MOD.2008	0,7668	2,875,50	3,450,60	5,751,00	6,901,20
SAAB	9-3 SPORHATCH 2.0T	175CV S.W. MOD.2008	0,6924	2,596,50	3,115,80	5,193,00	6,231,60
SAAB	9-3 SPORHATCH 2.0T	210CV S.W. MOD.2008	0,7369	2,763,38	3,316,05	5,526,75	6,632,10
SAAB	9-3 SPORHATCH 2.8 V6 T	280CV MOD.2008	0,8804	3,301,50	3,961,80	6,603,00	7,923,60
SAAB	9-5 1.6 TURBO	180CV	0,6846	2,567,25	3,080,70	5,134,50	6,161,40
SAAB	9-5 2.0 TURBO	220CV	0,7471	2,801,63	3,361,95	5,603,25	6,723,90
SAAB	9-5 2.8 V6 TURBO AUT. XWD	301CV	1,0210	3,828,75	4,594,50	7,657,50	9,189,00
SAAB	9-7X 4.2 V6 295CV	5 PORTE	1,0040	3,765,00	4,518,00	7,530,00	9,036,00
SAAB	9-7X 5.3 V8 305CV	5 PORTE	1,0364	3,886,50	4,663,80	7,773,00	9,327,60
SEAT	ALHAMBRA 1.4 TSI	150CV EURO5	0,6251	2,344,13	2,812,95	4,688,25	5,625,90
SEAT	ALTEA 1.4 TSI	125CV	0,5512	2,067,00	2,480,40	4,134,00	4,960,80
SEAT	ALTEA 1.4/16V	85CV	0,4928	1,848,00	2,217,60	3,696,00	4,435,20
SEAT	ALTEA 1.8/16V TFSI	160CV	0,5859	2,197,13	2,636,55	4,394,25	5,273,10
SEAT	ALTEA XL 1.2 TSI	105CV EURO5	0,4763	1,786,13	2,143,35	3,572,25	4,286,70
SEAT	ALTEA XL 1.4	86CV EURO5	0,4929	1,848,38	2,218,05	3,696,75	4,436,10
SEAT	ALTEA XL 1.4 TSI	125CV EURO5	0,5233	1,962,38	2,354,85	3,924,75	4,709,70
SEAT	ARONA 1.0 TSI	115CV	0,4169	1,563,38	1,876,05	3,126,75	3,752,10
SEAT	ARONA 1.0 TSI	95CV	0,3906	1,464,75	1,757,70	2,929,50	3,515,40
SEAT	ARONA 1.5 TSI	150CV	0,4508	1,690,50	2,028,60	3,381,00	4,057,20
SEAT	ATECA 1.0 ECO TSI	116CV	0,4635	1,738,13	2,085,75	3,476,25	4,171,50
SEAT	ATECA 1.4 ECO TSI	150CV	0,4767	1,787,63	2,145,15	3,575,25	4,290,30
SEAT	ATECA 1.4 ECO TSI 4DRIVE	150CV	0,5421	2,032,88	2,439,45	4,065,75	4,878,90
SEAT	ATECA 1.5 ECO TSI	150CV	0,4944	1,854,00	2,224,80	3,708,00	4,449,60
SEAT	ATECA 1.5 ECOTSI 4DRIVE	150CV	0,5631	2,111,63	2,533,95	4,223,25	5,067,90
SEAT	ATECA 2020 1.0 TSI	115CV	0,4521	1,695,38	2,034,45	3,390,75	4,068,90
SEAT	EXEO 1.6/16V 102CV	EURO 5	0,5416	2,031,00	2,437,20	4,062,00	4,874,40
SEAT	EXEO 2.0/16V TSI 200CV	EURO 5	0,6280	2,355,00	2,826,00	4,710,00	5,652,00
SEAT	EXEO ST 1.6 102CV	S.W.	0,5543	2,078,63	2,494,35	4,157,25	4,988,70
SEAT	EXEO ST 2.0 TSI 200CV	S.W.	0,6413	2,404,88	2,885,85	4,809,75	5,771,70
SEAT	IBIZA 1.0	75CV	0,3825	1,434,38	1,721,25	2,868,75	3,442,50
SEAT	IBIZA 1.0	95CV	0,3854	1,445,25	1,734,30	2,890,50	3,468,60
SEAT	IBIZA 1.0 75CV	MY2017	0,3956	1,483,50	1,780,20	2,967,00	3,560,40
SEAT	IBIZA 1.0 80CV	MY2018	0,3932	1,474,50	1,769,40	2,949,00	3,538,80
SEAT	IBIZA 1.0 95CV	MY2017	0,4082	1,530,75	1,836,90	3,061,50	3,673,80
SEAT	IBIZA 1.0 95CV	MY2018	0,4001	1,500,38	1,800,45	3,000,75	3,600,90
SEAT	IBIZA 1.0 ECOTSI 115CV	MY2017	0,4198	1,574,25	1,889,10	3,148,50	3,778,20
SEAT	IBIZA 1.2	110CV	0,4138	1,551,75	1,862,10	3,103,50	3,724,20
SEAT	IBIZA 1.2	90CV	0,4041	1,515,38	1,818,45	3,030,75	3,636,90
SEAT	IBIZA 1.2 60 CV	EURO5	0,4050	1,518,75	1,822,50	3,037,50	3,645,00
SEAT	IBIZA 1.2 60CV	EURO5	0,3941	1,477,88	1,773,45	2,955,75	3,546,90
SEAT	IBIZA 1.2 69CV	EURO5	0,4159	1,559,63	1,871,55	3,119,25	3,743,10
SEAT	IBIZA 1.2 70 CV	EURO5	0,4059	1,522,13	1,826,55	3,044,25	3,653,10
SEAT	IBIZA 1.2 TSI	86CV	0,4202	1,575,75	1,890,90	3,151,50	3,781,80
SEAT	IBIZA 1.2 TSI 105CV	EURO5	0,4254	1,595,25	1,914,30	3,190,50	3,828,60
SEAT	IBIZA 1.4	85CV	0,4390	1,646,25	1,975,50	3,292,50	3,951,00
SEAT	IBIZA 1.4 85CV	EURO5	0,4369	1,638,38	1,966,05	3,276,75	3,932,10
SEAT	IBIZA 1.4 BI TURBO FR	150CV	0,5351	2,006,63	2,407,95	4,013,25	4,815,90
SEAT	IBIZA 1.4 TSI DSG 180CV	CUPRA EURO5	0,5632	2,112,00	2,534,40	4,224,00	5,068,80
SEAT	IBIZA 1.5 TSI EVO 150CV	MY2018	0,4500	1,687,50	2,025,00	3,375,00	4,050,00
SEAT	IBIZA SOL 1.0	75CV	0,3878	1,454,25	1,745,10	2,908,50	3,490,20
SEAT	IBIZA ST 1.0 75CV	SW	0,3985	1,494,38	1,793,25	2,988,75	3,586,50
SEAT	IBIZA ST 1.2 69CV	STATION WAGON	0,4153	1,557,38	1,868,85	3,114,75	3,737,70
SEAT	IBIZA ST 1.2 TSI 105CV	STATION WAGON	0,4383	1,643,63	1,972,35	3,287,25	3,944,70
SEAT	IBIZA ST 1.2 TSI DGS	105 CV	0,4593	1,722,38	2,066,85	3,444,75	4,133,70
SEAT	IBIZA ST 1.4 85CV	STATION WAGON	0,4594	1,722,75	2,067,30	3,445,50	4,134,60
SEAT	LEON 1.0 TSI	115CV	0,4375	1,640,63	1,968,75	3,281,25	3,937,50
SEAT	LEON 1.2 TSI	110CV	0,4696	1,761,00	2,113,20	3,522,00	4,226,40
SEAT	LEON 1.2 TSI	86CV	0,4442	1,665,75	1,998,90	3,331,50	3,997,80
SEAT	LEON 1.2 TSI 86CV SC	EURO5	0,4469	1,675,88	2,011,05	3,351,75	4,022,10
SEAT	LEON 1.2 TSI SC S&S	105CV EURO5	0,4674	1,752,75	2,103,30	3,505,50	4,206,60
SEAT	LEON 1.4 TSI	150CV	0,4898	1,836,75	2,204,10	3,673,50	4,408,20
SEAT	LEON 1.4 TSI 125CV	MY2014	0,4901	1,837,88	2,205,45	3,675,75	4,410,90
SEAT	LEON 1.4 TSI SC S&S FR	122CV EURO5	0,4989	1,870,88	2,245,05	3,741,75	4,490,10
SEAT	LEON 1.4/16V 125CV	MOD.2009	0,5092	1,909,50	2,291,40	3,819,00	4,582,80
SEAT	LEON 1.4/16V 85CV	MOD.2009	0,4756	1,783,50	2,140,20	3,567,00	4,280,40
SEAT	LEON 1.5 ECOTSI	131CV	0,4947	1,855,13	2,226,15	3,710,25	4,452,30
SEAT	LEON 1.5 ECOTSI	150CV	0,5151	1,931,63	2,317,95	3,863,25	4,635,90
SEAT	LEON 1.6/16V 102CV	MOD.2009	0,5119	1,919,63	2,303,55	3,839,25	4,607,10
SEAT	LEON 1.8/16V 160CV	MOD.2009	0,5557	2,083,88	2,500,65	4,167,75	5,001,30
SEAT	LEON 2.0 TSI 280CV	CUPRA	0,6100	2,287,50	2,745,00	4,575,00	5,490,00
SEAT	LEON 2.0 TSI CUPRA	290CV	0,6282	2,355,75	2,826,90	4,711,50	5,653,80



FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
SEAT	LEON 2.0 TSI CUPRA 241CV	EURO 5	0,6521	2.445,38	2.934,45	4.890,75	5.868,90
SEAT	LEON 2.0 TSI FR 211CV	EURO 5	0,6068	2.275,50	2.730,60	4.551,00	5.461,20
SEAT	LEON 2020 1.0 TSI	110CV	0,4544	1.704,00	2.044,80	3.408,00	4.089,60
SEAT	LEON 2020 1.0 TSI	90CV	0,4439	1.664,63	1.997,55	3.329,25	3.995,10
SEAT	LEON SPORTSTOURER 2020 1.0 TSI	90CV SW	0,4520	1.695,00	2.034,00	3.390,00	4.068,00
SEAT	LEON ST 1.0 TSI	115CV	0,4436	1.663,50	1.996,20	3.327,00	3.992,40
SEAT	LEON ST 1.2 TSI 105CV	SW MY2014	0,4808	1.803,00	2.163,60	3.606,00	4.327,20
SEAT	LEON ST 1.2 TSI 110CV	SW	0,4540	1.702,50	2.043,00	3.405,00	4.086,00
SEAT	LEON ST 1.2 TSI 86CV	SW MY2014	0,4494	1.685,25	2.022,30	3.370,50	4.044,60
SEAT	LEON ST 1.4 TSI 122CV	SW MY2014	0,5088	1.908,00	2.289,60	3.816,00	4.579,20
SEAT	LEON ST 1.4 TSI 150CV	SW	0,4898	1.836,75	2.204,10	3.673,50	4.408,20
SEAT	LEON ST 1.5 ECO TSI	131CV	0,5007	1.877,63	2.253,15	3.755,25	4.506,30
SEAT	MII 1.0	60CV	0,3624	1.359,00	1.630,80	2.718,00	3.261,60
SEAT	MII 1.0	75CV	0,3703	1.388,63	1.666,35	2.777,25	3.332,70
SEAT	MII 1.0 60CV	ND	0,3337	1.251,38	1.501,65	2.502,75	3.003,30
SEAT	TOLEDO 1.2 TSI	105CV	0,4636	1.738,50	2.086,20	3.477,00	4.172,40
SEAT	TOLEDO 1.2 TSI	86CV	0,4310	1.616,25	1.939,50	3.232,50	3.879,00
SKODA	CITIGO 1.0	60CV	0,3476	1.303,50	1.564,20	2.607,00	3.128,40
SKODA	CITIGO 1.0	75CV	0,3577	1.341,38	1.609,65	2.682,75	3.219,30
SKODA	CITIGO 1.0 60CV	ND	0,3333	1.249,88	1.499,85	2.499,75	2.999,70
SKODA	CITIGO 1.0 75CV	ND	0,3382	1.268,25	1.521,90	2.536,50	3.043,80
SKODA	FABIA 1.0 MPI	60CV	0,3731	1.399,13	1.678,95	2.798,25	3.357,90
SKODA	FABIA 1.0 MPI	60CV BERLINA	0,3892	1.459,50	1.751,40	2.919,00	3.502,80
SKODA	FABIA 1.0 MPI	75CV	0,3923	1.471,13	1.765,35	2.942,25	3.530,70
SKODA	FABIA 1.0 TSI	110CV	0,4130	1.548,75	1.858,50	3.097,50	3.717,00
SKODA	FABIA 1.0 TSI	110CV BERLINA	0,4130	1.548,75	1.858,50	3.097,50	3.717,00
SKODA	FABIA 1.0 TSI	95CV BERLINA	0,3933	1.474,88	1.769,85	2.949,75	3.539,70
SKODA	FABIA 1.2 12V 70CV	EURO5	0,4126	1.547,25	1.856,70	3.094,50	3.713,40
SKODA	FABIA 1.2 6V 60CV	EURO5	0,3906	1.464,75	1.757,70	2.929,50	3.515,40
SKODA	FABIA 1.2 TSI	90CV	0,4087	1.532,63	1.839,15	3.065,25	3.678,30
SKODA	FABIA 1.2 TSI 105CV	EURO5	0,4323	1.621,13	1.945,35	3.242,25	3.890,70
SKODA	FABIA 1.2 TSI 86CV	EURO5	0,4167	1.562,63	1.875,15	3.125,25	3.750,30
SKODA	FABIA 1.4 TSI 180CV DSG	EURO5	0,5271	1.976,63	2.371,95	3.953,25	4.743,90
SKODA	FABIA WAGON 1.0 MPI	75CV	0,3968	1.488,00	1.785,60	2.976,00	3.571,20
SKODA	FABIA WAGON 1.0 TSI	110CV	0,4154	1.557,75	1.869,30	3.115,50	3.738,60
SKODA	FABIA WAGON 1.0 TSI	110CV SW	0,4144	1.554,00	1.864,80	3.108,00	3.729,60
SKODA	FABIA WAGON 1.0 TSI	95CV	0,3998	1.499,25	1.799,10	2.998,50	3.598,20
SKODA	FABIA WAGON 1.2 12V 70CV	EURO5	0,4276	1.603,50	1.924,20	3.207,00	3.848,40
SKODA	FABIA WAGON 1.2 6V 60CV	EURO5	0,4055	1.520,63	1.824,75	3.041,25	3.649,50
SKODA	FABIA WAGON 1.2 TSI	90CV	0,4182	1.568,25	1.881,90	3.136,50	3.763,80
SKODA	FABIA WAGON 1.2 TSI 105CV	EURO5	0,4477	1.678,88	2.014,65	3.357,75	4.029,30
SKODA	FABIA WAGON 1.2 TSI 86CV	EURO5	0,4339	1.627,13	1.952,55	3.254,25	3.905,10
SKODA	FABIA WAGON 1.4 TSI 180CV	EURO5	0,5349	2.005,88	2.407,05	4.011,75	4.814,10
SKODA	KAMIQ 1.0 TSI	115CV	0,4328	1.623,00	1.947,60	3.246,00	3.895,20
SKODA	KAROQ 1.0 TSI	115CV	0,4602	1.725,75	2.070,90	3.451,50	4.141,80
SKODA	KAROQ 1.5 TSI	150CV	0,4921	1.845,38	2.214,45	3.690,75	4.428,90
SKODA	KAROQ 1.5 TSI	150CV 4X4	0,5169	1.938,38	2.326,05	3.876,75	4.652,10
SKODA	KAROQ 2020 1.0 TSI	115CV	0,4523	1.696,13	2.035,35	3.392,25	4.070,70
SKODA	KODIAQ 1.4 TSI	125CV	0,4954	1.857,75	2.229,30	3.715,50	4.458,60
SKODA	KODIAQ 1.5 TSI	125CV	0,5070	1.901,25	2.281,50	3.802,50	4.563,00
SKODA	OCTAVIA 1.0 TSI	116CV	0,4496	1.686,00	2.023,20	3.372,00	4.046,40
SKODA	OCTAVIA 1.2	105CV	0,4443	1.666,13	1.999,35	3.332,25	3.998,70
SKODA	OCTAVIA 1.2 TSI	110CV	0,4448	1.668,00	2.001,60	3.336,00	4.003,20
SKODA	OCTAVIA 1.2 TSI 105CV	EURO5	0,4734	1.775,25	2.130,30	3.550,50	4.260,60
SKODA	OCTAVIA 1.4	140CV	0,4953	1.857,38	2.228,85	3.714,75	4.457,70
SKODA	OCTAVIA 1.4 TSI	150CV	0,4976	1.866,00	2.239,20	3.732,00	4.478,40
SKODA	OCTAVIA 1.4 TSI 122CV	EURO5	0,5200	1.950,00	2.340,00	3.900,00	4.680,00
SKODA	OCTAVIA 1.5 TSI	150CV	0,5362	2.010,75	2.412,90	4.021,50	4.825,80
SKODA	OCTAVIA 1.8 TFSI 160CV	EURO5	0,5819	2.182,13	2.618,55	4.364,25	5.237,10
SKODA	OCTAVIA 1.8 TSI	180CV	0,5547	2.080,13	2.496,15	4.160,25	4.992,30
SKODA	OCTAVIA 2.0	220CV	0,5691	2.134,13	2.560,95	4.268,25	5.121,90
SKODA	OCTAVIA 2.0 TFSI RS 200CV	EURO5	0,6275	2.353,13	2.823,75	4.706,25	5.647,50
SKODA	OCTAVIA 2.0 TSI	245CV	0,6100	2.287,50	2.745,00	4.575,00	5.490,00
SKODA	OCTAVIA WAGON 1.0 TSI	110CV	0,4610	1.728,75	2.074,50	3.457,50	4.149,00
SKODA	OCTAVIA WAGON 1.2 TSI	105CV SW	0,4598	1.724,25	2.069,10	3.448,50	4.138,20
SKODA	OCTAVIA WAGON 1.2 TSI	110CV SW	0,4602	1.725,75	2.070,90	3.451,50	4.141,80
SKODA	OCTAVIA WAGON 1.2 TSI 105CV	EURO5	0,4812	1.804,50	2.165,40	3.609,00	4.330,80
SKODA	OCTAVIA WAGON 1.4 TSI	140CV SW	0,5087	1.907,63	2.289,15	3.815,25	4.578,30
SKODA	OCTAVIA WAGON 1.4 TSI	150CV SW	0,5615	2.105,63	2.526,75	4.211,25	5.053,50
SKODA	OCTAVIA WAGON 1.4 TSI 122CV	EURO5	0,5278	1.979,25	2.375,10	3.958,50	4.750,20
SKODA	OCTAVIA WAGON 1.8 TFSI 160CV	EURO5	0,5885	2.206,88	2.648,25	4.413,75	5.296,50





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MARCA	MODELLO	SERIE	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)
SKODA	OCTAVIA WAGON 1.8 TFSI 160CV 4X4	EURO5	0,6189	2.320,88	2.785,05	4.641,75	5.570,10
SKODA	OCTAVIA WAGON 1.8 TSI	180CV SW	0,5619	2.107,13	2.528,55	4.214,25	5.057,10
SKODA	OCTAVIA WAGON 2.0 TFSI RS 200CV	EURO5	0,6354	2.382,75	2.859,30	4.765,50	5.718,60
SKODA	RAPID 1.0 TSI	110CV	0,4251	1.594,13	1.912,95	3.188,25	3.825,90
SKODA	RAPID 1.0 TSI	95CV	0,4093	1.534,88	1.841,85	3.069,75	3.683,70
SKODA	RAPID 1.2	75CV	0,4332	1.624,50	1.949,40	3.249,00	3.898,80
SKODA	RAPID 1.2 TSI	105CV	0,4383	1.643,63	1.972,35	3.287,25	3.944,70
SKODA	RAPID 1.2 TSI	110CV	0,4508	1.690,50	2.028,60	3.381,00	4.057,20
SKODA	RAPID 1.2 TSI	86CV	0,4226	1.584,75	1.901,70	3.169,50	3.803,40
SKODA	RAPID 1.2 TSI	90CV	0,4316	1.618,50	1.942,20	3.237,00	3.884,40
SKODA	RAPID 1.4 TSI DSG	122CV	0,4802	1.800,75	2.160,90	3.601,50	4.321,80
SKODA	RAPID SPACEBACK 1.2 TSI	105CV SW	0,4542	1.703,25	2.043,90	3.406,50	4.087,80
SKODA	RAPID SPACEBACK 1.2 TSI	86CV SW	0,4298	1.611,75	1.934,10	3.223,50	3.868,20
SKODA	RAPID SPACEBACK 1.4 TSI	122CV SW	0,5012	1.879,50	2.255,40	3.759,00	4.510,80
SKODA	ROOMSTER 1.2 12V 70CV	EURO5	0,4286	1.607,25	1.928,70	3.214,50	3.857,40
SKODA	ROOMSTER 1.2 TSI 105CV	EURO5	0,4657	1.746,38	2.095,65	3.492,75	4.191,30
SKODA	ROOMSTER 1.2 TSI 86CV	EURO5	0,4428	1.660,50	1.992,60	3.321,00	3.985,20
SKODA	SCALA 2019	1.0 TSI 115CV	0,4581	1.717,88	2.061,45	3.435,75	4.122,90
SKODA	SUPERB 1.4 TSI	150CV	0,5251	1.969,13	2.362,95	3.938,25	4.725,90
SKODA	SUPERB 1.4 TSI 125CV	BERLINA EURO5	0,5474	2.052,75	2.463,30	4.105,50	4.926,60
SKODA	SUPERB 1.4 TSI 125CV	WAGON EURO5	0,5570	2.088,75	2.506,50	4.177,50	5.013,00
SKODA	SUPERB 1.8 TSI 160CV	BERLINA EURO5	0,6069	2.275,88	2.731,05	4.551,75	5.462,10
SKODA	SUPERB 1.8 TSI 160CV	WAGON EURO5	0,6096	2.286,00	2.743,20	4.572,00	5.486,40
SKODA	SUPERB 1.8 TSI 4X4 160CV	BERLINA EURO5	0,6438	2.414,25	2.897,10	4.828,50	5.794,20
SKODA	SUPERB 1.8 TSI 4X4 160CV	WAGON EURO5	0,6503	2.438,63	2.926,35	4.877,25	5.852,70
SKODA	SUPERB 2.0 TSI	280CV 4X4	0,7108	2.665,50	3.198,60	5.331,00	6.397,20
SKODA	SUPERB 2.0 TSI 200CV	BERLINA EURO5	0,6798	2.549,25	3.059,10	5.098,50	6.118,20
SKODA	SUPERB 2.0 TSI 200CV	WAGON EURO5	0,6897	2.586,38	3.103,65	5.172,75	6.207,30
SKODA	SUPERB 3.6 FSI 4X4 260CV	BERLINA EURO5	0,8359	3.134,63	3.761,55	6.269,25	7.523,10
SKODA	SUPERB 3.6 FSI 4X4 260CV	WAGON EURO5	0,8447	3.167,63	3.801,15	6.335,25	7.602,30
SKODA	SUPERB WAGON 1.4 TSI	150CV	0,5357	2.008,88	2.410,65	4.017,75	4.821,30
SKODA	YETI 1.2 TSI	110CV	0,4721	1.770,38	2.124,45	3.540,75	4.248,90
SKODA	YETI 1.2 TSI 105CV	EURO5	0,4960	1.860,00	2.232,00	3.720,00	4.464,00
SKODA	YETI 1.4 TSI	122CV	0,5040	1.890,00	2.268,00	3.780,00	4.536,00
SKODA	YETI 1.8 TSI	160CV	0,6195	2.323,13	2.787,75	4.646,25	5.575,50
SMART	FORFOUR 0.9 110CV	BRABUS	0,4223	1.583,63	1.900,35	3.167,25	3.800,70
SMART	FORFOUR 0.9 90CV	MY2014	0,3781	1.417,88	1.701,45	2.835,75	3.402,90
SMART	FORFOUR 1.0 60CV	MY2014	0,3669	1.375,88	1.651,05	2.751,75	3.302,10
SMART	FORFOUR 1.0 70CV	MY2014	0,3621	1.357,88	1.629,45	2.715,75	3.258,90
SMART	FORTWO 1000 102CV	CABRIO	0,4537	1.701,38	2.041,65	3.402,75	4.083,30
SMART	FORTWO 1000 102CV	COUPÉ	0,4313	1.617,38	1.940,85	3.234,75	3.881,70
SMART	FORTWO 1000 61CV	COUPÉ	0,3360	1.260,00	1.512,00	2.520,00	3.024,00
SMART	FORTWO 1000 61CV	COUPÉ EURO5	0,3489	1.308,38	1.570,05	2.616,75	3.140,10
SMART	FORTWO 1000 71CV	CABRIO	0,3622	1.358,25	1.629,90	2.716,50	3.259,80
SMART	FORTWO 1000 71CV	COUPÉ	0,3466	1.299,75	1.559,70	2.599,50	3.119,40
SMART	FORTWO 1000 71CV	COUPÉ EURO5	0,3598	1.349,25	1.619,10	2.698,50	3.238,20
SMART	FORTWO 1000 71CV MHD	CABRIO EURO5	0,3743	1.403,63	1.684,35	2.807,25	3.368,70
SMART	FORTWO 1000 84CV	CABRIO	0,4003	1.501,13	1.801,35	3.002,25	3.602,70
SMART	FORTWO 1000 84CV	CABRIO EURO5	0,4130	1.548,75	1.858,50	3.097,50	3.717,00
SMART	FORTWO 1000 84CV	COUPÉ	0,3818	1.431,75	1.718,10	2.863,50	3.436,20
SMART	FORTWO 1000 84CV	COUPÉ EURO5	0,3922	1.470,75	1.764,90	2.941,50	3.529,80
SMART	FORTWO 1000 98CV	CABRIO EURO5	0,4645	1.741,88	2.090,25	3.483,75	4.180,50
SMART	FORTWO 1000 98CV	COUPÉ EURO5	0,4389	1.645,88	1.975,05	3.291,75	3.950,10
SMART	FORTWO CABRIO 0.9	90CV	0,4071	1.526,63	1.831,95	3.053,25	3.663,90
SMART	FORTWO CABRIO 0.9 110CV	BRABUS	0,4462	1.673,25	2.007,90	3.346,50	4.015,80
SMART	FORTWO CABRIO 1.0	70CV	0,3974	1.490,25	1.788,30	2.980,50	3.576,60
SMART	FORTWO COUPÉ 0.9 110CV	BRABUS	0,4120	1.545,00	1.854,00	3.090,00	3.708,00
SMART	FORTWO COUPÉ 0.9 90CV	MY2014	0,3700	1.387,50	1.665,00	2.775,00	3.330,00
SMART	FORTWO COUPÉ 1.0 60CV	MY2014	0,3567	1.337,63	1.605,15	2.675,25	3.210,30
SMART	FORTWO COUPÉ 1.0 70CV	MY2014	0,3561	1.335,38	1.602,45	2.670,75	3.204,90
SSANGYONG	KORANDO 2.0 C 2WD	149CV	0,5583	2.093,63	2.512,35	4.187,25	5.024,70
SSANGYONG	TIVOLI 1.6	128CV	0,4584	1.719,00	2.062,80	3.438,00	4.125,60
SSANGYONG	XLV 1.6	128CV	0,4953	1.857,38	2.228,85	3.714,75	4.457,70
SUBARU	BRZ 2.0	200CV	0,6374	2.390,25	2.868,30	4.780,50	5.736,60
SUBARU	BRZ 2.0 200CV	ND	0,6281	2.355,38	2.826,45	4.710,75	5.652,90
SUBARU	FORESTER 2.0 CVT	241CV	0,7383	2.768,63	3.322,35	5.537,25	6.644,70
SUBARU	FORESTER 2.0I	150CV	0,5828	2.185,50	2.622,60	4.371,00	5.245,20
SUBARU	FORESTER 2.0X 150CV	EURO5	0,6322	2.370,75	2.844,90	4.741,50	5.689,80
SUBARU	IMPENZA 1.5/16V 107CV	S.W.	0,5197	1.948,88	2.338,65	3.897,75	4.677,30
SUBARU	IMPENZA 2.0/16V 150CV	S.W.	0,5970	2.238,75	2.686,50	4.477,50	5.373,00
SUBARU	LEGACY 2.0/16V 150CV	BERLINA	0,6548	2.455,50	2.946,60	4.911,00	5.893,20



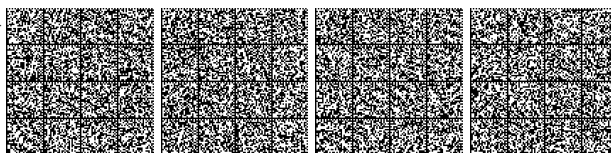
FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
SUBARU	LEGACY 2.0/16V 150CV	SW.	0,6664	2.499,00	2.998,80	4.998,00	5.997,60
SUBARU	LEGACY 2.0I 150CV	SW	0,6416	2.406,00	2.887,20	4.812,00	5.774,40
SUBARU	LEVORG 1.6 GT	170CV	0,5573	2.089,88	2.507,85	4.179,75	5.015,70
SUBARU	OUTBACK 2.5/16V	173CV	0,7364	2.761,50	3.313,80	5.523,00	6.627,60
SUBARU	OUTBACK 2.5I	175CV	0,6833	2.562,38	3.074,85	5.124,75	6.149,70
SUBARU	OUTBACK 2.5I CVT	167CV	0,7145	2.679,38	3.215,25	5.358,75	6.430,50
SUBARU	OUTBACK 2.5I S LINEARTRONIC	175CV	0,6911	2.591,63	3.109,95	5.183,25	6.219,90
SUBARU	TREZIA 1.3	99CV	0,4384	1.644,00	1.972,80	3.288,00	3.945,60
SUBARU	WRX STI 2.5	300CV	0,8306	3.114,75	3.737,70	6.229,50	7.475,40
SUBARU	WRX STI 2.5 300CV	EURO5	0,8533	3.199,88	3.839,85	6.399,75	7.679,70
SUBARU	XV 1.6I	114CV	0,5071	1.901,63	2.281,95	3.803,25	4.563,90
SUBARU	XV 2.0I 156CV	LINEARTRONIC	0,5885	2.206,88	2.648,25	4.413,75	5.296,50
SUBARU	XV 2.0I-ES	150CV	0,5757	2.158,88	2.590,65	4.317,75	5.181,30
SUZUKI	ALTO 1.0 68CV	5 PORTE	0,3242	1.215,75	1.458,90	2.431,50	2.917,80
SUZUKI	BALENO 1.0	110CV	0,4118	1.544,25	1.853,10	3.088,50	3.706,20
SUZUKI	BALENO 1.2 VVT	90CV	0,3783	1.418,63	1.702,35	2.837,25	3.404,70
SUZUKI	BALENO 2019	1.2 90CV	0,3929	1.473,38	1.768,05	2.946,75	3.536,10
SUZUKI	CELERIO 1.0	68CV	0,3395	1.273,13	1.527,75	2.546,25	3.055,50
SUZUKI	CELERIO 1.0 DUALJET	68CV	0,3526	1.322,25	1.586,70	2.644,50	3.173,40
SUZUKI	CELERIO 1.0 DUALJET S&S	68CV	0,3230	1.211,25	1.453,50	2.422,50	2.907,00
SUZUKI	GRAND VITARA 1.6	105CV	0,5578	2.091,75	2.510,10	4.183,50	5.020,20
SUZUKI	GRAND VITARA 1.6/16V	106CV 3 PORTE	0,5790	2.171,25	2.605,50	4.342,50	5.211,00
SUZUKI	GRAND VITARA 2.0/16V	140CV 5 PORTE	0,6345	2.379,38	2.855,25	4.758,75	5.710,50
SUZUKI	GRAND VITARA 2.4	166CV	0,6639	2.489,63	2.987,55	4.979,25	5.975,10
SUZUKI	IGNIS 1.2	90CV	0,3846	1.442,25	1.730,70	2.884,50	3.461,40
SUZUKI	IGNIS 1.2 4WD	90CV	0,4185	1.569,38	1.883,25	3.138,75	3.766,50
SUZUKI	JIMNY 1.3 4WD	85CV	0,4643	1.741,13	2.089,35	3.482,25	4.178,70
SUZUKI	JIMNY 1.5	102CV	0,4640	1.740,00	2.088,00	3.480,00	4.176,00
SUZUKI	KIZASHI 2.4 178CV	2WD	0,6364	2.386,50	2.863,80	4.773,00	5.727,60
SUZUKI	KIZASHI 2.4 178CV	4WD	0,6673	2.502,38	3.002,85	5.004,75	6.005,70
SUZUKI	S-CROSS 1.0	112CV	0,4308	1.615,50	1.938,60	3.231,00	3.877,20
SUZUKI	S-CROSS 1.4 4WD	140CV	0,5100	1.912,50	2.295,00	3.825,00	4.590,00
SUZUKI	S-CROSS 1.6 VVT	120CV	0,4629	1.735,88	2.083,05	3.471,75	4.166,10
SUZUKI	S-CROSS 1.6 VVT	120CV 4WD	0,4833	1.812,38	2.174,85	3.624,75	4.349,70
SUZUKI	SPLASH 1.0 65CV	5 PORTE	0,3654	1.370,25	1.644,30	2.740,50	3.288,60
SUZUKI	SPLASH 1.0 VVT	68CV	0,3837	1.438,88	1.726,65	2.877,75	3.453,30
SUZUKI	SPLASH 1.2 86CV	5 PORTE	0,4035	1.513,13	1.815,75	3.026,25	3.631,50
SUZUKI	SPLASH 1.2 VVT	94CV	0,4060	1.522,50	1.827,00	3.045,00	3.654,00
SUZUKI	SWIFT 1.0 BOOSTERJET	110CV	0,3885	1.456,88	1.748,25	2.913,75	3.496,50
SUZUKI	SWIFT 1.2	90CV	0,3692	1.384,50	1.661,40	2.769,00	3.322,80
SUZUKI	SWIFT 1.2	94CV	0,4031	1.511,63	1.813,95	3.023,25	3.627,90
SUZUKI	SWIFT 1.2 DUALJET	90CV	0,3631	1.361,63	1.633,95	2.723,25	3.267,90
SUZUKI	SWIFT 1.2 DUALJET 4WD	90CV	0,4138	1.551,75	1.862,10	3.103,50	3.724,20
SUZUKI	SWIFT 1.2 VVT	94CV	0,3832	1.437,00	1.724,40	2.874,00	3.448,80
SUZUKI	SWIFT 1.4 SPORT BOOSTERJET	140CV	0,4616	1.731,00	2.077,20	3.462,00	4.154,40
SUZUKI	SWIFT 1.6 SPORT	136CV	0,4600	1.725,00	2.070,00	3.450,00	4.140,00
SUZUKI	SWIFT 1.6/16V	125CV	0,4930	1.848,75	2.218,50	3.697,50	4.437,00
SUZUKI	SX4 1.5	112CV	0,4489	1.683,38	2.020,05	3.366,75	4.040,10
SUZUKI	SX4 1.6	120CV	0,4606	1.727,25	2.072,70	3.454,50	4.145,40
SUZUKI	SX4 1.6	120CV 4WD	0,4771	1.789,13	2.146,95	3.578,25	4.293,90
SUZUKI	SX4 1.6/16V 108CV	2WD 5 PORTE	0,4783	1.793,63	2.152,35	3.587,25	4.304,70
SUZUKI	SX4 1.6/16V 108CV	4WD 5 PORTE	0,5077	1.903,88	2.284,65	3.807,75	4.569,30
SUZUKI	VITARA 1.0 BOOSTERJET	110CV	0,4259	1.597,13	1.916,55	3.194,25	3.833,10
SUZUKI	VITARA 1.0 BOOSTERJET	110CV 4WD	0,4543	1.703,63	2.044,35	3.407,25	4.088,70
SUZUKI	VITARA 1.0 BOOSTERJET	111CV	0,4272	1.602,00	1.922,40	3.204,00	3.844,80
SUZUKI	VITARA 1.0 BOOSTERJET 4X4	111CV	0,4558	1.709,25	2.051,10	3.418,50	4.102,20
SUZUKI	VITARA 1.4 140CV	4WD	0,4954	1.857,75	2.229,30	3.715,50	4.458,60
SUZUKI	VITARA 1.4 BOOSTERJET	140CV	0,4792	1.797,00	2.156,40	3.594,00	4.312,80
SUZUKI	VITARA 1.4 BOOSTERJET	140CV 4WD	0,4993	1.872,38	2.246,85	3.744,75	4.493,70
SUZUKI	VITARA 1.6 VVT	120CV	0,4569	1.713,38	2.056,05	3.426,75	4.112,10
SUZUKI	VITARA 1.6 VVT	120CV 4WD	0,4801	1.800,38	2.160,45	3.600,75	4.320,90
TATA	VISTA 1.4	75CV	0,3948	1.480,50	1.776,60	2.961,00	3.553,20
TOYOTA	AURIS 1.2 T	116CV	0,4557	1.708,88	2.050,65	3.417,75	4.101,30
TOYOTA	AURIS 1.3 99CV	EURO5	0,4629	1.735,88	2.083,05	3.471,75	4.166,10
TOYOTA	AURIS 1.3 99CV	MY2013	0,4635	1.738,13	2.085,75	3.476,25	4.171,50
TOYOTA	AURIS 1.6 132CV	EURO5	0,4936	1.851,00	2.221,20	3.702,00	4.442,40
TOYOTA	AURIS 1.6 132CV	MY2013	0,4894	1.835,25	2.202,30	3.670,50	4.404,60
TOYOTA	AURIS TS 1.6	132CV SW	0,4976	1.866,00	2.239,20	3.732,00	4.478,40
TOYOTA	AVENSIS 1.6 132CV	BERLINA	0,5288	1.983,00	2.379,60	3.966,00	4.759,20
TOYOTA	AVENSIS 1.6 132CV	SW	0,5369	2.013,38	2.416,05	4.026,75	4.832,10
TOYOTA	AVENSIS 1.8 147CV	BERLINA	0,5742	2.153,25	2.583,90	4.306,50	5.167,80



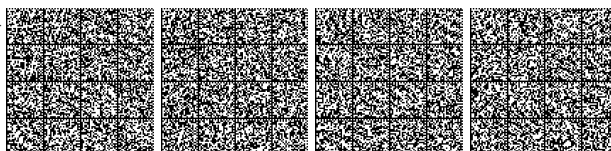
FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
TOYOTA	AVENSIS 1.8 147CV	SW	0,5833	2.187,38	2.624,85	4.374,75	5.249,70
TOYOTA	AYGO 1.0 12V VVT	68CV EURO5	0,3774	1.415,25	1.698,30	2.830,50	3.396,60
TOYOTA	AYGO 1.0 VVT	68CV EURO5	0,3518	1.319,25	1.583,10	2.638,50	3.166,20
TOYOTA	AYGO 1.0 VVTI 69CV	MY2015	0,3361	1.260,38	1.512,45	2.520,75	3.024,90
TOYOTA	C-HR 1.2 TURBO 2WD	115CV	0,4728	1.773,00	2.127,60	3.546,00	4.255,20
TOYOTA	C-HR 1.2 TURBO 4WD	115CV	0,5012	1.879,50	2.255,40	3.759,00	4.510,80
TOYOTA	GT86	2.0 200 CV	0,6412	2.404,50	2.885,40	4.809,00	5.770,80
TOYOTA	IQ 1.0 68CV	EURO5	0,3796	1.423,50	1.708,20	2.847,00	3.416,40
TOYOTA	IQ 1.3 99CV	EURO5	0,4308	1.615,50	1.938,60	3.231,00	3.877,20
TOYOTA	LAND CRUISER V8 4.7	288CV	1,2191	4.571,63	5.485,95	9.143,25	10.971,90
TOYOTA	RAV4 2.0 MULTIDRIVE 4WD	151CV MY2013	0,6169	2.313,38	2.776,05	4.626,75	5.552,10
TOYOTA	RAV4 2.0/16V 152CV	5 PORTE	0,6337	2.376,38	2.851,65	4.752,75	5.703,30
TOYOTA	VERSO 1.6	132CV	0,5014	1.880,25	2.256,30	3.760,50	4.512,60
TOYOTA	VERSO 1.6 132CV	7 POSTI	0,5224	1.959,00	2.350,80	3.918,00	4.701,60
TOYOTA	VERSO 1.6/16V	132CV	0,5184	1.944,00	2.332,80	3.888,00	4.665,60
TOYOTA	VERSO 1.8 CVT	147CV	0,5375	2.015,63	2.418,75	4.031,25	4.837,50
TOYOTA	VERSO 1.8/16V	147CV	0,5640	2.115,00	2.538,00	4.230,00	5.076,00
TOYOTA	VERSO-S 1.3 99CV	EURO5	0,4415	1.655,63	1.986,75	3.311,25	3.973,50
TOYOTA	YARIS 1.0	72CV	0,3774	1.415,25	1.698,30	2.830,50	3.396,60
TOYOTA	YARIS 1.0 69CV	EURO5	0,3818	1.431,75	1.718,10	2.863,50	3.436,20
TOYOTA	YARIS 1.0 69CV	MOD. 2012	0,3731	1.399,13	1.678,95	2.798,25	3.357,90
TOYOTA	YARIS 1.0 69CV	MY2014	0,3587	1.345,13	1.614,15	2.690,25	3.228,30
TOYOTA	YARIS 1.0 69CV	MY2017	0,3730	1.398,75	1.678,50	2.797,50	3.357,00
TOYOTA	YARIS 1.3 100CV	MY2014	0,4246	1.592,25	1.910,70	3.184,50	3.821,40
TOYOTA	YARIS 1.3 99CV	MOD 2012	0,4346	1.629,75	1.955,70	3.259,50	3.911,40
TOYOTA	YARIS 1.5 110CV	MY2017	0,4204	1.576,50	1.891,80	3.153,00	3.783,60
VOLKSWAGEN	ARTEON 2.0 TSI 4MOTION	280CV	0,8090	3.033,75	3.640,50	6.067,50	7.281,00
VOLKSWAGEN	CADDY 1.2 TSI 105CV	EURO5	0,4984	1.869,00	2.242,80	3.738,00	4.485,60
VOLKSWAGEN	CADDY 1.2 TSI 86CV	EURO5	0,4866	1.824,75	2.189,70	3.649,50	4.379,40
VOLKSWAGEN	CROSS GOLF 1.4 TSI	140CV	0,5947	2.230,13	2.676,15	4.460,25	5.352,30
VOLKSWAGEN	EOS 1.4/16V TSI	122CV	0,5776	2.166,00	2.599,20	4.332,00	5.198,40
VOLKSWAGEN	EOS 2.0/16V TSI	200CV	0,6803	2.551,13	3.061,35	5.102,25	6.122,70
VOLKSWAGEN	EOS 3.2 V6 DSG	260CV	0,8180	3.067,50	3.681,00	6.135,00	7.362,00
VOLKSWAGEN	GOLF CABRIOLET 1.2 TSI	105CV	0,5210	1.953,75	2.344,50	3.907,50	4.689,00
VOLKSWAGEN	GOLF CABRIOLET 1.4 TSI	122CV	0,5512	2.067,00	2.480,40	4.134,00	4.960,80
VOLKSWAGEN	GOLF CABRIOLET 2.0 GTI	210CV	0,6557	2.458,88	2.950,65	4.917,75	5.901,30
VOLKSWAGEN	GOLF PLUS VI SERIE 1.2	105CV EURO5	0,4937	1.851,38	2.221,65	3.702,75	4.443,30
VOLKSWAGEN	GOLF PLUS VI SERIE 1.4	122CV EURO 5	0,5479	2.054,63	2.465,55	4.109,25	4.931,10
VOLKSWAGEN	GOLF PLUS VI SERIE 1.6	102CV EURO 5	0,5243	1.966,13	2.359,35	3.932,25	4.718,70
VOLKSWAGEN	GOLF SPORTSVAN 1.2 TSI	110CV	0,4818	1.806,75	2.168,10	3.613,50	4.336,20
VOLKSWAGEN	GOLF SPORTSVAN 1.2 TSI	85CV	0,4668	1.750,50	2.100,60	3.501,00	4.201,20
VOLKSWAGEN	GOLF SPORTSVAN 1.4 TSI	125CV	0,5033	1.887,38	2.264,85	3.774,75	4.529,70
VOLKSWAGEN	GOLF SPORTSVAN 1.4 TSI	150CV DSG	0,5311	1.991,63	2.389,95	3.983,25	4.779,90
VOLKSWAGEN	GOLF VARIANT 1.2 TSI	105CV EURO5 S.W.	0,4788	1.795,50	2.154,60	3.591,00	4.309,20
VOLKSWAGEN	GOLF VARIANT 1.2 TSI	110CV SW	0,4786	1.794,75	2.153,70	3.589,50	4.307,40
VOLKSWAGEN	GOLF VARIANT 1.4 TSI	122CV EURO5 S.W.	0,5280	1.980,00	2.376,00	3.960,00	4.752,00
VOLKSWAGEN	GOLF VARIANT 1.4 TSI	125CV SW	0,5023	1.883,63	2.260,35	3.767,25	4.520,70
VOLKSWAGEN	GOLF VI 1.4/16V 122CV	MOD.2009	0,4951	1.856,63	2.227,95	3.713,25	4.455,90
VOLKSWAGEN	GOLF VI 1.2/16V 105CV	EURO5	0,4636	1.738,50	2.086,20	3.477,00	4.172,40
VOLKSWAGEN	GOLF VI 1.4 80CV	UNITED	0,4610	1.728,75	2.074,50	3.457,50	4.149,00
VOLKSWAGEN	GOLF VI 1.4/16V 160CV	MOD.2009	0,5310	1.991,25	2.389,50	3.982,50	4.779,00
VOLKSWAGEN	GOLF VI 2.0 TSI 4MOTION 270CV	SERIE R	0,7520	2.820,00	3.384,00	5.640,00	6.768,00
VOLKSWAGEN	GOLF VI 2.0/16V GTI 211CV	MOD.2009	0,6268	2.350,50	2.820,60	4.701,00	5.641,20
VOLKSWAGEN	GOLF VII 1.0 TSI	110CV	0,4506	1.689,75	2.027,70	3.379,50	4.055,40
VOLKSWAGEN	GOLF VII 1.0 TSI	115CV	0,4410	1.653,75	1.984,50	3.307,50	3.969,00
VOLKSWAGEN	GOLF VII 1.0 TSI	85CV	0,4415	1.655,63	1.986,75	3.311,25	3.973,50
VOLKSWAGEN	GOLF VII 1.2 TSI	110CV	0,4686	1.757,25	2.108,70	3.514,50	4.217,40
VOLKSWAGEN	GOLF VII 1.2 TSI BLUEMOT.TECH	105CV	0,4519	1.694,63	2.033,55	3.389,25	4.067,10
VOLKSWAGEN	GOLF VII 1.2 TSI BLUEMOT.TECH	85CV	0,4261	1.597,88	1.917,45	3.195,75	3.834,90
VOLKSWAGEN	GOLF VII 1.4 TSI	125CV	0,4933	1.849,88	2.219,85	3.699,75	4.439,70
VOLKSWAGEN	GOLF VII 1.4 TSI	150CV	0,5126	1.922,25	2.306,70	3.844,50	4.613,40
VOLKSWAGEN	GOLF VII 1.4 TSI BLUEMOT.TECH	122CV	0,4813	1.804,88	2.165,85	3.609,75	4.331,70
VOLKSWAGEN	GOLF VII 1.4 TSI BLUEMOT.TECH	140CV	0,5115	1.918,13	2.301,75	3.836,25	4.603,50
VOLKSWAGEN	GOLF VII 1.5 TSI	130CV	0,5389	2.020,88	2.425,05	4.041,75	4.850,10
VOLKSWAGEN	GOLF VII 1.5 TSI	150CV	0,5185	1.944,38	2.333,25	3.888,75	4.666,50
VOLKSWAGEN	GOLF VII 2.0 GTI PERFORMANCE	245CV	0,6640	2.490,00	2.988,00	4.980,00	5.976,00
VOLKSWAGEN	GOLF VII 2.0 R	300CV	0,7250	2.718,75	3.262,50	5.437,50	6.525,00
VOLKSWAGEN	GOLF VII 2.0 TSI	290CV	0,6857	2.571,38	3.085,65	5.142,75	6.171,30
VOLKSWAGEN	GOLF VII 2.0 TSI GTI	230CV	0,6125	2.296,88	2.756,25	4.593,75	5.512,50
VOLKSWAGEN	GOLF VII 2.0 TSI GTI BLUEMOT. TECH	220CV	0,6058	2.271,75	2.726,10	4.543,50	5.452,20
VOLKSWAGEN	GOLF VII VARIANT 1.0 BMT	110CV	0,4580	1.717,50	2.061,00	3.435,00	4.122,00



FRINGE BENEFIT 2022  
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MARCA	MODELLO	SERIE	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)
VOLKSWAGEN	GOLF VII VARIANT 1.0 BMT	125CV	0,4894	1.835,25	2.202,30	3.670,50	4.404,60
VOLKSWAGEN	GOLF VII VARIANT 1.2 TSI	105CV	0,4710	1.766,25	2.119,50	3.532,50	4.239,00
VOLKSWAGEN	GOLF VII VARIANT 1.2 TSI	85CV	0,4497	1.686,38	2.023,65	3.372,75	4.047,30
VOLKSWAGEN	GOLF VII VARIANT 1.4 TGI	110CV	0,4611	1.729,13	2.074,95	3.458,25	4.149,90
VOLKSWAGEN	GOLF VII VARIANT 1.4 TSI	122CV	0,4950	1.856,25	2.227,50	3.712,50	4.455,00
VOLKSWAGEN	GOLF VII VARIANT 1.4 TSI	140CV	0,5212	1.954,50	2.345,40	3.909,00	4.690,80
VOLKSWAGEN	GOLF VII VARIANT 1.5 TGI	130CV	0,5137	1.926,38	2.311,65	3.852,75	4.623,30
VOLKSWAGEN	JETTA 1.2 TSI BLUEMOTION	105CV EURO5	0,4837	1.813,88	2.176,65	3.627,75	4.353,30
VOLKSWAGEN	MAGGIOLINO 1.2 TSI	105CV	0,4909	1.840,88	2.209,05	3.681,75	4.418,10
VOLKSWAGEN	MAGGIOLINO 1.2 TSI BLUEMOTION	105CV	0,4673	1.752,38	2.102,85	3.504,75	4.205,70
VOLKSWAGEN	MAGGIOLINO 1.2 TSI BLUEMOTION 105CV	MY2016	0,4772	1.789,50	2.147,40	3.579,00	4.294,80
VOLKSWAGEN	MAGGIOLINO 1.4 TSI BLUEMOTION 150CV	MY2016	0,5337	2.001,38	2.401,65	4.002,75	4.803,30
VOLKSWAGEN	MAGGIOLINO 1.4 TSI SPORT	160CV	0,5609	2.103,38	2.524,05	4.206,75	5.048,10
VOLKSWAGEN	MAGGIOLINO 1.4 TSI SPORT BLUEMOTION	150CV	0,5272	1.977,00	2.372,40	3.954,00	4.744,80
VOLKSWAGEN	MAGGIOLINO 2.0 TSI	210CV	0,6381	2.392,88	2.871,45	4.785,75	5.742,90
VOLKSWAGEN	MAGGIOLINO 2.0 TSI BLUEMOTION 220CV	MY2016	0,6105	2.289,38	2.747,25	4.578,75	5.494,50
VOLKSWAGEN	MAGGIOLINO 2.0 TSI DSG SPORT	200CV	0,6376	2.391,00	2.869,20	4.782,00	5.738,40
VOLKSWAGEN	MAGGIOLINO 2.0 TSI DSG SPORT BLUEMOTION	210CV	0,6386	2.394,75	2.873,70	4.789,50	5.747,40
VOLKSWAGEN	MAGGIOLINO CABRIO 1.2 TSI	105CV	0,5260	1.972,50	2.367,00	3.945,00	4.734,00
VOLKSWAGEN	MAGGIOLINO CABRIO 1.2 TSI BLUEMOTION	105CV	0,5009	1.878,38	2.254,05	3.756,75	4.508,10
VOLKSWAGEN	MAGGIOLINO CABRIO 1.4 TSI SPORT	160CV	0,5971	2.239,13	2.686,95	4.478,25	5.373,90
VOLKSWAGEN	MAGGIOLINO CABRIO 1.4 TSI SPORT BLUEMOTION	150CV	0,5604	2.101,50	2.521,80	4.203,00	5.043,60
VOLKSWAGEN	MAGGIOLINO CABRIO 2.0 TSI	210CV	0,6704	2.514,00	3.016,80	5.028,00	6.033,60
VOLKSWAGEN	MULTIVAN 3.2 V6 235CV	4MOTION	1,0097	3.786,38	4.543,65	7.572,75	9.087,30
VOLKSWAGEN	PASSAT 1.4 TSI	122CV	0,5476	2.053,50	2.464,20	4.107,00	4.928,40
VOLKSWAGEN	PASSAT 1.4 TSI	125CV	0,5520	2.070,00	2.484,00	4.140,00	4.968,00
VOLKSWAGEN	PASSAT 1.4 TSI 122CV	EURO 6	0,5557	2.083,88	2.500,65	4.167,75	5.001,30
VOLKSWAGEN	PASSAT 1.4 TSI 150CV	EURO 6	0,5617	2.106,38	2.527,65	4.212,75	5.055,30
VOLKSWAGEN	PASSAT 2019 1.5 TSI	150CV	0,6038	2.264,25	2.717,10	4.528,50	5.434,20
VOLKSWAGEN	PASSAT CC 1.4 TSI	160CV	0,6352	2.382,00	2.858,40	4.764,00	5.716,80
VOLKSWAGEN	PASSAT CC 1.8 TSI 160CV	EURO5 COUPÉ	0,6368	2.388,00	2.865,60	4.776,00	5.731,20
VOLKSWAGEN	PASSAT CC 3.6 V6 FSI	DSG 4MOT. COUPÉ	0,8645	3.241,88	3.890,25	6.483,75	7.780,50
VOLKSWAGEN	PASSAT VARIANT 1.4 TSI	122CV	0,5780	2.167,50	2.601,00	4.335,00	5.202,00
VOLKSWAGEN	PASSAT VARIANT 1.4 TSI	125CV SW	0,5600	2.100,00	2.520,00	4.200,00	5.040,00
VOLKSWAGEN	PASSAT VARIANT 1.4 TSI 122CV	EURO 6 SW	0,5654	2.120,25	2.544,30	4.240,50	5.088,60
VOLKSWAGEN	PASSAT VARIANT 1.4 TSI 150CV	EURO 6 SW	0,5740	2.152,50	2.583,00	4.305,00	5.166,00
VOLKSWAGEN	PASSAT VARIANT 1.8 TSI	160CV	0,6274	2.352,75	2.823,30	4.705,50	5.646,60
VOLKSWAGEN	PHAETON 4.2 V8 335CV	4MOT.TIPTR.4 POSTI	1,3869	5.200,88	6.241,05	10.401,75	12.482,10
VOLKSWAGEN	PHAETON 4.2 V8 335CV	4MOT.TIPTR.5 POSTI	1,3006	4.877,25	5.852,70	9.754,50	11.705,40
VOLKSWAGEN	PHAETON 6.0 W12	450CV 4MOT. TIP. 5 POSTI	1,6268	6.100,50	7.320,60	12.201,00	14.641,20
VOLKSWAGEN	PHAETON 6.0 W12	450CV 4MOT.TIP. 4 POSTI	1,6628	6.235,50	7.482,60	12.471,00	14.965,20
VOLKSWAGEN	POLO 1.0 EVO	80CV	0,4249	1.593,38	1.912,05	3.186,75	3.824,10
VOLKSWAGEN	POLO 1.0 MPI 60CV	MY2014	0,3908	1.465,50	1.758,60	2.931,00	3.517,20
VOLKSWAGEN	POLO 1.0 MPI 65CV	MY2018	0,3881	1.455,38	1.746,45	2.910,75	3.492,90
VOLKSWAGEN	POLO 1.0 MPI 75CV	MY2014	0,4153	1.557,38	1.868,85	3.114,75	3.737,70
VOLKSWAGEN	POLO 1.0 MPI 75CV	MY2018	0,4101	1.537,88	1.845,45	3.075,75	3.690,90
VOLKSWAGEN	POLO 1.0 TSI	110CV	0,4436	1.663,50	1.996,20	3.327,00	3.992,40
VOLKSWAGEN	POLO 1.0 TSI 115CV	MY2018	0,4571	1.714,13	2.056,95	3.428,25	4.113,90
VOLKSWAGEN	POLO 1.0 TSI 95CV	MY2018	0,4280	1.605,00	1.926,00	3.210,00	3.852,00
VOLKSWAGEN	POLO 1.0 TSI BLUEMOTH	110CV	0,4300	1.612,50	1.935,00	3.225,00	3.870,00
VOLKSWAGEN	POLO 1.2 60CV	EURO 5	0,4009	1.503,38	1.804,05	3.006,75	3.608,10
VOLKSWAGEN	POLO 1.2 70CV	EURO 5	0,4199	1.574,63	1.889,55	3.149,25	3.779,10
VOLKSWAGEN	POLO 1.2 TSI 105CV	EURO5	0,4485	1.681,88	2.018,25	3.363,75	4.036,50
VOLKSWAGEN	POLO 1.2 TSI 90CV	MY2014	0,4153	1.557,38	1.868,85	3.114,75	3.737,70
VOLKSWAGEN	POLO 1.4 85CV	EURO 5	0,4485	1.681,88	2.018,25	3.363,75	4.036,50
VOLKSWAGEN	POLO 1.4 TSI GTI	180CV	0,5285	1.981,88	2.378,25	3.963,75	4.756,50
VOLKSWAGEN	POLO 1.5 TSI DSG	150CV	0,5070	1.901,25	2.281,50	3.802,50	4.563,00
VOLKSWAGEN	POLO 1.8 GTI BLUEMOTION	192CV	0,5250	1.968,75	2.362,50	3.937,50	4.725,00
VOLKSWAGEN	POLO 2.0 TSI GTI	200CV	0,5493	2.059,88	2.471,85	4.119,75	4.943,70
VOLKSWAGEN	POLO CROSS 1.2 TSI BLUEMOTION	90CV	0,4289	1.608,38	1.930,05	3.216,75	3.860,10
VOLKSWAGEN	POLO CROSS 1.4	85CV	0,4759	1.784,63	2.141,55	3.569,25	4.283,10
VOLKSWAGEN	SCIROCCO	1.4 TSI 160CV	0,5566	2.087,25	2.504,70	4.174,50	5.009,40
VOLKSWAGEN	SCIROCCO	2.0 TSI 210CV	0,6244	2.341,50	2.809,80	4.683,00	5.619,60
VOLKSWAGEN	SCIROCCO	2.0 TSI 265CV	0,7319	2.744,63	3.293,55	5.489,25	6.587,10
VOLKSWAGEN	SCIROCCO 1.4 TSI	122CV	0,5385	2.019,38	2.423,25	4.038,75	4.846,50
VOLKSWAGEN	SCIROCCO 1.4 TSI	160CV	0,5691	2.134,13	2.560,95	4.268,25	5.121,90
VOLKSWAGEN	SCIROCCO 2.0 TFSI	200CV	0,6277	2.353,88	2.824,65	4.707,75	5.649,30
VOLKSWAGEN	SHARAN 1.4 TSI BLUEMOT. 150CV	EURO5	0,6430	2.411,25	2.893,50	4.822,50	5.787,00
VOLKSWAGEN	T-CROSS 2019	1.0 TSI 115CV	0,4379	1.642,13	1.970,55	3.284,25	3.941,10
VOLKSWAGEN	TIGUAN 1.4 125CV	MY2016	0,5392	2.022,00	2.426,40	4.044,00	4.852,80
VOLKSWAGEN	TIGUAN 1.4 150CV	MY2016	0,5987	2.245,13	2.694,15	4.490,25	5.388,30



