

ESTRATTI, SUNTI E COMUNICATI

AGENZIA DELLE ENTRATE

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

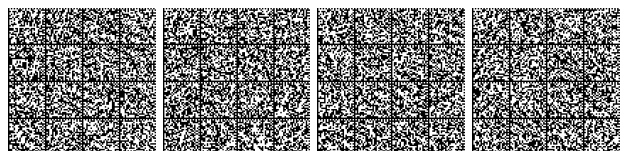
FRINGE BENEFIT 2023

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 | 165CV | 0,5495 | 2.060,63 | 2.472,75 | 4.121,25 | 4.945,50 |
| ABARTH | 595C 1.4 TURBO T-JET | 165CV | 0,5663 | 2.123,63 | 2.548,35 | 4.247,25 | 5.096,70 |
| ABARTH | 695 2019 1.4 TURBO T-JET | 180CV | 0,6129 | 2.298,38 | 2.758,05 | 4.596,75 | 5.516,10 |
| ALFA ROMEO | GIULIA 2.0 TURBO | 200CV | 0,7180 | 2.692,50 | 3.231,00 | 5.385,00 | 6.462,00 |
| ALFA ROMEO | GIULIA 2.0 TURBO Q4 VELOCE | 280CV AWD | 0,8706 | 3.264,75 | 3.917,70 | 6.529,50 | 7.835,40 |
| ALFA ROMEO | STELVIO 2.0 T | 200CV | 0,8071 | 3.026,63 | 3.631,95 | 6.053,25 | 7.263,90 |
| ALFA ROMEO | STELVIO 2.0 T | 280CV | 0,8921 | 3.345,38 | 4.014,45 | 6.690,75 | 8.028,90 |
| ALPINE | A110 1.8 | 250CV | 0,7929 | 2.973,38 | 3.568,05 | 5.946,75 | 7.136,10 |
| ALPINE | A110 1.8 | 300CV | 0,8885 | 3.331,88 | 3.998,25 | 6.663,75 | 7.996,50 |
| ASTON MARTIN | VANTAGE 4.0 | 510CV | 1,7362 | 6.510,75 | 7.812,90 | 13.021,50 | 15.625,80 |
| AUDI | A1 ALLSTREET 25 TFSI 1.0 | 95CV | 0,4887 | 1.832,63 | 2.199,15 | 3.665,25 | 4.398,30 |
| AUDI | A1 ALLSTREET 30 TFSI 1.0 | 110CV | 0,4969 | 1.863,38 | 2.236,05 | 3.726,75 | 4.472,10 |
| AUDI | A1 ALLSTREET 30 TFSI S-TRONIC 1.0 | 110CV | 0,5225 | 1.959,38 | 2.351,25 | 3.918,75 | 4.702,50 |
| AUDI | A1 ALLSTREET 35 TFSI 1.5 | 150CV | 0,5397 | 2.023,88 | 2.428,65 | 4.047,75 | 4.857,30 |
| AUDI | A1 ALLSTREET 35 TFSI S-TRONIC 1.5 | 150CV | 0,5653 | 2.119,88 | 2.543,85 | 4.239,75 | 5.087,70 |
| AUDI | A1 SPB 25 TFSI | 1.0 95CV | 0,4620 | 1.732,50 | 2.079,00 | 3.465,00 | 4.158,00 |
| AUDI | A1 SPB 25 TFSI S-TRONIC | 1.0 95CV | 0,4776 | 1.791,00 | 2.149,20 | 3.582,00 | 4.298,40 |
| AUDI | A1 SPB 35 1.5 TFSI S-TRONIC | 150CV | 0,5344 | 2.004,00 | 2.404,80 | 4.008,00 | 4.809,60 |
| AUDI | A3 2020 SPB 30 TFSI 1.0 | 110CV | 0,5208 | 1.953,00 | 2.343,60 | 3.906,00 | 4.687,20 |
| AUDI | A3 2020 SPB 35 TFSI 1.5 | 150CV | 0,5576 | 2.091,00 | 2.509,20 | 4.182,00 | 5.018,40 |
| AUDI | A3 2020 SPB 40 TFSI QUATTRO S TR | 2.0 190CV | 0,6775 | 2.540,63 | 3.048,75 | 5.081,25 | 6.097,50 |
| AUDI | Q2 30 TFSI 1.0 | 110CV | 0,5003 | 1.876,13 | 2.251,35 | 3.752,25 | 4.502,70 |
| AUDI | Q2 35 1.5 TFSI | 150CV | 0,5377 | 2.016,38 | 2.419,65 | 4.032,75 | 4.839,30 |
| AUDI | Q2 35 1.5 TFSI S-TRONIC | 150CV | 0,5472 | 2.052,00 | 2.462,40 | 4.104,00 | 4.924,80 |
| AUDI | Q3 35 1.5 TFSI 150CV | MY2020 | 0,5961 | 2.235,38 | 2.682,45 | 4.470,75 | 5.364,90 |
| AUDI | Q3 40 2.0 TFSI QUATTRO S-TRONIC | 190CV | 0,7094 | 2.660,25 | 3.192,30 | 5.320,50 | 6.384,60 |
| AUDI | Q3 45 2.0 TFSI QUATTRO S-TRONIC | 245CV | 0,7548 | 2.830,50 | 3.396,60 | 5.661,00 | 6.793,20 |
| AUDI | Q3 RS 25 QUATTRO S-TRONIC | 400CV | 1,0177 | 3.816,38 | 4.579,65 | 7.632,75 | 9.159,30 |
| AUDI | Q3 RS SPB 2.5 QUATTRO S-TRONIC | 400CV | 1,0327 | 3.872,63 | 4.647,15 | 7.745,25 | 9.294,30 |
| AUDI | RS4 AVANT 3.0 | 450CV | 1,2386 | 4.644,75 | 5.573,70 | 9.289,50 | 11.147,40 |
| AUDI | RS5 2.9 450CV | COUPÉ | 1,2659 | 4.747,13 | 5.696,55 | 9.494,25 | 11.393,10 |
| AUDI | S3 SPB 2020 | 2.0 TFSI 310CV | 0,7756 | 2.908,50 | 3.490,20 | 5.817,00 | 6.980,40 |
| AUDI | S5 CABRIO 3.0 TFSI QUATTRO TIPTR | 353CV | 1,1072 | 4.152,00 | 4.982,40 | 8.304,00 | 9.964,80 |
| AUDI | SQ7 4.0 V8 TFSI QUATTRO TIPTRONIC | 507CV | 1,3808 | 5.178,00 | 6.213,60 | 10.356,00 | 12.427,20 |
| AUDI | SQ8 4.0 TFSI QUATTRO TIPTR | 507CV | 1,4171 | 5.314,13 | 6.376,95 | 10.628,25 | 12.753,90 |
| AUDI | TT 45 TFSI 2.0 QUATTRO S-TRONIC | 245CV COUPÉ | 0,7678 | 2.879,25 | 3.455,10 | 5.758,50 | 6.910,20 |
| AUDI | TT 45 TFSI 2.0 S-TRONIC | 245CV COUPÉ | 0,7366 | 2.762,25 | 3.314,70 | 5.524,50 | 6.629,40 |
| AUDI | TT ROADSTER 2.0 TFSI QUATTRO S-TRONIC | 320CV CABRIO | 0,8835 | 3.313,13 | 3.975,75 | 6.626,25 | 7.951,50 |
| AUDI | TT ROADSTER 45 TFSI 2.0 QUATTRO S-TRONIC | 245CV | 0,7899 | 2.962,13 | 3.554,55 | 5.924,25 | 7.109,10 |
| AUDI | TT ROADSTER 45 TFSI 2.0 S-TRONIC | 245CV | 0,7587 | 2.845,13 | 3.414,15 | 5.690,25 | 6.828,30 |
| BMW | 116i 2020 | 1.5 109CV | 0,5191 | 1.946,63 | 2.335,95 | 3.893,25 | 4.671,90 |
| BMW | 118i 2020 | 1.5 136CV | 0,5506 | 2.064,75 | 2.477,70 | 4.129,50 | 4.955,40 |
| BMW | 120i 2020 | 2.0 178CV | 0,6260 | 2.347,50 | 2.817,00 | 4.695,00 | 5.634,00 |
| BMW | 128Ti MSPORT 2.0 | 265CV | 0,6888 | 2.583,00 | 3.099,60 | 5.166,00 | 6.199,20 |
| BMW | 218i 1.5 136CV | CABRIO | 0,6387 | 2.395,13 | 2.874,15 | 4.790,25 | 5.748,30 |
| BMW | 218i 1.5 136CV | COUPÉ | 0,6260 | 2.347,50 | 2.817,00 | 4.695,00 | 5.634,00 |
| BMW | 218i 1.5 136CV | GRAN COUPÉ | 0,6210 | 2.328,75 | 2.794,50 | 4.657,50 | 5.589,00 |
| BMW | 218i 2022 1.5 136CV | ACTIVE TOURER | 0,5955 | 2.233,13 | 2.679,75 | 4.466,25 | 5.359,50 |
| BMW | 220i 2.0 178CV | GRAN COUPÉ | 0,6747 | 2.530,13 | 3.036,15 | 5.060,25 | 6.072,30 |
| BMW | 220i 2.0 178CV XDRIVE | GRAN COUPÉ | 0,6877 | 2.578,88 | 3.094,65 | 5.157,75 | 6.189,30 |
| BMW | 220i 2.0 184CV | CABRIO | 0,6730 | 2.523,75 | 3.028,50 | 5.047,50 | 6.057,00 |
| BMW | 220i 2.0 184CV | COUPÉ | 0,6673 | 2.502,38 | 3.002,85 | 5.004,75 | 6.005,70 |
| BMW | 230i 2.0 245CV | COUPÉ | 0,7017 | 2.631,38 | 3.157,65 | 5.262,75 | 6.315,30 |
| BMW | 230i 2.0 252CV MSPORT | CABRIO | 0,7614 | 2.855,25 | 3.426,30 | 5.710,50 | 6.852,60 |
| BMW | 318i 2.0 | 156CV | 0,6376 | 2.391,00 | 2.869,20 | 4.782,00 | 5.738,40 |
| BMW | 318i 2.0 TOURING | 156CV | 0,6598 | 2.474,25 | 2.969,10 | 4.948,50 | 5.938,20 |
| BMW | 320i 2.0 184CV | BERLINA 2019 | 0,6895 | 2.585,63 | 3.102,75 | 5.171,25 | 6.205,50 |
| BMW | 320i TOURING 2.0 | 184CV | 0,7086 | 2.657,25 | 3.188,70 | 5.314,50 | 6.377,40 |
| BMW | 320i XDRIVE 2.0 184CV | BERLINA 2019 | 0,7154 | 2.682,75 | 3.219,30 | 5.365,50 | 6.438,60 |
| BMW | 330i 2.0 | 258CV | 0,7648 | 2.868,00 | 3.441,60 | 5.736,00 | 6.883,20 |
| BMW | 330i TOURING 2.0 | 258CV | 0,7809 | 2.928,38 | 3.514,05 | 5.856,75 | 7.028,10 |
| BMW | 330i XDRIVE 2.0 258CV | 2019 | 0,7912 | 2.967,00 | 3.560,40 | 5.934,00 | 7.120,80 |
| BMW | 330i XDRIVE TOURING 2.0 | 258CV | 0,8053 | 3.019,88 | 3.623,85 | 6.039,75 | 7.247,70 |
| BMW | 420i 2021 2.0 184CV | GRAN COUPÉ | 0,8287 | 3.107,63 | 3.729,15 | 6.215,25 | 7.458,30 |
| BMW | 420i CABRIO 2021 | 2.0 184CV | 0,7979 | 2.992,13 | 3.590,55 | 5.984,25 | 7.181,10 |
| BMW | 420i COUPÉ | 2.0 184CV | 0,7291 | 2.734,13 | 3.280,95 | 5.468,25 | 6.561,90 |



| 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 | 430i 2021 2.0 245CV | GRAN COUPÉ | 0,8232 | 3.087,00 | 3.704,40 | 6.174,00 | 7.408,80 |
| BMW | M135i 2.0 XDRIVE | 306CV | 0,7573 | 2.839,88 | 3.407,85 | 5.679,75 | 6.815,70 |
| BMW | M240i 3.0 340CV | CABRIO | 0,8698 | 3.261,75 | 3.914,10 | 6.523,50 | 7.828,20 |
| BMW | M240i 3.0 XDRIVE 374CV | COUPÉ | 0,8789 | 3.295,88 | 3.955,05 | 6.591,75 | 7.910,10 |
| BMW | X1 2022 SDRIVE 18i 1.5 | 136CV | 0,5911 | 2.216,63 | 2.659,95 | 4.433,25 | 5.319,90 |
| BMW | X2 SDRIVE 18i | 1.5 136CV | 0,5619 | 2.107,13 | 2.528,55 | 4.214,25 | 5.057,10 |
| BMW | X2 SDRIVE 20i | 2.0 178CV | 0,6481 | 2.430,38 | 2.916,45 | 4.860,75 | 5.832,90 |
| BMW | X2 XDRIVE M35i 2.0 | 306CV | 0,8176 | 3.066,00 | 3.679,20 | 6.132,00 | 7.358,40 |
| BMW | X3 XDRIVE 20i 2.0 | 184CV | 0,7659 | 2.872,13 | 3.446,55 | 5.744,25 | 6.893,10 |
| BMW | X4 XDRIVE 20i 2.0 184CV | MY2018 | 0,8105 | 3.039,38 | 3.647,25 | 6.078,75 | 7.294,50 |
| BMW | X4 XDRIVE 30i 2.0 | 252CV | 0,8757 | 3.283,88 | 3.940,65 | 6.567,75 | 7.881,30 |
| BMW | X5 M50i 4.4 | 530CV | 1,3194 | 4.947,75 | 5.937,30 | 9.895,50 | 11.874,60 |
| BMW | X6 M50i 4.4 | 530CV | 1,3847 | 5.192,63 | 6.231,15 | 10.385,25 | 12.462,30 |
| BMW | X7 XDRIVE M50i 4.4 | 530CV | 1,3821 | 5.182,88 | 6.219,45 | 10.365,75 | 12.438,90 |
| BMW | Z4 M40i 3.0 | 340CV | 0,9892 | 3.709,50 | 4.451,40 | 7.419,00 | 8.902,80 |
| BMW | Z4 SDRIVE 2.0 | 197CV | 0,7220 | 2.707,50 | 3.249,00 | 5.415,00 | 6.498,00 |
| BMW | Z4 SDRIVE 2.0 | 258CV | 0,8026 | 3.009,75 | 3.611,70 | 6.019,50 | 7.223,40 |
| CITROEN | C3 AIRCROSS 1.2 PURETECH | 110CV | 0,4270 | 1.601,25 | 1.921,50 | 3.202,50 | 3.843,00 |
| CITROEN | C3 AIRCROSS 1.2 PURETECH S&S | 130CV | 0,4652 | 1.744,50 | 2.093,40 | 3.489,00 | 4.186,80 |
| CITROEN | C3 III 1.2 | 110CV | 0,4390 | 1.646,25 | 1.975,50 | 3.292,50 | 3.951,00 |
| CITROEN | C3 III 1.2 | 82CV | 0,4095 | 1.535,63 | 1.842,75 | 3.071,25 | 3.685,50 |
| CITROEN | C4 2020 1.2 PURETECH | 130CV | 0,4851 | 1.819,13 | 2.182,95 | 3.638,25 | 4.365,90 |
| CITROEN | C4 2020 1.2 PURETECH AUT | 130CV | 0,5029 | 1.885,88 | 2.263,05 | 3.771,75 | 4.526,10 |
| CITROEN | C5 AIRCROSS 1.2 PURETECH | 130CV | 0,5024 | 1.884,00 | 2.260,80 | 3.768,00 | 4.521,60 |
| CITROEN | C5 X 1.2 PURETECH | 130CV | 0,5812 | 2.179,50 | 2.615,40 | 4.359,00 | 5.230,80 |
| CITROEN | C5 X 1.6 PURETECH | 180CV | 0,6033 | 2.262,38 | 2.714,85 | 4.524,75 | 5.429,70 |
| CUPRA | ATECA 2.0 TSI 4DRIVE | 300CV | 0,7774 | 2.915,25 | 3.498,30 | 5.830,50 | 6.996,60 |
| CUPRA | FORmentor 2020 1.5 TSI | 150CV | 0,5515 | 2.068,13 | 2.481,75 | 4.136,25 | 4.963,50 |
| CUPRA | FORmentor 2020 2.0 TSI | 245CV | 0,7129 | 2.673,38 | 3.208,05 | 5.346,75 | 6.416,10 |
| CUPRA | FORmentor 2020 2.0 TSI | 4DRIVE 310CV | 0,7607 | 2.852,63 | 3.423,15 | 5.705,25 | 6.846,30 |
| CUPRA | FORmentor 2020 2.0 TSI 4DRIVE | 190CV | 0,6519 | 2.444,63 | 2.933,55 | 4.889,25 | 5.867,10 |
| CUPRA | FORmentor 2020 2.5 TSI | 4DRIVE 390CV | 0,9144 | 3.429,00 | 4.114,80 | 6.858,00 | 8.229,60 |
| CUPRA | LEON 2.0 TSI | 245CV | 0,6684 | 2.506,50 | 3.007,80 | 5.013,00 | 6.015,60 |
| CUPRA | LEON 2.0 TSI | 300CV | 0,7063 | 2.648,63 | 3.178,35 | 5.297,25 | 6.356,70 |
| CUPRA | LEON SPORTSTOURER 2.0 TSI | 245CV | 0,6797 | 2.548,88 | 3.058,65 | 5.097,75 | 6.117,30 |
| CUPRA | LEON SPORTSTOURER 2.0 TSI | 310CV | 0,7578 | 2.841,75 | 3.410,10 | 5.683,50 | 6.820,20 |
| DACIA | DUSTER 1.0 TCE | 90CV 4X2 | 0,3778 | 1.416,75 | 1.700,10 | 2.833,50 | 3.400,20 |
| DACIA | DUSTER 1.3 TCE | 150CV | 0,4731 | 1.774,13 | 2.128,95 | 3.548,25 | 4.257,90 |
| DACIA | JOGGER 1.0 TCE | 110CV | 0,3951 | 1.481,63 | 1.777,95 | 2.963,25 | 3.555,90 |
| DACIA | SANDERO 2021 1.0 SCE | 65CV | 0,3546 | 1.329,75 | 1.595,70 | 2.659,50 | 3.191,40 |
| DACIA | SANDERO 2021 1.0 TCE | 90CV | 0,3690 | 1.383,75 | 1.660,50 | 2.767,50 | 3.321,00 |
| DFSK | GLORY 500 1.5 | 116CV | 0,4671 | 1.751,63 | 2.101,95 | 3.503,25 | 4.203,90 |
| DFSK | GLORY 580 1.5 | 145CV | 0,5731 | 2.149,13 | 2.578,95 | 4.298,25 | 5.157,90 |
| DFSK | GLORY IX5 1.5 | 145CV | 0,5901 | 2.212,88 | 2.655,45 | 4.425,75 | 5.310,90 |
| DR AUTOMOBILES | DR 5.0 1.5 | 116CV | 0,4554 | 1.707,75 | 2.049,30 | 3.415,50 | 4.098,60 |
| DR AUTOMOBILES | DR 6.0 1.5 T | 154CV | 0,5494 | 2.060,25 | 2.472,30 | 4.120,50 | 4.944,60 |
| DR AUTOMOBILES | DR F35 1.5 | 156CV | 0,5062 | 1.898,25 | 2.277,90 | 3.796,50 | 4.555,80 |
| DR AUTOMOBILES | DR3 S2 1.5 | 115CV | 0,4460 | 1.672,50 | 2.007,00 | 3.345,00 | 4.014,00 |
| DR AUTOMOBILES | DR4 2022 1.5 | 116CV | 0,5028 | 1.885,50 | 2.262,60 | 3.771,00 | 4.525,20 |
| DR AUTOMOBILES | DR4 2022 1.5 TURBO DCT | 154CV | 0,5301 | 1.987,88 | 2.385,45 | 3.975,75 | 4.770,90 |
| DS | DS3 1.2 CROSSBACK PURETECH | 100CV | 0,4686 | 1.757,25 | 2.108,70 | 3.514,50 | 4.217,40 |
| DS | DS3 1.2 CROSSBACK PURETECH | 130CV AUT | 0,5012 | 1.879,50 | 2.255,40 | 3.759,00 | 4.510,80 |
| DS | DS3 1.2 CROSSBACK PURETECH | 155CV AUT | 0,5557 | 2.083,88 | 2.500,65 | 4.167,75 | 5.001,30 |
| DS | DS3 2022 PURETECH 1.2 | 100CV | 0,5231 | 1.961,63 | 2.353,95 | 3.923,25 | 4.707,90 |
| DS | DS3 2022 PURETECH 1.2 AUT | 130CV | 0,5684 | 2.131,50 | 2.557,80 | 4.263,00 | 5.115,60 |
| DS | DS4 2021 1.2 | 130CV | 0,5579 | 2.092,13 | 2.510,55 | 4.184,25 | 5.021,10 |
| DS | DS4 2021 1.6 | 180CV | 0,6096 | 2.286,00 | 2.743,20 | 4.572,00 | 5.486,40 |
| FERRARI | 812 SUPERFAST 6.5 | 800CV | 2,9437 | 11.038,88 | 13.246,65 | 22.077,75 | 26.493,30 |
| FERRARI | F8 TRIBUTO 4.0 | 720CV | 2,3706 | 8.889,75 | 10.667,70 | 17.779,50 | 21.335,40 |
| FERRARI | PORTOFINO 3.9 | 600CV | 2,0624 | 7.734,00 | 9.280,80 | 15.468,00 | 18.561,60 |
| FERRARI | ROMA 3.9 V8 | 620CV | 2,0623 | 7.733,63 | 9.280,35 | 15.467,25 | 18.560,70 |
| FIAT | 500X 1.0 T3 | 120CV | 0,4576 | 1.716,00 | 2.059,20 | 3.432,00 | 4.118,40 |
| FIAT | TIPO 1.0 100CV | 5 PORTE | 0,4518 | 1.694,25 | 2.033,10 | 3.388,50 | 4.066,20 |
| FIAT | TIPO STATION 1.0 100CV | SW | 0,4644 | 1.741,50 | 2.089,80 | 3.483,00 | 4.179,60 |



| 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 | ECOSPORT 1.0 ECOBOOST S&S | 125CV | 0,4495 | 1.685,63 | 2.022,75 | 3.371,25 | 4.045,50 |
| FORD | FIESTA 1.1 | 75CV | 0,4164 | 1.561,50 | 1.873,80 | 3.123,00 | 3.747,60 |
| FORD | MUSTANG 2021 5.0 V8 450CV | CABRIO | 1,0128 | 3.798,00 | 4.557,60 | 7.596,00 | 9.115,20 |
| FORD | MUSTANG 2021 5.0 V8 450CV | COUPÉ | 0,9589 | 3.595,88 | 4.315,05 | 7.191,75 | 8.630,10 |
| FORD | PUMA 2019 1.5 ST | 200CV | 0,6165 | 2.311,88 | 2.774,25 | 4.623,75 | 5.548,50 |
| HYUNDAI | BAYON 1.2 MPI | 84CV | 0,4130 | 1.548,75 | 1.858,50 | 3.097,50 | 3.717,00 |
| HYUNDAI | I10 2020 1.0 MPI | 67CV | 0,3647 | 1.367,63 | 1.641,15 | 2.735,25 | 3.282,30 |
| HYUNDAI | I10 2020 1.0 MPI ECOPACK | 67CV | 0,3594 | 1.347,75 | 1.617,30 | 2.695,50 | 3.234,60 |
| HYUNDAI | I20 2021 1.0 T-GDI | 100CV | 0,4466 | 1.674,75 | 2.009,70 | 3.349,50 | 4.019,40 |
| HYUNDAI | I20 2021 1.2 MPI | 84CV | 0,4186 | 1.569,75 | 1.883,70 | 3.139,50 | 3.767,40 |
| HYUNDAI | I20 2021 1.6 T-GDI | 204CV | 0,5599 | 2.099,63 | 2.519,55 | 4.199,25 | 5.039,10 |
| HYUNDAI | I30 2.0 T-GDI | 280CV | 0,7096 | 2.661,00 | 3.193,20 | 5.322,00 | 6.386,40 |
| HYUNDAI | KONA 1.0 T-GDI 120CV | 2022 | 0,4439 | 1.664,63 | 1.997,55 | 3.329,25 | 3.995,10 |
| JAGUAR | F-TYPE CONVERTIBILE 2.0 | 300CV AUT | 0,9808 | 3.678,00 | 4.413,60 | 7.356,00 | 8.827,20 |
| JAGUAR | F-TYPE CONVERTIBILE 5.0 V8 | 450CV AUT | 1,2948 | 4.855,50 | 5.826,60 | 9.711,00 | 11.653,20 |
| JAGUAR | F-TYPE CONVERTIBILE 5.0 V8 | 450CV AUT AWD | 1,3471 | 5.051,63 | 6.061,95 | 10.103,25 | 12.123,90 |
| JAGUAR | F-TYPE COUPÉ 2.0 | 300CV AUT | 0,9290 | 3.483,75 | 4.180,50 | 6.967,50 | 8.361,00 |
| JAGUAR | F-TYPE COUPÉ 5.0 V8 | 450CV AUT | 1,2430 | 4.661,25 | 5.593,50 | 9.322,50 | 11.187,00 |
| JAGUAR | F-TYPE COUPÉ 5.0 V8 | 450CV AUT AWD | 1,2954 | 4.857,75 | 5.829,30 | 9.715,50 | 11.658,60 |
| JAGUAR | XE 2019 | 2.0 250CV AUT | 0,7715 | 2.893,13 | 3.471,75 | 5.786,25 | 6.943,50 |
| JAGUAR | XF 2.0 250CV | AUT | 0,8357 | 3.133,88 | 3.760,65 | 6.267,75 | 7.521,30 |
| JEEP | RENEGADE 1.0 T3 | 120CV | 0,4839 | 1.814,63 | 2.177,55 | 3.629,25 | 4.355,10 |
| KIA | CEED 2022 1.6 T-GDI | 204CV | 0,6154 | 2.307,75 | 2.769,30 | 4.615,50 | 5.538,60 |
| KIA | PICANTO 1.0 | 67CV | 0,3627 | 1.360,13 | 1.632,15 | 2.720,25 | 3.264,30 |
| KIA | PICANTO 1.0 12V | 100CV | 0,4176 | 1.566,00 | 1.879,20 | 3.132,00 | 3.758,40 |
| KIA | PROCEED 2019 | 1.6 T-GDI 204CV | 0,6383 | 2.393,63 | 2.872,35 | 4.787,25 | 5.744,70 |
| KIA | RIO 1.2 DPI | 84CV | 0,4109 | 1.540,88 | 1.849,05 | 3.081,75 | 3.698,10 |
| KIA | SPORTAGE 1.6 GDI 132CV | 2WD | 0,5254 | 1.970,25 | 2.364,30 | 3.940,50 | 4.728,60 |
| KIA | STONIC 2020 1.2 DPI | 84CV | 0,4083 | 1.531,13 | 1.837,35 | 3.062,25 | 3.674,70 |
| KIA | XCEED 1.0 TGDI | 120CV | 0,4594 | 1.722,75 | 2.067,30 | 3.445,50 | 4.134,60 |
| LAMBORGHINI | AVENTADOR S 6.5 V12 | 740CV COUPÉ | 3,2776 | 12.291,00 | 14.749,20 | 24.582,00 | 29.498,40 |
| LAMBORGHINI | AVENTADOR S 6.5 V12 ROADSTER | 740CV SPIDER | 3,5526 | 13.322,25 | 15.986,70 | 26.644,50 | 31.973,40 |
| LAMBORGHINI | HURACAN 5.2 V10 EVO | 640CV COUPÉ | 2,2959 | 8.609,63 | 10.331,55 | 17.219,25 | 20.663,10 |
| LAMBORGHINI | HURACAN 5.2 V10 EVO | 640CV SPIDER | 2,4647 | 9.242,63 | 11.091,15 | 18.485,25 | 22.182,30 |
| LAMBORGHINI | URUS 4.0 | 650CV | 2,3490 | 8.808,75 | 10.570,50 | 17.617,50 | 21.141,00 |
| LAND ROVER | DEFENDER 110 2020 5.0 V8 | 525CV 5P | 1,5132 | 5.674,50 | 6.809,40 | 11.349,00 | 13.618,80 |
| LAND ROVER | DEFENDER 90 2020 5.0 V8 | 525CV 3P | 1,4864 | 5.574,00 | 6.688,80 | 11.148,00 | 13.377,60 |
| LAND ROVER | RANGE ROVER 2022 4.4 V8 | 530CV | 1,5683 | 5.881,13 | 7.057,35 | 11.762,25 | 14.114,70 |
| LAND ROVER | RANGE ROVER SPORT 2022 4.4 V8 | 530CV | 1,5986 | 5.994,75 | 7.193,70 | 11.989,50 | 14.387,40 |
| LAND ROVER | RANGE ROVER VELAR 2.0 SI4 | 250CV | 0,8811 | 3.304,13 | 3.964,95 | 6.608,25 | 7.929,90 |
| LEXUS | LC 5.0 | 477CV | 1,4233 | 5.337,38 | 6.404,85 | 10.674,75 | 12.809,70 |
| MAHINDRA | KUV100 1.2 VVT | 87CV | 0,4074 | 1.527,75 | 1.833,30 | 3.055,50 | 3.666,60 |
| MASERATI | GRECALE 3.0 V6 | 530CV | 1,3346 | 5.004,75 | 6.005,70 | 10.009,50 | 12.011,40 |
| MAZDA | 2 SKYACTIV-G 1.5 | 75CV | 0,4136 | 1.551,00 | 1.861,20 | 3.102,00 | 3.722,40 |
| MAZDA | 6 2.0L SKYACTIV-G | 165CV | 0,6146 | 2.304,75 | 2.765,70 | 4.609,50 | 5.531,40 |
| MAZDA | 6 2.0L SKYACTIV-G 165CV | WAGON | 0,6146 | 2.304,75 | 2.765,70 | 4.609,50 | 5.531,40 |
| MAZDA | 6 2.5L SKYACTIV-G | 194CV | 0,6835 | 2.563,13 | 3.075,75 | 5.126,25 | 6.151,50 |
| MAZDA | 6 2.5L SKYACTIV-G 194 | WAGON | 0,6835 | 2.563,13 | 3.075,75 | 5.126,25 | 6.151,50 |
| MAZDA | CX-3 2.0L SKYACTIV-G | 120CV | 0,5058 | 1.896,75 | 2.276,10 | 3.793,50 | 4.552,20 |
| MAZDA | CX-5 2.0L SKYACTIV-G | 165CV | 0,6118 | 2.294,25 | 2.753,10 | 4.588,50 | 5.506,20 |
| MAZDA | CX-5 2.0L SKYACTIV-G 165CV | 4WD | 0,6742 | 2.528,25 | 3.033,90 | 5.056,50 | 6.067,80 |
| MAZDA | CX-5 2.5L SKYACTIV-G 194CV | 4WD | 0,7196 | 2.698,50 | 3.238,20 | 5.397,00 | 6.476,40 |
| MAZDA | MX-5 SKYACTIVE | 2.0L 184CV | 0,6408 | 2.403,00 | 2.883,60 | 4.806,00 | 5.767,20 |
| MAZDA | MX-5 SKYACTIVE-G | 1.5 132CV | 0,6019 | 2.257,13 | 2.708,55 | 4.514,25 | 5.417,10 |
| MERCEDES | A 35 AMG 2.0 | 306CV 4MATIC | 0,7624 | 2.859,00 | 3.430,80 | 5.718,00 | 6.861,60 |
| MERCEDES | A160 1.3 | 109CV | 0,5431 | 2.036,63 | 2.443,95 | 4.073,25 | 4.887,90 |
| MERCEDES | A180 1.3 | 136CV | 0,5593 | 2.097,38 | 2.516,85 | 4.194,75 | 5.033,70 |
| MERCEDES | A200 1.3 163CV | MY2018 | 0,5869 | 2.200,88 | 2.641,05 | 4.401,75 | 5.282,10 |
| MERCEDES | A200 AUT 1.3 | 163CV 4MATIC | 0,6425 | 2.409,38 | 2.891,25 | 4.818,75 | 5.782,50 |
| MERCEDES | A250 2.0 224CV AUT | MY2018 | 0,6581 | 2.467,88 | 2.961,45 | 4.935,75 | 5.922,90 |
| MERCEDES | A250 AUT 2.0 | 224CV 4MATIC | 0,6874 | 2.577,75 | 3.093,30 | 5.155,50 | 6.186,60 |
| MERCEDES | B160 2018 | 1.3 109CV | 0,5320 | 1.995,00 | 2.394,00 | 3.990,00 | 4.788,00 |
| MERCEDES | B180 2018 | 1.3 136CV AUT | 0,5417 | 2.031,38 | 2.437,65 | 4.062,75 | 4.875,30 |
| MERCEDES | B200 2018 | 1.3 163CV | 0,5709 | 2.140,88 | 2.569,05 | 4.281,75 | 5.138,10 |



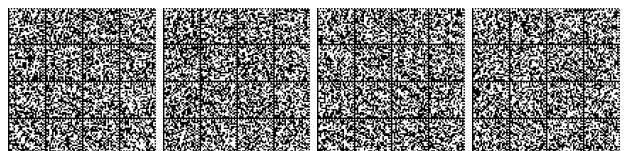
| MARCA | MODELLO | SERIE | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|------------|---------------------------------|----------------------|-----------------------|--|--|--|--|
| MERCEDES | B200 2018 | 1.3 163CV AUT | 0,5890 | 2.208,75 | 2.650,50 | 4.417,50 | 5.301,00 |
| MERCEDES | B250 2018 | 2.0 224CV AUT | 0,6410 | 2.403,75 | 2.884,50 | 4.807,50 | 5.769,00 |
| MERCEDES | CLA 180 2019 | 1.3 136CV AUT | 0,6278 | 2.354,25 | 2.825,10 | 4.708,50 | 5.650,20 |
| MERCEDES | CLA 200 2019 | 1.3 163CV 4MATIC AUT | 0,7120 | 2.670,00 | 3.204,00 | 5.340,00 | 6.408,00 |
| MERCEDES | CLA 200 2019 | 1.3 163CV AUT | 0,6608 | 2.478,00 | 2.973,60 | 4.956,00 | 5.947,20 |
| MERCEDES | CLA 250 2019 | 2.0 225CV AUT | 0,7201 | 2.700,38 | 3.240,45 | 5.400,75 | 6.480,90 |
| MERCEDES | CLA 35 AMG 2.0 | 306CV | 0,8371 | 3.139,13 | 3.766,95 | 6.278,25 | 7.533,90 |
| MERCEDES | GLA 2020 180 AUT 1.3 | 136CV | 0,6340 | 2.377,50 | 2.853,00 | 4.755,00 | 5.706,00 |
| MERCEDES | GLA 2020 200 AUT 1.3 | 163CV | 0,6639 | 2.489,63 | 2.987,55 | 4.979,25 | 5.975,10 |
| MERCEDES | GLA 2020 200 AUT 1.3 4MATIC | 163CV | 0,7088 | 2.658,00 | 3.189,60 | 5.316,00 | 6.379,20 |
| MERCEDES | GLA 2020 250 AUT 2.0 | 224CV | 0,7074 | 2.652,75 | 3.183,30 | 5.305,50 | 6.366,60 |
| MERCEDES | GLA 2020 250 AUT 2.0 4MATIC | 224CV | 0,7325 | 2.746,88 | 3.296,25 | 5.493,75 | 6.592,50 |
| MERCEDES | GLA 2020 35 4MATIC AMG | 2.0 306CV | 0,8286 | 3.107,25 | 3.728,70 | 6.214,50 | 7.457,40 |
| MERCEDES | GLA 2020 45 S 4MATIC AMG | 2.0 420CV | 0,9630 | 3.611,25 | 4.333,50 | 7.222,50 | 8.667,00 |
| MERCEDES | GLB 180 AUT 1.3 | 136CV | 0,6172 | 2.314,50 | 2.777,40 | 4.629,00 | 5.554,80 |
| MERCEDES | GLB 200 AUT 1.3 | 163CV | 0,6419 | 2.407,13 | 2.888,55 | 4.814,25 | 5.777,10 |
| MERCEDES | GLB 200 AUT 1.3 4MATIC | 163CV | 0,6868 | 2.575,50 | 3.090,60 | 5.151,00 | 6.181,20 |
| MERCEDES | GLB 250 AUT 4MATIC 2.0 | 225CV | 0,7654 | 2.870,25 | 3.444,30 | 5.740,50 | 6.888,60 |
| MERCEDES | GLB 35 4MATIC 2.0 AMG | 306CV | 0,8588 | 3.220,50 | 3.864,60 | 6.441,00 | 7.729,20 |
| MERCEDES | S 450 4MATIC 3.0 | 367CV COUPÉ | 1,2877 | 4.828,88 | 5.794,65 | 9.657,75 | 11.589,30 |
| MERCEDES | S 560 4.0 | 469CV COUPÉ | 1,5169 | 5.688,38 | 6.826,05 | 11.376,75 | 13.652,10 |
| MERCEDES | S 560 4MATIC 4.0 | 469CV COUPÉ | 1,5585 | 5.844,38 | 7.013,25 | 11.688,75 | 14.026,50 |
| MERCEDES | S 63 4MATIC 4.0 | 612CV COUPÉ | 1,9536 | 7.326,00 | 8.791,20 | 14.652,00 | 17.582,40 |
| MG | HS 1.5 T-GDI | 160CV | 0,5145 | 1.929,38 | 2.315,25 | 3.858,75 | 4.630,50 |
| MG | ZS 1.0T-GDI | 111CV | 0,4443 | 1.666,13 | 1.999,35 | 3.332,25 | 3.998,70 |
| MG | ZS 1.5 VTI | 106CV | 0,4214 | 1.580,25 | 1.896,30 | 3.160,50 | 3.792,60 |
| MINI | COOPER 1.5 | 136CV | 0,5097 | 1.911,18 | 2.293,65 | 3.822,75 | 4.587,30 |
| MINI | MINI COOPER CABRIO 1.5 | 136CV | 0,5347 | 2.005,13 | 2.406,15 | 4.010,25 | 4.812,30 |
| MINI | MINI COOPER CLUBMAN 1.5 | 136CV | 0,5394 | 2.022,75 | 2.427,30 | 4.045,50 | 4.854,60 |
| MINI | MINI COOPER COUNTRYMAN 1.5 | 136CV | 0,5674 | 2.127,75 | 2.553,30 | 4.255,50 | 5.106,60 |
| MINI | MINI COOPER COUNTRYMAN ALL4 1.5 | 136CV 4X4 | 0,6151 | 2.306,63 | 2.767,95 | 4.613,25 | 5.535,90 |
| MINI | MINI COOPER S 2.0 | 178CV | 0,5770 | 2.163,75 | 2.596,50 | 4.327,50 | 5.193,00 |
| MINI | MINI J COOPER WORKS | 231CV | 0,6676 | 2.503,50 | 3.004,20 | 5.007,00 | 6.008,40 |
| MINI | MINI JCW 2.0 231CV | CABRIO | 0,6946 | 2.604,75 | 3.125,70 | 5.209,50 | 6.251,40 |
| MINI | MINI ONE 1.5 | 102CV | 0,4886 | 1.832,25 | 2.198,70 | 3.664,50 | 4.397,40 |
| MINI | MINI ONE 1.5 | 75CV | 0,4749 | 1.780,88 | 2.137,05 | 3.561,75 | 4.274,10 |
| MINI | MINI ONE 1.5 102CV | CABRIO | 0,5165 | 1.936,88 | 2.324,25 | 3.873,75 | 4.648,50 |
| MINI | MINI ONE CLUBMAN | 1.5 102CV | 0,5168 | 1.938,00 | 2.325,60 | 3.876,00 | 4.651,20 |
| MINI | MINI ONE COUNTRYMAN 1.5 | 102CV | 0,5408 | 2.028,00 | 2.433,60 | 4.056,00 | 4.867,20 |
| MITSUBISHI | ASX 2.0 150CV | 2WD | 0,5349 | 2.005,88 | 2.407,05 | 4.011,75 | 4.814,10 |
| MITSUBISHI | ASX 2.0 150CV | 4WD | 0,5798 | 2.174,25 | 2.609,10 | 4.348,50 | 5.218,20 |
| MITSUBISHI | OUTLANDER 2.0 150CV | 4WD | 0,6603 | 2.476,13 | 2.971,35 | 4.952,25 | 5.942,70 |
| MITSUBISHI | SPACESTAR 2021 1.2 | 70CV | 0,3886 | 1.457,25 | 1.748,70 | 2.914,50 | 3.497,40 |
| NISSAN | JUKE 2020 1.0 DIG-T | 114CV | 0,4271 | 1.601,63 | 1.921,95 | 3.203,25 | 3.843,90 |
| NISSAN | MICRA 2021 | 1.0 IG-T 92CV | 0,4059 | 1.522,13 | 1.826,55 | 3.044,25 | 3.653,10 |
| NISSAN | MICRA 2021 | 1.0 IG-T 92CV AUT | 0,4215 | 1.580,63 | 1.896,75 | 3.161,25 | 3.793,50 |
| OPEL | ASTRA 2022 1.2 T | 110CV | 0,4712 | 1.767,00 | 2.120,40 | 3.534,00 | 4.240,80 |
| OPEL | ASTRA 2022 1.2 T | 130CV | 0,4805 | 1.801,88 | 2.162,25 | 3.603,75 | 4.324,50 |
| OPEL | ASTRA SW 2022 1.2 T | 110CV | 0,4849 | 1.818,38 | 2.182,05 | 3.636,75 | 4.364,10 |
| OPEL | ASTRA SW 2022 1.2 T | 130CV | 0,4942 | 1.853,25 | 2.223,90 | 3.706,50 | 4.447,80 |
| OPEL | CORSA 2019 1.2 | 100CV | 0,4134 | 1.550,25 | 1.860,30 | 3.100,50 | 3.720,60 |
| OPEL | CORSA 2019 1.2 | 130CV | 0,4652 | 1.744,50 | 2.093,40 | 3.489,00 | 4.186,80 |
| OPEL | CORSA 2019 1.2 | 75CV | 0,3987 | 1.495,13 | 1.794,15 | 2.990,25 | 3.588,30 |
| OPEL | CROSSLAND X 1.2 | 110CV | 0,4375 | 1.640,63 | 1.968,75 | 3.281,25 | 3.937,50 |
| OPEL | CROSSLAND X 1.2 | 130CV | 0,4628 | 1.735,50 | 2.082,60 | 3.471,00 | 4.165,20 |
| OPEL | CROSSLAND X 1.2 | 83CV | 0,4220 | 1.582,50 | 1.899,00 | 3.165,00 | 3.798,00 |
| OPEL | GRANDLAND X 1.2T | 130CV | 0,5083 | 1.906,13 | 2.287,35 | 3.812,25 | 4.574,70 |
| OPEL | MOKKA 2020 1.2 T | 100CV | 0,4466 | 1.674,75 | 2.009,70 | 3.349,50 | 4.019,40 |
| OPEL | MOKKA 2020 1.2 T | 130CV | 0,4574 | 1.715,25 | 2.058,30 | 3.430,50 | 4.116,60 |
| PEUGEOT | 208 2020 1.2 PURETECH 100 | 100CV | 0,4743 | 1.778,63 | 2.134,35 | 3.557,25 | 4.268,70 |
| PEUGEOT | 208 2020 1.2 PURETECH 130 | 130CV | 0,4902 | 1.838,25 | 2.205,90 | 3.676,50 | 4.411,80 |
| PEUGEOT | 208 2020 1.2 PURETECH 130 | 130CV AUT | 0,5023 | 1.883,63 | 2.260,35 | 3.767,25 | 4.520,70 |
| PEUGEOT | 208 2020 1.2 PURETECH 155 | 155CV AUT | 0,5634 | 2.112,75 | 2.535,30 | 4.225,50 | 5.070,60 |
| PEUGEOT | 208 2019 1.2 | 102CV | 0,4290 | 1.608,75 | 1.930,50 | 3.217,50 | 3.861,00 |



| 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 2019 1.2 | 130CV | 0,4825 | 1.809,38 | 2.171,25 | 3.618,75 | 4.342,50 |
| PEUGEOT | 208 2019 1.2 | 75CV | 0,3911 | 1.466,63 | 1.759,95 | 2.933,25 | 3.519,90 |
| PEUGEOT | 3008 1.2 PURETECH TURBO | 130CV | 0,5244 | 1.966,50 | 2.359,80 | 3.933,00 | 4.719,60 |
| PEUGEOT | 308 2021 1.2 PURETECH | 110CV | 0,4904 | 1.839,00 | 2.206,80 | 3.678,00 | 4.413,60 |
| PEUGEOT | 308 2021 1.2 PURETECH | 130CV | 0,4997 | 1.873,88 | 2.248,65 | 3.747,75 | 4.497,30 |
| PEUGEOT | 5008 1.6 PURETECH TURBO | 130CV | 0,5418 | 2.031,75 | 2.438,10 | 4.063,50 | 4.876,20 |
| PEUGEOT | 5008 1.6 PURETECH TURBO | 180CV | 0,6471 | 2.426,63 | 2.911,95 | 4.853,25 | 5.823,90 |
| PEUGEOT | 508 PURETECH TURBO 1.2 | 130CV | 0,5854 | 2.195,25 | 2.634,30 | 4.390,50 | 5.268,60 |
| PEUGEOT | 508 STATION 1.2 T S&S | 130CV | 0,5948 | 2.230,50 | 2.676,60 | 4.461,00 | 5.353,20 |
| PORSCHE | 718 BOXSTER 2.0 | 300CV | 0,9050 | 3.393,75 | 4.072,50 | 6.787,50 | 8.145,00 |
| PORSCHE | 718 BOXSTER GTS 4.0 | 400CV | 1,2090 | 4.533,75 | 5.440,50 | 9.067,50 | 10.881,00 |
| PORSCHE | 718 BOXSTER S 2.5 | 350CV | 1,0400 | 3.900,00 | 4.680,00 | 7.800,00 | 9.360,00 |
| PORSCHE | 718 CAYMAN 2.0 | 300CV | 0,8903 | 3.338,63 | 4.006,35 | 6.677,25 | 8.012,70 |
| PORSCHE | 718 CAYMAN GTS 4.0 | 400CV | 1,1944 | 4.479,00 | 5.374,80 | 8.958,00 | 10.749,60 |
| PORSCHE | 718 CAYMAN S 2.5 | 350CV | 1,0253 | 3.844,88 | 4.613,85 | 7.689,75 | 9.227,70 |
| PORSCHE | 911 CARRERA 4S 3.0 | 450CV CABRIO | 1,6596 | 6.223,50 | 7.468,20 | 12.447,00 | 14.936,40 |
| PORSCHE | 911 CARRERA 4S 3.0 450CV | COUPÉ | 1,5552 | 5.832,00 | 6.998,40 | 11.664,00 | 13.996,80 |
| PORSCHE | 911 CARRERA S 3.0 | 450CV CABRIO | 1,6057 | 6.021,38 | 7.225,65 | 12.042,75 | 14.451,30 |
| PORSCHE | 911 CARRERA S 3.0 450CV | COUPÉ | 1,4938 | 5.601,75 | 6.722,10 | 11.203,50 | 13.444,20 |
| PORSCHE | CAYENNE 2.9 V6 S | 440CV | 1,2882 | 4.830,75 | 5.796,90 | 9.661,50 | 11.593,80 |
| PORSCHE | CAYENNE 3.0 V6 | 340CV | 1,1335 | 4.250,63 | 5.100,75 | 8.501,25 | 10.201,50 |
| PORSCHE | CAYENNE 4.0 V8 T | 550CV | 1,7310 | 6.491,25 | 7.789,50 | 12.982,50 | 15.579,00 |
| PORSCHE | CAYENNE COUPÉ 3.0 | 340CV | 1,2014 | 4.505,25 | 5.406,30 | 9.010,50 | 10.812,60 |
| PORSCHE | CAYENNE COUPÉ 4.0 | 550CV | 1,7572 | 6.589,50 | 7.907,40 | 13.179,00 | 15.814,80 |
| PORSCHE | MACAN 2.0 | 265CV | 0,9688 | 3.633,00 | 4.359,60 | 7.266,00 | 8.719,20 |
| PORSCHE | MACAN 2.9 TURBO | 440CV | 1,2738 | 4.776,75 | 5.732,10 | 9.553,50 | 11.464,20 |
| PORSCHE | PANAMERA 2.9 4S | 440CV | 1,4477 | 5.428,88 | 6.514,65 | 10.857,75 | 13.029,30 |
| RENAULT | CAPTURE 1.0 TCE | 90CV | 0,4414 | 1.655,25 | 1.986,30 | 3.310,50 | 3.972,60 |
| RENAULT | CLIO 2019 1.0 SCE | 65CV | 0,3944 | 1.479,00 | 1.774,80 | 2.958,00 | 3.549,60 |
| RENAULT | CLIO 2019 1.0 TCE | 90CV | 0,4064 | 1.524,00 | 1.828,80 | 3.048,00 | 3.657,60 |
| RENAULT | KADJAR 2022 1.3 TCE | 140CV | 0,5084 | 1.906,50 | 2.287,80 | 3.813,00 | 4.575,60 |
| RENAULT | KANGOO 2021 1.3 | 102CV | 0,5135 | 1.925,63 | 2.310,75 | 3.851,25 | 4.621,50 |
| RENAULT | KANGOO 2021 1.3 | 130CV | 0,5294 | 1.985,25 | 2.382,30 | 3.970,50 | 4.764,60 |
| RENAULT | MEGANE 2020 1.8 TCE | 300CV | 0,7157 | 2.683,88 | 3.220,65 | 5.367,75 | 6.441,30 |
| RENAULT | SCENIC 1.3 TCE | 140CV | 0,5704 | 2.139,00 | 2.566,80 | 4.278,00 | 5.133,60 |
| RENAULT | TWINGO 2019 1.0 | 65CV | 0,3582 | 1.343,25 | 1.611,90 | 2.686,50 | 3.223,80 |
| SEAT | ARONA 2020 1.0 ECOTSI | 110CV | 0,4257 | 1.596,38 | 1.915,65 | 3.192,75 | 3.831,30 |
| SEAT | ARONA 2020 1.0 ECOTSI | 95CV | 0,4098 | 1.536,75 | 1.844,10 | 3.073,50 | 3.688,20 |
| SEAT | ARONA 2020 1.5 TSI | 150CV | 0,4826 | 1.809,75 | 2.171,70 | 3.619,50 | 4.343,40 |
| SEAT | ATECA 2020 1.5 ECOTSI | 150CV | 0,5211 | 1.954,13 | 2.344,95 | 3.908,25 | 4.689,90 |
| SEAT | ATECA 2020 2.0 TSI 4DRIVE | 190CV | 0,6352 | 2.382,00 | 2.858,40 | 4.764,00 | 5.716,80 |
| SEAT | IBIZA 2020 1.0 ECOTSI | 110CV | 0,4383 | 1.643,63 | 1.972,35 | 3.287,25 | 3.944,70 |
| SEAT | IBIZA 2020 1.0 MPI | 80CV | 0,4246 | 1.592,25 | 1.910,70 | 3.184,50 | 3.821,40 |
| SEAT | IBIZA 2020 1.5 TSI | 150CV | 0,4976 | 1.866,00 | 2.239,20 | 3.732,00 | 4.478,40 |
| SEAT | LEON 2020 1.5 TSI | 130CV | 0,4907 | 1.840,13 | 2.208,15 | 3.680,25 | 4.416,30 |
| SEAT | LEON 2020 1.5 TSI | 150CV | 0,5246 | 1.967,25 | 2.360,70 | 3.934,50 | 4.721,40 |
| SEAT | LEON 2020 2.0 TSI | 190CV | 0,5894 | 2.210,25 | 2.652,30 | 4.420,50 | 5.304,60 |
| SEAT | LEON SPORTSTOURER 2020 1.0 TSI | 110CV SW | 0,5099 | 1.912,13 | 2.294,55 | 3.824,25 | 4.589,10 |
| SEAT | LEON SPORTSTOURER 2020 1.5 TSI | 130CV SW | 0,5108 | 1.915,50 | 2.298,60 | 3.831,00 | 4.597,20 |
| SEAT | LEON SPORTSTOURER 2020 1.5 TSI | 150CV SW | 0,5469 | 2.050,88 | 2.461,05 | 4.101,75 | 4.922,10 |
| SEAT | TARRACO 2019 | 1.5 TSI 150CV | 0,5750 | 2.156,25 | 2.587,50 | 4.312,50 | 5.175,00 |
| SEAT | TARRACO 2019 | 2.0 TSI 4DRIVE 190CV | 0,6888 | 2.583,00 | 3.099,60 | 5.166,00 | 6.199,20 |
| SKODA | FABIA 2021 1.0 MPI | 65CV | 0,3949 | 1.480,88 | 1.777,05 | 2.961,75 | 3.554,10 |
| SKODA | FABIA 2021 1.0 MPI | 80CV | 0,4027 | 1.510,13 | 1.812,15 | 3.020,25 | 3.624,30 |
| SKODA | FABIA 2021 1.0 TSI | 110CV | 0,4183 | 1.568,63 | 1.882,35 | 3.137,25 | 3.764,70 |
| SKODA | FABIA 2021 1.0 TSI | 95CV | 0,4105 | 1.539,38 | 1.847,25 | 3.078,75 | 3.694,50 |
| SKODA | FABIA 2021 1.5 TSI EVO | 150CV | 0,5180 | 1.942,50 | 2.331,00 | 3.885,00 | 4.662,00 |
| SKODA | KAMIQ 1.0 TSI | 110CV | 0,4447 | 1.667,63 | 2.001,15 | 3.335,25 | 4.002,30 |
| SKODA | KAMIQ 1.0 TSI | 95CV | 0,4361 | 1.635,38 | 1.962,45 | 3.270,75 | 3.924,90 |
| SKODA | KAMIQ 1.5 TSI | 150CV | 0,4899 | 1.837,13 | 2.204,55 | 3.674,25 | 4.409,10 |
| SKODA | KAROQ 2020 1.0 TSI | 110CV | 0,4700 | 1.762,50 | 2.115,00 | 3.525,00 | 4.230,00 |
| SKODA | KAROQ 2020 1.5 TSI ACT | 150CV | 0,5026 | 1.884,75 | 2.261,70 | 3.769,50 | 4.523,40 |
| SKODA | KODIAQ 1.5 TSI | 150CV | 0,5505 | 2.064,38 | 2.477,25 | 4.128,75 | 4.954,50 |
| SKODA | KODIAQ 2.0 TSI 4X4 | 190CV | 0,7220 | 2.707,50 | 3.249,00 | 5.415,00 | 6.498,00 |

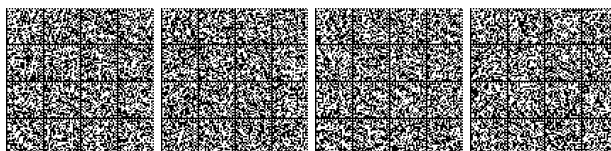


| MARCA | MODELLO | SERIE | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|------------|--------------------------------|----------------------|-----------------------|--|--|--|--|
| SKODA | KODIAQ 2.0 TSI 4X4 | 245CV | 0,7732 | 2.899,50 | 3.479,40 | 5.799,00 | 6.958,80 |
| SKODA | OCTAVIA 2020 1.0 TSI | 110CV | 0,5042 | 1.890,75 | 2.268,90 | 3.781,50 | 4.537,80 |
| SKODA | OCTAVIA 2020 1.5 TSI | 150CV | 0,5378 | 2.016,75 | 2.420,10 | 4.033,50 | 4.840,20 |
| SKODA | OCTAVIA 2020 2.0 TSI RS | 245CV | 0,6483 | 2.431,13 | 2.917,35 | 4.862,25 | 5.834,70 |
| SKODA | OCTAVIA WAGON 2020 1.0 TSI | 110CV | 0,5126 | 1.922,25 | 2.306,70 | 3.844,50 | 4.613,40 |
| SKODA | OCTAVIA WAGON 2020 1.5 TSI | 150CV | 0,5462 | 2.048,25 | 2.457,90 | 4.096,50 | 4.915,80 |
| SKODA | OCTAVIA WAGON 2020 2.0 TSI RS | 245CV | 0,6554 | 2.457,75 | 2.949,30 | 4.915,50 | 5.898,60 |
| SKODA | SCALA 2019 | 1.0 TSI 110CV | 0,4656 | 1.746,00 | 2.095,20 | 3.492,00 | 4.190,40 |
| SKODA | SCALA 2019 | 1.0 TSI 95CV | 0,4508 | 1.690,50 | 2.028,60 | 3.381,00 | 4.057,20 |
| SKODA | SCALA 2019 | 1.5 TSI 150CV | 0,5173 | 1.939,88 | 2.327,85 | 3.879,75 | 4.655,70 |
| SKODA | SUPERB 1.5 TSI | 150CV | 0,6220 | 2.332,50 | 2.799,00 | 4.665,00 | 5.598,00 |
| SKODA | SUPERB WAGON 1.5 TSI | 150CV | 0,6334 | 2.375,25 | 2.850,30 | 4.750,50 | 5.700,60 |
| SSANGYONG | KORANDO 2019 1.5 GDI TURBO 2WD | 163CV | 0,5637 | 2.113,88 | 2.536,65 | 4.227,75 | 5.073,30 |
| SSANGYONG | KORANDO 2019 1.5 GDI TURBO AWD | 163CV | 0,5824 | 2.184,00 | 2.620,80 | 4.368,00 | 5.241,60 |
| SSANGYONG | TIVOLI 2020 | 1.2 GDI T 130CV | 0,4791 | 1.796,63 | 2.155,95 | 3.593,25 | 4.311,90 |
| SSANGYONG | TIVOLI 2020 | 1.5 GDI T 160CV | 0,5358 | 2.009,25 | 2.411,10 | 4.018,50 | 4.822,20 |
| SUBARU | IMPREZA 1.6I LINEARTRONIC | 114CV | 0,4991 | 1.871,63 | 2.245,95 | 3.743,25 | 4.491,90 |
| SUBARU | OUTBACK 2021 2.5I | 170CV | 0,7185 | 2.694,38 | 3.233,25 | 5.388,75 | 6.466,50 |
| SUBARU | XV 1.6I 114CV | LINEARTRONIC | 0,5391 | 2.021,63 | 2.425,95 | 4.043,25 | 4.851,90 |
| TOYOTA | AYGO X 1.0 | 72CV | 0,3879 | 1.454,63 | 1.745,55 | 2.909,25 | 3.491,10 |
| TOYOTA | PROACE CITY VERSO 1.2 | 110CV | 0,4719 | 1.769,63 | 2.123,55 | 3.539,25 | 4.247,10 |
| TOYOTA | SUPRA 2022 2.0B | 258CV | 0,8190 | 3.071,25 | 3.685,50 | 6.142,50 | 7.371,00 |
| TOYOTA | SUPRA 2022 3.0 | 340CV | 0,9283 | 3.481,13 | 4.177,35 | 6.962,25 | 8.354,70 |
| TOYOTA | YARIS 2020 1.0 | 72CV | 0,4079 | 1.529,63 | 1.835,55 | 3.059,25 | 3.671,10 |
| TOYOTA | YARIS 2020 1.6 TURBO | 261CV | 0,7126 | 2.672,25 | 3.206,70 | 5.344,50 | 6.413,40 |
| VOLKSWAGEN | GOLF VARIANT VIII 2020 1.0 TSI | 110CV | 0,5063 | 1.898,63 | 2.278,35 | 3.797,25 | 4.556,70 |
| VOLKSWAGEN | GOLF VARIANT VIII 2020 1.5 TSI | 130CV | 0,5394 | 2.022,75 | 2.427,30 | 4.045,50 | 4.854,60 |
| VOLKSWAGEN | GOLF VARIANT VIII 2020 1.5 TSI | 150CV | 0,5761 | 2.160,38 | 2.592,45 | 4.320,75 | 5.184,90 |
| VOLKSWAGEN | GOLF VIII 2020 1.0 TSI | 110CV | 0,4985 | 1.869,38 | 2.243,25 | 3.738,75 | 4.486,50 |
| VOLKSWAGEN | GOLF VIII 2020 1.5 TSI | 130CV | 0,5246 | 1.967,25 | 2.360,70 | 3.934,50 | 4.721,40 |
| VOLKSWAGEN | GOLF VIII 2020 1.5 TSI | 150CV ECO ACT | 0,5632 | 2.112,00 | 2.534,40 | 4.224,00 | 5.068,80 |
| VOLKSWAGEN | GOLF VIII 2020 2.0 TSI GTI | 245CV | 0,6752 | 2.532,00 | 3.038,40 | 5.064,00 | 6.076,80 |
| VOLKSWAGEN | GOLF VIII 2020 2.0 TSI GTI | 300CV | 0,7564 | 2.836,50 | 3.403,80 | 5.673,00 | 6.807,60 |
| VOLKSWAGEN | GOLF VIII 2020 2.0 TSI R | 320CV | 0,7784 | 2.919,00 | 3.502,80 | 5.838,00 | 7.005,60 |
| VOLKSWAGEN | PASSAT VARIANT 2019 1.5 TSI | 150CV | 0,6372 | 2.389,50 | 2.867,40 | 4.779,00 | 5.734,80 |
| VOLKSWAGEN | POLO 2021 1.0 TSI | 110CV | 0,4807 | 1.802,63 | 2.163,15 | 3.605,25 | 4.326,30 |
| VOLKSWAGEN | POLO 2021 1.0 TSI | 95CV | 0,4337 | 1.626,38 | 1.951,65 | 3.252,75 | 3.903,30 |
| VOLKSWAGEN | TAIGO 1.0 TSI | 110CV | 0,4606 | 1.727,25 | 2.072,70 | 3.454,50 | 4.145,40 |
| VOLKSWAGEN | TAIGO 1.0 TSI | 95CV | 0,4405 | 1.651,88 | 1.982,25 | 3.303,75 | 3.964,50 |
| VOLKSWAGEN | TAIGO 1.5 TSI | 150CV | 0,5058 | 1.896,75 | 2.276,10 | 3.793,50 | 4.552,20 |
| VOLKSWAGEN | T-CROSS 2019 | 1.0 TSI 110CV | 0,4528 | 1.698,00 | 2.037,60 | 3.396,00 | 4.075,20 |
| VOLKSWAGEN | T-CROSS 2019 | 1.0 TSI 95CV | 0,4348 | 1.630,50 | 1.956,60 | 3.261,00 | 3.913,20 |
| VOLKSWAGEN | T-CROSS 2019 | 1.5 TSI 150CV | 0,5117 | 1.918,88 | 2.302,65 | 3.837,75 | 4.605,30 |
| VOLKSWAGEN | TIGUAN 2020 1.5 TSI | 130CV | 0,5510 | 2.066,25 | 2.479,50 | 4.132,50 | 4.959,00 |
| VOLKSWAGEN | TIGUAN 2020 1.5 TSI | 150CV | 0,5707 | 2.140,13 | 2.568,15 | 4.280,25 | 5.136,30 |
| VOLKSWAGEN | TIGUAN 2020 2.0 TSI 4MOTION | 190CV | 0,7185 | 2.694,38 | 3.233,25 | 5.388,75 | 6.466,50 |
| VOLKSWAGEN | TIGUAN ALLSPACE 1.5 TSI ACT | 150CV | 0,6385 | 2.394,38 | 2.873,25 | 4.788,75 | 5.746,50 |
| VOLKSWAGEN | TOUAREG 3.0 TSI | 340CV | 1,0538 | 3.951,75 | 4.742,10 | 7.903,50 | 9.484,20 |
| VOLKSWAGEN | TOURAN 1.5 TSI | 150CV | 0,6324 | 2.371,50 | 2.845,80 | 4.743,00 | 5.691,60 |
| VOLKSWAGEN | T-ROC 1.0 TSI | 110CV | 0,4870 | 1.826,25 | 2.191,50 | 3.652,50 | 4.383,00 |
| VOLKSWAGEN | T-ROC 1.5 TSI ACT | 150CV | 0,5196 | 1.948,50 | 2.338,20 | 3.897,00 | 4.676,40 |
| VOLKSWAGEN | T-ROC CABRIO 2022 1.0 TSI | 110CV | 0,5424 | 2.034,00 | 2.440,80 | 4.068,00 | 4.881,60 |
| VOLKSWAGEN | T-ROC CABRIO 2022 1.5 TSI | 150CV | 0,5797 | 2.173,88 | 2.608,65 | 4.347,75 | 5.217,30 |
| VOLKSWAGEN | UPI 1.0 EVO | 65CV | 0,3775 | 1.415,63 | 1.698,75 | 2.831,25 | 3.397,50 |
| VOLKSWAGEN | UPI 1.0 GTI | 116CV | 0,4456 | 1.671,00 | 2.005,20 | 3.342,00 | 4.010,40 |
| VOLVO | XC40 2019 T2 | GEARTRONIC 1.5 130CV | 0,5828 | 2.185,50 | 2.622,60 | 4.371,00 | 5.245,20 |



FRINGE BENEFIT 2023
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 | 0,6583 | 2.468,63 | 2.962,35 | 4.937,25 | 5.924,70 |
| ALFA ROMEO | GIULIA 2.2 TD | 190CV | 0,6783 | 2.543,63 | 3.052,35 | 5.087,25 | 6.104,70 |
| ALFA ROMEO | GIULIA 2.2 TD AT8 | 210CV AWD | 0,7314 | 2.742,75 | 3.291,30 | 5.485,50 | 6.582,60 |
| ALFA ROMEO | STELVIO 2.2 TD | 160CV | 0,6947 | 2.605,13 | 3.126,15 | 5.210,25 | 6.252,30 |
| ALFA ROMEO | STELVIO 2.2 TD | 190CV 4WD | 0,7380 | 2.767,50 | 3.321,00 | 5.535,00 | 6.642,00 |
| ALFA ROMEO | STELVIO 2.2 TD AT8 Q4 VELOCE | 210CV | 0,7975 | 2.990,63 | 3.588,75 | 5.981,25 | 7.177,50 |
| AUDI | A3 2020 SEDAN 30 TDI | 2.0 116CV | 0,4786 | 1.794,75 | 2.153,70 | 3.589,50 | 4.307,40 |
| AUDI | A3 2020 SEDAN 30 TDI S-TRONIC | 2.0 116CV | 0,4957 | 1.858,88 | 2.230,65 | 3.717,75 | 4.461,30 |
| AUDI | A3 2020 SEDAN 35 TDI | 2.0 150CV | 0,5061 | 1.897,88 | 2.277,45 | 3.795,75 | 4.554,90 |
| AUDI | A3 2020 SEDAN 35 TDI S-TRONIC | 2.0 150CV | 0,5232 | 1.962,00 | 2.354,40 | 3.924,00 | 4.708,80 |
| AUDI | A3 2020 SEDAN 40 TDI QUATTRO S-TRONIC | 2.0 200CV | 0,6015 | 2.255,63 | 2.706,75 | 4.511,25 | 5.413,50 |
| AUDI | A3 2020 SPB 30 TDI 2.0 | 116CV | 0,4719 | 1.769,63 | 2.123,55 | 3.539,25 | 4.247,10 |
| AUDI | A3 2020 SPB 30 TDI S-TRONIC | 2.0 116CV | 0,4901 | 1.837,88 | 2.205,45 | 3.675,75 | 4.410,90 |
| AUDI | A3 2020 SPB 35 TDI 2.0 | 150CV | 0,5002 | 1.875,75 | 2.250,90 | 3.751,50 | 4.501,80 |
| AUDI | A3 2020 SPB 35 TDI 2.0 S-TRONIC | 150CV | 0,5185 | 1.944,38 | 2.333,25 | 3.888,75 | 4.666,50 |
| AUDI | A3 2020 SPB 40 TDI 2.0 QUATTRO S-TRONIC | 200CV | 0,6013 | 2.254,88 | 2.705,85 | 4.509,75 | 5.411,70 |
| AUDI | Q2 30 2.0 TDI | 116CV | 0,5134 | 1.925,25 | 2.310,30 | 3.850,50 | 4.620,60 |
| AUDI | Q2 35 2.0 TDI QUATTRO S-TRONIC | 150CV | 0,5807 | 2.177,63 | 2.613,15 | 4.355,25 | 5.226,30 |
| AUDI | Q2 35 2.0 TDI S-TRONIC | 150CV | 0,5468 | 2.050,50 | 2.460,60 | 4.101,00 | 4.921,20 |
| AUDI | Q3 35 2.0 TDI | 150CV | 0,5684 | 2.131,50 | 2.557,80 | 4.263,00 | 5.115,60 |
| AUDI | Q3 35 2.0 TDI QUATTRO S-TRONIC | 150CV | 0,6143 | 2.303,63 | 2.764,35 | 4.607,25 | 5.528,70 |
| AUDI | Q3 35 2.0 TDI S-TRONIC | 150CV | 0,5832 | 2.187,00 | 2.624,40 | 4.374,00 | 5.248,80 |
| AUDI | Q3 40 2.0 TDI QUATTRO S-TRONIC | 190CV | 0,6513 | 2.442,38 | 2.930,85 | 4.884,75 | 5.861,70 |
| BMW | 116D 2019 | 1.5 116CV | 0,4633 | 1.737,38 | 2.084,85 | 3.474,75 | 4.169,70 |
| BMW | 118D 2019 | 2.0 150CV | 0,5169 | 1.938,38 | 2.326,05 | 3.876,75 | 4.652,10 |
| BMW | 120D 2019 | 2.0 190CV | 0,5829 | 2.185,88 | 2.623,05 | 4.371,75 | 5.246,10 |
| BMW | 120D XDRIVE 2019 | 2.0 190CV | 0,5872 | 2.202,00 | 2.642,40 | 4.404,00 | 5.284,80 |
| BMW | 216D 1.5 116CV | GRAN COUPÉ | 0,5145 | 1.929,38 | 2.315,25 | 3.858,75 | 4.630,50 |
| BMW | 216D 1.5 116CV | GRAN TOURER | 0,5089 | 1.908,38 | 2.290,05 | 3.816,75 | 4.580,10 |
| BMW | 218D 2.0 150CV | GRAN COUPÉ | 0,5551 | 2.081,63 | 2.497,95 | 4.163,25 | 4.995,90 |
| BMW | 218D 2.0 150CV | GRAN TOURER | 0,5516 | 2.068,50 | 2.482,20 | 4.137,00 | 4.964,40 |
| BMW | 218D 2022 2.0 150CV | ACTIVE TOURER | 0,5424 | 2.034,00 | 2.440,80 | 4.068,00 | 4.881,60 |
| BMW | 218D XDRIVE 2.0 150CV | GRAN TOURER | 0,5841 | 2.190,38 | 2.628,45 | 4.380,75 | 5.256,90 |
| BMW | 220D 2.0 | 190CV COUPÉ | 0,6154 | 2.307,75 | 2.769,30 | 4.615,50 | 5.538,60 |
| BMW | 220D 2.0 190CV | GRAN COUPÉ | 0,6093 | 2.284,88 | 2.741,85 | 4.569,75 | 5.483,70 |
| BMW | 220D 2.0 190CV | GRAN TOURER | 0,6003 | 2.251,13 | 2.701,35 | 4.502,25 | 5.402,70 |
| BMW | 220D XDRIVE 2.0 190CV | GRAN COUPÉ | 0,6315 | 2.368,13 | 2.841,75 | 4.736,25 | 5.683,50 |
| BMW | 220D XDRIVE 2.0 190CV | GRAN TOURER | 0,6089 | 2.283,38 | 2.740,05 | 4.566,75 | 5.480,10 |
| BMW | X1 2022 SDRIVE 18D 2.0 | 150CV | 0,5788 | 2.170,50 | 2.604,60 | 4.341,00 | 5.209,20 |
| BMW | X2 SDRIVE 16D 1.5 | 116CV | 0,4954 | 1.857,75 | 2.229,30 | 3.715,50 | 4.458,60 |
| BMW | X2 SDRIVE 18D 2.0 | 150CV | 0,5503 | 2.063,63 | 2.476,35 | 4.127,25 | 4.952,70 |
| BMW | X2 SDRIVE 20D 2.0 | 190CV | 0,5883 | 2.206,13 | 2.647,35 | 4.412,25 | 5.294,70 |
| BMW | X2 XDRIVE 18D 2.0 | 150CV | 0,5723 | 2.146,13 | 2.575,35 | 4.292,25 | 5.150,70 |
| BMW | X2 XDRIVE 20D 2.0 | 190CV | 0,6186 | 2.319,75 | 2.783,70 | 4.639,50 | 5.567,40 |
| BMW | X5 XDRIVE 25D 2.0 | 231CV | 0,8129 | 3.048,38 | 3.658,05 | 6.096,75 | 7.316,10 |
| CITROEN | BERLINGO MULTISPACE | 1.5 BLUEHDI 130 CV | 0,4233 | 1.587,38 | 1.904,85 | 3.174,75 | 3.809,70 |
| CITROEN | C3 AIRCROSS 1.5 BLUEHDI | 110CV | 0,3962 | 1.485,75 | 1.782,90 | 2.971,50 | 3.565,80 |
| CITROEN | C3 AIRCROSS 1.5 BLUEHDI | 120CV | 0,4589 | 1.720,88 | 2.065,05 | 3.441,75 | 4.130,10 |
| CITROEN | C3 III 1.5 BLUEHDI | 102CV | 0,3967 | 1.487,63 | 1.785,15 | 2.975,25 | 3.570,30 |
| CITROEN | C4 2020 1.5 BLUEHDI AUT | 130CV | 0,4527 | 1.697,63 | 2.037,15 | 3.395,25 | 4.074,30 |
| CITROEN | C5 AIRCROSS 1.5 BLUEHDI | 130CV | 0,4643 | 1.741,13 | 2.089,35 | 3.482,25 | 4.178,70 |
| CITROEN | JUMPY SPACETOURER | 1.5 BLUEHDI 120 CV | 0,5036 | 1.888,50 | 2.266,20 | 3.777,00 | 4.532,40 |
| CUPRA | FORMENTOR 2.0 TDI | 150CV | 0,5424 | 2.034,00 | 2.440,80 | 4.068,00 | 4.881,60 |
| CUPRA | FORMENTOR 2.0 TDI 4DRIVE | 150CV | 0,5928 | 2.223,00 | 2.667,60 | 4.446,00 | 5.335,20 |
| DACIA | DUSTER 1.5 BLUEDCI | 115CV | 0,3677 | 1.378,88 | 1.654,65 | 2.757,75 | 3.309,30 |
| DACIA | DUSTER 1.5 BLUEDCI 115CV | 4X4 | 0,3873 | 1.452,38 | 1.742,85 | 2.904,75 | 3.485,70 |
| DACIA | LODGY 1.5 DCI | 115CV | 0,3785 | 1.419,38 | 1.703,25 | 2.838,75 | 3.406,50 |
| DS | DS3 1.5 CROSSBACK BLUEHDI | 110CV | 0,4515 | 1.693,13 | 2.031,75 | 3.386,25 | 4.063,50 |
| DS | DS3 1.5 CROSSBACK BLUEHDI | 130CV AUT | 0,4626 | 1.734,75 | 2.081,70 | 3.469,50 | 4.163,40 |
| DS | DS3 2022 BLUEHDI 1.5 AUT | 130CV | 0,5090 | 1.908,75 | 2.290,50 | 3.817,50 | 4.581,00 |
| DS | DS4 2021 1.5 BLUEHDI | 130CV | 0,5006 | 1.877,25 | 2.252,70 | 3.754,50 | 4.505,40 |
| DS | DS7 2022 1.5 BLUEHDI | 130CV | 0,5704 | 2.139,00 | 2.566,80 | 4.278,00 | 5.133,60 |
| FIAT | 500X 1.3 MULTIJET | 95CV | 0,4312 | 1.617,00 | 1.940,40 | 3.234,00 | 3.880,80 |
| FIAT | 500X 1.6 MULTIJET | 130CV | 0,4712 | 1.767,00 | 2.120,40 | 3.534,00 | 4.240,80 |
| FIAT | DOBLÒ 1.6 | 120CV | 0,4592 | 1.722,00 | 2.066,40 | 3.444,00 | 4.132,80 |



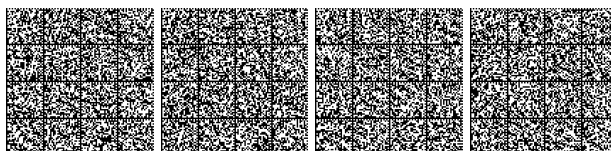
| MARCA | MODELLO | SERIE | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|------------|-------------------------------|----------------------|-----------------------|--|--|--|--|
| FIAT | TALENTO 1.6 | 123CV 9 POSTI | 0,5122 | 1.920,75 | 2.304,90 | 3.841,50 | 4.609,80 |
| FIAT | TIPO 1.3 MTJ 5PORTE 95CV | MY2016 | 0,4073 | 1.527,38 | 1.832,85 | 3.054,75 | 3.665,70 |
| FIAT | TIPO 1.3 MTJ 95CV SW | MY2016 | 0,4167 | 1.562,63 | 1.875,15 | 3.125,25 | 3.750,30 |
| FIAT | TIPO 1.6 MTJ 130CV | 5 PORTE | 0,4331 | 1.624,13 | 1.948,95 | 3.248,25 | 3.897,90 |
| FIAT | TIPO STATION 1.6 MTJ 130CV | SW | 0,4405 | 1.651,88 | 1.982,25 | 3.303,75 | 3.964,50 |
| FORD | FOCUS IV 1.5 ECOBLUE | 115CV AUT | 0,4945 | 1.854,38 | 2.225,25 | 3.708,75 | 4.450,50 |
| FORD | KUGA 2022 2.0 ECOBLUE 1.5 2WD | 120CV | 0,5343 | 2.003,63 | 2.404,35 | 4.007,25 | 4.808,70 |
| FORD | KUGA 2022 2.0 ECOBLUE 1.5 4WD | 120CV | 0,5517 | 2.068,88 | 2.482,65 | 4.137,75 | 4.965,30 |
| FORD | TOURNEO CUSTOM | 1.5 TDCI 120 CV | 0,4879 | 1.829,63 | 2.195,55 | 3.659,25 | 4.391,10 |
| FORD | TOURNEO CUSTOM | 2.0 TDCI 185CV | 0,6428 | 2.410,50 | 2.892,60 | 4.821,00 | 5.785,20 |
| HYUNDAI | TUCSON 2020 1.6 CRDI | 116CV | 0,5023 | 1.883,63 | 2.260,35 | 3.767,25 | 4.520,70 |
| JEEP | RENEGADE 1.6 MTJ | 130CV | 0,4815 | 1.805,63 | 2.166,75 | 3.611,25 | 4.333,50 |
| KIA | SPORTAGE 1.6 CRDI | 115CV 2WD | 0,4797 | 1.798,88 | 2.158,65 | 3.597,75 | 4.317,30 |
| LAND ROVER | RANGE ROVER EVOQUE 2.0D I4 | 163CV | 0,5909 | 2.215,88 | 2.659,05 | 4.431,75 | 5.318,10 |
| MAHINDRA | XUV500 2.2 AWD | 140CV DIESEL | 0,5602 | 2.100,75 | 2.520,90 | 4.201,50 | 5.041,80 |
| MAHINDRA | XUV500 2.2 FWD | 140CV DIESEL | 0,5425 | 2.034,38 | 2.441,25 | 4.068,75 | 4.882,50 |
| MAZDA | CX-5 2.2L SKYACTIV-D | 150CV | 0,5683 | 2.131,13 | 2.557,35 | 4.262,25 | 5.114,70 |
| MAZDA | CX-5 2.2L SKYACTIV-D 2WD | 184CV AWD | 0,6276 | 2.353,50 | 2.824,20 | 4.707,00 | 5.648,40 |
| MERCEDES | A180 D 1.5 116CV AUT | MY2018 | 0,4820 | 1.807,50 | 2.169,00 | 3.615,00 | 4.338,00 |
| MERCEDES | A200 D 2.0 | 150CV | 0,5186 | 1.944,75 | 2.333,70 | 3.889,50 | 4.667,40 |
| MERCEDES | A200 D 2.0 150CV AUT | 4MATIC | 0,5539 | 2.077,13 | 2.492,55 | 4.154,25 | 4.985,10 |
| MERCEDES | A200 D 2.0 150CV AUT | MY2018 | 0,5264 | 1.974,00 | 2.368,80 | 3.948,00 | 4.737,60 |
| MERCEDES | A220 D 2.0 190CV AUT | 4MATIC | 0,5809 | 2.178,38 | 2.614,05 | 4.356,75 | 5.228,10 |
| MERCEDES | A220 D 2.0 190CV AUT | MY2018 | 0,5664 | 2.124,00 | 2.548,80 | 4.248,00 | 5.097,60 |
| MERCEDES | B180D 2018 | 1.5 116CV AUT | 0,4646 | 1.742,25 | 2.090,70 | 3.484,50 | 4.181,40 |
| MERCEDES | B200D 2018 | 2.0 150CV AUT | 0,5235 | 1.963,13 | 2.355,75 | 3.926,25 | 4.711,50 |
| MERCEDES | B220 D 2018 | 2.0 190CV AUT 4MATIC | 0,5943 | 2.228,63 | 2.674,35 | 4.457,25 | 5.348,70 |
| MERCEDES | C220 D 2.0 194CV AUT | CABRIO MY2018 | 0,7087 | 2.657,63 | 3.189,15 | 5.315,25 | 6.378,30 |
| MERCEDES | C220 D 2.2 194CV 4MATIC AUT | CABRIO MY2018 | 0,7299 | 2.737,13 | 3.284,55 | 5.474,25 | 6.569,10 |
| MERCEDES | C300 D 2.0 245CV AUT | CABRIO MY2018 | 0,7412 | 2.779,50 | 3.335,40 | 5.559,00 | 6.670,80 |
| MERCEDES | CLA 200D 2019 | 2.0 150CV | 0,5611 | 2.104,13 | 2.524,95 | 4.208,25 | 5.049,90 |
| MERCEDES | CLA 200D 2019 | 2.0 150CV AUT | 0,5707 | 2.140,13 | 2.568,15 | 4.280,25 | 5.136,30 |
| MERCEDES | CLA 200D 2019 | 2.0 150CV AUT 4MATIC | 0,5945 | 2.229,38 | 2.675,25 | 4.458,75 | 5.350,50 |
| MERCEDES | CLA 220D 2019 | 2.0 190CV AUT | 0,6005 | 2.251,88 | 2.702,25 | 4.503,75 | 5.404,50 |
| MERCEDES | CLA 220D 2019 | 2.0 190CV AUT 4MATIC | 0,6202 | 2.325,75 | 2.790,90 | 4.651,50 | 5.581,80 |
| MERCEDES | CLS 400D 3.0 4MATIC | 330CV | 0,9934 | 3.725,25 | 4.470,30 | 7.450,50 | 8.940,60 |
| MERCEDES | E 200D 1.6 160CV | BERLINA | 0,6511 | 2.441,63 | 2.929,95 | 4.883,25 | 5.859,90 |
| MERCEDES | E 200D 1.6 160CV | SW | 0,6640 | 2.490,00 | 2.988,00 | 4.980,00 | 5.976,00 |
| MERCEDES | E 220D 194CV | BERLINA | 0,6757 | 2.533,88 | 3.040,65 | 5.067,75 | 6.081,30 |
| MERCEDES | E 220D 2.0 194CV | CABRIO | 0,7452 | 2.794,50 | 3.353,40 | 5.589,00 | 6.706,80 |
| MERCEDES | E 220D 2.0 194CV | COUPÉ | 0,6990 | 2.621,25 | 3.145,50 | 5.242,50 | 6.291,00 |
| MERCEDES | E 220D 2.0 194CV | SW | 0,6872 | 2.577,00 | 3.092,40 | 5.154,00 | 6.184,80 |
| MERCEDES | E 220D 4MATIC 194CV | BERLINA | 0,7115 | 2.668,13 | 3.201,75 | 5.336,25 | 6.403,50 |
| MERCEDES | E 220D 4MATIC 194CV | SW | 0,7244 | 2.716,50 | 3.259,80 | 5.433,00 | 6.519,60 |
| MERCEDES | E 220D 4MATIC 2.0 194CV | COUPÉ | 0,7190 | 2.696,25 | 3.235,50 | 5.392,50 | 6.471,00 |
| MERCEDES | G 400D 3.0 | 330CV SW | 1,1597 | 4.348,88 | 5.218,65 | 8.697,75 | 10.437,30 |
| MERCEDES | GLA 2020 180D AUT 2.0 | 116CV | 0,5465 | 2.049,38 | 2.459,25 | 4.098,75 | 4.918,50 |
| MERCEDES | GLA 2020 200 AUT 2.0 | 150CV | 0,5700 | 2.137,50 | 2.565,00 | 4.275,00 | 5.130,00 |
| MERCEDES | GLA 2020 200 AUT 2.0 | 190CV | 0,6153 | 2.307,38 | 2.768,85 | 4.614,75 | 5.537,70 |
| MERCEDES | GLA 2020 200D AUT 4MATIC 2.0 | 150CV | 0,5986 | 2.244,75 | 2.693,70 | 4.489,50 | 5.387,40 |
| MERCEDES | GLA 2020 200D AUT 4MATIC 2.0 | 190CV | 0,6350 | 2.381,25 | 2.857,50 | 4.762,50 | 5.715,00 |
| MERCEDES | GLB 180D AUT 2.0 | 116CV | 0,5747 | 2.155,13 | 2.586,15 | 4.310,25 | 5.172,30 |
| MERCEDES | GLB 200D AUT 2.0 | 150CV | 0,5964 | 2.236,50 | 2.683,80 | 4.473,00 | 5.367,60 |
| MERCEDES | GLB 200D AUT 4MATIC 2.0 | 150CV | 0,6263 | 2.348,63 | 2.818,35 | 4.697,25 | 5.636,70 |
| MERCEDES | GLB 220D AUT 2.0 | 190CV | 0,6421 | 2.407,88 | 2.889,45 | 4.815,75 | 5.778,90 |
| MERCEDES | GLB 220D AUT 4MATIC 2.0 | 190CV | 0,6629 | 2.485,88 | 2.983,05 | 4.971,75 | 5.966,10 |
| MERCEDES | GLE 400D 3.0 4MATIC | 330CV | 0,9763 | 3.661,13 | 4.393,35 | 7.322,25 | 8.786,70 |
| MERCEDES | GLE 400D 3.0 4MATIC 330CV | COUPÉ | 1,0387 | 3.895,13 | 4.674,15 | 7.790,25 | 9.348,30 |
| MERCEDES | GLS 350D 4MATIC | 285CV | 1,0254 | 3.845,25 | 4.614,30 | 7.690,50 | 9.228,60 |
| MERCEDES | GLS 400D 4MATIC | 330CV | 1,0595 | 3.973,13 | 4.767,75 | 7.946,25 | 9.535,50 |
| MERCEDES | S 350D 2021 2.9 | 286CV | 1,0626 | 3.984,75 | 4.781,70 | 7.969,50 | 9.563,40 |
| MERCEDES | S 350D 2021 2.9 4MATIC | 286CV | 1,0874 | 4.077,75 | 4.893,30 | 8.155,50 | 9.786,60 |
| MERCEDES | S 400D 2021 2.9 4MATIC | 330CV | 1,1513 | 4.317,38 | 5.180,85 | 8.634,75 | 10.361,70 |
| MINI | MINI COOPER CLUBMAN 2.0 D | 150CV | 0,5111 | 1.916,63 | 2.299,95 | 3.833,25 | 4.599,90 |



| 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 | MINI COOPER D COUNTRYMAN 2.0 | 150CV | 0,5243 | 1.966,13 | 2.359,35 | 3.932,25 | 4.718,70 |
| MINI | MINI COOPER D COUNTRYMAN ALL4 2.0 | 150CV 4X4 | 0,5647 | 2.117,63 | 2.541,15 | 4.235,25 | 5.082,30 |
| MINI | MINI COOPER SD CLUBMAN 2.0 | 190CV | 0,5620 | 2.107,50 | 2.529,00 | 4.215,00 | 5.058,00 |
| MINI | MINI COOPER SD CLUBMAN 2.0 | 190CV ALL4 | 0,5889 | 2.208,38 | 2.650,05 | 4.416,75 | 5.300,10 |
| MINI | MINI COOPER SD COUNTRYMAN AUT 2.0 | 190CV | 0,5772 | 2.164,50 | 2.597,40 | 4.329,00 | 5.194,80 |
| MINI | MINI COOPER SD COUNTRYMAN AUT ALL4 | 190CV 4X4 | 0,5994 | 2.247,75 | 2.697,30 | 4.495,50 | 5.394,60 |
| MINI | MINI ONE CLUBMAN 1.5D | 116CV | 0,4674 | 1.752,75 | 2.103,30 | 3.505,50 | 4.206,60 |
| MINI | MINI ONE D COUNTRYMAN 1.5 | 116CV | 0,4870 | 1.826,25 | 2.191,50 | 3.652,50 | 4.383,00 |
| OPEL | ASTRA 2022 1.5 TURBO D | 130CV | 0,4407 | 1.652,63 | 1.983,15 | 3.305,25 | 3.966,30 |
| OPEL | ASTRA SW 2022 1.5 TURBO D | 130CV | 0,4517 | 1.693,88 | 2.032,65 | 3.387,75 | 4.065,30 |
| OPEL | COMBO LIFE | 1.5 CDTI 130CV | 0,4493 | 1.684,88 | 2.021,85 | 3.369,75 | 4.043,70 |
| OPEL | CORSA 2019 1.5 D | 102CV | 0,3751 | 1.406,63 | 1.687,95 | 2.813,25 | 3.375,90 |
| OPEL | CROSSLAND X 1.5D | 110CV | 0,4220 | 1.582,50 | 1.899,00 | 3.165,00 | 3.798,00 |
| OPEL | CROSSLAND X 1.5D | 120CV | 0,4256 | 1.596,00 | 1.915,20 | 3.192,00 | 3.830,40 |
| OPEL | GRANDLAND X 1.5 D | 130CV | 0,4908 | 1.840,50 | 2.208,60 | 3.681,00 | 4.417,20 |
| OPEL | INSIGNIA 2020 1.5 CDTI | 122CV | 0,5201 | 1.950,38 | 2.340,45 | 3.900,75 | 4.680,90 |
| OPEL | INSIGNIA 2020 2.0 CDTI | 174CV | 0,5611 | 2.104,13 | 2.524,95 | 4.208,25 | 5.049,90 |
| OPEL | INSIGNIA 2020 2.0 CDTI | 174CV AWD | 0,6154 | 2.307,75 | 2.769,30 | 4.615,50 | 5.538,60 |
| OPEL | MOKKA 2020 1.5D | 110CV | 0,4358 | 1.634,25 | 1.961,10 | 3.268,50 | 3.922,20 |
| OPEL | ZAFIRA LIFE 1.5D | 120CV | 0,5058 | 1.896,75 | 2.276,10 | 3.793,50 | 4.552,20 |
| PEUGEOT | 2008 2020 1.5 BLUEHDI 110 | 110CV | 0,4290 | 1.608,75 | 1.930,50 | 3.217,50 | 3.861,00 |
| PEUGEOT | 2008 2020 1.5 BLUEHDI 130 | 130CV AUT | 0,4620 | 1.732,50 | 2.079,00 | 3.465,00 | 4.158,00 |
| PEUGEOT | 208 2019 1.5 BLUEHDI | 100CV | 0,3707 | 1.390,13 | 1.668,15 | 2.780,25 | 3.336,30 |
| PEUGEOT | 3008 1.5 BLUEHDI S&S | 131CV | 0,4872 | 1.827,00 | 2.192,40 | 3.654,00 | 4.384,80 |
| PEUGEOT | 308 2021 1.5 BLUEHDI | 130CV | 0,4567 | 1.712,63 | 2.055,15 | 3.425,25 | 4.110,30 |
| PEUGEOT | 5008 1.5 BLUEHDI | 131CV | 0,4995 | 1.873,13 | 2.247,75 | 3.746,25 | 4.495,50 |
| PEUGEOT | 5008 2.0 BLUEHDI | 177CV | 0,5948 | 2.230,50 | 2.676,60 | 4.461,00 | 5.353,20 |
| PEUGEOT | 508 BLUEHDI 1.5 | 130CV | 0,5226 | 1.959,75 | 2.351,70 | 3.919,50 | 4.703,40 |
| PEUGEOT | 508 STATION 1.5 BLUEHDI S&S | 130CV | 0,5269 | 1.975,88 | 2.371,05 | 3.951,75 | 4.742,10 |
| PEUGEOT | EXPERT TRAVELLER | 1.5 BLUEHDI 120CV | 0,5575 | 2.090,63 | 2.508,75 | 4.181,25 | 5.017,50 |
| RENAULT | CLIO 1.5 BLUEDCI | 100CV | 0,3866 | 1.449,75 | 1.739,70 | 2.899,50 | 3.479,40 |
| RENAULT | ESPACE 2.0 BLUE DCI | 160CV | 0,6130 | 2.298,75 | 2.758,50 | 4.597,50 | 5.517,00 |
| RENAULT | ESPACE 2.0 BLUE DCI | 190CV | 0,6460 | 2.422,50 | 2.907,00 | 4.845,00 | 5.814,00 |
| RENAULT | KADJAR 2022 1.5 BLUE DCI | 116CV | 0,4908 | 1.840,50 | 2.208,60 | 3.681,00 | 4.417,20 |
| RENAULT | KANGOO 2021 1.5 BLUE DCI | 75CV | 0,4505 | 1.689,38 | 2.027,25 | 3.378,75 | 4.054,50 |
| RENAULT | KANGOO 2021 1.5 BLUE DCI | 95CV | 0,4591 | 1.721,63 | 2.065,95 | 3.443,25 | 4.131,90 |
| RENAULT | MEGANE 2020 1.5 BLUEDCI | 115CV | 0,4473 | 1.677,38 | 2.012,85 | 3.354,75 | 4.025,70 |
| RENAULT | MEGANE SPORTER 2020 1.5 BLUEDCI | 115CV | 0,4536 | 1.701,00 | 2.041,20 | 3.402,00 | 4.082,40 |
| SEAT | ATECA 2.0 TDI | 115CV | 0,4949 | 1.855,88 | 2.227,05 | 3.711,75 | 4.454,10 |
| SEAT | ATECA 2.0 TDI 2X4 | 150CV | 0,5270 | 1.976,25 | 2.371,50 | 3.952,50 | 4.743,00 |
| SEAT | ATECA 2.0 TDI 4X4 | 150CV | 0,5588 | 2.095,50 | 2.514,60 | 4.191,00 | 5.029,20 |
| SEAT | LEON 2020 2.0 TDI | 115CV | 0,4500 | 1.687,50 | 2.025,00 | 3.375,00 | 4.050,00 |
| SEAT | LEON 2020 2.0 TDI DSG | 150CV | 0,4934 | 1.850,25 | 2.220,30 | 3.700,50 | 4.440,60 |
| SEAT | LEON SPORTSTOURER 2020 2.0 TDI DSG | 150CV SW | 0,4943 | 1.853,63 | 2.224,35 | 3.707,25 | 4.448,70 |
| SEAT | LEON SPORTSTOURER 2020 2.0 TDI FR | 115CV SW | 0,4686 | 1.757,25 | 2.108,70 | 3.514,50 | 4.217,40 |
| SEAT | TARRACO 2019 | 2.0 TDI 150CV | 0,5667 | 2.125,13 | 2.550,15 | 4.250,25 | 5.100,30 |
| SKODA | KAROQ 2.0 TDI 2X4 | 150CV | 0,5285 | 1.981,88 | 2.378,25 | 3.963,75 | 4.756,50 |
| SKODA | KAROQ 2020 2.0 TDI | 115CV | 0,4838 | 1.814,25 | 2.177,10 | 3.628,50 | 4.354,20 |
| SKODA | KAROQ 2020 2.0 TDI 4X4 | 150CV | 0,5528 | 2.073,00 | 2.487,60 | 4.146,00 | 4.975,20 |
| SKODA | KODIAQ 2.0 TDI 150CV | 2X4 | 0,5460 | 2.047,50 | 2.457,00 | 4.095,00 | 4.914,00 |
| SKODA | KODIAQ 2.0 TDI 150CV | 4X4 | 0,5819 | 2.182,13 | 2.618,55 | 4.364,25 | 5.237,10 |
| SKODA | KODIAQ 2.0 TDI 200CV | 4WD | 0,6295 | 2.360,63 | 2.832,75 | 4.721,25 | 5.665,50 |
| SKODA | OCTAVIA 2020 2.0 TDI | 116CV | 0,4724 | 1.771,50 | 2.125,80 | 3.543,00 | 4.251,60 |
| SKODA | OCTAVIA 2020 2.0 TDI | 150CV | 0,4970 | 1.863,75 | 2.236,50 | 3.727,50 | 4.473,00 |
| SKODA | OCTAVIA 2020 2.0 TDI | 200CV | 0,6053 | 2.269,88 | 2.723,85 | 4.539,75 | 5.447,70 |
| SKODA | OCTAVIA WAGON 2020 2.0 RS TDI 4X4 | 200CV | 0,5995 | 2.248,13 | 2.697,75 | 4.496,25 | 5.395,50 |
| SKODA | OCTAVIA WAGON 2020 2.0 TDI | 116CV | 0,4785 | 1.794,38 | 2.153,25 | 3.588,75 | 4.306,50 |
| SKODA | OCTAVIA WAGON 2020 2.0 TDI | 150CV | 0,5030 | 1.886,25 | 2.263,50 | 3.772,50 | 4.527,00 |
| SKODA | OCTAVIA WAGON 2020 2.0 TDI | 200CV | 0,6113 | 2.292,38 | 2.750,85 | 4.584,75 | 5.501,70 |
| SKODA | OCTAVIA WAGON 2020 2.0 TDI 4X4 | 150CV | 0,5405 | 2.026,88 | 2.432,25 | 4.053,75 | 4.864,50 |
| SKODA | SUPERB 2.0 TDI EVO | 200CV 2X4 | 0,6063 | 2.273,63 | 2.728,35 | 4.547,25 | 5.456,70 |
| SKODA | SUPERB 2.0 TDI EVO | 200CV 4X4 | 0,6189 | 2.320,88 | 2.785,05 | 4.641,75 | 5.570,10 |
| SKODA | SUPERB 2.0 TDI SCR | 150CV | 0,5568 | 2.088,00 | 2.505,60 | 4.176,00 | 5.011,20 |
| SKODA | SUPERB WAGON 2.0 TDI DSG | 150CV | 0,5878 | 2.204,25 | 2.645,10 | 4.408,50 | 5.290,20 |



| 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 | SUPERB WAGON 2.0 TDI EVO | 200CV 2X4 | 0,6036 | 2.263,50 | 2.716,20 | 4.527,00 | 5.432,40 |
| SKODA | SUPERB WAGON 2.0 TDI EVO | 200CV 4X4 | 0,6241 | 2.340,38 | 2.808,45 | 4.680,75 | 5.616,90 |
| SSANGYONG | KORANDO 2019 1.6D 2WD | 136CV | 0,5203 | 1.951,13 | 2.341,35 | 3.902,25 | 4.682,70 |
| SSANGYONG | KORANDO 2019 1.6D AWD | 136CV | 0,5346 | 2.004,75 | 2.405,70 | 4.009,50 | 4.811,40 |
| SSANGYONG | REXTON 2.2D 202CV | 4WD | 0,7146 | 2.679,75 | 3.215,70 | 5.359,50 | 6.431,40 |
| TOYOTA | PROACE VERSO 1.5D 120CV | 9 POSTI | 0,5228 | 1.960,50 | 2.352,60 | 3.921,00 | 4.705,20 |
| VOLKSWAGEN | AMAROK 3.0 | 204CV | 0,6337 | 2.376,38 | 2.851,65 | 4.752,75 | 5.703,30 |
| VOLKSWAGEN | CADDY 2.0 TDI | 102CV | 0,4864 | 1.824,00 | 2.188,80 | 3.648,00 | 4.377,60 |
| VOLKSWAGEN | CADDY 2.0 TDI | 122CV | 0,5106 | 1.914,75 | 2.297,70 | 3.829,50 | 4.595,40 |
| VOLKSWAGEN | GOLF VARIANT VIII 2020 2.0 TDI | 116CV | 0,4799 | 1.799,63 | 2.159,55 | 3.599,25 | 4.319,10 |
| VOLKSWAGEN | GOLF VARIANT VIII 2020 2.0 TDI | 150CV | 0,5204 | 1.951,50 | 2.341,80 | 3.903,00 | 4.683,60 |
| VOLKSWAGEN | GOLF VIII 2020 2.0 TDI | 115CV | 0,4705 | 1.764,38 | 2.117,25 | 3.528,75 | 4.234,50 |
| VOLKSWAGEN | GOLF VIII 2020 2.0 TDI | 150CV | 0,5065 | 1.899,38 | 2.279,25 | 3.798,75 | 4.558,50 |
| VOLKSWAGEN | GOLF VIII 2020 2.0 TDI | 200CV | 0,5863 | 2.198,63 | 2.638,35 | 4.397,25 | 5.276,70 |
| VOLKSWAGEN | MULTIVAN 2.0 | 150CV | 0,6989 | 2.620,88 | 3.145,05 | 5.241,75 | 6.290,10 |
| VOLKSWAGEN | PASSAT VARIANT 2019 2.0 TDI | 122CV | 0,5582 | 2.093,25 | 2.511,90 | 4.186,50 | 5.023,80 |
| VOLKSWAGEN | PASSAT VARIANT 2019 2.0 TDI | 150CV | 0,5662 | 2.123,25 | 2.547,90 | 4.246,50 | 5.095,80 |
| VOLKSWAGEN | PASSAT VARIANT 2019 2.0 TDI | 200CV | 0,6325 | 2.371,88 | 2.846,25 | 4.743,75 | 5.692,50 |
| VOLKSWAGEN | PASSAT VARIANT 2019 2.0 TDI | 200CV 4X4 | 0,6540 | 2.452,50 | 2.943,00 | 4.905,00 | 5.886,00 |
| VOLKSWAGEN | TIGUAN 2.0 TDI | 122CV | 0,5471 | 2.051,63 | 2.461,95 | 4.103,25 | 4.923,90 |
| VOLKSWAGEN | TIGUAN 2.0 TDI 150CV | 2X4 | 0,5729 | 2.148,38 | 2.578,05 | 4.296,75 | 5.156,10 |
| VOLKSWAGEN | TIGUAN 2.0 TDI 150CV | 4X4 | 0,6015 | 2.255,63 | 2.706,75 | 4.511,25 | 5.413,50 |
| VOLKSWAGEN | TIGUAN 2.0 TDI 4MOTION | 200CV | 0,6456 | 2.421,00 | 2.905,20 | 4.842,00 | 5.810,40 |
| VOLKSWAGEN | TIGUAN ALLSPACE 2.0 TDI | 150CV | 0,6063 | 2.273,63 | 2.728,35 | 4.547,25 | 5.456,70 |
| VOLKSWAGEN | TIGUAN ALLSPACE 2.0 TDI 4 MOTION | 150CV 4WD | 0,6419 | 2.407,13 | 2.888,55 | 4.814,25 | 5.777,10 |
| VOLKSWAGEN | TIGUAN ALLSPACE 2.0 TDI 4MOTION | 200CV | 0,6695 | 2.510,63 | 3.012,75 | 5.021,25 | 6.025,50 |
| VOLKSWAGEN | TOURAN 2.0 TDI | 122CV | 0,5528 | 2.073,00 | 2.487,60 | 4.146,00 | 4.975,20 |
| VOLKSWAGEN | TOURAN 2.0 TDI | 150CV 2WD | 0,5757 | 2.158,88 | 2.590,65 | 4.317,75 | 5.181,30 |
| VOLKSWAGEN | T-ROC 2.0 TDI | 115CV | 0,5003 | 1.876,13 | 2.251,35 | 3.752,25 | 4.502,70 |
| VOLKSWAGEN | T-ROC 2.0 TDI 4MOTION | 150CV | 0,5752 | 2.157,00 | 2.588,40 | 4.314,00 | 5.176,80 |
| VOLKSWAGEN | T-ROC 2.0 TDI BLUEMOTION | 150CV | 0,5525 | 2.071,88 | 2.486,25 | 4.143,75 | 4.972,50 |