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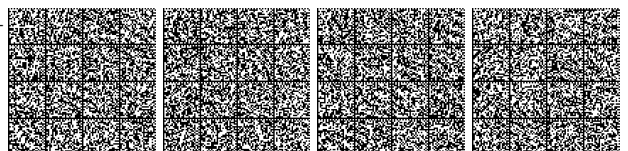
MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
VOLKSWAGEN	TIGUAN 1.4 TSI	122CV	0,4892	1.834,50	2.201,40	3.669,00	4.402,80
VOLKSWAGEN	TIGUAN 1.4 TSI	125CV	0,4867	1.825,13	2.190,15	3.650,25	4.380,30
VOLKSWAGEN	TIGUAN 1.4 TSI 4MOTION	150CV 4WD	0,5955	2.233,13	2.679,75	4.466,25	5.359,50
VOLKSWAGEN	TIGUAN 1.4 TSI BLUEMOT.	150CV	0,5379	2.017,13	2.420,55	4.034,25	4.841,10
VOLKSWAGEN	TIGUAN 1.5	130CV	0,5419	2.032,13	2.438,55	4.064,25	4.877,10
VOLKSWAGEN	TIGUAN 1.5	150CV	0,5784	2.169,00	2.602,80	4.338,00	5.205,60
VOLKSWAGEN	TIGUAN 2.0 TSI 180CV 4MOTION	MY2016	0,6601	2.475,38	2.970,45	4.950,75	5.940,90
VOLKSWAGEN	TIGUAN 2.0 TSI 210CV	4MOTION	0,7023	2.633,63	3.160,35	5.267,25	6.320,70
VOLKSWAGEN	TIGUAN 2.0 TSI 4MOTION	190CV	0,6815	2.555,63	3.066,75	5.111,25	6.133,50
VOLKSWAGEN	TIGUAN 2.0 TSI 4MOTION	200CV 4WD	0,6903	2.588,63	3.106,35	5.177,25	6.212,70
VOLKSWAGEN	TOURAN 1.2 TFSI 105CV	EURO5	0,5160	1.935,00	2.322,00	3.870,00	4.644,00
VOLKSWAGEN	TOURAN 1.2 TSI	110CV	0,5162	1.935,75	2.322,90	3.871,50	4.645,80
VOLKSWAGEN	TOURAN 1.4 TSI	140CV	0,5900	2.212,50	2.655,00	4.425,00	5.310,00
VOLKSWAGEN	TOURAN 1.4 TSI 140CV	EURO5	0,5922	2.220,75	2.664,90	4.441,50	5.329,80
VOLKSWAGEN	TOURAN 1.4 TSI BMT	150CV	0,5572	2.089,50	2.507,40	4.179,00	5.014,80
VOLKSWAGEN	TOURAN 1.6 102CV	5 PORTE	0,5522	2.070,75	2.484,90	4.141,50	4.969,80
VOLKSWAGEN	T-ROC 1.0 TSI BLUEMOTION	115CV	0,4636	1.738,50	2.086,20	3.477,00	4.172,40
VOLKSWAGEN	T-ROC CABRIO 1.0 TSI	116CV	0,5050	1.893,75	2.272,50	3.787,50	4.545,00
VOLKSWAGEN	UPI 1.0	60CV	0,3668	1.375,50	1.650,60	2.751,00	3.301,20
VOLKSWAGEN	UPI 1.0	75CV	0,3876	1.453,50	1.744,20	2.907,00	3.488,40
VOLKSWAGEN	UPI 1.0 60CV	ND	0,3802	1.425,75	1.710,90	2.851,50	3.421,80
VOLKSWAGEN	UPI 1.0 75CV	ND	0,3730	1.398,75	1.678,50	2.797,50	3.357,00
VOLVO	C30 2.0	145CV	0,5994	2.247,75	2.697,30	4.495,50	5.394,60
VOLVO	C30 T5 2.5	230CV	0,6978	2.616,75	3.140,10	5.233,50	6.280,20
VOLVO	C70 T5 2.5 GEARTRONIC	230CV	0,8197	3.073,88	3.688,65	6.147,75	7.377,30
VOLVO	NUOVA S40 2.0 146CV	EURO5	0,6077	2.278,88	2.734,65	4.557,75	5.469,30
VOLVO	NUOVA S40 2.5 T5 GEARTRONIC	230CV EURO5	0,7608	2.853,00	3.423,60	5.706,00	6.847,20
VOLVO	S60 1.6 T3 150CV	EURO5	0,5951	2.231,63	2.677,95	4.463,25	5.355,90
VOLVO	S60 1.6 T4 180CV	EURO5	0,6154	2.307,75	2.769,30	4.615,50	5.538,60
VOLVO	S60 2.0 T 203CV	EURO5	0,6998	2.624,25	3.149,10	5.248,50	6.298,20
VOLVO	S60 2.0 T3	152CV	0,5765	2.161,88	2.594,25	4.323,75	5.188,50
VOLVO	S60 2.0 T4	190CV	0,6018	2.256,75	2.708,10	4.513,50	5.416,20
VOLVO	S60 2.0 T5 GEARTRONIC	245CV	0,6868	2.575,50	3.090,60	5.151,00	6.181,20
VOLVO	S60 2.0 T6 GEARTRONIC	306CV	0,7416	2.781,00	3.337,20	5.562,00	6.674,40
VOLVO	S60 C COUNTRY T5 2.0 AWD	245CV	0,7880	2.955,00	3.546,00	5.910,00	7.092,00
VOLVO	S60 CROSS COUNTRY T5 2.0 GEARTR	245CV 4WD	0,7524	2.821,50	3.385,80	5.643,00	6.771,60
VOLVO	S60 CROSS COUNTRY T5 2.5 AWD	254CV	0,7907	2.965,13	3.558,15	5.930,25	7.116,30
VOLVO	S60 T3 1.6	150CV	0,6144	2.304,00	2.764,80	4.608,00	5.529,60
VOLVO	S60 T4 1.6	180CV	0,6345	2.379,38	2.855,25	4.758,75	5.710,50
VOLVO	S60 T5 2.0	240CV	0,7320	2.745,00	3.294,00	5.490,00	6.588,00
VOLVO	S60 T5 2.0 GEARTRONIC	250CV	0,7183	2.693,63	3.232,35	5.387,25	6.464,70
VOLVO	S60 T5 2.0 GEARTRONIC AWD	250CV	0,7445	2.791,88	3.350,25	5.583,75	6.700,50
VOLVO	S60 T6 3.0 AWD GEARTRONIC 304CV	EURO5	0,8891	3.334,13	4.000,95	6.668,25	8.001,90
VOLVO	S80 2.0 T	203CV	0,7394	2.772,75	3.327,30	5.545,50	6.654,60
VOLVO	S80 T4 1.6	180CV	0,6964	2.611,50	3.133,80	5.223,00	6.267,60
VOLVO	S80 T5 2.0	240CV	0,7896	2.961,00	3.553,20	5.922,00	7.106,40
VOLVO	S80 T5 2.0	245CV	0,7145	2.679,38	3.215,25	5.358,75	6.430,50
VOLVO	S80 T6 3.0 AWD GEARTRONIC	304CV	0,9015	3.380,63	4.056,75	6.761,25	8.113,50
VOLVO	S90 T4 GEARTRONIC	2.0 190CV	0,7159	2.684,63	3.221,55	5.369,25	6.443,10
VOLVO	S90 T5 2.0	254CV	0,7531	2.824,13	3.388,95	5.648,25	6.777,90
VOLVO	S90 T5 GEARTRONIC	2.0 250CV	0,7587	2.845,13	3.414,15	5.690,25	6.828,30
VOLVO	S90 T6 2.0 GEARTRONIC	320CV AWD	0,8467	3.175,13	3.810,15	6.350,25	7.620,30
VOLVO	S90 T6 GEARTRONIC	2.0 310CV AWD	0,8590	3.221,25	3.865,50	6.442,50	7.731,00
VOLVO	V40 T2 1.5 GEARTRONIC	122CV	0,5178	1.941,75	2.330,10	3.883,50	4.668,20
VOLVO	V40 T2 1.6	120CV	0,4850	1.818,75	2.182,50	3.637,50	4.365,00
VOLVO	V40 T2 2.0	122CV	0,4961	1.860,38	2.232,45	3.720,75	4.464,90
VOLVO	V40 T2 2.0 PLUS	122CV	0,5093	1.909,88	2.291,85	3.819,75	4.583,70
VOLVO	V40 T3 1.5 GEARTRONIC	152CV	0,5383	2.018,63	2.422,35	4.037,25	4.844,70
VOLVO	V40 T3 1.6	150CV	0,5012	1.879,50	2.255,40	3.759,00	4.510,80
VOLVO	V40 T3 2.0 PLUS	152CV	0,5275	1.978,13	2.373,75	3.956,25	4.747,50
VOLVO	V40 T3 CROSS COUNTRY 2.0	152CV	0,5421	2.032,88	2.439,45	4.065,75	4.878,90
VOLVO	V40 T3 KINETIC	152CV	0,5210	1.953,75	2.344,50	3.907,50	4.689,00
VOLVO	V40 T4 1.6	180CV	0,5229	1.960,88	2.353,05	3.921,75	4.706,10
VOLVO	V40 T4 CROSS COUNTRY 1.6	180CV	0,5475	2.053,13	2.463,75	4.106,25	4.927,50
VOLVO	V40 T4 CROSS COUNTRY 2.0	180CV AWD	0,6642	2.490,75	2.988,90	4.981,50	5.977,80
VOLVO	V40 T4 CROSS COUNTRY 2.0	190CV AWD	0,6135	2.300,63	2.760,75	4.601,25	5.521,50
VOLVO	V40 T5 2.0	245CV	0,6555	2.458,13	2.949,75	4.916,25	5.899,50
VOLVO	V40 T5 2.5	254CV	0,6921	2.595,38	3.114,45	5.190,75	6.228,90
VOLVO	V40 T5 CROSS COUNTRY 2.5	254CV AWD	0,7205	2.701,88	3.242,25	5.403,75	6.484,50
VOLVO	V50 T5 2.5 GEARTRONIC	230CV	0,7397	2.773,88	3.328,65	5.547,75	6.657,30
VOLVO	V60 2.0 T	203CV	0,7165	2.686,88	3.224,25	5.373,75	6.448,50





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MARCA	MODELLO	SERIE	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)
VOLVO	V60 2.0 T3	152CV	0,5902	2,213,25	2,655,90	4,426,50	5,311,80
VOLVO	V60 2.0 T4	190CV	0,6142	2,303,25	2,763,90	4,606,50	5,527,80
VOLVO	V60 2.0 T5 GEARTRONIC	245CV MY2014	0,7082	2,655,75	3,186,90	5,311,50	6,373,80
VOLVO	V60 2.0 T6 GEARTRONIC	306CV	0,7223	2,708,63	3,250,35	5,417,25	6,500,70
VOLVO	V60 CROSS COUNTRY 2.0 T5	GEARTRONIC 245CV	0,6981	2,617,88	3,141,45	5,235,75	6,282,90
VOLVO	V60 CROSS COUNTRY 2.0 T5 AWD GEARTRONIC	250CV	0,7504	2,814,00	3,376,80	5,628,00	6,753,60
VOLVO	V60 CROSS COUNTRY 2.0 T5 AWD GEARTRONIC	254CV	0,7772	2,914,50	3,497,40	5,829,00	6,994,80
VOLVO	V60 T3 1.6	150CV	0,6026	2,259,75	2,711,70	4,519,50	5,423,40
VOLVO	V60 T4 1.6	180CV	0,6227	2,335,13	2,802,15	4,670,25	5,604,30
VOLVO	V60 T4 2.0 GEARTRONIC	190CV	0,6624	2,484,00	2,980,80	4,968,00	5,961,60
VOLVO	V60 T4 GEARTRONIC 2.0	190CV	0,6722	2,520,75	3,024,90	5,041,50	6,049,80
VOLVO	V60 T5 2.0	240CV	0,7321	2,745,38	3,294,45	5,490,75	6,588,90
VOLVO	V60 T5 2.0	240CV EURO5	0,7454	2,795,25	3,354,30	5,590,50	6,708,60
VOLVO	V60 T5 AWD GEARTRONIC 2.0	250CV	0,7283	2,731,13	3,277,35	5,462,25	6,554,70
VOLVO	V60 T5 GEARTRONIC 2.0	250CV	0,6968	2,613,00	3,135,60	5,226,00	6,271,20
VOLVO	V60 T6 AWD 2.0 310CV	MY2018	0,7678	2,879,25	3,455,10	5,758,50	6,910,20
VOLVO	V60 T6 AWD GEARTRONIC 3.0	304CV	0,9056	3,396,00	4,075,20	6,792,00	8,150,40
VOLVO	V60 T6 GEARTRONIC 2.0	306CV MY2014	0,7686	2,882,25	3,458,70	5,764,50	6,917,40
VOLVO	V70 1.6 T4 180CV	EURO5	0,6770	2,538,75	3,046,50	5,077,50	6,093,00
VOLVO	V70 2.0 T	203CV	0,7539	2,827,13	3,392,55	5,654,25	6,785,10
VOLVO	V70 2.0 T5 241CV	EURO5	0,7704	2,889,00	3,466,80	5,778,00	6,933,60
VOLVO	V70 3.0 T6 AWD GEARTRONIC	304CV	0,9262	3,473,25	4,167,90	6,946,50	8,335,80
VOLVO	V90 2.0 T5 GEARTRONIC	254CV	0,7814	2,930,25	3,516,30	5,860,50	7,032,60
VOLVO	V90 2.0 T6 GEARTRONIC	320CV	0,8700	3,262,50	3,915,00	6,525,00	7,830,00
VOLVO	V90 CROSS COUNTRY T5 GEARTRONIC AWD	2.0 250CV	0,8295	3,110,63	3,732,75	6,221,25	7,465,50
VOLVO	V90 CROSS COUNTRY T6 GEARTRONIC AWD	2.0 310CV	0,8983	3,368,63	4,042,35	6,737,25	8,084,70
VOLVO	V90 T4 GEARTRONIC	2.0 190CV	0,7433	2,787,38	3,344,85	5,574,75	6,689,70
VOLVO	V90 T5 GEARTRONIC	2.0 250CV	0,7818	2,931,75	3,518,10	5,863,50	7,036,20
VOLVO	V90 T6 GEARTRONIC	2.0 310CV AWD	0,8800	3,300,00	3,960,00	6,600,00	7,920,00
VOLVO	XC40 2019 T4	GEARTRONIC 2.0 190CV	0,6600	2,475,00	2,970,00	4,950,00	5,940,00
VOLVO	XC40 2019 T4 AWD	GEARTRONIC 2.0 190CV	0,6797	2,548,88	3,058,65	5,097,75	6,117,30
VOLVO	XC40 2019 T5 AWD	GEARTRONIC 2.0 250CV	0,7162	2,685,75	3,222,90	5,371,50	6,445,80
VOLVO	XC40 T3 1.5	156CV	0,5736	2,151,00	2,581,20	4,302,00	5,162,40
VOLVO	XC40 T4 2.0 AWD GEARTRONIC	190CV	0,6655	2,495,63	2,994,75	4,991,25	5,989,50
VOLVO	XC40 T4 2.0 GEARTRONIC	190CV	0,6459	2,422,13	2,906,55	4,844,25	5,813,10
VOLVO	XC40 T5 2.0 AWD	247CV	0,7139	2,677,13	3,212,55	5,354,25	6,425,10
VOLVO	XC60 2.0 T POWERSHIFT	203CV	0,7443	2,791,13	3,349,35	5,582,25	6,698,70
VOLVO	XC60 2.0 T4 GEARTRONIC	190CV	0,7181	2,692,88	3,231,45	5,385,75	6,462,90
VOLVO	XC60 2.0 T5 GEARTRONIC	250CV AWD	0,7604	2,851,50	3,421,80	5,703,00	6,843,60
VOLVO	XC60 2.0 T6 GEARTRONIC	310CV AWD	0,8437	3,163,88	3,796,65	6,327,75	7,593,30
VOLVO	XC60 2019 T4 GEARTRONIC	2.0 190CV	0,7176	2,691,00	3,229,20	5,382,00	6,458,40
VOLVO	XC60 2019 T5 AWD GEARTRONIC	2.0 250CV	0,7758	2,909,25	3,491,10	5,818,50	6,982,20
VOLVO	XC60 2019 T5 GEARTRONIC	2.0 250CV	0,7548	2,830,50	3,396,60	5,661,00	6,793,20
VOLVO	XC60 2019 T6 AWD GEARTRONIC	2.0 310CV	0,8364	3,136,50	3,763,80	6,273,00	7,527,60
VOLVO	XC60 T5 2.0	245CV	0,7113	2,667,38	3,200,85	5,334,75	6,401,70
VOLVO	XC60 T5 2.0 POWERSHIFT	241CV	0,7713	2,892,38	3,470,85	5,784,75	6,941,70
VOLVO	XC60 T6 2.0 AWD	306CV	0,8045	3,016,88	3,620,25	6,033,75	7,240,50
VOLVO	XC60 T6 3.0 AWD GEARTRONIC	304CV	0,8957	3,358,88	4,030,65	6,717,75	8,061,30
VOLVO	XC70 3.0 T6 AWD GEARTRONIC	304CV	0,9714	3,642,75	4,371,30	7,285,50	8,742,60
VOLVO	XC70 T5 2.0	245CV	0,7356	2,758,50	3,310,20	5,517,00	6,620,40
VOLVO	XC90 3.2 GEARTRONIC AWD	243CV	0,9792	3,672,00	4,406,40	7,344,00	8,812,80
VOLVO	XC90 T5 2.0 AWD	250CV	0,8780	3,292,50	3,951,00	6,585,00	7,902,00
VOLVO	XC90 T6 2.0 320CV	AWD	0,8630	3,236,25	3,883,50	6,472,50	7,767,00
VOLVO	XC90 T6 2.0 AWD	310CV	0,9175	3,440,63	4,128,75	6,881,25	8,257,50



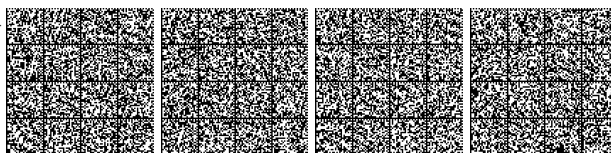
FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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	159 2.0 JTDM 136CV	BERLINA	0,5061	1,897,88	2,277,45	3,795,75	4,554,90
ALFA ROMEO	159 2.0 JTDM 136CV	SW	0,5160	1,935,00	2,322,00	3,870,00	4,644,00
ALFA ROMEO	159 2.0 JTDM 170CV	SW	0,5444	2,041,50	2,449,80	4,083,00	4,899,60
ALFA ROMEO	GIULIA 2.2 TD	136CV	0,5506	2,064,75	2,477,70	4,129,50	4,955,40
ALFA ROMEO	GIULIA 2.2 TD	150CV	0,5475	2,053,13	2,463,75	4,106,25	4,927,50
ALFA ROMEO	GIULIA 2.2 TD	180CV	0,5799	2,174,63	2,609,55	4,349,25	5,219,10
ALFA ROMEO	GIULIA 2.2 TD AT8	136CV	0,5708	2,140,50	2,568,60	4,281,00	5,137,20
ALFA ROMEO	GIULIETTA 1.6 JTDM-2	105CV	0,4241	1,590,38	1,908,45	3,180,75	3,816,90
ALFA ROMEO	GIULIETTA 2.0 JTDM-2	140CV	0,4837	1,813,88	2,176,65	3,627,75	4,353,30
ALFA ROMEO	GIULIETTA 2.0 JTDM-2	150CV	0,4760	1,785,00	2,142,00	3,570,00	4,284,00
ALFA ROMEO	GIULIETTA 2.0 JTDM-2	170CV	0,5057	1,896,38	2,275,65	3,792,75	4,551,30
ALFA ROMEO	GIULIETTA 2.0 JTDM-2	175CV	0,5016	1,881,00	2,257,20	3,762,00	4,514,40
ALFA ROMEO	MITO 1.3 JTD	95CV	0,3528	1,323,00	1,587,60	2,646,00	3,175,20
ALFA ROMEO	MITO 1.3 JTDM	90CV	0,3502	1,313,25	1,575,90	2,626,50	3,151,80
ALFA ROMEO	MITO 1.3 JTDM S&S	85CV	0,3754	1,407,75	1,689,30	2,815,50	3,378,60
ALFA ROMEO	MITO 1.3 JTM-2 S&S	95CV	0,3947	1,480,13	1,776,15	2,960,25	3,552,30
ALFA ROMEO	MITO 1.6 JTDM-2 S&S	120CV	0,4244	1,591,50	1,909,80	3,183,00	3,819,60
ALFA ROMEO	STELVIO 2.2 TD	150CV	0,6112	2,292,00	2,750,40	4,584,00	5,500,80
ALFA ROMEO	STELVIO 2.2 TD	180CV 2WD	0,6254	2,345,25	2,814,30	4,690,50	5,628,60
ALFA ROMEO	STELVIO 2.2 TD	210CV	0,6496	2,436,00	2,923,20	4,872,00	5,846,40
ALFA ROMEO	STELVIO 2.2 TD Q4	180CV 4WD	0,6397	2,398,88	2,878,65	4,797,75	5,757,30
AUDI	A1 1.4 TDI	90CV	0,3769	1,413,38	1,696,05	2,826,75	3,392,10
AUDI	A1 1.6 TDI	116CV	0,3998	1,499,25	1,799,10	2,998,50	3,598,20
AUDI	A1 1.6 TDI	90CV	0,3933	1,474,88	1,769,85	2,949,75	3,539,70
AUDI	A1 1.6 TDI 105CV	SPORTBACK	0,4151	1,556,63	1,867,95	3,113,25	3,735,90
AUDI	A1 1.6 TDI 90CV	SPORTBACK	0,3993	1,497,38	1,796,85	2,994,75	3,593,70
AUDI	A1 1.6 TDI DPF	105CV	0,4063	1,523,63	1,828,35	3,047,25	3,656,70
AUDI	A1 2.0 TDI	143CV	0,4748	1,780,50	2,136,60	3,561,00	4,273,20
AUDI	A1 SPB 1.4 TDI	90CV	0,3813	1,429,88	1,715,85	2,859,75	3,431,70
AUDI	A1 SPB 1.6 TDI	116CV	0,4038	1,514,25	1,817,10	3,028,50	3,634,20
AUDI	A3 1.6 TDI	110CV	0,4074	1,527,75	1,833,30	3,055,50	3,666,60
AUDI	A3 1.6 TDI 105CV	MY2012	0,4236	1,588,50	1,906,20	3,177,00	3,812,40
AUDI	A3 1.6 TDI 110CV	MY2016	0,4349	1,630,88	1,957,05	3,261,75	3,914,10
AUDI	A3 1.6 TDI CR 105CV	CABRIO	0,4776	1,791,00	2,149,20	3,582,00	4,298,40
AUDI	A3 1.6 TDI CR 90CV	EURO5	0,4459	1,672,13	2,006,55	3,344,25	4,013,10
AUDI	A3 1.6 TDI CR 90CV	SPORTBACK EURO5	0,4510	1,691,25	2,029,50	3,382,50	4,059,00
AUDI	A3 1.6 TDI S-TRONIC 110CV	MY2016	0,4373	1,639,88	1,967,85	3,279,75	3,935,70
AUDI	A3 1.9 TDI 105CV	CABRIO	0,5261	1,972,88	2,367,45	3,945,75	4,734,90
AUDI	A3 1.9/16V TDI	105CV	0,4658	1,746,75	2,096,10	3,493,50	4,192,20
AUDI	A3 2.0 16V TDI	170CV EURO 5	0,5314	1,992,75	2,391,30	3,985,50	4,782,60
AUDI	A3 2.0 TDI	150CV	0,4617	1,731,38	2,077,65	3,462,75	4,155,30
AUDI	A3 2.0 TDI	184CV	0,4843	1,816,13	2,179,35	3,632,25	4,358,70
AUDI	A3 2.0 TDI 140CV	CABRIO EURO5	0,5519	2,069,63	2,483,55	4,139,25	4,967,10
AUDI	A3 2.0 TDI 140CV	SPORTBACK EURO 5	0,5204	1,951,50	2,341,80	3,903,00	4,683,60
AUDI	A3 2.0 TDI 150CV	CABRIO MY2014	0,5248	1,968,00	2,361,60	3,936,00	4,723,20
AUDI	A3 2.0 TDI 150CV	MY2012	0,4897	1,836,38	2,203,65	3,672,75	4,407,30
AUDI	A3 2.0 TDI 150CV	MY2016	0,4713	1,767,38	2,120,85	3,534,75	4,241,70
AUDI	A3 2.0 TDI 184CV	MY2016	0,4981	1,867,88	2,241,45	3,735,75	4,482,90
AUDI	A3 2.0 TDI QUATTRO 150CV	MY2016	0,4955	1,858,13	2,229,75	3,716,25	4,459,50
AUDI	A3 2.0 TDI QUATTRO S-TRONIC 184CV	MY2016	0,5180	1,942,50	2,331,00	3,885,00	4,662,00
AUDI	A3 2.0 TDI SPORTBACK 170CV	QUATTRO EURO5	0,5358	2,009,25	2,411,10	4,018,50	4,822,20
AUDI	A3 2.0 TDI S-TRONIC 150CV	MY2016	0,4918	1,844,25	2,213,10	3,688,50	4,426,20
AUDI	A3 2.0/16V QUATTRO TDI 170CV	EURO 5	0,5512	2,067,00	2,480,40	4,134,00	4,960,80
AUDI	A3 2.0/16V QUATTRO TDI 170CV	SPORTBACK EURO 5	0,5423	2,033,63	2,440,35	4,067,25	4,880,70
AUDI	A3 2.0/16V TDI 140CV	EURO 5	0,5155	1,933,13	2,319,75	3,866,25	4,639,50
AUDI	A3 2.0/16V TDI QUATTRO 140CV	EURO 5	0,5371	2,014,13	2,416,95	4,028,25	4,833,90
AUDI	A3 CABRIO 1.6 TDI 110CV	MY2016	0,4767	1,787,63	2,145,15	3,575,25	4,290,30
AUDI	A3 CABRIO 2.0 TDI 150CV	MY2016	0,5194	1,947,75	2,337,30	3,895,50	4,674,60
AUDI	A3 CABRIO 2.0 TDI 184CV	MY2016	0,5476	2,053,50	2,464,20	4,107,00	4,928,40
AUDI	A3 CABRIO 2.0 TDI QUATTRO 150CV	MY2016	0,5427	2,035,13	2,442,15	4,070,25	4,884,30
AUDI	A3 CABRIO 2.0 TDI QUATTRO S-TRONIC 184CV	MY2016	0,5670	2,126,25	2,551,50	4,252,50	5,103,00
AUDI	A3 CABRIO 2.0 TDI S-TRONIC 150CV	MY2016	0,5399	2,024,63	2,429,55	4,049,25	4,859,10
AUDI	A3 SEDAN 1.6 TDI	105CV	0,4472	1,677,00	2,012,40	3,354,00	4,024,80
AUDI	A3 SEDAN 1.6 TDI 110CV	MY2014	0,4159	1,559,63	1,871,55	3,119,25	3,743,10
AUDI	A3 SEDAN 1.6 TDI 110CV	MY2016	0,4394	1,647,75	1,977,30	3,295,50	3,954,60
AUDI	A3 SEDAN 1.6 TDI QUATTRO	110 CV	0,4732	1,774,50	2,129,40	3,549,00	4,258,80
AUDI	A3 SEDAN 1.6 TDI S-TRONIC 110CV	MY2016	0,4502	1,688,25	2,025,90	3,376,50	4,051,80
AUDI	A3 SEDAN 2.0 TDI	150CV	0,4875	1,828,13	2,193,75	3,656,25	4,387,50
AUDI	A3 SEDAN 2.0 TDI 150CV	MY2016	0,4831	1,811,63	2,173,95	3,623,25	4,347,90



FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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	A3 SEDAN 2.0 TDI 184CV	MY2014	0,5066	1.899,75	2.279,70	3.799,50	4.559,40
AUDI	A3 SEDAN 2.0 TDI 184CV	MY2016	0,5089	1.908,38	2.290,05	3.816,75	4.580,10
AUDI	A3 SEDAN 2.0 TDI 184CV QUATTRO	MY2014	0,5405	2.026,88	2.432,25	4.053,75	4.864,50
AUDI	A3 SEDAN 2.0 TDI QUATTRO	150CV	0,5092	1.909,50	2.291,40	3.819,00	4.582,80
AUDI	A3 SEDAN 2.0 TDI QUATTRO 150CV	MY2016	0,5083	1.906,13	2.287,35	3.812,25	4.574,70
AUDI	A3 SEDAN 2.0 TDI QUATTRO S-TRONIC 184CV	MY2016	0,5288	1.983,00	2.379,60	3.966,00	4.759,20
AUDI	A3 SEDAN 2.0 TDI S-TRONIC 150CV	MY2016	0,5045	1.891,88	2.270,25	3.783,75	4.540,50
AUDI	A3 SEDAN 30 TDI 1.6	116CV	0,4435	1.663,13	1.995,75	3.326,25	3.991,50
AUDI	A3 SEDAN 35 TDI 2.0	150CV S-TRONIC	0,4952	1.857,00	2.228,40	3.714,00	4.456,80
AUDI	A3 SEDAN 40 TDI 2.0	184CV QUATTRO S-TRONIC	0,5362	2.010,75	2.412,90	4.021,50	4.825,80
AUDI	A3 SPB 1.6 TDI 105CV	MY2014	0,4296	1.611,00	1.933,20	3.222,00	3.866,40
AUDI	A3 SPB 1.6 TDI 110CV	MY2014	0,4068	1.525,50	1.830,60	3.051,00	3.661,20
AUDI	A3 SPB 1.6 TDI 110CV	MY2016	0,4340	1.627,50	1.953,00	3.255,00	3.906,00
AUDI	A3 SPB 1.6 TDI QUATTRO	110 CV	0,4712	1.767,00	2.120,40	3.534,00	4.240,80
AUDI	A3 SPB 1.6 TDI S-TRONIC 110CV	MY2016	0,4409	1.653,38	1.984,05	3.306,75	3.968,10
AUDI	A3 SPB 2.0 TDI 150CV	MY2014	0,4809	1.803,38	2.164,05	3.606,75	4.328,10
AUDI	A3 SPB 2.0 TDI 150CV	MY2016	0,4748	1.780,50	2.136,60	3.561,00	4.273,20
AUDI	A3 SPB 2.0 TDI 184CV	MY2016	0,5020	1.882,50	2.259,00	3.765,00	4.518,00
AUDI	A3 SPB 2.0 TDI CLEAN D 184CV	MY2014	0,5037	1.888,88	2.266,65	3.777,75	4.533,30
AUDI	A3 SPB 2.0 TDI CLEAN D QUATTRO 184CV	MY2014	0,5376	2.016,00	2.419,20	4.032,00	4.838,40
AUDI	A3 SPB 2.0 TDI QUATTRO 150CV	MY2014	0,5017	1.881,38	2.257,65	3.762,75	4.515,30
AUDI	A3 SPB 2.0 TDI QUATTRO 150CV	MY2016	0,4990	1.871,25	2.245,50	3.742,50	4.491,00
AUDI	A3 SPB 2.0 TDI QUATTRO S-TRONIC 184CV	MY2016	0,5214	1.955,25	2.346,30	3.910,50	4.692,60
AUDI	A3 SPB 2.0 TDI S-TRONIC 150CV	MY2016	0,4952	1.857,00	2.228,40	3.714,00	4.456,80
AUDI	A3 SPB 30 TDI 1.6	116CV	0,4365	1.636,88	1.964,25	3.273,75	3.928,50
AUDI	A3 SPB 30 TDI 1.6	116CV S-TRONIC	0,4368	1.638,00	1.965,60	3.276,00	3.931,20
AUDI	A3 SPB 35 TDI 2.0	150CV S-TRONIC	0,4872	1.827,00	2.192,40	3.654,00	4.384,80
AUDI	A3 SPB 40 TDI 2.0	184CV QUATTRO S-TRONIC	0,5296	1.986,00	2.383,20	3.972,00	4.766,40
AUDI	A4 2.0 TDI	120CV	0,5044	1.891,50	2.269,80	3.783,00	4.539,60
AUDI	A4 2.0 TDI 120CV	EURO5	0,5274	1.977,75	2.373,30	3.955,50	4.746,60
AUDI	A4 2.0 TDI 136CV	ULTRA	0,5242	1.965,75	2.358,90	3.931,50	4.717,80
AUDI	A4 2.0 TDI 143CV	EURO5	0,5698	2.136,75	2.564,10	4.273,50	5.128,20
AUDI	A4 2.0 TDI 143CV	MULTITRONIC	0,5653	2.119,88	2.543,85	4.239,75	5.087,70
AUDI	A4 2.0 TDI 143CV	QUATTRO	0,5725	2.146,88	2.576,25	4.293,75	5.152,50
AUDI	A4 2.0 TDI 150CV	CLEAN DIESEL	0,5494	2.060,25	2.472,30	4.120,50	4.944,60
AUDI	A4 2.0 TDI 150CV	CLEAN DIESEL QUATTRO	0,5576	2.091,00	2.509,20	4.182,00	5.018,40
AUDI	A4 2.0 TDI 150CV	QUATTRO	0,5632	2.112,00	2.534,40	4.224,00	5.068,80
AUDI	A4 2.0 TDI 163CV	BERLINA	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
AUDI	A4 2.0 TDI 163CV	ULTRA	0,5493	2.059,88	2.471,85	4.119,75	4.943,70
AUDI	A4 2.0 TDI 177CV	EURO5	0,5802	2.175,75	2.610,90	4.351,50	5.221,80
AUDI	A4 2.0 TDI 177CV	MULTITRONIC	0,5667	2.125,13	2.550,15	4.250,25	5.100,30
AUDI	A4 2.0 TDI 177CV	QUATTRO S-TRONIC	0,5905	2.214,38	2.657,25	4.428,75	5.314,50
AUDI	A4 2.0 TDI 177CV QUATTRO	EURO5	0,5915	2.218,13	2.661,75	4.436,25	5.323,50
AUDI	A4 2.0 TDI 190CV	CLEAN DIESEL	0,5633	2.112,38	2.534,85	4.224,75	5.069,70
AUDI	A4 2.0 TDI 190CV	CLEAN DIESEL QUATTRO	0,5871	2.201,63	2.641,95	4.403,25	5.283,90
AUDI	A4 2.0 TDI QUATTRO	150CV	0,5428	2.035,50	2.442,60	4.071,00	4.885,20
AUDI	A4 2.0 TDI S-TRONIC	122CV	0,5089	1.908,38	2.290,05	3.816,75	4.580,10
AUDI	A4 2.0 TDI S-TRONIC	150CV	0,5331	1.999,13	2.398,95	3.998,25	4.797,90
AUDI	A4 2.0 TDI S-TRONIC	190CV	0,5562	2.085,75	2.502,90	4.171,50	5.005,80
AUDI	A4 2.0 TDI S-TRONIC QUATTRO	190CV	0,5777	2.166,38	2.599,65	4.332,75	5.199,30
AUDI	A4 2.0 TDIE 136CV	BERLINA	0,5361	2.010,38	2.412,45	4.020,75	4.824,90
AUDI	A4 3.0 TDI QUATTRO TIPTRONIC	272CV	0,6570	2.463,75	2.956,50	4.927,50	5.913,00
AUDI	A4 3.0 TDI S-TRONIC	218CV	0,6101	2.287,88	2.745,45	4.575,75	5.490,90
AUDI	A4 3.0 TDI S-TRONIC QUATTRO	218CV	0,6271	2.351,63	2.821,95	4.703,25	5.643,90
AUDI	A4 3.0 V6 TDI 204CV	EURO5	0,6416	2.406,00	2.887,20	4.812,00	5.774,40
AUDI	A4 3.0 V6 TDI 245CV QUATTRO	EURO5	0,7057	2.646,38	3.175,65	5.292,75	6.351,30
AUDI	A4 30 2.0 TDI	122CV	0,5133	1.924,88	2.309,85	3.849,75	4.619,70
AUDI	A4 40 2.0 TDI	190CV QUATTRO S-TRONIC	0,6001	2.250,38	2.700,45	4.500,75	5.400,90
AUDI	A4 40 2.0 TDI	190CV S-TRONIC	0,5725	2.146,88	2.576,25	4.293,75	5.152,50
AUDI	A4 45 3.0 TDI	230CV QUATTRO TIPTRONIC	0,6395	2.398,13	2.877,75	4.796,25	5.755,50
AUDI	A4 45 3.0 TDI	286CV QUATTRO TIPTRONIC	0,6576	2.466,00	2.959,20	4.932,00	5.918,40
AUDI	A4 ALLROAD 2.0 TDI	143CV	0,6012	2.254,50	2.705,40	4.509,00	5.410,80
AUDI	A4 ALLROAD 2.0 TDI	150CV	0,5994	2.247,75	2.697,30	4.495,50	5.394,60
AUDI	A4 ALLROAD 2.0 TDI	150CV CLEAN DIESEL	0,5820	2.182,50	2.619,00	4.365,00	5.238,00
AUDI	A4 ALLROAD 2.0 TDI	163CV	0,6067	2.275,13	2.730,15	4.550,25	5.460,30
AUDI	A4 ALLROAD 2.0 TDI	177CV	0,6199	2.324,63	2.789,55	4.649,25	5.579,10
AUDI	A4 ALLROAD 2.0 TDI	190CV	0,6137	2.301,38	2.761,65	4.602,75	5.523,30
AUDI	A4 ALLROAD 2.0 TDI 150CV	AWD	0,5800	2.175,00	2.610,00	4.350,00	5.220,00
AUDI	A4 ALLROAD 2.0 TDI S-TRONIC	163CV	0,5987	2.245,13	2.694,15	4.490,25	5.388,30



FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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 ALLROAD 2.0 TDI S-TRONIC	190CV	0,6091	2.284,13	2.740,95	4.568,25	5.481,90
AUDI	A4 ALLROAD 3.0 TDI S-TRONIC	218CV	0,6615	2.480,63	2.976,75	4.961,25	5.953,50
AUDI	A4 ALLROAD 3.0 TDI TIPTRONIC	272CV	0,6855	2.570,63	3.084,75	5.141,25	6.169,50
AUDI	A4 ALLROAD 3.0 V6 TDI	245CV S-TRONIC	0,7112	2.667,00	3.200,40	5.334,00	6.400,80
AUDI	A4 ALLROAD 40 2.0 TDI	190CV S TRONIC	0,6128	2.298,00	2.757,60	4.596,00	5.515,20
AUDI	A4 ALLROAD 45 3.0 TDI	230CV TIPTRONIC	0,6865	2.574,38	3.089,25	5.148,75	6.178,50
AUDI	A4 ALLROAD 50 3.0 TDI	285CV TIPTRONIC	0,7044	2.641,50	3.169,80	5.283,00	6.339,60
AUDI	A4 AVANT 2.0 TDI 120CV	EURO5 SW	0,5303	1.988,63	2.386,35	3.977,25	4.772,70
AUDI	A4 AVANT 2.0 TDI 136CV	ULTRA	0,5368	2.013,00	2.415,60	4.026,00	4.831,20
AUDI	A4 AVANT 2.0 TDI 143CV	EURO5 SW	0,5793	2.172,38	2.606,85	4.344,75	5.213,70
AUDI	A4 AVANT 2.0 TDI 143CV	MULTITR	0,5746	2.154,75	2.585,70	4.309,50	5.171,40
AUDI	A4 AVANT 2.0 TDI 143CV	QUATTRO	0,5885	2.206,88	2.648,25	4.413,75	5.296,50
AUDI	A4 AVANT 2.0 TDI 143CV	QUATTRO SW	0,5837	2.188,88	2.626,65	4.377,75	5.253,30
AUDI	A4 AVANT 2.0 TDI 150CV	CLEAN DIESEL	0,5610	2.103,75	2.524,50	4.207,50	5.049,00
AUDI	A4 AVANT 2.0 TDI 150CV	CLEAN DIESEL QUATTRO	0,5683	2.131,13	2.557,35	4.262,25	5.114,70
AUDI	A4 AVANT 2.0 TDI 150CV	QUATTRO	0,5702	2.138,25	2.565,90	4.276,50	5.131,80
AUDI	A4 AVANT 2.0 TDI 163CV	ULTRA	0,5501	2.062,88	2.475,45	4.125,75	4.950,90
AUDI	A4 AVANT 2.0 TDI 177CV	EURO5 SW	0,5780	2.167,50	2.601,00	4.335,00	5.202,00
AUDI	A4 AVANT 2.0 TDI 177CV QUATTRO	EURO5 SW	0,6049	2.268,38	2.722,05	4.536,75	5.444,10
AUDI	A4 AVANT 2.0 TDI 190CV	CLEAN DIESEL	0,5749	2.155,88	2.587,05	4.311,75	5.174,10
AUDI	A4 AVANT 2.0 TDI 190CV	CLEAN DIESEL QUATTRO	0,5997	2.248,88	2.698,65	4.497,75	5.397,30
AUDI	A4 AVANT 2.0 TDI QUATTRO	150CV SW	0,5533	2.074,88	2.489,85	4.149,75	4.979,70
AUDI	A4 AVANT 2.0 TDI S-TRONIC	122CV SW	0,5194	1.947,75	2.337,30	3.895,50	4.674,60
AUDI	A4 AVANT 2.0 TDI S-TRONIC	150CV SW	0,5436	2.038,50	2.446,20	4.077,00	4.892,40
AUDI	A4 AVANT 2.0 TDI S-TRONIC	190CV SW	0,5667	2.125,13	2.550,15	4.250,25	5.100,30
AUDI	A4 AVANT 2.0 TDI S-TRONIC QUATTRO	190CV SW	0,5882	2.205,75	2.646,90	4.411,50	5.293,80
AUDI	A4 AVANT 2.0 TDIE	136CV	0,5519	2.069,63	2.483,55	4.139,25	4.967,10
AUDI	A4 AVANT 2.0 TDIE	163CV	0,5674	2.127,75	2.553,30	4.255,50	5.106,60
AUDI	A4 AVANT 3.0 TDI QUATTRO TIPTRON	230CV SW	0,6491	2.434,13	2.920,95	4.868,25	5.841,90
AUDI	A4 AVANT 3.0 TDI QUATTRO TIPTRON	286CV SW	0,6673	2.502,38	3.002,85	5.004,75	6.005,70
AUDI	A4 AVANT 3.0 TDI S-TRONIC	218CV SW	0,6207	2.327,63	2.793,15	4.655,25	5.586,30
AUDI	A4 AVANT 3.0 TDI S-TRONIC QUATTRO	218CV SW	0,6368	2.388,00	2.865,60	4.776,00	5.731,20
AUDI	A4 AVANT 3.0 TDI TIPTRONIC QUATTRO	272CV SW	0,6696	2.511,00	3.013,20	5.022,00	6.026,40
AUDI	A4 AVANT 3.0 V6 TDI 204CV	EURO5 SW	0,6561	2.460,38	2.952,45	4.920,75	5.904,90
AUDI	A4 AVANT 3.0 V6 TDI 245CV QUATTRO	EURO5 SW	0,7173	2.689,88	3.227,85	5.379,75	6.455,70
AUDI	A4 AVANT 3.0 TDI 2.0	122CV SW	0,5158	1.934,25	2.321,10	3.868,50	4.642,20
AUDI	A4 AVANT 40 TDI 2.0 QUATTRO S TRONIC	190CV SW	0,6025	2.259,38	2.711,25	4.518,75	5.422,50
AUDI	A4 AVANT 40 TDI 2.0 S TRONIC	190CV SW	0,5749	2.155,88	2.587,05	4.311,75	5.174,10
AUDI	A4 CABRIO 2.7 V6 TDI	MULTITRONIC	0,7022	2.633,25	3.159,90	5.266,50	6.319,80
AUDI	A5 2.0 177CV TDI	CABRIO	0,6187	2.320,13	2.784,15	4.640,25	5.568,30
AUDI	A5 2.0 SPB TDI 143CV	MULTITRONIC	0,5914	2.217,75	2.661,30	4.435,50	5.322,60
AUDI	A5 2.0 TDI 150CV	CABRIO	0,5813	2.179,88	2.615,85	4.359,75	5.231,70
AUDI	A5 2.0 TDI 150CV	COUPÉ	0,5621	2.107,88	2.529,45	4.215,75	5.058,90
AUDI	A5 2.0 TDI 163CV ULTRA	COUPÉ	0,5530	2.073,75	2.488,50	4.147,50	4.977,00
AUDI	A5 2.0 TDI 177CV	COUPÉ	0,5827	2.185,13	2.622,15	4.370,25	5.244,30
AUDI	A5 2.0 TDI 177CV MULTITRONIC	CABRIO	0,6133	2.299,88	2.759,85	4.599,75	5.519,70
AUDI	A5 2.0 TDI 177CV MULTITRONIC	COUPÉ	0,5886	2.207,25	2.648,70	4.414,50	5.297,40
AUDI	A5 2.0 TDI 177CV QUATTRO	CABRIO	0,6362	2.385,75	2.862,90	4.771,50	5.725,80
AUDI	A5 2.0 TDI 177CV QUATTRO S-TR	COUPÉ	0,6153	2.307,38	2.768,85	4.614,75	5.537,70
AUDI	A5 2.0 TDI 190CV CLEAN DIESEL	CABRIO	0,6226	2.334,75	2.801,70	4.669,50	5.603,40
AUDI	A5 2.0 TDI 190CV CLEAN DIESEL	COUPÉ	0,5774	2.165,25	2.598,30	4.330,50	5.196,60
AUDI	A5 2.0 TDI 190CV CLEAN DIESEL QUATTRO	CABRIO	0,6315	2.368,13	2.841,75	4.736,25	5.683,50
AUDI	A5 2.0 TDI 190CV CLEAN DIESEL QUATTRO	COUPÉ	0,6022	2.258,25	2.709,90	4.516,50	5.419,80
AUDI	A5 2.0 TDI QUATTRO S-TR 190CV	COUPÉ	0,6267	2.350,13	2.820,15	4.700,25	5.640,30
AUDI	A5 2.0 TDI S-TR 150CV	COUPÉ	0,5780	2.167,50	2.601,00	4.335,00	5.202,00
AUDI	A5 2.0 TDI S-TRONIC	190CV COUPÉ	0,6071	2.276,63	2.731,95	4.553,25	5.463,90
AUDI	A5 3.0 TDI QUATTRO S-TRONIC	218CV COUPÉ	0,6499	2.437,13	2.924,55	4.874,25	5.849,10
AUDI	A5 3.0 TDI QUATTRO TIP 286CV	CABRIO	0,7730	2.898,75	3.478,50	5.797,50	6.957,00
AUDI	A5 3.0 TDI QUATTRO TIP 286CV	COUPÉ	0,7351	2.756,63	3.307,95	5.513,25	6.615,90
AUDI	A5 3.0 V6 204CV TDI MULTITRONIC	CABRIO	0,6937	2.601,38	3.121,65	5.202,75	6.243,30
AUDI	A5 3.0 V6 245CV TDI QUATTRO S-TRONIC	CABRIO	0,7343	2.753,63	3.304,35	5.507,25	6.608,70
AUDI	A5 3.0 V6 TDI 204CV MULTITRONIC	COUPÉ	0,6580	2.467,50	2.961,00	4.935,00	5.922,00
AUDI	A5 3.0 V6 TDI 245CV QUATTRO S-TRONIC	COUPÉ	0,7083	2.656,13	3.187,35	5.312,25	6.374,70
AUDI	A5 40 TDI 2.0 QUATTRO S TRONIC	190CV CABRIO	0,6240	2.340,00	2.808,00	4.680,00	5.616,00
AUDI	A5 40 TDI 2.0 S TRONIC	163CV CABRIO	0,6387	2.395,13	2.874,15	4.790,25	5.748,30
AUDI	A5 45 TDI QUATTRO TIPTRONIC	231CV COUPÉ	0,6889	2.583,38	3.100,05	5.166,75	6.200,10
AUDI	A5 SPB 2.0 TDI	150CV	0,5633	2.112,38	2.534,85	4.224,75	5.069,70
AUDI	A5 SPB 2.0 TDI 136CV	ULTRA	0,5267	1.975,13	2.370,15	3.950,25	4.740,30
AUDI	A5 SPB 2.0 TDI 143CV	MULTITRONIC	0,5948	2.230,50	2.676,60	4.461,00	5.353,20



FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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	A5 SPB 2.0 TDI 150CV	CLEAN DIESEL	0,5574	2.090,25	2.508,30	4.180,50	5.016,60
AUDI	A5 SPB 2.0 TDI 163CV	ULTRA	0,5462	2.048,25	2.457,90	4.096,50	4.915,80
AUDI	A5 SPB 2.0 TDI 177CV	MULTITRONIC	0,5876	2.203,50	2.644,20	4.407,00	5.288,40
AUDI	A5 SPB 2.0 TDI 177CV	QUATTRO	0,6108	2.290,50	2.748,60	4.581,00	5.497,20
AUDI	A5 SPB 2.0 TDI 190CV	CLEAN DIESEL	0,5709	2.140,88	2.569,05	4.281,75	5.138,10
AUDI	A5 SPB 2.0 TDI 190CV	CLEAN DIESEL QUATTRO	0,5955	2.233,13	2.679,75	4.466,25	5.359,50
AUDI	A5 SPB 2.0 TDI QUATTRO	150CV	0,5802	2.175,75	2.610,90	4.351,50	5.221,80
AUDI	A5 SPB 2.0 TDI QUATTRO	190CV	0,5945	2.229,38	2.675,25	4.458,75	5.350,50
AUDI	A5 SPB 2.0 TDI QUATTRO S-TR	190CV	0,6286	2.357,25	2.828,70	4.714,50	5.657,40
AUDI	A5 SPB 2.0 TDI S-TR	190CV	0,6068	2.275,50	2.730,60	4.551,00	5.461,20
AUDI	A5 SPB 2.0 TDI S-TRONIC	150CV	0,5747	2.155,13	2.586,15	4.310,25	5.172,30
AUDI	A5 SPB 3.0 TDI QUATTRO S-TR	218CV	0,6479	2.429,63	2.915,55	4.859,25	5.831,10
AUDI	A5 SPB 3.0 TDI QUATTRO TIPTR	272CV	0,6994	2.622,75	3.147,30	5.245,50	6.294,60
AUDI	A5 SPB 3.0 V6 TDI 204CV	MULTITRONIC	0,6638	2.489,25	2.987,10	4.978,50	5.974,20
AUDI	A5 SPB 3.0 V6 TDI 245CV	QUATTRO S-TRONIC	0,7063	2.648,63	3.178,35	5.297,25	6.356,70
AUDI	A5 SPB 45 TDI QUATTRO TIPTRONIC	231CV	0,6889	2.583,38	3.100,05	5.166,75	6.200,10
AUDI	A6 2.0 TDI MULTITRONIC	177CV	0,6168	2.313,00	2.775,60	4.626,00	5.551,20
AUDI	A6 2.0 TDI QUATTRO S-TRONIC	190CV	0,6299	2.362,13	2.834,55	4.724,25	5.669,10
AUDI	A6 2.0 TDI ULTRA	190CV	0,6083	2.281,13	2.737,35	4.562,25	5.474,70
AUDI	A6 2.0 TDI ULTRA S TRONIC 150CV	MY2015	0,5843	2.191,13	2.629,35	4.382,25	5.258,70
AUDI	A6 3.0 TDI MULTITRONIC	204CV	0,6967	2.612,63	3.135,15	5.225,25	6.270,30
AUDI	A6 3.0 TDI QUATTRO S TRONIC 218CV	MY2015	0,7188	2.695,50	3.234,60	5.391,00	6.469,20
AUDI	A6 3.0 TDI QUATTRO S TRONIC 272CV	MY2015	0,7321	2.745,38	3.294,45	5.490,75	6.588,90
AUDI	A6 3.0 TDI QUATTRO S-TRONIC	204CV	0,7267	2.725,13	3.270,15	5.450,25	6.540,30
AUDI	A6 3.0 TDI QUATTRO S-TRONIC	245CV	0,7497	2.811,38	3.373,65	5.622,75	6.747,30
AUDI	A6 3.0 TDI QUATTRO TIPTRONIC	313CV	0,8001	3.000,38	3.600,45	6.000,75	7.200,90
AUDI	A6 3.0 TDI QUATTRO TIPTRONIC 320CV	MY2015	0,7946	2.979,75	3.575,70	5.959,50	7.151,40
AUDI	A6 3.0 TDI S TRONIC 218CV	MY2015	0,6952	2.607,00	3.128,40	5.214,00	6.256,80
AUDI	A6 ALLROAD 3.0 TDI	218CV	0,7265	2.724,38	3.269,25	5.448,75	6.538,50
AUDI	A6 ALLROAD 3.0 TDI 190CV	S TRONIC	0,6946	2.604,75	3.125,70	5.209,50	6.251,40
AUDI	A6 ALLROAD 3.0 TDI QUATTRO S-TRONIC	272CV	0,7397	2.773,88	3.328,65	5.547,75	6.657,30
AUDI	A6 ALLROAD 3.0 TDI S-TRONIC	204CV	0,7633	2.862,38	3.434,85	5.724,75	6.869,70
AUDI	A6 ALLROAD 3.0 TDI S-TRONIC	245CV	0,7789	2.920,88	3.505,05	5.841,75	7.010,10
AUDI	A6 ALLROAD 3.0 TDI TIPTRONIC	313CV	0,8312	3.117,00	3.740,40	6.234,00	7.480,80
AUDI	A6 AVANT 2.0 TDI	150CV	0,5963	2.236,13	2.683,35	4.472,25	5.366,70
AUDI	A6 AVANT 2.0 TDI MULTITR.	177CV	0,6313	2.367,38	2.840,85	4.734,75	5.681,70
AUDI	A6 AVANT 2.0 TDI MULTITRONIC	136CV	0,6098	2.286,75	2.744,10	4.573,50	5.488,20
AUDI	A6 AVANT 2.0 TDI QUATTRO S-TRONIC	190CV SW	0,6466	2.424,75	2.909,70	4.849,50	5.819,40
AUDI	A6 AVANT 2.0 TDI S TRONIC 190CV	MY2015	0,6238	2.339,25	2.807,10	4.678,50	5.614,20
AUDI	A6 AVANT 2.0 TDI ULTRA	190CV SW	0,6113	2.292,38	2.750,85	4.584,75	5.501,70
AUDI	A6 AVANT 3.0 TDI MULTITR.	204CV	0,7118	2.669,25	3.203,10	5.338,50	6.406,20
AUDI	A6 AVANT 3.0 TDI QUATTRO S TRONIC 218CV	MY2015	0,7346	2.754,75	3.305,70	5.509,50	6.611,40
AUDI	A6 AVANT 3.0 TDI QUATTRO S TRONIC 272CV	MY2015	0,7478	2.804,25	3.365,10	5.608,50	6.730,20
AUDI	A6 AVANT 3.0 TDI QUATTRO S-TR	245CV	0,7573	2.839,88	3.407,85	5.679,75	6.815,70
AUDI	A6 AVANT 3.0 TDI QUATTRO S-TR.	204CV	0,7418	2.781,75	3.338,10	5.563,50	6.676,20
AUDI	A6 AVANT 3.0 TDI QUATTRO TIPTR.	313CV	0,8133	3.049,88	3.659,85	6.099,75	7.319,70
AUDI	A6 AVANT 3.0 TDI QUATTRO TIPTRONIC 320CV	MY2015	0,8113	3.042,38	3.650,85	6.084,75	7.301,70
AUDI	A6 AVANT 3.0 TDI S TRONIC 218CV	MY2014	0,7090	2.658,75	3.190,50	5.317,50	6.381,00
AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC	190CV	0,7211	2.704,13	3.244,95	5.408,25	6.489,90
AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC	218CV	0,7433	2.787,38	3.344,85	5.574,75	6.689,70
AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC	272CV	0,7676	2.878,50	3.454,20	5.757,00	6.908,40
AUDI	A7 SPB 3.0 TDI QUATTRO TIPTRONIC	320CV	0,8190	3.071,25	3.685,50	6.142,50	7.371,00
AUDI	A7 SPB 3.0 TDI S-TRONIC	190CV	0,6907	2.590,13	3.108,15	5.180,25	6.216,30
AUDI	A7 SPB 3.0 TDI S-TRONIC	218CV	0,7178	2.691,75	3.230,10	5.383,50	6.460,20
AUDI	A7 SPB 3.0 V6 TDI	245CV	0,8149	3.055,88	3.667,05	6.111,75	7.334,10
AUDI	A7 SPB 3.0 V6 TDI MULTITRONIC	204CV	0,7586	2.844,75	3.413,70	5.689,50	6.827,40
AUDI	A7 SPB 3.0 V6 TDI QUATTRO S-TRON	204CV	0,7865	2.949,38	3.539,25	5.898,75	7.078,50
AUDI	A7 SPB 3.0 V6 TDI TIPTRONIC	313CV	0,8625	3.234,38	3.881,25	6.468,75	7.762,50
AUDI	A8 3.0 TDI 258CV	QUATTRO TIPTRONIC	0,8919	3.344,63	4.013,55	6.689,25	8.027,10
AUDI	A8 3.0 TDI TIPTRONIC	204CV	0,8839	3.314,63	3.977,55	6.629,25	7.955,10
AUDI	A8 3.0 V6 TDI QUATTRO TIPTR	250CV	0,9178	3.441,75	4.130,10	6.883,50	8.260,20
AUDI	A8 4.2 TDI 385CV	QUATTRO TIPTRONIC	1,0634	3.987,75	4.785,30	7.975,50	9.570,60
AUDI	A8 4.2 V8 TDI QUATTRO TIPT	350CV EURO5	1,0464	3.924,00	4.708,80	7.848,00	9.417,60
AUDI	A8 50 TDI 3.0 QUATTRO TIPTR	286CV	0,9016	3.381,00	4.057,20	6.762,00	8.114,40
AUDI	Q2 1.6 TDI	116CV	0,4464	1.674,00	2.008,80	3.348,00	4.017,60
AUDI	Q2 1.6 TDI S-TRONIC	116CV	0,4634	1.737,75	2.085,30	3.475,50	4.170,60
AUDI	Q2 2.0 TDI QUATTRO	150CV	0,5282	1.980,75	2.376,90	3.961,50	4.753,80
AUDI	Q2 2.0 TDI QUATTRO	190CV	0,5428	2.035,50	2.442,60	4.071,00	4.885,20
AUDI	Q2 35 2.0 TDI	150CV	0,4959	1.859,63	2.231,55	3.719,25	4.463,10





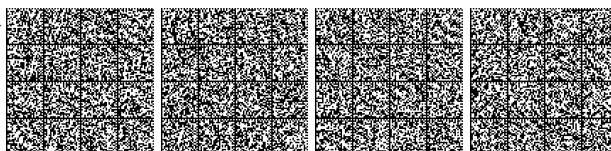
FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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	Q3 2.0 TDI	120CV	0,5031	1,886,63	2,263,95	3,773,25	4,527,90
AUDI	Q3 2.0 TDI	140CV	0,5291	1,984,13	2,380,95	3,968,25	4,761,90
AUDI	Q3 2.0 TDI	150CV	0,5257	1,971,38	2,365,65	3,942,75	4,731,30
AUDI	Q3 2.0 TDI	177CV QUATTRO S-TRONIC	0,5963	2,236,13	2,683,35	4,472,25	5,366,70
AUDI	Q3 2.0 TDI 150CV	QUATTRO S TRONIC	0,5577	2,091,38	2,509,65	4,182,75	5,019,30
AUDI	Q3 2.0 TDI 184CV	QUATTRO S TRONIC	0,5921	2,220,38	2,664,45	4,440,75	5,328,90
AUDI	Q5 2.0 TDI	143CV	0,5803	2,176,13	2,611,35	4,352,25	5,222,70
AUDI	Q5 2.0 TDI	150CV	0,5694	2,135,25	2,562,30	4,270,50	5,124,60
AUDI	Q5 2.0 TDI 150CV	ULTRA	0,5425	2,034,38	2,441,25	4,068,75	4,882,50
AUDI	Q5 2.0 TDI 163CV	CLEAN DIESEL QUATTRO	0,6132	2,299,50	2,759,40	4,599,00	5,518,80
AUDI	Q5 2.0 TDI 163CV	QUATTRO S TRONIC	0,5914	2,217,75	2,661,30	4,435,50	5,322,60
AUDI	Q5 2.0 TDI 177CV	QUATTRO	0,6134	2,300,25	2,760,30	4,600,50	5,520,60
AUDI	Q5 2.0 TDI 190CV	CLEAN DIESEL QUATTRO	0,6063	2,273,63	2,728,35	4,547,25	5,456,70
AUDI	Q5 2.0 TDI 190CV	S TRONIC	0,5702	2,138,25	2,565,90	4,276,50	5,131,80
AUDI	Q5 2.0 TDI QUATTRO S-TR	163CV	0,6037	2,263,88	2,716,65	4,527,75	5,433,30
AUDI	Q5 2.0 TDI QUATTRO S-TR	190CV	0,6131	2,299,13	2,758,95	4,598,25	5,517,90
AUDI	Q5 3.0 TDI 340CV	BITURBO QUATTRO TIP	0,8255	3,095,63	3,714,75	6,191,25	7,429,50
AUDI	Q5 3.0 TDI QUATTRO TIPTR	286CV	0,7184	2,694,00	3,232,80	5,388,00	6,465,60
AUDI	Q5 3.0 V6 TDI 245CV	QUATTRO	0,7419	2,782,13	3,338,55	5,564,25	6,677,10
AUDI	Q5 3.0 V6 TDI 258CV	QUATTRO S-TR EURO6	0,7190	2,696,25	3,235,50	5,392,50	6,471,00
AUDI	Q5 35 2.0 TDI 163CV	QUATTRO S-TRONIC	0,6242	2,340,75	2,808,90	4,681,50	5,617,80
AUDI	Q5 40 2.0 TDI 190CV	QUATTRO S-TRONIC	0,6276	2,353,50	2,824,20	4,707,00	5,648,40
AUDI	Q5 40 2.0 TDI QUATTRO	190CV	0,6212	2,329,50	2,795,40	4,659,00	5,590,80
AUDI	Q5 45 3.0 TDI 230CV	QUATTRO TIPTRONIC	0,6955	2,608,13	3,129,75	5,216,25	6,259,50
AUDI	Q5 50 3.0 TDI 286CV	QUATTRO TIPTRONIC	0,7232	2,712,00	3,254,40	5,424,00	6,508,80
AUDI	Q7 3.0 TDI QUATTRO TIPTRONIC	218CV	0,7223	2,708,63	3,250,35	5,417,25	6,500,70
AUDI	Q7 3.0 TDI QUATTRO TIPTRONIC	272CV	0,7640	2,865,00	3,438,00	5,730,00	6,876,00
AUDI	Q7 3.0 V6 TDI 204CV	EURO5	0,7778	2,916,75	3,500,10	5,833,50	7,000,20
AUDI	Q7 3.0 V6 TDI 245CV	EURO5	0,8010	3,003,75	3,604,50	6,007,50	7,209,00
AUDI	Q7 4.2 V8 TDI 340CV	EURO5	0,9800	3,675,00	4,410,00	7,350,00	8,820,00
AUDI	Q7 6.0 V12 TDI 500CV	EURO5	1,4301	5,362,88	6,435,45	10,725,75	12,870,90
AUDI	SQ5 3.0 V6 TDI BIT	QUATTRO 313CV	0,8075	3,028,13	3,633,75	6,056,25	7,267,50
AUDI	SQ7 4.0 V8 TDI	435CV	0,9980	3,742,50	4,491,00	7,485,00	8,982,00
AUDI	TT 2.0 TDI 170CV QUATTRO	COUPÉ EURO 5	0,6036	2,263,50	2,716,20	4,527,00	5,432,40
AUDI	TT 2.0 TDI 170CV QUATTRO	ROADSTER EURO 5	0,6281	2,355,38	2,826,45	4,710,75	5,652,90
AUDI	TT 2.0 TDI 184CV	COUPÉ MY2014	0,5658	2,121,75	2,546,10	4,243,50	5,092,20
AUDI	TT 2.0 TDI 184CV	ROADSTER MY2014	0,5841	2,190,38	2,628,45	4,380,75	5,256,90
BMW	114D 1.5	95CV	0,4086	1,532,25	1,838,70	3,064,50	3,677,40
BMW	114D 1.6	95CV	0,4319	1,619,63	1,943,55	3,239,25	3,887,10
BMW	114D 2019	1.5 95CV	0,4227	1,585,13	1,902,15	3,170,25	3,804,30
BMW	116D 1.5	116CV	0,4082	1,530,75	1,836,90	3,061,50	3,673,80
BMW	116D 1.6	116CV	0,4272	1,602,00	1,922,40	3,204,00	3,844,80
BMW	118D 2.0	150CV	0,4798	1,799,25	2,159,10	3,598,50	4,318,20
BMW	118D 2.0 143CV	CABRIO EURO5	0,5453	2,044,88	2,453,85	4,089,75	4,907,70
BMW	118D 2.0 143CV	COUPÉ EURO5	0,5167	1,937,63	2,325,15	3,875,25	4,650,30
BMW	118D 2.0 143CV EURO5	MY2013	0,4981	1,867,88	2,241,45	3,735,75	4,482,90
BMW	118D XDRIVE 2.0	143CV	0,5005	1,876,88	2,252,25	3,753,75	4,504,50
BMW	120D 2.0	184CV (MOD.2013) 3P	0,5255	1,970,63	2,364,75	3,941,25	4,729,50
BMW	120D 2.0	190CV	0,4967	1,862,63	2,235,15	3,725,25	4,470,30
BMW	120D 2.0 177CV	CABRIO EURO5	0,5666	2,124,75	2,549,70	4,249,50	5,099,40
BMW	120D 2.0 177CV	COUPÉ EURO5	0,5415	2,030,63	2,436,75	4,061,25	4,873,50
BMW	120D 2.0 XDRIVE	184CV	0,5367	2,012,63	2,415,15	4,025,25	4,830,30
BMW	120D XDRIVE 2.0	190CV	0,5219	1,957,13	2,348,55	3,914,25	4,697,10
BMW	123D 2.0 204CV	CABRIO EURO5	0,5968	2,238,00	2,685,60	4,476,00	5,371,20
BMW	123D 2.0 204CV	COUPÉ EURO5	0,5707	2,140,13	2,568,15	4,280,25	5,136,30
BMW	125D 2.0	218CV	0,5568	2,088,00	2,505,60	4,176,00	5,011,20
BMW	125D 2.0 MSPORT	224CV	0,5461	2,047,88	2,457,45	4,095,75	4,914,90
BMW	214D 1.5	95CV GRAN TOURER	0,4516	1,693,50	2,032,20	3,387,00	4,064,40
BMW	214D 1.5 95CV	ACTIVE TOURER	0,4494	1,685,25	2,022,30	3,370,50	4,044,60
BMW	216D 1.5 116CV SPORT	GRAN TOURER	0,4806	1,802,25	2,162,70	3,604,50	4,325,40
BMW	218D 2.0 143CV	COUPÉ	0,5102	1,913,25	2,295,90	3,826,50	4,591,80
BMW	218D 2.0 150CV	CABRIO	0,5421	2,032,88	2,439,45	4,065,75	4,878,90
BMW	218D 2.0 150CV	COUPÉ	0,5111	1,916,63	2,299,95	3,833,25	4,599,90
BMW	218D 2.0 150CV SPORT	GRAN TOURER	0,5176	1,941,00	2,329,20	3,882,00	4,658,40
BMW	220D 2.0 184CV	COUPÉ EURO6	0,5458	2,046,75	2,456,10	4,093,50	4,912,20
BMW	220D 2.0 190CV	CABRIO	0,5720	2,145,00	2,574,00	4,290,00	5,148,00
BMW	220D 2.0 190CV	COUPÉ	0,5372	2,014,50	2,417,40	4,029,00	4,834,80
BMW	220D XDRIVE 2.0 190CV	COUPÉ	0,5523	2,071,13	2,485,35	4,142,25	4,970,70
BMW	220D XDRIVE 2.0 190CV SPORT	GRAN TOURER	0,5711	2,141,63	2,569,95	4,283,25	5,139,90



FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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	225D 2.0 218CV	COUPÉ	0,5813	2.179,88	2.615,85	4.359,75	5.231,70
BMW	316D 2.0	116CV	0,4828	1.810,50	2.172,60	3.621,00	4.345,20
BMW	316D 2.0	122CV	0,5212	1.954,50	2.345,40	3.909,00	4.690,80
BMW	316D 2.0 116CV	BERLINA EURO5	0,4981	1.867,88	2.241,45	3.735,75	4.482,90
BMW	316D 2.0 TOURING	116CV	0,5180	1.942,50	2.331,00	3.885,00	4.662,00
BMW	316D TOURING 2.0	116CV	0,4974	1.865,25	2.238,30	3.730,50	4.476,60
BMW	318D 2.0	150CV	0,5143	1.928,63	2.314,35	3.857,25	4.628,70
BMW	318D 2.0 143CV	BERLINA EURO5	0,5298	1.986,75	2.384,10	3.973,50	4.768,20
BMW	318D 2.0 150CV	BERLINA	0,5408	2.028,00	2.433,60	4.056,00	4.867,20
BMW	318D 2.0 150CV	GRAN TURISMO	0,5605	2.101,88	2.522,25	4.203,75	5.044,50
BMW	318D 2.0 150CV GRAN TURISMO	2019	0,5916	2.218,50	2.662,20	4.437,00	5.324,40
BMW	318D 2.0 TOURING	143CV	0,5458	2.046,75	2.456,10	4.093,50	4.912,20
BMW	318D 2.0 TOURING XDRIVE	143CV	0,5677	2.128,88	2.554,65	4.257,75	5.109,30
BMW	318D GRAN TURISMO 2.0	143CV	0,5574	2.090,25	2.508,30	4.180,50	5.016,60
BMW	318D TOURING 2.0	150CV	0,5299	1.987,13	2.384,55	3.974,25	4.769,10
BMW	318D TOURING 2.0	150CV SW	0,5593	2.097,38	2.516,85	4.194,75	5.033,70
BMW	318D XDRIVE 2.0	150CV	0,5369	2.013,38	2.416,05	4.026,75	4.832,10
BMW	318D XDRIVE 2.0 143CV	BERLINA	0,5536	2.076,00	2.491,20	4.152,00	4.982,40
BMW	318D XDRIVE TOURING 2.0	150CV	0,5516	2.068,50	2.482,20	4.137,00	4.964,40
BMW	320D 2.0	163CV	0,5273	1.977,38	2.372,85	3.954,75	4.745,70
BMW	320D 2.0	190CV	0,5392	2.022,00	2.426,40	4.044,00	4.852,80
BMW	320D 2.0 177CV	BERLINA EURO5	0,5672	2.127,00	2.552,40	4.254,00	5.104,80
BMW	320D 2.0 177CV	CABRIO EURO5	0,6450	2.418,75	2.902,50	4.837,50	5.805,00
BMW	320D 2.0 177CV	COUPÉ EURO5	0,5849	2.193,38	2.632,05	4.386,75	5.264,10
BMW	320D 2.0 184CV	BERLINA	0,5499	2.062,13	2.474,55	4.124,25	4.949,10
BMW	320D 2.0 184CV	CABRIO	0,6418	2.406,75	2.888,10	4.813,50	5.776,20
BMW	320D 2.0 184CV	COUPÉ	0,5856	2.196,00	2.635,20	4.392,00	5.270,40
BMW	320D 2.0 190CV	BERLINA	0,5604	2.101,50	2.521,80	4.203,00	5.043,60
BMW	320D 2.0 190CV	GRAN TURISMO	0,5846	2.192,25	2.630,70	4.384,50	5.261,40
BMW	320D 2.0 190CV GRAN TURISMO	2019	0,5917	2.218,88	2.662,65	4.437,75	5.325,30
BMW	320D 2.0 EFFIC DYNAMICS 163CV	BERLINA	0,5463	2.048,63	2.458,35	4.097,25	4.916,70
BMW	320D 2.0 TOURING EFFIC DYNAMICS	163CV	0,5575	2.090,63	2.508,75	4.181,25	5.017,50
BMW	320D 2.0 TOURING XDRIVE	184CV	0,5929	2.223,38	2.668,05	4.446,75	5.336,10
BMW	320D 2.0 XDRIVE 184CV	COUPÉ	0,6163	2.311,13	2.773,35	4.622,25	5.546,70
BMW	320D GRAN TURISMO 2.0	184CV E6	0,5855	2.195,63	2.634,75	4.391,25	5.269,50
BMW	320D TOURING 2.0	163CV	0,5420	2.032,50	2.439,00	4.065,00	4.878,00
BMW	320D TOURING 2.0	184CV SW	0,5720	2.145,00	2.574,00	4.290,00	5.148,00
BMW	320D TOURING 2.0	190CV	0,5555	2.083,13	2.499,75	4.166,25	4.999,50
BMW	320D XDRIVE 2.0	190CV	0,5589	2.095,88	2.515,05	4.191,75	5.030,10
BMW	320D XDRIVE 2.0 177CV	BERLINA	0,5944	2.229,00	2.674,80	4.458,00	5.349,60
BMW	320D XDRIVE 2.0 184CV	BERLINA	0,5798	2.174,25	2.609,10	4.348,50	5.218,20
BMW	320D XDRIVE 2.0 190CV	BERLINA	0,5883	2.206,13	2.647,35	4.412,25	5.294,70
BMW	320D XDRIVE 2.0 190CV	GRAN TURISMO	0,6025	2.259,38	2.711,25	4.518,75	5.422,50
BMW	320D XDRIVE 2.0 190CV GRAN TURISMO	2019	0,6225	2.334,38	2.801,25	4.668,75	5.602,50
BMW	320D XDRIVE TOURING 2.0	190CV	0,5782	2.168,25	2.601,90	4.336,50	5.203,80
BMW	325D 2.0	218CV	0,5750	2.156,25	2.587,50	4.312,50	5.175,00
BMW	325D 2.0 218CV	BERLINA	0,5908	2.215,50	2.658,60	4.431,00	5.317,20
BMW	325D 2.0 218CV	GRAN TURISMO	0,6162	2.310,75	2.772,90	4.621,50	5.545,80
BMW	325D 2.0 GRAN TURISMO	218CV	0,6167	2.312,63	2.775,15	4.625,25	5.550,30
BMW	325D 2.0 TOURING	218CV	0,6040	2.265,00	2.718,00	4.530,00	5.436,00
BMW	325D 3.0 204 CV	COUPÉ	0,6822	2.558,25	3.069,90	5.116,50	6.139,80
BMW	325D 3.0 204CV	CABRIO	0,7363	2.761,13	3.313,35	5.522,25	6.626,70
BMW	325D 3.0 V6 197CV	BERLINA	0,6301	2.362,88	2.835,45	4.725,75	5.670,90
BMW	325D 3.0 V6 197CV	CABRIO	0,7037	2.638,88	3.166,65	5.277,75	6.333,30
BMW	325D 3.0 V6 197CV	COUPÉ	0,6514	2.442,75	2.931,30	4.885,50	5.862,60
BMW	325D TOURING 2.0	218CV	0,5870	2.201,25	2.641,50	4.402,50	5.283,00
BMW	325DA 2.0 224CV	GRAN TURISMO	0,6241	2.340,38	2.808,45	4.680,75	5.616,90
BMW	330D 3.0 258CV GRAN TURISMO	2019	0,6857	2.571,38	3.085,65	5.142,75	6.171,30
BMW	330D 3.0 265CV	BERLINA	0,6664	2.499,00	2.998,80	4.998,00	5.997,60
BMW	330D 3.0 V6 245CV	BERLINA EURO5	0,6698	2.511,75	3.014,10	5.023,50	6.028,20
BMW	330D 3.0 V6 245CV	CABRIO EURO5	0,7353	2.757,38	3.308,85	5.514,75	6.617,70
BMW	330D 3.0 V6 245CV	COUPÉ EURO5	0,6861	2.572,88	3.087,45	5.145,75	6.174,90
BMW	330D 3.0 XDRIVE 245CV	COUPÉ	0,7496	2.811,00	3.373,20	5.622,00	6.746,40
BMW	330D TOURING 3.0	265CV SW	0,6812	2.554,50	3.065,40	5.109,00	6.130,80
BMW	330D TOURING 3.0 258CV	SW	0,6922	2.595,75	3.114,90	5.191,50	6.229,80
BMW	330D XDRIVE 3.0 265CV	BERLINA	0,6843	2.566,13	3.079,35	5.132,25	6.158,70
BMW	330D XDRIVE 3.0 V6 245CV	BERLINA EURO5	0,7019	2.632,13	3.158,55	5.264,25	6.317,10
BMW	330D XDRIVE 3.0 V6 245CV	COUPÉ EURO5	0,7247	2.717,63	3.261,15	5.435,25	6.522,30
BMW	330D XDRIVE TOURING 3.0	265CV SW	0,6982	2.618,25	3.141,90	5.236,50	6.283,80



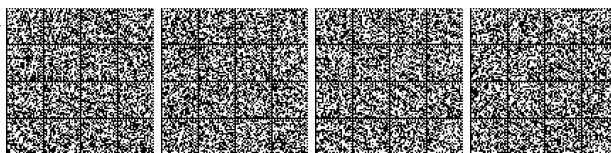
FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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	330DA 3.0	258CV	0,6326	2.372,25	2.846,70	4.744,50	5.693,40
BMW	330DA 3.0 258CV	BERLINA	0,6776	2.541,00	3.049,20	5.082,00	6.098,40
BMW	330DA 3.0 258CV	GRAN TURISMO	0,6611	2.479,13	2.974,95	4.958,25	5.949,90
BMW	330DA 3.0 258CV GRAN TURISMO	2019	0,6857	2.571,38	3.085,65	5.142,75	6.171,30
BMW	330DA 3.0 GRAN TURISMO	258CV	0,7051	2.644,13	3.172,95	5.288,25	6.345,90
BMW	330DA 3.0 TOURING XDRIVE	258CV	0,7124	2.671,50	3.205,80	5.343,00	6.411,60
BMW	330DA 3.0 XDRIVE GRAN TURISMO	258CV	0,7241	2.715,38	3.258,45	5.430,75	6.516,90
BMW	330DA TOURING 3.0	258CV	0,6455	2.420,63	2.904,75	4.841,25	5.809,50
BMW	330DA XDRIVE 3.0	258CV	0,6562	2.460,75	2.952,90	4.921,50	5.905,80
BMW	330DA XDRIVE 3.0 258CV	BERLINA	0,6985	2.619,38	3.143,25	5.238,75	6.286,50
BMW	330DA XDRIVE 3.0 258CV	GRAN TURISMO	0,6896	2.586,00	3.103,20	5.172,00	6.206,40
BMW	330DA XDRIVE 3.0 258CV GRAN TURISMO	2019	0,7075	2.653,13	3.183,75	5.306,25	6.367,50
BMW	330DA XDRIVE TOURING 3.0	258CV	0,6643	2.491,13	2.989,35	4.982,25	5.978,70
BMW	335D 3.0 V6 286CV	BERLINA	0,7217	2.706,38	3.247,65	5.412,75	6.495,30
BMW	335D 3.0 V6 286CV	COUPÉ	0,7442	2.790,75	3.348,90	5.581,50	6.697,80
BMW	335DA 3.0 XDRIVE GRAN TURISMO	313CV	0,7586	2.844,75	3.413,70	5.689,50	6.827,40
BMW	335DA XDRIVE 3.0	313CV	0,6854	2.570,25	3.084,30	5.140,50	6.168,60
BMW	335DA XDRIVE 3.0 313CV	BERLINA	0,7330	2.748,75	3.298,50	5.497,50	6.597,00
BMW	335DA XDRIVE 3.0 313CV	GRAN TURISMO	0,7259	2.722,13	3.266,55	5.444,25	6.533,10
BMW	335DA XDRIVE 3.0 313CV GRAN TURISMO	2019	0,7434	2.787,75	3.345,30	5.575,50	6.690,60
BMW	335DA XDRIVE TOURING 3.0	313CV	0,7003	2.626,13	3.151,35	5.252,25	6.302,70
BMW	418D 2.0 143CV	GRAN COUPÉ	0,5666	2.124,75	2.549,70	4.249,50	5.099,40
BMW	418D 2.0 150CV	COUPÉ	0,5577	2.091,38	2.509,65	4.182,75	5.019,30
BMW	418D GRAN COUPÉ	2.0 150CV	0,5960	2.235,00	2.682,00	4.470,00	5.364,00
BMW	420D 2.0 184CV	CABRIO	0,6341	2.377,88	2.853,45	4.755,75	5.706,90
BMW	420D 2.0 184CV	COUPÉ	0,5848	2.193,00	2.631,60	4.386,00	5.263,20
BMW	420D 2.0 184CV	GRAN COUPÉ	0,5848	2.193,00	2.631,60	4.386,00	5.263,20
BMW	420D 2.0 190CV	CABRIO	0,6284	2.356,50	2.827,80	4.713,00	5.655,60
BMW	420D 2.0 190CV	COUPÉ	0,5737	2.151,38	2.581,65	4.302,75	5.163,30
BMW	420D 2.0 190CV	GRAN COUPÉ	0,5738	2.151,75	2.582,10	4.303,50	5.164,20
BMW	420D CABRIO	2.0 190CV	0,6370	2.388,75	2.866,50	4.777,50	5.733,00
BMW	420D COUPÉ	2.0 190CV	0,5861	2.197,88	2.637,45	4.395,75	5.274,90
BMW	420D GRAN COUPÉ	2.0 190CV	0,5890	2.208,75	2.650,50	4.417,50	5.301,00
BMW	420D XDRIVE 2.0 184CV	COUPÉ	0,5999	2.249,63	2.699,55	4.499,25	5.399,10
BMW	420D XDRIVE 2.0 184CV	GRAN COUPÉ	0,6028	2.260,50	2.712,60	4.521,00	5.425,20
BMW	420D XDRIVE 2.0 190CV	GRAN COUPÉ	0,6296	2.361,00	2.833,20	4.722,00	5.666,40
BMW	420D XDRIVE COUPÉ	2.0 190CV	0,6180	2.317,50	2.781,00	4.635,00	5.562,00
BMW	420D XDRIVE GRAN COUPÉ	2.0 190CV	0,6179	2.317,13	2.780,55	4.634,25	5.561,10
BMW	425D 2.0 218CV	COUPÉ	0,6107	2.290,13	2.748,15	4.580,25	5.496,30
BMW	425D 2.0 224CV	GRAN COUPÉ	0,6203	2.326,13	2.791,35	4.652,25	5.582,70
BMW	430D CABRIO	3.0 258CV	0,7491	2.809,13	3.370,95	5.618,25	6.741,90
BMW	430D COUPÉ	3.0 258CV	0,7032	2.637,00	3.164,40	5.274,00	6.328,80
BMW	430D GRAN COUPÉ	3.0 258CV	0,7022	2.633,25	3.159,90	5.266,50	6.319,80
BMW	430D XDRIVE COUPÉ	3.0 258CV	0,7282	2.730,75	3.276,90	5.461,50	6.553,80
BMW	430D XDRIVE GRAN COUPÉ	3.0 258CV	0,7272	2.727,00	3.272,40	5.454,00	6.544,80
BMW	430DA 3.0 258CV	COUPÉ	0,7242	2.715,75	3.258,90	5.431,50	6.517,80
BMW	430DA XDRIVE 3.0 258CV	COUPÉ	0,7443	2.791,13	3.349,35	5.582,25	6.698,70
BMW	435D XDRIVE CABRIO	3.0 313CV	0,7971	2.989,13	3.586,95	5.978,25	7.173,90
BMW	435D XDRIVE COUPÉ	3.0 313CV	0,7590	2.846,25	3.415,50	5.692,50	6.831,00
BMW	435D XDRIVE GRAN COUPÉ	3.0 313CV	0,7580	2.842,50	3.411,00	5.685,00	6.822,00
BMW	435DA XDRIVE 3.0 313CV	COUPÉ	0,7746	2.904,75	3.485,70	5.809,50	6.971,40
BMW	518D 2.0	150CV	0,6231	2.336,63	2.803,95	4.673,25	5.607,90
BMW	518D 2.0 143CV	BERLINA	0,5985	2.244,38	2.693,25	4.488,75	5.386,50
BMW	518D 2.0 150CV	BERLINA	0,5620	2.107,50	2.529,00	4.215,00	5.058,00
BMW	518D TOURING 2.0	150CV SW	0,6407	2.402,63	2.883,15	4.805,25	5.766,30
BMW	518D TOURING 2.0 150CV	SW	0,6000	2.250,00	2.700,00	4.500,00	5.400,00
BMW	520D 2.0	190CV BERLINA	0,6148	2.305,50	2.766,60	4.611,00	5.533,20
BMW	520D 2.0 184CV	BERLINA	0,6173	2.314,88	2.777,85	4.629,75	5.555,70
BMW	520D 2.0 190CV	BERLINA	0,5822	2.183,25	2.619,90	4.366,50	5.239,80
BMW	520D 2.0 XDRIVE	190CV BERLINA	0,6477	2.428,88	2.914,65	4.857,75	5.829,30
BMW	520D 2.0 XDRIVE 184CV	BERLINA	0,6556	2.458,50	2.950,20	4.917,00	5.900,40
BMW	520D GRAN TURISMO 2.0	184CV	0,6879	2.579,63	3.095,55	5.159,25	6.191,10
BMW	520D TOURING 2.0 184CV	SW	0,6253	2.344,88	2.813,85	4.689,75	5.627,70
BMW	520D TOURING 2.0 190CV	SW	0,6183	2.318,63	2.782,35	4.637,25	5.564,70
BMW	520D TOURING XDRIVE 2.0	190CV SW	0,6766	2.537,25	3.044,70	5.074,50	6.089,40
BMW	525D 2.0	230CV BERLINA	0,6711	2.516,63	3.019,95	5.033,25	6.039,90
BMW	525D 2.0 218CV	BERLINA	0,6177	2.316,38	2.779,65	4.632,75	5.559,30
BMW	525D TOURING 2.0	218CV SW	0,6580	2.467,50	2.961,00	4.935,00	5.922,00
BMW	525D TOURING 2.0	230CV SW	0,6905	2.589,38	3.107,25	5.178,75	6.214,50



FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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	525D TOURING 2.0 218CV	SW	0,6258	2.346,75	2.816,10	4.693,50	5.632,20
BMW	525D TOURING XDRIVE 2.0	218CV SW	0,6893	2.584,88	3.101,85	5.169,75	6.203,70
BMW	525D TOURING XDRIVE 2.0 218CV	SW	0,6524	2.446,50	2.935,80	4.893,00	5.871,60
BMW	525D XDRIVE 2.0 218CV	BERLINA	0,6433	2.412,38	2.894,85	4.824,75	5.789,70
BMW	530D 3.0 XDRIVE	250CV BERLINA	0,7347	2.755,13	3.306,15	5.510,25	6.612,30
BMW	530D 3.0	250CV BERLINA	0,7102	2.663,25	3.195,90	5.326,50	6.391,80
BMW	530D 3.0	265CV BERLINA	0,7133	2.674,88	3.209,85	5.349,75	6.419,70
BMW	530D 3.0 258CV	BERLINA	0,7099	2.662,13	3.194,55	5.324,25	6.389,10
BMW	530D 3.0 XDRIVE	265CV BERLINA	0,7378	2.766,75	3.320,10	5.533,50	6.640,20
BMW	530D GRAN TURISMO 3.0	258CV	0,7984	2.994,00	3.592,80	5.988,00	7.185,60
BMW	530D GRAN TURISMO XDRIVE 3.0	258CV	0,8211	3.079,13	3.694,95	6.158,25	7.389,90
BMW	530D TOURING 3.0	250CV SW	0,7365	2.761,88	3.314,25	5.523,75	6.628,50
BMW	530D TOURING 3.0	258CV SW	0,7092	2.659,50	3.191,40	5.319,00	6.382,80
BMW	530D TOURING 3.0 258CV	SW	0,7111	2.666,63	3.199,95	5.333,25	6.399,90
BMW	530D TOURING XDRIVE 3.0 258CV	SW	0,7392	2.772,00	3.326,40	5.544,00	6.652,80
BMW	530D XDRIVE 3.0 258CV	BERLINA	0,7175	2.690,63	3.228,75	5.381,25	6.457,50
BMW	530DA 3.0 249CV	BERLINA	0,6664	2.499,00	2.998,80	4.998,00	5.997,60
BMW	530DA TOURING 3.0 249CV	SW	0,7032	2.637,00	3.164,40	5.274,00	6.328,80
BMW	530DA XDRIVE 3.0 249CV	BERLINA	0,6867	2.575,13	3.090,15	5.150,25	6.180,30
BMW	530DA XDRIVE TOURING 3.0 249CV	SW	0,7264	2.724,00	3.268,80	5.448,00	6.537,60
BMW	535D 3.0 313CV	BERLINA	0,7456	2.796,00	3.355,20	5.592,00	6.710,40
BMW	535D GRAN TURISMO 3.0	313CV	0,8382	3.143,25	3.771,90	6.286,50	7.543,80
BMW	535D GRAN TURISMO XDRIVE 3.0	313CV	0,8646	3.242,25	3.890,70	6.484,50	7.781,40
BMW	535D TOURING 3.0 313CV	SW	0,7706	2.889,75	3.467,70	5.779,50	6.935,40
BMW	535D TOURING XDRIVE 3.0	313CV SW	0,7589	2.845,88	3.415,05	5.691,75	6.830,10
BMW	535D TOURING XDRIVE 3.0 313CV	SW	0,7680	2.880,00	3.456,00	5.760,00	6.912,00
BMW	535D XDRIVE 3.0 313CV	BERLINA	0,7639	2.864,63	3.437,55	5.729,25	6.875,10
BMW	540D TOURING XDRIVE 3.0	320CV SW	0,8118	3.044,25	3.653,10	6.088,50	7.306,20
BMW	540D XDRIVE 3.0	320CV BERLINA	0,7932	2.974,50	3.569,40	5.949,00	7.138,80
BMW	620D GT 2.0	190CV	0,6927	2.597,63	3.117,15	5.195,25	6.234,30
BMW	630D GT 3.0	249CV	0,7620	2.857,50	3.429,00	5.715,00	6.858,00
BMW	630D GT 3.0	265CV	0,7651	2.869,13	3.442,95	5.738,25	6.885,90
BMW	630D XDRIVE 3.0	249CV	0,7872	2.952,00	3.542,40	5.904,00	7.084,80
BMW	630D XDRIVE GT 3.0	265CV	0,7903	2.963,63	3.556,35	5.927,25	7.112,70
BMW	635D 3.0 V6 286CV	CABRIO	1,0021	3.757,88	4.509,45	7.515,75	9.018,90
BMW	635D 3.0 V6 286CV	COUPÉ	0,9433	3.537,38	4.244,85	7.074,75	8.489,70
BMW	640D 3.0 313CV	CABRIO	0,9762	3.660,75	4.392,90	7.321,50	8.785,80
BMW	640D 3.0 313CV	COUPÉ	0,9220	3.457,50	4.149,00	6.915,00	8.298,00
BMW	640D GC	3.0 313CV	0,8996	3.373,50	4.048,20	6.747,00	8.096,40
BMW	640D GC 3.0	313CV	0,9088	3.408,00	4.089,60	6.816,00	8.179,20
BMW	640D XDRIVE GT 3.0	320CV	0,8430	3.161,25	3.793,50	6.322,50	7.587,00
BMW	725D 2.0	230CV	0,8378	3.141,75	3.770,10	6.283,50	7.540,20
BMW	730D 3.0	258CV	0,9153	3.432,38	4.118,85	6.864,75	8.237,70
BMW	730D 3.0	265CV	0,9204	3.451,50	4.141,80	6.903,00	8.283,60
BMW	730D 3.0 V6 245CV	EURO5	0,9336	3.501,00	4.201,20	7.002,00	8.402,40
BMW	730D XDRIVE 3.0	258CV	0,9415	3.530,63	4.236,75	7.061,25	8.473,50
BMW	730D XDRIVE 3.0	265CV	0,9461	3.547,88	4.257,45	7.095,75	8.514,90
BMW	740D 3.0	313CV	0,9617	3.606,38	4.327,65	7.212,75	8.655,30
BMW	740D 3.0 V6 306CV	EURO5	0,9845	3.691,88	4.430,25	7.383,75	8.860,50
BMW	740D XDRIVE 3.0	313CV	0,9879	3.704,63	4.445,55	7.409,25	8.891,10
BMW	740D XDRIVE 3.0	320CV	0,9839	3.689,63	4.427,55	7.379,25	8.855,10
BMW	740D XDRIVE 3.0 L6 306CV	EURO5	1,0206	3.827,25	4.592,70	7.654,50	9.185,40
BMW	750D 3.0 XDRIVE	400CV	1,0964	4.111,50	4.933,80	8.223,00	9.867,60
BMW	750D XDRIVE 3.0	381CV	1,0864	4.074,00	4.888,80	8.148,00	9.777,60
BMW	840D 3.0 XDRIVE	320CV	1,0439	3.914,63	4.697,55	7.829,25	9.395,10
BMW	M 550D XDRIVE	381CV	0,9361	3.510,38	4.212,45	7.020,75	8.424,90
BMW	M550D XDRIVE 3.0	400CV BERLINA	1,0093	3.784,88	4.541,85	7.569,75	9.083,70
BMW	X1 SDRIVE 16D 2.0	116CV	0,5148	1.930,50	2.316,60	3.861,00	4.633,20
BMW	X1 SDRIVE 18D	143CV	0,5375	2.015,63	2.418,75	4.031,25	4.837,50
BMW	X1 SDRIVE 18D 2.0	143CV	0,5285	1.981,88	2.378,25	3.963,75	4.756,50
BMW	X1 SDRIVE 20D	177CV	0,5687	2.132,63	2.559,15	4.265,25	5.118,30
BMW	X1 SDRIVE 20D 2.0	163CV	0,5507	2.065,13	2.478,15	4.130,25	4.956,30
BMW	X1 SDRIVE 20D 2.0	184CV	0,5625	2.109,38	2.531,25	4.218,75	5.062,50
BMW	X1 XDRIVE 18D	143CV	0,5591	2.096,63	2.515,95	4.193,25	5.031,90
BMW	X1 XDRIVE 18D 2.0	143CV	0,5603	2.101,13	2.521,35	4.202,25	5.042,70
BMW	X1 XDRIVE 20D 2.0	184CV	0,5868	2.200,50	2.640,60	4.401,00	5.281,20
BMW	X1 XDRIVE 20D 4X4	177CV	0,5904	2.214,00	2.656,80	4.428,00	5.313,60
BMW	X1 XDRIVE 23D A	204CV	0,6347	2.380,13	2.856,15	4.760,25	5.712,30
BMW	X1 XDRIVE 25DA 2.0	218CV	0,6192	2.322,00	2.786,40	4.644,00	5.572,80



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MARCA	MODELLO	SERIE	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	X1 XDRIVE 25DA 2.0	231 CV	0,6134	2.300,25	2.760,30	4.600,50	5.520,60
BMW	X2 XDRIVE 25D 2.0	231CV	0,6210	2.328,75	2.794,50	4.657,50	5.589,00
BMW	X3 SDRIVE 18D 2.0	143CV	0,5760	2.160,00	2.592,00	4.320,00	5.184,00
BMW	X3 SDRIVE 18D 2.0	150CV	0,5832	2.187,00	2.624,40	4.374,00	5.248,80
BMW	X3 SDRIVE 18D 2.0 150CV	2WD	0,6333	2.374,88	2.849,85	4.749,75	5.699,70
BMW	X3 XDRIVE 2.0D	190 CV	0,6119	2.294,63	2.753,55	4.589,25	5.507,10
BMW	X3 XDRIVE 20D 2.0	190CV	0,6250	2.343,75	2.812,50	4.687,50	5.625,00
BMW	X3 XDRIVE 20D 2.0 L4	184CV	0,6200	2.325,00	2.790,00	4.650,00	5.580,00
BMW	X3 XDRIVE 25D 2.0	211CV	0,6657	2.496,38	2.995,65	4.992,75	5.991,30
BMW	X3 XDRIVE 30D 3.0	249CV	0,7311	2.741,63	3.289,95	5.483,25	6.579,90
BMW	X3 XDRIVE 30D 3.0	258CV	0,7463	2.798,63	3.358,35	5.597,25	6.716,70
BMW	X3 XDRIVE 30D 3.0	265CV	0,7342	2.753,25	3.303,90	5.506,50	6.607,80
BMW	X3 XDRIVE 30DA 3.0	249CV	0,7100	2.662,50	3.195,00	5.325,00	6.390,00
BMW	X3 XDRIVE 30DA 3.0	258CV	0,7576	2.841,00	3.409,20	5.682,00	6.818,40
BMW	X3 XDRIVE 35DA	313CV	0,8095	3.035,63	3.642,75	6.071,25	7.285,50
BMW	X3 XDRIVE 35DA 3.0 313CV	ND	0,7718	2.894,25	3.473,10	5.788,50	6.946,20
BMW	X3 XDRIVE M40D	326CV	0,8365	3.136,88	3.764,25	6.273,75	7.528,50
BMW	X4 XDRIVE 20D 2.0	190CV	0,6408	2.403,00	2.883,60	4.806,00	5.767,20
BMW	X4 XDRIVE 20D 2.0 190CV	MY2018	0,6608	2.478,00	2.973,60	4.956,00	5.947,20
BMW	X4 XDRIVE 25D 2.0 230CV	MY2018	0,6869	2.575,88	3.091,05	5.151,75	6.182,10
BMW	X4 XDRIVE 30D 3.0	250CV	0,7441	2.790,38	3.348,45	5.580,75	6.696,90
BMW	X4 XDRIVE 30D 3.0	265CV	0,7491	2.809,13	3.370,95	5.618,25	6.741,90
BMW	X4 XDRIVE 30DA 3.0	249CV	0,7114	2.667,75	3.201,30	5.335,50	6.402,60
BMW	X4 XDRIVE 30DA 3.0	258CV	0,7699	2.887,13	3.464,55	5.774,25	6.929,10
BMW	X4 XDRIVE 35DA 3.0	313CV	0,8245	3.091,88	3.710,25	6.183,75	7.420,50
BMW	X4 XDRIVE M40D 3.0 326CV	MY2018	0,8413	3.154,88	3.785,85	6.309,75	7.571,70
BMW	X5 M50D 3.0	381CV	0,9899	3.712,13	4.454,55	7.424,25	8.909,10
BMW	X5 M50D 3.0	400CV	0,9879	3.704,63	4.445,55	7.409,25	8.891,10
BMW	X5 SDRIVE 25D 2.0	218CV	0,6870	2.576,25	3.091,50	5.152,50	6.183,00
BMW	X5 XDRIVE 25D 2.0	230CV	0,6987	2.620,13	3.144,15	5.240,25	6.288,30
BMW	X5 XDRIVE 30D 3.0	245CV	0,8159	3.059,63	3.671,55	6.119,25	7.343,10
BMW	X5 XDRIVE 30D 3.0	249CV	0,7623	2.858,63	3.430,35	5.717,25	6.860,70
BMW	X5 XDRIVE 30D 3.0	258CV	0,8106	3.039,75	3.647,70	6.079,50	7.295,40
BMW	X5 XDRIVE 30D 3.0	265CV	0,8092	3.034,50	3.641,40	6.069,00	7.282,80
BMW	X5 XDRIVE 40D 3.0	306CV	0,8503	3.188,63	3.826,35	6.377,25	7.652,70
BMW	X5 XDRIVE 40D 3.0	313CV	0,8381	3.142,88	3.771,45	6.285,75	7.542,90
BMW	X6 M50D 3.0	381CV	1,0317	3.868,88	4.642,65	7.737,75	9.285,30
BMW	X6 M50D 3.0	400CV	1,0875	4.078,13	4.893,75	8.156,25	9.787,50
BMW	X6 XDRIVE 3.0 313CV	EURO6	0,8792	3.297,00	3.956,40	6.594,00	7.912,80
BMW	X6 XDRIVE 3.0D	249CV	0,8052	3.019,50	3.623,40	6.039,00	7.246,80
BMW	X6 XDRIVE 3.0D	258CV	0,8459	3.172,13	3.806,55	6.344,25	7.613,10
BMW	X6 XDRIVE 3.0D	265CV	0,8810	3.303,75	3.964,50	6.607,50	7.929,00
BMW	X6 XDRIVE 3.0D 245CV	EURO5	0,8492	3.184,50	3.821,40	6.369,00	7.642,80
BMW	X6 XDRIVE 4.0D 306CV	EURO5	0,8840	3.315,00	3.978,00	6.630,00	7.956,00
BMW	X7 XDRIVE 3.0D	265CV	0,9707	3.640,13	4.368,15	7.280,25	8.736,30
BMW	X7 XDRIVE M50D	400CV	1,1391	4.271,63	5.125,95	8.543,25	10.251,90
CADILLAC	BLS 1.9 D 150CV	BERLINA	0,5538	2.076,75	2.492,10	4.153,50	4.984,20
CHEVROLET	AVEO 1.3 D SES 75CV	4 PORTE	0,3498	1.311,75	1.574,10	2.623,50	3.148,20
CHEVROLET	AVEO 1.3 D SES 75CV	5 PORTE	0,3427	1.285,13	1.542,15	2.570,25	3.084,30
CHEVROLET	AVEO 1.3 D SES 95CV	5 PORTE	0,3534	1.325,25	1.590,30	2.650,50	3.180,60
CHEVROLET	CAPTIVA 2.2 VCDI 2WD	163CV	0,5395	2.023,13	2.427,75	4.046,25	4.855,50
CHEVROLET	CAPTIVA 2.2 VCDI 4WD	184CV	0,5763	2.161,13	2.593,35	4.322,25	5.186,70
CHEVROLET	CRUZE 1.7 D 131CV	4 PORTE	0,4294	1.610,25	1.932,30	3.220,50	3.864,60
CHEVROLET	CRUZE 1.7 D 131CV	5 PORTE	0,4099	1.537,13	1.844,55	3.074,25	3.689,10
CHEVROLET	CRUZE 1.7 D 131CV	SW	0,4326	1.622,25	1.946,70	3.244,50	3.893,40
CHEVROLET	CRUZE 2.0 D	163CV	0,4642	1.740,75	2.088,90	3.481,50	4.177,80
CHEVROLET	CRUZE 2.0 D 163CV	SW	0,5033	1.887,38	2.264,85	3.774,75	4.529,70
CHEVROLET	EPICA 2.0 VCDI 150CV	BERLINA	0,5240	1.965,00	2.358,00	3.930,00	4.716,00
CHEVROLET	LACETTI 2.0 TCDI 121CV	BERLINA	0,4522	1.695,75	2.034,90	3.391,50	4.069,80
CHEVROLET	MALIBU 2.0L	160CV	0,5308	1.990,50	2.388,60	3.981,00	4.777,20
CHEVROLET	NUBIRA 2.0 TCDI 121CV	S.W.	0,4661	1.747,88	2.097,45	3.495,75	4.194,90
CHEVROLET	ORLANDO 2.0 DIESEL	130CV	0,4892	1.834,50	2.201,40	3.669,00	4.402,80
CHEVROLET	ORLANDO 2.0 DIESEL	163CV	0,5088	1.908,00	2.289,60	3.816,00	4.579,20
CHEVROLET	TRAX 1.6 136CV	2X4	0,4167	1.562,63	1.875,15	3.125,25	3.750,30
CHEVROLET	TRAX 1.6 136CV	4X4	0,4337	1.626,38	1.951,65	3.252,75	3.903,30
CHEVROLET	TRAX 1.7D AWD 4X4	131CV	0,4730	1.773,75	2.128,50	3.547,50	4.257,00
CHEVROLET	TRAX 1.7D FWD 4X2	131CV	0,4546	1.704,75	2.045,70	3.409,50	4.091,40
CHRYSLER	300 C 3.0 V6 CRD	BERLINA	0,7004	2.626,50	3.151,80	5.253,00	6.303,60
CHRYSLER	300 C 3.0 V6 CRD	S.W.	0,7147	2.680,13	3.216,15	5.360,25	6.432,30





FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
CHRYSLER	GRAND VOYAGER 2.8 CRD	163CV	0,7128	2.673,00	3.207,60	5.346,00	6.415,20
CHRYSLER	PT CRUISER 2.2 CRD	150CV BERLINA	0,5395	2.023,13	2.427,75	4.046,25	4.855,50
CHRYSLER	SEBRING 2.0 TD 140CV	4 PORTE	0,5546	2.079,75	2.495,70	4.159,50	4.991,40
CHRYSLER	SEBRING CABRIO 2.0 TD	140CV	0,6404	2.401,50	2.881,80	4.803,00	5.763,60
CITROEN	BERLINGO 1.6 16V HDI 110CV	MOD.2008	0,4529	1.698,38	2.038,05	3.396,75	4.076,10
CITROEN	BERLINGO 1.6 16V HDI 75CV	MOD.2008	0,4478	1.679,25	2.015,10	3.358,50	4.030,20
CITROEN	BERLINGO 1.6 16V HDI 90CV	MOD.2008	0,4545	1.704,38	2.045,25	3.408,75	4.090,50
CITROEN	BERLINGO 1.6 HDI	115CV	0,4290	1.608,75	1.930,50	3.217,50	3.861,00
CITROEN	BERLINGO 1.6 HDI	75CV	0,4126	1.547,25	1.856,70	3.094,50	3.713,40
CITROEN	BERLINGO 1.6 HDI	90CV	0,4229	1.585,88	1.903,05	3.171,75	3.806,10
CITROEN	BERLINGO MULTISPACE 1.6	102CV	0,3689	1.383,38	1.660,05	2.766,75	3.320,10
CITROEN	BERLINGO MULTISPACE 1.6 BLUEHDI	75CV	0,3948	1.480,50	1.776,60	2.961,00	3.553,20
CITROEN	C3 1.4 E-HDI	70CV	0,3553	1.332,38	1.598,85	2.664,75	3.197,70
CITROEN	C3 1.4 HDI	70CV	0,3553	1.332,38	1.598,85	2.664,75	3.197,70
CITROEN	C3 1.6 BLUEHDI	100CV	0,3749	1.405,88	1.687,05	2.811,75	3.374,10
CITROEN	C3 1.6 BLUEHDI	75CV	0,3593	1.347,38	1.616,85	2.694,75	3.233,70
CITROEN	C3 1.6 E-HDI	115CV	0,3976	1.491,00	1.789,20	2.982,00	3.578,40
CITROEN	C3 1.6 E-HDI	90CV	0,3780	1.417,50	1.701,00	2.835,00	3.402,00
CITROEN	C3 AIRCROSS 1.5 BLUEHDI	100CV	0,3637	1.363,88	1.636,65	2.727,75	3.273,30
CITROEN	C3 AIRCROSS 1.6 BLUEHDI	100CV	0,3771	1.414,13	1.696,95	2.828,25	3.393,90
CITROEN	C3 AIRCROSS 1.6 BLUEHDI	120CV	0,3973	1.489,88	1.787,85	2.979,75	3.575,70
CITROEN	C3 III 1.6 BLUEHDI	100CV	0,3733	1.399,88	1.679,85	2.799,75	3.359,70
CITROEN	C3 III 1.6 BLUEHDI	75CV	0,3458	1.296,75	1.556,10	2.593,50	3.112,20
CITROEN	C3 PICASSO 1.6 HDI	100CV	0,3844	1.441,50	1.729,80	2.883,00	3.459,60
CITROEN	C3 PICASSO 1.6 HDI	115CV	0,4350	1.631,25	1.957,50	3.262,50	3.915,00
CITROEN	C3 PICASSO 1.6 HDI	90CV	0,4025	1.509,38	1.811,25	3.018,75	3.622,50
CITROEN	C4 1.6 BLUEHDI	100CV	0,3793	1.422,38	1.706,85	2.844,75	3.413,70
CITROEN	C4 1.6 BLUEHDI	120CV	0,3873	1.452,38	1.742,85	2.904,75	3.485,70
CITROEN	C4 1.6 E-HDI	115CV	0,4193	1.572,38	1.886,85	3.144,75	3.773,70
CITROEN	C4 1.6 HDI 92CV	EURO5	0,4141	1.552,88	1.863,45	3.105,75	3.726,90
CITROEN	C4 2.0 HDI 150CV	EURO5	0,4987	1.870,13	2.244,15	3.740,25	4.488,30
CITROEN	C4 AIRCROSS 1.6 HDI 115CV	2WD	0,4486	1.682,25	2.018,70	3.364,50	4.037,40
CITROEN	C4 AIRCROSS 1.6 HDI 115CV	4WD	0,4674	1.752,75	2.103,30	3.505,50	4.206,60
CITROEN	C4 AIRCROSS 1.8 HDI 150CV	2WD	0,5368	2.013,00	2.415,60	4.026,00	4.831,20
CITROEN	C4 AIRCROSS 1.8 HDI 150CV	4WD	0,5415	2.030,63	2.436,75	4.061,25	4.873,50
CITROEN	C4 CACTUS 1.5 BLUEHDI	100CV	0,3795	1.423,13	1.707,75	2.846,25	3.415,50
CITROEN	C4 CACTUS 1.5 BLUEHDI	120CV	0,3973	1.489,88	1.787,85	2.979,75	3.575,70
CITROEN	C4 CACTUS 1.6 BLUEHDI	100CV	0,3779	1.417,13	1.700,55	2.834,25	3.401,10
CITROEN	C4 CACTUS 1.6 E-HDI	92CV	0,3850	1.443,75	1.732,50	2.887,50	3.465,00
CITROEN	C4 GRAN PICASSO 1.6 B-HDI	100CV	0,4287	1.607,63	1.929,15	3.215,25	3.858,30
CITROEN	C4 GRAN PICASSO 1.6 E-HDI	90CV	0,4250	1.593,75	1.912,50	3.187,50	3.825,00
CITROEN	C4 GRAN PICASSO 1.6 HDI	120CV	0,4480	1.680,00	2.016,00	3.360,00	4.032,00
CITROEN	C4 GRAND PICASSO 1.6 E-HDI	115CV	0,4416	1.656,00	1.987,20	3.312,00	3.974,40
CITROEN	C4 GRAND PICASSO 1.6/16V HDI 110CV	MOD.2009	0,4697	1.761,38	2.113,65	3.522,75	4.227,30
CITROEN	C4 GRAND PICASSO 2.0 BLUEHDI	150CV	0,5061	1.897,88	2.277,45	3.795,75	4.554,90
CITROEN	C4 GRAND PICASSO 2.0 HDI 136CV	MOD. 2009	0,5292	1.984,50	2.381,40	3.969,00	4.762,80
CITROEN	C4 PICASSO 1.6 BLUEHDI	100CV	0,4196	1.573,50	1.888,20	3.147,00	3.776,40
CITROEN	C4 PICASSO 1.6 BLUEHDI	120CV	0,4369	1.638,38	1.966,05	3.276,75	3.932,10
CITROEN	C4 PICASSO 1.6 E-HDI	90CV	0,4190	1.571,25	1.885,50	3.142,50	3.771,00
CITROEN	C4 PICASSO 1.6 HDI	115CV	0,4345	1.629,38	1.955,25	3.258,75	3.910,50
CITROEN	C4 PICASSO 1.6 HDI	90CV	0,4223	1.583,63	1.900,35	3.167,25	3.800,70
CITROEN	C4 PICASSO 1.6 HDI 110CV	CLASSIQUE	0,4676	1.753,50	2.104,20	3.507,00	4.208,40
CITROEN	C4 PICASSO 1.6 HDI 110CV CMP6 EX	MOD.2009	0,4898	1.836,75	2.204,10	3.673,50	4.408,20
CITROEN	C4 PICASSO 2.0 BLUEHDI	150CV EURO6	0,4915	1.843,13	2.211,75	3.686,25	4.423,50
CITROEN	C4 PICASSO 2.0 HDI 136CV	MOD. 2009	0,5232	1.962,00	2.354,40	3.924,00	4.708,80
CITROEN	C4 SPACETOURER 1.6 BLUEHDI	100CV	0,4220	1.582,50	1.899,00	3.165,00	3.798,00
CITROEN	C4 SPACETOURER 1.6 BLUEHDI	120CV	0,4308	1.615,50	1.938,60	3.231,00	3.877,20
CITROEN	C4 SPACETOURER 2.0 BLUEHDI	150CV	0,4722	1.770,75	2.124,90	3.541,50	4.249,80
CITROEN	C4 SPACETOURER 2.0 BLUEHDI	160CV S&S	0,4995	1.873,13	2.247,75	3.746,25	4.495,50
CITROEN	C4 SPACETOURER BLUEHDI 1.5	130CV	0,4412	1.654,50	1.985,40	3.309,00	3.970,80
CITROEN	C5 1.6 E-HDI	115CV	0,4558	1.709,25	2.051,10	3.418,50	4.102,20
CITROEN	C5 1.6 HDI	115CV	0,4685	1.756,88	2.108,25	3.513,75	4.216,50
CITROEN	C5 2.0 BLUEHDI	150CV	0,4825	1.809,38	2.171,25	3.618,75	4.342,50
CITROEN	C5 2.0 BLUEHDI	180CV	0,5182	1.943,25	2.331,90	3.886,50	4.663,80
CITROEN	C5 2.0 HDI	140CV	0,5209	1.953,38	2.344,05	3.906,75	4.688,10
CITROEN	C5 2.0 HDI	160CV	0,5425	2.034,38	2.441,25	4.068,75	4.882,50
CITROEN	C5 2.0 HDI AUT	163CV	0,5610	2.103,75	2.524,50	4.207,50	5.049,00
CITROEN	C5 2.2 HDI	200CV AUT	0,6133	2.299,88	2.759,85	4.599,75	5.519,70
CITROEN	C5 3.0 HDI	240CV AUT	0,7130	2.673,75	3.208,50	5.347,50	6.417,00



FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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	C5 AIRCROSS 2.0 BLUEHDI	177CV	0,5215	1.955,63	2.346,75	3.911,25	4.693,50
CITROEN	C5 TOURER 1.6 E-HDI CMP6	115CV SW	0,4702	1.763,25	2.115,90	3.526,50	4.231,80
CITROEN	C5 TOURER 1.6 HDI	115CV SW	0,4685	1.756,88	2.108,25	3.513,75	4.216,50
CITROEN	C5 TOURER 2.0 BLUEHDI	150CV SW	0,4930	1.848,75	2.218,50	3.697,50	4.437,00
CITROEN	C5 TOURER 2.0 BLUEHDI	180CV SW	0,5248	1.968,00	2.361,60	3.936,00	4.723,20
CITROEN	C5 TOURER 2.0 HDI	140CV SW	0,5297	1.986,38	2.383,65	3.972,75	4.767,30
CITROEN	C5 TOURER 2.0 HDI	160CV SW	0,5435	2.038,13	2.445,75	4.076,25	4.891,50
CITROEN	C5 TOURER 2.0 HDI AUT	160CV SW	0,5679	2.129,63	2.555,55	4.259,25	5.111,10
CITROEN	C5 TOURER 2.2 HDI	200CV SW	0,6241	2.340,38	2.808,45	4.680,75	5.616,90
CITROEN	C5 TOURER 3.0 HDI AUT	240CV	0,7219	2.707,13	3.248,55	5.414,25	6.497,10
CITROEN	C6 2.2 16V HDI 173CV	BI-TURBO BERLINA	0,6540	2.452,50	2.943,00	4.905,00	5.886,00
CITROEN	C6 3.0 V6 B-T 24V	243CV	0,7524	2.821,50	3.385,80	5.643,00	6.771,60
CITROEN	C8 2.0 16V HDI	136CV	0,5854	2.195,25	2.634,30	4.390,50	5.268,60
CITROEN	C8 2.0 16V HDI	163CV	0,5891	2.209,13	2.650,95	4.418,25	5.301,90
CITROEN	C-CROSSER 2.2 16V HDI	160CV	0,6020	2.257,50	2.709,00	4.515,00	5.418,00
CITROEN	C-ELYSEE 1.6 BLUEHDI	100CV	0,3704	1.389,00	1.666,80	2.778,00	3.333,60
CITROEN	GRAND C4 SPACETOUREUR 1.6 BLUEHDI	100CV	0,4311	1.616,63	1.939,95	3.233,25	3.879,90
CITROEN	GRAND C4 SPACETOUREUR 1.6 BLUEHDI	120CV	0,4438	1.664,25	1.997,10	3.328,50	3.994,20
CITROEN	GRAND C4 SPACETOUREUR 2.0 BLUEHDI	150CV	0,4813	1.804,88	2.165,85	3.609,75	4.331,70
CITROEN	GRAND C4 SPACETOUREUR 2.0 BLUEHDI	160CV S&S	0,5086	1.907,25	2.288,70	3.814,50	4.577,40
CITROEN	JUMPY ATLANTE BUSINESS 2.0 HDI	160CV	0,5747	2.155,13	2.586,15	4.310,25	5.172,30
CITROEN	JUMPY SPACE TOURER	2.0 HDI 177 CV	0,5652	2.119,50	2.543,40	4.239,00	5.086,80
CITROEN	NEMO MULTISPACE 1.3 HDI 75CV	EURO5	0,3822	1.433,25	1.719,90	2.866,50	3.439,80
CITROEN	NEMO MULTISPACE 1.3 HDI 75CV	S&S EURO5	0,3796	1.423,50	1.708,20	2.847,00	3.416,40
CITROEN	NUOVA C3 1.4 HDI	70CV	0,3696	1.386,00	1.663,20	2.772,00	3.326,40
CITROEN	NUOVA C3 1.6 E-HDI	115CV	0,4059	1.522,13	1.826,55	3.044,25	3.653,10
CITROEN	NUOVA C3 1.6 HDI	90CV	0,3949	1.480,88	1.777,05	2.961,75	3.554,10
DACIA	DOKKER 1.5 DCI 8V	75CV	0,3288	1.233,00	1.479,60	2.466,00	2.959,20
DACIA	DOKKER 1.5 DCI 8V	90CV	0,3362	1.260,75	1.512,90	2.521,50	3.025,80
DACIA	DUSTER 1.5 DCI 107CV	4X2	0,3805	1.426,88	1.712,25	2.853,75	3.424,50
DACIA	DUSTER 1.5 DCI 110CV	2WD	0,3688	1.383,00	1.659,60	2.766,00	3.319,20
DACIA	DUSTER 1.5 DCI 110CV	4WD	0,3865	1.449,38	1.739,25	2.898,75	3.478,50
DACIA	DUSTER 1.5 DCI 110CV	4X2 EURO6	0,3378	1.266,75	1.520,10	2.533,50	3.040,20
DACIA	DUSTER 1.5 DCI 110CV	4X4	0,3976	1.491,00	1.789,20	2.982,00	3.578,40
DACIA	DUSTER 1.5 DCI 110CV	4X4 EURO6	0,3513	1.317,38	1.580,85	2.634,75	3.161,70
DACIA	DUSTER 1.5 DCI 90CV	4X2	0,3600	1.350,00	1.620,00	2.700,00	3.240,00
DACIA	DUSTER 1.5 DCI 90CV	4X2 EURO6	0,3327	1.247,63	1.497,15	2.495,25	2.994,30
DACIA	DUSTER 1.5 DCI 90CV	4X4	0,3824	1.434,00	1.720,80	2.868,00	3.441,60
DACIA	LODGY 1.5 DCI	110CV	0,3562	1.335,75	1.602,90	2.671,50	3.205,80
DACIA	LODGY 1.5 DCI	90CV	0,3411	1.279,13	1.534,95	2.558,25	3.069,90
DACIA	LODGY 1.5 DCI 8V 110CV	5 POSTI	0,3492	1.309,50	1.571,40	2.619,00	3.142,80
DACIA	LODGY 1.5 DCI 8V 110CV	7 POSTI	0,3519	1.319,63	1.583,55	2.639,25	3.167,10
DACIA	LODGY 1.5 DCI 8V 90CV	5 POSTI	0,3329	1.248,38	1.498,05	2.496,75	2.996,10
DACIA	LODGY 1.5 DCI 8V 90CV	7 POSTI	0,3356	1.258,50	1.510,20	2.517,00	3.020,40
DACIA	LOGAN 1.5 DCI 68CV	BERLINA	0,3436	1.288,50	1.546,20	2.577,00	3.092,40
DACIA	LOGAN 1.5 DCI 70CV	S.W.	0,3669	1.375,88	1.651,05	2.751,75	3.302,10
DACIA	LOGAN 1.5 DCI 85CV	SW	0,3748	1.405,50	1.686,60	2.811,00	3.373,20
DACIA	LOGAN MCV 1.5 DCI	75CV	0,3085	1.156,88	1.388,25	2.313,75	2.776,50
DACIA	LOGAN MCV 1.5 DCI	90CV	0,3131	1.174,13	1.408,95	2.348,25	2.817,90
DACIA	LOGAN MCV 1.5 DCI S&S	75CV	0,3141	1.177,88	1.413,45	2.355,75	2.826,90
DACIA	LOGAN MCV 1.5 DCI S&S	90CV	0,3190	1.196,25	1.435,50	2.392,50	2.871,00
DACIA	LOGAN MCV 1.5 DCI S&S	95CV	0,3230	1.211,25	1.453,50	2.422,50	2.907,00
DACIA	LOGAN MCV STEPWAY 1.5 DCI S&S	95CV	0,3462	1.298,25	1.557,90	2.596,50	3.115,80
DACIA	SANDERO 1.5 DCI	68CV	0,3394	1.272,75	1.527,30	2.545,50	3.054,60
DACIA	SANDERO 1.5 DCI	75CV	0,3040	1.140,00	1.368,00	2.280,00	2.736,00
DACIA	SANDERO 1.5 DCI	85CV	0,3520	1.320,00	1.584,00	2.640,00	3.168,00
DACIA	SANDERO 1.5 DCI S&S	75CV	0,3066	1.149,75	1.379,70	2.299,50	2.759,40
DACIA	SANDERO STEPWAY 1.5 BLUE DCI S&S	75CV	0,3184	1.194,00	1.432,80	2.388,00	2.865,60
DACIA	SANDERO STEPWAY 1.5 DCI	90CV	0,3293	1.234,88	1.481,85	2.469,75	2.963,70
DACIA	SANDERO STEPWAY 1.5 DCI S&S	90CV	0,3345	1.254,38	1.505,25	2.508,75	3.010,50
DACIA	SANDERO STEPWAY 1.5 DCI S&S	95CV	0,3375	1.265,63	1.518,75	2.531,25	3.037,50
DODGE	AVENGER 2.0 16V	140CV	0,5304	1.989,00	2.386,80	3.978,00	4.773,60
DODGE	CALIBER 2.0 TD 140CV	5 PORTE	0,4927	1.847,63	2.217,15	3.695,25	4.434,30
DODGE	JOURNEY 2.0 16V	140CV	0,5301	1.987,88	2.385,45	3.975,75	4.770,90
DODGE	JOURNEY 2.0 TD	140CV	0,5558	2.084,25	2.501,10	4.168,50	5.002,20
DODGE	NITRO 2.8 CRD 2WD	177CV	0,6599	2.474,63	2.969,55	4.949,25	5.939,10
DR AUTOMOBILES	DR5 1.9 8V ECOJET FREE	120CV	0,4881	1.830,38	2.196,45	3.660,75	4.392,90
DS	DS3 1.4 HDI	68CV	0,3668	1.375,50	1.650,60	2.751,00	3.301,20
DS	DS3 1.5 CROSSBACK BLUEHDI	100CV	0,4070	1.526,25	1.831,50	3.052,50	3.663,00



FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
DS	DS3 1.6 BLUEHDI	100CV	0,3958	1.484,25	1.781,10	2.968,50	3.562,20
DS	DS3 1.6 BLUEHDI	100CV CABRIO	0,4153	1.557,38	1.868,85	3.114,75	3.737,70
DS	DS3 1.6 BLUEHDI	75CV	0,3771	1.414,13	1.696,95	2.828,25	3.393,90
DS	DS3 1.6 BLUEHDI 100CV CABRIO	MY2017	0,4037	1.513,88	1.816,65	3.027,75	3.633,30
DS	DS3 1.6 BLUEHDI 120CV	EURO 6	0,4176	1.566,00	1.879,20	3.132,00	3.758,40
DS	DS3 1.6 BLUEHDI 120CV CABRIO	EURO 6	0,4363	1.636,13	1.963,35	3.272,25	3.926,70
DS	DS3 1.6 E-HDI	115CV	0,4444	1.666,50	1.999,80	3.333,00	3.999,60
DS	DS3 1.6 E-HDI 90CV	CABRIO	0,4095	1.535,63	1.842,75	3.071,25	3.685,50
DS	DS3 1.6 HDI	92CV	0,3980	1.492,50	1.791,00	2.985,00	3.582,00
DS	DS3 1.6 HDI SPORT	112CV	0,4237	1.588,88	1.906,65	3.177,75	3.813,30
DS	DS4 1.6 BLUEHDI	100CV	0,4227	1.585,13	1.902,15	3.170,25	3.804,30
DS	DS4 1.6 BLUEHDI	110CV	0,4045	1.516,88	1.820,25	3.033,75	3.640,50
DS	DS4 1.6 BLUEHDI	120CV	0,4240	1.590,00	1.908,00	3.180,00	3.816,00
DS	DS4 1.6 E-HDI	110CV	0,4393	1.647,38	1.976,85	3.294,75	3.953,70
DS	DS4 1.6 E-HDI	115CV	0,4329	1.623,38	1.948,05	3.246,75	3.896,10
DS	DS4 2.0 BLUEHDI	150CV	0,4765	1.786,88	2.144,25	3.573,75	4.288,50
DS	DS4 2.0 BLUEHDI	180CV	0,5214	1.955,25	2.346,30	3.910,50	4.692,60
DS	DS4 2.0 HDI	136CV	0,5026	1.884,75	2.261,70	3.769,50	4.523,40
DS	DS4 2.0 HDI	163CV	0,5203	1.951,13	2.341,35	3.902,25	4.682,70
DS	DS5 1.6 BLUEHDI	120CV	0,4752	1.782,00	2.138,40	3.564,00	4.276,80
DS	DS5 1.6 E-HDI	115CV	0,4708	1.765,50	2.118,60	3.531,00	4.237,20
DS	DS5 1.6 E-HDI 110CV	AIRDREAM CMP6	0,4755	1.783,13	2.139,75	3.566,25	4.279,50
DS	DS5 2.0 BLUEHDI	150CV	0,5004	1.876,50	2.251,80	3.753,00	4.503,60
DS	DS5 2.0 BLUEHDI	180CV	0,5548	2.080,50	2.496,60	4.161,00	4.993,20
DS	DS5 2.0 BLUEHDI	180CV AUT	0,5370	2.013,75	2.416,50	4.027,50	4.833,00
DS	DS5 2.0 HDI	160CV	0,5387	2.020,13	2.424,15	4.040,25	4.848,30
FIAT	500 1.3 16V MJT	95CV	0,3514	1.317,75	1.581,30	2.635,50	3.162,60
FIAT	500 1.3 MTJ	95CV	0,3357	1.258,88	1.510,65	2.517,75	3.021,30
FIAT	500C 1.3 16V MJT 75CV	CABRIO	0,3878	1.454,25	1.745,10	2.908,50	3.490,20
FIAT	500C 1.3 16V MJT 95CV	CABRIO	0,3720	1.395,00	1.674,00	2.790,00	3.348,00
FIAT	500C 1.3 MTJ	95CV	0,3565	1.336,88	1.604,25	2.673,75	3.208,50
FIAT	500L 1.3 MTJ	85CV	0,3819	1.432,13	1.718,55	2.864,25	3.437,10
FIAT	500L 1.6 MTJ	105CV	0,4133	1.549,88	1.859,85	3.099,75	3.719,70
FIAT	500L 1.6 MTJ	120CV	0,4259	1.597,13	1.916,55	3.194,25	3.833,10
FIAT	500L 1.6 MTJ 120CV	EURO6	0,4099	1.537,13	1.844,55	3.074,25	3.689,10
FIAT	500L LIVING 1.3 MTJ	85CV	0,4012	1.504,50	1.805,40	3.009,00	3.610,80
FIAT	500L LIVING 1.3 MTJ	95CV	0,3946	1.479,75	1.775,70	2.959,50	3.551,40
FIAT	500L LIVING 1.6 MTJ	105CV	0,4226	1.584,75	1.901,70	3.169,50	3.803,40
FIAT	500L LIVING 1.6 MTJ	120CV	0,4276	1.603,50	1.924,20	3.207,00	3.848,40
FIAT	500L LIVING 1.6 MTJ 120CV	ND	0,4216	1.581,00	1.897,20	3.162,00	3.794,40
FIAT	500X 1.3 MJT	95CV	0,3771	1.414,13	1.696,95	2.828,25	3.393,90
FIAT	500X 1.6 MJT	120CV	0,4290	1.608,75	1.930,50	3.217,50	3.861,00
FIAT	500X 1.6 MULTIJET	120CV	0,4326	1.622,25	1.946,70	3.244,50	3.893,40
FIAT	500X 2.0 MJT 140CV	4X4	0,5144	1.929,00	2.314,80	3.858,00	4.629,60
FIAT	500X 2.0 MULTIJET	150CV 4X4	0,5138	1.926,75	2.312,10	3.853,50	4.624,20
FIAT	BRAVO 1.6 MJT	105CV	0,4050	1.518,75	1.822,50	3.037,50	3.645,00
FIAT	BRAVO 1.6 MJT	120CV	0,4228	1.585,50	1.902,60	3.171,00	3.805,20
FIAT	DOBLÒ 1.3 MJT	90CV	0,3970	1.488,75	1.786,50	2.977,50	3.573,00
FIAT	DOBLÒ 1.6 MJT 105CV	EURO5	0,4187	1.570,13	1.884,15	3.140,25	3.768,30
FIAT	DOBLÒ 2.0 MJT 135CV	EURO5	0,4648	1.743,00	2.091,60	3.486,00	4.183,20
FIAT	DUCATO 2.2 MJT 100CV	PANORAMA	0,5860	2.197,50	2.637,00	4.395,00	5.274,00
FIAT	DUCATO 2.3 MJT 120CV	PANORAMA	0,5941	2.227,88	2.673,45	4.455,75	5.346,90
FIAT	DUCATO 3.0 MTJ 160CV	PANORAMA	0,6299	2.362,13	2.834,55	4.724,25	5.669,10
FIAT	FREEMONT 2.0 16V MTJ	140CV	0,5223	1.958,63	2.350,35	3.917,25	4.700,70
FIAT	FREEMONT 2.0 16V MTJ	170CV	0,5466	2.049,75	2.459,70	4.099,50	4.919,40
FIAT	FREEMONT 2.0 16V MTJ 4X4 AUT	170CV	0,5828	2.185,50	2.622,60	4.371,00	5.245,20
FIAT	GRANDE PUNTO 1.3 16V M.J.	75CV	0,3625	1.359,38	1.631,25	2.718,75	3.262,50
FIAT	IDEA 1.3 MTJ 95CV	SES	0,3862	1.448,25	1.737,90	2.896,50	3.475,80
FIAT	IDEA 1.6 16V MJT	120CV	0,4464	1.674,00	2.008,80	3.348,00	4.017,60
FIAT	NUOVA BRAVO 1.6 16V MJT	105CV	0,4303	1.613,63	1.936,35	3.227,25	3.872,70
FIAT	NUOVA BRAVO 1.6 16V MJT	120CV	0,4455	1.670,63	2.004,75	3.341,25	4.009,50
FIAT	NUOVA BRAVO 1.6 16V MJT	90CV	0,4032	1.512,00	1.814,40	3.024,00	3.628,80
FIAT	NUOVA BRAVO 2.0 16V M.J.	165CV	0,4672	1.752,00	2.102,40	3.504,00	4.204,80
FIAT	NUOVA CROMA 1.9 120CV ECO	MULTIJET	0,5008	1.878,00	2.253,60	3.756,00	4.507,20
FIAT	NUOVA CROMA 1.9 16V M.J.	150CV	0,5349	2.005,88	2.407,05	4.011,75	4.814,10
FIAT	NUOVA CROMA 1.9 M.J.	120CV	0,5017	1.881,38	2.257,65	3.762,75	4.515,30
FIAT	NUOVA PANDA 1.3 16V MJT	69CV 4X4	0,3808	1.428,00	1.713,60	2.856,00	3.427,20
FIAT	NUOVA PANDA 1.3 16V MJT	75CV	0,3447	1.292,63	1.551,15	2.585,25	3.102,30
FIAT	NUOVA PANDA 1.3 MTJ 4X4	75CV	0,3877	1.453,88	1.744,65	2.907,75	3.489,30