FRINGE BENEFIT 2023
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) |
|-------------------------|------------------------------------|-----------------------|-----------------------|--|--|--|--|
| BENZINA-GPL | | | | | | | |
| DACIA | DUSTER 1.0 100CV | BENZ+GPL | 0,3636 | 1.363,50 | 1.636,20 | 2.727,00 | 3.272,40 |
| DACIA | JOGGER 1.0 TCE 100CV | BENZ+GPL | 0,3545 | 1.329,38 | 1.595,25 | 2.658,75 | 3.190,50 |
| DACIA | SANDERO 2021 1.0 TCE ECO-G 100CV | BENZ+GPL | 0,3294 | 1.235,25 | 1.482,30 | 2.470,50 | 2.964,60 |
| DACIA | DR 5.0 1.5 116CV | BENZ+GPL | 0,4164 | 1.561,50 | 1.873,80 | 3.123,00 | 3.747,60 |
| DACIA | DR 6.0 1.5 T 154CV | BENZ+GPL | 0,5001 | 1.875,38 | 2.250,45 | 3.750,75 | 4.500,90 |
| DACIA | DR F35 1.5 156CV | BENZ+GPL | 0,4707 | 1.765,13 | 2.118,15 | 3.530,25 | 4.236,30 |
| DACIA | DR3 S2 1.5 115CV | BENZ+GPL | 0,3982 | 1.493,25 | 1.791,90 | 2.986,50 | 3.583,80 |
| DACIA | DR4 2022 1.5 116CV | BENZ+GPL | 0,4299 | 1.612,13 | 1.934,55 | 3.224,25 | 3.869,10 |
| DACIA | DR4 2022 1.5 TURBO DCT 154CV | BENZ+GPL | 0,4559 | 1.709,63 | 2.051,55 | 3.419,25 | 4.103,10 |
| FIAT | 500 1.2 69CV | BENZ+GPL | 0,3745 | 1.404,38 | 1.685,25 | 2.808,75 | 3.370,50 |
| FIAT | PANDA 1.2 69CV | BENZ+GPL | 0,3566 | 1.337,25 | 1.604,70 | 2.674,50 | 3.209,40 |
| FORD | FIESTA 1.1 75CV | BENZ+GPL | 0,4074 | 1.527,75 | 1.833,30 | 3.055,50 | 3.666,60 |
| GREAT WALL HAVAL | HAVAL H2 1.5 144CV | GPL | 0,4557 | 1.708,88 | 2.050,65 | 3.417,75 | 4.101,30 |
| HYUNDAI | BAYON 1.2 84CV | BENZ+GPL | 0,3799 | 1.424,63 | 1.709,55 | 2.849,25 | 3.419,10 |
| KIA | PICANTO 1.0 67CV | BENZ+GPL | 0,3488 | 1.308,00 | 1.569,60 | 2.616,00 | 3.139,20 |
| KIA | RIO 1.2 84CV | BENZ+GPL | 0,3929 | 1.473,38 | 1.768,05 | 2.946,75 | 3.536,10 |
| KIA | SPORTAGE 1.6 ECOGPL 2WD | 126CV | 0,5213 | 1.954,88 | 2.345,85 | 3.909,75 | 4.691,70 |
| KIA | STONIC 2020 1.0 ECO GPL 95CV | BENZ+GPL | 0,4109 | 1.540,88 | 1.849,05 | 3.081,75 | 3.698,10 |
| KIA | STONIC 2020 1.2 ECO GPL 82CV | BENZ+GPL | 0,3953 | 1.482,38 | 1.778,85 | 2.964,75 | 3.557,70 |
| KIA | XCEED 2022 1.0 T-GDI 120 CV | BENZ+GPL | 0,4484 | 1.681,50 | 2.017,80 | 3.363,00 | 4.035,60 |
| LANCIA | YPSILON 1.2 69CV 5P | BENZ+GPL | 0,3826 | 1.434,75 | 1.721,70 | 2.869,50 | 3.443,40 |
| MAHINDRA | KUV100 1.2 VVT 87CV | BENZ+GPL | 0,3562 | 1.335,75 | 1.602,90 | 2.671,50 | 3.205,80 |
| MITSUBISHI | OUTLANDER 2.0 150CV 2WD | BENZ+GPL | 0,5714 | 2.142,75 | 2.571,30 | 4.285,50 | 5.142,60 |
| MITSUBISHI | OUTLANDER 2.0 150CV 4WD | BENZ+GPL | 0,6142 | 2.303,25 | 2.763,90 | 4.606,50 | 5.527,80 |
| MITSUBISHI | SPACESTAR 1.2 70CV | BENZ+GPL | 0,3730 | 1.398,75 | 1.678,50 | 2.797,50 | 3.357,00 |
| NISSAN | MICRA 2021 IG-T 900 90CV | BENZ+GPL | 0,4019 | 1.507,13 | 1.808,55 | 3.014,25 | 3.617,10 |
| RENAULT | CAPTUR 2020 1.0 TCE 100CV | BENZ+GPL | 0,3984 | 1.494,00 | 1.792,80 | 2.988,00 | 3.585,60 |
| RENAULT | CLIO 2019 1.0 TCE 100CV | BENZ+GPL | 0,3873 | 1.452,38 | 1.742,85 | 2.904,75 | 3.485,70 |
| SSANGYONG | KORANDO 2022 1.5 GDI-TURBO 2WD AUT | 163CV B+GPL | 0,4818 | 1.806,75 | 2.168,10 | 3.613,50 | 4.336,20 |
| SSANGYONG | KORANDO 2022 1.5 GDI-TURBO AWD | 163CV B+GPL | 0,5007 | 1.877,63 | 2.253,15 | 3.755,25 | 4.506,30 |
| SSANGYONG | TIVOLI 1.2 GDI 128CV | BENZ+GPL | 0,4464 | 1.674,00 | 2.008,80 | 3.348,00 | 4.017,60 |
| METANO ESCLUSIVO | | | | | | | |
| AUDI | A3 SPB 30 G-TRON 1.5 | 130CV METANO | 0,6284 | 2.356,50 | 2.827,80 | 4.713,00 | 5.655,60 |
| AUDI | A4 AVANT 40 G-TRON 2.0 | 170CV S-TRONIC METANO | 0,7315 | 2.743,13 | 3.291,75 | 5.486,25 | 6.583,50 |
| AUDI | A5 SPB 40 G-TRON 2.0 | 170CV METANO | 0,7588 | 2.845,50 | 3.414,60 | 5.691,00 | 6.829,20 |
| SEAT | ARONA 1.0 TGI 90CV | METANO | 0,4183 | 1.568,63 | 1.882,35 | 3.137,25 | 3.764,70 |
| SEAT | IBIZA 1.0 TGI 90CV | METANO | 0,4397 | 1.648,88 | 1.978,65 | 3.297,75 | 3.957,30 |
| SEAT | LEON 2021 1.5 TGI 130CV | METANO | 0,5129 | 1.923,38 | 2.308,05 | 3.846,75 | 4.616,10 |
| SEAT | LEON SPORTSTOURER 2021 1.5 TGI | 130CV SW | 0,5249 | 1.968,38 | 2.362,05 | 3.936,75 | 4.724,10 |
| SKODA | KAMIQ 1.0 G-TEC 90CV | METANO | 0,4389 | 1.645,88 | 1.975,05 | 3.291,75 | 3.950,10 |
| SKODA | OCTAVIA 2020 1.5 G-TEC | 130CV METANO | 0,5335 | 2.000,63 | 2.400,75 | 4.001,25 | 4.801,50 |
| SKODA | SCALA 2019 | 1.0 G-TEC 90CV METANO | 0,4514 | 1.692,75 | 2.031,30 | 3.385,50 | 4.062,60 |
| VOLKSWAGEN | GOLF VARIANT VIII 2020 1.5 TGI | 130CV | 0,5609 | 2.103,38 | 2.524,05 | 4.206,75 | 5.048,10 |
| VOLKSWAGEN | GOLF VIII 2020 1.5 TGI | 130CV | 0,5463 | 2.048,63 | 2.458,35 | 4.097,25 | 4.916,70 |
| VOLKSWAGEN | POLO 2021 1.0 TGI 90CV | METANO | 0,4528 | 1.698,00 | 2.037,60 | 3.396,00 | 4.075,20 |
| VOLKSWAGEN | UP! 1.0 68CV ECO | METANO | 0,4017 | 1.506,38 | 1.807,65 | 3.012,75 | 3.615,30 |



| 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) |
|--|---|----------------|-----------------------|--|--|--|--|
| MILD HYBRID - FULL HYBRID BENZINA | | | | | | | |
| ALFA ROMEO | TONALE 1.5 MHEV | 130CV | 0,5548 | 2.080,50 | 2.496,60 | 4.161,00 | 4.993,20 |
| ALFA ROMEO | TONALE 1.5 MHEV | 160CV | 0,6091 | 2.284,13 | 2.740,95 | 4.568,25 | 5.481,90 |
| AUDI | A3 2020 SEDAN 30 1.0 TFSI S-TRONIC 110CV | HYBRID | 0,5488 | 2.058,00 | 2.469,60 | 4.116,00 | 4.939,20 |
| AUDI | A3 2020 SEDAN 35 1.5 TFSI S-TRONIC 150CV | HYBRID | 0,5838 | 2.189,25 | 2.627,10 | 4.378,50 | 5.254,20 |
| AUDI | A3 2020 SPB 30 1.0 TFSI S-TRONIC 110CV | IBRIDO-BENZINA | 0,5410 | 2.028,75 | 2.434,50 | 4.057,50 | 4.869,00 |
| AUDI | A3 2020 SPB 35 1.5 TFSI S-TRONIC 150CV | HYBRID | 0,5778 | 2.166,75 | 2.600,10 | 4.333,50 | 5.200,20 |
| AUDI | A4 35 2.0 TFSI 150CV | HYBRID | 0,6375 | 2.390,63 | 2.868,75 | 4.781,25 | 5.737,50 |
| AUDI | A4 35 2.0 TFSI 150CV S-TRONIC | HYBRID | 0,6507 | 2.440,13 | 2.928,15 | 4.880,25 | 5.856,30 |
| AUDI | A4 40 2.0 TFSI QUATTRO S-TRONIC 204CV | HYBRID | 0,7213 | 2.704,88 | 3.245,85 | 5.409,75 | 6.491,70 |
| AUDI | A4 40 2.0 TFSI S-TRONIC 204CV | HYBRID | 0,6999 | 2.624,63 | 3.149,55 | 5.249,25 | 6.299,10 |
| AUDI | A4 ALLROAD 45 2.0 TFSI S-TRONIC 265CV | HYBRID | 0,8105 | 3.039,38 | 3.647,25 | 6.078,75 | 7.294,50 |
| AUDI | A4 AVANT 35 2.0 TFSI 150CV | HYBRID | 0,6498 | 2.436,75 | 2.924,10 | 4.873,50 | 5.848,20 |
| AUDI | A4 AVANT 35 2.0 TFSI 150CV S-TRONIC | HYBRID | 0,6630 | 2.486,25 | 2.983,50 | 4.972,50 | 5.967,00 |
| AUDI | A4 AVANT 40 2.0 TFSI QUATTRO S-TRONIC 204CV | HYBRID | 0,7336 | 2.751,00 | 3.301,20 | 5.502,00 | 6.602,40 |
| AUDI | A4 AVANT 40 2.0 TFSI S-TRONIC 204CV | HYBRID | 0,7036 | 2.638,50 | 3.166,20 | 5.277,00 | 6.332,40 |
| AUDI | A5 40 2.0 TFSI QUATTRO S-TRONIC 204CV | COUPÉ HYBRID | 0,7561 | 2.835,38 | 3.402,45 | 5.670,75 | 6.804,90 |
| AUDI | A5 40 2.0 TFSI S-TRONIC 204CV | COUPÉ HYBRID | 0,7297 | 2.736,38 | 3.283,65 | 5.472,75 | 6.567,30 |
| AUDI | A5 40 SPB 2.0 TFSI QUATTRO S-TRONIC 204CV | HYBRID | 0,7580 | 2.842,50 | 3.411,00 | 5.685,00 | 6.822,00 |
| AUDI | A5 40 SPB 2.0 TFSI S-TRONIC 204CV | HYBRID | 0,7317 | 2.743,88 | 3.292,65 | 5.487,75 | 6.585,30 |
| AUDI | A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV | COUPÉ HYBRID | 0,8000 | 3.000,00 | 3.600,00 | 6.000,00 | 7.200,00 |
| AUDI | A6 40 TFSI 2.0 S-TR 204CV | HYBRID | 0,7822 | 2.933,25 | 3.519,90 | 5.866,50 | 7.039,80 |
| AUDI | A6 55 3.0 TFSI 340CV QUATTRO S-TRONIC | HYBRID | 0,9504 | 3.564,00 | 4.276,80 | 7.128,00 | 8.553,60 |
| AUDI | A6 ALLROAD 55 3.0 TFSI QUATTRO S-TR 340CV | HYBRID | 0,9969 | 3.738,38 | 4.486,05 | 7.476,75 | 8.972,10 |
| AUDI | A6 AVANT 40 TFSI 2.0 S-TR 204CV | HYBRID | 0,7992 | 2.997,00 | 3.596,40 | 5.994,00 | 7.192,80 |
| AUDI | A6 AVANT 55 3.0 TFSI 340CV QUATTRO S-TRONIC | HYBRID | 0,9714 | 3.642,75 | 4.371,30 | 7.285,50 | 8.742,60 |
| AUDI | A7 SPB 40 2.0 S-TRONIC 204CV | HYBRID | 0,8613 | 3.229,88 | 3.875,85 | 6.459,75 | 7.751,70 |
| AUDI | A7 SPB 55 3.0 QUATTRO S-TRONIC 340CV | HYBRID | 1,0212 | 3.829,50 | 4.595,40 | 7.659,00 | 9.190,80 |
| AUDI | Q5 45 2.0 TFSI QUATTRO S-TR | 265CV HYBRID | 0,8455 | 3.170,63 | 3.804,75 | 6.341,25 | 7.609,50 |
| AUDI | Q7 55 3.0 TFSI QUATTRO TIPTRONIC | 340CV HYBRID | 1,0394 | 3.897,75 | 4.677,30 | 7.795,50 | 9.354,60 |
| AUDI | Q8 55 3.0 TFSI QUATTRO TIPTRONIC | 340CV HYBRID | 1,0749 | 4.030,88 | 4.837,05 | 8.061,75 | 9.674,10 |
| AUDI | RS Q8 4.0 TFSI V8 QUATTRO TIPTRONIC | 600CV HYBRID | 1,6988 | 6.370,50 | 7.644,60 | 12.741,00 | 15.289,20 |
| AUDI | RS6 AVANT 40 4.0 TFSI 600CV QUATTRO TIPTRONIC | HYBRID | 1,5921 | 5.970,38 | 7.164,45 | 11.940,75 | 14.328,90 |
| AUDI | RS7 SPB 4.0 600CV QUATTRO TIPTRONIC | HYBRID | 1,6276 | 6.103,50 | 7.324,20 | 12.207,00 | 14.648,40 |
| AUDI | S8 3.0 TFSI QUATTRO TIPTRONIC | 570CV HYBRID | 1,5857 | 5.946,38 | 7.135,65 | 11.892,75 | 14.271,30 |
| BMW | 220i 2022 48V 1.5 170CV | ACTIVE TOURER | 0,6119 | 2.294,63 | 2.753,55 | 4.589,25 | 5.507,10 |
| BMW | 223i 2022 48V 2.0 218CV | ACTIVE TOURER | 0,6352 | 2.382,00 | 2.858,40 | 4.764,00 | 5.716,80 |
| BMW | 223i 2022 48V 2.0 XDRIVE 218CV | ACTIVE TOURER | 0,6500 | 2.437,50 | 2.925,00 | 4.875,00 | 5.850,00 |
| BMW | 520i 2.0 184CV | IBRIDO-BENZINA | 0,7582 | 2.843,25 | 3.411,90 | 5.686,50 | 6.823,80 |
| BMW | 520i TOURING 2.0 184CV | IBRIDO-BENZINA | 0,7792 | 2.922,00 | 3.506,40 | 5.844,00 | 7.012,80 |
| BMW | 530i 2.0 252CV | IBRIDO-BENZINA | 0,8022 | 3.008,25 | 3.609,90 | 6.016,50 | 7.219,80 |
| BMW | 530i TOURING 2.0 252CV | IBRIDO-BENZINA | 0,8242 | 3.090,75 | 3.708,90 | 6.181,50 | 7.417,80 |
| BMW | 530i TOURING XDRIVE 2.0 252CV | IBRIDO-BENZINA | 0,8591 | 3.221,63 | 3.865,95 | 6.443,25 | 7.731,90 |
| BMW | 530i XDRIVE 2.0 252CV | IBRIDO-BENZINA | 0,8351 | 3.131,63 | 3.757,95 | 6.263,25 | 7.515,90 |
| BMW | 540i TOURING XDRIVE 3.0 333CV | IBRIDO-BENZINA | 0,9543 | 3.578,63 | 4.294,35 | 7.157,25 | 8.588,70 |
| BMW | 540i XDRIVE 3.0 333CV | IBRIDO-BENZINA | 0,9313 | 3.492,38 | 4.190,85 | 6.984,75 | 8.381,70 |
| BMW | 630i GRAN TURISMO 2.0 258CV | IBRIDO-BENZINA | 0,8838 | 3.314,25 | 3.977,10 | 6.628,50 | 7.954,20 |
| BMW | M340i XDRIVE 3.0 374CV | IBRIDO-BENZINA | 0,9459 | 3.547,13 | 4.256,55 | 7.094,25 | 8.513,10 |
| BMW | M440i 2021 XDRIVE 3.0 374CV GRAN COUPÉ | IBRIDO BENZINA | 1,0256 | 3.846,00 | 4.615,20 | 7.692,00 | 9.230,40 |
| BMW | M440i XDRIVE 3.0 374CV CABRIO | IBRIDO BENZINA | 1,0563 | 3.961,13 | 4.753,35 | 7.922,25 | 9.506,70 |
| BMW | M440i XDRIVE 3.0 374CV COUPÉ | IBRIDO BENZINA | 0,9911 | 3.716,63 | 4.459,95 | 7.433,25 | 8.919,90 |
| BMW | M550i XDRIVE 4.4 530CV | IBRIDO-BENZINA | 1,2062 | 4.523,25 | 5.427,90 | 9.046,50 | 10.855,80 |
| BMW | X1 2022 SDRIVE 20i 1.5 170CV | IBRIDO BENZINA | 0,6121 | 2.295,38 | 2.754,45 | 4.590,75 | 5.508,90 |
| BMW | X1 2022 XDRIVE 23i 2.0 218CV | IBRIDO BENZINA | 0,7037 | 2.638,88 | 3.166,65 | 5.277,75 | 6.333,30 |
| BMW | X4 XDRIVE 20i 2.0 184CV | IBRIDO BENZINA | 0,8264 | 3.099,00 | 3.718,80 | 6.198,00 | 7.437,60 |
| BMW | X4 XDRIVE 30i 2.0 252CV | IBRIDO BENZINA | 0,8883 | 3.331,13 | 3.997,35 | 6.662,25 | 7.994,70 |
| BMW | X4 XDRIVE M40i 3.0 360CV | IBRIDO BENZINA | 1,0488 | 3.933,00 | 4.719,60 | 7.866,00 | 9.439,20 |
| BMW | X5 XDRIVE 40i 3.0 333CV | IBRIDO-BENZINA | 1,0229 | 3.835,88 | 4.603,05 | 7.671,75 | 9.206,10 |
| BMW | X6 XDRIVE 40i 3.0 333CV | IBRIDO BENZINA | 1,0821 | 4.057,88 | 4.869,45 | 8.115,75 | 9.738,90 |
| BMW | X7 XDRIVE 40i 3.0 333CV | IBRIDO BENZINA | 1,2017 | 4.506,38 | 5.407,65 | 9.012,75 | 10.815,30 |
| FIAT | 500 1.0 70CV | HYBRID | 0,3778 | 1.416,75 | 1.700,10 | 2.833,50 | 3.400,20 |
| FIAT | 500C 1.0 70CV CABRIO | HYBRID | 0,3989 | 1.495,88 | 1.795,05 | 2.991,75 | 3.590,10 |
| FIAT | 500X 1.5 130CV | IBRIDO BENZINA | 0,5083 | 1.906,13 | 2.287,35 | 3.812,25 | 4.574,70 |
| FIAT | PANDA 1.0 69CV | HYBRID | 0,3632 | 1.362,00 | 1.634,40 | 2.724,00 | 3.268,80 |
| FIAT | PANDA CROSS 1.0 69CV | HYBRID | 0,3910 | 1.466,25 | 1.759,50 | 2.932,50 | 3.519,00 |
| FIAT | TIPO 1.5 130CV | HYBRID | 0,5028 | 1.885,50 | 2.262,60 | 3.771,00 | 4.525,20 |
| FIAT | TIPO SW 1.5 130CV | HYBRID | 0,5154 | 1.932,75 | 2.319,30 | 3.865,50 | 4.638,60 |
| FORD | FIESTA 1.0 ECOBOOST 125CV | IBRIDO-BENZINA | 0,4455 | 1.670,63 | 2.004,75 | 3.341,25 | 4.009,50 |
| FORD | FOCUS IV 1.0 ECOBOOST 125CV | IBRIDO-BENZINA | 0,4967 | 1.862,63 | 2.235,15 | 3.725,25 | 4.470,30 |
| FORD | KUGA 2.5 190CV 2WD | IBRIDO-BENZINA | 0,5827 | 2.185,13 | 2.622,15 | 4.370,25 | 5.244,30 |



| 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 | MONDEO 2.0 187CV | HYBRID | 0,5930 | 2.223,75 | 2.668,50 | 4.447,50 | 5.337,00 |
| FORD | PUMA 2019 1.0 ECOBOOST 125CV | HYBRID | 0,4722 | 1.770,75 | 2.124,90 | 3.541,50 | 4.249,80 |
| FORD | PUMA 2019 1.0 ECOBOOST 155CV | HYBRID | 0,5249 | 1.968,38 | 2.362,05 | 3.936,75 | 4.724,10 |
| FORD | S-MAX 2.5 190CV | FULL HYBRID | 0,6703 | 2.513,63 | 3.016,35 | 5.027,25 | 6.032,70 |
| HONDA | CIVIC 2.0 HEV | 135CV | 0,5644 | 2.116,50 | 2.539,80 | 4.233,00 | 5.079,60 |
| HONDA | CR-V 2.0 HEV 184CV | IBRIDO BENZINA | 0,5889 | 2.208,38 | 2.650,05 | 4.416,75 | 5.300,10 |
| HONDA | CR-V 2.0 HEV AWD 184CV | IBRIDO BENZINA | 0,6276 | 2.353,50 | 2.824,20 | 4.707,00 | 5.648,40 |
| HONDA | HR-V 1.5 HEV ECVT | FULL HYBRID | 0,4738 | 1.776,75 | 2.132,10 | 3.553,50 | 4.264,20 |
| HONDA | JAZZ 1.5 HEV 97CV | HYBRID | 0,4315 | 1.618,13 | 1.941,75 | 3.236,25 | 3.883,50 |
| HONDA | JAZZ CROSSTAR 1.5 97CV | HYBRID | 0,4779 | 1.792,13 | 2.150,55 | 3.584,25 | 4.301,10 |
| HYUNDAI | BAYON 1.0 T-GDI 100CV | IBRIDO BENZINA | 0,4377 | 1.641,38 | 1.969,65 | 3.282,75 | 3.939,30 |
| HYUNDAI | I20 2021 1.0 T-GDI 100CV | IBRIDO-BENZINA | 0,4169 | 1.563,38 | 1.876,05 | 3.126,75 | 3.752,10 |
| HYUNDAI | I20 2021 1.0 T-GDI 120CV | IBRIDO BENZINA | 0,4425 | 1.659,38 | 1.991,25 | 3.318,75 | 3.982,50 |
| HYUNDAI | I30 1.0 T-GDI 120CV | IBRIDO-BENZINA | 0,5030 | 1.886,25 | 2.263,50 | 3.772,50 | 4.527,00 |
| HYUNDAI | I30 1.5 T-GDI 160CV | IBRIDO-BENZINA | 0,5471 | 2.051,63 | 2.461,95 | 4.103,25 | 4.923,90 |
| HYUNDAI | IONIQ 2019 1.6 140CV | HYBRID | 0,4872 | 1.827,00 | 2.192,40 | 3.654,00 | 4.384,80 |
| HYUNDAI | KONA 1.0 T-GDI 120CV | MILD HYBRID | 0,4494 | 1.685,25 | 2.022,30 | 3.370,50 | 4.044,60 |
| HYUNDAI | KONA 1.6 DCT HEV | 140CV | 0,5003 | 1.876,13 | 2.251,35 | 3.752,25 | 4.502,70 |
| HYUNDAI | SANTA FE 1.6 T-GDI HEV 4WD | 230CV HYBRID | 0,7584 | 2.844,00 | 3.412,80 | 5.688,00 | 6.825,60 |
| HYUNDAI | TUCSON 1.6 HEV 180CV 2WD | IBRIDO-BENZINA | 0,5629 | 2.110,88 | 2.533,05 | 4.221,75 | 5.066,10 |
| HYUNDAI | TUCSON 1.6 HEV 180CV 4WD | IBRIDO-BENZINA | 0,5995 | 2.248,13 | 2.697,75 | 4.496,25 | 5.395,50 |
| HYUNDAI | TUCSON 1.6 T-GDI 150CV | IBRIDO-BENZINA | 0,5521 | 2.070,38 | 2.484,45 | 4.140,75 | 4.968,90 |
| JAGUAR | E-PACE 2021 2.0 I4 | 300CV IBRIDO BENZINA | 0,9061 | 3.397,88 | 4.077,45 | 6.795,75 | 8.154,90 |
| JEEP | COMPASS 1.5 T4 130CV | IBRIDO BENZINA | 0,5772 | 2.164,50 | 2.597,40 | 4.329,00 | 5.194,80 |
| JEEP | RENEGADE 1.5 T4 130CV | IBRIDO BENZINA | 0,5461 | 2.047,88 | 2.457,45 | 4.095,75 | 4.914,90 |
| KIA | CEED 2022 1.5 T-GDI | 160CV | 0,5478 | 2.054,25 | 2.465,10 | 4.108,50 | 4.930,20 |
| KIA | NIRO 2022 1.6 GDI 140CV | IBRIDO-BENZINA | 0,5051 | 1.894,13 | 2.272,95 | 3.788,25 | 4.545,90 |
| KIA | PROCEED 1.5 T-GDI 160CV MHEV | IBRIDO BENZINA | 0,5704 | 2.139,00 | 2.566,80 | 4.278,00 | 5.133,60 |
| KIA | RIO 1.0 T-GDI 100CV | IBRIDO-BENZINA | 0,4119 | 1.544,63 | 1.853,55 | 3.089,25 | 3.707,10 |
| KIA | RIO 1.0 T-GDI 120CV | IBRIDO-BENZINA | 0,4330 | 1.623,75 | 1.948,50 | 3.247,50 | 3.897,00 |
| KIA | SORENTO 2020 1.6 T-GDI 230CV 2WD | IBRIDO-BENZINA | 0,6580 | 2.467,50 | 2.961,00 | 4.935,00 | 5.922,00 |
| KIA | SORENTO 2020 1.6 T-GDI 230CV 4WD | IBRIDO-BENZINA | 0,6853 | 2.569,88 | 3.083,85 | 5.139,75 | 6.167,70 |
| KIA | SPORTAGE 2022 1.6 TGDI HEV | 230CV | 0,5745 | 2.154,38 | 2.585,25 | 4.308,75 | 5.170,50 |
| KIA | SPORTAGE 2022 1.6 TGDI HEV | 230CV AWD | 0,6219 | 2.332,13 | 2.798,55 | 4.664,25 | 5.597,10 |
| KIA | SPORTAGE 2022 1.6 TGDI MHEV | 150CV | 0,5399 | 2.024,63 | 2.429,55 | 4.049,25 | 4.859,10 |
| KIA | STONIC 2020 1.0 TGDI 100CV | IBRIDO-BENZINA | 0,4138 | 1.551,75 | 1.862,10 | 3.103,50 | 3.724,20 |
| KIA | STONIC 2020 1.0 TGDI 120CV | IBRIDO-BENZINA | 0,4345 | 1.629,38 | 1.955,25 | 3.258,75 | 3.910,50 |
| KIA | XCEED 1.5 TGDI 160CV MHEV | IBRIDO BENZINA | 0,4863 | 1.823,63 | 2.188,35 | 3.647,25 | 4.376,70 |
| LANCIA | YPSILON 1.0 69CV | HYBRID | 0,3612 | 1.354,50 | 1.625,40 | 2.709,00 | 3.250,80 |
| LAND ROVER | DEFENDER 110 2020 3.0 I6 | 400CV 5P IBRIDO-BENZINA | 1,0362 | 3.885,75 | 4.662,90 | 7.771,50 | 9.325,80 |
| LAND ROVER | DISCOVERY 2021 3.0 I6 360CV | IBRIDO BENZINA | 1,0179 | 3.817,13 | 4.580,55 | 7.634,25 | 9.161,10 |
| LAND ROVER | DISCOVERY SPORT 2019 2.0 SI4 | 200CV | 0,7522 | 2.820,75 | 3.384,90 | 5.641,50 | 6.769,80 |
| LAND ROVER | RANGE ROVER 2022 3.0 I6 400CV | IBRIDO BENZINA | 1,4448 | 5.418,00 | 6.501,60 | 10.836,00 | 13.003,20 |
| LEXUS | ES 2.5 | 218CV | 0,7568 | 2.838,00 | 3.405,60 | 5.676,00 | 6.811,20 |
| LEXUS | LC 500H 3.5 360CV | HYBRID | 1,2737 | 4.776,38 | 5.731,65 | 9.552,75 | 11.463,30 |
| LEXUS | NX 350H 2.5 4WD | 240CV FULL | 0,7845 | 2.941,88 | 3.530,25 | 5.883,75 | 7.060,50 |
| LEXUS | RX HYBRID 3.5 | 313CV | 0,9142 | 3.428,25 | 4.113,90 | 6.856,50 | 8.227,80 |
| LEXUS | UX250H 2.0 2WD | HYBRID | 0,5924 | 2.221,50 | 2.665,80 | 4.443,00 | 5.331,60 |
| LEXUS | UX250H 2.0 4WD | HYBRID | 0,6373 | 2.389,88 | 2.867,85 | 4.779,75 | 5.735,70 |
| LINK & CO | LINK & CO 01 1.5 197CV | FULL HYBRID | 0,5414 | 2.030,25 | 2.436,30 | 4.060,50 | 4.872,60 |
| MASERATI | GRECALE 2.0 300CV MHEV | IBRIDO BENZINA | 0,9629 | 3.610,88 | 4.333,05 | 7.221,75 | 8.666,10 |
| MAZDA | 2 1.5 FULL HYBRID | 115CV | 0,4006 | 1.502,25 | 1.802,70 | 3.004,50 | 3.605,40 |
| MAZDA | 2 2020 | 1.5 SKYACTIV 90CV | 0,4129 | 1.548,38 | 1.858,05 | 3.096,75 | 3.716,10 |
| MAZDA | 3 2019 | 2.0 SKYACTIV 122CV | 0,4896 | 1.836,00 | 2.203,20 | 3.672,00 | 4.406,40 |
| MAZDA | 3 2019 | 2.0 SKYACTIV 150CV | 0,5129 | 1.923,38 | 2.308,05 | 3.846,75 | 4.616,10 |
| MAZDA | 3 2019 | 2.0 SKYACTIV 186CV | 0,5309 | 1.990,88 | 2.389,05 | 3.981,75 | 4.778,10 |
| MAZDA | CX-30 2.0 120CV | 2WD HYBRID | 0,5194 | 1.947,75 | 2.337,30 | 3.895,50 | 4.674,60 |
| MAZDA | CX-30 2.0 150CV | 2WD HYBRID | 0,5272 | 1.977,00 | 2.372,40 | 3.954,00 | 4.744,80 |
| MAZDA | CX-30 2.0 150CV | 4WD HYBRID | 0,5740 | 2.152,50 | 2.583,00 | 4.305,00 | 5.166,00 |
| MAZDA | CX-30 2.0 186CV | 2WD IBRIDA | 0,5487 | 2.057,63 | 2.469,15 | 4.115,25 | 4.938,30 |
| MAZDA | CX-30 2.0 186CV | 4WD IBRIDA | 0,5796 | 2.173,50 | 2.608,20 | 4.347,00 | 5.216,40 |
| MERCEDES | C200 1.5 204CV BERLINA | MILD HYBRID | 0,7819 | 2.932,13 | 3.518,55 | 5.864,25 | 7.037,10 |
| MERCEDES | C200 1.5 204CV SW | MILD HYBRID | 0,8013 | 3.004,88 | 3.605,85 | 6.009,75 | 7.211,70 |
| MERCEDES | C200 AUTO 1.5 197CV CABRIO | MILD HYBRID | 0,9195 | 3.448,13 | 4.137,75 | 6.896,25 | 8.275,50 |
| MERCEDES | CLS 450 3.0 4MATIC | 367CV IBRIDO BENZINA | 1,1599 | 4.349,63 | 5.219,55 | 8.699,25 | 10.439,10 |
| MERCEDES | CLS 53 4MATIC 3.0 435CV | MILD HYBRID | 1,3590 | 5.096,25 | 6.115,50 | 10.192,50 | 12.231,00 |
| MERCEDES | E200 2.0 210CV BERLINA | MILD HYBRID | 0,8096 | 3.036,00 | 3.643,20 | 6.072,00 | 7.286,40 |
| MERCEDES | E200 CABRIO 2.0 210CV | MILD HYBRID | 0,8957 | 3.358,88 | 4.030,65 | 6.717,75 | 8.061,30 |
| MERCEDES | E200 COUPÉ 2.0 210CV | MILD HYBRID | 0,8392 | 3.147,00 | 3.776,40 | 6.294,00 | 7.552,80 |



| 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 | E200 SW 2.0 210CV | MILD HYBRID | 0,8367 | 3.137,63 | 3.765,15 | 6.275,25 | 7.530,30 |
| MERCEDES | E350 COUPÉ 2.0 313CV | MILD HYBRID | 0,9363 | 3.511,13 | 4.213,35 | 7.022,25 | 8.426,70 |
| MERCEDES | E450 4MATIC 3.0 457CV | MILD HYBRID | 1,0099 | 3.787,13 | 4.544,55 | 7.574,25 | 9.089,10 |
| MERCEDES | E450 CABRIO 4MATIC 3.0 367CV | MILD HYBRID | 1,0641 | 3.990,38 | 4.788,45 | 7.980,75 | 9.576,90 |
| MERCEDES | E450 COUPÉ 4MATIC 3.0 457CV | MILD HYBRID | 1,0294 | 3.860,25 | 4.632,30 | 7.720,50 | 9.264,60 |
| MERCEDES | E450 SW 4MATIC 3.0 457CV | MILD HYBRID | 1,0318 | 3.869,25 | 4.643,10 | 7.738,50 | 9.286,20 |
| MERCEDES | E53 COUPÉ 4MATIC 3.0 457CV AMG | MILD HYBRID | 1,1684 | 4.381,50 | 5.257,80 | 8.763,00 | 10.515,60 |
| MERCEDES | GLC 200 4M 204CV | IBRIDO BENZINA | 0,8298 | 3.111,75 | 3.734,10 | 6.223,50 | 7.468,20 |
| MERCEDES | GLC 300 4M 260CV | IBRIDO BENZINA | 0,9249 | 3.468,38 | 4.162,05 | 6.936,75 | 8.324,10 |
| MERCEDES | GLE 450 3.0 4MATIC EQ-BOOST | 389CV | 1,0940 | 4.102,50 | 4.923,00 | 8.205,00 | 9.846,00 |
| MERCEDES | GLE 53 3.0 4MATIC EQ-BOOST AMG | 460CV | 1,2129 | 4.548,38 | 5.458,05 | 9.096,75 | 10.916,10 |
| MERCEDES | GLE 53 3.0 4MATIC EQ-BOOST AMG 435CV | COUPÉ | 1,3027 | 4.885,13 | 5.862,15 | 9.770,25 | 11.724,30 |
| MERCEDES | GLE 63 4.0 4MATIC AMG S | 634CV | 1,6681 | 6.255,38 | 7.506,45 | 12.510,75 | 15.012,90 |
| MERCEDES | GLE 63 4.0 4MATIC AMG S 612CV | COUPÉ | 1,8165 | 6.811,88 | 8.174,25 | 13.623,75 | 16.348,50 |
| MERCEDES | GLS 580 4.0 4MATIC | 490CV | 1,4340 | 5.377,50 | 6.453,00 | 10.755,00 | 12.906,00 |
| MERCEDES | GLS 600 4.0 4MATIC | 560CV MAYBACH | 1,8463 | 6.923,63 | 8.308,35 | 13.847,25 | 16.616,70 |
| MERCEDES | GLS 63 AMG 4.0 4MATIC | 612CV | 1,8160 | 6.810,00 | 8.172,00 | 13.620,00 | 16.344,00 |
| MERCEDES | GT COUPÉ 4 43 4MATIC 3.0 389CV | IBRIDO BENZINA | 1,2913 | 4.842,38 | 5.810,85 | 9.684,75 | 11.621,70 |
| MERCEDES | GT COUPÉ 4 53 4MATIC 3.0 457CV | IBRIDO BENZINA | 1,4452 | 5.419,50 | 6.503,40 | 10.839,00 | 13.006,80 |
| MERCEDES | S450 4MATIC 3.0 367CV | MILD HYBRID | 1,3801 | 5.175,38 | 6.210,45 | 10.350,75 | 12.420,90 |
| MERCEDES | S500 4MATIC 3.0 435CV | MILD HYBRID | 1,4544 | 5.454,00 | 6.544,80 | 10.908,00 | 13.089,60 |
| MERCEDES | S580 4MATIC 4.0 503CV | MILD HYBRID | 1,4805 | 5.551,88 | 6.662,25 | 11.103,75 | 13.324,50 |
| NISSAN | JUKE 2022 1.6 HEV 140CV | IBRIDO BENZINA | 0,5142 | 1.928,25 | 2.313,90 | 3.856,50 | 4.627,80 |
| NISSAN | QASHQAI E POWER 1.5 190CV | IBRIDO-BENZINA | 0,5630 | 2.111,25 | 2.533,50 | 4.222,50 | 5.067,00 |
| NISSAN | X-TRAIL 1.5 E POWER 2WD | 204CV | 0,5959 | 2.234,63 | 2.681,55 | 4.469,25 | 5.363,10 |
| NISSAN | X-TRAIL 1.5 E POWER E-4WD | 213CV | 0,6417 | 2.406,38 | 2.887,65 | 4.812,75 | 5.775,30 |
| RENAULT | ARKANA 1.3 TCE 140CV | IBRIDO BENZINA | 0,5327 | 1.997,63 | 2.397,15 | 3.995,25 | 4.794,30 |
| RENAULT | ARKANA 1.6 TCE 145CV | IBRIDO BENZINA | 0,5368 | 2.013,00 | 2.415,60 | 4.026,00 | 4.831,20 |
| RENAULT | AUSTRAL 1.2 130CV | MILD HYBRID | 0,5108 | 1.915,50 | 2.298,60 | 3.831,00 | 4.597,20 |
| RENAULT | AUSTRAL 1.2 E-TECH 200CV | FULL HYBRID | 0,5670 | 2.126,25 | 2.551,50 | 4.252,50 | 5.103,00 |
| RENAULT | AUSTRAL 1.3 160CV | MILD HYBRID | 0,5712 | 2.142,00 | 2.570,40 | 4.284,00 | 5.140,80 |
| RENAULT | CAPTUR 1.3 140CV | MILD HYBRID | 0,4852 | 1.819,50 | 2.183,40 | 3.639,00 | 4.366,80 |
| RENAULT | CAPTUR 2021 1.6 145CV | IBRIDO BENZINA | 0,5188 | 1.945,50 | 2.334,60 | 3.891,00 | 4.669,20 |
| RENAULT | CLIO 1.6 E-TECH 145CV | IBRIDO-BENZINA | 0,4328 | 1.623,00 | 1.947,60 | 3.246,00 | 3.895,20 |
| SEAT | LEON 2020 1.0 ETSI 110CV | IBRIDO-BENZINA | 0,4942 | 1.853,25 | 2.223,90 | 3.706,50 | 4.447,80 |
| SEAT | LEON 2020 1.5 ETSI 150CV | HYBRID | 0,5539 | 2.077,13 | 2.492,55 | 4.154,25 | 4.985,10 |
| SEAT | LEON SPORTSTOURER 2020 1.0 ETSI 110CV | HYBRID | 0,5212 | 1.954,50 | 2.345,40 | 3.909,00 | 4.690,80 |
| SEAT | LEON SPORTSTOURER 2020 1.5 ETSI 150CV | HYBRID | 0,5543 | 2.078,63 | 2.494,35 | 4.157,25 | 4.988,70 |
| SKODA | OCTAVIA 2020 1.0 E-TEC 110CV | IBRIDO-BENZINA | 0,5059 | 1.897,13 | 2.276,55 | 3.794,25 | 4.553,10 |
| SKODA | OCTAVIA 2020 1.0 E-TEC 150CV | IBRIDO-BENZINA | 0,5596 | 2.098,50 | 2.518,20 | 4.197,00 | 5.036,40 |
| SKODA | OCTAVIA WAGON 2020 1.0 E-TEC 110CV | IBRIDO-BENZINA | 0,5168 | 1.938,00 | 2.325,60 | 3.876,00 | 4.651,20 |
| SKODA | OCTAVIA WAGON 2020 1.5 E-TEC 150CV | IBRIDO BENZINA | 0,5705 | 2.139,38 | 2.567,25 | 4.278,75 | 5.134,50 |
| SUBARU | FORESTER 2.0 E-BOXER MHEV 166CV | HYBRID | 0,6354 | 2.382,75 | 2.859,30 | 4.765,50 | 5.718,60 |
| SUBARU | IMPENZA 2.0I LINEARTRONIC MHEV 150CV | HYBRID | 0,5849 | 2.193,38 | 2.632,05 | 4.386,75 | 5.264,10 |
| SUBARU | XV 2.0I E-BOXER MHEV 166CV | HYBRID | 0,6137 | 2.301,38 | 2.761,65 | 4.602,75 | 5.523,30 |
| SUZUKI | IGNIS 1.2 | 83CV HYBRID | 0,3878 | 1.454,25 | 1.745,10 | 2.908,50 | 3.490,20 |
| SUZUKI | S-CROSS 2022 1.4 130CV | IBRIDO BENZINA | 0,4963 | 1.861,13 | 2.233,35 | 3.722,25 | 4.466,70 |
| SUZUKI | S-CROSS 2022 1.4 130CV AWD | IBRIDO-BENZINA | 0,5180 | 1.942,50 | 2.331,00 | 3.885,00 | 4.662,00 |
| SUZUKI | SWACE 2021 1.8 2W 122CV | IBRIDO-BENZINA | 0,4976 | 1.866,00 | 2.239,20 | 3.732,00 | 4.478,40 |
| SUZUKI | SWIFT 1.4 | 130CV HYBRID | 0,4685 | 1.756,88 | 2.108,25 | 3.513,75 | 4.216,50 |
| SUZUKI | VITARA 1.4 130CV 2WD | IBRIDO BENZINA | 0,4551 | 1.706,63 | 2.047,95 | 3.413,25 | 4.095,90 |
| SUZUKI | VITARA 1.4 130CV 4WD | IBRIDO BENZINA | 0,4802 | 1.800,75 | 2.160,90 | 3.601,50 | 4.321,80 |
| TOYOTA | C-HR 2019 1.8 E-CVT 122CV | HYBRID | 0,5125 | 1.921,88 | 2.306,25 | 3.843,75 | 4.612,50 |
| TOYOTA | C-HR 2019 2.0 E-CVT 184CV | HYBRID | 0,5435 | 2.038,13 | 2.445,75 | 4.076,25 | 4.891,50 |
| TOYOTA | COROLLA BERLINA 1.8 140CV | IBRIDO BENZINA | 0,5354 | 2.007,75 | 2.409,30 | 4.015,50 | 4.818,60 |
| TOYOTA | COROLLA BERLINA 2.0 200CV | IBRIDO BENZINA | 0,5811 | 2.179,13 | 2.614,95 | 4.358,25 | 5.229,90 |
| TOYOTA | COROLLA CROSS 2.0H 197CV 2WD | IBRIDO-BENZINA | 0,6025 | 2.259,38 | 2.711,25 | 4.518,75 | 5.422,50 |
| TOYOTA | COROLLA CROSS 2.0H 197CV 4WD | IBRIDO-BENZINA | 0,6242 | 2.340,75 | 2.808,90 | 4.681,50 | 5.617,80 |
| TOYOTA | HIGHLANDER 2.5H AWD | 250CV | 0,7868 | 2.950,50 | 3.540,60 | 5.901,00 | 7.081,20 |
| TOYOTA | PRIUS 1.8 | 122CV IBRIDA | 0,4944 | 1.854,00 | 2.224,80 | 3.708,00 | 4.449,60 |
| TOYOTA | PRIUS 7 POSTI 1.8 | 134CV IBRIDA | 0,5322 | 1.995,75 | 2.394,90 | 3.991,50 | 4.789,80 |
| TOYOTA | RAV4 2019 | 2.5 HV 218CV 2WD | 0,6079 | 2.279,63 | 2.735,55 | 4.559,25 | 5.471,10 |
| TOYOTA | RAV4 2019 | 2.5 HV 222CV 4WD | 0,6334 | 2.375,25 | 2.850,30 | 4.750,50 | 5.700,60 |
| TOYOTA | YARIS 2020 1.5 116CV | IBRIDO-BENZINA | 0,4191 | 1.571,63 | 1.885,95 | 3.143,25 | 3.771,90 |
| TOYOTA | YARIS CROSS 1.5 | 116CV HYBRID | 0,4350 | 1.631,25 | 1.957,50 | 3.262,50 | 3.915,00 |
| TOYOTA | YARIS CROSS 1.5 4WD | 116CV HYBRID | 0,4686 | 1.757,25 | 2.108,70 | 3.514,50 | 4.217,40 |
| VOLKSWAGEN | GOLF VARIANT VIII 2020 1.0 ETSI 110CV | IBRIDO-BENZINA | 0,5203 | 1.951,13 | 2.341,35 | 3.902,25 | 4.682,70 |
| VOLKSWAGEN | GOLF VARIANT VIII 2020 1.5 ETSI 130CV | IBRIDO BENZINA | 0,5598 | 2.099,25 | 2.519,10 | 4.198,50 | 5.038,20 |
| VOLKSWAGEN | GOLF VARIANT VIII 2020 1.5 ETSI 150CV | IBRIDO BENZINA | 0,6065 | 2.274,38 | 2.729,25 | 4.548,75 | 5.458,50 |



| 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 | 0,5129 | 1.923,38 | 2.308,05 | 3.846,75 | 4.616,10 |
| VOLKSWAGEN | GOLF VIII 2020 1.5 ETSI 130CV | IBRIDO BENZINA | 0,5469 | 2.050,88 | 2.461,05 | 4.101,75 | 4.922,10 |
| VOLKSWAGEN | GOLF VIII 2020 1.5 ETSI 150CV | HYBRID | 0,5967 | 2.237,63 | 2.685,15 | 4.475,25 | 5.370,30 |
| VOLVO | S60 B4 AUT 2.0 197CV | IBRIDO BENZINA | 0,7019 | 2.632,13 | 3.158,55 | 5.264,25 | 6.317,10 |
| VOLVO | S60 B5 AUT AWD 2.0 250CV | IBRIDO BENZINA | 0,8412 | 3.154,50 | 3.785,40 | 6.309,00 | 7.570,80 |
| VOLVO | S90 B4 GEARTRONIC | 2.0 197CV HYBRID | 0,7843 | 2.941,13 | 3.529,35 | 5.882,25 | 7.058,70 |
| VOLVO | V60 B3 AUT 2.0 163CV | IBRIDO BENZINA | 0,6781 | 2.542,88 | 3.051,45 | 5.085,75 | 6.102,90 |
| VOLVO | V60 B4 AUT 2.0 197CV | IBRIDO BENZINA | 0,7463 | 2.798,63 | 3.358,35 | 5.597,25 | 6.716,70 |
| VOLVO | V60 B5 AUT AWD 2.0 250CV | IBRIDO BENZINA | 0,8577 | 3.216,38 | 3.859,65 | 6.432,75 | 7.719,30 |
| VOLVO | V60 CROSS COUNTRY B5 AWD GEARTRONIC | 2.0 250CV HYBRID | 0,7820 | 2.932,50 | 3.519,00 | 5.865,00 | 7.038,00 |
| VOLVO | V90 B4 GEARTRONIC | 2.0 197CV HYBRID | 0,8079 | 3.029,63 | 3.635,55 | 6.059,25 | 7.271,10 |
| VOLVO | V90 CROSS COUNTRY B5 AWD GEARTRONIC | 2.0 250CV HYBRID | 0,8879 | 3.329,63 | 3.995,55 | 6.659,25 | 7.991,10 |
| VOLVO | XC40 B3 AUT 2.0 163CV | IBRIDO BENZINA | 0,6387 | 2.395,13 | 2.874,15 | 4.790,25 | 5.748,30 |
| VOLVO | XC40 B4 AWD AUT 2.0 197CV | IBRIDO BENZINA | 0,7193 | 2.697,38 | 3.236,85 | 5.394,75 | 6.473,70 |
| VOLVO | XC60 2019 B4 GEARTRONIC 2.0 | 197CV IBRIDO BENZINA | 0,7418 | 2.781,75 | 3.338,10 | 5.563,50 | 6.676,20 |
| VOLVO | XC60 B5 AWD AUT 2.0 250CV | IBRIDO BENZINA | 0,9214 | 3.455,25 | 4.146,30 | 6.910,50 | 8.292,60 |
| VOLVO | XC90 B5 AWD AUT 2.0 250CV | IBRIDO BENZINA | 0,9782 | 3.668,25 | 4.401,90 | 7.336,50 | 8.803,80 |
| MILD HYBRID - FULL HYBRID GASOLIO | | | | | | | |
| AUDI | A4 30 2.0 TDI S-TRONIC 136CV | HYBRID | 0,5620 | 2.107,50 | 2.529,00 | 4.215,00 | 5.058,00 |
| AUDI | A4 35 2.0 TDI S-TRONIC 163CV | HYBRID | 0,5750 | 2.156,25 | 2.587,50 | 4.312,50 | 5.175,00 |
| AUDI | A4 40 2.0 TDI QUATTRO S-TRONIC 204CV | IBRIDO GASOLIO | 0,6312 | 2.367,00 | 2.840,40 | 4.734,00 | 5.680,80 |
| AUDI | A4 40 2.0 TDI S-TRONIC 204CV | IBRIDO GASOLIO | 0,6039 | 2.264,63 | 2.717,55 | 4.529,25 | 5.435,10 |
| AUDI | A4 50 3.0 TDI QUATTRO TIPTRONIC 286CV | IBRIDO GASOLIO | 0,6862 | 2.573,25 | 3.087,90 | 5.146,50 | 6.175,80 |
| AUDI | A4 ALLROAD 40 2.0 TDI S-TRONIC 204CV | HYBRID | 0,6529 | 2.448,38 | 2.938,05 | 4.896,75 | 5.876,10 |
| AUDI | A4 AVANT 30 2.0 TDI S-TRONIC 136CV | HYBRID | 0,5723 | 2.146,13 | 2.575,35 | 4.292,25 | 5.150,70 |
| AUDI | A4 AVANT 35 2.0 TDI S-TRONIC 163CV | HYBRID | 0,5864 | 2.199,00 | 2.638,80 | 4.398,00 | 5.277,60 |
| AUDI | A4 AVANT 40 2.0 TDI QUATTRO S-TRONIC 204CV | IBRIDO GASOLIO | 0,6426 | 2.409,75 | 2.891,70 | 4.819,50 | 5.783,40 |
| AUDI | A4 AVANT 40 2.0 TDI S-TRONIC 204CV | IBRIDO GASOLIO | 0,6142 | 2.303,25 | 2.763,90 | 4.606,50 | 5.527,80 |
| AUDI | A4 AVANT 50 3.0 TDI QUATTRO TIPTRONIC 286CV | IBRIDO GASOLIO | 0,7076 | 2.653,50 | 3.184,20 | 5.307,00 | 6.368,40 |
| AUDI | A5 35 2.0 TDI S-TRONIC 163CV | CABRIO HYBRID | 0,6731 | 2.524,13 | 3.028,95 | 5.048,25 | 6.057,90 |
| AUDI | A5 35 2.0 TDI S-TRONIC 163CV | COUPÉ HYBRID | 0,6273 | 2.352,38 | 2.822,85 | 4.704,75 | 5.645,70 |
| AUDI | A5 SPB 35 2.0 TDI S-TRONIC 163CV | HYBRID | 0,6298 | 2.361,75 | 2.834,10 | 4.723,50 | 5.668,20 |
| AUDI | A5 SPB 40 2.0 TDI QUATTRO S-TRONIC 204CV | IBRIDO-GASOLIO | 0,6834 | 2.562,75 | 3.075,30 | 5.125,50 | 6.150,60 |
| AUDI | A6 35 2.0 TDI S-TRONIC 163CV | HYBRID | 0,6664 | 2.499,00 | 2.998,80 | 4.998,00 | 5.997,60 |
| AUDI | A6 40 2.0 TDI QUATTRO S-TRONIC 204CV | HYBRID | 0,7006 | 2.627,25 | 3.152,70 | 5.254,50 | 6.305,40 |
| AUDI | A6 40 2.0 TDI S-TRONIC 204CV | HYBRID | 0,6862 | 2.573,25 | 3.087,90 | 5.146,50 | 6.175,80 |
| AUDI | A6 45 3.0 TDI S-TRONIC 245CV | IBRIDO-GASOLIO | 0,7783 | 2.918,63 | 3.502,35 | 5.837,25 | 7.004,70 |
| AUDI | A6 50 3.0 TDI QUATTRO TIPTR 286CV | HYBRID | 0,7979 | 2.992,13 | 3.590,55 | 5.984,25 | 7.181,10 |
| AUDI | A6 ALLROAD 50 3.0 TDI QUATTRO TIPTR 285CV | HYBRID | 0,8599 | 3.224,63 | 3.869,55 | 6.449,25 | 7.739,10 |
| AUDI | A6 AVANT 35 2.0 TDI S-TRONIC 163CV | HYBRID | 0,6847 | 2.567,63 | 3.081,15 | 5.135,25 | 6.162,30 |
| AUDI | A6 AVANT 40 2.0 TDI QUATTRO S-TRONIC 204CV | HYBRID | 0,7210 | 2.703,75 | 3.244,50 | 5.407,50 | 6.489,00 |
| AUDI | A6 AVANT 40 2.0 TDI S-TRONIC 204CV | HYBRID | 0,6918 | 2.594,25 | 3.113,10 | 5.188,50 | 6.226,20 |
| AUDI | A6 AVANT 45 3.0 TDI S-TRONIC 245CV | IBRIDO-GASOLIO | 0,7966 | 2.987,25 | 3.584,70 | 5.974,50 | 7.169,40 |
| AUDI | A6 AVANT 50 3.0 TDI QUATTRO TIPTR 286CV | HYBRID | 0,8162 | 3.060,75 | 3.672,90 | 6.121,50 | 7.345,80 |
| AUDI | A7 SPB 40 2.0 TDI 204CV | HYBRID | 0,7763 | 2.911,13 | 3.493,35 | 5.822,25 | 6.986,70 |
| AUDI | A7 SPB 40 2.0 TDI 204CV QUATTRO | HYBRID | 0,7876 | 2.953,50 | 3.544,20 | 5.907,00 | 7.088,40 |
| AUDI | A7 SPB 45 3.0 TDI QUATTRO S-TRONIC 245CV | HYBRID | 0,8488 | 3.183,00 | 3.819,60 | 6.366,00 | 7.639,20 |
| AUDI | A7 SPB 50 3.0 TDI 286CV QUATTRO TIPTR | HYBRID | 0,8956 | 3.358,50 | 4.030,20 | 6.717,00 | 8.060,40 |
| AUDI | A8 50 3.0 TDI QUATTRO TIPTR 286CV | HYBRID | 0,9918 | 3.719,25 | 4.463,10 | 7.438,50 | 8.926,20 |
| AUDI | Q5 35 2.0 TDI S-TRONIC | 163CV HYBRID | 0,6515 | 2.443,13 | 2.931,75 | 4.886,25 | 5.863,50 |
| AUDI | Q5 40 2.0 TDI QUATTRO S-TRONIC | 204CV HYBRID | 0,6963 | 2.611,13 | 3.133,35 | 5.222,25 | 6.266,70 |
| AUDI | Q5 50 3.0 TDI QUATTRO TIPTRONIC | 286CV HYBRID | 0,8784 | 3.294,00 | 3.952,80 | 6.588,00 | 7.905,60 |
| AUDI | Q7 45 3.0 TDI QUATTRO TRIP | 230CV MY2020 HYBRID | 0,8590 | 3.221,25 | 3.865,50 | 6.442,50 | 7.731,00 |
| AUDI | Q7 50 3.0 TDI QUATTRO TRIP | 286CV HYBRID | 0,8613 | 3.229,88 | 3.875,85 | 6.459,75 | 7.751,70 |
| AUDI | Q8 45 3.0 TDI QUATTRO TRIP | 231CV HYBRID | 0,8941 | 3.352,88 | 4.023,45 | 6.705,75 | 8.046,90 |
| AUDI | Q8 50 3.0 TDI QUATTRO TRIP | 286CV HYBRID | 0,9156 | 3.433,50 | 4.120,20 | 6.867,00 | 8.240,40 |
| AUDI | S4 3.0 TDI QUATTRO TIPTRONIC 340CV | IBRIDO GASOLIO | 0,8693 | 3.259,88 | 3.911,85 | 6.519,75 | 7.823,70 |
| AUDI | S4 AVANT 3.0 TDI QUATTRO TIPTRONIC 340CV | IBRIDO GASOLIO | 0,8796 | 3.298,50 | 3.958,20 | 6.597,00 | 7.916,40 |
| AUDI | SQ5 3.0 TDI | 340CV HYBRID | 0,9649 | 3.618,38 | 4.342,05 | 7.236,75 | 8.684,10 |
| BMW | 223D 2.0 200CV XDRIVE ACTIVE TOURER | IBRIDO-GASOLIO | 0,6092 | 2.284,50 | 2.741,40 | 4.569,00 | 5.482,80 |
| BMW | 316D 2.0 48V | 122CV HYBRID | 0,5631 | 2.111,63 | 2.533,95 | 4.223,25 | 5.067,90 |
| BMW | 316D TOURING 2.0 48V | 122CV HYBRID | 0,5753 | 2.157,38 | 2.588,85 | 4.314,75 | 5.177,70 |
| BMW | 318D 2.0 48V | 150CV HYBRID | 0,5940 | 2.227,50 | 2.673,00 | 4.455,00 | 5.346,00 |
| BMW | 318D TOURING 2.0 48V | 150CV HYBRID | 0,6076 | 2.278,50 | 2.734,20 | 4.557,00 | 5.468,40 |
| BMW | 320D 2.0 48V | 190CV HYBRID | 0,6149 | 2.305,88 | 2.767,05 | 4.611,75 | 5.534,10 |
| BMW | 320D 2.0 48V TOURING | 190 HYBRID | 0,6340 | 2.377,50 | 2.853,00 | 4.755,00 | 5.706,00 |
| BMW | 320D 2.0 48V XDRIVE | 190CV HYBRID | 0,6407 | 2.402,63 | 2.883,15 | 4.805,25 | 5.766,30 |
| BMW | 320D 2.0 48V XDRIVE TOURING | 190CV HYBRID | 0,6487 | 2.432,63 | 2.919,15 | 4.865,25 | 5.838,30 |
| BMW | 420D 2.0 190CV CABRIO | IBRIDO-GASOLIO | 0,7041 | 2.640,38 | 3.168,45 | 5.280,75 | 6.336,90 |



| 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 | 420D 2.0 190CV COUPÈ | IBRIDO-GASOLIO | 0,6489 | 2.433,38 | 2.920,05 | 4.866,75 | 5.840,10 |
| BMW | 420D 2021 2.0 190CV GRAN COUPÈ | IBRIDO GASOLIO | 0,6747 | 2.530,13 | 3.036,15 | 5.060,25 | 6.072,30 |
| BMW | 420D XDRIVE 2.0 190CV COUPÈ | IBRIDO-GASOLIO | 0,6693 | 2.509,88 | 3.011,85 | 5.019,75 | 6.023,70 |
| BMW | 420D XDRIVE 2021 2.0 190CV GRAN COUPÈ | IBRIDO GASOLIO | 0,6954 | 2.607,75 | 3.129,30 | 5.215,50 | 6.258,60 |
| BMW | 430D 3.0 286CV CABRIO | IBRIDO-GASOLIO | 0,7839 | 2.939,63 | 3.527,55 | 5.879,25 | 7.055,10 |
| BMW | 430D XDRIVE 3.0 286CV COUPÈ | IBRIDO-GASOLIO | 0,7267 | 2.725,13 | 3.270,15 | 5.450,25 | 6.540,30 |
| BMW | 518D 2.0 150CV | IBRIDO-GASOLIO | 0,6652 | 2.494,50 | 2.993,40 | 4.989,00 | 5.986,80 |
| BMW | 518D TOURING 2.0 150CV | IBRIDO-GASOLIO | 0,6789 | 2.545,88 | 3.055,05 | 5.091,75 | 6.110,10 |
| BMW | 520D 2.0 AUT | 190CV HYBRID | 0,6879 | 2.579,63 | 3.095,55 | 5.159,25 | 6.191,10 |
| BMW | 520D 2.0 XDRIVE | 190CV HYBRID | 0,7109 | 2.665,88 | 3.199,05 | 5.331,75 | 6.398,10 |
| BMW | 520D TOURING 2.0 AUT | 190CV HYBRID | 0,7073 | 2.652,38 | 3.182,85 | 5.304,75 | 6.365,70 |
| BMW | 520D TOURING 2.0 XDRIVE | 190CV HYBRID | 0,7303 | 2.738,63 | 3.286,35 | 5.477,25 | 6.572,70 |
| BMW | 530D 3.0 250CV | IBRIDO-GASOLIO | 0,7422 | 2.783,25 | 3.339,90 | 5.566,50 | 6.679,80 |
| BMW | 530D TOURING 3.0 250CV | IBRIDO-GASOLIO | 0,7782 | 2.918,25 | 3.501,90 | 5.836,50 | 7.003,80 |
| BMW | 530D TOURING XDRIVE 3.0 250CV | IBRIDO-GASOLIO | 0,8032 | 3.012,00 | 3.614,40 | 6.024,00 | 7.228,80 |
| BMW | 530D XDRIVE 3.0 250CV | IBRIDO-GASOLIO | 0,7827 | 2.935,13 | 3.522,15 | 5.870,25 | 7.044,30 |
| BMW | 540D TOURING XDRIVE 3.0 340CV | IBRIDO-GASOLIO | 0,9043 | 3.391,13 | 4.069,35 | 6.782,25 | 8.138,70 |
| BMW | 540D XDRIVE 3.0 340CV | IBRIDO-GASOLIO | 0,8449 | 3.168,38 | 3.802,05 | 6.336,75 | 7.604,10 |
| BMW | 630D XDRIVE GRAN TURISMO 3.0 286CV | IBRIDO-GASOLIO | 0,8520 | 3.195,00 | 3.834,00 | 6.390,00 | 7.668,00 |
| BMW | 640D XDRIVE GRAN TURISMO 3.0 340CV | IBRIDO-GASOLIO | 0,9064 | 3.399,00 | 4.078,80 | 6.798,00 | 8.157,60 |
| BMW | 730D 3.0 389CV | IBRIDO-GASOLIO | 1,0042 | 3.765,75 | 4.518,90 | 7.531,50 | 9.037,80 |
| BMW | 730D XDRIVE 3.0 286CV | IBRIDO-GASOLIO | 1,0134 | 3.800,25 | 4.560,30 | 7.600,50 | 9.120,60 |
| BMW | 740D XDRIVE 3.0 340CV | IBRIDO-GASOLIO | 1,0610 | 3.978,75 | 4.774,50 | 7.957,50 | 9.549,00 |
| BMW | M340D 3.0 48V XDRIVE TOURING | 340CV HYBRID | 0,8547 | 3.205,13 | 3.846,15 | 6.410,25 | 7.692,30 |
| BMW | M440D XDRIVE 3.0 374CV CABRIO | IBRIDO-GASOLIO | 0,9107 | 3.415,13 | 4.098,15 | 6.830,25 | 8.196,30 |
| BMW | M440D XDRIVE 3.0 340CV COUPÈ | IBRIDO-GASOLIO | 0,8502 | 3.188,25 | 3.825,90 | 6.376,50 | 7.651,80 |
| BMW | X1 2022 XDRIVE 20D 2.0 163CV | IBRIDO GASOLIO | 0,6089 | 2.283,38 | 2.740,05 | 4.566,75 | 5.480,10 |
| BMW | X1 2022 XDRIVE 23D 2.0 211CV | IBRIDO GASOLIO | 0,6368 | 2.388,00 | 2.865,60 | 4.776,00 | 5.731,20 |
| BMW | X3 SDRIVE 18D 2.0 150CV | IBRIDO-GASOLIO | 0,6369 | 2.388,38 | 2.866,05 | 4.776,75 | 5.732,10 |
| BMW | X3 XDRIVE 20D 2.0 190CV | HYBRID | 0,6785 | 2.544,38 | 3.053,25 | 5.088,75 | 6.106,50 |
| BMW | X3 XDRIVE 30D 3.0 250CV | IBRIDO-GASOLIO | 0,7684 | 2.881,50 | 3.457,80 | 5.763,00 | 6.915,60 |
| BMW | X3 XDRIVE 30D 3.0 286CV | IBRIDO-GASOLIO | 0,7753 | 2.907,38 | 3.488,85 | 5.814,75 | 6.977,70 |
| BMW | X3 XDRIVE M40D 3.0 340CV | IBRIDO-GASOLIO | 0,8680 | 3.255,00 | 3.906,00 | 6.510,00 | 7.812,00 |
| BMW | X4 XDRIVE 20D 190CV | HYBRID | 0,7037 | 2.638,88 | 3.166,65 | 5.277,75 | 6.333,30 |
| BMW | X4 XDRIVE 30D 3.0 250CV | IBRIDO-GASOLIO | 0,7925 | 2.971,88 | 3.566,25 | 5.943,75 | 7.132,50 |
| BMW | X4 XDRIVE 30D 3.0 286CV | IBRIDO-GASOLIO | 0,7995 | 2.998,13 | 3.597,75 | 5.996,25 | 7.195,50 |
| BMW | X4 XDRIVE M40D 3.0 340CV | IBRIDO-GASOLIO | 0,8924 | 3.346,50 | 4.015,80 | 6.693,00 | 8.031,60 |
| BMW | X5 XDRIVE 30D 3.0 286CV | IBRIDO-GASOLIO | 0,8666 | 3.249,75 | 3.899,70 | 6.499,50 | 7.799,40 |
| BMW | X5 XDRIVE 40D 3.0 340CV | HYBRID | 0,8997 | 3.373,88 | 4.048,65 | 6.747,75 | 8.097,30 |
| BMW | X6 XDRIVE 30D 3.0 286CV | IBRIDO-GASOLIO | 0,9106 | 3.414,75 | 4.097,70 | 6.829,50 | 8.195,40 |
| BMW | X6 XDRIVE 40D 3.0 340CV | HYBRID | 0,9383 | 3.518,63 | 4.222,35 | 7.037,25 | 8.444,70 |
| BMW | X7 XDRIVE 40D 3.0 340CV | IBRIDO GASOLIO | 1,0429 | 3.910,88 | 4.693,05 | 7.821,75 | 9.386,10 |
| FORD | TOURNEO CUSTOM 2.0 130CV | IBRIDO-GASOLIO | 0,6554 | 2.457,75 | 2.949,30 | 4.915,50 | 5.898,60 |
| FORD | TOURNEO CUSTOM 2.0 185CV | IBRIDO-GASOLIO | 0,6887 | 2.582,63 | 3.099,15 | 5.165,25 | 6.198,30 |
| HYUNDAI | TUCSON 2020 1.6 CRDI | 150CV IBRIDO-GASOLIO | 0,5600 | 2.100,00 | 2.520,00 | 4.200,00 | 5.040,00 |
| JAGUAR | XE 2.0D 204CV | IBRIDO-GASOLIO | 0,6341 | 2.377,88 | 2.853,45 | 4.755,75 | 5.706,90 |
| JAGUAR | XE 2.0D 204CV AWD | IBRIDO-GASOLIO | 0,6484 | 2.431,50 | 2.917,80 | 4.863,00 | 5.835,60 |
| JAGUAR | XF 2.0D 204CV | IBRIDO-GASOLIO | 0,6823 | 2.558,63 | 3.070,35 | 5.117,25 | 6.140,70 |
| JAGUAR | XF 2.0D 204CV AWD | IBRIDO-GASOLIO | 0,7085 | 2.656,88 | 3.188,25 | 5.313,75 | 6.376,50 |
| KIA | CEED STATION 1.6 CRDI | 136CV | 0,4715 | 1.768,13 | 2.121,75 | 3.536,25 | 4.243,50 |
| KIA | SPORTAGE 2022 1.6 CRDI MHEV | 136CV AWD | 0,5743 | 2.153,63 | 2.584,35 | 4.307,25 | 5.168,70 |
| KIA | X CEED 1.6 CRDI 136CV | IBRIDO GASOLIO | 0,4700 | 1.762,50 | 2.115,00 | 3.525,00 | 4.230,00 |
| LAND ROVER | DEFENDER 110 2020 3.0 I6 | 200CV 5P IBRIDO-GASOLIO | 0,7833 | 2.937,38 | 3.524,85 | 5.874,75 | 7.049,70 |
| LAND ROVER | DEFENDER 110 2020 3.0 I6 | 250CV 5P IBRIDO-GASOLIO | 0,8224 | 3.084,00 | 3.700,80 | 6.168,00 | 7.401,60 |
| LAND ROVER | DEFENDER 110 2020 3.0 I6 | 300CV 5P IBRIDO-GASOLIO | 0,8720 | 3.270,00 | 3.924,00 | 6.540,00 | 7.848,00 |
| LAND ROVER | DISCOVERY 2021 3.0D I6 249CV | IBRIDO GASOLIO | 0,8328 | 3.123,00 | 3.747,60 | 6.246,00 | 7.495,20 |
| LAND ROVER | DISCOVERY 2021 3.0D I6 300CV | IBRIDO GASOLIO | 0,8832 | 3.312,00 | 3.974,40 | 6.624,00 | 7.948,80 |
| LAND ROVER | DISCOVERY SPORT 2020 2.0 TD4 | 163CV IBRIDO-GASOLIO | 0,6150 | 2.306,25 | 2.767,50 | 4.612,50 | 5.535,00 |
| LAND ROVER | DISCOVERY SPORT 2020 2.0 TD4 | 204CV IBRIDO-GASOLIO | 0,7015 | 2.630,63 | 3.156,75 | 5.261,25 | 6.313,50 |
| LAND ROVER | RANGE ROVER 2022 3.0D I6 250CV | IBRIDO GASOLIO | 1,1891 | 4.459,13 | 5.350,95 | 8.918,25 | 10.701,90 |
| LAND ROVER | RANGE ROVER 2022 3.0D I6 300CV | IBRIDO GASOLIO | 1,2195 | 4.573,13 | 5.487,75 | 9.146,25 | 10.975,50 |
| LAND ROVER | RANGE ROVER 2022 3.0D I6 350CV | IBRIDO GASOLIO | 1,2497 | 4.686,38 | 5.623,65 | 9.372,75 | 11.247,30 |
| LAND ROVER | RANGE ROVER EVOQUE 2.0D I4 163CV AWD | IBRIDO-GASOLIO | 0,6320 | 2.370,00 | 2.844,00 | 4.740,00 | 5.688,00 |
| LAND ROVER | RANGE ROVER EVOQUE 2.0D I4 204CV AWD | IBRIDO-GASOLIO | 0,6630 | 2.486,25 | 2.983,50 | 4.972,50 | 5.967,00 |
| LAND ROVER | RANGE ROVER SPORT 2022 3.0D I6 250CV | IBRIDO-GASOLIO | 1,0055 | 3.770,63 | 4.524,75 | 7.541,25 | 9.049,50 |
| LAND ROVER | RANGE ROVER SPORT 2022 3.0D I6 300CV | IBRIDO-GASOLIO | 1,0566 | 3.962,25 | 4.754,70 | 7.924,50 | 9.509,40 |
| LAND ROVER | RANGE ROVER SPORT 2022 3.0D I6 350CV | IBRIDO-GASOLIO | 1,1963 | 4.486,13 | 5.383,35 | 8.972,25 | 10.766,70 |
| LAND ROVER | VELAR 2.0D I4 204CV | IBRIDO-GASOLIO | 0,7532 | 2.824,50 | 3.389,40 | 5.649,00 | 6.778,80 |
| LAND ROVER | VELAR 3.0D I6 300CV | IBRIDO-GASOLIO | 0,8944 | 3.354,00 | 4.024,80 | 6.708,00 | 8.049,60 |



| 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-60 3.3L E-SKYACTIVE D 200CV | IBRIDO GASOLIO | 0,6615 | 2.480,63 | 2.976,75 | 4.961,25 | 5.953,50 |
| MAZDA | CX-60 3.3L E-SKYACTIVE D 250CV | IBRIDO GASOLIO | 0,7121 | 2.670,38 | 3.204,45 | 5.340,75 | 6.408,90 |
| MERCEDES | C200D 2.0 163CV BERLINA | MILD HYBRID | 0,6469 | 2.425,88 | 2.911,05 | 4.851,75 | 5.822,10 |
| MERCEDES | C200D 2.0 163CV SW | MILD HYBRID | 0,6554 | 2.457,75 | 2.949,30 | 4.915,50 | 5.898,60 |
| MERCEDES | C220D 2.0 200CV BERLINA | MILD HYBRID | 0,6650 | 2.493,75 | 2.992,50 | 4.987,50 | 5.985,00 |
| MERCEDES | C220D 2.0 200CV 4MATIC BERLINA | MILD HYBRID | 0,6846 | 2.567,25 | 3.080,70 | 5.134,50 | 6.161,40 |
| MERCEDES | C220D 2.0 200CV 4MATIC SW | MILD HYBRID | 0,6930 | 2.598,75 | 3.118,50 | 5.197,50 | 6.237,00 |
| MERCEDES | C220D 2.0 200CV SW | MILD HYBRID | 0,6746 | 2.529,75 | 3.035,70 | 5.059,50 | 6.071,40 |
| MERCEDES | C300D 2.0 265CV BERLINA | MILD HYBRID | 0,7088 | 2.658,00 | 3.189,60 | 5.316,00 | 6.379,20 |
| MERCEDES | C300D 2.0 265CV 4MATIC BERLINA | MILD HYBRID | 0,7198 | 2.699,25 | 3.239,10 | 5.398,50 | 6.478,20 |
| MERCEDES | C300D 2.0 265CV SW | MILD HYBRID | 0,7191 | 2.696,63 | 3.235,95 | 5.393,25 | 6.471,90 |
| MERCEDES | CLS 300D 2.0 4MATIC 286CV | IBRIDO GASOLIO | 0,9252 | 3.469,50 | 4.163,40 | 6.939,00 | 8.326,80 |
| MERCEDES | E 220D 2.0 200CV | MILD HYBRID | 0,7192 | 2.697,00 | 3.236,40 | 5.394,00 | 6.472,80 |
| MERCEDES | E 220D 4MATIC 2.0 200CV | MILD HYBRID | 0,7371 | 2.764,13 | 3.316,95 | 5.528,25 | 6.633,90 |
| MERCEDES | E 220D SW 2.0 200CV | MILD HYBRID | 0,7343 | 2.753,63 | 3.304,35 | 5.507,25 | 6.608,70 |
| MERCEDES | E 220D SW 4MATIC 2.0 200CV | MILD HYBRID | 0,7533 | 2.824,88 | 3.389,85 | 5.649,75 | 6.779,70 |
| MERCEDES | E 300D 4MATIC 2.0 286CV | MILD HYBRID | 0,7880 | 2.955,00 | 3.546,00 | 5.910,00 | 7.092,00 |
| MERCEDES | E 300D CABRIO EQ-BOOST 4MATIC 2.0 | 286CV IBRIDO-GASOLIO | 0,8502 | 3.188,25 | 3.825,90 | 6.376,50 | 7.651,80 |
| MERCEDES | E 300D COUPÉ 4MATIC 2.0 286CV | MILD HYBRID | 0,8084 | 3.031,50 | 3.637,80 | 6.063,00 | 7.275,60 |
| MERCEDES | E 300D SW EQ-BOOST 4MATIC 2.0 | 286CV IBRIDO-GASOLIO | 0,7954 | 2.982,75 | 3.579,30 | 5.965,50 | 7.158,60 |
| MERCEDES | GLC 220D 4M 200CV | IBRIDO GASOLIO | 0,7269 | 2.725,88 | 3.271,05 | 5.451,75 | 6.542,10 |
| MERCEDES | GLC 300D 4M 270CV | IBRIDO GASOLIO | 0,8182 | 3.068,25 | 3.681,90 | 6.136,50 | 7.363,80 |
| MERCEDES | GLE 300D 2.0 4MATIC 272CV | MILD HYBRID | 0,8615 | 3.230,63 | 3.876,75 | 6.461,25 | 7.753,50 |
| VOLVO | S90 B5 D AWD GEARTRONIC | 2.0 235CV IBRIDO-GASOLIO | 0,7607 | 2.852,63 | 3.423,15 | 5.705,25 | 6.846,30 |
| VOLVO | V60 B4 GEARTRONIC 2.0 197CV | IBRIDO GASOLIO | 0,6180 | 2.317,50 | 2.781,00 | 4.635,00 | 5.562,00 |
| VOLVO | V60 CROSS COUNTRY B4 AWD GEARTRONIC | 2.0 190CV IBRIDO-GASOLIO | 0,6706 | 2.514,75 | 3.017,70 | 5.029,50 | 6.035,40 |
| VOLVO | V90 B4 GEARTRONIC 2.0 197CV | IBRIDO GASOLIO | 0,7059 | 2.647,13 | 3.176,55 | 5.294,25 | 6.353,10 |
| VOLVO | V90 B4 GEARTRONIC 2.0 197CV AWD | IBRIDO GASOLIO | 0,7281 | 2.730,38 | 3.276,45 | 5.460,75 | 6.552,90 |
| VOLVO | V90 B5 GEARTRONIC 2.0 235CV AWD | IBRIDO GASOLIO | 0,7586 | 2.844,75 | 3.413,70 | 5.689,50 | 6.827,40 |
| VOLVO | V90 CROSS COUNTRY B4 D AWD GEARTRONIC | 2.0 197CV IBRIDO-GASOLIO | 0,7606 | 2.852,25 | 3.422,70 | 5.704,50 | 6.845,40 |
| VOLVO | XC60 2019 B4 GEARTRONIC 2.0 AWD | 197CV HYBRID | 0,6887 | 2.582,63 | 3.099,15 | 5.165,25 | 6.198,30 |
| VOLVO | XC60 2019 B5 GEARTRONIC 2.0 AWD | 235CV HYBRID | 0,7341 | 2.752,88 | 3.303,45 | 5.505,75 | 6.606,90 |
| VOLVO | XC90 B5 2.0 AWD 235CV | IBRIDO GASOLIO | 0,8497 | 3.186,38 | 3.823,65 | 6.372,75 | 7.647,30 |



FRINGE BENEFIT 2023
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) |
|------------------|------------------------------|-----------------|-----------------------|--|--|--|--|
| ELETTRICO | | | | | | | |
| ALWAYS | U5 204CV | ELETTRICA | 0,4898 | 1.836,75 | 2.204,10 | 3.673,50 | 4.408,20 |
| AUDI | E-TRON 55 QUATTRO | ELETTRICA | 0,8118 | 3.044,25 | 3.653,10 | 6.088,50 | 7.306,20 |
| AUDI | E-TRON GT QUATTRO | ELETTRICA | 0,9414 | 3.530,25 | 4.236,30 | 7.060,50 | 8.472,60 |
| AUDI | E-TRON GT RS QUATTRO | ELETTRICA | 1,2191 | 4.571,63 | 5.485,95 | 9.143,25 | 10.971,90 |
| AUDI | E-TRON S | ELETTRICA | 0,9050 | 3.393,75 | 4.072,50 | 6.787,50 | 8.145,00 |
| AUDI | Q4 E-TRON 35 | 170CV | 0,5207 | 1.952,63 | 2.343,15 | 3.905,25 | 4.686,30 |
| AUDI | Q4 E-TRON 40 | 204CV | 0,5634 | 2.112,75 | 2.535,30 | 4.225,50 | 5.070,60 |
| AUDI | Q4 E-TRON 45 | 265CV | 0,6045 | 2.266,88 | 2.720,25 | 4.533,75 | 5.440,50 |
| AUDI | Q4 E-TRON 50 | 300CV | 0,6383 | 2.393,63 | 2.872,35 | 4.787,25 | 5.744,70 |
| BMW | I3 120 AH | ELETTRICA | 0,4827 | 1.810,13 | 2.172,15 | 3.620,25 | 4.344,30 |
| BMW | I4 2021 EDRIVE 40 | ELETTRICA | 0,6020 | 2.257,50 | 2.709,00 | 4.515,00 | 5.418,00 |
| BMW | I4 2021 IM50 SPORT | ELETTRICA | 0,7034 | 2.637,75 | 3.165,30 | 5.275,50 | 6.330,60 |
| BMW | I7 XDRIVE60 | 106KW ELETTRICA | 1,1448 | 4.293,00 | 5.151,60 | 8.586,00 | 10.303,20 |
| BMW | IX XDRIVE 40 | 177CV | 0,7770 | 2.913,75 | 3.496,50 | 5.827,50 | 6.993,00 |
| BMW | IX XDRIVE 50 | 177CV | 0,9045 | 3.391,88 | 4.070,25 | 6.783,75 | 8.140,50 |
| BMW | IX1 XDRIVE 30 272CV | ELETTRICA | 0,5804 | 2.176,50 | 2.611,80 | 4.353,00 | 5.223,60 |
| BMW | IX3 80KW | ELETTRICA | 0,6999 | 2.624,63 | 3.149,55 | 5.249,25 | 6.299,10 |
| CITROEN | E-C4 50KW | ELETTRICA | 0,4283 | 1.606,13 | 1.927,35 | 3.212,25 | 3.854,70 |
| CUPRA | BORN 58KW 204CV | ELETTRICA | 0,4485 | 1.681,88 | 2.018,25 | 3.363,75 | 4.036,50 |
| CUPRA | E-BORN 58KW 231CV | ELETTRICA | 0,4561 | 1.710,38 | 2.052,45 | 3.420,75 | 4.104,90 |
| CUPRA | E-BORN 77KW 231CV | ELETTRICA | 0,4828 | 1.810,50 | 2.172,60 | 3.621,00 | 4.345,20 |
| DACIA | SPRING | ELECTRIC | 0,2941 | 1.102,88 | 1.323,45 | 2.205,75 | 2.646,90 |
| DFSK | GLORY 500E | ELETTRICA | 0,4947 | 1.855,13 | 2.226,15 | 3.710,25 | 4.452,30 |
| DS | DS3 CROSSBACK E-TENSE | ELETTRICA | 0,4362 | 1.635,75 | 1.962,90 | 3.271,50 | 3.925,80 |
| EVO | EVO 116CV | ELECTRIC | 0,3745 | 1.404,38 | 1.685,25 | 2.808,75 | 3.370,50 |
| FIAT | 500 BERLINA 23KW | ELETTRICA | 0,3777 | 1.416,38 | 1.699,65 | 2.832,75 | 3.399,30 |
| FIAT | 500 BERLINA 42KW | ELETTRICA | 0,3957 | 1.483,88 | 1.780,65 | 2.967,75 | 3.561,30 |
| FIAT | 500 CABRIO 23KW | ELETTRICA | 0,3965 | 1.486,88 | 1.784,25 | 2.973,75 | 3.568,50 |
| FIAT | 500 CABRIO 42KW | ELETTRICA | 0,4192 | 1.572,00 | 1.886,40 | 3.144,00 | 3.772,80 |
| FIAT | 500 LA PRIMA BERLINA | ELETTRICA | 0,4067 | 1.525,13 | 1.830,15 | 3.050,25 | 3.660,30 |
| FIAT | 500 LA PRIMA CABRIO | ELETTRICA | 0,4376 | 1.641,00 | 1.969,20 | 3.282,00 | 3.938,40 |
| FORD | MUSTANG MACH-E 76KW | 269CV | 0,5318 | 1.994,25 | 2.393,10 | 3.988,50 | 4.786,20 |
| FORD | MUSTANG MACH-E 99KW EXTENDED | 290CV | 0,5732 | 2.149,50 | 2.579,40 | 4.299,00 | 5.158,80 |
| FORD | MUSTANG MACH-E 99KW EXTENDED | 350CV | 0,6595 | 2.473,13 | 2.967,75 | 4.946,25 | 5.935,50 |
| FORD | MUSTANG MACH-E 99KW EXTENDED | 487CV | 0,7159 | 2.684,63 | 3.221,55 | 5.369,25 | 6.443,10 |
| HONDA | HONDA E 36KW | ELETTRICA | 0,4282 | 1.605,75 | 1.926,90 | 3.211,50 | 3.853,80 |
| HONDA | HONDA E ADVANCE 36KW | ELETTRICA | 0,4470 | 1.676,25 | 2.011,50 | 3.352,50 | 4.023,00 |
| HYUNDAI | IONIQ 5 | 170CV 58 KWH | 0,4860 | 1.822,50 | 2.187,00 | 3.645,00 | 4.374,00 |
| HYUNDAI | IONIQ ELECTRIC | 38KW | 0,4585 | 1.719,38 | 2.063,25 | 3.438,75 | 4.126,50 |
| HYUNDAI | KONA | 39KWH | 0,4027 | 1.510,13 | 1.812,15 | 3.020,25 | 3.624,30 |
| HYUNDAI | KONA | 64KWH | 0,4646 | 1.742,25 | 2.090,70 | 3.484,50 | 4.181,40 |
| JAGUAR | I-PACE 400CV AWD | ELETTRICA | 0,8171 | 3.064,13 | 3.676,95 | 6.128,25 | 7.353,90 |
| KIA | E-NIRO 39KWH | ELETTRICA | 0,4305 | 1.614,38 | 1.937,25 | 3.228,75 | 3.874,50 |
| KIA | E-NIRO 64KWH | ELETTRICA | 0,4554 | 1.707,75 | 2.049,30 | 3.415,50 | 4.098,60 |
| KIA | E-SOUL 2022 39KW | ELETTRICA | 0,4179 | 1.567,13 | 1.880,55 | 3.134,25 | 3.761,10 |
| KIA | E-SOUL 2022 64KW | ELETTRICA | 0,4408 | 1.653,00 | 1.983,60 | 3.306,00 | 3.967,20 |
| KIA | EV6 AWD | ELETTRICA | 0,5494 | 2.060,25 | 2.472,30 | 4.120,50 | 4.944,60 |
| KIA | EV6 AWD GT | ELETTRICA | 0,6500 | 2.437,50 | 2.925,00 | 4.875,00 | 5.850,00 |
| KIA | EV6 RWD | ELETTRICA | 0,5274 | 1.977,75 | 2.373,30 | 3.955,50 | 4.746,60 |
| LEXUS | UX300E | ELETTRICA | 0,5696 | 2.136,00 | 2.563,20 | 4.272,00 | 5.126,40 |
| MAZDA | MX-30 143CV | ELETTRICA | 0,4437 | 1.663,88 | 1.996,65 | 3.327,75 | 3.993,30 |
| MERCEDES | EQA 250 66KW | ELETTRICA | 0,5580 | 2.092,50 | 2.511,00 | 4.185,00 | 5.022,00 |
| MERCEDES | EQA 300 4MATIC 66KW | ELETTRICA | 0,5862 | 2.198,25 | 2.637,90 | 4.396,50 | 5.275,80 |
| MERCEDES | EQA 350 4MATIC 66KW | ELETTRICA | 0,6034 | 2.262,75 | 2.715,30 | 4.525,50 | 5.430,60 |
| MERCEDES | EQB 250 66KW 109CV | ELETTRICA | 0,5711 | 2.141,63 | 2.569,95 | 4.283,25 | 5.139,90 |
| MERCEDES | EQB 300 4MATIC 66KW | ELETTRICA | 0,6036 | 2.263,50 | 2.716,20 | 4.527,00 | 5.432,40 |
| MERCEDES | EQB 350 4MATIC 66KW | ELETTRICA | 0,6207 | 2.327,63 | 2.793,15 | 4.655,25 | 5.586,30 |
| MERCEDES | EQC 400 4MATIC 80KW | ELETTRICA | 0,7237 | 2.713,88 | 3.256,65 | 5.427,75 | 6.513,30 |
| MERCEDES | EQE 300 COUPÉ | ELETTRICA | 0,6949 | 2.605,88 | 3.127,05 | 5.211,75 | 6.254,10 |
| MERCEDES | EQE 350 COUPÉ | ELETTRICA | 0,7194 | 2.697,75 | 3.237,30 | 5.395,50 | 6.474,60 |
| MERCEDES | EQE 350+ COUPÉ | ELETTRICA | 0,7397 | 2.773,88 | 3.328,65 | 5.547,75 | 6.657,30 |
| MERCEDES | EQE 43 4MATIC AMG | ELETTRICA | 0,9935 | 3.725,63 | 4.470,75 | 7.451,25 | 8.941,50 |
| MERCEDES | EQE 500 4MATIC COUPÉ | ELETTRICA | 0,8316 | 3.118,50 | 3.742,20 | 6.237,00 | 7.484,40 |
| MERCEDES | EQE 53 4MATIC AMG | ELETTRICA | 1,0351 | 3.881,63 | 4.657,95 | 7.763,25 | 9.315,90 |
| MERCEDES | EQS 350 | ELETTRICA | 0,9648 | 3.618,00 | 4.341,60 | 7.236,00 | 8.683,20 |
| MERCEDES | EQS 450 4MATIC | ELETTRICA | 1,0833 | 4.062,38 | 4.874,85 | 8.124,75 | 9.749,70 |
| MERCEDES | EQS 450+ | ELETTRICA | 1,0602 | 3.975,75 | 4.770,90 | 7.951,50 | 9.541,80 |
| MERCEDES | EQS 500 4MATIC | ELETTRICA | 1,1376 | 4.266,00 | 5.119,20 | 8.532,00 | 10.238,40 |
| MERCEDES | EQS SUV 450 4MATIC | ELETTRICA | 1,1388 | 4.270,50 | 5.124,60 | 8.541,00 | 10.249,20 |
| MERCEDES | EQS SUV 450+ | ELETTRICA | 1,0983 | 4.118,63 | 4.942,35 | 8.237,25 | 9.884,70 |
| MERCEDES | EQS SUV 580 4MATIC AMG | ELETTRICA | 1,3067 | 4.900,13 | 5.880,15 | 9.800,25 | 11.760,30 |
| MERCEDES | EQV 300 LONG 6 POSTI | ELETTRICA | 0,8315 | 3.118,13 | 3.741,75 | 6.236,25 | 7.483,50 |
| MG | MARVEL R | ELETTRICA | 0,4825 | 1.809,38 | 2.171,25 | 3.618,75 | 4.342,50 |
| MG | MARVEL R 4WD | ELETTRICA | 0,5417 | 2.031,38 | 2.437,65 | 4.062,75 | 4.875,30 |
| MG | MG4 51KW | ELETTRICA | 0,4204 | 1.576,50 | 1.891,80 | 3.153,00 | 3.783,60 |
| MG | MG4 64KW | ELETTRICA | 0,4419 | 1.657,13 | 1.988,55 | 3.314,25 | 3.977,10 |



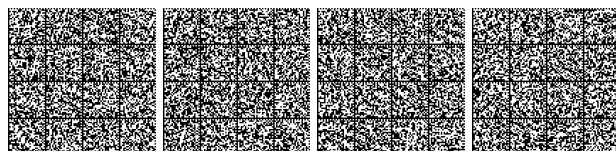
| MARCA | MODELLO | SERIE | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) | |
|------------------------|---|------------------------|-----------------------|--|--|--|--|--|
| MG | MG5 50,3 KW | ELETTRICA | 0,4257 | 1.596,38 | 1.915,65 | 3.192,75 | 3.831,30 | |
| MG | MG5 61 KW | ELETTRICA | 0,4539 | 1.702,13 | 2.042,55 | 3.404,25 | 4.085,10 | |
| MG | ZS EV | 51KWH | 0,4245 | 1.591,88 | 1.910,25 | 3.183,75 | 3.820,50 | |
| MG | ZS EV | 72KWH | 0,4560 | 1.710,00 | 2.052,00 | 3.420,00 | 4.104,00 | |
| MINI | MINI COOPER SE | ELETTRICA | 0,4187 | 1.570,13 | 1.884,15 | 3.140,25 | 3.768,30 | |
| NISSAN | ARIYA 63 KW | ELETTRICA | 0,5190 | 1.946,25 | 2.335,50 | 3.892,50 | 4.671,00 | |
| NISSAN | ARIYA 87 KW | ELETTRICA | 0,5792 | 2.172,00 | 2.606,40 | 4.344,00 | 5.212,80 | |
| NISSAN | ARIYA 87 KW 4WD | ELETTRICA | 0,6033 | 2.262,38 | 2.714,85 | 4.524,75 | 5.429,70 | |
| NISSAN | E-NV 200 EVALIA 7 POSTI | ELETTRICA | 0,5043 | 1.891,13 | 2.269,35 | 3.782,25 | 4.538,70 | |
| NISSAN | LEAF 3.ZERO | 40KW | 0,4105 | 1.539,38 | 1.847,25 | 3.078,75 | 3.694,50 | |
| NISSAN | LEAF 3.ZERO E+ | 62KW | 0,4529 | 1.698,38 | 2.038,05 | 3.396,75 | 4.076,10 | |
| CORSA | CORSA 2019 | ELETTRICA | 0,3837 | 1.438,88 | 1.726,65 | 2.877,75 | 3.453,30 | |
| CORSA | MOKKA-E | ELETTRICA | 0,4296 | 1.611,00 | 1.933,20 | 3.222,00 | 3.866,40 | |
| CORSA | ZAFIRA E-LIFE | ELETTRICA | 0,5786 | 2.169,75 | 2.603,70 | 4.339,50 | 5.207,40 | |
| PEUGEOT | E-2008 ELETTRICA | 100KW | 0,4593 | 1.722,38 | 2.066,85 | 3.444,75 | 4.133,70 | |
| PEUGEOT | E-208 ELETTRICA | 100KW | 0,4082 | 1.530,75 | 1.836,90 | 3.061,50 | 3.673,80 | |
| PEUGEOT | E-TRAVELLER | ELETTRICA | 0,5298 | 1.986,75 | 2.384,10 | 3.973,50 | 4.768,20 | |
| POLESTAR | POLESTAR 2 69KW | ELETTRICA | 0,5389 | 2.020,88 | 2.425,05 | 4.041,75 | 4.850,10 | |
| POLESTAR | POLESTAR 2 78KW | ELETTRICA | 0,5710 | 2.141,25 | 2.569,50 | 4.282,50 | 5.139,00 | |
| POLESTAR | POLESTAR 3 111KW | ELETTRICA | 0,8398 | 3.149,25 | 3.779,10 | 6.298,50 | 7.558,20 | |
| PORSCHE | TAYCAN | ELETTRICA | 0,8740 | 3.277,50 | 3.933,00 | 6.555,00 | 7.866,00 | |
| PORSCHE | TAYCAN 4S | ELETTRICA | 1,0102 | 3.788,25 | 4.545,90 | 7.576,50 | 9.091,80 | |
| PORSCHE | TAYCAN 4S CROSS | ELETTRICA | 1,0505 | 3.939,38 | 4.727,25 | 7.878,75 | 9.454,50 | |
| PORSCHE | TAYCAN TURBO | ELETTRICA | 1,3386 | 5.019,75 | 6.023,70 | 10.039,50 | 12.047,40 | |
| PORSCHE | TAYCAN TURBO CROSS | ELETTRICA | 1,3250 | 4.968,75 | 5.962,50 | 9.937,50 | 11.925,00 | |
| PORSCHE | TAYCAN TURBO S | ELETTRICA | 1,5599 | 5.849,63 | 7.019,55 | 11.699,25 | 14.039,10 | |
| PORSCHE | TAYCAN TURBO S CROSS | ELETTRICA | 1,5512 | 5.817,00 | 6.980,40 | 11.634,00 | 13.960,80 | |
| RENAULT | MEGANE E-TECH EV40 130CV | ELETTRICA | 0,4418 | 1.656,75 | 1.988,10 | 3.313,50 | 3.976,20 | |
| RENAULT | MEGANE E-TECH EV60 130CV | ELETTRICA | 0,4748 | 1.780,50 | 2.136,60 | 3.561,00 | 4.273,20 | |
| RENAULT | MEGANE E-TECH EV60 220CV | ELETTRICA | 0,4725 | 1.771,88 | 2.126,25 | 3.543,75 | 4.252,50 | |
| RENAULT | TWINGO | ELECTRIC | 0,2977 | 1.116,38 | 1.339,65 | 2.232,75 | 2.679,30 | |
| RENAULT | ZOE 2022 R110 | ELETTRICA | 0,4190 | 1.571,25 | 1.885,50 | 3.142,50 | 3.771,00 | |
| RENAULT | ZOE 2022 R135 | ELETTRICA | 0,4324 | 1.621,50 | 1.945,80 | 3.243,00 | 3.891,60 | |
| SERES | SERES 3 163CV | ELETTRICA | 0,4619 | 1.732,13 | 2.078,55 | 3.464,25 | 4.157,10 | |
| SKODA | ENYAQ IV | 50 | 0,4305 | 1.614,38 | 1.937,25 | 3.228,75 | 3.874,50 | |
| SKODA | ENYAQ IV | 60 | 0,4541 | 1.702,88 | 2.043,45 | 3.405,75 | 4.086,90 | |
| SKODA | ENYAQ IV | 80 | 0,5010 | 1.878,75 | 2.254,50 | 3.757,50 | 4.509,00 | |
| SKODA | ENYAQ IV | 80 4X4 | 0,5201 | 1.950,38 | 2.340,45 | 3.900,75 | 4.680,90 | |
| SMART | SMART CABRIO | ELETTRICA | 0,3617 | 1.356,38 | 1.627,65 | 2.712,75 | 3.255,30 | |
| SMART | SMART COUPÉ | ELETTRICA | 0,3351 | 1.256,63 | 1.507,95 | 2.513,25 | 3.015,90 | |
| SMART | SMART FORFOUR | ELETTRICA | 0,3244 | 1.216,50 | 1.459,80 | 2.433,00 | 2.919,60 | |
| SUBARU | SOLTERRA 4E-EXPERIENCE | ELETTRICA | 0,5837 | 2.188,88 | 2.626,65 | 4.377,75 | 5.253,30 | |
| TESLA | MODEL 3 LONG RANGE | 79 KWH AWD | 0,5827 | 2.185,13 | 2.622,15 | 4.370,25 | 5.244,30 | |
| TESLA | MODEL 3 LONG RANGE PERFORMANCE | 79 KWH AWD | 0,6230 | 2.336,25 | 2.803,50 | 4.672,50 | 5.607,00 | |
| TESLA | MODEL 3 STANDARD | 53 KWH RWD | 0,5464 | 2.049,00 | 2.458,80 | 4.098,00 | 4.917,60 | |
| TESLA | MODEL S | PLAID | 0,9959 | 3.734,63 | 4.481,55 | 7.469,25 | 8.963,10 | |
| TESLA | MODEL S 100KW | MY 2022 | 0,8698 | 3.261,75 | 3.914,10 | 6.523,50 | 7.828,20 | |
| TESLA | MODEL X | PLAID | 0,9826 | 3.684,75 | 4.421,70 | 7.369,50 | 8.843,40 | |
| TESLA | MODEL X 100KW | MY 2022 | 0,9513 | 3.567,38 | 4.280,85 | 7.134,75 | 8.561,70 | |
| TESLA | MODEL Y LONG RANGE | 75 KWH AWD | 0,6425 | 2.409,38 | 2.891,25 | 4.818,75 | 5.782,50 | |
| TESLA | MODEL Y PERFORMANCE | 75 KWH AWD | 0,6927 | 2.597,63 | 3.117,15 | 5.195,25 | 6.234,30 | |
| TESLA | MODEL Y RWD | 75KWH | 0,5461 | 2.047,88 | 2.457,45 | 4.095,75 | 4.914,90 | |
| VOLKSWAGEN | ID 3 150CV | ELETTRICA | 0,4214 | 1.580,25 | 1.896,30 | 3.160,50 | 3.792,60 | |
| VOLKSWAGEN | ID 3 1ST 204CV | ELETTRICA | 0,4574 | 1.715,25 | 2.058,30 | 3.430,50 | 4.116,60 | |
| VOLKSWAGEN | ID 4 170CV | ELETTRICA | 0,4960 | 1.860,00 | 2.232,00 | 3.720,00 | 4.464,00 | |
| VOLKSWAGEN | ID 4 1ST 204CV | ELETTRICA | 0,5423 | 2.033,63 | 2.440,35 | 4.067,25 | 4.880,70 | |
| VOLKSWAGEN | ID 4 GTX 299CV | ELETTRICA | 0,5896 | 2.211,00 | 2.653,20 | 4.422,00 | 5.306,40 | |
| VOLKSWAGEN | ID 4 PRO PERFORMANCE | ELETTRICA | 0,5446 | 2.042,25 | 2.450,70 | 4.084,50 | 4.901,40 | |
| VOLKSWAGEN | ID 5 GTX | ELETTRICA | 0,5944 | 2.229,00 | 2.674,80 | 4.458,00 | 5.349,60 | |
| VOLKSWAGEN | ID 5 PRO PERFORMANCE | ELETTRICA | 0,5581 | 2.092,88 | 2.511,45 | 4.185,75 | 5.022,90 | |
| VOLVO | C40 1ST EDITION | ELETTRICA | 0,5983 | 2.243,63 | 2.692,35 | 4.487,25 | 5.384,70 | |
| VOLVO | C40 RECHARGE 70KW | 230CV ELETTRICA | 0,5577 | 2.091,38 | 2.509,65 | 4.182,75 | 5.019,30 | |
| VOLVO | C40 RECHARGE 78KW | 204CV ELETTRICA | 0,6143 | 2.303,63 | 2.764,35 | 4.607,25 | 5.528,70 | |
| VOLVO | XC40 230CV | RECHARGE PURE ELECTRIC | 0,5367 | 2.012,63 | 2.415,15 | 4.025,25 | 4.830,30 | |
| VOLVO | XC40 408CV | RECHARGE TWIN | 0,6392 | 2.397,00 | 2.876,40 | 4.794,00 | 5.752,80 | |
| PLUG-IN BENZINA | | | | | | | | |
| AUDI | A3 SPB 40 TFSI E S-TRONIC 1.4 204CV | PLUG-IN BENZINA | 0,5925 | 2.221,88 | 2.666,25 | 4.443,75 | 5.332,50 | |
| AUDI | A3 SPB 45 TFSI E S-TRONIC 1.4 245CV | PLUG-IN BENZ | 0,6378 | 2.391,75 | 2.870,10 | 4.783,50 | 5.740,20 | |
| AUDI | A6 50 2.0 TFSI E QUATTRO 300CV | PLUG-IN BENZINA | 0,7990 | 2.996,25 | 3.595,50 | 5.992,50 | 7.191,00 | |
| AUDI | A6 55 2.0 TFSI E QUATTRO 367CV | PLUG-IN BENZINA | 0,8846 | 3.317,25 | 3.980,70 | 6.634,50 | 7.961,40 | |
| AUDI | A6 AVANT 55 2.0 TFSI E QUATTRO 367CV | PLUG-IN BENZINA | 0,8860 | 3.322,50 | 3.987,00 | 6.645,00 | 7.974,00 | |
| AUDI | A7 SPB 50 2.0 TFSI E QUATTRO S TRONIC 300CV | PLUG-IN BENZINA | 0,8887 | 3.332,63 | 3.999,15 | 6.665,25 | 7.998,30 | |
| AUDI | A7 SPB 55 2.0 TFSI E QUATTRO S TRONIC 367CV | PLUG-IN BENZINA | 0,9980 | 3.742,50 | 4.491,00 | 7.485,00 | 8.982,00 | |
| AUDI | A8 60 TFSI-E 3.0 QUATTRO TIPTR 450CV | PLUG-IN BENZINA | 1,1626 | 4.359,75 | 5.231,70 | 8.719,50 | 10.463,40 | |
| AUDI | Q3 45 TFSI 1.4 E | S-TRONIC 245CV | 0,6397 | 2.398,88 | 2.878,65 | 4.797,75 | 5.757,30 | |
| AUDI | Q5 50 TFSI 2.0 E | QUATTRO S-TRONIC 300CV | 0,7430 | 2.786,25 | 3.343,50 | 5.572,50 | 6.687,00 | |



| 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 | Q5 55 TFSI 2.0 E | QUATTRO S TRONIC 367CV | 0,8354 | 3.132,75 | 3.759,30 | 6.265,50 | 7.518,60 |
| AUDI | Q7 55 TFSI 3.0 E | QUATTRO TIP-TRONIC 381CV | 0,9619 | 3.607,13 | 4.328,55 | 7.214,25 | 8.657,10 |
| AUDI | Q7 60 TFSI 3.0 E | QUATTRO TIP-TRONIC 465CV | 1,0922 | 4.095,75 | 4.914,90 | 8.191,50 | 9.829,80 |
| AUDI | Q8 55 TFSI 3.0 E | QUATTRO TIPTRONIC 381CV | 1,0128 | 3.798,00 | 4.557,60 | 7.596,00 | 9.115,20 |
| AUDI | Q8 60 TFSI 3.0 E | QUATTRO TIPTRONIC 462CV | 1,1456 | 4.296,00 | 5.155,20 | 8.592,00 | 10.310,40 |
| BMW | 225E XDRIVE 1.5 ACTIVE TOURER | 245CV | 0,6194 | 2.322,75 | 2.787,30 | 4.645,50 | 5.574,60 |
| BMW | 230E XDRIVE 1.5 ACTIVE TOURER | 326CV | 0,6519 | 2.444,63 | 2.933,55 | 4.889,25 | 5.867,10 |
| BMW | 320E 2.0 120KW 204CV | PLUG-IN BENZINA | 0,6577 | 2.466,38 | 2.959,65 | 4.932,75 | 5.919,30 |
| BMW | 320E TOURING 2.0 120KW 204CV | PLUG-IN BENZINA | 0,6708 | 2.515,50 | 3.018,60 | 5.031,00 | 6.037,20 |
| BMW | 330E 2.0 135KW 250CV | PLUG-IN BENZINA | 0,7163 | 2.686,13 | 3.223,35 | 5.372,25 | 6.446,70 |
| BMW | 330E TOURING 2.0 135KW 250CV | PLUG-IN BENZINA | 0,7289 | 2.733,38 | 3.280,05 | 5.466,75 | 6.560,10 |
| BMW | 330E TOURING XDRIVE 2.0 135KW 250CV | PLUG-IN BENZINA | 0,7491 | 2.809,13 | 3.370,95 | 5.618,25 | 6.741,90 |
| BMW | 330E XDRIVE 2.0 135KW 250CV | PLUG-IN BENZINA | 0,7360 | 2.760,00 | 3.312,00 | 5.520,00 | 6.624,00 |
| BMW | 545E XDRIVE 3.0 394CV | PLUG-IN BENZINA | 0,9024 | 3.384,00 | 4.060,80 | 6.768,00 | 8.121,60 |
| BMW | 745E IBRIDA 3.0 | 290KW PLUG-IN | 1,1547 | 4.330,13 | 5.196,15 | 8.660,25 | 10.392,30 |
| BMW | X1 XDRIVE 25E 1.5 245CV | PLUG-IN BENZINA | 0,5997 | 2.248,88 | 2.698,65 | 4.497,75 | 5.397,30 |
| BMW | X1 XDRIVE 30E 1.5 326CV | PLUG-IN BENZINA | 0,6359 | 2.384,63 | 2.861,55 | 4.769,25 | 5.723,10 |
| BMW | X2 XDRIVE 25E 1.5 220CV | PLUG-IN BENZINA | 0,6231 | 2.336,63 | 2.803,95 | 4.673,25 | 5.607,90 |
| BMW | X3 XDRIVE 30E 2.0 292CV | PLUG-IN BENZINA | 0,7650 | 2.868,75 | 3.442,50 | 5.737,50 | 6.885,00 |
| BMW | X5 3.0 45E XDRIVE 395CV | PLUG-IN BENZINA | 0,9795 | 3.673,13 | 4.407,75 | 7.346,25 | 8.815,50 |
| CITROEN | C5 AIRCROSS 1.6 225CV | IBRIDO PLUG-IN | 0,5898 | 2.211,75 | 2.654,10 | 4.423,50 | 5.308,20 |
| CITROEN | C5 X E 1.6 225 | IBRIDO PLUG-IN BENZ | 0,6370 | 2.388,75 | 2.866,50 | 4.777,50 | 5.733,00 |
| CUPRA | FORMENTOR 2020 1.4 E-HYBRID | 204CV | 0,5607 | 2.102,63 | 2.523,15 | 4.205,25 | 5.046,30 |
| CUPRA | FORMENTOR 2020 1.4 E-HYBRID | 245CV | 0,6137 | 2.301,38 | 2.761,65 | 4.602,75 | 5.523,30 |
| CUPRA | LEON 1.4 E-HYBRID 204CV | PLUG-IN BENZINA | 0,5764 | 2.161,50 | 2.593,80 | 4.323,00 | 5.187,60 |
| CUPRA | LEON 1.4 E-HYBRID 245CV | PLUG-IN BENZINA | 0,5881 | 2.205,38 | 2.646,45 | 4.410,75 | 5.292,90 |
| CUPRA | LEON SPORTSTOURER 1.4 E-HYBRID 245CV | PLUG-IN BENZINA | 0,5965 | 2.236,88 | 2.684,25 | 4.473,75 | 5.368,50 |
| DS | DS4 1.6 E-TENSE 225CV | PLUG-IN BENZINA | 0,6183 | 2.318,63 | 2.782,35 | 4.637,25 | 5.564,70 |
| DS | DS7 2022 1.6 E-TENSE 225CV | PLUG-IN BENZINA | 0,6763 | 2.536,13 | 3.043,35 | 5.072,25 | 6.086,70 |
| DS | DS7 2022 1.6 E-TENSE 300CV | PLUG-IN BENZINA | 0,7140 | 2.677,50 | 3.213,00 | 5.355,00 | 6.426,00 |
| DS | DS7 2022 1.6 E-TENSE 360CV | PLUG-IN BENZINA | 0,8478 | 3.179,25 | 3.815,10 | 6.358,50 | 7.630,20 |
| DS | DS9 1.6 E-TENSE 250CV 2X4 | PLUG-IN BENZINA | 0,7453 | 2.794,88 | 3.353,85 | 5.589,75 | 6.707,70 |
| DS | DS9 1.6 E-TENSE 360CV 4X4 | PLUG-IN BENZINA | 0,8350 | 3.131,25 | 3.757,50 | 6.262,50 | 7.515,00 |
| FORD | EXPLORER 2020 3.0 PHEV | 450CV PLUG-IN | 1,0732 | 4.024,50 | 4.829,40 | 8.049,00 | 9.658,80 |
| FORD | KUGA 2019 2.5 PHEV | 225CV PLUG-IN | 0,6088 | 2.283,00 | 2.739,60 | 4.566,00 | 5.479,20 |
| FORD | TOURNEO CUSTOM 1.0 | PHEV | 0,8472 | 3.177,00 | 3.812,40 | 6.354,00 | 7.624,80 |
| HYUNDAI | IONIQ 2019 1.6 140CV | PLUG-IN | 0,5292 | 1.984,50 | 2.381,40 | 3.969,00 | 4.762,80 |
| HYUNDAI | SANTA FE 1.6 PHEV 265CV 4WD | PLUG-IN BENZINA | 0,7549 | 2.830,88 | 3.397,05 | 5.661,75 | 6.794,10 |
| HYUNDAI | TUCSON 1.6 PHEV 265CV 4WD | PLUG-IN BENZINA | 0,6125 | 2.296,88 | 2.756,25 | 4.593,75 | 5.512,50 |
| JAGUAR | E-PACE 2021 1.5 I3 | 300CV PHEV | 0,7394 | 2.772,75 | 3.327,30 | 5.545,50 | 6.654,60 |
| JEEP | COMPASS 1.3 T4 PHEV 190CV 4XE | PLUG-IN BENZINA | 0,5892 | 2.209,50 | 2.651,40 | 4.419,00 | 5.302,80 |
| JEEP | GRAND CHEROKEE 2.0 PHEV ATX 4XE 380CV | PLUG-IN BENZINA | 0,9558 | 3.584,25 | 4.301,10 | 7.168,50 | 8.602,20 |
| JEEP | RENEGADE 1.3 T4 PHEV 190CV 4XE | PLUG-IN BENZINA | 0,5721 | 2.145,38 | 2.574,45 | 4.290,75 | 5.148,90 |
| JEEP | RENEGADE 1.3 T4 PHEV 240CV 4XE | PLUG-IN BENZINA | 0,6111 | 2.291,63 | 2.749,95 | 4.583,25 | 5.499,90 |
| JEEP | WRANGLER 2.0 PHEV ATX 4XE 380CV | PLUG-IN BENZINA | 0,9269 | 3.475,88 | 4.171,05 | 6.951,75 | 8.342,10 |
| KIA | CEED STATION 1.6 GDI 141CV | PLUG-IN BENZINA | 0,5210 | 1.953,75 | 2.344,50 | 3.907,50 | 4.689,00 |
| KIA | NIRO 2022 1.6 GDI PHEV 180CV | PLUG-IN BENZINA | 0,5379 | 2.017,13 | 2.420,55 | 4.034,25 | 4.841,10 |
| KIA | SORENTO 1.6 T-GDI 265CV AWD | PLUG-IN BENZINA | 0,6908 | 2.590,50 | 3.108,60 | 5.181,00 | 6.217,20 |
| KIA | SPORTAGE 1.6 T-GDI 265CV AWD | PLUG-IN BENZ | 0,6245 | 2.341,88 | 2.810,25 | 4.683,75 | 5.620,50 |
| KIA | X CEED 1.6 GDI 140CV PHEV | PLUG-IN BENZINA | 0,5459 | 2.047,13 | 2.456,55 | 4.094,25 | 4.913,10 |
| LAND ROVER | DEFENDER 110 2020 2.0 SI4 | 404CV 5P PHEV | 0,9185 | 3.444,38 | 4.133,25 | 6.888,75 | 8.266,50 |
| LAND ROVER | DISCOVERY SPORT 2019 1.5 I3 PHEV | 300CV | 0,7001 | 2.625,38 | 3.150,45 | 5.250,75 | 6.300,90 |
| LAND ROVER | RANGE ROVER 2022 3.0 I6 PHEV | 440CV | 1,4119 | 5.294,63 | 6.353,55 | 10.589,25 | 12.707,10 |
| LAND ROVER | RANGE ROVER 2022 3.0 I6 PHEV | 510CV | 1,4758 | 5.534,25 | 6.641,10 | 11.068,50 | 13.282,20 |
| LAND ROVER | RANGE ROVER EVOQUE 1.5 PHEV | 300CV | 0,6773 | 2.539,88 | 3.047,85 | 5.079,75 | 6.095,70 |
| LAND ROVER | RANGE ROVER SPORT 2022 3.0 I6 PHEV 440CV | PLUG-IN BENZINA | 1,1646 | 4.367,25 | 5.240,70 | 8.734,50 | 10.481,40 |
| LAND ROVER | RANGE ROVER SPORT 2022 3.0 I6 PHEV 510CV | PLUG-IN BENZINA | 1,4025 | 5.259,38 | 6.311,25 | 10.518,75 | 12.622,50 |
| LAND ROVER | VELAR 2.0 I4 404CV PHEV | PLUG-IN BENZINA | 0,9058 | 3.396,75 | 4.076,10 | 6.793,50 | 8.152,20 |
| LEXUS | NX 450H+ 2.5 4WD 306CV | PLUG-IN BENZ | 0,7920 | 2.970,00 | 3.564,00 | 5.940,00 | 7.128,00 |
| LINK & CO | LINK & CO 01 1.5 261 CV | PLUG-IN BENZINA | 0,5981 | 2.242,88 | 2.691,45 | 4.485,75 | 5.382,90 |
| MAZDA | CX-60 2.5L SKYACTIVE 328CV | PLUG-IN BENZINA | 0,6772 | 2.539,50 | 3.047,40 | 5.079,00 | 6.094,80 |
| MERCEDES | A 250E 1.3 AUT 218CV | PLUG IN BENZINA | 0,6532 | 2.449,50 | 2.939,40 | 4.899,00 | 5.878,80 |
| MERCEDES | B 250 1.3 AUT 218CV | PLUG IN BENZINA | 0,6368 | 2.388,00 | 2.865,60 | 4.776,00 | 5.731,20 |
| MERCEDES | C 300E 2.0 320CV | PLUG-IN BENZINA | 0,7063 | 2.648,63 | 3.178,35 | 5.297,25 | 6.356,70 |
| MERCEDES | C 300E 2.0 320CV 4MATIC | PLUG-IN BENZINA | 0,7424 | 2.784,00 | 3.340,80 | 5.568,00 | 6.681,60 |
| MERCEDES | C 300E SW 2.0 320CV | PLUG-IN BENZINA | 0,7191 | 2.696,63 | 3.235,95 | 5.393,25 | 6.471,90 |
| MERCEDES | C 400E 2.0 380CV 4MATIC | PLUG-IN BENZINA | 0,8498 | 3.186,75 | 3.824,10 | 6.373,50 | 7.648,20 |
| MERCEDES | CLA 250E 1.3 218CV | PLUG IN BENZINA | 0,7096 | 2.661,00 | 3.193,20 | 5.322,00 | 6.386,40 |
| MERCEDES | E 300 E 4MATIC 2.0 | 235KW PLUG-IN BENZINA | 0,8466 | 3.174,75 | 3.809,70 | 6.349,50 | 7.619,40 |
| MERCEDES | GLA 250E AUT 1.3 218CV | PLUG IN BENZINA | 0,7172 | 2.689,50 | 3.227,40 | 5.379,00 | 6.454,80 |
| MERCEDES | GLC 300E 4M 2.0 340CV | PLUG-IN BENZINA | 0,8468 | 3.175,50 | 3.810,60 | 6.351,00 | 7.621,20 |
| MERCEDES | GLC 400E 4M 2.0 390CV | PLUG-IN BENZINA | 0,8727 | 3.272,63 | 3.927,15 | 6.545,25 | 7.854,30 |
| MERCEDES | S 580E 3.0 367CV | PLUG-IN BENZ | 1,4364 | 5.386,50 | 6.463,80 | 10.773,00 | 12.927,60 |
| MG | EHS 1.5 258CV | PLUG-IN BENZINA | 0,5417 | 2.031,38 | 2.437,65 | 4.062,75 | 4.875,30 |
| MINI | MINI COOPER S E COUNTRYMAN | 1.5 224CV ALL4 AUT | 0,6432 | 2.412,00 | 2.894,40 | 4.824,00 | 5.788,80 |
| MITSUBISHI | ECLIPSE CROSS 2.4 187CV | PHEV | 0,6502 | 2.438,25 | 2.925,90 | 4.876,50 | 5.851,80 |



| 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) |
|------------------------|--------------------------------------|-----------------------------|-----------------------|--|--|--|--|
| mitsubishi | OUTLANDER 2019 PHEV | 2.4 224CV 4WD | 0,6515 | 2.443,13 | 2.931,75 | 4.886,25 | 5.863,50 |
| Opel | ASTRA 2022 1.6 180CV | PLUG-IN BENZINA | 0,5366 | 2.012,25 | 2.414,70 | 4.024,50 | 4.829,40 |
| Opel | ASTRA SW 2022 1.6 180CV | PLUG-IN BENZINA | 0,5470 | 2.051,25 | 2.461,50 | 4.102,50 | 4.923,00 |
| Opel | GRANDLAND X 1.6 AWD 224CV | 132KW PLUG-IN BENZINA | 0,6122 | 2.295,75 | 2.754,90 | 4.591,50 | 5.509,80 |
| Opel | GRANDLAND X 1.6 AWD 300CV | 147KW PLUG-IN BENZINA | 0,6732 | 2.524,50 | 3.029,40 | 5.049,00 | 6.058,80 |
| PEUGEOT | 3008 225E 1.6 181CV | HYBRID PLUG-IN BENZINA | 0,6476 | 2.428,50 | 2.914,20 | 4.857,00 | 5.828,40 |
| PEUGEOT | 3008 300E 1.6 200CV | HYBRID4 PLUG-IN BENZINA | 0,6837 | 2.563,88 | 3.076,65 | 5.127,75 | 6.153,30 |
| PEUGEOT | 308 180E 1.6 181CV | PLUG-IN BENZINA | 0,5537 | 2.076,38 | 2.491,65 | 4.152,75 | 4.983,30 |
| PEUGEOT | 308 225E 1.6 225CV | PLUG-IN BENZINA | 0,5907 | 2.215,13 | 2.658,15 | 4.430,25 | 5.316,30 |
| PEUGEOT | 508 225E 1.6 290CV | PLUG-IN BENZINA | 0,6640 | 2.490,00 | 2.988,00 | 4.980,00 | 5.976,00 |
| PEUGEOT | 508 360E 1.6 360CV | PLUG-IN BENZINA | 0,8165 | 3.061,88 | 3.674,25 | 6.123,75 | 7.348,50 |
| PEUGEOT | 508 SW 225E 1.6 290CV | PLUG-IN BENZINA | 0,6710 | 2.516,25 | 3.019,50 | 5.032,50 | 6.039,00 |
| PEUGEOT | 508 SW 360E 1.6 360CV | PLUG-IN BENZINA | 0,8250 | 3.093,75 | 3.712,50 | 6.187,50 | 7.425,00 |
| PORSCHE | CAYENNE 3.0 V6 E-HYBRID | 462CV | 1,1543 | 4.328,63 | 5.194,35 | 8.657,25 | 10.388,70 |
| PORSCHE | CAYENNE 4.0 V8 TURBO S E-HYBRID | 680CV | 1,7936 | 6.726,00 | 8.071,20 | 13.452,00 | 16.142,40 |
| PORSCHE | PANAMERA 2020 2.9 4S E-HYBRID 560CV | PLUG-IN BENZINA | 1,3963 | 5.236,13 | 6.283,35 | 10.472,25 | 12.566,70 |
| RENAULT | CAPTUR 2020 1.6 160CV | PLUG-IN BENZINA | 0,5049 | 1.893,38 | 2.272,05 | 3.786,75 | 4.544,10 |
| RENAULT | MEGANE SPORTER 2020 1.6 E-TECH | PLUG-IN BENZINA | 0,5540 | 2.077,50 | 2.493,00 | 4.155,00 | 4.986,00 |
| SEAT | TARRACO 1.4 E-HYBRID DSG 245CV | PLUG-IN BENZ | 0,6316 | 2.368,50 | 2.842,20 | 4.737,00 | 5.684,40 |
| SKODA | OCTAVIA 2020 1.4 TSI 204CV | PLUG-IN BENZINA | 0,5637 | 2.113,88 | 2.536,65 | 4.227,75 | 5.073,30 |
| SKODA | OCTAVIA 2020 1.4 TSI RS 245CV | PLUG-IN BENZINA | 0,6096 | 2.286,00 | 2.743,20 | 4.572,00 | 5.486,40 |
| SKODA | OCTAVIA WAGON 2020 1.4 TSI 204CV | PLUG-IN BENZINA | 0,5733 | 2.149,88 | 2.579,85 | 4.299,75 | 5.159,70 |
| SKODA | OCTAVIA WAGON 2020 1.4 TSI RS 245CV | PLUG-IN BENZINA | 0,6184 | 2.319,00 | 2.782,80 | 4.638,00 | 5.565,60 |
| SKODA | SUPERB 1.4 TSI 218CV | PLUG-IN | 0,6667 | 2.500,13 | 3.000,15 | 5.000,25 | 6.000,30 |
| SKODA | SUPERB WAGON 1.4 TSI 218CV | PLUG-IN SW | 0,6759 | 2.534,63 | 3.041,55 | 5.069,25 | 6.083,10 |
| SUZUKI | ACROSS 2.5 306CV AWD | PLUG IN -BENZINA | 0,7355 | 2.758,13 | 3.309,75 | 5.516,25 | 6.619,50 |
| TOYOTA | PRIUS 1.8 122CV | PLUG IN | 0,5967 | 2.237,63 | 2.685,15 | 4.475,25 | 5.370,30 |
| TOYOTA | RAV4 2.5 PHEV 306CV | PLUG-IN BENZ | 0,6957 | 2.608,88 | 3.130,65 | 5.217,75 | 6.261,30 |
| VOLKSWAGEN | GOLF VIII 2020 1.4 GTE 245CV | PLUG-IN BENZINA | 0,6321 | 2.370,38 | 2.844,45 | 4.740,75 | 5.688,90 |
| VOLKSWAGEN | GOLF VIII 2020 1.4 TSI EHYBRID 204CV | PLUG-IN BENZINA | 0,5857 | 2.196,38 | 2.635,65 | 4.392,75 | 5.271,30 |
| VOLKSWAGEN | PASSAT VARIANT 2019 1.4 GTE 1.4 | 115KW | 0,7509 | 2.815,88 | 3.379,05 | 5.631,75 | 6.758,10 |
| VOLKSWAGEN | TIGUAN 1.4 TSI EHYBRID 245CV | PLUG-IN BENZ | 0,5867 | 2.200,13 | 2.640,15 | 4.400,25 | 5.280,30 |
| VOLVO | S60 T8 RECHARGE AWD 2.0 455CV | PLUG-IN BENZINA | 0,7739 | 2.902,13 | 3.482,55 | 5.804,25 | 6.965,10 |
| VOLVO | S90 T8 RECHARGE AWD 2.0 455CV | PLUG-IN BENZINA | 0,8841 | 3.315,38 | 3.978,45 | 6.630,75 | 7.956,90 |
| VOLVO | V60 T6 RECHARGE AWD 2.0 350CV | PLUG-IN BENZINA | 0,7736 | 2.901,00 | 3.481,20 | 5.802,00 | 6.962,40 |
| VOLVO | V60 T8 RECHARGE AWD 2.0 455CV | PLUG-IN BENZINA | 0,8088 | 3.033,00 | 3.639,60 | 6.066,00 | 7.279,20 |
| VOLVO | V90 T6 RECHARGE AWD 2.0 350CV | PLUG-IN BENZINA | 0,8775 | 3.290,63 | 3.948,75 | 6.581,25 | 7.897,50 |
| VOLVO | V90 T8 RECHARGE AWD 2.0 455CV | PLUG-IN BENZINA | 0,9127 | 3.422,63 | 4.107,15 | 6.845,25 | 8.214,30 |
| VOLVO | XC40 2019 T4 RECHARGE 1.5 210CV | 95KW PLUG-IN BENZINA | 0,6341 | 2.377,88 | 2.853,45 | 4.755,75 | 5.706,90 |
| VOLVO | XC40 2019 T5 RECHARGE 1.5 | 132KW 262CV PLUG-IN BENZINA | 0,6498 | 2.436,75 | 2.924,10 | 4.873,50 | 5.848,20 |
| VOLVO | XC60 T6 RECHARGE AWD 2.0 350CV | PLUG-IN BENZINA | 0,7756 | 2.908,50 | 3.490,20 | 5.817,00 | 6.980,40 |
| VOLVO | XC60 T8 RECHARGE AWD 2.0 455CV | PLUG-IN BENZINA | 0,8344 | 3.129,00 | 3.754,80 | 6.258,00 | 7.509,60 |
| VOLVO | XC90 T8 RECHARGE AWD 2.0 455CV | PLUG-IN BENZINA | 0,9580 | 3.592,50 | 4.311,00 | 7.185,00 | 8.622,00 |
| PLUG-IN GASOLIO | | | | | | | |
| MERCEDES | E 300 DE SW 2.0 225KW | PLUG-IN GASOLIO | 0,7800 | 2.925,00 | 3.510,00 | 5.850,00 | 7.020,00 |
| MERCEDES | E 300 DE SW 4MATIC 2.0 225KW | PLUG-IN GASOLIO | 0,8089 | 3.033,38 | 3.640,05 | 6.066,75 | 7.280,10 |
| MERCEDES | GLE 350DE 4MATIC EQ-POWER | 143KW PLUG-IN GASOLIO | 0,8374 | 3.140,25 | 3.768,30 | 6.280,50 | 7.536,60 |