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MARCA	MODELLO	SERIE	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	PANDA 1.3 MTJ	80CV	0,3258	1.221,75	1.466,10	2.443,50	2.932,20
FIAT	PANDA 1.3 MTJ	95CV S&S	0,3283	1.231,13	1.477,35	2.462,25	2.954,70
FIAT	PANDA 1.3 MTJ 80CV	4X4	0,3654	1.370,25	1.644,30	2.740,50	3.288,60
FIAT	PANDA 2012 1.3 MJT SES	75CV	0,3374	1.265,25	1.518,30	2.530,50	3.036,60
FIAT	PANDA CROSS 1.3 MJT 80CV	4X4	0,4060	1.522,50	1.827,00	3.045,00	3.654,00
FIAT	PANDA CROSS 1.3 MTJ	95CV 4X4	0,3834	1.437,75	1.725,30	2.875,50	3.450,60
FIAT	PUNTO 1.3 MTJ II	95CV	0,3592	1.347,00	1.616,40	2.694,00	3.232,80
FIAT	PUNTO 2012 1.3 MJT II	75CV	0,3567	1.337,63	1.605,15	2.675,25	3.210,30
FIAT	PUNTO 2012 1.3 MJT II SES	85CV ECO	0,3474	1.302,75	1.563,30	2.605,50	3.126,60
FIAT	PUNTO 2012 1.3 MJT II SES	95CV	0,3738	1.401,75	1.682,10	2.803,50	3.364,20
FIAT	PUNTO EVO 1.3 MJT	75CV DPF	0,3551	1.331,63	1.597,95	2.663,25	3.195,90
FIAT	PUNTO EVO 1.3 MJT	95CV DPF	0,3756	1.408,50	1.690,20	2.817,00	3.380,40
FIAT	PUNTO EVO 1.3/16V MJT	75CV	0,3470	1.301,25	1.561,50	2.602,50	3.123,00
FIAT	PUNTO EVO 1.6 MJT	120CV DPF	0,4232	1.587,00	1.904,40	3.174,00	3.808,80
FIAT	QUBO 1.3 MJT	95CV	0,3855	1.445,63	1.734,75	2.891,25	3.469,50
FIAT	QUBO 1.3 MJT 75CV	EURO5	0,3661	1.372,88	1.647,45	2.745,75	3.294,90
FIAT	QUBO 1.3 MJT 95CV	EURO5	0,3784	1.419,00	1.702,80	2.838,00	3.405,60
FIAT	SCUDO 2.0 MJT 136CV	PANORAMA	0,5590	2.096,25	2.515,50	4.192,50	5.031,00
FIAT	SEDICI 2.0 MJT 4X2	135CV MOD.2009	0,4651	1.744,13	2.092,95	3.488,25	4.185,90
FIAT	SEDICI 2.0 MJT 4X4	135CV MOD.2009	0,4845	1.816,88	2.180,25	3.633,75	4.360,50
FIAT	TIPO 1.6 MTJ 120CV	MY2016	0,3934	1.475,25	1.770,30	2.950,50	3.540,60
FIAT	TIPO 1.6 MTJ 120CV SW	MY2016	0,3955	1.483,13	1.779,75	2.966,25	3.559,50
FIAT	TIPO 1.6 MTJ 5PORTE 120CV	MY2016	0,3879	1.454,63	1.745,55	2.909,25	3.491,10
FIAT	ULYSSE 2.0 MJT	136CV	0,6007	2.252,63	2.703,15	4.505,25	5.406,30
FORD	B-MAX 1.5 TDCI	75CV	0,3792	1.422,00	1.706,40	2.844,00	3.412,80
FORD	B-MAX 1.5 TDCI	75CV PLUS	0,3715	1.393,13	1.671,75	2.786,25	3.343,50
FORD	B-MAX 1.6 TDCI	95CV	0,3862	1.448,25	1.737,90	2.896,50	3.475,80
FORD	C MAX 1.5 TDCI	120 CV S&S	0,4295	1.610,63	1.932,75	3.221,25	3.865,50
FORD	C MAX 2.0 TDCI	150CV	0,4546	1.704,75	2.045,70	3.409,50	4.091,40
FORD	C MAX 2.0 TDCI	170CV	0,4944	1.854,00	2.224,80	3.708,00	4.449,60
FORD	C MAX PLUS 1.5 TDCI	120CV	0,4192	1.572,00	1.886,40	3.144,00	3.772,80
FORD	C MAX PLUS 1.5 TDCI	95CV	0,4001	1.500,38	1.800,45	3.000,75	3.600,90
FORD	C-MAX 1.6 TDCI 115 CV	EURO5	0,4143	1.553,63	1.864,35	3.107,25	3.728,70
FORD	C-MAX 2.0 TDCI 115CV	EURO5	0,4729	1.773,38	2.128,05	3.546,75	4.256,10
FORD	C-MAX 2.0 TDCI 163CV	EURO5	0,4717	1.768,88	2.122,65	3.537,75	4.245,30
FORD	C-MAX PLUS 1.6 TDCI	95CV	0,4177	1.566,38	1.879,65	3.132,75	3.759,30
FORD	C-MAX7 1.6 TDCI 114CV	EURO5	0,4319	1.619,63	1.943,55	3.239,25	3.887,10
FORD	C-MAX7 2.0 TDCI 115CV	EURO5	0,4867	1.825,13	2.190,15	3.650,25	4.380,30
FORD	C-MAX7 2.0 TDCI 163CV	EURO5	0,4854	1.820,25	2.184,30	3.640,50	4.368,60
FORD	ECOSPORT 1.5 ECOBLUE S&S	95CV	0,3783	1.418,63	1.702,35	2.837,25	3.404,70
FORD	ECOSPORT 1.5 TDCI	90CV	0,3793	1.422,38	1.706,85	2.844,75	3.413,70
FORD	ECOSPORT 1.5 TDCI	95CV	0,3874	1.452,75	1.743,30	2.905,50	3.486,60
FORD	ECOSPORT 1.5 TDCI S&S	100CV	0,3887	1.457,63	1.749,15	2.915,25	3.498,30
FORD	ECOSPORT 1.5 TDCI S&S	125CV	0,4021	1.507,88	1.809,45	3.015,75	3.618,90
FORD	EDGE 2.0 ECOBLUE	150CV AUT	0,6214	2.330,25	2.796,30	4.660,50	5.592,60
FORD	EDGE 2.0 ECOBLUE	190CV	0,6275	2.353,13	2.823,75	4.706,25	5.647,50
FORD	EDGE 2.0 ECOBLUE	240CV	0,6829	2.560,88	3.073,05	5.121,75	6.146,10
FORD	EDGE 2.0 TDCI	180CV AWD	0,6045	2.266,88	2.720,25	4.533,75	5.440,50
FORD	EDGE 2.0 TDCI	210CV AWD	0,6397	2.398,88	2.878,65	4.797,75	5.757,30
FORD	FIESTA 1.4 TDCI 70CV	EURO5	0,3582	1.343,25	1.611,90	2.686,50	3.223,80
FORD	FIESTA 1.5 ECOBLUE	86CV	0,3500	1.312,50	1.575,00	2.625,00	3.150,00
FORD	FIESTA 1.5 TDCI	75CV	0,3421	1.282,88	1.539,45	2.565,75	3.078,90
FORD	FIESTA 1.5 TDCI	75CV PLUS	0,3408	1.278,00	1.533,60	2.556,00	3.067,20
FORD	FIESTA 1.5 TDCI 120CV	MY2017	0,3640	1.365,00	1.638,00	2.730,00	3.276,00
FORD	FIESTA 1.6 TDCI 95CV	EURO5	0,3659	1.372,13	1.646,55	2.744,25	3.293,10
FORD	FIESTA PLUS 1.5 TDCI 85CV	MY2017	0,3437	1.288,88	1.546,65	2.577,75	3.093,30
FORD	FOCUS 1.5 TDCI	120CV	0,3991	1.496,63	1.795,95	2.993,25	3.591,90
FORD	FOCUS 1.5 TDCI	95CV	0,3901	1.462,88	1.755,45	2.925,75	3.510,90
FORD	FOCUS 1.5 TDCI 120CV	STATION SW	0,4051	1.519,13	1.822,95	3.038,25	3.645,90
FORD	FOCUS 1.5 TDCI 95CV	STATION SW	0,3960	1.485,00	1.782,00	2.970,00	3.564,00
FORD	FOCUS 1.6 TDCI	95CV	0,4123	1.546,13	1.855,35	3.092,25	3.710,70
FORD	FOCUS 1.6 TDCI 116CV	MY 2011	0,4035	1.513,13	1.815,75	3.026,25	3.631,50
FORD	FOCUS 1.6 TDCI 116CV WAGON	MY 2011	0,4076	1.528,50	1.834,20	3.057,00	3.668,40
FORD	FOCUS 1.6 TDCI ECONETIC	105CV	0,3925	1.471,88	1.766,25	2.943,75	3.532,50
FORD	FOCUS 1.6 TDCI ECONETIC	105CV SW	0,3966	1.487,25	1.784,70	2.974,50	3.569,40
FORD	FOCUS 2.0 SW TDCI	163CV	0,5074	1.902,75	2.283,30	3.805,50	4.566,60
FORD	FOCUS 2.0 TDCI	150CV	0,4670	1.751,25	2.101,50	3.502,50	4.203,00
FORD	FOCUS 2.0 TDCI	163CV	0,5033	1.887,38	2.264,85	3.774,75	4.529,70
FORD	FOCUS 2.0 TDCI 116CV POWERSHIFT	MY 2011	0,4634	1.737,75	2.085,30	3.475,50	4.170,60



FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
FORD	FOCUS 2.0 TDCI 116CV POWERSHIFT WAGON	MY 2011	0,4676	1.753,50	2.104,20	3.507,00	4.208,40
FORD	FOCUS 2.0 TDCI 136CV	COUPÉ-CABRIOLET	0,5239	1.964,63	2.357,55	3.929,25	4.715,10
FORD	FOCUS 2.0 TDCI 150CV	STATION SW	0,4724	1.771,50	2.125,80	3.543,00	4.251,60
FORD	FOCUS IV 1.5 ECOBLUE	95CV	0,3967	1.487,63	1.785,15	2.975,25	3.570,30
FORD	FOCUS IV 2.0 ECOBLUE	190CV	0,5336	2.001,00	2.401,20	4.002,00	4.802,40
FORD	FOCUS IV STATION 1.5 ECOBLUE	120CV SW	0,4175	1.565,63	1.878,75	3.131,25	3.757,50
FORD	FOCUS IV STATION 1.5 ECOBLUE	95CV SW	0,4065	1.524,38	1.829,25	3.048,75	3.658,50
FORD	FOCUS IV STATION 2.0 ECOBLUE	150CV SW	0,4765	1.786,88	2.144,25	3.573,75	4.288,50
FORD	GALAXY 2.0 ECOBLUE	190CV AWD	0,6158	2.309,25	2.771,10	4.618,50	5.542,20
FORD	GALAXY 2.0 TDCI	115CV	0,5355	2.008,13	2.409,75	4.016,25	4.819,50
FORD	GALAXY 2.0 TDCI	140CV	0,5340	2.002,50	2.403,00	4.005,00	4.806,00
FORD	GALAXY 2.0 TDCI	150CV S&S	0,5363	2.011,13	2.413,35	4.022,25	4.826,70
FORD	GALAXY 2.0 TDCI	163CV	0,5482	2.055,75	2.466,90	4.111,50	4.933,80
FORD	GALAXY 2.0 TDCI BITURBO S&S	210CV	0,6051	2.269,13	2.722,95	4.538,25	5.445,90
FORD	GALAXY 2.0 TDCI S&S	120CV	0,5366	2.012,25	2.414,70	4.024,50	4.829,40
FORD	GALAXY 2.0 TDCI S&S	150CV	0,5679	2.129,63	2.555,55	4.259,25	5.111,10
FORD	GALAXY 2.0 TDCI S&S	180CV	0,5875	2.203,13	2.643,75	4.406,25	5.287,50
FORD	GALAXY 2.2 TDCI	200CV	0,6155	2.308,13	2.769,75	4.616,25	5.539,50
FORD	KA 1.3 TDCI 75CV	EURO5	0,3379	1.267,13	1.520,55	2.534,25	3.041,10
FORD	KA+ 1.5 TDCI	95CV	0,3256	1.221,00	1.465,20	2.442,00	2.930,40
FORD	KUGA 1.5 TDCI 120CV	2WD	0,4098	1.536,75	1.844,10	3.073,50	3.688,20
FORD	KUGA 2.0 TDCI 115CV	2WD	0,5035	1.888,13	2.265,75	3.776,25	4.531,50
FORD	KUGA 2.0 TDCI 120CV	2WD	0,4966	1.862,25	2.234,70	3.724,50	4.469,40
FORD	KUGA 2.0 TDCI 140CV	2WD	0,5307	1.990,13	2.388,15	3.980,25	4.776,30
FORD	KUGA 2.0 TDCI 150CV	2WD	0,4943	1.853,63	2.224,35	3.707,25	4.448,70
FORD	KUGA 2.0 TDCI 150CV	4WD	0,5379	2.017,13	2.420,55	4.034,25	4.841,10
FORD	KUGA 2.0 TDCI 163CV	4WD	0,5508	2.065,50	2.478,60	4.131,00	4.957,20
FORD	KUGA 2.0 TDCI 180CV	4WD	0,5841	2.190,38	2.628,45	4.380,75	5.256,90
FORD	KUGA 2019 2.0 ECOBLUE	190CV AWD	0,5444	2.041,50	2.449,80	4.083,00	4.899,60
FORD	MONDEO 1.5 TDCI 120CV	S&S	0,4476	1.678,50	2.014,20	3.357,00	4.028,40
FORD	MONDEO 1.6 TDCI	115CV	0,4588	1.720,50	2.064,60	3.441,00	4.129,20
FORD	MONDEO 1.6 TDCI S&S	115CV	0,4325	1.621,88	1.946,25	3.243,75	3.892,50
FORD	MONDEO 2.0 ECOBLUE 190CV	AWD	0,5950	2.231,25	2.677,50	4.462,50	5.355,00
FORD	MONDEO 2.0 TDCI	116CV	0,4940	1.852,50	2.223,00	3.705,00	4.446,00
FORD	MONDEO 2.0 TDCI	140CV	0,4624	1.734,00	2.080,80	3.468,00	4.161,60
FORD	MONDEO 2.0 TDCI	163CV	0,5068	1.900,50	2.280,60	3.801,00	4.561,20
FORD	MONDEO 2.0 TDCI	210CV	0,5438	2.039,25	2.447,10	4.078,50	4.894,20
FORD	MONDEO 2.0 TDCI 150CV	AWD	0,5110	1.916,25	2.299,50	3.832,50	4.599,00
FORD	MONDEO 2.0 TDCI 150CV	S&S	0,5080	1.905,00	2.286,00	3.810,00	4.572,00
FORD	MONDEO 2.0 TDCI 180CV	AWD	0,5457	2.046,38	2.455,65	4.092,75	4.911,30
FORD	MONDEO 2.0 TDCI 180CV	S&S	0,5142	1.928,25	2.313,90	3.856,50	4.627,80
FORD	MONDEO 2.0 TDCI NAV	163CV	0,4946	1.854,75	2.225,70	3.709,50	4.451,40
FORD	MONDEO 2.2 TDCI	200CV	0,5709	2.140,88	2.569,05	4.281,75	5.138,10
FORD	MONDEO STATION 1.5 TDCI 120CV	S&S	0,4536	1.701,00	2.041,20	3.402,00	4.082,40
FORD	MONDEO STATION 2.0 TDCI	210CV	0,5531	2.074,13	2.488,95	4.148,25	4.977,90
FORD	MONDEO STATION 2.0 TDCI 150CV	AWD	0,5081	1.905,38	2.286,45	3.810,75	4.572,90
FORD	MONDEO STATION 2.0 TDCI 150CV	S&S	0,4956	1.858,50	2.230,20	3.717,00	4.460,40
FORD	MONDEO STATION 2.0 TDCI 180CV	AWD	0,5530	2.073,75	2.488,50	4.147,50	4.977,00
FORD	MONDEO STATION 2.0 TDCI 180CV	S&S	0,5214	1.955,25	2.346,30	3.910,50	4.692,60
FORD	MONDEO WAGON 1.6 TDCI	115CV	0,4544	1.704,00	2.044,80	3.408,00	4.089,60
FORD	MONDEO WAGON 1.6 TDCI S&S	115CV SW	0,4364	1.636,50	1.963,80	3.273,00	3.927,60
FORD	MONDEO WAGON 2.0 TDCI	116CV	0,4985	1.869,38	2.243,25	3.738,75	4.486,50
FORD	MONDEO WAGON 2.0 TDCI	140CV	0,4782	1.793,25	2.151,90	3.586,50	4.303,80
FORD	MONDEO WAGON 2.0 TDCI	163CV	0,5112	1.917,00	2.300,40	3.834,00	4.600,80
FORD	MONDEO WAGON 2.0 TDCI NAV	163CV SW	0,4946	1.854,75	2.225,70	3.709,50	4.451,40
FORD	MONDEO WAGON 2.2 TDCI	200CV	0,5754	2.157,75	2.589,30	4.315,50	5.178,60
FORD	S MAX 2.0 TDCI	120CV	0,4987	1.870,13	2.244,15	3.740,25	4.488,30
FORD	S MAX 2.0 TDCI	150CV	0,5220	1.957,50	2.349,00	3.915,00	4.698,00
FORD	S MAX 2.0 TDCI	150CV AWD	0,5431	2.036,63	2.443,95	4.073,25	4.887,90
FORD	S MAX 2.0 TDCI	180CV	0,5442	2.040,75	2.448,90	4.081,50	4.897,80
FORD	S MAX 2.0 TDCI	180CV AWD	0,5751	2.156,63	2.587,95	4.313,25	5.175,90
FORD	S MAX 2.0 TDCI	210CV	0,5747	2.155,13	2.586,15	4.310,25	5.172,30
FORD	S-MAX 1.6 TDCI	115CV	0,4753	1.782,38	2.138,85	3.564,75	4.277,70
FORD	S-MAX 2.0 ECOBLUE	120CV	0,5177	1.941,38	2.329,65	3.882,75	4.659,30
FORD	S-MAX 2.0 ECOBLUE	150CV AWD	0,5490	2.058,75	2.470,50	4.117,50	4.941,00
FORD	S-MAX 2.0 ECOBLUE	190CV	0,5544	2.079,00	2.494,80	4.158,00	4.989,60
FORD	S-MAX 2.0 ECOBLUE	190CV AWD	0,5864	2.199,00	2.638,80	4.398,00	5.277,60
FORD	S-MAX 2.0 ECOBLUE	240CV	0,5986	2.244,75	2.693,70	4.489,50	5.387,40
FORD	S-MAX 2.0 TDCI	116CV EURO5	0,5238	1.964,25	2.357,10	3.928,50	4.714,20





FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
FORD	S-MAX 2.0 TDCI	140CV	0,5177	1,941,38	2,329,65	3,882,75	4,659,30
FORD	S-MAX 2.0 TDCI	163CV EURO5	0,5310	1,991,25	2,389,50	3,982,50	4,779,00
FORD	S-MAX 2.2 TDCI	200CV EURO5	0,5957	2,233,88	2,680,65	4,467,75	5,361,30
FORD	TOURNEO CONNECT 1.6 TDCI	115CV	0,4540	1,702,50	2,043,00	3,405,00	4,086,00
FORD	TOURNEO CONNECT 1.8 TDCI	110CV CORTO	0,4443	1,666,13	1,999,35	3,332,25	3,998,70
FORD	TOURNEO COURIER 1.6 TDCI	95CV	0,3706	1,389,75	1,667,70	2,779,50	3,335,40
FORD	TOURNEO CUSTOM 2.0	170CV	0,5452	2,044,50	2,453,40	4,089,00	4,906,80
GREAT WALL MOTORS	H6 2.0 143CV	4X2	0,5260	1,972,50	2,367,00	3,945,00	4,734,00
GREAT WALL MOTORS	H6 2.0 143CV	4X4	0,5440	2,040,00	2,448,00	4,080,00	4,896,00
HONDA	ACCORD 2.2 I-DTEC	150CV	0,5274	1,977,75	2,373,30	3,955,50	4,746,60
HONDA	ACCORD 2.2 I-DTEC	180CV	0,5894	2,210,25	2,652,30	4,420,50	5,304,60
HONDA	ACCORD 2.2 I-DTEC 150CV	MOD.2008	0,5419	2,032,13	2,438,55	4,064,25	4,877,10
HONDA	ACCORD 2.2 I-DTEC 150CV	SW MOD.2008	0,5545	2,079,38	2,495,25	4,158,75	4,990,50
HONDA	ACCORD TOURER 2.2 I-DTEC	150CV	0,5377	2,016,38	2,419,65	4,032,75	4,839,30
HONDA	ACCORD TOURER 2.2 I-DTEC	180CV	0,6011	2,254,13	2,704,95	4,508,25	5,409,90
HONDA	CIVIC 1.6 I-DTEC	120CV	0,3953	1,482,38	1,778,85	2,964,75	3,557,70
HONDA	CIVIC 2.2 CTDI 140CV	MOD.2006	0,4941	1,852,88	2,223,45	3,705,75	4,446,90
HONDA	CIVIC 2.2 I-DTEC	150CV	0,4957	1,858,88	2,230,65	3,717,75	4,461,30
HONDA	CIVIC TOURER 1.6 I-DTEC	120CV	0,4142	1,553,25	1,863,90	3,106,50	3,727,80
HONDA	CR-V 1.6 I-DTEC	2WD 120CV	0,4476	1,678,50	2,014,20	3,357,00	4,028,40
HONDA	CR-V 1.6 I-DTEC	4WD 160CV	0,4964	1,861,50	2,233,80	3,723,00	4,467,60
HONDA	CR-V 1.6 I-DTEC 2WD	120CV	0,4454	1,670,25	2,004,30	3,340,50	4,008,60
HONDA	CR-V 2.2 I DTEC	150CV	0,5695	2,135,63	2,562,75	4,271,25	5,125,50
HONDA	CR-V 2.2 I-DTEC 4WD	150CV	0,5497	2,061,38	2,473,65	4,122,75	4,947,30
HONDA	CR-V 2.2 I-DTEC AUT. 4WD	150CV	0,6177	2,316,38	2,779,65	4,632,75	5,559,30
HONDA	FR-V 2.2/16V CTDI	140CV	0,5330	1,998,75	2,398,50	3,997,50	4,797,00
HYUNDAI	I20 1.1 CRDI	75CV	0,3406	1,277,25	1,532,70	2,554,50	3,065,40
HYUNDAI	I20 1.1 CRDI 75CV	MY2015	0,3370	1,263,75	1,516,50	2,527,50	3,033,00
HYUNDAI	I20 1.4 CRDI	75CV EURO5	0,3585	1,344,38	1,613,25	2,688,75	3,226,50
HYUNDAI	I20 1.4 CRDI	90CV	0,3577	1,341,38	1,609,65	2,682,75	3,219,30
HYUNDAI	I20 1.4 CRDI 90CV	MY2015	0,3510	1,316,25	1,579,50	2,632,50	3,159,00
HYUNDAI	I30 1.4 CRDI	90CV	0,3809	1,428,38	1,714,05	2,856,75	3,428,10
HYUNDAI	I30 1.6 CRDI	110CV	0,3905	1,464,38	1,757,25	2,928,75	3,514,50
HYUNDAI	I30 1.6 CRDI	136CV	0,3956	1,483,50	1,780,20	2,967,00	3,560,40
HYUNDAI	I30 1.6 CRDI	95CV 5P	0,3819	1,432,13	1,718,55	2,864,25	3,437,10
HYUNDAI	I30 1.6 CRDI 110CV	5P	0,4028	1,510,50	1,812,60	3,021,00	3,625,20
HYUNDAI	I30 1.6 CRDI 128CV	EURO5	0,4175	1,565,63	1,878,75	3,131,25	3,757,50
HYUNDAI	I30 1.6 CRDI 136CV	5P	0,4348	1,630,50	1,956,60	3,261,00	3,913,20
HYUNDAI	I30 1.6 CRDI 90CV	EURO5	0,3973	1,489,88	1,787,85	2,979,75	3,575,70
HYUNDAI	I30 2020 1.6 CRDI	115CV	0,4318	1,619,25	1,943,10	3,238,50	3,886,20
HYUNDAI	I30 CW 1.6 CRDI 128CV	SW EURO5	0,4317	1,618,88	1,942,65	3,237,75	3,885,30
HYUNDAI	I30 CW 1.6 CRDI 90CV	SW EURO5	0,4065	1,524,38	1,829,25	3,048,75	3,658,50
HYUNDAI	I30 WAGON 1.4 CRDI	90CV	0,3982	1,493,25	1,791,90	2,986,50	3,583,80
HYUNDAI	I30 WAGON 1.6 CRDI	110CV	0,4060	1,522,50	1,827,00	3,045,00	3,654,00
HYUNDAI	I30 WAGON 1.6 CRDI	110CV E6	0,3967	1,487,63	1,785,15	2,975,25	3,570,30
HYUNDAI	I30 WAGON 1.6 CRDI	136CV E6	0,4098	1,536,75	1,844,10	3,073,50	3,688,20
HYUNDAI	I40 1.7 CRDI	115CV	0,4533	1,699,88	2,039,85	3,399,75	4,079,70
HYUNDAI	I40 1.7 CRDI	136CV	0,4980	1,867,50	2,241,00	3,735,00	4,482,00
HYUNDAI	I40 1.7 CRDI 115CV	WAGON	0,4788	1,795,50	2,154,60	3,591,00	4,309,20
HYUNDAI	I40 1.7 CRDI 136CV	WAGON	0,4906	1,839,75	2,207,70	3,679,50	4,415,40
HYUNDAI	I40 1.7 CRDI 140CV	WAGON	0,4828	1,810,50	2,172,60	3,621,00	4,345,20
HYUNDAI	I40 2019	1.6 CRDI 136CV WAGON	0,4823	1,808,63	2,170,35	3,617,25	4,340,70
HYUNDAI	IX20 1.4 78CV	EURO5	0,3704	1,389,00	1,666,80	2,778,00	3,333,60
HYUNDAI	IX20 1.4 CRDI	90 CV	0,3905	1,464,38	1,757,25	2,928,75	3,514,50
HYUNDAI	IX20 1.4 CRDI 90CV	ND	0,3715	1,393,13	1,671,75	2,786,25	3,343,50
HYUNDAI	IX20 1.6 CRDI	115CV	0,4222	1,583,25	1,899,90	3,166,50	3,799,80
HYUNDAI	IX20 1.6 CRDI 115CV	ND	0,3951	1,481,63	1,777,95	2,963,25	3,555,90
HYUNDAI	IX35 1.7 CRDI 116CV	2WD	0,4609	1,728,38	2,074,05	3,456,75	4,148,10
HYUNDAI	IX35 2.0 CRDI 136CV	2WD	0,5004	1,876,50	2,251,80	3,753,00	4,503,60
HYUNDAI	IX35 2.0 CRDI 136CV	4WD	0,5052	1,894,50	2,273,40	3,789,00	4,546,80
HYUNDAI	IX35 2.0 CRDI 184CV	4WD	0,5540	2,077,50	2,493,00	4,155,00	4,986,00
HYUNDAI	KONA 1.6 CRDI	115CV	0,4100	1,537,50	1,845,00	3,075,00	3,690,00
HYUNDAI	KONA 1.6 CRDI	136CV	0,4429	1,660,88	1,993,05	3,321,75	3,986,10
HYUNDAI	KONA 1.6 CRDI 4WD	136CV	0,4552	1,707,00	2,048,40	3,414,00	4,096,80
HYUNDAI	SANTA FE 2.0 CRDI 150CV	2WD	0,5585	2,094,38	2,513,25	4,188,75	5,026,50
HYUNDAI	SANTA FE 2.0 CRDI 150CV	4WD	0,5838	2,189,25	2,627,10	4,378,50	5,254,20
HYUNDAI	SANTA FE 2.0 CRDI 150CV	4WD EURO5	0,5680	2,130,00	2,556,00	4,260,00	5,112,00
HYUNDAI	SANTA FE 2.0 CRDI 2WD	150CV	0,5477	2,053,88	2,464,65	4,107,75	4,929,30
HYUNDAI	SANTA FE 2.2 CRDI 197CV	4WD	0,6162	2,310,75	2,772,90	4,621,50	5,545,80



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MARCA	MODELLO	SERIE	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)
HYUNDAI	SANTA FE 2.2 CRDI 197CV	4WD EURO5	0,6155	2.308,13	2.769,75	4.616,25	5.539,50
HYUNDAI	SANTA FE 2.2 CRDI 2WD	200CV	0,6203	2.326,13	2.791,35	4.652,25	5.582,70
HYUNDAI	SANTA FE 2.2 CRDI 4WD	200CV	0,6343	2.378,63	2.854,35	4.757,25	5.708,70
HYUNDAI	SANTA FE 2.2 CRDI 4WD 200CV	MY2018	0,6778	2.541,75	3.050,10	5.083,50	6.100,20
HYUNDAI	SONICA 2.0 CRDI 140CV	BERLINA	0,5364	2.011,50	2.413,80	4.023,00	4.827,60
HYUNDAI	TUCSON 1.6 CRDI 116CV	MY2018	0,4687	1.757,63	2.109,15	3.515,25	4.218,30
HYUNDAI	TUCSON 1.6 CRDI 136CV	MY2018	0,5004	1.876,50	2.251,80	3.753,00	4.503,60
HYUNDAI	TUCSON 1.6 CRDI 136CV 4WD	MY2018	0,5237	1.963,88	2.356,65	3.927,75	4.713,30
HYUNDAI	TUCSON 1.7 CRDI	116CV	0,4300	1.612,50	1.935,00	3.225,00	3.870,00
HYUNDAI	TUCSON 1.7 CRDI	140CV	0,4756	1.783,50	2.140,20	3.567,00	4.280,40
HYUNDAI	TUCSON 2.0 CRDI	136CV 4WD	0,4789	1.795,88	2.155,05	3.591,75	4.310,10
HYUNDAI	TUCSON 2.0 CRDI	185CV 4WD	0,5562	2.085,75	2.502,90	4.171,50	5.005,80
HYUNDAI	TUCSON 2020 1.6 CRDI	136CV	0,4900	1.837,50	2.205,00	3.675,00	4.410,00
INFINITI	EX 30D V6	238CV	0,7785	2.919,38	3.503,25	5.838,75	7.006,50
INFINITI	EX30D 3.0	238CV	0,7744	2.904,00	3.484,80	5.808,00	6.969,60
INFINITI	FX 30D V6	238CV	0,8683	3.256,13	3.907,35	6.512,25	7.814,70
INFINITI	FX30 D 3.0	238CV	0,8641	3.240,38	3.888,45	6.480,75	7.776,90
INFINITI	Q30 1.5D	109CV	0,4409	1.653,38	1.984,05	3.306,75	3.968,10
INFINITI	Q30 1.5D 110CV	MY2018	0,4468	1.675,50	2.010,60	3.351,00	4.021,20
INFINITI	Q30 2.2D	170CV	0,5250	1.968,75	2.362,50	3.937,50	4.725,00
INFINITI	Q30 2.2D 170CV 2WD	MY2018	0,5313	1.992,38	2.390,85	3.984,75	4.781,70
INFINITI	Q30 2.2D 170CV 4WD	MY2018	0,5591	2.096,63	2.515,95	4.193,25	5.031,90
INFINITI	Q30 2.2D AWD	170CV	0,5710	2.141,25	2.569,50	4.282,50	5.139,00
INFINITI	Q50 2.2 D	170CV	0,5762	2.160,75	2.592,90	4.321,50	5.185,80
INFINITI	Q50 2.2 D 170CV	ND	0,5690	2.133,75	2.560,50	4.267,50	5.121,00
INFINITI	Q70 2.2 D	170CV	0,6394	2.397,75	2.877,30	4.795,50	5.754,60
INFINITI	Q70 3.0 D	238CV	0,7911	2.966,63	3.559,95	5.933,25	7.119,90
INFINITI	QX30 2.2D 170CV	AWD	0,5939	2.227,13	2.672,55	4.454,25	5.345,10
INFINITI	QX30 2.2D DCI AWD	170CV	0,6022	2.258,25	2.709,90	4.516,50	5.419,80
INFINITI	QX50 3.0D	238CV	0,7284	2.731,50	3.277,80	5.463,00	6.555,60
INFINITI	QX70 3.0D	238CV	0,7936	2.976,00	3.571,20	5.952,00	7.142,40
IVECO	CAMPAGNOLA 3.0 SW	177CV	0,7336	2.751,00	3.301,20	5.502,00	6.602,40
JAGUAR	E-PACE 2.0D	150CV	0,5603	2.101,13	2.521,35	4.202,25	5.042,70
JAGUAR	E-PACE 2.0D	150CV AWD	0,5840	2.190,00	2.628,00	4.380,00	5.256,00
JAGUAR	E-PACE 2.0D	180CV AWD	0,6716	2.518,50	3.022,20	5.037,00	6.044,40
JAGUAR	E-PACE 2.0D	241CV AWD	0,7000	2.625,00	3.150,00	5.250,00	6.300,00
JAGUAR	E-PACE 2.0D AWD	150CV	0,5930	2.223,75	2.668,50	4.447,50	5.337,00
JAGUAR	E-PACE 2.0D AWD	180CV	0,6243	2.341,13	2.809,35	4.682,25	5.618,70
JAGUAR	E-PACE 2.0D AWD	240CV	0,6780	2.542,50	3.051,00	5.085,00	6.102,00
JAGUAR	F-PACE 2.0D 180CV	2WD	0,6081	2.280,38	2.736,45	4.560,75	5.472,90
JAGUAR	F-PACE 2.0D 180CV	4WD	0,6275	2.353,13	2.823,75	4.706,25	5.647,50
JAGUAR	F-PACE 2019	2.0D 163CV	0,6221	2.332,88	2.799,45	4.665,75	5.598,90
JAGUAR	F-PACE 2019	2.0D 180CV	0,6447	2.417,63	2.901,15	4.835,25	5.802,30
JAGUAR	F-PACE 2019	2.0D 180CV AWD	0,6657	2.496,38	2.995,65	4.992,75	5.991,30
JAGUAR	F-PACE 2019	2.0D 240CV AWD	0,7348	2.755,50	3.306,60	5.511,00	6.613,20
JAGUAR	F-PACE 2019	3.0D 300CV AWD	0,7962	2.985,75	3.582,90	5.971,50	7.165,80
JAGUAR	F-PACE 3.0D 300CV	4WD	0,7562	2.835,75	3.402,90	5.671,50	6.805,80
JAGUAR	XE 2.0 D	163CV	0,5199	1.949,63	2.339,55	3.899,25	4.679,10
JAGUAR	XE 2.0 D TURBO	180CV	0,5230	1.961,25	2.353,50	3.922,50	4.707,00
JAGUAR	XE 2019	2.0D 180CV AUT	0,5886	2.207,25	2.648,70	4.414,50	5.297,40
JAGUAR	XE 2019	2.0D 180CV AWD AUT	0,6069	2.275,88	2.731,05	4.551,75	5.462,10
JAGUAR	XE 20D 240CV AWD	LANDMARK EDITION	0,6614	2.480,25	2.976,30	4.960,50	5.952,60
JAGUAR	XF 2.0D 163CV	EURO6	0,6011	2.254,13	2.704,95	4.508,25	5.409,90
JAGUAR	XF 2.0D 180CV	AWD	0,6589	2.470,88	2.965,05	4.941,75	5.930,10
JAGUAR	XF 2.0D 180CV	EURO6	0,6189	2.320,88	2.785,05	4.641,75	5.570,10
JAGUAR	XF 2.2 D	163CV	0,5851	2.194,13	2.632,95	4.388,25	5.265,90
JAGUAR	XF 2.2 D	190CV	0,6481	2.430,38	2.916,45	4.860,75	5.832,90
JAGUAR	XF 2.2 D	200CV	0,6457	2.421,38	2.905,65	4.842,75	5.811,30
JAGUAR	XF 3.0 D V6 240CV	LUXURY	0,7369	2.763,38	3.316,05	5.526,75	6.632,10
JAGUAR	XF 3.0 DS V6 275CV	LUXURY	0,7671	2.876,63	3.451,95	5.753,25	6.903,90
JAGUAR	XF 3.0D 300CV	EURO6	0,7877	2.953,88	3.544,65	5.907,75	7.089,30
JAGUAR	XF SPORTBRAKE 2.0 D	163CV SW	0,6318	2.369,25	2.843,10	4.738,50	5.686,20
JAGUAR	XF SPORTBRAKE 2.0 D	180CV SW	0,6587	2.470,13	2.964,15	4.940,25	5.928,30
JAGUAR	XF SPORTBRAKE 2.0D AWD	240CV SW	0,7503	2.813,63	3.376,35	5.627,25	6.752,70
JAGUAR	XF SPORTBRAKE 2.2D	163CV	0,6005	2.251,88	2.702,25	4.503,75	5.404,50
JAGUAR	XF SPORTBRAKE 2.2D	200CV	0,6534	2.450,25	2.940,30	4.900,50	5.880,60
JAGUAR	XF SPORTBRAKE 3.0 TDV6	300CV SW	0,8316	3.118,50	3.742,20	6.237,00	7.484,40
JAGUAR	XF SPORTBRAKE 3.0D	240CV	0,7369	2.763,38	3.316,05	5.526,75	6.632,10
JAGUAR	XF SPORTBRAKE 3.0DS	275CV	0,7671	2.876,63	3.451,95	5.753,25	6.903,90



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MARCA	MODELLO	SERIE	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)
JAGUAR	XJ 3.0D 300CV	MY2017	0,9329	3.498,38	4.198,05	6.996,75	8.396,10
JAGUAR	XJ 3.0D V6	275CV	0,8958	3.359,25	4.031,10	6.718,50	8.062,20
JAGUAR	XJ 3.0D V6	340CV AWD	1,0899	4.087,13	4.904,55	8.174,25	9.809,10
JAGUAR	XJ 3.0D V6 TURBO	300CV	0,8951	3.356,63	4.027,95	6.713,25	8.055,90
JAGUAR	XJ 3.0D V6 TURBO LWB	300CV	0,9925	3.721,88	4.466,25	7.443,75	8.932,50
JEEP	CHEROKEE 2.0 MTJ II	140CV 2WD	0,5655	2.120,63	2.544,75	4.241,25	5.089,50
JEEP	CHEROKEE 2.0 MTJ II	140CV 4WD	0,5856	2.196,00	2.635,20	4.392,00	5.270,40
JEEP	CHEROKEE 2.0 MTJ II	170CV 4WD	0,6257	2.346,38	2.815,65	4.692,75	5.631,30
JEEP	CHEROKEE 2.2 MJT II	185CV 4WD	0,6190	2.321,25	2.785,50	4.642,50	5.571,00
JEEP	CHEROKEE 2.2 MTJ	194CV	0,6448	2.418,00	2.901,60	4.836,00	5.803,20
JEEP	CHEROKEE 2.2 MTJ	194CV AWD	0,6663	2.498,63	2.998,35	4.997,25	5.996,70
JEEP	CHEROKEE 2.2 MTJ II	200CV 4WD	0,6536	2.451,00	2.941,20	4.902,00	5.882,40
JEEP	CHEROKEE 2.8 CRD	177CV	0,6550	2.456,25	2.947,50	4.912,50	5.895,00
JEEP	CHEROKEE 2.8 CRD	200CV	0,6676	2.503,50	3.004,20	5.007,00	6.008,40
JEEP	COMMANDER 3.0 V6 CRD	218CV	0,7816	2.931,00	3.517,20	5.862,00	7.034,40
JEEP	COMPASS 1.6 MTJ	120CV	0,4850	1.818,75	2.182,50	3.637,50	4.365,00
JEEP	COMPASS 1.6 MTJ 120CV	2WD	0,4566	1.712,25	2.054,70	3.424,50	4.109,40
JEEP	COMPASS 2.0 MTJ 140CV	4WD	0,5135	1.925,63	2.310,75	3.851,25	4.621,50
JEEP	COMPASS 2.0 MTJ 170CV	4WD	0,5696	2.136,00	2.563,20	4.272,00	5.126,40
JEEP	COMPASS 2.2 CRD 2WD	136CV	0,5342	2.003,25	2.403,90	4.006,50	4.807,80
JEEP	COMPASS 2.2 CRD 4WD	163CV	0,5805	2.176,88	2.612,25	4.353,75	5.224,50
JEEP	GRAND CHEROKEE 3.0 CRD	190CV	0,7459	2.797,13	3.356,55	5.594,25	6.713,10
JEEP	GRAND CHEROKEE 3.0 CRD	241CV	0,7975	2.990,63	3.588,75	5.981,25	7.177,50
JEEP	GRAND CHEROKEE 3.0 V6 MTJ	190CV	0,7447	2.792,63	3.351,15	5.585,25	6.702,30
JEEP	GRAND CHEROKEE 3.0 V6 MTJ	250CV	0,8438	3.164,25	3.797,10	6.328,50	7.594,20
JEEP	PATRIOT 2.2 CRD 163CV	EURO5	0,5625	2.109,38	2.531,25	4.218,75	5.062,50
JEEP	RENEGADE 1.6 MJT	120CV	0,4487	1.682,63	2.019,15	3.365,25	4.038,30
JEEP	RENEGADE 1.6 MJT	95CV	0,4190	1.571,25	1.885,50	3.142,50	3.771,00
JEEP	RENEGADE 1.6 MJT 4WD	120CV	0,4929	1.848,38	2.218,05	3.696,75	4.436,10
JEEP	RENEGADE 1.6 MJT	105CV	0,4337	1.626,38	1.951,65	3.252,75	3.903,30
JEEP	RENEGADE 2.0 MJT 4WD	140CV	0,5013	1.879,88	2.255,85	3.759,75	4.511,70
JEEP	RENEGADE 2.0 MJT 4WD	170CV	0,5521	2.070,38	2.484,45	4.140,75	4.968,90
JEEP	RENEGADE 2.0 MJT	140CV AWD	0,5009	1.878,38	2.254,05	3.756,75	4.508,10
JEEP	WRANGLER 2.2 MJT II	200CV	0,7157	2.683,88	3.220,65	5.367,75	6.441,30
JEEP	WRANGLER 2.8 CRD	200CV	0,6792	2.547,00	3.056,40	5.094,00	6.112,80
JEEP	WRANGLER 2.8 CRD DPF SPORT	200 CV	0,6376	2.391,00	2.869,20	4.782,00	5.738,40
KIA	CARENS 1.7 CRDI	115CV	0,4549	1.705,88	2.047,05	3.411,75	4.094,10
KIA	CARENS 1.7 CRDI	136CV	0,4680	1.755,00	2.106,00	3.510,00	4.212,00
KIA	CARENS 1.7 CRDI	141CV	0,4705	1.764,38	2.117,25	3.528,75	4.234,50
KIA	CARENS 1.7 CRDI 115CV	ND	0,4352	1.632,00	1.958,40	3.264,00	3.916,80
KIA	CARENS 2.0/16V CRDI	140CV MOD.2007	0,4868	1.825,50	2.190,60	3.651,00	4.381,20
KIA	CARNIVAL 2.9/16V CRDI	185CV MOD.2006	0,6035	2.263,13	2.715,75	4.526,25	5.431,50
KIA	CEE D 1.4 CRDI	90CV	0,3981	1.492,88	1.791,45	2.985,75	3.582,90
KIA	CEE D 1.4 CRDI 90CV	SW	0,4077	1.528,88	1.834,65	3.057,75	3.669,30
KIA	CEE D 1.6 CRDI	110CV	0,4145	1.554,38	1.865,25	3.108,75	3.730,50
KIA	CEE D 1.6 CRDI	115CV	0,4164	1.561,50	1.873,80	3.123,00	3.747,60
KIA	CEE D 1.6 CRDI	128CV	0,4338	1.626,75	1.952,10	3.253,50	3.904,20
KIA	CEE D 1.6 CRDI	136CV	0,4306	1.614,75	1.937,70	3.229,50	3.875,40
KIA	CEE D 1.6 CRDI	90CV	0,4012	1.504,50	1.805,40	3.009,00	3.610,80
KIA	CEE D 1.6 CRDI 110CV	ND	0,4000	1.500,00	1.800,00	3.000,00	3.600,00
KIA	CEE D 1.6 CRDI 110CV	SW	0,4223	1.583,63	1.900,35	3.167,25	3.800,70
KIA	CEE D 1.6 CRDI 128CV	SW	0,4440	1.665,00	1.998,00	3.330,00	3.996,00
KIA	CEED 1.6 CRDI	115CV	0,4027	1.510,13	1.812,15	3.020,25	3.624,30
KIA	CEED 1.6 CRDI	136CV	0,4402	1.650,75	1.980,90	3.301,50	3.961,80
KIA	OPTIMA 1.7 CRDI	140CV	0,4645	1.741,88	2.090,25	3.483,75	4.180,50
KIA	OPTIMA SW 1.7 CRDI	141CV	0,4718	1.769,25	2.123,10	3.538,50	4.246,20
KIA	PROCEED 2019	1.6 CRDI 136CV	0,4523	1.696,13	2.035,35	3.392,25	4.070,70
KIA	RIO 1.1 CRDI	75CV	0,3480	1.305,00	1.566,00	2.610,00	3.132,00
KIA	RIO 1.1 CRDI WGT	75CV	0,3481	1.305,38	1.566,45	2.610,75	3.132,90
KIA	RIO 1.4 CRDI	90CV	0,3663	1.373,63	1.648,35	2.747,25	3.296,70
KIA	RIO 1.4 CRDI WGT	90CV	0,3762	1.410,75	1.692,90	2.821,50	3.385,80
KIA	SORENTO 2.0 CRDI 150CV	2WD	0,5839	2.189,63	2.627,55	4.379,25	5.255,10
KIA	SORENTO 2.0 CRDI 150CV	4WD	0,5955	2.233,13	2.679,75	4.466,25	5.359,50
KIA	SORENTO 2.0 CRDI 185CV	AWD	0,6153	2.307,38	2.768,85	4.614,75	5.537,70
KIA	SORENTO 2.0 CRDI AWD	150CV	0,6139	2.302,13	2.762,55	4.604,25	5.525,10
KIA	SORENTO 2.2 CRDI 197CV	4WD	0,6822	2.558,25	3.069,90	5.116,50	6.139,80
KIA	SORENTO 2.2 CRDI 200CV	AWD	0,6595	2.473,13	2.967,75	4.946,25	5.935,50
KIA	SORENTO 2.2 CRDI 2WD	200CV	0,6083	2.281,13	2.737,35	4.562,25	5.474,70
KIA	SORENTO 2.2 CRDI 2WD 197CV	EURO5	0,5970	2.238,75	2.686,50	4.477,50	5.373,00



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MARCA	MODELLO	SERIE	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	SORENTO 2.2 CRDI 4WD 197CV	EURO5	0,6109	2.290,88	2.749,05	4.581,75	5.498,10
KIA	SORENTO 2.2 CRDI AWD	197CV	0,6743	2.528,63	3.034,35	5.057,25	6.068,70
KIA	SORENTO 2.2 CRDI AWD	200CV	0,6456	2.421,00	2.905,20	4.842,00	5.810,40
KIA	SOUL 1.6 CRDI	136CV	0,4279	1.604,63	1.925,55	3.209,25	3.851,10
KIA	SOUL 1.6 CRDI VGT	128CV	0,4412	1.654,50	1.985,40	3.309,00	3.970,80
KIA	SPORTAGE 1.6 CRDI	136CV 2WD	0,4891	1.834,13	2.200,95	3.668,25	4.401,90
KIA	SPORTAGE 1.6 CRDI	136CV AWD	0,4870	1.826,25	2.191,50	3.652,50	4.383,00
KIA	SPORTAGE 1.7 CRDI 2WD	115CV	0,4454	1.670,25	2.004,30	3.340,50	4.008,60
KIA	SPORTAGE 1.7 CRDI 2WD	140CV	0,4723	1.771,13	2.125,35	3.542,25	4.250,70
KIA	SPORTAGE 1.7 CRDI VGT	2WD 116CV	0,4613	1.729,88	2.075,85	3.459,75	4.151,70
KIA	SPORTAGE 2.0 CRDI 136CV	4WD	0,5253	1.969,88	2.363,85	3.939,75	4.727,70
KIA	SPORTAGE 2.0 CRDI AWD	136CV	0,5320	1.995,00	2.394,00	3.990,00	4.788,00
KIA	SPORTAGE 2.0 CRDI AWD	185CV	0,5565	2.086,88	2.504,25	4.173,75	5.008,50
KIA	SPORTAGE R 2.0 CRDI 184CV	4WD	0,6184	2.319,00	2.782,80	4.638,00	5.565,60
KIA	STINGER 2.2 CRDI 200CV	AWD	0,6730	2.523,75	3.028,50	5.047,50	6.057,00
KIA	STINGER 2.2 CRDI 200CV	RWD	0,6428	2.410,50	2.892,60	4.821,00	5.785,20
KIA	STONIC 1.6 CRDI	110CV	0,3959	1.484,63	1.781,55	2.969,25	3.563,10
KIA	STONIC 1.6 CRDI	115CV	0,3859	1.447,13	1.736,55	2.894,25	3.473,10
KIA	VENGA 1.4 CRDI	77CV	0,3830	1.436,25	1.723,50	2.872,50	3.447,00
KIA	VENGA 1.4 CRDI	90CV	0,3891	1.459,13	1.750,95	2.918,25	3.501,90
KIA	VENGA 1.4 CRDI 90CV	ND	0,3822	1.433,25	1.719,90	2.866,50	3.439,80
KIA	VENGA 1.6 CRDI	115CV	0,4268	1.600,50	1.920,60	3.201,00	3.841,20
KIA	XCEED 1.6 CRDI	115CV	0,4244	1.591,50	1.909,80	3.183,00	3.819,60
KIA	XCEED 1.6 CRDI	136CV	0,4582	1.718,25	2.061,90	3.436,50	4.123,80
LANCIA	DELTA 1.6 MJT 120CV	MOD.2008	0,4627	1.735,13	2.082,15	3.470,25	4.164,30
LANCIA	DELTA 1.6 MJT	105CV	0,4341	1.627,88	1.953,45	3.255,75	3.906,90
LANCIA	DELTA 1.9 MJT T-TURBO 190CV	MOD.2008	0,5370	2.013,75	2.416,50	4.027,50	4.833,00
LANCIA	DELTA 2.0 MJT 165CV	MOD.2008	0,5132	1.924,50	2.309,40	3.849,00	4.618,80
LANCIA	MUSA 1.3 MJT 70CV	MOD.2008	0,4016	1.506,00	1.807,20	3.012,00	3.614,40
LANCIA	MUSA 1.3 MJT 90CV	MOD.2008	0,4108	1.540,50	1.848,60	3.081,00	3.697,20
LANCIA	MUSA 1.3 MJT 95CV	EURO5	0,4133	1.549,88	1.859,85	3.099,75	3.719,70
LANCIA	MUSA 1.3 MJT SES 95CV	EURO5	0,4064	1.524,00	1.828,80	3.048,00	3.657,60
LANCIA	MUSA 1.6 MJT 120CV	EURO 5	0,4401	1.650,38	1.980,45	3.300,75	3.960,90
LANCIA	PHEDRA 2.0 MJT 120CV	5 PORTE	0,5782	2.168,25	2.601,90	4.336,50	5.203,80
LANCIA	PHEDRA 2.0 MJT 136CV	5 PORTE	0,5919	2.219,63	2.663,55	4.439,25	5.327,10
LANCIA	PHEDRA 2.2 MJT	170CV	0,6399	2.399,63	2.879,55	4.799,25	5.759,10
LANCIA	THEMA 3.0 V6 MJET	190CV	0,7041	2.640,38	3.168,45	5.280,75	6.336,90
LANCIA	THEMA 3.0 V6 MJET	239CV	0,7307	2.740,13	3.288,15	5.480,25	6.576,30
LANCIA	VOYAGER 2.8	163CV	0,6976	2.616,00	3.139,20	5.232,00	6.278,40
LANCIA	VOYAGER 2.8	178CV	0,7068	2.650,50	3.180,60	5.301,00	6.361,20
LANCIA	YPSILON 1.3 MJT	80CV	0,3496	1.311,00	1.573,20	2.622,00	3.146,40
LANCIA	YPSILON 1.3 MJT	95CV	0,3534	1.325,25	1.590,30	2.650,50	3.180,60
LANCIA	YPSILON 1.3 MJT 16V	95CV	0,3570	1.338,75	1.606,50	2.677,50	3.213,00
LANCIA	YPSILON 1.3/16V MJT 75CV	MOD.2008	0,3575	1.340,63	1.608,75	2.681,25	3.217,50
LAND ROVER	DEFENDER 110 2.0 SD4	200CV	0,7113	2.667,38	3.200,85	5.334,75	6.401,70
LAND ROVER	DEFENDER 110 2.0 SD4	240CV	0,7419	2.782,13	3.338,55	5.564,25	6.677,10
LAND ROVER	DEFENDER 90 2.0 SD4	200CV	0,6784	2.544,00	3.052,80	5.088,00	6.105,60
LAND ROVER	DEFENDER 90 2.0 SD4	240CV	0,7090	2.658,75	3.190,50	5.317,50	6.381,00
LAND ROVER	DEFENDER 90 2.4 TD4	122CV	0,6074	2.277,75	2.733,30	4.555,50	5.466,60
LAND ROVER	DISCOVERY 5 2.0 SD4	240CV	0,7496	2.811,00	3.373,20	5.622,00	6.746,40
LAND ROVER	DISCOVERY 5 2.0 TD4	180CV	0,7084	2.656,50	3.187,80	5.313,00	6.375,60
LAND ROVER	DISCOVERY 5 3.0 SDV6	306CV	0,8489	3.183,38	3.820,05	6.366,75	7.640,10
LAND ROVER	DISCOVERY 5 3.0 TD6	250CV	0,7612	2.854,50	3.425,40	5.709,00	6.850,80
LAND ROVER	DISCOVERY SPORT 2.0 TD4	150CV	0,5371	2.014,13	2.416,95	4.028,25	4.833,90
LAND ROVER	DISCOVERY SPORT 2.0 TD4	180CV	0,5555	2.083,13	2.499,75	4.166,25	4.999,50
LAND ROVER	DISCOVERY SPORT 2.2 TD4	150CV	0,5879	2.204,63	2.645,55	4.409,25	5.291,10
LAND ROVER	DISCOVERY SPORT 2.2 TD4	190CV	0,6144	2.304,00	2.764,80	4.608,00	5.529,60
LAND ROVER	DISCOVERY4	3.0 TDV6 211CV	0,7725	2.896,88	3.476,25	5.793,75	6.952,50
LAND ROVER	DISCOVERY4 3.0 SDV6	249CV	0,7890	2.958,75	3.550,50	5.917,50	7.101,00
LAND ROVER	DISCOVERY4 3.0 SDV6	256CV	0,8095	3.035,63	3.642,75	6.071,25	7.285,50
LAND ROVER	DISCOVERY4 3.0 TDV6	211CV	0,7397	2.773,88	3.328,65	5.547,75	6.657,30
LAND ROVER	FREELANDER2 2.2 SD4	190CV	0,6109	2.290,88	2.749,05	4.581,75	5.498,10
LAND ROVER	FREELANDER2 2.2 TD4	150CV	0,5588	2.095,50	2.514,60	4.191,00	5.029,20
LAND ROVER	RANGE ROVER 3.0	249CV	0,9959	3.734,63	4.481,55	7.469,25	8.963,10
LAND ROVER	RANGE ROVER 3.0 SDV6	249CV	1,0520	3.945,00	4.734,00	7.890,00	9.468,00
LAND ROVER	RANGE ROVER 3.6 TD V8	272CV	1,0328	3.873,00	4.647,60	7.746,00	9.295,20
LAND ROVER	RANGE ROVER 4.4	339CV	1,1553	4.332,38	5.198,85	8.664,75	10.397,70
LAND ROVER	RANGE ROVER 4.4 SDV8	340CV	1,1955	4.483,13	5.379,75	8.966,25	10.759,50
LAND ROVER	RANGE ROVER 4.4 TDV8 DPF	313CV EURO5	1,0441	3.915,38	4.698,45	7.830,75	9.396,90



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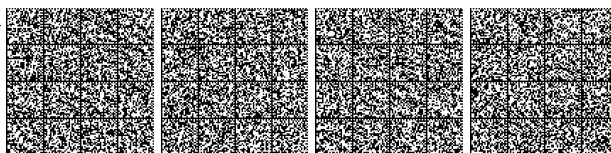
MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
LAND ROVER	RANGE ROVER EVOQUE 2.0 ED4	150CV 5 PORTE	0,5334	2.000,25	2.400,30	4.000,50	4.800,60
LAND ROVER	RANGE ROVER EVOQUE 2.0 TD4	150CV 5 PORTE	0,5469	2.050,88	2.461,05	4.101,75	4.922,10
LAND ROVER	RANGE ROVER EVOQUE 2.0 TD4	180CV 3 PORTE	0,6324	2.371,50	2.845,80	4.743,00	5.691,60
LAND ROVER	RANGE ROVER EVOQUE 2.0 TD4	180CV 5 PORTE	0,5851	2.194,13	2.632,95	4.388,25	5.265,90
LAND ROVER	RANGE ROVER EVOQUE 2.2 SD4	190CV	0,6243	2.341,13	2.809,35	4.682,25	5.618,70
LAND ROVER	RANGE ROVER EVOQUE 2.2 TD4	3PORTE 150CV	0,6002	2.250,75	2.700,90	4.501,50	5.401,80
LAND ROVER	RANGE ROVER EVOQUE 2.2 TD4	5PORTE 150CV	0,5945	2.229,38	2.675,25	4.458,75	5.350,50
LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0 TD4	150CV	0,6394	2.397,75	2.877,30	4.795,50	5.754,60
LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0 TD4	180CV	0,6591	2.471,63	2.965,95	4.943,25	5.931,90
LAND ROVER	RANGE ROVER SPORT 3.0 D	249CV	0,8606	3.227,25	3.872,70	6.454,50	7.745,40
LAND ROVER	RANGE ROVER SPORT 3.0 D	292CV	0,8679	3.254,63	3.905,55	6.509,25	7.811,10
LAND ROVER	RANGE ROVER SPORT 3.0 SDV6	306CV	0,8826	3.309,75	3.971,70	6.619,50	7.943,40
LAND ROVER	RANGE ROVER SPORT 3.0 TDV6	256CV	0,8929	3.348,38	4.018,05	6.696,75	8.036,10
LAND ROVER	RANGE ROVER SPORT 4.4 SDV8	340CV	0,9960	3.735,00	4.482,00	7.470,00	8.964,00
LAND ROVER	RANGE ROVER VELAR 2.0 I4	180CV	0,6696	2.511,00	3.013,20	5.022,00	6.026,40
LAND ROVER	RANGE ROVER VELAR 2.0 I4	240CV	0,7182	2.693,25	3.231,90	5.386,50	6.463,80
LAND ROVER	RANGE ROVER VELAR 2.0D I4	180CV	0,6751	2.531,63	3.037,95	5.063,25	6.075,90
LAND ROVER	RANGE ROVER VELAR 2.0D I4	240CV	0,7119	2.669,63	3.203,55	5.339,25	6.401,10
LAND ROVER	RANGE ROVER VELAR 3.0 SD6	300CV	0,7950	2.981,25	3.577,50	5.962,50	7.155,00
LAND ROVER	RANGE ROVER VELAR 3.0D	300CV	0,7753	2.907,38	3.488,85	5.814,75	6.977,70
LAND ROVER	RANGE ROVER VELAR 3.0D V6	275CV	0,7607	2.852,63	3.423,15	5.705,25	6.846,30
LEXUS	IS 200D 2.2	150CV	0,5597	2.098,88	2.518,65	4.197,75	5.037,30
LEXUS	IS 200D 2.2	177CV	0,5960	2.235,00	2.682,00	4.470,00	5.364,00
MAHINDRA	XUV500 2.2 140CV	2WD	0,5289	1.983,38	2.380,05	3.966,75	4.760,10
MAHINDRA	XUV500 2.2 140CV	4WD	0,5544	2.079,00	2.494,80	4.158,00	4.989,60
MASERATI	Ghibli 3.0 D	250CV	0,8181	3.067,88	3.681,45	6.135,75	7.362,90
MASERATI	Ghibli 3.0 D 250CV	EURO5	0,8401	3.150,38	3.780,45	6.300,75	7.560,90
MASERATI	Ghibli 3.0 V6 DIESEL	250CV	0,9988	3.745,50	4.494,60	7.491,00	8.989,20
MASERATI	Ghibli 3.0 V6 DIESEL	275CV	1,0034	3.762,75	4.515,30	7.525,50	9.030,60
MASERATI	QUATTROPORTE 3.0 D	250CV	0,9322	3.495,75	4.194,90	6.991,50	8.389,80
MASERATI	QUATTROPORTE DIESEL 3.0	250CV	1,0145	3.804,38	4.565,25	7.608,75	9.130,50
MASERATI	QUATTROPORTE DIESEL 3.0	275CV	1,0202	3.825,75	4.590,90	7.651,50	9.181,80
MAZDA	2 1.5 105CV	MY2015	0,3585	1.344,38	1.613,25	2.688,75	3.226,50
MAZDA	2 1.6 TD 95CV	EURO5	0,3888	1.458,00	1.749,60	2.916,00	3.499,20
MAZDA	3 1.5 SKYACTIVE-D	105CV	0,4110	1.541,25	1.849,50	3.082,50	3.699,00
MAZDA	3 1.6 MZ-CD 115CV	4 PORTE	0,4272	1.602,00	1.922,40	3.204,00	3.844,80
MAZDA	3 1.6 MZ-CD 115CV	5 PORTE	0,4220	1.582,50	1.899,00	3.165,00	3.798,00
MAZDA	3 2.2 MZ-CD 115CV	5 PORTE	0,5277	1.978,88	2.374,65	3.957,75	4.749,30
MAZDA	3 2.2 MZ-CD 185CV SPORT	5 PORTE	0,5472	2.052,00	2.462,40	4.104,00	4.924,80
MAZDA	3 2.2 SKYACTIVE-D	150CV	0,4937	1.851,38	2.221,65	3.702,75	4.443,30
MAZDA	3 2.2 SKYACTIVE-D 150CV	ND	0,4772	1.789,50	2.147,40	3.579,00	4.294,80
MAZDA	3 2019	1.8 SKYACTIV-D 116CV	0,4150	1.556,25	1.867,50	3.112,50	3.735,00
MAZDA	5 1.6	115CV	0,4694	1.760,25	2.112,30	3.520,50	4.224,60
MAZDA	6 2.2 CD 129CV	BERLINA EURO5	0,5134	1.925,25	2.310,30	3.850,50	4.620,60
MAZDA	6 2.2 CD 129CV WAGON	SW EURO5	0,5194	1.947,75	2.337,30	3.895,50	4.674,60
MAZDA	6 2.2 CD 163CV	BERLINA EURO5	0,5431	2.036,63	2.443,95	4.073,25	4.887,90
MAZDA	6 2.2 CD 163CV WAGON	SW EURO5	0,5491	2.059,13	2.470,95	4.118,25	4.941,90
MAZDA	6 2.2 CD 180CV WAGON	SW EURO5	0,5729	2.148,38	2.578,05	4.296,75	5.156,10
MAZDA	6 2.2 SKYACTIVE-D	150CV	0,5438	2.039,25	2.447,10	4.078,50	4.894,20
MAZDA	6 2.2 SKYACTIVE-D	184CV	0,5645	2.116,88	2.540,25	4.233,75	5.080,50
MAZDA	6 2.2 SKYACTIVE-D 184CV	AUT	0,6083	2.281,13	2.737,35	4.562,25	5.474,70
MAZDA	6 2.2L	150CV	0,5148	1.930,50	2.316,60	3.861,00	4.633,20
MAZDA	6 2.2L	175CV	0,5851	2.194,13	2.632,95	4.388,25	5.265,90
MAZDA	6 2.2L 175CV	WAGON	0,5861	2.197,88	2.637,45	4.395,75	5.274,90
MAZDA	6 2.2L BERLINA	175CV	0,5456	2.046,00	2.455,20	4.092,00	4.910,40
MAZDA	6 2.2L SKYACTIVE-D 150CV	WAGON	0,5175	1.940,63	2.328,75	3.881,25	4.657,50
MAZDA	6 2.2L WAGON	175CV	0,5485	2.056,88	2.468,25	4.113,75	4.936,50
MAZDA	CX-3 1.5D 4X2	105CV	0,4086	1.532,25	1.838,70	3.064,50	3.677,40
MAZDA	CX-3 1.5D 4X4	105CV	0,4471	1.676,63	2.011,95	3.353,25	4.023,90
MAZDA	CX-3 1.8L SKYACTIV-D	115CV	0,4092	1.534,50	1.841,40	3.069,00	3.682,80
MAZDA	CX-3 1.8L SKYACTIV-D 4WD	115CV	0,4450	1.668,75	2.002,50	3.337,50	4.005,00
MAZDA	CX-3 1.8L SKYACTIV D	115CV	0,4216	1.581,00	1.897,20	3.162,00	3.794,40
MAZDA	CX-30 1.8D 116CV	2WD	0,4370	1.638,75	1.966,50	3.277,50	3.933,00
MAZDA	CX-30 1.8D 116CV	4WD	0,4696	1.761,00	2.113,20	3.522,00	4.226,40
MAZDA	CX-5 2.2L AT SKYACTIV-D 2WD	150CV	0,5665	2.124,38	2.549,25	4.248,75	5.098,50
MAZDA	CX-5 2.2L AT SKYACTIV-D 4WD	150CV	0,5687	2.132,63	2.559,15	4.265,25	5.118,30
MAZDA	CX-5 2.2L SKYACTIV-D 2WD	150CV	0,5074	1.902,75	2.283,30	3.805,50	4.566,60
MAZDA	CX-5 2.2L SKYACTIV-D 4WD	150CV	0,5527	2.072,63	2.487,15	4.145,25	4.974,30
MAZDA	CX-5 2.2L SKYACTIV-D 4WD	175CV	0,5699	2.137,13	2.564,55	4.274,25	5.129,10





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MARCA	MODELLO	SERIE	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-7 2.2 MZ-CD	173CV	0,6040	2.265,00	2.718,00	4.530,00	5.436,00
MERCEDES	A 160 2.0/16V CDI	82CV	0,4802	1.800,75	2.160,90	3.601,50	4.321,80
MERCEDES	A 160 2.0/16V CDI BLUE EFFICIENCY	82CV	0,4574	1.715,25	2.058,30	3.430,50	4.116,60
MERCEDES	A 160 CDI 1.5	90CV	0,4119	1.544,63	1.853,55	3.089,25	3.707,10
MERCEDES	A 160 D 1.5	90 CV EURO 6	0,4052	1.519,50	1.823,40	3.039,00	3.646,80
MERCEDES	A 180 2.0/16V CDI	109CV	0,4851	1.819,13	2.182,95	3.638,25	4.365,90
MERCEDES	A 180 CDI BLUEEFFICIENTY	109CV EURO5	0,4192	1.572,00	1.886,40	3.144,00	3.772,80
MERCEDES	A 180 D 1.5	109 CV EURO 6	0,4121	1.545,38	1.854,45	3.090,75	3.708,90
MERCEDES	A 200 2.0/16V CDI	140CV	0,5124	1.921,50	2.305,80	3.843,00	4.611,60
MERCEDES	A 200 CDI BLUEEFFICIENTY	136CV EURO5	0,4886	1.832,25	2.198,70	3.664,50	4.397,40
MERCEDES	A 200 D 2.1	136 CV EURO 6	0,4763	1.786,13	2.143,35	3.572,25	4.286,70
MERCEDES	A 200 D 2.1 AUT 4 MATIC	136 CV EURO 6	0,5018	1.881,75	2.258,10	3.763,50	4.516,20
MERCEDES	A 220 CDI BLUEEFFICIENTY	170CV EURO6	0,5519	2.069,63	2.483,55	4.139,25	4.967,10
MERCEDES	A 220 D 2.1 AUT	177 CV EURO 6	0,5057	1.896,38	2.275,65	3.792,75	4.551,30
MERCEDES	A 220 D 2.1 AUT 4 MATIC	177 CV EURO 6	0,5465	2.049,38	2.459,25	4.098,75	4.918,50
MERCEDES	A160 D 1.5	95CV	0,4349	1.630,88	1.957,05	3.261,75	3.914,10
MERCEDES	B 160 CDI 1.5	90CV	0,4274	1.602,75	1.923,30	3.205,50	3.846,60
MERCEDES	B 160 D AUT 1.5	90CV	0,4343	1.628,63	1.954,35	3.257,25	3.908,70
MERCEDES	B 180 CDI 1.5	109CV	0,4341	1.627,88	1.953,45	3.255,75	3.906,90
MERCEDES	B 180 D AUT 1.5	109CV	0,4425	1.659,38	1.991,25	3.318,75	3.982,50
MERCEDES	B 200 CDI 2.2 AUT 4MATIC	136CV	0,5496	2.061,00	2.473,20	4.122,00	4.946,40
MERCEDES	B 200 CDI BLUEEFFICIENCY 1.8	136CV	0,5052	1.894,50	2.273,40	3.789,00	4.546,80
MERCEDES	B 220 CDI 2.2 AUT	177CV	0,5581	2.092,88	2.511,45	4.185,75	5.022,90
MERCEDES	B 220 CDI 2.2 AUT 4MATIC	177CV	0,5914	2.217,75	2.661,30	4.435,50	5.322,60
MERCEDES	B 220 CDI AUT 2.2	170CV	0,5714	2.142,75	2.571,30	4.285,50	5.142,60
MERCEDES	B180 CDI BLUEEFFICIENCY 1.8	109CV	0,4904	1.839,00	2.206,80	3.678,00	4.413,60
MERCEDES	C 180 BLUETEC 1.6 116CV	MY2014	0,4524	1.696,50	2.035,80	3.393,00	4.071,60
MERCEDES	C 180 CDI 2.2	120CV	0,5513	2.067,38	2.480,85	4.134,75	4.961,70
MERCEDES	C 180 CDI 2.2	120CV SW	0,5615	2.105,63	2.526,75	4.211,25	5.053,50
MERCEDES	C 200 BLUETEC 1.6 136CV	MY2014	0,4823	1.808,63	2.170,35	3.617,25	4.340,70
MERCEDES	C 200 CDI BLUEEFFICIENCY 2.1	136CV EURO5	0,5708	2.140,50	2.568,60	4.281,00	5.137,20
MERCEDES	C 200 CDI BLUEEFFICIENCY 2.1	136CV EURO5 SW	0,5808	2.178,00	2.613,60	4.356,00	5.227,20
MERCEDES	C 220 BLUETEC 2.1 170CV	MY2014	0,5687	2.132,63	2.559,15	4.265,25	5.118,30
MERCEDES	C 220 BLUETEC SW 2.1 170CV	MY2014	0,5847	2.192,63	2.631,15	4.385,25	5.262,30
MERCEDES	C 220 CDI 2.2 170CV	COUPÉ	0,5874	2.202,75	2.643,30	4.405,50	5.286,60
MERCEDES	C 220 CDI BLUEEFFICIENCY 2.1	170CV EURO5	0,5821	2.182,88	2.619,45	4.365,75	5.238,90
MERCEDES	C 220 CDI BLUEEFFICIENCY 2.1	170CV EURO5 SW	0,5979	2.242,13	2.690,55	4.484,25	5.381,10
MERCEDES	C 220D 2.1 170CV	CABRIO	0,6245	2.341,88	2.810,25	4.683,75	5.620,50
MERCEDES	C 220D 2.1 4MATIC 170CV	CABRIO	0,6609	2.478,38	2.974,05	4.956,75	5.948,10
MERCEDES	C 220D 2.2 170CV	COUPÉ	0,5710	2.141,25	2.569,50	4.282,50	5.139,00
MERCEDES	C 220D 2.2 170CV 4MATIC	COUPÉ	0,6111	2.291,63	2.749,95	4.583,25	5.499,90
MERCEDES	C 250 BLUETEC SW 2.1 204CV	MY2014	0,6255	2.345,63	2.814,75	4.691,25	5.629,50
MERCEDES	C 250 CDI 2.5 204CV	COUPÉ	0,6181	2.317,88	2.781,45	4.635,75	5.562,90
MERCEDES	C 250 CDI BLUEEFFICIENCY 2.1	204CV EURO5	0,6102	2.288,25	2.745,90	4.576,50	5.491,80
MERCEDES	C 250 CDI BLUEEFFICIENCY 2.1	204CV EURO5 SW	0,6221	2.332,88	2.799,45	4.665,75	5.598,90
MERCEDES	C 250 CDI BLUEEFFICIENCY 2.1 4MATIC	204CV EURO5	0,6734	2.525,25	3.030,30	5.050,50	6.060,60
MERCEDES	C 250 D 2.1 204CV	4MATIC BERLINA	0,6337	2.376,38	2.851,65	4.752,75	5.703,30
MERCEDES	C 250D 2.1 204CV	CABRIO	0,6620	2.482,50	2.979,00	4.965,00	5.958,00
MERCEDES	C 250D 2.2 204CV 4MATIC	COUPÉ	0,6430	2.411,25	2.893,50	4.822,50	5.787,00
MERCEDES	C 250D AUT 2.2	204CV COUPÉ	0,6160	2.310,00	2.772,00	4.620,00	5.544,00
MERCEDES	C 300 CDI BLUEEFFICIENCY 3.0	231CV EURO5 SW	0,7572	2.839,50	3.407,40	5.679,00	6.814,80
MERCEDES	C 300 CDI BLUEEFFICIENCY 3.0	4MATIC 231CV EURO5	0,7463	2.798,63	3.358,35	5.597,25	6.716,70
MERCEDES	C 350 CDI 3.0	265CV	0,7302	2.738,25	3.285,90	5.476,50	6.571,80
MERCEDES	C 350 CDI 3.0	265CV SW	0,7421	2.782,88	3.339,45	5.565,75	6.678,90
MERCEDES	C180 D 1.6 122CV AUT	MY2018	0,5147	1.930,13	2.316,15	3.860,25	4.632,30
MERCEDES	C180 D SW 1.6 122CV AUT	MY2018	0,5251	1.969,13	2.362,95	3.938,25	4.725,90
MERCEDES	C200 D 1.6 160CV	MY2018	0,5303	1.988,63	2.386,35	3.977,25	4.772,70
MERCEDES	C200 D SW 1.6 160CV	MY2018	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
MERCEDES	C220 D 2.0 194CV 4MATIC AUT	MY2018	0,6020	2.257,50	2.709,00	4.515,00	5.418,00
MERCEDES	C220 D 2.0 194CV AUT	MY2018	0,5763	2.161,13	2.593,35	4.322,25	5.186,70
MERCEDES	C220 D SW 2.0 194CV 4MATIC AUT	MY2018	0,6114	2.292,75	2.751,30	4.585,50	5.502,60
MERCEDES	C220 D SW 2.0 194CV AUT	MY2018	0,5963	2.236,13	2.683,35	4.472,25	5.366,70
MERCEDES	C300 D 2.0 245CV 4MATIC AUT	MY2018	0,6521	2.445,38	2.934,45	4.890,75	5.868,90
MERCEDES	C300 D 2.0 245CV AUT	MY2018	0,6194	2.322,75	2.787,30	4.645,50	5.574,60
MERCEDES	C300 D SW 2.0 245CV 4MATIC AUT	MY2018	0,6534	2.450,25	2.940,30	4.900,50	5.880,60
MERCEDES	C300 D SW 2.0 245CV AUT	MY2018	0,6403	2.401,13	2.881,35	4.802,25	5.762,70
MERCEDES	CITAN	1.5 CDI 110CV	0,4045	1.516,88	1.820,25	3.033,75	3.640,50
MERCEDES	CLA 180 CDI 1.4	109CV	0,4558	1.709,25	2.051,10	3.418,50	4.102,20
MERCEDES	CLA 180 CDI AUT 1.4	109CV	0,4699	1.762,13	2.114,55	3.524,25	4.229,10



FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
MERCEDES	CLA 200 CDI 1.8	136CV	0,5204	1.951,50	2.341,80	3.903,00	4.683,60
MERCEDES	CLA 200 CDI AUT 1.8	136CV	0,5265	1.974,38	2.369,25	3.948,75	4.738,50
MERCEDES	CLA 200 D 2.1	136CV	0,5465	2.049,38	2.459,25	4.098,75	4.918,50
MERCEDES	CLA 200 D 2.1 4MATIC AUT	136CV	0,5796	2.173,50	2.608,20	4.347,00	5.216,40
MERCEDES	CLA 200 D 2.1 AUT	136CV	0,5540	2.077,50	2.493,00	4.155,00	4.986,00
MERCEDES	CLA 220 CDI 2.1	177CV	0,5500	2.062,50	2.475,00	4.125,00	4.950,00
MERCEDES	CLA 220 CDI 2.1 177CV	SW	0,5533	2.074,88	2.489,85	4.149,75	4.979,70
MERCEDES	CLA 220 CDI AUT 2.2	170CV	0,5714	2.142,75	2.571,30	4.285,50	5.142,60
MERCEDES	CLA 220 D 2.1 AUT	170CV	0,5825	2.184,38	2.621,25	4.368,75	5.242,50
MERCEDES	CLA 220 D 2.1 AUT	170CV 4MATIC	0,5964	2.236,50	2.683,80	4.473,00	5.367,60
MERCEDES	CLC 200 CDI 122CV	SPORTCOUPÉ	0,5820	2.182,50	2.619,00	4.365,00	5.238,00
MERCEDES	CLC 220 CDI 150CV	SPORTCOUPÉ	0,5997	2.248,88	2.698,65	4.497,75	5.397,30
MERCEDES	CLS 250 CDI 2.0 BLUEEFFICIENCY	204CV	0,7440	2.790,00	3.348,00	5.580,00	6.696,00
MERCEDES	CLS 250 D 2.1	204CV	0,6939	2.602,13	3.122,55	5.204,25	6.245,10
MERCEDES	CLS 300 D 2.0	245CV	0,8125	3.046,88	3.656,25	6.093,75	7.312,50
MERCEDES	CLS 350 CDI 3.0 BLUEEFFICIENCY	265CV	0,8453	3.169,88	3.803,85	6.339,75	7.607,70
MERCEDES	CLS 350D 3.0 4MATIC	286CV	0,9021	3.382,88	4.059,45	6.765,75	8.118,90
MERCEDES	CLS 400D 3.0 4MATIC	340CV	0,9301	3.487,88	4.185,45	6.975,75	8.370,90
MERCEDES	E 200 BLUETEC 2.1 231CV	SW	0,5770	2.163,75	2.596,50	4.327,50	5.193,00
MERCEDES	E 200 CDI 2.1 136CV BLUEEFFICIENCY	BERLINA	0,6072	2.277,00	2.732,40	4.554,00	5.464,80
MERCEDES	E 200 CDI 2.1 136CV BLUEEFFICIENCY	SW	0,6263	2.348,63	2.818,35	4.697,25	5.636,70
MERCEDES	E 200 CDI BLUETEC 2.1	136CV	0,5825	2.184,38	2.621,25	4.368,75	5.242,50
MERCEDES	E 200 D 2.0 150CV	BERLINA	0,5553	2.082,38	2.498,85	4.164,75	4.997,70
MERCEDES	E 200 D 2.0 150CV	SW	0,5989	2.245,88	2.695,05	4.491,75	5.390,10
MERCEDES	E 220 BLUETEC 2.1 170CV	4MATIC SW	0,6363	2.386,13	2.863,35	4.772,25	5.726,70
MERCEDES	E 220 BLUETEC 2.1 170CV	SW	0,6072	2.277,00	2.732,40	4.554,00	5.464,80
MERCEDES	E 220 CDI 2.1 170CV BLUEEFFICIENCY	BERLINA	0,6386	2.394,75	2.873,70	4.789,50	5.747,40
MERCEDES	E 220 CDI 2.1 170CV BLUEEFFICIENCY	SW	0,6568	2.463,00	2.955,60	4.926,00	5.911,20
MERCEDES	E 220 CDI 2.2 170CV	CABRIO	0,6444	2.416,50	2.899,80	4.833,00	5.799,60
MERCEDES	E 220 CDI 2.2 170CV	COUPÉ	0,6131	2.299,13	2.758,95	4.598,25	5.517,90
MERCEDES	E 220 CDI BLUETEC 2.1	170CV	0,6156	2.308,50	2.770,20	4.617,00	5.540,40
MERCEDES	E 220 CDI BLUETEC 2.1	4MATIC170CV	0,6579	2.467,13	2.960,55	4.934,25	5.921,10
MERCEDES	E 220D 2.0 AUTOSPORT 264CV	BERLINA	0,6218	2.331,75	2.798,10	4.663,50	5.596,20
MERCEDES	E 220D 2.2	170CV CABRIO	0,6288	2.358,00	2.829,60	4.716,00	5.659,20
MERCEDES	E 220D 4MATIC 194CV	ALL-TERRAIN SW	0,6772	2.539,50	3.047,40	5.079,00	6.094,80
MERCEDES	E 250 BLUETEC 2.1 204CV	4MATIC SW	0,6501	2.437,88	2.925,45	4.875,75	5.850,90
MERCEDES	E 250 BLUETEC 2.1 204CV	SW	0,6365	2.386,88	2.864,25	4.773,75	5.728,50
MERCEDES	E 250 CDI 2.1 204CV BLUEEFFICIENCY	BERLINA	0,6758	2.534,25	3.041,10	5.068,50	6.082,20
MERCEDES	E 250 CDI 2.1 204CV BLUEEFFICIENCY	SW	0,6950	2.606,25	3.127,50	5.212,50	6.255,00
MERCEDES	E 250 CDI 2.1 204CV BLUEEFFICIENCY 4MATIC	BERLINA	0,7192	2.697,00	3.236,40	5.394,00	6.472,80
MERCEDES	E 250 CDI 2.1 204CV BLUEEFFICIENCY 4MATIC	SW	0,7115	2.668,13	3.201,75	5.336,25	6.403,50
MERCEDES	E 250 CDI 2.2 204CV	CABRIO	0,6697	2.511,38	3.013,65	5.022,75	6.027,30
MERCEDES	E 250 CDI 2.2 204CV	COUPÉ	0,6268	2.350,50	2.820,60	4.701,00	5.641,20
MERCEDES	E 250 CDI BLUE EFFICIENCY	204CV COUPÉ EURO 5	0,6851	2.569,13	3.082,95	5.138,25	6.165,90
MERCEDES	E 250 CDI BLUETEC AUT 2.1	204CV	0,6488	2.433,00	2.919,60	4.866,00	5.839,20
MERCEDES	E 250 CDI BLUETEC AUT 4MATIC 2.1	204CV	0,6784	2.544,00	3.052,80	5.088,00	6.105,60
MERCEDES	E 250D 2.2	204CV CABRIO	0,6556	2.458,50	2.950,20	4.917,00	5.900,40
MERCEDES	E 300 CDI 3.0 231CV BLUEEFFICIENCY	BERLINA	0,7716	2.893,50	3.472,20	5.787,00	6.944,40
MERCEDES	E 300 CDI 3.0 231CV BLUEEFFICIENCY	SW	0,7897	2.961,38	3.553,65	5.922,75	7.107,30
MERCEDES	E 300D 2.0 245CV	CABRIO	0,7320	2.745,00	3.294,00	5.490,00	6.588,00
MERCEDES	E 300D 2.0 245CV	COUPÉ	0,6894	2.585,25	3.102,30	5.170,50	6.204,60
MERCEDES	E 350 BLUETEC 3.0 252CV 4MATIC	SW	0,7839	2.939,63	3.527,55	5.879,25	7.055,10
MERCEDES	E 350 3.0 211CV BLUETEC	BERLINA	0,7980	2.992,50	3.591,00	5.985,00	7.182,00
MERCEDES	E 350 3.0 211CV BLUETEC	SW	0,8214	3.080,25	3.696,30	6.160,50	7.392,60
MERCEDES	E 350 BLUETEC 3.0 252CV	BERLINA	0,7596	2.848,50	3.418,20	5.697,00	6.836,40
MERCEDES	E 350 BLUETEC 3.0 252CV	CABRIO	0,7692	2.884,50	3.461,40	5.769,00	6.922,80
MERCEDES	E 350 BLUETEC 3.0 252CV	COUPÉ	0,7408	2.778,00	3.333,60	5.556,00	6.667,20
MERCEDES	E 350 BLUETEC 3.0 252CV	SW	0,7763	2.911,13	3.493,35	5.822,25	6.986,70
MERCEDES	E 350 BLUETEC 3.0 252CV 4MATIC	BERLINA	0,7771	2.914,13	3.496,95	5.828,25	6.993,90
MERCEDES	E 350 BLUETEC 3.0 258CV	4MATIC SW	0,7246	2.717,25	3.260,70	5.434,50	6.521,40
MERCEDES	E 350 BLUETEC 3.0 258CV	CABRIO	0,7077	2.653,88	3.184,65	5.307,75	6.369,30
MERCEDES	E 350 BLUETEC 3.0 258CV	COUPÉ	0,6832	2.562,00	3.074,40	5.124,00	6.148,80
MERCEDES	E 350 BLUETEC 3.0 258CV	SW	0,7116	2.668,50	3.202,20	5.337,00	6.404,40
MERCEDES	E 350 CDI BLUE EFFICIENCY	231CV COUPÉ EURO 5	0,7535	2.825,63	3.390,75	5.651,25	6.781,50
MERCEDES	E 350 CDI 3.0 265CV BLUEEFFICIENCY	BERLINA	0,7730	2.898,75	3.478,50	5.797,50	6.957,00
MERCEDES	E 350 CDI 3.0 265CV BLUEEFFICIENCY	SW	0,8090	3.033,75	3.640,50	6.067,50	7.281,00
MERCEDES	E 350 CDI 3.0 265CV BLUEEFFICIENCY 4MATIC	BERLINA	0,7995	2.998,13	3.597,75	5.996,25	7.195,50
MERCEDES	E 350 CDI 3.0 265CV BLUEEFFICIENCY 4MATIC	SW	0,8066	3.024,75	3.629,70	6.049,50	7.259,40
MERCEDES	E 350 CDI BLUETEC AUT 3.0	258CV	0,7408	2.778,00	3.333,60	5.556,00	6.667,20



FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
MERCEDES	E 350 CDI BLUETEC AUT 4MATIC 3.0	258CV	0,7618	2.856,75	3.428,10	5.713,50	6.856,20
MERCEDES	E 350D 3.0 286CV	CABRIO	0,7591	2.846,63	3.415,95	5.693,25	6.831,90
MERCEDES	E 350D 3.0 286CV	COUPÉ	0,7261	2.722,88	3.267,45	5.445,75	6.534,90
MERCEDES	E 350D 3.0 AUTOSPORT 258CV	BERLINA	0,7008	2.628,00	3.153,60	5.256,00	6.307,20
MERCEDES	G 350 BLUETEC 3.0 V6 SW	211CV	1,0089	3.783,38	4.540,05	7.566,75	9.080,10
MERCEDES	G 350D 3.0	245CV SW LUNGA	0,9808	3.678,00	4.413,60	7.356,00	8.827,20
MERCEDES	G 350D 3.0	286CV SW	1,0492	3.934,50	4.721,40	7.869,00	9.442,80
MERCEDES	GL 350 3.0 4MATIC	258CV	0,9180	3.442,50	4.131,00	6.885,00	8.262,00
MERCEDES	GL 350 3.0 BLUETEC 211CV	4MATIC EURO6	0,9799	3.674,63	4.409,55	7.349,25	8.819,10
MERCEDES	GL 350 3.0 CDI BLUEEFFICIENCY 265CV	4MATIC EURO5	0,9706	3.639,75	4.367,70	7.279,50	8.735,40
MERCEDES	GLA 180 CDI 1.5 AUT 109CV	MY2014	0,4670	1.751,25	2.101,50	3.502,50	4.203,00
MERCEDES	GLA 200 CDI 2.1 136CV	MY2014	0,5309	1.990,88	2.389,05	3.981,75	4.778,10
MERCEDES	GLA 200 CDI 2.1 AUT 4MAT 136CV	MY2014	0,5666	2.124,75	2.549,70	4.249,50	5.099,40
MERCEDES	GLA 220 CDI 2.1 AUT 170CV	MY2014	0,5620	2.107,50	2.529,00	4.215,00	5.058,00
MERCEDES	GLA 220 CDI 2.1 AUT 4MAT 170CV	MY2014	0,5843	2.191,13	2.629,35	4.382,25	5.258,70
MERCEDES	GLA 220 D 2.2 AUT	177CV	0,5576	2.091,00	2.509,20	4.182,00	5.018,40
MERCEDES	GLA 220D 2.2 AUT 4MATIC	177CV	0,5835	2.188,13	2.625,75	4.376,25	5.251,50
MERCEDES	GLC 220D 2.1	170CV	0,6161	2.310,38	2.772,45	4.620,75	5.544,90
MERCEDES	GLC 220D 2.2 4MATIC 170CV	COUPÉ	0,6472	2.427,00	2.912,40	4.854,00	5.824,80
MERCEDES	GLC 250D 2.1	204CV	0,6271	2.351,63	2.821,95	4.703,25	5.643,90
MERCEDES	GLC 250D 2.2 4MATIC 204CV	COUPÉ	0,6555	2.458,13	2.949,75	4.916,25	5.899,50
MERCEDES	GLE 250D 2.2	204CV	0,6901	2.587,88	3.105,45	5.175,75	6.210,90
MERCEDES	GLE 250D 4MATIC 2.2	204CV	0,7134	2.675,25	3.210,30	5.350,50	6.420,60
MERCEDES	GLE 350D 3.0 4MATIC	258CV	0,8163	3.061,13	3.673,35	6.122,25	7.346,70
MERCEDES	GLK 200 CDI 2.2	143CV	0,5845	2.191,88	2.630,25	4.383,75	5.260,50
MERCEDES	GLK 200 CDI BLUEEFFICIENCY 143CV	2WD EURO5	0,6047	2.267,63	2.721,15	4.535,25	5.442,30
MERCEDES	GLK 220 CDI 2.2	170CV	0,6077	2.278,88	2.734,65	4.557,75	5.469,30
MERCEDES	GLK 220 CDI 2WD 170CV	EURO5	0,6228	2.335,50	2.802,60	4.671,00	5.605,20
MERCEDES	GLK 220 CDI 4MATIC 170CV	EURO5	0,6677	2.503,88	3.004,65	5.007,75	6.009,30
MERCEDES	GLK 250 2.2 4MATIC	204CV	0,6640	2.490,00	2.988,00	4.980,00	5.976,00
MERCEDES	GLK 250 CDI 4MATIC 204CV	EURO5	0,6823	2.558,63	3.070,35	5.117,25	6.140,70
MERCEDES	GLK 250 CDI 4MATIC 231CV	EURO5	0,7540	2.827,50	3.393,00	5.655,00	6.786,00
MERCEDES	GLK 350 CDI 3.0 4MATIC	265CV	0,7519	2.819,63	3.383,55	5.639,25	6.767,10
MERCEDES	GLS 350D 3.0 4MATIC	258CV	0,8594	3.222,75	3.867,30	6.445,50	7.734,60
MERCEDES	ML 250 BLUETEC 2.1 204CV	EURO6	0,7317	2.743,88	3.292,65	5.487,75	6.585,30
MERCEDES	ML 350 BLUETEC 3.0 258CV	EURO6	0,8309	3.115,88	3.739,05	6.231,75	7.478,10
MERCEDES	R300 CDI 2WD BLUEEFFICIENCY 190CV	MY2010	0,8061	3.022,88	3.627,45	6.045,75	7.254,90
MERCEDES	R350 BLUETEC 4MATIC LUNGA 211CV	MY2010 EURO6	0,8906	3.339,75	4.007,70	6.679,50	8.015,40
MERCEDES	R350 CDI 4MATIC 265CV	MY2010	0,8727	3.272,63	3.927,15	6.545,25	7.854,30
MERCEDES	R350 CDI 4MATIC LUNGA 265CV	MY2010	0,8928	3.348,00	4.017,60	6.696,00	8.035,20
MERCEDES	S 250 CDI BITURBO	204CV	0,9147	3.430,13	4.116,15	6.860,25	8.232,30
MERCEDES	S 350 BLUETEC 3.0 V6 258CV	EURO 6	0,9824	3.684,00	4.420,80	7.368,00	8.841,60
MERCEDES	S 350 BLUETEC 4MATIC 3.0 V6 258CV	EURO 6	1,0330	3.873,75	4.648,50	7.747,50	9.297,00
MERCEDES	S 350D 3.0 V6	258CV	0,8996	3.373,50	4.048,20	6.747,00	8.096,40
MERCEDES	S 350D 4MATIC 3.0	286CV	0,9758	3.659,25	4.391,10	7.318,50	8.782,20
MERCEDES	S 400D 4MATIC 3.0	340CV	1,0123	3.796,13	4.555,35	7.592,25	9.110,70
MERCEDES	SLC 250D 2.1	204CV	0,6013	2.254,88	2.705,85	4.509,75	5.411,70
MERCEDES	SLK 250 CDI 2.2 BLUEEFFICIENCY	204CV	0,6526	2.447,25	2.936,70	4.894,50	5.873,40
MERCEDES	V 2.2 CDI 163CV	4MATIC	0,6556	2.458,50	2.950,20	4.917,00	5.900,40
MERCEDES	V 250D 2.2 AUT	190CV	0,6579	2.467,13	2.960,55	4.934,25	5.921,10
MERCEDES	VANEO 1.7 CDI 91CV	FAMILY	0,4920	1.845,00	2.214,00	3.690,00	4.428,00
MERCEDES	VIANO 2.0 CDI 109CV	4 PORTE	0,6530	2.448,75	2.938,50	4.897,50	5.877,00
MERCEDES	VIANO 2.2 CDI 150CV	4 PORTE	0,6565	2.461,88	2.954,25	4.923,75	5.908,50
MERCEDES	VIANO 2.2 CDI 163CV	PASSO LUNGO	0,6873	2.577,38	3.092,85	5.154,75	6.185,70
MERCEDES	VIANO 3.0 V6 CDI	204CV	0,7108	2.665,50	3.198,60	5.331,00	6.397,20
MERCEDES	VITO 115 CDI	4X4	0,6793	2.547,38	3.056,85	5.094,75	6.113,70
MERCEDES	VITO 2.2 CDI	163CV	0,5666	2.124,75	2.549,70	4.249,50	5.099,40
MINI	MINI COOPER 1.6 D	112 CV	0,4115	1.543,13	1.851,75	3.086,25	3.703,50
MINI	MINI COOPER CABRIO 1.5 D	116CV	0,4335	1.625,63	1.950,75	3.251,25	3.901,50
MINI	MINI COOPER D PACEMAN 1.6	111CV	0,4358	1.634,25	1.961,10	3.268,50	3.922,20
MINI	MINI COOPER D PACEMAN 2.0 AUT	111CV	0,4912	1.842,00	2.210,40	3.684,00	4.420,80
MINI	MINI COOPER SD 2.0 170CV	CABRIO	0,4968	1.863,00	2.235,60	3.726,00	4.471,20
MINI	MINI COOPER SD PACEMAN 2.0	143CV	0,4830	1.811,25	2.173,50	3.622,50	4.347,00
MINI	MINI COOPER SD ROADSTAR 2.0 143CV	SPIDER	0,5041	1.890,38	2.268,45	3.780,75	4.536,90
MINI	MINI ONE 1.5D	95CV	0,3820	1.432,50	1.719,00	2.865,00	3.438,00
MINI	NUOVA MINI COOPER 1.6 PACEMAN	111 CV	0,4409	1.653,38	1.984,05	3.306,75	3.968,10
MINI	NUOVA MINI COOPER CABRIO	1.6 D 112 CV	0,4343	1.628,63	1.954,35	3.257,25	3.908,70
MINI	NUOVA MINI COOPER D 1.5 116CV	MY2014	0,3996	1.498,50	1.798,20	2.997,00	3.596,40
MINI	NUOVA MINI COOPER D 1.6	110CV MOD.2008	0,4161	1.560,38	1.872,45	3.120,75	3.744,90



FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
MINI	NUOVA MINI COOPER D 1.6	CLUBMAN 112 CV	0,4182	1.568,25	1.881,90	3.136,50	3.763,80
MINI	NUOVA MINI COOPER D 1.6 110CV	CLUBMAN	0,4307	1.615,13	1.938,15	3.230,25	3.876,30
MINI	NUOVA MINI COOPER D 1.6 COUNTRYMAN	111CV	0,4195	1.573,13	1.887,75	3.146,25	3.775,50
MINI	NUOVA MINI COOPER D 1.6 COUNTRYMAN	111CV ALL4	0,4446	1.667,25	2.000,70	3.334,50	4.001,40
MINI	NUOVA MINI COOPER D 2.0 COUNTRYMAN	111CV ALL4 AUT	0,5030	1.886,25	2.263,50	3.772,50	4.527,00
MINI	NUOVA MINI COOPER D 2.0 COUNTRYMAN	111CV AUT	0,4877	1.828,88	2.194,65	3.657,75	4.389,30
MINI	NUOVA MINI COOPER D 2.0 PACEMAN	111 CV AUT.	0,5049	1.893,38	2.272,05	3.786,75	4.544,10
MINI	NUOVA MINI COOPER SD 2.0 170CV	MY2014	0,4912	1.842,00	2.210,40	3.684,00	4.420,80
MINI	NUOVA MINI COOPER SD 2.0 COUNTRYMAN	143CV	0,4816	1.806,00	2.167,20	3.612,00	4.334,40
MINI	NUOVA MINI COOPER SD 2.0 COUNTRYMAN	143CV ALL4	0,4943	1.853,63	2.224,35	3.707,25	4.448,70
MINI	NUOVA MINI COOPER SD 2.0 PACEMAN	143 CV	0,4973	1.864,88	2.237,85	3.729,75	4.475,70
MINI	NUOVA MINI ONE CLUBMAN	1.6 D 90 CV	0,3997	1.498,88	1.798,65	2.997,75	3.597,30
MINI	NUOVA MINI ONE D 1.6	90CV	0,3966	1.487,25	1.784,70	2.974,50	3.569,40
MINI	NUOVA MINI ONE D 1.6 COUNTRYMAN	90CV	0,4139	1.552,13	1.862,55	3.104,25	3.725,10
MITSUBISHI	ASX 1.6 DI-D	114CV 2WD	0,4249	1.593,38	1.912,05	3.186,75	3.824,10
MITSUBISHI	ASX 1.8 DI-D 150CV	EURO5	0,4882	1.830,75	2.196,90	3.661,50	4.393,80
MITSUBISHI	ASX 1.8 DI-D 150CV 4WD	EURO5	0,5100	1.912,50	2.295,00	3.825,00	4.590,00
MITSUBISHI	ASX 2.2 DI-D	150CV 4WD	0,5386	2.019,75	2.423,70	4.039,50	4.847,40
MITSUBISHI	COLT 1.5 DI-D	95CV	0,3727	1.397,63	1.677,15	2.795,25	3.354,30
MITSUBISHI	GRANDIS 2.0 DI-D	136CV	0,5332	1.999,50	2.399,40	3.999,00	4.798,80
MITSUBISHI	LANCER 2.0 DI-D 4P 140CV	MOD. 2009	0,5093	1.909,88	2.291,85	3.819,75	4.583,70
MITSUBISHI	LANCER 2.0 DI-D SPORTBACK 140CV	MOD. 2009	0,5032	1.887,00	2.264,40	3.774,00	4.528,80
MITSUBISHI	OUTLANDER 2.2 2WD	DI-D 150 CV	0,5213	1.954,88	2.345,85	3.909,75	4.691,70
MITSUBISHI	OUTLANDER 2.2 4WD	DI-D 150CV	0,5500	2.062,50	2.475,00	4.125,00	4.950,00
MITSUBISHI	OUTLANDER 2.2 DI-D	156CV	0,6071	2.276,63	2.731,95	4.553,25	5.463,90
MITSUBISHI	PAJERO 3.2 DI-D 3PORTE	200CV	0,6705	2.514,38	3.017,25	5.028,75	6.034,50
MITSUBISHI	PAJERO 3.2 DI-D 5PORTE	200CV	0,7075	2.653,13	3.183,75	5.306,25	6.367,50
MITSUBISHI	PAJERO 3.2/16V DI-D	170CV 3P. MOD.2007	0,7556	2.833,50	3.400,20	5.667,00	6.800,40
NISSAN	CUBE 1.5 DCI 110CV	EURO5	0,4275	1.603,13	1.923,75	3.206,25	3.847,50
NISSAN	EVALIA 1.5 D	110CV	0,4337	1.626,38	1.951,65	3.252,75	3.903,30
NISSAN	JUKE 1.5 DCI	110CV	0,3820	1.432,50	1.719,00	2.865,00	3.438,00
NISSAN	JUKE 1.5 DCI DPF	110CV	0,4055	1.520,63	1.824,75	3.041,25	3.649,50
NISSAN	JUKE 1.5 DCI S&S	110CV	0,3820	1.432,50	1.719,00	2.865,00	3.438,00
NISSAN	MICRA 1.5 DCI	86CV	0,3647	1.367,63	1.641,15	2.735,25	3.282,30
NISSAN	MICRA 1.5 DCI	90CV	0,3737	1.401,38	1.681,65	2.802,75	3.363,30
NISSAN	MICRA 2018	1.5 DCI 90CV	0,3706	1.389,75	1.667,70	2.779,50	3.335,40
NISSAN	MURANO 2.5 DCI	190CV	0,7067	2.650,13	3.180,15	5.300,25	6.360,30
NISSAN	NOTE 1.5 DCI	90CV MOD.2013	0,3463	1.298,63	1.558,35	2.597,25	3.116,70
NISSAN	NOTE 1.5 DCI 103CV	5 PORTE	0,4142	1.553,25	1.863,90	3.106,50	3.727,80
NISSAN	NOTE 1.5 DCI 86CV	MY2009	0,3770	1.413,75	1.696,50	2.827,50	3.393,00
NISSAN	PATHFINDER 2.5 DCI	190CV	0,6708	2.515,50	3.018,60	5.031,00	6.037,20
NISSAN	PATHFINDER 2.5 DCI 190CV	MY2013	0,6668	2.500,50	3.000,60	5.001,00	6.001,20
NISSAN	PATHFINDER 2.5 DCI LE	190CV	0,7543	2.828,63	3.394,35	5.657,25	6.788,70
NISSAN	PULSAR 1.5 DCI	110CV	0,3845	1.441,88	1.730,25	2.883,75	3.460,50
NISSAN	QASHQAI 1.5 DCI	106CV	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
NISSAN	QASHQAI 1.5 DCI	110CV MOD.2013	0,4224	1.584,00	1.900,80	3.168,00	3.801,60
NISSAN	QASHQAI 1.5 DCI	115CV	0,3835	1.438,13	1.725,75	2.876,25	3.451,50
NISSAN	QASHQAI 1.5 DCI 110CV	MY2014	0,3916	1.468,50	1.762,20	2.937,00	3.524,40
NISSAN	QASHQAI 1.6 DCI	130CV	0,4427	1.660,13	1.992,15	3.320,25	3.984,30
NISSAN	QASHQAI 1.6 DCI 2WD 131CV	MY2014	0,4351	1.631,63	1.957,95	3.263,25	3.915,90
NISSAN	QASHQAI 1.6 DCI 4WD 131CV	MY2014	0,4556	1.708,50	2.050,20	3.417,00	4.100,40
NISSAN	QASHQAI 1.7 DCI	150CV	0,4618	1.731,75	2.078,10	3.463,50	4.156,20
NISSAN	QASHQAI 1.7 DCI	150CV 2WD	0,4412	1.654,50	1.985,40	3.309,00	3.970,80
NISSAN	QASHQAI 1.7 DCI	150CV 4WD	0,4520	1.695,00	2.034,00	3.390,00	4.068,00
NISSAN	QASHQAI 1.7 DCI AWD	150CV	0,4821	1.807,88	2.169,45	3.615,75	4.338,90
NISSAN	QASHQAI 2.0 DCI	150CV	0,5104	1.914,00	2.296,80	3.828,00	4.593,60
NISSAN	QASHQAI 2.0 DCI 4WD	150CV	0,5399	2.024,63	2.429,55	4.049,25	4.859,10
NISSAN	QASHQAI+2 1.5 DCI	103CV	0,4463	1.673,63	2.008,35	3.347,25	4.016,70
NISSAN	QASHQAI+2 2.0 DCI	150CV	0,5264	1.974,00	2.368,80	3.948,00	4.737,60
NISSAN	QASHQAI+2 2.0 DCI 4WD AT	150CV	0,5672	2.127,00	2.552,40	4.254,00	5.104,80
NISSAN	X-TRAIL 1.6 DCI 130CV	2WD	0,4650	1.743,75	2.092,50	3.487,50	4.185,00
NISSAN	X-TRAIL 1.6 DCI 130CV	4WD	0,4948	1.855,50	2.226,60	3.711,00	4.453,20
NISSAN	X-TRAIL 1.6 DCI 2WD	130CV	0,4644	1.741,50	2.089,80	3.483,00	4.179,60
NISSAN	X-TRAIL 1.6 DCI 4WD	130CV	0,4933	1.849,88	2.219,85	3.699,75	4.439,70
NISSAN	X-TRAIL 1.7 DCI	150CV 2WD	0,4774	1.790,25	2.148,30	3.580,50	4.296,60
NISSAN	X-TRAIL 1.7 DCI	150CV AWD	0,5151	1.931,63	2.317,95	3.863,25	4.635,90
NISSAN	X-TRAIL 2.0 DCI	150CV MOD.2013	0,5494	2.060,25	2.472,30	4.120,50	4.944,60
NISSAN	X-TRAIL 2.0 DCI 150CV	MOD.2007	0,5732	2.149,50	2.579,40	4.299,00	5.158,80
NISSAN	X-TRAIL 2.0 DCI 173CV	MOD.2007	0,6027	2.260,13	2.712,15	4.520,25	5.424,30



FRINGE BENEFIT 2022  
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MARCA	MODELLO	SERIE	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)
NISSAN	X-TRAIL 2.0 DCI 177CV	2WD	0,5260	1.972,50	2.367,00	3.945,00	4.734,00
NISSAN	X-TRAIL 2.0 DCI 177CV	4WD	0,5303	1.988,63	2.386,35	3.977,25	4.772,70
OPEL	ANTARA 2.0 CDTI 170CV	4X2	0,5181	1.942,88	2.331,45	3.885,75	4.662,90
OPEL	ANTARA 2.0 CDTI 170CV	4X4	0,5339	2.002,13	2.402,55	4.004,25	4.805,10
OPEL	ANTARA 2.0 CDTI 170CV AUT	4X2	0,5493	2.059,88	2.471,85	4.119,75	4.943,70
OPEL	ANTARA 2.2 CDTI 163CV	4X2	0,5543	2.078,63	2.494,35	4.157,25	4.988,70
OPEL	ANTARA 2.2 CDTI 163CV	4X4	0,5711	2.141,63	2.569,95	4.283,25	5.139,90
OPEL	ANTARA 2.2 CDTI 184CV	4X4	0,6062	2.273,25	2.727,90	4.546,50	5.455,80
OPEL	ASTRA 1.6 CDTI	95 CV EURO 6	0,3895	1.460,63	1.752,75	2.921,25	3.505,50
OPEL	ASTRA 1.6 CDTI S&S	110 CV EURO 6	0,3937	1.476,38	1.771,65	2.952,75	3.543,30
OPEL	ASTRA 1.6 CDTI S&S	136 CV EURO 6	0,4067	1.525,13	1.830,15	3.050,25	3.660,30
OPEL	ASTRA 1.6 CDTI S&S BITURBO	160CV	0,4329	1.623,38	1.948,05	3.246,75	3.896,10
OPEL	ASTRA 1.9/16V CDTI 150CV	COUPÉ/CABRIO	0,5260	1.972,50	2.367,00	3.945,00	4.734,00
OPEL	ASTRA GTC 1.6 CDTI 110CV	MY2017	0,4421	1.657,88	1.989,45	3.315,75	3.978,90
OPEL	ASTRA GTC 1.6 CDTI 136CV	MY2017	0,4547	1.705,13	2.046,15	3.410,25	4.092,30
OPEL	CASCADE 2.0 CDTI 2.0	170CV	0,5322	1.995,75	2.394,90	3.991,50	4.789,80
OPEL	CASCADE 2.0 CDTI BITURBO	195CV	0,5539	2.077,13	2.492,55	4.154,25	4.985,10
OPEL	CASCADE 2.0 CDTI ECOTEC	165CV	0,5416	2.031,00	2.437,20	4.062,00	4.874,40
OPEL	COMBO 1.3 CDTI 75CV	TOUR	0,3925	1.471,88	1.766,25	2.943,75	3.532,50
OPEL	COMBO 1.7 CDTI	101CV TOUR	0,4187	1.570,13	1.884,15	3.140,25	3.768,30
OPEL	CORSA 1.3 CDTI	75CV	0,3479	1.304,63	1.565,55	2.609,25	3.131,10
OPEL	CORSA 1.3 CDTI	95CV	0,3568	1.338,00	1.605,60	2.676,00	3.211,20
OPEL	CORSA 1.3 CDTI 75CV	MY2015	0,3466	1.299,75	1.559,70	2.599,50	3.119,40
OPEL	CORSA 1.3 CDTI 95CV	MY2015	0,3497	1.311,38	1.573,65	2.622,75	3.147,30
OPEL	CORSA 1.7 CDTI	130CV	0,4168	1.563,00	1.875,60	3.126,00	3.751,20
OPEL	CROSSLAND X 1.5D	100CV	0,3765	1.411,88	1.694,25	2.823,75	3.388,50
OPEL	CROSSLAND X 1.6D	100CV	0,3881	1.455,38	1.746,45	2.910,75	3.492,90
OPEL	CROSSLAND X 1.6D	120CV	0,4040	1.515,00	1.818,00	3.030,00	3.636,00
OPEL	GRANDLAND X 1.6 D	120CV	0,4445	1.666,88	2.000,25	3.333,75	4.000,50
OPEL	GRANDLAND X 2.0 D	177CV	0,5220	1.957,50	2.349,00	3.915,00	4.698,00
OPEL	INSIGNIA 1.6 CDTI	120CV	0,4738	1.776,75	2.132,10	3.553,50	4.264,20
OPEL	INSIGNIA 1.6 CDTI	136CV	0,4694	1.760,25	2.112,30	3.520,50	4.224,60
OPEL	INSIGNIA 1.6 ST CDTI	120CV SW	0,4772	1.789,50	2.147,40	3.579,00	4.294,80
OPEL	INSIGNIA 1.6 ST CDTI	136CV SW	0,4777	1.791,38	2.149,65	3.582,75	4.299,30
OPEL	INSIGNIA 2.0 BT CDTI 194CV	BERLINA	0,5612	2.104,50	2.525,40	4.209,00	5.050,80
OPEL	INSIGNIA 2.0 BT CDTI 4X4 194CV	BERLINA	0,5840	2.190,00	2.628,00	4.380,00	5.256,00
OPEL	INSIGNIA 2.0 CDTI	131CV	0,5300	1.987,50	2.385,00	3.975,00	4.770,00
OPEL	INSIGNIA 2.0 CDTI	140CV	0,4904	1.839,00	2.206,80	3.678,00	4.413,60
OPEL	INSIGNIA 2.0 CDTI 130CV AUT	BERLINA EURO 5	0,5175	1.940,63	2.328,75	3.881,25	4.657,50
OPEL	INSIGNIA 2.0 CDTI 130CV AUT	S.W. EURO 5	0,5254	1.970,25	2.364,30	3.940,50	4.728,60
OPEL	INSIGNIA 2.0 CDTI 130CV MAN	BERLINA EURO5	0,5071	1.901,63	2.281,95	3.803,25	4.563,90
OPEL	INSIGNIA 2.0 CDTI 130CV MAN	S.W. EURO5	0,5168	1.938,00	2.325,60	3.876,00	4.651,20
OPEL	INSIGNIA 2.0 CDTI 160CV	BERLINA EURO 5	0,5293	1.984,88	2.381,85	3.969,75	4.763,70
OPEL	INSIGNIA 2.0 CDTI 160CV	S.W. EURO 5	0,5379	2.017,13	2.420,55	4.034,25	4.841,10
OPEL	INSIGNIA 2.0 CDTI S&S	170CV	0,5280	1.980,00	2.376,00	3.960,00	4.752,00
OPEL	INSIGNIA 2.0 CDTI S&S 4X4	170CV	0,5593	2.097,38	2.516,85	4.194,75	5.033,70
OPEL	INSIGNIA 2.0 ST CDTI S&S	170CV SW	0,5373	2.014,88	2.417,85	4.029,75	4.835,70
OPEL	INSIGNIA 2.0 ST CDTI S&S 4X4	170CV SW	0,5695	2.135,63	2.562,75	4.271,25	5.125,50
OPEL	INSIGNIA 2019 1.6 CDTI	136CV	0,4817	1.806,38	2.167,65	3.612,75	4.335,30
OPEL	INSIGNIA 2019 2.0 BITURBO CDTI	209CV	0,6380	2.392,50	2.871,00	4.785,00	5.742,00
OPEL	INSIGNIA 2019 2.0 CDTI	170CV	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
OPEL	INSIGNIA ST 1.6 CDTI	110CV SW	0,4720	1.770,00	2.124,00	3.540,00	4.248,00
OPEL	INSIGNIA ST 1.6 CDTI S&S	136CV SW	0,4860	1.822,50	2.187,00	3.645,00	4.374,00
OPEL	INSIGNIA ST 2.0 BITURBO CDTI S&S	209CV SW	0,6246	2.342,25	2.810,70	4.684,50	5.621,40
OPEL	INSIGNIA ST 2.0 BT CDTI 194CV	SW	0,5718	2.144,25	2.573,10	4.288,50	5.146,20
OPEL	INSIGNIA ST 2.0 BT CDTI 4X4 194CV	SW	0,5948	2.230,50	2.676,60	4.461,00	5.353,20
OPEL	INSIGNIA ST 2.0 CDTI	131CV SW	0,5354	2.007,75	2.409,30	4.015,50	4.818,60
OPEL	INSIGNIA ST 2.0 CDTI	140CV SW	0,4958	1.859,25	2.231,10	3.718,50	4.462,20
OPEL	INSIGNIA ST 2.0 CDTI	160CV	0,5265	1.974,38	2.369,25	3.948,75	4.738,50
OPEL	INSIGNIA ST 2.0 CDTI	160CV SW	0,5438	2.039,25	2.447,10	4.078,50	4.894,20
OPEL	INSIGNIA ST 2.0 CDTI	163CV SW	0,5302	1.988,25	2.385,90	3.976,50	4.771,80
OPEL	INSIGNIA ST 2.0 CDTI 4X4	163CV SW	0,5624	2.109,00	2.530,80	4.218,00	5.061,60
OPEL	INSIGNIA ST 2.0 CDTI S&S	170CV SW	0,5312	1.992,00	2.390,40	3.984,00	4.780,80
OPEL	INSIGNIA TOURER 2019 1.6 CDTI	136CV SW	0,4874	1.827,75	2.193,30	3.655,50	4.386,60
OPEL	INSIGNIA TOURER 2019 2.0 BITURBO CDTI	209CV SW	0,6399	2.399,63	2.879,55	4.799,25	5.759,10
OPEL	INSIGNIA TOURER 2019 2.0 CDTI	170CV AWD SW	0,5913	2.217,38	2.660,85	4.434,75	5.321,70
OPEL	INSIGNIA TOURER 2019 2.0 CDTI	170CV SW	0,5499	2.062,13	2.474,55	4.124,25	4.949,10
OPEL	MERIVA 1.3 CDTI 75CV	EURO5	0,3966	1.487,25	1.784,70	2.974,50	3.569,40
OPEL	MERIVA 1.3 CDTI 95CV	EURO5	0,4115	1.543,13	1.851,75	3.086,25	3.703,50





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MARCA	MODELLO	SERIE	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)
OPEL	MERIVA 1.6 CDTI S&S	95CV	0,3991	1.496,63	1.795,95	2.993,25	3.591,90
OPEL	MERIVA 1.6 CDTI S&S 110CV	EURO6	0,4082	1.530,75	1.836,90	3.061,50	3.673,80
OPEL	MERIVA 1.6 CDTI S&S 136CV	EURO6	0,4192	1.572,00	1.886,40	3.144,00	3.772,80
OPEL	MERIVA 1.7 CDTI 100CV AUT.	EURO5	0,4887	1.832,63	2.199,15	3.665,25	4.398,30
OPEL	MERIVA 1.7 CDTI 110CV	EURO5	0,4529	1.698,38	2.038,05	3.396,75	4.076,10
OPEL	MOKKA 1.6 CDTI 110CV	4X2	0,4310	1.616,25	1.939,50	3.232,50	3.879,00
OPEL	MOKKA 1.6 CDTI ECOTEC	136CV 4X2	0,4370	1.638,75	1.966,50	3.277,50	3.933,00
OPEL	MOKKA 1.6 CDTI ECOTEC	136CV 4X4	0,4545	1.704,38	2.045,25	3.408,75	4.090,50
OPEL	MOKKA 1.7 CDTI ECOTEC	130CV 4X2	0,4527	1.697,63	2.037,15	3.395,25	4.074,30
OPEL	MOKKA 1.7 CDTI ECOTEC	130CV 4X4	0,4706	1.764,75	2.117,70	3.529,50	4.235,40
OPEL	MOKKAX 1.6 CDTI 110CV	4X2	0,3976	1.491,00	1.789,20	2.982,00	3.578,40
OPEL	MOKKAX 1.6 CDTI 136CV	4X2	0,4277	1.603,88	1.924,65	3.207,75	3.849,30
OPEL	MOKKAX 1.6 CDTI 136CV	4X4	0,4462	1.673,25	2.007,90	3.346,50	4.015,80
OPEL	NUOVA ASTRA 1.3 CDTI 95CV	EURO5	0,4000	1.500,00	1.800,00	3.000,00	3.600,00
OPEL	NUOVA ASTRA 1.6 CDTI	110CV	0,4305	1.614,38	1.937,25	3.228,75	3.874,50
OPEL	NUOVA ASTRA 1.6 CDTI	136CV	0,4276	1.603,50	1.924,20	3.207,00	3.848,40
OPEL	NUOVA ASTRA 1.7 CDTI 110CV	EURO5	0,4286	1.607,25	1.928,70	3.214,50	3.857,40
OPEL	NUOVA ASTRA 1.7 CDTI 125CV	EURO5	0,4352	1.632,00	1.958,40	3.264,00	3.916,80
OPEL	NUOVA ASTRA 1.7 CDTI GTC	110CV	0,4298	1.611,75	1.934,10	3.223,50	3.868,20
OPEL	NUOVA ASTRA 1.7 CDTI GTC	130CV	0,4378	1.641,75	1.970,10	3.283,50	3.940,20
OPEL	NUOVA ASTRA 2.0 CDTI	165CV	0,4772	1.789,50	2.147,40	3.579,00	4.294,80
OPEL	NUOVA ASTRA 2.0 CDTI 160CV	EURO5	0,4893	1.834,88	2.201,85	3.669,75	4.403,70
OPEL	NUOVA ASTRA ST 1.3 CDTI	95CV S.W.	0,4057	1.521,38	1.825,65	3.042,75	3.651,30
OPEL	NUOVA ASTRA ST 1.6 CDTI	110CV SW	0,4091	1.534,13	1.840,95	3.068,25	3.681,90
OPEL	NUOVA ASTRA ST 1.6 CDTI	136CV SW	0,4238	1.589,25	1.907,10	3.178,50	3.814,20
OPEL	NUOVA ASTRA ST 1.7 CDTI	110CV S.W.	0,4420	1.657,50	1.989,00	3.315,00	3.978,00
OPEL	NUOVA ASTRA ST 1.7 CDTI	110CV SW	0,4225	1.584,38	1.901,25	3.168,75	3.802,50
OPEL	NUOVA ASTRA ST 1.7 CDTI	125CV S.W.	0,4548	1.705,50	2.046,60	3.411,00	4.093,20
OPEL	NUOVA ASTRA ST 1.7 CDTI	130CV SW	0,4533	1.699,88	2.039,85	3.399,75	4.079,70
OPEL	NUOVA ASTRA ST 2.0 CDTI	160CV S.W.	0,5077	1.903,88	2.284,65	3.807,75	4.569,30
OPEL	NUOVA ASTRA ST 2.0 CDTI	165CV SW	0,4891	1.834,13	2.200,95	3.668,25	4.401,90
OPEL	TIGRA 1.3 CDTI 70CV	SPIDER/COUPÉ	0,4154	1.557,75	1.869,30	3.115,50	3.738,60
OPEL	VIVARO 1.6 CDTI	125CV COMBO	0,5355	2.008,13	2.409,75	4.016,25	4.819,50
OPEL	VIVARO 2.0 CDTI 120	114CV COMBI	0,6020	2.257,50	2.709,00	4.515,00	5.418,00
OPEL	VIVARO 2.0 CDTI 90	90CV COMBI	0,5873	2.202,38	2.642,85	4.404,75	5.285,70
OPEL	VIVARO 2.5 CDTI 150	146CV COMBI	0,6418	2.406,75	2.888,10	4.813,50	5.776,20
OPEL	ZAFIRA 1.6 CDTI 120CV	MY2017	0,4661	1.747,88	2.097,45	3.495,75	4.194,90
OPEL	ZAFIRA 1.6 CDTI 134CV	MY2017	0,4643	1.741,13	2.089,35	3.482,25	4.178,70
OPEL	ZAFIRA 1.7 CDTI	110CV ONE	0,4613	1.729,88	2.075,85	3.459,75	4.151,70
OPEL	ZAFIRA 1.7 CDTI	125CV ONE	0,4672	1.752,00	2.102,40	3.504,00	4.204,80
OPEL	ZAFIRA 2.0 CDTI 130CV	MY2017	0,5208	1.953,00	2.343,60	3.906,00	4.687,20
OPEL	ZAFIRA 2.0 CDTI 170CV	MY2017	0,5077	1.903,88	2.284,65	3.807,75	4.569,30
OPEL	ZAFIRA TOURER 1.6 CDTI	120CV	0,4459	1.672,13	2.006,55	3.344,25	4.013,10
OPEL	ZAFIRA TOURER 1.6 CDTI	136CV	0,4443	1.666,13	1.999,35	3.332,25	3.998,70
OPEL	ZAFIRA TOURER 2.0 CDTI	110CV	0,5011	1.879,13	2.254,95	3.758,25	4.509,90
OPEL	ZAFIRA TOURER 2.0 CDTI	130CV	0,5094	1.910,25	2.292,30	3.820,50	4.584,60
OPEL	ZAFIRA TOURER 2.0 CDTI	131CV	0,5274	1.977,75	2.373,30	3.955,50	4.746,60
OPEL	ZAFIRA TOURER 2.0 CDTI AUT	170CV	0,5396	2.023,50	2.428,20	4.047,00	4.856,40
OPEL	ZAFIRA TOURER 2.0 CDTI AUT.	165CV	0,5590	2.096,25	2.515,50	4.192,50	5.031,00
OPEL	ZAFIRA TOURER 2.0 CDTI S&S	170CV	0,5127	1.922,63	2.307,15	3.845,25	4.614,30
OPEL	ZAFIRA TOURER 2.0 CDTI S&S.	165CV	0,5204	1.951,50	2.341,80	3.903,00	4.683,60
PEUGEOT	2008 1.4 8V HDI	68CV	0,3645	1.366,88	1.640,25	2.733,75	3.280,50
PEUGEOT	2008 1.5 BLUEHDI	100CV	0,3871	1.451,63	1.741,95	2.903,25	3.483,90
PEUGEOT	2008 1.6 8V E-HDI 92CV	S&S	0,3915	1.468,13	1.761,75	2.936,25	3.523,50
PEUGEOT	2008 1.6 BLUEHDI	100CV	0,3854	1.445,25	1.734,30	2.890,50	3.468,60
PEUGEOT	2008 1.6 BLUEHDI	120CV	0,4051	1.519,13	1.822,95	3.038,25	3.645,90
PEUGEOT	2008 1.6 BLUEHDI	75CV	0,3674	1.377,75	1.653,30	2.755,50	3.306,60
PEUGEOT	2008 1.6 E-HDI	115CV	0,4115	1.543,13	1.851,75	3.086,25	3.703,50
PEUGEOT	2008 2020 1.5 BLUEHDI 100	100CV	0,3936	1.476,00	1.771,20	2.952,00	3.542,40
PEUGEOT	206 1.4 HDI FAP 68CV	EURO5	0,3551	1.331,63	1.597,95	2.663,25	3.195,90
PEUGEOT	207 1.4 HDI FAP 68CV	EURO5	0,3579	1.342,13	1.610,55	2.684,25	3.221,10
PEUGEOT	207 1.6 16V HDI FAP 112CV	EURO5	0,4138	1.551,75	1.862,10	3.103,50	3.724,20
PEUGEOT	207 1.6 16V HDI FAP 92CV	EURO5	0,3950	1.481,25	1.777,50	2.962,50	3.555,00
PEUGEOT	207 1.6 HDI 112CV	S.W. EURO5	0,4221	1.582,88	1.899,45	3.165,75	3.798,90
PEUGEOT	207 1.6 HDI 92CV	S.W. EURO5	0,3992	1.497,00	1.796,40	2.994,00	3.592,80
PEUGEOT	207 1.6/16V HDI 110CV	COUPÉ-CABRIO	0,4515	1.693,13	2.031,75	3.386,25	4.063,50
PEUGEOT	207 1.6/16V HDI 90CV	BERLINA	0,4116	1.543,50	1.852,20	3.087,00	3.704,40
PEUGEOT	208 1.4 8V E-HDI	68CV S&S	0,3603	1.351,13	1.621,35	2.702,25	3.242,70
PEUGEOT	208 1.4 8V HDI	68CV	0,3495	1.310,63	1.572,75	2.621,25	3.145,50