FRINGE BENEFIT 2023
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 | 0,6398 | 2.399,25 | 2.879,10 | 4.798,50 | 5.758,20 |
| ABARTH | 500 1.4 TURBO T-JET | 135CV | 0,4783 | 1.793,63 | 2.152,35 | 3.587,25 | 4.304,70 |
| ABARTH | 500C 1.4 TURBO T-JET | 135CV | 0,4918 | 1.844,25 | 2.213,10 | 3.688,50 | 4.426,20 |
| ABARTH | 595 1.4 TURBO T-JET | 140CV | 0,4835 | 1.813,13 | 2.175,75 | 3.626,25 | 4.351,50 |
| ABARTH | 595 1.4 TURBO T-JET | 145CV | 0,5041 | 1.890,38 | 2.268,45 | 3.780,75 | 4.536,90 |
| ABARTH | 595 1.4 TURBO T-JET | 160CV | 0,5137 | 1.926,38 | 2.311,65 | 3.852,75 | 4.623,30 |
| ABARTH | 595 1.4 TURBO T-JET | 180CV | 0,5700 | 2.137,50 | 2.565,00 | 4.275,00 | 5.130,00 |
| ABARTH | 595C 1.4 TURBO T-JET | 145CV | 0,5052 | 1.894,50 | 2.273,40 | 3.789,00 | 4.546,80 |
| ABARTH | 595C 1.4 TURBO T-JET | 160CV | 0,5193 | 1.947,38 | 2.336,85 | 3.894,75 | 4.673,70 |
| ABARTH | 595C 1.4 TURBO T-JET | 180CV | 0,5862 | 2.198,25 | 2.637,90 | 4.396,50 | 5.275,80 |
| ABARTH | 695 1.4 T-JET | 165CV | 0,5472 | 2.052,00 | 2.462,40 | 4.104,00 | 4.924,80 |
| ABARTH | 695 1.4 T-JET | 180CV | 0,5632 | 2.112,00 | 2.534,40 | 4.224,00 | 5.068,80 |
| ABARTH | 695 1.4 T-JET | 190CV | 0,6657 | 2.496,38 | 2.995,65 | 4.992,75 | 5.991,30 |
| ABARTH | PUNTO SUPERSPORT 1.4 TURBO | 180CV | 0,5234 | 1.962,75 | 2.355,30 | 3.925,50 | 4.710,60 |
| ALFA ROMEO | 4C 1750 | COUPÉ | 0,8421 | 3.157,88 | 3.789,45 | 6.315,75 | 7.578,90 |
| ALFA ROMEO | 4C 1750 | SPIDER | 0,9133 | 3.424,88 | 4.109,85 | 6.849,75 | 8.219,70 |
| ALFA ROMEO | GIULIA 2.0 TURBO | 250CV | 0,7815 | 2.930,63 | 3.516,75 | 5.861,25 | 7.033,50 |
| ALFA ROMEO | GIULIA 2.9 T V6 QUADRIFOGLIO | 510CV | 1,0630 | 3.986,25 | 4.783,50 | 7.972,50 | 9.567,00 |
| ALFA ROMEO | GIULIETTA 1.2 T 120CV | EURO6 | 0,5023 | 1.883,63 | 2.260,35 | 3.767,25 | 4.520,70 |
| ALFA ROMEO | GIULIETTA 1.4 T | 120CV | 0,5015 | 1.880,63 | 2.256,75 | 3.761,25 | 4.513,50 |
| ALFA ROMEO | GIULIETTA 1.4 T 170CV | EURO6 | 0,5328 | 1.998,00 | 2.397,60 | 3.996,00 | 4.795,20 |
| ALFA ROMEO | GIULIETTA 1.4 T MULTIAIR | 150CV | 0,5058 | 1.896,75 | 2.276,10 | 3.793,50 | 4.552,20 |
| ALFA ROMEO | GIULIETTA 1.4 T MULTIAIR | 170CV | 0,5444 | 2.041,50 | 2.449,80 | 4.083,00 | 4.899,60 |
| ALFA ROMEO | GIULIETTA 1.4 TURBO | 120CV | 0,5125 | 1.921,88 | 2.306,25 | 3.843,75 | 4.612,50 |
| ALFA ROMEO | GIULIETTA 1.4T | 105CV | 0,4819 | 1.807,13 | 2.168,55 | 3.614,25 | 4.337,10 |
| ALFA ROMEO | GIULIETTA 1750 TURBO 240CV | QUADRIFOGLIO VERDE | 0,6454 | 2.420,25 | 2.904,30 | 4.840,50 | 5.808,60 |
| ALFA ROMEO | MITO 0.9 T 105CV | TWINAIR | 0,4178 | 1.566,75 | 1.880,10 | 3.133,50 | 3.760,20 |
| ALFA ROMEO | MITO 1.4 77CV | EURO6 | 0,4159 | 1.559,63 | 1.871,55 | 3.119,25 | 3.743,10 |
| ALFA ROMEO | MITO 1.4 8V S&S | 78CV | 0,4335 | 1.625,63 | 1.950,75 | 3.251,25 | 3.901,50 |
| ALFA ROMEO | MITO 1.4 T 170CV | EURO6 | 0,5129 | 1.923,38 | 2.308,05 | 3.846,75 | 4.616,10 |
| ALFA ROMEO | MITO 1.4 TURBO MULTIAIR | 140CV | 0,4514 | 1.692,75 | 2.031,30 | 3.385,50 | 4.062,60 |
| ALFA ROMEO | MITO 1.4/16V TURBO | 170CV MULTIAIR | 0,5265 | 1.974,38 | 2.369,25 | 3.948,75 | 4.738,50 |
| ALFA ROMEO | MITO 1.4/8V | 70CV | 0,4274 | 1.602,75 | 1.923,30 | 3.205,50 | 3.846,60 |
| ALFA ROMEO | STELVIO 2.0 T | 250CV Q4 | 0,8110 | 3.041,25 | 3.649,50 | 6.082,50 | 7.299,00 |
| ALFA ROMEO | STELVIO 2.9 BI-TURBO | 510CV | 1,1896 | 4.461,00 | 5.353,20 | 8.922,00 | 10.706,40 |
| AUDI | A1 1.0 TFSI | 82CV | 0,4007 | 1.502,63 | 1.803,15 | 3.005,25 | 3.606,30 |
| AUDI | A1 1.0 TFSI | 95CV | 0,4059 | 1.522,13 | 1.826,55 | 3.044,25 | 3.653,10 |
| AUDI | A1 1.2 86CV | SPORTBACK | 0,4428 | 1.660,50 | 1.992,60 | 3.321,00 | 3.985,20 |
| AUDI | A1 1.2 TFSI | 86CV | 0,4374 | 1.640,25 | 1.968,30 | 3.280,50 | 3.936,60 |
| AUDI | A1 1.4 122CV | SPORTBACK | 0,4873 | 1.827,38 | 2.192,85 | 3.654,75 | 4.385,70 |
| AUDI | A1 1.4 TFSI | 122CV | 0,4802 | 1.800,75 | 2.160,90 | 3.601,50 | 4.321,80 |
| AUDI | A1 1.4 TFSI | 125CV | 0,4703 | 1.763,63 | 2.116,35 | 3.527,25 | 4.232,70 |
| AUDI | A1 1.4 TFSI | 150CV | 0,4803 | 1.801,13 | 2.161,35 | 3.602,25 | 4.322,70 |
| AUDI | A1 1.4 TFSI 185CV S TRONIC | SPORTBACK | 0,5726 | 2.147,25 | 2.576,70 | 4.294,50 | 5.153,40 |
| AUDI | A1 1.4 TFSI COD | 140CV | 0,4774 | 1.790,25 | 2.148,30 | 3.580,50 | 4.296,60 |
| AUDI | A1 1.4 TFSI STRONIC | 185 CV | 0,5657 | 2.121,38 | 2.545,65 | 4.242,75 | 5.091,30 |
| AUDI | A1 CITYCARVER 25 TFSI 1.0 | 95CV | 0,4647 | 1.742,63 | 2.091,15 | 3.485,25 | 4.182,30 |
| AUDI | A1 CITYCARVER 30 TFSI 1.0 | 116CV | 0,4774 | 1.790,25 | 2.148,30 | 3.580,50 | 4.296,60 |
| AUDI | A1 CITYCARVER 30 TFSI S-TRONIC 1.0 | 116CV | 0,4924 | 1.846,50 | 2.215,80 | 3.693,00 | 4.431,60 |
| AUDI | A1 CITYCARVER 35 TFSI 1.5 | 150CV | 0,5269 | 1.975,88 | 2.371,05 | 3.951,75 | 4.742,10 |
| AUDI | A1 CITYCARVER 35 TFSI S-TRONIC 1.5 | 150CV | 0,5420 | 2.032,50 | 2.439,00 | 4.065,00 | 4.878,00 |
| AUDI | A1 SPB 1.0 TFSI | 82CV | 0,4068 | 1.525,50 | 1.830,60 | 3.051,00 | 3.661,20 |
| AUDI | A1 SPB 1.0 TFSI | 95CV | 0,4120 | 1.545,00 | 1.854,00 | 3.090,00 | 3.708,00 |
| AUDI | A1 SPB 1.4 TFSI | 125CV | 0,4793 | 1.797,38 | 2.156,85 | 3.594,75 | 4.313,70 |
| AUDI | A1 SPB 1.4 TFSI | 150CV | 0,4864 | 1.824,00 | 2.188,80 | 3.648,00 | 4.377,60 |
| AUDI | A1 SPB 1.5 TFSI | 150CV | 0,5011 | 1.879,13 | 2.254,95 | 3.758,25 | 4.509,90 |
| AUDI | A1 SPB 30 TFSI | 1.0 115CV | 0,4559 | 1.709,63 | 2.051,55 | 3.419,25 | 4.103,10 |
| AUDI | A1 SPB 40 2.0 TFSI S-TRONIC | 200CV | 0,5766 | 2.162,25 | 2.594,70 | 4.324,50 | 5.189,40 |
| AUDI | A3 1.0 TFSI | 116CV | 0,4723 | 1.771,13 | 2.125,35 | 3.542,25 | 4.250,70 |
| AUDI | A3 1.2 TFSI | 110CV | 0,4654 | 1.745,25 | 2.094,30 | 3.490,50 | 4.188,60 |
| AUDI | A3 1.4 TFSI | 125CV | 0,4904 | 1.839,00 | 2.206,80 | 3.678,00 | 4.413,60 |
| AUDI | A3 1.4 TFSI | 150CV | 0,5203 | 1.951,13 | 2.341,35 | 3.902,25 | 4.682,70 |
| AUDI | A3 1.4 TFSI 116CV | CABRIO | 0,5744 | 2.154,00 | 2.584,80 | 4.308,00 | 5.169,60 |
| AUDI | A3 1.4 TFSI 125CV | CABRIO MY2014 | 0,5689 | 2.133,38 | 2.560,05 | 4.266,75 | 5.120,10 |
| AUDI | A3 1.4 TFSI 150CV | CABRIO MY2014 | 0,5826 | 2.184,75 | 2.621,70 | 4.369,50 | 5.243,40 |
| AUDI | A3 1.5 TFSI | 150CV | 0,5253 | 1.969,88 | 2.363,85 | 3.939,75 | 4.727,70 |
| AUDI | A3 1.5 TFSI 150CV | CABRIO | 0,5977 | 2.241,38 | 2.689,65 | 4.482,75 | 5.379,30 |
| AUDI | A3 1.8 TFSI | 180CV | 0,5419 | 2.032,13 | 2.438,55 | 4.064,25 | 4.877,10 |
| AUDI | A3 1.8 TFSI 180CV | CABRIO MY2014 | 0,6135 | 2.300,63 | 2.760,75 | 4.601,25 | 5.521,50 |
| AUDI | A3 2.0 TFSI | 190CV | 0,5537 | 2.076,38 | 2.491,65 | 4.152,75 | 4.983,30 |
| AUDI | A3 2.0 TFSI QUATTRO S-TRONIC | 190CV | 0,5828 | 2.185,50 | 2.622,60 | 4.371,00 | 5.245,20 |
| AUDI | A3 2020 SEDAN 30 TFSI | 1.0 110CV | 0,5208 | 1.953,00 | 2.343,60 | 3.906,00 | 4.687,20 |



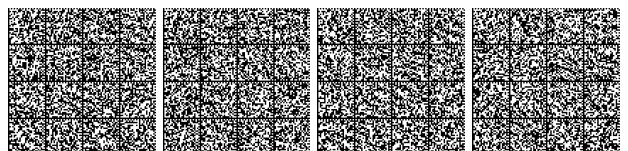
| MARCA | MODELLO | SERIE | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-------|---|------------------------|-----------------------|--|--|--|--|
| AUDI | A3 2020 SEDAN 35 TFSI | 1.5 150CV | 0,5552 | 2.082,00 | 2.498,40 | 4.164,00 | 4.996,80 |
| AUDI | A3 2020 SEDAN 40 TFSI QUATTRO S TR | 2.0 190CV | 0,6673 | 2.502,38 | 3.002,85 | 5.004,75 | 6.005,70 |
| AUDI | A3 CABRIO 1.4 TFSI 116CV | MY2016 | 0,5700 | 2.137,50 | 2.565,00 | 4.275,00 | 5.130,00 |
| AUDI | A3 CABRIO 1.4 TFSI 150CV | MY2016 | 0,5853 | 2.194,88 | 2.633,85 | 4.389,75 | 5.267,70 |
| AUDI | A3 CABRIO 1.4 TFSI 190CV | MY2016 | 0,5991 | 2.246,63 | 2.695,95 | 4.493,25 | 5.391,90 |
| AUDI | A3 CABRIO 1.4 TFSI QUATTRO S-TRONIC 190CV | MY2016 | 0,6154 | 2.307,75 | 2.769,30 | 4.615,50 | 5.538,60 |
| AUDI | A3 CABRIO 35 TFSI 1.5 | 150CV | 0,6054 | 2.270,25 | 2.724,30 | 4.540,50 | 5.448,60 |
| AUDI | A3 CABRIO 40 TFSI 2.0 | 190CV QUATTRO | 0,6609 | 2.478,38 | 2.974,05 | 4.956,75 | 5.948,10 |
| AUDI | A3 CABRIO 40 TFSI 2.0 | 190CV S-TRONIC | 0,6331 | 2.374,13 | 2.848,95 | 4.748,25 | 5.697,90 |
| AUDI | A3 SEDAN 1.4 TFSI | 125CV | 0,5196 | 1.948,50 | 2.338,20 | 3.897,00 | 4.676,40 |
| AUDI | A3 SEDAN 1.4 TFSI | 150CV | 0,5379 | 2.017,13 | 2.420,55 | 4.034,25 | 4.841,10 |
| AUDI | A3 SEDAN 1.8 TFSI | 180CV | 0,5729 | 2.148,38 | 2.578,05 | 4.296,75 | 5.156,10 |
| AUDI | A3 SEDAN 1.8 TFSI QUATTRO | 180CV | 0,6078 | 2.279,25 | 2.735,10 | 4.558,50 | 5.470,20 |
| AUDI | A3 SEDAN 2.0 TFSI | 190CV SW | 0,5665 | 2.124,38 | 2.549,25 | 4.248,75 | 5.098,50 |
| AUDI | A3 SEDAN 2.0 TFSI QUATTRO S-TRONIC | 190CV SW | 0,5955 | 2.233,13 | 2.679,75 | 4.466,25 | 5.359,50 |
| AUDI | A3 SEDAN 30 TFSI 1.0 | 116CV | 0,5005 | 1.876,88 | 2.252,25 | 3.753,75 | 4.504,50 |
| AUDI | A3 SEDAN 35 TFSI 1.5 | 150CV | 0,5492 | 2.059,50 | 2.471,40 | 4.119,00 | 4.942,80 |
| AUDI | A3 SEDAN 40 TFSI 2.0 | 190CV QUATTRO | 0,6076 | 2.278,50 | 2.734,20 | 4.557,00 | 5.468,40 |
| AUDI | A3 SEDAN 40 TFSI 2.0 | 190CV S-TRONIC | 0,5807 | 2.177,63 | 2.613,15 | 4.355,25 | 5.226,30 |
| AUDI | A3 SPB 1.0 TFSI 116CV | MY2016 | 0,4787 | 1.795,13 | 2.154,15 | 3.590,25 | 4.308,30 |
| AUDI | A3 SPB 1.2 TFSI 110CV | MY2014 | 0,4717 | 1.768,88 | 2.122,65 | 3.537,75 | 4.245,30 |
| AUDI | A3 SPB 1.4 TFSI 125CV | MY2014 | 0,4931 | 1.849,13 | 2.218,95 | 3.698,25 | 4.437,90 |
| AUDI | A3 SPB 1.4 TFSI 150CV | MY2014 | 0,5059 | 1.897,13 | 2.276,55 | 3.794,25 | 4.553,10 |
| AUDI | A3 SPB 1.4 TFSI 150CV | MY2016 | 0,5211 | 1.954,13 | 2.344,95 | 3.908,25 | 4.689,90 |
| AUDI | A3 SPB 1.8 TFSI 180CV E6 | MY2014 | 0,5575 | 2.090,63 | 2.508,75 | 4.181,25 | 5.017,50 |
| AUDI | A3 SPB 2.0 TFSI | 190CV | 0,5588 | 2.095,50 | 2.514,60 | 4.191,00 | 5.029,20 |
| AUDI | A3 SPB 2.0 TFSI QUATTRO S-TRONIC | 190CV | 0,5878 | 2.204,25 | 2.645,10 | 4.408,50 | 5.290,20 |
| AUDI | A3 SPB 30 1.0 | 116CV | 0,4911 | 1.841,63 | 2.209,95 | 3.683,25 | 4.419,90 |
| AUDI | A3 SPB 30 1.0 | 116CV S-TRONIC | 0,5067 | 1.900,13 | 2.280,15 | 3.800,25 | 4.560,30 |
| AUDI | A3 SPB 35 1.5 | 150CV | 0,5317 | 1.993,88 | 2.392,65 | 3.987,75 | 4.785,30 |
| AUDI | A3 SPB 35 1.5 | 150CV S-TRONIC | 0,5454 | 2.045,25 | 2.454,30 | 4.090,50 | 4.908,60 |
| AUDI | A3 SPB 40 2.0 | 190CV QUATTRO S-TRONIC | 0,6069 | 2.275,88 | 2.731,05 | 4.551,75 | 5.462,10 |
| AUDI | A3 SPB 40 2.0 | 190CV S-TRONIC | 0,5542 | 2.078,25 | 2.493,90 | 4.156,50 | 4.987,80 |
| AUDI | A4 1.4 TFSI | 190CV | 0,6385 | 2.394,38 | 2.873,25 | 4.788,75 | 5.746,50 |
| AUDI | A4 1.4 TFSI S-TRONIC | 150CV | 0,6165 | 2.311,88 | 2.774,25 | 4.623,75 | 5.548,50 |
| AUDI | A4 1.4 TFSI S-TRONIC | 190CV | 0,6389 | 2.395,88 | 2.875,05 | 4.791,75 | 5.750,10 |
| AUDI | A4 1.8 TFSI 120CV | MULTITRONIC | 0,5984 | 2.244,00 | 2.692,80 | 4.488,00 | 5.385,60 |
| AUDI | A4 1.8 TFSI 170CV | MULTITRONIC | 0,6243 | 2.341,13 | 2.809,35 | 4.682,25 | 5.618,70 |
| AUDI | A4 1.8 TFSI 170CV | QUATTRO | 0,6401 | 2.400,38 | 2.880,45 | 4.800,75 | 5.760,90 |
| AUDI | A4 2.0 TFSI 225CV | MULTITRONIC | 0,6686 | 2.507,25 | 3.008,70 | 5.014,50 | 6.017,40 |
| AUDI | A4 2.0 TFSI 225CV | QUATTRO S-TRONIC | 0,7034 | 2.637,75 | 3.165,30 | 5.275,50 | 6.330,60 |
| AUDI | A4 2.0 TFSI S-TRONIC | 190CV | 0,6389 | 2.395,88 | 2.875,05 | 4.791,75 | 5.750,10 |
| AUDI | A4 2.0 TFSI S-TRONIC | 252CV | 0,6903 | 2.588,63 | 3.106,35 | 5.177,25 | 6.212,70 |
| AUDI | A4 2.0 TFSI S-TRONIC QUATTRO | 252CV | 0,7139 | 2.677,13 | 3.212,55 | 5.354,25 | 6.425,10 |
| AUDI | A4 3.0 TFSI 272CV | QUATTRO S-TRONIC | 0,8206 | 3.077,25 | 3.692,70 | 6.154,50 | 7.385,40 |
| AUDI | A4 ALLROAD 2.0 TFSI | 225CV | 0,7269 | 2.725,88 | 3.271,05 | 5.451,75 | 6.542,10 |
| AUDI | A4 ALLROAD 2.0 TFSI | 252CV | 0,7483 | 2.806,13 | 3.367,35 | 5.612,25 | 6.734,70 |
| AUDI | A4 AVANT 1.4 TFSI | 150CV SW | 0,6128 | 2.298,00 | 2.757,60 | 4.596,00 | 5.515,20 |
| AUDI | A4 AVANT 1.8 TFSI 120CV | MULTITRONIC | 0,6122 | 2.295,75 | 2.754,90 | 4.591,50 | 5.509,80 |
| AUDI | A4 AVANT 1.8 TFSI 170CV | MULTITRONIC | 0,6391 | 2.396,63 | 2.875,95 | 4.793,25 | 5.751,90 |
| AUDI | A4 AVANT 1.8 TFSI 170CV | QUATTRO | 0,6539 | 2.452,13 | 2.942,55 | 4.904,25 | 5.885,10 |
| AUDI | A4 AVANT 2.0 TFSI 225CV | MULTITRONIC | 0,6815 | 2.555,63 | 3.066,75 | 5.111,25 | 6.133,50 |
| AUDI | A4 AVANT 2.0 TFSI 225CV | QUATTRO S-TRONIC | 0,7182 | 2.693,25 | 3.231,90 | 5.386,50 | 6.463,80 |
| AUDI | A4 AVANT 2.0 TFSI S-TRONIC | 190CV SW | 0,6537 | 2.451,38 | 2.941,65 | 4.902,75 | 5.883,30 |
| AUDI | A4 AVANT 2.0 TFSI S-TRONIC QUATTRO | 252CV SW | 0,7082 | 2.655,75 | 3.186,90 | 5.311,50 | 6.373,80 |
| AUDI | A4 AVANT 3.0 TFSI 272CV | QUATTRO S-TRONIC | 0,8359 | 3.134,63 | 3.761,55 | 6.269,25 | 7.523,10 |
| AUDI | A5 1.8 TFSI | 177CV | 0,6283 | 2.356,13 | 2.827,35 | 4.712,25 | 5.654,70 |
| AUDI | A5 1.8 TFSI 170CV MULTITRONIC | CABRIO | 0,6905 | 2.589,38 | 3.107,25 | 5.178,75 | 6.214,50 |
| AUDI | A5 1.8 TFSI 170CV MULTITRONIC | COUPÉ | 0,6452 | 2.419,50 | 2.903,40 | 4.839,00 | 5.806,80 |
| AUDI | A5 1.8 TFSI 177CV | CABRIO | 0,6883 | 2.581,13 | 3.097,35 | 5.162,25 | 6.194,70 |
| AUDI | A5 1.8 TFSI 177CV | COUPÉ | 0,6308 | 2.365,50 | 2.838,60 | 4.731,00 | 5.677,20 |
| AUDI | A5 2.0 TFSI 190CV | CABRIO | 0,6979 | 2.617,13 | 3.140,55 | 5.234,25 | 6.281,10 |
| AUDI | A5 2.0 TFSI 190CV | COUPÉ | 0,6464 | 2.424,00 | 2.908,80 | 4.848,00 | 5.817,60 |
| AUDI | A5 2.0 TFSI 225CV MULTITRONIC | COUPÉ | 0,6904 | 2.589,00 | 3.106,80 | 5.178,00 | 6.213,60 |
| AUDI | A5 2.0 TFSI 225CV QUATTRO S-TR | CABRIO | 0,7650 | 2.868,75 | 3.442,50 | 5.737,50 | 6.885,00 |
| AUDI | A5 2.0 TFSI 225CV QUATTRO S-TR | COUPÉ | 0,7297 | 2.736,38 | 3.283,65 | 5.472,75 | 6.567,30 |
| AUDI | A5 2.0 TFSI 230CV | CABRIO | 0,7348 | 2.755,50 | 3.306,60 | 5.511,00 | 6.613,20 |
| AUDI | A5 2.0 TFSI 230CV | COUPÉ | 0,6875 | 2.578,13 | 3.093,75 | 5.156,25 | 6.187,50 |
| AUDI | A5 2.0 TFSI 230CV QUATTRO S-TR | CABRIO | 0,7759 | 2.909,63 | 3.491,55 | 5.819,25 | 6.983,10 |
| AUDI | A5 2.0 TFSI 230CV QUATTRO S-TR | COUPÉ | 0,7374 | 2.765,25 | 3.318,30 | 5.530,50 | 6.636,60 |
| AUDI | A5 2.0 TFSI QUATTRO S-TRONIC | 252CV COUPÉ | 0,7288 | 2.733,00 | 3.279,60 | 5.466,00 | 6.559,20 |



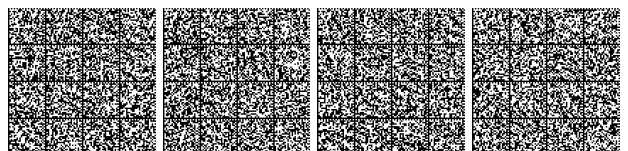
| MARCA | MODELLO | SERIE | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-------|--|------------------------|-----------------------|--|--|--|--|
| AUDI | A5 2.0 TFSI S-TR 190CV | COUPÉ | 0,6497 | 2.436,38 | 2.923,65 | 4.872,75 | 5.847,30 |
| AUDI | A5 3.0 TFSI 272CV QUATTRO S-TR | CABRIO | 0,8693 | 3.259,88 | 3.911,85 | 6.519,75 | 7.823,70 |
| AUDI | A5 3.0 TFSI 272CV QUATTRO S-TR | COUPÉ | 0,8327 | 3.122,63 | 3.747,15 | 6.245,25 | 7.494,30 |
| AUDI | A5 SPB 1.8 TFSI 170CV | MULTITRONIC | 0,6425 | 2.409,38 | 2.891,25 | 4.818,75 | 5.782,50 |
| AUDI | A5 SPB 2.0 TFSI | 230CV | 0,6826 | 2.559,75 | 3.071,70 | 5.119,50 | 6.143,40 |
| AUDI | A5 SPB 2.0 TFSI | 252CV | 0,7124 | 2.671,50 | 3.205,80 | 5.343,00 | 6.411,60 |
| AUDI | A5 SPB 2.0 TFSI 225CV | MULTITRONIC | 0,6904 | 2.589,00 | 3.106,80 | 5.178,00 | 6.213,60 |
| AUDI | A5 SPB 2.0 TFSI 225CV | QUATTRO S TRONIC | 0,7227 | 2.710,13 | 3.252,15 | 5.420,25 | 6.504,30 |
| AUDI | A5 SPB 2.0 TFSI QUATTRO | 230CV | 0,7121 | 2.670,38 | 3.204,45 | 5.340,75 | 6.408,90 |
| AUDI | A5 SPB 2.0 TFSI QUATTRO S-TR | 252CV | 0,7317 | 2.743,88 | 3.292,65 | 5.487,75 | 6.585,30 |
| AUDI | A5 SPB 3.0 TFSI QUATTRO S-TRONIC | 272CV | 0,8205 | 3.076,88 | 3.692,25 | 6.153,75 | 7.384,50 |
| AUDI | A6 1.8 TFSI 190CV | MY2015 | 0,6776 | 2.541,00 | 3.049,20 | 5.082,00 | 6.098,40 |
| AUDI | A6 1.8 TFSI S TRONIC 190CV | MY2015 | 0,6892 | 2.584,50 | 3.101,40 | 5.169,00 | 6.202,80 |
| AUDI | A6 2.0 TFSI S TRONIC 252CV | MY2015 | 0,7252 | 2.719,50 | 3.263,40 | 5.439,00 | 6.526,80 |
| AUDI | A6 3.0 TFSI QUATTRO S TRONIC 333CV | MY2015 | 0,8795 | 3.298,13 | 3.957,75 | 6.596,25 | 7.915,50 |
| AUDI | A6 ALLROAD 3.0 | 333CV | 0,9078 | 3.404,25 | 4.085,10 | 6.808,50 | 8.170,20 |
| AUDI | A6 ALLROAD 3.0 TFSI S-TRON | 310CV | 0,9380 | 3.517,50 | 4.221,00 | 7.035,00 | 8.442,00 |
| AUDI | A6 AVANT 1.8 TFSI 190CV | MY2015 | 0,6936 | 2.601,00 | 3.121,20 | 5.202,00 | 6.242,40 |
| AUDI | A6 AVANT 1.8 TFSI S TRONIC 190CV | MY2015 | 0,7062 | 2.648,25 | 3.177,90 | 5.296,50 | 6.355,80 |
| AUDI | A6 AVANT 2.0 TFSI S TRONIC 252CV | MY2015 | 0,7422 | 2.783,25 | 3.339,90 | 5.566,50 | 6.679,80 |
| AUDI | A6 AVANT 3.0 TFSI QUATTRO S TRONIC 333CV | MY2015 | 0,8985 | 3.369,38 | 4.043,25 | 6.738,75 | 8.086,50 |
| AUDI | A7 SPB 2.0 TFSI QUATTRO S-TRONIC | 252CV | 0,8325 | 3.121,88 | 3.746,25 | 6.243,75 | 7.492,50 |
| AUDI | A7 SPB 2.0 TFSI S-TRONIC | 252CV | 0,7885 | 2.956,88 | 3.548,25 | 5.913,75 | 7.096,50 |
| AUDI | A7 SPB 3.0 TFSI QUATTRO S-TRONIC | 333CV | 0,9404 | 3.526,50 | 4.231,80 | 7.053,00 | 8.463,60 |
| AUDI | A8 3.0 TFSI 310CV | QUATTRO TIPTRONIC | 1,0631 | 3.986,63 | 4.783,95 | 7.973,25 | 9.567,90 |
| AUDI | A8 4.0 TFSI 435CV | QUATTRO TIPTRONIC | 1,2915 | 4.843,13 | 5.811,75 | 9.686,25 | 11.623,50 |
| AUDI | A8 55 TFSI 3.0 QUATTRO TIPTR | 340CV | 1,1015 | 4.130,63 | 4.956,75 | 8.261,25 | 9.913,50 |
| AUDI | Q2 1.0 TFSI | 116CV | 0,4610 | 1.728,75 | 2.074,50 | 3.457,50 | 4.149,00 |
| AUDI | Q2 1.0 TFSI S-TRONIC | 116CV | 0,4747 | 1.780,13 | 2.136,15 | 3.560,25 | 4.272,30 |
| AUDI | Q2 1.4 TFSI | 150CV | 0,5021 | 1.882,88 | 2.259,45 | 3.765,75 | 4.518,90 |
| AUDI | Q2 1.4 TFSI S-TRONIC | 150CV | 0,5127 | 1.922,63 | 2.307,15 | 3.845,25 | 4.614,30 |
| AUDI | Q2 2.0 TFSI QUATTRO S TRONIC | 190CV | 0,6314 | 2.367,75 | 2.841,30 | 4.735,50 | 5.682,60 |
| AUDI | Q2 30 1.0 TFSI | 116CV | 0,4773 | 1.789,88 | 2.147,85 | 3.579,75 | 4.295,70 |
| AUDI | Q3 1.4 TFSI | 150CV | 0,5571 | 2.089,13 | 2.506,95 | 4.178,25 | 5.013,90 |
| AUDI | Q3 2.0 TFSI | 211CV QUATTRO S-TRONIC | 0,7047 | 2.642,63 | 3.171,15 | 5.285,25 | 6.342,30 |
| AUDI | Q3 2.0 TFSI 170CV | QUATTRO | 0,6563 | 2.461,13 | 2.953,35 | 4.922,25 | 5.906,70 |
| AUDI | Q3 2.0 TFSI 180CV | QUATTRO S TRONIC | 0,6900 | 2.587,50 | 3.105,00 | 5.175,00 | 6.210,00 |
| AUDI | Q3 2.0 TFSI 220CV | QUATTRO S TRONIC SPORT | 0,7030 | 2.636,25 | 3.163,50 | 5.272,50 | 6.327,00 |
| AUDI | Q3 2.5 TFSI 310CV | QUATTRO S TRONIC | 0,8945 | 3.354,38 | 4.025,25 | 6.708,75 | 8.050,50 |
| AUDI | Q3 35 1.5 TFSI | 150CV | 0,5721 | 2.145,38 | 2.574,45 | 4.290,75 | 5.148,90 |
| AUDI | Q3 35 1.5 TFSI S-TRONIC | 150CV | 0,5933 | 2.224,88 | 2.669,85 | 4.449,75 | 5.339,70 |
| AUDI | Q3 45 2.0 TFSI QUATTRO S-TRONIC | 230CV | 0,7411 | 2.779,13 | 3.334,95 | 5.558,25 | 6.669,90 |
| AUDI | Q3 RS 2.5 TFSI 310CV | QUATTRO S-TRONIC | 0,9286 | 3.482,25 | 4.178,70 | 6.964,50 | 8.357,40 |
| AUDI | Q5 2.0 TFSI | 180CV | 0,6928 | 2.598,00 | 3.117,60 | 5.196,00 | 6.235,20 |
| AUDI | Q5 2.0 TFSI 180CV | QUATTRO TIPTRONIC | 0,7039 | 2.639,63 | 3.167,55 | 5.279,25 | 6.335,10 |
| AUDI | Q5 2.0 TFSI 225CV | QUATTRO | 0,7470 | 2.801,25 | 3.361,50 | 5.602,50 | 6.723,00 |
| AUDI | Q5 2.0 TFSI 230CV | QUATTRO TIPTRONIC | 0,7274 | 2.727,75 | 3.273,30 | 5.455,50 | 6.546,60 |
| AUDI | Q5 2.0 TFSI QUATTRO S-TRONIC | 252CV | 0,7672 | 2.877,00 | 3.452,40 | 5.754,00 | 6.904,80 |
| AUDI | Q5 3.0 V6 TFSI 272CV | QUATTRO TRIPTRONIC | 0,8517 | 3.193,88 | 3.832,65 | 6.387,75 | 7.665,30 |
| AUDI | Q7 3.0 TFSI QUATTRO TIPTRONIC | 333CV | 0,9354 | 3.507,75 | 4.209,30 | 7.015,50 | 8.418,60 |
| AUDI | Q7 3.0 V6 TFSI | 272CV EURO5 | 0,9742 | 3.653,25 | 4.383,90 | 7.306,50 | 8.767,80 |
| AUDI | Q7 3.0 V6 TFSI | 333CV EURO5 | 1,0391 | 3.896,63 | 4.675,95 | 7.793,25 | 9.351,90 |
| AUDI | R8 SPYDER 5.2 FSI QUATTRO S-TRONIC | 540CV | 1,8434 | 6.912,75 | 8.295,30 | 13.825,50 | 16.590,60 |
| AUDI | RS3 SEDAN 2.5 | 400CV | 0,8744 | 3.279,00 | 3.934,80 | 6.558,00 | 7.869,60 |
| AUDI | RS3 SPB 2.5 | 400CV | 0,8640 | 3.240,00 | 3.888,00 | 6.480,00 | 7.776,00 |
| AUDI | RS7 SPB 4.0 V8 QUATTRO TIPTRONIC | 560CV | 1,4099 | 5.287,13 | 6.344,55 | 10.574,25 | 12.689,10 |
| AUDI | S1 2.0 TFSI | 231CV | 0,6335 | 2.375,63 | 2.850,75 | 4.751,25 | 5.701,50 |
| AUDI | S1 SPB 2.0 TFSI | 231CV | 0,6406 | 2.402,25 | 2.882,70 | 4.804,50 | 5.765,40 |
| AUDI | S3 2.0 SPB TFSI QUATTRO | 310CV | 0,6974 | 2.615,25 | 3.138,30 | 5.230,50 | 6.276,60 |
| AUDI | S3 2.0 TFSI QUATTRO | 300CV | 0,6798 | 2.549,25 | 3.059,10 | 5.098,50 | 6.118,20 |
| AUDI | S3 CABRIO 2.0 TFSI QUATTRO S-TR | 300CV | 0,7773 | 2.914,88 | 3.497,85 | 5.829,75 | 6.995,70 |
| AUDI | S3 SEDAN 2.0 TFSI QUATTRO S-TR | 300CV | 0,7239 | 2.714,63 | 3.257,55 | 5.429,25 | 6.515,10 |
| AUDI | S3 SEDAN 2020 | 2.0 TFSI 310CV | 0,7599 | 2.849,63 | 3.419,55 | 5.699,25 | 6.839,10 |
| AUDI | S3 SPB 2.0 TFSI QUATTRO S-TR | 300CV | 0,7189 | 2.695,88 | 3.235,05 | 5.391,75 | 6.470,10 |
| AUDI | S4 3.0 V6 TFSI 333CV | QUATTRO S-TRONIC | 0,8980 | 3.367,50 | 4.041,00 | 6.735,00 | 8.082,00 |
| AUDI | S4 AVANT 3.0 TFSI | 353CV | 0,9223 | 3.458,63 | 4.150,35 | 6.917,25 | 8.300,70 |
| AUDI | S4 AVANT 3.0 V6 TFSI 333CV QUATTRO | SW EURO5 | 0,9363 | 3.511,13 | 4.213,35 | 7.022,25 | 8.426,70 |
| AUDI | S5 3.0 V6 333CV TFSI QUATTRO S-TRONIC | CABRIO | 0,9561 | 3.585,38 | 4.302,45 | 7.170,75 | 8.604,90 |
| AUDI | S5 3.0 V6 TFSI 333CV QUATTRO S-TRONIC | COUPÉ | 0,9165 | 3.436,88 | 4.124,25 | 6.873,75 | 8.248,50 |
| AUDI | S5 SPB 3.0 | 350CV | 0,9240 | 3.465,00 | 4.158,00 | 6.930,00 | 8.316,00 |
| AUDI | S5 SPB 3.0 V6 TFSI 333CV | QUATTRO S-TRONIC | 0,9236 | 3.463,50 | 4.156,20 | 6.927,00 | 8.312,40 |



| 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 | S7 SPB 4.0 V8 QUATTRO S-TRONIC | 450CV | 1,1885 | 4.456,88 | 5.348,25 | 8.913,75 | 10.696,50 |
| AUDI | S7 SPB 4.0 V8 TFSI 420CV | QUATTRO S-TRONIC | 1,1980 | 4.492,50 | 5.391,00 | 8.985,00 | 10.782,00 |
| AUDI | SQ2 2.0 TFSI 300CV | QUATTRO S-TRONIC | 0,7599 | 2.849,63 | 3.419,55 | 5.699,25 | 6.839,10 |
| AUDI | SQ5 3.0 TFSI 353CV | QUATTRO TIPTRONIC | 0,9518 | 3.569,25 | 4.283,10 | 7.138,50 | 8.566,20 |
| AUDI | TT 1.8 160 CV | ROADSTER EURO 5 | 0,6600 | 2.475,00 | 2.970,00 | 4.950,00 | 5.940,00 |
| AUDI | TT 1.8 TFSI 180CV | COUPÉ | 0,6207 | 2.327,63 | 2.793,15 | 4.655,25 | 5.586,30 |
| AUDI | TT 1.8 TFSI 180CV | ROADSTER | 0,6407 | 2.402,63 | 2.883,15 | 4.805,25 | 5.766,30 |
| AUDI | TT 2.0 TFSI 211CV | ROADSTER | 0,6988 | 2.620,50 | 3.144,60 | 5.241,00 | 6.289,20 |
| AUDI | TT 2.0 TFSI 211CV QUATTRO S-TR | ROADSTER | 0,7483 | 2.806,13 | 3.367,35 | 5.612,25 | 6.734,70 |
| AUDI | TT 2.0 TFSI 230CV | COUPÉ MY2014 | 0,6870 | 2.576,25 | 3.091,50 | 5.152,50 | 6.183,00 |
| AUDI | TT 2.0 TFSI 230CV | ROADSTER MY2014 | 0,7108 | 2.665,50 | 3.198,60 | 5.331,00 | 6.397,20 |
| AUDI | TT 2.0 TFSI 230CV QUATTRO S-TRONIC | COUPÉ MY2014 | 0,7194 | 2.697,75 | 3.237,30 | 5.395,50 | 6.474,60 |
| AUDI | TT 2.0 TFSI 230CV QUATTRO S-TRONIC | ROADSTER MY2014 | 0,7432 | 2.787,00 | 3.344,40 | 5.574,00 | 6.688,80 |
| AUDI | TT 2.0 TFSI 310CV QUATTRO S-TRONIC | COUPÉ MY2014 | 0,7995 | 2.998,13 | 3.597,75 | 5.996,25 | 7.195,50 |
| AUDI | TT 40 TFSI 2.0 S-TRONIC | 197CV COUPÉ | 0,6484 | 2.431,50 | 2.917,80 | 4.863,00 | 5.835,60 |
| AUDI | TT 45 TFSI 2.0 | 245CV COUPÉ | 0,6901 | 2.587,88 | 3.105,45 | 5.175,75 | 6.210,90 |
| AUDI | TT ROADSTER 40 TFSI 2.0 S-TRONIC | 197CV | 0,6717 | 2.518,88 | 3.022,65 | 5.037,75 | 6.045,30 |
| AUDI | TT ROADSTER 45 TFSI 2.0 | 245CV | 0,7114 | 2.667,75 | 3.201,30 | 5.335,50 | 6.402,60 |
| AUDI | TT RS 2.5 T FSI QUATTRO 340CV | ROADSTER | 0,9738 | 3.651,75 | 4.382,10 | 7.303,50 | 8.764,20 |
| AUDI | TTS 2.0 272 CV | ROADSTER - EURO 5 | 0,8330 | 3.123,75 | 3.748,50 | 6.247,50 | 7.497,00 |
| AUDI | TTS 2.0 272 CV - QUATTRO | EURO 5 | 0,8083 | 3.031,13 | 3.637,35 | 6.062,25 | 7.274,70 |
| BMW | 114i 1.6 | 102CV | 0,4887 | 1.832,63 | 2.199,15 | 3.665,25 | 4.398,30 |
| BMW | 116i 1.5 | 109CV | 0,4752 | 1.782,00 | 2.138,40 | 3.564,00 | 4.276,80 |
| BMW | 116i 1.5 109CV | 3 PORTE | 0,5107 | 1.915,13 | 2.298,15 | 3.830,25 | 4.596,30 |
| BMW | 116i 1.6 | 136CV | 0,5008 | 1.878,00 | 2.253,60 | 3.756,00 | 4.507,20 |
| BMW | 118i 1.5 | 136CV | 0,4947 | 1.855,13 | 2.226,15 | 3.710,25 | 4.452,30 |
| BMW | 118i 1.5 | 140CV | 0,5244 | 1.966,50 | 2.359,80 | 3.933,00 | 4.719,60 |
| BMW | 118i 1.6 | 136CV | 0,4890 | 1.833,75 | 2.200,50 | 3.667,50 | 4.401,00 |
| BMW | 118i 1.6 | 170CV | 0,5374 | 2.015,25 | 2.418,30 | 4.030,50 | 4.836,60 |
| BMW | 118i 2.0 143CV | CABRIO EURO5 | 0,6289 | 2.358,38 | 2.830,05 | 4.716,75 | 5.660,10 |
| BMW | 120i 1.6 | 177CV | 0,5287 | 1.982,63 | 2.379,15 | 3.965,25 | 4.758,30 |
| BMW | 120i 2.0 | 184CV | 0,5481 | 2.055,38 | 2.466,45 | 4.110,75 | 4.932,90 |
| BMW | 120i 2.0 170CV | CABRIO EURO5 | 0,6543 | 2.453,63 | 2.944,35 | 4.907,25 | 5.888,70 |
| BMW | 120i 2.0 184CV | 3 PORTE | 0,5782 | 2.168,25 | 2.601,90 | 4.336,50 | 5.203,80 |
| BMW | 125i 2.0 218CV | EURO6 | 0,6192 | 2.322,00 | 2.786,40 | 4.644,00 | 5.572,80 |
| BMW | 125i 2.0 224CV MSPORT | 3 PORTE | 0,6270 | 2.351,25 | 2.821,50 | 4.702,50 | 5.643,00 |
| BMW | 125i 2.0 M SPORT | 224CV | 0,6117 | 2.293,88 | 2.752,65 | 4.587,75 | 5.505,30 |
| BMW | 125i 3.0 218CV | COUPÉ | 0,7142 | 2.678,25 | 3.213,90 | 5.356,50 | 6.427,80 |
| BMW | 125i 3.0 V6 218CV | CABRIO EURO5 | 0,7552 | 2.832,00 | 3.398,40 | 5.664,00 | 6.796,80 |
| BMW | 135i 3.0 V6 306CV | CABRIO | 0,8692 | 3.259,50 | 3.911,40 | 6.519,00 | 7.822,80 |
| BMW | 216i 1.5 102CV | ACTIVE TOURER | 0,5021 | 1.882,88 | 2.259,45 | 3.765,75 | 4.518,90 |
| BMW | 216i 1.5 109CV | ACTIVE TOURER | 0,5572 | 2.089,50 | 2.507,40 | 4.179,00 | 5.014,80 |
| BMW | 216i 1.5 109CV | GRAN TOURER | 0,5522 | 2.070,75 | 2.484,90 | 4.141,50 | 4.969,80 |
| BMW | 218i 1.5 136CV | ACTIVE TOURER | 0,5224 | 1.959,00 | 2.350,80 | 3.918,00 | 4.701,60 |
| BMW | 218i 1.5 136CV | COUPÉ EURO6 | 0,5584 | 2.094,00 | 2.512,80 | 4.188,00 | 5.025,60 |
| BMW | 218i 1.5 136CV | GRAN TOURER | 0,5426 | 2.034,75 | 2.441,70 | 4.069,50 | 4.883,40 |
| BMW | 218i 1.5 136CV SPORT | GRAN TOURER | 0,5698 | 2.136,75 | 2.564,10 | 4.273,50 | 5.128,20 |
| BMW | 218i 1.5 140CV | ACTIVE TOURER | 0,5469 | 2.050,88 | 2.461,05 | 4.101,75 | 4.922,10 |
| BMW | 218i 1.5 140CV | GRAN COUPÉ | 0,5845 | 2.191,88 | 2.630,25 | 4.383,75 | 5.260,50 |
| BMW | 218i 1.5 140CV | GRAN TOURER | 0,5668 | 2.125,50 | 2.550,60 | 4.251,00 | 5.101,20 |
| BMW | 220i 2.0 178CV | ACTIVE TOURER | 0,5882 | 2.205,75 | 2.646,90 | 4.411,50 | 5.293,80 |
| BMW | 220i 2.0 184CV | COUPÉ EURO6 | 0,6193 | 2.322,38 | 2.786,85 | 4.644,75 | 5.573,70 |
| BMW | 220i 2.0 190CV | ACTIVE TOURER | 0,5840 | 2.190,00 | 2.628,00 | 4.380,00 | 5.256,00 |
| BMW | 220i 2.0 190CV | GRAN TOURER | 0,6113 | 2.292,38 | 2.750,85 | 4.584,75 | 5.501,70 |
| BMW | 220i 2.0 192CV | ACTIVE TOURER | 0,5986 | 2.244,75 | 2.693,70 | 4.489,50 | 5.387,40 |
| BMW | 220i 2.0 192CV | GRAN TOURER | 0,5988 | 2.245,50 | 2.694,60 | 4.491,00 | 5.389,20 |
| BMW | 220i 2.0 192CV SPORT | GRAN TOURER | 0,6045 | 2.266,88 | 2.720,25 | 4.533,75 | 5.440,50 |
| BMW | 225i 2.0 231CV | ACTIVE TOURER | 0,6562 | 2.460,75 | 2.952,90 | 4.921,50 | 5.905,80 |
| BMW | 225i XDRIVE 2.0 231CV | ACTIVE TOURER | 0,6806 | 2.552,25 | 3.062,70 | 5.104,50 | 6.125,40 |
| BMW | 228i 2.0 245CV | CABRIO | 0,7220 | 2.707,50 | 3.249,00 | 5.415,00 | 6.498,00 |
| BMW | 228i 2.0 245CV | COUPÉ EURO6 | 0,7019 | 2.632,13 | 3.158,55 | 5.264,25 | 6.317,10 |
| BMW | 235i 3.0 326CV | COUPÉ M EURO6 | 0,8363 | 3.136,13 | 3.763,35 | 6.272,25 | 7.526,70 |
| BMW | 235Xi 3.0 326CV | COUPÉ EURO6 | 0,8467 | 3.175,13 | 3.810,15 | 6.350,25 | 7.620,30 |
| BMW | 316i 1.6 136CV | BERLINA | 0,5510 | 2.066,25 | 2.479,50 | 4.132,50 | 4.959,00 |
| BMW | 316i 1.6 TOURING | 136CV | 0,5666 | 2.124,75 | 2.549,70 | 4.249,50 | 5.099,40 |
| BMW | 318i 1.5 | 136CV | 0,5601 | 2.100,38 | 2.520,45 | 4.200,75 | 5.040,90 |
| BMW | 318i TOURING 1.5 | 136CV | 0,5797 | 2.173,88 | 2.608,65 | 4.347,75 | 5.217,30 |
| BMW | 320i 2.0 170CV | BERLINA EURO5 | 0,6448 | 2.418,00 | 2.901,60 | 4.836,00 | 5.803,20 |
| BMW | 320i 2.0 184CV | BERLINA | 0,6297 | 2.361,38 | 2.833,65 | 4.727,75 | 5.667,30 |
| BMW | 320i 2.0 TOURING | 184CV | 0,6473 | 2.427,38 | 2.912,85 | 4.854,75 | 5.825,70 |
| BMW | 320i 2.0 TOURING XDRIVE | 184CV | 0,6709 | 2.515,88 | 3.019,05 | 5.031,75 | 6.038,10 |



| 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 | 320I GRAN TURISMO 2.0 | 184CV E6 | 0,6595 | 2.473,13 | 2.967,75 | 4.946,25 | 5.935,50 |
| BMW | 320I XDRIVE 2.0 184CV | BERLINA | 0,6721 | 2.520,38 | 3.024,45 | 5.040,75 | 6.048,90 |
| BMW | 320IA 2.0 184CV | GRAN TURISMO | 0,7064 | 2.649,00 | 3.178,80 | 5.298,00 | 6.357,60 |
| BMW | 320IA XDRIVE 2.0 184CV | GRAN TURISMO | 0,7287 | 2.732,63 | 3.279,15 | 5.465,25 | 6.558,30 |
| BMW | 328I GRAN TURISMO 2.0 | 245CV E6 | 0,7134 | 2.675,25 | 3.210,30 | 5.350,50 | 6.420,60 |
| BMW | 328I TOURING 2.0 245CV | SW | 0,6896 | 2.586,00 | 3.103,20 | 5.172,00 | 6.206,40 |
| BMW | 335I 3.0 V6 306CV | BERLINA | 0,8448 | 3.168,00 | 3.801,60 | 6.336,00 | 7.603,20 |
| BMW | 335I 3.0 306CV | GRAN TURISMO | 0,8095 | 3.035,63 | 3.642,75 | 6.071,25 | 7.285,50 |
| BMW | 335I 3.0 TOURING | 306CV | 0,8155 | 3.058,13 | 3.669,75 | 6.116,25 | 7.339,50 |
| BMW | 335I GRAN TURISMO 3.0 | 306CV | 0,8277 | 3.103,88 | 3.724,65 | 6.207,75 | 7.449,30 |
| BMW | 335IA XDRIVE 3.0 306CV | GRAN TURISMO | 0,8270 | 3.101,25 | 3.721,50 | 6.202,50 | 7.443,00 |
| BMW | 340I 3.0 | 326CV | 0,7605 | 2.851,88 | 3.422,25 | 5.703,75 | 6.844,50 |
| BMW | 340I XDRIVE 3.0 | 326CV | 0,7839 | 2.939,63 | 3.527,55 | 5.879,25 | 7.055,10 |
| BMW | 340IA 3.0 326CV | GRAN TURISMO | 0,8237 | 3.088,88 | 3.706,65 | 6.177,75 | 7.413,30 |
| BMW | 340IA 3.0 XDRIVE 326CV | GRAN TURISMO | 0,8480 | 3.180,00 | 3.816,00 | 6.360,00 | 7.632,00 |
| BMW | 340IA TOURING 3.0 | 326CV | 0,7734 | 2.900,25 | 3.480,30 | 5.800,50 | 6.960,60 |
| BMW | 340IA XDRIVE TOURING 3.0 | 326CV | 0,8005 | 3.001,88 | 3.602,25 | 6.003,75 | 7.204,50 |
| BMW | 420I 2.0 184CV | COUPÉ | 0,6433 | 2.412,38 | 2.894,85 | 4.824,75 | 5.789,70 |
| BMW | 420I 2.0 184CV | GRAN COUPÉ | 0,6483 | 2.431,13 | 2.917,35 | 4.862,25 | 5.834,70 |
| BMW | 420I CABRIO | 2.0 184CV | 0,7264 | 2.724,00 | 3.268,80 | 5.448,00 | 6.537,60 |
| BMW | 420I GRAN COUPÉ | 2.0 184CV | 0,6662 | 2.498,25 | 2.997,90 | 4.996,50 | 5.995,80 |
| BMW | 420I XDRIVE 2.0 184CV | COUPÉ | 0,6730 | 2.523,75 | 3.028,50 | 5.047,50 | 6.057,00 |
| BMW | 428I 2.0 245CV | CABRIO | 0,7568 | 2.838,00 | 3.405,60 | 5.676,00 | 6.811,20 |
| BMW | 428I 2.0 245CV | COUPÉ | 0,7009 | 2.628,38 | 3.154,05 | 5.256,75 | 6.308,10 |
| BMW | 428I 2.0 245CV | GRAN COUPÉ | 0,7019 | 2.632,13 | 3.158,55 | 5.264,25 | 6.317,10 |
| BMW | 428I XDRIVE 2.0 245CV | COUPÉ | 0,7279 | 2.729,63 | 3.275,55 | 5.459,25 | 6.551,10 |
| BMW | 428I XDRIVE 2.0 245CV | GRAN COUPÉ | 0,7279 | 2.729,63 | 3.275,55 | 5.459,25 | 6.551,10 |
| BMW | 430I 2.0 252CV | CABRIO | 0,7928 | 2.973,00 | 3.567,60 | 5.946,00 | 7.135,20 |
| BMW | 430I 2.0 252CV | COUPÉ | 0,7296 | 2.736,00 | 3.283,20 | 5.472,00 | 6.566,40 |
| BMW | 430I 2.0 252CV | GRAN COUPÉ | 0,7125 | 2.671,88 | 3.206,25 | 5.343,75 | 6.412,50 |
| BMW | 430I CABRIO | 2.0 252CV | 0,7845 | 2.941,88 | 3.530,25 | 5.883,75 | 7.060,50 |
| BMW | 430I CABRIO 2021 | 2.0 258CV | 0,8417 | 3.156,38 | 3.787,65 | 6.312,75 | 7.575,30 |
| BMW | 430I COUPÉ | 2.0 258CV | 0,7656 | 2.871,00 | 3.445,20 | 5.742,00 | 6.890,40 |
| BMW | 430I GRAN COUPÉ | 2.0 252CV | 0,7308 | 2.740,50 | 3.288,60 | 5.481,00 | 6.577,20 |
| BMW | 435I 3.0 306CV | CABRIO | 0,8966 | 3.362,25 | 4.034,70 | 6.724,50 | 8.069,40 |
| BMW | 435I 3.0 306CV | COUPÉ | 0,8413 | 3.154,88 | 3.785,85 | 6.309,75 | 7.571,70 |
| BMW | 435I 3.0 306CV | GRAN COUPÉ | 0,8453 | 3.169,88 | 3.803,85 | 6.339,75 | 7.607,70 |
| BMW | 435I XDRIVE 3.0 306CV | CABRIO | 0,9345 | 3.504,38 | 4.205,25 | 7.008,75 | 8.410,50 |
| BMW | 435I XDRIVE 3.0 306CV | COUPÉ | 0,8592 | 3.222,00 | 3.866,40 | 6.444,00 | 7.732,80 |
| BMW | 440I XDRIVE 3.0 326CV | CABRIO | 0,9147 | 3.430,13 | 4.116,15 | 6.860,25 | 8.232,30 |
| BMW | 440I XDRIVE 3.0 326CV | COUPÉ | 0,8653 | 3.244,88 | 3.893,85 | 6.489,75 | 7.787,70 |
| BMW | 440I XDRIVE 3.0 326CV | GRAN COUPÉ | 0,8513 | 3.192,38 | 3.830,85 | 6.384,75 | 7.661,70 |
| BMW | 440I XDRIVE COUPÉ | 3.0 326CV | 0,8694 | 3.260,25 | 3.912,30 | 6.520,50 | 7.824,60 |
| BMW | 440I XDRIVE GRAN COUPÉ | 3.0 326CV | 0,8735 | 3.275,63 | 3.930,75 | 6.551,25 | 7.861,50 |
| BMW | 520I 2.0 | 184CV BERLINA | 0,7302 | 2.738,25 | 3.285,90 | 5.476,50 | 6.571,80 |
| BMW | 520I 2.0 184CV | BERLINA | 0,6857 | 2.571,38 | 3.085,65 | 5.142,75 | 6.171,30 |
| BMW | 520I TOURING 2.0 | 184CV SW | 0,7534 | 2.825,25 | 3.390,30 | 5.650,50 | 6.780,60 |
| BMW | 520I TOURING 2.0 184CV | SW | 0,7068 | 2.650,50 | 3.180,60 | 5.301,00 | 6.361,20 |
| BMW | 528I 2.0 245CV | BERLINA | 0,7415 | 2.780,63 | 3.336,75 | 5.561,25 | 6.673,50 |
| BMW | 528I TOURING 2.0 245CV | SW | 0,7659 | 2.872,13 | 3.446,55 | 5.744,25 | 6.893,10 |
| BMW | 528I TOURING XDRIVE 2.0 245CV | SW | 0,7816 | 2.931,00 | 3.517,20 | 5.862,00 | 7.034,40 |
| BMW | 528I XDRIVE 2.0 245CV | BERLINA | 0,7593 | 2.847,38 | 3.416,85 | 5.694,75 | 6.833,70 |
| BMW | 530I 2.0 XDRIVE | 252CV BERLINA | 0,7979 | 2.992,13 | 3.590,55 | 5.984,25 | 7.181,10 |
| BMW | 530I TOURING XDRIVE 2.0 | 252CV SW | 0,8311 | 3.116,63 | 3.739,95 | 6.233,25 | 7.479,90 |
| BMW | 535I 3.0 306CV | BERLINA | 0,8591 | 3.221,63 | 3.865,95 | 6.443,25 | 7.731,90 |
| BMW | 535I GRAN TURISMO 3.0 | 306CV | 0,9314 | 3.492,75 | 4.191,30 | 6.985,50 | 8.382,60 |
| BMW | 535I TOURING 3.0 306CV | SW | 0,8784 | 3.294,00 | 3.952,80 | 6.588,00 | 7.905,60 |
| BMW | 535I TOURING XDRIVE 3.0 | 306CV SW | 0,8842 | 3.315,75 | 3.978,90 | 6.631,50 | 7.957,80 |
| BMW | 535I TOURING XDRIVE 3.0 306CV | SW | 0,8926 | 3.347,25 | 4.016,70 | 6.694,50 | 8.033,40 |
| BMW | 535I XDRIVE 3.0 306CV | BERLINA | 0,8684 | 3.256,50 | 3.907,80 | 6.513,00 | 7.815,60 |
| BMW | 535I XDRIVE GRAN TURISMO 3.0 | 306CV | 0,9302 | 3.488,25 | 4.185,90 | 6.976,50 | 8.371,80 |
| BMW | 540I 3.0 XDRIVE | 340CV BERLINA | 0,8985 | 3.369,38 | 4.043,25 | 6.738,75 | 8.086,50 |
| BMW | 550I 4.4 450CV | BERLINA | 1,0939 | 4.102,13 | 4.922,55 | 8.204,25 | 9.845,10 |
| BMW | 550I GRAN TURISMO 4.4 | 450CV | 1,1860 | 4.447,50 | 5.337,00 | 8.895,00 | 10.674,00 |
| BMW | 630I GT 2.0 | 258CV | 0,8411 | 3.154,13 | 3.784,95 | 6.308,25 | 7.569,90 |
| BMW | 640I 3.0 L6 320CV | CABRIO | 1,1216 | 4.206,00 | 5.047,20 | 8.412,00 | 10.094,40 |
| BMW | 640I 3.0 L6 320CV | COUPÉ | 1,0551 | 3.956,63 | 4.747,95 | 7.913,25 | 9.495,90 |
| BMW | 640I GC 3.0 | 320CV | 1,0216 | 3.831,00 | 4.597,20 | 7.662,00 | 9.194,40 |
| BMW | 640I GT XDRIVE 3.0 | 340CV | 0,9654 | 3.620,25 | 4.344,30 | 7.240,50 | 8.688,60 |
| BMW | 640I XDRIVE 3.0 L6 320CV | CABRIO | 1,1547 | 4.330,13 | 5.196,15 | 8.660,25 | 10.392,30 |
| BMW | 640I XDRIVE 3.0 L6 320CV | COUPÉ | 1,0879 | 4.079,63 | 4.895,55 | 8.159,25 | 9.791,10 |



| 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 | 650i GC 4.4 | 449CV | 1,2090 | 4.533,75 | 5.440,50 | 9.067,50 | 10.881,00 |
| BMW | 650i GC 4.4 XDRIVE | 449CV | 1,2431 | 4.661,63 | 5.593,95 | 9.323,25 | 11.187,90 |
| BMW | 740i 3.0 | 320CV | 1,1052 | 4.144,50 | 4.973,40 | 8.289,00 | 9.946,80 |
| BMW | 750i 4.4 | 450CV | 1,2098 | 4.536,75 | 5.444,10 | 9.073,50 | 10.888,20 |
| BMW | 750i 4.4 | 449CV | 1,2675 | 4.753,13 | 5.703,75 | 9.506,25 | 11.407,50 |
| BMW | 750i XDRIVE 4.4 | 450CV | 1,2439 | 4.664,63 | 5.597,55 | 9.329,25 | 11.195,10 |
| BMW | 840i 3.0 340CV | CABRIO | 1,2280 | 4.605,00 | 5.526,00 | 9.210,00 | 11.052,00 |
| BMW | 840i 3.0 340CV | COUPÉ | 1,1706 | 4.389,75 | 5.267,70 | 8.779,50 | 10.535,40 |
| BMW | 840i XDRIVE 3.0 340CV | CABRIO | 1,2619 | 4.732,13 | 5.678,55 | 9.464,25 | 11.357,10 |
| BMW | 840i XDRIVE 3.0 340CV | COUPÉ | 1,2035 | 4.513,13 | 5.415,75 | 9.026,25 | 10.831,50 |
| BMW | M135i 3.0 | 320CV | 0,7823 | 2.933,63 | 3.520,35 | 5.867,25 | 7.040,70 |
| BMW | M140i 3.0 | 340CV | 0,7397 | 2.773,88 | 3.328,65 | 5.547,75 | 6.657,30 |
| BMW | M140i 3.0 XDRIVE | 340CV | 0,7591 | 2.846,63 | 3.415,95 | 5.693,25 | 6.831,90 |
| BMW | M2 3.0 370CV | COUPÉ | 0,9162 | 3.435,75 | 4.122,90 | 6.871,50 | 8.245,80 |
| BMW | M2 3.0 COMPETITION | 410CV COUPÉ | 1,0004 | 3.751,50 | 4.501,80 | 7.503,60 | 9.003,60 |
| BMW | M235i 3.0 326CV | CABRIO | 0,8213 | 3.079,88 | 3.695,85 | 6.159,75 | 7.391,70 |
| BMW | M235i XDRIVE 2.0 306CV | GRAN COUPÉ | 0,7783 | 2.918,63 | 3.502,35 | 5.837,25 | 7.004,70 |
| BMW | M235i XDRIVE 3.0 | 326CV CABRIO | 0,8715 | 3.268,13 | 3.921,75 | 6.536,25 | 7.843,50 |
| BMW | M235i XDRIVE 3.0 | 326CV COUPÉ | 0,8092 | 3.034,50 | 3.641,40 | 6.069,00 | 7.282,80 |
| BMW | M240i 3.0 340CV | COUPÉ | 0,8124 | 3.046,50 | 3.655,80 | 6.093,00 | 7.311,60 |
| BMW | M240i 3.0 340CV XDRIVE | CABRIO | 0,8738 | 3.276,75 | 3.932,10 | 6.553,50 | 7.864,20 |
| BMW | M240i 3.0 340CV XDRIVE | COUPÉ | 0,8330 | 3.123,75 | 3.748,50 | 6.247,50 | 7.497,00 |
| BMW | M340i XDRIVE TOURING 3.0 | 374CV | 0,9519 | 3.569,63 | 4.283,55 | 7.139,25 | 8.567,10 |
| BMW | M4 3.0 431CV | COUPÉ | 1,0719 | 4.019,63 | 4.823,55 | 8.039,25 | 9.647,10 |
| BMW | M4 3.0 500CV GTS | COUPÉ | 1,5683 | 5.881,13 | 7.057,35 | 11.762,25 | 14.114,70 |
| BMW | M4 CABRIO | 3.0 430CV | 1,1487 | 4.307,63 | 5.169,15 | 8.615,25 | 10.338,30 |
| BMW | M4 COUPÉ | 3.0 430CV | 1,0887 | 4.082,63 | 4.899,15 | 8.165,25 | 9.798,30 |
| BMW | M5 4.4 V8 560CV | BERLINA | 1,3466 | 5.049,75 | 6.059,70 | 10.099,50 | 12.119,40 |
| BMW | M850i 4.4 XDRIVE | 530CV | 1,4971 | 5.614,13 | 6.736,95 | 11.228,25 | 13.473,90 |
| BMW | X1 SDRIVE 18i | 1.5 136CV | 0,5197 | 1.948,88 | 2.338,65 | 3.897,75 | 4.677,30 |
| BMW | X1 SDRIVE 18i | 150CV | 0,6242 | 2.340,75 | 2.808,90 | 4.681,50 | 5.617,80 |
| BMW | X1 SDRIVE 18i 1.5 | 136CV | 0,5375 | 2.015,63 | 2.418,75 | 4.031,25 | 4.837,50 |
| BMW | X1 SDRIVE 18i 1.5 | 140CV | 0,5413 | 2.029,88 | 2.435,85 | 4.059,75 | 4.871,70 |
| BMW | X1 SDRIVE 20i | 2.0 178CV | 0,6234 | 2.337,75 | 2.805,30 | 4.675,50 | 5.610,60 |
| BMW | X1 SDRIVE 20i 2.0 | 192CV | 0,6297 | 2.361,38 | 2.833,65 | 4.722,75 | 5.667,30 |
| BMW | X2 SDRIVE 18i 1.5 | 140CV | 0,5471 | 2.051,63 | 2.461,95 | 4.103,25 | 4.923,90 |
| BMW | X2 SDRIVE 20i 2.0 | 192CV | 0,6355 | 2.383,13 | 2.859,75 | 4.766,25 | 5.719,50 |
| BMW | X3 M 3.0 | 480CV | 1,1783 | 4.418,63 | 5.302,35 | 8.837,25 | 10.604,70 |
| BMW | X3 SDRIVE 20iA 2.0 | 184CV | 0,6886 | 2.582,25 | 3.098,70 | 5.164,50 | 6.197,40 |
| BMW | X3 XDRIVE 20i | 184CV | 0,7295 | 2.735,63 | 3.282,75 | 5.471,25 | 6.565,50 |
| BMW | X3 XDRIVE 20i 184CV | ND | 0,7242 | 2.715,75 | 3.258,90 | 5.431,50 | 6.517,80 |
| BMW | X3 XDRIVE 28iA 2.0 | 245CV | 0,7657 | 2.871,38 | 3.445,65 | 5.742,75 | 6.891,30 |
| BMW | X3 XDRIVE 30i 2.0 | 252CV | 0,7915 | 2.968,13 | 3.561,75 | 5.936,25 | 7.123,50 |
| BMW | X3 XDRIVE 35iA 3.0 L6 | 306CV | 0,9187 | 3.445,13 | 4.134,15 | 6.890,25 | 8.268,30 |
| BMW | X3 XDRIVE M40i 3.0 | 360CV | 0,9619 | 3.607,13 | 4.328,55 | 7.214,25 | 8.657,10 |
| BMW | X4 XDRIVE 20iA 2.0 | 184CV | 0,7513 | 2.817,38 | 3.380,85 | 5.634,75 | 6.761,70 |
| BMW | X4 XDRIVE 28iA 2.0 | 245CV | 0,7887 | 2.957,63 | 3.549,15 | 5.915,25 | 7.098,30 |
| BMW | X4 XDRIVE 35iA 3.0 | 306CV | 0,8991 | 3.371,63 | 4.045,95 | 6.743,25 | 8.091,90 |
| BMW | X4 XDRIVE M40i 3.0 | 353CV | 1,0088 | 3.783,00 | 4.539,60 | 7.566,00 | 9.079,20 |
| BMW | X4 XDRIVE M40iA 3.0 | 360CV | 0,9890 | 3.708,75 | 4.450,50 | 7.417,50 | 8.901,00 |
| BMW | X5 M 4.4 | 575CV | 1,4766 | 5.537,25 | 6.644,70 | 11.074,50 | 13.289,40 |
| BMW | X5 XDRIVE 35i 3.0 | 306CV | 0,9516 | 3.568,50 | 4.282,20 | 7.137,00 | 8.564,40 |
| BMW | X5 XDRIVE 40i 3.0 | 340CV | 0,9992 | 3.747,00 | 4.496,40 | 7.494,00 | 8.992,80 |
| BMW | X5 XDRIVE 50i 4.4 | 450CV | 1,1870 | 4.451,25 | 5.341,50 | 8.902,50 | 10.683,00 |
| BMW | X6 M 4.4 575CV | EURO6 | 1,5016 | 5.631,00 | 6.757,20 | 11.262,00 | 13.514,40 |
| BMW | X6 XDRIVE 35i 3.0 306CV | EURO6 | 0,9987 | 3.745,13 | 4.494,15 | 7.490,25 | 8.988,30 |
| BMW | X6 XDRIVE 40i 3.0 | 340CV | 1,0486 | 3.932,25 | 4.718,70 | 7.864,50 | 9.437,40 |
| BMW | X6 XDRIVE 50i 4.4 | 450CV | 1,1610 | 4.353,75 | 5.224,50 | 8.707,50 | 10.449,00 |
| BMW | X7 XDRIVE 40i | 340CV | 1,1635 | 4.363,13 | 5.235,75 | 8.726,25 | 10.471,50 |
| BMW | Z4 ROADSTER SDRIVE 35i | 306CV MOD.2009 | 0,8742 | 3.278,25 | 3.933,90 | 6.556,50 | 7.867,80 |
| BMW | Z4 ROADSTER SDRIVE 35iS | 340CV | 0,9105 | 3.414,38 | 4.097,25 | 6.828,75 | 8.194,50 |
| BMW | Z4 SDRIVE 18i | 156CV | 0,6331 | 2.374,13 | 2.848,95 | 4.748,25 | 5.697,90 |
| BMW | Z4 SDRIVE 20i | 184CV | 0,6550 | 2.456,25 | 2.947,50 | 4.912,50 | 5.895,00 |
| BMW | Z4 SDRIVE 28i | 245CV | 0,7093 | 2.659,88 | 3.191,85 | 5.319,75 | 6.383,70 |
| CHEVROLET | AVEO 1.2 70CV | 5 PORTE | 0,3923 | 1.471,13 | 1.765,35 | 2.942,25 | 3.530,70 |
| CHEVROLET | AVEO 1.2 86CV | 4 PORTE | 0,4053 | 1.519,88 | 1.823,85 | 3.039,75 | 3.647,70 |
| CHEVROLET | AVEO 1.2 86CV | 5 PORTE | 0,4040 | 1.515,00 | 1.818,00 | 3.030,00 | 3.636,00 |
| CHEVROLET | CAMARO 6.2 V8 405CV | CABRIO | 0,9702 | 3.638,25 | 4.365,90 | 7.276,50 | 8.731,80 |
| CHEVROLET | CAMARO 6.2 V8 405CV | COUPÉ | 0,9363 | 3.511,13 | 4.213,35 | 7.022,25 | 8.426,70 |
| CHEVROLET | CAMARO 6.2 V8 432CV | CABRIO | 0,9870 | 3.701,25 | 4.441,50 | 7.402,50 | 8.883,00 |
| CHEVROLET | CAMARO 6.2 V8 432CV | COUPÉ | 0,9531 | 3.574,13 | 4.288,95 | 7.148,25 | 8.577,90 |



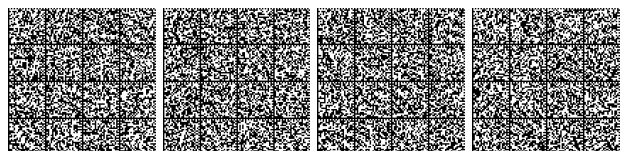
| MARCA | MODELLO | SERIE | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-----------|-----------------------------------|-------------|-----------------------|--|--|--|--|
| CHEVROLET | CRUZE 1.4 T 140CV | 5 PORTE | 0,4776 | 1.791,00 | 2.149,20 | 3.582,00 | 4.298,40 |
| CHEVROLET | CRUZE 1.4 T 140CV | SW | 0,4864 | 1.824,00 | 2.188,80 | 3.648,00 | 4.377,60 |
| CHEVROLET | ORLANDO 1.8 | 140CV | 0,5335 | 2.000,63 | 2.400,75 | 4.001,25 | 4.801,50 |
| CHEVROLET | SPARK 1.0 | 68CV | 0,3487 | 1.307,63 | 1.569,15 | 2.615,25 | 3.138,30 |
| CHEVROLET | SPARK 1.2 | 81CV | 0,3804 | 1.426,50 | 1.711,80 | 2.853,00 | 3.423,60 |
| CHEVROLET | TRAX 1.4T AWD 4X4 | 140CV | 0,4870 | 1.826,25 | 2.191,50 | 3.652,50 | 4.383,00 |
| CHEVROLET | TRAX 1.6 FWD 2X4 | 116CV | 0,4786 | 1.794,75 | 2.153,70 | 3.589,50 | 4.307,40 |
| CITROEN | BERLINGO 1.6 16V VTI | 120CV EURO5 | 0,5029 | 1.885,88 | 2.263,05 | 3.771,75 | 4.526,10 |
| CITROEN | BERLINGO 1.6 VTI | 95CV | 0,4791 | 1.796,63 | 2.155,95 | 3.593,25 | 4.311,90 |
| CITROEN | BERLINGO MULTISPACE 1.6 | 95CV | 0,4594 | 1.722,75 | 2.067,30 | 3.445,50 | 4.134,60 |
| CITROEN | C1 1.0 VTI | 72CV | 0,3324 | 1.246,50 | 1.495,80 | 2.493,00 | 2.991,60 |
| CITROEN | C1 1.0 VTI 68CV | MY2014 | 0,3389 | 1.270,88 | 1.525,05 | 2.541,75 | 3.050,10 |
| CITROEN | C1 1.2 VTI 82CV | MY2014 | 0,3660 | 1.372,50 | 1.647,00 | 2.745,00 | 3.294,00 |
| CITROEN | C1 AIRSCAPE 1.0 VTI | 72CV | 0,3608 | 1.353,00 | 1.623,60 | 2.706,00 | 3.247,20 |
| CITROEN | C1 AIRSCAPE 1.0 VTI 68CV | MY2014 | 0,3602 | 1.350,75 | 1.620,90 | 2.701,50 | 3.241,80 |
| CITROEN | C1 AIRSCAPE 1.2 VTI 82CV | MY2014 | 0,3753 | 1.407,38 | 1.688,85 | 2.814,75 | 3.377,70 |
| CITROEN | C3 1.0 PURETECH | 68CV | 0,3631 | 1.361,63 | 1.633,95 | 2.723,25 | 3.267,90 |
| CITROEN | C3 1.2 PURETECH | 110CV | 0,4197 | 1.573,88 | 1.888,65 | 3.147,75 | 3.777,30 |
| CITROEN | C3 1.2 VTI | 82CV | 0,3849 | 1.443,38 | 1.732,05 | 2.886,75 | 3.464,10 |
| CITROEN | C3 AIRCROSS 1.2 PURETECH | 82CV | 0,3823 | 1.433,63 | 1.720,35 | 2.867,25 | 3.440,70 |
| CITROEN | C3 III 1.2 | 68CV | 0,3642 | 1.365,75 | 1.638,90 | 2.731,50 | 3.277,80 |
| CITROEN | C3 PICASSO 1.2 | 110CV | 0,4195 | 1.573,13 | 1.887,75 | 3.146,25 | 3.775,50 |
| CITROEN | C3 PICASSO 1.4 95CV | EURO5 | 0,4664 | 1.749,00 | 2.098,80 | 3.498,00 | 4.197,60 |
| CITROEN | C3 PICASSO 1.4 VTI | 95CV | 0,4513 | 1.692,38 | 2.030,85 | 3.384,75 | 4.061,70 |
| CITROEN | C3 PICASSO 1.6 120CV | MOD.2009 | 0,5124 | 1.921,50 | 2.305,80 | 3.843,00 | 4.611,60 |
| CITROEN | C4 1.2 | 110CV | 0,4223 | 1.583,63 | 1.900,35 | 3.167,25 | 3.800,70 |
| CITROEN | C4 1.2 PURETECH | 130CV | 0,4597 | 1.723,88 | 2.068,65 | 3.447,75 | 4.137,30 |
| CITROEN | C4 1.4 VTI 95CV | EURO5 | 0,4623 | 1.733,63 | 2.080,35 | 3.467,25 | 4.160,70 |
| CITROEN | C4 AIRCROSS 1.6 115CV | 2WD | 0,5003 | 1.876,13 | 2.251,35 | 3.752,25 | 4.502,70 |
| CITROEN | C4 CACTUS 1.2 VTI | 75CV | 0,3964 | 1.486,50 | 1.783,80 | 2.973,00 | 3.567,60 |
| CITROEN | C4 CACTUS 1.2 VTI | 82CV | 0,4113 | 1.542,38 | 1.850,85 | 3.084,75 | 3.701,70 |
| CITROEN | C4 CACTUS PURETECH 1.2 | 110CV | 0,4416 | 1.656,00 | 1.987,20 | 3.312,00 | 3.974,40 |
| CITROEN | C4 CACTUS PURETECH 1.2 S&S | 130CV | 0,4831 | 1.811,63 | 2.173,95 | 3.623,25 | 4.347,90 |
| CITROEN | C4 GRAN PICASSO 1.2 | 130CV | 0,5094 | 1.910,25 | 2.292,30 | 3.820,50 | 4.584,60 |
| CITROEN | C4 GRAN PICASSO 1.6 THP | 155CV | 0,5621 | 2.107,88 | 2.529,45 | 4.215,75 | 5.058,90 |
| CITROEN | C4 GRAN PICASSO 1.6 THP | 165CV | 0,5666 | 2.124,75 | 2.549,70 | 4.249,50 | 5.099,40 |
| CITROEN | C4 GRAN PICASSO 1.6 VTI | 120CV | 0,5103 | 1.913,63 | 2.296,35 | 3.827,25 | 4.592,70 |
| CITROEN | C4 PICASSO 1.2 | 130CV | 0,4924 | 1.846,50 | 2.215,80 | 3.693,00 | 4.431,60 |
| CITROEN | C4 PICASSO 1.6 THP | 155CV | 0,5519 | 2.069,63 | 2.483,55 | 4.139,25 | 4.967,10 |
| CITROEN | C4 PICASSO 1.6 THP | 165CV | 0,5552 | 2.082,00 | 2.498,40 | 4.164,00 | 4.996,80 |
| CITROEN | C4 PICASSO 1.6 VTI 120CV | EURO5 | 0,5299 | 1.987,13 | 2.384,55 | 3.974,25 | 4.769,10 |
| CITROEN | C4 SPACETOURER 1.2 | 130CV | 0,4927 | 1.847,63 | 2.217,15 | 3.695,25 | 4.434,30 |
| CITROEN | C4 SPACETOURER 1.6 | 180CV | 0,5426 | 2.034,75 | 2.441,70 | 4.069,50 | 4.883,40 |
| CITROEN | C4 SPACETOURER 1.6 THP | 165CV | 0,5535 | 2.075,63 | 2.490,75 | 4.151,25 | 4.981,50 |
| CITROEN | C4 SPACETOURER PURETECH 1.2 | 130CV | 0,5230 | 1.961,25 | 2.353,50 | 3.922,50 | 4.707,00 |
| CITROEN | C5 AIRCROSS 1.6 PURETECH | 180CV | 0,5717 | 2.143,88 | 2.572,65 | 4.287,75 | 5.145,30 |
| CITROEN | C-ELYSEE 1.2 | 82CV | 0,3884 | 1.456,50 | 1.747,80 | 2.913,00 | 3.495,60 |
| CITROEN | GRAND C4 SPACETOURER 1.2 | 130CV | 0,5064 | 1.899,00 | 2.278,80 | 3.798,00 | 4.557,60 |
| CITROEN | GRAND C4 SPACETOURER 1.6 | 165CV | 0,5649 | 2.118,38 | 2.542,05 | 4.236,75 | 5.084,10 |
| CITROEN | GRAND C4 SPACETOURER PURETECH 1.2 | 130CV | 0,5451 | 2.044,13 | 2.452,95 | 4.088,25 | 4.905,90 |
| DACIA | DOKKER 1.2 TCE | 115CV | 0,4087 | 1.532,63 | 1.839,15 | 3.065,25 | 3.678,30 |
| DACIA | DOKKER 1.6 MPI 8V | 85CV | 0,4180 | 1.567,50 | 1.881,00 | 3.135,00 | 3.762,00 |
| DACIA | DUSTER 1.0 TCE | 100CV 4X2 | 0,3588 | 1.345,50 | 1.614,60 | 2.691,00 | 3.229,20 |
| DACIA | DUSTER 1.2 TCE 125CV | 4X2 | 0,4025 | 1.509,38 | 1.811,25 | 3.018,75 | 3.622,50 |
| DACIA | DUSTER 1.2 TCE 125CV | 4X4 | 0,4260 | 1.597,50 | 1.917,00 | 3.195,00 | 3.834,00 |
| DACIA | DUSTER 1.2 TCE S&S 125CV | 4X4 | 0,4213 | 1.579,88 | 1.895,85 | 3.159,75 | 3.791,70 |
| DACIA | DUSTER 1.3 TCE | 130CV 4X2 | 0,4181 | 1.567,88 | 1.881,45 | 3.135,75 | 3.762,90 |
| DACIA | DUSTER 1.3 TCE | 130CV 4X4 | 0,4372 | 1.639,50 | 1.967,40 | 3.279,00 | 3.934,80 |
| DACIA | DUSTER 1.3 TCE | 150CV 4X2 | 0,4253 | 1.594,88 | 1.913,85 | 3.189,75 | 3.827,70 |
| DACIA | DUSTER 1.3 TCE | 150CV 4X4 | 0,4505 | 1.689,38 | 2.027,25 | 3.378,75 | 4.054,50 |
| DACIA | DUSTER 1.6 110CV | 2WD | 0,4318 | 1.619,25 | 1.943,10 | 3.238,50 | 3.886,20 |
| DACIA | DUSTER 1.6 115CV | 4X2 | 0,4112 | 1.542,00 | 1.850,40 | 3.084,00 | 3.700,80 |
| DACIA | DUSTER 1.6 115CV | 4X4 | 0,4700 | 1.762,50 | 2.115,00 | 3.525,00 | 4.230,00 |
| DACIA | DUSTER 1.6 115CV S&S | 4X2 MY2018 | 0,4068 | 1.525,50 | 1.830,60 | 3.051,00 | 3.661,20 |
| DACIA | DUSTER 1.6 115CV S&S | 4X4 MY2018 | 0,4335 | 1.625,63 | 1.950,75 | 3.251,25 | 3.901,50 |
| DACIA | LODGY 1.2 TCE | 115CV | 0,4012 | 1.504,50 | 1.805,40 | 3.009,00 | 3.610,80 |
| DACIA | LODGY 1.2 TCE 115CV | 5 POSTI | 0,4079 | 1.529,63 | 1.835,55 | 3.059,25 | 3.671,10 |
| DACIA | LODGY 1.6 100CV | 5 POSTI | 0,3927 | 1.472,63 | 1.767,15 | 2.945,25 | 3.534,30 |
| DACIA | LODGY 1.6 100CV | 7 POSTI | 0,4000 | 1.500,00 | 1.800,00 | 3.000,00 | 3.600,00 |
| DACIA | LODGY 1.6 8V 85CV | 5 POSTI | 0,4140 | 1.552,50 | 1.863,00 | 3.105,00 | 3.726,00 |
| DACIA | LODGY 1.6 8V 85CV | 7 POSTI | 0,4397 | 1.648,88 | 1.978,65 | 3.297,75 | 3.957,30 |



| 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 STEPWAY 1.2 TCE | 115CV | 0,4028 | 1.510,50 | 1.812,60 | 3.021,00 | 3.625,20 |
| DACIA | LOGAN MCV 0.9 TCE | 90CV S&S | 0,3437 | 1.288,88 | 1.546,65 | 2.577,75 | 3.093,30 |
| DACIA | LOGAN MCV 0.9 TCE | 90CV | 0,3431 | 1.286,63 | 1.543,95 | 2.573,25 | 3.087,90 |
| DACIA | LOGAN MCV 0.9 TCE STEPWAY | 90CV | 0,3687 | 1.382,63 | 1.659,15 | 2.765,25 | 3.318,30 |
| DACIA | LOGAN MCV 1.0 SCE | 75CV | 0,3357 | 1.258,88 | 1.510,65 | 2.517,75 | 3.021,30 |
| DACIA | LOGAN MCV 1.2 | 75CV | 0,3570 | 1.338,75 | 1.606,50 | 2.677,50 | 3.213,00 |
| DACIA | LOGAN MCV 900 | 90CV | 0,3566 | 1.337,25 | 1.604,70 | 2.674,50 | 3.209,40 |
| DACIA | SANDERO 0.9 TCE 90CV | S&S | 0,3306 | 1.239,75 | 1.487,70 | 2.479,50 | 2.975,40 |
| DACIA | SANDERO 1.0 SCE | 75CV | 0,3232 | 1.212,00 | 1.454,40 | 2.424,00 | 2.908,80 |
| DACIA | SANDERO 1.2 75CV | MOD. 2009 | 0,3634 | 1.362,75 | 1.635,30 | 2.725,50 | 3.270,60 |
| DACIA | SANDERO 900 | 90CV | 0,3541 | 1.327,88 | 1.593,45 | 2.655,75 | 3.186,90 |
| DACIA | SANDERO STEPWAY 0.9 TCE | 90CV | 0,3604 | 1.351,50 | 1.621,80 | 2.703,00 | 3.243,60 |
| DACIA | SANDERO STEPWAY 1.0 SCE | 75CV | 0,3412 | 1.279,50 | 1.535,40 | 2.559,00 | 3.070,80 |
| DR AUTOMOBILES | CITY CROSS 1.3 | 83CV | 0,3923 | 1.471,13 | 1.765,35 | 2.942,25 | 3.530,70 |
| DR AUTOMOBILES | DR EVO 1.6 | 126CV | 0,4470 | 1.676,25 | 2.011,50 | 3.352,50 | 4.023,00 |
| DR AUTOMOBILES | DR0 1.0 | 70CV | 0,3200 | 1.200,00 | 1.440,00 | 2.400,00 | 2.880,00 |
| DR AUTOMOBILES | DR1 1.1 | 68CV | 0,3341 | 1.252,88 | 1.503,45 | 2.505,75 | 3.006,90 |
| DR AUTOMOBILES | DR2 1.3 16V ECOPOWER | 83CV | 0,3797 | 1.423,88 | 1.708,65 | 2.847,75 | 3.417,30 |
| DR AUTOMOBILES | DR3 S1 1.5 | 106CV | 0,4325 | 1.621,88 | 1.946,25 | 3.243,75 | 3.892,50 |
| DR AUTOMOBILES | DR4 1.6 | 115CV | 0,4621 | 1.732,88 | 2.079,45 | 3.465,75 | 4.158,90 |
| DR AUTOMOBILES | DR5 1.6 | 118CV | 0,4706 | 1.764,75 | 2.117,70 | 3.529,50 | 4.235,40 |
| DR AUTOMOBILES | DR5 1.6 | 126CV | 0,4461 | 1.672,88 | 2.007,45 | 3.345,75 | 4.014,90 |
| DR AUTOMOBILES | DR5 1.8 | 132CV | 0,5164 | 1.936,50 | 2.323,80 | 3.873,00 | 4.647,60 |
| DR AUTOMOBILES | DR5 2.0 | 139CV 4X4 | 0,5285 | 1.981,88 | 2.378,25 | 3.963,75 | 4.756,50 |
| DR AUTOMOBILES | DR5 2.0 139CV | 4WD | 0,5011 | 1.879,13 | 2.254,95 | 3.758,25 | 4.509,90 |
| DR AUTOMOBILES | DR6 1.5 TURBO | 150CV | 0,4789 | 1.795,88 | 2.155,05 | 3.591,75 | 4.310,10 |
| DS | DS3 1.2 | 82CV | 0,3987 | 1.495,13 | 1.794,15 | 2.990,25 | 3.588,30 |
| DS | DS3 1.2 82CV | CABRIO | 0,4308 | 1.615,50 | 1.938,60 | 3.231,00 | 3.877,20 |
| DS | DS3 1.2 PURETECH | 110CV | 0,4388 | 1.645,50 | 1.974,60 | 3.291,00 | 3.949,20 |
| DS | DS3 1.2 PURETECH | 130CV | 0,4347 | 1.630,13 | 1.956,15 | 3.260,25 | 3.912,30 |
| DS | DS3 1.2 PURETECH 110CV | CABRIO | 0,4668 | 1.750,50 | 2.100,60 | 3.501,00 | 4.201,20 |
| DS | DS3 1.2 PURETECH 110CV | MY2017 | 0,4219 | 1.582,13 | 1.898,55 | 3.164,25 | 3.797,10 |
| DS | DS3 1.2 PURETECH 110CV CABRIO | MY2017 | 0,4500 | 1.687,50 | 2.025,00 | 3.375,00 | 4.050,00 |
| DS | DS3 1.2 PURETECH 130CV | CABRIO | 0,4628 | 1.735,50 | 2.082,60 | 3.471,00 | 4.165,20 |
| DS | DS3 1.2 VTI | 82CV | 0,4083 | 1.531,13 | 1.837,35 | 3.062,25 | 3.674,70 |
| DS | DS3 1.2 VTI 82CV | CABRIO | 0,4334 | 1.625,25 | 1.950,30 | 3.250,50 | 3.900,60 |
| DS | DS3 1.6 PERFORMANCE | 208CV | 0,5362 | 2.010,75 | 2.412,90 | 4.021,50 | 4.825,80 |
| DS | DS3 1.6 PERFORMANCE 208CV | CABRIO | 0,5579 | 2.092,13 | 2.510,55 | 4.184,25 | 5.021,10 |
| DS | DS3 1.6 THP | 165CV | 0,4901 | 1.837,88 | 2.205,45 | 3.675,75 | 4.410,90 |
| DS | DS3 1.6 THP 165CV | CABRIO | 0,5134 | 1.925,25 | 2.310,30 | 3.850,50 | 4.620,60 |
| DS | DS4 1.2 PURETECH | 130CV | 0,4776 | 1.791,00 | 2.149,20 | 3.582,00 | 4.298,40 |
| DS | DS4 1.2 PURETECH 131CV | MY2017 | 0,4905 | 1.839,38 | 2.207,25 | 3.678,75 | 4.414,50 |
| DS | DS4 1.6 THP | 165CV | 0,5129 | 1.923,38 | 2.308,05 | 3.846,75 | 4.616,10 |
| DS | DS4 1.6 THP | 210CV | 0,5295 | 1.985,63 | 2.382,75 | 3.971,25 | 4.765,50 |
| DS | DS5 1.6 THP | 200CV | 0,5992 | 2.247,00 | 2.696,40 | 4.494,00 | 5.392,80 |
| DS | DS5 1.6 THP | 155CV | 0,5747 | 2.155,13 | 2.586,15 | 4.310,25 | 5.172,30 |
| DS | DS5 1.6 THP | 165CV | 0,5757 | 2.158,88 | 2.590,65 | 4.317,75 | 5.181,30 |
| DS | DS5 1.6 THP | 210CV | 0,6256 | 2.346,00 | 2.815,20 | 4.692,00 | 5.630,40 |
| DS | DS7 1.2 CROSSBACK | 130CV AUT | 0,5496 | 2.061,00 | 2.473,20 | 4.122,00 | 4.946,40 |
| DS | DS7 1.2 CROSSBACK PURETECH | 130CV | 0,5135 | 1.925,63 | 2.310,75 | 3.851,25 | 4.621,50 |
| DS | DS7 1.6 CROSSBACK PURETECH | 180CV | 0,6175 | 2.315,63 | 2.778,75 | 4.631,25 | 5.557,50 |
| DS | DS7 1.6 CROSSBACK PURETECH | 225CV | 0,6172 | 2.314,50 | 2.777,40 | 4.629,00 | 5.554,80 |
| FERRARI | 458 ITALIA DCT | 566CV | 2,0854 | 7.820,25 | 9.384,30 | 15.640,50 | 18.768,60 |
| FERRARI | 458 SPIDER DCT | 570CV | 2,2047 | 8.267,63 | 9.921,15 | 16.535,25 | 19.842,30 |
| FERRARI | 488 GTB | 670CV | 2,0388 | 7.645,50 | 9.174,60 | 15.291,00 | 18.349,20 |
| FERRARI | F12 BERLINETTA 6.3 | 740CV | 2,6426 | 9.909,75 | 11.891,70 | 19.819,50 | 23.783,40 |
| FERRARI | F12 BERLINETTA DCT | 740CV | 2,5434 | 9.537,75 | 11.445,30 | 19.075,50 | 22.890,60 |
| FERRARI | FF DCT | 660CV | 2,5706 | 9.639,75 | 11.567,70 | 19.279,50 | 23.135,40 |
| FERRARI | GTC4 LUSSO 6.3 | 689CV | 2,6170 | 9.813,75 | 11.776,50 | 19.627,50 | 23.553,00 |
| FIAT | 124 SPIDER 1.4 MULTIAIR | 140CV | 0,5528 | 2.073,00 | 2.487,60 | 4.146,00 | 4.975,20 |
| FIAT | 500 0.9 | 85CV | 0,3873 | 1.452,38 | 1.742,85 | 2.904,75 | 3.485,70 |
| FIAT | 500 0.9 TWINAIR | 85CV | 0,3674 | 1.377,75 | 1.653,30 | 2.755,50 | 3.306,60 |
| FIAT | 500 0.9 TWINAIR TURBO | 105CV | 0,4058 | 1.521,75 | 1.826,10 | 3.043,50 | 3.652,20 |
| FIAT | 500 1.2 | 69CV | 0,3734 | 1.400,25 | 1.680,30 | 2.800,50 | 3.360,60 |
| FIAT | 500 1.2 8V | 69CV MOD.2007 | 0,3781 | 1.417,88 | 1.701,45 | 2.835,75 | 3.402,90 |
| FIAT | 500 1.2 DUALOGIC | 69CV | 0,3893 | 1.459,88 | 1.751,85 | 2.919,75 | 3.503,70 |
| FIAT | 500C 0.9 | 85CV | 0,4141 | 1.552,88 | 1.863,45 | 3.105,75 | 3.726,90 |
| FIAT | 500C 0.9 TWINAIR | 85CV | 0,3948 | 1.480,50 | 1.776,60 | 2.961,00 | 3.553,20 |
| FIAT | 500C 0.9 TWINAIR TURBO | 105CV | 0,4339 | 1.627,13 | 1.952,55 | 3.254,25 | 3.905,10 |
| FIAT | 500C 1.2 | 69CV | 0,4016 | 1.506,00 | 1.807,20 | 3.012,00 | 3.614,40 |
| FIAT | 500C 1.2 16V 69CV | CABRIO | 0,4049 | 1.518,38 | 1.822,05 | 3.036,75 | 3.644,10 |



| 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 | 500C 1.2 DUALOGIC | 69CV CABRIO | 0,4111 | 1.541,63 | 1.849,95 | 3.083,25 | 3.699,90 |
| FIAT | 500L 0.9 TWINAIR | 105CV | 0,4293 | 1.609,88 | 1.931,85 | 3.219,75 | 3.863,70 |
| FIAT | 500L 1.4 | 95CV | 0,4544 | 1.704,00 | 2.044,80 | 3.408,00 | 4.089,60 |
| FIAT | 500L 1.4 S&S | 95CV | 0,4897 | 1.836,38 | 2.203,65 | 3.672,75 | 4.407,30 |
| FIAT | 500L 1.4 T-JET | 120CV | 0,5005 | 1.876,88 | 2.252,25 | 3.753,75 | 4.504,50 |
| FIAT | 500L LIVING 0.9 | 105CV | 0,4310 | 1.616,25 | 1.939,50 | 3.232,50 | 3.879,00 |
| FIAT | 500L LIVING 0.9 TWINAIR | 105 CV | 0,4323 | 1.621,13 | 1.945,35 | 3.242,25 | 3.890,70 |
| FIAT | 500L LIVING 1.4 T-JET | 120CV | 0,5078 | 1.904,25 | 2.285,10 | 3.808,50 | 4.570,20 |
| FIAT | 500L WAGON 09 TWINAIR | 105CV | 0,4238 | 1.589,25 | 1.907,10 | 3.178,50 | 3.814,20 |
| FIAT | 500X 1.3 T4 | 150CV | 0,4949 | 1.855,88 | 2.227,05 | 3.711,75 | 4.454,10 |
| FIAT | 500X 1.4 MULTIAIR | 140CV | 0,4776 | 1.791,00 | 2.149,20 | 3.582,00 | 4.298,40 |
| FIAT | 500X 1.4 MULTIAIR | 170CV 4X4 | 0,5200 | 1.950,00 | 2.340,00 | 3.900,00 | 4.680,00 |
| FIAT | 500X 1.6 E-TORQ | 110CV | 0,4737 | 1.776,38 | 2.131,65 | 3.552,75 | 4.263,30 |
| FIAT | DOBLÒ 1.4 95CV | EURO5 | 0,4805 | 1.801,88 | 2.162,25 | 3.603,75 | 4.324,50 |
| FIAT | FREMONT 3.6 V6 4X4 AUT | 280CV | 0,8199 | 3.074,63 | 3.689,55 | 6.149,25 | 7.379,10 |
| FIAT | PANDA 0.9 TWINAIR T | 85CV | 0,3525 | 1.321,88 | 1.586,25 | 2.643,75 | 3.172,50 |
| FIAT | PANDA 0.9 TWINAIR T S&S | 85CV 4X4 | 0,3962 | 1.485,75 | 1.782,90 | 2.971,50 | 3.565,80 |
| FIAT | PANDA 1.2 | 69CV | 0,3623 | 1.358,63 | 1.630,35 | 2.717,25 | 3.260,70 |
| FIAT | PANDA 2012 0.9 TWINAIR T | 85CV | 0,3639 | 1.364,63 | 1.637,55 | 2.729,25 | 3.275,10 |
| FIAT | PANDA 2012 1.2 | 69CV | 0,3727 | 1.397,63 | 1.677,15 | 2.795,25 | 3.354,30 |
| FIAT | PANDA 2021 0.9 85CV | 4X4 | 0,4166 | 1.562,25 | 1.874,70 | 3.124,50 | 3.749,40 |
| FIAT | PANDA CROSS 0.9 TWINAIR 90CV | 4X4 | 0,4403 | 1.651,13 | 1.981,35 | 3.302,25 | 3.962,70 |
| FIAT | PANDA CROSS 2021 0.9 85CV | 4X4 | 0,4301 | 1.612,88 | 1.935,45 | 3.225,75 | 3.870,90 |
| FIAT | PUNTO 1.2 8V | 69CV | 0,3946 | 1.479,75 | 1.775,70 | 2.959,50 | 3.551,40 |
| FIAT | PUNTO 2012 0.9 TWINAIR T | 105CV | 0,3795 | 1.423,13 | 1.707,75 | 2.846,25 | 3.415,50 |
| FIAT | PUNTO 2012 1.2 8V | 69CV | 0,4029 | 1.510,88 | 1.813,05 | 3.021,75 | 3.626,10 |
| FIAT | PUNTO 2012 1.4 SES 8V | 77CV | 0,4150 | 1.556,25 | 1.867,50 | 3.112,50 | 3.735,00 |
| FIAT | SEDICI 1.6/16V 4X2 | 120CV MOD.2009 | 0,4693 | 1.759,88 | 2.111,85 | 3.519,75 | 4.223,70 |
| FIAT | SEDICI 1.6/16V 4X4 | 120CV MOD.2009 | 0,4894 | 1.835,25 | 2.202,30 | 3.670,50 | 4.404,60 |
| FIAT | TIPO 1.4 120CV SW | MY2016 | 0,4728 | 1.773,00 | 2.127,60 | 3.546,00 | 4.255,20 |
| FIAT | TIPO 1.4 5PORTE | 120CV | 0,4558 | 1.709,25 | 2.051,10 | 3.418,50 | 4.102,20 |
| FIAT | TIPO 1.4 5PORTE 95CV | MY2016 | 0,4358 | 1.634,25 | 1.961,10 | 3.268,50 | 3.922,20 |
| FIAT | TIPO 1.4 95CV | MY2016 | 0,4258 | 1.596,75 | 1.916,10 | 3.193,50 | 3.832,20 |
| FIAT | TIPO 1.4 95CV SW | MY2016 | 0,4457 | 1.671,38 | 2.005,65 | 3.342,75 | 4.011,30 |
| FORD | B-MAX 1.0 | 125CV | 0,4346 | 1.629,75 | 1.955,70 | 3.259,50 | 3.911,40 |
| FORD | B-MAX 1.0 100CV | ECOBOOST | 0,4152 | 1.557,00 | 1.868,40 | 3.114,00 | 3.736,80 |
| FORD | B-MAX 1.0 ECOBOOST | 100CV | 0,4196 | 1.573,50 | 1.888,20 | 3.147,00 | 3.776,40 |
| FORD | B-MAX 1.0 ECOBOOST | 125CV | 0,4337 | 1.626,38 | 1.951,65 | 3.252,75 | 3.903,30 |
| FORD | B-MAX 1.4 | 90CV | 0,4445 | 1.666,88 | 2.000,25 | 3.333,75 | 4.000,50 |
| FORD | B-MAX 1.4 90CV | PLUS | 0,4425 | 1.659,38 | 1.991,25 | 3.318,75 | 3.982,50 |
| FORD | B-MAX 1.6 | 105CV | 0,4607 | 1.727,63 | 2.073,15 | 3.455,25 | 4.146,30 |
| FORD | B-MAX 1.6 105CV | POWERSHIFT | 0,4589 | 1.720,88 | 2.065,05 | 3.441,75 | 4.130,10 |
| FORD | C-MAX 1.5 ECOBOOST | 150CV | 0,5241 | 1.965,38 | 2.358,45 | 3.930,75 | 4.716,90 |
| FORD | C-MAX PLUS 1.0 100CV | ECOBOOST | 0,4495 | 1.685,63 | 2.022,75 | 3.371,25 | 4.045,50 |
| FORD | C-MAX PLUS 1.0 125CV | ECOBOOST | 0,4750 | 1.781,25 | 2.137,50 | 3.562,50 | 4.275,00 |
| FORD | C-MAX PLUS 1.0 ECOBOOST | 100CV | 0,4384 | 1.644,00 | 1.972,80 | 3.288,00 | 3.945,60 |
| FORD | C-MAX PLUS 1.0 ECOBOOST | 125CV | 0,4730 | 1.773,75 | 2.128,50 | 3.547,50 | 4.257,00 |
| FORD | ECOSPORT 1.0 ECOBOOST | 125CV | 0,4181 | 1.567,88 | 1.881,45 | 3.135,75 | 3.762,90 |
| FORD | ECOSPORT 1.0 ECOBOOST | 140CV | 0,4473 | 1.677,38 | 2.012,85 | 3.354,75 | 4.025,70 |
| FORD | ECOSPORT 1.0 ECOBOOST S&S | 100CV | 0,4173 | 1.564,88 | 1.877,85 | 3.129,75 | 3.755,70 |
| FORD | ECOSPORT 1.0 ECOBOOST S&S | 140CV | 0,4361 | 1.635,38 | 1.962,45 | 3.270,75 | 3.924,90 |
| FORD | ECOSPORT 1.5 | 110CV | 0,4426 | 1.659,75 | 1.991,70 | 3.319,50 | 3.983,40 |
| FORD | EDGE 2.0 ECOBLUE | 150CV | 0,6917 | 2.593,88 | 3.112,65 | 5.187,75 | 6.225,30 |
| FORD | FIESTA 1.0 | 100CV ECOBOOST | 0,3822 | 1.433,25 | 1.719,90 | 2.866,50 | 3.439,80 |
| FORD | FIESTA 1.0 | 80CV | 0,3652 | 1.369,50 | 1.643,40 | 2.739,00 | 3.286,80 |
| FORD | FIESTA 1.0 125CV | ECOBOOST | 0,4308 | 1.615,50 | 1.938,60 | 3.231,00 | 3.877,20 |
| FORD | FIESTA 1.0 ECOBOOST | 100CV | 0,3733 | 1.399,88 | 1.679,85 | 2.799,75 | 3.359,70 |
| FORD | FIESTA 1.0 ECOBOOST | 125CV | 0,3863 | 1.448,63 | 1.738,35 | 2.897,25 | 3.476,70 |
| FORD | FIESTA 1.0 ECOBOOST | 140CV | 0,3986 | 1.494,75 | 1.793,70 | 2.989,50 | 3.587,40 |
| FORD | FIESTA 1.0 ECOBOOST | 86CV | 0,4091 | 1.534,13 | 1.840,95 | 3.068,25 | 3.681,90 |
| FORD | FIESTA 1.0 ECOBOOST | 95CV | 0,3898 | 1.461,75 | 1.754,10 | 2.923,50 | 3.508,20 |
| FORD | FIESTA 1.0 ECOBOOST 125CV | MY2017 | 0,4048 | 1.518,00 | 1.821,60 | 3.036,00 | 3.643,20 |
| FORD | FIESTA 1.0 ECOBOOST 140CV | MY2017 | 0,4230 | 1.586,25 | 1.903,50 | 3.172,50 | 3.807,00 |
| FORD | FIESTA 1.0 PLUS 100CV | MY2017 | 0,3763 | 1.411,13 | 1.693,35 | 2.822,25 | 3.386,70 |
| FORD | FIESTA 1.1 PLUS 70CV | MY2017 | 0,3744 | 1.404,00 | 1.684,80 | 2.808,00 | 3.369,60 |
| FORD | FIESTA 1.1 PLUS 85CV | MY2017 | 0,3803 | 1.426,13 | 1.711,35 | 2.852,25 | 3.422,70 |
| FORD | FIESTA 1.2 | 60CV | 0,3663 | 1.373,63 | 1.648,35 | 2.747,25 | 3.296,70 |
| FORD | FIESTA 1.2 16V 60CV | EURO5 | 0,3872 | 1.452,00 | 1.742,40 | 2.904,00 | 3.484,80 |
| FORD | FIESTA 1.5 ST | 200CV | 0,5177 | 1.941,38 | 2.329,65 | 3.882,75 | 4.659,30 |
| FORD | FIESTA 1.6 182CV | ST | 0,4863 | 1.823,63 | 2.188,35 | 3.647,25 | 4.376,70 |
| FORD | FIESTA ST 1.6 | 182CV | 0,5100 | 1.912,50 | 2.295,00 | 3.825,00 | 4.590,00 |



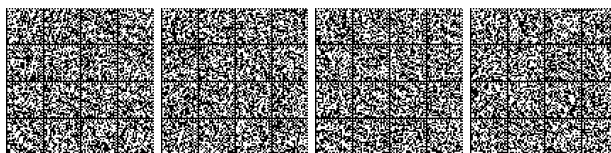
| MARCA | MODELLO | SERIE | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-------------------|-------------------------------|--------------|-----------------------|--|--|--|--|
| FORD | FIESTA ST 1.6 | 200CV | 0,5107 | 1.915,13 | 2.298,15 | 3.830,25 | 4.596,30 |
| FORD | FOCUS 1.0 125CV | ECOBOOST | 0,4666 | 1.749,75 | 2.099,70 | 3.499,50 | 4.199,40 |
| FORD | FOCUS 1.0 125CV SW | ECOBOOST | 0,4778 | 1.791,75 | 2.150,10 | 3.583,50 | 4.300,20 |
| FORD | FOCUS 1.0 ECOBOOST | 100CV | 0,4182 | 1.568,25 | 1.881,90 | 3.136,50 | 3.763,80 |
| FORD | FOCUS 1.0 ECOBOOST | 100CV SW | 0,4374 | 1.640,25 | 1.968,30 | 3.280,50 | 3.936,60 |
| FORD | FOCUS 1.0 ECOBOOST | 125CV | 0,4733 | 1.774,88 | 2.129,85 | 3.549,75 | 4.259,70 |
| FORD | FOCUS 1.0 ECOBOOST | 125CV SW | 0,4576 | 1.716,00 | 2.059,20 | 3.432,00 | 4.118,40 |
| FORD | FOCUS 1.0 PLUS | 100CV | 0,4333 | 1.624,88 | 1.949,85 | 3.249,75 | 3.899,70 |
| FORD | FOCUS 1.0 PLUS | 100CV SW | 0,4434 | 1.662,75 | 1.995,30 | 3.325,50 | 3.990,60 |
| FORD | FOCUS 1.5 150CV | ECOBOOST | 0,5186 | 1.944,75 | 2.333,70 | 3.889,50 | 4.667,40 |
| FORD | FOCUS 1.5 150CV | STATION SW | 0,5287 | 1.982,63 | 2.379,15 | 3.965,25 | 4.758,30 |
| FORD | FOCUS IV 1.0 ECOBOOST | 100CV | 0,4552 | 1.707,00 | 2.048,40 | 3.414,00 | 4.096,80 |
| FORD | FOCUS IV 1.0 ECOBOOST | 125CV | 0,4774 | 1.790,25 | 2.148,30 | 3.580,50 | 4.296,60 |
| FORD | FOCUS IV 1.5 ECOBOOST | 150CV | 0,5177 | 1.941,38 | 2.329,65 | 3.882,75 | 4.659,30 |
| FORD | FOCUS IV 2.3 ECOBOOST | 280CV | 0,7167 | 2.687,63 | 3.225,15 | 5.375,25 | 6.450,30 |
| FORD | FOCUS IV STATION 1.0 ECOBOOST | 100CV SW | 0,4389 | 1.645,88 | 1.975,05 | 3.291,75 | 3.950,10 |
| FORD | FOCUS IV STATION 1.0 ECOBOOST | 125CV SW | 0,4851 | 1.819,13 | 2.182,95 | 3.638,25 | 4.365,90 |
| FORD | FOCUS IV STATION 1.5 ECOBOOST | 150CV SW | 0,5288 | 1.983,00 | 2.379,60 | 3.966,00 | 4.759,20 |
| FORD | FOCUS ST 2.0 | 250CV | 0,6447 | 2.417,63 | 2.901,15 | 4.835,25 | 5.802,30 |
| FORD | FOCUS ST 2.0 | 250CV SW | 0,6516 | 2.443,50 | 2.932,20 | 4.887,00 | 5.864,40 |
| FORD | FOCUS ST 2.0 ECOBOOST | 250CV | 0,6107 | 2.290,13 | 2.748,15 | 4.580,25 | 5.496,30 |
| FORD | FOCUS ST 2.0 ECOBOOST | 250CV SW | 0,6174 | 2.315,25 | 2.778,30 | 4.630,50 | 5.556,60 |
| FORD | GALAXY 1.5 ECOBOOST | 160CV | 0,6070 | 2.276,25 | 2.731,50 | 4.552,50 | 5.463,00 |
| FORD | GALAXY 2.0 ECOBOOST | 203CV EURO5 | 0,6549 | 2.455,88 | 2.947,05 | 4.911,75 | 5.894,10 |
| FORD | GALAXY 2.0 ECOBOOST S&S | 160CV | 0,6295 | 2.360,63 | 2.832,75 | 4.721,25 | 5.665,50 |
| FORD | GALAXY 2.0 ECOBOOST S&S AUT | 240CV | 0,7108 | 2.665,50 | 3.198,60 | 5.331,00 | 6.397,20 |
| FORD | KA 1.2 69CV | EURO5 | 0,3590 | 1.346,25 | 1.615,50 | 2.692,50 | 3.231,00 |
| FORD | KA+ 1.2 | 70CV | 0,3485 | 1.306,88 | 1.568,25 | 2.613,75 | 3.136,50 |
| FORD | KA+ 1.2 | 86CV | 0,3620 | 1.357,50 | 1.629,00 | 2.715,00 | 3.258,00 |
| FORD | KA+ 1.2 TI | 71CV | 0,3443 | 1.291,13 | 1.549,35 | 2.582,25 | 3.098,70 |
| FORD | KA+ 1.2 TI VCT | 85CV | 0,3582 | 1.343,25 | 1.611,90 | 2.686,50 | 3.223,80 |
| FORD | KUGA 1.5 120CV | 2WD ECOBOOST | 0,4932 | 1.849,50 | 2.219,40 | 3.699,00 | 4.438,80 |
| FORD | KUGA 1.5 150CV | 2WD ECOBOOST | 0,5326 | 1.997,25 | 2.396,70 | 3.994,50 | 4.793,40 |
| FORD | KUGA 2019 1.5 ECOBOOST | 120CV 2WD | 0,5056 | 1.896,00 | 2.275,20 | 3.792,00 | 4.550,40 |
| FORD | KUGA 2019 1.5 ECOBOOST | 150CV 2WD | 0,5197 | 1.948,88 | 2.338,65 | 3.897,75 | 4.677,30 |
| FORD | MONDEO 1.5 160CV | ECOBOOST | 0,5453 | 2.044,88 | 2.453,85 | 4.089,75 | 4.907,70 |
| FORD | MONDEO 1.5 ECOBOOST | 165CV | 0,5827 | 2.185,13 | 2.622,15 | 4.370,25 | 5.244,30 |
| FORD | MONDEO 2.0 203CV | ECOBOOST | 0,6348 | 2.380,50 | 2.856,60 | 4.761,00 | 5.713,20 |
| FORD | MONDEO 2.0 240CV | ECOBOOST | 0,6522 | 2.445,75 | 2.934,90 | 4.891,50 | 5.869,80 |
| FORD | MONDEO STATION 1.5 160CV | ECOBOOST | 0,5542 | 2.078,25 | 2.493,90 | 4.156,50 | 4.987,80 |
| FORD | MONDEO STATION 1.5 ECOBOOST | 165CV SW | 0,6160 | 2.310,00 | 2.772,00 | 4.620,00 | 5.544,00 |
| FORD | MONDEO STATION 2.0 203CV | ECOBOOST | 0,6493 | 2.434,88 | 2.921,85 | 4.869,75 | 5.843,70 |
| FORD | MONDEO STATION 2.0 240CV | ECOBOOST | 0,6633 | 2.487,38 | 2.984,85 | 4.974,75 | 5.969,70 |
| FORD | MUSTANG 2.3 314CV | CABRIO | 0,6844 | 2.566,50 | 3.079,80 | 5.133,00 | 6.159,60 |
| FORD | MUSTANG 2.3 314CV | COUPÉ | 0,6578 | 2.466,75 | 2.960,10 | 4.933,50 | 5.920,20 |
| FORD | MUSTANG 2021 5.0 V8 460CV | COUPÉ | 1,0365 | 3.886,88 | 4.664,25 | 7.773,75 | 9.328,50 |
| FORD | MUSTANG 5.0 418CV | CABRIO | 0,8420 | 3.157,50 | 3.789,00 | 6.315,00 | 7.578,00 |
| FORD | MUSTANG 5.0 418CV | COUPÉ | 0,8073 | 3.027,38 | 3.632,85 | 6.054,75 | 7.265,70 |
| FORD | PUMA 2019 1.0 ECOBOOST | 125CV | 0,4515 | 1.693,13 | 2.031,75 | 3.386,25 | 4.063,50 |
| FORD | S MAX 1.5 ECOBOOST | 160CV | 0,5731 | 2.149,13 | 2.578,95 | 4.298,25 | 5.157,90 |
| FORD | S MAX 2.0 ECOBOOST | 240CV | 0,6631 | 2.486,63 | 2.983,95 | 4.973,25 | 5.967,90 |
| FORD | S-MAX 1.5 ECOBOOST | 165CV | 0,6223 | 2.333,63 | 2.800,35 | 4.667,25 | 5.600,70 |
| FORD | S-MAX 1.6 ECOBOOST | 160CV | 0,5546 | 2.079,75 | 2.495,70 | 4.159,50 | 4.991,40 |
| FORD | S-MAX 2.0 ECOBOOST | 203CV EURO5 | 0,6323 | 2.371,13 | 2.845,35 | 4.742,25 | 5.690,70 |
| FORD | TOURNEO CONNECT 1.0 | 100CV | 0,4445 | 1.666,88 | 2.000,25 | 3.333,75 | 4.000,50 |
| FORD | TOURNEO COURIER 1.0 | 100CV | 0,3904 | 1.464,00 | 1.756,80 | 2.928,00 | 3.513,60 |
| GREAT WALL MOTORS | VOLEEX C20R 1.5 | 97CV | 0,4248 | 1.593,00 | 1.911,60 | 3.186,00 | 3.823,20 |
| HONDA | CIVIC 1.0 | 126CV | 0,4863 | 1.823,63 | 2.188,35 | 3.647,25 | 4.376,70 |
| HONDA | CIVIC 1.0 | 129CV | 0,4539 | 1.702,13 | 2.042,55 | 3.404,25 | 4.085,10 |
| HONDA | CIVIC 1.4 I-VTEC | 100CV | 0,4653 | 1.744,88 | 2.093,85 | 3.489,75 | 4.187,70 |
| HONDA | CIVIC 1.5 | 182CV | 0,5736 | 2.151,00 | 2.581,20 | 4.302,00 | 5.162,40 |
| HONDA | CIVIC 1.8 I-VTEC | 142CV | 0,5352 | 2.007,00 | 2.408,40 | 4.014,00 | 4.816,80 |
| HONDA | CIVIC 2.0 320CV | TYPE-R | 0,7353 | 2.757,38 | 3.308,85 | 5.514,75 | 6.617,70 |
| HONDA | CIVIC TOURER 1.8 I-VTEC | 142CV | 0,5467 | 2.050,13 | 2.460,15 | 4.100,25 | 4.920,30 |
| HONDA | CR-V 1.5T | 173CV | 0,5190 | 1.946,25 | 2.335,50 | 3.892,50 | 4.671,00 |
| HONDA | CR-V 1.5T AWD | 173CV | 0,5595 | 2.098,13 | 2.517,75 | 4.196,25 | 5.035,50 |
| HONDA | CR-V 1.5T AWD | 193CV | 0,5916 | 2.218,50 | 2.662,20 | 4.437,00 | 5.324,40 |
| HONDA | CR-V 2.0 I-VTEC | 155CV 2WD | 0,5527 | 2.072,63 | 2.487,15 | 4.145,25 | 4.974,30 |
| HONDA | CR-V 2.0 I-VTEC | 4WD 155CV | 0,5970 | 2.238,75 | 2.686,50 | 4.477,50 | 5.373,00 |
| HONDA | CR-V 2.0 I-VTEC 2WD | 155CV | 0,5773 | 2.164,88 | 2.597,85 | 4.329,75 | 5.195,70 |
| HONDA | HR-V 1.5 VTEC | 130 CV | 0,4755 | 1.783,13 | 2.139,75 | 3.566,25 | 4.279,50 |



| 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 VTEC | 182CV | 0,5280 | 1.980,00 | 2.376,00 | 3.960,00 | 4.752,00 |
| HONDA | JAZZ 1.2 90CV | MOD.2009 | 0,3999 | 1.499,63 | 1.799,55 | 2.999,25 | 3.599,10 |
| HONDA | JAZZ 1.3 | 102 CV | 0,3925 | 1.471,88 | 1.766,25 | 2.943,75 | 3.532,50 |
| HONDA | JAZZ 1.3 CVT | 102 CV | 0,3933 | 1.474,88 | 1.769,85 | 2.949,75 | 3.539,70 |
| HONDA | JAZZ 1.4 99CV | MOD.2009 | 0,4380 | 1.642,50 | 1.971,00 | 3.285,00 | 3.942,00 |
| HONDA | JAZZ 1.5 | 130CV | 0,4409 | 1.653,38 | 1.984,05 | 3.306,75 | 3.968,10 |
| HYUNDAI | i10 1.0 MPI | 66CV | 0,3393 | 1.272,38 | 1.526,85 | 2.544,75 | 3.053,70 |
| HYUNDAI | i10 1.0 MPI 66CV | MY2014 | 0,3600 | 1.350,00 | 1.620,00 | 2.700,00 | 3.240,00 |
| HYUNDAI | i10 1.2 MPI | 87CV | 0,3953 | 1.482,38 | 1.778,85 | 2.964,75 | 3.557,70 |
| HYUNDAI | i10 1.2 MPI 87CV | MY2014 | 0,3969 | 1.488,38 | 1.786,05 | 2.976,75 | 3.572,10 |
| HYUNDAI | i20 1.0 T-GDI | 100CV | 0,3878 | 1.454,25 | 1.745,10 | 2.908,50 | 3.490,20 |
| HYUNDAI | i20 1.0 T-GDI 100CV | MY2018 | 0,4284 | 1.606,50 | 1.927,80 | 3.213,00 | 3.855,60 |
| HYUNDAI | i20 1.2 | 85CV | 0,3959 | 1.484,63 | 1.781,55 | 2.969,25 | 3.563,10 |
| HYUNDAI | i20 1.2 75CV | MY2015 | 0,4015 | 1.505,63 | 1.806,75 | 3.011,25 | 3.613,50 |
| HYUNDAI | i20 1.2 75CV | MY2018 | 0,4101 | 1.537,88 | 1.845,45 | 3.075,75 | 3.690,90 |
| HYUNDAI | i20 1.2 84CV | MY2015 | 0,3919 | 1.469,63 | 1.763,55 | 2.939,25 | 3.527,10 |
| HYUNDAI | i20 1.2 84CV | MY2018 | 0,4361 | 1.635,38 | 1.962,45 | 3.270,75 | 3.924,90 |
| HYUNDAI | i20 1.4 100CV | MY2015 | 0,4101 | 1.537,88 | 1.845,45 | 3.075,75 | 3.690,90 |
| HYUNDAI | i30 1.0 T-GDI | 120CV | 0,4311 | 1.616,63 | 1.939,95 | 3.233,25 | 3.879,90 |
| HYUNDAI | i30 1.4 100CV | BERLINA | 0,4572 | 1.714,50 | 2.057,40 | 3.429,00 | 4.114,80 |
| HYUNDAI | i30 1.4 100CV | WAGON | 0,4735 | 1.775,63 | 2.130,75 | 3.551,25 | 4.261,50 |
| HYUNDAI | i30 1.4 MPI | 100CV | 0,4441 | 1.665,38 | 1.998,45 | 3.330,75 | 3.996,90 |
| HYUNDAI | i30 1.4 T-GDI | 140CV | 0,5043 | 1.891,13 | 2.269,35 | 3.782,25 | 4.538,70 |
| HYUNDAI | i30 1.6 TURBO 186CV | BERLINA | 0,5165 | 1.936,88 | 2.324,25 | 3.873,75 | 4.648,50 |
| HYUNDAI | i30 2.0 T-GDI | 250CV | 0,6306 | 2.364,75 | 2.837,70 | 4.729,50 | 5.675,40 |
| HYUNDAI | i30 WAGON 1.0 T-GDI | 120CV | 0,4390 | 1.646,25 | 1.975,50 | 3.292,50 | 3.951,00 |
| HYUNDAI | i30 WAGON 1.4 MPI | 100CV | 0,4530 | 1.698,75 | 2.038,50 | 3.397,50 | 4.077,00 |
| HYUNDAI | i30 WAGON 1.4 T-GDI | 140CV | 0,4912 | 1.842,00 | 2.210,40 | 3.684,00 | 4.420,80 |
| HYUNDAI | i40 1.6 | 135CV | 0,5303 | 1.988,63 | 2.386,35 | 3.977,25 | 4.772,70 |
| HYUNDAI | i40 1.6 135CV | WAGON | 0,5380 | 2.017,50 | 2.421,00 | 4.035,00 | 4.842,00 |
| HYUNDAI | ix20 1.4 | 90CV | 0,4282 | 1.605,75 | 1.926,90 | 3.211,50 | 3.853,80 |
| HYUNDAI | ix20 1.4 90CV | EURO5 | 0,4519 | 1.694,63 | 2.033,55 | 3.389,25 | 4.067,10 |
| HYUNDAI | ix20 1.6 MPI | 125CV | 0,4870 | 1.826,25 | 2.191,50 | 3.652,50 | 4.383,00 |
| HYUNDAI | ix35 1.6 16V 135CV | 2WD | 0,4999 | 1.874,63 | 2.249,55 | 3.749,25 | 4.499,10 |
| HYUNDAI | KONA 1.0 T-GDI | 120CV | 0,4310 | 1.616,25 | 1.939,50 | 3.232,50 | 3.879,00 |
| HYUNDAI | KONA 1.6 T-GDI 4WD | 177CV | 0,5402 | 2.025,75 | 2.430,90 | 4.051,50 | 4.861,80 |
| HYUNDAI | TUCSON 1.6 177CV | 4WD | 0,5914 | 2.217,75 | 2.661,30 | 4.435,50 | 5.322,60 |
| HYUNDAI | TUCSON 1.6 GDI | 132CV | 0,4948 | 1.855,50 | 2.226,60 | 3.711,00 | 4.453,20 |
| HYUNDAI | TUCSON 1.6 GDI 132CV | MY2018 | 0,5422 | 2.033,25 | 2.439,90 | 4.066,50 | 4.879,80 |
| HYUNDAI | TUCSON 1.6 T-GDI 177CV | MY2018 | 0,6049 | 2.268,38 | 2.722,05 | 4.536,75 | 5.444,10 |
| HYUNDAI | TUCSON 1.6 T-GDI 177CV 4WD | MY2018 | 0,6576 | 2.466,00 | 2.959,20 | 4.932,00 | 5.918,40 |
| HYUNDAI | TUCSON 2020 1.6 GDI | 132CV | 0,5250 | 1.968,75 | 2.362,50 | 3.937,50 | 4.725,00 |
| HYUNDAI | TUCSON 2020 1.6 T-GDI | 177CV | 0,5895 | 2.210,63 | 2.652,75 | 4.421,25 | 5.305,50 |
| HYUNDAI | VELOSTER 1.6 GDI | 140CV | 0,5147 | 1.930,13 | 2.316,15 | 3.860,25 | 4.632,30 |
| INFINITI | Q30 1.6T | 122CV | 0,5176 | 1.941,00 | 2.329,20 | 3.882,00 | 4.658,40 |
| INFINITI | Q30 1.6T | 156CV | 0,5696 | 2.136,00 | 2.563,20 | 4.272,00 | 5.126,40 |
| INFINITI | Q30 1.6T 122CV | MY2018 | 0,5180 | 1.942,50 | 2.331,00 | 3.885,00 | 4.662,00 |
| INFINITI | Q30 1.6T 156CV | MY2018 | 0,5629 | 2.110,88 | 2.533,05 | 4.221,75 | 5.066,10 |
| INFINITI | Q30 2.0T 211CV 2WD | MY2018 | 0,6332 | 2.374,50 | 2.849,40 | 4.749,00 | 5.698,80 |
| INFINITI | Q30 2.0T 211CV 4WD | MY2018 | 0,6937 | 2.601,38 | 3.121,65 | 5.202,75 | 6.243,30 |
| INFINITI | Q30 2.0T AWD | 211CV | 0,6697 | 2.511,38 | 3.013,65 | 5.022,75 | 6.027,30 |
| INFINITI | Q50 2.0T | 211CV | 0,7050 | 2.643,75 | 3.172,50 | 5.287,50 | 6.345,00 |
| INFINITI | Q50 2.0T AT | 211CV | 0,7107 | 2.665,13 | 3.198,15 | 5.330,25 | 6.396,30 |
| INFINITI | Q60 2.0T | 211CV | 0,7285 | 2.731,88 | 3.278,25 | 5.463,75 | 6.556,50 |
| INFINITI | Q60 3.0T | 405CV | 0,9370 | 3.513,75 | 4.216,50 | 7.027,50 | 8.433,00 |
| INFINITI | Q60 3.7 AT 320CV | CABRIO | 1,0117 | 3.793,88 | 4.552,65 | 7.587,75 | 9.105,30 |
| INFINITI | Q60 3.7 AT 320CV | COUPÉ | 0,9126 | 3.422,25 | 4.106,70 | 6.844,50 | 8.213,40 |
| INFINITI | Q70 3.7 S | 320CV | 1,0168 | 3.813,00 | 4.575,60 | 7.626,00 | 9.151,20 |
| INFINITI | QX30 2.0T 211CV | AWD | 0,7196 | 2.698,50 | 3.238,20 | 5.397,00 | 6.476,40 |
| INFINITI | QX50 3.7 GT | 320CV | 0,9380 | 3.517,50 | 4.221,00 | 7.035,00 | 8.442,00 |
| INFINITI | QX70 3.7 | 320CV | 0,9952 | 3.732,00 | 4.478,40 | 7.464,00 | 8.956,80 |
| INFINITI | QX70 3.7 320CV | ND | 0,9451 | 3.544,13 | 4.252,95 | 7.088,25 | 8.505,90 |
| INFINITI | QX70 5.0 | 390CV | 1,1612 | 4.354,50 | 5.225,40 | 8.709,00 | 10.450,80 |
| INFINITI | QX70 5.0 390CV | ND | 1,1161 | 4.185,38 | 5.022,45 | 8.370,75 | 10.044,90 |
| JAGUAR | E-PACE 2.0 | 200CV AWD | 0,7215 | 2.705,63 | 3.246,75 | 5.411,25 | 6.493,50 |
| JAGUAR | E-PACE 2.0 | 249CV AWD | 0,7349 | 2.755,88 | 3.307,05 | 5.511,75 | 6.614,10 |
| JAGUAR | E-PACE 2.0 | 300CV AWD | 0,8202 | 3.075,75 | 3.690,90 | 6.151,50 | 7.381,80 |
| JAGUAR | F-PACE 2.0 | 250CV AWD | 0,7809 | 2.928,38 | 3.514,05 | 5.856,75 | 7.028,10 |
| JAGUAR | F-PACE 2.0 | 300CV AWD | 0,8198 | 3.074,25 | 3.689,10 | 6.148,50 | 7.378,20 |
| JAGUAR | F-PACE 2019 | 2.0 250CV AWD | 0,8362 | 3.135,75 | 3.762,90 | 6.271,50 | 7.525,80 |
| JAGUAR | F-PACE 2019 | 2.0 300CV AWD | 0,8464 | 3.174,00 | 3.808,80 | 6.348,00 | 7.617,60 |



| 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 | F-PACE 2019 | 5.0 V8 550CV AWD | 1,2973 | 4.864,88 | 5.837,85 | 9.729,75 | 11.675,70 |
| JAGUAR | F-PACE 3.0 | 380CV AWD | 1,0348 | 3.880,50 | 4.656,60 | 7.761,00 | 9.313,20 |
| JAGUAR | F-PACE 3.0 V6 340CV | 4WD | 0,9133 | 3.424,88 | 4.109,85 | 6.849,75 | 8.219,70 |
| JAGUAR | F-TYPE 2.0 AUT | 300CV COUPÉ | 0,8723 | 3.271,13 | 3.925,35 | 6.542,25 | 7.850,70 |
| JAGUAR | F-TYPE 3.0 V6 | 340CV SPYDER | 1,0631 | 3.986,63 | 4.783,95 | 7.973,25 | 9.567,90 |
| JAGUAR | F-TYPE 3.0 V6 340 CV | SPIDER | 1,0390 | 3.896,25 | 4.675,50 | 7.792,50 | 9.351,00 |
| JAGUAR | F-TYPE 3.0 V6 340CV | COUPÉ | 0,9847 | 3.692,63 | 4.431,15 | 7.385,25 | 8.862,30 |
| JAGUAR | F-TYPE R 5.0 V8 551CV | COUPÉ | 1,3837 | 5.188,88 | 6.226,65 | 10.377,75 | 12.453,30 |
| JAGUAR | F-TYPE S 3.0 V6 380CV | COUPÉ | 1,0849 | 4.068,38 | 4.882,05 | 8.136,75 | 9.764,10 |
| JAGUAR | XE 2.0 TURBO AUT | 200CV | 0,6717 | 2.518,88 | 3.022,65 | 5.037,75 | 6.045,30 |
| JAGUAR | XE 2.0 TURBO AUT. | 240CV | 0,7031 | 2.636,63 | 3.163,95 | 5.273,25 | 6.327,90 |
| JAGUAR | XE 2019 | 2.0 300CV AWD AUT | 0,7978 | 2.991,75 | 3.590,10 | 5.983,50 | 7.180,20 |
| JAGUAR | XE 3.0 SC AUT | 340CV | 0,8650 | 3.243,75 | 3.892,50 | 6.487,50 | 7.785,00 |
| JAGUAR | XF 2.0 | 240CV | 0,7911 | 2.966,63 | 3.559,95 | 5.933,25 | 7.119,90 |
| JAGUAR | XF 2.0 240CV | EURO6 | 0,7659 | 2.872,13 | 3.446,55 | 5.744,25 | 6.893,10 |
| JAGUAR | XF 2.0 300CV AWD | AUT | 0,8629 | 3.235,88 | 3.883,05 | 6.471,75 | 7.766,10 |
| JAGUAR | XF 3.0 | 340CV | 0,9166 | 3.437,25 | 4.124,70 | 6.874,50 | 8.249,40 |
| JAGUAR | XF 3.0 340CV | EURO6 | 0,9013 | 3.379,88 | 4.055,85 | 6.759,75 | 8.111,70 |
| JAGUAR | XF 3.0 340CV AWD | EURO6 | 0,9252 | 3.469,50 | 4.163,40 | 6.939,00 | 8.326,80 |
| JAGUAR | XF 3.0 380CV | EURO6 | 0,9626 | 3.609,75 | 4.331,70 | 7.219,50 | 8.663,40 |
| JAGUAR | XF 3.0 380CV AWD | EURO6 | 0,9865 | 3.699,38 | 4.439,25 | 7.398,75 | 8.878,50 |
| JAGUAR | XF SPORTBRAKE 2.0 | 250CV SW | 0,8208 | 3.078,00 | 3.693,60 | 6.156,00 | 7.387,20 |
| JAGUAR | XF SPORTBRAKE 2.0 | 300CV AWD SW | 0,8882 | 3.330,75 | 3.996,90 | 6.661,50 | 7.993,80 |
| JAGUAR | XFR 5.0 V8 S/C | MOD. 2009 | 1,3142 | 4.928,25 | 5.913,90 | 9.856,50 | 11.827,80 |
| JAGUAR | XJ 2.0 TURBO | 240CV | 0,9990 | 3.746,25 | 4.495,50 | 7.492,50 | 8.991,00 |
| JAGUAR | XJ 3.0 V6 | 340CV AWD | 1,1724 | 4.396,50 | 5.275,80 | 8.793,00 | 10.551,60 |
| JAGUAR | XJ 3.0 V6 AWD 340CV | MY2017 | 1,1872 | 4.452,00 | 5.342,40 | 8.904,00 | 10.684,80 |
| JAGUAR | XJ 3.0 V6 S/C | 340CV | 1,1113 | 4.167,38 | 5.000,85 | 8.334,75 | 10.001,70 |
| JAGUAR | XJ R575 5.0 575CV | MY2017 | 1,5898 | 5.961,75 | 7.154,10 | 11.923,50 | 14.308,20 |
| JAGUAR | XJR 5.0 V8 | 550CV | 1,5634 | 5.862,75 | 7.035,30 | 11.725,50 | 14.070,60 |
| JAGUAR | XK 5.0 V8 385CV | COUPÉ | 1,2313 | 4.617,38 | 5.540,85 | 9.234,75 | 11.081,70 |
| JAGUAR | XK 5.0 V8 CONVERTIBILE | 385CV CABRIO | 1,2883 | 4.831,13 | 5.797,35 | 9.662,25 | 11.594,70 |
| JAGUAR | XKR 5.0 V8 CONVERTIBILE | 510CV CABRIO | 1,4676 | 5.503,50 | 6.604,20 | 11.007,00 | 13.208,40 |
| JAGUAR | XKR 5.0 V8 COUPÉ | 510CV | 1,4102 | 5.288,25 | 6.345,90 | 10.576,50 | 12.691,80 |
| JEEP | CHEROKEE 3.2 V6 272CV | 4WD | 0,8920 | 3.345,00 | 4.014,00 | 6.690,00 | 8.028,00 |
| JEEP | COMPASS 1.3 T4 | 130CV | 0,5227 | 1.960,13 | 2.352,15 | 3.920,25 | 4.704,30 |
| JEEP | COMPASS 1.3 T4 | 150CV | 0,5547 | 2.080,13 | 2.496,15 | 4.160,25 | 4.992,30 |
| JEEP | COMPASS 1.3 T4 2WD | 130CV | 0,5424 | 2.034,00 | 2.440,80 | 4.068,00 | 4.881,60 |
| JEEP | COMPASS 1.4 140CV | 2WD | 0,4940 | 1.852,50 | 2.223,00 | 3.705,00 | 4.446,00 |
| JEEP | GRAND CHEROKEE 3.6 V6 | 286CV SUMMIT | 1,0363 | 3.886,13 | 4.663,35 | 7.772,25 | 9.326,70 |
| JEEP | GRAND CHEROKEE 5.7 V8 | 352CV SUMMIT | 1,1725 | 4.396,88 | 5.276,25 | 8.793,75 | 10.552,50 |
| JEEP | GRAND CHEROKEE 6.4 V8 | 468CV | 1,2805 | 4.801,88 | 5.762,25 | 9.603,75 | 11.524,50 |
| JEEP | RENEGADE 1.3 T4 | 150CV | 0,5189 | 1.945,88 | 2.335,05 | 3.891,75 | 4.670,10 |
| JEEP | RENEGADE 1.4 MULTIAIR | 140CV | 0,4857 | 1.821,38 | 2.185,65 | 3.642,75 | 4.371,30 |
| JEEP | RENEGADE 1.4 MULTIAIR | 170CV 4WD | 0,5653 | 2.119,88 | 2.543,85 | 4.239,75 | 5.087,70 |
| JEEP | RENEGADE 1.6 E-TORQ | 110CV | 0,4785 | 1.794,38 | 2.153,25 | 3.588,75 | 4.306,50 |
| JEEP | WRANGLER 2.0 | 272CV | 0,8255 | 3.095,63 | 3.714,75 | 6.191,25 | 7.429,50 |
| KIA | CARENS 1.6 | 135CV | 0,4853 | 1.819,88 | 2.183,85 | 3.639,75 | 4.367,70 |
| KIA | CARENS 1.6 GDI | 135CV | 0,5173 | 1.939,88 | 2.327,85 | 3.879,75 | 4.655,70 |
| KIA | CEE D 1.0 T-GDI | 100CV | 0,4317 | 1.618,88 | 1.942,65 | 3.237,75 | 3.885,30 |
| KIA | CEE D 1.0 T-GDI | 120CV | 0,4552 | 1.707,00 | 2.048,40 | 3.414,00 | 4.096,80 |
| KIA | CEE D 1.4 | 100CV | 0,4660 | 1.747,50 | 2.097,00 | 3.495,00 | 4.194,00 |
| KIA | CEE D 1.4 100CV | SW | 0,4814 | 1.805,25 | 2.166,30 | 3.610,50 | 4.332,60 |
| KIA | CEE D 1.6 GDI | 135CV | 0,4442 | 1.665,75 | 1.998,90 | 3.331,50 | 3.997,80 |
| KIA | CEED 1.0 T-GDI | 100CV | 0,4327 | 1.622,63 | 1.947,15 | 3.245,25 | 3.894,30 |
| KIA | CEED 1.0 T-GDI | 120CV | 0,4650 | 1.743,75 | 2.092,50 | 3.487,50 | 4.185,00 |
| KIA | CEED 1.0 T-GDI 120CV | MY2020 | 0,4644 | 1.741,50 | 2.089,80 | 3.483,00 | 4.179,60 |
| KIA | CEED 1.4 MPI PURE | 100CV | 0,4666 | 1.749,75 | 2.099,70 | 3.499,50 | 4.199,40 |
| KIA | CEED 1.4 T-GDI | 140CV | 0,5032 | 1.887,00 | 2.264,40 | 3.774,00 | 4.528,80 |
| KIA | CEED 1.6 T-GDI | 204CV | 0,5888 | 2.208,00 | 2.649,60 | 4.416,00 | 5.299,20 |
| KIA | OPTIMA SW 2.0 T-GDI | 245CV | 0,7342 | 2.753,25 | 3.303,90 | 5.506,50 | 6.607,80 |
| KIA | PICANTO 1.0 12V | 69CV | 0,3683 | 1.381,13 | 1.657,35 | 2.762,25 | 3.314,70 |
| KIA | PICANTO 1.2 | 84CV | 0,3865 | 1.449,38 | 1.739,25 | 2.898,75 | 3.478,50 |
| KIA | PROCEED 2019 | 1.4 T-GDI 140CV | 0,5446 | 2.042,25 | 2.450,70 | 4.084,50 | 4.901,40 |
| KIA | RIO 1.0 T-GDI | 100CV | 0,3843 | 1.441,13 | 1.729,35 | 2.882,25 | 3.458,70 |
| KIA | RIO 1.0 T-GDI 120CV | GT LINE | 0,4218 | 1.581,75 | 1.898,10 | 3.163,50 | 3.796,20 |
| KIA | RIO 1.2 | 85CV | 0,3781 | 1.417,88 | 1.701,45 | 2.835,75 | 3.402,90 |
| KIA | RIO 1.2 MPI | 85CV | 0,4060 | 1.522,50 | 1.827,00 | 3.045,00 | 3.654,00 |
| KIA | SOUL 1.6 GDI | 132CV | 0,4733 | 1.774,88 | 2.129,85 | 3.549,75 | 4.259,70 |
| KIA | SPORTAGE 1.6 GDI 135CV | 2WD | 0,5056 | 1.896,00 | 2.275,20 | 3.792,00 | 4.550,40 |
| KIA | SPORTAGE 1.6 GDI 177CV | AWD | 0,5919 | 2.219,63 | 2.663,55 | 4.439,25 | 5.327,10 |



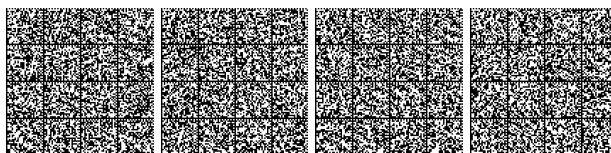
| MARCA | MODELLO | SERIE | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-------------|-------------------------------|-----------|-----------------------|--|--|--|--|
| KIA | SPORTAGE 1.6 GDI 2WD | 132CV | 0,4986 | 1.869,75 | 2.243,70 | 3.739,50 | 4.487,40 |
| KIA | SPORTAGE 1.6 T-GDI AWD | 177CV | 0,6140 | 2.302,50 | 2.763,00 | 4.605,00 | 5.526,00 |
| KIA | STINGER 3.3T-GDI | 370CV | 0,9194 | 3.447,75 | 4.137,30 | 6.895,50 | 8.274,60 |
| KIA | STONIC 1.0 T-GDI | 120CV | 0,4031 | 1.511,63 | 1.813,95 | 3.023,25 | 3.627,90 |
| KIA | STONIC 1.2 MPI | 84CV | 0,4081 | 1.530,38 | 1.836,45 | 3.060,75 | 3.672,90 |
| KIA | STONIC 1.4 MPI | 100CV | 0,4062 | 1.523,25 | 1.827,90 | 3.046,50 | 3.655,80 |
| KIA | VENGA 1.4 | 90CV | 0,4283 | 1.606,13 | 1.927,35 | 3.212,25 | 3.854,70 |
| KIA | VENGA 1.4 CVVT | 90CV | 0,4355 | 1.633,13 | 1.959,75 | 3.266,25 | 3.919,50 |
| KIA | XCEED 1.4 TGDI | 140CV | 0,4912 | 1.842,00 | 2.210,40 | 3.684,00 | 4.420,80 |
| KIA | XCEED 1.5 TGDI | 160CV | 0,4842 | 1.815,75 | 2.178,90 | 3.631,50 | 4.357,80 |
| KIA | XCEED 1.6 TGDI | 204CV | 0,5727 | 2.147,63 | 2.577,15 | 4.295,25 | 5.154,30 |
| LAMBORGHINI | AVENTADOR 6.5 V12 700CV | COUPÉ | 3,0874 | 11.577,75 | 13.893,30 | 23.155,50 | 27.786,60 |
| LAMBORGHINI | AVENTADOR 6.5 V12 700CV | ROADSTER | 3,3030 | 12.386,25 | 14.863,50 | 24.772,50 | 29.727,00 |
| LAMBORGHINI | HURACAN COUPÉ 5.2 | 580CV | 1,9210 | 7.203,75 | 8.644,50 | 14.407,50 | 17.289,00 |
| LANCIA | FLAVIA 2.4 170CV | CABRIO | 0,7401 | 2.775,38 | 3.330,45 | 5.550,75 | 6.660,90 |
| LANCIA | YPSILON 0.9 T.AIR | 85CV | 0,3740 | 1.402,50 | 1.683,00 | 2.805,00 | 3.366,00 |
| LANCIA | YPSILON 0.9 TWINAIR | 85CV | 0,3914 | 1.467,75 | 1.761,30 | 2.935,50 | 3.522,60 |
| LANCIA | YPSILON 1.2 | 69CV | 0,3774 | 1.415,25 | 1.698,30 | 2.830,50 | 3.396,60 |
| LANCIA | YPSILON 1.2 69CV | EURO5 | 0,3872 | 1.452,00 | 1.742,40 | 2.904,00 | 3.484,80 |
| LAND ROVER | DEFENDER 110 2.0 SI4 | 300CV | 0,8823 | 3.308,63 | 3.970,35 | 6.617,25 | 7.940,70 |
| LAND ROVER | DEFENDER 110 2020 2.0 SI4 | 300CV 5P | 0,8836 | 3.313,50 | 3.976,20 | 6.627,00 | 7.952,40 |
| LAND ROVER | DEFENDER 90 2.0 SI4 | 300CV | 0,8394 | 3.147,75 | 3.777,30 | 6.295,50 | 7.554,60 |
| LAND ROVER | DEFENDER 90 2020 2.0 SI4 | 300CV 3P | 0,8618 | 3.231,75 | 3.878,10 | 6.463,50 | 7.756,20 |
| LAND ROVER | DISCOVERY 2.0 SI4 | 300CV | 0,8778 | 3.291,75 | 3.950,10 | 6.583,50 | 7.900,20 |
| LAND ROVER | DISCOVERY 5 3.0 | 340CV | 0,9610 | 3.603,75 | 4.324,50 | 7.207,50 | 8.649,00 |
| LAND ROVER | DISCOVERY SPORT 2019 2.0 SI4 | 240CV | 0,7083 | 2.656,13 | 3.187,35 | 5.312,25 | 6.374,70 |
| LAND ROVER | FREELANDER 1.8 SI4 SW | 241CV | 0,6875 | 2.578,13 | 3.093,75 | 5.156,25 | 6.187,50 |
| LAND ROVER | RANGE ROVER 5.0 SUPERCHARGED | 525CV | 1,5569 | 5.838,38 | 7.006,05 | 11.676,75 | 14.012,10 |
| LAND ROVER | RANGE ROVER 5.0 SUPERCHARGED | 566CV | 2,6818 | 10.056,75 | 12.068,10 | 20.113,50 | 24.136,20 |
| LAND ROVER | RANGE ROVER EVOQUE 2.0 | SI4 240CV | 0,7888 | 2.958,00 | 3.549,60 | 5.916,00 | 7.099,20 |
| LAND ROVER | RANGE ROVER EVOQUE 2.0 SI4 | 241CV | 0,7388 | 2.770,50 | 3.324,60 | 5.541,00 | 6.649,20 |
| LAND ROVER | RANGE ROVER EVOQUE CABRIO 2.0 | 240CV | 0,8347 | 3.130,13 | 3.756,15 | 6.260,25 | 7.512,30 |
| LAND ROVER | RANGE ROVER SPORT 2.0 SI4 | 300CV | 0,9458 | 3.546,75 | 4.256,10 | 7.093,50 | 8.512,20 |
| LAND ROVER | RANGE ROVER SPORT 3.0 D | 340CV | 1,0605 | 3.976,88 | 4.772,25 | 7.953,75 | 9.544,50 |
| LAND ROVER | RANGE ROVER SPORT 5.0 | 510CV | 1,2771 | 4.789,13 | 5.746,95 | 9.578,25 | 11.493,90 |
| LAND ROVER | RANGE ROVER SPORT 5.0 | 575CV | 1,5720 | 5.895,00 | 7.074,00 | 11.790,00 | 14.148,00 |
| LAND ROVER | RANGE ROVER SPORT 5.0 V8 | 525CV | 1,3236 | 4.963,50 | 5.956,20 | 9.927,00 | 11.912,40 |
| LAND ROVER | RANGE ROVER VELAR 2.0 SI4 | 300CV | 0,8761 | 3.285,38 | 3.942,45 | 6.570,75 | 7.884,90 |
| LAND ROVER | RANGE ROVER VELAR 3.0 SC SI6 | 380CV | 0,9874 | 3.702,75 | 4.443,30 | 7.405,50 | 8.886,60 |
| LAND ROVER | RANGE ROVER VELAR 5.0 V8 | 550CV | 1,3797 | 5.173,88 | 6.208,65 | 10.347,75 | 12.417,30 |
| LOTUS | ELISE SPORT 1.6 136CV | CABRIOLET | 0,6546 | 2.454,75 | 2.945,70 | 4.909,50 | 5.891,40 |
| MAHINDRA | KUV100 1.2 | 83CV | 0,3764 | 1.411,50 | 1.693,80 | 2.823,00 | 3.387,60 |
| MASERATI | GHIBLI 3.0 | 350CV | 1,0830 | 4.061,25 | 4.873,50 | 8.122,50 | 9.747,00 |
| MASERATI | GHIBLI 3.0 | 430CV | 1,2822 | 4.808,25 | 5.769,90 | 9.616,50 | 11.539,80 |
| MASERATI | GHIBLI 3.0 330CV | EURO5 | 1,0492 | 3.934,50 | 4.721,40 | 7.869,00 | 9.442,80 |
| MASERATI | GHIBLI 3.0 S | 410CV | 1,1135 | 4.175,63 | 5.010,75 | 8.351,25 | 10.021,50 |
| MASERATI | GHIBLI 3.0 S 410CV | EURO5 | 1,1716 | 4.393,50 | 5.272,20 | 8.787,00 | 10.544,40 |
| MASERATI | GHIBLI 3.0 V6 | 430CV S | 1,2934 | 4.850,25 | 5.820,30 | 9.700,50 | 11.640,60 |
| MASERATI | GHIBLI 3.0 V6 Q4 | 430CV S | 1,3257 | 4.971,38 | 5.965,65 | 9.942,75 | 11.931,30 |
| MASERATI | GHIBLI 3.8 V8 GTS | 530CV | 1,6781 | 6.292,88 | 7.551,45 | 12.585,75 | 15.102,90 |
| MASERATI | GRANCABRIO 4.7 | 460CV | 1,6823 | 6.308,63 | 7.570,35 | 12.617,25 | 15.140,70 |
| MASERATI | GRANCABRIO SPORT 450CV | EURO5 | 1,7101 | 6.412,88 | 7.695,45 | 12.825,75 | 15.390,90 |
| MASERATI | GRANTURISMO SPORT | 460CV | 1,7222 | 6.458,25 | 7.749,90 | 12.916,50 | 15.499,80 |
| MASERATI | GRANTURISMO SPORT 460CV | EURO5 | 1,6442 | 6.165,75 | 7.398,90 | 12.331,50 | 14.797,80 |
| MASERATI | LEVANTE 3.0 V6 AWD | 350CV | 1,1286 | 4.232,25 | 5.078,70 | 8.464,50 | 10.157,40 |
| MASERATI | LEVANTE 3.0 V6 AWD | 430CV | 1,3186 | 4.944,75 | 5.933,70 | 9.889,50 | 11.867,40 |
| MASERATI | QUATTROPORTE 3.0 | 430CV | 1,4880 | 5.580,00 | 6.696,00 | 11.160,00 | 13.392,00 |
| MASERATI | QUATTROPORTE GTS 3.8 V6 | 530CV | 1,6626 | 6.234,75 | 7.481,70 | 12.469,50 | 14.963,40 |
| MASERATI | QUATTROPORTE GTS 530CV | EURO5 | 1,6613 | 6.229,88 | 7.475,85 | 12.459,75 | 14.951,70 |
| MASERATI | QUATTROPORTE S 3.0 V6 | 410CV | 1,2761 | 4.785,38 | 5.742,45 | 9.570,75 | 11.484,90 |
| MASERATI | QUATTROPORTE SQ4 3.0 V6 | 410CV | 1,3079 | 4.904,63 | 5.885,55 | 9.809,25 | 11.771,10 |
| MAZDA | 2 1.3 75CV | EURO5 | 0,4034 | 1.512,75 | 1.815,30 | 3.025,50 | 3.630,60 |
| MAZDA | 2 1.3 84CV | EURO5 | 0,4223 | 1.583,63 | 1.900,35 | 3.167,25 | 3.800,70 |
| MAZDA | 2 1.5 102CV | EURO5 | 0,4493 | 1.684,88 | 2.021,85 | 3.369,75 | 4.043,70 |
| MAZDA | 2 1.5 75CV | MY2015 | 0,3950 | 1.481,25 | 1.777,50 | 2.962,50 | 3.555,00 |
| MAZDA | 2 1.5 90CV | MY2015 | 0,4028 | 1.510,50 | 1.812,60 | 3.021,00 | 3.625,20 |
| MAZDA | 3 1.5 | 100CV | 0,4308 | 1.615,50 | 1.938,60 | 3.231,00 | 3.877,20 |
| MAZDA | 3 1.5 SKYACTIVE-G | 100CV | 0,4415 | 1.655,63 | 1.986,75 | 3.311,25 | 3.973,50 |
| MAZDA | 3 2.0 | 165CV | 0,5074 | 1.902,75 | 2.283,30 | 3.805,50 | 4.566,60 |
| MAZDA | 3 2.0 SKYACTIVE-G | 165CV | 0,5290 | 1.983,75 | 2.380,50 | 3.967,50 | 4.761,00 |
| MAZDA | 6 2.0L | 165CV | 0,5832 | 2.187,00 | 2.624,40 | 4.374,00 | 5.248,80 |



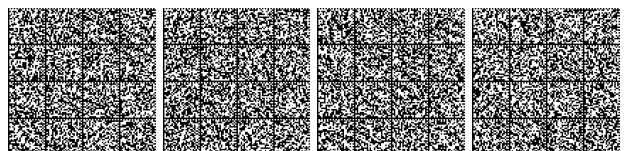
| MARCA | MODELLO | SERIE | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|----------|-----------------------------|----------------------|-----------------------|--|--|--|--|
| MAZDA | 6 2.0L 165CV | WAGON | 0,5832 | 2.187,00 | 2.624,40 | 4.374,00 | 5.248,80 |
| MAZDA | 6 2.5L AUT | 192CV | 0,6335 | 2.375,63 | 2.850,75 | 4.751,25 | 5.701,50 |
| MAZDA | 6 2.5L AUT | 192CV WAGON | 0,6355 | 2.383,13 | 2.859,75 | 4.766,25 | 5.719,50 |
| MAZDA | CX-3 2.0L 4X2 | 120CV | 0,4816 | 1.806,00 | 2.167,20 | 3.612,00 | 4.334,40 |
| MAZDA | CX-3 2.0L 4X4 | 150CV | 0,5391 | 2.021,63 | 2.425,95 | 4.043,25 | 4.851,90 |
| MAZDA | CX-3 2.0L SKYACTIV-G 4WD | 150CV | 0,5443 | 2.041,13 | 2.449,35 | 4.082,25 | 4.898,70 |
| MAZDA | CX-5 2.0L SKYACTIV-G 160CV | 4WD | 0,5936 | 2.226,00 | 2.671,20 | 4.452,00 | 5.342,40 |
| MAZDA | CX-5 2.0L SKYACTIV-G 165CV | 2WD | 0,5600 | 2.100,00 | 2.520,00 | 4.200,00 | 5.040,00 |
| MAZDA | MX-5 1.8L 16V 126CV | CABRIO | 0,5866 | 2.199,75 | 2.639,70 | 4.399,50 | 5.279,40 |
| MAZDA | MX-5 1.8L 16V 126CV | COUPÉ | 0,6007 | 2.252,63 | 2.703,15 | 4.505,25 | 5.406,30 |
| MAZDA | MX-5 2.0L 16V 160CV | CABRIO | 0,6291 | 2.359,13 | 2.830,95 | 4.718,25 | 5.661,90 |
| MAZDA | MX-5 2.0L 16V 160CV | COUPÉ | 0,6431 | 2.411,63 | 2.893,95 | 4.823,25 | 5.787,90 |
| MAZDA | MX-5 SKYACTIVE | 1.5 131 CV | 0,5277 | 1.978,88 | 2.374,65 | 3.957,75 | 4.749,30 |
| MERCEDES | A 160 1.6 | 102 CV EURO 6 | 0,4828 | 1.810,50 | 2.172,60 | 3.621,00 | 4.345,20 |
| MERCEDES | A 160 AUT 1.6 | 102CV | 0,4883 | 1.831,13 | 2.197,35 | 3.662,25 | 4.394,70 |
| MERCEDES | A 180 1.6 | 122CV | 0,5057 | 1.896,38 | 2.275,65 | 3.792,75 | 4.551,30 |
| MERCEDES | A 180 BLUEEFFICIENTY | 122CV EURO5 | 0,5058 | 1.896,75 | 2.276,10 | 3.793,50 | 4.552,20 |
| MERCEDES | A 200 1.6 | 156CV | 0,5334 | 2.000,25 | 2.400,30 | 4.000,50 | 4.800,60 |
| MERCEDES | A 200 BLUEEFFICIENTY | 156CV EURO5 | 0,5294 | 1.985,25 | 2.382,30 | 3.970,50 | 4.764,60 |
| MERCEDES | A 220 2.0 4MATIC | 184CV | 0,6067 | 2.275,13 | 2.730,15 | 4.550,25 | 5.460,30 |
| MERCEDES | A 250 2.0 | 211 CV EURO 6 | 0,5888 | 2.208,00 | 2.649,60 | 4.416,00 | 5.299,20 |
| MERCEDES | A 250 2.0 4MATIC | 211CV | 0,6559 | 2.459,63 | 2.951,55 | 4.919,25 | 5.903,10 |
| MERCEDES | A 250 BLUEEFFICIENTY | 211CV EURO5 | 0,6164 | 2.311,50 | 2.773,80 | 4.623,00 | 5.547,60 |
| MERCEDES | A 45 AMG 4MATIC | 360CV | 0,7403 | 2.776,13 | 3.331,35 | 5.552,25 | 6.662,70 |
| MERCEDES | A220 AUT 2.0 | 190CV 4MATIC | 0,6332 | 2.374,50 | 2.849,40 | 4.749,00 | 5.698,80 |
| MERCEDES | A45 AMG 2019 2.0 | 387CV 4MATIC | 0,8559 | 3.209,63 | 3.851,55 | 6.419,25 | 7.703,10 |
| MERCEDES | B 160 1.6 | 102CV | 0,4796 | 1.798,50 | 2.158,20 | 3.597,00 | 4.316,40 |
| MERCEDES | B 180 1.6 | 122CV | 0,4985 | 1.869,38 | 2.243,25 | 3.738,75 | 4.486,50 |
| MERCEDES | B 180 BLUEEFFICIENCY 1.6 | 122CV | 0,5129 | 1.923,38 | 2.308,05 | 3.846,75 | 4.616,10 |
| MERCEDES | B 200 1.6 | 156CV | 0,5233 | 1.962,38 | 2.354,85 | 3.924,75 | 4.709,70 |
| MERCEDES | B 200 BLUEEFFICIENCY 1.6 | 156CV | 0,5370 | 2.013,75 | 2.416,50 | 4.027,50 | 4.833,00 |
| MERCEDES | B 250 2.0 | 211CV | 0,6035 | 2.263,13 | 2.715,75 | 4.526,25 | 5.431,50 |
| MERCEDES | B 250 AUT 2.0 | 211CV | 0,6255 | 2.345,63 | 2.814,75 | 4.691,25 | 5.629,50 |
| MERCEDES | B 250 AUT 4MATIC 2.0 | 211CV | 0,6488 | 2.433,00 | 2.919,60 | 4.866,00 | 5.839,20 |
| MERCEDES | B200 2018 | 1.3 163CV AUT 4MATIC | 0,5988 | 2.245,50 | 2.694,60 | 4.491,00 | 5.389,20 |
| MERCEDES | B220 2018 | 2.0 190CV 4MATIC | 0,6285 | 2.356,88 | 2.828,25 | 4.713,75 | 5.656,50 |
| MERCEDES | C 180 1.6 | 156CV CABRIO | 0,6643 | 2.491,13 | 2.989,35 | 4.982,25 | 5.978,70 |
| MERCEDES | C 180 1.6 | 156CV COUPÉ | 0,6053 | 2.269,88 | 2.723,85 | 4.539,75 | 5.447,70 |
| MERCEDES | C 180 1.6 156CV | COUPÉ | 0,5945 | 2.229,38 | 2.675,25 | 4.458,75 | 5.350,50 |
| MERCEDES | C 180 1.6 156CV | MY2014 | 0,5670 | 2.126,25 | 2.551,50 | 4.252,50 | 5.103,00 |
| MERCEDES | C 180 SW 1.6 156CV | MY2014 | 0,5855 | 2.195,63 | 2.634,75 | 4.391,25 | 5.269,50 |
| MERCEDES | C 200 1.8 | 184CV COUPÉ | 0,6435 | 2.413,13 | 2.895,75 | 4.826,25 | 5.791,50 |
| MERCEDES | C 200 1.8 184CV | COUPÉ | 0,6442 | 2.415,75 | 2.898,90 | 4.831,50 | 5.797,80 |
| MERCEDES | C 200 2.0 184CV | CABRIO | 0,7015 | 2.630,63 | 3.156,75 | 5.261,25 | 6.313,50 |
| MERCEDES | C 200 2.0 184CV | MY2014 | 0,6236 | 2.338,50 | 2.806,20 | 4.677,00 | 5.612,40 |
| MERCEDES | C 200 2.0 4MATIC 184CV | CABRIO | 0,7593 | 2.847,38 | 3.416,85 | 5.694,75 | 6.833,70 |
| MERCEDES | C 200 SW 2.0 184CV | MY2014 | 0,6391 | 2.396,63 | 2.875,95 | 4.793,25 | 5.751,90 |
| MERCEDES | C 250 1.8 204CV | COUPÉ | 0,6917 | 2.593,88 | 3.112,65 | 5.187,75 | 6.225,30 |
| MERCEDES | C 250 2.0 211CV | CABRIO | 0,7627 | 2.860,13 | 3.432,15 | 5.720,25 | 6.864,30 |
| MERCEDES | C 250 2.0 211CV | MY2014 | 0,6599 | 2.474,63 | 2.969,55 | 4.949,25 | 5.939,10 |
| MERCEDES | C 250 2.0 211CV AUT | COUPÉ | 0,7159 | 2.684,63 | 3.221,55 | 5.369,25 | 6.443,10 |
| MERCEDES | C 250 SW 2.0 211CV | MY2014 | 0,6774 | 2.540,25 | 3.048,30 | 5.080,50 | 6.096,60 |
| MERCEDES | C 300 2.0 245CV | CABRIO | 0,8000 | 3.000,00 | 3.600,00 | 6.000,00 | 7.200,00 |
| MERCEDES | C 300 2.0 245CV AUT | COUPÉ | 0,7678 | 2.879,25 | 3.455,10 | 5.758,50 | 6.910,20 |
| MERCEDES | C 400 3.0 333CV | 4MATIC | 0,8577 | 3.216,38 | 3.859,65 | 6.432,75 | 7.719,30 |
| MERCEDES | C 400 3.0 4MATIC 333CV | CABRIO | 0,9404 | 3.526,50 | 4.231,80 | 7.053,00 | 8.463,60 |
| MERCEDES | C 400 SW 3.0 333CV | 4MATIC | 0,8712 | 3.267,00 | 3.920,40 | 6.534,00 | 7.840,80 |
| MERCEDES | C 43 3.0 4MATIC AMG 367CV | CABRIO | 1,0196 | 3.823,50 | 4.588,20 | 7.647,00 | 9.176,40 |
| MERCEDES | C 43 AMG 3.0 4MATIC | 367CV | 0,9339 | 3.502,13 | 4.202,55 | 7.004,25 | 8.405,10 |
| MERCEDES | C 63 4.0 AMG 476CV | CABRIO | 1,1685 | 4.381,88 | 5.258,25 | 8.763,75 | 10.516,50 |
| MERCEDES | C 63 4.0 AMG S 510CV | CABRIO | 1,2339 | 4.627,13 | 5.552,55 | 9.254,25 | 11.105,10 |
| MERCEDES | C 63 AMG 4.0 | 476CV | 1,0971 | 4.114,13 | 4.936,95 | 8.228,25 | 9.873,90 |
| MERCEDES | C 63 SW AMG 4.0 | 476CV | 1,1116 | 4.168,50 | 5.002,20 | 8.337,00 | 10.004,40 |
| MERCEDES | C200 1.5 184CV | CABRIO MY2018 | 0,8114 | 3.042,75 | 3.651,30 | 6.085,50 | 7.302,60 |
| MERCEDES | C200 1.5 184CV | COUPÉ MY2018 | 0,7333 | 2.749,88 | 3.299,85 | 5.499,75 | 6.599,70 |
| MERCEDES | C200 1.5 184CV | MY2018 | 0,6893 | 2.584,88 | 3.101,85 | 5.169,75 | 6.203,70 |
| MERCEDES | C200 SW 1.5 184CV | MY2018 | 0,7003 | 2.626,13 | 3.151,35 | 5.252,25 | 6.302,70 |
| MERCEDES | C43 AMG 4MATIC 3.0 390CV | CABRIO MY2018 | 1,1295 | 4.235,63 | 5.082,75 | 8.471,25 | 10.165,50 |
| MERCEDES | C43 AMG 4MATIC 3.0 390CV | COUPÉ MY2018 | 1,0707 | 4.015,13 | 4.818,15 | 8.030,25 | 9.636,30 |
| MERCEDES | C43 AMG 4MATIC 3.0 390CV | MY2018 | 1,0387 | 3.895,13 | 4.674,15 | 7.790,25 | 9.348,30 |
| MERCEDES | C43 SW AMG 4MATIC 3.0 390CV | MY2018 | 1,0534 | 3.950,25 | 4.740,30 | 7.900,50 | 9.480,60 |



| 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 | CL 500 BLUEEFF. 4.6 | 435CV | 1,4849 | 5.568,38 | 6.682,05 | 11.136,75 | 13.364,10 |
| MERCEDES | CL 600 V12 | 517CV | 1,9333 | 7.249,88 | 8.699,85 | 14.499,75 | 17.399,70 |
| MERCEDES | CLA 180 1.6 | 122CV | 0,5361 | 2.010,38 | 2.412,45 | 4.020,75 | 4.824,90 |
| MERCEDES | CLA 200 1.6 | 156CV | 0,5615 | 2.105,63 | 2.526,75 | 4.211,25 | 5.053,50 |
| MERCEDES | CLA 220 2.0 184CV | 4MATIC | 0,6447 | 2.417,63 | 2.901,15 | 4.835,25 | 5.802,30 |
| MERCEDES | CLA 220 2019 | 2.0 190CV 4MATIC AUT | 0,6931 | 2.599,13 | 3.118,95 | 5.198,25 | 6.237,90 |
| MERCEDES | CLA 220 2019 | 2.0 190CV AUT | 0,6653 | 2.494,88 | 2.993,85 | 4.989,75 | 5.987,70 |
| MERCEDES | CLA 250 2019 | 2.0 225CV 4MATIC AUT | 0,7255 | 2.720,63 | 3.264,75 | 5.441,25 | 6.529,50 |
| MERCEDES | CLA 250 AUT 2.0 | 211CV | 0,6602 | 2.475,75 | 2.970,90 | 4.951,50 | 5.941,80 |
| MERCEDES | CLA 45 2.0 4MATIC | 381CV | 0,8314 | 3.117,75 | 3.741,30 | 6.235,50 | 7.482,60 |
| MERCEDES | CLA 45 AMG 2.0 | 387CV 4MATIC | 0,8927 | 3.347,63 | 4.017,15 | 6.695,25 | 8.034,30 |
| MERCEDES | CLS 350 3.5 BLUEEFFICIENCY | 306CV | 0,9801 | 3.675,38 | 4.410,45 | 7.350,75 | 8.820,90 |
| MERCEDES | CLS 400 3.5 | 333CV | 0,9211 | 3.454,13 | 4.144,95 | 6.908,25 | 8.289,90 |
| MERCEDES | CLS 500 4.6 | 408CV | 1,1432 | 4.287,00 | 5.144,40 | 8.574,00 | 10.288,80 |
| MERCEDES | CLS 500 4.6 BLUEEFFICIENCY | 408CV | 1,1987 | 4.495,13 | 5.394,15 | 8.990,25 | 10.788,30 |
| MERCEDES | E 200 2.0 | 184CV | 0,6696 | 2.511,00 | 3.013,20 | 5.022,00 | 6.026,40 |
| MERCEDES | E 200 2.0 184CV | CABRIO | 0,7100 | 2.662,50 | 3.195,00 | 5.325,00 | 6.390,00 |
| MERCEDES | E 200 2.0 184CV | COUPÉ | 0,6746 | 2.529,75 | 3.035,70 | 5.059,50 | 6.071,40 |
| MERCEDES | E 200 2.0 184CV | SW | 0,6930 | 2.598,75 | 3.118,50 | 5.197,50 | 6.237,00 |
| MERCEDES | E 200 2.0 184CV AUTOSPORT | BERLINA | 0,7190 | 2.696,25 | 3.235,50 | 5.392,50 | 6.471,00 |
| MERCEDES | E 250 2.0 211CV | BERLINA | 0,7289 | 2.733,38 | 3.280,05 | 5.466,75 | 6.560,10 |
| MERCEDES | E 250 2.0 211CV | CABRIO | 0,7412 | 2.779,50 | 3.335,40 | 5.559,00 | 6.670,80 |
| MERCEDES | E 250 2.0 211CV | COUPÉ | 0,7030 | 2.636,25 | 3.163,50 | 5.272,50 | 6.327,00 |
| MERCEDES | E 250 2.0 211CV | SW | 0,7732 | 2.899,50 | 3.479,40 | 5.799,00 | 6.958,80 |
| MERCEDES | E 350 3.5 306CV | CABRIO | 0,9055 | 3.395,63 | 4.074,75 | 6.791,25 | 8.149,50 |
| MERCEDES | E 350 3.5 306CV | COUPÉ | 0,8477 | 3.178,88 | 3.814,65 | 6.357,75 | 7.629,30 |
| MERCEDES | E 400 4MATIC 3.0 | 333CV COUPÉ | 1,0127 | 3.797,63 | 4.557,15 | 7.595,25 | 9.114,30 |
| MERCEDES | E 400 AUT 3.5 | 333CV | 0,9025 | 3.384,38 | 4.061,25 | 6.768,75 | 8.122,50 |
| MERCEDES | E 400 AUT 4MATIC 3.5 | 333CV | 0,9307 | 3.490,13 | 4.188,15 | 6.980,25 | 8.376,30 |
| MERCEDES | E 500 AUT 4.7 | 408CV | 1,0543 | 3.953,63 | 4.744,35 | 7.907,25 | 9.488,70 |
| MERCEDES | E 500 AUT 4MATIC 4.7 | 408CV | 1,0844 | 4.066,50 | 4.879,80 | 8.133,00 | 9.759,60 |
| MERCEDES | E200 2.0 184CV | BERLINA | 0,7659 | 2.872,13 | 3.446,55 | 5.744,25 | 6.893,10 |
| MERCEDES | E200 2.0 184CV | SW | 0,7647 | 2.867,63 | 3.441,15 | 5.735,25 | 6.882,30 |
| MERCEDES | E350 2.0 299CV | CABRIO | 0,9136 | 3.426,00 | 4.111,20 | 6.852,00 | 8.222,40 |
| MERCEDES | E350 2.0 299CV | COUPÉ | 0,8675 | 3.253,13 | 3.903,75 | 6.506,25 | 7.807,50 |
| MERCEDES | E450 3.0 4MATIC | 367CV COUPÉ | 0,9537 | 3.576,38 | 4.291,65 | 7.152,75 | 8.583,30 |
| MERCEDES | E450 4MATIC 3.0 | 367CV CABRIO | 0,9972 | 3.739,50 | 4.487,40 | 7.479,00 | 8.974,80 |
| MERCEDES | E450 4MATIC 3.0 367CV | BERLINA | 0,9415 | 3.530,63 | 4.236,75 | 7.061,25 | 8.473,50 |
| MERCEDES | E450 4MATIC 3.0 367CV | SW | 0,9838 | 3.689,25 | 4.427,10 | 7.378,50 | 8.854,20 |
| MERCEDES | G 500 4.0 | 421CV SW | 1,3030 | 4.886,25 | 5.863,50 | 9.772,50 | 11.727,00 |
| MERCEDES | G 500 5.5 387CV | SW | 1,3997 | 5.248,88 | 6.298,65 | 10.497,75 | 12.597,30 |
| MERCEDES | G500 4.0 421CV | 4X4 SW | 1,4046 | 5.267,25 | 6.320,70 | 10.534,50 | 12.641,40 |
| MERCEDES | G63 4.0 585CV | AMG | 1,7558 | 6.584,25 | 7.901,10 | 13.168,50 | 15.802,20 |
| MERCEDES | GL 500 BLUEEFF 4.6 | 435CV | 1,2830 | 4.811,25 | 5.773,50 | 9.622,50 | 11.547,00 |
| MERCEDES | GLA 180 1.6 | 122CV | 0,5393 | 2.022,38 | 2.426,85 | 4.044,75 | 4.853,70 |
| MERCEDES | GLA 200 1.6 156CV | MY2014 | 0,5633 | 2.112,38 | 2.534,85 | 4.224,75 | 5.069,70 |
| MERCEDES | GLA 2020 45 4MATIC AMG | 2.0 387CV | 0,9011 | 3.379,13 | 4.054,95 | 6.758,25 | 8.109,90 |
| MERCEDES | GLA 250 AUT 2.0 211CV | MY2014 | 0,6399 | 2.399,63 | 2.879,55 | 4.799,25 | 5.759,10 |
| MERCEDES | GLA 250 AUT 4MATIC 2.0 211CV | MY2014 | 0,6630 | 2.486,25 | 2.983,50 | 4.972,50 | 5.967,00 |
| MERCEDES | GLA 45 AMG 2.0 | 381CV | 0,8714 | 3.267,75 | 3.921,30 | 6.535,50 | 7.842,60 |
| MERCEDES | GLC 250 2.0 | 211CV | 0,7159 | 2.684,63 | 3.221,55 | 5.369,25 | 6.443,10 |
| MERCEDES | GLC 250 2.0 4MATIC 211CV | COUPÉ | 0,7559 | 2.834,63 | 3.401,55 | 5.669,25 | 6.803,10 |
| MERCEDES | GLC 63 4.0S 510CV | 4MATIC | 1,3463 | 5.048,63 | 6.058,35 | 10.097,25 | 12.116,70 |
| MERCEDES | GLE 400 3.0 4MATIC | 333CV | 0,9698 | 3.636,75 | 4.364,10 | 7.273,50 | 8.728,20 |
| MERCEDES | GLE 43 3.0 AMG 4MATIC | 367CV | 1,0513 | 3.942,38 | 4.730,85 | 7.884,75 | 9.461,70 |
| MERCEDES | GLE 450 3.0 AMG 4MATIC | 365CV | 1,0732 | 4.024,50 | 4.829,40 | 8.049,00 | 9.658,80 |
| MERCEDES | GLE 500 4.7 4MATIC | 455CV | 1,1687 | 4.382,63 | 5.259,15 | 8.765,25 | 10.518,30 |
| MERCEDES | GLE 63 5.5 AMG 4MATIC | 557CV | 1,4671 | 5.501,63 | 6.601,95 | 11.003,25 | 13.203,90 |
| MERCEDES | GLE 63 5.5 AMG S 4MATIC | 585CV | 1,5648 | 5.868,00 | 7.041,60 | 11.736,00 | 14.083,20 |
| MERCEDES | GLK 200 2.0 | 184CV | 0,6638 | 2.489,25 | 2.987,10 | 4.978,50 | 5.974,20 |
| MERCEDES | GLK 250 2.0 | 211CV | 0,6986 | 2.619,75 | 3.143,70 | 5.239,50 | 6.287,40 |
| MERCEDES | GLK 250 2.0 4MATIC | 211CV | 0,6875 | 2.578,13 | 3.093,75 | 5.156,25 | 6.187,50 |
| MERCEDES | GLK 350 3.5 4MATIC | 306CV | 0,8957 | 3.358,88 | 4.030,65 | 6.717,75 | 8.061,30 |
| MERCEDES | GLS 400 3.0 4MATIC | 333CV | 1,0490 | 3.933,75 | 4.720,50 | 7.867,50 | 9.441,00 |
| MERCEDES | GLS 500 4.7 4MATIC | 455CV | 1,2487 | 4.682,63 | 5.619,15 | 9.365,25 | 11.238,30 |
| MERCEDES | GT AMG 4.0 | 462CV | 1,4115 | 5.293,13 | 6.351,75 | 10.586,25 | 12.703,50 |
| MERCEDES | GT AMG S 4.0 | 510CV | 1,5522 | 5.820,75 | 6.984,90 | 11.641,50 | 13.969,80 |
| MERCEDES | ML 350 BLUEEFFICIENCY 3.5 306CV | EURO5 | 0,9674 | 3.627,75 | 4.353,30 | 7.255,50 | 8.706,60 |
| MERCEDES | ML 400 3.0 333CV | 4MATIC | 0,9738 | 3.651,75 | 4.382,10 | 7.303,50 | 8.764,20 |
| MERCEDES | ML 500 BLUEEFF 4.6 | 408CV | 1,1643 | 4.366,13 | 5.239,35 | 8.732,25 | 10.478,70 |
| MERCEDES | S 400 3.0 333CV | 4MATIC | 1,1554 | 4.332,75 | 5.199,30 | 8.665,50 | 10.398,60 |



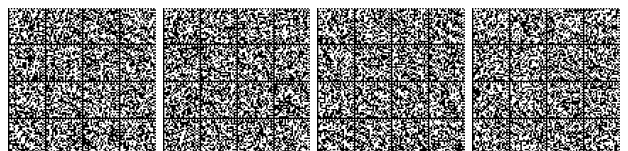
| MARCA | MODELLO | SERIE | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|----------|---------------------------------------|----------------|-----------------------|--|--|--|--|
| MERCEDES | S 450 3.0 | 367CV | 1,1542 | 4.328,25 | 5.193,90 | 8.656,50 | 10.387,80 |
| MERCEDES | S 450 3.0 4MATIC | 367CV | 1,1873 | 4.452,38 | 5.342,85 | 8.904,75 | 10.685,70 |
| MERCEDES | S 500 3.0 | 435CV | 1,3068 | 4.900,50 | 5.880,60 | 9.801,00 | 11.761,20 |
| MERCEDES | S 500 4.7 | 455CV | 1,2830 | 4.811,25 | 5.773,50 | 9.622,50 | 11.547,00 |
| MERCEDES | S 500 4.7 455CV | CABRIO | 1,5137 | 5.676,38 | 6.811,65 | 11.352,75 | 13.623,30 |
| MERCEDES | S 560 4MATIC 4.0 | 469CV | 1,3637 | 5.113,88 | 6.136,65 | 10.227,75 | 12.273,30 |
| MERCEDES | S 600 6.0 | 530CV | 1,7815 | 6.680,63 | 8.016,75 | 13.361,25 | 16.033,50 |
| MERCEDES | S 63 AMG 4MATIC 4.0 | 612CV | 1,7560 | 6.585,00 | 7.902,00 | 13.170,00 | 15.804,00 |
| MERCEDES | S 63 AMG 5.5 | 585CV | 1,7296 | 6.486,00 | 7.783,20 | 12.972,00 | 15.566,40 |
| MERCEDES | S SEC 400 3.0 367CV | COUPÉ | 1,1675 | 4.378,13 | 5.253,75 | 8.756,25 | 10.507,50 |
| MERCEDES | S SEC 500 4.7 455CV | COUPÉ | 1,3838 | 5.189,25 | 6.227,10 | 10.378,50 | 12.454,20 |
| MERCEDES | S SEC 63 AMG 5.5 | 585CV | 1,7884 | 6.706,50 | 8.047,80 | 13.413,00 | 16.095,60 |
| MERCEDES | SL 350 3.5 | 306CV | 1,1780 | 4.417,50 | 5.301,00 | 8.835,00 | 10.602,00 |
| MERCEDES | SL 400 3.0 | 333CV | 1,1679 | 4.379,63 | 5.255,55 | 8.759,25 | 10.511,10 |
| MERCEDES | SL 400 3.0 367CV | ROADSTER | 1,2358 | 4.634,25 | 5.561,10 | 9.268,50 | 11.122,20 |
| MERCEDES | SL 500 4.5 | 435CV | 1,3850 | 5.193,75 | 6.232,50 | 10.387,50 | 12.465,00 |
| MERCEDES | SL 500 4.7 455CV | ROADSTER | 1,4061 | 5.272,88 | 6.327,45 | 10.545,75 | 12.654,90 |
| MERCEDES | SLC 180 1.6 | 156CV | 0,5993 | 2.247,38 | 2.696,85 | 4.494,75 | 5.393,70 |
| MERCEDES | SLC 200 2.0 | 184CV | 0,6673 | 2.502,38 | 3.002,85 | 5.004,75 | 6.005,70 |
| MERCEDES | SLC 2020 200 | 2.0 184CV | 0,6868 | 2.575,50 | 3.090,60 | 5.151,00 | 6.181,20 |
| MERCEDES | SLC 2020 300 | 2.0 245CV | 0,7447 | 2.792,63 | 3.351,15 | 5.585,25 | 6.702,30 |
| MERCEDES | SLC 2020 43 | 3.0 390CV AMG | 0,9591 | 3.596,63 | 4.315,95 | 7.193,25 | 8.631,90 |
| MERCEDES | SLC 300 2.0 | 245CV | 0,7095 | 2.660,63 | 3.192,75 | 5.321,25 | 6.385,50 |
| MERCEDES | SLC 43 AMG 3.0 | 367CV | 0,9424 | 3.534,00 | 4.240,80 | 7.068,00 | 8.481,60 |
| MERCEDES | SLK 200 CGI 1.8 | 184CV EURO5 | 0,6664 | 2.499,00 | 2.998,80 | 4.998,00 | 5.997,60 |
| MERCEDES | SLK 250 CGI 1.8 | 204CV EURO5 | 0,6991 | 2.621,63 | 3.145,95 | 5.243,25 | 6.291,90 |
| MERCEDES | SLK 350 3.5 306CV | EURO5 | 0,8628 | 3.235,50 | 3.882,60 | 6.471,00 | 7.765,20 |
| MINI | COOPER S 2.0 | 192CV | 0,5462 | 2.048,25 | 2.457,90 | 4.096,50 | 4.915,80 |
| MINI | MINI COOPER PACEMAN 1.6 | 122CV | 0,4933 | 1.849,88 | 2.219,85 | 3.699,75 | 4.439,70 |
| MINI | MINI COOPER ROADSTAR 1.6 122CV | SPIDER | 0,5068 | 1.900,50 | 2.280,60 | 3.801,00 | 4.561,20 |
| MINI | MINI COOPER S CABRIO 2.0 | 192CV | 0,5762 | 2.160,75 | 2.592,90 | 4.321,50 | 5.185,80 |
| MINI | MINI COOPER S CLUBMAN 2.0 | 192CV ALL4 | 0,6149 | 2.305,88 | 2.767,05 | 4.611,75 | 5.534,10 |
| MINI | MINI COOPER S COUNTRYMAN 2.0 | 192CV | 0,5822 | 2.183,25 | 2.619,90 | 4.366,50 | 5.239,80 |
| MINI | MINI COOPER S COUNTRYMAN ALL4 2.0 | 192 4X4 | 0,6288 | 2.358,00 | 2.829,60 | 4.716,00 | 5.659,20 |
| MINI | MINI COOPER S ROADSTAR 1.6 184CV | SPIDER | 0,5565 | 2.086,88 | 2.504,25 | 4.173,75 | 5.008,50 |
| MINI | MINI J COOPER WORKS PACEMAN ALL4 1.6 | 218CV | 0,6424 | 2.409,00 | 2.890,80 | 4.818,00 | 5.781,60 |
| MINI | MINI ONE 1.2 | 75CV | 0,4170 | 1.563,75 | 1.876,50 | 3.127,50 | 3.753,00 |
| MINI | NUOVA MINI COOPER 1.5 136CV | MY2014 | 0,4656 | 1.746,00 | 2.095,20 | 3.492,00 | 4.190,40 |
| MINI | NUOVA MINI COOPER 1.6 COUNTRYMAN | 122CV | 0,4922 | 1.845,75 | 2.214,90 | 3.691,50 | 4.429,80 |
| MINI | NUOVA MINI COOPER 1.6 PACEMAN | 1.6 122 CV | 0,5113 | 1.917,38 | 2.300,85 | 3.834,75 | 4.601,70 |
| MINI | NUOVA MINI COOPER CABRIO 1.6 122CV | EURO5 | 0,5020 | 1.882,50 | 2.259,00 | 3.765,00 | 4.518,00 |
| MINI | NUOVA MINI COOPER CLUBMAN 1.6 122CV | EURO5 | 0,4804 | 1.801,50 | 2.161,80 | 3.603,00 | 4.323,60 |
| MINI | NUOVA MINI COOPER S 2.0 192CV | MY2014 | 0,5498 | 2.061,75 | 2.474,10 | 4.123,50 | 4.948,20 |
| MINI | NUOVA MINI COOPER S CABRIO 1.6 184CV | EURO5 | 0,5526 | 2.072,25 | 2.486,70 | 4.144,50 | 4.973,40 |
| MINI | NUOVA MINI COOPER S CLUBMAN 1.6 184CV | EURO5 | 0,5350 | 2.006,25 | 2.407,50 | 4.012,50 | 4.815,00 |
| MINI | NUOVA MINI JCW CABRIO 1.6 211CV | EURO5 | 0,6377 | 2.391,38 | 2.869,65 | 4.782,75 | 5.739,30 |
| MINI | NUOVA MINI JCW CLUBMAN 1.6 211CV | EURO5 | 0,6232 | 2.337,00 | 2.804,40 | 4.674,00 | 5.608,80 |
| MINI | NUOVA MINI ONE 1.6 75CV | EURO5 | 0,4417 | 1.656,38 | 1.987,65 | 3.312,75 | 3.975,30 |
| MINI | NUOVA MINI ONE 1.6 COUNTRYMAN | 98CV | 0,4733 | 1.774,88 | 2.129,85 | 3.549,75 | 4.259,70 |
| MINI | NUOVA MINI ONE CABRIO 1.6 98CV | EURO5 | 0,4759 | 1.784,63 | 2.141,55 | 3.569,25 | 4.283,10 |
| MINI | NUOVA MINI ONE CLUBMAN 1.6 98CV | EURO5 | 0,4573 | 1.714,88 | 2.057,85 | 3.429,75 | 4.115,70 |
| MINI | ASX 1.6 117CV | EURO5 | 0,4713 | 1.767,38 | 2.120,85 | 3.534,75 | 4.241,70 |
| MINI | ASX 1.6 2WD | 117CV | 0,4652 | 1.744,50 | 2.093,40 | 3.489,00 | 4.186,80 |
| MINI | ECLIPSE CROSS 1.5 T 163CV | 2WD | 0,5304 | 1.989,00 | 2.386,80 | 3.978,00 | 4.773,60 |
| MINI | ECLIPSE CROSS 1.5 T 163CV | 4WD | 0,5858 | 2.196,75 | 2.636,10 | 4.393,50 | 5.272,20 |
| MINI | SPACE STAR 1.0 | 70CV | 0,3445 | 1.291,88 | 1.550,25 | 2.583,75 | 3.100,50 |
| MINI | SPACE STAR 1.0 | 71 CV MOD.2013 | 0,3581 | 1.342,88 | 1.611,45 | 2.685,75 | 3.222,90 |
| MINI | SPACE STAR 1.2 | 80CV | 0,3871 | 1.451,63 | 1.741,95 | 2.903,25 | 3.483,90 |
| MINI | SPACE STAR 1.2 | 80CV MOD.2013 | 0,4043 | 1.516,13 | 1.819,35 | 3.032,25 | 3.638,70 |
| MINI | SPACESTAR 1.0 | 71CV | 0,3594 | 1.347,75 | 1.617,30 | 2.695,50 | 3.234,60 |
| MINI | SPACESTAR 1.2 | 80CV | 0,3922 | 1.470,75 | 1.764,90 | 2.941,50 | 3.529,80 |
| MINI | 370Z 3.7 V6 331CV | COUPÉ | 0,8836 | 3.313,50 | 3.976,20 | 6.627,00 | 7.952,40 |
| MINI | 370Z ROADSTER 3.7 V6 328CV | SPIDER | 0,8841 | 3.315,38 | 3.978,45 | 6.630,75 | 7.956,90 |
| NISSAN | JUKE 1.2 DIG-T | 115CV | 0,4414 | 1.655,25 | 1.986,30 | 3.310,50 | 3.972,60 |
| NISSAN | JUKE 1.2 DIG-T S&S | 115CV | 0,4392 | 1.647,00 | 1.976,40 | 3.294,00 | 3.952,80 |
| NISSAN | JUKE 1.6 | 94CV | 0,4499 | 1.687,13 | 2.024,55 | 3.374,25 | 4.049,10 |
| NISSAN | JUKE 1.6 16V | 117CV | 0,4925 | 1.846,88 | 2.216,25 | 3.693,75 | 4.432,50 |
| NISSAN | JUKE 1.6 16V | 94CV | 0,4548 | 1.705,50 | 2.046,60 | 3.411,00 | 4.093,20 |
| NISSAN | JUKE 1.6 16V DIG-T | 190CV | 0,5417 | 2.031,38 | 2.437,65 | 4.062,75 | 4.875,30 |
| NISSAN | JUKE 1.6 16V DIG-T MCVT 4WD | 190CV | 0,5817 | 2.181,38 | 2.617,65 | 4.362,75 | 5.235,30 |
| NISSAN | JUKE 1.6 CVT | 117CV | 0,4775 | 1.790,63 | 2.148,75 | 3.581,25 | 4.297,50 |



| 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 | JUKE 1.6 DIG-T | 190CV | 0,5171 | 1.939,13 | 2.326,95 | 3.878,25 | 4.653,90 |
| NISSAN | JUKE 1.6 DIG-T | 214CV 4WD | 0,6169 | 2.313,38 | 2.776,05 | 4.626,75 | 5.552,10 |
| NISSAN | JUKE 1.6 DIG-T 190CV | 4WD | 0,5515 | 2.068,13 | 2.481,75 | 4.136,25 | 4.963,50 |
| NISSAN | JUKE 1.6 DIG-T 214CV | 4WD | 0,6183 | 2.318,63 | 2.782,35 | 4.637,25 | 5.564,70 |
| NISSAN | JUKE 2019 1.0 | 115CV | 0,4250 | 1.593,75 | 1.912,50 | 3.187,50 | 3.825,00 |
| NISSAN | MICRA 0.9 IG-T | 100CV | 0,3882 | 1.455,75 | 1.746,90 | 2.911,50 | 3.493,80 |
| NISSAN | MICRA 0.9 IG-T | 90CV | 0,3888 | 1.458,00 | 1.749,60 | 2.916,00 | 3.499,20 |
| NISSAN | MICRA 1.0 DIG-T | 117CV | 0,4304 | 1.614,00 | 1.936,80 | 3.228,00 | 3.873,60 |
| NISSAN | MICRA 1.0 IG | 70CV | 0,3909 | 1.465,88 | 1.759,05 | 2.931,75 | 3.518,10 |
| NISSAN | MICRA 1.0 IG 12V | 71CV | 0,3694 | 1.385,25 | 1.662,30 | 2.770,50 | 3.324,60 |
| NISSAN | MICRA 1.0 IG-T | 101CV | 0,4009 | 1.503,38 | 1.804,05 | 3.006,75 | 3.608,10 |
| NISSAN | MICRA 1.0L | 73CV | 0,3804 | 1.426,50 | 1.711,80 | 2.853,00 | 3.423,60 |
| NISSAN | MICRA 1.2 12V | 80CV | 0,3675 | 1.378,13 | 1.653,75 | 2.756,25 | 3.307,50 |
| NISSAN | MICRA 1.2 12V DIG-S | 98CV | 0,3838 | 1.439,25 | 1.727,10 | 2.878,50 | 3.454,20 |
| NISSAN | NOTE 1.2 | 80CV | 0,3804 | 1.426,50 | 1.711,80 | 2.853,00 | 3.423,60 |
| NISSAN | NOTE 1.2 | 98CV | 0,4069 | 1.525,88 | 1.831,05 | 3.051,75 | 3.662,10 |
| NISSAN | NOTE 1.2 12V | 80CV MOD.2013 | 0,3918 | 1.469,25 | 1.763,10 | 2.938,50 | 3.526,20 |
| NISSAN | NOTE 1.2 12V DSG-S | 98CV | 0,4188 | 1.570,50 | 1.884,60 | 3.141,00 | 3.769,20 |
| NISSAN | PULSAR 1.2 DIG-T | 116CV | 0,4410 | 1.653,75 | 1.984,50 | 3.307,50 | 3.969,00 |
| NISSAN | QASHQAI 1.2 DIG-T 116CV | MY2014 | 0,4478 | 1.679,25 | 2.015,10 | 3.358,50 | 4.030,20 |
| NISSAN | QASHQAI 1.3 DIG-T | 140CV | 0,4527 | 1.697,63 | 2.037,15 | 3.395,25 | 4.074,30 |
| NISSAN | QASHQAI 1.3 DIG-T | 160CV | 0,4799 | 1.799,63 | 2.159,55 | 3.599,25 | 4.319,10 |
| NISSAN | QASHQAI 1.6 DIG-T | 163CV | 0,5097 | 1.911,38 | 2.293,65 | 3.822,75 | 4.587,30 |
| NISSAN | X-TRAIL 1.3 DIG-T | 160CV 2WD | 0,5355 | 2.008,13 | 2.409,75 | 4.016,25 | 4.819,50 |
| NISSAN | X-TRAIL 1.6 163CV | 2WD | 0,5307 | 1.990,13 | 2.388,15 | 3.980,25 | 4.776,30 |
| NISSAN | X-TRAIL 1.6 DIG-T | 163CV 2WD | 0,5280 | 1.980,00 | 2.376,00 | 3.960,00 | 4.752,00 |
| OPEL | ADAM 1.0 | 115CV | 0,4136 | 1.551,00 | 1.861,20 | 3.102,00 | 3.722,40 |
| OPEL | ADAM 1.0 | 90CV | 0,3949 | 1.480,88 | 1.777,05 | 2.961,75 | 3.554,10 |
| OPEL | ADAM 1.2 | 70CV | 0,3890 | 1.458,75 | 1.750,50 | 2.917,50 | 3.501,00 |
| OPEL | ADAM 1.2 | 70CV S&S | 0,4017 | 1.506,38 | 1.807,65 | 3.012,75 | 3.615,30 |
| OPEL | ADAM 1.2 70CV | ND | 0,3707 | 1.390,13 | 1.668,15 | 2.780,25 | 3.336,30 |
| OPEL | ADAM 1.4 | 100CV | 0,4281 | 1.605,38 | 1.926,45 | 3.210,75 | 3.852,90 |
| OPEL | ADAM 1.4 | 100CV S&S | 0,4215 | 1.580,63 | 1.896,75 | 3.161,25 | 3.793,50 |
| OPEL | ADAM 1.4 | 150CV S&S | 0,4552 | 1.707,00 | 2.048,40 | 3.414,00 | 4.096,80 |
| OPEL | ADAM 1.4 | 87CV | 0,4223 | 1.583,63 | 1.900,35 | 3.167,25 | 3.800,70 |
| OPEL | ADAM 1.4 | 87CV S&S | 0,4157 | 1.558,88 | 1.870,65 | 3.117,75 | 3.741,30 |
| OPEL | ADAM 1.4 100CV | ND | 0,4079 | 1.529,63 | 1.835,55 | 3.059,25 | 3.671,10 |
| OPEL | ADAM 1.4 87CV | ND | 0,4016 | 1.506,00 | 1.807,20 | 3.012,00 | 3.614,40 |
| OPEL | AGILA 1.0 12V | 68CV | 0,3603 | 1.351,13 | 1.621,35 | 2.702,25 | 3.242,70 |
| OPEL | AGILA 1.2 16V | 94CV | 0,3884 | 1.456,50 | 1.747,80 | 2.913,00 | 3.495,60 |
| OPEL | ANTARA 2.4 167CV | 4X2 | 0,6187 | 2.320,13 | 2.784,15 | 4.640,25 | 5.568,30 |
| OPEL | ANTARA 2.4 167CV | 4X4 | 0,6381 | 2.392,88 | 2.871,45 | 4.785,75 | 5.742,90 |
| OPEL | ASTRA 1.0 T S&S | 105 CV EURO 6 | 0,4250 | 1.593,75 | 1.912,50 | 3.187,50 | 3.825,00 |
| OPEL | ASTRA 1.0T | 90CV | 0,4223 | 1.583,63 | 1.900,35 | 3.167,25 | 3.800,70 |
| OPEL | ASTRA 1.4 | 100 CV EURO 6 | 0,4361 | 1.635,38 | 1.962,45 | 3.270,75 | 3.924,90 |
| OPEL | ASTRA 1.4 T | 140CV | 0,4759 | 1.784,63 | 2.141,55 | 3.569,25 | 4.283,10 |
| OPEL | ASTRA 1.4 T S&S | 150 CV EURO 6 | 0,4677 | 1.753,88 | 2.104,65 | 3.507,75 | 4.209,30 |
| OPEL | ASTRA 1.4T | 125CV | 0,4977 | 1.866,38 | 2.239,65 | 3.732,75 | 4.479,30 |
| OPEL | ASTRA 1.6 T SHT | 200CV | 0,5145 | 1.929,38 | 2.315,25 | 3.858,75 | 4.630,50 |
| OPEL | ASTRA 2019 1.2T | 110CV | 0,4765 | 1.786,88 | 2.144,25 | 3.573,75 | 4.288,50 |
| OPEL | ASTRA 2019 1.2T | 130CV | 0,4855 | 1.820,63 | 2.184,75 | 3.641,25 | 4.369,50 |
| OPEL | ASTRA 2019 1.2T | 145CV | 0,4944 | 1.854,00 | 2.224,80 | 3.708,00 | 4.449,60 |
| OPEL | ASTRA 2020 1.4T | 145CV | 0,5173 | 1.939,88 | 2.327,85 | 3.879,75 | 4.655,70 |
| OPEL | ASTRA GTC 1.4T 140CV | MY2017 | 0,5261 | 1.972,88 | 2.367,45 | 3.945,75 | 4.734,90 |
| OPEL | ASTRA GTC 1.6T 170CV | MY2017 | 0,5625 | 2.109,38 | 2.531,25 | 4.218,75 | 5.062,50 |
| OPEL | ASTRA GTC 1.6T 200CV | MY2017 | 0,5551 | 2.081,63 | 2.497,95 | 4.163,25 | 4.995,90 |
| OPEL | ASTRA GTC 2.0T 280CV | MY2017 | 0,6424 | 2.409,00 | 2.890,80 | 4.818,00 | 5.781,60 |
| OPEL | ASTRA ST 2019 1.2T | 110CV SW | 0,4885 | 1.831,88 | 2.198,25 | 3.663,75 | 4.396,50 |
| OPEL | ASTRA ST 2019 1.2T | 130CV SW | 0,4976 | 1.866,00 | 2.239,20 | 3.732,00 | 4.478,40 |
| OPEL | ASTRA ST 2019 1.2T | 145CV SW | 0,5065 | 1.899,38 | 2.279,25 | 3.798,75 | 4.558,50 |
| OPEL | ASTRA ST 2020 1.4T | 145CV SW | 0,5254 | 1.970,25 | 2.364,30 | 3.940,50 | 4.728,60 |
| OPEL | CASCADA 1.4 TURBO | 120CV | 0,5921 | 2.220,38 | 2.664,45 | 4.440,75 | 5.328,90 |
| OPEL | CASCADA 1.4T | 120CV | 0,5786 | 2.169,75 | 2.603,70 | 4.339,50 | 5.207,40 |
| OPEL | CASCADA 1.6 TURBO | 170CV | 0,6319 | 2.369,63 | 2.843,55 | 4.739,25 | 5.687,10 |
| OPEL | CASCADA 1.6T SIDI | 170CV | 0,5761 | 2.160,38 | 2.592,45 | 4.320,75 | 5.184,90 |
| OPEL | CORSA 1.0 | 65CV | 0,3744 | 1.404,00 | 1.684,80 | 2.808,00 | 3.369,60 |
| OPEL | CORSA 1.0T 115CV | MY2015 | 0,4179 | 1.567,13 | 1.880,55 | 3.134,25 | 3.761,10 |
| OPEL | CORSA 1.0T 90CV | MY2015 | 0,3995 | 1.498,13 | 1.797,75 | 2.996,25 | 3.595,50 |
| OPEL | CORSA 1.2 | 85CV | 0,3936 | 1.476,00 | 1.771,20 | 2.952,00 | 3.542,40 |
| OPEL | CORSA 1.2 70CV | MY2015 | 0,3897 | 1.461,38 | 1.753,65 | 2.922,75 | 3.507,30 |
| OPEL | CORSA 1.4 | 100CV | 0,4302 | 1.613,25 | 1.935,90 | 3.226,50 | 3.871,80 |



| 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 | CORSA 1.4 | 75CV | 0,4144 | 1.554,00 | 1.864,80 | 3.108,00 | 3.729,60 |
| OPEL | CORSA 1.4 90CV | MY2015 | 0,4107 | 1.540,13 | 1.848,15 | 3.080,25 | 3.696,30 |
| OPEL | CORSA 1.4 90CV S&S | MY2015 | 0,4071 | 1.526,63 | 1.831,95 | 3.053,25 | 3.663,90 |
| OPEL | CORSA 1.4T | 150CV | 0,4682 | 1.755,75 | 2.106,90 | 3.511,50 | 4.213,80 |
| OPEL | CROSSLAND X 1.2 | 81CV | 0,3900 | 1.462,50 | 1.755,00 | 2.925,00 | 3.510,00 |
| OPEL | GRANDLAND X 1.6T | 180CV | 0,5693 | 2.134,88 | 2.561,85 | 4.269,75 | 5.123,70 |
| OPEL | INSIGNIA 1.4 T | 140CV | 0,5436 | 2.038,50 | 2.446,20 | 4.077,00 | 4.892,40 |
| OPEL | INSIGNIA 1.4 T S&S | 140CV | 0,5576 | 2.091,00 | 2.509,20 | 4.182,00 | 5.018,40 |
| OPEL | INSIGNIA 1.4 T S&S ST | 140CV SW | 0,5708 | 2.140,50 | 2.568,60 | 4.281,00 | 5.137,20 |
| OPEL | INSIGNIA 1.4 T ST | SW 140CV | 0,5587 | 2.095,13 | 2.514,15 | 4.190,25 | 5.028,30 |
| OPEL | INSIGNIA 1.6 T S&S | 170CV | 0,5635 | 2.113,13 | 2.535,75 | 4.226,25 | 5.071,50 |
| OPEL | INSIGNIA 1.6 T S&S | 170CV SW | 0,5762 | 2.160,75 | 2.592,90 | 4.321,50 | 5.185,80 |
| OPEL | INSIGNIA 2.0 T | 250CV | 0,6522 | 2.445,75 | 2.934,90 | 4.891,50 | 5.869,80 |
| OPEL | INSIGNIA 2.0 T 250CV | SW | 0,6629 | 2.485,88 | 2.983,05 | 4.971,75 | 5.966,10 |
| OPEL | INSIGNIA 2019 1.5T | 165CV | 0,5901 | 2.212,88 | 2.655,45 | 4.425,75 | 5.310,90 |
| OPEL | INSIGNIA 2020 1.4T | 145CV | 0,6130 | 2.298,75 | 2.758,50 | 4.597,50 | 5.517,00 |
| OPEL | INSIGNIA 2020 2.0T | 200CV | 0,6494 | 2.435,25 | 2.922,30 | 4.870,50 | 5.844,60 |
| OPEL | INSIGNIA 2020 2.0T | 230CV AWD | 0,7192 | 2.697,00 | 3.236,40 | 5.394,00 | 6.472,80 |
| OPEL | INSIGNIA TOURER 2019 1.5T | 165CV SW | 0,6012 | 2.254,50 | 2.705,40 | 4.509,00 | 5.410,80 |
| OPEL | KARL 1.0 | 75CV | 0,3313 | 1.242,38 | 1.490,85 | 2.484,75 | 2.981,70 |
| OPEL | KARL ROCKS 1.0 | 73CV | 0,3607 | 1.352,63 | 1.623,15 | 2.705,25 | 3.246,30 |
| OPEL | MERIVA 1.4 | 100CV | 0,4461 | 1.672,88 | 2.007,45 | 3.345,75 | 4.014,90 |
| OPEL | MERIVA 1.4 100CV | EURO5 | 0,4547 | 1.705,13 | 2.046,15 | 3.410,25 | 4.092,30 |
| OPEL | MERIVA 1.4 120CV TURBO | EURO5 | 0,4767 | 1.787,63 | 2.145,15 | 3.575,25 | 4.290,30 |
| OPEL | MERIVA 1.4 T | 120CV | 0,5048 | 1.893,00 | 2.271,60 | 3.786,00 | 4.543,20 |
| OPEL | MOKKA 1.4T ECOTEC | 140CV 4X2 | 0,4731 | 1.774,13 | 2.128,95 | 3.548,25 | 4.257,90 |
| OPEL | MOKKA 1.4T ECOTEC | 140CV 4X4 | 0,4976 | 1.866,00 | 2.239,20 | 3.732,00 | 4.478,40 |
| OPEL | MOKKA 1.4T ECOTEC AUT | 140CV 4X2 | 0,4958 | 1.859,25 | 2.231,10 | 3.718,50 | 4.462,20 |
| OPEL | MOKKA 1.6 ECOTEC | 115CV 4X2 | 0,4811 | 1.804,13 | 2.164,95 | 3.608,25 | 4.329,90 |
| OPEL | MOKKAX 1.4T ECOTEC | 120CV 4X2 | 0,4609 | 1.728,38 | 2.074,05 | 3.456,75 | 4.148,10 |
| OPEL | MOKKAX 1.4T ECOTEC | 140CV 4X2 | 0,4762 | 1.785,75 | 2.142,90 | 3.571,50 | 4.285,80 |
| OPEL | MOKKAX 1.4T ECOTEC | 140CV 4X4 | 0,5018 | 1.881,75 | 2.258,10 | 3.763,50 | 4.516,20 |
| OPEL | NUOVA ASTRA 1.4 100CV | EURO5 | 0,4488 | 1.683,00 | 2.019,60 | 3.366,00 | 4.039,20 |
| OPEL | NUOVA ASTRA 1.4 120CV | S&S | 0,4820 | 1.807,50 | 2.169,00 | 3.615,00 | 4.338,00 |
| OPEL | NUOVA ASTRA 1.4 TURBO 140CV | EURO5 | 0,4934 | 1.850,25 | 2.220,30 | 3.700,50 | 4.440,60 |
| OPEL | NUOVA ASTRA ST 1.4 | 101CV S.W. | 0,4738 | 1.776,75 | 2.132,10 | 3.553,50 | 4.264,20 |
| OPEL | NUOVA ASTRA ST 1.4 T | 120CV SW | 0,4972 | 1.864,50 | 2.237,40 | 3.729,00 | 4.474,80 |
| OPEL | NUOVA ASTRA ST 1.4 TURBO | 140CV S.W. | 0,5178 | 1.941,75 | 2.330,10 | 3.883,50 | 4.660,20 |
| OPEL | ZAFIRA 1.4 T 120CV | MY2017 | 0,5384 | 2.019,00 | 2.422,80 | 4.038,00 | 4.845,60 |
| OPEL | ZAFIRA 1.4 T 140CV | MY2017 | 0,5643 | 2.116,13 | 2.539,35 | 4.232,25 | 5.078,70 |
| OPEL | ZAFIRA 1.6T | 136CV | 0,5514 | 2.067,75 | 2.481,30 | 4.135,50 | 4.962,60 |
| OPEL | ZAFIRA TOURER 1.4 T | 120CV | 0,5319 | 1.994,63 | 2.393,55 | 3.989,25 | 4.787,10 |
| PEUGEOT | 108 1.0 VTI | 68CV | 0,3378 | 1.266,75 | 1.520,10 | 2.533,50 | 3.040,20 |
| PEUGEOT | 108 1.0 VTI 72CV | MY2018 | 0,3532 | 1.324,50 | 1.589,40 | 2.649,00 | 3.178,80 |
| PEUGEOT | 108 1.2 VTI | 82CV | 0,3661 | 1.372,88 | 1.647,45 | 2.745,75 | 3.294,90 |
| PEUGEOT | 208 1.2 12V VTI | 82CV | 0,4073 | 1.527,38 | 1.832,85 | 3.054,75 | 3.665,70 |
| PEUGEOT | 208 1.2 PURETECH | 110CV | 0,4433 | 1.662,38 | 1.994,85 | 3.324,75 | 3.989,70 |
| PEUGEOT | 208 1.2 PURETECH | 82CV | 0,4242 | 1.590,75 | 1.908,90 | 3.181,50 | 3.817,80 |
| PEUGEOT | 208 1.2 PURETECH TURBO | 130CV | 0,4817 | 1.806,38 | 2.167,65 | 3.612,75 | 4.335,30 |
| PEUGEOT | 208 1.6 VTI | 120CV | 0,4704 | 1.764,00 | 2.116,80 | 3.528,00 | 4.233,60 |
| PEUGEOT | 208 1.0 12V VTI | 68CV | 0,3623 | 1.358,63 | 1.630,35 | 2.717,25 | 3.260,70 |
| PEUGEOT | 208 1.2 12V E-VTI S&S ETG5 | 82CV | 0,3938 | 1.476,75 | 1.772,10 | 2.953,50 | 3.544,20 |
| PEUGEOT | 208 1.2 12V VTI | 82CV | 0,3793 | 1.422,38 | 1.706,85 | 2.844,75 | 3.413,70 |
| PEUGEOT | 208 1.2 68CV | ND | 0,3603 | 1.351,13 | 1.621,35 | 2.702,25 | 3.242,70 |
| PEUGEOT | 208 1.2 82CV | ND | 0,3663 | 1.373,63 | 1.648,35 | 2.747,25 | 3.296,70 |
| PEUGEOT | 208 1.2 PURETECH | 110CV | 0,4038 | 1.514,25 | 1.817,10 | 3.028,50 | 3.634,20 |
| PEUGEOT | 208 1.6 THP | 208CV | 0,5042 | 1.890,75 | 2.268,90 | 3.781,50 | 4.537,80 |
| PEUGEOT | 3008 1.2 | 130CV | 0,4532 | 1.699,50 | 2.039,40 | 3.399,00 | 4.078,80 |
| PEUGEOT | 3008 1.2 130CV | MY2016 | 0,4580 | 1.717,50 | 2.061,00 | 3.435,00 | 4.122,00 |
| PEUGEOT | 3008 1.6 16V 156CV | EURO5 | 0,5739 | 2.152,13 | 2.582,55 | 4.304,25 | 5.165,10 |
| PEUGEOT | 3008 1.6 PURETECH | 180CV | 0,6066 | 2.274,75 | 2.729,70 | 4.549,50 | 5.459,40 |
| PEUGEOT | 3008 1.6 PURETECH TURBO | 180CV | 0,5941 | 2.227,88 | 2.673,45 | 4.455,75 | 5.346,90 |
| PEUGEOT | 3008 1.6 THP 165CV | MY2016 | 0,5626 | 2.109,75 | 2.531,70 | 4.219,50 | 5.063,40 |
| PEUGEOT | 3008 1.6 VTI | 120CV | 0,5117 | 1.918,88 | 2.302,65 | 3.837,75 | 4.605,30 |
| PEUGEOT | 308 1.2 | 110CV | 0,4300 | 1.612,50 | 1.935,00 | 3.225,00 | 3.870,00 |
| PEUGEOT | 308 1.2 | 130CV | 0,4527 | 1.697,63 | 2.037,15 | 3.395,25 | 4.074,30 |
| PEUGEOT | 308 1.2 E-THP 130CV | SW | 0,4620 | 1.732,50 | 2.079,00 | 3.465,00 | 4.158,00 |
| PEUGEOT | 308 1.6 THP | 205CV | 0,5351 | 2.006,63 | 2.407,95 | 4.013,25 | 4.815,90 |
| PEUGEOT | 5008 1.2 130CV | MOD 2017 | 0,4730 | 1.773,75 | 2.128,50 | 3.547,50 | 4.257,00 |
| PEUGEOT | 5008 1.2 PURETECH | 130CV | 0,4598 | 1.724,25 | 2.069,10 | 3.448,50 | 4.138,20 |
| PEUGEOT | 5008 1.6 165CV | MOD 2017 | 0,5768 | 2.163,00 | 2.595,60 | 4.326,00 | 5.191,20 |