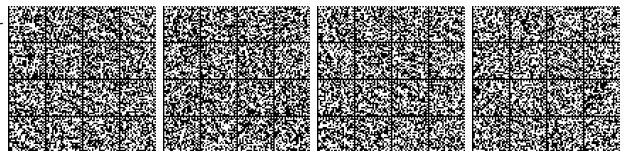
FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
PEUGEOT	208 1.6 8V E-HDI	115CV S&S	0,3989	1.495,88	1.795,05	2.991,75	3.590,10
PEUGEOT	208 1.6 8V E-HDI	92CV S&S	0,3864	1.449,00	1.738,80	2.898,00	3.477,60
PEUGEOT	208 1.6 BLUEHDI	100 CV S&S	0,3703	1.388,63	1.666,35	2.777,25	3.332,70
PEUGEOT	208 1.6 BLUEHDI	120CV	0,3931	1.474,13	1.768,95	2.948,25	3.537,90
PEUGEOT	208 1.6 BLUEHDI	75 CV	0,3491	1.309,13	1.570,95	2.618,25	3.141,90
PEUGEOT	3008 1.5 BLUEHDI	130CV	0,4466	1.674,75	2.009,70	3.349,50	4.019,40
PEUGEOT	3008 1.6 8V E-HDI	112CV	0,4440	1.665,00	1.998,00	3.330,00	3.996,00
PEUGEOT	3008 1.6 8V E-HDI	115CV	0,4524	1.696,50	2.035,80	3.393,00	4.071,60
PEUGEOT	3008 1.6 8V E-HDI ETG6	115CV	0,4646	1.742,25	2.090,70	3.484,50	4.181,40
PEUGEOT	3008 1.6 8V HDI	112CV	0,4563	1.711,13	2.053,35	3.422,25	4.106,70
PEUGEOT	3008 1.6 8V HDI	115CV	0,4448	1.668,00	2.001,60	3.336,00	4.003,20
PEUGEOT	3008 1.6 BLUEHDI	120CV	0,4281	1.605,38	1.926,45	3.210,75	3.852,90
PEUGEOT	3008 1.6 BLUEHDI 120CV	MY2016	0,4514	1.692,75	2.031,30	3.385,50	4.062,60
PEUGEOT	3008 2.0 BLUEHDI	150CV	0,4561	1.710,38	2.052,45	3.420,75	4.104,90
PEUGEOT	3008 2.0 BLUEHDI	180CV	0,5560	2.085,00	2.502,00	4.170,00	5.004,00
PEUGEOT	3008 2.0 BLUEHDI 150CV	MY2016	0,4811	1.804,13	2.164,95	3.608,25	4.329,90
PEUGEOT	3008 2.0 BLUEHDI 180CV	MY2016	0,5418	2.031,75	2.438,10	4.063,50	4.876,20
PEUGEOT	3008 2.0 HDI	150CV	0,5189	1.945,88	2.335,05	3.891,75	4.670,10
PEUGEOT	3008 2.0 HDI	163CV	0,5618	2.106,75	2.528,10	4.213,50	5.056,20
PEUGEOT	308 1.5 BLUEHDI	130CV	0,4090	1.533,75	1.840,50	3.067,50	3.681,00
PEUGEOT	308 1.5 BLUEHDI	130CV SW	0,4143	1.553,63	1.864,35	3.107,25	3.728,70
PEUGEOT	308 1.6 8V E-HDI 115CV	S&S SW	0,4226	1.584,75	1.901,70	3.169,50	3.803,40
PEUGEOT	308 1.6 8V E-HDI 115CV	S&S MOD.2013	0,4054	1.520,25	1.824,30	3.040,50	3.648,60
PEUGEOT	308 1.6 8V E-HDI 115CV	SW	0,4097	1.536,38	1.843,65	3.072,75	3.687,30
PEUGEOT	308 1.6 8V HDI 92CV	MOD.2013	0,3934	1.475,25	1.770,30	2.950,50	3.540,60
PEUGEOT	308 1.6 8V HDI 92CV	SW	0,4037	1.513,88	1.816,65	3.027,75	3.633,30
PEUGEOT	308 1.6 BLUEHDI	100CV	0,3856	1.446,00	1.735,20	2.892,00	3.470,40
PEUGEOT	308 1.6 BLUEHDI	100CV SW	0,3904	1.464,00	1.756,80	2.928,00	3.513,60
PEUGEOT	308 1.6 BLUEHDI 120CV	EURO 6	0,3955	1.483,13	1.779,75	2.966,25	3.559,50
PEUGEOT	308 1.6 BLUEHDI 120CV SW	EURO 6	0,4023	1.508,63	1.810,35	3.017,25	3.620,70
PEUGEOT	308 1.6 HDI 112CV	EURO5	0,4196	1.573,50	1.888,20	3.147,00	3.776,40
PEUGEOT	308 1.6 HDI 112CV	S.W. EURO5	0,4298	1.611,75	1.934,10	3.223,50	3.868,20
PEUGEOT	308 1.6 HDI FAP 112CV	CC EURO5	0,4836	1.813,50	2.176,20	3.627,00	4.352,40
PEUGEOT	308 1.6 HDI FAP 92CV	EURO5	0,4103	1.538,63	1.846,35	3.077,25	3.692,70
PEUGEOT	308 1.6 HDI FAP 92CV	S.W. EURO5	0,4225	1.584,38	1.901,25	3.168,75	3.802,50
PEUGEOT	308 2.0 BLUEHDI	150CV	0,4601	1.725,38	2.070,45	3.450,75	4.140,90
PEUGEOT	308 2.0 BLUEHDI	177CV	0,4891	1.834,13	2.200,95	3.668,25	4.401,90
PEUGEOT	308 2.0 BLUEHDI	177CV SW	0,4959	1.859,63	2.231,55	3.719,25	4.463,10
PEUGEOT	308 2.0 BLUEHDI	180CV	0,5106	1.914,75	2.297,70	3.829,50	4.595,40
PEUGEOT	308 2.0 BLUEHDI 150CV	SW	0,4649	1.743,38	2.092,05	3.486,75	4.184,10
PEUGEOT	308 2.0 HDI FAP 140CV	CC EURO5	0,5523	2.071,13	2.485,35	4.142,25	4.970,70
PEUGEOT	308 2.0 HDI FAP 140CV	EURO5	0,4939	1.852,13	2.222,55	3.704,25	4.445,10
PEUGEOT	308 2.0 HDI FAP 140CV	S.W. EURO5	0,5128	1.923,00	2.307,60	3.846,00	4.615,20
PEUGEOT	308 2.0 HDI FAP 163CV	CC EURO5	0,5808	2.178,00	2.613,60	4.356,00	5.227,20
PEUGEOT	4007 2.2 HDI 156CV	EURO5	0,6107	2.290,13	2.748,15	4.580,25	5.496,30
PEUGEOT	407 2.0 HDI FAP 163CV	COUPÉ EURO5	0,5893	2.209,88	2.651,85	4.419,75	5.303,70
PEUGEOT	407 3.0 V6 24V HDI 241CV	COUPÉ	0,7169	2.688,38	3.226,05	5.376,75	6.452,10
PEUGEOT	5008 1.5 BLUEHDI 130CV	MY2017	0,4734	1.775,25	2.130,30	3.550,50	4.260,60
PEUGEOT	5008 1.6 16V HDI	110CV	0,4643	1.741,13	2.089,35	3.482,25	4.178,70
PEUGEOT	5008 1.6 8V E-HDI S&S ETG6	115CV	0,4532	1.699,50	2.039,40	3.399,00	4.078,80
PEUGEOT	5008 1.6 8V HDI	115CV	0,4521	1.695,38	2.034,45	3.390,75	4.068,90
PEUGEOT	5008 1.6 BLUEHDI	120CV	0,4321	1.620,38	1.944,45	3.240,75	3.888,90
PEUGEOT	5008 1.6 BLUEHDI 120CV	MOD 2017	0,4476	1.678,50	2.014,20	3.357,00	4.028,40
PEUGEOT	5008 1.6 E-HDI 115CV	S&S	0,4610	1.728,75	2.074,50	3.457,50	4.149,00
PEUGEOT	5008 2.0 16V HDI 150CV	EURO 5	0,5262	1.973,25	2.367,90	3.946,50	4.735,80
PEUGEOT	5008 2.0 BLUEHDI	150CV	0,4558	1.709,25	2.051,10	3.418,50	4.102,20
PEUGEOT	5008 2.0 BLUEHDI 150CV	MOD 2017	0,5227	1.960,13	2.352,15	3.920,25	4.704,30
PEUGEOT	5008 2.0 BLUEHDI 180CV	MOD 2017	0,5584	2.094,00	2.512,80	4.188,00	5.025,60
PEUGEOT	5008 2.0 HDI	163CV	0,5554	2.082,75	2.499,30	4.165,50	4.998,60
PEUGEOT	508 1.6 8V E-HDI 115 CV	S&S	0,4568	1.713,00	2.055,60	3.426,00	4.111,20
PEUGEOT	508 1.6 8V E-HDI S&S ETG6	115CV	0,4573	1.714,88	2.057,85	3.429,75	4.115,70
PEUGEOT	508 1.6 8V E-HDI S&S ETG6	115CV SW	0,4619	1.732,13	2.078,55	3.464,25	4.157,10
PEUGEOT	508 1.6 BLUEHDI	120CV	0,4663	1.748,63	2.098,35	3.497,25	4.196,70
PEUGEOT	508 1.6 HDI FAP	112CV	0,4626	1.734,75	2.081,70	3.469,50	4.163,40
PEUGEOT	508 2.0 BLUEHDI	150CV	0,4943	1.853,63	2.224,35	3.707,25	4.448,70
PEUGEOT	508 2.0 BLUEHDI	177CV MY2018	0,5943	2.228,63	2.674,35	4.457,25	5.348,70
PEUGEOT	508 2.0 BLUEHDI	180CV	0,5274	1.977,75	2.373,30	3.955,50	4.746,60
PEUGEOT	508 2.0 BLUEHDI S&S	177CV	0,5500	2.062,50	2.475,00	4.125,00	4.950,00
PEUGEOT	508 2.0 HDI FAP	140CV	0,5153	1.932,38	2.318,85	3.864,75	4.637,70



FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
PEUGEOT	508 2.0 HDI FAP	163CV	0,5493	2.059,88	2.471,85	4.119,75	4.943,70
PEUGEOT	508 2.2 HDI FAP	204CV	0,6294	2.360,25	2.832,30	4.720,50	5.664,60
PEUGEOT	508 BLUEHDI 2.0	163CV	0,5307	1.990,13	2.388,15	3.980,25	4.776,30
PEUGEOT	508 STATION 2.0 BLUEHDI S&S	163CV	0,5338	2.001,75	2.402,10	4.003,50	4.804,20
PEUGEOT	508 STATION 2.0 BLUEHDI S&S	177CV	0,5680	2.130,00	2.556,00	4.260,00	5.112,00
PEUGEOT	508 SW 1.6 BLUEHDI 120CV	EURO 6	0,4695	1.760,63	2.112,75	3.521,25	4.225,50
PEUGEOT	508 SW 1.6 E-HDI 115 CV	S&S	0,4615	1.730,63	2.076,75	3.461,25	4.153,50
PEUGEOT	508 SW 1.6 HDI FAP	112CV	0,4674	1.752,75	2.103,30	3.505,50	4.206,60
PEUGEOT	508 SW 1.6E HDI	115CV	0,4695	1.760,63	2.112,75	3.521,25	4.225,50
PEUGEOT	508 SW 2.0 BLUEHDI 150CV	EURO 6	0,5210	1.953,75	2.344,50	3.907,50	4.689,00
PEUGEOT	508 SW 2.0 BLUEHDI 180CV	EURO 6	0,5608	2.103,00	2.523,60	4.206,00	5.047,20
PEUGEOT	508 SW 2.0 HDI	140CV	0,5190	1.946,25	2.335,50	3.892,50	4.671,00
PEUGEOT	508 SW 2.0 HDI	163V	0,5390	2.021,25	2.425,50	4.042,50	4.851,00
PEUGEOT	508 SW 2.0 HDI FAP	140CV	0,5200	1.950,00	2.340,00	3.900,00	4.680,00
PEUGEOT	508 SW 2.0 HDI FAP	163CV	0,5572	2.089,50	2.507,40	4.179,00	5.014,80
PEUGEOT	508 SW 2.2 HDI FAP	204CV	0,6373	2.389,88	2.867,85	4.779,75	5.735,70
PEUGEOT	607 2.7 V6 24V HDI FAP	204CV	0,7473	2.802,38	3.362,85	5.604,75	6.725,70
PEUGEOT	807 2.0 HDI FAP 136CV	EURO5	0,5677	2.128,88	2.554,65	4.257,75	5.109,30
PEUGEOT	807 2.0 HDI FAP 163CV	AUTOMATIC EURO5	0,6170	2.313,75	2.776,50	4.627,50	5.553,00
PEUGEOT	807 2.0 HDI FAP 163CV	EURO5	0,5804	2.176,50	2.611,80	4.353,00	5.223,60
PEUGEOT	EXPERT TRAVELLER 2.0 HDI	177CV	0,5832	2.187,00	2.624,40	4.374,00	5.248,80
PEUGEOT	PARTNER TEPEE 1.6	75CV	0,3909	1.465,88	1.759,05	2.931,75	3.518,10
PEUGEOT	PARTNER TEPEE 1.6 E-HDI	92CV S&S	0,4205	1.576,88	1.892,25	3.153,75	3.784,50
PEUGEOT	PARTNER TEPEE 1.6 HDI	112CV EURO5	0,4400	1.650,00	1.980,00	3.300,00	3.960,00
PEUGEOT	PARTNER TEPEE 1.6 HDI	75CV EURO5	0,4154	1.557,75	1.869,30	3.115,50	3.738,60
PEUGEOT	PARTNER TEPEE 1.6 HDI	92CV EURO5	0,4158	1.559,25	1.871,10	3.118,50	3.742,20
PEUGEOT	RCZ 2.0 16V HDI	163CV	0,5362	2.010,75	2.412,90	4.021,50	4.825,80
PORSCHE	CAYENNE 3.0 D V6	250CV	0,8694	3.260,25	3.912,30	6.520,50	7.824,60
PORSCHE	CAYENNE 4.1 S D V8	385CV	1,0153	3.807,38	4.568,85	7.614,75	9.137,70
PORSCHE	CAYENNE DIESEL 3.0	245CV	0,8684	3.256,50	3.907,80	6.513,00	7.815,60
PORSCHE	MACAN 3.0 S	250CV	0,8196	3.073,50	3.688,20	6.147,00	7.376,40
PORSCHE	PANAMERA 3.0 250CV	DIESEL	0,9572	3.589,50	4.307,40	7.179,00	8.614,80
PORSCHE	PANAMERA 3.0 DIESEL	300CV	0,9594	3.597,75	4.317,30	7.195,50	8.634,60
PORSCHE	PANAMERA 4.0 4S DIESEL	422CV	1,1565	4.336,88	5.204,25	8.673,75	10.408,50
PORSCHE	PANAMERA DIESEL 3.0	250CV	0,9763	3.661,13	4.393,35	7.322,25	8.786,70
RENAULT	CAPTUR 1.5 DCI	90CV	0,3768	1.413,00	1.695,60	2.826,00	3.391,20
RENAULT	CAPTUR 1.5 DCI 8V	110CV	0,3867	1.450,13	1.740,15	2.900,25	3.480,30
RENAULT	CAPTUR 1.5 DCI 8V	90CV	0,3660	1.372,50	1.647,00	2.745,00	3.294,00
RENAULT	CAPTUR 2020 1.5 BLUE DCI	115CV	0,3857	1.446,38	1.735,65	2.892,75	3.471,30
RENAULT	CAPTUR 2020 1.5 BLUE DCI	115CV AUT	0,3983	1.493,63	1.792,35	2.987,25	3.584,70
RENAULT	CAPTUR 2020 1.5 BLUE DCI	95CV	0,3707	1.390,13	1.668,15	2.780,25	3.336,30
RENAULT	CLIO 1.5 DCI	75CV	0,3454	1.295,25	1.554,30	2.590,50	3.108,60
RENAULT	CLIO 1.5 DCI	90CV	0,3454	1.295,25	1.554,30	2.590,50	3.108,60
RENAULT	CLIO 1.5 DCI 105CV	BERLINA	0,4051	1.519,13	1.822,95	3.038,25	3.645,90
RENAULT	CLIO 1.5 DCI 105CV SPORTOUR	SW	0,4161	1.560,38	1.872,45	3.120,75	3.744,90
RENAULT	CLIO 1.5 DCI 65CV	BERLINA	0,3666	1.374,75	1.649,70	2.749,50	3.299,40
RENAULT	CLIO 1.5 DCI 65CV SPORTOUR	SW	0,3752	1.407,00	1.688,40	2.814,00	3.376,80
RENAULT	CLIO 1.5 DCI 75CV	5P	0,3456	1.296,00	1.555,20	2.592,00	3.110,40
RENAULT	CLIO 1.5 DCI 75CV	SPORTOUR SW	0,3722	1.395,75	1.674,90	2.791,50	3.349,80
RENAULT	CLIO 1.5 DCI 85CV CONFORT	BERLINA	0,3818	1.431,75	1.718,10	2.863,50	3.436,20
RENAULT	CLIO 1.5 DCI 85CV DYNAMIQUE	BERLINA	0,3784	1.419,00	1.702,80	2.838,00	3.405,60
RENAULT	CLIO 1.5 DCI 85CV SPORTOUR	SW	0,3845	1.441,88	1.730,25	2.883,75	3.460,50
RENAULT	CLIO 1.5 DCI 8V	110CV	0,3644	1.366,50	1.639,80	2.733,00	3.279,60
RENAULT	CLIO 1.5 DCI 8V	75CV	0,3492	1.309,50	1.571,40	2.619,00	3.142,80
RENAULT	CLIO 1.5 DCI 8V	90CV S&S	0,3637	1.363,88	1.636,65	2.727,75	3.273,30
RENAULT	CLIO 1.5 DCI 90CV	5P	0,3533	1.324,88	1.589,85	2.649,75	3.179,70
RENAULT	CLIO 2019 1.5 BLUE DCI	115CV	0,3690	1.383,75	1.660,50	2.767,50	3.321,00
RENAULT	CLIO 2019 1.5 BLUE DCI	85CV	0,3605	1.351,88	1.622,25	2.703,75	3.244,50
RENAULT	CLIO SPORTER 1.5 DCI	75CV SW	0,3598	1.349,25	1.619,10	2.698,50	3.238,20
RENAULT	CLIO SPORTER 1.5 DCI	90CV SW	0,3691	1.384,13	1.660,95	2.768,25	3.321,90
RENAULT	CLIO SPORTER 1.5 DCI 75CV	SW	0,3367	1.262,63	1.515,15	2.525,25	3.030,30
RENAULT	CLIO SPORTER 1.5 DCI 90CV	SW	0,3656	1.371,00	1.645,20	2.742,00	3.290,40
RENAULT	ESCAPE 1.6 DCI	160CV	0,5178	1.941,75	2.330,10	3.883,50	4.660,20
RENAULT	ESPACE 1.6 DCI	130CV	0,4818	1.806,75	2.168,10	3.613,50	4.336,20
RENAULT	ESPACE 2.0 BLUE DCI	200CV	0,5824	2.184,00	2.620,80	4.368,00	5.241,60
RENAULT	ESPACE 2.0 DCI	130CV	0,5679	2.129,63	2.555,55	4.259,25	5.111,10
RENAULT	ESPACE 2.0 DCI	150CV	0,5841	2.190,38	2.628,45	4.380,75	5.256,90
RENAULT	ESPACE 2.0 DCI	175CV	0,6316	2.368,50	2.842,20	4.737,00	5.684,40
RENAULT	ESPACE 3.0/24V DCI V6	180CV	0,7600	2.850,00	3.420,00	5.700,00	6.840,00



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MARCA	MODELLO	SERIE	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	GRAND ESPACE 2.0 DCI	150CV	0,5978	2.241,75	2.690,10	4.483,50	5.380,20
RENAULT	GRAND ESPACE 2.0 DCI	150CV ESM	0,5678	2.129,25	2.555,10	4.258,50	5.110,20
RENAULT	GRAND ESPACE 2.0 DCI	175CV	0,6453	2.419,88	2.903,85	4.839,75	5.807,70
RENAULT	GRAND ESPACE 2.0 DCI	175CV ESM	0,5858	2.196,75	2.636,10	4.393,50	5.272,20
RENAULT	GRAND ESPACE 3.0/24V DCI V6	180CV	0,7708	2.890,50	3.468,60	5.781,00	6.937,20
RENAULT	GRAND MODUS 1.5 DCI	105CV	0,4075	1.528,13	1.833,75	3.056,25	3.667,50
RENAULT	GRAND MODUS 1.5 DCI	68CV	0,3792	1.422,00	1.706,40	2.844,00	3.412,80
RENAULT	GRAND MODUS 1.5 DCI	85CV	0,3818	1.431,75	1.718,10	2.863,50	3.436,20
RENAULT	GRAND SCENIC 1.5 DCI	110CV	0,4314	1.617,75	1.941,30	3.235,50	3.882,60
RENAULT	GRAND SCENIC 1.6 DCI	130CV	0,4735	1.775,63	2.130,75	3.551,25	4.261,50
RENAULT	GRAND SCENIC 1.8 BLUE DCI	120CV	0,4630	1.736,25	2.083,50	3.472,50	4.167,00
RENAULT	GRAND SCENIC 1.8 BLUE DCI	150CV	0,4874	1.827,75	2.193,30	3.655,50	4.386,60
RENAULT	KADJAR 1.5 BLUE DCI	116CV	0,4069	1.525,88	1.831,05	3.051,75	3.662,10
RENAULT	KADJAR 1.5 DCI	110CV	0,3880	1.455,00	1.746,00	2.910,00	3.492,00
RENAULT	KADJAR 1.6 DCI	130CV	0,4423	1.658,63	1.990,35	3.317,25	3.980,70
RENAULT	KADJAR 1.6 DCI 4x4	130CV	0,4628	1.735,50	2.082,60	3.471,00	4.165,20
RENAULT	KADJAR 1.7 BLUE DCI	150CV AWD	0,5065	1.899,38	2.279,25	3.798,75	4.558,50
RENAULT	KANGOO 1.5 DCI	110CV	0,4333	1.624,88	1.949,85	3.249,75	3.899,70
RENAULT	KANGOO 1.5 DCI	110CV 8V	0,4065	1.524,38	1.829,25	3.048,75	3.658,50
RENAULT	KANGOO 1.5 DCI	75CV	0,4071	1.526,63	1.831,95	3.053,25	3.663,90
RENAULT	KANGOO 1.5 DCI	90CV	0,4129	1.548,38	1.858,05	3.096,75	3.716,10
RENAULT	KANGOO 1.5 DCI	90CV 8V	0,3999	1.499,63	1.799,55	2.999,25	3.599,10
RENAULT	KOLEOS 1.6 DCI	130CV	0,4702	1.763,25	2.115,90	3.526,50	4.231,80
RENAULT	KOLEOS 2.0 DCI	177CV 2X4	0,5389	2.020,88	2.425,05	4.041,75	4.850,10
RENAULT	KOLEOS 2.0 DCI	177CV 4X4	0,5590	2.096,25	2.515,50	4.192,50	5.031,00
RENAULT	KOLEOS 2.0 DCI ESM	150CV 4X2	0,5207	1.952,63	2.343,15	3.905,25	4.686,30
RENAULT	KOLEOS 2.0 DCI ESM	150CV 4X4	0,5424	2.034,00	2.440,80	4.068,00	4.881,60
RENAULT	KOLEOS 2.0 DCI ESM	175CV 4X4	0,5696	2.136,00	2.563,20	4.272,00	5.126,40
RENAULT	KOLEOS 2020 1.7 BLUE DCI	150CV 2X4	0,5141	1.927,88	2.313,45	3.855,75	4.626,90
RENAULT	LAGUNA 2.0 DCI 180CV	COUPÉ	0,6202	2.325,75	2.790,90	4.651,50	5.581,80
RENAULT	LAGUNA 2.0 DCI 180CV GT	BERLINA	0,5829	2.185,88	2.623,05	4.371,75	5.246,10
RENAULT	LAGUNA 2.0 DCI 180CV GT	SPORTOUR SW	0,5928	2.223,00	2.667,60	4.446,00	5.335,20
RENAULT	LAGUNA 2.0/16V DCI 150CV	BERLINA MOD.2008	0,5243	1.966,13	2.359,35	3.932,25	4.718,70
RENAULT	LAGUNA 2.0/16V DCI 150CV	SPORTOUR S.W.	0,5322	1.995,75	2.394,90	3.991,50	4.789,80
RENAULT	LAGUNA 2.0/16V DCI 175CV	BERLINA MOD.2008	0,5899	2.212,13	2.654,55	4.424,25	5.309,10
RENAULT	LAGUNA 2.0/16V DCI 175CV	SPORTOUR S.W.	0,5969	2.238,38	2.686,05	4.476,75	5.372,10
RENAULT	LAGUNA 3.0 DCI V6 235CV	COUPÉ	0,6987	2.620,13	3.144,15	5.240,25	6.288,30
RENAULT	LAGUNA COUPÉ 1.5 DCI	110CV	0,4352	1.632,00	1.958,40	3.264,00	3.916,80
RENAULT	LAGUNA COUPÉ 2.0 DCI	150CV	0,4938	1.851,75	2.222,10	3.703,50	4.444,20
RENAULT	LAGUNA COUPÉ 2.0 DCI	175CV	0,5089	1.908,38	2.290,05	3.816,75	4.580,10
RENAULT	LAGUNA SPORTOUR 1.5 DCI	110CV SW	0,4394	1.647,75	1.977,30	3.295,50	3.954,60
RENAULT	LAGUNA SPORTOUR 2.0 DCI	150CV SW	0,5172	1.939,50	2.327,40	3.879,00	4.654,80
RENAULT	LAGUNA SPORTOUR 2.0 DCI	175CV SW	0,5267	1.975,13	2.370,15	3.950,25	4.740,30
RENAULT	MEGANE 1.5 BLUE DCI	115CV	0,3931	1.474,13	1.768,95	2.948,25	3.537,90
RENAULT	MEGANE 1.5 BLUE DCI	95CV	0,3783	1.418,63	1.702,35	2.837,25	3.404,70
RENAULT	MEGANE 1.5 DCI	110CV	0,3996	1.498,50	1.798,20	2.997,00	3.596,40
RENAULT	MEGANE 1.5 DCI	90CV	0,4081	1.530,38	1.836,45	3.060,75	3.672,90
RENAULT	MEGANE 1.5 DCI 110CV	MY2016	0,3893	1.459,88	1.751,85	2.919,75	3.503,70
RENAULT	MEGANE 1.5 DCI 110CV FAP	EURO5	0,4222	1.583,25	1.899,90	3.166,50	3.799,80
RENAULT	MEGANE 1.5 DCI 110CV FAP	EURO5 COUPÉ	0,4124	1.546,50	1.855,80	3.093,00	3.711,60
RENAULT	MEGANE 1.5 DCI 110CV FAP	EURO5 SPORT TOUR	0,4214	1.580,25	1.896,30	3.160,50	3.792,60
RENAULT	MEGANE 1.5 DCI 110CV FAP EDC	EURO5	0,4267	1.600,13	1.920,15	3.200,25	3.840,30
RENAULT	MEGANE 1.5 DCI 110CV FAP EDC	EURO5 COUPÉ	0,4225	1.584,38	1.901,25	3.168,75	3.802,50
RENAULT	MEGANE 1.5 DCI 110CV FAP EDC	EURO5 SPORT TOUR	0,4403	1.651,13	1.981,35	3.302,25	3.962,70
RENAULT	MEGANE 1.5 DCI 90CV	MY2016	0,3703	1.388,63	1.666,35	2.777,25	3.332,70
RENAULT	MEGANE 1.5 DCI 90CV FAP	EURO5	0,4103	1.538,63	1.846,35	3.077,25	3.692,70
RENAULT	MEGANE 1.5 DCI 90CV FAP	EURO5 COUPÉ	0,4052	1.519,50	1.823,40	3.039,00	3.646,80
RENAULT	MEGANE 1.5 DCI 90CV FAP	EURO5 SPORT TOUR	0,4143	1.553,63	1.864,35	3.107,25	3.728,70
RENAULT	MEGANE 1.6 DCI	130CV	0,4404	1.651,50	1.981,80	3.303,00	3.963,60
RENAULT	MEGANE 1.6 DCI 130CV	MY2016	0,4204	1.576,50	1.891,80	3.153,00	3.783,60
RENAULT	MEGANE 1.6 DCI 160CV	MY2016	0,4749	1.780,88	2.137,05	3.561,75	4.274,10
RENAULT	MEGANE 1.9 DCI 130CV FAP	EURO5	0,4773	1.789,88	2.147,85	3.579,75	4.295,70
RENAULT	MEGANE 1.9 DCI 130CV FAP	EURO5 COUPÉ	0,4776	1.791,00	2.149,20	3.582,00	4.298,40
RENAULT	MEGANE 1.9 DCI 130CV FAP	EURO5 SPORT TOUR	0,4809	1.803,38	2.164,05	3.606,75	4.328,10
RENAULT	MEGANE 2.0 DCI	165CV	0,5189	1.945,88	2.335,05	3.891,75	4.670,10
RENAULT	MEGANE 2.0 DCI 160CV FAP	EURO5 COUPÉ	0,5306	1.989,75	2.387,70	3.979,50	4.775,40
RENAULT	MEGANE C-C 1.5 DCI	110CV	0,4614	1.730,25	2.076,30	3.460,50	4.152,60
RENAULT	MEGANE C-C 1.9 DCI	130CV	0,5241	1.965,38	2.358,45	3.930,75	4.716,90
RENAULT	MEGANE COUPÉ 1.5 DCI	110CV	0,3777	1.416,38	1.699,65	2.832,75	3.399,30



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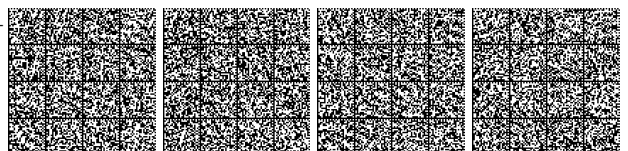
MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
RENAULT	MEGANE COUPÉ 1.6 DCI	130CV	0,4137	1.551,38	1.861,65	3.102,75	3.723,30
RENAULT	MEGANE SPORTER 1.5 BLUE DCI	115CV	0,3989	1.495,88	1.795,05	2.991,75	3.590,10
RENAULT	MEGANE SPORTER 1.5 BLUE DCI	95CV	0,4023	1.508,63	1.810,35	3.017,25	3.620,70
RENAULT	MEGANE SPORTER 1.5 DCI 110CV	SW	0,4036	1.513,50	1.816,20	3.027,00	3.632,40
RENAULT	MEGANE SPORTER 1.5 DCI 90CV	SW	0,3846	1.442,25	1.730,70	2.884,50	3.461,40
RENAULT	MEGANE SPORTER 1.6 DCI 130CV	SW	0,4341	1.627,88	1.953,45	3.255,75	3.906,90
RENAULT	MEGANE SPORTER 1.6 DCI 165CV	SW	0,4920	1.845,00	2.214,00	3.690,00	4.428,00
RENAULT	MEGANE SPORTOUR 1.5 DCI	110CV SW	0,3976	1.491,00	1.789,20	2.982,00	3.578,40
RENAULT	MEGANE SPORTOUR 1.6 DCI	130CV SW	0,4256	1.596,00	1.915,20	3.192,00	3.830,40
RENAULT	MEGANE ST 1.5 DCI 95CV	SW MY2014	0,3961	1.485,38	1.782,45	2.970,75	3.564,90
RENAULT	MODUS 1.5 DCI 105CV	MOD.2008	0,4036	1.513,50	1.816,20	3.027,00	3.632,40
RENAULT	MODUS 1.5 DCI 68CV	MOD.2008	0,3792	1.422,00	1.706,40	2.844,00	3.412,80
RENAULT	MODUS 1.5 DCI 85CV	MOD.2008	0,3818	1.431,75	1.718,10	2.863,50	3.436,20
RENAULT	SCENIC 1.5 DCI 110CV	MOD.2012	0,4320	1.620,00	1.944,00	3.240,00	3.888,00
RENAULT	SCENIC 1.6 DCI S&S 130CV	MOD. 2012	0,4373	1.639,88	1.967,85	3.279,75	3.935,70
RENAULT	SCENIC 1.8 BLUEDCI	120CV	0,4582	1.718,25	2.061,90	3.436,50	4.123,80
RENAULT	SCENIC 1.8 BLUEDCI	150CV	0,4772	1.789,50	2.147,40	3.579,00	4.294,80
RENAULT	SCENIC ENERGY 1.5 DCI	110CV	0,4186	1.569,75	1.883,70	3.139,50	3.767,40
RENAULT	SCENIC ENERGY 1.5 DCI	95CV	0,4038	1.514,25	1.817,10	3.028,50	3.634,20
RENAULT	SCENIC ENERGY 1.6 DCI	130CV	0,4556	1.708,50	2.050,20	3.417,00	4.100,40
RENAULT	SCENIC ENERGY 1.6 DCI	160CV	0,4664	1.749,00	2.098,80	3.498,00	4.197,60
RENAULT	SCENIC X-MOD 1.5 DCI	110CV EURO5	0,4199	1.574,63	1.889,55	3.149,25	3.779,10
RENAULT	SCENIC X-MOD 1.5 DCI	95CV	0,4099	1.537,13	1.844,55	3.074,25	3.689,10
RENAULT	SCENIC X-MOD 1.5 DCI 110CV	MOD. 2012	0,4353	1.632,38	1.958,85	3.264,75	3.917,70
RENAULT	SCENIC X-MOD 1.6 DCI S&S 130CV	MOD.2012	0,4298	1.611,75	1.934,10	3.223,50	3.868,20
RENAULT	TALISMAN 1.5 DCI 8V	110CV	0,4524	1.696,50	2.035,80	3.393,00	4.071,60
RENAULT	TALISMAN 1.6 DCI	130CV	0,4692	1.759,50	2.111,40	3.519,00	4.222,80
RENAULT	TALISMAN 1.6 DCI	160CV	0,5138	1.926,75	2.312,10	3.853,50	4.624,20
RENAULT	TALISMAN 1.8 BLUEDCI	150CV	0,5333	1.999,88	2.399,85	3.999,75	4.799,70
RENAULT	TALISMAN SPORTER 1.5 DCI	110CV	0,4504	1.689,00	2.026,80	3.378,00	4.053,60
RENAULT	TALISMAN SPORTER 1.6 DCI	130CV	0,4674	1.752,75	2.103,30	3.505,50	4.206,60
RENAULT	TALISMAN SPORTER 1.6 DCI	160CV	0,5101	1.912,88	2.295,45	3.825,75	4.590,90
RENAULT	TALISMAN SPORTER 1.8 BLUEDCI	150CV	0,5387	2.020,13	2.424,15	4.040,25	4.848,30
RENAULT	TRAFIC 1.6 CDI 125 CV	EURO 6	0,4907	1.840,13	2.208,15	3.680,25	4.416,30
RENAULT	TRAFIC 1.9 DCI	100CV KOMBI	0,5454	2.045,25	2.454,30	4.090,50	4.908,60
RENAULT	TWINGO 1.5 DCI	75CV	0,3289	1.233,38	1.480,05	2.466,75	2.960,10
RENAULT	TWINGO 1.5 DCI 64CV	MY2010	0,3496	1.311,00	1.573,20	2.622,00	3.146,40
SAAB	9-3 1.9/16V TID 150CV	CABRIO	0,6000	2.250,00	2.700,00	4.500,00	5.400,00
SAAB	9-3 1.9/16V TTID 180CV	CABRIO	0,6056	2.271,00	2.725,20	4.542,00	5.450,40
SAAB	9-3 SPORT SEDAN 1.9 TTID	180CV MOD.2008	0,5627	2.110,13	2.532,15	4.220,25	5.064,30
SAAB	9-3 SPORT SEDAN 1.9 TID	120CV BERLINA	0,5271	1.976,63	2.371,95	3.953,25	4.743,90
SAAB	9-3 SPORT SEDAN 1.9/16V TID	150CV BERLINA	0,5436	2.038,50	2.446,20	4.077,00	4.892,40
SAAB	9-3 SPORHATCH 1.9 TID	120CV S.W.	0,5387	2.020,13	2.424,15	4.040,25	4.848,30
SAAB	9-3 SPORHATCH 1.9 TTID	180CV MOD.2008 SW	0,5757	2.158,88	2.590,65	4.317,75	5.181,30
SAAB	9-3 SPORHATCH 1.9/16V TID	150CV S.W.	0,5613	2.104,88	2.525,85	4.209,75	5.051,70
SAAB	9-5 2.0 TID	160CV	0,5959	2.234,63	2.681,55	4.469,25	5.363,10
SAAB	9-5 2.0 TTID	190CV	0,6320	2.370,00	2.844,00	4.740,00	5.688,00
SANTANA	PS 300 1.6 HDI 90CV	3 PORTE	0,4443	1.666,13	1.999,35	3.332,25	3.998,70
SANTANA	PS 350 1.6 HDI 90CV	5 PORTE	0,4534	1.700,25	2.040,30	3.400,50	4.080,60
SEAT	ALHAMBRA 2.0 TDI	115CV	0,5239	1.964,63	2.357,55	3.929,25	4.715,10
SEAT	ALHAMBRA 2.0 TDI	140CV	0,5514	2.067,75	2.481,30	4.135,50	4.962,60
SEAT	ALHAMBRA 2.0 TDI	150CV	0,5371	2.014,13	2.416,95	4.028,25	4.833,90
SEAT	ALHAMBRA 2.0 TDI	170CV	0,6003	2.251,13	2.701,35	4.502,25	5.402,70
SEAT	ALHAMBRA 2.0 TDI	184CV	0,5749	2.155,88	2.587,05	4.311,75	5.174,10
SEAT	ALHAMBRA 2.0 TDI CR	140CV EURO5	0,5453	2.044,88	2.453,85	4.089,75	4.907,70
SEAT	ALHAMBRA 2.0 TDI CR 4WD	140CV EURO5	0,5740	2.152,50	2.583,00	4.305,00	5.166,00
SEAT	ALHAMBRA 2.0 TDI DSG	150CV	0,5841	2.190,38	2.628,45	4.380,75	5.256,90
SEAT	ALHAMBRA 2.0 TDI DSG	177CV	0,6013	2.254,88	2.705,85	4.509,75	5.411,70
SEAT	ALTEA 2.0/16V TDI 140CV	5 PORTE	0,5009	1.878,38	2.254,05	3.756,75	4.508,10
SEAT	ALTEA 2.0/16V TDI FR	170CV	0,5265	1.974,38	2.369,25	3.948,75	4.738,50
SEAT	ALTEA XL 1.6 TDI CR	105CV EURO5	0,4110	1.541,25	1.849,50	3.082,50	3.699,00
SEAT	ALTEA XL 2.0 TDI	140CV EURO5	0,4567	1.712,63	2.055,15	3.425,25	4.110,30
SEAT	ARONA 1.6 TDI	115CV	0,4200	1.575,00	1.890,00	3.150,00	3.780,00
SEAT	ARONA 1.6 TDI	95CV	0,4118	1.544,25	1.853,10	3.088,50	3.706,20
SEAT	ARONA 2020 1.6 TDI	95CV	0,3971	1.489,13	1.786,95	2.978,25	3.573,90
SEAT	ATECA 1.6 TDI	115CV	0,4519	1.694,63	2.033,55	3.389,25	4.067,10
SEAT	ATECA 1.6 TDI	116CV	0,4465	1.674,38	2.009,25	3.348,75	4.018,50
SEAT	ATECA 2.0 TDI	150CV	0,4679	1.754,63	2.105,55	3.509,25	4.211,10
SEAT	ATECA 2.0 TDI 4DRIVE	150CV	0,5351	2.006,63	2.407,95	4.013,25	4.815,90





FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
SEAT	ATECA 2.0 TDI 4DRIVE	190CV	0,5421	2.032,88	2.439,45	4.065,75	4.878,90
SEAT	EXEO 2.0 TDI 143CV	EURO 5	0,5019	1.882,13	2.258,55	3.764,25	4.517,10
SEAT	EXEO 2.0 TDI 170CV	EURO 5	0,5339	2.002,13	2.402,55	4.004,25	4.805,10
SEAT	EXEO 2.0 TDI CV CR	120CV EURO5	0,4980	1.867,50	2.241,00	3.735,00	4.482,00
SEAT	EXEO 2.0 TDI CV CR	143CV EURO5	0,5196	1.948,50	2.338,20	3.897,00	4.676,40
SEAT	EXEO ST 2.0 TDI 143CV	S.W.	0,5126	1.922,25	2.306,70	3.844,50	4.613,40
SEAT	EXEO ST 2.0 TDI 170CV	S.W.	0,5413	2.029,88	2.435,85	4.059,75	4.871,70
SEAT	EXEO ST 2.0 TDI CV CR	120CV EURO5	0,5077	1.903,88	2.284,65	3.807,75	4.569,30
SEAT	EXEO ST 2.0 TDI CV CR	140CV EURO5	0,5293	1.984,88	2.381,85	3.969,75	4.763,70
SEAT	IBIZA 1.2 TDI CR 75CV	EURO5	0,3392	1.272,00	1.526,40	2.544,00	3.052,80
SEAT	IBIZA 1.4 TDI	105CV	0,3696	1.386,00	1.663,20	2.772,00	3.326,40
SEAT	IBIZA 1.4 TDI	75CV	0,3553	1.332,38	1.598,85	2.664,75	3.197,70
SEAT	IBIZA 1.4 TDI	90CV	0,3678	1.379,25	1.655,10	2.758,50	3.310,20
SEAT	IBIZA 1.6 TDI 115CV	MY2017	0,3962	1.485,75	1.782,90	2.971,50	3.565,80
SEAT	IBIZA 1.6 TDI 80CV	MY2017	0,3764	1.411,50	1.693,80	2.823,00	3.387,60
SEAT	IBIZA 1.6 TDI 95CV	MY2017	0,3881	1.455,38	1.746,45	2.910,75	3.492,90
SEAT	IBIZA 1.6 TDI CR 105CV	EURO5	0,3842	1.440,75	1.728,90	2.881,50	3.457,80
SEAT	IBIZA 1.6 TDI CR 90CV	EURO5	0,3802	1.425,75	1.710,90	2.851,50	3.421,80
SEAT	IBIZA 2.0 TDI CR 143CV	EURO5	0,4467	1.675,13	2.010,15	3.350,25	4.020,30
SEAT	IBIZA 2020 1.6 TDI	95CV	0,3824	1.434,00	1.720,80	2.868,00	3.441,60
SEAT	IBIZA SOL 1.4 TDI	90CV	0,3610	1.353,75	1.624,50	2.707,50	3.249,00
SEAT	IBIZA ST 1.2 TDI CR	75CV EURO5	0,3628	1.360,50	1.632,60	2.721,00	3.265,20
SEAT	IBIZA ST 1.2 TDI CR	75CV STATION WAGON	0,4019	1.507,13	1.808,55	3.014,25	3.617,10
SEAT	IBIZA ST 1.4 TDI 90CV	SW	0,3764	1.411,50	1.693,80	2.823,00	3.387,60
SEAT	IBIZA ST 1.6 TDI	105CV STATION WAGON	0,4115	1.543,13	1.851,75	3.086,25	3.703,50
SEAT	IBIZA ST 1.6 TDI CR	90CV STATION WAGON	0,3874	1.452,75	1.743,30	2.905,50	3.486,60
SEAT	LEON 1.6 TDI	105CV	0,4066	1.524,75	1.829,70	3.049,50	3.659,40
SEAT	LEON 1.6 TDI	110CV	0,4147	1.555,13	1.866,15	3.110,25	3.732,30
SEAT	LEON 1.6 TDI	115CV	0,4154	1.557,75	1.869,30	3.115,50	3.738,60
SEAT	LEON 1.6 TDI	90CV	0,4096	1.536,00	1.843,20	3.072,00	3.686,40
SEAT	LEON 1.6 TDI CR SC	105CV S&S EURO5	0,4131	1.549,13	1.858,95	3.098,25	3.717,90
SEAT	LEON 1.6 TDI CR SC	90CV EURO5	0,3980	1.492,50	1.791,00	2.985,00	3.582,00
SEAT	LEON 1.9 TDI 105CV	MOD.2009	0,4535	1.700,63	2.040,75	3.401,25	4.081,50
SEAT	LEON 1.9 TDI 90CV	MOD.2009	0,4328	1.623,00	1.947,60	3.246,00	3.895,20
SEAT	LEON 2.0 TDI	150CV	0,4565	1.711,88	2.054,25	3.423,75	4.108,50
SEAT	LEON 2.0 TDI	184CV	0,4683	1.756,13	2.107,35	3.512,25	4.214,70
SEAT	LEON 2.0 TDI CR SC	150CV S&S EURO5	0,4658	1.746,75	2.096,10	3.493,50	4.192,20
SEAT	LEON ST 1.6 TDI 105CV	4DRIVE SW	0,4566	1.712,25	2.054,70	3.424,50	4.109,40
SEAT	LEON ST 1.6 TDI 105CV	SW MY2014	0,4235	1.588,13	1.905,75	3.176,25	3.811,50
SEAT	LEON ST 1.6 TDI 110CV	4DRIVE SW	0,4556	1.708,50	2.050,20	3.417,00	4.100,40
SEAT	LEON ST 1.6 TDI 115CV	SW	0,4195	1.573,13	1.887,75	3.146,25	3.775,50
SEAT	LEON ST 1.6 TDI 90CV	SW MY2014	0,4199	1.574,63	1.889,55	3.149,25	3.779,10
SEAT	LEON ST 2.0 TDI 150CV	SW MY2014	0,4818	1.806,75	2.168,10	3.613,50	4.336,20
SEAT	LEON ST 2.0 TDI 184CV	SW MY2014	0,4991	1.871,63	2.245,95	3.743,25	4.491,90
SEAT	TARRACO 2019	2.0 TDI 150CV 4X4	0,5630	2.111,25	2.533,50	4.222,50	5.067,00
SEAT	TARRACO 2019	2.0 TDI 190CV 4X4	0,6023	2.258,63	2.710,35	4.517,25	5.420,70
SEAT	TOLEDO 1.6 TDI	105CV	0,4138	1.551,75	1.862,10	3.103,50	3.724,20
SKODA	FABIA 1.4 TDI	75CV	0,3443	1.291,13	1.549,35	2.582,25	3.098,70
SKODA	FABIA 1.4 TDI 90CV		0,3599	1.349,63	1.619,55	2.699,25	3.239,10
SKODA	FABIA 1.6 TDI CR 105CV	EURO5	0,4039	1.514,63	1.817,55	3.029,25	3.635,10
SKODA	FABIA 1.6 TDI CR 75CV	EURO5	0,3863	1.448,63	1.738,35	2.897,25	3.476,70
SKODA	FABIA 1.6 TDI CR 90CV	EURO5	0,3961	1.485,38	1.782,45	2.970,75	3.564,90
SKODA	FABIA WAGON 1.2 TDI CR 75CV	EURO5	0,3581	1.342,88	1.611,45	2.685,75	3.222,90
SKODA	FABIA WAGON 1.4 TDI	105CV	0,3837	1.438,88	1.726,65	2.877,75	3.453,30
SKODA	FABIA WAGON 1.4 TDI	75CV	0,3490	1.308,75	1.570,50	2.617,50	3.141,00
SKODA	FABIA WAGON 1.4 TDI	90CV	0,3622	1.358,25	1.629,90	2.716,50	3.259,80
SKODA	FABIA WAGON 1.6 TDI CR 105CV	EURO5	0,4079	1.529,63	1.835,55	3.059,25	3.671,10
SKODA	FABIA WAGON 1.6 TDI CR 75CV	EURO5	0,3892	1.459,50	1.751,40	2.919,00	3.502,80
SKODA	FABIA WAGON 1.6 TDI CR 90CV	EURO5	0,4001	1.500,38	1.800,45	3.000,75	3.600,90
SKODA	KAMIQ 1.6 TDI	115CV	0,4312	1.617,00	1.940,40	3.234,00	3.880,80
SKODA	KAROK 1.6 TDI	115CV	0,4538	1.701,75	2.042,10	3.403,50	4.084,20
SKODA	KAROK 2.0 TDI 4X4	150CV	0,4937	1.851,38	2.221,65	3.702,75	4.443,30
SKODA	KAROK 2.0 TDI 4X4	190CV	0,5427	2.035,13	2.442,15	4.070,25	4.884,30
SKODA	KAROK 2020 1.6 TDI SCR	116CV	0,4401	1.650,38	1.980,45	3.300,75	3.960,90
SKODA	KODIAQ 2.0 RS BIT D 240CV	4X4	0,6459	2.422,13	2.906,55	4.844,25	5.813,10
SKODA	KODIAQ 2.0 TDI 190CV	4X4	0,5775	2.165,63	2.598,75	4.331,25	5.197,50
SKODA	OCTAVIA 1.6 TDI	115CV	0,4239	1.589,63	1.907,55	3.179,25	3.815,10
SKODA	OCTAVIA 1.6 TDI	90CV	0,4025	1.509,38	1.811,25	3.018,75	3.622,50
SKODA	OCTAVIA 1.6 TDI CR	105CV	0,4089	1.533,38	1.840,05	3.066,75	3.680,10



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AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
SKODA	OCTAVIA 1.6 TDI CR	110CV	0,4169	1.563,38	1.876,05	3.126,75	3.752,10
SKODA	OCTAVIA 1.6 TDI CR	90CV	0,4106	1.539,75	1.847,70	3.079,50	3.695,40
SKODA	OCTAVIA 1.6 TDI CR 105CV	EURO5	0,4335	1.625,63	1.950,75	3.251,25	3.901,50
SKODA	OCTAVIA 2.0 TDI	150CV	0,4538	1.701,75	2.042,10	3.403,50	4.084,20
SKODA	OCTAVIA 2.0 TDI	184CV	0,5203	1.951,13	2.341,35	3.902,25	4.682,70
SKODA	OCTAVIA 2.0 TDI CR	150CV	0,4776	1.791,00	2.149,20	3.582,00	4.298,40
SKODA	OCTAVIA 2.0 TDI CR 140CV	EURO5	0,4915	1.843,13	2.211,75	3.686,25	4.423,50
SKODA	OCTAVIA 2.0 TDI CR RS 170CV	EURO5	0,5496	2.061,00	2.473,20	4.122,00	4.946,40
SKODA	OCTAVIA WAGON 1.6 TDI	105CV EURO5	0,4366	1.637,25	1.964,70	3.274,50	3.929,40
SKODA	OCTAVIA WAGON 1.6 TDI	115CV SW	0,4312	1.617,00	1.940,40	3.234,00	3.880,80
SKODA	OCTAVIA WAGON 1.6 TDI	90CV SW	0,4082	1.530,75	1.836,90	3.061,50	3.673,80
SKODA	OCTAVIA WAGON 1.6 TDI 4X4	105CV EURO5	0,4570	1.713,75	2.056,50	3.427,50	4.113,00
SKODA	OCTAVIA WAGON 1.6 TDI CR	105CV SW	0,4167	1.562,63	1.875,15	3.125,25	3.750,30
SKODA	OCTAVIA WAGON 1.6 TDI CR	110CV SW	0,4210	1.578,75	1.894,50	3.157,50	3.789,00
SKODA	OCTAVIA WAGON 1.6 TDI CR	90CV SW	0,4113	1.542,38	1.850,85	3.084,75	3.701,70
SKODA	OCTAVIA WAGON 1.6 TDI CR 4X4	105CV	0,4418	1.656,75	1.988,10	3.313,50	3.976,20
SKODA	OCTAVIA WAGON 2.0 TDI	150CV SW	0,4594	1.722,75	2.067,30	3.445,50	4.134,60
SKODA	OCTAVIA WAGON 2.0 TDI	184CV SW	0,5260	1.972,50	2.367,00	3.945,00	4.734,00
SKODA	OCTAVIA WAGON 2.0 TDI	4X4 150CV SW	0,4861	1.822,88	2.187,45	3.645,75	4.374,90
SKODA	OCTAVIA WAGON 2.0 TDI 4X4	184CV SW	0,5314	1.992,75	2.391,30	3.985,50	4.782,60
SKODA	OCTAVIA WAGON 2.0 TDI CR	150CV SW	0,4855	1.820,63	2.184,75	3.641,25	4.369,50
SKODA	OCTAVIA WAGON 2.0 TDI CR 140CV	EURO5	0,4988	1.870,50	2.244,60	3.741,00	4.489,20
SKODA	OCTAVIA WAGON 2.0 TDI CR 140CV 4X4	EURO5	0,5371	2.014,13	2.416,95	4.028,25	4.833,90
SKODA	OCTAVIA WAGON 2.0 TDI CR 4X4	150CV SW	0,5100	1.912,50	2.295,00	3.825,00	4.590,00
SKODA	OCTAVIA WAGON 2.0 TDI CR RS 170CV	EURO5	0,5536	2.076,00	2.491,20	4.152,00	4.982,40
SKODA	OCTAVIA WAGON 2.0 TDI RS	184CV SW	0,5148	1.930,50	2.316,60	3.861,00	4.633,20
SKODA	RAPID 1.4 TDI CR	90CV	0,3865	1.449,38	1.739,25	2.898,75	3.478,50
SKODA	RAPID 1.6 TDI CR	105CV	0,4047	1.517,63	1.821,15	3.035,25	3.642,30
SKODA	RAPID 1.6 TDI CR	115CV	0,4147	1.555,13	1.866,15	3.110,25	3.732,30
SKODA	RAPID SPACEBACK 1.6 TDI	105CV SW	0,4147	1.555,13	1.866,15	3.110,25	3.732,30
SKODA	RAPID SPACEBACK 1.6 TDI	90CV SW	0,4092	1.534,50	1.841,40	3.069,00	3.682,80
SKODA	ROOMSTER 1.2 TDI CR 75CV	EURO5	0,3705	1.389,38	1.667,25	2.778,75	3.334,50
SKODA	ROOMSTER 1.6 TDI CR 105CV	EURO5	0,4191	1.571,63	1.885,95	3.143,25	3.771,90
SKODA	ROOMSTER 1.6 TDI CR 90CV	EURO5	0,3983	1.493,63	1.792,35	2.987,25	3.584,70
SKODA	SCALA 2019	1.6 TDI 115CV	0,4137	1.551,38	1.861,65	3.102,75	3.723,30
SKODA	SUPERB 1.6 TDI	150CV	0,4593	1.722,38	2.066,85	3.444,75	4.133,70
SKODA	SUPERB 1.6 TDI SCR	120CV	0,5134	1.925,25	2.310,30	3.850,50	4.620,60
SKODA	SUPERB 1.9 TDI GREENLINE 105CV	BERLINA	0,5010	1.878,75	2.254,50	3.757,50	4.509,00
SKODA	SUPERB 2.0 TDI	150CV	0,5031	1.886,63	2.263,95	3.773,25	4.527,90
SKODA	SUPERB 2.0 TDI	190CV	0,5470	2.051,25	2.461,50	4.102,50	4.923,00
SKODA	SUPERB 2.0 TDI	190CV 4X4	0,5728	2.148,00	2.577,60	4.296,00	5.155,20
SKODA	SUPERB 2.0 TDI 140CV	BERLINA EURO5	0,5217	1.956,38	2.347,65	3.912,75	4.695,30
SKODA	SUPERB 2.0 TDI 140CV	WAGON EURO5	0,5133	1.924,88	2.309,85	3.849,75	4.619,70
SKODA	SUPERB 2.0 TDI 170CV	BERLINA EURO5	0,5707	2.140,13	2.568,15	4.280,25	5.136,30
SKODA	SUPERB 2.0 TDI 170CV	WAGON EURO5	0,5790	2.171,25	2.605,50	4.342,50	5.211,00
SKODA	SUPERB 2.0 TDI 170CV 4X4	BERLINA EURO5	0,5973	2.239,88	2.687,85	4.479,75	5.375,70
SKODA	SUPERB 2.0 TDI 170CV 4X4	WAGON EURO5	0,5856	2.196,00	2.635,20	4.392,00	5.270,40
SKODA	SUPERB WAGON 1.6 TDI	120CV	0,4981	1.867,88	2.241,45	3.735,75	4.482,90
SKODA	SUPERB WAGON 2.0 TDI DSG	190CV	0,5584	2.094,00	2.512,80	4.188,00	5.025,60
SKODA	SUPERB WAGON 2.0 TDI DSG 4X4	190CV	0,5808	2.178,00	2.613,60	4.356,00	5.227,20
SKODA	YETI 1.6 TDI	105CV	0,4272	1.602,00	1.922,40	3.204,00	3.844,80
SKODA	YETI 2.0 TDI	110CV	0,4430	1.661,25	1.993,50	3.322,50	3.987,00
SKODA	YETI 2.0 TDI 110CV	4X4	0,4704	1.764,00	2.116,80	3.528,00	4.233,60
SKODA	YETI 2.0 TDI CR 110CV	EURO5	0,4944	1.854,00	2.224,80	3.708,00	4.449,60
SKODA	YETI 2.0 TDI CR 110CV 4X4	EURO5	0,5220	1.957,50	2.349,00	3.915,00	4.698,00
SKODA	YETI 2.0 TDI CR 140CV 4X4	EURO5	0,5498	2.061,75	2.474,10	4.123,50	4.948,20
SKODA	YETI 2.0 TDI CR 170CV 4X4	EURO5	0,5688	2.133,00	2.559,60	4.266,00	5.119,20
SMART	FORTWO 800 CDI 54CV	CABRIO EURO5	0,3256	1.221,00	1.465,20	2.442,00	2.930,40
SMART	FORTWO 800 CDI 54CV	COUPÉ EURO5	0,3152	1.182,00	1.418,40	2.364,00	2.836,80
SSANGYONG	KORANDO 2.0 E-XDI	149CV 2WD	0,4973	1.864,88	2.237,85	3.729,75	4.475,70
SSANGYONG	KORANDO 2.0 E-XDI	149CV 4WD	0,5183	1.943,63	2.332,35	3.887,25	4.664,70
SSANGYONG	KORANDO 2.0 E-XDI	175CV	0,5260	1.972,50	2.367,00	3.945,00	4.734,00
SSANGYONG	KORANDO 2.0 E-XDI 2WD	175CV	0,5072	1.902,00	2.282,40	3.804,00	4.564,80
SSANGYONG	KORANDO 2.0 E-XDI AWD	175CV	0,5266	1.974,75	2.369,70	3.949,50	4.739,40
SSANGYONG	KORANDO 2.2 E-XDI 178CV	2WD	0,4753	1.782,38	2.138,85	3.564,75	4.277,70
SSANGYONG	KORANDO 2.2 E-XDI 178CV	4WD	0,4976	1.866,00	2.239,20	3.732,00	4.478,40
SSANGYONG	REXTON W 2.0 XDI	155CV 2WD	0,5585	2.094,38	2.513,25	4.188,75	5.026,50
SSANGYONG	REXTON W 2.0 XDI	155CV 4WD	0,5717	2.143,88	2.572,65	4.287,75	5.145,30
SSANGYONG	REXTON W 2.2D 178CV	2WD	0,5404	2.026,50	2.431,80	4.053,00	4.863,60