| 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 | 5008 1.6 16V 120CV | EURO5 | 0,5369 | 2.013,38 | 2.416,05 | 4.026,75 | 4.832,10 |
| PEUGEOT | 5008 1.6 16V 156CV | EURO5 | 0,5671 | 2.126,63 | 2.551,95 | 4.253,25 | 5.103,90 |
| PEUGEOT | 508 PURETECH TURBO 1.6 | 180CV | 0,6007 | 2.252,63 | 2.703,15 | 4.505,25 | 5.406,30 |
| PEUGEOT | 508 STATION 1.6 T S&S | 180CV | 0,6074 | 2.277,75 | 2.733,30 | 4.555,50 | 5.466,60 |
| PEUGEOT | 508 STATION 1.6 T S&S | 225CV | 0,6742 | 2.528,25 | 3.033,90 | 5.056,50 | 6.067,80 |
| PEUGEOT | 508 SW 1.6 165CV | EURO 6 | 0,5550 | 2.081,25 | 2.497,50 | 4.162,50 | 4.995,00 |
| PEUGEOT | PARTNER TEPEE 1.6 | 120CV EURO5 | 0,5002 | 1.875,75 | 2.250,90 | 3.751,50 | 4.501,80 |
| PEUGEOT | PARTNER TEPEE 1.6 | 98CV EURO5 | 0,4739 | 1.777,13 | 2.132,55 | 3.554,25 | 4.265,10 |
| PEUGEOT | PARTNER TEPEE 1.6 98CV | ND | 0,4525 | 1.696,88 | 2.036,25 | 3.393,75 | 4.072,50 |
| PEUGEOT | RCZ 1.6 16V THP | 156CV | 0,5839 | 2.189,63 | 2.627,55 | 4.379,25 | 5.255,10 |
| PEUGEOT | RCZ 1.6 16V THP | 200CV | 0,6128 | 2.298,00 | 2.757,60 | 4.596,00 | 5.515,20 |
| PEUGEOT | RIFTER 1.2 | 130CV | 0,5112 | 1.917,00 | 2.300,40 | 3.834,00 | 4.600,80 |
| PORSCHE | 911 CARRERA 3.0 370CV | CABRIO | 1,3012 | 4.879,50 | 5.855,40 | 9.759,00 | 11.710,80 |
| PORSCHE | 911 CARRERA 3.0 370CV | COUPÉ | 1,2065 | 4.524,38 | 5.429,25 | 9.048,75 | 10.858,50 |
| PORSCHE | 911 CARRERA 3.5 350CV | CABRIO | 1,2601 | 4.725,38 | 5.670,45 | 9.450,75 | 11.340,90 |
| PORSCHE | 911 CARRERA 3.5 350CV | COUPÉ 2012 | 1,1955 | 4.483,13 | 5.379,75 | 8.966,25 | 10.759,50 |
| PORSCHE | 911 CARRERA S 3.0 420CV | COUPÉ | 1,3222 | 4.958,25 | 5.949,90 | 9.916,50 | 11.899,80 |
| PORSCHE | 911 CARRERA S 3.8 400CV | CABRIO | 1,4094 | 5.285,25 | 6.342,30 | 10.570,50 | 12.684,60 |
| PORSCHE | 911 CARRERA S 3.8 400CV | COUPÉ 2012 | 1,3186 | 4.944,75 | 5.933,70 | 9.889,50 | 11.867,40 |
| PORSCHE | BOXSTER 2.7 | 265CV | 0,8562 | 3.210,75 | 3.852,90 | 6.421,50 | 7.705,80 |
| PORSCHE | BOXSTER 3.4 S | 315CV | 0,9597 | 3.598,88 | 4.318,65 | 7.197,75 | 8.637,30 |
| PORSCHE | CAYENNE 3.6 V6 | 420CV | 1,1597 | 4.348,88 | 5.218,65 | 8.697,75 | 10.437,30 |
| PORSCHE | CAYENNE 4.8 V8 | 520CV | 1,5522 | 5.820,75 | 6.984,90 | 11.641,50 | 13.969,80 |
| PORSCHE | CAYMAN 2.7 | 275CV | 0,8677 | 3.253,88 | 3.904,65 | 6.507,75 | 7.809,30 |
| PORSCHE | CAYMAN 3.4 S | 325CV | 0,9801 | 3.675,38 | 4.410,45 | 7.350,75 | 8.820,90 |
| PORSCHE | MACAN 2.0 | 245CV | 0,9132 | 3.424,50 | 4.109,40 | 6.849,00 | 8.218,80 |
| PORSCHE | MACAN 2.0 | 252CV | 0,8293 | 3.109,88 | 3.731,85 | 6.219,75 | 7.463,70 |
| PORSCHE | MACAN 3.0 GTS | 360CV | 1,0520 | 3.945,00 | 4.734,00 | 7.890,00 | 9.468,00 |
| PORSCHE | MACAN 3.0 S | 340CV | 0,9602 | 3.600,75 | 4.320,90 | 7.201,50 | 8.641,80 |
| PORSCHE | MACAN 3.0 S | 350CV | 1,0157 | 3.808,88 | 4.570,65 | 7.617,75 | 9.141,30 |
| PORSCHE | MACAN 3.6 TURBO | 400CV | 1,1301 | 4.237,88 | 5.085,45 | 8.475,75 | 10.170,90 |
| PORSCHE | MACAN GTS 2.9 | 380CV | 1,1323 | 4.246,13 | 5.095,35 | 8.492,25 | 10.190,70 |
| PORSCHE | PANAMERA 3.0 4 | 330CV | 1,2290 | 4.608,75 | 5.530,50 | 9.217,50 | 11.061,00 |
| PORSCHE | PANAMERA 3.6 | 310CV | 1,1466 | 4.299,75 | 5.159,70 | 8.599,50 | 10.319,40 |
| PORSCHE | PANAMERA 4 2.9 | 330CV | 1,2321 | 4.620,38 | 5.544,45 | 9.240,75 | 11.088,90 |
| PORSCHE | PANAMERA 4 3.6 | 310CV | 1,1883 | 4.456,13 | 5.347,35 | 8.912,25 | 10.694,70 |
| PORSCHE | PANAMERA 4.0 TURBO | 550CV | 1,7405 | 6.526,88 | 7.832,25 | 13.053,75 | 15.664,50 |
| PORSCHE | PANAMERA 4S 2.9 | 440CV | 1,3222 | 4.958,25 | 5.949,90 | 9.916,50 | 11.899,80 |
| PORSCHE | PANAMERA 4S 3.0 | 420CV | 1,3666 | 5.124,75 | 6.149,70 | 10.249,50 | 12.299,40 |
| PORSCHE | PANAMERA GTS 4.0 | 460CV | 1,5875 | 5.953,13 | 7.143,75 | 11.906,25 | 14.287,50 |
| PORSCHE | PANAMERA GTS 4.8 | 441CV | 1,5210 | 5.703,75 | 6.844,50 | 11.407,50 | 13.689,00 |
| PORSCHE | PANAMERA S 3.0 | 420CV | 1,3230 | 4.961,25 | 5.953,50 | 9.922,50 | 11.907,00 |
| PORSCHE | PANAMERA TURBO 4.8 | 519CV | 1,6740 | 6.277,50 | 7.533,00 | 12.555,00 | 15.066,00 |
| RENAULT | CAPTUR 1.2 TCE | 120CV EDC | 0,4404 | 1.651,50 | 1.981,80 | 3.303,00 | 3.963,60 |
| RENAULT | CAPTUR 2020 1.0 TCE | 100CV | 0,3927 | 1.472,63 | 1.767,15 | 2.945,25 | 3.534,30 |
| RENAULT | CAPTUR 2020 1.3 TCE | 130CV | 0,4623 | 1.733,63 | 2.080,35 | 3.467,25 | 4.160,70 |
| RENAULT | CAPTUR 2021 1.0 TCE | 90CV | 0,3994 | 1.497,75 | 1.797,30 | 2.995,50 | 3.594,60 |
| RENAULT | CAPTUR 2021 1.3 TCE | 140CV | 0,4457 | 1.671,38 | 2.005,65 | 3.342,75 | 4.011,30 |
| RENAULT | CAPTUR 900 TCE 12V | 90CV | 0,3917 | 1.468,88 | 1.762,65 | 2.937,75 | 3.525,30 |
| RENAULT | CAPTURE 0.9 | 90CV | 0,3876 | 1.453,50 | 1.744,20 | 2.907,00 | 3.488,40 |
| RENAULT | CAPTURE 1.3 TCE | 130CV | 0,4406 | 1.652,25 | 1.982,70 | 3.304,50 | 3.965,40 |
| RENAULT | CAPTURE 1.3 TCE | 150CV | 0,4555 | 1.708,13 | 2.049,75 | 3.416,25 | 4.099,50 |
| RENAULT | CLIO 0.9 TCE 12V | 75CV | 0,3796 | 1.423,50 | 1.708,20 | 2.847,00 | 3.416,40 |
| RENAULT | CLIO 0.9 TCE 12V | 90CV | 0,3853 | 1.444,88 | 1.733,85 | 2.889,75 | 3.467,70 |
| RENAULT | CLIO 0.9 TCE 12V | 90CV S&S | 0,3956 | 1.483,50 | 1.780,20 | 2.967,00 | 3.560,40 |
| RENAULT | CLIO 0.9 TCE 90CV | S&S | 0,3824 | 1.434,00 | 1.720,80 | 2.868,00 | 3.441,60 |
| RENAULT | CLIO 1.2 | 75CV | 0,4013 | 1.504,88 | 1.805,85 | 3.009,75 | 3.611,70 |
| RENAULT | CLIO 1.2 120CV | S&S | 0,4258 | 1.596,75 | 1.916,10 | 3.193,50 | 3.832,20 |
| RENAULT | CLIO 1.2 75CV | ND | 0,3901 | 1.462,88 | 1.755,45 | 2.925,75 | 3.510,90 |
| RENAULT | CLIO 1.2 TCE | 120CV | 0,4369 | 1.638,38 | 1.966,05 | 3.276,75 | 3.932,10 |
| RENAULT | CLIO 1.2 TCE S&S | 120CV | 0,4363 | 1.636,13 | 1.963,35 | 3.272,25 | 3.926,70 |
| RENAULT | CLIO 1.6 T 200CV | RS | 0,5316 | 1.993,50 | 2.392,20 | 3.987,00 | 4.784,40 |
| RENAULT | CLIO 1.6 TCE | 200CV | 0,5016 | 1.881,00 | 2.257,20 | 3.762,00 | 4.514,40 |
| RENAULT | CLIO 2019 1.0 SCE | 75CV | 0,3923 | 1.471,13 | 1.765,35 | 2.942,25 | 3.530,70 |
| RENAULT | CLIO 2019 1.0 TCE | 100CV | 0,3876 | 1.453,50 | 1.744,20 | 2.907,00 | 3.488,40 |
| RENAULT | CLIO 2019 1.3 TCE | 130CV | 0,4690 | 1.758,75 | 2.110,50 | 3.517,50 | 4.221,00 |
| RENAULT | CLIO SPORTER 1.2 | 75CV SW | 0,4234 | 1.587,75 | 1.905,30 | 3.175,50 | 3.810,60 |
| RENAULT | CLIO SPORTER 1.2 75CV | SW | 0,3965 | 1.486,88 | 1.784,25 | 2.973,75 | 3.568,50 |
| RENAULT | CLIO SPORTER 1.2 TCE | 120CV SW | 0,4573 | 1.714,88 | 2.057,85 | 3.429,75 | 4.115,70 |
| RENAULT | CLIO SPORTER 1.2 TCE 120CV | SW | 0,4298 | 1.611,75 | 1.934,10 | 3.223,50 | 3.868,20 |
| RENAULT | CLIO SPORTER 900 TCE | 90CV SW | 0,4050 | 1.518,75 | 1.822,50 | 3.037,50 | 3.645,00 |



| 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 | CLIO SPORTER 900 TCE 90CV | SW | 0,3866 | 1.449,75 | 1.739,70 | 2.899,50 | 3.479,40 |
| RENAULT | ESCAPE 1.8 TCE | 225CV | 0,6447 | 2.417,63 | 2.901,15 | 4.835,25 | 5.802,30 |
| RENAULT | ESPACE 1.6 TCE | 200CV | 0,6038 | 2.264,25 | 2.717,10 | 4.528,50 | 5.434,20 |
| RENAULT | ESPACE 1.8 TCE EDC | 225CV | 0,6840 | 2.565,00 | 3.078,00 | 5.130,00 | 6.156,00 |
| RENAULT | GRAND SCENIC 1.2 TCE | 115CV | 0,5034 | 1.887,75 | 2.265,30 | 3.775,50 | 4.530,60 |
| RENAULT | GRAND SCENIC 1.2 TCE | 130CV | 0,5287 | 1.982,63 | 2.379,15 | 3.965,25 | 4.758,30 |
| RENAULT | GRAND SCENIC 1.3 TCE | 115CV | 0,5201 | 1.950,38 | 2.340,45 | 3.900,75 | 4.680,90 |
| RENAULT | GRAND SCENIC 1.3 TCE | 140CV | 0,5589 | 2.095,88 | 2.515,05 | 4.191,75 | 5.030,10 |
| RENAULT | GRAND SCENIC 1.3 TCE | 160CV | 0,5818 | 2.181,75 | 2.618,10 | 4.363,50 | 5.236,20 |
| RENAULT | KADJAR 1.2 TCE | 130CV | 0,4382 | 1.643,25 | 1.971,90 | 3.286,50 | 3.943,80 |
| RENAULT | KADJAR 1.3 TCE | 140CV | 0,5104 | 1.914,00 | 2.296,80 | 3.828,00 | 4.593,60 |
| RENAULT | KADJAR 1.3 TCE | 160CV | 0,5051 | 1.894,13 | 2.272,95 | 3.788,25 | 4.545,90 |
| RENAULT | KOLEOS 2020 1.3 TCE | 160CV | 0,5649 | 2.118,38 | 2.542,05 | 4.236,75 | 5.084,10 |
| RENAULT | MEGANE 1.2 TCE | 116CV | 0,4568 | 1.713,00 | 2.055,60 | 3.426,00 | 4.111,20 |
| RENAULT | MEGANE 1.2 TCE 100CV | MY2016 | 0,4317 | 1.618,88 | 1.942,65 | 3.237,75 | 3.885,30 |
| RENAULT | MEGANE 1.2 TCE 130CV | MY2016 | 0,4722 | 1.770,75 | 2.124,90 | 3.541,50 | 4.249,80 |
| RENAULT | MEGANE 1.3 TCE | 115CV | 0,4544 | 1.704,00 | 2.044,80 | 3.408,00 | 4.089,60 |
| RENAULT | MEGANE 1.3 TCE | 140CV | 0,4947 | 1.855,13 | 2.226,15 | 3.710,25 | 4.452,30 |
| RENAULT | MEGANE 1.6 | 110CV | 0,4852 | 1.819,50 | 2.183,40 | 3.639,00 | 4.366,80 |
| RENAULT | MEGANE 1.6 TCE GT 205CV | MY2016 | 0,5399 | 2.024,63 | 2.429,55 | 4.049,25 | 4.859,10 |
| RENAULT | MEGANE 2020 1.3 TCE | 115CV | 0,4871 | 1.826,63 | 2.191,95 | 3.653,25 | 4.383,90 |
| RENAULT | MEGANE 2020 1.3 TCE | 140CV | 0,5048 | 1.893,00 | 2.271,60 | 3.786,00 | 4.543,20 |
| RENAULT | MEGANE 2020 1.3 TCE | 160CV | 0,5548 | 2.080,50 | 2.496,60 | 4.161,00 | 4.993,20 |
| RENAULT | MEGANE COUPÉ 1.2 | 130CV | 0,4498 | 1.686,75 | 2.024,10 | 3.373,50 | 4.048,20 |
| RENAULT | MEGANE COUPÉ 2.0 | 265CV | 0,6041 | 2.265,38 | 2.718,45 | 4.530,75 | 5.436,90 |
| RENAULT | MEGANE COUPÉ RS 2.0 T | 275CV | 0,6948 | 2.605,50 | 3.126,60 | 5.211,00 | 6.253,20 |
| RENAULT | MEGANE GRAND COUPÉ 1.3 | 140CV | 0,4988 | 1.870,50 | 2.244,60 | 3.741,00 | 4.489,20 |
| RENAULT | MEGANE SPORTER 1.2 100CV | SW | 0,4495 | 1.685,63 | 2.022,75 | 3.371,25 | 4.045,50 |
| RENAULT | MEGANE SPORTER 1.2 130CV | SW | 0,4910 | 1.841,25 | 2.209,50 | 3.682,50 | 4.419,00 |
| RENAULT | MEGANE SPORTER 1.3 TCE | 115CV | 0,4624 | 1.734,00 | 2.080,80 | 3.468,00 | 4.161,60 |
| RENAULT | MEGANE SPORTER 1.3 TCE | 140CV | 0,5027 | 1.885,13 | 2.262,15 | 3.770,25 | 4.524,30 |
| RENAULT | MEGANE SPORTER 2020 1.3 TCE | 115CV | 0,4956 | 1.858,50 | 2.230,20 | 3.717,00 | 4.460,40 |
| RENAULT | MEGANE SPORTER 2020 1.3 TCE | 140CV | 0,5160 | 1.935,00 | 2.322,00 | 3.870,00 | 4.644,00 |
| RENAULT | MEGANE SPORTER 2020 1.3 TCE | 160CV | 0,5629 | 2.110,88 | 2.533,05 | 4.221,75 | 5.066,10 |
| RENAULT | MEGANE SPORTOUR 1.2 | 116CV SW | 0,4568 | 1.713,00 | 2.055,60 | 3.426,00 | 4.111,20 |
| RENAULT | MEGANE SPORTOUR 1.6 | 110CV SW | 0,4845 | 1.816,88 | 2.180,25 | 3.633,75 | 4.360,50 |
| RENAULT | MEGANE ST 1.2 TCE | 130CV SW | 0,4811 | 1.804,13 | 2.164,95 | 3.608,25 | 4.329,90 |
| RENAULT | SCENIC 1.3 TCE | 116CV | 0,5063 | 1.898,63 | 2.278,35 | 3.797,25 | 4.556,70 |
| RENAULT | SCENIC 1.3 TCE | 160CV | 0,6195 | 2.323,13 | 2.787,75 | 4.646,25 | 5.575,50 |
| RENAULT | SCENIC 1.6 110CV | MOD. 2012 | 0,5162 | 1.935,75 | 2.322,90 | 3.871,50 | 4.645,80 |
| RENAULT | SCENIC ENERGY 1.2 TCE | 115CV | 0,4743 | 1.778,63 | 2.134,35 | 3.557,25 | 4.268,70 |
| RENAULT | SCENIC ENERGY 1.2 TCE | 130CV | 0,4994 | 1.872,75 | 2.247,30 | 3.745,50 | 4.494,60 |
| RENAULT | SCENIC X.MOD 1.2 | 115CV | 0,4804 | 1.801,50 | 2.161,80 | 3.603,00 | 4.323,60 |
| RENAULT | SCENIC X-MOD 1.2 | 130CV | 0,5094 | 1.910,25 | 2.292,30 | 3.820,50 | 4.584,60 |
| RENAULT | SCENIC X-MOD 1.6 110CV | MOD. 2012 | 0,5025 | 1.884,38 | 2.261,25 | 3.768,75 | 4.522,50 |
| RENAULT | TALISMAN 1.3 TCE | 160CV | 0,6301 | 2.362,88 | 2.835,45 | 4.725,75 | 5.670,90 |
| RENAULT | TALISMAN 1.6 TCE | 150CV | 0,5500 | 2.062,50 | 2.475,00 | 4.125,00 | 4.950,00 |
| RENAULT | TALISMAN 1.6 TCE | 200CV | 0,5849 | 2.193,38 | 2.632,05 | 4.386,75 | 5.264,10 |
| RENAULT | TALISMAN 1.8 TCE | 225CV | 0,6870 | 2.576,25 | 3.091,50 | 5.152,50 | 6.183,00 |
| RENAULT | TALISMAN SPORTER 1.3 TCE | 160CV | 0,6321 | 2.370,38 | 2.844,45 | 4.740,75 | 5.688,90 |
| RENAULT | TALISMAN SPORTER 1.6 TCE | 150CV | 0,5521 | 2.070,38 | 2.484,45 | 4.140,75 | 4.968,90 |
| RENAULT | TALISMAN SPORTER 1.6 TCE | 200CV | 0,5849 | 2.193,38 | 2.632,05 | 4.386,75 | 5.264,10 |
| RENAULT | TALISMAN SPORTER 1.8 TCE | 225CV | 0,6883 | 2.581,13 | 3.097,35 | 5.162,25 | 6.194,70 |
| RENAULT | TWINGO 0.9 TCE | 110CV | 0,3881 | 1.455,38 | 1.746,45 | 2.910,75 | 3.492,90 |
| RENAULT | TWINGO 0.9 TCE | 90CV MY2014 | 0,3612 | 1.354,50 | 1.625,40 | 2.709,00 | 3.250,80 |
| RENAULT | TWINGO 0.9 TCE DUEL | 90CV | 0,3549 | 1.330,88 | 1.597,05 | 2.661,75 | 3.194,10 |
| RENAULT | TWINGO 1.0 SCE | 70CV MY2014 | 0,3446 | 1.292,25 | 1.550,70 | 2.584,50 | 3.101,40 |
| RENAULT | TWINGO 1.0 SCE S&S | 70CV MY2014 | 0,3574 | 1.340,25 | 1.608,30 | 2.680,50 | 3.216,60 |
| RENAULT | TWINGO 1.0 TCE DUEL | 70CV | 0,3581 | 1.342,88 | 1.611,45 | 2.685,75 | 3.222,90 |
| RENAULT | TWINGO 2019 900 | 92CV | 0,3800 | 1.425,00 | 1.710,00 | 2.850,00 | 3.420,00 |
| SEAT | ALHAMBRA 1.4 TSI | 150CV EURO5 | 0,6184 | 2.319,00 | 2.782,80 | 4.638,00 | 5.565,60 |
| SEAT | ALTEA XL 1.2 TSI | 105CV EURO5 | 0,4709 | 1.765,88 | 2.119,05 | 3.531,75 | 4.238,10 |
| SEAT | ARONA 1.0 TSI | 115CV | 0,4124 | 1.546,50 | 1.855,80 | 3.093,00 | 3.711,60 |
| SEAT | ARONA 1.0 TSI | 95CV | 0,3861 | 1.447,88 | 1.737,45 | 2.895,75 | 3.474,90 |
| SEAT | ARONA 1.5 TSI | 150CV | 0,4463 | 1.673,63 | 2.008,35 | 3.347,25 | 4.016,70 |
| SEAT | ATECA 1.0 ECO TSI | 116CV | 0,4588 | 1.720,50 | 2.064,60 | 3.441,00 | 4.129,20 |
| SEAT | ATECA 1.4 ECO TSI | 150CV | 0,4720 | 1.770,00 | 2.124,00 | 3.540,00 | 4.248,00 |
| SEAT | ATECA 1.4 ECO TSI 4DRIVE | 150CV | 0,5368 | 2.013,00 | 2.415,60 | 4.026,00 | 4.831,20 |
| SEAT | ATECA 1.5 ECO TSI | 150CV | 0,4894 | 1.835,25 | 2.202,30 | 3.670,50 | 4.404,60 |
| SEAT | ATECA 1.5 ECOTSI 4DRIVE | 150CV | 0,5571 | 2.089,13 | 2.506,95 | 4.178,25 | 5.013,90 |
| SEAT | ATECA 2020 1.0 TSI | 115CV | 0,4474 | 1.677,75 | 2.013,30 | 3.355,50 | 4.026,60 |



| 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 | IBIZA 1.0 | 75CV | 0,3777 | 1.416,38 | 1.699,65 | 2.832,75 | 3.399,30 |
| SEAT | IBIZA 1.0 | 95CV | 0,3816 | 1.431,00 | 1.717,20 | 2.862,00 | 3.434,40 |
| SEAT | IBIZA 1.0 75CV | MY2017 | 0,3911 | 1.466,63 | 1.759,95 | 2.933,25 | 3.519,90 |
| SEAT | IBIZA 1.0 80CV | MY2018 | 0,3886 | 1.457,25 | 1.748,70 | 2.914,50 | 3.497,40 |
| SEAT | IBIZA 1.0 95CV | MY2017 | 0,4038 | 1.514,25 | 1.817,10 | 3.028,50 | 3.634,20 |
| SEAT | IBIZA 1.0 95CV | MY2018 | 0,3959 | 1.484,63 | 1.781,55 | 2.969,25 | 3.563,10 |
| SEAT | IBIZA 1.0 ECOTSI 115CV | MY2017 | 0,4154 | 1.557,75 | 1.869,30 | 3.115,50 | 3.738,60 |
| SEAT | IBIZA 1.2 | 110CV | 0,4090 | 1.533,75 | 1.840,50 | 3.067,50 | 3.681,00 |
| SEAT | IBIZA 1.2 | 90CV | 0,3996 | 1.498,50 | 1.798,20 | 2.997,00 | 3.596,40 |
| SEAT | IBIZA 1.2 70 CV | EURO5 | 0,4009 | 1.503,38 | 1.804,05 | 3.006,75 | 3.608,10 |
| SEAT | IBIZA 1.2 TSI | 86CV | 0,4154 | 1.557,75 | 1.869,30 | 3.115,50 | 3.738,60 |
| SEAT | IBIZA 1.2 TSI 105CV | EURO5 | 0,4208 | 1.578,00 | 1.893,60 | 3.156,00 | 3.787,20 |
| SEAT | IBIZA 1.4 | 85CV | 0,4334 | 1.625,25 | 1.950,30 | 3.250,50 | 3.900,60 |
| SEAT | IBIZA 1.5 TSI EVO 150CV | MY2018 | 0,4455 | 1.670,63 | 2.004,75 | 3.341,25 | 4.009,50 |
| SEAT | IBIZA SOL 1.0 | 75CV | 0,3830 | 1.436,25 | 1.723,50 | 2.872,50 | 3.447,00 |
| SEAT | IBIZA ST 1.0 75CV | SW | 0,3936 | 1.476,00 | 1.771,20 | 2.952,00 | 3.542,40 |
| SEAT | IBIZA ST 1.2 69CV | STATION WAGON | 0,4101 | 1.537,88 | 1.845,45 | 3.075,75 | 3.690,90 |
| SEAT | IBIZA ST 1.4 85CV | STATION WAGON | 0,4539 | 1.702,13 | 2.042,55 | 3.404,25 | 4.085,10 |
| SEAT | LEON 1.0 TSI | 115CV | 0,4335 | 1.625,63 | 1.950,75 | 3.251,25 | 3.901,50 |
| SEAT | LEON 1.2 TSI | 110CV | 0,4648 | 1.743,00 | 2.091,60 | 3.486,00 | 4.183,20 |
| SEAT | LEON 1.2 TSI | 86CV | 0,4394 | 1.647,75 | 1.977,30 | 3.295,50 | 3.954,60 |
| SEAT | LEON 1.2 TSI 86CV SC | EURO5 | 0,4421 | 1.657,88 | 1.989,45 | 3.315,75 | 3.978,90 |
| SEAT | LEON 1.4 TSI | 150CV | 0,4854 | 1.820,25 | 2.184,30 | 3.640,50 | 4.368,60 |
| SEAT | LEON 1.4 TSI 125CV | MY2014 | 0,4853 | 1.819,88 | 2.183,85 | 3.639,75 | 4.367,70 |
| SEAT | LEON 1.5 ECOTSI | 131CV | 0,4902 | 1.838,25 | 2.205,90 | 3.676,50 | 4.411,80 |
| SEAT | LEON 1.5 ECOTSI | 150CV | 0,5105 | 1.914,38 | 2.297,25 | 3.828,75 | 4.594,50 |
| SEAT | LEON 2.0 TSI 280CV | CUPRA | 0,6038 | 2.264,25 | 2.717,10 | 4.528,50 | 5.434,20 |
| SEAT | LEON 2.0 TSI CUPRA | 290CV | 0,6220 | 2.332,50 | 2.799,00 | 4.665,00 | 5.598,00 |
| SEAT | LEON 2020 1.0 TSI | 110CV | 0,4502 | 1.688,25 | 2.025,90 | 3.376,50 | 4.051,80 |
| SEAT | LEON 2020 1.0 TSI | 90CV | 0,4398 | 1.649,25 | 1.979,10 | 3.298,50 | 3.958,20 |
| SEAT | LEON SPORTSTOURER 2020 1.0 TSI | 90CV SW | 0,4478 | 1.679,25 | 2.015,10 | 3.358,50 | 4.030,20 |
| SEAT | LEON ST 1.0 TSI | 115CV | 0,4396 | 1.648,50 | 1.978,20 | 3.297,00 | 3.956,40 |
| SEAT | LEON ST 1.2 TSI 110CV | SW | 0,4495 | 1.685,63 | 2.022,75 | 3.371,25 | 4.045,50 |
| SEAT | LEON ST 1.2 TSI 86CV | SW MY2014 | 0,4447 | 1.667,63 | 2.001,15 | 3.335,25 | 4.002,30 |
| SEAT | LEON ST 1.4 TSI 150CV | SW | 0,4854 | 1.820,25 | 2.184,30 | 3.640,50 | 4.368,60 |
| SEAT | LEON ST 1.5 ECO TSI | 131CV | 0,4962 | 1.860,75 | 2.232,90 | 3.721,50 | 4.465,80 |
| SEAT | MII 1.0 | 60CV | 0,3583 | 1.343,63 | 1.612,35 | 2.687,25 | 3.224,70 |
| SEAT | MII 1.0 | 75CV | 0,3660 | 1.372,50 | 1.647,00 | 2.745,00 | 3.294,00 |
| SEAT | MII 1.0 60CV | ND | 0,3296 | 1.236,00 | 1.483,20 | 2.472,00 | 2.966,40 |
| SEAT | TOLEDO 1.2 TSI | 86CV | 0,4262 | 1.598,25 | 1.917,90 | 3.196,50 | 3.835,80 |
| SKODA | CITIGO 1.0 | 60CV | 0,3434 | 1.287,75 | 1.545,30 | 2.575,50 | 3.090,60 |
| SKODA | CITIGO 1.0 | 75CV | 0,3534 | 1.325,25 | 1.590,30 | 2.650,50 | 3.180,60 |
| SKODA | CITIGO 1.0 60CV | ND | 0,3292 | 1.234,50 | 1.481,40 | 2.469,00 | 2.962,80 |
| SKODA | CITIGO 1.0 75CV | ND | 0,3341 | 1.252,88 | 1.503,45 | 2.505,75 | 3.006,90 |
| SKODA | FABIA 1.0 MPI | 60CV | 0,3688 | 1.383,00 | 1.659,60 | 2.766,00 | 3.319,20 |
| SKODA | FABIA 1.0 MPI | 60CV BERLINA | 0,3847 | 1.442,63 | 1.731,15 | 2.885,25 | 3.462,30 |
| SKODA | FABIA 1.0 MPI | 75CV | 0,3879 | 1.454,63 | 1.745,55 | 2.909,25 | 3.491,10 |
| SKODA | FABIA 1.0 TSI | 110CV | 0,4089 | 1.533,38 | 1.840,05 | 3.066,75 | 3.680,10 |
| SKODA | FABIA 1.0 TSI | 110CV BERLINA | 0,4087 | 1.532,63 | 1.839,15 | 3.065,25 | 3.678,30 |
| SKODA | FABIA 1.0 TSI | 95CV BERLINA | 0,3894 | 1.460,25 | 1.752,30 | 2.920,50 | 3.504,60 |
| SKODA | FABIA 1.2 12V 70CV | EURO5 | 0,4075 | 1.528,13 | 1.833,75 | 3.056,25 | 3.667,50 |
| SKODA | FABIA 1.2 TSI | 90CV | 0,4043 | 1.516,13 | 1.819,35 | 3.032,25 | 3.638,70 |
| SKODA | FABIA 1.2 TSI 105CV | EURO5 | 0,4274 | 1.602,75 | 1.923,30 | 3.205,50 | 3.846,60 |
| SKODA | FABIA 1.2 TSI 86CV | EURO5 | 0,4118 | 1.544,25 | 1.853,10 | 3.088,50 | 3.706,20 |
| SKODA | FABIA 1.4 TSI 180CV DSG | EURO5 | 0,5215 | 1.955,63 | 2.346,75 | 3.911,25 | 4.693,50 |
| SKODA | FABIA WAGON 1.0 MPI | 75CV | 0,3924 | 1.471,50 | 1.765,80 | 2.943,00 | 3.531,60 |
| SKODA | FABIA WAGON 1.0 TSI | 110CV | 0,4113 | 1.542,38 | 1.850,85 | 3.084,75 | 3.701,70 |
| SKODA | FABIA WAGON 1.0 TSI | 110CV SW | 0,4102 | 1.538,25 | 1.845,90 | 3.076,50 | 3.691,80 |
| SKODA | FABIA WAGON 1.0 TSI | 95CV | 0,3958 | 1.484,25 | 1.781,10 | 2.968,50 | 3.562,20 |
| SKODA | FABIA WAGON 1.2 12V 70CV | EURO5 | 0,4224 | 1.584,00 | 1.900,80 | 3.168,00 | 3.801,60 |
| SKODA | FABIA WAGON 1.2 TSI | 90CV | 0,4138 | 1.551,75 | 1.862,10 | 3.103,50 | 3.724,20 |
| SKODA | FABIA WAGON 1.2 TSI 105CV | EURO5 | 0,4428 | 1.660,50 | 1.992,60 | 3.321,00 | 3.985,20 |
| SKODA | FABIA WAGON 1.2 TSI 86CV | EURO5 | 0,4291 | 1.609,13 | 1.930,95 | 3.218,25 | 3.861,90 |
| SKODA | FABIA WAGON 1.4 TSI 180CV | EURO5 | 0,5292 | 1.984,50 | 2.381,40 | 3.969,00 | 4.762,80 |
| SKODA | KAMIQ 1.0 TSI | 115CV | 0,4282 | 1.605,75 | 1.926,90 | 3.211,50 | 3.853,80 |
| SKODA | KAROQ 1.0 TSI | 115CV | 0,4554 | 1.707,75 | 2.049,30 | 3.415,50 | 4.098,60 |
| SKODA | KAROQ 1.5 TSI | 150CV | 0,4870 | 1.826,25 | 2.191,50 | 3.652,50 | 4.383,00 |
| SKODA | KAROQ 1.5 TSI | 150CV 4X4 | 0,5117 | 1.918,88 | 2.302,65 | 3.837,75 | 4.605,30 |
| SKODA | KAROQ 2020 1.0 TSI | 115CV | 0,4475 | 1.678,13 | 2.013,75 | 3.356,25 | 4.027,50 |
| SKODA | KODIAQ 1.4 TSI | 125CV | 0,4898 | 1.836,75 | 2.204,10 | 3.673,50 | 4.408,20 |
| SKODA | KODIAQ 1.5 TSI | 125CV | 0,5014 | 1.880,25 | 2.256,30 | 3.760,50 | 4.512,60 |



| 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 1.0 TSI | 116CV | 0,4451 | 1.669,13 | 2.002,95 | 3.338,25 | 4.005,90 |
| SKODA | OCTAVIA 1.2 | 105CV | 0,4397 | 1.648,88 | 1.978,65 | 3.297,75 | 3.957,30 |
| SKODA | OCTAVIA 1.2 TSI | 110CV | 0,4402 | 1.650,75 | 1.980,90 | 3.301,50 | 3.961,80 |
| SKODA | OCTAVIA 1.4 | 140CV | 0,4904 | 1.839,00 | 2.206,80 | 3.678,00 | 4.413,60 |
| SKODA | OCTAVIA 1.4 TSI | 150CV | 0,4927 | 1.847,63 | 2.217,15 | 3.695,25 | 4.434,30 |
| SKODA | OCTAVIA 1.5 TSI | 150CV | 0,5306 | 1.989,75 | 2.387,70 | 3.979,50 | 4.775,40 |
| SKODA | OCTAVIA 2.0 | 220CV | 0,5636 | 2.113,50 | 2.536,20 | 4.227,00 | 5.072,40 |
| SKODA | OCTAVIA 2.0 TSI | 245CV | 0,6040 | 2.265,00 | 2.718,00 | 4.530,00 | 5.436,00 |
| SKODA | OCTAVIA WAGON 1.0 TSI | 110CV | 0,4565 | 1.711,88 | 2.054,25 | 3.423,75 | 4.108,50 |
| SKODA | OCTAVIA WAGON 1.2 TSI | 105CV SW | 0,4550 | 1.706,25 | 2.047,50 | 3.412,50 | 4.095,00 |
| SKODA | OCTAVIA WAGON 1.2 TSI | 110CV SW | 0,4554 | 1.707,75 | 2.049,30 | 3.415,50 | 4.098,60 |
| SKODA | OCTAVIA WAGON 1.4 TSI | 140CV SW | 0,5036 | 1.888,50 | 2.266,20 | 3.777,00 | 4.532,40 |
| SKODA | OCTAVIA WAGON 1.4 TSI | 150CV SW | 0,5564 | 2.086,50 | 2.503,80 | 4.173,00 | 5.007,60 |
| SKODA | RAPID 1.0 TSI | 110CV | 0,4210 | 1.578,75 | 1.894,50 | 3.157,50 | 3.789,00 |
| SKODA | RAPID 1.0 TSI | 95CV | 0,4052 | 1.519,50 | 1.823,40 | 3.039,00 | 3.646,80 |
| SKODA | RAPID 1.2 | 75CV | 0,4274 | 1.602,75 | 1.923,30 | 3.205,50 | 3.846,60 |
| SKODA | RAPID 1.2 TSI | 105CV | 0,4333 | 1.624,88 | 1.949,85 | 3.249,75 | 3.899,70 |
| SKODA | RAPID 1.2 TSI | 110CV | 0,4462 | 1.673,25 | 2.007,90 | 3.346,50 | 4.015,80 |
| SKODA | RAPID 1.2 TSI | 86CV | 0,4178 | 1.566,75 | 1.880,10 | 3.133,50 | 3.760,20 |
| SKODA | RAPID 1.2 TSI | 90CV | 0,4272 | 1.602,00 | 1.922,40 | 3.204,00 | 3.844,80 |
| SKODA | RAPID SPACEBACK 1.2 TSI | 105CV SW | 0,4491 | 1.684,13 | 2.020,95 | 3.368,25 | 4.041,90 |
| SKODA | RAPID SPACEBACK 1.2 TSI | 86CV SW | 0,4250 | 1.593,75 | 1.912,50 | 3.187,50 | 3.825,00 |
| SKODA | RAPID SPACEBACK 1.4 TSI | 122CV SW | 0,4958 | 1.859,25 | 2.231,10 | 3.718,50 | 4.462,20 |
| SKODA | ROOMSTER 1.2 12V 70CV | EURO5 | 0,4228 | 1.585,50 | 1.902,60 | 3.171,00 | 3.805,20 |
| SKODA | ROOMSTER 1.2 TSI 105CV | EURO5 | 0,4605 | 1.726,88 | 2.072,25 | 3.453,75 | 4.144,50 |
| SKODA | ROOMSTER 1.2 TSI 86CV | EURO5 | 0,4376 | 1.641,00 | 1.969,20 | 3.282,00 | 3.938,40 |
| SKODA | SCALA 2019 | 1.0 TSI 115CV | 0,4534 | 1.700,25 | 2.040,30 | 3.400,50 | 4.080,60 |
| SKODA | SUPERB 1.4 TSI | 150CV | 0,5204 | 1.951,50 | 2.341,80 | 3.903,00 | 4.683,60 |
| SKODA | SUPERB 2.0 TSI | 280CV 4X4 | 0,7045 | 2.641,88 | 3.170,25 | 5.283,75 | 6.340,50 |
| SKODA | SUPERB WAGON 1.4 TSI | 150CV | 0,5310 | 1.991,25 | 2.389,50 | 3.982,50 | 4.779,00 |
| SKODA | YETI 1.2 TSI | 110CV | 0,4665 | 1.749,38 | 2.099,25 | 3.498,75 | 4.198,50 |
| SKODA | YETI 1.2 TSI 105CV | EURO5 | 0,4901 | 1.837,88 | 2.205,45 | 3.675,75 | 4.410,90 |
| SKODA | YETI 1.4 TSI | 122CV | 0,4981 | 1.867,88 | 2.241,45 | 3.735,75 | 4.482,90 |
| SMART | FORFOUR 0.9 110CV | BRABUS | 0,4183 | 1.568,63 | 1.882,35 | 3.137,25 | 3.764,70 |
| SMART | FORFOUR 0.9 90CV | MY2014 | 0,3742 | 1.403,25 | 1.683,90 | 2.806,50 | 3.367,80 |
| SMART | FORFOUR 1.0 60CV | MY2014 | 0,3626 | 1.359,75 | 1.631,70 | 2.719,50 | 3.263,40 |
| SMART | FORFOUR 1.0 70CV | MY2014 | 0,3583 | 1.343,63 | 1.612,35 | 2.687,25 | 3.224,70 |
| SMART | FORTWO 1000 102CV | CABRIO | 0,4490 | 1.683,75 | 2.020,50 | 3.367,50 | 4.041,00 |
| SMART | FORTWO 1000 71CV | CABRIO | 0,3584 | 1.344,00 | 1.612,80 | 2.688,00 | 3.225,60 |
| SMART | FORTWO 1000 84CV | CABRIO | 0,3958 | 1.484,25 | 1.781,10 | 2.968,50 | 3.562,20 |
| SMART | FORTWO CABRIO 0.9 | 90CV | 0,4033 | 1.512,38 | 1.814,85 | 3.024,75 | 3.629,70 |
| SMART | FORTWO CABRIO 0.9 110CV | BRABUS | 0,4422 | 1.658,25 | 1.989,90 | 3.316,50 | 3.979,80 |
| SMART | FORTWO CABRIO 1.0 | 70CV | 0,3935 | 1.475,63 | 1.770,75 | 2.951,25 | 3.541,50 |
| SMART | FORTWO COUPÉ 0.9 110CV | BRABUS | 0,4083 | 1.531,13 | 1.837,35 | 3.062,25 | 3.674,70 |
| SMART | FORTWO COUPÉ 0.9 90CV | MY2014 | 0,3662 | 1.373,25 | 1.647,90 | 2.746,50 | 3.295,80 |
| SMART | FORTWO COUPÉ 1.0 60CV | MY2014 | 0,3526 | 1.322,25 | 1.586,70 | 2.644,50 | 3.173,40 |
| SMART | FORTWO COUPÉ 1.0 70CV | MY2014 | 0,3523 | 1.321,13 | 1.585,35 | 2.642,25 | 3.170,70 |
| SSANGYONG | KORANDO 2.0 C 2WD | 149CV | 0,5514 | 2.067,75 | 2.481,30 | 4.135,50 | 4.962,60 |
| SSANGYONG | TIVOLI 1.6 | 128CV | 0,4522 | 1.695,75 | 2.034,90 | 3.391,50 | 4.069,80 |
| SSANGYONG | XLV 1.6 | 128CV | 0,4887 | 1.832,63 | 2.199,15 | 3.665,25 | 4.398,30 |
| SUBARU | BRZ 2.0 | 200CV | 0,6300 | 2.362,50 | 2.835,00 | 4.725,00 | 5.670,00 |
| SUBARU | BRZ 2.0 200CV | ND | 0,6207 | 2.327,63 | 2.793,15 | 4.655,25 | 5.586,30 |
| SUBARU | BRZ 2.0 HIGH | 200CV | 0,6932 | 2.599,50 | 3.119,40 | 5.199,00 | 6.238,80 |
| SUBARU | FORESTER 2.0 CVT | 241CV | 0,7303 | 2.738,63 | 3.286,35 | 5.477,25 | 6.572,70 |
| SUBARU | FORESTER 2.0i | 150CV | 0,5764 | 2.161,50 | 2.593,80 | 4.323,00 | 5.187,60 |
| SUBARU | LEVORG 1.6 GT | 170CV | 0,5510 | 2.066,25 | 2.479,50 | 4.132,50 | 4.959,00 |
| SUBARU | LEVORG 2.0i LINEARTRONIC | 150CV | 0,6176 | 2.316,00 | 2.779,20 | 4.632,00 | 5.558,40 |
| SUBARU | OUTBACK 2.5i | 175CV | 0,6766 | 2.537,25 | 3.044,70 | 5.074,50 | 6.089,40 |
| SUBARU | OUTBACK 2.5i CVT | 167CV | 0,7066 | 2.649,75 | 3.179,70 | 5.299,50 | 6.359,40 |
| SUBARU | OUTBACK 2.5i S LINEARTRONIC | 175CV | 0,6846 | 2.567,25 | 3.080,70 | 5.134,50 | 6.161,40 |
| SUBARU | TREZIA 1.3 | 99CV | 0,4333 | 1.624,88 | 1.949,85 | 3.249,75 | 3.899,70 |
| SUBARU | WRX STI 2.5 | 300CV | 0,8207 | 3.077,63 | 3.693,15 | 6.155,25 | 7.386,30 |
| SUBARU | WRX STI 2.5 300CV | EURO5 | 0,8434 | 3.162,75 | 3.795,30 | 6.325,50 | 7.590,60 |
| SUBARU | XV 1.6i | 114CV | 0,5010 | 1.878,75 | 2.254,50 | 3.757,50 | 4.509,00 |
| SUBARU | XV 2.0i 156CV | LINEARTRONIC | 0,5824 | 2.184,00 | 2.620,80 | 4.368,00 | 5.241,60 |
| SUBARU | XV 2.0i-ES | 150CV | 0,5693 | 2.134,88 | 2.561,85 | 4.269,75 | 5.123,70 |
| SUZUKI | ALTO 1.0 68CV | 5 PORTE | 0,3201 | 1.200,38 | 1.440,45 | 2.400,75 | 2.880,90 |
| SUZUKI | BALENO 1.0 | 110CV | 0,4076 | 1.528,50 | 1.834,20 | 3.057,00 | 3.668,40 |
| SUZUKI | BALENO 1.2 VVT | 90CV | 0,3744 | 1.404,00 | 1.684,80 | 2.808,00 | 3.369,60 |
| SUZUKI | BALENO 2019 | 1.2 90CV | 0,3884 | 1.456,50 | 1.747,80 | 2.913,00 | 3.495,60 |
| SUZUKI | CELERIO 1.0 | 68CV | 0,3357 | 1.258,88 | 1.510,65 | 2.517,75 | 3.021,30 |



| 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) |
|------------|----------------------------|--------------|-----------------------|--|--|--|--|
| SUZUKI | CELERIO 1.0 DUALJET | 68CV | 0,3493 | 1.309,88 | 1.571,85 | 2.619,75 | 3.143,70 |
| SUZUKI | CELERIO 1.0 DUALJET S&S | 68CV | 0,3195 | 1.198,13 | 1.437,75 | 2.396,25 | 2.875,50 |
| SUZUKI | GRAND VITARA 1.6 | 105CV | 0,5503 | 2.063,63 | 2.476,35 | 4.127,25 | 4.952,70 |
| SUZUKI | IGNIS 1.2 | 90CV | 0,3804 | 1.426,50 | 1.711,80 | 2.853,00 | 3.423,60 |
| SUZUKI | IGNIS 1.2 4WD | 90CV | 0,4139 | 1.552,13 | 1.862,55 | 3.104,25 | 3.725,10 |
| SUZUKI | JIMNY 1.3 4WD | 85CV | 0,4578 | 1.716,75 | 2.060,10 | 3.433,50 | 4.120,20 |
| SUZUKI | JIMNY 1.5 | 102CV | 0,4579 | 1.717,13 | 2.060,55 | 3.434,25 | 4.121,10 |
| SUZUKI | KIZASHI 2.4 178CV | 2WD | 0,6290 | 2.358,75 | 2.830,50 | 4.717,50 | 5.661,00 |
| SUZUKI | KIZASHI 2.4 178CV | 4WD | 0,6594 | 2.472,75 | 2.967,30 | 4.945,50 | 5.934,60 |
| SUZUKI | S-CROSS 1.0 | 112CV | 0,4263 | 1.598,63 | 1.918,35 | 3.197,25 | 3.836,70 |
| SUZUKI | S-CROSS 1.4 4WD | 140CV | 0,5049 | 1.893,38 | 2.272,05 | 3.786,75 | 4.544,10 |
| SUZUKI | S-CROSS 1.6 VVT | 120CV | 0,4578 | 1.716,75 | 2.060,10 | 3.433,50 | 4.120,20 |
| SUZUKI | S-CROSS 1.6 VVT | 120CV 4WD | 0,4779 | 1.792,13 | 2.150,55 | 3.584,25 | 4.301,10 |
| SUZUKI | SPLASH 1.0 VVT | 68CV | 0,3791 | 1.421,63 | 1.705,95 | 2.843,25 | 3.411,90 |
| SUZUKI | SPLASH 1.2 VVT | 94CV | 0,4014 | 1.505,25 | 1.806,30 | 3.010,50 | 3.612,60 |
| SUZUKI | SWIFT 1.0 BOOSTERJET | 110CV | 0,3841 | 1.440,38 | 1.728,45 | 2.880,75 | 3.456,90 |
| SUZUKI | SWIFT 1.2 | 90CV | 0,3650 | 1.368,75 | 1.642,50 | 2.737,50 | 3.285,00 |
| SUZUKI | SWIFT 1.2 | 94CV | 0,3985 | 1.494,38 | 1.793,25 | 2.988,75 | 3.586,50 |
| SUZUKI | SWIFT 1.2 DUALJET | 90CV | 0,3591 | 1.346,63 | 1.615,95 | 2.693,25 | 3.231,90 |
| SUZUKI | SWIFT 1.2 DUALJET 4WD | 90CV | 0,4095 | 1.535,63 | 1.842,75 | 3.071,25 | 3.685,50 |
| SUZUKI | SWIFT 1.2 VVT | 94CV | 0,3786 | 1.419,75 | 1.703,70 | 2.839,50 | 3.407,40 |
| SUZUKI | SWIFT 1.4 SPORT BOOSTERJET | 140CV | 0,4566 | 1.712,25 | 2.054,70 | 3.424,50 | 4.109,40 |
| SUZUKI | SWIFT 1.6 SPORT | 136CV | 0,4540 | 1.702,50 | 2.043,00 | 3.405,00 | 4.086,00 |
| SUZUKI | SX4 1.5 | 112CV | 0,4433 | 1.662,38 | 1.994,85 | 3.324,75 | 3.989,70 |
| SUZUKI | SX4 1.6 | 120CV | 0,4548 | 1.705,50 | 2.046,60 | 3.411,00 | 4.093,20 |
| SUZUKI | SX4 1.6 | 120CV 4WD | 0,4711 | 1.766,63 | 2.119,95 | 3.533,25 | 4.239,90 |
| SUZUKI | VITARA 1.0 BOOSTERJET | 110CV | 0,4211 | 1.579,13 | 1.894,95 | 3.158,25 | 3.789,90 |
| SUZUKI | VITARA 1.0 BOOSTERJET | 110CV 4WD | 0,4492 | 1.684,50 | 2.021,40 | 3.369,00 | 4.042,80 |
| SUZUKI | VITARA 1.0 BOOSTERJET | 111CV | 0,4223 | 1.583,63 | 1.900,35 | 3.167,25 | 3.800,70 |
| SUZUKI | VITARA 1.0 BOOSTERJET 4X4 | 111CV | 0,4506 | 1.689,75 | 2.027,70 | 3.379,50 | 4.055,40 |
| SUZUKI | VITARA 1.4 140CV | 4WD | 0,4904 | 1.839,00 | 2.206,80 | 3.678,00 | 4.413,60 |
| SUZUKI | VITARA 1.4 BOOSTERJET | 140CV | 0,4740 | 1.777,50 | 2.133,00 | 3.555,00 | 4.266,00 |
| SUZUKI | VITARA 1.4 BOOSTERJET | 140CV 4WD | 0,4938 | 1.851,75 | 2.222,10 | 3.703,50 | 4.444,20 |
| SUZUKI | VITARA 1.6 VVT | 120CV | 0,4521 | 1.695,38 | 2.034,45 | 3.390,75 | 4.068,90 |
| SUZUKI | VITARA 1.6 VVT | 120CV 4WD | 0,4751 | 1.781,63 | 2.137,95 | 3.563,25 | 4.275,90 |
| TOYOTA | AURIS 1.2 T | 116CV | 0,4514 | 1.692,75 | 2.031,30 | 3.385,50 | 4.062,60 |
| TOYOTA | AURIS 1.3 99CV | MY2013 | 0,4584 | 1.719,00 | 2.062,80 | 3.438,00 | 4.125,60 |
| TOYOTA | AURIS 1.6 132CV | MY2013 | 0,4839 | 1.814,63 | 2.177,55 | 3.629,25 | 4.355,10 |
| TOYOTA | AURIS TS 1.6 | 132CV SW | 0,4920 | 1.845,00 | 2.214,00 | 3.690,00 | 4.428,00 |
| TOYOTA | AYGO 1.0 | 72CV | 0,3384 | 1.269,00 | 1.522,80 | 2.538,00 | 3.045,60 |
| TOYOTA | AYGO 1.0 VVTI 69CV | MY2015 | 0,3323 | 1.246,13 | 1.495,35 | 2.492,25 | 2.990,70 |
| TOYOTA | C-HR 1.2 TURBO 2WD | 115CV | 0,4673 | 1.752,38 | 2.102,85 | 3.504,75 | 4.205,70 |
| TOYOTA | C-HR 1.2 TURBO 4WD | 115CV | 0,4954 | 1.857,75 | 2.229,30 | 3.715,50 | 4.458,60 |
| TOYOTA | GT86 | 2.0 200 CV | 0,6339 | 2.377,13 | 2.852,55 | 4.754,25 | 5.705,10 |
| TOYOTA | IQ 1.0 68CV | EURO5 | 0,3756 | 1.408,50 | 1.690,20 | 2.817,00 | 3.380,40 |
| TOYOTA | RAV4 2.0 MULTIDRIVE 4WD | 151CV MY2013 | 0,6102 | 2.288,25 | 2.745,90 | 4.576,50 | 5.491,80 |
| TOYOTA | SUPRA 2.0B | 258CV | 0,7656 | 2.871,00 | 3.445,20 | 5.742,00 | 6.890,40 |
| TOYOTA | SUPRA 3.0 PREMIUM | 340CV | 0,9062 | 3.398,25 | 4.077,90 | 6.796,50 | 8.155,80 |
| TOYOTA | VERSO 1.6 | 132CV | 0,4953 | 1.857,38 | 2.228,85 | 3.714,75 | 4.457,70 |
| TOYOTA | VERSO 1.6 132CV | 7 POSTI | 0,5163 | 1.936,13 | 2.323,35 | 3.872,25 | 4.646,70 |
| TOYOTA | VERSO 1.8 CVT | 147CV | 0,5312 | 1.992,00 | 2.390,40 | 3.984,00 | 4.780,80 |
| TOYOTA | VERSO-S 1.3 99CV | EURO5 | 0,4364 | 1.636,50 | 1.963,80 | 3.273,00 | 3.927,60 |
| TOYOTA | YARIS 1.0 | 72CV | 0,3733 | 1.399,88 | 1.679,85 | 2.799,75 | 3.359,70 |
| TOYOTA | YARIS 1.0 69CV | MY2014 | 0,3548 | 1.330,50 | 1.596,60 | 2.661,00 | 3.193,20 |
| TOYOTA | YARIS 1.0 69CV | MY2017 | 0,3691 | 1.384,13 | 1.660,95 | 2.768,25 | 3.321,90 |
| TOYOTA | YARIS 1.3 100CV | MY2014 | 0,4200 | 1.575,00 | 1.890,00 | 3.150,00 | 3.780,00 |
| TOYOTA | YARIS 1.5 110CV | MY2017 | 0,4159 | 1.559,63 | 1.871,55 | 3.119,25 | 3.743,10 |
| VOLKSWAGEN | ARTEON 2.0 TSI 4MOTION | 280CV | 0,8023 | 3.008,63 | 3.610,35 | 6.017,25 | 7.220,70 |
| VOLKSWAGEN | CADDY 1.2 TSI 105CV | EURO5 | 0,4923 | 1.846,13 | 2.215,35 | 3.692,25 | 4.430,70 |
| VOLKSWAGEN | CADDY 1.2 TSI 86CV | EURO5 | 0,4804 | 1.801,50 | 2.161,80 | 3.603,00 | 4.323,60 |
| VOLKSWAGEN | GOLF CABRIOLET 1.2 TSI | 105CV | 0,5156 | 1.933,50 | 2.320,20 | 3.867,00 | 4.640,40 |
| VOLKSWAGEN | GOLF CABRIOLET 1.4 TSI | 122CV | 0,5452 | 2.044,50 | 2.453,40 | 4.089,00 | 4.906,80 |
| VOLKSWAGEN | GOLF CABRIOLET 2.0 GTI | 210CV | 0,6485 | 2.431,88 | 2.918,25 | 4.863,75 | 5.836,50 |
| VOLKSWAGEN | GOLF SPORTSVAN 1.2 TSI | 110CV | 0,4771 | 1.789,13 | 2.146,95 | 3.578,25 | 4.293,90 |
| VOLKSWAGEN | GOLF SPORTSVAN 1.2 TSI | 85CV | 0,4623 | 1.733,63 | 2.080,35 | 3.467,25 | 4.160,70 |
| VOLKSWAGEN | GOLF SPORTSVAN 1.4 TSI | 125CV | 0,4983 | 1.868,63 | 2.242,35 | 3.737,25 | 4.484,70 |
| VOLKSWAGEN | GOLF SPORTSVAN 1.4 TSI | 150CV DSG | 0,5261 | 1.972,88 | 2.367,45 | 3.945,75 | 4.734,90 |
| VOLKSWAGEN | GOLF VARIANT 1.2 TSI | 110CV SW | 0,4741 | 1.777,88 | 2.133,45 | 3.555,75 | 4.266,90 |
| VOLKSWAGEN | GOLF VARIANT 1.4 TSI | 125CV SW | 0,4974 | 1.865,25 | 2.238,30 | 3.730,50 | 4.476,60 |
| VOLKSWAGEN | GOLF VII 1.0 TSI | 110CV | 0,4463 | 1.673,63 | 2.008,35 | 3.347,25 | 4.016,70 |
| VOLKSWAGEN | GOLF VII 1.0 TSI | 115CV | 0,4370 | 1.638,75 | 1.966,50 | 3.277,50 | 3.933,00 |



| 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 1.0 TSI | 85CV | 0,4372 | 1.639,50 | 1.967,40 | 3.279,00 | 3.934,80 |
| VOLKSWAGEN | GOLF VII 1.2 TSI | 110CV | 0,4641 | 1.740,38 | 2.088,45 | 3.480,75 | 4.176,90 |
| VOLKSWAGEN | GOLF VII 1.2 TSI BLUEMOT.TECH | 105CV | 0,4474 | 1.677,75 | 2.013,30 | 3.355,50 | 4.026,60 |
| VOLKSWAGEN | GOLF VII 1.2 TSI BLUEMOT.TECH | 85CV | 0,4217 | 1.581,38 | 1.897,65 | 3.162,75 | 3.795,30 |
| VOLKSWAGEN | GOLF VII 1.4 TSI | 125CV | 0,4884 | 1.831,50 | 2.197,80 | 3.663,00 | 4.395,60 |
| VOLKSWAGEN | GOLF VII 1.4 TSI | 150CV | 0,5083 | 1.906,13 | 2.287,35 | 3.812,25 | 4.574,70 |
| VOLKSWAGEN | GOLF VII 1.4 TSI BLUEMOT.TECH | 122CV | 0,4765 | 1.786,88 | 2.144,25 | 3.573,75 | 4.288,50 |
| VOLKSWAGEN | GOLF VII 1.5 TSI | 130CV | 0,5343 | 2.003,63 | 2.404,35 | 4.007,25 | 4.808,70 |
| VOLKSWAGEN | GOLF VII 1.5 TSI | 150CV | 0,5139 | 1.927,13 | 2.312,55 | 3.854,25 | 4.625,10 |
| VOLKSWAGEN | GOLF VII 2.0 GTI PERFORMANCE | 245CV | 0,6577 | 2.466,38 | 2.959,65 | 4.932,75 | 5.919,30 |
| VOLKSWAGEN | GOLF VII 2.0 R | 300CV | 0,7183 | 2.693,63 | 3.232,35 | 5.387,25 | 6.464,70 |
| VOLKSWAGEN | GOLF VII 2.0 TSI | 290CV | 0,6796 | 2.548,50 | 3.058,20 | 5.097,00 | 6.116,40 |
| VOLKSWAGEN | GOLF VII 2.0 TSI GTI | 230CV | 0,6070 | 2.276,25 | 2.731,50 | 4.552,50 | 5.463,00 |
| VOLKSWAGEN | GOLF VII VARIANT 1.0 BMT | 110CV | 0,4535 | 1.700,63 | 2.040,75 | 3.401,25 | 4.081,50 |
| VOLKSWAGEN | GOLF VII VARIANT 1.0 BMT | 125CV | 0,4845 | 1.816,88 | 2.180,25 | 3.633,75 | 4.360,50 |
| VOLKSWAGEN | GOLF VII VARIANT 1.2 TSI | 105CV | 0,4664 | 1.749,00 | 2.098,80 | 3.498,00 | 4.197,60 |
| VOLKSWAGEN | GOLF VII VARIANT 1.2 TSI | 85CV | 0,4451 | 1.669,13 | 2.002,95 | 3.338,25 | 4.005,90 |
| VOLKSWAGEN | GOLF VII VARIANT 1.4 TGI | 110CV | 0,4577 | 1.716,38 | 2.059,65 | 3.432,75 | 4.119,30 |
| VOLKSWAGEN | GOLF VII VARIANT 1.4 TSI | 122CV | 0,4900 | 1.837,50 | 2.205,00 | 3.675,00 | 4.410,00 |
| VOLKSWAGEN | GOLF VII VARIANT 1.5 TGI | 130CV | 0,5092 | 1.909,50 | 2.291,40 | 3.819,00 | 4.582,80 |
| VOLKSWAGEN | MAGGIOLINO 1.2 TSI | 105CV | 0,4854 | 1.820,25 | 2.184,30 | 3.640,50 | 4.368,60 |
| VOLKSWAGEN | MAGGIOLINO 1.2 TSI BLUEMOTION | 105CV | 0,4625 | 1.734,38 | 2.081,25 | 3.468,75 | 4.162,50 |
| VOLKSWAGEN | MAGGIOLINO 1.2 TSI BLUEMOTION 105CV | MY2016 | 0,4723 | 1.771,13 | 2.125,35 | 3.542,25 | 4.250,70 |
| VOLKSWAGEN | MAGGIOLINO 1.4 TSI BLUEMOTION 150CV | MY2016 | 0,5286 | 1.982,25 | 2.378,70 | 3.964,50 | 4.757,40 |
| VOLKSWAGEN | MAGGIOLINO 1.4 TSI SPORT | 160CV | 0,5547 | 2.080,13 | 2.496,15 | 4.160,25 | 4.992,30 |
| VOLKSWAGEN | MAGGIOLINO 1.4 TSI SPORT BLUEMOTION | 150CV | 0,5219 | 1.957,13 | 2.348,55 | 3.914,25 | 4.697,10 |
| VOLKSWAGEN | MAGGIOLINO 2.0 TSI | 210CV | 0,6310 | 2.366,25 | 2.839,50 | 4.732,50 | 5.679,00 |
| VOLKSWAGEN | MAGGIOLINO 2.0 TSI BLUEMOTION 220CV | MY2016 | 0,6042 | 2.265,75 | 2.718,90 | 4.531,50 | 5.437,80 |
| VOLKSWAGEN | MAGGIOLINO 2.0 TSI DSG SPORT BLUEMOTION | 210CV | 0,6315 | 2.368,13 | 2.841,75 | 4.736,25 | 5.683,50 |
| VOLKSWAGEN | MAGGIOLINO CABRIO 1.2 TSI | 105CV | 0,5203 | 1.951,13 | 2.341,35 | 3.902,25 | 4.682,70 |
| VOLKSWAGEN | MAGGIOLINO CABRIO 1.2 TSI BLUEMOTION | 105CV | 0,4959 | 1.859,63 | 2.231,55 | 3.719,25 | 4.463,10 |
| VOLKSWAGEN | MAGGIOLINO CABRIO 1.4 TSI SPORT | 160CV | 0,5908 | 2.215,50 | 2.658,60 | 4.431,00 | 5.317,20 |
| VOLKSWAGEN | MAGGIOLINO CABRIO 1.4 TSI SPORT BLUEMOTION | 150CV | 0,5549 | 2.080,88 | 2.497,05 | 4.161,75 | 4.994,10 |
| VOLKSWAGEN | MAGGIOLINO CABRIO 2.0 TSI | 210CV | 0,6631 | 2.486,63 | 2.983,95 | 4.973,25 | 5.967,90 |
| VOLKSWAGEN | PASSAT 1.4 TSI | 125CV | 0,5471 | 2.051,63 | 2.461,95 | 4.103,25 | 4.923,90 |
| VOLKSWAGEN | PASSAT 1.4 TSI 122CV | EURO 6 | 0,5501 | 2.062,88 | 2.475,45 | 4.125,75 | 4.950,90 |
| VOLKSWAGEN | PASSAT 1.4 TSI 150CV | EURO 6 | 0,5572 | 2.089,50 | 2.507,40 | 4.179,00 | 5.014,80 |
| VOLKSWAGEN | PASSAT 2019 1.5 TSI | 150CV | 0,5989 | 2.245,88 | 2.695,05 | 4.491,75 | 5.390,10 |
| VOLKSWAGEN | PASSAT VARIANT 1.4 TSI | 125CV SW | 0,5551 | 2.081,63 | 2.497,95 | 4.163,25 | 4.995,90 |
| VOLKSWAGEN | PASSAT VARIANT 1.4 TSI 122CV | EURO 6 SW | 0,5598 | 2.099,25 | 2.519,10 | 4.198,50 | 5.038,20 |
| VOLKSWAGEN | PASSAT VARIANT 1.4 TSI 150CV | EURO 6 SW | 0,5693 | 2.134,88 | 2.561,85 | 4.269,75 | 5.123,70 |
| VOLKSWAGEN | POLO 1.0 EVO | 80CV | 0,4205 | 1.576,88 | 1.892,25 | 3.153,75 | 3.784,50 |
| VOLKSWAGEN | POLO 1.0 MPI 60CV | MY2014 | 0,3862 | 1.448,25 | 1.737,90 | 2.896,50 | 3.475,80 |
| VOLKSWAGEN | POLO 1.0 MPI 65CV | MY2018 | 0,3837 | 1.438,88 | 1.726,65 | 2.877,75 | 3.453,30 |
| VOLKSWAGEN | POLO 1.0 MPI 75CV | MY2014 | 0,4106 | 1.539,75 | 1.847,70 | 3.079,50 | 3.695,40 |
| VOLKSWAGEN | POLO 1.0 MPI 75CV | MY2018 | 0,4057 | 1.521,38 | 1.825,65 | 3.042,75 | 3.651,30 |
| VOLKSWAGEN | POLO 1.0 TSI | 110CV | 0,4393 | 1.647,38 | 1.976,85 | 3.294,75 | 3.953,70 |
| VOLKSWAGEN | POLO 1.0 TSI 115CV | MY2018 | 0,4527 | 1.697,63 | 2.037,15 | 3.395,25 | 4.074,30 |
| VOLKSWAGEN | POLO 1.0 TSI 95CV | MY2018 | 0,4239 | 1.589,63 | 1.907,55 | 3.179,25 | 3.815,10 |
| VOLKSWAGEN | POLO 1.0 TSI BLUEMOTH | 110CV | 0,4261 | 1.597,88 | 1.917,45 | 3.195,75 | 3.834,90 |
| VOLKSWAGEN | POLO 1.2 TSI 90CV | MY2014 | 0,4109 | 1.540,88 | 1.849,05 | 3.081,75 | 3.698,10 |
| VOLKSWAGEN | POLO 1.4 TSI GTI | 180CV | 0,5230 | 1.961,25 | 2.353,50 | 3.922,50 | 4.707,00 |
| VOLKSWAGEN | POLO 1.5 TSI DSG | 150CV | 0,5023 | 1.883,63 | 2.260,35 | 3.767,25 | 4.520,70 |
| VOLKSWAGEN | POLO 1.8 GTI BLUEMOTION | 192CV | 0,5194 | 1.947,75 | 2.337,30 | 3.895,50 | 4.674,60 |
| VOLKSWAGEN | POLO 2.0 TSI GTI | 200CV | 0,5438 | 2.039,25 | 2.447,10 | 4.078,50 | 4.894,20 |
| VOLKSWAGEN | POLO 2021 1.0 EVO | 80CV | 0,4116 | 1.543,50 | 1.852,20 | 3.087,00 | 3.704,40 |
| VOLKSWAGEN | POLO CROSS 1.2 TSI BLUEMOTION | 90CV | 0,4245 | 1.591,88 | 1.910,25 | 3.183,75 | 3.820,50 |
| VOLKSWAGEN | SCIROCCO | 1.4 TSI 160CV | 0,5504 | 2.064,00 | 2.476,80 | 4.128,00 | 4.953,60 |
| VOLKSWAGEN | SCIROCCO | 2.0 TSI 210CV | 0,6174 | 2.315,25 | 2.778,30 | 4.630,50 | 5.556,60 |
| VOLKSWAGEN | SCIROCCO 1.4 TSI | 122CV | 0,5325 | 1.996,88 | 2.396,25 | 3.993,75 | 4.792,50 |
| VOLKSWAGEN | SHARAN 1.4 TSI BLUEMOT. 150CV | EURO5 | 0,6363 | 2.386,13 | 2.863,35 | 4.772,25 | 5.726,70 |
| VOLKSWAGEN | T-CROSS 2019 | 1.0 TSI 115CV | 0,4335 | 1.625,63 | 1.950,75 | 3.251,25 | 3.901,50 |
| VOLKSWAGEN | TIGUAN 1.4 125CV | MY2016 | 0,5331 | 1.999,13 | 2.398,95 | 3.998,25 | 4.797,90 |
| VOLKSWAGEN | TIGUAN 1.4 150CV | MY2016 | 0,5921 | 2.220,38 | 2.664,45 | 4.440,75 | 5.328,90 |
| VOLKSWAGEN | TIGUAN 1.4 TSI | 122CV | 0,4832 | 1.812,00 | 2.174,40 | 3.624,00 | 4.348,80 |
| VOLKSWAGEN | TIGUAN 1.4 TSI | 125CV | 0,4807 | 1.802,63 | 2.163,15 | 3.605,25 | 4.326,30 |
| VOLKSWAGEN | TIGUAN 1.5 | 130CV | 0,5366 | 2.012,25 | 2.414,70 | 4.024,50 | 4.829,40 |
| VOLKSWAGEN | TIGUAN 1.5 | 150CV | 0,5728 | 2.148,00 | 2.577,60 | 4.296,00 | 5.155,20 |
| VOLKSWAGEN | TIGUAN 2.0 TSI 180CV 4MOTION | MY2016 | 0,6533 | 2.449,88 | 2.939,85 | 4.899,75 | 5.879,70 |
| VOLKSWAGEN | TIGUAN 2.0 TSI 210CV | 4MOTION | 0,6942 | 2.603,25 | 3.123,90 | 5.206,50 | 6.247,80 |
| VOLKSWAGEN | TIGUAN 2.0 TSI 4MOTION | 190CV | 0,6750 | 2.531,25 | 3.037,50 | 5.062,50 | 6.075,00 |



| 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 | TOURAN 1.2 TFSI 105CV | EURO5 | 0,5101 | 1.912,88 | 2.295,45 | 3.825,75 | 4.590,90 |
| VOLKSWAGEN | TOURAN 1.2 TSI | 110CV | 0,5111 | 1.916,63 | 2.299,95 | 3.833,25 | 4.599,90 |
| VOLKSWAGEN | TOURAN 1.4 TSI BMT | 150CV | 0,5521 | 2.070,38 | 2.484,45 | 4.140,75 | 4.968,90 |
| VOLKSWAGEN | T-ROC 1.0 TSI BLUEMOTION | 115CV | 0,4590 | 1.721,25 | 2.065,50 | 3.442,50 | 4.131,00 |
| VOLKSWAGEN | T-ROC CABRIO 1.0 TSI | 116CV | 0,5001 | 1.875,38 | 2.250,45 | 3.750,75 | 4.500,90 |
| VOLKSWAGEN | T-ROC CABRIO 1.5 TSI | 150CV | 0,5413 | 2.029,88 | 2.435,85 | 4.059,75 | 4.871,70 |
| VOLKSWAGEN | T-ROC R 2.0 TSI 4MOTION | 300CV | 0,7358 | 2.759,25 | 3.311,10 | 5.518,50 | 6.622,20 |
| VOLKSWAGEN | UP! 1.0 | 60CV | 0,3627 | 1.360,13 | 1.632,15 | 2.720,25 | 3.264,30 |
| VOLKSWAGEN | UP! 1.0 | 75CV | 0,3833 | 1.437,38 | 1.724,85 | 2.874,75 | 3.449,70 |
| VOLKSWAGEN | UP! 1.0 60CV | ND | 0,3761 | 1.410,38 | 1.692,45 | 2.820,75 | 3.384,90 |
| VOLKSWAGEN | UP! 1.0 75CV | ND | 0,3687 | 1.382,63 | 1.659,15 | 2.765,25 | 3.318,30 |
| VOLKSWAGEN | UP! 1.0 TSI | 115CV | 0,4328 | 1.623,00 | 1.947,60 | 3.246,00 | 3.895,20 |
| VOLVO | S60 2.0 T3 | 152CV | 0,5712 | 2.142,00 | 2.570,40 | 4.284,00 | 5.140,80 |
| VOLVO | S60 2.0 T4 | 190CV | 0,5965 | 2.236,88 | 2.684,25 | 4.473,75 | 5.368,50 |
| VOLVO | S60 2.0 T5 GEARTRONIC | 245CV | 0,6809 | 2.553,38 | 3.064,05 | 5.106,75 | 6.128,10 |
| VOLVO | S60 2.0 T6 GEARTRONIC | 306CV | 0,7356 | 2.758,50 | 3.310,20 | 5.517,00 | 6.620,40 |
| VOLVO | S60 C COUNTRY T5 2.0 AWD | 245CV | 0,7800 | 2.925,00 | 3.510,00 | 5.850,00 | 7.020,00 |
| VOLVO | S60 CROSS COUNTRY T5 2.0 GEARTR | 245CV 4WD | 0,7454 | 2.795,25 | 3.354,30 | 5.590,50 | 6.708,60 |
| VOLVO | S60 CROSS COUNTRY T5 2.5 AWD | 254CV | 0,7827 | 2.935,13 | 3.522,15 | 5.870,25 | 7.044,30 |
| VOLVO | S60 T3 1.6 | 150CV | 0,6079 | 2.279,63 | 2.735,55 | 4.559,25 | 5.471,10 |
| VOLVO | S60 T4 1.6 | 180CV | 0,6280 | 2.355,00 | 2.826,00 | 4.710,00 | 5.652,00 |
| VOLVO | S60 T5 2.0 | 240CV | 0,7243 | 2.716,13 | 3.259,35 | 5.432,25 | 6.518,70 |
| VOLVO | S60 T5 2.0 GEARTRONIC | 250CV | 0,7122 | 2.670,75 | 3.204,90 | 5.341,50 | 6.409,80 |
| VOLVO | S60 T5 2.0 GEARTRONIC AWD | 250CV | 0,7381 | 2.767,88 | 3.321,45 | 5.535,75 | 6.642,90 |
| VOLVO | S60 T6 3.0 AWD GEARTRONIC 304CV | EURO5 | 0,8796 | 3.298,50 | 3.958,20 | 6.597,00 | 7.916,40 |
| VOLVO | S80 T4 1.6 | 180CV | 0,6896 | 2.586,00 | 3.103,20 | 5.172,00 | 6.206,40 |
| VOLVO | S80 T5 2.0 | 240CV | 0,7818 | 2.931,75 | 3.518,10 | 5.863,50 | 7.036,20 |
| VOLVO | S80 T5 2.0 | 245CV | 0,7087 | 2.657,63 | 3.189,15 | 5.315,25 | 6.378,30 |
| VOLVO | S80 T6 3.0 AWD GEARTRONIC | 304CV | 0,8920 | 3.345,00 | 4.014,00 | 6.690,00 | 8.028,00 |
| VOLVO | S90 T4 GEARTRONIC | 2.0 190CV | 0,7096 | 2.661,00 | 3.193,20 | 5.322,00 | 6.386,40 |
| VOLVO | S90 T5 2.0 | 254CV | 0,7471 | 2.801,63 | 3.361,95 | 5.603,25 | 6.723,90 |
| VOLVO | S90 T5 GEARTRONIC | 2.0 250CV | 0,7526 | 2.822,25 | 3.386,70 | 5.644,50 | 6.773,40 |
| VOLVO | S90 T6 2.0 GEARTRONIC | 320CV AWD | 0,8400 | 3.150,00 | 3.780,00 | 6.300,00 | 7.560,00 |
| VOLVO | S90 T6 GEARTRONIC | 2.0 310CV AWD | 0,8519 | 3.194,63 | 3.833,55 | 6.389,25 | 7.667,10 |
| VOLVO | V40 T2 1.5 GEARTRONIC | 122CV | 0,5127 | 1.922,63 | 2.307,15 | 3.845,25 | 4.614,30 |
| VOLVO | V40 T2 1.6 | 120CV | 0,4801 | 1.800,38 | 2.160,45 | 3.600,75 | 4.320,90 |
| VOLVO | V40 T2 2.0 | 122CV | 0,4909 | 1.840,88 | 2.209,05 | 3.681,75 | 4.418,10 |
| VOLVO | V40 T2 2.0 PLUS | 122CV | 0,5037 | 1.888,88 | 2.266,65 | 3.777,75 | 4.533,30 |
| VOLVO | V40 T3 1.5 GEARTRONIC | 152CV | 0,5331 | 1.999,13 | 2.398,95 | 3.998,25 | 4.797,90 |
| VOLVO | V40 T3 1.6 | 150CV | 0,4962 | 1.860,75 | 2.232,90 | 3.721,50 | 4.465,80 |
| VOLVO | V40 T3 2.0 PLUS | 152CV | 0,5219 | 1.957,13 | 2.348,55 | 3.914,25 | 4.697,10 |
| VOLVO | V40 T3 CROSS COUNTRY 2.0 | 152CV | 0,5370 | 2.013,75 | 2.416,50 | 4.027,50 | 4.833,00 |
| VOLVO | V40 T3 KINETIC | 152CV | 0,5159 | 1.934,63 | 2.321,55 | 3.869,25 | 4.643,10 |
| VOLVO | V40 T4 1.6 | 180CV | 0,5178 | 1.941,75 | 2.330,10 | 3.883,50 | 4.660,20 |
| VOLVO | V40 T4 CROSS COUNTRY 1.6 | 180CV | 0,5424 | 2.034,00 | 2.440,80 | 4.068,00 | 4.881,60 |
| VOLVO | V40 T4 CROSS COUNTRY 2.0 | 180CV AWD | 0,6565 | 2.461,88 | 2.954,25 | 4.923,75 | 5.908,50 |
| VOLVO | V40 T4 CROSS COUNTRY 2.0 | 190CV AWD | 0,6075 | 2.278,13 | 2.733,75 | 4.556,25 | 5.467,50 |
| VOLVO | V40 T5 2.0 | 245CV | 0,6498 | 2.436,75 | 2.924,10 | 4.873,50 | 5.848,20 |
| VOLVO | V60 2.0 T3 | 152CV | 0,5848 | 2.193,00 | 2.631,60 | 4.386,00 | 5.263,20 |
| VOLVO | V60 2.0 T4 | 190CV | 0,6088 | 2.283,00 | 2.739,60 | 4.566,00 | 5.479,20 |
| VOLVO | V60 2.0 T5 GEARTRONIC | 245CV MY2014 | 0,7024 | 2.634,00 | 3.160,80 | 5.268,00 | 6.321,60 |
| VOLVO | V60 2.0 T6 GEARTRONIC | 306CV | 0,7160 | 2.685,00 | 3.222,00 | 5.370,00 | 6.444,00 |
| VOLVO | V60 CROSS COUNTRY 2.0 T5 | GEARTRONIC 245CV | 0,6919 | 2.594,63 | 3.113,55 | 5.189,25 | 6.227,10 |
| VOLVO | V60 CROSS COUNTRY 2.0 T5 AWD GEARTRONIC | 250CV | 0,7436 | 2.788,50 | 3.346,20 | 5.577,00 | 6.692,40 |
| VOLVO | V60 CROSS COUNTRY 2.0 T5 AWD GEARTRONIC | 254CV | 0,7692 | 2.884,50 | 3.461,40 | 5.769,00 | 6.922,80 |
| VOLVO | V60 T3 1.6 | 150CV | 0,5965 | 2.236,88 | 2.684,25 | 4.473,75 | 5.368,50 |
| VOLVO | V60 T4 1.6 | 180CV | 0,6165 | 2.311,88 | 2.774,25 | 4.623,75 | 5.548,50 |
| VOLVO | V60 T4 2.0 GEARTRONIC | 190CV | 0,6562 | 2.460,75 | 2.952,90 | 4.921,50 | 5.905,80 |
| VOLVO | V60 T4 GEARTRONIC 2.0 | 190CV | 0,6659 | 2.497,13 | 2.996,55 | 4.994,25 | 5.993,10 |
| VOLVO | V60 T5 AWD GEARTRONIC 2.0 | 250CV | 0,7214 | 2.705,25 | 3.246,30 | 5.410,50 | 6.492,60 |
| VOLVO | V60 T5 GEARTRONIC 2.0 | 250CV | 0,6905 | 2.589,38 | 3.107,25 | 5.178,75 | 6.214,50 |
| VOLVO | V60 T6 AWD 2.0 310CV | MY2018 | 0,7611 | 2.854,13 | 3.424,95 | 5.708,25 | 6.849,90 |
| VOLVO | V60 T6 AWD GEARTRONIC 3.0 | 304CV | 0,8958 | 3.359,25 | 4.031,10 | 6.718,50 | 8.062,20 |
| VOLVO | V90 2.0 T5 GEARTRONIC | 254CV | 0,7750 | 2.906,25 | 3.487,50 | 5.812,50 | 6.975,00 |
| VOLVO | V90 2.0 T6 GEARTRONIC | 320CV | 0,8631 | 3.236,63 | 3.883,95 | 6.473,25 | 7.767,90 |
| VOLVO | V90 CROSS COUNTRY T5 GEARTRONIC AWD | 2.0 250CV | 0,8225 | 3.084,38 | 3.701,25 | 6.168,75 | 7.402,50 |
| VOLVO | V90 CROSS COUNTRY T6 GEARTRONIC AWD | 2.0 310CV | 0,8910 | 3.341,25 | 4.009,50 | 6.682,50 | 8.019,00 |
| VOLVO | V90 T4 GEARTRONIC | 2.0 190CV | 0,7369 | 2.763,38 | 3.316,05 | 5.526,75 | 6.632,10 |
| VOLVO | V90 T5 GEARTRONIC | 2.0 250CV | 0,7755 | 2.908,13 | 3.489,75 | 5.816,25 | 6.979,50 |
| VOLVO | V90 T6 GEARTRONIC | 2.0 310CV AWD | 0,8728 | 3.273,00 | 3.927,60 | 6.546,00 | 7.855,20 |
| VOLVO | XC40 2019 T3 | GEARTRONIC 1.5 163CV | 0,5915 | 2.218,13 | 2.661,75 | 4.436,25 | 5.323,50 |



| 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 | XC40 2019 T4 | GEARTRONIC 2.0 190CV | 0,6538 | 2.451,75 | 2.942,10 | 4.903,50 | 5.884,20 |
| VOLVO | XC40 2019 T4 AWD | GEARTRONIC 2.0 190CV | 0,6733 | 2.524,88 | 3.029,85 | 5.049,75 | 6.059,70 |
| VOLVO | XC40 2019 T5 AWD | GEARTRONIC 2.0 250CV | 0,7097 | 2.661,38 | 3.193,65 | 5.322,75 | 6.387,30 |
| VOLVO | XC40 T3 1.5 | 156CV | 0,5670 | 2.126,25 | 2.551,50 | 4.252,50 | 5.103,00 |
| VOLVO | XC40 T4 2.0 AWD GEARTRONIC | 190CV | 0,6587 | 2.470,13 | 2.964,15 | 4.940,25 | 5.928,30 |
| VOLVO | XC40 T4 2.0 GEARTRONIC | 190CV | 0,6393 | 2.397,38 | 2.876,85 | 4.794,75 | 5.753,70 |
| VOLVO | XC40 T5 2.0 AWD | 247CV | 0,7072 | 2.652,00 | 3.182,40 | 5.304,00 | 6.364,80 |
| VOLVO | XC60 2.0 T4 GEARTRONIC | 190CV | 0,7115 | 2.668,13 | 3.201,75 | 5.336,25 | 6.403,50 |
| VOLVO | XC60 2.0 T5 GEARTRONIC | 250CV AWD | 0,7536 | 2.826,00 | 3.391,20 | 5.652,00 | 6.782,40 |
| VOLVO | XC60 2.0 T6 GEARTRONIC | 310CV AWD | 0,8365 | 3.136,88 | 3.764,25 | 6.273,75 | 7.528,50 |
| VOLVO | XC60 2019 T4 GEARTRONIC | 2.0 190CV | 0,7110 | 2.666,25 | 3.199,50 | 5.332,50 | 6.399,00 |
| VOLVO | XC60 2019 T5 AWD GEARTRONIC | 2.0 250CV | 0,7691 | 2.884,13 | 3.460,95 | 5.768,25 | 6.921,90 |
| VOLVO | XC60 2019 T5 GEARTRONIC | 2.0 250CV | 0,7483 | 2.806,13 | 3.367,35 | 5.612,25 | 6.734,70 |
| VOLVO | XC60 2019 T6 AWD GEARTRONIC | 2.0 310CV | 0,8295 | 3.110,63 | 3.732,75 | 6.221,25 | 7.465,50 |
| VOLVO | XC60 T5 2.0 | 245CV | 0,7050 | 2.643,75 | 3.172,50 | 5.287,50 | 6.345,00 |
| VOLVO | XC60 T6 2.0 AWD | 306CV | 0,7974 | 2.990,25 | 3.588,30 | 5.980,50 | 7.176,60 |
| VOLVO | XC60 T6 3.0 AWD GEARTRONIC | 304CV | 0,8855 | 3.320,63 | 3.984,75 | 6.641,25 | 7.969,50 |
| VOLVO | XC70 T5 2.0 | 245CV | 0,7293 | 2.734,88 | 3.281,85 | 5.469,75 | 6.563,70 |
| VOLVO | XC90 T5 2.0 AWD | 250CV | 0,8708 | 3.265,50 | 3.918,60 | 6.531,00 | 7.837,20 |
| VOLVO | XC90 T6 2.0 320CV | AWD | 0,8558 | 3.209,25 | 3.851,10 | 6.418,50 | 7.702,20 |
| VOLVO | XC90 T6 2.0 AWD | 310CV | 0,9100 | 3.412,50 | 4.095,00 | 6.825,00 | 8.190,00 |



FRINGE BENEFIT 2023
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|------------|--|------------------------|-----------------------|--|--|--|--|
| ALFA ROMEO | GIULIA 2.2 TD | 136CV | 0,5639 | 2.114,63 | 2.537,55 | 4.229,25 | 5.075,10 |
| ALFA ROMEO | GIULIA 2.2 TD | 150CV | 0,5608 | 2.103,00 | 2.523,60 | 4.206,00 | 5.047,20 |
| ALFA ROMEO | GIULIA 2.2 TD | 180CV | 0,5932 | 2.224,50 | 2.669,40 | 4.449,00 | 5.338,80 |
| ALFA ROMEO | GIULIA 2.2 TD AT8 | 136CV | 0,5861 | 2.197,88 | 2.637,45 | 4.395,75 | 5.274,90 |
| ALFA ROMEO | GIULIETTA 1.6 JTDM-2 | 105CV | 0,4381 | 1.642,88 | 1.971,45 | 3.285,75 | 3.942,90 |
| ALFA ROMEO | GIULIETTA 1.6 JTDM-2 | 120CV | 0,4424 | 1.659,00 | 1.990,80 | 3.318,00 | 3.981,60 |
| ALFA ROMEO | GIULIETTA 2.0 JTDM | 170CV VELOCE | 0,5097 | 1.911,38 | 2.293,65 | 3.822,75 | 4.587,30 |
| ALFA ROMEO | GIULIETTA 2.0 JTDM-2 | 150CV | 0,4891 | 1.834,13 | 2.200,95 | 3.668,25 | 4.401,90 |
| ALFA ROMEO | GIULIETTA 2.0 JTDM-2 | 175CV | 0,5154 | 1.932,75 | 2.319,30 | 3.865,50 | 4.638,60 |
| ALFA ROMEO | MITO 1.3 JTD | 95CV | 0,3637 | 1.363,88 | 1.636,65 | 2.727,75 | 3.273,30 |
| ALFA ROMEO | MITO 1.3 JTDM | 90CV | 0,3608 | 1.353,00 | 1.623,60 | 2.706,00 | 3.247,20 |
| ALFA ROMEO | MITO 1.3 JTDM S&S | 85CV | 0,3875 | 1.453,13 | 1.743,75 | 2.906,25 | 3.487,50 |
| ALFA ROMEO | MITO 1.6 JTDM-2 S&S | 120CV | 0,4388 | 1.645,50 | 1.974,60 | 3.291,00 | 3.949,20 |
| ALFA ROMEO | STELVIO 2.2 TD | 150CV | 0,6260 | 2.347,50 | 2.817,00 | 4.695,00 | 5.634,00 |
| ALFA ROMEO | STELVIO 2.2 TD | 180CV 2WD | 0,6402 | 2.400,75 | 2.880,90 | 4.801,50 | 5.761,80 |
| ALFA ROMEO | STELVIO 2.2 TD | 190CV 2WD | 0,6901 | 2.587,88 | 3.105,45 | 5.175,75 | 6.210,90 |
| ALFA ROMEO | STELVIO 2.2 TD | 210CV | 0,6645 | 2.491,88 | 2.990,25 | 4.983,75 | 5.980,50 |
| ALFA ROMEO | STELVIO 2.2 TD Q4 | 180CV 4WD | 0,6547 | 2.455,13 | 2.946,15 | 4.910,25 | 5.892,30 |
| AUDI | A1 1.4 TDI | 90CV | 0,3875 | 1.453,13 | 1.743,75 | 2.906,25 | 3.487,50 |
| AUDI | A1 1.6 TDI | 116CV | 0,4110 | 1.541,25 | 1.849,50 | 3.082,50 | 3.699,00 |
| AUDI | A1 1.6 TDI | 90CV | 0,4051 | 1.519,13 | 1.822,95 | 3.038,25 | 3.645,90 |
| AUDI | A1 1.6 TDI 105CV | SPORTBACK | 0,4275 | 1.603,13 | 1.923,75 | 3.206,25 | 3.847,50 |
| AUDI | A1 1.6 TDI 90CV | SPORTBACK | 0,4111 | 1.541,63 | 1.849,95 | 3.083,25 | 3.699,90 |
| AUDI | A1 1.6 TDI DPF | 105CV | 0,4187 | 1.570,13 | 1.884,15 | 3.140,25 | 3.768,30 |
| AUDI | A1 2.0 TDI | 143CV | 0,4878 | 1.829,25 | 2.195,10 | 3.658,50 | 4.390,20 |
| AUDI | A1 SPB 1.4 TDI | 90CV | 0,3919 | 1.469,63 | 1.763,55 | 2.939,25 | 3.527,10 |
| AUDI | A1 SPB 1.6 TDI | 116CV | 0,4150 | 1.556,25 | 1.867,50 | 3.112,50 | 3.735,00 |
| AUDI | A3 1.6 TDI | 110CV | 0,4177 | 1.566,38 | 1.879,65 | 3.132,75 | 3.759,30 |
| AUDI | A3 1.6 TDI 110CV | MY2016 | 0,4475 | 1.678,13 | 2.013,75 | 3.356,25 | 4.027,50 |
| AUDI | A3 1.6 TDI S-TRONIC 110CV | MY2016 | 0,4491 | 1.684,13 | 2.020,95 | 3.368,25 | 4.041,90 |
| AUDI | A3 2.0 TDI | 150CV | 0,4747 | 1.780,13 | 2.136,15 | 3.560,25 | 4.272,30 |
| AUDI | A3 2.0 TDI | 184CV | 0,4976 | 1.866,00 | 2.239,20 | 3.732,00 | 4.478,40 |
| AUDI | A3 2.0 TDI 150CV | CABRIO MY2014 | 0,5381 | 2.017,88 | 2.421,45 | 4.035,75 | 4.842,90 |
| AUDI | A3 2.0 TDI 150CV | MY2016 | 0,4841 | 1.815,38 | 2.178,45 | 3.630,75 | 4.356,90 |
| AUDI | A3 2.0 TDI 184CV | MY2016 | 0,5118 | 1.919,25 | 2.303,10 | 3.838,50 | 4.606,20 |
| AUDI | A3 2.0 TDI QUATTRO 150CV | MY2016 | 0,5105 | 1.914,38 | 2.297,25 | 3.828,75 | 4.594,50 |
| AUDI | A3 2.0 TDI QUATTRO S-TRONIC 184CV | MY2016 | 0,5330 | 1.998,75 | 2.398,50 | 3.997,50 | 4.797,00 |
| AUDI | A3 2.0 TDI S-TRONIC 150CV | MY2016 | 0,5060 | 1.897,50 | 2.277,00 | 3.795,00 | 4.554,00 |
| AUDI | A3 CABRIO 1.6 TDI 110CV | MY2016 | 0,4895 | 1.835,63 | 2.202,75 | 3.671,25 | 4.405,50 |
| AUDI | A3 CABRIO 2.0 TDI 150CV | MY2016 | 0,5329 | 1.998,38 | 2.398,05 | 3.996,75 | 4.796,10 |
| AUDI | A3 CABRIO 2.0 TDI 184CV | MY2016 | 0,5621 | 2.107,88 | 2.529,45 | 4.215,75 | 5.058,90 |
| AUDI | A3 CABRIO 2.0 TDI QUATTRO 150CV | MY2016 | 0,5581 | 2.092,88 | 2.511,45 | 4.185,75 | 5.022,90 |
| AUDI | A3 CABRIO 2.0 TDI QUATTRO S-TRONIC 184CV | MY2016 | 0,5828 | 2.185,50 | 2.622,60 | 4.371,00 | 5.245,20 |
| AUDI | A3 CABRIO 2.0 TDI S-TRONIC 150CV | MY2016 | 0,5547 | 2.080,13 | 2.496,15 | 4.160,25 | 4.992,30 |
| AUDI | A3 SEDAN 1.6 TDI 110CV | MY2014 | 0,4265 | 1.599,38 | 1.919,25 | 3.198,75 | 3.838,50 |
| AUDI | A3 SEDAN 1.6 TDI 110CV | MY2016 | 0,4517 | 1.693,88 | 2.032,65 | 3.387,75 | 4.065,30 |
| AUDI | A3 SEDAN 1.6 TDI QUATTRO | 110 CV | 0,4883 | 1.831,13 | 2.197,35 | 3.662,25 | 4.394,70 |
| AUDI | A3 SEDAN 1.6 TDI S-TRONIC 110CV | MY2016 | 0,4623 | 1.733,63 | 2.080,35 | 3.467,25 | 4.160,70 |
| AUDI | A3 SEDAN 2.0 TDI | 150CV | 0,5006 | 1.877,25 | 2.252,70 | 3.754,50 | 4.505,40 |
| AUDI | A3 SEDAN 2.0 TDI 150CV | MY2016 | 0,4961 | 1.860,38 | 2.232,45 | 3.720,75 | 4.464,90 |
| AUDI | A3 SEDAN 2.0 TDI 184CV | MY2014 | 0,5200 | 1.950,00 | 2.340,00 | 3.900,00 | 4.680,00 |
| AUDI | A3 SEDAN 2.0 TDI 184CV | MY2016 | 0,5227 | 1.960,13 | 2.352,15 | 3.920,25 | 4.704,30 |
| AUDI | A3 SEDAN 2.0 TDI 184CV QUATTRO | MY2014 | 0,5559 | 2.084,63 | 2.501,55 | 4.169,25 | 5.003,10 |
| AUDI | A3 SEDAN 2.0 TDI QUATTRO | 150CV | 0,5242 | 1.965,75 | 2.358,90 | 3.931,50 | 4.717,80 |
| AUDI | A3 SEDAN 2.0 TDI QUATTRO 150CV | MY2016 | 0,5236 | 1.963,50 | 2.356,20 | 3.927,00 | 4.712,40 |
| AUDI | A3 SEDAN 2.0 TDI QUATTRO S-TRONIC 184CV | MY2016 | 0,5438 | 2.039,25 | 2.447,10 | 4.078,50 | 4.894,20 |
| AUDI | A3 SEDAN 2.0 TDI S-TRONIC 150CV | MY2016 | 0,5190 | 1.946,25 | 2.335,50 | 3.892,50 | 4.671,00 |
| AUDI | A3 SEDAN 30 TDI 1.6 | 116CV | 0,4571 | 1.714,13 | 2.056,95 | 3.428,25 | 4.113,90 |
| AUDI | A3 SEDAN 35 TDI 2.0 | 150CV S-TRONIC | 0,5091 | 1.909,13 | 2.290,95 | 3.818,25 | 4.581,90 |
| AUDI | A3 SEDAN 40 TDI 2.0 | 184CV QUATTRO S-TRONIC | 0,5515 | 2.068,13 | 2.481,75 | 4.136,25 | 4.963,50 |
| AUDI | A3 SPB 1.6 TDI 110CV | MY2014 | 0,4174 | 1.565,25 | 1.878,30 | 3.130,50 | 3.756,60 |
| AUDI | A3 SPB 1.6 TDI 110CV | MY2016 | 0,4465 | 1.674,38 | 2.009,25 | 3.348,75 | 4.018,50 |
| AUDI | A3 SPB 1.6 TDI QUATTRO | 110 CV | 0,4861 | 1.822,88 | 2.187,45 | 3.645,75 | 4.374,90 |
| AUDI | A3 SPB 1.6 TDI S-TRONIC 110CV | MY2016 | 0,4527 | 1.697,63 | 2.037,15 | 3.395,25 | 4.074,30 |
| AUDI | A3 SPB 2.0 TDI 150CV | MY2014 | 0,4940 | 1.852,50 | 2.223,00 | 3.705,00 | 4.446,00 |
| AUDI | A3 SPB 2.0 TDI 150CV | MY2016 | 0,4877 | 1.828,88 | 2.194,65 | 3.657,75 | 4.389,30 |
| AUDI | A3 SPB 2.0 TDI 184CV | MY2016 | 0,5157 | 1.933,88 | 2.320,65 | 3.867,75 | 4.641,30 |
| AUDI | A3 SPB 2.0 TDI CLEAN D 184CV | MY2014 | 0,5172 | 1.939,50 | 2.327,40 | 3.879,00 | 4.654,80 |
| AUDI | A3 SPB 2.0 TDI CLEAN D QUATTRO 184CV | MY2014 | 0,5530 | 2.073,75 | 2.488,50 | 4.147,50 | 4.977,00 |
| AUDI | A3 SPB 2.0 TDI QUATTRO 150CV | MY2014 | 0,5165 | 1.936,88 | 2.324,25 | 3.873,75 | 4.648,50 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-------|---------------------------------------|-------------------------|-----------------------|--|--|--|--|
| AUDI | A3 SPB 2.0 TDI QUATTRO 150CV | MY2016 | 0,5140 | 1.927,50 | 2.313,00 | 3.855,00 | 4.626,00 |
| AUDI | A3 SPB 2.0 TDI QUATTRO S-TRONIC 184CV | MY2016 | 0,5364 | 2.011,50 | 2.413,80 | 4.023,00 | 4.827,60 |
| AUDI | A3 SPB 2.0 TDI S-TRONIC 150CV | MY2016 | 0,5094 | 1.910,25 | 2.292,30 | 3.820,50 | 4.584,60 |
| AUDI | A3 SPB 30 TDI 1.6 | 116CV | 0,4501 | 1.687,88 | 2.025,45 | 3.375,75 | 4.050,90 |
| AUDI | A3 SPB 30 TDI 1.6 | 116CV S-TRONIC | 0,4486 | 1.682,25 | 2.018,70 | 3.364,50 | 4.037,40 |
| AUDI | A3 SPB 35 TDI 2.0 | 150CV S-TRONIC | 0,5010 | 1.878,75 | 2.254,50 | 3.757,50 | 4.509,00 |
| AUDI | A3 SPB 40 TDI 2.0 | 184CV QUATTRO S-TRONIC | 0,5449 | 2.043,38 | 2.452,05 | 4.086,75 | 4.904,10 |
| AUDI | A4 2.0 TDI | 120CV | 0,5186 | 1.944,75 | 2.333,70 | 3.889,50 | 4.667,40 |
| AUDI | A4 2.0 TDI 136CV | ULTRA | 0,5368 | 2.013,00 | 2.415,60 | 4.026,00 | 4.831,20 |
| AUDI | A4 2.0 TDI 150CV | CLEAN DIESEL | 0,5636 | 2.113,50 | 2.536,20 | 4.227,00 | 5.072,40 |
| AUDI | A4 2.0 TDI 150CV | CLEAN DIESEL QUATTRO | 0,5725 | 2.146,88 | 2.576,25 | 4.293,75 | 5.152,50 |
| AUDI | A4 2.0 TDI 150CV | QUATTRO | 0,5792 | 2.172,00 | 2.606,40 | 4.344,00 | 5.212,80 |
| AUDI | A4 2.0 TDI 163CV | ULTRA | 0,5627 | 2.110,13 | 2.532,15 | 4.220,25 | 5.064,30 |
| AUDI | A4 2.0 TDI 177CV | MULTITRONIC | 0,5820 | 2.182,50 | 2.619,00 | 4.365,00 | 5.238,00 |
| AUDI | A4 2.0 TDI 177CV | QUATTRO S-TRONIC | 0,6073 | 2.277,38 | 2.732,85 | 4.554,75 | 5.465,70 |
| AUDI | A4 2.0 TDI 190CV | CLEAN DIESEL | 0,5775 | 2.165,63 | 2.598,75 | 4.331,25 | 5.197,50 |
| AUDI | A4 2.0 TDI 190CV | CLEAN DIESEL QUATTRO | 0,6029 | 2.260,88 | 2.713,05 | 4.521,75 | 5.426,10 |
| AUDI | A4 2.0 TDI QUATTRO | 150CV | 0,5560 | 2.085,00 | 2.502,00 | 4.170,00 | 5.004,00 |
| AUDI | A4 2.0 TDI S-TRONIC | 122CV | 0,5216 | 1.956,00 | 2.347,20 | 3.912,00 | 4.694,40 |
| AUDI | A4 2.0 TDI S-TRONIC | 150CV | 0,5452 | 2.044,50 | 2.453,40 | 4.089,00 | 4.906,80 |
| AUDI | A4 2.0 TDI S-TRONIC | 190CV | 0,5686 | 2.132,25 | 2.558,70 | 4.264,50 | 5.117,40 |
| AUDI | A4 2.0 TDI S-TRONIC QUATTRO | 190CV | 0,5914 | 2.217,75 | 2.661,30 | 4.435,50 | 5.322,60 |
| AUDI | A4 3.0 TDI QUATTRO TIPTRONIC | 272CV | 0,6721 | 2.520,38 | 3.024,45 | 5.040,75 | 6.048,90 |
| AUDI | A4 3.0 TDI S-TRONIC | 218CV | 0,6234 | 2.337,75 | 2.805,30 | 4.675,50 | 5.610,60 |
| AUDI | A4 3.0 TDI S-TRONIC QUATTRO | 218CV | 0,6409 | 2.403,38 | 2.884,05 | 4.806,75 | 5.768,10 |
| AUDI | A4 3.0 V6 TDI 204CV | EURO5 | 0,6569 | 2.463,38 | 2.956,05 | 4.926,75 | 5.912,10 |
| AUDI | A4 3.0 V6 TDI 245CV QUATTRO | EURO5 | 0,7237 | 2.713,88 | 3.256,65 | 5.427,75 | 6.513,30 |
| AUDI | A4 30 2.0 TDI | 122CV | 0,5265 | 1.974,38 | 2.369,25 | 3.948,75 | 4.738,50 |
| AUDI | A4 40 2.0 TDI | 190CV QUATTRO S-TRONIC | 0,6164 | 2.311,50 | 2.773,80 | 4.623,00 | 5.547,60 |
| AUDI | A4 40 2.0 TDI | 190CV S-TRONIC | 0,5867 | 2.200,13 | 2.640,15 | 4.400,25 | 5.280,30 |
| AUDI | A4 45 3.0 TDI | 230CV QUATTRO TIPTRONIC | 0,6535 | 2.450,63 | 2.940,75 | 4.901,25 | 5.881,50 |
| AUDI | A4 45 3.0 TDI | 286CV QUATTRO TIPTRONIC | 0,6717 | 2.518,88 | 3.022,65 | 5.037,75 | 6.045,30 |
| AUDI | A4 ALLROAD 2.0 TDI | 150CV | 0,6177 | 2.316,38 | 2.779,65 | 4.632,75 | 5.559,30 |
| AUDI | A4 ALLROAD 2.0 TDI | 150CV CLEAN DIESEL | 0,5987 | 2.245,13 | 2.694,15 | 4.490,25 | 5.388,30 |
| AUDI | A4 ALLROAD 2.0 TDI | 163CV | 0,6242 | 2.340,75 | 2.808,90 | 4.681,50 | 5.617,80 |
| AUDI | A4 ALLROAD 2.0 TDI | 190CV | 0,6312 | 2.367,00 | 2.840,40 | 4.734,00 | 5.680,80 |
| AUDI | A4 ALLROAD 2.0 TDI 150CV | AWD | 0,5954 | 2.232,75 | 2.679,30 | 4.465,50 | 5.358,60 |
| AUDI | A4 ALLROAD 2.0 TDI S-TRONIC | 163CV | 0,6140 | 2.302,50 | 2.763,00 | 4.605,00 | 5.526,00 |
| AUDI | A4 ALLROAD 2.0 TDI S-TRONIC | 190CV | 0,6243 | 2.341,13 | 2.809,35 | 4.682,25 | 5.618,70 |
| AUDI | A4 ALLROAD 3.0 TDI S-TRONIC | 218CV | 0,6772 | 2.539,50 | 3.047,40 | 5.079,00 | 6.094,80 |
| AUDI | A4 ALLROAD 3.0 TDI TIPTRONIC | 272CV | 0,7017 | 2.631,38 | 3.157,65 | 5.262,75 | 6.315,30 |
| AUDI | A4 ALLROAD 3.0 V6 TDI | 245CV S-TRONIC | 0,7304 | 2.739,00 | 3.286,80 | 5.478,00 | 6.573,60 |
| AUDI | A4 ALLROAD 40 2.0 TDI | 190CV S TRONIC | 0,6281 | 2.355,38 | 2.826,45 | 4.710,75 | 5.652,90 |
| AUDI | A4 ALLROAD 45 3.0 TDI | 230CV TIPTRONIC | 0,7053 | 2.644,88 | 3.173,85 | 5.289,75 | 6.347,70 |
| AUDI | A4 ALLROAD 50 3.0 TDI | 285CV TIPTRONIC | 0,7232 | 2.712,00 | 3.254,40 | 5.424,00 | 6.508,80 |
| AUDI | A4 AVANT 2.0 TDI 120CV | EURO5 SW | 0,5451 | 2.044,13 | 2.452,95 | 4.088,25 | 4.905,90 |
| AUDI | A4 AVANT 2.0 TDI 136CV | ULTRA | 0,5499 | 2.062,13 | 2.474,55 | 4.124,25 | 4.949,10 |
| AUDI | A4 AVANT 2.0 TDI 150CV | CLEAN DIESEL | 0,5757 | 2.158,88 | 2.590,65 | 4.317,75 | 5.181,30 |
| AUDI | A4 AVANT 2.0 TDI 150CV | CLEAN DIESEL QUATTRO | 0,5834 | 2.187,75 | 2.625,30 | 4.375,50 | 5.250,60 |
| AUDI | A4 AVANT 2.0 TDI 150CV | QUATTRO | 0,5865 | 2.199,38 | 2.639,25 | 4.398,75 | 5.278,50 |
| AUDI | A4 AVANT 2.0 TDI 163CV | ULTRA | 0,5638 | 2.114,25 | 2.537,10 | 4.228,50 | 5.074,20 |
| AUDI | A4 AVANT 3.0 TDI 177CV | EURO5 SW | 0,5932 | 2.224,50 | 2.669,40 | 4.449,00 | 5.338,80 |
| AUDI | A4 AVANT 2.0 TDI 190CV | CLEAN DIESEL | 0,5896 | 2.211,00 | 2.653,20 | 4.422,00 | 5.306,40 |
| AUDI | A4 AVANT 2.0 TDI 190CV | CLEAN DIESEL QUATTRO | 0,6161 | 2.310,38 | 2.772,45 | 4.620,75 | 5.544,90 |
| AUDI | A4 AVANT 2.0 TDI QUATTRO | 150CV SW | 0,5667 | 2.125,13 | 2.550,15 | 4.250,25 | 5.100,30 |
| AUDI | A4 AVANT 2.0 TDI S-TRONIC | 122CV SW | 0,5324 | 1.996,50 | 2.395,80 | 3.993,00 | 4.791,60 |
| AUDI | A4 AVANT 2.0 TDI S-TRONIC | 150CV SW | 0,5560 | 2.085,00 | 2.502,00 | 4.170,00 | 5.004,00 |
| AUDI | A4 AVANT 2.0 TDI S-TRONIC | 190CV SW | 0,5794 | 2.172,75 | 2.607,30 | 4.345,50 | 5.214,60 |
| AUDI | A4 AVANT 2.0 TDI S-TRONIC QUATTRO | 190CV SW | 0,6022 | 2.258,25 | 2.709,90 | 4.516,50 | 5.419,80 |
| AUDI | A4 AVANT 3.0 TDI QUATTRO TIPTRON | 230CV SW | 0,6633 | 2.487,38 | 2.984,85 | 4.974,75 | 5.969,70 |
| AUDI | A4 AVANT 3.0 TDI QUATTRO TIPTRON | 286CV SW | 0,6815 | 2.555,63 | 3.066,75 | 5.111,25 | 6.133,50 |
| AUDI | A4 AVANT 3.0 TDI S-TRONIC | 218CV SW | 0,6343 | 2.378,63 | 2.854,35 | 4.757,25 | 5.708,70 |
| AUDI | A4 AVANT 3.0 TDI S-TRONIC QUATTRO | 218CV SW | 0,6507 | 2.440,13 | 2.928,15 | 4.880,25 | 5.856,30 |
| AUDI | A4 AVANT 3.0 TDI TIPTRONIC QUATTRO | 272CV SW | 0,6853 | 2.569,88 | 3.083,85 | 5.139,75 | 6.167,70 |
| AUDI | A4 AVANT 3.0 V6 TDI 204CV | EURO5 SW | 0,6720 | 2.520,00 | 3.024,00 | 5.040,00 | 6.048,00 |
| AUDI | A4 AVANT 3.0 V6 TDI 245CV QUATTRO | EURO5 SW | 0,7357 | 2.758,88 | 3.310,65 | 5.517,75 | 6.621,30 |
| AUDI | A4 AVANT 30 TDI 2.0 | 122CV SW | 0,5291 | 1.984,13 | 2.380,95 | 3.968,25 | 4.761,90 |
| AUDI | A4 AVANT 40 TDI 2.0 QUATTRO S TRONIC | 190CV SW | 0,6190 | 2.321,25 | 2.785,50 | 4.642,50 | 5.571,00 |
| AUDI | A4 AVANT 40 TDI 2.0 S TRONIC | 190CV SW | 0,5893 | 2.209,88 | 2.651,85 | 4.419,75 | 5.303,70 |



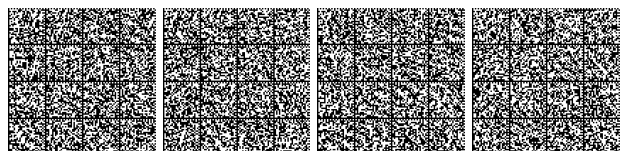
| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-------|--|----------------------|-----------------------|--|--|--|--|
| AUDI | A5 2.0 TDI 150CV | CABRIO | 0,5961 | 2.235,38 | 2.682,45 | 4.470,75 | 5.364,90 |
| AUDI | A5 2.0 TDI 150CV | COUPÉ | 0,5749 | 2.155,88 | 2.587,05 | 4.311,75 | 5.174,10 |
| AUDI | A5 2.0 TDI 163CV ULTRA | COUPÉ | 0,5664 | 2.124,00 | 2.548,80 | 4.248,00 | 5.097,60 |
| AUDI | A5 2.0 TDI 177CV MULTITRONIC | CABRIO | 0,6281 | 2.355,38 | 2.826,45 | 4.710,75 | 5.652,90 |
| AUDI | A5 2.0 TDI 177CV MULTITRONIC | COUPÉ | 0,6034 | 2.262,75 | 2.715,30 | 4.525,50 | 5.430,60 |
| AUDI | A5 2.0 TDI 177CV QUATTRO | CABRIO | 0,6534 | 2.450,25 | 2.940,30 | 4.900,50 | 5.880,60 |
| AUDI | A5 2.0 TDI 177CV QUATTRO S-TR | COUPÉ | 0,6321 | 2.370,38 | 2.844,45 | 4.740,75 | 5.688,90 |
| AUDI | A5 2.0 TDI 190CV CLEAN DIESEL | CABRIO | 0,6374 | 2.390,25 | 2.868,30 | 4.780,50 | 5.736,60 |
| AUDI | A5 2.0 TDI 190CV CLEAN DIESEL | COUPÉ | 0,5917 | 2.218,88 | 2.662,65 | 4.437,75 | 5.325,30 |
| AUDI | A5 2.0 TDI 190CV CLEAN DIESEL QUATTRO | CABRIO | 0,6474 | 2.427,75 | 2.913,30 | 4.855,50 | 5.826,60 |
| AUDI | A5 2.0 TDI 190CV CLEAN DIESEL QUATTRO | COUPÉ | 0,6179 | 2.317,13 | 2.780,55 | 4.634,25 | 5.561,10 |
| AUDI | A5 2.0 TDI QUATTRO S-TR 190CV | COUPÉ | 0,6405 | 2.401,88 | 2.882,25 | 4.803,75 | 5.764,50 |
| AUDI | A5 2.0 TDI S-TR 150CV | COUPÉ | 0,5912 | 2.217,00 | 2.660,40 | 4.434,00 | 5.320,80 |
| AUDI | A5 2.0 TDI S-TRONIC | 190CV COUPÉ | 0,6200 | 2.325,00 | 2.790,00 | 4.650,00 | 5.580,00 |
| AUDI | A5 3.0 TDI QUATTRO S-TRONIC | 218CV COUPÉ | 0,6639 | 2.489,63 | 2.987,55 | 4.979,25 | 5.975,10 |
| AUDI | A5 3.0 TDI QUATTRO TIP 286CV | CABRIO | 0,7895 | 2.960,63 | 3.552,75 | 5.921,25 | 7.105,50 |
| AUDI | A5 3.0 TDI QUATTRO TIP 286CV | COUPÉ | 0,7516 | 2.818,50 | 3.382,20 | 5.637,00 | 6.764,40 |
| AUDI | A5 3.0 V6 204CV TDI MULTITRONIC | CABRIO | 0,7099 | 2.662,13 | 3.194,55 | 5.324,25 | 6.389,10 |
| AUDI | A5 3.0 V6 245CV TDI QUATTRO S-TRONIC | CABRIO | 0,7527 | 2.822,63 | 3.387,15 | 5.645,25 | 6.774,30 |
| AUDI | A5 3.0 V6 TDI 204CV MULTITRONIC | COUPÉ | 0,6732 | 2.524,50 | 3.029,40 | 5.049,00 | 6.058,80 |
| AUDI | A5 3.0 V6 TDI 245CV QUATTRO S-TRONIC | COUPÉ | 0,7263 | 2.723,63 | 3.268,35 | 5.447,25 | 6.536,70 |
| AUDI | A5 40 TDI 2.0 QUATTRO S TRONIC | 190CV CABRIO | 0,6500 | 2.437,50 | 2.925,00 | 4.875,00 | 5.850,00 |
| AUDI | A5 40 TDI 2.0 S TRONIC | 163CV CABRIO | 0,6531 | 2.449,13 | 2.938,95 | 4.898,25 | 5.877,90 |
| AUDI | A5 45 TDI QUATTRO TIPTRONIC | 231CV COUPÉ | 0,7056 | 2.646,00 | 3.175,20 | 5.292,00 | 6.350,40 |
| AUDI | A5 SPB 2.0 TDI | 150CV | 0,5766 | 2.162,25 | 2.594,70 | 4.324,50 | 5.189,40 |
| AUDI | A5 SPB 2.0 TDI 136CV | ULTRA | 0,5397 | 2.023,88 | 2.428,65 | 4.047,75 | 4.857,30 |
| AUDI | A5 SPB 2.0 TDI 150CV | CLEAN DIESEL | 0,5717 | 2.143,88 | 2.572,65 | 4.287,75 | 5.145,30 |
| AUDI | A5 SPB 2.0 TDI 163CV | ULTRA | 0,5595 | 2.098,13 | 2.517,75 | 4.196,25 | 5.035,50 |
| AUDI | A5 SPB 2.0 TDI 177CV | MULTITRONIC | 0,6029 | 2.260,88 | 2.713,05 | 4.521,75 | 5.426,10 |
| AUDI | A5 SPB 2.0 TDI 190CV | CLEAN DIESEL | 0,5853 | 2.194,88 | 2.633,85 | 4.389,75 | 5.267,70 |
| AUDI | A5 SPB 2.0 TDI 190CV | CLEAN DIESEL QUATTRO | 0,6117 | 2.293,88 | 2.752,65 | 4.587,75 | 5.505,30 |
| AUDI | A5 SPB 2.0 TDI QUATTRO | 150CV | 0,5939 | 2.227,13 | 2.672,55 | 4.454,25 | 5.345,10 |
| AUDI | A5 SPB 2.0 TDI QUATTRO | 190CV | 0,6088 | 2.283,00 | 2.739,60 | 4.566,00 | 5.479,20 |
| AUDI | A5 SPB 2.0 TDI QUATTRO S-TR | 190CV | 0,6427 | 2.410,13 | 2.892,15 | 4.820,25 | 5.784,30 |
| AUDI | A5 SPB 2.0 TDI S-TR | 190CV | 0,6197 | 2.323,88 | 2.788,65 | 4.647,75 | 5.577,30 |
| AUDI | A5 SPB 2.0 TDI S-TRONIC | 150CV | 0,5878 | 2.204,25 | 2.645,10 | 4.408,50 | 5.290,20 |
| AUDI | A5 SPB 3.0 TDI QUATTRO S-TR | 218CV | 0,6619 | 2.482,13 | 2.978,55 | 4.964,25 | 5.957,10 |
| AUDI | A5 SPB 3.0 TDI QUATTRO TIPTR | 272CV | 0,7150 | 2.681,25 | 3.217,50 | 5.362,50 | 6.435,00 |
| AUDI | A5 SPB 3.0 V6 TDI 204CV | MULTITRONIC | 0,6791 | 2.546,63 | 3.055,95 | 5.093,25 | 6.111,90 |
| AUDI | A5 SPB 3.0 V6 TDI 245CV | QUATTRO S-TRONIC | 0,7243 | 2.716,13 | 3.259,35 | 5.432,25 | 6.518,70 |
| AUDI | A5 SPB 45 TDI QUATTRO TIPTRONIC | 231CV | 0,7056 | 2.646,00 | 3.175,20 | 5.292,00 | 6.350,40 |
| AUDI | A6 2.0 TDI QUATTRO S-TRONIC | 190CV | 0,6452 | 2.419,50 | 2.903,40 | 4.839,00 | 5.806,80 |
| AUDI | A6 2.0 TDI ULTRA | 190CV | 0,6222 | 2.333,25 | 2.799,90 | 4.666,50 | 5.599,80 |
| AUDI | A6 2.0 TDI ULTRA S TRONIC 150CV | MY2015 | 0,5973 | 2.239,88 | 2.687,85 | 4.479,75 | 5.375,70 |
| AUDI | A6 3.0 TDI QUATTRO S TRONIC 218CV | MY2015 | 0,7347 | 2.755,13 | 3.306,15 | 5.510,25 | 6.612,30 |
| AUDI | A6 3.0 TDI QUATTRO S TRONIC 272CV | MY2015 | 0,7480 | 2.805,00 | 3.366,00 | 5.610,00 | 6.732,00 |
| AUDI | A6 3.0 TDI QUATTRO TIPTRONIC 320CV | MY2015 | 0,8137 | 3.051,38 | 3.661,65 | 6.102,75 | 7.323,30 |
| AUDI | A6 3.0 TDI S TRONIC 218CV | MY2015 | 0,7100 | 2.662,50 | 3.195,00 | 5.325,00 | 6.390,00 |
| AUDI | A6 ALLROAD 3.0 TDI | 218CV | 0,7440 | 2.790,00 | 3.348,00 | 5.580,00 | 6.696,00 |
| AUDI | A6 ALLROAD 3.0 TDI 190CV | S TRONIC | 0,7115 | 2.668,13 | 3.201,75 | 5.336,25 | 6.403,50 |
| AUDI | A6 ALLROAD 3.0 TDI QUATTRO S-TRONIC | 272CV | 0,7573 | 2.839,88 | 3.407,85 | 5.679,75 | 6.815,70 |
| AUDI | A6 ALLROAD 3.0 TDI S-TRONIC | 204CV | 0,7822 | 2.933,25 | 3.519,90 | 5.866,50 | 7.039,80 |
| AUDI | A6 ALLROAD 3.0 TDI S-TRONIC | 245CV | 0,7985 | 2.994,38 | 3.593,25 | 5.988,75 | 7.186,50 |
| AUDI | A6 ALLROAD 3.0 TDI TIPTRONIC | 313CV | 0,8522 | 3.195,75 | 3.834,90 | 6.391,50 | 7.669,80 |
| AUDI | A6 AVANT 2.0 TDI | 150CV | 0,6099 | 2.287,13 | 2.744,55 | 4.574,25 | 5.489,10 |
| AUDI | A6 AVANT 2.0 TDI QUATTRO S-TRONIC | 190CV SW | 0,6625 | 2.484,38 | 2.981,25 | 4.968,75 | 5.962,50 |
| AUDI | A6 AVANT 2.0 TDI S TRONIC 190CV | MY2015 | 0,6380 | 2.392,50 | 2.871,00 | 4.785,00 | 5.742,00 |
| AUDI | A6 AVANT 2.0 TDI ULTRA | 190CV SW | 0,6255 | 2.345,63 | 2.814,75 | 4.691,25 | 5.629,50 |
| AUDI | A6 AVANT 3.0 TDI QUATTRO S TRONIC 218CV | MY2015 | 0,7509 | 2.815,88 | 3.379,05 | 5.631,75 | 6.758,10 |
| AUDI | A6 AVANT 3.0 TDI QUATTRO S TRONIC 272CV | MY2015 | 0,7642 | 2.865,75 | 3.438,90 | 5.731,50 | 6.877,80 |
| AUDI | A6 AVANT 3.0 TDI QUATTRO TIPTRONIC 320CV | MY2015 | 0,8310 | 3.116,25 | 3.739,50 | 6.232,50 | 7.479,00 |
| AUDI | A6 AVANT 3.0 TDI S TRONIC 218CV | MY2014 | 0,7240 | 2.715,00 | 3.258,00 | 5.430,00 | 6.516,00 |
| AUDI | A7 SPB 3.0 TDI QUATTRO S-TRONIC | 190CV | 0,7370 | 2.763,75 | 3.316,50 | 5.527,50 | 6.633,00 |
| AUDI | A7 SPB 3.0 TDI QUATTRO S-TRONIC | 218CV | 0,7597 | 2.848,88 | 3.418,65 | 5.697,75 | 6.837,30 |
| AUDI | A7 SPB 3.0 TDI QUATTRO S-TRONIC | 272CV | 0,7839 | 2.939,63 | 3.527,55 | 5.879,25 | 7.055,10 |
| AUDI | A7 SPB 3.0 TDI QUATTRO TIPTRONIC | 320CV | 0,8387 | 3.145,13 | 3.774,15 | 6.290,25 | 7.548,30 |
| AUDI | A7 SPB 3.0 TDI S-TRONIC | 190CV | 0,7045 | 2.641,88 | 3.170,25 | 5.283,75 | 6.340,50 |
| AUDI | A7 SPB 3.0 TDI S-TRONIC | 218CV | 0,7328 | 2.748,00 | 3.297,60 | 5.496,00 | 6.595,20 |
| AUDI | A8 3.0 TDI 258CV | QUATTRO TIPTRONIC | 0,9106 | 3.414,75 | 4.097,70 | 6.829,50 | 8.195,40 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-------|------------------------------|------------------------|-----------------------|--|--|--|--|
| AUDI | A8 4.2 TDI 385CV | QUATTRO TIPTRONIC | 1,0868 | 4,075,50 | 4,890,60 | 8,151,00 | 9,781,20 |
| AUDI | A8 50 TDI 3.0 QUATTRO TIPTR | 286CV | 0,9189 | 3,445,88 | 4,135,05 | 6,891,75 | 8,270,10 |
| AUDI | Q2 1.6 TDI | 116CV | 0,4600 | 1,725,00 | 2,070,00 | 3,450,00 | 4,140,00 |
| AUDI | Q2 1.6 TDI S-TRONIC | 116CV | 0,4760 | 1,785,00 | 2,142,00 | 3,570,00 | 4,284,00 |
| AUDI | Q2 2.0 TDI QUATTRO | 150CV | 0,5432 | 2,037,00 | 2,444,40 | 4,074,00 | 4,888,80 |
| AUDI | Q2 2.0 TDI QUATTRO | 190CV | 0,5581 | 2,092,88 | 2,511,45 | 4,185,75 | 5,022,90 |
| AUDI | Q2 35 2.0 TDI | 150CV | 0,5102 | 1,913,25 | 2,295,90 | 3,826,50 | 4,591,80 |
| AUDI | Q3 2.0 TDI | 120CV | 0,5179 | 1,942,13 | 2,330,55 | 3,884,25 | 4,661,10 |
| AUDI | Q3 2.0 TDI | 140CV | 0,5455 | 2,045,63 | 2,454,75 | 4,091,25 | 4,909,50 |
| AUDI | Q3 2.0 TDI | 150CV | 0,5402 | 2,025,75 | 2,430,90 | 4,051,50 | 4,861,80 |
| AUDI | Q3 2.0 TDI | 177CV QUATTRO S-TRONIC | 0,6149 | 2,305,88 | 2,767,05 | 4,611,75 | 5,534,10 |
| AUDI | Q3 2.0 TDI 150CV | QUATTRO S TRONIC | 0,5736 | 2,151,00 | 2,581,20 | 4,302,00 | 5,162,40 |
| AUDI | Q3 2.0 TDI 184CV | QUATTRO S TRONIC | 0,6090 | 2,283,75 | 2,740,50 | 4,567,50 | 5,481,00 |
| AUDI | Q5 2.0 TDI | 150CV | 0,5859 | 2,197,13 | 2,636,55 | 4,394,25 | 5,273,10 |
| AUDI | Q5 2.0 TDI 150CV | ULTRA | 0,5577 | 2,091,38 | 2,509,65 | 4,182,75 | 5,019,30 |
| AUDI | Q5 2.0 TDI 163CV | CLEAN DIESEL QUATTRO | 0,6309 | 2,365,88 | 2,839,05 | 4,731,75 | 5,678,10 |
| AUDI | Q5 2.0 TDI 163CV | QUATTRO S TRONIC | 0,6091 | 2,284,13 | 2,740,95 | 4,568,25 | 5,481,90 |
| AUDI | Q5 2.0 TDI 177CV | QUATTRO | 0,6321 | 2,370,38 | 2,844,45 | 4,740,75 | 5,688,90 |
| AUDI | Q5 2.0 TDI 190CV | CLEAN DIESEL QUATTRO | 0,6240 | 2,340,00 | 2,808,00 | 4,680,00 | 5,616,00 |
| AUDI | Q5 2.0 TDI 190CV | S TRONIC | 0,5850 | 2,193,75 | 2,632,50 | 4,387,50 | 5,265,00 |
| AUDI | Q5 2.0 TDI QUATTRO S-TR | 163CV | 0,6188 | 2,320,50 | 2,784,60 | 4,641,00 | 5,569,20 |
| AUDI | Q5 2.0 TDI QUATTRO S-TR | 190CV | 0,6282 | 2,355,75 | 2,826,90 | 4,711,50 | 5,653,80 |
| AUDI | Q5 3.0 TDI 340CV | BITURBO QUATTRO TIP | 0,8466 | 3,174,75 | 3,809,70 | 6,349,50 | 7,619,40 |
| AUDI | Q5 3.0 TDI QUATTRO TIPTR | 286CV | 0,7361 | 2,760,38 | 3,312,45 | 5,520,75 | 6,624,90 |
| AUDI | Q5 3.0 V6 TDI 258CV | QUATTRO S-TR EURO6 | 0,7385 | 2,769,38 | 3,323,25 | 5,538,75 | 6,646,50 |
| AUDI | Q5 35 2.0 TDI 163CV | QUATTRO S-TRONIC | 0,6410 | 2,403,75 | 2,884,50 | 4,807,50 | 5,769,00 |
| AUDI | Q5 40 2.0 TDI 190CV | QUATTRO S-TRONIC | 0,6444 | 2,416,50 | 2,899,80 | 4,833,00 | 5,799,60 |
| AUDI | Q5 40 2.0 TDI QUATTRO | 190CV | 0,6380 | 2,392,50 | 2,871,00 | 4,785,00 | 5,742,00 |
| AUDI | Q5 45 3.0 TDI 230CV | QUATTRO TIPTRONIC | 0,7144 | 2,679,00 | 3,214,80 | 5,358,00 | 6,429,60 |
| AUDI | Q5 50 3.0 TDI 286CV | QUATTRO TIPTRONIC | 0,7409 | 2,778,38 | 3,334,05 | 5,556,75 | 6,668,10 |
| AUDI | Q7 3.0 TDI QUATTRO TIPTRONIC | 218CV | 0,7392 | 2,772,00 | 3,326,40 | 5,544,00 | 6,652,80 |
| AUDI | Q7 3.0 TDI QUATTRO TIPTRONIC | 272CV | 0,7816 | 2,931,00 | 3,517,20 | 5,862,00 | 7,034,40 |
| AUDI | Q7 3.0 V6 TDI 204CV | EURO5 | 0,8000 | 3,000,00 | 3,600,00 | 6,000,00 | 7,200,00 |
| AUDI | Q7 3.0 V6 TDI 245CV | EURO5 | 0,8241 | 3,090,38 | 3,708,45 | 6,180,75 | 7,416,90 |
| AUDI | Q7 4.2 V8 TDI 340CV | EURO5 | 1,0096 | 3,786,00 | 4,543,20 | 7,572,00 | 9,086,40 |
| AUDI | SQ5 3.0 V6 TDI BIT | QUATTRO 313CV | 0,8286 | 3,107,25 | 3,728,70 | 6,214,50 | 7,457,40 |
| AUDI | SQ7 4.0 V8 TDI | 435CV | 1,0205 | 3,826,88 | 4,592,25 | 7,653,75 | 9,184,50 |
| BMW | TT 2.0 TDI 170CV QUATTRO | ROADSTER EURO 5 | 0,6458 | 2,421,75 | 2,906,10 | 4,843,50 | 5,812,20 |
| BMW | TT 2.0 TDI 184CV | COUPÉ MY2014 | 0,5788 | 2,170,50 | 2,604,60 | 4,341,00 | 5,209,20 |
| BMW | TT 2.0 TDI 184CV | ROADSTER MY2014 | 0,5977 | 2,241,38 | 2,689,65 | 4,482,75 | 5,379,30 |
| BMW | 114D 1.5 | 95CV | 0,4196 | 1,573,50 | 1,888,20 | 3,147,00 | 3,776,40 |
| BMW | 114D 1.6 | 95CV | 0,4453 | 1,669,88 | 2,003,85 | 3,339,75 | 4,007,70 |
| BMW | 114D 2019 | 1.5 95CV | 0,4354 | 1,632,75 | 1,959,30 | 3,265,50 | 3,918,60 |
| BMW | 116D 1.5 | 116CV | 0,4188 | 1,570,50 | 1,884,60 | 3,141,00 | 3,769,20 |
| BMW | 116D 1.6 | 116CV | 0,4390 | 1,646,25 | 1,975,50 | 3,292,50 | 3,951,00 |
| BMW | 118D 2.0 | 150CV | 0,4928 | 1,848,00 | 2,217,60 | 3,696,00 | 4,435,20 |
| BMW | 118D 2.0 143CV | CABRIO EURO5 | 0,5607 | 2,102,63 | 2,523,15 | 4,205,25 | 5,046,30 |
| BMW | 118D 2.0 143CV | COUPÉ EURO5 | 0,5310 | 1,991,25 | 2,389,50 | 3,982,50 | 4,779,00 |
| BMW | 118D 2.0 143CV EURO5 | MY2013 | 0,5123 | 1,921,13 | 2,305,35 | 3,842,25 | 4,610,70 |
| BMW | 118D XDRIVE 2.0 | 143CV | 0,5148 | 1,930,50 | 2,316,60 | 3,861,00 | 4,633,20 |
| BMW | 120D 2.0 | 184CV (MOD.2013) 3P | 0,5402 | 2,025,75 | 2,430,90 | 4,051,50 | 4,861,80 |
| BMW | 120D 2.0 | 190CV | 0,5097 | 1,911,38 | 2,293,65 | 3,822,75 | 4,587,30 |
| BMW | 120D 2.0 177CV | CABRIO EURO5 | 0,5828 | 2,185,50 | 2,622,60 | 4,371,00 | 5,245,20 |
| BMW | 120D 2.0 177CV | COUPÉ EURO5 | 0,5570 | 2,088,75 | 2,506,50 | 4,177,50 | 5,013,00 |
| BMW | 120D 2.0 XDRIVE | 184CV | 0,5518 | 2,069,25 | 2,483,10 | 4,138,50 | 4,966,20 |
| BMW | 120D XDRIVE 2.0 | 190CV | 0,5356 | 2,008,50 | 2,410,20 | 4,017,00 | 4,820,40 |
| BMW | 123D 2.0 204CV | CABRIO EURO5 | 0,6139 | 2,302,13 | 2,762,55 | 4,604,25 | 5,525,10 |
| BMW | 123D 2.0 204CV | COUPÉ EURO5 | 0,5871 | 2,201,63 | 2,641,95 | 4,403,25 | 5,283,90 |
| BMW | 125D 2.0 | 218CV | 0,5724 | 2,146,50 | 2,575,80 | 4,293,00 | 5,151,60 |
| BMW | 125D 2.0 MSPORT | 224CV | 0,5604 | 2,101,50 | 2,521,80 | 4,203,00 | 5,043,60 |
| BMW | 214D 1.5 | 95CV GRAN TOURER | 0,4639 | 1,739,63 | 2,087,55 | 3,479,25 | 4,175,10 |
| BMW | 214D 1.5 95CV | ACTIVE TOURER | 0,4612 | 1,729,50 | 2,075,40 | 3,459,00 | 4,150,80 |
| BMW | 216D 1.5 116CV | ACTIVE TOURER | 0,4751 | 1,781,63 | 2,137,95 | 3,563,25 | 4,275,90 |
| BMW | 216D 1.5 116CV SPORT | GRAN TOURER | 0,4937 | 1,851,38 | 2,221,65 | 3,702,75 | 4,443,30 |
| BMW | 218D 2.0 143CV | COUPÉ | 0,5240 | 1,965,00 | 2,358,00 | 3,930,00 | 4,716,00 |
| BMW | 218D 2.0 150CV | ACTIVE TOURER | 0,5340 | 2,002,50 | 2,403,00 | 4,005,00 | 4,806,00 |
| BMW | 218D 2.0 150CV | CABRIO | 0,5561 | 2,085,38 | 2,502,45 | 4,170,75 | 5,004,90 |
| BMW | 218D 2.0 150CV | COUPÉ | 0,5246 | 1,967,25 | 2,360,70 | 3,934,50 | 4,721,40 |
| BMW | 218D 2.0 150CV SPORT | GRAN TOURER | 0,5318 | 1,994,25 | 2,393,10 | 3,988,50 | 4,786,20 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-------|------------------------------------|---------------|-----------------------|--|--|--|--|
| BMW | 218D XDRIVE 2.0 150CV | ACTIVE TOURER | 0,5599 | 2.099,63 | 2.519,55 | 4.199,25 | 5.039,10 |
| BMW | 220D 2.0 184CV | COUPÉ EURO6 | 0,5601 | 2.100,38 | 2.520,45 | 4.200,75 | 5.040,90 |
| BMW | 220D 2.0 190CV | ACTIVE TOURER | 0,5756 | 2.158,50 | 2.590,20 | 4.317,00 | 5.180,40 |
| BMW | 220D 2.0 190CV | CABRIO | 0,5860 | 2.197,50 | 2.637,00 | 4.395,00 | 5.274,00 |
| BMW | 220D 2.0 190CV | COUPÉ | 0,5700 | 2.137,50 | 2.565,00 | 4.275,00 | 5.130,00 |
| BMW | 220D XDRIVE 2.0 190CV | ACTIVE TOURER | 0,6038 | 2.264,25 | 2.717,10 | 4.528,50 | 5.434,20 |
| BMW | 220D XDRIVE 2.0 190CV | COUPÉ | 0,5659 | 2.122,13 | 2.546,55 | 4.244,25 | 5.093,10 |
| BMW | 220D XDRIVE 2.0 190CV SPORT | GRAN TOURER | 0,5868 | 2.200,50 | 2.640,60 | 4.401,00 | 5.281,20 |
| BMW | 225D 2.0 218CV | COUPÉ | 0,5962 | 2.235,75 | 2.682,90 | 4.471,50 | 5.365,80 |
| BMW | 316D 2.0 | 116CV | 0,4951 | 1.856,63 | 2.227,95 | 3.713,25 | 4.455,90 |
| BMW | 316D 2.0 | 122CV | 0,5341 | 2.002,88 | 2.403,45 | 4.005,75 | 4.806,90 |
| BMW | 316D 2.0 116CV | BERLINA EURO5 | 0,5123 | 1.921,13 | 2.305,35 | 3.842,25 | 4.610,70 |
| BMW | 316D 2.0 TOURING | 116CV | 0,5324 | 1.996,50 | 2.395,80 | 3.993,00 | 4.791,60 |
| BMW | 316D TOURING 2.0 | 116CV | 0,5104 | 1.914,00 | 2.296,80 | 3.828,00 | 4.593,60 |
| BMW | 318D 2.0 | 150CV | 0,5270 | 1.976,25 | 2.371,50 | 3.952,50 | 4.743,00 |
| BMW | 318D 2.0 143CV | BERLINA EURO5 | 0,5446 | 2.042,25 | 2.450,70 | 4.084,50 | 4.901,40 |
| BMW | 318D 2.0 150CV | BERLINA | 0,5544 | 2.079,00 | 2.494,80 | 4.158,00 | 4.989,60 |
| BMW | 318D 2.0 150CV | GRAN TURISMO | 0,5746 | 2.154,75 | 2.585,70 | 4.309,50 | 5.171,40 |
| BMW | 318D 2.0 150CV GRAN TURISMO | 2019 | 0,6071 | 2.276,63 | 2.731,95 | 4.553,25 | 5.463,90 |
| BMW | 318D 2.0 TOURING | 143CV | 0,5602 | 2.100,75 | 2.520,90 | 4.201,50 | 5.041,80 |
| BMW | 318D 2.0 TOURING XDRIVE | 143CV | 0,5833 | 2.187,38 | 2.624,85 | 4.374,75 | 5.249,70 |
| BMW | 318D GRAN TURISMO 2.0 | 143CV | 0,5718 | 2.144,25 | 2.573,10 | 4.288,50 | 5.146,20 |
| BMW | 318D TOURING 2.0 | 150CV | 0,5435 | 2.038,13 | 2.445,75 | 4.076,25 | 4.891,50 |
| BMW | 318D TOURING 2.0 | 150CV SW | 0,5734 | 2.150,25 | 2.580,30 | 4.300,50 | 5.160,60 |
| BMW | 318D XDRIVE 2.0 | 150CV | 0,5509 | 2.065,88 | 2.479,05 | 4.131,75 | 4.958,10 |
| BMW | 318D XDRIVE 2.0 143CV | BERLINA | 0,5684 | 2.131,50 | 2.557,80 | 4.263,00 | 5.115,60 |
| BMW | 318D XDRIVE TOURING 2.0 | 150CV | 0,5664 | 2.124,00 | 2.548,80 | 4.248,00 | 5.097,60 |
| BMW | 320D 2.0 | 163CV | 0,5395 | 2.023,13 | 2.427,75 | 4.046,25 | 4.855,50 |
| BMW | 320D 2.0 | 190CV | 0,5525 | 2.071,88 | 2.486,25 | 4.143,75 | 4.972,50 |
| BMW | 320D 2.0 184CV | BERLINA | 0,5649 | 2.118,38 | 2.542,05 | 4.236,75 | 5.084,10 |
| BMW | 320D 2.0 190CV | BERLINA | 0,5743 | 2.153,63 | 2.584,35 | 4.307,25 | 5.168,70 |
| BMW | 320D 2.0 190CV | GRAN TURISMO | 0,5992 | 2.247,00 | 2.696,40 | 4.494,00 | 5.392,80 |
| BMW | 320D 2.0 190CV GRAN TURISMO | 2019 | 0,6073 | 2.277,38 | 2.732,85 | 4.554,75 | 5.465,70 |
| BMW | 320D 2.0 EFFIC DYNAMICS 163CV | BERLINA | 0,5594 | 2.097,75 | 2.517,30 | 4.195,50 | 5.034,60 |
| BMW | 320D 2.0 TOURING EFFIC DYNAMICS | 163CV | 0,5709 | 2.140,88 | 2.569,05 | 4.281,75 | 5.138,10 |
| BMW | 320D 2.0 TOURING XDRIVE | 184CV | 0,6091 | 2.284,13 | 2.740,95 | 4.568,25 | 5.481,90 |
| BMW | 320D GRAN TURISMO 2.0 | 184CV E6 | 0,6009 | 2.253,38 | 2.704,05 | 4.506,75 | 5.408,10 |
| BMW | 320D TOURING 2.0 | 163CV | 0,5550 | 2.081,25 | 2.497,50 | 4.162,50 | 4.995,00 |
| BMW | 320D TOURING 2.0 | 184CV SW | 0,5871 | 2.201,63 | 2.641,95 | 4.403,25 | 5.283,90 |
| BMW | 320D TOURING 2.0 | 190CV | 0,5696 | 2.136,00 | 2.563,20 | 4.272,00 | 5.126,40 |
| BMW | 320D XDRIVE 2.0 | 190CV | 0,5731 | 2.149,13 | 2.578,95 | 4.298,25 | 5.157,90 |
| BMW | 320D XDRIVE 2.0 184CV | BERLINA | 0,5954 | 2.232,75 | 2.679,30 | 4.465,50 | 5.358,60 |
| BMW | 320D XDRIVE 2.0 190CV | BERLINA | 0,6024 | 2.259,00 | 2.710,80 | 4.518,00 | 5.421,60 |
| BMW | 320D XDRIVE 2.0 190CV | GRAN TURISMO | 0,6176 | 2.316,00 | 2.779,20 | 4.632,00 | 5.558,40 |
| BMW | 320D XDRIVE 2.0 190CV GRAN TURISMO | 2019 | 0,6388 | 2.395,50 | 2.874,60 | 4.791,00 | 5.749,20 |
| BMW | 320D XDRIVE TOURING 2.0 | 190CV | 0,5937 | 2.226,38 | 2.671,65 | 4.452,75 | 5.343,30 |
| BMW | 325D 2.0 | 218CV | 0,5907 | 2.215,13 | 2.658,15 | 4.430,25 | 5.316,30 |
| BMW | 325D 2.0 218CV | BERLINA | 0,6065 | 2.274,38 | 2.729,25 | 4.548,75 | 5.458,50 |
| BMW | 325D 2.0 218CV | GRAN TURISMO | 0,6324 | 2.371,50 | 2.845,80 | 4.743,00 | 5.691,60 |
| BMW | 325D 2.0 GRAN TURISMO | 218CV | 0,6328 | 2.373,00 | 2.847,60 | 4.746,00 | 5.695,20 |
| BMW | 325D 2.0 TOURING | 218CV | 0,6202 | 2.325,75 | 2.790,90 | 4.651,50 | 5.581,80 |
| BMW | 325D TOURING 2.0 | 218CV | 0,6031 | 2.261,63 | 2.713,95 | 4.523,25 | 5.427,90 |
| BMW | 325DA 2.0 224CV | GRAN TURISMO | 0,6389 | 2.395,88 | 2.875,05 | 4.791,75 | 5.750,10 |
| BMW | 330D 3.0 258CV GRAN TURISMO | 2019 | 0,7037 | 2.638,88 | 3.166,65 | 5.277,75 | 6.333,30 |
| BMW | 330D 3.0 265CV | BERLINA | 0,6821 | 2.557,88 | 3.069,45 | 5.115,75 | 6.138,90 |
| BMW | 330D TOURING 3.0 | 265CV SW | 0,6977 | 2.616,38 | 3.139,65 | 5.232,75 | 6.279,30 |
| BMW | 330D TOURING 3.0 258CV | SW | 0,7086 | 2.657,25 | 3.188,70 | 5.314,50 | 6.377,40 |
| BMW | 330D XDRIVE 3.0 265CV | BERLINA | 0,7006 | 2.627,25 | 3.152,70 | 5.254,50 | 6.305,40 |
| BMW | 330D XDRIVE TOURING 3.0 | 265CV SW | 0,7151 | 2.681,63 | 3.217,95 | 5.363,25 | 6.435,90 |
| BMW | 330DA 3.0 | 258CV | 0,6482 | 2.430,75 | 2.916,90 | 4.861,50 | 5.833,80 |
| BMW | 330DA 3.0 258CV | BERLINA | 0,6932 | 2.599,50 | 3.119,40 | 5.199,00 | 6.238,80 |
| BMW | 330DA 3.0 258CV | GRAN TURISMO | 0,6758 | 2.534,25 | 3.041,10 | 5.068,50 | 6.082,20 |
| BMW | 330DA 3.0 258CV GRAN TURISMO | 2019 | 0,7037 | 2.638,88 | 3.166,65 | 5.277,75 | 6.333,30 |
| BMW | 330DA 3.0 GRAN TURISMO | 258CV | 0,7213 | 2.704,88 | 3.245,85 | 5.409,75 | 6.491,70 |
| BMW | 330DA 3.0 TOURING XDRIVE | 258CV | 0,7295 | 2.735,63 | 3.282,75 | 5.471,25 | 6.565,50 |
| BMW | 330DA 3.0 XDRIVE GRAN TURISMO | 258CV | 0,7410 | 2.778,75 | 3.334,50 | 5.557,50 | 6.669,00 |
| BMW | 330DA TOURING 3.0 | 258CV | 0,6615 | 2.480,63 | 2.976,75 | 4.961,25 | 5.953,50 |
| BMW | 330DA XDRIVE 3.0 | 258CV | 0,6725 | 2.521,88 | 3.026,25 | 5.043,75 | 6.052,50 |
| BMW | 330DA XDRIVE 3.0 258CV | BERLINA | 0,7152 | 2.682,00 | 3.218,40 | 5.364,00 | 6.436,80 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-------|-------------------------------------|---------------|-----------------------|--|--|--|--|
| BMW | 330DA XDRIVE 3.0 258CV | GRAN TURISMO | 0,7065 | 2.649,38 | 3.179,25 | 5.298,75 | 6.358,50 |
| BMW | 330DA XDRIVE 3.0 258CV GRAN TURISMO | 2019 | 0,7267 | 2.725,13 | 3.270,15 | 5.450,25 | 6.540,30 |
| BMW | 330DA XDRIVE TOURING 3.0 | 258CV | 0,6810 | 2.553,75 | 3.064,50 | 5.107,50 | 6.129,00 |
| BMW | 335DA 3.0 XDRIVE GRAN TURISMO | 313CV | 0,7763 | 2.911,13 | 3.493,35 | 5.822,25 | 6.986,70 |
| BMW | 335DA XDRIVE 3.0 | 313CV | 0,7024 | 2.634,00 | 3.160,80 | 5.268,00 | 6.321,60 |
| BMW | 335DA XDRIVE 3.0 313CV | BERLINA | 0,7501 | 2.812,88 | 3.375,45 | 5.625,75 | 6.750,90 |
| BMW | 335DA XDRIVE 3.0 313CV | GRAN TURISMO | 0,7436 | 2.788,50 | 3.346,20 | 5.577,00 | 6.692,40 |
| BMW | 335DA XDRIVE 3.0 313CV GRAN TURISMO | 2019 | 0,7635 | 2.863,13 | 3.435,75 | 5.726,25 | 6.871,50 |
| BMW | 335DA XDRIVE TOURING 3.0 | 313CV | 0,7182 | 2.693,25 | 3.231,90 | 5.386,50 | 6.463,80 |
| BMW | 418D 2.0 143CV | GRAN COUPÉ | 0,5808 | 2.178,00 | 2.613,60 | 4.356,00 | 5.227,20 |
| BMW | 418D 2.0 150CV | COUPÉ | 0,5709 | 2.140,88 | 2.569,05 | 4.281,75 | 5.138,10 |
| BMW | 418D GRAN COUPÉ | 2.0 150CV | 0,6101 | 2.287,88 | 2.745,45 | 4.575,75 | 5.490,90 |
| BMW | 420D 2.0 184CV | CABRIO | 0,6500 | 2.437,50 | 2.925,00 | 4.875,00 | 5.850,00 |
| BMW | 420D 2.0 184CV | COUPÉ | 0,5998 | 2.249,25 | 2.699,10 | 4.498,50 | 5.398,20 |
| BMW | 420D 2.0 184CV | GRAN COUPÉ | 0,5998 | 2.249,25 | 2.699,10 | 4.498,50 | 5.398,20 |
| BMW | 420D 2.0 190CV | CABRIO | 0,6436 | 2.413,50 | 2.896,20 | 4.827,00 | 5.792,40 |
| BMW | 420D 2.0 190CV | COUPÉ | 0,5870 | 2.201,25 | 2.641,50 | 4.402,50 | 5.283,00 |
| BMW | 420D 2.0 190CV | GRAN COUPÉ | 0,5871 | 2.201,63 | 2.641,95 | 4.403,25 | 5.283,90 |
| BMW | 420D CABRIO | 2.0 190CV | 0,6529 | 2.448,38 | 2.938,05 | 4.896,75 | 5.876,10 |
| BMW | 420D COUPÉ | 2.0 190CV | 0,6010 | 2.253,75 | 2.704,50 | 4.507,50 | 5.409,00 |
| BMW | 420D GRAN COUPÉ | 2.0 190CV | 0,6043 | 2.266,13 | 2.719,35 | 4.532,25 | 5.438,70 |
| BMW | 420D XDRIVE 2.0 184CV | COUPÉ | 0,6150 | 2.306,25 | 2.767,50 | 4.612,50 | 5.535,00 |
| BMW | 420D XDRIVE 2.0 184CV | GRAN COUPÉ | 0,6184 | 2.319,00 | 2.782,80 | 4.638,00 | 5.565,60 |
| BMW | 420D XDRIVE 2.0 190CV | GRAN COUPÉ | 0,6454 | 2.420,25 | 2.904,30 | 4.840,50 | 5.808,60 |
| BMW | 420D XDRIVE COUPÉ | 2.0 190CV | 0,6336 | 2.376,00 | 2.851,20 | 4.752,00 | 5.702,40 |
| BMW | 420D XDRIVE GRAN COUPÉ | 2.0 190CV | 0,6336 | 2.376,00 | 2.851,20 | 4.752,00 | 5.702,40 |
| BMW | 425D 2.0 218CV | COUPÉ | 0,6264 | 2.349,00 | 2.818,80 | 4.698,00 | 5.637,60 |
| BMW | 425D 2.0 224CV | GRAN COUPÉ | 0,6352 | 2.382,00 | 2.858,40 | 4.764,00 | 5.716,80 |
| BMW | 430D CABRIO | 3.0 258CV | 0,7671 | 2.876,63 | 3.451,95 | 5.753,25 | 6.903,90 |
| BMW | 430D COUPÉ | 3.0 258CV | 0,7204 | 2.701,50 | 3.241,80 | 5.403,00 | 6.483,60 |
| BMW | 430D GRAN COUPÉ | 3.0 258CV | 0,7193 | 2.697,38 | 3.236,85 | 5.394,75 | 6.473,70 |
| BMW | 430D XDRIVE COUPÉ | 3.0 258CV | 0,7471 | 2.801,63 | 3.361,95 | 5.603,25 | 6.723,90 |
| BMW | 430D XDRIVE GRAN COUPÉ | 3.0 258CV | 0,7459 | 2.797,13 | 3.356,55 | 5.594,25 | 6.713,10 |
| BMW | 430DA 3.0 258CV | COUPÉ | 0,7397 | 2.773,88 | 3.328,65 | 5.547,75 | 6.657,30 |
| BMW | 430DA XDRIVE 3.0 258CV | COUPÉ | 0,7606 | 2.852,25 | 3.422,70 | 5.704,50 | 6.845,40 |
| BMW | 435D XDRIVE CABRIO | 3.0 313CV | 0,8172 | 3.064,50 | 3.677,40 | 6.129,00 | 7.354,80 |
| BMW | 435D XDRIVE COUPÉ | 3.0 313CV | 0,7787 | 2.920,13 | 3.504,15 | 5.840,25 | 7.008,30 |
| BMW | 435D XDRIVE GRAN COUPÉ | 3.0 313CV | 0,7775 | 2.915,63 | 3.498,75 | 5.831,25 | 6.997,50 |
| BMW | 435DA XDRIVE 3.0 313CV | COUPÉ | 0,7917 | 2.968,88 | 3.562,65 | 5.937,75 | 7.125,30 |
| BMW | 518D 2.0 | 150CV | 0,6370 | 2.388,75 | 2.866,50 | 4.777,50 | 5.733,00 |
| BMW | 518D 2.0 150CV | BERLINA | 0,5756 | 2.158,50 | 2.590,20 | 4.317,00 | 5.180,40 |
| BMW | 518D TOURING 2.0 | 150CV SW | 0,6553 | 2.457,38 | 2.948,85 | 4.914,75 | 5.897,70 |
| BMW | 518D TOURING 2.0 150CV | SW | 0,6147 | 2.305,13 | 2.766,15 | 4.610,25 | 5.532,30 |
| BMW | 520D 2.0 | 190CV BERLINA | 0,6278 | 2.354,25 | 2.825,10 | 4.708,50 | 5.650,20 |
| BMW | 520D 2.0 190CV | BERLINA | 0,5958 | 2.234,25 | 2.681,10 | 4.468,50 | 5.362,20 |
| BMW | 520D 2.0 XDRIVE | 190CV BERLINA | 0,6618 | 2.481,75 | 2.978,10 | 4.963,50 | 5.956,20 |
| BMW | 520D GRAN TURISMO 2.0 | 184CV | 0,7049 | 2.643,38 | 3.172,05 | 5.286,75 | 6.344,10 |
| BMW | 520D TOURING 2.0 190CV | SW | 0,6328 | 2.373,00 | 2.847,60 | 4.746,00 | 5.695,20 |
| BMW | 520D TOURING XDRIVE 2.0 | 190CV SW | 0,6923 | 2.596,13 | 3.115,35 | 5.192,25 | 6.230,70 |
| BMW | 525D 2.0 | 230CV BERLINA | 0,6854 | 2.570,25 | 3.084,30 | 5.140,50 | 6.168,60 |
| BMW | 525D 2.0 218CV | BERLINA | 0,6335 | 2.375,63 | 2.850,75 | 4.751,25 | 5.701,50 |
| BMW | 525D TOURING 2.0 | 218CV SW | 0,6748 | 2.530,50 | 3.036,60 | 5.061,00 | 6.073,20 |
| BMW | 525D TOURING 2.0 | 230CV SW | 0,7058 | 2.646,75 | 3.176,10 | 5.293,50 | 6.352,20 |
| BMW | 525D TOURING 2.0 218CV | SW | 0,6426 | 2.409,75 | 2.891,70 | 4.819,50 | 5.783,40 |
| BMW | 525D TOURING XDRIVE 2.0 | 218CV SW | 0,7069 | 2.650,88 | 3.181,05 | 5.301,75 | 6.362,10 |
| BMW | 525D TOURING XDRIVE 2.0 218CV | SW | 0,6695 | 2.510,63 | 3.012,75 | 5.021,25 | 6.025,50 |
| BMW | 525D XDRIVE 2.0 218CV | BERLINA | 0,6593 | 2.472,38 | 2.966,85 | 4.944,75 | 5.933,70 |
| BMW | 530D 3.0 XDRIVE | 250CV BERLINA | 0,7504 | 2.814,00 | 3.376,80 | 5.628,00 | 6.753,60 |
| BMW | 530D 3.0 | 250CV BERLINA | 0,7244 | 2.716,50 | 3.259,80 | 5.433,00 | 6.519,60 |
| BMW | 530D 3.0 | 265CV BERLINA | 0,7275 | 2.728,13 | 3.273,75 | 5.456,25 | 6.547,50 |
| BMW | 530D 3.0 258CV | BERLINA | 0,7282 | 2.730,75 | 3.276,90 | 5.461,50 | 6.553,80 |
| BMW | 530D 3.0 XDRIVE | 265CV BERLINA | 0,7535 | 2.825,63 | 3.390,75 | 5.651,25 | 6.781,50 |
| BMW | 530D GRAN TURISMO 3.0 | 258CV | 0,8165 | 3.061,88 | 3.674,25 | 6.123,75 | 7.348,50 |
| BMW | 530D GRAN TURISMO XDRIVE 3.0 | 258CV | 0,8404 | 3.151,50 | 3.781,80 | 6.303,00 | 7.563,60 |
| BMW | 530D TOURING 3.0 | 250CV SW | 0,7534 | 2.825,25 | 3.390,30 | 5.650,50 | 6.780,60 |
| BMW | 530D TOURING 3.0 | 258CV SW | 0,7264 | 2.724,00 | 3.268,80 | 5.448,00 | 6.537,60 |
| BMW | 530D TOURING 3.0 258CV | SW | 0,7298 | 2.736,75 | 3.284,10 | 5.473,50 | 6.568,20 |
| BMW | 530D TOURING XDRIVE 3.0 258CV | SW | 0,7569 | 2.838,38 | 3.406,05 | 5.676,75 | 6.812,10 |
| BMW | 530D XDRIVE 3.0 258CV | BERLINA | 0,7349 | 2.755,88 | 3.307,05 | 5.511,75 | 6.614,10 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-------|--------------------------------|---------------|-----------------------|--|--|--|--|
| BMW | 530DA 3.0 249CV | BERLINA | 0,6825 | 2.559,38 | 3.071,25 | 5.118,75 | 6.142,50 |
| BMW | 530DA TOURING 3.0 249CV | SW | 0,7197 | 2.698,88 | 3.238,65 | 5.397,75 | 6.477,30 |
| BMW | 530DA XDRIVE 3.0 249CV | BERLINA | 0,7038 | 2.639,25 | 3.167,10 | 5.278,50 | 6.334,20 |
| BMW | 530DA XDRIVE TOURING 3.0 249CV | SW | 0,7443 | 2.791,13 | 3.349,35 | 5.582,25 | 6.698,70 |
| BMW | 535D 3.0 313CV | BERLINA | 0,7627 | 2.860,13 | 3.432,15 | 5.720,25 | 6.864,30 |
| BMW | 535D GRAN TURISMO 3.0 | 313CV | 0,8565 | 3.211,88 | 3.854,25 | 6.423,75 | 7.708,50 |
| BMW | 535D GRAN TURISMO XDRIVE 3.0 | 313CV | 0,8847 | 3.317,63 | 3.981,15 | 6.635,25 | 7.962,30 |
| BMW | 535D TOURING 3.0 313CV | SW | 0,7883 | 2.956,13 | 3.547,35 | 5.912,25 | 7.094,70 |
| BMW | 535D TOURING XDRIVE 3.0 | 313CV SW | 0,7768 | 2.913,00 | 3.495,60 | 5.826,00 | 6.991,20 |
| BMW | 535D TOURING XDRIVE 3.0 313CV | SW | 0,7868 | 2.950,50 | 3.540,60 | 5.901,00 | 7.081,20 |
| BMW | 535D XDRIVE 3.0 313CV | BERLINA | 0,7818 | 2.931,75 | 3.518,10 | 5.863,50 | 7.036,20 |
| BMW | 540D TOURING XDRIVE 3.0 | 320CV SW | 0,8296 | 3.111,00 | 3.733,20 | 6.222,00 | 7.466,40 |
| BMW | 540D XDRIVE 3.0 | 320CV BERLINA | 0,8103 | 3.038,63 | 3.646,35 | 6.077,25 | 7.292,70 |
| BMW | 620D GT 2.0 | 190CV | 0,7076 | 2.653,50 | 3.184,20 | 5.307,00 | 6.368,40 |
| BMW | 630D GT 3.0 | 249CV | 0,7787 | 2.920,13 | 3.504,15 | 5.840,25 | 7.008,30 |
| BMW | 630D GT 3.0 | 265CV | 0,7818 | 2.931,75 | 3.518,10 | 5.863,50 | 7.036,20 |
| BMW | 630D XDRIVE 3.0 | 249CV | 0,8055 | 3.020,63 | 3.624,75 | 6.041,25 | 7.249,50 |
| BMW | 630D XDRIVE GT 3.0 | 265CV | 0,8086 | 3.032,25 | 3.638,70 | 6.064,50 | 7.277,40 |
| BMW | 640D 3.0 313CV | CABRIO | 0,9931 | 3.724,13 | 4.468,95 | 7.448,25 | 8.937,90 |
| BMW | 640D 3.0 313CV | COUPÉ | 0,9384 | 3.519,00 | 4.222,80 | 7.038,00 | 8.445,60 |
| BMW | 640D GC | 3.0 313CV | 0,9164 | 3.436,50 | 4.123,80 | 6.873,00 | 8.247,60 |
| BMW | 640D GC 3.0 | 313CV | 0,9265 | 3.474,38 | 4.169,25 | 6.948,75 | 8.338,50 |
| BMW | 640D XDRIVE GT 3.0 | 320CV | 0,8623 | 3.233,63 | 3.880,35 | 6.467,25 | 7.760,70 |
| BMW | 725D 2.0 | 230CV | 0,8528 | 3.198,00 | 3.837,60 | 6.396,00 | 7.675,20 |
| BMW | 730D 3.0 | 258CV | 0,9330 | 3.498,75 | 4.198,50 | 6.997,50 | 8.397,00 |
| BMW | 730D 3.0 | 265CV | 0,9345 | 3.504,38 | 4.205,25 | 7.008,75 | 8.410,50 |
| BMW | 730D XDRIVE 3.0 | 258CV | 0,9604 | 3.601,50 | 4.321,80 | 7.203,00 | 8.643,60 |
| BMW | 730D XDRIVE 3.0 | 265CV | 0,9612 | 3.604,50 | 4.325,40 | 7.209,00 | 8.650,80 |
| BMW | 740D 3.0 | 313CV | 0,9795 | 3.673,13 | 4.407,75 | 7.346,25 | 8.815,50 |
| BMW | 740D XDRIVE 3.0 | 313CV | 1,0070 | 3.776,25 | 4.531,50 | 7.552,50 | 9.063,00 |
| BMW | 740D XDRIVE 3.0 | 320CV | 0,9996 | 3.748,50 | 4.498,20 | 7.497,00 | 8.996,40 |
| BMW | 750D 3.0 XDRIVE | 400CV | 1,1141 | 4.177,88 | 5.013,45 | 8.355,75 | 10.026,90 |
| BMW | 750D XDRIVE 3.0 | 381CV | 1,1063 | 4.148,63 | 4.978,35 | 8.297,25 | 9.956,70 |
| BMW | 840D 3.0 XDRIVE | 320CV | 1,0632 | 3.987,00 | 4.784,40 | 7.974,00 | 9.568,80 |
| BMW | M 550D XDRIVE | 381CV | 0,9561 | 3.585,38 | 4.302,45 | 7.170,75 | 8.604,90 |
| BMW | M550D XDRIVE 3.0 | 400CV BERLINA | 1,0282 | 3.855,75 | 4.626,90 | 7.711,50 | 9.253,80 |
| BMW | X1 SDRIVE 16D 1.5 | 116CV | 0,4815 | 1.805,63 | 2.166,75 | 3.611,25 | 4.333,50 |
| BMW | X1 SDRIVE 16D 2.0 | 116CV | 0,5301 | 1.987,88 | 2.385,45 | 3.975,75 | 4.770,90 |
| BMW | X1 SDRIVE 18D 2.0 | 143CV | 0,5437 | 2.038,88 | 2.446,65 | 4.077,75 | 4.893,30 |
| BMW | X1 SDRIVE 18D 2.0 | 150 CV | 0,5405 | 2.026,88 | 2.432,25 | 4.053,75 | 4.864,50 |
| BMW | X1 SDRIVE 20D 2.0 | 163CV | 0,5648 | 2.118,00 | 2.541,60 | 4.236,00 | 5.083,20 |
| BMW | X1 SDRIVE 20D 2.0 | 184CV | 0,5779 | 2.167,13 | 2.600,55 | 4.334,25 | 5.201,10 |
| BMW | X1 SDRIVE 20D 2.0 | 190CV | 0,5827 | 2.185,13 | 2.622,15 | 4.370,25 | 5.244,30 |
| BMW | X1 XDRIVE 18D 2.0 150CV | 4X4 | 0,5585 | 2.094,38 | 2.513,25 | 4.188,75 | 5.026,50 |
| BMW | X1 XDRIVE 20D 2.0 | 184CV | 0,6042 | 2.265,75 | 2.718,90 | 4.531,50 | 5.437,80 |
| BMW | X1 XDRIVE 20D 2.0 | 190 CV | 0,6092 | 2.284,50 | 2.741,40 | 4.569,00 | 5.482,80 |
| BMW | X1 XDRIVE 25DA 2.0 | 218CV | 0,6364 | 2.386,50 | 2.863,80 | 4.773,00 | 5.727,60 |
| BMW | X1 XDRIVE 25DA 2.0 | 231 CV | 0,6291 | 2.359,13 | 2.830,95 | 4.718,25 | 5.661,90 |
| BMW | X2 XDRIVE 25D 2.0 | 231CV | 0,6367 | 2.387,63 | 2.865,15 | 4.775,25 | 5.730,30 |
| BMW | X3 SDRIVE 18D 2.0 | 143CV | 0,5919 | 2.219,63 | 2.663,55 | 4.439,25 | 5.327,10 |
| BMW | X3 SDRIVE 18D 2.0 | 150CV | 0,5987 | 2.245,13 | 2.694,15 | 4.490,25 | 5.388,30 |
| BMW | X3 SDRIVE 18D 2.0 150CV | 2WD | 0,6509 | 2.440,88 | 2.929,05 | 4.881,75 | 5.858,10 |
| BMW | X3 XDRIVE 2.0D | 190 CV | 0,6287 | 2.357,63 | 2.829,15 | 4.715,25 | 5.658,30 |
| BMW | X3 XDRIVE 20D 2.0 | 190CV | 0,6390 | 2.396,25 | 2.875,50 | 4.792,50 | 5.751,00 |
| BMW | X3 XDRIVE 25D 2.0 | 211CV | 0,6828 | 2.560,50 | 3.072,60 | 5.121,00 | 6.145,20 |
| BMW | X3 XDRIVE 30D 3.0 | 249CV | 0,7493 | 2.809,88 | 3.371,85 | 5.619,75 | 6.743,70 |
| BMW | X3 XDRIVE 30D 3.0 | 258CV | 0,7650 | 2.868,75 | 3.442,50 | 5.737,50 | 6.885,00 |
| BMW | X3 XDRIVE 30D 3.0 | 265CV | 0,7524 | 2.821,50 | 3.385,80 | 5.643,00 | 6.771,60 |
| BMW | X3 XDRIVE 30DA 3.0 | 249CV | 0,7282 | 2.730,75 | 3.276,90 | 5.461,50 | 6.553,80 |
| BMW | X3 XDRIVE 30DA 3.0 | 258CV | 0,7759 | 2.909,63 | 3.491,55 | 5.819,25 | 6.983,10 |
| BMW | X3 XDRIVE 35DA | 313CV | 0,8284 | 3.106,50 | 3.727,80 | 6.213,00 | 7.455,60 |
| BMW | X3 XDRIVE 35DA 3.0 313CV | ND | 0,7903 | 2.963,63 | 3.556,35 | 5.927,25 | 7.112,70 |
| BMW | X3 XDRIVE M40D | 326CV | 0,8564 | 3.211,50 | 3.853,80 | 6.423,00 | 7.707,60 |
| BMW | X4 XDRIVE 20D 2.0 | 190CV | 0,6568 | 2.463,00 | 2.955,60 | 4.926,00 | 5.911,20 |
| BMW | X4 XDRIVE 20D 2.0 190CV | MY2018 | 0,6774 | 2.540,25 | 3.048,30 | 5.080,50 | 6.096,60 |
| BMW | X4 XDRIVE 25D 2.0 230CV | MY2018 | 0,7040 | 2.640,00 | 3.168,00 | 5.280,00 | 6.336,00 |
| BMW | X4 XDRIVE 30D 3.0 | 250CV | 0,7620 | 2.857,50 | 3.429,00 | 5.715,00 | 6.858,00 |
| BMW | X4 XDRIVE 30D 3.0 | 265CV | 0,7674 | 2.877,75 | 3.453,30 | 5.755,50 | 6.906,60 |
| BMW | X4 XDRIVE 30DA 3.0 | 249CV | 0,7297 | 2.736,38 | 3.283,65 | 5.472,75 | 6.567,30 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-----------|---------------------------------|---------|-----------------------|--|--|--|--|
| BMW | X4 XDRIVE 30DA 3.0 | 258CV | 0,7882 | 2.955,75 | 3.546,90 | 5.911,50 | 7.093,80 |
| BMW | X4 XDRIVE 35DA 3.0 | 313CV | 0,8429 | 3.160,88 | 3.793,05 | 6.321,75 | 7.586,10 |
| BMW | X4 XDRIVE M40D 3.0 326CV | MY2018 | 0,8611 | 3.229,13 | 3.874,95 | 6.458,25 | 7.749,90 |
| BMW | X5 M50D 3.0 | 381CV | 1,0107 | 3.790,13 | 4.548,15 | 7.580,25 | 9.096,30 |
| BMW | X5 M50D 3.0 | 400CV | 1,0096 | 3.786,00 | 4.543,20 | 7.572,00 | 9.086,40 |
| BMW | X5 SDRIVE 25D 2.0 | 218CV | 0,7046 | 2.642,25 | 3.170,70 | 5.284,50 | 6.341,40 |
| BMW | X5 XDRIVE 25D 2.0 | 230CV | 0,7159 | 2.684,63 | 3.221,55 | 5.369,25 | 6.443,10 |
| BMW | X5 XDRIVE 30D 3.0 | 249CV | 0,7808 | 2.928,00 | 3.513,60 | 5.856,00 | 7.027,20 |
| BMW | X5 XDRIVE 30D 3.0 | 258CV | 0,8298 | 3.111,75 | 3.734,10 | 6.223,50 | 7.468,20 |
| BMW | X5 XDRIVE 30D 3.0 | 265CV | 0,8279 | 3.104,63 | 3.725,55 | 6.209,25 | 7.451,10 |
| BMW | X5 XDRIVE 40D 3.0 | 313CV | 0,8576 | 3.216,00 | 3.859,20 | 6.432,00 | 7.718,40 |
| BMW | X6 M50D 3.0 | 381CV | 1,0521 | 3.945,38 | 4.734,45 | 7.890,75 | 9.468,90 |
| BMW | X6 M50D 3.0 | 400CV | 1,1091 | 4.159,13 | 4.990,95 | 8.318,25 | 9.981,90 |
| BMW | X6 XDRIVE 3.0 313CV | EURO6 | 0,8984 | 3.369,00 | 4.042,80 | 6.738,00 | 8.085,60 |
| BMW | X6 XDRIVE 3.0D | 249CV | 0,8237 | 3.088,88 | 3.706,65 | 6.177,75 | 7.413,30 |
| BMW | X6 XDRIVE 3.0D | 258CV | 0,8644 | 3.241,50 | 3.889,80 | 6.483,00 | 7.779,60 |
| BMW | X6 XDRIVE 30D | 265CV | 0,8997 | 3.373,88 | 4.048,65 | 6.747,75 | 8.097,30 |
| BMW | X7 XDRIVE 30D | 265CV | 0,9910 | 3.716,25 | 4.459,50 | 7.432,50 | 8.919,00 |
| BMW | X7 XDRIVE M50D | 400CV | 1,1608 | 4.353,00 | 5.223,60 | 8.706,00 | 10.447,20 |
| CHEVROLET | AVEO 1.3 D SES 75CV | 4 PORTE | 0,3611 | 1.354,13 | 1.624,95 | 2.708,25 | 3.249,90 |
| CHEVROLET | AVEO 1.3 D SES 75CV | 5 PORTE | 0,3544 | 1.329,00 | 1.594,80 | 2.658,00 | 3.189,60 |
| CHEVROLET | AVEO 1.3 D SES 95CV | 5 PORTE | 0,3648 | 1.368,00 | 1.641,60 | 2.736,00 | 3.283,20 |
| CHEVROLET | CAPTIVA 2.2 VCDI 2WD | 163CV | 0,5602 | 2.100,75 | 2.520,90 | 4.201,50 | 5.041,80 |
| CHEVROLET | CAPTIVA 2.2 VCDI 4WD | 184CV | 0,5975 | 2.240,63 | 2.688,75 | 4.481,25 | 5.377,50 |
| CHEVROLET | CRUZE 1.7 D 131CV | 4 PORTE | 0,4436 | 1.663,50 | 1.996,20 | 3.327,00 | 3.992,40 |
| CHEVROLET | CRUZE 1.7 D 131CV | 5 PORTE | 0,4241 | 1.590,38 | 1.908,45 | 3.180,75 | 3.816,90 |
| CHEVROLET | CRUZE 1.7 D 131CV | SW | 0,4468 | 1.675,50 | 2.010,60 | 3.351,00 | 4.021,20 |
| CHEVROLET | CRUZE 2.0 D 163CV | SW | 0,5234 | 1.962,75 | 2.355,30 | 3.925,50 | 4.710,60 |
| CHEVROLET | MALIBU 2.0L | 160CV | 0,5471 | 2.051,63 | 2.461,95 | 4.103,25 | 4.923,90 |
| CHEVROLET | ORLANDO 2.0 DIESEL | 130CV | 0,5085 | 1.906,88 | 2.288,25 | 3.813,75 | 4.576,50 |
| CHEVROLET | ORLANDO 2.0 DIESEL | 163CV | 0,5282 | 1.980,75 | 2.376,90 | 3.961,50 | 4.753,80 |
| CHEVROLET | TRAX 1.6 136CV | 2X4 | 0,4296 | 1.611,00 | 1.933,20 | 3.222,00 | 3.866,40 |
| CHEVROLET | TRAX 1.6 136CV | 4X4 | 0,4476 | 1.678,50 | 2.014,20 | 3.357,00 | 4.028,40 |
| CHEVROLET | TRAX 1.7D AWD 4X4 | 131CV | 0,4882 | 1.830,75 | 2.196,90 | 3.661,50 | 4.393,80 |
| CHEVROLET | TRAX 1.7D FWD 4X2 | 131CV | 0,4688 | 1.758,00 | 2.109,60 | 3.516,00 | 4.219,20 |
| CITROEN | BERLINGO 1.6 HDI | 115CV | 0,4449 | 1.668,38 | 2.002,05 | 3.336,75 | 4.004,10 |
| CITROEN | BERLINGO 1.6 HDI | 75CV | 0,4288 | 1.608,00 | 1.929,60 | 3.216,00 | 3.859,20 |
| CITROEN | BERLINGO 1.6 HDI | 90CV | 0,4390 | 1.646,25 | 1.975,50 | 3.292,50 | 3.951,00 |
| CITROEN | BERLINGO MULTISPACE 1.6 | 102CV | 0,3825 | 1.434,38 | 1.721,25 | 2.868,75 | 3.442,50 |
| CITROEN | BERLINGO MULTISPACE 1.6 BLUEHDI | 75CV | 0,4084 | 1.531,50 | 1.837,80 | 3.063,00 | 3.675,60 |
| CITROEN | C3 1.4 E-HDI | 70CV | 0,3656 | 1.371,00 | 1.645,20 | 2.742,00 | 3.290,40 |
| CITROEN | C3 1.4 HDI | 70CV | 0,3673 | 1.377,38 | 1.652,85 | 2.754,75 | 3.305,70 |
| CITROEN | C3 1.6 BLUEHDI | 100CV | 0,3855 | 1.445,63 | 1.734,75 | 2.891,25 | 3.469,50 |
| CITROEN | C3 1.6 BLUEHDI | 75CV | 0,3702 | 1.388,25 | 1.665,90 | 2.776,50 | 3.331,80 |
| CITROEN | C3 1.6 E-HDI | 90CV | 0,3889 | 1.458,38 | 1.750,05 | 2.916,75 | 3.500,10 |
| CITROEN | C3 AIRCROSS 1.5 BLUEHDI | 100CV | 0,3761 | 1.410,38 | 1.692,45 | 2.820,75 | 3.384,90 |
| CITROEN | C3 AIRCROSS 1.6 BLUEHDI | 100CV | 0,3895 | 1.460,63 | 1.752,75 | 2.921,25 | 3.505,50 |
| CITROEN | C3 AIRCROSS 1.6 BLUEHDI | 120CV | 0,4102 | 1.538,25 | 1.845,90 | 3.076,50 | 3.691,80 |
| CITROEN | C3 III 1.6 BLUEHDI | 100CV | 0,3848 | 1.443,00 | 1.731,60 | 2.886,00 | 3.463,20 |
| CITROEN | C3 III 1.6 BLUEHDI | 75CV | 0,3569 | 1.338,38 | 1.606,05 | 2.676,75 | 3.212,10 |
| CITROEN | C3 PICASSO 1.6 HDI | 100CV | 0,3953 | 1.482,38 | 1.778,85 | 2.964,75 | 3.557,70 |
| CITROEN | C3 PICASSO 1.6 HDI | 115CV | 0,4504 | 1.689,00 | 2.026,80 | 3.378,00 | 4.053,60 |
| CITROEN | C3 PICASSO 1.6 HDI | 90CV | 0,4155 | 1.558,13 | 1.869,75 | 3.116,25 | 3.739,50 |
| CITROEN | C4 1.6 BLUEHDI | 100CV | 0,3907 | 1.465,13 | 1.758,15 | 2.930,25 | 3.516,30 |
| CITROEN | C4 1.6 BLUEHDI | 120CV | 0,3986 | 1.494,75 | 1.793,70 | 2.989,50 | 3.587,40 |
| CITROEN | C4 1.6 E-HDI | 115CV | 0,4325 | 1.621,88 | 1.946,25 | 3.243,75 | 3.892,50 |
| CITROEN | C4 1.6 HDI 92CV | EURO5 | 0,4274 | 1.602,75 | 1.923,30 | 3.205,50 | 3.846,60 |
| CITROEN | C4 2.0 HDI 150CV | EURO5 | 0,5146 | 1.929,75 | 2.315,70 | 3.859,50 | 4.631,40 |
| CITROEN | C4 AIRCROSS 1.6 HDI 115CV | 2WD | 0,4631 | 1.736,63 | 2.083,95 | 3.473,25 | 4.167,90 |
| CITROEN | C4 AIRCROSS 1.6 HDI 115CV | 4WD | 0,4833 | 1.812,38 | 2.174,85 | 3.624,75 | 4.349,70 |
| CITROEN | C4 AIRCROSS 1.8 HDI 150CV | 4WD | 0,5591 | 2.096,63 | 2.515,95 | 4.193,25 | 5.031,90 |
| CITROEN | C4 CACTUS 1.5 BLUEHDI | 100CV | 0,3913 | 1.467,38 | 1.760,85 | 2.934,75 | 3.521,70 |
| CITROEN | C4 CACTUS 1.5 BLUEHDI | 120CV | 0,4094 | 1.535,25 | 1.842,30 | 3.070,50 | 3.684,60 |
| CITROEN | C4 CACTUS 1.6 BLUEHDI | 100CV | 0,3885 | 1.456,88 | 1.748,25 | 2.913,75 | 3.496,50 |
| CITROEN | C4 CACTUS 1.6 E-HDI | 92CV | 0,3959 | 1.484,63 | 1.781,55 | 2.969,25 | 3.563,10 |
| CITROEN | C4 GRAN PICASSO 1.6 B-HDI | 100CV | 0,4408 | 1.653,00 | 1.983,60 | 3.306,00 | 3.967,20 |
| CITROEN | C4 GRAN PICASSO 1.6 E-HDI | 90CV | 0,4366 | 1.637,25 | 1.964,70 | 3.274,50 | 3.929,40 |
| CITROEN | C4 GRAN PICASSO 1.6 HDI | 120CV | 0,4605 | 1.726,88 | 2.072,25 | 3.453,75 | 4.144,50 |
| CITROEN | C4 GRAND PICASSO 1.6 E-HDI | 115CV | 0,4542 | 1.703,25 | 2.043,90 | 3.406,50 | 4.087,80 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|---------|----------------------------------|----------------|-----------------------|--|--|--|--|
| CITROEN | C4 GRAND PICASSO 2.0 BLUEHDI | 150CV | 0,5192 | 1.947,00 | 2.336,40 | 3.894,00 | 4.672,80 |
| CITROEN | C4 PICASSO 1.6 BLUEHDI | 100CV | 0,4317 | 1.618,88 | 1.942,65 | 3.237,75 | 3.885,30 |
| CITROEN | C4 PICASSO 1.6 BLUEHDI | 120CV | 0,4491 | 1.684,13 | 2.020,95 | 3.368,25 | 4.041,90 |
| CITROEN | C4 PICASSO 1.6 E-HDI | 90CV | 0,4307 | 1.615,13 | 1.938,15 | 3.230,25 | 3.876,30 |
| CITROEN | C4 PICASSO 1.6 HDI | 115CV | 0,4481 | 1.680,38 | 2.016,45 | 3.360,75 | 4.032,90 |
| CITROEN | C4 PICASSO 1.6 HDI | 90CV | 0,4353 | 1.632,38 | 1.958,85 | 3.264,75 | 3.917,70 |
| CITROEN | C4 PICASSO 2.0 BLUEHDI | 150CV EURO6 | 0,5047 | 1.892,63 | 2.271,15 | 3.785,25 | 4.542,30 |
| CITROEN | C4 SPACETOURER 1.6 BLUEHDI | 100CV | 0,4341 | 1.627,88 | 1.953,45 | 3.255,75 | 3.906,90 |
| CITROEN | C4 SPACETOURER 1.6 BLUEHDI | 120CV | 0,4427 | 1.660,13 | 1.992,15 | 3.320,25 | 3.984,30 |
| CITROEN | C4 SPACETOURER 2.0 BLUEHDI | 150CV | 0,4851 | 1.819,13 | 2.182,95 | 3.638,25 | 4.365,90 |
| CITROEN | C4 SPACETOURER 2.0 BLUEHDI | 160CV S&S | 0,5142 | 1.928,25 | 2.313,90 | 3.856,50 | 4.627,80 |
| CITROEN | C4 SPACETOURER BLUEHDI 1.5 | 130CV | 0,4538 | 1.701,75 | 2.042,10 | 3.403,50 | 4.084,20 |
| CITROEN | C5 1.6 E-HDI | 115CV | 0,4689 | 1.758,38 | 2.110,05 | 3.516,75 | 4.220,10 |
| CITROEN | C5 1.6 HDI | 115CV | 0,4842 | 1.815,75 | 2.178,90 | 3.631,50 | 4.357,80 |
| CITROEN | C5 2.0 BLUEHDI | 150CV | 0,4946 | 1.854,75 | 2.225,70 | 3.709,50 | 4.451,40 |
| CITROEN | C5 2.0 BLUEHDI | 180CV | 0,5318 | 1.994,25 | 2.393,10 | 3.988,50 | 4.786,20 |
| CITROEN | C5 2.0 HDI | 140CV | 0,5378 | 2.016,75 | 2.420,10 | 4.033,50 | 4.840,20 |
| CITROEN | C5 2.0 HDI AUT | 163CV | 0,5811 | 2.179,13 | 2.614,95 | 4.358,25 | 5.229,90 |
| CITROEN | C5 2.2 HDI | 200CV AUT | 0,6325 | 2.371,88 | 2.846,25 | 4.743,75 | 5.692,50 |
| CITROEN | C5 AIRCROSS 2.0 BLUEHDI | 177CV | 0,5364 | 2.011,50 | 2.413,80 | 4.023,00 | 4.827,60 |
| CITROEN | C5 TOURER 1.6 E-HDI CMP6 | 115CV SW | 0,4842 | 1.815,75 | 2.178,90 | 3.631,50 | 4.357,80 |
| CITROEN | C5 TOURER 1.6 HDI | 115CV SW | 0,4842 | 1.815,75 | 2.178,90 | 3.631,50 | 4.357,80 |
| CITROEN | C5 TOURER 2.0 BLUEHDI | 150CV SW | 0,5057 | 1.896,38 | 2.275,65 | 3.792,75 | 4.551,30 |
| CITROEN | C5 TOURER 2.0 BLUEHDI | 180CV SW | 0,5385 | 2.019,38 | 2.423,25 | 4.038,75 | 4.846,50 |
| CITROEN | C5 TOURER 2.0 HDI | 140CV SW | 0,5469 | 2.050,88 | 2.461,05 | 4.101,75 | 4.922,10 |
| CITROEN | C5 TOURER 2.0 HDI | 160CV SW | 0,5600 | 2.100,00 | 2.520,00 | 4.200,00 | 5.040,00 |
| CITROEN | C5 TOURER 2.0 HDI AUT | 160CV SW | 0,5880 | 2.205,00 | 2.646,00 | 4.410,00 | 5.292,00 |
| CITROEN | C5 TOURER 2.2 HDI | 200CV SW | 0,6439 | 2.414,63 | 2.897,55 | 4.829,25 | 5.795,10 |
| CITROEN | C-ELYSEE 1.6 BLUEHDI | 100CV | 0,3824 | 1.434,00 | 1.720,80 | 2.868,00 | 3.441,60 |
| CITROEN | GRAND C4 SPACETOURER 1.5 BLUEHDI | 130CV | 0,4834 | 1.812,75 | 2.175,30 | 3.625,50 | 4.350,60 |
| CITROEN | GRAND C4 SPACETOURER 1.6 BLUEHDI | 100CV | 0,4432 | 1.662,00 | 1.994,40 | 3.324,00 | 3.988,80 |
| CITROEN | GRAND C4 SPACETOURER 1.6 BLUEHDI | 120CV | 0,4563 | 1.711,13 | 2.053,35 | 3.422,25 | 4.106,70 |
| CITROEN | GRAND C4 SPACETOURER 2.0 BLUEHDI | 150CV | 0,4942 | 1.853,25 | 2.223,90 | 3.706,50 | 4.447,80 |
| CITROEN | GRAND C4 SPACETOURER 2.0 BLUEHDI | 160CV | 0,5510 | 2.066,25 | 2.479,50 | 4.132,50 | 4.959,00 |
| CITROEN | GRAND C4 SPACETOURER 2.0 BLUEHDI | 160CV S&S | 0,5233 | 1.962,38 | 2.354,85 | 3.924,75 | 4.709,70 |
| CITROEN | JUMPY ATLANTE BUSINESS 2.0 HDI | 160CV | 0,5966 | 2.237,25 | 2.684,70 | 4.474,50 | 5.369,40 |
| CITROEN | JUMPY SPACE TOURER | 2.0 HDI 177 CV | 0,5826 | 2.184,75 | 2.621,70 | 4.369,50 | 5.243,40 |
| CITROEN | NEMO MULTISPACE 1.3 HDI 75CV | EURO5 | 0,3966 | 1.487,25 | 1.784,70 | 2.974,50 | 3.569,40 |
| CITROEN | NEMO MULTISPACE 1.3 HDI 75CV | S&S EURO5 | 0,3929 | 1.473,38 | 1.768,05 | 2.946,75 | 3.536,10 |
| DACIA | DOKKER 1.5 DCI 8V | 75CV | 0,3428 | 1.285,50 | 1.542,60 | 2.571,00 | 3.085,20 |
| DACIA | DOKKER 1.5 DCI 8V | 90CV | 0,3502 | 1.313,25 | 1.575,90 | 2.626,50 | 3.151,80 |
| DACIA | DUSTER 1.5 BLUEDCI | 95CV | 0,3443 | 1.291,13 | 1.549,35 | 2.582,25 | 3.098,70 |
| DACIA | DUSTER 1.5 DCI 110CV | 2WD | 0,3844 | 1.441,50 | 1.729,80 | 2.883,00 | 3.459,60 |
| DACIA | DUSTER 1.5 DCI 110CV | 4WD | 0,4030 | 1.511,25 | 1.813,50 | 3.022,50 | 3.627,00 |
| DACIA | DUSTER 1.5 DCI 110CV | 4X2 EURO6 | 0,3511 | 1.316,63 | 1.579,95 | 2.633,25 | 3.159,90 |
| DACIA | DUSTER 1.5 DCI 110CV | 4X4 EURO6 | 0,3651 | 1.369,13 | 1.642,95 | 2.738,25 | 3.285,90 |
| DACIA | DUSTER 1.5 DCI 90CV | 4X2 | 0,3758 | 1.409,25 | 1.691,10 | 2.818,50 | 3.382,20 |
| DACIA | DUSTER 1.5 DCI 90CV | 4X2 EURO6 | 0,3460 | 1.297,50 | 1.557,00 | 2.595,00 | 3.114,00 |
| DACIA | LODGY 1.5 DCI | 110CV | 0,3686 | 1.382,25 | 1.658,70 | 2.764,50 | 3.317,40 |
| DACIA | LODGY 1.5 DCI | 90CV | 0,3534 | 1.325,25 | 1.590,30 | 2.650,50 | 3.180,60 |
| DACIA | LODGY 1.5 DCI | 95CV | 0,3499 | 1.312,13 | 1.574,55 | 2.624,25 | 3.149,10 |
| DACIA | LODGY 1.5 DCI 8V 110CV | 5 POSTI | 0,3632 | 1.362,00 | 1.634,40 | 2.724,00 | 3.268,80 |
| DACIA | LODGY 1.5 DCI 8V 110CV | 7 POSTI | 0,3660 | 1.372,50 | 1.647,00 | 2.745,00 | 3.294,00 |
| DACIA | LODGY 1.5 DCI 8V 90CV | 5 POSTI | 0,3460 | 1.297,50 | 1.557,00 | 2.595,00 | 3.114,00 |
| DACIA | LODGY 1.5 DCI 8V 90CV | 7 POSTI | 0,3488 | 1.308,00 | 1.569,60 | 2.616,00 | 3.139,20 |
| DACIA | LOGAN MCV 1.5 DCI | 75CV | 0,3203 | 1.201,13 | 1.441,35 | 2.402,25 | 2.882,70 |
| DACIA | LOGAN MCV 1.5 DCI | 90CV | 0,3249 | 1.218,38 | 1.462,05 | 2.436,75 | 2.924,10 |
| DACIA | LOGAN MCV 1.5 DCI S&S | 75CV | 0,3249 | 1.218,38 | 1.462,05 | 2.436,75 | 2.924,10 |
| DACIA | LOGAN MCV 1.5 DCI S&S | 90CV | 0,3297 | 1.236,38 | 1.483,65 | 2.472,75 | 2.967,30 |
| DACIA | LOGAN MCV 1.5 DCI S&S | 95CV | 0,3337 | 1.251,38 | 1.501,65 | 2.502,75 | 3.003,30 |
| DACIA | LOGAN MCV STEPWAY 1.5 DCI S&S | 95CV | 0,3581 | 1.342,88 | 1.611,45 | 2.685,75 | 3.222,90 |
| DACIA | SANDERO 1.5 DCI | 75CV | 0,3158 | 1.184,25 | 1.421,10 | 2.368,50 | 2.842,20 |
| DACIA | SANDERO 1.5 DCI S&S | 75CV | 0,3174 | 1.190,25 | 1.428,30 | 2.380,50 | 2.856,60 |
| DACIA | SANDERO STEPWAY 1.5 BLUE DCI S&S | 75CV | 0,3296 | 1.236,00 | 1.483,20 | 2.472,00 | 2.966,40 |
| DACIA | SANDERO STEPWAY 1.5 DCI | 90CV | 0,3418 | 1.281,75 | 1.538,10 | 2.563,50 | 3.076,20 |
| DACIA | SANDERO STEPWAY 1.5 DCI S&S | 90CV | 0,3463 | 1.298,63 | 1.558,35 | 2.597,25 | 3.116,70 |
| DACIA | SANDERO STEPWAY 1.5 DCI S&S | 95CV | 0,3504 | 1.314,00 | 1.576,80 | 2.628,00 | 3.153,60 |
| DS | DS3 1.4 HDI | 68CV | 0,3787 | 1.420,13 | 1.704,15 | 2.840,25 | 3.408,30 |
| DS | DS3 1.5 CROSSBACK BLUEHDI | 100CV | 0,4187 | 1.570,13 | 1.884,15 | 3.140,25 | 3.768,30 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-------|------------------------------|--------------|-----------------------|--|--|--|--|
| DS | DS3 1.6 BLUEHDI | 100CV | 0,4064 | 1.524,00 | 1.828,80 | 3.048,00 | 3.657,60 |
| DS | DS3 1.6 BLUEHDI | 100CV CABRIO | 0,4264 | 1.599,00 | 1.918,80 | 3.198,00 | 3.837,60 |
| DS | DS3 1.6 BLUEHDI | 75CV | 0,3883 | 1.456,13 | 1.747,35 | 2.912,25 | 3.494,70 |
| DS | DS3 1.6 BLUEHDI 100CV CABRIO | MY2017 | 0,4148 | 1.555,50 | 1.866,60 | 3.111,00 | 3.733,20 |
| DS | DS3 1.6 BLUEHDI 120CV | EURO 6 | 0,4291 | 1.609,13 | 1.930,95 | 3.218,25 | 3.861,90 |
| DS | DS3 1.6 BLUEHDI 120CV CABRIO | EURO 6 | 0,4478 | 1.679,25 | 2.015,10 | 3.358,50 | 4.030,20 |
| DS | DS3 1.6 E-HDI 90CV | CABRIO | 0,4208 | 1.578,00 | 1.893,60 | 3.156,00 | 3.787,20 |
| DS | DS3 1.6 HDI | 92CV | 0,4106 | 1.539,75 | 1.847,70 | 3.079,50 | 3.695,40 |
| DS | DS4 1.6 BLUEHDI | 100CV | 0,4351 | 1.631,63 | 1.957,95 | 3.263,25 | 3.915,90 |
| DS | DS4 1.6 BLUEHDI | 110CV | 0,4164 | 1.561,50 | 1.873,80 | 3.123,00 | 3.747,60 |
| DS | DS4 1.6 BLUEHDI | 120CV | 0,4359 | 1.634,63 | 1.961,55 | 3.269,25 | 3.923,10 |
| DS | DS4 1.6 E-HDI | 115CV | 0,4468 | 1.675,50 | 2.010,60 | 3.351,00 | 4.021,20 |
| DS | DS4 2.0 BLUEHDI | 150CV | 0,4884 | 1.831,50 | 2.197,80 | 3.663,00 | 4.395,60 |
| DS | DS4 2.0 BLUEHDI | 180CV | 0,5350 | 2.006,25 | 2.407,50 | 4.012,50 | 4.815,00 |
| DS | DS4 2.0 HDI | 136CV | 0,5182 | 1.943,25 | 2.331,90 | 3.886,50 | 4.663,80 |
| DS | DS4 2.0 HDI | 163CV | 0,5371 | 2.014,13 | 2.416,95 | 4.028,25 | 4.833,90 |
| DS | DS5 1.6 BLUEHDI | 120CV | 0,4874 | 1.827,75 | 2.193,30 | 3.655,50 | 4.386,60 |
| DS | DS5 1.6 E-HDI | 115CV | 0,4844 | 1.816,50 | 2.179,80 | 3.633,00 | 4.359,60 |
| DS | DS5 2.0 BLUEHDI | 150CV | 0,5128 | 1.923,00 | 2.307,60 | 3.846,00 | 4.615,20 |
| DS | DS5 2.0 BLUEHDI | 180CV | 0,5689 | 2.133,38 | 2.560,05 | 4.266,75 | 5.120,10 |
| DS | DS5 2.0 BLUEHDI | 180CV AUT | 0,5511 | 2.066,63 | 2.479,95 | 4.133,25 | 4.959,90 |
| DS | DS5 2.0 HDI | 160CV | 0,5544 | 2.079,00 | 2.494,80 | 4.158,00 | 4.989,60 |
| DS | DS7 1.5 CROSSBACK BLUEHDI | 130CV | 0,5089 | 1.908,38 | 2.290,05 | 3.816,75 | 4.580,10 |
| DS | DS7 2.0 CROSSBACK BLUEHDI | 180CV | 0,5826 | 2.184,75 | 2.621,70 | 4.369,50 | 5.243,40 |
| FIAT | 500 1.3 16V MJT | 95CV | 0,3639 | 1.364,63 | 1.637,55 | 2.729,25 | 3.275,10 |
| FIAT | 500 1.3 MTJ | 95CV | 0,3465 | 1.299,38 | 1.559,25 | 2.598,75 | 3.118,50 |
| FIAT | 500C 1.3 16V MJT 95CV | CABRIO | 0,3845 | 1.441,88 | 1.730,25 | 2.883,75 | 3.460,50 |
| FIAT | 500C 1.3 MTJ | 95CV | 0,3673 | 1.377,38 | 1.652,85 | 2.754,75 | 3.305,70 |
| FIAT | 500L 1.3 MTJ | 85CV | 0,3950 | 1.481,25 | 1.777,50 | 2.962,50 | 3.555,00 |
| FIAT | 500L 1.3 MTJ | 95CV | 0,4061 | 1.522,88 | 1.827,45 | 3.045,75 | 3.654,90 |
| FIAT | 500L 1.6 MTJ | 105CV | 0,4274 | 1.602,75 | 1.923,30 | 3.205,50 | 3.846,60 |
| FIAT | 500L 1.6 MTJ | 120CV | 0,4402 | 1.650,75 | 1.980,90 | 3.301,50 | 3.961,80 |
| FIAT | 500L 1.6 MTJ 120CV | EURO6 | 0,4231 | 1.586,63 | 1.903,95 | 3.173,25 | 3.807,90 |
| FIAT | 500L LIVING 1.3 MTJ | 85CV | 0,4144 | 1.554,00 | 1.864,80 | 3.108,00 | 3.729,60 |
| FIAT | 500L LIVING 1.3 MTJ | 95CV | 0,4077 | 1.528,88 | 1.834,65 | 3.057,75 | 3.669,30 |
| FIAT | 500L LIVING 1.6 MTJ | 105CV | 0,4367 | 1.637,63 | 1.965,15 | 3.275,25 | 3.930,30 |
| FIAT | 500L LIVING 1.6 MTJ | 120CV | 0,4420 | 1.657,50 | 1.989,00 | 3.315,00 | 3.978,00 |
| FIAT | 500L LIVING 1.6 MTJ 120CV | ND | 0,4347 | 1.630,13 | 1.956,15 | 3.260,25 | 3.912,30 |
| FIAT | 500L WAGON 1.3 MTJ | 95CV | 0,4122 | 1.545,75 | 1.854,90 | 3.091,50 | 3.709,80 |
| FIAT | 500L WAGON 1.6 MTJ | 120CV | 0,4297 | 1.611,38 | 1.933,65 | 3.222,75 | 3.867,30 |
| FIAT | 500X 1.3 MJT | 95CV | 0,3899 | 1.462,13 | 1.754,55 | 2.924,25 | 3.509,10 |
| FIAT | 500X 1.6 MJT | 120CV | 0,4419 | 1.657,13 | 1.988,55 | 3.314,25 | 3.977,10 |
| FIAT | 500X 1.6 MULTIJET | 120CV | 0,4471 | 1.676,63 | 2.011,95 | 3.353,25 | 4.023,90 |
| FIAT | 500X 2.0 MJT 140CV | 4X4 | 0,5317 | 1.993,88 | 2.392,65 | 3.987,75 | 4.785,30 |
| FIAT | 500X 2.0 MULTIJET | 150CV 4X4 | 0,5336 | 2.001,00 | 2.401,20 | 4.002,00 | 4.802,40 |
| FIAT | BRAVO 1.6 MJT | 105CV | 0,4186 | 1.569,75 | 1.883,70 | 3.139,50 | 3.767,40 |
| FIAT | BRAVO 1.6 MJT | 120CV | 0,4370 | 1.638,75 | 1.966,50 | 3.277,50 | 3.933,00 |
| FIAT | DOBLÒ 1.6 MJT 105CV | EURO5 | 0,4350 | 1.631,25 | 1.957,50 | 3.262,50 | 3.915,00 |
| FIAT | DOBLÒ 2.0 MJT 135CV | EURO5 | 0,4826 | 1.809,75 | 2.171,70 | 3.619,50 | 4.343,40 |
| FIAT | FREEMONT 2.0 16V MTJ | 140CV | 0,5429 | 2.035,88 | 2.443,05 | 4.071,75 | 4.886,10 |
| FIAT | FREEMONT 2.0 16V MTJ | 170CV | 0,5672 | 2.127,00 | 2.552,40 | 4.254,00 | 5.104,80 |
| FIAT | FREEMONT 2.0 16V MTJ 4X4 AUT | 170CV | 0,6064 | 2.274,00 | 2.728,80 | 4.548,00 | 5.457,60 |
| FIAT | PANDA 1.3 MTJ | 80CV | 0,3373 | 1.264,88 | 1.517,85 | 2.529,75 | 3.035,70 |
| FIAT | PANDA 1.3 MTJ | 95CV S&S | 0,3398 | 1.274,25 | 1.529,10 | 2.548,50 | 3.058,20 |
| FIAT | PANDA 1.3 MTJ 80CV | 4X4 | 0,3790 | 1.421,25 | 1.705,50 | 2.842,50 | 3.411,00 |
| FIAT | PANDA 2012 1.3 MJT SES | 75CV | 0,3498 | 1.311,75 | 1.574,10 | 2.623,50 | 3.148,20 |
| FIAT | PANDA CROSS 1.3 MJT 80CV | 4X4 | 0,4205 | 1.576,88 | 1.892,25 | 3.153,75 | 3.784,50 |
| FIAT | PANDA CROSS 1.3 MTJ | 95CV 4X4 | 0,3973 | 1.489,88 | 1.787,85 | 2.979,75 | 3.575,70 |
| FIAT | PUNTO 1.3 MTJ II | 95CV | 0,3705 | 1.389,38 | 1.667,25 | 2.778,75 | 3.334,50 |
| FIAT | PUNTO 2012 1.3 MJT II | 75CV | 0,3703 | 1.388,63 | 1.666,35 | 2.777,25 | 3.332,70 |
| FIAT | PUNTO 2012 1.3 MJT II SES | 85CV ECO | 0,3585 | 1.344,38 | 1.613,25 | 2.688,75 | 3.226,50 |
| FIAT | QUBO 1.3 MJT | 95CV | 0,3999 | 1.499,63 | 1.799,55 | 2.999,25 | 3.599,10 |
| FIAT | QUBO 1.3 MJT 75CV | EURO5 | 0,3795 | 1.423,13 | 1.707,75 | 2.846,25 | 3.415,50 |
| FIAT | QUBO 1.3 MJT 95CV | EURO5 | 0,3920 | 1.470,00 | 1.764,00 | 2.940,00 | 3.528,00 |
| FIAT | TIPO 1.3 MTJ 95CV | MY2016 | 0,3977 | 1.491,38 | 1.789,65 | 2.982,75 | 3.579,30 |
| FIAT | TIPO 1.6 MTJ 120CV | MY2016 | 0,4067 | 1.525,13 | 1.830,15 | 3.050,25 | 3.660,30 |
| FIAT | TIPO 1.6 MTJ 120CV SW | MY2016 | 0,4073 | 1.527,38 | 1.832,85 | 3.054,75 | 3.665,70 |
| FIAT | TIPO 1.6 MTJ 5PORTE 120CV | MY2016 | 0,3997 | 1.498,88 | 1.798,65 | 2.997,75 | 3.597,30 |
| FORD | B-MAX 1.5 TDCI | 75CV | 0,3922 | 1.470,75 | 1.764,90 | 2.941,50 | 3.529,80 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-------|-------------------------------|------------|-----------------------|--|--|--|--|
| FORD | B-MAX 1.5 TDCI | 75CV PLUS | 0,3835 | 1.438,13 | 1.725,75 | 2.876,25 | 3.451,50 |
| FORD | B-MAX 1.6 TDCI | 95CV | 0,3988 | 1.495,50 | 1.794,60 | 2.991,00 | 3.589,20 |
| FORD | C MAX 1.5 TDCI | 120 CV S&S | 0,4422 | 1.658,25 | 1.989,90 | 3.316,50 | 3.979,80 |
| FORD | C MAX 2.0 TDCI | 150CV | 0,4683 | 1.756,13 | 2.107,35 | 3.512,25 | 4.214,70 |
| FORD | C MAX 2.0 TDCI | 170CV | 0,5093 | 1.909,88 | 2.291,85 | 3.819,75 | 4.583,70 |
| FORD | C MAX PLUS 1.5 TDCI | 120CV | 0,4319 | 1.619,63 | 1.943,55 | 3.239,25 | 3.887,10 |
| FORD | C MAX PLUS 1.5 TDCI | 95CV | 0,4128 | 1.548,00 | 1.857,60 | 3.096,00 | 3.715,20 |
| FORD | C-MAX 1.6 TDCI 115 CV | EURO5 | 0,4287 | 1.607,63 | 1.929,15 | 3.215,25 | 3.858,30 |
| FORD | C-MAX 2.0 TDCI 163CV | EURO5 | 0,4881 | 1.830,38 | 2.196,45 | 3.660,75 | 4.392,90 |
| FORD | C-MAX PLUS 1.6 TDCI | 95CV | 0,4321 | 1.620,38 | 1.944,45 | 3.240,75 | 3.888,90 |
| FORD | C-MAX7 1.6 TDCI 114CV | EURO5 | 0,4473 | 1.677,38 | 2.012,85 | 3.354,75 | 4.025,70 |
| FORD | C-MAX7 2.0 TDCI 163CV | EURO5 | 0,5022 | 1.883,25 | 2.259,90 | 3.766,50 | 4.519,80 |
| FORD | ECOSPORT 1.5 ECOBLUE S&S | 95CV | 0,3899 | 1.462,13 | 1.754,55 | 2.924,25 | 3.509,10 |
| FORD | ECOSPORT 1.5 TDCI | 90CV | 0,3934 | 1.475,25 | 1.770,30 | 2.950,50 | 3.540,60 |
| FORD | ECOSPORT 1.5 TDCI | 95CV | 0,4009 | 1.503,38 | 1.804,05 | 3.006,75 | 3.608,10 |
| FORD | ECOSPORT 1.5 TDCI S&S | 100CV | 0,4012 | 1.504,50 | 1.805,40 | 3.009,00 | 3.610,80 |
| FORD | ECOSPORT 1.5 TDCI S&S | 125CV | 0,4160 | 1.560,00 | 1.872,00 | 3.120,00 | 3.744,00 |
| FORD | EDGE 2.0 ECOBLUE | 150CV AUT | 0,6401 | 2.400,38 | 2.880,45 | 4.800,75 | 5.760,90 |
| FORD | EDGE 2.0 ECOBLUE | 190CV | 0,6454 | 2.420,25 | 2.904,30 | 4.840,50 | 5.808,60 |
| FORD | EDGE 2.0 ECOBLUE | 240CV | 0,7008 | 2.628,00 | 3.153,60 | 5.256,00 | 6.307,20 |
| FORD | EDGE 2.0 TDCI | 180CV AWD | 0,6223 | 2.333,63 | 2.800,35 | 4.667,25 | 5.600,70 |
| FORD | EDGE 2.0 TDCI | 210CV AWD | 0,6576 | 2.466,00 | 2.959,20 | 4.932,00 | 5.918,40 |
| FORD | FIESTA 1.5 ECOBLUE | 86CV | 0,3608 | 1.353,00 | 1.623,60 | 2.706,00 | 3.247,20 |
| FORD | FIESTA 1.5 TDCI | 75CV | 0,3538 | 1.326,75 | 1.592,10 | 2.653,50 | 3.184,20 |
| FORD | FIESTA 1.5 TDCI | 75CV PLUS | 0,3521 | 1.320,38 | 1.584,45 | 2.640,75 | 3.168,90 |
| FORD | FIESTA 1.5 TDCI 120CV | MY2017 | 0,3748 | 1.405,50 | 1.686,60 | 2.811,00 | 3.373,20 |
| FORD | FIESTA 1.6 TDCI 95CV | EURO5 | 0,3787 | 1.420,13 | 1.704,15 | 2.840,25 | 3.408,30 |
| FORD | FIESTA PLUS 1.5 TDCI 85CV | MY2017 | 0,3546 | 1.329,75 | 1.595,70 | 2.659,50 | 3.191,40 |
| FORD | FOCUS 1.5 TDCI | 120CV | 0,4108 | 1.540,50 | 1.848,60 | 3.081,00 | 3.697,20 |
| FORD | FOCUS 1.5 TDCI | 95CV | 0,4018 | 1.506,75 | 1.808,10 | 3.013,50 | 3.616,20 |
| FORD | FOCUS 1.5 TDCI 120CV | STATION SW | 0,4167 | 1.562,63 | 1.875,15 | 3.125,25 | 3.750,30 |
| FORD | FOCUS 1.5 TDCI 95CV | STATION SW | 0,4077 | 1.528,88 | 1.834,65 | 3.057,75 | 3.669,30 |
| FORD | FOCUS 1.6 TDCI ECONETIC | 105CV | 0,4031 | 1.511,63 | 1.813,95 | 3.023,25 | 3.627,90 |
| FORD | FOCUS 1.6 TDCI ECONETIC | 105CV SW | 0,4072 | 1.527,00 | 1.832,40 | 3.054,00 | 3.664,80 |
| FORD | FOCUS 2.0 TDCI | 150CV | 0,4797 | 1.798,88 | 2.158,65 | 3.597,75 | 4.317,30 |
| FORD | FOCUS 2.0 TDCI 150CV | STATION SW | 0,4851 | 1.819,13 | 2.182,95 | 3.638,25 | 4.365,90 |
| FORD | FOCUS IV 1.5 ECOBLUE | 120CV | 0,4389 | 1.645,88 | 1.975,05 | 3.291,75 | 3.950,10 |
| FORD | FOCUS IV 1.5 ECOBLUE | 95CV | 0,4079 | 1.529,63 | 1.835,55 | 3.059,25 | 3.671,10 |
| FORD | FOCUS IV 2.0 ECOBLUE | 150CV | 0,4928 | 1.848,00 | 2.217,60 | 3.696,00 | 4.435,20 |
| FORD | FOCUS IV 2.0 ECOBLUE | 190CV | 0,5475 | 2.053,13 | 2.463,75 | 4.106,25 | 4.927,50 |
| FORD | FOCUS IV STATION 1.5 ECOBLUE | 120CV SW | 0,4296 | 1.611,00 | 1.933,20 | 3.222,00 | 3.866,40 |
| FORD | FOCUS IV STATION 1.5 ECOBLUE | 95CV SW | 0,4183 | 1.568,63 | 1.882,35 | 3.137,25 | 3.764,70 |
| FORD | FOCUS IV STATION 2.0 ECOBLUE | 150CV SW | 0,4893 | 1.834,88 | 2.201,85 | 3.669,75 | 4.403,70 |
| FORD | GALAXY 2.0 ECOBLUE | 190CV AWD | 0,6336 | 2.376,00 | 2.851,20 | 4.752,00 | 5.702,40 |
| FORD | GALAXY 2.0 TDCI | 150CV S&S | 0,5518 | 2.069,25 | 2.483,10 | 4.138,50 | 4.966,20 |
| FORD | GALAXY 2.0 TDCI | 163CV | 0,5665 | 2.124,38 | 2.549,25 | 4.248,75 | 5.098,50 |
| FORD | GALAXY 2.0 TDCI BITURBO S&S | 210CV | 0,6224 | 2.334,00 | 2.800,80 | 4.668,00 | 5.601,60 |
| FORD | GALAXY 2.0 TDCI S&S | 120CV | 0,5520 | 2.070,00 | 2.484,00 | 4.140,00 | 4.968,00 |
| FORD | GALAXY 2.0 TDCI S&S | 150CV | 0,5846 | 2.192,25 | 2.630,70 | 4.384,50 | 5.261,40 |
| FORD | GALAXY 2.0 TDCI S&S | 180CV | 0,6041 | 2.265,38 | 2.718,45 | 4.530,75 | 5.436,90 |
| FORD | KA+ 1.5 TDCI | 95CV | 0,3371 | 1.264,13 | 1.516,95 | 2.528,25 | 3.033,90 |
| FORD | KUGA 1.5 TDCI 120CV | 2WD | 0,4219 | 1.582,13 | 1.898,55 | 3.164,25 | 3.797,10 |
| FORD | KUGA 2.0 TDCI 120CV | 2WD | 0,5133 | 1.924,88 | 2.309,85 | 3.849,75 | 4.619,70 |
| FORD | KUGA 2.0 TDCI 150CV | 2WD | 0,5090 | 1.908,75 | 2.290,50 | 3.817,50 | 4.581,00 |
| FORD | KUGA 2.0 TDCI 150CV | 4WD | 0,5565 | 2.086,88 | 2.504,25 | 4.173,75 | 5.008,50 |
| FORD | KUGA 2.0 TDCI 180CV | 4WD | 0,6053 | 2.269,88 | 2.723,85 | 4.539,75 | 5.447,70 |
| FORD | KUGA 2019 1.5 ECOBLUE | 120CV 2WD | 0,4493 | 1.684,88 | 2.021,85 | 3.369,75 | 4.043,70 |
| FORD | KUGA 2019 2.0 ECOBLUE | 150CV AWD | 0,5501 | 2.062,88 | 2.475,45 | 4.125,75 | 4.950,90 |
| FORD | KUGA 2019 2.0 ECOBLUE | 190CV AWD | 0,5594 | 2.097,75 | 2.517,30 | 4.195,50 | 5.034,60 |
| FORD | MONDEO 1.5 TDCI 120CV | S&S | 0,4603 | 1.726,13 | 2.071,35 | 3.452,25 | 4.142,70 |
| FORD | MONDEO 2.0 ECOBLUE 150CV | S&S | 0,5373 | 2.014,88 | 2.417,85 | 4.029,75 | 4.835,70 |
| FORD | MONDEO 2.0 ECOBLUE 190CV | AWD | 0,6148 | 2.305,50 | 2.766,60 | 4.611,00 | 5.533,20 |
| FORD | MONDEO 2.0 ECOBLUE 190CV | S&S | 0,5918 | 2.219,25 | 2.663,10 | 4.438,50 | 5.326,20 |
| FORD | MONDEO 2.0 TDCI | 210CV | 0,5588 | 2.095,50 | 2.514,60 | 4.191,00 | 5.029,20 |
| FORD | MONDEO 2.0 TDCI 150CV | AWD | 0,5253 | 1.969,88 | 2.363,85 | 3.939,75 | 4.727,70 |
| FORD | MONDEO 2.0 TDCI 150CV | S&S | 0,5205 | 1.951,88 | 2.342,25 | 3.903,75 | 4.684,50 |
| FORD | MONDEO 2.0 TDCI 180CV | AWD | 0,5619 | 2.107,13 | 2.528,55 | 4.214,25 | 5.057,10 |
| FORD | MONDEO 2.0 TDCI 180CV | S&S | 0,5267 | 1.975,13 | 2.370,15 | 3.950,25 | 4.740,30 |
| FORD | MONDEO STATION 1.5 TDCI 120CV | S&S | 0,4663 | 1.748,63 | 2.098,35 | 3.497,25 | 4.196,70 |