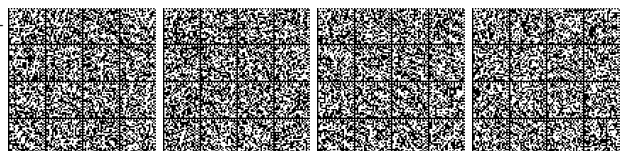
FRINGE BENEFIT 2022  
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
SSANGYONG	REXTON W 2.2D 178CV	4WD	0,5867	2.200,13	2.640,15	4.400,25	5.280,30
SSANGYONG	RODIUS 2.0 XDI 155CV	2WD	0,5503	2.063,63	2.476,35	4.127,25	4.952,70
SSANGYONG	RODIUS 2.0 XDI 155CV	4WD	0,5786	2.169,75	2.603,70	4.339,50	5.207,40
SSANGYONG	RODIUS 2.2D 178CV	2WD	0,5553	2.082,38	2.498,85	4.164,75	4.997,70
SSANGYONG	RODIUS 2.2D 178CV	4WD	0,5920	2.220,00	2.664,00	4.440,00	5.328,00
SSANGYONG	TIVOLI 1.6D	115CV	0,3882	1.455,75	1.746,90	2.911,50	3.493,80
SSANGYONG	XLV 1.6D	115CV	0,4347	1.630,13	1.956,15	3.260,25	3.912,30
SUBARU	FORESTER 2.0D	147CV	0,5319	1.994,63	2.393,55	3.989,25	4.787,10
SUBARU	FORESTER 2.0D 147CV	EURO5	0,5606	2.102,25	2.522,70	4.204,50	5.045,40
SUBARU	IMPENZA 2.0D 150CV	MOD.2009	0,5148	1.930,50	2.316,60	3.861,00	4.633,20
SUBARU	LEGACY 2.0/16V D 150CV	BERLINA	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
SUBARU	LEGACY 2.0/16V D 150CV	SW	0,5617	2.106,38	2.527,65	4.212,75	5.055,30
SUBARU	LEGACY 2.0D 150CV	BERLINA	0,5364	2.011,50	2.413,80	4.023,00	4.827,60
SUBARU	LEGACY 2.0D 150CV	SW	0,5480	2.055,00	2.466,00	4.110,00	4.932,00
SUBARU	OUTBACK 2.0 D LINEARTRONIC	150CV	0,5695	2.135,63	2.562,75	4.271,25	5.125,50
SUBARU	OUTBACK 2.0/16V D	150 CV	0,5794	2.172,75	2.607,30	4.345,50	5.214,60
SUBARU	OUTBACK 2.0D	150CV	0,5860	2.197,50	2.637,00	4.395,00	5.274,00
SUBARU	TREZIA 1.4D	90CV	0,3686	1.382,25	1.658,70	2.764,50	3.317,40
SUBARU	XV 2.0D	147CV	0,4978	1.866,75	2.240,10	3.733,50	4.480,20
SUZUKI	GRAND VITARA 1.9 DDIS	129CV	0,5413	2.029,88	2.435,85	4.059,75	4.871,70
SUZUKI	GRAND VITARA 1.9 DDIS	129CV 3 PORTE	0,5466	2.049,75	2.459,70	4.099,50	4.919,40
SUZUKI	GRAND VITARA 1.9 DDIS	129CV 5 PORTE	0,5644	2.116,50	2.539,80	4.233,00	5.079,60
SUZUKI	S-CROSS 1.6	120CV	0,4060	1.522,50	1.827,00	3.045,00	3.654,00
SUZUKI	S-CROSS 1.6	120CV 4WD	0,4226	1.584,75	1.901,70	3.169,50	3.803,40
SUZUKI	S-CROSS 1.6 DDIS	120CV	0,4252	1.594,50	1.913,40	3.189,00	3.826,80
SUZUKI	S-CROSS 1.6 DDIS	120CV 4WD	0,4421	1.657,88	1.989,45	3.315,75	3.978,90
SUZUKI	SPLASH 1.3 DDIS 75CV	5 PORTE	0,3669	1.375,88	1.651,05	2.751,75	3.302,10
SUZUKI	SWIFT 1.3 DDIS	75CV	0,3638	1.364,25	1.637,10	2.728,50	3.274,20
SUZUKI	SWIFT 1.3/16V DDIS	75CV	0,3671	1.376,63	1.651,95	2.753,25	3.303,90
SUZUKI	SX4 1.6 DDIS 16V	90CV	0,4199	1.574,63	1.889,55	3.149,25	3.779,10
SUZUKI	SX4 1.9 DDIS 120CV	4WD 5 PORTE	0,4963	1.861,13	2.233,35	3.722,25	4.466,70
SUZUKI	SX4 2.0 DDIS 135CV	2WD	0,4469	1.675,88	2.011,05	3.351,75	4.022,10
SUZUKI	SX4 2.0 DDIS 135CV	4WD	0,4732	1.774,50	2.129,40	3.549,00	4.258,80
SUZUKI	VITARA 1.6 DDIS	120CV	0,4034	1.512,75	1.815,30	3.025,50	3.630,60
SUZUKI	VITARA 1.6 DDIS	120CV 4WD	0,4217	1.581,38	1.897,65	3.162,75	3.795,30
TATA	ARIA 2.2	150CV	0,5393	2.022,38	2.426,85	4.044,75	4.853,70
TATA	ARIA 2.2	150CV 4X4	0,5648	2.118,00	2.541,60	4.236,00	5.083,20
TATA	INDICA 1.4 TDI	71CV 5 PORTE	0,3593	1.347,38	1.616,85	2.694,75	3.233,70
TATA	INDIGO 1.4 TDI	71CV S.W.	0,3790	1.421,25	1.705,50	2.842,50	3.411,00
TATA	SAFARI 2.0 TDI	87CV	0,5577	2.091,38	2.509,65	4.182,75	5.019,30
TATA	SAFARI 2.2	140CV	0,5573	2.089,88	2.507,85	4.179,75	5.015,70
TATA	SAFARI 3.0 DICOR	115CV	0,5701	2.137,88	2.565,45	4.275,75	5.130,90
TOYOTA	AURIS 1.4 D-4D 90CV	EURO5	0,3997	1.498,88	1.798,65	2.997,75	3.597,30
TOYOTA	AURIS 1.4 D-4D 90CV	MY2013	0,3928	1.473,00	1.767,60	2.946,00	3.535,20
TOYOTA	AURIS 1.4D 4D	90CV	0,3848	1.443,00	1.731,60	2.886,00	3.463,20
TOYOTA	AURIS 1.6D 4D	112CV	0,4203	1.576,13	1.891,35	3.152,25	3.782,70
TOYOTA	AURIS 2.0 D-4D 124CV	MY2013	0,4542	1.703,25	2.043,90	3.406,50	4.087,80
TOYOTA	AURIS 2.0 D-4D 126CV	EURO5	0,4552	1.707,00	2.048,40	3.414,00	4.096,80
TOYOTA	AURIS TS 1.4 D-4D	90CV SW	0,3962	1.485,75	1.782,90	2.971,50	3.565,80
TOYOTA	AURIS TS 2.0 D-4D	124CV SW	0,4600	1.725,00	2.070,00	3.450,00	4.140,00
TOYOTA	AVENSIS 2.0 D-4D	124CV	0,4747	1.780,13	2.136,15	3.560,25	4.272,30
TOYOTA	AVENSIS 2.0 D-4D 126CV	BERLINA EURO5	0,4924	1.846,50	2.215,80	3.693,00	4.431,60
TOYOTA	AVENSIS 2.0 D-4D 126CV	SW EURO5	0,4984	1.869,00	2.242,80	3.738,00	4.485,60
TOYOTA	AVENSIS 2.2 D-4D	150CV	0,5246	1.967,25	2.360,70	3.934,50	4.721,40
TOYOTA	AVENSIS 2.2 D-4D 150CV	BERLINA EURO5	0,5388	2.020,50	2.424,60	4.041,00	4.849,20
TOYOTA	AVENSIS 2.2 D-4D 150CV	SW EURO5	0,5468	2.050,50	2.460,60	4.101,00	4.921,20
TOYOTA	AVENSIS 2.2 D-CAT 177CV	BERLINA EURO5	0,5711	2.141,63	2.569,95	4.283,25	5.139,90
TOYOTA	AVENSIS 2.2 D-CAT 177CV	SW EURO5	0,5791	2.171,63	2.605,95	4.343,25	5.211,90
TOYOTA	AVENSIS 2.2 D-CAT AUT. 150CV	SW EURO5	0,5751	2.156,63	2.587,95	4.313,25	5.175,90
TOYOTA	COROLLA VERSO 2.0 D-4D	126CV	0,4926	1.847,25	2.216,70	3.694,50	4.433,40
TOYOTA	COROLLA VERSO 2.2/16V	D-4D 177CV 5 PORTE	0,5646	2.117,25	2.540,70	4.234,50	5.081,40
TOYOTA	LAND CRUISER 3.0 D4-D	190CV	0,7033	2.637,38	3.164,85	5.274,75	6.329,70
TOYOTA	LAND CRUISER 3.0/16V D-4D	3 PORTE MOD.2007	0,7045	2.641,88	3.170,25	5.283,75	6.340,50
TOYOTA	LAND CRUISER 3.0/16V D-4D	5 PORTE MOD.2007	0,7285	2.731,88	3.278,25	5.463,75	6.556,50
TOYOTA	LAND CRUISER 4.5 V8 272CV	7 POSTI	0,9399	3.524,63	4.229,55	7.049,25	8.459,10
TOYOTA	LAND CRUISER V8 4.5	286CV	1,0093	3.784,88	4.541,85	7.569,75	9.083,70
TOYOTA	PROACE 2.0D 177CV	9 POSTI	0,5533	2.074,88	2.489,85	4.149,75	4.979,70
TOYOTA	RAV4 2.0 D-4D 143CV	2WD	0,4824	1.809,00	2.170,80	3.618,00	4.341,60
TOYOTA	RAV4 2.0 D-4D 2WD	124CV MY2013	0,4714	1.767,75	2.121,30	3.535,50	4.242,60



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MARCA	MODELLO	SERIE	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)
TOYOTA	RAV4 2.0 D-4D 4WD	124CV	0,5222	1.958,25	2.349,90	3.916,50	4.699,80
TOYOTA	RAV4 2.2 D-4D 4WD	150CV MY2013	0,5571	2.089,13	2.506,95	4.178,25	5.013,90
TOYOTA	RAV4 2.2 D-CAT A/T 4WD	150CV MY2013	0,5761	2.160,38	2.592,45	4.320,75	5.184,90
TOYOTA	RAV4 2.2/16V D-4D 136CV	5 PORTE	0,5673	2.127,38	2.552,85	4.254,75	5.105,70
TOYOTA	RAV4 2.2/16V D-4D 150CV	EURO 5	0,5487	2.057,63	2.469,15	4.115,25	4.938,30
TOYOTA	RAV4 2.2/16V D-4D 177CV	5 PORTE	0,6096	2.286,00	2.743,20	4.572,00	5.486,40
TOYOTA	URBAN CRUISER 1.4D-4D AWD	90CV	0,4408	1.653,00	1.983,60	3.306,00	3.967,20
TOYOTA	VERSO 1.6 D-4D	110CV	0,4354	1.632,75	1.959,30	3.265,50	3.918,60
TOYOTA	VERSO 1.6 D-4D	111CV 7 POSTI	0,4342	1.628,25	1.953,90	3.256,50	3.907,80
TOYOTA	VERSO 2.0 D 126CV	EURO 5	0,4923	1.846,13	2.215,35	3.692,25	4.430,70
TOYOTA	VERSO 2.0D 124CV	7 POSTI	0,4852	1.819,50	2.183,40	3.639,00	4.366,80
TOYOTA	VERSO 2.2 D-CAT 150CV	EURO 5	0,5614	2.105,25	2.526,30	4.210,50	5.052,60
TOYOTA	VERSO 2.2 D-CAT 180CV	EURO 5	0,5762	2.160,75	2.592,90	4.321,50	5.185,80
TOYOTA	VERSO-S 1.4 D-4D 90CV	EURO5	0,3944	1.479,00	1.774,80	2.958,00	3.549,60
TOYOTA	YARIS 1.4 D-4D	90CV EURO5	0,3569	1.338,38	1.606,05	2.676,75	3.212,10
TOYOTA	YARIS 1.4 D-4D 90CV	MOD 2012	0,3561	1.335,38	1.602,45	2.670,75	3.204,90
TOYOTA	YARIS 1.4 D-4D 90CV	MY2014	0,3429	1.285,88	1.543,05	2.571,75	3.086,10
VOLKSWAGEN	ARTEON 2.0 BITDI 4MOTION	240CV 4WD	0,6844	2.566,50	3.079,80	5.133,00	6.159,60
VOLKSWAGEN	ARTEON 2.0 BI-TDI 4MOTION	240CV	0,6995	2.623,13	3.147,75	5.246,25	6.295,50
VOLKSWAGEN	ARTEON 2.0 TDI	150CV	0,5999	2.249,63	2.699,55	4.499,25	5.399,10
VOLKSWAGEN	ARTEON 2.0 TDI	190CV	0,6344	2.379,00	2.854,80	4.758,00	5.709,60
VOLKSWAGEN	ARTEON 2.0 TDI 4MOTION	190CV 4WD	0,6501	2.437,88	2.925,45	4.875,75	5.850,90
VOLKSWAGEN	CADDY 1.6 TDI 102CV	EURO5	0,4334	1.625,25	1.950,30	3.250,50	3.900,60
VOLKSWAGEN	CADDY 1.6 TDI 75CV	EURO5	0,4234	1.587,75	1.905,30	3.175,50	3.810,60
VOLKSWAGEN	CADDY 2.0 TDI 140CV	EURO5	0,4932	1.849,50	2.219,40	3.699,00	4.438,80
VOLKSWAGEN	CADDY 2.0 TDI 4MOTION 110CV	EURO5	0,4988	1.870,50	2.244,60	3.741,00	4.489,20
VOLKSWAGEN	CARAVELLE 2.0 TDI	204CV	0,6077	2.278,88	2.734,65	4.557,75	5.469,30
VOLKSWAGEN	CROSS GOLF 1.9 TDI	105CV	0,5085	1.906,88	2.288,25	3.813,75	4.576,50
VOLKSWAGEN	CROSS GOLF 2.0/16V TDI	140CV	0,5351	2.006,63	2.407,95	4.013,25	4.815,90
VOLKSWAGEN	EOS 2.0 TDI 140CV	CABRIO	0,5569	2.088,38	2.506,05	4.176,75	5.012,10
VOLKSWAGEN	GOLF CABRIOLET 1.6 TDI	105CV	0,4588	1.720,50	2.064,60	3.441,00	4.129,20
VOLKSWAGEN	GOLF CABRIOLET 2.0 TDI	140CV	0,5216	1.956,00	2.347,20	3.912,00	4.694,40
VOLKSWAGEN	GOLF PLUS VI SERIE 1.6 TDI	105CV EURO5	0,4543	1.703,63	2.044,35	3.407,25	4.088,70
VOLKSWAGEN	GOLF PLUS VI SERIE 1.6 TDI BLUEMOTION	105CV EURO5	0,4508	1.690,50	2.028,60	3.381,00	4.057,20
VOLKSWAGEN	GOLF PLUS VI SERIE 2.0 TDI	110CV EURO 5	0,4664	1.749,00	2.098,80	3.498,00	4.197,60
VOLKSWAGEN	GOLF PLUS VI SERIE 2.0 TDI	140CV EURO 5	0,5081	1.905,38	2.286,45	3.810,75	4.572,90
VOLKSWAGEN	GOLF SPORTSVAN 1.6 TDI	110CV	0,4287	1.607,63	1.929,15	3.215,25	3.858,30
VOLKSWAGEN	GOLF SPORTSVAN 1.6 TDI	115CV	0,4372	1.639,50	1.967,40	3.279,00	3.934,80
VOLKSWAGEN	GOLF SPORTSVAN 1.6 TDI	90CV	0,4159	1.559,63	1.871,55	3.119,25	3.743,10
VOLKSWAGEN	GOLF SPORTSVAN 2.0 TDI	150CV	0,5108	1.915,50	2.298,60	3.831,00	4.597,20
VOLKSWAGEN	GOLF VARIANT 1.6 TDI DPF	105CV EURO5 S.W.	0,4412	1.654,50	1.985,40	3.309,00	3.970,80
VOLKSWAGEN	GOLF VARIANT 2.0 TDI DPF	140CV EURO5 S.W.	0,4984	1.869,00	2.242,80	3.738,00	4.485,60
VOLKSWAGEN	GOLF VI 1.6 TDI 105CV	MOD.2009	0,4314	1.617,75	1.941,30	3.235,50	3.882,60
VOLKSWAGEN	GOLF VI 1.6 TDI 105CV BLUE MOTION	MOD.2009	0,4357	1.633,88	1.960,65	3.267,75	3.921,30
VOLKSWAGEN	GOLF VI 2.0 TDI 110CV	MOD.2009	0,4415	1.655,63	1.986,75	3.311,25	3.973,50
VOLKSWAGEN	GOLF VI 2.0 TDI 140CV	MOD.2009	0,4740	1.777,50	2.133,00	3.555,00	4.266,00
VOLKSWAGEN	GOLF VI 2.0 TDI 140CV 4M.	MOD.2009	0,5068	1.900,50	2.280,60	3.801,00	4.561,20
VOLKSWAGEN	GOLF VI 2.0 TDI GTD 170CV	MOD. 2009	0,5279	1.979,63	2.375,55	3.959,25	4.751,10
VOLKSWAGEN	GOLF VII 1.6 TDI 110CV	4MOTION	0,4625	1.734,38	2.081,25	3.468,75	4.162,50
VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT	90CV	0,4182	1.568,25	1.881,90	3.136,50	3.763,80
VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT.	110CV	0,4287	1.607,63	1.929,15	3.215,25	3.858,30



FRINGE BENEFIT 2022  
 AUTOVEICOLI A BENZINA-GPL E BENZINA-METANO FUORI PRODUZIONE

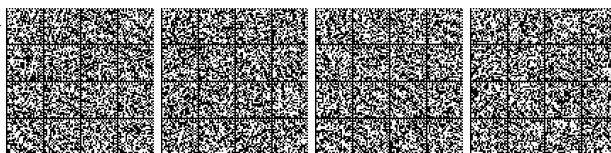
MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
<b>BENZINA-GPL</b>							
ALFA ROMEO	GIULIETTA 1.4 T 120CV	BENZ+GPL	0,4833	1.812,38	2.174,85	3.624,75	4.349,70
ALFA ROMEO	GIULIETTA 1.4 TURBO 120CV	BENZ+GPL	0,4783	1.793,63	2.152,35	3.587,25	4.304,70
ALFA ROMEO	MITO 1.4 120CV	BENZ+GPL	0,4244	1.591,50	1.909,80	3.183,00	3.819,60
ALFA ROMEO	MITO 1.4 T 120CV	BENZ+GPL	0,4414	1.655,25	1.986,30	3.310,50	3.972,60
CHEVROLET	AVEO 1.2 86CV	BENZ+GPL	0,3844	1.441,50	1.729,80	2.883,00	3.459,60
CHEVROLET	CAPTIVA 2.4/16V 136CV	B+G	0,6055	2.270,63	2.724,75	4.541,25	5.449,50
CHEVROLET	CRUZE 1.8 GPL	141CV EURO5	0,4527	1.697,63	2.037,15	3.395,25	4.074,30
CHEVROLET	ORLANDO 1.8 141CV	BENZ + GPL	0,5153	1.932,38	2.318,85	3.864,75	4.637,70
CHEVROLET	SPARK 1.0 68CV	ECO LOGIC (B+GPL)	0,3319	1.244,63	1.493,55	2.489,25	2.987,10
CHEVROLET	SPARK 1.2 81CV	ECO LOGIC (B+GPL)	0,3639	1.364,63	1.637,55	2.729,25	3.275,10
CITROEN	C3 1.1 60CV	BENZ+GPL	0,3741	1.402,88	1.683,45	2.805,75	3.366,90
CITROEN	C3 1.4 VTI 95CV	BENZ+GPL	0,4156	1.558,50	1.870,20	3.117,00	3.740,40
CITROEN	C3 III 1.2 82CV	BENZ+GPL	0,3809	1.428,38	1.714,05	2.856,75	3.428,10
CITROEN	C3 PICASSO 1.4 VTI 95CV	BENZ+GPL	0,4439	1.664,63	1.997,55	3.329,25	3.995,10
CITROEN	C4 1.6 VTI 120CV	BENZ+GPL	0,4531	1.699,13	2.038,95	3.398,25	4.077,90
CITROEN	NUOVA C3 1.4 75CV	BENZ+GPL	0,3944	1.479,00	1.774,80	2.958,00	3.549,60
DACIA	DUSTER 1.6 110CV	4X2 MY2013	0,3907	1.465,13	1.758,15	2.930,25	3.516,30
DACIA	DUSTER 1.6 110CV 4X2	BENZ+GPL	0,4107	1.540,13	1.848,15	3.080,25	3.696,30
DACIA	DUSTER 1.6 115CV	BENZ+GPL	0,3712	1.392,00	1.670,40	2.784,00	3.340,80
DACIA	DUSTER 1.6 115CV 4X2	BENZ+GPL	0,3730	1.398,75	1.678,50	2.797,50	3.357,00
DACIA	LODGY 1.6 100CV 7 POSTI	BENZ+GPL	0,3684	1.381,50	1.657,80	2.763,00	3.315,60
DACIA	LODGY 1.6 100CV S&S	BENZ+GPL	0,3595	1.348,13	1.617,75	2.696,25	3.235,50
DACIA	LODGY 1.6 110CV S&S	BENZ+GPL	0,3687	1.382,63	1.659,15	2.765,25	3.318,30
DACIA	LOGAN MCV 0.9 TCE 90CV	BENZ+GPL	0,3170	1.188,75	1.426,50	2.377,50	2.853,00
DACIA	LOGAN MCV 0.9 TCE 90CV S&S	BENZ+GPL	0,3148	1.180,50	1.416,60	2.361,00	2.833,20
DACIA	LOGAN MCV 1.0 100CV	BENZ+GPL	0,3309	1.240,88	1.489,05	2.481,75	2.978,10
DACIA	LOGAN MCV 1.2 75CV	BENZ+GPL	0,3294	1.235,25	1.482,30	2.470,50	2.964,60
DACIA	LOGAN MCV 1.6 GPL	87CV SW BENZ+GPL	0,4128	1.548,00	1.857,60	3.096,00	3.715,20
DACIA	LOGAN MCV STEPWAY 1.0 100CV	BENZ+GPL	0,3519	1.319,63	1.583,55	2.639,25	3.167,10
DACIA	SANDERO 0.9 TCE TURBO 90CV	BENZ+GPL	0,3027	1.135,13	1.362,15	2.270,25	2.724,30
DACIA	SANDERO 1.2 75CV	BENZ+GPL	0,3242	1.215,75	1.458,90	2.431,50	2.917,80
DACIA	SANDERO 1.6 GPL 84CV	BENZ+GPL	0,3839	1.439,63	1.727,55	2.879,25	3.455,10
DACIA	SANDERO 900 TCE 90CV	BENZ+GPL	0,3101	1.162,88	1.395,45	2.325,75	2.790,90
DACIA	SANDERO STEPWAY 0.9 TCE 90CV	BENZ+GPL	0,3247	1.217,63	1.461,15	2.435,25	2.922,30
DACIA	SANDERO STEPWAY 1.0 100CV	BENZ+GPL	0,3281	1.230,38	1.476,45	2.460,75	2.952,90
DACIA	SANDERO STREETWAY 1.0 100CV	BENZ+GPL	0,3237	1.213,88	1.456,65	2.427,75	2.913,30
DAIHATSU	CUORE 1.0 12V 69CV	BENZ+GPL	0,3489	1.308,38	1.570,05	2.616,75	3.140,10
DAIHATSU	MATERIA 1.5 16V 103CV	GREEN POWERED	0,4306	1.614,75	1.937,70	3.229,50	3.875,40
DAIHATSU	SIRION 1.0 12V 69CV	GREEN POWERED	0,3296	1.236,00	1.483,20	2.472,00	2.966,40
DAIHATSU	TERIOS 1.5 4WD 105CV	GREEN POWERED	0,4669	1.750,88	2.101,05	3.501,75	4.202,10
DR AUTOMOBILES	CITY CROSS 1.3 83CV	BENZ+GPL	0,3591	1.346,63	1.615,95	2.693,25	3.231,90
DR AUTOMOBILES	DR EVO 1.6 126CV	BENZ+GPL	0,4174	1.565,25	1.878,30	3.130,50	3.756,60
DR AUTOMOBILES	DR0 1.0 70CV	BIFUEL	0,2967	1.112,63	1.335,15	2.225,25	2.670,30
DR AUTOMOBILES	DR1 1.3 83CV	BI-FUEL (B+GPL)	0,3582	1.343,25	1.611,90	2.686,50	3.223,80
DR AUTOMOBILES	DR2 1.3 83CV	BI-FUEL (B+GPL)	0,3624	1.359,00	1.630,80	2.718,00	3.261,60
DR AUTOMOBILES	DR3 S1 1.5 106CV	BENZ+GPL	0,3917	1.468,88	1.762,65	2.937,75	3.525,30
DR AUTOMOBILES	DR4 1.6 115CV	BENZ+GPL	0,3978	1.491,75	1.790,10	2.983,50	3.580,20
DR AUTOMOBILES	DR5 1.6 109CV	BI-FUEL (B+G)	0,4842	1.815,75	2.178,90	3.631,50	4.357,80
DR AUTOMOBILES	DR5 1.6 126CV	BENZ+GPL	0,4016	1.506,00	1.807,20	3.012,00	3.614,40
DR AUTOMOBILES	DR5 2.0 139CV 4WD	BENZ+GPL	0,4541	1.702,88	2.043,45	3.405,75	4.086,90
DR AUTOMOBILES	DR5 2.0 16V 128CV	BIFUEL (BENZ+GPL)	0,5212	1.954,50	2.345,40	3.909,00	4.690,80
DR AUTOMOBILES	DR6 1.5 T 150CV	BENZ+GPL	0,4336	1.626,00	1.951,20	3.252,00	3.902,40
DS	DS3 1.4 VTI 95CV	BENZ+GPL	0,4277	1.603,88	1.924,65	3.207,75	3.849,30
FIAT	500 1.2 69CV	EASYPower	0,3671	1.376,63	1.651,95	2.753,25	3.303,90
FIAT	500L 1.4 T-JET 120CV	BENZ+GPL	0,4604	1.726,50	2.071,80	3.453,00	4.143,60
FIAT	500X 1.4 T-JET 120CV	BENZ+GPL	0,4283	1.606,13	1.927,35	3.212,25	3.854,70
FIAT	GRANDE PUNTO 1.4 77CV	ACTUAL GPL (B+GPL)	0,3893	1.459,88	1.751,85	2.919,75	3.503,70
FIAT	IDEA 1.4 77CV GPL	BENZ+GPL	0,4158	1.559,25	1.871,10	3.118,50	3.742,20
FIAT	NUOVA BRAVO 1.4 90CV	BENZ+GPL	0,4620	1.732,50	2.079,00	3.465,00	4.158,00
FIAT	NUOVA PANDA 1.2 69CV	BENZ+GPL	0,3529	1.323,38	1.588,05	2.646,75	3.176,10
FIAT	PANDA 2012 1.2 69CV	EASYPower	0,3545	1.329,38	1.595,25	2.658,75	3.190,50
FIAT	PUNTO 1.4 77CV	BENZ+GPL	0,3924	1.471,50	1.765,80	2.943,00	3.531,60
FIAT	PUNTO 2012 1.4 8V EASYPower 77CV	BENZ+GPL	0,3887	1.457,63	1.749,15	2.915,25	3.498,30
FIAT	PUNTO CLASSIC 1.2 60CV	BENZ+GPL	0,3557	1.333,88	1.600,65	2.667,75	3.201,30
FIAT	PUNTO EVO 1.4 77CV	BENZ+GPL	0,3897	1.461,38	1.753,65	2.922,75	3.507,30
FIAT	TIPO 1.4 120CV SW	BENZ+GPL	0,4358	1.634,25	1.961,10	3.268,50	3.922,20
FIAT	TIPO 1.4 4PORTE 120CV	BENZ+GPL	0,4145	1.554,38	1.865,25	3.108,75	3.730,50
FIAT	TIPO 1.4 5PORTE 120CV	BENZ+GPL	0,4243	1.591,13	1.909,35	3.182,25	3.818,70
FORD	B-MAX 1.4	90CV BENZ+GPL	0,4139	1.552,13	1.862,55	3.104,25	3.725,10
FORD	B-MAX 1.4 90CV	BENZ+GPL	0,4145	1.554,38	1.865,25	3.108,75	3.730,50
FORD	C-MAX 1.6	120CV BENZ+GPL	0,4305	1.614,38	1.937,25	3.228,75	3.874,50
FORD	C-MAX 1.6 120CV	BENZ+GPL	0,4320	1.620,00	1.944,00	3.240,00	3.888,00
FORD	FIESTA 1.4	95CV BENZ+GPL	0,3685	1.381,88	1.658,25	2.763,75	3.316,50





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MARCA	MODELLO	SERIE	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)
FORD	FIESTA 1.4 92CV	(BENZ+GPL)	0,3861	1.447,88	1.737,45	2.895,75	3.474,90
FORD	FIESTA 1.4 97CV	BENZ+GPL	0,3720	1.395,00	1.674,00	2.790,00	3.348,00
FORD	FOCUS 1.6	120CV BENZ+GPL	0,4213	1.579,88	1.895,85	3.159,75	3.791,70
FORD	FOCUS 1.6 120CV	BENZ+GPL	0,4209	1.578,38	1.894,05	3.156,75	3.788,10
FORD	FOCUS 1.6 120CV SW	BENZ+GPL	0,4275	1.603,13	1.923,75	3.206,25	3.847,50
FORD	FOCUS 1.6 125CV	GPL	0,4226	1.584,75	1.901,70	3.169,50	3.803,40
FORD	FOCUS 1.6 125CV SW	GPL	0,4293	1.609,88	1.931,85	3.219,75	3.863,70
FORD	FOCUS 1.6 SW	120CV BENZ+GPL	0,4258	1.596,75	1.916,10	3.193,50	3.832,20
FORD	FUSION UAV 1.4 16V 80CV	BENZ+GPL	0,4127	1.547,63	1.857,15	3.095,25	3.714,30
FORD	KA 1.2 8V 70CV	BENZ+GPL	0,3306	1.239,75	1.487,70	2.479,50	2.975,40
FORD	MONDEO 2.0 GPL	146CV	0,5355	2.008,13	2.409,75	4.016,25	4.819,50
FORD	MONDEO WAGON 2.0 GPL	146CV	0,5410	2.028,75	2.434,50	4.057,50	4.869,00
HYUNDAI	I10 1.0 69CV	BENZ+GPL	0,3243	1.216,13	1.459,35	2.432,25	2.918,70
HYUNDAI	I10 1.1 12V 69CV	BENZ+GPL	0,3684	1.381,50	1.657,80	2.763,00	3.315,60
HYUNDAI	I10 1.2 75CV	BENZ+GPL	0,3351	1.256,63	1.507,95	2.513,25	3.015,90
HYUNDAI	I20 1.2 75CV	BENZ+GPL	0,3800	1.425,00	1.710,00	2.850,00	3.420,00
HYUNDAI	I20 1.2 75CV ECONEXT	BENZ+GPL	0,3856	1.446,00	1.735,20	2.892,00	3.470,40
HYUNDAI	I20 1.2 85CV	BENZ+GPL	0,3927	1.472,63	1.767,15	2.945,25	3.534,30
HYUNDAI	I30 1.4 100CV BERLINA	BENZ+GPL	0,4575	1.715,63	2.058,75	3.431,25	4.117,50
HYUNDAI	I30 1.4 100CV WAGON	BENZ+GPL	0,4637	1.738,88	2.086,65	3.477,75	4.173,30
HYUNDAI	IX20 1.4 90CV	BENZ+GPL	0,4279	1.604,63	1.925,55	3.209,25	3.851,10
HYUNDAI	IX20 1.6 125CV	BENZ+GPL	0,4427	1.660,13	1.992,15	3.320,25	3.984,30
HYUNDAI	IX20 1.6 MPI 125CV	BENZ+GPL	0,4518	1.694,25	2.033,10	3.388,50	4.066,20
JEEP	RENEGADE 1.4 T-JET 120CV	BENZ+GPL	0,4537	1.701,38	2.041,65	3.402,75	4.083,30
KIA	CEE D 1.4 100CV	BENZ+GPL	0,4437	1.663,88	1.996,65	3.327,75	3.993,30
KIA	CEE D 1.4 100CV SW	BENZ+GPL	0,4510	1.691,25	2.029,50	3.382,50	4.059,00
KIA	CEE D 1.4 87CV	BI-FUEL (BENZ+GPL)	0,4308	1.615,50	1.938,60	3.231,00	3.877,20
KIA	CEE D 1.4 87CV SPORTY WAGON	BI-FUEL (BENZ+GPL)	0,4608	1.728,00	2.073,60	3.456,00	4.147,20
KIA	CEE D 1.4 MPI 100CV	BENZ+GPL	0,4478	1.679,25	2.015,10	3.358,50	4.030,20
KIA	CEE D 1.6 120CV SPORTY WAGON	BI-FUEL (BENZ+GPL)	0,4571	1.714,13	2.056,95	3.428,25	4.113,90
KIA	PICANTO 1.0 12V 69CV	BENZ+GPL	0,3393	1.272,38	1.526,85	2.544,75	3.053,70
KIA	PICANTO 1.0 69CV	BENZ+GPL	0,3218	1.206,75	1.448,10	2.413,50	2.896,20
KIA	RIO 1.2 85CV	BENZ+GPL	0,3940	1.477,50	1.773,00	2.955,00	3.546,00
KIA	RIO 1.2 85CV ECO	BENZ+GPL	0,3646	1.367,25	1.640,70	2.734,50	3.281,40
KIA	SORENTO 2.4 CVT 2WD 174CV	EURO5 (B+GPL)	0,6342	2.378,25	2.853,90	4.756,50	5.707,80
KIA	SORENTO 2.4 CVT 4WD 174CV	EURO5 (B+GPL)	0,6519	2.444,63	2.933,55	4.889,25	5.867,10
KIA	SPORTAGE 1.6 ECO 135CV 2WD	BENZ+GPL	0,4797	1.798,88	2.158,65	3.597,75	4.317,30
KIA	STONIC 1.4 MPI 100CV	BENZ+GPL	0,3805	1.426,88	1.712,25	2.853,75	3.424,50
KIA	VENGA 1.4 90CV	BENZ+GPL	0,4116	1.543,50	1.852,20	3.087,00	3.704,40
KIA	VENGA 1.4 GPL	90CV	0,4137	1.551,38	1.861,65	3.102,75	3.723,30
KIA	XCEED 1.0 TGDJ 120CV	BENZ+GPL	0,4383	1.643,63	1.972,35	3.287,25	3.944,70
LADA	NIVA 1.7 MPI 81CV	BENZ+GPL	0,4529	1.698,38	2.038,05	3.396,75	4.076,10
LANCIA	DELTA 1.4 T-JET 120CV	BENZ+GPL	0,4902	1.838,25	2.205,90	3.676,50	4.411,80
LANCIA	MUSA 1.4 77CV ECOCHIC	BENZ+GPL	0,4164	1.561,50	1.873,80	3.123,00	3.747,60
LANCIA	YPSILON 1.2 69CV	BENZ+GPL	0,3810	1.428,75	1.714,50	2.857,50	3.429,00
LANCIA	YPSILON 1.4 77CV ECOCHIC	BENZ+GPL	0,3822	1.433,25	1.719,90	2.866,50	3.439,80
MAHINDRA	KUV100 1.2 83CV	BENZ+GPL	0,3755	1.408,13	1.689,75	2.816,25	3.379,50
MINI	NUOVA MINI RAY 1.4 75CV	BENZ+GPL	0,4426	1.659,75	1.991,70	3.319,50	3.983,40
MITSUBISHI	ASX 1.6 2WD 117CV	BENZ+GPL	0,4356	1.633,50	1.960,20	3.267,00	3.920,40
MITSUBISHI	ASX 1.6 2WD BI-FUEL 117 CV	EURO 5	0,4481	1.680,38	2.016,45	3.360,75	4.032,90
MITSUBISHI	COLT 1.1/12V 75CV	BENZINA+GPL	0,3787	1.420,13	1.704,15	2.840,25	3.408,30
MITSUBISHI	OUTLANDER 2.0 2WD 150 CV	BI-FUEL GPL	0,5283	1.981,13	2.377,35	3.962,25	4.754,70
MITSUBISHI	SPACE STAR 1.0 71CV	BENZ+GPL	0,3188	1.195,50	1.434,60	2.391,00	2.869,20
MITSUBISHI	SPACESTAR 1.0 71CV	BENZ+GPL	0,3426	1.284,75	1.541,70	2.569,50	3.083,40
MITSUBISHI	SPACESTAR 1.0 80CV	BENZ+GPL	0,3707	1.390,13	1.668,15	2.780,25	3.336,30
NISSAN	JUKE 1.6 16V	117 CV BENZ+GPL	0,4394	1.647,75	1.977,30	3.295,50	3.954,60
NISSAN	JUKE 1.6 GPL 116CV	BENZ+GPL	0,4141	1.552,88	1.863,45	3.105,75	3.726,90
NISSAN	MICRA 0.9 IG-T 90CV	BENZ+GPL	0,3879	1.454,63	1.745,55	2.909,25	3.491,10
NISSAN	MICRA 1.2 12V 80CV	BENZ+GPL	0,3573	1.339,88	1.607,85	2.679,75	3.215,70
NISSAN	NOTE 1.2 80CV	BENZ+GPL	0,3702	1.388,25	1.665,90	2.776,50	3.331,80
NISSAN	QASHQAI 1.6 117CV	BENZ+GPL	0,4592	1.722,00	2.066,40	3.444,00	4.132,80
OPEL	ADAM 1.4 87CV	BENZ+GPL	0,3694	1.385,25	1.662,30	2.770,50	3.324,60
OPEL	AGILA 1.0/12V 65CV	BENZ+GPL	0,3705	1.389,38	1.667,25	2.778,75	3.334,50
OPEL	AGILA 1.2/16V 84CV	BENZ+GPL	0,3971	1.489,13	1.786,95	2.978,25	3.573,90
OPEL	ASTRA 1.4 T 140CV	BENZ+GPL	0,4348	1.630,50	1.956,60	3.261,00	3.913,20
OPEL	CORSA 1.2 GPL 86CV	BENZ+GPL	0,3700	1.387,50	1.665,00	2.775,00	3.330,00
OPEL	CORSA 1.4 90CV	BENZ+GPL	0,3684	1.381,50	1.657,80	2.763,00	3.315,60
OPEL	CROSSLAND X 1.2 81CV	BENZ+GPL	0,3764	1.411,50	1.693,80	2.823,00	3.387,60
OPEL	INSIGNIA 1.4 T 140CV	BENZ+GPL	0,5245	1.966,88	2.360,25	3.933,75	4.720,50
OPEL	INSIGNIA 1.4 T 140CV	SW BENZ+GPL	0,5359	2.009,63	2.411,55	4.019,25	4.823,10
OPEL	INSIGNIA 1.4 T S&S 140CV	BENZ+GPL	0,5334	2.000,25	2.400,30	4.000,50	4.800,60
OPEL	INSIGNIA 1.4 T S&S ST 140CV	SW BENZ+GPL	0,5421	2.032,88	2.439,45	4.065,75	4.878,90
OPEL	KARL 1.0 73CV	BENZ+GPL	0,3248	1.218,00	1.461,60	2.436,00	2.923,20
OPEL	MERIVA 1.4 120CV	BENZ+GPL	0,4392	1.647,00	1.976,40	3.294,00	3.952,80



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AUTOVEICOLI A BENZINA-GPL E BENZINA-METANO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
OPEL	MERIVA 1.4 T 120CV	BENZ+GPL	0,4392	1.647,00	1.976,40	3.294,00	3.952,80
OPEL	MOKKA 1.4 T GPL 140CV	4X2	0,4453	1.669,88	2.003,85	3.339,75	4.007,70
OPEL	MOKKAX 1.4T 140CV 4X2	BENZ+GPL	0,4448	1.668,00	2.001,60	3.336,00	4.003,20
OPEL	NUOVA ASTRA 1.4 T 140CV	BENZ+GPL	0,4639	1.739,63	2.087,55	3.479,25	4.175,10
OPEL	NUOVA ASTRA 1.4 T 140CV ST	BENZ+GPL SW	0,4713	1.767,38	2.120,85	3.534,75	4.241,70
OPEL	ZAFIRA TOURER 1.4T 140CV	BENZ+GPL	0,4954	1.857,75	2.229,30	3.715,50	4.458,60
PEUGEOT	206 PLUS 1.1 60CV	BENZ+GPL	0,3643	1.366,13	1.639,35	2.732,25	3.278,70
PEUGEOT	207 1.4 75CV	BENZ+GPL	0,3864	1.449,00	1.738,80	2.898,00	3.477,60
PEUGEOT	207 SW 1.4 75CV	BENZ+GPL	0,4220	1.582,50	1.899,00	3.165,00	3.798,00
PEUGEOT	208 1.2 82CV	BENZ+GPL	0,3415	1.280,63	1.536,75	2.561,25	3.073,50
PEUGEOT	208 1.4 VTI 95CV	BENZ+GPL	0,3927	1.472,63	1.767,15	2.945,25	3.534,30
RENAULT	CLIO 1.2 75CV	BENZ+GPL	0,3838	1.439,25	1.727,10	2.875,50	3.454,20
RENAULT	CLIO 1.2 75CV	BENZINA+GPL	0,3721	1.395,38	1.674,45	2.790,75	3.348,90
RENAULT	CLIO 900 TCE 90CV	BENZ+GPL	0,3519	1.319,63	1.583,55	2.639,25	3.167,10
RENAULT	MEGANE 1.6 107CV	BENZ+GPL	0,4684	1.756,50	2.107,80	3.513,00	4.215,60
RENAULT	MEGANE SPORTOUR 1.6	107CV SW	0,4739	1.777,13	2.132,55	3.554,25	4.265,10
RENAULT	SCENIC 1.6 110CV	BENZ+GPL	0,4958	1.859,25	2.231,10	3.718,50	4.462,20
RENAULT	SCENIC X-MOD 1.6 110CV	BENZ+GPL	0,4796	1.798,50	2.158,20	3.597,00	4.316,40
RENAULT	TWINGO 0.9 TCE 90CV	BENZ+GPL	0,3302	1.238,25	1.485,90	2.476,50	2.971,80
RENAULT	TWINGO 2019 900 90CV	BENZINA+GPL	0,3390	1.271,25	1.525,50	2.542,50	3.051,00
SAAB	9-7X 4.2 V6 290CV	BI-FUEL	0,8966	3.362,25	4.034,70	6.724,50	8.069,40
SAAB	9-7X 5.3 V8 300CV	BI-FUEL	0,9327	3.497,63	4.197,15	6.995,25	8.394,30
SEAT	ALTEA 1.6 98CV	BENZ+GPL	0,4659	1.747,13	2.096,55	3.494,25	4.193,10
SEAT	ALTEA XL 1.6 98CV	BENZ+GPL	0,4692	1.759,50	2.111,40	3.519,00	4.222,80
SEAT	ALTEA XL 1.6 BI-FUEL	102CV EURO5	0,4632	1.737,00	2.084,40	3.474,00	4.168,80
SEAT	IBIZA 1.6 82CV	BI-FUELL	0,3839	1.439,63	1.727,55	2.879,25	3.455,10
SEAT	LEON 1.6 98CV	BENZ+GPL	0,4612	1.729,50	2.075,40	3.459,00	4.150,80
SHUANGHUAN	CEO 2.4 16V 125CV	BENZ+GPL	0,6173	2.314,88	2.777,85	4.629,75	5.555,70
SKODA	OCTAVIA 1.6 WAGON 102CV	BENZ+GPL	0,4777	1.791,38	2.149,65	3.582,75	4.299,30
SKODA	OCTAVIA BERLINA 1.6 102CV	BENZ+GPL	0,4711	1.766,63	2.119,95	3.533,25	4.239,90
SSANGYONG	KORANDO 2.0 C 2WD 149CV	BENZ+GPL	0,5274	1.977,75	2.373,30	3.955,50	4.746,60
SSANGYONG	KORANDO 2019 1.5 GDI-T 163CV	BENZ+GPL	0,5001	1.875,38	2.250,45	3.750,75	4.500,90
SSANGYONG	TIVOLI 1.6 128CV	BENZ+GPL	0,4416	1.656,00	1.987,20	3.312,00	3.974,40
SSANGYONG	TIVOLI 2020 1.5 GDI 2WD	BENZ+GPL	0,5022	1.883,25	2.259,90	3.766,50	4.519,80
SSANGYONG	XLV 1.6 128CV	BENZ+GPL	0,4769	1.788,38	2.146,05	3.576,75	4.292,10
SUBARU	FORESTER 2.0 150CV	BENZ+GPL	0,5478	2.054,25	2.465,10	4.108,50	4.930,20
SUBARU	FORESTER 2.0X 150CV	BI-FUEL EURO5	0,5964	2.236,50	2.683,80	4.473,00	5.367,60
SUBARU	IMPREZA 1.5/16V 107CV	BI-FUEL S.W.	0,4854	1.820,25	2.184,30	3.640,50	4.368,60
SUBARU	IMPREZA 2.0/16V 150CV	BI-FUEL S.W.	0,5482	2.055,75	2.466,90	4.111,50	4.933,80
SUBARU	LEGACY SW 2.0I 145CV	BI-FUEL (BENZ+GPL)	0,5791	2.171,63	2.605,95	4.343,25	5.211,90
SUBARU	OUTBACK 2.5 I-S 175CV	BENZ+GPL	0,6476	2.428,50	2.914,20	4.857,00	5.828,40
SUBARU	OUTBACK 2.5I 163CV	BI-FUEL (BENZ+GPL)	0,6871	2.576,63	3.091,95	5.153,25	6.183,90
SUBARU	OUTBACK 2.5I CVT	167CV BENZ+GPL	0,6793	2.547,38	3.056,85	5.094,75	6.113,70
SUBARU	XV 1.6I BI-FUEL	114CV	0,4553	1.707,38	2.048,85	3.414,75	4.097,70
SUBARU	XV 2.0I-ES BI-FUEL	150CV	0,5202	1.950,75	2.340,90	3.901,50	4.681,80
SUZUKI	ALTO 1.0 68CV	BENZ+GPL	0,3098	1.161,75	1.394,10	2.323,50	2.788,20
TATA	VISTA 1.4 75CV	BI-FUEL (BENZ+GPL)	0,3566	1.337,25	1.604,70	2.674,50	3.209,40
TOYOTA	AYGO 1.0 VVT 68CV	BENZ+GPL	0,3414	1.280,25	1.536,30	2.560,50	3.072,60
TOYOTA	YARIS 1.0 69CV	BENZ+GPL	0,3640	1.365,00	1.638,00	2.730,00	3.276,00
VOLKSWAGEN	GOLF PLUS 1.6 102CV	BIFUEL	0,4941	1.852,88	2.223,45	3.705,75	4.446,90
VOLKSWAGEN	GOLF VI 1.6 102CV	BIFUEL	0,4802	1.800,75	2.160,90	3.601,50	4.321,80
VOLKSWAGEN	POLO 1.6 82CV	BIFUEL	0,4136	1.551,00	1.861,20	3.102,00	3.722,40
<b>BENZINA-METANO</b>							
AUDI	A3 SPB 1.4 TFSI G-TRON	110CV (BENZ+METANO)	0,4761	1.785,38	2.142,45	3.570,75	4.284,90
AUDI	A4 AVANT 2.0 TFSI G-TRON	170CV BENZ+MET	0,6154	2.307,75	2.769,30	4.615,50	5.538,60
AUDI	A5 SPB 2.0 TFSI G-TRON	170CV BENZ+MET	0,6302	2.363,25	2.835,90	4.726,50	5.671,80
CITROEN	C3 1.4 73CV BI ENERGY	BENZ+METANO	0,4404	1.651,50	1.981,80	3.303,00	3.963,60
CITROEN	C4 GRAN PICASSO 1.8 125CV	BI ENERGY (BENZ+MET)	0,5598	2.099,25	2.519,10	4.198,50	5.038,20
DR AUTOMOBILES	CITY CROSS 1.3 83CV	BENZ+METANO	0,3808	1.428,00	1.713,60	2.856,00	3.427,20
DR AUTOMOBILES	DR2 1.3 83CV	BI-FUEL (B+METANO)	0,3982	1.493,25	1.791,90	2.986,50	3.583,80
DR AUTOMOBILES	DR5 1.6 109CV	BI-FUEL (B+M)	0,5263	1.973,63	2.368,35	3.947,25	4.736,70
DR AUTOMOBILES	DR5 1.6 126CV	BENZ+METANO	0,4328	1.623,00	1.947,60	3.246,00	3.895,20
DR AUTOMOBILES	DR5 2.0 139CV 4WD	BENZ+METANO	0,4662	1.748,25	2.097,90	3.496,50	4.195,80
DR AUTOMOBILES	DR5 2.0 16V 110 CV	BIFUEL (BENZ+METANO)	0,4928	1.848,00	2.217,60	3.696,00	4.435,20
FIAT	500L 0.9 TWINAIR 85CV	BENZ+METANO	0,4243	1.591,13	1.909,35	3.182,25	3.818,70
FIAT	500L LIVING 0.9 TWINAIR 85CV	BENZ+METANO	0,4433	1.662,38	1.994,85	3.324,75	3.989,70
FIAT	500L WAGON 0.9 TWINAIR 85CV	BENZ+METANO	0,4252	1.594,50	1.913,40	3.189,00	3.826,80
FIAT	DOBLO 1.4 T-JET 120CV	NATURAL POWER B-M	0,4836	1.813,50	2.176,20	3.627,00	4.352,40
FIAT	NUOVA PANDA 1.4 77CV	BENZ+METANO	0,3853	1.444,88	1.733,85	2.889,75	3.467,70
FIAT	PANDA 0.9 TWIN-AIR	85CV BENZ+MET	0,3532	1.324,50	1.589,40	2.649,00	3.178,80
FIAT	PANDA 0.9 TWIN-AIR 85CV	BENZ+METANO	0,3488	1.308,00	1.569,60	2.616,00	3.139,20
FIAT	PUNTO 2012 1.4 77CV	BENZ+MET	0,4091	1.534,13	1.840,95	3.068,25	3.681,90
FIAT	PUNTO 2012 1.4 8V NATURAL POWER 77CV	BENZ+METANO	0,4096	1.536,00	1.843,20	3.072,00	3.686,40
FIAT	PUNTO EVO 1.4 77CV	BENZ+MET	0,4123	1.546,13	1.855,35	3.092,25	3.710,70



FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA-GPL E BENZINA-METANO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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	QUBO 1.4 69CV	NATURAL POWER (BENZ+METANO)	0,4264	1.599,00	1.918,80	3.198,00	3.837,60
FIAT	QUBO 1.4 70CV	BENZ+MET	0,4175	1.565,63	1.878,75	3.131,25	3.757,50
FIAT	QUBO 1.4 8V 77CV	EURO5	0,4223	1.583,63	1.900,35	3.167,25	3.800,70
FORD	C-MAX 2.0 145CV	BENZ+METANO	0,5238	1.964,25	2.357,10	3.928,50	4.714,20
FORD	FOCUS 2.0/16V 145CV	BENZINA+METANO	0,5038	1.889,25	2.267,10	3.778,50	4.534,20
LANCIA	YPSILON 0.9 AIR 85CV	BENZ+MET	0,3652	1.369,50	1.643,40	2.739,00	3.286,80
LANCIA	YPSILON 0.9 T AIR 70CV	BENZ+METANO	0,4008	1.503,00	1.803,60	3.006,00	3.607,20
LANCIA	YPSILON 0.9 TAIR 80CV	BENZ+METANO	0,3879	1.454,63	1.745,55	2.909,25	3.491,10
MERCEDES	B 200 2.0 156CV	BENZ+METANO	0,5416	2.031,00	2.437,20	4.062,00	4.874,40
MERCEDES	E 200 NGD AUT 2.0 156CV	BENZ+MET	0,6734	2.525,25	3.030,30	5.050,50	6.060,60
MERCEDES	E 200 NTG 1.8 163CV BLUEEFFICIENCY	MET+BENZ	0,7364	2.761,50	3.313,80	5.523,00	6.627,60
OPEL	ZAFIRA 1.6 T ECOM 150CV	BENZ+METANO	0,5239	1.964,63	2.357,55	3.929,25	4.715,10
RENAULT	KANGOO 1.6/16V 82CV	BENZ/METANO	0,4824	1.809,00	2.170,80	3.618,00	4.341,60
SEAT	IBIZA 1.0 TGI 90CV	BENZ+METANO	0,3691	1.384,13	1.660,95	2.768,25	3.321,90
SEAT	LEON 1.4 TGI 110CV	BENZ+METANO	0,4344	1.629,00	1.954,80	3.258,00	3.909,60
SEAT	MII 1.0 ECOFUEL	68CV EURO5	0,3330	1.248,75	1.498,50	2.497,50	2.997,00
SKODA	OCTAVIA 1.4 G-TEC 110CV	BENZ+METANO	0,4619	1.732,13	2.078,55	3.464,25	4.157,10
SKODA	OCTAVIA WAGON 1.4 G-TEC 110CV	BENZ+METANO	0,4630	1.736,25	2.083,50	3.472,50	4.167,00
TATA	VISTA 1.4 75CV	BENZ+METANO	0,3706	1.389,75	1.667,70	2.779,50	3.335,40
VOLKSWAGEN	GOLF 1.4 TGI 110CV	BENZ+METANO	0,4456	1.671,00	2.005,20	3.342,00	4.010,40
VOLKSWAGEN	PASSAT 1.4 TSI ECO-FUEL 150CV	BENZ+MET	0,5629	2.110,88	2.533,05	4.221,75	5.066,10
VOLKSWAGEN	PASSAT VARIANT 1.4 TSI ECO-FUEL 150CV	BENZ+MET	0,5727	2.147,63	2.577,15	4.295,25	5.154,30
VOLKSWAGEN	POLO 1.0 TGI 90CV MY2018	BENZ+METANO	0,3771	1.414,13	1.696,95	2.828,25	3.393,90
VOLKSWAGEN	TOURAN 1.4 150CV ECOFUEL	BENZ+METANO EURO5	0,5514	2.067,75	2.481,30	4.135,50	4.962,60
<b>METANO ESCLUSIVO</b>							
AUDI	A3 SPB 30 G-TRONIC 1.5	130CV METANO	0,5488	2.058,00	2.469,60	4.116,00	4.939,20
AUDI	A4 AVANT 40 G-TRON 2.0	170CV METANO	0,6503	2.438,63	2.926,35	4.877,25	5.852,70
OPEL	ASTRA 1.4 T 110CV ECOM	METANO	0,4470	1.676,25	2.011,50	3.352,50	4.023,00
OPEL	ASTRA ST 1.4 T 110CV ECOM	METANO SW	0,4524	1.696,50	2.035,80	3.393,00	4.071,60
OPEL	COMBO COMBI 1.6 97CV	C-CNG METANO	0,4126	1.547,25	1.856,70	3.094,50	3.713,40
OPEL	ZAFIRA 1.6 16V ECOM	150CV TURBO ONE	0,5083	1.906,13	2.287,35	3.812,25	4.574,70
OPEL	ZAFIRA TOURER 1.6 T ECOM	150CV	0,5048	1.893,00	2.271,60	3.786,00	4.543,20
SEAT	LEON 1.5 TGI 130CV	METANO	0,4379	1.642,13	1.970,55	3.284,25	3.941,10
SEAT	MII 1.0 68CV	MET	0,3055	1.145,63	1.374,75	2.291,25	2.749,50
SEAT	MII 1.0 68CV	METANO	0,3320	1.245,00	1.494,00	2.490,00	2.988,00
SEAT	MII 1.0 68CV MY2018	METANO	0,3328	1.248,00	1.497,60	2.496,00	2.995,20
SKODA	CITIGO 1.0 68CV	MET	0,3058	1.146,75	1.376,10	2.293,50	2.752,20
SKODA	CITIGO 1.0 68CV	METANO	0,3172	1.189,50	1.427,40	2.379,00	2.854,80
SKODA	OCTAVIA WAGON 2019	1.5 DSG 130CV METANO	0,4991	1.871,63	2.245,95	3.743,25	4.491,90
VOLKSWAGEN	CADDY 1.4 ECOFUEL 110CV	METANO	0,5079	1.904,63	2.285,55	3.809,25	4.571,10
VOLKSWAGEN	CADDY 2.0 ECOFUEL 109CV	METANO EURO5	0,5019	1.882,13	2.258,55	3.764,25	4.517,10
VOLKSWAGEN	GOLF VII 1.5 TGI 130CV	METANO	0,4667	1.750,13	2.100,15	3.500,25	4.200,30
VOLKSWAGEN	GOLF VII VARIANT 1.5 TGI 130CV	METANO	0,4928	1.848,00	2.217,60	3.696,00	4.435,20
VOLKSWAGEN	POLO 1.0 TGI 90CV	METANO	0,3945	1.479,38	1.775,25	2.958,75	3.550,50
VOLKSWAGEN	TOURAN 1.4 ECOFUELL	150CV METANO	0,5340	2.002,50	2.403,00	4.005,00	4.806,00
VOLKSWAGEN	UP! 1.0 68CV	METANO	0,3368	1.263,00	1.515,60	2.526,00	3.031,20



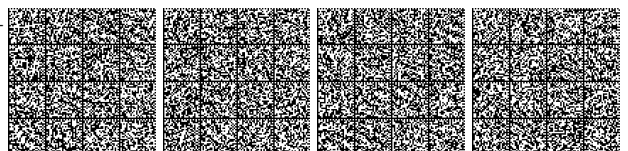
FRINGE BENEFIT 2022  
AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
<b>MILD HYBRID - FULL HYBRID BENZINA</b>							
AUDI	A4 40 2.0 TFSI 190CV	HYBRID	0,6506	2.439,75	2.927,70	4.879,50	5.855,40
AUDI	A4 40 2.0 TFSI QUATTRO S-TRONIC 204CV	CABRIO HYBRID	0,7867	2.950,13	3.540,15	5.900,25	7.080,30
AUDI	A4 40 2.0 TFSI S-TRONIC 190CV	HYBRID	0,6645	2.491,88	2.990,25	4.983,75	5.980,50
AUDI	A4 40 2.0 TFSI S-TRONIC 204CV	CABRIO HYBRID	0,7513	2.817,38	3.380,85	5.634,75	6.761,70
AUDI	A4 45 2.0 TFSI QUATTRO S-TRONIC 245CV	HYBRID	0,7427	2.785,13	3.342,15	5.570,25	6.684,30
AUDI	A4 45 2.0 TFSI QUATTRO S-TRONIC 252CV	HYBRID	0,7348	2.755,50	3.306,60	5.511,00	6.613,20
AUDI	A4 45 2.0 TFSI S-TRONIC 245CV	HYBRID	0,7230	2.711,25	3.253,50	5.422,50	6.507,00
AUDI	A4 ALLROAD 45 2.0 TFSI S-TRONIC 245CV	HYBRID	0,7642	2.865,75	3.438,90	5.731,50	6.877,80
AUDI	A4 ALLROAD 45 2.0 TFSI S-TRONIC 252CV	HYBRID	0,7711	2.891,63	3.469,95	5.783,25	6.939,90
AUDI	A4 AVANT 40 2.0 TFSI 190CV	HYBRID	0,6624	2.484,00	2.980,80	4.968,00	5.961,60
AUDI	A4 AVANT 40 2.0 TFSI S-TRONIC 190CV	HYBRID	0,6750	2.531,25	3.037,50	5.062,50	6.075,00
AUDI	A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 245CV	HYBRID	0,7545	2.829,38	3.395,25	5.658,75	6.790,50
AUDI	A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 252CV	HYBRID	0,7488	2.808,00	3.369,60	5.616,00	6.739,20
AUDI	A4 AVANT 45 2.0 TFSI S-TRONIC 245CV	HYBRID	0,7348	2.755,50	3.306,60	5.511,00	6.613,20
AUDI	A5 40 2.0 TFSI 190CV	CABRIO HYBRID	0,7160	2.685,00	3.222,00	5.370,00	6.444,00
AUDI	A5 40 2.0 TFSI 190CV	HYBRID	0,6592	2.472,00	2.966,40	4.944,00	5.932,80
AUDI	A5 40 2.0 TFSI S-TRONIC 190CV	HYBRID	0,6936	2.601,00	3.121,20	5.202,00	6.242,40
AUDI	A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV	CABRIO HYBRID	0,8264	3.099,00	3.718,80	6.198,00	7.437,60
AUDI	A5 45 2.0 TFSI S-TRONIC 252CV	CABRIO HYBRID	0,7958	2.984,25	3.581,10	5.968,50	7.162,20
AUDI	A5 45 2.0 TFSI S-TRONIC 252CV	COUPÉ HYBRID	0,7415	2.780,63	3.336,75	5.561,25	6.673,50
AUDI	A5 45 2.0 TFSI S-TRONIC 252CV	HYBRID	0,7301	2.737,88	3.285,45	5.475,75	6.570,90
AUDI	A5 SPB 2.0 TFSI 190CV	HYBRID	0,6605	2.476,88	2.972,25	4.953,75	5.944,50
AUDI	A6 2.0 TFSI 245CV TIPTRONIC	HYBRID	0,7981	2.992,88	3.591,45	5.985,75	7.182,90
AUDI	A6 45 2.0 TFSI 245CV QUATTRO S-TRONIC	HYBRID	0,8180	3.067,50	3.681,00	6.135,00	7.362,00
AUDI	A6 45 2.0 TFSI 245CV S-TRONIC	HYBRID	0,7911	2.966,63	3.559,95	5.933,25	7.119,90
AUDI	A6 AVANT 45 2.0 TFSI 245CV QUATTRO S-TRONIC	HYBRID	0,8363	3.136,13	3.763,35	6.272,25	7.526,70
AUDI	A6 AVANT 45 2.0 TFSI 245CV S-TRONIC	HYBRID	0,8125	3.046,88	3.656,25	6.093,75	7.312,50
AUDI	A7 SPB 45 2.0 QUATTRO S-TRONIC 245CV	HYBRID	0,8852	3.319,50	3.983,40	6.639,00	7.966,80
AUDI	A7 SPB 45 2.0 S-TRONIC 245CV	HYBRID	0,8608	3.228,00	3.873,60	6.456,00	7.747,20
AUDI	A7 SPB 55 3.0 340CV	HYBRID	0,9772	3.664,50	4.397,40	7.329,00	8.794,80
AUDI	A8 2.0 TFSI 245CV TIPTRONIC	HYBRID	1,0045	3.766,88	4.520,25	7.533,75	9.040,50
AUDI	Q5 2.0 TFSI 245CV	HYBRID QUATTRO TIPTRONIC	0,8085	3.031,72	3.638,07	6.063,44	7.276,13
AUDI	Q5 45 2.0 TFSI QUATTRO S-TRONIC	245CV HYBRID	0,7962	2.985,77	3.582,93	5.971,55	7.165,85
AUDI	SQ8 4.0 TFSI QUATTRO TIPTRONIC	507CV HYBRID	1,3723	5.146,05	6.175,26	10.292,10	12.350,52
BMW	3 ACTIVE HYBRID 3.0	340CV	0,8256	3.096,00	3.715,20	6.192,00	7.430,40
BMW	5 ACTIVE HYBRID 3.0	340CV	0,8764	3.286,50	3.943,80	6.573,00	7.887,60
BMW	7 ACTIVE HYBRID	4.4 465CV	1,4164	5.311,50	6.373,80	10.623,00	12.747,60
BMW	7 ACTIVE HYBRID 3.0	320CV	1,1491	4.309,13	5.170,95	8.618,25	10.341,90
BMW	X6 ACTIVE HYBRID	4.4 485CV	1,3332	4.999,42	5.999,30	9.998,84	11.998,60
CHEVROLET	VOLT 1.4	IBRIDA	0,5492	2.059,50	2.471,40	4.119,00	4.942,80
FORD	KUGA 2.5 190CV 4WD	IBRIDO-BENZINA	0,5774	2.165,23	2.598,28	4.330,46	5.196,56
HONDA	CR-Z 1.5 I-VECTEC 124CV	IBRIDA	0,5061	1.897,88	2.277,45	3.795,75	4.554,90
HONDA	INSIGHT 1.3 98CV	IBRIDA	0,4958	1.859,25	2.231,10	3.718,50	4.462,20
HONDA	JAZZ 1.3 98CV	HYBRID	0,4438	1.664,25	1.997,10	3.328,50	3.994,20
HYUNDAI	IONIQ 1.6 140CV	HYBRID	0,4340	1.627,50	1.953,00	3.255,00	3.906,00
INFINITI	M35H	3.5 364CV	0,9425	3.534,38	4.241,25	7.068,75	8.482,50
INFINITI	Q50 3.5	364CV	0,8933	3.349,88	4.019,85	6.699,75	8.039,70
INFINITI	Q50 3.5 HYBRID	364CV	0,8256	3.096,00	3.715,20	6.192,00	7.430,40
INFINITI	Q70 3.5	364CV	0,9328	3.498,00	4.197,60	6.996,00	8.395,20
KIA	NIRO 1.6 GDI 140CV	HYBRID	0,4849	1.818,33	2.181,99	3.636,65	4.363,98
KIA	NIRO 1.6 GDI DCT HEV 140CV	HYBRID	0,4645	1.741,79	2.090,14	3.483,57	4.180,28
LAND ROVER	DEFENDER 110 3.0 MHEV	400CV	0,9918	3.719,39	4.463,27	7.438,79	8.926,54
LAND ROVER	DEFENDER 90 3.0 MHEV	400CV	0,9502	3.563,29	4.275,95	7.126,58	8.551,89
LEXUS	CT 200H	136CV	0,5234	1.962,75	2.355,30	3.925,50	4.710,60
LEXUS	CT 200H 136CV	ND	0,5151	1.931,63	2.317,95	3.863,25	4.635,90
LEXUS	GS 300H	223CV	0,7165	2.686,88	3.224,25	5.373,75	6.448,50
LEXUS	GS 450H 3.5	345CV	0,9655	3.620,63	4.344,75	7.241,25	8.689,50
LEXUS	IS 300H	223CV	0,6481	2.430,38	2.916,45	4.860,75	5.832,90
LEXUS	IS 300H 223CV	ND	0,6300	2.362,50	2.835,00	4.725,00	5.670,00
LEXUS	LS 600H 445CV	ND	1,3010	4.878,75	5.854,50	9.757,50	11.709,00
LEXUS	LS 600H 5.0	445CV	1,3700	5.137,50	6.165,00	10.275,00	12.330,00
LEXUS	NX HYBRID 2.5	197CV	0,6596	2.473,64	2.968,37	4.947,29	5.936,74
LEXUS	NX HYBRID 2.5 197CV	4WD	0,7271	2.726,44	3.271,73	5.452,88	6.543,45
LEXUS	RC 300H	2.5 223 CV	0,7168	2.688,00	3.225,60	5.376,00	6.451,20
LEXUS	RX 450H FWD 3.5	299CV	0,8734	3.275,33	3.930,39	6.550,65	7.860,78
LEXUS	RX 450H 3.5	299CV	0,8996	3.373,41	4.048,09	6.746,81	8.096,18
LEXUS	RX HYBRID 3.5	300CV	0,8641	3.240,41	3.888,50	6.480,83	7.776,99
LEXUS	UX HYBRID 2.0	177CV	0,6050	2.268,84	2.722,61	4.537,69	5.445,23