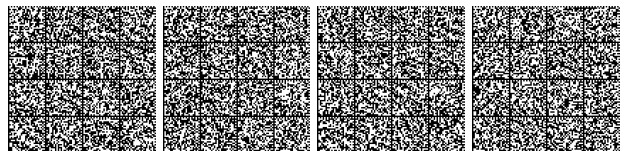
| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-------------------|----------------------------------|----------------------|-----------------------|--|--|--|--|
| FORD | MONDEO STATION 2.0 ECOBLUE 190CV | AWD | 0,6417 | 2.406,38 | 2.887,65 | 4.812,75 | 5.775,30 |
| FORD | MONDEO STATION 2.0 ECOBLUE 190CV | S&S | 0,6146 | 2.304,75 | 2.765,70 | 4.609,50 | 5.531,40 |
| FORD | MONDEO STATION 2.0 TDCI | 210CV | 0,5687 | 2.132,63 | 2.559,15 | 4.265,25 | 5.118,30 |
| FORD | MONDEO STATION 2.0 TDCI 150CV | AWD | 0,5224 | 1.959,00 | 2.350,80 | 3.918,00 | 4.701,60 |
| FORD | MONDEO STATION 2.0 TDCI 150CV | S&S | 0,5084 | 1.906,50 | 2.287,80 | 3.813,00 | 4.575,60 |
| FORD | MONDEO STATION 2.0 TDCI 180CV | AWD | 0,5694 | 2.135,25 | 2.562,30 | 4.270,50 | 5.124,60 |
| FORD | MONDEO STATION 2.0 TDCI 180CV | S&S | 0,5343 | 2.003,63 | 2.404,35 | 4.007,25 | 4.808,70 |
| FORD | PUMA 1.5 ECOBLUE | 120CV | 0,4174 | 1.565,25 | 1.878,30 | 3.130,50 | 3.756,60 |
| FORD | S MAX 2.0 TDCI | 120CV | 0,5142 | 1.928,25 | 2.313,90 | 3.856,50 | 4.627,80 |
| FORD | S MAX 2.0 TDCI | 150CV | 0,5374 | 2.015,25 | 2.418,30 | 4.030,50 | 4.836,60 |
| FORD | S MAX 2.0 TDCI | 150CV AWD | 0,5597 | 2.098,88 | 2.518,65 | 4.197,75 | 5.037,30 |
| FORD | S MAX 2.0 TDCI | 180CV | 0,5596 | 2.098,50 | 2.518,20 | 4.197,00 | 5.036,40 |
| FORD | S MAX 2.0 TDCI | 180CV AWD | 0,5930 | 2.223,75 | 2.668,50 | 4.447,50 | 5.337,00 |
| FORD | S MAX 2.0 TDCI | 210CV | 0,5920 | 2.220,00 | 2.664,00 | 4.440,00 | 5.328,00 |
| FORD | S-MAX 1.6 TDCI | 115CV | 0,4916 | 1.843,50 | 2.212,20 | 3.687,00 | 4.424,40 |
| FORD | S-MAX 2.0 ECOBLUE | 120CV | 0,5332 | 1.999,50 | 2.399,40 | 3.999,00 | 4.798,80 |
| FORD | S-MAX 2.0 ECOBLUE | 150CV | 0,5663 | 2.123,63 | 2.548,35 | 4.247,25 | 5.096,70 |
| FORD | S-MAX 2.0 ECOBLUE | 150CV AWD | 0,5656 | 2.121,00 | 2.545,20 | 4.242,00 | 5.090,40 |
| FORD | S-MAX 2.0 ECOBLUE | 190CV | 0,5698 | 2.136,75 | 2.564,10 | 4.273,50 | 5.128,20 |
| FORD | S-MAX 2.0 ECOBLUE | 190CV AWD | 0,6030 | 2.261,25 | 2.713,50 | 4.522,50 | 5.427,00 |
| FORD | S-MAX 2.0 ECOBLUE | 240CV | 0,6152 | 2.307,00 | 2.768,40 | 4.614,00 | 5.536,80 |
| FORD | S-MAX 2.0 TDCI | 140CV | 0,5346 | 2.004,75 | 2.405,70 | 4.009,50 | 4.811,40 |
| FORD | S-MAX 2.0 TDCI | 163CV EURO5 | 0,5493 | 2.059,88 | 2.471,85 | 4.119,75 | 4.943,70 |
| FORD | TOURNEO CONNECT 1.6 TDCI | 115CV | 0,4694 | 1.760,25 | 2.112,30 | 3.520,50 | 4.224,60 |
| FORD | TOURNEO COURIER 1.6 TDCI | 95CV | 0,3831 | 1.436,63 | 1.723,95 | 2.873,25 | 3.447,90 |
| FORD | TOURNEO CUSTOM 2.0 | 170CV | 0,5664 | 2.124,00 | 2.548,80 | 4.248,00 | 5.097,60 |
| GREAT WALL MOTORS | H6 2.0 143CV | 4X2 | 0,5464 | 2.049,00 | 2.458,80 | 4.098,00 | 4.917,60 |
| GREAT WALL MOTORS | H6 2.0 143CV | 4X4 | 0,5644 | 2.116,50 | 2.539,80 | 4.233,00 | 5.079,60 |
| HONDA | ACCORD 2.2 I-DTEC | 150CV | 0,5444 | 2.041,50 | 2.449,80 | 4.083,00 | 4.899,60 |
| HONDA | ACCORD 2.2 I-DTEC | 180CV | 0,6074 | 2.277,75 | 2.733,30 | 4.555,50 | 5.466,60 |
| HONDA | ACCORD TOURER 2.2 I-DTEC | 150CV | 0,5551 | 2.081,63 | 2.497,95 | 4.163,25 | 4.995,90 |
| HONDA | ACCORD TOURER 2.2 I-DTEC | 180CV | 0,6194 | 2.322,75 | 2.787,30 | 4.645,50 | 5.574,60 |
| HONDA | CIVIC 1.6 | 120CV | 0,4296 | 1.611,00 | 1.933,20 | 3.222,00 | 3.866,40 |
| HONDA | CIVIC 1.6 I-DTEC | 120CV | 0,4063 | 1.523,63 | 1.828,35 | 3.047,25 | 3.656,70 |
| HONDA | CIVIC TOURER 1.6 I-DTEC | 120CV | 0,4260 | 1.597,50 | 1.917,00 | 3.195,00 | 3.834,00 |
| HONDA | CR-V 1.6 I-DTEC | 2WD 120CV | 0,4609 | 1.728,38 | 2.074,05 | 3.456,75 | 4.148,10 |
| HONDA | CR-V 1.6 I-DTEC | 4WD 160CV | 0,5115 | 1.918,13 | 2.301,75 | 3.836,25 | 4.603,50 |
| HONDA | CR-V 1.6 I-DTEC 2WD | 120CV | 0,4592 | 1.722,00 | 2.066,40 | 3.444,00 | 4.132,80 |
| HONDA | CR-V 2.2 I-DTEC 4WD | 150CV | 0,5672 | 2.127,00 | 2.552,40 | 4.254,00 | 5.104,80 |
| HONDA | CR-V 2.2 I-DTEC AUT. 4WD | 150CV | 0,6384 | 2.394,00 | 2.872,80 | 4.788,00 | 5.745,60 |
| HONDA | HR-V 1.6 DTEC | 120 CV | 0,4564 | 1.711,50 | 2.053,80 | 3.423,00 | 4.107,60 |
| HYUNDAI | I20 1.1 CRDI | 75CV | 0,3527 | 1.322,63 | 1.587,15 | 2.645,25 | 3.174,30 |
| HYUNDAI | I20 1.1 CRDI 75CV | MY2015 | 0,3489 | 1.308,38 | 1.570,05 | 2.616,75 | 3.140,10 |
| HYUNDAI | I20 1.4 CRDI 90CV | MY2015 | 0,3632 | 1.362,00 | 1.634,40 | 2.724,00 | 3.268,80 |
| HYUNDAI | I30 1.4 CRDI | 90CV | 0,3943 | 1.478,63 | 1.774,35 | 2.957,25 | 3.548,70 |
| HYUNDAI | I30 1.6 CRDI | 110CV | 0,4034 | 1.512,75 | 1.815,30 | 3.025,50 | 3.630,60 |
| HYUNDAI | I30 1.6 CRDI | 136CV | 0,4081 | 1.530,38 | 1.836,45 | 3.060,75 | 3.672,90 |
| HYUNDAI | I30 1.6 CRDI | 95CV 5P | 0,3933 | 1.474,88 | 1.769,85 | 2.949,75 | 3.539,70 |
| HYUNDAI | I30 1.6 CRDI 110CV | 5P | 0,4145 | 1.554,38 | 1.865,25 | 3.108,75 | 3.730,50 |
| HYUNDAI | I30 1.6 CRDI 128CV | EURO5 | 0,4317 | 1.618,88 | 1.942,65 | 3.237,75 | 3.885,30 |
| HYUNDAI | I30 1.6 CRDI 136CV | 5P | 0,4469 | 1.675,88 | 2.011,05 | 3.351,75 | 4.022,10 |
| HYUNDAI | I30 2020 1.6 CRDI | 115CV | 0,4442 | 1.665,75 | 1.998,90 | 3.331,50 | 3.997,80 |
| HYUNDAI | I30 CW 1.6 CRDI 128CV | SW EURO5 | 0,4464 | 1.674,00 | 2.008,80 | 3.348,00 | 4.017,60 |
| HYUNDAI | I30 WAGON 1.4 CRDI | 90CV | 0,4123 | 1.546,13 | 1.855,35 | 3.092,25 | 3.710,70 |
| HYUNDAI | I30 WAGON 1.6 CRDI | 110CV E6 | 0,4104 | 1.539,00 | 1.846,80 | 3.078,00 | 3.693,60 |
| HYUNDAI | I30 WAGON 1.6 CRDI | 136CV E6 | 0,4224 | 1.584,00 | 1.900,80 | 3.168,00 | 3.801,60 |
| HYUNDAI | I40 1.7 CRDI 115CV | WAGON | 0,4934 | 1.850,25 | 2.220,30 | 3.700,50 | 4.440,60 |
| HYUNDAI | I40 1.7 CRDI 136CV | WAGON | 0,5065 | 1.899,38 | 2.279,25 | 3.798,75 | 4.558,50 |
| HYUNDAI | I40 1.7 CRDI 140CV | WAGON | 0,4987 | 1.870,13 | 2.244,15 | 3.740,25 | 4.488,30 |
| HYUNDAI | I40 2019 | 1.6 CRDI 136CV WAGON | 0,4958 | 1.859,25 | 2.231,10 | 3.718,50 | 4.462,20 |
| HYUNDAI | IX20 1.4 CRDI | 90 CV | 0,4044 | 1.516,50 | 1.819,80 | 3.033,00 | 3.639,60 |
| HYUNDAI | IX20 1.4 CRDI 90CV | ND | 0,3846 | 1.442,25 | 1.730,70 | 2.884,50 | 3.461,40 |
| HYUNDAI | IX20 1.6 CRDI | 115CV | 0,4372 | 1.639,50 | 1.967,40 | 3.279,00 | 3.934,80 |
| HYUNDAI | IX20 1.6 CRDI 115CV | ND | 0,4089 | 1.533,38 | 1.840,05 | 3.066,75 | 3.680,10 |
| HYUNDAI | IX35 1.7 CRDI 116CV | 2WD | 0,4777 | 1.791,38 | 2.149,65 | 3.582,75 | 4.299,30 |
| HYUNDAI | IX35 2.0 CRDI 136CV | 4WD | 0,5231 | 1.961,63 | 2.353,95 | 3.923,25 | 4.707,90 |
| HYUNDAI | KONA 1.6 CRDI | 115CV | 0,4243 | 1.591,13 | 1.909,35 | 3.182,25 | 3.818,70 |
| HYUNDAI | KONA 1.6 CRDI | 136CV | 0,4575 | 1.715,63 | 2.058,75 | 3.431,25 | 4.117,50 |
| HYUNDAI | KONA 1.6 CRDI 4WD | 136CV | 0,4703 | 1.763,63 | 2.116,35 | 3.527,25 | 4.232,70 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|----------|-----------------------------|--------------------|-----------------------|--|--|--|--|
| HYUNDAI | SANTA FE 2.0 CRDI 150CV | 2WD | 0,5788 | 2.170,50 | 2.604,60 | 4.341,00 | 5.209,20 |
| HYUNDAI | SANTA FE 2.0 CRDI 150CV | 4WD | 0,6043 | 2.266,13 | 2.719,35 | 4.532,25 | 5.438,70 |
| HYUNDAI | SANTA FE 2.0 CRDI 2WD | 150CV | 0,5659 | 2.122,13 | 2.546,55 | 4.244,25 | 5.093,10 |
| HYUNDAI | SANTA FE 2.2 CRDI 197CV | 4WD | 0,6354 | 2.382,75 | 2.859,30 | 4.765,50 | 5.718,60 |
| HYUNDAI | SANTA FE 2.2 CRDI 2WD | 200CV | 0,6411 | 2.404,13 | 2.884,95 | 4.808,25 | 5.769,90 |
| HYUNDAI | SANTA FE 2.2 CRDI 4WD | 200CV | 0,6550 | 2.456,25 | 2.947,50 | 4.912,50 | 5.895,00 |
| HYUNDAI | SANTA FE 2.2 CRDI 4WD | 201CV | 0,6981 | 2.617,88 | 3.141,45 | 5.235,75 | 6.282,90 |
| HYUNDAI | SANTA FE 2.2 CRDI 4WD 200CV | MY2018 | 0,6991 | 2.621,63 | 3.145,95 | 5.243,25 | 6.291,90 |
| HYUNDAI | TUCSON 1.6 CRDI 116CV | MY2018 | 0,4862 | 1.823,25 | 2.187,90 | 3.646,50 | 4.375,80 |
| HYUNDAI | TUCSON 1.6 CRDI 136CV | MY2018 | 0,5190 | 1.946,25 | 2.335,50 | 3.892,50 | 4.671,00 |
| HYUNDAI | TUCSON 1.6 CRDI 136CV 4WD | MY2018 | 0,5443 | 2.041,13 | 2.449,35 | 4.082,25 | 4.898,70 |
| HYUNDAI | TUCSON 1.7 CRDI | 116CV | 0,4445 | 1.666,88 | 2.000,25 | 3.333,75 | 4.000,50 |
| HYUNDAI | TUCSON 1.7 CRDI | 140CV | 0,4909 | 1.840,88 | 2.209,05 | 3.681,75 | 4.418,10 |
| HYUNDAI | TUCSON 2.0 CRDI | 136CV 4WD | 0,4952 | 1.857,00 | 2.228,40 | 3.714,00 | 4.456,80 |
| HYUNDAI | TUCSON 2.0 CRDI | 185CV 4WD | 0,5768 | 2.163,00 | 2.595,60 | 4.326,00 | 5.191,20 |
| HYUNDAI | TUCSON 2020 1.6 CRDI | 136CV | 0,5045 | 1.891,88 | 2.270,25 | 3.783,75 | 4.540,50 |
| INFINITI | Q30 1.5D | 109CV | 0,4531 | 1.699,13 | 2.038,95 | 3.398,25 | 4.077,90 |
| INFINITI | Q30 1.5D 110CV | MY2018 | 0,4591 | 1.721,63 | 2.065,95 | 3.443,25 | 4.131,90 |
| INFINITI | Q30 2.2D | 170CV | 0,5386 | 2.019,75 | 2.423,70 | 4.039,50 | 4.847,40 |
| INFINITI | Q30 2.2D 170CV 2WD | MY2018 | 0,5452 | 2.044,50 | 2.453,40 | 4.089,00 | 4.906,80 |
| INFINITI | Q30 2.2D 170CV 4WD | MY2018 | 0,5760 | 2.160,00 | 2.592,00 | 4.320,00 | 5.184,00 |
| INFINITI | Q30 2.2D AWD | 170CV | 0,5868 | 2.200,50 | 2.640,60 | 4.401,00 | 5.281,20 |
| INFINITI | Q50 2.2 D | 170CV | 0,5901 | 2.212,88 | 2.655,45 | 4.425,75 | 5.310,90 |
| INFINITI | Q50 2.2 D 170CV | ND | 0,5829 | 2.185,88 | 2.623,05 | 4.371,75 | 5.246,10 |
| INFINITI | Q70 2.2 D | 170CV | 0,6549 | 2.455,88 | 2.947,05 | 4.911,75 | 5.894,10 |
| INFINITI | Q70 3.0 D | 238CV | 0,8156 | 3.058,50 | 3.670,20 | 6.117,00 | 7.340,40 |
| INFINITI | QX30 2.2D 170CV | AWD | 0,6009 | 2.253,38 | 2.704,05 | 4.506,75 | 5.408,10 |
| INFINITI | QX30 2.2D DCI AWD | 170CV | 0,6078 | 2.279,25 | 2.735,10 | 4.558,50 | 5.470,20 |
| INFINITI | QX50 3.0D | 238CV | 0,7556 | 2.833,50 | 3.400,20 | 5.667,00 | 6.800,40 |
| INFINITI | QX70 3.0D | 238CV | 0,8210 | 3.078,75 | 3.694,50 | 6.157,50 | 7.389,00 |
| JAGUAR | E-PACE 2.0D | 150CV | 0,5751 | 2.156,63 | 2.587,95 | 4.313,25 | 5.175,90 |
| JAGUAR | E-PACE 2.0D | 150CV AWD | 0,6003 | 2.251,13 | 2.701,35 | 4.502,25 | 5.402,70 |
| JAGUAR | E-PACE 2.0D | 180CV AWD | 0,6938 | 2.601,75 | 3.122,10 | 5.203,50 | 6.244,20 |
| JAGUAR | E-PACE 2.0D | 241CV AWD | 0,7192 | 2.697,00 | 3.236,40 | 5.394,00 | 6.472,80 |
| JAGUAR | E-PACE 2.0D AWD | 150CV | 0,6119 | 2.294,63 | 2.753,55 | 4.589,25 | 5.507,10 |
| JAGUAR | E-PACE 2.0D AWD | 180CV | 0,6432 | 2.412,00 | 2.894,40 | 4.824,00 | 5.788,80 |
| JAGUAR | E-PACE 2.0D AWD | 240CV | 0,6989 | 2.620,88 | 3.145,05 | 5.241,75 | 6.290,10 |
| JAGUAR | E-PACE 2021 2.0D I4 | 163CV | 0,5717 | 2.143,88 | 2.572,65 | 4.287,75 | 5.145,30 |
| JAGUAR | F-PACE 2.0D 180CV | 2WD | 0,6235 | 2.338,13 | 2.805,75 | 4.676,25 | 5.611,50 |
| JAGUAR | F-PACE 2.0D 180CV | 4WD | 0,6437 | 2.413,88 | 2.896,65 | 4.827,75 | 5.793,30 |
| JAGUAR | F-PACE 2019 | 2.0D 163CV | 0,6392 | 2.397,00 | 2.876,40 | 4.794,00 | 5.752,80 |
| JAGUAR | F-PACE 2019 | 2.0D 180CV | 0,6621 | 2.482,88 | 2.979,45 | 4.965,75 | 5.958,90 |
| JAGUAR | F-PACE 2019 | 2.0D 180CV AWD | 0,6835 | 2.563,13 | 3.075,75 | 5.126,25 | 6.151,50 |
| JAGUAR | F-PACE 2019 | 2.0D 240CV AWD | 0,7546 | 2.829,75 | 3.395,70 | 5.659,50 | 6.791,40 |
| JAGUAR | F-PACE 2019 | 3.0D 300CV AWD | 0,8159 | 3.059,63 | 3.671,55 | 6.119,25 | 7.343,10 |
| JAGUAR | F-PACE 3.0D 300CV | 4WD | 0,7751 | 2.906,63 | 3.487,95 | 5.813,25 | 6.975,90 |
| JAGUAR | XE 2.0 D | 163CV | 0,5317 | 1.993,88 | 2.392,65 | 3.987,75 | 4.785,30 |
| JAGUAR | XE 2.0 D TURBO | 180CV | 0,5348 | 2.005,50 | 2.406,60 | 4.011,00 | 4.813,20 |
| JAGUAR | XE 2019 | 2.0D 180CV AUT | 0,6043 | 2.266,13 | 2.719,35 | 4.532,25 | 5.438,70 |
| JAGUAR | XE 2019 | 2.0D 180CV AWD AUT | 0,6235 | 2.338,13 | 2.805,75 | 4.676,25 | 5.611,50 |
| JAGUAR | XE 20D 240CV AWD | LANDMARK EDITION | 0,6789 | 2.545,88 | 3.055,05 | 5.091,75 | 6.110,10 |
| JAGUAR | XF 2.0D 163CV | EURO6 | 0,6138 | 2.301,75 | 2.762,10 | 4.603,50 | 5.524,20 |
| JAGUAR | XF 2.0D 180CV | AWD | 0,6743 | 2.528,63 | 3.034,35 | 5.057,25 | 6.068,70 |
| JAGUAR | XF 2.0D 180CV | EURO6 | 0,6325 | 2.371,88 | 2.846,25 | 4.743,75 | 5.692,50 |
| JAGUAR | XF 2.2 D | 163CV | 0,6005 | 2.251,88 | 2.702,25 | 4.503,75 | 5.404,50 |
| JAGUAR | XF 2.2 D | 200CV | 0,6614 | 2.480,25 | 2.976,30 | 4.960,50 | 5.952,60 |
| JAGUAR | XF 3.0 D V6 240CV | LUXURY | 0,7596 | 2.848,50 | 3.418,20 | 5.697,00 | 6.836,40 |
| JAGUAR | XF 3.0 DS V6 275CV | LUXURY | 0,7898 | 2.961,75 | 3.554,10 | 5.923,50 | 7.108,20 |
| JAGUAR | XF 3.0D 300CV | EURO6 | 0,8050 | 3.018,75 | 3.622,50 | 6.037,50 | 7.245,00 |
| JAGUAR | XF SPORTBRAKE 2.0 D | 163CV SW | 0,6462 | 2.423,25 | 2.907,90 | 4.846,50 | 5.815,80 |
| JAGUAR | XF SPORTBRAKE 2.0 D | 180CV SW | 0,6732 | 2.524,50 | 3.029,40 | 5.049,00 | 6.058,80 |
| JAGUAR | XF SPORTBRAKE 2.0D AWD | 240CV SW | 0,7689 | 2.883,38 | 3.460,05 | 5.766,75 | 6.920,10 |
| JAGUAR | XF SPORTBRAKE 2.2D | 163CV | 0,6160 | 2.310,00 | 2.772,00 | 4.620,00 | 5.544,00 |
| JAGUAR | XF SPORTBRAKE 2.2D | 200CV | 0,6694 | 2.510,25 | 3.012,30 | 5.020,50 | 6.024,60 |
| JAGUAR | XF SPORTBRAKE 3.0 TDV6 | 300CV SW | 0,8494 | 3.185,25 | 3.822,30 | 6.370,50 | 7.644,60 |
| JAGUAR | XF SPORTBRAKE 3.0D | 240CV | 0,7573 | 2.839,88 | 3.407,85 | 5.679,75 | 6.815,70 |
| JAGUAR | XF SPORTBRAKE 3.0DS | 275CV | 0,7875 | 2.953,13 | 3.543,75 | 5.906,25 | 7.087,50 |
| JAGUAR | XJ 3.0D 300CV | MY2017 | 0,9514 | 3.567,75 | 4.281,30 | 7.135,50 | 8.562,60 |
| JAGUAR | XJ 3.0D V6 | 275CV | 0,9187 | 3.445,13 | 4.134,15 | 6.890,25 | 8.268,30 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|--------|---------------------------|----------------|-----------------------|--|--|--|--|
| JAGUAR | XJ 3.0D V6 | 340CV AWD | 1,1219 | 4.207,13 | 5.048,55 | 8.414,25 | 10.097,10 |
| JAGUAR | XJ 3.0D V6 TURBO | 300CV | 0,9136 | 3.426,00 | 4.111,20 | 6.852,00 | 8.222,40 |
| JAGUAR | XJ 3.0D V6 TURBO LWB | 300CV | 1,0111 | 3.791,63 | 4.549,95 | 7.583,25 | 9.099,90 |
| JEEP | CHEROKEE 2.0 MTJ II | 140CV 2WD | 0,5821 | 2.182,88 | 2.619,45 | 4.365,75 | 5.238,90 |
| JEEP | CHEROKEE 2.0 MTJ II | 140CV 4WD | 0,6033 | 2.262,38 | 2.714,85 | 4.524,75 | 5.429,70 |
| JEEP | CHEROKEE 2.0 MTJ II | 170CV 4WD | 0,6442 | 2.415,75 | 2.898,90 | 4.831,50 | 5.797,80 |
| JEEP | CHEROKEE 2.2 MJT II | 185CV 4WD | 0,6371 | 2.389,13 | 2.866,95 | 4.778,25 | 5.733,90 |
| JEEP | CHEROKEE 2.2 MTJ | 194CV | 0,6639 | 2.489,63 | 2.987,55 | 4.979,25 | 5.975,10 |
| JEEP | CHEROKEE 2.2 MTJ | 194CV AWD | 0,6870 | 2.576,25 | 3.091,50 | 5.152,50 | 6.183,00 |
| JEEP | CHEROKEE 2.0 MTJ II | 200CV 4WD | 0,6716 | 2.518,50 | 3.022,20 | 5.037,00 | 6.044,40 |
| JEEP | COMPASS 1.6 MTJ | 120CV | 0,5037 | 1.888,88 | 2.266,65 | 3.777,75 | 4.533,30 |
| JEEP | COMPASS 1.6 MTJ 120CV | 2WD | 0,4704 | 1.764,00 | 2.116,80 | 3.528,00 | 4.233,60 |
| JEEP | COMPASS 2.0 MTJ 140CV | 4WD | 0,5298 | 1.986,75 | 2.384,10 | 3.973,50 | 4.768,20 |
| JEEP | COMPASS 2.0 MTJ 170CV | 4WD | 0,5873 | 2.202,38 | 2.642,85 | 4.404,75 | 5.285,70 |
| JEEP | COMPASS 2.2 CRD 2WD | 136CV | 0,5535 | 2.075,63 | 2.490,75 | 4.151,25 | 4.981,50 |
| JEEP | COMPASS 2.2 CRD 4WD | 163CV | 0,6014 | 2.255,25 | 2.706,30 | 4.510,50 | 5.412,60 |
| JEEP | GRAND CHEROKEE 3.0 V6 MTJ | 190CV | 0,7686 | 2.882,25 | 3.458,70 | 5.764,50 | 6.917,40 |
| JEEP | GRAND CHEROKEE 3.0 V6 MTJ | 250CV | 0,8677 | 3.253,88 | 3.904,65 | 6.507,75 | 7.809,30 |
| JEEP | RENEGADE 1.6 MJT | 120CV | 0,4635 | 1.738,13 | 2.085,75 | 3.476,25 | 4.171,50 |
| JEEP | RENEGADE 1.6 MJT | 95CV | 0,4328 | 1.623,00 | 1.947,60 | 3.246,00 | 3.895,20 |
| JEEP | RENEGADE 1.6 MJT 4WD | 120CV | 0,5092 | 1.909,50 | 2.291,40 | 3.819,00 | 4.582,80 |
| JEEP | RENEGADE 1.6 MTJ | 105CV | 0,4474 | 1.677,75 | 2.013,30 | 3.355,50 | 4.026,60 |
| JEEP | RENEGADE 2.0 MJT 4WD | 140CV | 0,5176 | 1.941,00 | 2.329,20 | 3.882,00 | 4.658,40 |
| JEEP | RENEGADE 2.0 MJT 4WD | 170CV | 0,5708 | 2.140,50 | 2.568,60 | 4.281,00 | 5.137,20 |
| JEEP | RENEGADE 2.0 MTJ | 140CV AWD | 0,5184 | 1.944,00 | 2.332,80 | 3.888,00 | 4.665,60 |
| JEEP | WRANGLER 2.2 MJT II | 200CV | 0,7392 | 2.772,00 | 3.326,40 | 5.544,00 | 6.652,80 |
| JEEP | WRANGLER 2.8 CRD | 200CV | 0,7046 | 2.642,25 | 3.170,70 | 5.284,50 | 6.341,40 |
| KIA | CARENS 1.7 CRDI | 115CV | 0,4706 | 1.764,75 | 2.117,70 | 3.529,50 | 4.235,40 |
| KIA | CARENS 1.7 CRDI | 136CV | 0,4840 | 1.815,00 | 2.178,00 | 3.630,00 | 4.356,00 |
| KIA | CARENS 1.7 CRDI | 141CV | 0,4879 | 1.829,63 | 2.195,55 | 3.659,25 | 4.391,10 |
| KIA | CARENS 1.7 CRDI 115CV | ND | 0,4502 | 1.688,25 | 2.025,90 | 3.376,50 | 4.051,80 |
| KIA | CEE D 1.4 CRDI | 90CV | 0,4120 | 1.545,00 | 1.854,00 | 3.090,00 | 3.708,00 |
| KIA | CEE D 1.4 CRDI 90CV | SW | 0,4220 | 1.582,50 | 1.899,00 | 3.165,00 | 3.798,00 |
| KIA | CEE D 1.6 CRDI | 110CV | 0,4274 | 1.602,75 | 1.923,30 | 3.205,50 | 3.846,60 |
| KIA | CEE D 1.6 CRDI | 128CV | 0,4474 | 1.677,75 | 2.013,30 | 3.355,50 | 4.026,60 |
| KIA | CEE D 1.6 CRDI | 136CV | 0,4444 | 1.666,50 | 1.999,80 | 3.333,00 | 3.999,60 |
| KIA | CEE D 1.6 CRDI 110CV | ND | 0,4125 | 1.546,88 | 1.856,25 | 3.093,75 | 3.712,50 |
| KIA | CEE D 1.6 CRDI 110CV | SW | 0,4363 | 1.636,13 | 1.963,35 | 3.272,25 | 3.926,70 |
| KIA | CEE D 1.6 CRDI 128CV | SW | 0,4581 | 1.717,88 | 2.061,45 | 3.435,75 | 4.122,90 |
| KIA | CEED 1.6 CRDI | 115CV | 0,4148 | 1.555,50 | 1.866,60 | 3.111,00 | 3.733,20 |
| KIA | CEED 1.6 CRDI | 136CV | 0,4534 | 1.700,25 | 2.040,30 | 3.400,50 | 4.080,60 |
| KIA | OPTIMA 1.7 CRDI | 140CV | 0,4778 | 1.791,75 | 2.150,10 | 3.583,50 | 4.300,20 |
| KIA | OPTIMA SW 1.7 CRDI | 141CV | 0,4854 | 1.820,25 | 2.184,30 | 3.640,50 | 4.368,60 |
| KIA | PROCEED 2019 | 1.6 CRDI 136CV | 0,4647 | 1.742,63 | 2.091,15 | 3.485,25 | 4.182,30 |
| KIA | RIO 1.1 CRDI | 75CV | 0,3607 | 1.352,63 | 1.623,15 | 2.705,25 | 3.246,30 |
| KIA | RIO 1.4 CRDI | 90CV | 0,3787 | 1.420,13 | 1.704,15 | 2.840,25 | 3.408,30 |
| KIA | SORENTO 2.0 CRDI 185CV | AWD | 0,6341 | 2.377,88 | 2.853,45 | 4.755,75 | 5.706,90 |
| KIA | SORENTO 2.0 CRDI AWD | 150CV | 0,6341 | 2.377,88 | 2.853,45 | 4.755,75 | 5.706,90 |
| KIA | SORENTO 2.2 CRDI 200CV | AWD | 0,6785 | 2.544,38 | 3.053,25 | 5.088,75 | 6.106,50 |
| KIA | SORENTO 2.2 CRDI 2WD | 200CV | 0,6261 | 2.347,88 | 2.817,45 | 4.695,75 | 5.634,90 |
| KIA | SORENTO 2.2 CRDI AWD | 197CV | 0,6955 | 2.608,13 | 3.129,75 | 5.216,25 | 6.259,50 |
| KIA | SORENTO 2.2 CRDI AWD | 200CV | 0,6651 | 2.494,13 | 2.992,95 | 4.988,25 | 5.985,90 |
| KIA | SOUL 1.6 CRDI | 136CV | 0,4430 | 1.661,25 | 1.993,50 | 3.322,50 | 3.987,00 |
| KIA | SPORTAGE 1.6 CRDI | 136CV 2WD | 0,5044 | 1.891,50 | 2.269,80 | 3.783,00 | 4.539,60 |
| KIA | SPORTAGE 1.6 CRDI | 136CV AWD | 0,5026 | 1.884,75 | 2.261,70 | 3.769,50 | 4.523,40 |
| KIA | SPORTAGE 1.7 CRDI 2WD | 115CV | 0,4604 | 1.726,50 | 2.071,80 | 3.453,00 | 4.143,60 |
| KIA | SPORTAGE 1.7 CRDI 2WD | 140CV | 0,4876 | 1.828,50 | 2.194,20 | 3.657,00 | 4.388,40 |
| KIA | SPORTAGE 1.7 CRDI VGT | 2WD 116CV | 0,4787 | 1.795,13 | 2.154,15 | 3.590,25 | 4.308,30 |
| KIA | SPORTAGE 2.0 CRDI 136CV | 4WD | 0,5427 | 2.035,13 | 2.442,15 | 4.070,25 | 4.884,30 |
| KIA | SPORTAGE 2.0 CRDI AWD | 136CV | 0,5484 | 2.056,50 | 2.467,80 | 4.113,00 | 4.935,60 |
| KIA | SPORTAGE 2.0 CRDI AWD | 185CV | 0,5751 | 2.156,63 | 2.587,95 | 4.313,25 | 5.175,90 |
| KIA | SPORTAGE R 2.0 CRDI 184CV | 4WD | 0,6414 | 2.405,25 | 2.886,30 | 4.810,50 | 5.772,60 |
| KIA | STINGER 2.2 CRDI 200CV | AWD | 0,6934 | 2.600,25 | 3.120,30 | 5.200,50 | 6.240,60 |
| KIA | STINGER 2.2 CRDI 200CV | RWD | 0,6602 | 2.475,75 | 2.970,90 | 4.951,50 | 5.941,80 |
| KIA | STONIC 1.6 CRDI | 110CV | 0,4090 | 1.533,75 | 1.840,50 | 3.067,50 | 3.681,00 |
| KIA | STONIC 1.6 CRDI | 115CV | 0,3980 | 1.492,50 | 1.791,00 | 2.985,00 | 3.582,00 |
| KIA | VENGA 1.4 CRDI | 77CV | 0,3980 | 1.492,50 | 1.791,00 | 2.985,00 | 3.582,00 |
| KIA | VENGA 1.4 CRDI | 90CV | 0,4041 | 1.515,38 | 1.818,45 | 3.030,75 | 3.636,90 |
| KIA | VENGA 1.4 CRDI 90CV | ND | 0,3960 | 1.485,00 | 1.782,00 | 2.970,00 | 3.564,00 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|------------|-----------------------------------|----------------------|-----------------------|--|--|--|--|
| KIA | XCEED 1.6 CRDI | 115CV | 0,4369 | 1.638,38 | 1.966,05 | 3.276,75 | 3.932,10 |
| KIA | XCEED 1.6 CRDI | 136CV | 0,4712 | 1.767,00 | 2.120,40 | 3.534,00 | 4.240,80 |
| LANCIA | DELTA 1.6 MJT 120CV | MOD.2008 | 0,4782 | 1.793,25 | 2.151,90 | 3.586,50 | 4.303,80 |
| LANCIA | DELTA 1.6 MTJ | 105CV | 0,4486 | 1.682,25 | 2.018,70 | 3.364,50 | 4.037,40 |
| LANCIA | THEMA 3.0 V6 MJET | 239CV | 0,7537 | 2.826,38 | 3.391,65 | 5.652,75 | 6.783,30 |
| LANCIA | VOYAGER 2.8 | 178CV | 0,7322 | 2.745,75 | 3.294,90 | 5.491,50 | 6.589,80 |
| LANCIA | YPSILON 1.3 MJT | 80CV | 0,3616 | 1.356,00 | 1.627,20 | 2.712,00 | 3.254,40 |
| LANCIA | YPSILON 1.3 MJT | 95CV | 0,3653 | 1.369,88 | 1.643,85 | 2.739,75 | 3.287,70 |
| LANCIA | YPSILON 1.3 MJT 16V | 95CV | 0,3690 | 1.383,75 | 1.660,50 | 2.767,50 | 3.321,00 |
| LAND ROVER | DEFENDER 110 2.0 SD4 | 200CV | 0,7347 | 2.755,13 | 3.306,15 | 5.510,25 | 6.612,30 |
| LAND ROVER | DEFENDER 110 2.0 SD4 | 240CV | 0,7653 | 2.869,88 | 3.443,85 | 5.739,75 | 6.887,70 |
| LAND ROVER | DEFENDER 90 2.0 SD4 | 200CV | 0,7017 | 2.631,38 | 3.157,65 | 5.262,75 | 6.315,30 |
| LAND ROVER | DEFENDER 90 2.0 SD4 | 240CV | 0,7323 | 2.746,13 | 3.295,35 | 5.492,25 | 6.590,70 |
| LAND ROVER | DISCOVERY 5 2.0 SD4 | 240CV | 0,7597 | 2.848,88 | 3.418,65 | 5.697,75 | 6.837,30 |
| LAND ROVER | DISCOVERY 5 2.0 TD4 | 180CV | 0,7177 | 2.691,38 | 3.229,65 | 5.382,75 | 6.459,30 |
| LAND ROVER | DISCOVERY 5 3.0 SDV6 | 306CV | 0,8517 | 3.193,88 | 3.832,65 | 6.387,75 | 7.665,30 |
| LAND ROVER | DISCOVERY 5 3.0 TD6 | 250CV | 0,7836 | 2.938,50 | 3.526,20 | 5.877,00 | 7.052,40 |
| LAND ROVER | DISCOVERY SPORT 2.0 TD4 | 150CV | 0,5531 | 2.074,13 | 2.488,95 | 4.148,25 | 4.977,90 |
| LAND ROVER | DISCOVERY SPORT 2.0 TD4 | 180CV | 0,5717 | 2.143,88 | 2.572,65 | 4.287,75 | 5.145,30 |
| LAND ROVER | DISCOVERY SPORT 2.2 TD4 | 150CV | 0,6059 | 2.272,13 | 2.726,55 | 4.544,25 | 5.453,10 |
| LAND ROVER | DISCOVERY SPORT 2.2 TD4 | 190CV | 0,6334 | 2.375,25 | 2.850,30 | 4.750,50 | 5.700,60 |
| LAND ROVER | DISCOVERY4 3.0 SDV6 | 249CV | 0,8161 | 3.060,38 | 3.672,45 | 6.120,75 | 7.344,90 |
| LAND ROVER | DISCOVERY4 3.0 TDV6 | 211CV | 0,7861 | 2.947,88 | 3.537,45 | 5.895,75 | 7.074,90 |
| LAND ROVER | FREELANDER2 2.2 SD4 | 190CV | 0,6327 | 2.372,63 | 2.847,15 | 4.745,25 | 5.694,30 |
| LAND ROVER | FREELANDER2 2.2 TD4 | 150CV | 0,5785 | 2.169,38 | 2.603,25 | 4.338,75 | 5.206,50 |
| LAND ROVER | RANGE ROVER 3.0 SDV6 | 249CV | 1,0767 | 4.037,63 | 4.845,15 | 8.075,25 | 9.690,30 |
| LAND ROVER | RANGE ROVER 4.4 SDV8 | 340CV | 1,2257 | 4.596,38 | 5.515,65 | 9.192,75 | 11.031,30 |
| LAND ROVER | RANGE ROVER EVOQUE 2.0 ED4 | 150CV 5 PORTE | 0,5369 | 2.013,38 | 2.416,05 | 4.026,75 | 4.832,10 |
| LAND ROVER | RANGE ROVER EVOQUE 2.0 TD4 | 150CV 5 PORTE | 0,5650 | 2.118,75 | 2.542,50 | 4.237,50 | 5.085,00 |
| LAND ROVER | RANGE ROVER EVOQUE 2.0 TD4 | 180CV 3 PORTE | 0,6505 | 2.439,38 | 2.927,25 | 4.878,75 | 5.854,50 |
| LAND ROVER | RANGE ROVER EVOQUE 2.0 TD4 | 180CV 5 PORTE | 0,6033 | 2.262,38 | 2.714,85 | 4.524,75 | 5.429,70 |
| LAND ROVER | RANGE ROVER EVOQUE 2.2 SD4 | 190CV | 0,6423 | 2.408,63 | 2.890,35 | 4.817,25 | 5.780,70 |
| LAND ROVER | RANGE ROVER EVOQUE 2.2 TD4 | 3PORTE 150CV | 0,6182 | 2.318,25 | 2.781,90 | 4.636,50 | 5.563,80 |
| LAND ROVER | RANGE ROVER EVOQUE 2.2 TD4 | 5PORTE 150CV | 0,6125 | 2.296,88 | 2.756,25 | 4.593,75 | 5.512,50 |
| LAND ROVER | RANGE ROVER EVOQUE CABRIO 2.0 TD4 | 150CV | 0,6572 | 2.464,50 | 2.957,40 | 4.929,00 | 5.914,80 |
| LAND ROVER | RANGE ROVER EVOQUE CABRIO 2.0 TD4 | 180CV | 0,6769 | 2.538,38 | 3.046,05 | 5.076,75 | 6.092,10 |
| LAND ROVER | RANGE ROVER SPORT 3.0 D | 249CV | 0,8833 | 3.312,38 | 3.974,85 | 6.624,75 | 7.949,70 |
| LAND ROVER | RANGE ROVER SPORT 3.0 D | 292CV | 0,8913 | 3.342,38 | 4.010,85 | 6.684,75 | 8.021,70 |
| LAND ROVER | RANGE ROVER SPORT 3.0 SDV6 | 306CV | 0,9043 | 3.391,13 | 4.069,35 | 6.782,25 | 8.138,70 |
| LAND ROVER | RANGE ROVER SPORT 4.4 SDV8 | 340CV | 1,0138 | 3.801,75 | 4.562,10 | 7.603,50 | 9.124,20 |
| LAND ROVER | RANGE ROVER VELAR 2.0 I4 | 180CV | 0,6864 | 2.574,00 | 3.088,80 | 5.148,00 | 6.177,60 |
| LAND ROVER | RANGE ROVER VELAR 2.0 I4 | 240CV | 0,7368 | 2.763,00 | 3.315,60 | 5.526,00 | 6.631,20 |
| LAND ROVER | RANGE ROVER VELAR 2.0D I4 | 180CV | 0,6931 | 2.599,13 | 3.118,95 | 5.198,25 | 6.237,90 |
| LAND ROVER | RANGE ROVER VELAR 2.0D I4 | 240CV | 0,7302 | 2.738,25 | 3.285,90 | 5.476,50 | 6.571,80 |
| LAND ROVER | RANGE ROVER VELAR 3.0 SD6 | 300CV | 0,8149 | 3.055,88 | 3.667,05 | 6.111,75 | 7.334,10 |
| LAND ROVER | RANGE ROVER VELAR 3.0D | 300CV | 0,7954 | 2.982,75 | 3.579,30 | 5.965,50 | 7.158,60 |
| LAND ROVER | RANGE ROVER VELAR 3.0D V6 | 275CV | 0,7808 | 2.928,00 | 3.513,60 | 5.856,00 | 7.027,20 |
| MAHINDRA | XUV500 2.2 140CV | 2WD | 0,5497 | 2.061,38 | 2.473,65 | 4.122,75 | 4.947,30 |
| MAHINDRA | XUV500 2.2 140CV | 4WD | 0,5765 | 2.161,88 | 2.594,25 | 4.323,75 | 5.188,50 |
| MASERATI | GHIBLI 3.0 D | 250CV | 0,8372 | 3.139,50 | 3.767,40 | 6.279,00 | 7.534,80 |
| MASERATI | GHIBLI 3.0 D 250CV | EURO5 | 0,8591 | 3.221,63 | 3.865,95 | 6.443,25 | 7.731,90 |
| MASERATI | GHIBLI 3.0 V6 DIESEL | 250CV | 1,0086 | 3.782,25 | 4.538,70 | 7.564,50 | 9.077,40 |
| MASERATI | GHIBLI 3.0 V6 DIESEL | 275CV | 1,0132 | 3.799,50 | 4.559,40 | 7.599,00 | 9.118,80 |
| MASERATI | GHIBLI 3.0D | 250CV | 0,8951 | 3.356,63 | 4.027,95 | 6.713,25 | 8.055,90 |
| MASERATI | GHIBLI 3.0D | 275CV | 0,9009 | 3.378,38 | 4.054,05 | 6.756,75 | 8.108,10 |
| MASERATI | LEVANTE 3.0 V6 AWD | DIESEL 250CV | 0,9242 | 3.465,75 | 4.158,90 | 6.931,50 | 8.317,80 |
| MASERATI | LEVANTE 3.0 V6 AWD | DIESEL 275CV | 0,9289 | 3.483,38 | 4.180,05 | 6.966,75 | 8.360,10 |
| MASERATI | QUATTROPORTE 3.0 D | 250CV | 0,9518 | 3.569,25 | 4.283,10 | 7.138,50 | 8.566,20 |
| MASERATI | QUATTROPORTE DIESEL 3.0 | 250CV | 1,0342 | 3.878,25 | 4.653,90 | 7.756,50 | 9.307,80 |
| MASERATI | QUATTROPORTE DIESEL 3.0 | 275CV | 1,0400 | 3.900,00 | 4.680,00 | 7.800,00 | 9.360,00 |
| MAZDA | 2 1.5 105CV | MY2015 | 0,3691 | 1.384,13 | 1.660,95 | 2.768,25 | 3.321,90 |
| MAZDA | 3 1.5 SKYACTIVE-D | 105CV | 0,4228 | 1.585,50 | 1.902,60 | 3.171,00 | 3.805,20 |
| MAZDA | 3 2.2 SKYACTIVE-D | 150CV | 0,5065 | 1.899,38 | 2.279,25 | 3.798,75 | 4.558,50 |
| MAZDA | 3 2.2 SKYACTIVE-D 150CV | ND | 0,4901 | 1.837,88 | 2.205,45 | 3.675,75 | 4.410,90 |
| MAZDA | 3 2019 | 1.8 SKYACTIV-D 116CV | 0,4277 | 1.603,88 | 1.924,65 | 3.207,75 | 3.849,30 |
| MAZDA | 6 2.2 SKYACTIVE-D | 150CV | 0,5561 | 2.085,38 | 2.502,45 | 4.170,75 | 5.004,90 |
| MAZDA | 6 2.2 SKYACTIVE-D | 184CV | 0,5790 | 2.171,25 | 2.605,50 | 4.342,50 | 5.211,00 |
| MAZDA | 6 2.2 SKYACTIVE-D 184CV | AUT | 0,6240 | 2.340,00 | 2.808,00 | 4.680,00 | 5.616,00 |
| MAZDA | 6 2.2L | 150CV | 0,5279 | 1.979,63 | 2.375,55 | 3.959,25 | 4.751,10 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|----------|--------------------------------|----------------------|-----------------------|--|--|--|--|
| MAZDA | 6 2.2L BERLINA | 175CV | 0,5598 | 2.099,25 | 2.519,10 | 4.198,50 | 5.038,20 |
| MAZDA | 6 2.2L SKYACTIVE-D 150CV | WAGON | 0,5316 | 1.993,50 | 2.392,20 | 3.987,00 | 4.784,40 |
| MAZDA | 6 2.2L WAGON | 175CV | 0,5632 | 2.112,00 | 2.534,40 | 4.224,00 | 5.068,80 |
| MAZDA | CX-3 1.5D 4X2 | 105CV | 0,4210 | 1.578,75 | 1.894,50 | 3.157,50 | 3.789,00 |
| MAZDA | CX-3 1.5D 4X4 | 105CV | 0,4615 | 1.730,63 | 2.076,75 | 3.461,25 | 4.153,50 |
| MAZDA | CX-3 1.8L SKYACTIV-D | 115CV | 0,4226 | 1.584,75 | 1.901,70 | 3.169,50 | 3.803,40 |
| MAZDA | CX-3 1.8L SKYACTIV-D 4WD | 115CV | 0,4600 | 1.725,00 | 2.070,00 | 3.450,00 | 4.140,00 |
| MAZDA | CX-3 1.8L SKYACTIVE D | 115CV | 0,4350 | 1.631,25 | 1.957,50 | 3.262,50 | 3.915,00 |
| MAZDA | CX-30 1.8D 116CV | 2WD | 0,4510 | 1.691,25 | 2.029,50 | 3.382,50 | 4.059,00 |
| MAZDA | CX-30 1.8D 116CV | 4WD | 0,4838 | 1.814,25 | 2.177,10 | 3.628,50 | 4.354,20 |
| MAZDA | CX-5 2.2L SKYACTIV-D 2WD | 150CV | 0,5218 | 1.956,75 | 2.348,10 | 3.913,50 | 4.696,20 |
| MAZDA | CX-5 2.2L SKYACTIV-D 4WD | 150CV | 0,5689 | 2.133,38 | 2.560,05 | 4.266,75 | 5.120,10 |
| MAZDA | CX-5 2.2L SKYACTIV-D 4WD | 175CV | 0,5861 | 2.197,88 | 2.637,45 | 4.395,75 | 5.274,90 |
| MERCEDES | A 160 CDI 1.5 | 90CV | 0,4237 | 1.588,88 | 1.906,65 | 3.177,75 | 3.813,30 |
| MERCEDES | A 160 D 1.5 | 90 CV EURO 6 | 0,4168 | 1.563,00 | 1.875,60 | 3.126,00 | 3.751,20 |
| MERCEDES | A 180 CDI BLUEEFFICIENTY | 109CV EURO5 | 0,4310 | 1.616,25 | 1.939,50 | 3.232,50 | 3.879,00 |
| MERCEDES | A 180 D 1.5 | 109 CV EURO 6 | 0,4237 | 1.588,88 | 1.906,65 | 3.177,75 | 3.813,30 |
| MERCEDES | A 200 CDI BLUEEFFICIENTY | 136CV EURO5 | 0,5023 | 1.883,63 | 2.260,35 | 3.767,25 | 4.520,70 |
| MERCEDES | A 200 D 2.1 | 136 CV EURO 6 | 0,4893 | 1.834,88 | 2.201,85 | 3.669,75 | 4.403,70 |
| MERCEDES | A 200 D 2.1 AUT 4 MATIC | 136 CV EURO 6 | 0,5163 | 1.936,13 | 2.323,35 | 3.872,25 | 4.646,70 |
| MERCEDES | A 220 CDI BLUEEFFICIENTY | 170CV EURO6 | 0,5652 | 2.119,50 | 2.543,40 | 4.239,00 | 5.086,80 |
| MERCEDES | A 220 D 2.1 AUT | 177 CV EURO 6 | 0,5183 | 1.943,63 | 2.332,35 | 3.887,25 | 4.664,70 |
| MERCEDES | A 220 D 2.1 AUT 4 MATIC | 177 CV EURO 6 | 0,5610 | 2.103,75 | 2.524,50 | 4.207,50 | 5.049,00 |
| MERCEDES | A160 D 1.5 | 95CV | 0,4473 | 1.677,38 | 2.012,85 | 3.354,75 | 4.025,70 |
| MERCEDES | B 160 CDI 1.5 | 90CV | 0,4404 | 1.651,50 | 1.981,80 | 3.303,00 | 3.963,60 |
| MERCEDES | B 160 D AUT 1.5 | 90CV | 0,4471 | 1.676,63 | 2.011,95 | 3.353,25 | 4.023,90 |
| MERCEDES | B 180 CDI 1.5 | 109CV | 0,4471 | 1.676,63 | 2.011,95 | 3.353,25 | 4.023,90 |
| MERCEDES | B 180 D AUT 1.5 | 109CV | 0,4554 | 1.707,75 | 2.049,30 | 3.415,50 | 4.098,60 |
| MERCEDES | B 200 CDI 2.2 AUT 4MATIC | 136CV | 0,5652 | 2.119,50 | 2.543,40 | 4.239,00 | 5.086,80 |
| MERCEDES | B 200 CDI BLUEEFFICIENCY 1.8 | 136CV | 0,5191 | 1.946,63 | 2.335,95 | 3.893,25 | 4.671,90 |
| MERCEDES | B 220 CDI 2.2 AUT | 177CV | 0,5710 | 2.141,25 | 2.569,50 | 4.282,50 | 5.139,00 |
| MERCEDES | B 220 CDI 2.2 AUT 4MATIC | 177CV | 0,6070 | 2.276,25 | 2.731,50 | 4.552,50 | 5.463,00 |
| MERCEDES | B200 D 2018 | 2.0 150CV AUT 4MATIC | 0,5289 | 1.983,38 | 2.380,05 | 3.966,75 | 4.760,10 |
| MERCEDES | B220D 2018 | 2.0 190CV AUT | 0,5609 | 2.103,38 | 2.524,05 | 4.206,75 | 5.048,10 |
| MERCEDES | C 180 BLUETEC 1.6 116CV | MY2014 | 0,4620 | 1.732,50 | 2.079,00 | 3.465,00 | 4.158,00 |
| MERCEDES | C 200 BLUETEC 1.6 136CV | MY2014 | 0,4924 | 1.846,50 | 2.215,80 | 3.693,00 | 4.431,60 |
| MERCEDES | C 220 BLUETEC 2.1 170CV | MY2014 | 0,5811 | 2.179,13 | 2.614,95 | 4.358,25 | 5.229,90 |
| MERCEDES | C 220 BLUETEC SW 2.1 170CV | MY2014 | 0,5981 | 2.242,88 | 2.691,45 | 4.485,75 | 5.382,90 |
| MERCEDES | C 220 CDI 2.2 170CV | COUPÉ | 0,6015 | 2.255,63 | 2.706,75 | 4.511,25 | 5.413,50 |
| MERCEDES | C 220D 2.1 170CV | CABRIO | 0,6386 | 2.394,75 | 2.873,70 | 4.789,50 | 5.747,40 |
| MERCEDES | C 220D 2.1 4MATIC 170CV | CABRIO | 0,6767 | 2.537,63 | 3.045,15 | 5.075,25 | 6.090,30 |
| MERCEDES | C 220D 2.2 170CV | COUPÉ | 0,5840 | 2.190,00 | 2.628,00 | 4.380,00 | 5.256,00 |
| MERCEDES | C 220D 2.2 170CV 4MATIC | COUPÉ | 0,6268 | 2.350,50 | 2.820,60 | 4.701,00 | 5.641,20 |
| MERCEDES | C 250 BLUETEC SW 2.1 204CV | MY2014 | 0,6396 | 2.398,50 | 2.878,20 | 4.797,00 | 5.756,40 |
| MERCEDES | C 250 CDI 2.5 204CV | COUPÉ | 0,6337 | 2.376,38 | 2.851,65 | 4.752,75 | 5.703,30 |
| MERCEDES | C 250 D 2.1 204CV | 4MATIC BERLINA | 0,6487 | 2.432,63 | 2.919,15 | 4.865,25 | 5.838,30 |
| MERCEDES | C 250D 2.1 204CV | CABRIO | 0,6763 | 2.536,13 | 3.043,35 | 5.072,25 | 6.086,70 |
| MERCEDES | C 250D 2.2 204CV 4MATIC | COUPÉ | 0,6587 | 2.470,13 | 2.964,15 | 4.940,25 | 5.928,30 |
| MERCEDES | C 250D AUT 2.2 | 204CV COUPÉ | 0,6290 | 2.358,75 | 2.830,50 | 4.717,50 | 5.661,00 |
| MERCEDES | C180 D 1.6 122CV AUT | MY2018 | 0,5279 | 1.979,63 | 2.375,55 | 3.959,25 | 4.751,10 |
| MERCEDES | C180 D SW 1.6 122CV AUT | MY2018 | 0,5387 | 2.020,13 | 2.424,15 | 4.040,25 | 4.848,30 |
| MERCEDES | C200 D 1.6 160CV | MY2018 | 0,5432 | 2.037,00 | 2.444,40 | 4.074,00 | 4.888,80 |
| MERCEDES | C200 D SW 1.6 160CV | MY2018 | 0,5529 | 2.073,38 | 2.488,05 | 4.146,75 | 4.976,10 |
| MERCEDES | C220 D 2.0 194CV 4MATIC AUT | MY2018 | 0,6175 | 2.315,63 | 2.778,75 | 4.631,25 | 5.557,50 |
| MERCEDES | C220 D 2.0 194CV AUT | COUPÉ MY2018 | 0,6342 | 2.378,25 | 2.853,90 | 4.756,50 | 5.707,80 |
| MERCEDES | C220 D 2.0 194CV AUT | MY2018 | 0,5897 | 2.211,38 | 2.653,65 | 4.422,75 | 5.307,30 |
| MERCEDES | C220 D SW 2.0 194CV 4MATIC AUT | MY2018 | 0,6272 | 2.352,00 | 2.822,40 | 4.704,00 | 5.644,80 |
| MERCEDES | C220 D SW 2.0 194CV AUT | MY2018 | 0,6117 | 2.293,88 | 2.752,65 | 4.587,75 | 5.505,30 |
| MERCEDES | C300 D 2.0 245CV 4MATIC AUT | COUPÉ MY2018 | 0,6862 | 2.573,25 | 3.087,90 | 5.146,50 | 6.175,80 |
| MERCEDES | C300 D 2.0 245CV 4MATIC AUT | MY2018 | 0,6689 | 2.508,38 | 3.010,05 | 5.016,75 | 6.020,10 |
| MERCEDES | C300 D 2.0 245CV AUT | COUPÉ MY2018 | 0,6590 | 2.471,25 | 2.965,50 | 4.942,50 | 5.931,00 |
| MERCEDES | C300 D 2.0 245CV AUT | MY2018 | 0,6342 | 2.378,25 | 2.853,90 | 4.756,50 | 5.707,80 |
| MERCEDES | C300 D SW 2.0 245CV 4MATIC AUT | MY2018 | 0,6702 | 2.513,25 | 3.015,90 | 5.026,50 | 6.031,80 |
| MERCEDES | C300 D SW 2.0 245CV AUT | MY2018 | 0,6560 | 2.460,00 | 2.952,00 | 4.920,00 | 5.904,00 |
| MERCEDES | CITAN | 1.5 CDI 110CV | 0,4187 | 1.570,13 | 1.884,15 | 3.140,25 | 3.768,30 |
| MERCEDES | CLA 180 2019 | 1.5 115CV AUT | 0,4902 | 1.838,25 | 2.205,90 | 3.676,50 | 4.411,80 |
| MERCEDES | CLA 180 CDI 1.4 | 109CV | 0,4682 | 1.755,75 | 2.106,90 | 3.511,50 | 4.213,80 |
| MERCEDES | CLA 180 CDI AUT 1.4 | 109CV | 0,4824 | 1.809,00 | 2.170,80 | 3.618,00 | 4.341,60 |
| MERCEDES | CLA 180D 2019 | 2.0 116CV | 0,5278 | 1.979,25 | 2.375,10 | 3.958,50 | 4.750,20 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|----------|----------------------------------|----------------|-----------------------|--|--|--|--|
| MERCEDES | CLA 200 CDI 1.8 | 136CV | 0,5338 | 2.001,75 | 2.402,10 | 4.003,50 | 4.804,20 |
| MERCEDES | CLA 200 CDI AUT 1.8 | 136CV | 0,5396 | 2.023,50 | 2.428,20 | 4.047,00 | 4.856,40 |
| MERCEDES | CLA 200 D 2.1 | 136CV | 0,5594 | 2.097,75 | 2.517,30 | 4.195,50 | 5.034,60 |
| MERCEDES | CLA 200 D 2.1 4MATIC AUT | 136CV | 0,5940 | 2.227,50 | 2.673,00 | 4.455,00 | 5.346,00 |
| MERCEDES | CLA 200 D 2.1 AUT | 136CV | 0,5663 | 2.123,63 | 2.548,35 | 4.247,25 | 5.096,70 |
| MERCEDES | CLA 220 CDI 2.1 | 177CV | 0,5627 | 2.110,13 | 2.532,15 | 4.220,25 | 5.064,30 |
| MERCEDES | CLA 220 CDI 2.1 177CV | SW | 0,5660 | 2.122,50 | 2.547,00 | 4.245,00 | 5.094,00 |
| MERCEDES | CLA 220 CDI AUT 2.2 | 170CV | 0,5848 | 2.193,00 | 2.631,60 | 4.386,00 | 5.263,20 |
| MERCEDES | CLA 220 D 2.1 AUT | 170CV | 0,5995 | 2.248,13 | 2.697,75 | 4.496,25 | 5.395,50 |
| MERCEDES | CLA 220 D 2.1 AUT | 170CV 4MATIC | 0,6137 | 2.301,38 | 2.761,65 | 4.602,75 | 5.523,30 |
| MERCEDES | CLS 250 CDI 2.0 BLUEFFICIENCY | 204CV | 0,7604 | 2.851,50 | 3.421,80 | 5.703,00 | 6.843,60 |
| MERCEDES | CLS 250 D 2.1 | 204CV | 0,7084 | 2.656,50 | 3.187,80 | 5.313,00 | 6.375,60 |
| MERCEDES | CLS 300 D 2.0 | 245CV | 0,8292 | 3.109,50 | 3.731,40 | 6.219,00 | 7.462,80 |
| MERCEDES | CLS 350 CDI 3.0 BLUEFFICIENCY | 265CV | 0,8646 | 3.242,25 | 3.890,70 | 6.484,50 | 7.781,40 |
| MERCEDES | CLS 350D 3.0 4MATIC | 286CV | 0,9196 | 3.448,50 | 4.138,20 | 6.897,00 | 8.276,40 |
| MERCEDES | CLS 400D 3.0 4MATIC | 340CV | 0,9481 | 3.555,38 | 4.266,45 | 7.110,75 | 8.532,90 |
| MERCEDES | E 200 BLUETEC 2.1 231CV | SW | 0,5927 | 2.222,63 | 2.667,15 | 4.445,25 | 5.334,30 |
| MERCEDES | E 200 CDI BLUETEC 2.1 | 136CV | 0,5970 | 2.238,75 | 2.686,50 | 4.477,50 | 5.373,00 |
| MERCEDES | E 200 D 2.0 150CV | BERLINA | 0,5672 | 2.127,00 | 2.552,40 | 4.254,00 | 5.104,80 |
| MERCEDES | E 200 D 2.0 150CV | SW | 0,6129 | 2.298,38 | 2.758,05 | 4.596,75 | 5.516,10 |
| MERCEDES | E 220 BLUETEC 2.1 170CV | 4MATIC SW | 0,6529 | 2.448,38 | 2.938,05 | 4.896,75 | 5.876,10 |
| MERCEDES | E 220 BLUETEC 2.1 170CV | SW | 0,6225 | 2.334,38 | 2.801,25 | 4.668,75 | 5.602,50 |
| MERCEDES | E 220 CDI 2.2 170CV | CABRIO | 0,6597 | 2.473,88 | 2.968,65 | 4.947,75 | 5.937,30 |
| MERCEDES | E 220 CDI 2.2 170CV | COUPÉ | 0,6275 | 2.353,13 | 2.823,75 | 4.706,25 | 5.647,50 |
| MERCEDES | E 220 CDI BLUETEC 2.1 | 170CV | 0,6298 | 2.361,75 | 2.834,10 | 4.723,50 | 5.668,20 |
| MERCEDES | E 220 CDI BLUETEC 2.1 | 4MATIC170CV | 0,6738 | 2.526,75 | 3.032,10 | 5.053,50 | 6.064,20 |
| MERCEDES | E 220D 2.0 4MATIC 194CV | CABRIO | 0,7061 | 2.647,88 | 3.177,45 | 5.295,75 | 6.354,90 |
| MERCEDES | E 220D 2.0 AUTOSPORT 264CV | BERLINA | 0,6337 | 2.376,38 | 2.851,65 | 4.752,75 | 5.703,30 |
| MERCEDES | E 220D 2.2 | 170CV CABRIO | 0,6440 | 2.415,00 | 2.898,00 | 4.830,00 | 5.796,00 |
| MERCEDES | E 220D 4MATIC 194CV | ALL-TERRAIN SW | 0,6931 | 2.599,13 | 3.118,95 | 5.198,25 | 6.237,90 |
| MERCEDES | E 250 BLUETEC 2.1 204CV | 4MATIC SW | 0,6667 | 2.500,13 | 3.000,15 | 5.000,25 | 6.000,30 |
| MERCEDES | E 250 BLUETEC 2.1 204CV | SW | 0,6511 | 2.441,63 | 2.929,95 | 4.883,25 | 5.859,90 |
| MERCEDES | E 250 CDI 2.2 204CV | CABRIO | 0,6850 | 2.568,75 | 3.082,50 | 5.137,50 | 6.165,00 |
| MERCEDES | E 250 CDI 2.2 204CV | COUPÉ | 0,6409 | 2.403,38 | 2.884,05 | 4.806,75 | 5.768,10 |
| MERCEDES | E 250 CDI BLUETEC AUT 2.1 | 204CV | 0,6627 | 2.485,13 | 2.982,15 | 4.970,25 | 5.964,30 |
| MERCEDES | E 250 CDI BLUETEC AUT 4MATIC 2.1 | 204CV | 0,6945 | 2.604,38 | 3.125,25 | 5.208,75 | 6.250,50 |
| MERCEDES | E 250D 2.2 | 204CV CABRIO | 0,6710 | 2.516,25 | 3.019,50 | 5.032,50 | 6.039,00 |
| MERCEDES | E 300D 2.0 245CV | CABRIO | 0,7494 | 2.810,25 | 3.372,30 | 5.620,50 | 6.744,60 |
| MERCEDES | E 300D 2.0 245CV | COUPÉ | 0,7056 | 2.646,00 | 3.175,20 | 5.292,00 | 6.350,40 |
| MERCEDES | E 350 BLUETEC 3.0 252CV | CABRIO | 0,7872 | 2.952,00 | 3.542,40 | 5.904,00 | 7.084,80 |
| MERCEDES | E 350 BLUETEC 3.0 252CV | COUPÉ | 0,7581 | 2.842,88 | 3.411,45 | 5.685,75 | 6.822,90 |
| MERCEDES | E 350 BLUETEC 3.0 258CV | 4MATIC SW | 0,7438 | 2.789,25 | 3.347,10 | 5.578,50 | 6.694,20 |
| MERCEDES | E 350 BLUETEC 3.0 258CV | CABRIO | 0,7242 | 2.715,75 | 3.258,90 | 5.431,50 | 6.517,80 |
| MERCEDES | E 350 BLUETEC 3.0 258CV | COUPÉ | 0,6994 | 2.622,75 | 3.147,30 | 5.245,50 | 6.294,60 |
| MERCEDES | E 350 BLUETEC 3.0 258CV | SW | 0,7280 | 2.730,00 | 3.276,00 | 5.460,00 | 6.552,00 |
| MERCEDES | E 350 CDI BLUETEC AUT 3.0 | 258CV | 0,7569 | 2.838,38 | 3.406,05 | 5.676,75 | 6.812,10 |
| MERCEDES | E 350 CDI BLUETEC AUT 4MATIC 3.0 | 258CV | 0,7795 | 2.923,13 | 3.507,75 | 5.846,25 | 7.015,50 |
| MERCEDES | E 350D 3.0 286CV | CABRIO | 0,7758 | 2.909,25 | 3.491,10 | 5.818,50 | 6.982,20 |
| MERCEDES | E 350D 3.0 286CV | COUPÉ | 0,7432 | 2.787,00 | 3.344,40 | 5.574,00 | 6.688,80 |
| MERCEDES | E 350D 3.0 AUTOSPORT 258CV | BERLINA | 0,7169 | 2.688,38 | 3.226,05 | 5.376,75 | 6.452,10 |
| MERCEDES | E 400 D 4MATIC | 340CV | 0,8399 | 3.149,63 | 3.779,55 | 6.299,25 | 7.559,10 |
| MERCEDES | G 350 BLUETEC 3.0 V6 SW | 211CV | 1,0443 | 3.916,13 | 4.699,35 | 7.832,25 | 9.398,70 |
| MERCEDES | G 350D 3.0 | 245CV SW LUNGA | 1,0113 | 3.792,38 | 4.550,85 | 7.584,75 | 9.101,70 |
| MERCEDES | G 350D 3.0 | 286CV SW | 1,0790 | 4.046,25 | 4.855,50 | 8.092,50 | 9.711,00 |
| MERCEDES | GL 350 3.0 4MATIC | 258CV | 0,9428 | 3.535,50 | 4.242,60 | 7.071,00 | 8.485,20 |
| MERCEDES | GLA 180 CDI 1.5 AUT 109CV | MY2014 | 0,4792 | 1.797,00 | 2.156,40 | 3.594,00 | 4.312,80 |
| MERCEDES | GLA 200 CDI 2.1 136CV | MY2014 | 0,5447 | 2.042,63 | 2.451,15 | 4.085,25 | 4.902,30 |
| MERCEDES | GLA 200 CDI 2.1 AUT 4MAT 136CV | MY2014 | 0,5822 | 2.183,25 | 2.619,90 | 4.366,50 | 5.239,80 |
| MERCEDES | GLA 220 CDI 2.1 AUT 170CV | MY2014 | 0,5759 | 2.159,63 | 2.591,55 | 4.319,25 | 5.183,10 |
| MERCEDES | GLA 220 CDI 2.1 AUT 4MAT 170CV | MY2014 | 0,5999 | 2.249,63 | 2.699,55 | 4.499,25 | 5.399,10 |
| MERCEDES | GLA 220 D 2.2 AUT | 177CV | 0,5708 | 2.140,50 | 2.568,60 | 4.281,00 | 5.137,20 |
| MERCEDES | GLA 220D 2.2 AUT 4MATIC | 177CV | 0,5988 | 2.245,50 | 2.694,60 | 4.491,00 | 5.389,20 |
| MERCEDES | GLC 200D 2.0 4MATIC | 163CV | 0,6450 | 2.418,75 | 2.902,50 | 4.837,50 | 5.805,00 |
| MERCEDES | GLC 200D 2.0 4MATIC COUPÉ | 163CV | 0,6689 | 2.508,38 | 3.010,05 | 5.016,75 | 6.020,10 |
| MERCEDES | GLC 220D 2.0 4MATIC | 194CV | 0,6684 | 2.506,50 | 3.007,80 | 5.013,00 | 6.015,60 |
| MERCEDES | GLC 220D 2.0 4MATIC COUPÉ | 194CV | 0,6960 | 2.610,00 | 3.132,00 | 5.220,00 | 6.264,00 |
| MERCEDES | GLC 220D 2.1 | 170CV | 0,6315 | 2.368,13 | 2.841,75 | 4.736,25 | 5.683,50 |
| MERCEDES | GLC 220D 2.2 4MATIC 170CV | COUPÉ | 0,6629 | 2.485,88 | 2.983,05 | 4.971,75 | 5.966,10 |
| MERCEDES | GLC 250D 2.1 | 204CV | 0,6425 | 2.409,38 | 2.891,25 | 4.818,75 | 5.782,50 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|------------|-------------------------------------|----------------|-----------------------|--|--|--|--|
| MERCEDES | GLC 250D 2.2 4MATIC 204CV | COUPÉ | 0,6713 | 2.517,38 | 3.020,85 | 5.034,75 | 6.041,70 |
| MERCEDES | GLC 300D 2.0 4MATIC | 245CV | 0,7070 | 2.651,25 | 3.181,50 | 5.302,50 | 6.363,00 |
| MERCEDES | GLC 300D 2.0 4MATIC COUPÉ | 245CV | 0,7401 | 2.775,38 | 3.330,45 | 5.550,75 | 6.660,90 |
| MERCEDES | GLC 400D 2.9 4MATIC | 330CV | 0,8079 | 3.029,63 | 3.635,55 | 6.059,25 | 7.271,10 |
| MERCEDES | GLC 400D 2.9 4MATIC COUPÉ | 330CV | 0,8214 | 3.080,25 | 3.696,30 | 6.160,50 | 7.392,60 |
| MERCEDES | GLE 250D 2.2 | 204CV | 0,7066 | 2.649,75 | 3.179,70 | 5.299,50 | 6.359,40 |
| MERCEDES | GLE 250D 4MATIC 2.2 | 204CV | 0,7309 | 2.740,88 | 3.289,05 | 5.481,75 | 6.578,10 |
| MERCEDES | GLE 300D 2.0 4MATIC | 245CV | 0,8315 | 3.118,13 | 3.741,75 | 6.236,25 | 7.483,50 |
| MERCEDES | GLE 350D 3.0 4MATIC | 258CV | 0,8385 | 3.144,38 | 3.773,25 | 6.288,75 | 7.546,50 |
| MERCEDES | GLE 350D 3.0 4MATIC | 272CV | 0,8864 | 3.324,00 | 3.988,80 | 6.648,00 | 7.977,60 |
| MERCEDES | GLE 350D 3.0 4MATIC 272CV | COUPÉ | 0,9171 | 3.439,13 | 4.126,95 | 6.878,25 | 8.253,90 |
| MERCEDES | GLK 200 CDI 2.2 | 143CV | 0,6019 | 2.257,13 | 2.708,55 | 4.514,25 | 5.417,10 |
| MERCEDES | GLK 220 CDI 2.2 | 170CV | 0,6251 | 2.344,13 | 2.812,95 | 4.688,25 | 5.625,90 |
| MERCEDES | GLK 250 2.2 4MATIC | 204CV | 0,6830 | 2.561,25 | 3.073,50 | 5.122,50 | 6.147,00 |
| MERCEDES | GLK 350 CDI 3.0 4MATIC | 265CV | 0,7739 | 2.902,13 | 3.482,55 | 5.804,25 | 6.965,10 |
| MERCEDES | GLS 350D 3.0 4MATIC | 258CV | 0,8810 | 3.303,75 | 3.964,50 | 6.607,50 | 7.929,00 |
| MERCEDES | ML 250 BLUETEC 2.1 204CV | EURO6 | 0,7505 | 2.814,38 | 3.377,25 | 5.628,75 | 6.754,50 |
| MERCEDES | ML 350 BLUETEC 3.0 258CV | EURO6 | 0,8522 | 3.195,75 | 3.834,90 | 6.391,50 | 7.669,80 |
| MERCEDES | S 350 BLUETEC 3.0 V6 258CV | EURO 6 | 1,0049 | 3.768,38 | 4.522,05 | 7.536,75 | 9.044,10 |
| MERCEDES | S 350D 3.0 V6 | 258CV | 0,9162 | 3.435,75 | 4.122,90 | 6.871,50 | 8.245,80 |
| MERCEDES | S 350D 4MATIC 3.0 | 286CV | 0,9938 | 3.726,75 | 4.472,10 | 7.453,50 | 8.944,20 |
| MERCEDES | S 400D 4MATIC 3.0 | 340CV | 1,0303 | 3.863,63 | 4.636,35 | 7.727,25 | 9.272,70 |
| MERCEDES | SLC 250D 2.1 | 204CV | 0,6160 | 2.310,00 | 2.772,00 | 4.620,00 | 5.544,00 |
| MERCEDES | SLK 250 CDI 2.2 BLUEEFFICIENCY | 204CV | 0,6685 | 2.506,88 | 3.008,25 | 5.013,75 | 6.016,50 |
| MERCEDES | V 2.2 CDI 163CV | 4MATIC | 0,6748 | 2.530,50 | 3.036,60 | 5.061,00 | 6.073,20 |
| MERCEDES | V 250D 2.2 AUT | 190CV | 0,6784 | 2.544,00 | 3.052,80 | 5.088,00 | 6.105,60 |
| MERCEDES | V KLASSE 2.0D | 237CV | 0,8809 | 3.303,38 | 3.964,05 | 6.606,75 | 7.928,10 |
| MERCEDES | VIANO 2.2 CDI 163CV | PASSO LUNGO | 0,7133 | 2.674,88 | 3.209,85 | 5.349,75 | 6.419,70 |
| MERCEDES | VITO 2.2 CDI | 163CV | 0,5845 | 2.191,88 | 2.630,25 | 4.383,75 | 5.260,50 |
| MINI | MINI COOPER CABRIO 1.5 D | 116CV | 0,4454 | 1.670,25 | 2.004,30 | 3.340,50 | 4.008,60 |
| MINI | MINI COOPER D PACEMAN 1.6 | 111CV | 0,4488 | 1.683,00 | 2.019,60 | 3.366,00 | 4.039,20 |
| MINI | MINI COOPER D PACEMAN 2.0 AUT | 111CV | 0,5093 | 1.909,88 | 2.291,85 | 3.819,75 | 4.583,70 |
| MINI | MINI COOPER SD 2.0 170CV | CABRIO | 0,5101 | 1.912,88 | 2.295,45 | 3.825,75 | 4.590,90 |
| MINI | MINI COOPER SD PACEMAN 2.0 | 143CV | 0,4971 | 1.864,13 | 2.236,95 | 3.728,25 | 4.473,90 |
| MINI | MINI COOPER SD ROADSTAR 2.0 143CV | SPIDER | 0,5181 | 1.942,88 | 2.331,45 | 3.885,75 | 4.662,90 |
| MINI | MINI ONE 1.5D | 95CV | 0,3926 | 1.472,25 | 1.766,70 | 2.944,50 | 3.533,40 |
| MINI | NUOVA MINI COOPER 1.6 PACEMAN | 111 CV | 0,4543 | 1.703,63 | 2.044,35 | 3.407,25 | 4.088,70 |
| MINI | NUOVA MINI COOPER CABRIO | 1.6 D 112 CV | 0,4467 | 1.675,13 | 2.010,15 | 3.350,25 | 4.020,30 |
| MINI | NUOVA MINI COOPER D 1.5 116CV | MY2014 | 0,4108 | 1.540,50 | 1.848,60 | 3.081,00 | 3.697,20 |
| MINI | NUOVA MINI COOPER D 1.6 | CLUBMAN 112 CV | 0,4303 | 1.613,63 | 1.936,35 | 3.227,25 | 3.872,70 |
| MINI | NUOVA MINI COOPER D 1.6 COUNTRYMAN | 111CV | 0,4329 | 1.623,38 | 1.948,05 | 3.246,75 | 3.896,10 |
| MINI | NUOVA MINI COOPER D 1.6 COUNTRYMAN | 111CV ALL4 | 0,4597 | 1.723,88 | 2.068,65 | 3.447,75 | 4.137,30 |
| MINI | NUOVA MINI COOPER D 2.0 COUNTRYMAN | 111CV ALL4 AUT | 0,5220 | 1.957,50 | 2.349,00 | 3.915,00 | 4.698,00 |
| MINI | NUOVA MINI COOPER D 2.0 COUNTRYMAN | 111CV AUT | 0,5057 | 1.896,38 | 2.275,65 | 3.792,75 | 4.551,30 |
| MINI | NUOVA MINI COOPER D 2.0 PACEMAN | 111 CV AUT. | 0,5229 | 1.960,88 | 2.353,05 | 3.921,75 | 4.706,10 |
| MINI | NUOVA MINI COOPER SD 2.0 170CV | MY2014 | 0,5042 | 1.890,75 | 2.268,90 | 3.781,50 | 4.537,80 |
| MINI | NUOVA MINI COOPER SD 2.0 COUNTRYMAN | 143CV | 0,4959 | 1.859,63 | 2.231,55 | 3.719,25 | 4.463,10 |
| MINI | NUOVA MINI COOPER SD 2.0 COUNTRYMAN | 143CV ALL4 | 0,5095 | 1.910,63 | 2.292,75 | 3.821,25 | 4.585,50 |
| MINI | NUOVA MINI COOPER SD 2.0 PACEMAN | 143 CV | 0,5117 | 1.918,88 | 2.302,65 | 3.837,75 | 4.605,30 |
| MINI | NUOVA MINI ONE CLUBMAN | 1.6 D 90 CV | 0,4118 | 1.544,25 | 1.853,10 | 3.088,50 | 3.706,20 |
| MINI | NUOVA MINI ONE D 1.6 COUNTRYMAN | 90CV | 0,4273 | 1.602,38 | 1.922,85 | 3.204,75 | 3.845,70 |
| MITSUBISHI | ASX 1.6 DI-D | 114CV 2WD | 0,4391 | 1.646,63 | 1.975,95 | 3.293,25 | 3.951,90 |
| MITSUBISHI | ASX 1.8 DI-D 150CV 4WD | EURO5 | 0,5280 | 1.980,00 | 2.376,00 | 3.960,00 | 4.752,00 |
| MITSUBISHI | ASX 2.2 DI-D | 150CV 4WD | 0,5569 | 2.088,38 | 2.506,05 | 4.176,75 | 5.012,10 |
| MITSUBISHI | ECLIPSE CROSS 2.2 D 148CV | 4WD | 0,6024 | 2.259,00 | 2.710,80 | 4.518,00 | 5.421,60 |
| MITSUBISHI | OUTLANDER 2.2 2WD | DI-D 150 CV | 0,5362 | 2.010,75 | 2.412,90 | 4.021,50 | 4.825,80 |
| MITSUBISHI | OUTLANDER 2.2 4WD | DI-D 150CV | 0,5666 | 2.124,75 | 2.549,70 | 4.249,50 | 5.099,40 |
| MITSUBISHI | PAJERO 3.2 DI-D 3PORTE | 200CV | 0,6956 | 2.608,50 | 3.130,20 | 5.217,00 | 6.260,40 |
| MITSUBISHI | PAJERO 3.2 DI-D 5PORTE | 200CV | 0,7334 | 2.750,25 | 3.300,30 | 5.500,50 | 6.600,60 |
| NISSAN | EVALIA 1.5 D | 110CV | 0,4496 | 1.686,00 | 2.023,20 | 3.372,00 | 4.046,40 |
| NISSAN | JUKE 1.5 DCI | 110CV | 0,3944 | 1.479,00 | 1.774,80 | 2.958,00 | 3.549,60 |
| NISSAN | JUKE 1.5 DCI S&S | 110CV | 0,3952 | 1.482,00 | 1.778,40 | 2.964,00 | 3.556,80 |
| NISSAN | MICRA 1.5 DCI | 90CV | 0,3874 | 1.452,75 | 1.743,30 | 2.905,50 | 3.486,60 |
| NISSAN | MICRA 2018 | 1.5 DCI 90CV | 0,3850 | 1.443,75 | 1.732,50 | 2.887,50 | 3.465,00 |
| NISSAN | MURANO 2.5 DCI | 190CV | 0,7322 | 2.745,75 | 3.294,90 | 5.491,50 | 6.589,80 |
| NISSAN | NOTE 1.5 DCI | 90CV MOD.2013 | 0,3577 | 1.341,38 | 1.609,65 | 2.682,75 | 3.219,30 |
| NISSAN | PATHFINDER 2.5 DCI 190CV | MY2013 | 0,6941 | 2.602,88 | 3.123,45 | 5.205,75 | 6.246,90 |
| NISSAN | PULSAR 1.5 DCI | 110CV | 0,3957 | 1.483,88 | 1.780,65 | 2.967,75 | 3.561,30 |
| NISSAN | QASHQAI 1.5 DCI | 115CV | 0,3953 | 1.482,38 | 1.778,85 | 2.964,75 | 3.557,70 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|--------|---------------------------------------|---------------|-----------------------|--|--|--|--|
| NISSAN | QASHQAI 1.5 DCI 110CV | MY2014 | 0,4034 | 1.512,75 | 1.815,30 | 3.025,50 | 3.630,60 |
| NISSAN | QASHQAI 1.6 DCI 2WD 131CV | MY2014 | 0,4489 | 1.683,38 | 2.020,05 | 3.366,75 | 4.040,10 |
| NISSAN | QASHQAI 1.6 DCI 4WD 131CV | MY2014 | 0,4709 | 1.765,88 | 2.119,05 | 3.531,75 | 4.238,10 |
| NISSAN | QASHQAI 1.7 DCI | 150CV | 0,4761 | 1.785,38 | 2.142,45 | 3.570,75 | 4.284,90 |
| NISSAN | QASHQAI 1.7 DCI | 150CV 2WD | 0,4564 | 1.711,50 | 2.053,80 | 3.423,00 | 4.107,60 |
| NISSAN | QASHQAI 1.7 DCI | 150CV 4WD | 0,4671 | 1.751,63 | 2.101,95 | 3.503,25 | 4.203,90 |
| NISSAN | QASHQAI 1.7 DCI AWD | 150CV | 0,4980 | 1.867,50 | 2.241,00 | 3.735,00 | 4.482,00 |
| NISSAN | X-TRAIL 1.6 DCI 130CV | 2WD | 0,4804 | 1.801,50 | 2.161,80 | 3.603,00 | 4.323,60 |
| NISSAN | X-TRAIL 1.6 DCI 130CV | 4WD | 0,5114 | 1.917,75 | 2.301,30 | 3.835,50 | 4.602,60 |
| NISSAN | X-TRAIL 1.6 DCI 2WD | 130CV | 0,4797 | 1.798,88 | 2.158,65 | 3.597,75 | 4.317,30 |
| NISSAN | X-TRAIL 1.6 DCI 4WD | 130CV | 0,5098 | 1.911,75 | 2.294,10 | 3.823,50 | 4.588,20 |
| NISSAN | X-TRAIL 1.7 DCI | 150CV 2WD | 0,4935 | 1.850,63 | 2.220,75 | 3.701,25 | 4.441,50 |
| NISSAN | X-TRAIL 1.7 DCI | 150CV AWD | 0,5328 | 1.998,00 | 2.397,60 | 3.996,00 | 4.795,20 |
| NISSAN | X-TRAIL 2.0 DCI 177CV | 2WD | 0,5433 | 2.037,38 | 2.444,85 | 4.074,75 | 4.889,70 |
| NISSAN | X-TRAIL 2.0 DCI 177CV | 4WD | 0,5476 | 2.053,50 | 2.464,20 | 4.107,00 | 4.928,40 |
| OPEL | ANTARA 2.0 CDTI 170CV | 4X2 | 0,5371 | 2.014,13 | 2.416,95 | 4.028,25 | 4.833,90 |
| OPEL | ANTARA 2.0 CDTI 170CV | 4X4 | 0,5540 | 2.077,50 | 2.493,00 | 4.155,00 | 4.986,00 |
| OPEL | ANTARA 2.0 CDTI 170CV AUT | 4X2 | 0,5720 | 2.145,00 | 2.574,00 | 4.290,00 | 5.148,00 |
| OPEL | ANTARA 2.2 CDTI 163CV | 4X2 | 0,5745 | 2.154,38 | 2.585,25 | 4.308,75 | 5.170,50 |
| OPEL | ANTARA 2.2 CDTI 163CV | 4X4 | 0,5926 | 2.222,25 | 2.666,70 | 4.444,50 | 5.333,40 |
| OPEL | ASTRA 1.6 CDTI | 95 CV EURO 6 | 0,4008 | 1.503,00 | 1.803,60 | 3.006,00 | 3.607,20 |
| OPEL | ASTRA 1.6 CDTI S&S | 110 CV EURO 6 | 0,4048 | 1.518,00 | 1.821,60 | 3.036,00 | 3.643,20 |
| OPEL | ASTRA 1.6 CDTI S&S | 136 CV EURO 6 | 0,4187 | 1.570,13 | 1.884,15 | 3.140,25 | 3.768,30 |
| OPEL | ASTRA 1.6 CDTI S&S BITURBO | 160CV | 0,4463 | 1.673,63 | 2.008,35 | 3.347,25 | 4.016,70 |
| OPEL | ASTRA 2019 1.5 CDTI | 105CV | 0,4251 | 1.594,13 | 1.912,95 | 3.188,25 | 3.825,90 |
| OPEL | ASTRA 2019 1.5 CDTI | 122CV | 0,4327 | 1.622,63 | 1.947,15 | 3.245,25 | 3.894,30 |
| OPEL | ASTRA GTC 1.6 CDTI 110CV | MY2017 | 0,4549 | 1.705,88 | 2.047,05 | 3.411,75 | 4.094,10 |
| OPEL | ASTRA GTC 1.6 CDTI 136CV | MY2017 | 0,4683 | 1.756,13 | 2.107,35 | 3.512,25 | 4.214,70 |
| OPEL | ASTRA ST 2019 1.5 CDTI | 105CV SW | 0,4333 | 1.624,88 | 1.949,85 | 3.249,75 | 3.899,70 |
| OPEL | ASTRA ST 2019 1.5 CDTI | 122CV SW | 0,4408 | 1.653,00 | 1.983,60 | 3.306,00 | 3.967,20 |
| OPEL | CASCADA 2.0 CDTI 2.0 | 170CV | 0,5477 | 2.053,88 | 2.464,65 | 4.107,75 | 4.929,30 |
| OPEL | CASCADA 2.0 CDTI BITURBO | 195CV | 0,5705 | 2.139,38 | 2.567,25 | 4.278,75 | 5.134,50 |
| OPEL | CASCADA 2.0 CDTI ECOTEC | 165CV | 0,5581 | 2.092,88 | 2.511,45 | 4.185,75 | 5.022,90 |
| OPEL | CORSA 1.3 CDTI | 75CV | 0,3617 | 1.356,38 | 1.627,65 | 2.712,75 | 3.255,30 |
| OPEL | CORSA 1.3 CDTI | 95CV | 0,3686 | 1.382,25 | 1.658,70 | 2.764,50 | 3.317,40 |
| OPEL | CORSA 1.3 CDTI 75CV | MY2015 | 0,3584 | 1.344,00 | 1.612,80 | 2.688,00 | 3.225,60 |
| OPEL | CORSA 1.3 CDTI 95CV | MY2015 | 0,3599 | 1.349,63 | 1.619,55 | 2.699,25 | 3.239,10 |
| OPEL | CROSSLAND X 1.5D | 100CV | 0,3877 | 1.453,88 | 1.744,65 | 2.907,75 | 3.489,30 |
| OPEL | CROSSLAND X 1.6D | 100CV | 0,3996 | 1.498,50 | 1.798,20 | 2.997,00 | 3.596,40 |
| OPEL | CROSSLAND X 1.6D | 120CV | 0,4166 | 1.562,25 | 1.874,70 | 3.124,50 | 3.749,40 |
| OPEL | GRANDLAND X 1.6 D | 120CV | 0,4575 | 1.715,63 | 2.058,75 | 3.431,25 | 4.117,50 |
| OPEL | GRANDLAND X 2.0 D | 177CV | 0,5369 | 2.013,38 | 2.416,05 | 4.026,75 | 4.832,10 |
| OPEL | INSIGNIA 1.6 CDTI | 120CV | 0,4868 | 1.825,50 | 2.190,60 | 3.651,00 | 4.381,20 |
| OPEL | INSIGNIA 1.6 CDTI | 136CV | 0,4818 | 1.806,75 | 2.168,10 | 3.613,50 | 4.336,20 |
| OPEL | INSIGNIA 1.6 ST CDTI | 120CV SW | 0,4908 | 1.840,50 | 2.208,60 | 3.681,00 | 4.417,20 |
| OPEL | INSIGNIA 1.6 ST CDTI | 136CV SW | 0,4905 | 1.839,38 | 2.207,25 | 3.678,75 | 4.414,50 |
| OPEL | INSIGNIA 2.0 CDTI | 131CV | 0,5471 | 2.051,63 | 2.461,95 | 4.103,25 | 4.923,90 |
| OPEL | INSIGNIA 2.0 CDTI | 140CV | 0,5024 | 1.884,00 | 2.260,80 | 3.768,00 | 4.521,60 |
| OPEL | INSIGNIA 2.0 CDTI S&S | 170CV | 0,5418 | 2.031,75 | 2.438,10 | 4.063,50 | 4.876,20 |
| OPEL | INSIGNIA 2.0 CDTI S&S 4X4 | 170CV | 0,5759 | 2.159,63 | 2.591,55 | 4.319,25 | 5.183,10 |
| OPEL | INSIGNIA 2.0 ST CDTI S&S | 170CV SW | 0,5516 | 2.068,50 | 2.482,20 | 4.137,00 | 4.964,40 |
| OPEL | INSIGNIA 2.0 ST CDTI S&S 4X4 | 170CV SW | 0,5869 | 2.200,88 | 2.641,05 | 4.401,75 | 5.282,10 |
| OPEL | INSIGNIA 2019 1.6 CDTI | 136CV | 0,4942 | 1.853,25 | 2.223,90 | 3.706,50 | 4.447,80 |
| OPEL | INSIGNIA 2019 2.0 BITURBO CDTI | 209CV | 0,6608 | 2.478,00 | 2.973,60 | 4.956,00 | 5.947,20 |
| OPEL | INSIGNIA 2019 2.0 CDTI | 170CV | 0,5571 | 2.089,13 | 2.506,95 | 4.178,25 | 5.013,90 |
| OPEL | INSIGNIA ST 1.6 CDTI | 110CV SW | 0,4853 | 1.819,88 | 2.183,85 | 3.639,75 | 4.367,70 |
| OPEL | INSIGNIA ST 1.6 CDTI S&S | 136CV SW | 0,5004 | 1.876,50 | 2.251,80 | 3.753,00 | 4.503,60 |
| OPEL | INSIGNIA ST 2.0 BITURBO CDTI S&S | 209CV SW | 0,6472 | 2.427,00 | 2.912,40 | 4.854,00 | 5.824,80 |
| OPEL | INSIGNIA ST 2.0 CDTI | 131CV SW | 0,5529 | 2.073,38 | 2.488,05 | 4.146,75 | 4.976,10 |
| OPEL | INSIGNIA ST 2.0 CDTI | 140CV SW | 0,5082 | 1.905,75 | 2.286,90 | 3.811,50 | 4.573,80 |
| OPEL | INSIGNIA ST 2.0 CDTI | 163CV SW | 0,5446 | 2.042,25 | 2.450,70 | 4.084,50 | 4.901,40 |
| OPEL | INSIGNIA ST 2.0 CDTI 4X4 | 163CV SW | 0,5798 | 2.174,25 | 2.609,10 | 4.348,50 | 5.218,20 |
| OPEL | INSIGNIA ST 2.0 CDTI S&S | 170CV SW | 0,5483 | 2.056,13 | 2.467,35 | 4.112,25 | 4.934,70 |
| OPEL | INSIGNIA TOURER 2019 1.6 CDTI | 136CV SW | 0,5006 | 1.877,25 | 2.252,70 | 3.754,50 | 4.505,40 |
| OPEL | INSIGNIA TOURER 2019 2.0 BITURBO CDTI | 209CV SW | 0,6627 | 2.485,13 | 2.982,15 | 4.970,25 | 5.964,30 |
| OPEL | INSIGNIA TOURER 2019 2.0 CDTI | 170CV AWD SW | 0,6111 | 2.291,63 | 2.749,95 | 4.583,25 | 5.499,90 |
| OPEL | INSIGNIA TOURER 2019 2.0 CDTI | 170CV SW | 0,5681 | 2.130,38 | 2.556,45 | 4.260,75 | 5.112,90 |
| OPEL | MERIVA 1.3 CDTI 95CV | EURO5 | 0,4262 | 1.598,25 | 1.917,90 | 3.196,50 | 3.835,80 |
| OPEL | MERIVA 1.6 CDTI S&S | 95CV | 0,4115 | 1.543,13 | 1.851,75 | 3.086,25 | 3.703,50 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|---------|----------------------------|--------------|-----------------------|--|--|--|--|
| OPEL | MERIVA 1.6 CDTI S&S 110CV | EURO6 | 0,4219 | 1.582,13 | 1.898,55 | 3.164,25 | 3.797,10 |
| OPEL | MERIVA 1.6 CDTI S&S 136CV | EURO6 | 0,4328 | 1.623,00 | 1.947,60 | 3.246,00 | 3.895,20 |
| OPEL | MOKKA 1.6 CDTI 110CV | 4X2 | 0,4439 | 1.664,63 | 1.997,55 | 3.329,25 | 3.995,10 |
| OPEL | MOKKA 1.6 CDTI ECOTEC | 136CV 4X2 | 0,4498 | 1.686,75 | 2.024,10 | 3.373,50 | 4.048,20 |
| OPEL | MOKKA 1.6 CDTI ECOTEC | 136CV 4X4 | 0,4684 | 1.756,50 | 2.107,80 | 3.513,00 | 4.215,60 |
| OPEL | MOKKA 1.7 CDTI ECOTEC | 130CV 4X2 | 0,4669 | 1.750,88 | 2.101,05 | 3.501,75 | 4.202,10 |
| OPEL | MOKKA 1.7 CDTI ECOTEC | 130CV 4X4 | 0,4859 | 1.822,13 | 2.186,55 | 3.644,25 | 4.373,10 |
| OPEL | MOKKAX 1.6 CDTI 110CV | 4X2 | 0,4097 | 1.536,38 | 1.843,65 | 3.072,75 | 3.687,30 |
| OPEL | MOKKAX 1.6 CDTI 136CV | 4X2 | 0,4410 | 1.653,75 | 1.984,50 | 3.307,50 | 3.969,00 |
| OPEL | MOKKAX 1.6 CDTI 136CV | 4X4 | 0,4608 | 1.728,00 | 2.073,60 | 3.456,00 | 4.147,20 |
| OPEL | NUOVA ASTRA 1.6 CDTI | 110CV | 0,4433 | 1.662,38 | 1.994,85 | 3.324,75 | 3.989,70 |
| OPEL | NUOVA ASTRA 1.6 CDTI | 136CV | 0,4405 | 1.651,88 | 1.982,25 | 3.303,75 | 3.964,50 |
| OPEL | NUOVA ASTRA 1.7 CDTI GTC | 110CV | 0,4439 | 1.664,63 | 1.997,55 | 3.329,25 | 3.995,10 |
| OPEL | NUOVA ASTRA 1.7 CDTI GTC | 130CV | 0,4519 | 1.694,63 | 2.033,55 | 3.389,25 | 4.067,10 |
| OPEL | NUOVA ASTRA 2.0 CDTI | 165CV | 0,4928 | 1.848,00 | 2.217,60 | 3.696,00 | 4.435,20 |
| OPEL | NUOVA ASTRA ST 1.6 CDTI | 110CV SW | 0,4203 | 1.576,13 | 1.891,35 | 3.152,25 | 3.782,70 |
| OPEL | NUOVA ASTRA ST 1.6 CDTI | 136CV SW | 0,4362 | 1.635,75 | 1.962,90 | 3.271,50 | 3.925,80 |
| OPEL | NUOVA ASTRA ST 1.7 CDTI | 110CV SW | 0,4367 | 1.637,63 | 1.965,15 | 3.275,25 | 3.930,30 |
| OPEL | NUOVA ASTRA ST 1.7 CDTI | 130CV SW | 0,4675 | 1.753,13 | 2.103,75 | 3.506,25 | 4.207,50 |
| OPEL | NUOVA ASTRA ST 2.0 CDTI | 165CV SW | 0,5053 | 1.894,88 | 2.273,85 | 3.789,75 | 4.547,70 |
| OPEL | VIVARO 1.6 CDTI | 125CV COMBO | 0,5529 | 2.073,38 | 2.488,05 | 4.146,75 | 4.976,10 |
| OPEL | ZAFIRA 1.6 CDTI 120CV | MY2017 | 0,4800 | 1.800,00 | 2.160,00 | 3.600,00 | 4.320,00 |
| OPEL | ZAFIRA 1.6 CDTI 134CV | MY2017 | 0,4770 | 1.788,75 | 2.146,50 | 3.577,50 | 4.293,00 |
| OPEL | ZAFIRA 1.7 CDTI | 110CV ONE | 0,4773 | 1.789,88 | 2.147,85 | 3.579,75 | 4.295,70 |
| OPEL | ZAFIRA 1.7 CDTI | 125CV ONE | 0,4832 | 1.812,00 | 2.174,40 | 3.624,00 | 4.348,80 |
| OPEL | ZAFIRA 2.0 CDTI 130CV | MY2017 | 0,5397 | 2.023,88 | 2.428,65 | 4.047,75 | 4.857,30 |
| OPEL | ZAFIRA 2.0 CDTI 170CV | MY2017 | 0,5233 | 1.962,38 | 2.354,85 | 3.924,75 | 4.709,70 |
| OPEL | ZAFIRA TOURER 1.6 CDTI | 120CV | 0,4599 | 1.724,63 | 2.069,55 | 3.449,25 | 4.139,10 |
| OPEL | ZAFIRA TOURER 1.6 CDTI | 136CV | 0,4570 | 1.713,75 | 2.056,50 | 3.427,50 | 4.113,00 |
| OPEL | ZAFIRA TOURER 2.0 CDTI | 131CV | 0,5471 | 2.051,63 | 2.461,95 | 4.103,25 | 4.923,90 |
| OPEL | ZAFIRA TOURER 2.0 CDTI AUT | 170CV | 0,5592 | 2.097,00 | 2.516,40 | 4.194,00 | 5.032,80 |
| OPEL | ZAFIRA TOURER 2.0 CDTI S&S | 170CV | 0,5294 | 1.985,25 | 2.382,30 | 3.970,50 | 4.764,60 |
| PEUGEOT | 2008 1.4 8V HDI | 68CV | 0,3769 | 1.413,38 | 1.696,05 | 2.826,75 | 3.392,10 |
| PEUGEOT | 2008 1.5 BLUEHDI | 100CV | 0,3984 | 1.494,00 | 1.792,80 | 2.988,00 | 3.585,60 |
| PEUGEOT | 2008 1.6 8V E-HDI 92CV | S&S | 0,4040 | 1.515,00 | 1.818,00 | 3.030,00 | 3.636,00 |
| PEUGEOT | 2008 1.6 BLUEHDI | 100CV | 0,3972 | 1.489,50 | 1.787,40 | 2.979,00 | 3.574,80 |
| PEUGEOT | 2008 1.6 BLUEHDI | 120CV | 0,4166 | 1.562,25 | 1.874,70 | 3.124,50 | 3.749,40 |
| PEUGEOT | 2008 1.6 BLUEHDI | 75CV | 0,3791 | 1.421,63 | 1.705,95 | 2.843,25 | 3.411,90 |
| PEUGEOT | 2008 1.6 E-HDI | 115CV | 0,4241 | 1.590,38 | 1.908,45 | 3.180,75 | 3.816,90 |
| PEUGEOT | 2008 2020 1.5 BLUEHDI 100 | 100CV | 0,4050 | 1.518,75 | 1.822,50 | 3.037,50 | 3.645,00 |
| PEUGEOT | 208 1.4 8V E-HDI | 68CV S&S | 0,3706 | 1.389,75 | 1.667,70 | 2.779,50 | 3.335,40 |
| PEUGEOT | 208 1.4 8V HDI | 68CV | 0,3613 | 1.354,88 | 1.625,85 | 2.709,75 | 3.251,70 |
| PEUGEOT | 208 1.6 8V E-HDI | 115CV S&S | 0,4110 | 1.541,25 | 1.849,50 | 3.082,50 | 3.699,00 |
| PEUGEOT | 208 1.6 8V E-HDI | 92CV S&S | 0,3984 | 1.494,00 | 1.792,80 | 2.988,00 | 3.585,60 |
| PEUGEOT | 208 1.6 BLUEHDI | 100 CV S&S | 0,3809 | 1.428,38 | 1.714,05 | 2.856,75 | 3.428,10 |
| PEUGEOT | 208 1.6 BLUEHDI | 120CV | 0,4046 | 1.517,25 | 1.820,70 | 3.034,50 | 3.641,40 |
| PEUGEOT | 208 1.6 BLUEHDI | 75 CV | 0,3600 | 1.350,00 | 1.620,00 | 2.700,00 | 3.240,00 |
| PEUGEOT | 3008 1.5 BLUEHDI | 130CV | 0,4593 | 1.722,38 | 2.066,85 | 3.444,75 | 4.133,70 |
| PEUGEOT | 3008 1.6 8V E-HDI | 115CV | 0,4663 | 1.748,63 | 2.098,35 | 3.497,25 | 4.196,70 |
| PEUGEOT | 3008 1.6 8V E-HDI ETG6 | 115CV | 0,4775 | 1.790,63 | 2.148,75 | 3.581,25 | 4.297,50 |
| PEUGEOT | 3008 1.6 8V HDI | 115CV | 0,4602 | 1.725,75 | 2.070,90 | 3.451,50 | 4.141,80 |
| PEUGEOT | 3008 1.6 BLUEHDI | 120CV | 0,4410 | 1.653,75 | 1.984,50 | 3.307,50 | 3.969,00 |
| PEUGEOT | 3008 1.6 BLUEHDI 120CV | MY2016 | 0,4630 | 1.736,25 | 2.083,50 | 3.472,50 | 4.167,00 |
| PEUGEOT | 3008 2.0 BLUEHDI | 150CV | 0,4693 | 1.759,88 | 2.111,85 | 3.519,75 | 4.223,70 |
| PEUGEOT | 3008 2.0 BLUEHDI | 180CV | 0,5704 | 2.139,00 | 2.566,80 | 4.278,00 | 5.133,60 |
| PEUGEOT | 3008 2.0 BLUEHDI 150CV | MY2016 | 0,4948 | 1.855,50 | 2.226,60 | 3.711,00 | 4.453,20 |
| PEUGEOT | 3008 2.0 BLUEHDI 180CV | MY2016 | 0,5568 | 2.088,00 | 2.505,60 | 4.176,00 | 5.011,20 |
| PEUGEOT | 3008 2.0 HDI | 150CV | 0,5360 | 2.010,00 | 2.412,00 | 4.020,00 | 4.824,00 |
| PEUGEOT | 3008 2.0 HDI | 163CV | 0,5828 | 2.185,50 | 2.622,60 | 4.371,00 | 5.245,20 |
| PEUGEOT | 308 1.5 BLUEHDI | 130CV | 0,4208 | 1.578,00 | 1.893,60 | 3.156,00 | 3.787,20 |
| PEUGEOT | 308 1.5 BLUEHDI | 130CV SW | 0,4261 | 1.597,88 | 1.917,45 | 3.195,75 | 3.834,90 |
| PEUGEOT | 308 1.6 8V E-HDI 115CV | S&S MOD.2013 | 0,4167 | 1.562,63 | 1.875,15 | 3.125,25 | 3.750,30 |
| PEUGEOT | 308 1.6 8V E-HDI 115CV | SW | 0,4211 | 1.579,13 | 1.894,95 | 3.158,25 | 3.789,90 |
| PEUGEOT | 308 1.6 8V HDI 92CV | MOD.2013 | 0,4049 | 1.518,38 | 1.822,05 | 3.036,75 | 3.644,10 |
| PEUGEOT | 308 1.6 8V HDI 92CV | SW | 0,4161 | 1.560,38 | 1.872,45 | 3.120,75 | 3.744,90 |
| PEUGEOT | 308 1.6 BLUEHDI | 100CV | 0,3971 | 1.489,13 | 1.786,95 | 2.978,25 | 3.573,90 |
| PEUGEOT | 308 1.6 BLUEHDI | 100CV SW | 0,4019 | 1.507,13 | 1.808,55 | 3.014,25 | 3.617,10 |
| PEUGEOT | 308 1.6 BLUEHDI 120CV | EURO 6 | 0,4052 | 1.519,50 | 1.823,40 | 3.039,00 | 3.646,80 |
| PEUGEOT | 308 1.6 BLUEHDI 120CV SW | EURO 6 | 0,4122 | 1.545,75 | 1.854,90 | 3.091,50 | 3.709,80 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|---------|-----------------------------|--------------|-----------------------|--|--|--|--|
| PEUGEOT | 308 2.0 BLUEHDI | 150CV | 0,4720 | 1.770,00 | 2.124,00 | 3.540,00 | 4.248,00 |
| PEUGEOT | 308 2.0 BLUEHDI | 177CV | 0,5018 | 1.881,75 | 2.258,10 | 3.763,50 | 4.516,20 |
| PEUGEOT | 308 2.0 BLUEHDI | 177CV SW | 0,5089 | 1.908,38 | 2.290,05 | 3.816,75 | 4.580,10 |
| PEUGEOT | 308 2.0 BLUEHDI | 180CV | 0,5236 | 1.963,50 | 2.356,20 | 3.927,00 | 4.712,40 |
| PEUGEOT | 308 2.0 BLUEHDI 150CV | SW | 0,4769 | 1.788,38 | 2.146,05 | 3.576,75 | 4.292,10 |
| PEUGEOT | 5008 1.5 BLUEHDI 130CV | MY2017 | 0,4861 | 1.822,88 | 2.187,45 | 3.645,75 | 4.374,90 |
| PEUGEOT | 5008 1.6 8V E-HDI S&S ETG6 | 115CV | 0,4661 | 1.747,88 | 2.097,45 | 3.495,75 | 4.194,90 |
| PEUGEOT | 5008 1.6 8V HDI | 115CV | 0,4675 | 1.753,13 | 2.103,75 | 3.506,25 | 4.207,50 |
| PEUGEOT | 5008 1.6 BLUEHDI | 120CV | 0,4455 | 1.670,63 | 2.004,75 | 3.341,25 | 4.009,50 |
| PEUGEOT | 5008 1.6 BLUEHDI 120CV | MOD 2017 | 0,4603 | 1.726,13 | 2.071,35 | 3.452,25 | 4.142,70 |
| PEUGEOT | 5008 1.6 E-HDI 115CV | S&S | 0,4750 | 1.781,25 | 2.137,50 | 3.562,50 | 4.275,00 |
| PEUGEOT | 5008 2.0 16V HDI 150CV | EURO 5 | 0,5448 | 2.043,00 | 2.451,60 | 4.086,00 | 4.903,20 |
| PEUGEOT | 5008 2.0 BLUEHDI | 150CV | 0,4686 | 1.757,25 | 2.108,70 | 3.514,50 | 4.217,40 |
| PEUGEOT | 5008 2.0 BLUEHDI 150CV | MOD 2017 | 0,5370 | 2.013,75 | 2.416,50 | 4.027,50 | 4.833,00 |
| PEUGEOT | 5008 2.0 BLUEHDI 180CV | MOD 2017 | 0,5734 | 2.150,25 | 2.580,30 | 4.300,50 | 5.160,60 |
| PEUGEOT | 5008 2.0 HDI | 163CV | 0,5755 | 2.158,13 | 2.589,75 | 4.316,25 | 5.179,50 |
| PEUGEOT | 508 1.6 BLUEHDI | 120CV | 0,4789 | 1.795,88 | 2.155,05 | 3.591,75 | 4.310,10 |
| PEUGEOT | 508 2.0 BLUEHDI | 150CV | 0,5074 | 1.902,75 | 2.283,30 | 3.805,50 | 4.566,60 |
| PEUGEOT | 508 2.0 BLUEHDI | 177CV MY2018 | 0,6091 | 2.284,13 | 2.740,95 | 4.568,25 | 5.481,90 |
| PEUGEOT | 508 2.0 BLUEHDI | 180CV | 0,5407 | 2.027,63 | 2.433,15 | 4.055,25 | 4.866,30 |
| PEUGEOT | 508 2.0 BLUEHDI S&S | 177CV | 0,5630 | 2.111,25 | 2.533,50 | 4.222,50 | 5.067,00 |
| PEUGEOT | 508 BLUEHDI 2.0 | 163CV | 0,5447 | 2.042,63 | 2.451,15 | 4.085,25 | 4.902,30 |
| PEUGEOT | 508 STATION 2.0 BLUEHDI S&S | 163CV | 0,5480 | 2.055,00 | 2.466,00 | 4.110,00 | 4.932,00 |
| PEUGEOT | 508 STATION 2.0 BLUEHDI S&S | 177CV | 0,5830 | 2.186,25 | 2.623,50 | 4.372,50 | 5.247,00 |
| PEUGEOT | 508 SW 1.6 BLUEHDI 120CV | EURO 6 | 0,4825 | 1.809,38 | 2.171,25 | 3.618,75 | 4.342,50 |
| PEUGEOT | 508 SW 1.6E HDI | 115CV | 0,4831 | 1.811,63 | 2.173,95 | 3.623,25 | 4.347,90 |
| PEUGEOT | 508 SW 2.0 BLUEHDI 150CV | EURO 6 | 0,5343 | 2.003,63 | 2.404,35 | 4.007,25 | 4.808,70 |
| PEUGEOT | 508 SW 2.0 BLUEHDI 180CV | EURO 6 | 0,5753 | 2.157,38 | 2.588,85 | 4.314,75 | 5.177,70 |
| PEUGEOT | 508 SW 2.0 HDI | 140CV | 0,5346 | 2.004,75 | 2.405,70 | 4.009,50 | 4.811,40 |
| PEUGEOT | 508 SW 2.0 HDI | 163V | 0,5552 | 2.082,00 | 2.498,40 | 4.164,00 | 4.996,80 |
| PEUGEOT | EXPERT TRAVELLER 2.0 HDI | 177CV | 0,6023 | 2.258,63 | 2.710,35 | 4.517,25 | 5.420,70 |
| PEUGEOT | PARTNER TEPEE 1.6 | 75CV | 0,4045 | 1.516,88 | 1.820,25 | 3.033,75 | 3.640,50 |
| PEUGEOT | PARTNER TEPEE 1.6 E-HDI | 92CV S&S | 0,4348 | 1.630,50 | 1.956,60 | 3.261,00 | 3.913,20 |
| PEUGEOT | PARTNER TEPEE 1.6 HDI | 75CV EURO5 | 0,4321 | 1.620,38 | 1.944,45 | 3.240,75 | 3.888,90 |
| PEUGEOT | PARTNER TEPEE 1.6 HDI | 92CV EURO5 | 0,4325 | 1.621,88 | 1.946,25 | 3.243,75 | 3.892,50 |
| PEUGEOT | RCZ 2.0 16V HDI | 163CV | 0,5533 | 2.074,88 | 2.489,85 | 4.149,75 | 4.979,70 |
| PEUGEOT | RIFTER STD GTLINE 1.5 | 130CV | 0,4647 | 1.742,63 | 2.091,15 | 3.485,25 | 4.182,30 |
| PORSCHE | CAYENNE 3.0 D V6 | 250CV | 0,8900 | 3.337,50 | 4.005,00 | 6.675,00 | 8.010,00 |
| PORSCHE | CAYENNE 4.1 S D V8 | 385CV | 1,0410 | 3.903,75 | 4.684,50 | 7.807,50 | 9.369,00 |
| PORSCHE | MACAN 3.0 S | 250CV | 0,8389 | 3.145,88 | 3.775,05 | 6.291,75 | 7.550,10 |
| PORSCHE | PANAMERA 3.0 DIESEL | 300CV | 0,9795 | 3.673,13 | 4.407,75 | 7.346,25 | 8.815,50 |
| PORSCHE | PANAMERA 4.0 4S DIESEL | 422CV | 1,1773 | 4.414,88 | 5.297,85 | 8.829,75 | 10.595,70 |
| RENAULT | CAPTUR 1.5 DCI | 90CV | 0,3898 | 1.461,75 | 1.754,10 | 2.923,50 | 3.508,20 |
| RENAULT | CAPTUR 1.5 DCI 8V | 110CV | 0,3982 | 1.493,25 | 1.791,90 | 2.986,50 | 3.583,80 |
| RENAULT | CAPTUR 1.5 DCI 8V | 90CV | 0,3775 | 1.415,63 | 1.698,75 | 2.831,25 | 3.397,50 |
| RENAULT | CAPTUR 2020 1.5 BLUE DCI | 115CV | 0,3977 | 1.491,38 | 1.789,65 | 2.982,75 | 3.579,30 |
| RENAULT | CAPTUR 2020 1.5 BLUE DCI | 115CV AUT | 0,4108 | 1.540,50 | 1.848,60 | 3.081,00 | 3.697,20 |
| RENAULT | CAPTUR 2020 1.5 BLUE DCI | 95CV | 0,3827 | 1.435,13 | 1.722,15 | 2.870,25 | 3.444,30 |
| RENAULT | CLIO 1.5 DCI | 75CV | 0,3553 | 1.332,38 | 1.598,85 | 2.664,75 | 3.197,70 |
| RENAULT | CLIO 1.5 DCI | 90CV | 0,3553 | 1.332,38 | 1.598,85 | 2.664,75 | 3.197,70 |
| RENAULT | CLIO 1.5 DCI 75CV | 5P | 0,3581 | 1.342,88 | 1.611,45 | 2.685,75 | 3.222,90 |
| RENAULT | CLIO 1.5 DCI 8V | 110CV | 0,3750 | 1.406,25 | 1.687,50 | 2.812,50 | 3.375,00 |
| RENAULT | CLIO 1.5 DCI 8V | 75CV | 0,3605 | 1.351,88 | 1.622,25 | 2.703,75 | 3.244,50 |
| RENAULT | CLIO 1.5 DCI 8V | 90CV S&S | 0,3745 | 1.404,38 | 1.685,25 | 2.808,75 | 3.370,50 |
| RENAULT | CLIO 1.5 DCI 90CV | 5P | 0,3663 | 1.373,63 | 1.648,35 | 2.747,25 | 3.296,70 |
| RENAULT | CLIO 2019 1.5 BLUE DCI | 115CV | 0,3803 | 1.426,13 | 1.711,35 | 2.852,25 | 3.422,70 |
| RENAULT | CLIO 2019 1.5 BLUE DCI | 85CV | 0,3718 | 1.394,25 | 1.673,10 | 2.788,50 | 3.346,20 |
| RENAULT | CLIO SPORTER 1.5 DCI | 75CV SW | 0,3712 | 1.392,00 | 1.670,40 | 2.784,00 | 3.340,80 |
| RENAULT | CLIO SPORTER 1.5 DCI | 90CV SW | 0,3800 | 1.425,00 | 1.710,00 | 2.850,00 | 3.420,00 |
| RENAULT | CLIO SPORTER 1.5 DCI 75CV | SW | 0,3467 | 1.300,13 | 1.560,15 | 2.600,25 | 3.120,30 |
| RENAULT | CLIO SPORTER 1.5 DCI 90CV | SW | 0,3765 | 1.411,88 | 1.694,25 | 2.823,75 | 3.388,50 |
| RENAULT | ESCAPE 1.6 DCI | 160CV | 0,5322 | 1.995,75 | 2.394,90 | 3.991,50 | 4.789,80 |
| RENAULT | ESPACE 1.6 DCI | 130CV | 0,4959 | 1.859,63 | 2.231,55 | 3.719,25 | 4.463,10 |
| RENAULT | ESPACE 2.0 BLUE DCI | 200CV | 0,5989 | 2.245,88 | 2.695,05 | 4.491,75 | 5.390,10 |
| RENAULT | GRAND ESPACE 2.0 DCI | 150CV ESM | 0,5859 | 2.197,13 | 2.636,55 | 4.394,25 | 5.273,10 |
| RENAULT | GRAND ESPACE 2.0 DCI | 175CV ESM | 0,6039 | 2.264,63 | 2.717,55 | 4.529,25 | 5.435,10 |
| RENAULT | GRAND SCENIC 1.5 DCI | 110CV | 0,4438 | 1.664,25 | 1.997,10 | 3.328,50 | 3.994,20 |
| RENAULT | GRAND SCENIC 1.6 DCI | 130CV | 0,4878 | 1.829,25 | 2.195,10 | 3.658,50 | 4.390,20 |
| RENAULT | GRAND SCENIC 1.8 BLUE DCI | 120CV | 0,4785 | 1.794,38 | 2.153,25 | 3.588,75 | 4.306,50 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|---------|--------------------------------|-------------|-----------------------|--|--|--|--|
| RENAULT | GRAND SCENIC 1.8 BLUE DCI | 150CV | 0,5028 | 1.885,50 | 2.262,60 | 3.771,00 | 4.525,20 |
| RENAULT | KADJAR 1.5 BLUE DCI | 116CV | 0,4203 | 1.576,13 | 1.891,35 | 3.152,25 | 3.782,70 |
| RENAULT | KADJAR 1.5 DCI | 110CV | 0,3996 | 1.498,50 | 1.798,20 | 2.997,00 | 3.596,40 |
| RENAULT | KADJAR 1.6 DCI | 130CV | 0,4558 | 1.709,25 | 2.051,10 | 3.418,50 | 4.102,20 |
| RENAULT | KADJAR 1.6 DCI 4X4 | 130CV | 0,4776 | 1.791,00 | 2.149,20 | 3.582,00 | 4.298,40 |
| RENAULT | KADJAR 1.7 BLUE DCI | 150CV AWD | 0,5227 | 1.960,13 | 2.352,15 | 3.920,25 | 4.704,30 |
| RENAULT | KANGOO 1.5 DCI | 110CV 8V | 0,4201 | 1.575,38 | 1.890,45 | 3.150,75 | 3.780,90 |
| RENAULT | KANGOO 1.5 DCI | 90CV 8V | 0,4141 | 1.552,88 | 1.863,45 | 3.105,75 | 3.726,90 |
| RENAULT | KOLEOS 1.6 DCI | 130CV | 0,4843 | 1.816,13 | 2.179,35 | 3.632,25 | 4.358,70 |
| RENAULT | KOLEOS 2.0 DCI | 177CV 2X4 | 0,5555 | 2.083,13 | 2.499,75 | 4.166,25 | 4.999,50 |
| RENAULT | KOLEOS 2.0 DCI | 177CV 4X4 | 0,5768 | 2.163,00 | 2.595,60 | 4.326,00 | 5.191,20 |
| RENAULT | KOLEOS 2.0 DCI ESM | 150CV 4X2 | 0,5388 | 2.020,50 | 2.424,60 | 4.041,00 | 4.849,20 |
| RENAULT | KOLEOS 2.0 DCI ESM | 150CV 4X4 | 0,5624 | 2.109,00 | 2.530,80 | 4.218,00 | 5.061,60 |
| RENAULT | KOLEOS 2.0 DCI ESM | 175CV 4X4 | 0,5896 | 2.211,00 | 2.653,20 | 4.422,00 | 5.306,40 |
| RENAULT | KOLEOS 2020 1.7 BLUE DCI | 150CV 2X4 | 0,5310 | 1.991,25 | 2.389,50 | 3.982,50 | 4.779,00 |
| RENAULT | KOLEOS 2020 2.0 BLUE DCI | 190CV 2X4 | 0,5851 | 2.194,13 | 2.632,95 | 4.388,25 | 5.265,90 |
| RENAULT | KOLEOS 2020 2.0 BLUE DCI | 190CV 4X4 | 0,5995 | 2.248,13 | 2.697,75 | 4.496,25 | 5.395,50 |
| RENAULT | LAGUNA COUPÉ 1.5 DCI | 110CV | 0,4482 | 1.680,75 | 2.016,90 | 3.361,50 | 4.033,80 |
| RENAULT | LAGUNA COUPÉ 2.0 DCI | 150CV | 0,5094 | 1.910,25 | 2.292,30 | 3.820,50 | 4.584,60 |
| RENAULT | LAGUNA COUPÉ 2.0 DCI | 175CV | 0,5244 | 1.966,50 | 2.359,80 | 3.933,00 | 4.719,60 |
| RENAULT | LAGUNA SPORTOUR 1.5 DCI | 110CV SW | 0,4531 | 1.699,13 | 2.038,95 | 3.398,25 | 4.077,90 |
| RENAULT | LAGUNA SPORTOUR 2.0 DCI | 150CV SW | 0,5327 | 1.997,63 | 2.397,15 | 3.995,25 | 4.794,30 |
| RENAULT | LAGUNA SPORTOUR 2.0 DCI | 175CV SW | 0,5423 | 2.033,63 | 2.440,35 | 4.067,25 | 4.880,70 |
| RENAULT | MEGANE 1.5 BLUE DCI | 115CV | 0,4065 | 1.524,38 | 1.829,25 | 3.048,75 | 3.658,50 |
| RENAULT | MEGANE 1.5 BLUE DCI | 95CV | 0,3904 | 1.464,00 | 1.756,80 | 2.928,00 | 3.513,60 |
| RENAULT | MEGANE 1.5 DCI | 110CV | 0,4123 | 1.546,13 | 1.855,35 | 3.092,25 | 3.710,70 |
| RENAULT | MEGANE 1.5 DCI 110CV | MY2016 | 0,4007 | 1.502,63 | 1.803,15 | 3.005,25 | 3.606,30 |
| RENAULT | MEGANE 1.5 DCI 90CV | MY2016 | 0,3818 | 1.431,75 | 1.718,10 | 2.863,50 | 3.436,20 |
| RENAULT | MEGANE 1.6 DCI 130CV | MY2016 | 0,4330 | 1.623,75 | 1.948,50 | 3.247,50 | 3.897,00 |
| RENAULT | MEGANE 1.6 DCI 160CV | MY2016 | 0,4893 | 1.834,88 | 2.201,85 | 3.669,75 | 4.403,70 |
| RENAULT | MEGANE COUPÉ 1.5 DCI | 110CV | 0,3885 | 1.456,88 | 1.748,25 | 2.913,75 | 3.496,50 |
| RENAULT | MEGANE COUPÉ 1.6 DCI | 130CV | 0,4264 | 1.599,00 | 1.918,80 | 3.198,00 | 3.837,60 |
| RENAULT | MEGANE SPORTER 1.5 BLUE DCI | 115CV | 0,4124 | 1.546,50 | 1.855,80 | 3.093,00 | 3.711,60 |
| RENAULT | MEGANE SPORTER 1.5 BLUE DCI | 95CV | 0,4144 | 1.554,00 | 1.864,80 | 3.108,00 | 3.729,60 |
| RENAULT | MEGANE SPORTER 1.5 DCI 110CV | SW | 0,4151 | 1.556,63 | 1.867,95 | 3.113,25 | 3.735,90 |
| RENAULT | MEGANE SPORTER 1.5 DCI 90CV | SW | 0,3961 | 1.485,38 | 1.782,45 | 2.970,75 | 3.564,90 |
| RENAULT | MEGANE SPORTER 1.6 DCI 130CV | SW | 0,4466 | 1.674,75 | 2.009,70 | 3.349,50 | 4.019,40 |
| RENAULT | MEGANE SPORTER 1.6 DCI 165CV | SW | 0,5066 | 1.899,75 | 2.279,70 | 3.799,50 | 4.559,40 |
| RENAULT | MEGANE SPORTOUR 1.5 DCI | 110CV SW | 0,4103 | 1.538,63 | 1.846,35 | 3.077,25 | 3.692,70 |
| RENAULT | MEGANE SPORTOUR 1.6 DCI | 130CV SW | 0,4383 | 1.643,63 | 1.972,35 | 3.287,25 | 3.944,70 |
| RENAULT | MEGANE ST 1.5 DCI 95CV | SW MY2014 | 0,4088 | 1.533,00 | 1.839,60 | 3.066,00 | 3.679,20 |
| RENAULT | SCENIC 1.6 DCI S&S 130CV | MOD. 2012 | 0,4510 | 1.691,25 | 2.029,50 | 3.382,50 | 4.059,00 |
| RENAULT | SCENIC 1.8 BLUE DCI | 120CV | 0,4733 | 1.774,88 | 2.129,85 | 3.549,75 | 4.259,70 |
| RENAULT | SCENIC 1.8 BLUE DCI | 150CV | 0,4923 | 1.846,13 | 2.215,35 | 3.692,25 | 4.430,70 |
| RENAULT | SCENIC ENERGY 1.5 DCI | 110CV | 0,4305 | 1.614,38 | 1.937,25 | 3.228,75 | 3.874,50 |
| RENAULT | SCENIC ENERGY 1.5 DCI | 95CV | 0,4157 | 1.558,88 | 1.870,65 | 3.117,75 | 3.741,30 |
| RENAULT | SCENIC ENERGY 1.6 DCI | 130CV | 0,4695 | 1.760,63 | 2.112,75 | 3.521,25 | 4.225,50 |
| RENAULT | SCENIC ENERGY 1.6 DCI | 160CV | 0,4805 | 1.801,88 | 2.162,25 | 3.603,75 | 4.324,50 |
| RENAULT | SCENIC X-MOD 1.5 DCI | 110CV EURO5 | 0,4344 | 1.629,00 | 1.954,80 | 3.258,00 | 3.909,60 |
| RENAULT | SCENIC X-MOD 1.5 DCI | 95CV | 0,4243 | 1.591,13 | 1.909,35 | 3.182,25 | 3.818,70 |
| RENAULT | SCENIC X-MOD 1.6 DCI S&S 130CV | MOD.2012 | 0,4436 | 1.663,50 | 1.996,20 | 3.327,00 | 3.992,40 |
| RENAULT | TALISMAN 1.5 DCI 8V | 110CV | 0,4641 | 1.740,38 | 2.088,45 | 3.480,75 | 4.176,90 |
| RENAULT | TALISMAN 1.6 DCI | 130CV | 0,4813 | 1.804,88 | 2.165,85 | 3.609,75 | 4.331,70 |
| RENAULT | TALISMAN 1.6 DCI | 160CV | 0,5277 | 1.978,88 | 2.374,65 | 3.957,75 | 4.749,30 |
| RENAULT | TALISMAN 1.8 BLUE DCI | 150CV | 0,5478 | 2.054,25 | 2.465,10 | 4.108,50 | 4.930,20 |
| RENAULT | TALISMAN SPORTER 1.5 DCI | 110CV | 0,4621 | 1.732,88 | 2.079,45 | 3.465,75 | 4.158,90 |
| RENAULT | TALISMAN SPORTER 1.6 DCI | 130CV | 0,4797 | 1.798,88 | 2.158,65 | 3.597,75 | 4.317,30 |
| RENAULT | TALISMAN SPORTER 1.6 DCI | 160CV | 0,5239 | 1.964,63 | 2.357,55 | 3.929,25 | 4.715,10 |
| RENAULT | TALISMAN SPORTER 1.8 BLUE DCI | 150CV | 0,5532 | 2.074,50 | 2.489,40 | 4.149,00 | 4.978,80 |
| RENAULT | TALISMAN SPORTER 2.0 BLUE DCI | 160CV | 0,5841 | 2.190,38 | 2.628,45 | 4.380,75 | 5.256,90 |
| RENAULT | TALISMAN SPORTER 2.0 BLUE DCI | 190CV | 0,6185 | 2.319,38 | 2.783,25 | 4.638,75 | 5.566,50 |
| RENAULT | TRAFIC 1.6 CDI 125 CV | EURO 6 | 0,5081 | 1.905,38 | 2.286,45 | 3.810,75 | 4.572,90 |
| SEAT | ALHAMBRA 2.0 TDI | 115CV | 0,5401 | 2.025,38 | 2.430,45 | 4.050,75 | 4.860,90 |
| SEAT | ALHAMBRA 2.0 TDI | 150CV | 0,5533 | 2.074,88 | 2.489,85 | 4.149,75 | 4.979,70 |
| SEAT | ALHAMBRA 2.0 TDI | 184CV | 0,5914 | 2.217,75 | 2.661,30 | 4.435,50 | 5.322,60 |
| SEAT | ALHAMBRA 2.0 TDI CR | 140CV EURO5 | 0,5628 | 2.110,50 | 2.532,60 | 4.221,00 | 5.065,20 |
| SEAT | ALHAMBRA 2.0 TDI CR 4WD | 140CV EURO5 | 0,5931 | 2.224,13 | 2.668,95 | 4.448,25 | 5.337,90 |
| SEAT | ALHAMBRA 2.0 TDI DSG | 150CV | 0,6008 | 2.253,00 | 2.703,60 | 4.506,00 | 5.407,20 |
| SEAT | ALHAMBRA 2.0 TDI DSG | 177CV | 0,6185 | 2.319,38 | 2.783,25 | 4.638,75 | 5.566,50 |