FRINGE BENEFIT 2022  
AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
LEXUS	UX HYBRID 2.0 4WD	177CV	0,6184	2.318,94	2.782,73	4.637,89	5.565,47
MAZDA	3 2019	2.0 SKYACTIV 179CV	0,5203	1.951,13	2.341,35	3.902,25	4.682,70
MAZDA	CX-30 2.0 120CV	4WD HYBRID	0,5403	2.026,07	2.431,28	4.052,13	4.862,56
MAZDA	CX-30 2.0 180CV	2WD HYBRID	0,5264	1.973,88	2.368,66	3.947,77	4.737,32
MAZDA	CX-30 2.0 180CV	4WD HYBRID	0,5613	2.105,01	2.526,01	4.210,01	5.052,02
MERCEDES	C200 AUTO EQ 1.5	197CV IBRIDO BENZINA	0,7134	2.675,25	3.210,30	5.350,50	6.420,60
MERCEDES	C200 SW AUTO EQ 1.5	197CV IBRIDO BENZINA	0,7287	2.732,63	3.279,15	5.465,25	6.558,30
MERCEDES	CLS 450 3.0 367CV	HYBRID	1,0186	3.819,75	4.583,70	7.639,50	9.167,40
MERCEDES	CLS 450 3.0 4MATIC AMG	435CV IBRIDO BENZINA	1,2817	4.806,38	5.767,65	9.612,75	11.535,30
MERCEDES	E200 SW EQ-BOOST 2.0	210CV IBRIDO BENZINA	0,7882	2.955,75	3.546,90	5.911,50	7.093,80
MERCEDES	E350 EQ-BOOST 2.0	313CV CABRIO IBRIDO BENZINA	0,9275	3.478,13	4.173,75	6.956,25	8.347,50
MERCEDES	E350 EQ-BOOST 2.0	313CV COUPÉ IBRIDO BENZINA	0,8845	3.316,88	3.980,25	6.633,75	7.960,50
MERCEDES	E350 EQ-BOOST 2.0	313CV IBRIDO BENZINA	0,8778	3.291,75	3.950,10	6.583,50	7.900,20
MERCEDES	E450 EQ-BOOST 3.0 4MATIC	457CV IBRIDO-BENZINA	0,9801	3.675,38	4.410,45	7.350,75	8.820,90
MERCEDES	GLC 200 2.0 4MATIC EQ-BOOST	197CV	0,7581	2.842,90	3.411,48	5.685,80	6.822,95
MERCEDES	GLC 300 2.0 4MATIC EQ-BOOST	350CV	0,8493	3.184,70	3.821,63	6.369,39	7.643,27
MERCEDES	GLS 580 4.0 4MATIC EQ-BOOST	490CV	1,3904	5.213,87	6.256,64	10.427,74	12.513,29
MERCEDES	S 400 3.5 306CV	HYBRID	1,1442	4.290,75	5.148,90	8.581,50	10.297,80
MERCEDES	S 400 3.5 V6 333CV	HYBRID	1,1435	4.288,13	5.145,75	8.576,25	10.291,50
MERCEDES	S 400 HYBRID	299CV	1,2397	4.648,88	5.578,65	9.297,75	11.157,30
MERCEDES	S450 3.0 4MATIC EQ BOOST	389CV IBRIDO BENZINA	1,2602	4.725,75	5.670,90	9.451,50	11.341,80
MERCEDES	S450 3.0 EQ-BOOST 4MATIC	367CV IBRIDO BENZINA	1,3085	4.906,88	5.888,25	9.813,75	11.776,50
MERCEDES	S500 3.0 EQ BOOST	457CV IBRIDO BENZINA	1,3515	5.068,13	6.081,75	10.136,25	12.163,50
MERCEDES	S500 3.0 EQ-BOOST 4MATIC	435CV IBRIDO BENZINA	1,3798	5.174,25	6.209,10	10.348,50	12.418,20
PORSCHE	CAYENNE 3.0 S E-HYBRID	416CV	1,0812	4.054,52	4.865,43	8.109,05	9.730,85
PORSCHE	CAYENNE S HYBRID 3.0	380CV	1,1071	4.151,51	4.981,81	8.303,01	9.963,61
PORSCHE	PANAMERA 3.0 380CV	S HYBRID	1,3064	4.899,00	5.878,80	9.798,00	11.751,60
PORSCHE	PANAMERA S E-HYBRID 3.0	416CV	1,3009	4.878,38	5.854,05	9.756,75	11.708,10
SUZUKI	BALENO 1.2 SHVS DUALJET	90CV	0,4395	1.648,13	1.977,75	3.296,25	3.955,50
SUZUKI	BALENO 2019	1.2 90CV HYBRID	0,4086	1.532,25	1.838,70	3.064,50	3.677,40
SUZUKI	IGNIS 1.2 90CV	HYBRID	0,3762	1.410,75	1.692,90	2.821,50	3.385,80
SUZUKI	IGNIS 1.2 90CV 4X4	HYBRID	0,4057	1.521,38	1.825,65	3.042,75	3.651,30
SUZUKI	IGNIS 1.2 93CV	HYBRID	0,3997	1.498,88	1.798,65	2.997,75	3.597,30
SUZUKI	SWIFT 1.0 BOOSTERJET 110CV	HYBRID	0,3975	1.490,63	1.788,75	2.981,25	3.577,50
TOYOTA	AURIS 1.8 136CV	HYBRID	0,4582	1.718,25	2.061,90	3.436,50	4.123,80
TOYOTA	AURIS 1.8 HSD	IBRIDA	0,4810	1.803,75	2.164,50	3.607,50	4.329,00
TOYOTA	AURIS 1.8 HYBRID	MY2013	0,4730	1.773,75	2.128,50	3.547,50	4.257,00
TOYOTA	AURIS TS 1.8 136CV	HYBRID SW	0,4595	1.723,13	2.067,75	3.446,25	4.135,50
TOYOTA	AURIS TS 1.8 HYBRID	136CV SW	0,4813	1.804,88	2.165,85	3.609,75	4.331,70
TOYOTA	C-HR HYBRID 1.8	122CV	0,4815	1.805,62	2.166,75	3.611,24	4.333,49
TOYOTA	PRIUS 1.8	136CV IBRIDA	0,5061	1.897,88	2.277,45	3.795,75	4.554,90
TOYOTA	RAV4 HYBRID 2.5	197CV 2WD	0,5763	2.161,14	2.593,37	4.322,29	5.186,75
TOYOTA	RAV4 HYBRID 2.5	197CV 4WD	0,6028	2.260,54	2.712,65	4.521,08	5.425,29
TOYOTA	YARIS 1.5 100CV	HYBRID	0,4137	1.551,38	1.861,65	3.102,75	3.723,30
TOYOTA	YARIS 1.5 HSD	HYBRID	0,4087	1.532,63	1.839,15	3.065,25	3.678,30
VOLKSWAGEN	TOUAREG 3.0 V6 TSI 380CV	HYBRID	1,0437	3.913,99	4.696,79	7.827,98	9.393,57
VOLVO	XC60 2019 B5 GEARTRONIC 2.0	265CV IBRIDO BENZINA	0,7732	2.899,57	3.479,48	5.799,14	6.958,96
VOLVO	XC60 2019 B5 GEARTRONIC 2.0 AWD	265CV IBRIDO BENZINA	0,7922	2.970,67	3.564,81	5.941,34	7.129,61
VOLVO	XC60 2019 B6 GEARTRONIC 2.0 AWD	313CV IBRIDO BENZINA	0,8612	3.229,61	3.875,54	6.459,23	7.751,07
VOLVO	XC90 B5 2.0 AWD 265CV	IBRIDO-BENZINA	0,8896	3.336,04	4.003,25	6.672,08	8.006,50
VOLVO	XC90 B6 2.0 AWD 315CV	IBRIDO-BENZINA	0,9459	3.547,31	4.256,77	7.094,62	8.513,54
<b>MILD HYBRID - FULL HYBRID GASOLIO</b>							
AUDI	A6 45 3.0 TDI QUATTRO TIPTR 231CV	HYBRID	0,7218	2.706,75	3.248,10	5.413,50	6.496,20
AUDI	A6 ALLROAD 45 3.0 TDI QUATTRO TIPTR 230CV	HYBRID	0,7746	2.904,75	3.485,70	5.809,50	6.971,40
AUDI	A6 ALLROAD 55 3.0 TDI QUATTRO TIPTR 350CV	HYBRID	0,8401	3.150,38	3.780,45	6.300,75	7.560,90
AUDI	A6 AVANT 45 3.0 TDI QUATTRO TIPTR 231CV	HYBRID	0,7284	2.731,50	3.277,80	5.463,00	6.555,60
AUDI	A7 SPB 50 3.0 TDI 286CV	HYBRID	0,8259	3.097,13	3.716,55	6.194,25	7.433,10
AUDI	A8 60 4.0 TDI QUATTRO TIPTR 435CV	HYBRID	1,1090	4.158,75	4.990,50	8.317,50	9.981,00
AUDI	Q5 3.0 2.0 TDI S-TRONIC	136CV HYBRID	0,5680	2.130,07	2.556,08	4.260,14	5.112,17
AUDI	Q7 45 3.0 TDI QUATTRO TRIP	230CV HYBRID	0,7564	2.836,36	3.403,63	5.672,72	6.807,26
AUDI	S4 3.0 TDI QUATTRO TIPTR 350CV	HYBRID	0,8112	3.042,00	3.650,40	6.084,00	7.300,80
AUDI	S4 AVANT 3.0 TDI QUATTRO TIPTR 350CV	HYBRID	0,8208	3.078,00	3.693,60	6.156,00	7.387,20
AUDI	S5 3.0 TDI QUATTRO TIPTR 350CV	COUPÉ HYBRID	0,8382	3.143,25	3.771,90	6.286,50	7.543,80
AUDI	S5 SPB 3.0 TDI QUATTRO TIPTR 350CV	HYBRID	0,8382	3.143,25	3.771,90	6.286,50	7.543,80
AUDI	S6 3.0 TDI QUATTRO TIPTR 350CV	HYBRID	0,8664	3.249,00	3.898,80	6.498,00	7.797,60
AUDI	S7 SPB 3.0 TDI QUATTRO TIPTR 350CV	HYBRID	0,9514	3.567,75	4.281,30	7.135,50	8.562,60
AUDI	SQ5 3.0 TDI	350CV HYBRID	0,8371	3.139,30	3.767,16	6.278,60	7.534,31
AUDI	SQ8 4.0 TDI QUATTRO TIPTR	435CV HYBRID	1,0672	4.002,09	4.802,51	8.004,18	9.605,02
BMW	620D XDRIVE GRAN TURISMO 2.0 190CV	IBRIDO-GASOLIO	0,7220	2.707,50	3.249,00	5.415,00	6.498,00





FRINGE BENEFIT 2022  
 AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
DS	D55 2.0 200CV	HYBRID4	0,5401	2.025,38	2.430,45	4.050,75	4.860,90
DS	D55 2.0 200CV	IBRIDO GASOLIO	0,5414	2.030,25	2.436,30	4.060,50	4.872,60
HYUNDAI	TUCSON 2.0 CRDI 48V 4WD	201CV	0,5937	2.226,55	2.671,86	4.453,10	5.343,72
HYUNDAI	TUCSON 2020 1.6 CRDI	123CV HYBRID	0,4842	1.815,90	2.179,09	3.631,81	4.358,17
HYUNDAI	TUCSON 2020 1.6 CRDI	144CV HYBRID	0,4944	1.853,89	2.224,67	3.707,78	4.449,33
KIA	SPORTAGE 1.6 CRDI 115CV	IBRIDO GASOLIO	0,4449	1.668,22	2.001,87	3.336,45	4.003,74
KIA	SPORTAGE 2.0 CRDI 185CV AWD	IBRIDO GASOLIO	0,5728	2.147,97	2.577,57	4.295,95	5.155,13
LAND ROVER	DISCOVERY SPORT 2019 2.0 I4-L	150CV	0,5883	2.206,25	2.647,50	4.412,51	5.295,01
LAND ROVER	DISCOVERY SPORT 2019 2.0 SD4	240CV	0,6518	2.444,22	2.933,06	4.888,44	5.866,12
LAND ROVER	DISCOVERY SPORT 2019 2.0 TD4	180CV	0,6083	2.281,31	2.737,57	4.562,62	5.475,15
LAND ROVER	RANGE ROVER 3.0 SDV6 340CV	HYBRID	1,1703	4.388,78	5.266,54	8.777,56	10.533,07
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4	150CV AWD	0,6097	2.286,55	2.743,86	4.573,09	5.487,71
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4	180CV AWD	0,6247	2.342,52	2.811,03	4.685,05	5.622,06
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4	240CV AWD	0,6572	2.464,52	2.957,42	4.929,04	5.914,84
LAND ROVER	RANGE ROVER SPORT 3.0 SDV6 340CV	HYBRID	0,9299	3.487,10	4.184,52	6.974,21	8.369,05
MERCEDES	C 300 BLUETEC 2.2 231CV	HYBRID	0,6237	2.338,88	2.806,65	4.677,75	5.613,30
MERCEDES	C 300 BLUETEC 2.2 231CV	SW HYBRID	0,6363	2.386,13	2.863,35	4.772,25	5.726,70
MERCEDES	E 300 BLUETEC 2.2 231CV	HYBRID	0,6441	2.415,38	2.898,45	4.830,75	5.796,90
MERCEDES	E 300D COUPÉ EQ-BOOST 4MATIC 2.0	286CV IBRIDO-GASOLIO	0,7490	2.808,75	3.370,50	5.617,50	6.741,00
MERCEDES	E 300D EQ-BOOST 4MATIC 2.0	286CV IBRIDO-GASOLIO	0,7343	2.753,63	3.304,35	5.507,25	6.608,70
MERCEDES	S 300 BLUETEC 2.2 231CV	HYBRID	0,8871	3.326,63	3.991,95	6.653,25	7.983,90
PEUGEOT	3008 2.0 200CV	HYBRID4 90GR	0,4946	1.854,91	2.225,89	3.709,82	4.451,78
PEUGEOT	3008 HYBRID 4 85GR 2.0	200CV	0,5248	1.967,93	2.361,51	3.935,85	4.723,02
PEUGEOT	3008 HYBRID 4 2.0	200CV	0,5557	2.083,85	2.500,62	4.167,70	5.001,24
PEUGEOT	508 2.0 RXH 200CV	HYBRID4	0,5696	2.136,00	2.563,20	4.272,00	5.126,40
PEUGEOT	508 HYBRID4 2.0	200 CV	0,5579	2.092,13	2.510,55	4.184,25	5.021,10
PEUGEOT	508 RXH 2.0 HYBRID SW	200CV	0,5979	2.242,13	2.690,55	4.484,25	5.381,10
RENAULT	GRAND SCENIC 15DCI 110CV	HYBRID ASS	0,4494	1.685,25	2.022,30	3.370,50	4.044,60
VOLVO	XC60 2019 B4 AWD GEARTRONIC	2.0 210CV IBRIDO GASOLIO	0,6583	2.468,63	2.962,35	4.937,25	5.924,70
VOLVO	XC60 2019 B5 AWD GEARTRONIC	2.0 250CV IBRIDO GASOLIO	0,6862	2.573,25	3.087,90	5.146,50	6.175,80
VOLVO	XC60 B4 2.0 AWD 211CV	IBRIDO GASOLIO	0,6560	2.460,00	2.952,00	4.920,00	5.904,00
VOLVO	XC60 B5 2.0 AWD 250CV	IBRIDO GASOLIO	0,6828	2.560,50	3.072,60	5.121,00	6.145,20
VOLVO	XC90 B5 2.0 AWD 250CV	IBRIDO GASOLIO	0,7686	2.882,25	3.458,70	5.764,50	6.917,40



FRINGE BENEFIT 2022  
AUTOVEICOLI ELETTRICI E IBRIDI PLUG-IN FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
<b>ELETTRICO</b>							
BMW	i3	170CV	0,3820	1.432,46	1.718,96	2.864,93	3.437,91
CITROEN	C ZERO	67CV	0,3351	1.256,46	1.507,75	2.512,91	3.015,50
CITROEN	C ZERO	ELETTRICA	0,3209	1.203,30	1.443,96	2.406,60	2.887,92
FORD	FOCUS ELECTRIC	145CV	0,4017	1.506,49	1.807,79	3.012,98	3.615,57
FORD	MUSTANG MACH-E 258CV	ELETTRICA	0,4983	1.868,63	2.242,35	3.737,25	4.484,70
HYUNDAI	IONIQ	ELECTRIC	0,3922	1.470,66	1.764,79	2.941,31	3.529,58
MERCEDES	B	ELETTRICA	0,4306	1.614,77	1.937,72	3.229,54	3.875,45
MITSUBISHI	i MIEV	64CV	0,3604	1.351,35	1.621,62	2.702,70	3.243,24
NISSAN	LEAF	109CV	0,3093	1.159,99	1.391,99	2.319,98	2.783,97
PEUGEOT	ION ELETTRICA	67 CV	0,3290	1.233,62	1.480,34	2.467,24	2.960,69
RENAULT	FLUENCE	95CV	0,3376	1.265,91	1.519,09	2.531,81	3.038,18
RENAULT	ZOE	88CV	0,2944	1.104,08	1.324,89	2.208,15	2.649,78
RENAULT	ZOE Q90	88CV	0,3176	1.191,09	1.429,31	2.382,19	2.858,63
RENAULT	ZOE R90	92CV	0,3133	1.174,95	1.409,94	2.349,90	2.819,88
SEAT	MI 61KW	ELETTRICA	0,2996	1.123,37	1.348,04	2.246,74	2.696,09
SKODA	CITIGO-E IV 61KW	ELETTRICA	0,2859	1.072,18	1.286,62	2.144,36	2.573,24
TESLA	MODEL 3 LONG RANGE PERFORMANCE AWD	75KW	0,5941	2.227,75	2.673,31	4.455,51	5.346,61
TESLA	MODEL 3 LONG RANGE AWD	75KW	0,5513	2.067,56	2.481,07	4.135,12	4.962,14
TESLA	MODEL S 100 D	100KW	0,9195	3.448,09	4.137,71	6.896,18	8.275,42
TESLA	MODEL S 60	MOD 2016	0,6935	2.600,47	3.120,56	5.200,93	6.241,12
TESLA	MODEL S 60 D	MOD 2016	0,7391	2.771,61	3.325,94	5.543,23	6.651,87
TESLA	MODEL S 60 KWH	306 CV	0,6415	2.405,80	2.886,96	4.811,59	5.773,91
TESLA	MODEL S 70 D	332CV	0,6957	2.608,98	3.130,78	5.217,97	6.261,56
TESLA	MODEL S 75	320CV	0,6643	2.490,96	2.989,16	4.981,93	5.978,32
TESLA	MODEL S 75	MOD 2016	0,7573	2.839,75	3.407,70	5.679,50	6.815,40
TESLA	MODEL S 75 D	MOD 2016	0,7850	2.943,57	3.532,29	5.887,15	7.064,57
TESLA	MODEL S 85	378CV	0,7323	2.746,06	3.295,28	5.492,13	6.590,55
TESLA	MODEL S 85 D	422CV	0,7638	2.864,08	3.436,90	5.728,16	6.873,80
TESLA	MODEL S 90 D	MOD 2016	0,8652	3.244,50	3.893,40	6.489,00	7.786,80
TESLA	MODEL S P 100 D	100KW	0,9210	3.453,77	4.144,52	6.907,54	8.289,05
TESLA	MODEL S P85 D	762CV	0,9000	3.375,09	4.050,11	6.750,18	8.100,22
TESLA	MODEL S P90 D	MOD 2016	1,0162	3.810,67	4.572,80	7.621,33	9.145,60
TESLA	MODEL S PERFORMANCE	100KW AWD	0,8591	3.221,79	3.866,15	6.443,58	7.732,29
TESLA	MODEL X 100 D	100KW	0,9762	3.660,61	4.392,73	7.321,21	8.785,46
TESLA	MODEL X 75 D	75KW	0,8320	3.119,99	3.743,99	6.239,98	7.487,98
TESLA	MODEL X 90 D	MOD 2017	0,9303	3.488,65	4.186,38	6.977,30	8.372,76
TESLA	MODEL X P 100 D	MOD 2017	1,1408	4.277,87	5.133,45	8.555,75	10.266,90
TESLA	MODEL X P90 D	MOD 2017	1,0774	4.040,21	4.848,26	8.080,43	9.696,51
TESLA	MODEL X PERFORMANCE	100KW AWD	0,9065	3.399,42	4.079,31	6.798,85	8.158,62
VOLKSWAGEN	E GOLF	116CV	0,3996	1.498,61	1.798,34	2.997,23	3.596,67
VOLKSWAGEN	E GOLF	136CV ELETTRICA	0,3005	1.126,91	1.352,30	2.253,83	2.704,59
VOLKSWAGEN	E-UP!	37KW	0,2879	1.079,66	1.295,60	2.159,33	2.591,19
VOLKSWAGEN	E-UP!	82CV	0,3237	1.213,93	1.456,72	2.427,86	2.913,44
<b>PLUG-IN BENZINA</b>							
AUDI	A3 SPB 1.4 TFSI	E-TRON	0,5478	2.054,25	2.465,10	4.108,50	4.930,20
AUDI	A3 SPB 1.4 TFSI E-TRONIC	PLUG IN	0,5595	2.098,13	2.517,75	4.196,25	5.035,50
AUDI	A3 SPB 40 E-TRON S TRONIC 1.4 252CV	PLUG-IN BENZINA	0,5371	2.014,13	2.416,95	4.028,25	4.833,90
BMW	225 XE 1.5 ACTIVE TOURER	100KW PLUG-IN	0,5508	2.065,50	2.478,60	4.131,00	4.957,20
BMW	330E 2.0 IBRIDA	185KW PLUG-IN	0,5984	2.244,00	2.692,80	4.488,00	5.385,60
BMW	740E 2.0 IBRIDA	190KW PLUG-IN	0,9763	3.661,13	4.393,35	7.322,25	8.786,70
BMW	i3 IBRIDA	75KW PLUG-IN	0,5324	1.996,50	2.395,80	3.993,00	4.791,60
BMW	i8 1.5 IBRIDA	170KW PLUG-IN	1,3915	5.218,13	6.261,75	10.436,25	12.523,50
BMW	i8 1.5 IBRIDA 170KW	PLUG-IN	1,4877	5.578,88	6.694,65	11.157,75	13.389,30
BMW	X5 XDRIVE 40E 2.0	180KW PLUG-IN	0,8047	3.017,63	3.621,15	6.035,25	7.242,30
HYUNDAI	IONIQ 1.6 140CV	PLUG IN	0,4783	1.793,63	2.152,35	3.587,25	4.304,70
JEEP	COMPASS 1.3 T4 PHEV 240CV 4XE	PLUG-IN BENZINA	0,5687	2.132,63	2.559,15	4.265,25	5.118,30
KIA	OPTIMA 2.0 GDI 205CV	PLUG-IN	0,5799	2.174,63	2.609,55	4.349,25	5.219,10
KIA	OPTIMA SW 2.0 GDI 205CV	IBRIDO PLUG IN	0,5964	2.236,50	2.683,80	4.473,00	5.367,60
LAND ROVER	RANGE ROVER 2.0 SI4 PHEV	404CV	1,2010	4.503,75	5.404,50	9.007,50	10.809,00
MERCEDES	A 250E 1.3 AUT EQ POWER	218CV PLUG-IN BENZINA	0,5849	2.193,38	2.632,05	4.386,75	5.264,10
MERCEDES	B 250 1.3 AUT EQ POWER	218CV PLUG-IN BENZINA	0,5734	2.150,25	2.580,30	4.300,50	5.160,60
MERCEDES	C 300E 4MATIC AUTO EQ-BOOST 2.0	321CV PLUG IN	0,6876	2.578,50	3.094,20	5.157,00	6.188,40
MERCEDES	C 300E AUTO EQ-BOOST 2.0	321CV PLUG-IN	0,6686	2.507,25	3.008,70	5.014,50	6.017,40



FRINGE BENEFIT 2022  
AUTOVEICOLI ELETTRICI E IBRIDI PLUG-IN FUORI PRODUZIONE

MARCA	MODELLO	SERIE	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)
MERCEDES	C 350E SW AUT	240KW PLUG-IN	0,6683	2.506,13	3.007,35	5.012,25	6.014,70
MERCEDES	CLA 250 AUT 1.3 218CV EQ-POWER	PLUG-IN BENZINA	0,6438	2.414,25	2.897,10	4.828,50	5.794,20
MERCEDES	E 300 E 2.0 AUTO EQ POWER	235KW PLUG-IN BENZINA	0,7762	2.910,75	3.492,90	5.821,50	6.985,80
MERCEDES	E 300 E SW 2.0 AUTO EQ POWER	235KW PLUG IN-BENZINA	0,7960	2.985,00	3.582,00	5.970,00	7.164,00
MERCEDES	GLA 250 AUT EQ-POWER	218CV PLUG-IN BENZINA	0,6484	2.431,50	2.917,80	4.863,00	5.835,60
MERCEDES	GLC 300E 4MATIC EQ-POWER	155KW PLUG-IN BENZINA	0,7376	2.766,00	3.319,20	5.532,00	6.638,40
MERCEDES	GLC 300E 4MATIC EQ-POWER COUPÉ	155KW PLUG-IN BENZINA	0,7694	2.885,25	3.462,30	5.770,50	6.924,60
MERCEDES	GLC 350E 4MATIC 2.0	240KW PLUG-IN	0,7077	2.653,88	3.184,65	5.307,75	6.369,30
MERCEDES	GLE 500E 4MATIC 3.0	245KW PLUG-IN	0,9344	3.504,00	4.204,80	7.008,00	8.409,60
MERCEDES	S 500 3.0 V6	330KW PLUG-IN	1,1360	4.260,00	5.112,00	8.520,00	10.224,00
MERCEDES	S 560E 3.0 EQ POWER	360KW PLUG-IN BENZINA	1,2034	4.512,75	5.415,30	9.025,50	10.830,60
MITSUBISHI	OUTLANDER 2.0 HYBRID	89KW PLUG-IN	0,5930	2.223,75	2.668,50	4.447,50	5.337,00
OPEL	AMPERA	E-REV 150 CV	0,5692	2.134,50	2.561,40	4.269,00	5.122,80
PORSCHE	PANAMERA 2.9 4 E-HYBRID	462CV	1,2027	4.510,13	5.412,15	9.020,25	10.824,30
PORSCHE	PANAMERA 4.0 TURBO S E-HYBRID	680CV	1,7209	6.453,38	7.744,05	12.906,75	15.488,10
VOLKSWAGEN	GOLF GTE 1.4 TSI	110KW PLUG-IN	0,5478	2.054,25	2.465,10	4.100,25	4.930,20
VOLKSWAGEN	PASSAT 2019 1.4 GTE 1.4	115KW	0,6784	2.544,00	3.052,80	5.088,00	6.105,60
VOLKSWAGEN	PASSAT GTE 1.4 TSI	160KW PLUG-IN	0,6434	2.412,75	2.895,30	4.825,50	5.790,60
VOLVO	S60 2019 T8 TWIN ENGINE	2.0 392CV PLUG-IN	0,7279	2.729,63	3.275,55	5.459,25	6.551,10
VOLVO	S60 2019 T8 TWIN ENGINE	2.0 405CV PLUG-IN	0,7799	2.924,63	3.509,55	5.849,25	7.019,10
VOLVO	S90 T8 TWIN ENGINE GEARTRONIC	2.0 390CV AWD PLUG-IN	0,8295	3.110,63	3.732,75	6.221,25	7.465,50
VOLVO	V60 T6 TWIN ENGINE AWD 2.0	340CV PLUG-IN	0,6868	2.575,50	3.090,60	5.151,00	6.181,20
VOLVO	V60 T8 TWIN ENGINE AWD 2.0	392CV PLUG-IN	0,7135	2.675,63	3.210,75	5.351,25	6.421,50
VOLVO	V60 T8 TWIN ENGINE AWD 2.0	405CV PLUG-IN	0,8030	3.011,25	3.613,50	6.022,50	7.227,00
VOLVO	V90 T8 TWIN ENGINE GEARTRONIC	2.0 390CV AWD PLUG-IN	0,8494	3.185,25	3.822,30	6.370,50	7.644,60
VOLVO	XC40 2019 T5 TWIN ENGINE GEARTRONIC	1.5 260CV 132KW	0,5739	2.152,13	2.582,55	4.304,25	5.165,10
VOLVO	XC60 2019 T8 TWIN ENGINE GEARTRONIC	2.0 392CV 223KW	0,7782	2.918,25	3.501,90	5.836,50	7.003,80
VOLVO	XC60 2019 T8 TWIN ENGINE GEARTRONIC	2.0 405CV 233KW	0,8808	3.303,00	3.963,60	6.606,00	7.927,20
VOLVO	XC60 T8 TWIN ENGINE 2.0	408CV	0,7826	2.934,75	3.521,70	5.869,50	7.043,40
VOLVO	XC90 T8 TWIN ENGINE 2.0	392CV	0,8566	3.212,25	3.854,70	6.424,50	7.709,40
VOLVO	XC90 T8 TWIN ENGINE 2.0	400CV	0,8666	3.249,75	3.899,70	6.499,50	7.799,40
<b>PLUG-IN GASOLIO</b>							
AUDI	Q7 E-TRON 3.0 TDI QUATTRO	128CV	0,8257	3.096,38	3.715,65	6.192,75	7.431,30
MERCEDES	C 300 DE 2.0 AUTO EQ-POWER	225KW PLUG-IN GASOLIO	0,5884	2.206,50	2.647,80	4.413,00	5.295,60
MERCEDES	E 300 DE 2.0 AUTO EQ-POWER	225KW PLUG-IN GASOLIO	0,7013	2.629,88	3.155,85	5.259,75	6.311,70
MERCEDES	E 300 DE 4MATIC 2.0 AUTO EQ-POWER	225KW PLUG-IN GASOLIO	0,7010	2.628,75	3.154,50	5.257,50	6.309,00
MERCEDES	GLC 300DE 4MATIC EQ-POWER	143KW PLUG-IN GASOLIO	0,6456	2.421,00	2.905,20	4.842,00	5.810,40
VOLVO	V60 2.4 D6 TWIN ENGINE	158KW PLUG-IN	0,6248	2.343,00	2.811,60	4.686,00	5.623,20
VOLVO	V60 PLUG-IN HYBRID	215 CV	0,6679	2.504,63	3.005,55	5.009,25	6.011,10



FRINGE BENEFIT 2022  
MOTOVEICOLI

MARCA	MODELLO	SERIE	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)
<b>CICLOMOTORI</b>							
APRILIA	SCARABEO	50 4T	0,1678	629,36	755,24	1.258,73	1.510,47
APRILIA	SPORT CITY	50 4T	0,1586	594,88	713,86	1.189,76	1.427,72
ASKOLL	ES 1	1,5 KW	0,1017	381,40	457,68	762,80	915,35
E-FLASH	LIGHT	2,4 KWH	0,1309	490,74	588,88	981,47	1.177,77
KYMCO	LIKE 50	T4	0,1847	692,68	831,21	1.385,36	1.662,43
MALAGUTI	CIACK 50	MOD.2008	0,1629	610,96	733,15	1.221,92	1.466,31
PIAGGIO	APE	50CC	0,2249	843,32	1.011,98	1.686,64	2.023,97
PIAGGIO	LIBERTY	4T 50	0,1602	600,75	720,90	1.201,50	1.441,80
PIAGGIO	VESPA	ET4 50	0,1696	636,03	763,24	1.272,07	1.526,48
PIAGGIO	ZIP	50 4T	0,1466	549,65	659,58	1.099,31	1.319,17
SYM	SYMPHONY	50 4T	0,1411	529,02	634,82	1.058,03	1.269,64
YAMAHA	NEOS	50 4T	0,1532	574,64	689,56	1.149,27	1.379,12
<b>MICROCAR</b>							
AIXAM	A.721	400CC	0,3624	1.359,00	1.630,80	2.718,01	3.261,61
AIXAM	COUPE GTI	400	0,4758	1.784,17	2.141,00	3.568,34	4.282,01
CASALINI	M14 2.0	635CC	0,4911	1.841,59	2.209,91	3.683,19	4.419,83
CASALINI	YDEA	CLASSIC	0,3623	1.358,73	1.630,48	2.717,46	3.260,96
CHATENET	CH 22 00	500CC	0,3912	1.467,17	1.760,61	2.934,34	3.521,21
CHATENET	CH 26 ST	520CC	0,4866	1.824,65	2.189,58	3.649,30	4.379,16
ITALCAR	T3	505CC	0,3599	1.349,46	1.619,35	2.698,92	3.238,70
LIGIER	JS50 BLUELINE	480CC	0,4503	1.688,47	2.026,16	3.376,93	4.052,32
LIGIER	X-TOO 2	BASE	0,3689	1.383,40	1.660,08	2.766,79	3.320,15
META	POCKET	505CC	0,3765	1.411,92	1.694,30	2.823,83	3.388,60
TOWNLIFE	GINEVRA	ND	0,4266	1.599,89	1.919,87	3.199,79	3.839,75
<b>MOTOCICLI</b>							
APRILIA	ATLANTIC	500 38CV	0,2622	983,18	1.179,81	1.966,35	2.359,62
APRILIA	PEGASO 650	48CV	0,3206	1.202,10	1.442,52	2.404,20	2.885,04
APRILIA	RSV 1000 R	FACTORY	0,4556	1.708,44	2.050,13	3.416,89	4.100,27
APRILIA	SCARABEO 100	4T	0,1844	691,53	829,84	1.383,06	1.659,67
APRILIA	SCARABEO 125	15CV	0,1636	613,31	735,98	1.226,63	1.471,95
APRILIA	SCARABEO 200 IE	19CV	0,1664	623,84	748,61	1.247,68	1.497,21
APRILIA	SL SHIVER 750	ABS	0,3382	1.268,32	1.521,98	2.536,64	3.043,96
APRILIA	SPORTCITY 250	22CV	0,1990	746,41	895,69	1.492,82	1.791,38
APRILIA	SPORTCITY 4T	200	0,1813	679,77	815,72	1.359,53	1.631,44
APRILIA	TUONO	1000 R	0,4197	1.573,86	1.888,64	3.147,73	3.777,27
BENELLI	LEONCINO 500	TRIAL	0,2702	1.013,15	1.215,78	2.026,31	2.431,57
BENELLI	TRK 502	X	0,2653	994,79	1.193,75	1.989,59	2.387,50
BMW	F 800 GS	85CV	0,3546	1.329,68	1.595,61	2.659,36	3.191,23
BMW	F 800 R	87CV	0,2918	1.094,09	1.312,91	2.188,18	2.625,81
BMW	F750 GS ABS	77CV	0,3065	1.149,21	1.379,06	2.298,43	2.758,11
BMW	K 1200	GT 152CV	0,4934	1.850,07	2.220,09	3.700,15	4.440,18
BMW	K 1600 GTL	118KW	0,5834	2.187,88	2.625,46	4.375,76	5.250,92
BMW	R 1200	S	0,4045	1.516,94	1.820,33	3.033,89	3.640,66
BMW	R 1200 GS 125CV	ADVENTURE	0,4598	1.724,07	2.068,89	3.448,15	4.137,78
BMW	R 1200 R	ABS	0,3712	1.392,03	1.670,43	2.784,05	3.340,86
BMW	R 1250 GS	136 CV	0,4217	1.581,21	1.897,45	3.162,42	3.794,90
BMW	S 1000 XR	ABS	0,4097	1.536,21	1.843,45	3.072,41	3.686,90
BUELL	FIREBOLT	XB12R	0,3823	1.433,66	1.720,40	2.867,33	3.440,79
DERBI	CROSS CYTY	125	0,2062	773,40	928,08	1.546,81	1.856,17
DUCATI	1098 S	160CV	0,5223	1.958,75	2.350,50	3.917,50	4.701,00
DUCATI	696	MONSTER	0,2975	1.115,76	1.338,91	2.231,52	2.677,82
DUCATI	GT	1000	0,3584	1.344,10	1.612,92	2.688,20	3.225,84
DUCATI	HYPERMOTARD 939	DUCATI RED	0,3436	1.288,46	1.546,15	2.576,91	3.092,29
DUCATI	MULTISTRADA	950 ABS	0,3984	1.494,04	1.792,85	2.988,08	3.585,70
DUCATI	MULTISTRADA 1200	150CV	0,3991	1.496,69	1.796,02	2.993,37	3.592,04
DUCATI	MULTISTRADA 1250	158 CV	0,4905	1.839,35	2.207,21	3.678,69	4.414,43
DUCATI	PANIGALE V4 S	214 CV	0,6011	2.254,11	2.704,93	4.508,21	5.409,86
DUCATI	SCRAMBLER	1100 CC	0,3584	1.343,83	1.612,59	2.687,66	3.225,19
DUCATI	SCRAMBLER	800 CC	0,3096	1.160,84	1.393,00	2.321,67	2.786,00
GILERA	FORZA 500 LT	38CV	0,2482	930,93	1.117,12	1.861,87	2.234,24
GILERA	GP	800	0,3321	1.245,40	1.494,48	2.490,80	2.988,96
GILERA	NEXUS	500	0,2480	930,13	1.116,15	1.860,26	2.232,31
GUZZI	BREVA	1100	0,4067	1.525,01	1.830,02	3.050,03	3.660,03
GUZZI	CALIFORNIA 1400 96CV	CUSTOM	0,4493	1.684,79	2.021,75	3.369,59	4.043,50
GUZZI	NEVADA 750	MOD.2006	0,2700	1.012,36	1.214,83	2.024,72	2.429,66
GUZZI	NORGE	1200	0,4366	1.637,18	1.964,61	3.274,35	3.929,22
GUZZI	STELVIO	1200	0,4107	1.540,05	1.848,06	3.080,09	3.696,11
GUZZI	V7 III CARBON ABS	52CV	0,3227	1.210,17	1.452,20	2.420,34	2.904,41



FRINGE BENEFIT 2022  
MOTOVEICOLI

MARCA	MODELLO	SERIE	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)
HARLEY-DAVIDSON	DYNA FAT BOB 1.7	80CV	0,4303	1.613,49	1.936,19	3.226,99	3.872,39
HARLEY-DAVIDSON	SPORTSTER XL 1200C	CUSTOM 70CV	0,3391	1.271,53	1.525,84	2.543,06	3.051,68
HONDA	AFRICA TWIN	CFR 1000	0,3592	1.347,15	1.616,58	2.694,30	3.233,16
HONDA	CB 1000 R	92KW	0,3851	1.444,10	1.732,92	2.888,21	3.465,85
HONDA	CB 500F	48CV	0,2181	817,76	981,32	1.635,53	1.962,63
HONDA	CB 650 F	ABS	0,2790	1.046,37	1.255,64	2.092,73	2.511,28
HONDA	CB1000 R ABS	145CV	0,3945	1.479,19	1.775,03	2.958,38	3.550,06
HONDA	CB125	13CV	0,1920	719,90	863,87	1.439,79	1.727,75
HONDA	CB600F	HORNET	0,2982	1.118,22	1.341,86	2.236,43	2.683,72
HONDA	CBR 1000 RR	178CV	0,4076	1.528,51	1.834,21	3.057,02	3.668,43
HONDA	CBR 650F	87CV	0,2779	1.042,30	1.250,76	2.084,60	2.501,51
HONDA	CROSSRUNNER	800 CC	0,3612	1.354,38	1.625,26	2.708,76	3.250,51
HONDA	FORZA 300	26CV	0,2410	903,91	1.084,69	1.807,82	2.169,39
HONDA	GOLD WING	1800	0,6669	2.501,06	3.001,27	5.002,12	6.002,54
HONDA	HORNET 600	MOD.2009	0,3124	1.171,37	1.405,65	2.342,75	2.811,29
HONDA	INTEGRA 750 DCT	55CV	0,2654	995,19	1.194,23	1.990,39	2.388,47
HONDA	NC 750 X	55CV	0,2430	911,23	1.093,48	1.822,46	2.186,96
HONDA	PANTHEON	125	0,1684	631,41	757,69	1.262,82	1.515,38
HONDA	PANTHEON	150	0,1777	666,41	799,70	1.332,83	1.599,39
HONDA	PCX 150	13CV	0,1505	564,35	677,22	1.128,70	1.354,44
HONDA	SH	300	0,2115	792,94	951,53	1.585,88	1.903,06
HONDA	SH 125 I	ANNO 2009	0,1576	590,82	708,99	1.181,65	1.417,98
HONDA	SH 150	MOD.2007	0,1663	623,58	748,30	1.247,17	1.496,60
HONDA	SILVER WING	400	0,2428	910,46	1.092,55	1.820,92	2.185,10
HONDA	SILVER WING 600	MOD.2003	0,2821	1.057,74	1.269,29	2.115,48	2.538,58
HONDA	SW	T400	0,2513	942,39	1.130,87	1.884,79	2.261,75
HONDA	VFR	800	0,3823	1.433,60	1.720,31	2.867,19	3.440,63
HONDA	X-ADV 750	55CV ABS	0,3033	1.137,50	1.364,99	2.274,99	2.729,99
HONDA	XL 700 TRANSALP	680CC	0,3027	1.135,26	1.362,31	2.270,52	2.724,62
HUSQVARNA	701 ENDURO	75CV	0,2972	1.114,62	1.337,55	2.229,25	2.675,10
KAWASAKI	ER-6N	650	0,2547	955,20	1.146,24	1.910,40	2.292,48
KAWASAKI	J300	ABS 28 CV	0,2512	942,11	1.130,53	1.884,22	2.261,06
KAWASAKI	KX	125	0,2408	903,10	1.083,72	1.806,20	2.167,44
KAWASAKI	KX	250	0,2594	972,68	1.167,21	1.945,35	2.334,42
KAWASAKI	NINJA 250R	EURO3	0,2183	818,57	982,29	1.637,15	1.964,57
KAWASAKI	NINJA 400	45CV	0,2225	834,37	1.001,25	1.668,74	2.002,49
KAWASAKI	VERSYS 650	69 CV	0,2853	1.069,80	1.283,76	2.139,59	2.567,51
KAWASAKI	Z	1000	0,3557	1.333,93	1.600,72	2.667,86	3.201,44
KAWASAKI	Z 1000 SX 142CV	ABS	0,3852	1.444,58	1.733,49	2.889,16	3.466,99
KAWASAKI	Z 650	ABS	0,2730	1.023,90	1.228,68	2.047,79	2.457,35
KAWASAKI	Z 800	113 CV	0,3149	1.180,92	1.417,10	2.361,83	2.834,20
KAWASAKI	Z750	106CV	0,3283	1.230,98	1.477,17	2.461,95	2.954,34
KAWASAKI	Z900 RS	110CV	0,3558	1.334,09	1.600,91	2.668,18	3.201,81
KTM	690 DUKE	NAKED	0,2688	1.008,17	1.209,80	2.016,33	2.419,60
KTM	990	SUPERDUKE	0,4371	1.639,24	1.967,09	3.278,48	3.934,17
KTM	DUKE 125	ABS	0,1841	690,34	828,41	1.380,68	1.656,82
KYMCO	AGILITY 125	R 16	0,1487	557,61	669,14	1.115,23	1.338,27
KYMCO	AGILITY 150	R 16	0,1525	571,69	686,03	1.143,38	1.372,05
KYMCO	AGILITY 200I	R16	0,1460	547,55	657,06	1.095,10	1.314,12
KYMCO	DOWNTOWN 300I	ABS	0,2139	802,14	962,57	1.604,29	1.925,15
KYMCO	DOWNTOWN 350I	ABS	0,2069	775,76	930,91	1.551,51	1.861,81
KYMCO	LIKE	200I	0,1538	576,78	692,13	1.153,55	1.384,26
KYMCO	PEOPLE 125	9,3CV	0,1703	638,81	766,57	1.277,62	1.533,14
KYMCO	PEOPLE 125I	ONE	0,1366	512,17	614,61	1.024,34	1.229,21
KYMCO	PEOPLE 300 GTI	ABS	0,1995	748,00	897,60	1.496,00	1.795,19
KYMCO	PEOPLE S	200	0,1807	677,76	813,31	1.355,51	1.626,62
KYMCO	PEOPLE S 150	ABS	0,1802	675,61	810,73	1.351,22	1.621,47
KYMCO	X-TOWN 300I	25CV ABS	0,2051	769,17	923,01	1.538,35	1.846,02
KYMCO	XCITING	300I	0,2022	758,20	909,84	1.516,40	1.819,68
MALAGUTI	MADISON 3	125	0,1880	704,91	845,89	1.409,81	1.691,78
MALAGUTI	SPIDER MAX	GT 500	0,2698	1.011,70	1.214,04	2.023,40	2.428,07
MOTO MORINI	MOTO MORINI 11 E MEZZO	117CV	0,3792	1.422,08	1.706,49	2.844,15	3.412,98
MV AUGUSTA	BRUTALE	800	0,3442	1.290,59	1.548,70	2.581,17	3.097,40
MV AUGUSTA	BRUTALE 800	110CV	0,3780	1.417,62	1.701,14	2.835,23	3.402,28
MV AUGUSTA	RIVALE 125CV	800	0,3972	1.489,40	1.787,27	2.978,79	3.574,55
PEUGEOT	METROPOLIS 400	37CV	0,2404	901,50	1.081,80	1.803,01	2.163,61
PEUGEOT	SATELIS	125 4V	0,1920	720,11	864,14	1.440,23	1.728,27
PEUGEOT	TWEET EVO 125	PROFESSIONAL	0,1488	557,99	669,59	1.115,99	1.339,18
PIAGGIO	BEVERLY	250	0,1895	710,78	852,93	1.421,55	1.705,86
PIAGGIO	BEVERLY	300 IE	0,1882	705,75	846,90	1.411,51	1.693,81





FRINGE BENEFIT 2022  
MOTOVEICOLI

MARCA	MODELLO	SERIE	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)
PIAGGIO	BEVERLY - 125 IE	15CV	0,1870	701,32	841,58	1.402,64	1.683,16
PIAGGIO	BEVERLY 350 IE	SPORT TOURING	0,2112	791,99	950,38	1.583,97	1.900,76
PIAGGIO	LIBERTY	150	0,1595	598,09	717,71	1.196,18	1.435,41
PIAGGIO	LIBERTY 125	ABS	0,1407	527,49	632,98	1.054,97	1.265,97
PIAGGIO	LIBERTY 125	MOD.2007	0,1603	600,98	721,17	1.201,95	1.442,34
PIAGGIO	MEDLEY 125	ABS	0,1440	540,05	648,05	1.080,09	1.296,11
PIAGGIO	MP3	250	0,2331	874,10	1.048,91	1.748,19	2.097,83
PIAGGIO	MP3	400	0,2424	909,01	1.090,81	1.818,02	2.181,63
PIAGGIO	MP3 300	HYBRID	0,2190	821,39	985,67	1.642,79	1.971,34
PIAGGIO	MP3 500	40CV	0,2959	1.109,75	1.331,69	2.219,49	2.663,39
PIAGGIO	VESPA	125 LX 4T	0,1727	647,73	777,28	1.295,47	1.554,56
PIAGGIO	VESPA	150 LX 4T	0,1738	651,89	782,26	1.303,77	1.564,52
PIAGGIO	VESPA	GTS 250 I.E.	0,1797	742,16	890,60	1.484,33	1.781,19
PIAGGIO	VESPA 125	PRIMAVERA	0,1796	673,44	808,12	1.346,87	1.616,25
PIAGGIO	VESPA 300	GTS	0,2235	838,06	1.005,67	1.676,12	2.011,35
PIAGGIO	VESPA GTS 300	I.E.	0,2052	769,67	923,61	1.539,35	1.847,21
PIAGGIO	VESPA PX 125	CAT.	0,1630	611,40	733,68	1.222,79	1.467,35
PIAGGIO	VESPA PX 150	CAT.	0,1688	632,85	759,42	1.265,69	1.518,83
PIAGGIO	X7	125	0,1755	658,13	789,75	1.316,25	1.579,50
PIAGGIO	X7	250	0,1882	705,57	846,69	1.411,15	1.693,38
POLARIS	SPORTSMAN	800	0,4809	1.803,21	2.163,86	3.606,43	4.327,71
RENAULT	TWIZY LIFE 45	ELETTRICO	0,2421	907,80	1.089,36	1.815,59	2.178,71
RENAULT	TWIZY LIFE FLEX 80	ELETTRICO	0,2552	957,15	1.148,58	1.914,30	2.297,16
SUZUKI	BURGMAN 200 18CV	ABS	0,2081	780,21	936,25	1.560,42	1.872,50
SUZUKI	BURGMAN 250	MOD.2004	0,2248	843,16	1.011,79	1.686,32	2.023,59
SUZUKI	BURGMAN 400	MOD.2006	0,2416	906,09	1.087,31	1.812,18	2.174,62
SUZUKI	BURGMAN 650	MOD.2007	0,3395	1.273,11	1.527,73	2.546,21	3.055,46
SUZUKI	GSR 600	98CV	0,3026	1.134,73	1.361,67	2.269,46	2.723,35
SUZUKI	GSX-R 1000	185CV	0,4185	1.569,53	1.883,43	3.139,05	3.766,86
SUZUKI	GSX-R 600	125CV	0,3476	1.303,44	1.564,13	2.606,88	3.128,26
SUZUKI	SIXTEEN	150	0,1989	745,93	895,12	1.491,86	1.790,24
SUZUKI	SV 650	MOD.2007	0,3083	1.156,01	1.387,21	2.312,01	2.774,41
SUZUKI	V-STROM 1000 100CV	ABS	0,3600	1.349,88	1.619,86	2.699,76	3.239,71
SUZUKI	V-STROM DL	650	0,2967	1.112,55	1.335,06	2.225,10	2.670,12
SUZUKI	VL 800	39KW	0,3193	1.197,36	1.436,84	2.394,73	2.873,67
SYM	HD 200 F.I.	171CC	0,1770	663,60	796,32	1.327,20	1.592,64
SYM	JOYMAX 300I 29CV	ABS	0,2189	820,75	984,90	1.641,50	1.969,79
SYM	SYMPHONY 125	S	0,1648	617,86	741,43	1.235,72	1.482,87
TRIUMPH	BONNEVILLE	865CC	0,3195	1.197,95	1.437,54	2.395,91	2.875,09
TRIUMPH	STREET TWIN	900	0,2754	1.032,68	1.239,21	2.065,36	2.478,43
TRIUMPH	TIGER	XR 800	0,3119	1.169,67	1.403,60	2.339,34	2.807,21
VYRUS	VYRUS 984	C32V	0,6804	2.551,38	3.061,65	5.102,75	6.123,30
YAMAHA	FJR 1300	MOD.2006	0,4633	1.737,37	2.084,84	3.474,74	4.169,68
YAMAHA	FZ	1	0,3570	1.338,83	1.606,59	2.677,65	3.213,18
YAMAHA	FZ6 S2	600CC	0,3175	1.190,80	1.428,96	2.381,60	2.857,91
YAMAHA	MAJESTY 125	MOD.2006	0,1703	638,73	766,47	1.277,45	1.532,94
YAMAHA	MAJESTY 400	MOD.2006	0,2549	955,79	1.146,94	1.911,57	2.293,88
YAMAHA	MIDNIGHT STAR	1900CC	0,4513	1.692,46	2.030,95	3.384,92	4.061,91
YAMAHA	MT	03	0,3394	1.272,83	1.527,40	2.545,67	3.054,80
YAMAHA	MT-07	700 CC	0,2465	924,56	1.109,47	1.849,11	2.218,93
YAMAHA	MT-09 TRACER	850 CC	0,2984	1.119,14	1.342,96	2.238,27	2.685,92
YAMAHA	T MAX	500	0,2959	1.109,68	1.331,61	2.219,36	2.663,23
YAMAHA	TDM 850	60KW	0,3117	1.168,77	1.402,52	2.337,53	2.805,04
YAMAHA	TDM 900	MOD.2004	0,3465	1.299,33	1.559,19	2.598,65	3.118,38
YAMAHA	TENERE 700	EURO 4	0,2782	1.043,30	1.251,96	2.086,61	2.503,93
YAMAHA	TRACER 700	ABS	0,2821	1.057,94	1.269,52	2.115,87	2.539,04
YAMAHA	TRACER 900	115 CV	0,3271	1.226,56	1.471,87	2.453,12	2.943,75
YAMAHA	TRICITY	155	0,1884	706,55	847,85	1.413,09	1.695,71
YAMAHA	X CITY	250	0,2014	755,14	906,17	1.510,28	1.812,33
YAMAHA	X MAX	125	0,1955	733,16	879,79	1.466,32	1.759,58
YAMAHA	X MAX	250	0,2038	764,43	917,32	1.528,86	1.834,63
YAMAHA	XENTER	150	0,1613	604,82	725,79	1.209,65	1.451,57
YAMAHA	XJ6	600CC	0,2649	993,20	1.191,84	1.986,41	2.383,69
YAMAHA	XJR 1300	MOD.2006	0,3906	1.464,75	1.757,70	2.929,49	3.515,39
YAMAHA	XMAX	400 CC	0,2047	767,58	921,09	1.535,15	1.842,18
YAMAHA	XMAX 300	EURO 4	0,2268	850,49	1.020,58	1.700,97	2.041,16
YAMAHA	XSR 700	ABS	0,2741	1.027,82	1.233,38	2.055,63	2.466,76
YAMAHA	XT 1200 ZE 112CV	SUPER TENERE	0,4389	1.646,06	1.975,27	3.292,12	3.950,54
YAMAHA	YBR 250	21CV	0,2136	800,96	961,15	1.601,92	1.922,30



## FRINGE BENEFIT 2022

## AUTOCARAVAN

MARCA	MODELLO	SERIE	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)
ARCA	CIA8 G2FA	2.3 MJT 160 CV	0,7243	2.716,13	3.259,35	5.432,25	6.518,70
CAPRON	CRF1 A1F2	2.3 MJT 140 CV	0,6359	2.384,63	2.861,55	4.769,25	5.723,10
CARADO	V 132	2.2 HDI 140 CV	0,5493	2.059,88	2.471,85	4.119,75	4.943,70
DETHLEFFS	JUST T 7052 EB	2.3 MJT 140 CV	0,6625	2.484,38	2.981,25	4.968,75	5.962,50
ELNAGH	BARON 531	2.2 MJT 140 CV	0,6076	2.278,50	2.734,20	4.557,00	5.468,40
ELNAGH	MAGNUM 582	2.2 MJT 140 CV	0,7175	2.690,63	3.228,75	5.381,25	6.457,50
FONT VENDOME	X CAPE FL	2.0 TDCI 130 CV	0,6051	2.269,13	2.722,95	4.538,25	5.445,90
GIOTTI LINE	GIOTTI VAN 54T	2.2 HDI 140 CV	0,5983	2.243,63	2.692,35	4.487,25	5.384,70
HYMER	GRAND CANYON	2.2 MJT 140 CV	0,6864	2.574,00	3.088,80	5.148,00	6.177,60
KNAUS	BOXSTAR 600 SOLUTION	2.2 MJT 140 CV	0,6136	2.301,00	2.761,20	4.602,00	5.522,40
LAIKA	KOSMO 509 EMBLEMA	2.3 MJT 140 CV	0,6641	2.490,38	2.988,45	4.980,75	5.976,90
MALIBU'	VAN 640	2.3 MJT 140 CV	0,6504	2.439,00	2.926,80	4.878,00	5.853,60
VOLKSWAGEN	CALIFORNIA BEACH CAMPER	2.0 TDI 150 CV	0,7050	2.643,75	3.172,50	5.287,50	6.345,00
WEINBERG	CARABUS 600 MQ	2.3 MJT 140 CV	0,5704	2.139,00	2.566,80	4.278,00	5.133,60

21A07481

**AGENZIA ITALIANA DEL FARMACO**

**Rinnovo dell'autorizzazione all'immissione in commercio, secondo procedura decentrata, del medicinale per uso umano «Amlodipina e Valsartan Krka Pharma», con conseguente modifica degli stampati.**

*Estratto determina AAM/PPA n. 924/2021 del 15 dicembre 2021*

L'autorizzazione all'immissione in commercio del medicinale: AMLODIPINA E VALSARTAN KRKA PHARMA.

Confezioni:

044288013 - «5mg/80mg compresse rivestite con film» 28 compresse in blister opa/al/pvc/al;

044288025 - «5mg/160mg compresse rivestite con film» 28 compresse in blister opa/al/pvc/al;

044288037 - «5mg/320mg compresse rivestite con film» 28 compresse in blister opa/al/pvc/al;

044288049 - «10mg/160mg compresse rivestite con film» 28 compresse in blister opa/al/pvc/al;

044288052 - «10mg/320mg compresse rivestite con film» 28 compresse in blister opa/al/pvc/al.

Titolare A.I.C.: KRKA D.D. Novo Mesto, con sede legale in Smarjeska Cesta 6, 8501 Novo mesto, Slovenia.

Procedura: decentrata.

Codice procedura europea: HU/H/0405/001-005/R/001.

Codice pratica: FVRMC/2020/58;

è rinnovata con validità illimitata dalla data comune di rinnovo europeo (CRD) 17 dicembre 2020, con conseguente modifica del riassunto delle caratteristiche del prodotto, del foglio illustrativo e dell'etichettatura.

*Stampati*

Le modifiche devono essere apportate per il riassunto delle caratteristiche del prodotto dalla data di entrata in vigore della determina di cui al presente estratto mentre per il foglio illustrativo e l'etichettatura entro e non oltre sei mesi dalla medesima data.

In ottemperanza all'art. 80, commi 1 e 3, del decreto legislativo 24 aprile 2006, n. 219 e successive modificazioni ed integrazioni il foglio illustrativo e le etichette devono essere redatti in lingua italiana e, limitatamente ai medicinali in commercio nella Provincia di Bolzano, anche in lingua tedesca. Il titolare dell'A.I.C. che intende avvalersi dell'uso complementare di lingue estere, deve darne preventiva comunicazione all'AIFA e tenere a disposizione la traduzione giurata dei testi in lingua tedesca e/o in altra lingua estera. In caso di inosservanza delle disposizioni sull'etichettatura e sul foglio illustrativo si applicano le sanzioni di cui all'art. 82 del suddetto decreto.

*Smaltimento scorte*

Sia i lotti già prodotti alla data di pubblicazione nella *Gazzetta Ufficiale* della Repubblica italiana della presente determina che i lotti prodotti nel periodo di cui al precedente paragrafo del presente estratto, che non riportino le modifiche autorizzate, possono essere mantenuti in commercio fino alla data di scadenza del medicinale indicata in etichetta. A decorrere dal termine di trenta giorni dalla data di pubblicazione nella *Gazzetta Ufficiale* della Repubblica italiana della presente determina, i farmacisti sono tenuti a consegnare il foglio illustrativo aggiornato agli utenti, che scelgono la modalità di ritiro in formato cartaceo o analogico o mediante l'utilizzo di metodi digitali alternativi. Il titolare A.I.C. rende accessibile al farmacista il foglio illustrativo aggiornato entro il medesimo termine.

Decorrenza di efficacia della determina: dal giorno successivo a quello della sua pubblicazione, per estratto, nella *Gazzetta Ufficiale* della Repubblica italiana.

21A07559

**Rinnovo dell'autorizzazione all'immissione in commercio, secondo procedura decentrata, del medicinale per uso umano «Velos», con conseguente modifica degli stampati.**

*Estratto determina AAM/PPA n. 925/2021 del 15 dicembre 2021*

L'autorizzazione all'immissione in commercio del medicinale: VELOS (A.I.C. 044253).

Dosaggio/forma farmaceutica:

«2,5 mg soluzione iniettabile in siringa preriempita» (tutte le confezioni autorizzate);