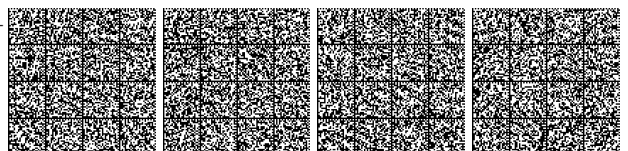
| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-------|------------------------------|--------------------|-----------------------|--|--|--|--|
| SEAT | ALTEA XL 1.6 TDI CR | 105CV EURO5 | 0,4263 | 1.598,63 | 1.918,35 | 3.197,25 | 3.836,70 |
| SEAT | ALTEA XL 2.0 TDI | 140CV EURO5 | 0,4724 | 1.771,50 | 2.125,80 | 3.543,00 | 4.251,60 |
| SEAT | ARONA 1.6 TDI | 115CV | 0,4327 | 1.622,63 | 1.947,15 | 3.245,25 | 3.894,30 |
| SEAT | ARONA 1.6 TDI | 95CV | 0,4243 | 1.591,13 | 1.909,35 | 3.182,25 | 3.818,70 |
| SEAT | ARONA 2020 1.6 TDI | 95CV | 0,4106 | 1.539,75 | 1.847,70 | 3.079,50 | 3.695,40 |
| SEAT | ATECA 1.6 TDI | 115CV | 0,4661 | 1.747,88 | 2.097,45 | 3.495,75 | 4.194,90 |
| SEAT | ATECA 1.6 TDI | 116CV | 0,4616 | 1.731,00 | 2.077,20 | 3.462,00 | 4.154,40 |
| SEAT | ATECA 2.0 TDI | 150CV | 0,4809 | 1.803,38 | 2.164,05 | 3.606,75 | 4.328,10 |
| SEAT | ATECA 2.0 TDI 4DRIVE | 150CV | 0,5509 | 2.065,88 | 2.479,05 | 4.131,75 | 4.958,10 |
| SEAT | ATECA 2.0 TDI 4DRIVE | 190CV | 0,5578 | 2.091,75 | 2.510,10 | 4.183,50 | 5.020,20 |
| SEAT | IBIZA 1.2 TDI CR 75CV | EURO5 | 0,3512 | 1.317,00 | 1.580,40 | 2.634,00 | 3.160,80 |
| SEAT | IBIZA 1.4 TDI | 105CV | 0,3808 | 1.428,00 | 1.713,60 | 2.856,00 | 3.427,20 |
| SEAT | IBIZA 1.4 TDI | 75CV | 0,3674 | 1.377,75 | 1.653,30 | 2.755,50 | 3.306,60 |
| SEAT | IBIZA 1.4TDI | 90CV | 0,3802 | 1.425,75 | 1.710,90 | 2.851,50 | 3.421,80 |
| SEAT | IBIZA 1.6 TDI 115CV | MY2017 | 0,4084 | 1.531,50 | 1.837,80 | 3.063,00 | 3.675,60 |
| SEAT | IBIZA 1.6 TDI 80CV | MY2017 | 0,3884 | 1.456,50 | 1.747,80 | 2.913,00 | 3.495,60 |
| SEAT | IBIZA 1.6 TDI 95CV | MY2017 | 0,4001 | 1.500,38 | 1.800,45 | 3.000,75 | 3.600,90 |
| SEAT | IBIZA 1.6 TDI CR 105CV | EURO5 | 0,3974 | 1.490,25 | 1.788,30 | 2.980,50 | 3.576,60 |
| SEAT | IBIZA 1.6 TDI CR 90CV | EURO5 | 0,3933 | 1.474,88 | 1.769,85 | 2.949,75 | 3.539,70 |
| SEAT | IBIZA 2.0 TDI CR 143CV | EURO5 | 0,4615 | 1.730,63 | 2.076,75 | 3.461,25 | 4.153,50 |
| SEAT | IBIZA 2020 1.6 TDI | 95CV | 0,3938 | 1.476,75 | 1.772,10 | 2.953,50 | 3.544,20 |
| SEAT | IBIZA SOL 1.4 TDI | 90CV | 0,3728 | 1.398,00 | 1.677,60 | 2.796,00 | 3.355,20 |
| SEAT | IBIZA ST 1.2 TDI CR | 75CV EURO5 | 0,3752 | 1.407,00 | 1.688,40 | 2.814,00 | 3.376,80 |
| SEAT | IBIZA ST 1.4 TDI 90CV | SW | 0,3891 | 1.459,13 | 1.750,95 | 2.918,25 | 3.501,90 |
| SEAT | IBIZA ST 1.6 TDI CR | 90CV STATION WAGON | 0,4006 | 1.502,25 | 1.802,70 | 3.004,50 | 3.605,40 |
| SEAT | LEON 1.6 TDI | 110CV | 0,4267 | 1.600,13 | 1.920,15 | 3.200,25 | 3.840,30 |
| SEAT | LEON 1.6 TDI | 115CV | 0,4281 | 1.605,38 | 1.926,45 | 3.210,75 | 3.852,90 |
| SEAT | LEON 1.6 TDI | 90CV | 0,4226 | 1.584,75 | 1.901,70 | 3.169,50 | 3.803,40 |
| SEAT | LEON 1.6 TDI CR SC | 105CV S&S EURO5 | 0,4250 | 1.593,75 | 1.912,50 | 3.187,50 | 3.825,00 |
| SEAT | LEON 1.6 TDI CR SC | 90CV EURO5 | 0,4111 | 1.541,63 | 1.849,95 | 3.083,25 | 3.699,90 |
| SEAT | LEON 2.0 TDI | 150CV | 0,4701 | 1.762,88 | 2.115,45 | 3.525,75 | 4.230,90 |
| SEAT | LEON 2.0 TDI | 184CV | 0,4819 | 1.807,13 | 2.168,55 | 3.614,25 | 4.337,10 |
| SEAT | LEON 2.0 TDI CR SC | 150CV S&S EURO5 | 0,4788 | 1.795,50 | 2.154,60 | 3.591,00 | 4.309,20 |
| SEAT | LEON ST 1.6 TDI 105CV | 4DRIVE SW | 0,4710 | 1.766,25 | 2.119,50 | 3.532,50 | 4.239,00 |
| SEAT | LEON ST 1.6 TDI 105CV | SW MY2014 | 0,4367 | 1.637,63 | 1.965,15 | 3.275,25 | 3.930,30 |
| SEAT | LEON ST 1.6 TDI 110CV | 4DRIVE SW | 0,4703 | 1.763,63 | 2.116,35 | 3.527,25 | 4.232,70 |
| SEAT | LEON ST 1.6 TDI 115CV | SW | 0,4322 | 1.620,75 | 1.944,90 | 3.241,50 | 3.889,80 |
| SEAT | LEON ST 1.6 TDI 90CV | SW MY2014 | 0,4330 | 1.623,75 | 1.948,50 | 3.247,50 | 3.897,00 |
| SEAT | LEON ST 2.0 TDI 150CV | SW MY2014 | 0,4948 | 1.855,50 | 2.226,60 | 3.711,00 | 4.453,20 |
| SEAT | LEON ST 2.0 TDI 184CV | SW MY2014 | 0,5128 | 1.923,00 | 2.307,60 | 3.846,00 | 4.615,20 |
| SEAT | TARRACO 2019 | 2.0 TDI 150CV 4X4 | 0,5803 | 2.176,13 | 2.611,35 | 4.352,25 | 5.222,70 |
| SEAT | TARRACO 2019 | 2.0 TDI 190CV 4X4 | 0,6197 | 2.323,88 | 2.788,65 | 4.647,75 | 5.577,30 |
| SEAT | TOLEDO 1.6 TDI | 105CV | 0,4279 | 1.604,63 | 1.925,55 | 3.209,25 | 3.851,10 |
| SKODA | FABIA 1.4 TDI | 75CV | 0,3555 | 1.333,13 | 1.599,75 | 2.666,25 | 3.199,50 |
| SKODA | FABIA 1.4 TDI 90CV | . | 0,3706 | 1.389,75 | 1.667,70 | 2.779,50 | 3.335,40 |
| SKODA | FABIA 1.6 TDI CR 105CV | EURO5 | 0,4171 | 1.564,13 | 1.876,95 | 3.128,25 | 3.753,90 |
| SKODA | FABIA 1.6 TDI CR 75CV | EURO5 | 0,3995 | 1.498,13 | 1.797,75 | 2.996,25 | 3.595,50 |
| SKODA | FABIA 1.6 TDI CR 90CV | EURO5 | 0,4092 | 1.534,50 | 1.841,40 | 3.069,00 | 3.682,80 |
| SKODA | FABIA WAGON 1.4 TDI | 105CV | 0,3947 | 1.480,13 | 1.776,15 | 2.960,25 | 3.552,30 |
| SKODA | FABIA WAGON 1.4 TDI | 75CV | 0,3602 | 1.350,75 | 1.620,90 | 2.701,50 | 3.241,80 |
| SKODA | FABIA WAGON 1.4 TDI | 90CV | 0,3730 | 1.398,75 | 1.678,50 | 2.797,50 | 3.357,00 |
| SKODA | FABIA WAGON 1.6 TDI CR 105CV | EURO5 | 0,4211 | 1.579,13 | 1.894,95 | 3.158,25 | 3.789,90 |
| SKODA | FABIA WAGON 1.6 TDI CR 75CV | EURO5 | 0,4023 | 1.508,63 | 1.810,35 | 3.017,25 | 3.620,70 |
| SKODA | FABIA WAGON 1.6 TDI CR 90CV | EURO5 | 0,4132 | 1.549,50 | 1.859,40 | 3.099,00 | 3.718,80 |
| SKODA | KAMIQ 1.6 TDI | 115CV | 0,4463 | 1.673,63 | 2.008,35 | 3.347,25 | 4.016,70 |
| SKODA | KAROK 1.6 TDI | 115CV | 0,4680 | 1.755,00 | 2.106,00 | 3.510,00 | 4.212,00 |
| SKODA | KAROK 2.0 TDI 4X4 | 150CV | 0,5094 | 1.910,25 | 2.292,30 | 3.820,50 | 4.584,60 |
| SKODA | KAROK 2.0 TDI 4X4 | 190CV | 0,5597 | 2.098,88 | 2.518,65 | 4.197,75 | 5.037,30 |
| SKODA | KAROK 2020 1.6 TDI SCR | 116CV | 0,4540 | 1.702,50 | 2.043,00 | 3.405,00 | 4.086,00 |
| SKODA | KODIAQ 2.0 RS BIT D 240CV | 4X4 | 0,6671 | 2.501,63 | 3.001,95 | 5.003,25 | 6.003,90 |
| SKODA | KODIAQ 2.0 TDI 190CV | 4X4 | 0,5955 | 2.233,13 | 2.679,75 | 4.466,25 | 5.359,50 |
| SKODA | OCTAVIA 1.6 TDI | 115CV | 0,4366 | 1.637,25 | 1.964,70 | 3.274,50 | 3.929,40 |
| SKODA | OCTAVIA 1.6 TDI | 90CV | 0,4143 | 1.553,63 | 1.864,35 | 3.107,25 | 3.728,70 |
| SKODA | OCTAVIA 1.6 TDI CR | 105CV | 0,4209 | 1.578,38 | 1.894,05 | 3.156,75 | 3.788,10 |
| SKODA | OCTAVIA 1.6 TDI CR | 110CV | 0,4289 | 1.608,38 | 1.930,05 | 3.216,75 | 3.860,10 |
| SKODA | OCTAVIA 1.6 TDI CR | 90CV | 0,4238 | 1.589,25 | 1.907,10 | 3.178,50 | 3.814,20 |
| SKODA | OCTAVIA 2.0 TDI | 150CV | 0,4665 | 1.749,38 | 2.099,25 | 3.498,75 | 4.198,50 |
| SKODA | OCTAVIA 2.0 TDI | 184CV | 0,5360 | 2.010,00 | 2.412,00 | 4.020,00 | 4.824,00 |
| SKODA | OCTAVIA 2.0 TDI CR | 150CV | 0,4906 | 1.839,75 | 2.207,70 | 3.679,50 | 4.415,40 |



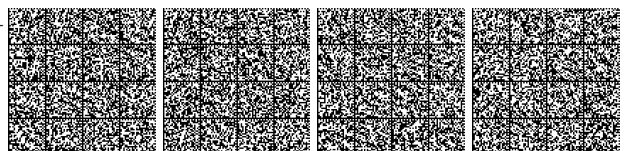
| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-----------|------------------------------|---------------|-----------------------|--|--|--|--|
| SKODA | OCTAVIA WAGON 1.6 TDI | 115CV SW | 0,4439 | 1.664,63 | 1.997,55 | 3.329,25 | 3.995,10 |
| SKODA | OCTAVIA WAGON 1.6 TDI | 90CV SW | 0,4199 | 1.574,63 | 1.889,55 | 3.149,25 | 3.779,10 |
| SKODA | OCTAVIA WAGON 1.6 TDI CR | 105CV SW | 0,4298 | 1.611,75 | 1.934,10 | 3.223,50 | 3.868,20 |
| SKODA | OCTAVIA WAGON 1.6 TDI CR | 110CV SW | 0,4329 | 1.623,38 | 1.948,05 | 3.246,75 | 3.896,10 |
| SKODA | OCTAVIA WAGON 1.6 TDI CR | 90CV SW | 0,4244 | 1.591,50 | 1.909,80 | 3.183,00 | 3.819,60 |
| SKODA | OCTAVIA WAGON 1.6 TDI CR 4X4 | 105CV | 0,4561 | 1.710,38 | 2.052,45 | 3.420,75 | 4.104,90 |
| SKODA | OCTAVIA WAGON 2.0 TDI | 150CV SW | 0,4721 | 1.770,38 | 2.124,45 | 3.540,75 | 4.248,90 |
| SKODA | OCTAVIA WAGON 2.0 TDI | 184CV SW | 0,5417 | 2.031,38 | 2.437,65 | 4.062,75 | 4.875,30 |
| SKODA | OCTAVIA WAGON 2.0 TDI | 4X4 150CV SW | 0,5006 | 1.877,25 | 2.252,70 | 3.754,50 | 4.505,40 |
| SKODA | OCTAVIA WAGON 2.0 TDI 4X4 | 184CV SW | 0,5471 | 2.051,63 | 2.461,95 | 4.103,25 | 4.923,90 |
| SKODA | OCTAVIA WAGON 2.0 TDI CR | 150CV SW | 0,4988 | 1.870,50 | 2.244,60 | 3.741,00 | 4.489,20 |
| SKODA | OCTAVIA WAGON 2.0 TDI CR 4X4 | 150CV SW | 0,5255 | 1.970,63 | 2.364,75 | 3.941,25 | 4.729,50 |
| SKODA | OCTAVIA WAGON 2.0 TDI RS | 184CV SW | 0,5302 | 1.988,25 | 2.385,90 | 3.976,50 | 4.771,80 |
| SKODA | RAPID 1.4 TDI CR | 90CV | 0,3980 | 1.492,50 | 1.791,00 | 2.985,00 | 3.582,00 |
| SKODA | RAPID 1.6 TDI CR | 105CV | 0,4188 | 1.570,50 | 1.884,60 | 3.141,00 | 3.769,20 |
| SKODA | RAPID 1.6 TDI CR | 115CV | 0,4280 | 1.605,00 | 1.926,00 | 3.210,00 | 3.852,00 |
| SKODA | RAPID SPACEBACK 1.6 TDI | 105CV SW | 0,4287 | 1.607,63 | 1.929,15 | 3.215,25 | 3.858,30 |
| SKODA | RAPID SPACEBACK 1.6 TDI | 90CV SW | 0,4232 | 1.587,00 | 1.904,40 | 3.174,00 | 3.808,80 |
| SKODA | ROOMSTER 1.2 TDI CR 75CV | EURO5 | 0,3847 | 1.442,63 | 1.731,15 | 2.885,25 | 3.462,30 |
| SKODA | ROOMSTER 1.6 TDI CR 105CV | EURO5 | 0,4340 | 1.627,50 | 1.953,00 | 3.255,00 | 3.906,00 |
| SKODA | ROOMSTER 1.6 TDI CR 90CV | EURO5 | 0,4132 | 1.549,50 | 1.859,40 | 3.099,00 | 3.718,80 |
| SKODA | SCALA 2019 | 1.6 TDI 115CV | 0,4269 | 1.600,88 | 1.921,05 | 3.201,75 | 3.842,10 |
| SKODA | SUPERB 1.6 TDI | 150CV | 0,4729 | 1.773,38 | 2.128,05 | 3.546,75 | 4.256,10 |
| SKODA | SUPERB 1.6 TDI SCR | 120CV | 0,5298 | 1.986,75 | 2.384,10 | 3.973,50 | 4.768,20 |
| SKODA | SUPERB 2.0 TDI | 150CV | 0,5174 | 1.940,25 | 2.328,30 | 3.880,50 | 4.656,60 |
| SKODA | SUPERB 2.0 TDI | 190CV | 0,5608 | 2.103,00 | 2.523,60 | 4.206,00 | 5.047,20 |
| SKODA | SUPERB 2.0 TDI | 190CV 4X4 | 0,5882 | 2.205,75 | 2.646,90 | 4.411,50 | 5.293,80 |
| SKODA | SUPERB 2020 2.0 TDI | 122CV | 0,5285 | 1.981,88 | 2.378,25 | 3.963,75 | 4.756,50 |
| SKODA | SUPERB WAGON 1.6 TDI | 120CV | 0,5096 | 1.911,00 | 2.293,20 | 3.822,00 | 4.586,40 |
| SKODA | SUPERB WAGON 2.0 TDI DSG | 190CV | 0,5728 | 2.148,00 | 2.577,60 | 4.296,00 | 5.155,20 |
| SKODA | SUPERB WAGON 2.0 TDI DSG 4X4 | 190CV | 0,5968 | 2.238,00 | 2.685,60 | 4.476,00 | 5.371,20 |
| SKODA | SUPERB WAGON 2.0 TDI SCR | 150CV | 0,5419 | 2.032,13 | 2.438,55 | 4.064,25 | 4.877,10 |
| SKODA | SUPERB WAGON 2020 2.0 TDI | 122CV | 0,5368 | 2.013,00 | 2.415,60 | 4.026,00 | 4.831,20 |
| SKODA | YETI 1.6 TDI | 105CV | 0,4414 | 1.655,25 | 1.986,30 | 3.310,50 | 3.972,60 |
| SKODA | YETI 2.0 TDI | 110CV | 0,4572 | 1.714,50 | 2.057,40 | 3.429,00 | 4.114,80 |
| SKODA | YETI 2.0 TDI 110CV | 4X4 | 0,4869 | 1.825,88 | 2.191,05 | 3.651,75 | 4.382,10 |
| SKODA | YETI 2.0 TDI CR 110CV | EURO5 | 0,5115 | 1.918,13 | 2.301,75 | 3.836,25 | 4.603,50 |
| SKODA | YETI 2.0 TDI CR 110CV 4X4 | EURO5 | 0,5413 | 2.029,88 | 2.435,85 | 4.059,75 | 4.871,70 |
| SSANGYONG | KORANDO 2.0 E-XDI | 149CV 2WD | 0,5160 | 1.935,00 | 2.322,00 | 3.870,00 | 4.644,00 |
| SSANGYONG | KORANDO 2.0 E-XDI | 149CV 4WD | 0,5379 | 2.017,13 | 2.420,55 | 4.034,25 | 4.841,10 |
| SSANGYONG | KORANDO 2.2 E-XDI 178CV | 2WD | 0,4919 | 1.844,63 | 2.213,55 | 3.689,25 | 4.427,10 |
| SSANGYONG | KORANDO 2.2 E-XDI 178CV | 4WD | 0,5161 | 1.935,38 | 2.322,45 | 3.870,75 | 4.644,90 |
| SSANGYONG | REXTON 2.2D 181CV | 2WD | 0,6385 | 2.394,38 | 2.873,25 | 4.788,75 | 5.746,50 |
| SSANGYONG | REXTON 2.2D 181CV | 4WD | 0,6566 | 2.462,25 | 2.954,70 | 4.924,50 | 5.909,40 |
| SSANGYONG | REXTON W 2.0 XDI | 155CV 2WD | 0,5820 | 2.182,50 | 2.619,00 | 4.365,00 | 5.238,00 |
| SSANGYONG | REXTON W 2.0 XDI | 155CV 4WD | 0,5955 | 2.233,13 | 2.679,75 | 4.466,25 | 5.359,50 |
| SSANGYONG | REXTON W 2.2D 178CV | 2WD | 0,5622 | 2.108,25 | 2.529,90 | 4.216,50 | 5.059,80 |
| SSANGYONG | REXTON W 2.2D 178CV | 4WD | 0,6104 | 2.289,00 | 2.746,80 | 4.578,00 | 5.493,60 |
| SSANGYONG | RODIUS 2.0 XDI 155CV | 2WD | 0,5747 | 2.155,13 | 2.586,15 | 4.310,25 | 5.172,30 |
| SSANGYONG | RODIUS 2.0 XDI 155CV | 4WD | 0,6043 | 2.266,13 | 2.719,35 | 4.532,25 | 5.438,70 |
| SSANGYONG | RODIUS 2.2D 178CV | 2WD | 0,5782 | 2.168,25 | 2.601,90 | 4.336,50 | 5.203,80 |
| SSANGYONG | RODIUS 2.2D 178CV | 4WD | 0,6168 | 2.313,00 | 2.775,60 | 4.626,00 | 5.551,20 |
| SSANGYONG | TIVOLI 1.6D | 115CV | 0,4018 | 1.506,75 | 1.808,10 | 3.013,50 | 3.616,20 |
| SSANGYONG | TIVOLI 2020 | 1.6D 136CV | 0,4531 | 1.699,13 | 2.038,95 | 3.398,25 | 4.077,90 |
| SSANGYONG | XLV 1.6D | 115CV | 0,4492 | 1.684,50 | 2.021,40 | 3.369,00 | 4.042,80 |
| SUBARU | FORESTER 2.0D | 147CV | 0,5499 | 2.062,13 | 2.474,55 | 4.124,25 | 4.949,10 |
| SUBARU | OUTBACK 2.0 D LINEARTRONIC | 150CV | 0,5889 | 2.208,38 | 2.650,05 | 4.416,75 | 5.300,10 |
| SUBARU | OUTBACK 2.0D | 150CV | 0,6062 | 2.273,25 | 2.727,90 | 4.546,50 | 5.455,80 |
| SUBARU | TREZIA 1.4D | 90CV | 0,3820 | 1.432,50 | 1.719,00 | 2.865,00 | 3.438,00 |
| SUBARU | XV 2.0D | 147CV | 0,5157 | 1.933,88 | 2.320,65 | 3.867,75 | 4.641,30 |
| SUBARU | GRAND VITARA 1.9 DDIS | 129CV | 0,5621 | 2.107,88 | 2.529,45 | 4.215,75 | 5.058,90 |
| SUBARU | S-CROSS 1.6 | 120CV | 0,4187 | 1.570,13 | 1.884,15 | 3.140,25 | 3.768,30 |
| SUBARU | S-CROSS 1.6 | 120CV 4WD | 0,4361 | 1.635,38 | 1.962,45 | 3.270,75 | 3.924,90 |
| SUBARU | S-CROSS 1.6 DDIS | 120CV | 0,4391 | 1.646,63 | 1.975,95 | 3.293,25 | 3.951,90 |
| SUBARU | S-CROSS 1.6 DDIS | 120CV 4WD | 0,4568 | 1.713,00 | 2.055,60 | 3.426,00 | 4.111,20 |
| SUBARU | SWIFT 1.3 DDIS | 75CV | 0,3767 | 1.412,63 | 1.695,15 | 2.825,25 | 3.390,30 |
| SUBARU | SX4 2.0 DDIS 135CV | 2WD | 0,4625 | 1.734,38 | 2.081,25 | 3.468,75 | 4.162,50 |
| SUBARU | SX4 2.0 DDIS 135CV | 4WD | 0,4908 | 1.840,50 | 2.208,60 | 3.681,00 | 4.417,20 |
| SUBARU | VITARA 1.6 DDIS | 120CV | 0,4160 | 1.560,00 | 1.872,00 | 3.120,00 | 3.744,00 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|------------|--|-----------------|-----------------------|--|--|--|--|
| SUBARU | VITARA 1.6 DDIS | 120CV 4WD | 0,4348 | 1.630,50 | 1.956,60 | 3.261,00 | 3.913,20 |
| TOYOTA | AURIS 1.4 D-4D 90CV | MY2013 | 0,4062 | 1.523,25 | 1.827,90 | 3.046,50 | 3.655,80 |
| TOYOTA | AURIS 1.4D 4D | 90CV | 0,3957 | 1.483,88 | 1.780,65 | 2.967,75 | 3.561,30 |
| TOYOTA | AURIS 1.6D 4D | 112CV | 0,4335 | 1.625,63 | 1.950,75 | 3.251,25 | 3.901,50 |
| TOYOTA | AURIS 2.0 D-4D 124CV | MY2013 | 0,4681 | 1.755,38 | 2.106,45 | 3.510,75 | 4.212,90 |
| TOYOTA | AURIS TS 1.4 D-4D | 90CV SW | 0,4094 | 1.535,25 | 1.842,30 | 3.070,50 | 3.684,60 |
| TOYOTA | AURIS TS 2.0 D-4D | 124CV SW | 0,4741 | 1.777,88 | 2.133,45 | 3.555,75 | 4.266,90 |
| TOYOTA | AVENSIS 2.0 D-4D | 124CV | 0,4893 | 1.834,88 | 2.201,85 | 3.669,75 | 4.403,70 |
| TOYOTA | AVENSIS 2.2 D-4D | 150CV | 0,5420 | 2.032,50 | 2.439,00 | 4.065,00 | 4.878,00 |
| TOYOTA | LAND CRUISER 2.8 D4-D | 177CV | 0,7143 | 2.678,63 | 3.214,35 | 5.357,25 | 6.428,70 |
| TOYOTA | LAND CRUISER 2.8 D4-D | 177CV LOUNGE | 0,7821 | 2.932,88 | 3.519,45 | 5.865,75 | 7.038,90 |
| TOYOTA | LAND CRUISER 3.0 D4-D | 190CV | 0,7287 | 2.732,63 | 3.279,15 | 5.465,25 | 6.558,30 |
| TOYOTA | LAND CRUISER 4.5 V8 272CV | 7 POSTI | 0,9697 | 3.636,38 | 4.363,65 | 7.272,75 | 8.727,30 |
| TOYOTA | PROACE 2.0D 177CV | 9 POSTI | 0,5707 | 2.140,13 | 2.568,15 | 4.280,25 | 5.136,30 |
| TOYOTA | RAV4 2.0 D-4D 143CV | 2WD | 0,4971 | 1.864,13 | 2.236,95 | 3.728,25 | 4.473,90 |
| TOYOTA | RAV4 2.0 D-4D 2WD | 124CV MY2013 | 0,4867 | 1.825,13 | 2.190,15 | 3.650,25 | 4.380,30 |
| TOYOTA | RAV4 2.0 D-4D 4WD | 124CV | 0,5388 | 2.020,50 | 2.424,60 | 4.041,00 | 4.849,20 |
| TOYOTA | RAV4 2.2 D-4D 4WD | 150CV MY2013 | 0,5748 | 2.155,50 | 2.586,60 | 4.311,00 | 5.173,20 |
| TOYOTA | RAV4 2.2 D-CAT A/T 4WD | 150CV MY2013 | 0,5971 | 2.239,13 | 2.686,95 | 4.478,25 | 5.373,90 |
| TOYOTA | VERSO 1.6 D-4D | 110CV | 0,4496 | 1.686,00 | 2.023,20 | 3.372,00 | 4.046,40 |
| TOYOTA | VERSO 1.6 D-4D | 111CV 7 POSTI | 0,4484 | 1.681,50 | 2.017,80 | 3.363,00 | 4.035,60 |
| TOYOTA | YARIS 1.4 D-4D 90CV | MY2014 | 0,3549 | 1.330,88 | 1.597,05 | 2.661,75 | 3.194,10 |
| VOLKSWAGEN | ARTEON 2.0 BITDI 4MOTION | 240CV 4WD | 0,7017 | 2.631,38 | 3.157,65 | 5.262,75 | 6.315,30 |
| VOLKSWAGEN | ARTEON 2.0 BI-TDI 4MOTION | 240CV | 0,7168 | 2.688,00 | 3.225,60 | 5.376,00 | 6.451,20 |
| VOLKSWAGEN | ARTEON 2.0 TDI | 150CV | 0,6142 | 2.303,25 | 2.763,90 | 4.606,50 | 5.527,80 |
| VOLKSWAGEN | ARTEON 2.0 TDI | 190CV | 0,6486 | 2.432,25 | 2.918,70 | 4.864,50 | 5.837,40 |
| VOLKSWAGEN | ARTEON 2.0 TDI 4MOTION | 190CV 4WD | 0,6643 | 2.491,13 | 2.989,35 | 4.982,25 | 5.978,70 |
| VOLKSWAGEN | CADDY 1.6 TDI 102CV | EURO5 | 0,4513 | 1.692,38 | 2.030,85 | 3.384,75 | 4.061,70 |
| VOLKSWAGEN | CADDY 1.6 TDI 75CV | EURO5 | 0,4412 | 1.654,50 | 1.985,40 | 3.309,00 | 3.970,80 |
| VOLKSWAGEN | CADDY 2.0 TDI 140CV | EURO5 | 0,5124 | 1.921,50 | 2.305,80 | 3.843,00 | 4.611,60 |
| VOLKSWAGEN | CADDY 2.0 TDI 4MOTION 110CV | EURO5 | 0,5192 | 1.947,00 | 2.336,40 | 3.894,00 | 4.672,80 |
| VOLKSWAGEN | CARAVELLE 2.0 TDI | 204CV | 0,6284 | 2.356,50 | 2.827,80 | 4.713,00 | 5.655,60 |
| VOLKSWAGEN | GOLF CABRIOLET 1.6 TDI | 105CV | 0,4741 | 1.777,88 | 2.133,45 | 3.555,75 | 4.266,90 |
| VOLKSWAGEN | GOLF CABRIOLET 2.0 TDI | 140CV | 0,5360 | 2.010,00 | 2.412,00 | 4.020,00 | 4.824,00 |
| VOLKSWAGEN | GOLF SPORTSVAN 1.6 TDI | 110CV | 0,4408 | 1.653,00 | 1.983,60 | 3.306,00 | 3.967,20 |
| VOLKSWAGEN | GOLF SPORTSVAN 1.6 TDI | 115CV | 0,4499 | 1.687,13 | 2.024,55 | 3.374,25 | 4.049,10 |
| VOLKSWAGEN | GOLF SPORTSVAN 1.6 TDI | 90CV | 0,4291 | 1.609,13 | 1.930,95 | 3.218,25 | 3.861,90 |
| VOLKSWAGEN | GOLF SPORTSVAN 2.0 TDI | 150CV | 0,5245 | 1.966,88 | 2.360,25 | 3.933,75 | 4.720,50 |
| VOLKSWAGEN | GOLF VII 1.6 TDI 110CV | 4MOTION | 0,4769 | 1.788,38 | 2.146,05 | 3.576,75 | 4.292,10 |
| VOLKSWAGEN | GOLF VII 1.6 TDI BLUEMOT | 90CV | 0,4303 | 1.613,63 | 1.936,35 | 3.227,25 | 3.872,70 |
| VOLKSWAGEN | GOLF VII 1.6 TDI BLUEMOT. | 110CV | 0,4390 | 1.646,25 | 1.975,50 | 3.292,50 | 3.951,00 |
| VOLKSWAGEN | GOLF VII 1.6 TDI BLUEMOT. TECH | 110CV | 0,4447 | 1.667,63 | 2.001,15 | 3.335,25 | 4.002,30 |
| VOLKSWAGEN | GOLF VII 1.6 TDI BLUEMOT. TECH | 115CV | 0,4538 | 1.701,75 | 2.042,10 | 3.403,50 | 4.084,20 |
| VOLKSWAGEN | GOLF VII 1.6 TDI BLUEMOT.TECH | 105CV | 0,4381 | 1.642,88 | 1.971,45 | 3.285,75 | 3.942,90 |
| VOLKSWAGEN | GOLF VII 1.6 TDI BLUEMOT.TECH | 90CV | 0,4404 | 1.651,50 | 1.981,80 | 3.303,00 | 3.963,60 |
| VOLKSWAGEN | GOLF VII 2.0 GTD BLUEMOT. TECH | 184CV | 0,5487 | 2.057,63 | 2.469,15 | 4.115,25 | 4.938,30 |
| VOLKSWAGEN | GOLF VII 2.0 TDI 4MOTION | 150CV | 0,5444 | 2.041,50 | 2.449,80 | 4.083,00 | 4.899,60 |
| VOLKSWAGEN | GOLF VII 2.0 TDI BLUE MOTION | 150CV | 0,4880 | 1.830,00 | 2.196,00 | 3.660,00 | 4.392,00 |
| VOLKSWAGEN | GOLF VII 2.0 TDI BLUEMOT.TECH | 150CV | 0,5108 | 1.915,50 | 2.298,60 | 3.831,00 | 4.597,20 |
| VOLKSWAGEN | GOLF VII VARIANT 1.6 TDI | 105CV | 0,4467 | 1.675,13 | 2.010,15 | 3.350,25 | 4.020,30 |
| VOLKSWAGEN | GOLF VII VARIANT 1.6 TDI | 110CV | 0,4538 | 1.701,75 | 2.042,10 | 3.403,50 | 4.084,20 |
| VOLKSWAGEN | GOLF VII VARIANT 1.6 TDI | 115CV | 0,4439 | 1.664,63 | 1.997,55 | 3.329,25 | 3.995,10 |
| VOLKSWAGEN | GOLF VII VARIANT 1.6 TDI | 90CV | 0,4393 | 1.647,38 | 1.976,85 | 3.294,75 | 3.953,70 |
| VOLKSWAGEN | GOLF VII VARIANT 1.6 TDI TREND | 90CV | 0,4294 | 1.610,25 | 1.932,30 | 3.220,50 | 3.864,60 |
| VOLKSWAGEN | GOLF VII VARIANT 2.0 TDI | 150CV | 0,5276 | 1.978,50 | 2.374,20 | 3.957,00 | 4.748,40 |
| VOLKSWAGEN | GOLF VII VARIANT 2.0 TDI | ALLTRACK 184 CV | 0,5451 | 2.044,13 | 2.452,95 | 4.088,25 | 4.905,90 |
| VOLKSWAGEN | GOLF VII VARIANT 2.0 TDI BMT | 150CV | 0,5011 | 1.879,13 | 2.254,95 | 3.758,25 | 4.509,90 |
| VOLKSWAGEN | MAGGIOLINO 1.6 TDI | 105CV | 0,4608 | 1.728,00 | 2.073,60 | 3.456,00 | 4.147,20 |
| VOLKSWAGEN | MAGGIOLINO 2.0 TDI BLUEMOTION | 110CV | 0,4847 | 1.817,63 | 2.181,15 | 3.635,25 | 4.362,30 |
| VOLKSWAGEN | MAGGIOLINO 2.0 TDI BLUEMOTION 110CV | MY2016 | 0,4655 | 1.745,63 | 2.094,75 | 3.491,25 | 4.189,50 |
| VOLKSWAGEN | MAGGIOLINO 2.0 TDI BLUEMOTION 150CV | MY2016 | 0,5027 | 1.885,13 | 2.262,15 | 3.770,25 | 4.524,30 |
| VOLKSWAGEN | MAGGIOLINO 2.0 TDI SPORT | 140CV | 0,5415 | 2.030,63 | 2.436,75 | 4.061,25 | 4.873,50 |
| VOLKSWAGEN | MAGGIOLINO 2.0 TDI SPORT BLUEMOTION | 150CV | 0,5190 | 1.946,25 | 2.335,50 | 3.892,50 | 4.671,00 |
| VOLKSWAGEN | MAGGIOLINO CABRIO 1.6 TDI | 105CV | 0,4833 | 1.812,38 | 2.174,85 | 3.624,75 | 4.349,70 |
| VOLKSWAGEN | MAGGIOLINO CABRIO 2.0 TDI | 140CV | 0,5663 | 2.123,63 | 2.548,35 | 4.247,25 | 5.096,70 |
| VOLKSWAGEN | MAGGIOLINO CABRIO 2.0 TDI BLUEMOTION | 110CV | 0,5049 | 1.893,38 | 2.272,05 | 3.786,75 | 4.544,10 |
| VOLKSWAGEN | MAGGIOLINO CABRIO 2.0 TDI SPORT BLUEMOTION | 150CV | 0,5394 | 2.022,75 | 2.427,30 | 4.045,50 | 4.854,60 |
| VOLKSWAGEN | PASSAT 1.6 TDI 120CV | EURO 6 | 0,4857 | 1.821,38 | 2.185,65 | 3.642,75 | 4.371,30 |
| VOLKSWAGEN | PASSAT 2.0 BITDI 4MOTION | 240CV | 0,6314 | 2.367,75 | 2.841,30 | 4.735,50 | 5.682,60 |



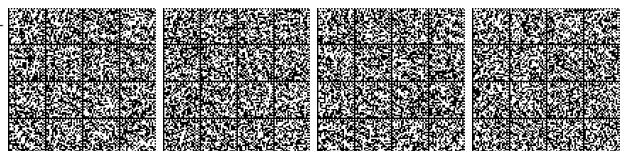
| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|------------|---|---------------|-----------------------|--|--|--|--|
| VOLKSWAGEN | PASSAT 2.0 TDI 150CV | EURO 6 | 0,5359 | 2.009,63 | 2.411,55 | 4.019,25 | 4.823,10 |
| VOLKSWAGEN | PASSAT 2.0 TDI 190CV | EURO 6 | 0,5768 | 2.163,00 | 2.595,60 | 4.326,00 | 5.191,20 |
| VOLKSWAGEN | PASSAT 2019 1.6 TDI | 120CV | 0,5083 | 1.906,13 | 2.287,35 | 3.812,25 | 4.574,70 |
| VOLKSWAGEN | PASSAT 2019 2.0 BITDI 4MOTION DSG | 240CV | 0,6701 | 2.512,88 | 3.015,45 | 5.025,75 | 6.030,90 |
| VOLKSWAGEN | PASSAT 2019 2.0 TDI | 122CV | 0,5264 | 1.974,00 | 2.368,80 | 3.948,00 | 4.737,60 |
| VOLKSWAGEN | PASSAT 2019 2.0 TDI | 150CV | 0,5365 | 2.011,88 | 2.414,25 | 4.023,75 | 4.828,50 |
| VOLKSWAGEN | PASSAT 2019 2.0 TDI | 190CV | 0,5917 | 2.218,88 | 2.662,65 | 4.437,75 | 5.325,30 |
| VOLKSWAGEN | PASSAT 2019 2.0 TDI | 190CV 4X4 | 0,6137 | 2.301,38 | 2.761,65 | 4.602,75 | 5.523,30 |
| VOLKSWAGEN | PASSAT CC 2.0 TDI | 140CV | 0,5665 | 2.124,38 | 2.549,25 | 4.248,75 | 5.098,50 |
| VOLKSWAGEN | PASSAT CC 2.0 TDI | 177CV | 0,6049 | 2.268,38 | 2.722,05 | 4.536,75 | 5.444,10 |
| VOLKSWAGEN | PASSAT VARIANT 1.6 TDI 120CV | EURO 6 SW | 0,4916 | 1.843,50 | 2.212,20 | 3.687,00 | 4.424,40 |
| VOLKSWAGEN | PASSAT VARIANT 2.0 TDI 150CV | EURO 6 SW | 0,5403 | 2.026,13 | 2.431,35 | 4.052,25 | 4.862,70 |
| VOLKSWAGEN | PASSAT VARIANT 2.0 TDI 190CV | EURO 6 SW | 0,5821 | 2.182,88 | 2.619,45 | 4.365,75 | 5.238,90 |
| VOLKSWAGEN | PASSAT VARIANT 2019 1.6 TDI | 120CV | 0,5199 | 1.949,63 | 2.339,55 | 3.899,25 | 4.679,10 |
| VOLKSWAGEN | PASSAT VARIANT 2019 2.0 BITDI 4MOTION DSG | 240CV | 0,6731 | 2.524,13 | 3.028,95 | 5.048,25 | 6.057,90 |
| VOLKSWAGEN | PASSAT VARIANT 2019 2.0 TDI | 190CV | 0,6004 | 2.251,50 | 2.701,80 | 4.503,00 | 5.403,60 |
| VOLKSWAGEN | PASSAT VARIANT 2019 2.0 TDI | 190CV 4X4 | 0,6213 | 2.329,88 | 2.795,85 | 4.659,75 | 5.591,70 |
| VOLKSWAGEN | PASSAT VARIANT ALLTRACK 2.0 TDI | 150CV 4MOTION | 0,5765 | 2.161,88 | 2.594,25 | 4.323,75 | 5.188,50 |
| VOLKSWAGEN | PASSAT VARIANT ALLTRACK 2.0 TDI | 190CV 4MOTION | 0,6137 | 2.301,38 | 2.761,65 | 4.602,75 | 5.523,30 |
| VOLKSWAGEN | POLO 1.4 TDI 75CV | MY2014 | 0,3589 | 1.345,88 | 1.615,05 | 2.691,75 | 3.230,10 |
| VOLKSWAGEN | POLO 1.4 TDI 90CV | MY2014 | 0,3747 | 1.405,13 | 1.686,15 | 2.810,25 | 3.372,30 |
| VOLKSWAGEN | POLO 1.6 TDI 80CV | MY2018 | 0,4165 | 1.561,88 | 1.874,25 | 3.123,75 | 3.748,50 |
| VOLKSWAGEN | POLO 1.6 TDI 95CV | MY2018 | 0,4482 | 1.680,75 | 2.016,90 | 3.361,50 | 4.033,80 |
| VOLKSWAGEN | POLO CROSS 1.4 TDI BLUEMOTION | 90CV | 0,3899 | 1.462,13 | 1.754,55 | 2.924,25 | 3.509,10 |
| VOLKSWAGEN | SCIROCCO | 2.0 TDI 140CV | 0,5148 | 1.930,50 | 2.316,60 | 3.861,00 | 4.633,20 |
| VOLKSWAGEN | SCIROCCO | 2.0 TDI 177CV | 0,5689 | 2.133,38 | 2.560,05 | 4.266,75 | 5.120,10 |
| VOLKSWAGEN | SHARAN 2.0 TDI | 150CV | 0,5678 | 2.129,25 | 2.555,10 | 4.258,50 | 5.110,20 |
| VOLKSWAGEN | SHARAN 2.0 TDI | 150CV 4MOTION | 0,6187 | 2.320,13 | 2.784,15 | 4.640,25 | 5.568,30 |
| VOLKSWAGEN | SHARAN 2.0 TDI | 177CV | 0,6252 | 2.344,50 | 2.813,40 | 4.689,00 | 5.626,80 |
| VOLKSWAGEN | SHARAN 2.0 TDI | 184CV | 0,6278 | 2.354,25 | 2.825,10 | 4.708,50 | 5.650,20 |
| VOLKSWAGEN | SHARAN 2.0 TDI 177CV | 2X4 | 0,6609 | 2.478,38 | 2.974,05 | 4.956,75 | 5.948,10 |
| VOLKSWAGEN | SHARAN 2.0 TDI 177CV | 4X4 | 0,6760 | 2.535,00 | 3.042,00 | 5.070,00 | 6.084,00 |
| VOLKSWAGEN | SHARAN 2.0 TDI BLUEMOT. 140CV | EURO5 | 0,5623 | 2.108,63 | 2.530,35 | 4.217,25 | 5.060,70 |
| VOLKSWAGEN | T-CROSS 2019 | 1.6 TDI 95CV | 0,4242 | 1.590,75 | 1.908,90 | 3.181,50 | 3.817,80 |
| VOLKSWAGEN | TIGUAN 2.0 TDI | 110CV | 0,5176 | 1.941,00 | 2.329,20 | 3.882,00 | 4.658,40 |
| VOLKSWAGEN | TIGUAN 1.6 TDI 115CV | MY2016 | 0,4969 | 1.863,38 | 2.236,05 | 3.726,75 | 4.472,10 |
| VOLKSWAGEN | TIGUAN 2.0 BITDI 240CV 4 MOTION | MY2017 | 0,6687 | 2.507,63 | 3.009,15 | 5.015,25 | 6.018,30 |
| VOLKSWAGEN | TIGUAN 2.0 TDI | 177CV | 0,6235 | 2.338,13 | 2.805,75 | 4.676,25 | 5.611,50 |
| VOLKSWAGEN | TIGUAN 2.0 TDI 150CV | 4MOTION | 0,5508 | 2.065,50 | 2.478,60 | 4.131,00 | 4.957,20 |
| VOLKSWAGEN | TIGUAN 2.0 TDI 150CV | BLUEM.TECH | 0,5298 | 1.986,75 | 2.384,10 | 3.973,50 | 4.768,20 |
| VOLKSWAGEN | TIGUAN 2.0 TDI 150CV | MY2016 | 0,5358 | 2.009,25 | 2.411,10 | 4.018,50 | 4.822,20 |
| VOLKSWAGEN | TIGUAN 2.0 TDI 150CV 4MOTION | MY2016 | 0,5622 | 2.108,25 | 2.529,90 | 4.216,50 | 5.059,80 |
| VOLKSWAGEN | TIGUAN 2.0 TDI 184CV | 4MOTION | 0,6006 | 2.252,25 | 2.702,70 | 4.504,50 | 5.405,40 |
| VOLKSWAGEN | TIGUAN 2.0 TDI 190CV 4 MOTION | MY2016 | 0,6141 | 2.302,88 | 2.763,45 | 4.605,75 | 5.526,90 |
| VOLKSWAGEN | TIGUAN 2.0 TDI 4MOTION | 140CV | 0,5872 | 2.202,00 | 2.642,40 | 4.404,00 | 5.284,80 |
| VOLKSWAGEN | TIGUAN 2.0 TDI 4MOTION | 190CV | 0,6205 | 2.326,88 | 2.792,25 | 4.653,75 | 5.584,50 |
| VOLKSWAGEN | TIGUAN 2.0 TDI BLUEMOT. | 140CV | 0,5513 | 2.067,38 | 2.480,85 | 4.134,75 | 4.961,70 |
| VOLKSWAGEN | TIGUAN ALLSPACE 2.0 BITDI 4MOTION | 240CV | 0,7070 | 2.651,25 | 3.181,50 | 5.302,50 | 6.363,00 |
| VOLKSWAGEN | TIGUAN ALLSPACE 2.0 TDI 4MOTION | 190CV | 0,6603 | 2.476,13 | 2.971,35 | 4.952,25 | 5.942,70 |
| VOLKSWAGEN | TIGUAN ALLSPACE 2.0 TDI 4MOTION | 190CV 4WD | 0,6480 | 2.430,00 | 2.916,00 | 4.860,00 | 5.832,00 |
| VOLKSWAGEN | TOUAREG 2020 3.0 TDI | 231CV | 0,7757 | 2.908,88 | 3.490,65 | 5.817,75 | 6.981,30 |
| VOLKSWAGEN | TOUAREG 2020 3.0 TDI | 286CV | 0,8107 | 3.040,13 | 3.648,15 | 6.080,25 | 7.296,30 |
| VOLKSWAGEN | TOUAREG 2020 4.0 V8 TDI | 421CV | 1,0134 | 3.800,25 | 4.560,30 | 7.600,50 | 9.120,60 |
| VOLKSWAGEN | TOUAREG 3.0 TDI | 204CV | 0,7837 | 2.938,88 | 3.526,65 | 5.877,75 | 7.053,30 |
| VOLKSWAGEN | TOUAREG 3.0 TDI | 230CV | 0,7611 | 2.854,13 | 3.424,95 | 5.708,25 | 6.849,90 |
| VOLKSWAGEN | TOUAREG 3.0 TDI | 245CV | 0,8076 | 3.028,50 | 3.634,20 | 6.057,00 | 7.268,40 |
| VOLKSWAGEN | TOUAREG 3.0 TDI | 262CV | 0,8146 | 3.054,75 | 3.665,70 | 6.109,50 | 7.331,40 |
| VOLKSWAGEN | TOUAREG 3.0 TDI | 286CV | 0,8102 | 3.038,25 | 3.645,90 | 6.076,50 | 7.291,80 |
| VOLKSWAGEN | TOUAREG 4.0 TDI | 420CV | 1,0140 | 3.802,50 | 4.563,00 | 7.605,00 | 9.126,00 |
| VOLKSWAGEN | TOURAN 1.6 TDI | 110CV | 0,4704 | 1.764,00 | 2.116,80 | 3.528,00 | 4.233,60 |
| VOLKSWAGEN | TOURAN 1.6 TDI | 115CV | 0,4785 | 1.794,38 | 2.153,25 | 3.588,75 | 4.306,50 |
| VOLKSWAGEN | TOURAN 1.6 TDI 105CV | EURO5 | 0,4672 | 1.752,00 | 2.102,40 | 3.504,00 | 4.204,80 |
| VOLKSWAGEN | TOURAN 2.0 TDI | 116CV | 0,5411 | 2.029,13 | 2.434,95 | 4.058,25 | 4.869,90 |
| VOLKSWAGEN | TOURAN 2.0 TDI | 150CV | 0,5282 | 1.980,75 | 2.376,90 | 3.961,50 | 4.753,80 |
| VOLKSWAGEN | TOURAN 2.0 TDI | 177CV | 0,5954 | 2.232,75 | 2.679,30 | 4.465,50 | 5.358,60 |
| VOLKSWAGEN | TOURAN 2.0 TDI | 190CV | 0,5643 | 2.116,13 | 2.539,35 | 4.232,25 | 5.078,70 |
| VOLKSWAGEN | TOURAN 2.0 TDI 140CV | EURO5 | 0,5441 | 2.040,38 | 2.448,45 | 4.080,75 | 4.896,90 |
| VOLKSWAGEN | T-ROC 1.6 TDI BLUEMOTION | 116CV | 0,4772 | 1.789,50 | 2.147,40 | 3.579,00 | 4.294,80 |
| VOLVO | S60 2.0 D2 | 120CV | 0,4775 | 1.790,63 | 2.148,75 | 3.581,25 | 4.297,50 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-------|---|----------------------|-----------------------|--|--|--|--|
| VOLVO | S60 2.0 D3 | 150CV | 0,5063 | 1.898,63 | 2.278,35 | 3.797,25 | 4.556,70 |
| VOLVO | S60 2.0 D4 | 190CV | 0,5280 | 1.980,00 | 2.376,00 | 3.960,00 | 4.752,00 |
| VOLVO | S60 2.0 D5 GEARTRONIC | 225CV | 0,5923 | 2.221,13 | 2.665,35 | 4.442,25 | 5.330,70 |
| VOLVO | S60 2.4 D4 AWD GEARTRONIC | 190CV | 0,6070 | 2.276,25 | 2.731,50 | 4.552,50 | 5.463,00 |
| VOLVO | S60 CROSS COUNTRY D3 2.0 | 150CV | 0,5357 | 2.008,88 | 2.410,65 | 4.017,75 | 4.821,30 |
| VOLVO | S60 CROSS COUNTRY D4 2.0 | 190CV | 0,5563 | 2.086,13 | 2.503,35 | 4.172,25 | 5.006,70 |
| VOLVO | S60 CROSS COUNTRY D4 2.0 4WD | 190CV | 0,6351 | 2.381,63 | 2.857,95 | 4.763,25 | 5.715,90 |
| VOLVO | S60 CROSS COUNTRY D4 2.4 AWD | 190CV | 0,6388 | 2.395,50 | 2.874,60 | 4.791,00 | 5.749,20 |
| VOLVO | S60 D2 1.6 | 115CV | 0,4904 | 1.839,00 | 2.206,80 | 3.678,00 | 4.413,60 |
| VOLVO | S60 D3 2.0 | 136CV | 0,5594 | 2.097,75 | 2.517,30 | 4.195,50 | 5.034,60 |
| VOLVO | S60 D4 2.0 | 181CV | 0,5693 | 2.134,88 | 2.561,85 | 4.269,75 | 5.123,70 |
| VOLVO | S60 D5 2.4 | 215CV | 0,6542 | 2.453,25 | 2.943,90 | 4.906,50 | 5.887,80 |
| VOLVO | S60 D5 2.4 AWD | 215CV | 0,6785 | 2.544,38 | 3.053,25 | 5.088,75 | 6.106,50 |
| VOLVO | S80 D2 1.6 115CV | EURO5 | 0,5473 | 2.052,38 | 2.462,85 | 4.104,75 | 4.925,70 |
| VOLVO | S80 D4 2.0 | 181CV | 0,5833 | 2.187,38 | 2.624,85 | 4.374,75 | 5.249,70 |
| VOLVO | S80 D5 2.4 215CV | EURO5 | 0,6843 | 2.566,13 | 3.079,35 | 5.132,25 | 6.158,70 |
| VOLVO | S90 D3 2.0 | 150CV | 0,5529 | 2.073,38 | 2.488,05 | 4.146,75 | 4.976,10 |
| VOLVO | S90 D3 GEARTRONIC | 2.0 150CV | 0,6388 | 2.395,50 | 2.874,60 | 4.791,00 | 5.749,20 |
| VOLVO | S90 D3 GEARTRONIC 2.0 | 150CV | 0,5834 | 2.187,75 | 2.625,30 | 4.375,50 | 5.250,60 |
| VOLVO | S90 D4 2.0 | 190CV | 0,5780 | 2.167,50 | 2.601,00 | 4.335,00 | 5.202,00 |
| VOLVO | S90 D4 GEARTRONIC | 2.0 190CV | 0,6539 | 2.452,13 | 2.942,55 | 4.904,25 | 5.885,10 |
| VOLVO | S90 D4 GEARTRONIC 2.0 | 190CV | 0,6029 | 2.260,88 | 2.713,05 | 4.521,75 | 5.426,10 |
| VOLVO | S90 D4 GETRONIC 2.0 | 190CV AWD | 0,6286 | 2.357,25 | 2.828,70 | 4.714,50 | 5.657,40 |
| VOLVO | S90 D5 GEARTRONIC | 2.0 235CV AWD | 0,6883 | 2.581,13 | 3.097,35 | 5.162,25 | 6.194,70 |
| VOLVO | S90 D5 GEARTRONIC 2.0 | 235CV AWD | 0,6802 | 2.550,75 | 3.060,90 | 5.101,50 | 6.121,80 |
| VOLVO | V40 D2 1.6 | 115CV | 0,4160 | 1.560,00 | 1.872,00 | 3.120,00 | 3.744,00 |
| VOLVO | V40 D2 2.0 | 120CV | 0,4496 | 1.686,00 | 2.023,20 | 3.372,00 | 4.046,40 |
| VOLVO | V40 D2 2.0 GEARTRONIC | 120CV | 0,4664 | 1.749,00 | 2.098,80 | 3.498,00 | 4.197,60 |
| VOLVO | V40 D2 CROSS COUNTRY 1.6 | 115CV | 0,4344 | 1.629,00 | 1.954,80 | 3.258,00 | 3.909,60 |
| VOLVO | V40 D2 CROSS COUNTRY 2.0 | 120CV | 0,4680 | 1.755,00 | 2.106,00 | 3.510,00 | 4.212,00 |
| VOLVO | V40 D3 2.0 | 150CV | 0,5059 | 1.897,13 | 2.276,55 | 3.794,25 | 4.553,10 |
| VOLVO | V40 D3 2.0 150CV | ND | 0,4707 | 1.765,13 | 2.118,15 | 3.530,25 | 4.236,30 |
| VOLVO | V40 D3 2.0 GEARTRONIC | 150CV | 0,4738 | 1.776,75 | 2.132,10 | 3.553,50 | 4.264,20 |
| VOLVO | V40 D3 CROSS COUNTRY | 2.0 150CV | 0,4887 | 1.832,63 | 2.199,15 | 3.665,25 | 4.398,30 |
| VOLVO | V40 D3 CROSS COUNTRY 2.0 | 150CV | 0,5166 | 1.937,25 | 2.324,70 | 3.874,50 | 4.649,40 |
| VOLVO | V40 D4 2.0 | 190CV | 0,5200 | 1.950,00 | 2.340,00 | 3.900,00 | 4.680,00 |
| VOLVO | V40 D4 C COUNTRY 2.0 | 190CV | 0,5314 | 1.992,75 | 2.391,30 | 3.985,50 | 4.782,60 |
| VOLVO | V60 2.0 D2 | 120CV | 0,4859 | 1.822,13 | 2.186,55 | 3.644,25 | 4.373,10 |
| VOLVO | V60 2.0 D3 | 150CV | 0,5160 | 1.935,00 | 2.322,00 | 3.870,00 | 4.644,00 |
| VOLVO | V60 2.0 D4 | 190CV | 0,5378 | 2.016,75 | 2.420,10 | 4.033,50 | 4.840,20 |
| VOLVO | V60 2.0 D5 GEARTRONIC | 224CV | 0,6083 | 2.281,13 | 2.737,35 | 4.562,25 | 5.474,70 |
| VOLVO | V60 2.4 D4 AWD GEARTRONIC | 190CV | 0,6178 | 2.316,75 | 2.780,10 | 4.633,50 | 5.560,20 |
| VOLVO | V60 CROSS COUNTRY D3 2.0 | 150CV | 0,5311 | 1.991,63 | 2.389,95 | 3.983,25 | 4.779,90 |
| VOLVO | V60 CROSS COUNTRY D4 2.0 | 190CV | 0,5517 | 2.068,88 | 2.482,65 | 4.137,75 | 4.965,30 |
| VOLVO | V60 CROSS COUNTRY D4 2.0 AWD GEARTRONIC | 190CV | 0,6311 | 2.366,63 | 2.839,95 | 4.733,25 | 5.679,90 |
| VOLVO | V60 CROSS COUNTRY D4 2.4 | AWD GEARTRONIC 190CV | 0,6322 | 2.370,75 | 2.844,90 | 4.741,50 | 5.689,80 |
| VOLVO | V60 D2 1.6 114CV | EURO5 | 0,4926 | 1.847,25 | 2.216,70 | 3.694,50 | 4.433,40 |
| VOLVO | V60 D3 2.0 136CV | EURO5 | 0,5733 | 2.149,88 | 2.579,85 | 4.299,75 | 5.159,70 |
| VOLVO | V60 D3 2.0 150CV | MY2018 | 0,5389 | 2.020,88 | 2.425,05 | 4.041,75 | 4.850,10 |
| VOLVO | V60 D3 2.0 AWD GEARTRONIC | 150CV | 0,5869 | 2.200,88 | 2.641,05 | 4.401,75 | 5.282,10 |
| VOLVO | V60 D4 2.0 190CV | MY2018 | 0,5551 | 2.081,63 | 2.497,95 | 4.163,25 | 4.995,90 |
| VOLVO | V60 D4 2.0 AWD GEARTRONIC | 190CV | 0,6052 | 2.269,50 | 2.723,40 | 4.539,00 | 5.446,80 |
| VOLVO | V60 D4 2.4 AWD GEARTRONIC | 181CV | 0,6646 | 2.492,25 | 2.990,70 | 4.984,50 | 5.981,40 |
| VOLVO | V60 D5 2.4 215CV | EURO5 | 0,6706 | 2.514,75 | 3.017,70 | 5.029,50 | 6.035,40 |
| VOLVO | V60 D5 2.4 AWD 215CV | EURO5 | 0,6892 | 2.584,50 | 3.101,40 | 5.169,00 | 6.202,80 |
| VOLVO | V70 2.0 D3 GEARTRONIC | 150CV | 0,5807 | 2.177,63 | 2.613,15 | 4.355,25 | 5.226,30 |
| VOLVO | V70 2.0 D4 GEARTRONIC | 180CV | 0,6043 | 2.266,13 | 2.719,35 | 4.532,25 | 5.438,70 |
| VOLVO | V70 POLAR D2 1.6 | 115CV | 0,5495 | 2.060,63 | 2.472,75 | 4.121,25 | 4.945,50 |
| VOLVO | V70 POLAR D3 2.0 | 136CV | 0,6059 | 2.272,13 | 2.726,55 | 4.544,25 | 5.453,10 |
| VOLVO | V70 POLAR D4 2.0 | 181CV | 0,5785 | 2.169,38 | 2.603,25 | 4.338,75 | 5.206,50 |
| VOLVO | V70 POLAR D5 2.4 | 215CV | 0,6763 | 2.536,13 | 3.043,35 | 5.072,25 | 6.086,70 |
| VOLVO | V90 2.0 D3 | 150CV | 0,5689 | 2.133,38 | 2.560,05 | 4.266,75 | 5.120,10 |
| VOLVO | V90 2.0 D3 GEARTRONIC | 150CV | 0,5938 | 2.226,75 | 2.672,10 | 4.453,50 | 5.344,20 |
| VOLVO | V90 2.0 D4 | 190CV | 0,5940 | 2.227,50 | 2.673,00 | 4.455,00 | 5.346,00 |
| VOLVO | V90 2.0 D4 AWD GEARTRONIC | 190CV | 0,6457 | 2.421,38 | 2.905,65 | 4.842,75 | 5.811,30 |
| VOLVO | V90 2.0 D4 GEARTRONIC | 190CV | 0,6155 | 2.308,13 | 2.769,75 | 4.616,25 | 5.539,50 |
| VOLVO | V90 2.0 D5 AWD GEARTRONIC | 235CV | 0,6994 | 2.622,75 | 3.147,30 | 5.245,50 | 6.294,60 |
| VOLVO | V90 CROSS COUNTRY D4 AWD | 2.0 190CV | 0,6927 | 2.597,63 | 3.117,15 | 5.195,25 | 6.234,30 |
| VOLVO | V90 CROSS COUNTRY D4 GEARTRONIC AWD | 2.0 190CV | 0,7052 | 2.644,50 | 3.173,40 | 5.289,00 | 6.346,80 |



| MARCA | MODELLO | | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-------|-------------------------------------|----------------------|-----------------------|--|--|--|--|
| VOLVO | V90 CROSS COUNTRY D5 GEARTRONIC AWD | 2.0 235CV | 0,7398 | 2.774,25 | 3.329,10 | 5.548,50 | 6.658,20 |
| VOLVO | V90 D3 GEARTRONIC | 2.0 150CV | 0,6237 | 2.338,88 | 2.806,65 | 4.677,75 | 5.613,30 |
| VOLVO | V90 D4 GEARTRONIC | 2.0 190CV | 0,6440 | 2.415,00 | 2.898,00 | 4.830,00 | 5.796,00 |
| VOLVO | V90 D4 GEARTRONIC AWD | 2.0 190CV | 0,6662 | 2.498,25 | 2.997,90 | 4.996,50 | 5.995,80 |
| VOLVO | V90 D5 GEARTRONIC AWD | 2.0 235CV | 0,7180 | 2.692,50 | 3.231,00 | 5.385,00 | 6.462,00 |
| VOLVO | XC40 2.0 D3 | 150CV | 0,5164 | 1.936,50 | 2.323,80 | 3.873,00 | 4.647,60 |
| VOLVO | XC40 2.0 D3 AWD | 150CV | 0,5338 | 2.001,75 | 2.402,10 | 4.003,50 | 4.804,20 |
| VOLVO | XC40 2.0 D3 GEARTRONIC | 150CV 2WD | 0,5349 | 2.005,88 | 2.407,05 | 4.011,75 | 4.814,10 |
| VOLVO | XC40 2.0 D4 GEARTRONIC | 190CV | 0,5684 | 2.131,50 | 2.557,80 | 4.263,00 | 5.115,60 |
| VOLVO | XC40 2019 D3 | 2.0 150CV | 0,5346 | 2.004,75 | 2.405,70 | 4.009,50 | 4.811,40 |
| VOLVO | XC40 2019 D3 | GEARTRONIC 2.0 150CV | 0,5485 | 2.056,88 | 2.468,25 | 4.113,75 | 4.936,50 |
| VOLVO | XC40 2019 D3 AWD | GEARTRONIC 2.0 150CV | 0,5704 | 2.139,00 | 2.566,80 | 4.278,00 | 5.133,60 |
| VOLVO | XC40 2019 D4 AWD | GEARTRONIC 2.0 190CV | 0,5894 | 2.210,25 | 2.652,30 | 4.420,50 | 5.304,60 |
| VOLVO | XC60 2.0 D3 | 150CV | 0,5529 | 2.073,38 | 2.488,05 | 4.146,75 | 4.976,10 |
| VOLVO | XC60 2.0 D4 | 190CV | 0,5737 | 2.151,38 | 2.581,65 | 4.302,75 | 5.163,30 |
| VOLVO | XC60 2.0 D4 2WD | 190CV | 0,6113 | 2.292,38 | 2.750,85 | 4.584,75 | 5.501,70 |
| VOLVO | XC60 2.0 D4 AWD | 190CV | 0,6272 | 2.352,00 | 2.822,40 | 4.704,00 | 5.644,80 |
| VOLVO | XC60 2.0 D5 AWD | 235CV | 0,6860 | 2.572,50 | 3.087,00 | 5.145,00 | 6.174,00 |
| VOLVO | XC60 2.4 D4 AWD | 190CV | 0,6184 | 2.319,00 | 2.782,80 | 4.638,00 | 5.565,60 |
| VOLVO | XC60 2.4 D5 AWD | 220CV | 0,6427 | 2.410,13 | 2.892,15 | 4.820,25 | 5.784,30 |
| VOLVO | XC60 2019 D3 | 2.0 150CV | 0,5756 | 2.158,50 | 2.590,20 | 4.317,00 | 5.180,40 |
| VOLVO | XC60 2019 D4 GEARTRONIC | 2.0 190CV | 0,6040 | 2.265,00 | 2.718,00 | 4.530,00 | 5.436,00 |
| VOLVO | XC60 D3 2.0 | 136CV | 0,6082 | 2.280,75 | 2.736,90 | 4.561,50 | 5.473,80 |
| VOLVO | XC60 D4 2.0 | 163CV | 0,5932 | 2.224,50 | 2.669,40 | 4.449,00 | 5.338,80 |
| VOLVO | XC60 D4 2.0 GEARTRONIC | 181 CV | 0,6023 | 2.258,63 | 2.710,35 | 4.517,25 | 5.420,70 |
| VOLVO | XC60 D5 2.4 AWD 215CV | EURO5 | 0,6976 | 2.616,00 | 3.139,20 | 5.232,00 | 6.278,40 |
| VOLVO | XC70 2.4 D4 AWD | 181CV | 0,6551 | 2.456,63 | 2.947,95 | 4.913,25 | 5.895,90 |
| VOLVO | XC70 2.4 D5 AWD | 220CV | 0,6643 | 2.491,13 | 2.989,35 | 4.982,25 | 5.978,70 |
| VOLVO | XC70 D5 2.4 AWD 215CV | EURO5 | 0,7399 | 2.774,63 | 3.329,55 | 5.549,25 | 6.659,10 |
| VOLVO | XC90 2.0 D4 GEARTRONIC | 190CV | 0,6499 | 2.437,13 | 2.924,55 | 4.874,25 | 5.849,10 |
| VOLVO | XC90 2.0 D5 AWD GEARTRONIC | 235CV | 0,6904 | 2.589,00 | 3.106,80 | 5.178,00 | 6.213,60 |
| VOLVO | XC90 D4 2.4 GEARTRONIC POLAR | 163CV | 0,7226 | 2.709,75 | 3.251,70 | 5.419,50 | 6.503,40 |
| VOLVO | XC90 D5 2.0 225CV | AWD | 0,6871 | 2.576,63 | 3.091,95 | 5.153,25 | 6.183,90 |
| VOLVO | XC90 D5 2.4 GEARTRONIC POLAR AWD | 200CV | 0,7608 | 2.853,00 | 3.423,60 | 5.706,00 | 6.847,20 |

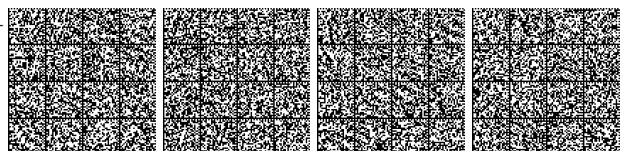


FRINGE BENEFIT 2023
AUTOVEICOLI A BENZINA-GPL E BENZINA-METANO FUORI PRODUZIONE

| 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) |
|--------------------|----------------------------------|-------------------|-----------------------|--|--|--|--|
| BENZINA-GPL | | | | | | | |
| ALFA ROMEO | GIULIETTA 1.4 T 120CV | BENZ+GPL | 0,4776 | 1.791,00 | 2.149,20 | 3.582,00 | 4.298,40 |
| ALFA ROMEO | GIULIETTA 1.4 TURBO 120CV | BENZ+GPL | 0,4725 | 1.771,88 | 2.126,25 | 3.543,75 | 4.252,50 |
| ALFA ROMEO | MITO 1.4 120CV | BENZ+GPL | 0,4188 | 1.570,50 | 1.884,60 | 3.141,00 | 3.769,20 |
| ALFA ROMEO | MITO 1.4 T 120CV | BENZ+GPL | 0,4359 | 1.634,63 | 1.961,55 | 3.269,25 | 3.923,10 |
| CHEVROLET | AVEO 1.2 86CV | BENZ+GPL | 0,3793 | 1.422,38 | 1.706,85 | 2.844,75 | 3.413,70 |
| CHEVROLET | SPARK 1.0 68CV | ECO LOGIC (B+GPL) | 0,3273 | 1.227,38 | 1.472,85 | 2.454,75 | 2.945,70 |
| CHEVROLET | SPARK 1.2 81CV | ECO LOGIC (B+GPL) | 0,3592 | 1.347,00 | 1.616,40 | 2.694,00 | 3.232,80 |
| CITROEN | C3 1.4 VTI 95CV | BENZ+GPL | 0,4097 | 1.536,38 | 1.843,65 | 3.072,75 | 3.687,30 |
| CITROEN | C3 III 1.2 82CV | BENZ+GPL | 0,3665 | 1.374,38 | 1.649,25 | 2.748,75 | 3.298,50 |
| CITROEN | C3 PICASSO 1.4 VTI 95CV | BENZ+GPL | 0,4380 | 1.642,50 | 1.971,00 | 3.285,00 | 3.942,00 |
| DACIA | DOKKER 1.6 110CV | BENZ+GPL | 0,3631 | 1.361,63 | 1.633,95 | 2.723,25 | 3.267,90 |
| DACIA | DUSTER 1.6 110CV | 4X2 MY2013 | 0,3844 | 1.441,50 | 1.729,80 | 2.883,00 | 3.459,60 |
| DACIA | DUSTER 1.6 115CV | BENZ+GPL | 0,3658 | 1.371,75 | 1.646,10 | 2.745,75 | 3.292,20 |
| DACIA | DUSTER 1.6 115CV 4X2 | BENZ+GPL | 0,3675 | 1.378,13 | 1.653,75 | 2.756,25 | 3.307,50 |
| DACIA | LOGDY 1.6 100CV 7 POSTI | BENZ+GPL | 0,3627 | 1.360,13 | 1.632,15 | 2.720,25 | 3.264,30 |
| DACIA | LOGDY 1.6 100CV S&S | BENZ+GPL | 0,3541 | 1.327,88 | 1.593,45 | 2.655,75 | 3.186,90 |
| DACIA | LOGDY 1.6 110CV S&S | BENZ+GPL | 0,3628 | 1.360,50 | 1.632,60 | 2.721,00 | 3.265,20 |
| DACIA | LOGAN MCV 0.9 TCE 90CV | BENZ+GPL | 0,3128 | 1.173,00 | 1.407,60 | 2.346,00 | 2.815,20 |
| DACIA | LOGAN MCV 0.9 TCE 90CV S&S | BENZ+GPL | 0,3106 | 1.164,75 | 1.397,70 | 2.329,50 | 2.795,40 |
| DACIA | LOGAN MCV 1.0 100CV | BENZ+GPL | 0,3267 | 1.225,13 | 1.470,15 | 2.450,25 | 2.940,30 |
| DACIA | LOGAN MCV 1.2 75CV | BENZ+GPL | 0,3241 | 1.215,38 | 1.458,45 | 2.430,75 | 2.916,90 |
| DACIA | LOGAN MCV STEPWAY 1.0 100CV | BENZ+GPL | 0,3477 | 1.303,88 | 1.564,65 | 2.607,75 | 3.129,30 |
| DACIA | SANDERO 0.9 TCE TURBO 90CV | BENZ+GPL | 0,2985 | 1.119,38 | 1.343,25 | 2.238,75 | 2.686,50 |
| DACIA | SANDERO 1.2 75CV | BENZ+GPL | 0,3188 | 1.195,50 | 1.434,60 | 2.391,00 | 2.869,20 |
| DACIA | SANDERO 2021 1.0 TCE CVT 90CV | BENZ+GPL | 0,3563 | 1.336,13 | 1.603,35 | 2.672,25 | 3.206,70 |
| DACIA | SANDERO 900 TCE 90CV | BENZ+GPL | 0,3058 | 1.146,75 | 1.376,10 | 2.293,50 | 2.752,20 |
| DACIA | SANDERO STEPWAY 0.9 TCE 90CV | BENZ+GPL | 0,3203 | 1.201,13 | 1.441,35 | 2.402,25 | 2.882,70 |
| DACIA | SANDERO STEPWAY 1.0 100CV | BENZ+GPL | 0,3240 | 1.215,00 | 1.458,00 | 2.430,00 | 2.916,00 |
| DACIA | SANDERO STREETWAY 1.0 100CV | BENZ+GPL | 0,3196 | 1.198,50 | 1.438,20 | 2.397,00 | 2.876,40 |
| DR AUTOMOBILES | CITY CROSS 1.3 83CV | BENZ+GPL | 0,3544 | 1.329,00 | 1.594,80 | 2.658,00 | 3.189,60 |
| DR AUTOMOBILES | DR EVO 1.6 126CV | BENZ+GPL | 0,4106 | 1.539,75 | 1.847,70 | 3.079,50 | 3.695,40 |
| DR AUTOMOBILES | DR EVO 3 1.5 110CV | BENZ+GPL | 0,3728 | 1.398,00 | 1.677,60 | 2.796,00 | 3.355,20 |
| DR AUTOMOBILES | DR0 1.0 70CV | BIFUEL | 0,2924 | 1.096,50 | 1.315,80 | 2.193,00 | 2.631,60 |
| DR AUTOMOBILES | DR3 S1 1.5 106CV | BENZ+GPL | 0,3850 | 1.443,75 | 1.732,50 | 2.887,50 | 3.465,00 |
| DR AUTOMOBILES | DR4 1.6 115CV | BENZ+GPL | 0,3925 | 1.471,88 | 1.766,25 | 2.943,75 | 3.532,50 |
| DR AUTOMOBILES | DR5 1.6 126CV | BENZ+GPL | 0,3957 | 1.483,88 | 1.780,65 | 2.967,75 | 3.561,30 |
| DR AUTOMOBILES | DR5 2.0 139CV 4WD | BENZ+GPL | 0,4467 | 1.675,13 | 2.010,15 | 3.350,25 | 4.020,30 |
| DR AUTOMOBILES | DR6 1.5 T 150CV | BENZ+GPL | 0,4271 | 1.601,63 | 1.921,95 | 3.203,25 | 3.843,90 |
| DS | DS3 1.4 VTI 95CV | BENZ+GPL | 0,4220 | 1.582,50 | 1.899,00 | 3.165,00 | 3.798,00 |
| FIAT | 500 1.2 69CV | EASYPower | 0,3626 | 1.359,75 | 1.631,70 | 2.719,50 | 3.263,40 |
| FIAT | 500L 1.4 T-JET 120CV | BENZ+GPL | 0,4543 | 1.703,63 | 2.044,35 | 3.407,25 | 4.088,70 |
| FIAT | 500X 1.4 T-JET 120CV | BENZ+GPL | 0,4221 | 1.582,88 | 1.899,45 | 3.165,75 | 3.798,90 |
| FIAT | PANDA 2012 1.2 69CV | EASYPower | 0,3501 | 1.312,88 | 1.575,45 | 2.625,75 | 3.150,90 |
| FIAT | PANDA CROSS 2021 1.2 69CV | BENZ+GPL | 0,3829 | 1.435,88 | 1.723,05 | 2.871,75 | 3.446,10 |
| FIAT | PUNTO 1.4 77CV | BENZ+GPL | 0,3875 | 1.453,13 | 1.743,75 | 2.906,25 | 3.487,50 |
| FIAT | PUNTO 2012 1.4 8V EASYPower 77CV | BENZ+GPL | 0,3839 | 1.439,63 | 1.727,55 | 2.879,25 | 3.455,10 |
| FIAT | TIPO 1.4 120CV SW | BENZ+GPL | 0,4300 | 1.612,50 | 1.935,00 | 3.225,00 | 3.870,00 |
| FIAT | TIPO 1.4 4PORTE 120CV | BENZ+GPL | 0,4088 | 1.533,00 | 1.839,60 | 3.066,00 | 3.679,20 |
| FIAT | TIPO 1.4 5PORTE 120CV | BENZ+GPL | 0,4185 | 1.569,38 | 1.883,25 | 3.138,75 | 3.766,50 |
| FORD | B-MAX 1.4 | 90CV BENZ+GPL | 0,4085 | 1.531,88 | 1.838,25 | 3.063,75 | 3.676,50 |
| FORD | B-MAX 1.4 90CV | BENZ+GPL | 0,4092 | 1.534,50 | 1.841,40 | 3.069,00 | 3.682,80 |
| FORD | C-MAX 1.6 | 120CV BENZ+GPL | 0,4250 | 1.593,75 | 1.912,50 | 3.187,50 | 3.825,00 |
| FORD | C-MAX 1.6 120CV | BENZ+GPL | 0,4273 | 1.602,38 | 1.922,85 | 3.204,75 | 3.845,70 |
| FORD | FIESTA 1.4 | 95CV BENZ+GPL | 0,3636 | 1.363,50 | 1.636,20 | 2.727,00 | 3.272,40 |
| FORD | FIESTA 1.4 97CV | BENZ+GPL | 0,3671 | 1.376,63 | 1.651,95 | 2.753,25 | 3.303,90 |
| FORD | FOCUS 1.6 | 120CV BENZ+GPL | 0,4159 | 1.559,63 | 1.871,55 | 3.119,25 | 3.743,10 |
| FORD | FOCUS 1.6 120CV | BENZ+GPL | 0,4156 | 1.558,50 | 1.870,20 | 3.117,00 | 3.740,40 |
| FORD | FOCUS 1.6 120CV SW | BENZ+GPL | 0,4222 | 1.583,25 | 1.899,90 | 3.166,50 | 3.799,80 |
| FORD | FOCUS 1.6 SW | 120CV BENZ+GPL | 0,4205 | 1.576,88 | 1.892,25 | 3.153,75 | 3.784,50 |
| FORD | KA 1.2 8V 70CV | BENZ+GPL | 0,3270 | 1.226,25 | 1.471,50 | 2.452,50 | 2.943,00 |
| HYUNDAI | I10 1.0 69CV | BENZ+GPL | 0,3198 | 1.199,25 | 1.439,10 | 2.398,50 | 2.878,20 |
| HYUNDAI | I10 1.1 12V 69CV | BENZ+GPL | 0,3637 | 1.363,88 | 1.636,65 | 2.727,75 | 3.273,30 |
| HYUNDAI | I10 1.2 75CV | BENZ+GPL | 0,3307 | 1.240,13 | 1.488,15 | 2.480,25 | 2.976,30 |
| HYUNDAI | I20 1.2 75CV | BENZ+GPL | 0,3749 | 1.405,88 | 1.687,05 | 2.811,75 | 3.374,10 |
| HYUNDAI | I20 1.2 75CV ECONEXT | BENZ+GPL | 0,3809 | 1.428,38 | 1.714,05 | 2.856,75 | 3.428,10 |
| HYUNDAI | I20 1.2 85CV | BENZ+GPL | 0,3880 | 1.455,00 | 1.746,00 | 2.910,00 | 3.492,00 |
| HYUNDAI | I30 1.4 100CV BERLINA | BENZ+GPL | 0,4516 | 1.693,50 | 2.032,20 | 3.387,00 | 4.064,40 |
| HYUNDAI | I30 1.4 100CV WAGON | BENZ+GPL | 0,4578 | 1.716,75 | 2.060,10 | 3.433,50 | 4.120,20 |
| HYUNDAI | IX20 1.4 90CV | BENZ+GPL | 0,4219 | 1.582,13 | 1.898,55 | 3.164,25 | 3.797,10 |
| HYUNDAI | IX20 1.6 125CV | BENZ+GPL | 0,4366 | 1.637,25 | 1.964,70 | 3.274,50 | 3.929,40 |
| HYUNDAI | IX20 1.6 MPI 125CV | BENZ+GPL | 0,4449 | 1.668,38 | 2.002,05 | 3.336,75 | 4.004,10 |
| JEEP | RENEGADE 1.4 T-JET 120CV | BENZ+GPL | 0,4475 | 1.678,13 | 2.013,75 | 3.356,25 | 4.027,50 |
| KIA | CEE D 1.4 100CV | BENZ+GPL | 0,4379 | 1.642,13 | 1.970,55 | 3.284,25 | 3.941,10 |
| KIA | CEE D 1.4 100CV SW | BENZ+GPL | 0,4452 | 1.669,50 | 2.003,40 | 3.339,00 | 4.006,80 |



| 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 | CEE D 1.4 MPI 100CV | BENZ+GPL | 0,4422 | 1.658,25 | 1.989,90 | 3.316,50 | 3.979,80 |
| KIA | CEED 1.0 T-GDI | BENZINA+GPL | 0,4576 | 1.716,00 | 2.059,20 | 3.432,00 | 4.118,40 |
| KIA | PICANTO 1.0 12V 69CV | BENZ+GPL | 0,3363 | 1.261,13 | 1.513,35 | 2.522,25 | 3.026,70 |
| KIA | PICANTO 1.0 69CV | BENZ+GPL | 0,3176 | 1.191,00 | 1.429,20 | 2.382,00 | 2.858,40 |
| KIA | RIO 1.2 85CV | BENZ+GPL | 0,3891 | 1.459,13 | 1.750,95 | 2.918,25 | 3.501,90 |
| KIA | RIO 1.2 85CV ECO | BENZ+GPL | 0,3598 | 1.349,25 | 1.619,10 | 2.698,50 | 3.238,20 |
| KIA | SPORTAGE 1.6 ECO 135CV 2WD | BENZ+GPL | 0,4736 | 1.776,00 | 2.131,20 | 3.552,00 | 4.262,40 |
| KIA | STONIC 1.4 MPI 100CV | BENZ+GPL | 0,3757 | 1.408,88 | 1.690,65 | 2.817,75 | 3.381,30 |
| KIA | VENGA 1.4 90CV | BENZ+GPL | 0,4059 | 1.522,13 | 1.826,55 | 3.044,25 | 3.653,10 |
| KIA | VENGA 1.4 GPL | 90CV | 0,4096 | 1.536,00 | 1.843,20 | 3.072,00 | 3.686,40 |
| KIA | XCEED 1.0 T-GDI 120CV | BENZ+GPL | 0,4330 | 1.623,75 | 1.948,50 | 3.247,50 | 3.897,00 |
| LANCIA | DELTA 1.4 T-JET 120CV | BENZ+GPL | 0,4844 | 1.816,50 | 2.179,80 | 3.633,00 | 4.359,60 |
| LANCIA | YPSILON 1.2 69CV | BENZ+GPL | 0,3764 | 1.411,50 | 1.693,80 | 2.823,00 | 3.387,60 |
| MAHINDRA | KUV100 1.2 83CV | BENZ+GPL | 0,3697 | 1.386,38 | 1.663,65 | 2.772,75 | 3.327,30 |
| MITSUBISHI | ASX 1.6 2WD 117CV | BENZ+GPL | 0,4306 | 1.614,75 | 1.937,70 | 3.229,50 | 3.875,40 |
| MITSUBISHI | ASX 1.6 2WD BI-FUEL 117 CV | EURO 5 | 0,4426 | 1.659,75 | 1.991,70 | 3.319,50 | 3.983,40 |
| MITSUBISHI | ASX 2.0 150CV 2WD | BENZ+GPL | 0,4774 | 1.790,25 | 2.148,30 | 3.580,50 | 4.296,60 |
| MITSUBISHI | ASX 2.0 150CV 4WD | BENZ+GPL | 0,5259 | 1.972,13 | 2.366,55 | 3.944,25 | 4.733,10 |
| MITSUBISHI | OUTLANDER 2.0 2WD 150 CV | BI-FUEL GPL | 0,5231 | 1.961,63 | 2.353,95 | 3.923,25 | 4.707,90 |
| MITSUBISHI | SPACE STAR 1.0 71CV | BENZ+GPL | 0,3159 | 1.184,63 | 1.421,55 | 2.369,25 | 2.843,10 |
| MITSUBISHI | SPACESTAR 1.0 71CV | BENZ+GPL | 0,3390 | 1.271,25 | 1.525,50 | 2.542,50 | 3.051,00 |
| MITSUBISHI | SPACESTAR 1.0 80CV | BENZ+GPL | 0,3670 | 1.376,25 | 1.651,50 | 2.752,50 | 3.303,00 |
| NISSAN | JUKE 1.6 GPL 116CV | BENZ+GPL | 0,4098 | 1.536,75 | 1.844,10 | 3.073,50 | 3.688,20 |
| NISSAN | MICRA 0.9 IG-T 90CV | BENZ+GPL | 0,3827 | 1.435,13 | 1.722,15 | 2.870,25 | 3.444,30 |
| NISSAN | MICRA 1.2 12V 80CV | BENZ+GPL | 0,3528 | 1.323,00 | 1.587,60 | 2.646,00 | 3.175,20 |
| NISSAN | NOTE 1.2 80CV | BENZ+GPL | 0,3658 | 1.371,75 | 1.646,10 | 2.743,50 | 3.292,20 |
| OPEL | ADAM 1.4 87CV | BENZ+GPL | 0,3647 | 1.367,63 | 1.641,15 | 2.735,25 | 3.282,30 |
| OPEL | ASTRA 1.4 T 140CV | BENZ+GPL | 0,4295 | 1.610,63 | 1.932,75 | 3.221,25 | 3.865,50 |
| OPEL | CORSA 1.2 GPL 86CV | BENZ+GPL | 0,3649 | 1.368,38 | 1.642,05 | 2.736,75 | 3.284,10 |
| OPEL | CORSA 1.4 90CV | BENZ+GPL | 0,3636 | 1.363,50 | 1.636,20 | 2.727,00 | 3.272,40 |
| OPEL | CROSSLAND X 1.2 81CV | BENZ+GPL | 0,3717 | 1.393,88 | 1.672,65 | 2.787,75 | 3.345,30 |
| OPEL | INSIGNIA 1.4 T 140CV | BENZ+GPL | 0,5193 | 1.947,38 | 2.336,85 | 3.894,75 | 4.673,70 |
| OPEL | INSIGNIA 1.4 T 140CV | SW BENZ+GPL | 0,5305 | 1.989,38 | 2.387,25 | 3.978,75 | 4.774,50 |
| OPEL | INSIGNIA 1.4 T S&S 140CV | BENZ+GPL | 0,5279 | 1.979,63 | 2.375,55 | 3.959,25 | 4.751,10 |
| OPEL | INSIGNIA 1.4 T S&S ST 140CV | SW BENZ+GPL | 0,5365 | 2.011,88 | 2.414,25 | 4.023,75 | 4.828,50 |
| OPEL | KARL 1.0 73CV | BENZ+GPL | 0,3209 | 1.203,38 | 1.444,05 | 2.406,75 | 2.888,10 |
| OPEL | MERIVA 1.4 120CV | BENZ+GPL | 0,4338 | 1.626,75 | 1.952,10 | 3.253,50 | 3.904,20 |
| OPEL | MERIVA 1.4 T 120CV | BENZ+GPL | 0,4338 | 1.626,75 | 1.952,10 | 3.253,50 | 3.904,20 |
| OPEL | MOKKA 1.4 T GPL 140CV | 4X2 | 0,4400 | 1.650,00 | 1.980,00 | 3.300,00 | 3.960,00 |
| OPEL | MOKKAX 1.4T 140CV 4X2 | BENZ+GPL | 0,4395 | 1.648,13 | 1.977,75 | 3.296,25 | 3.955,50 |
| OPEL | NUOVA ASTRA 1.4 T 140CV | BENZ+GPL | 0,4584 | 1.719,00 | 2.062,80 | 3.438,00 | 4.125,60 |
| OPEL | NUOVA ASTRA 1.4 T 140CV ST | BENZ+GPL SW | 0,4656 | 1.746,00 | 2.095,20 | 3.492,00 | 4.190,40 |
| OPEL | ZAFIRA TOURER 1.4T 140CV | BENZ+GPL | 0,4899 | 1.837,13 | 2.204,55 | 3.674,25 | 4.409,10 |
| PEUGEOT | 208 1.2 82CV | BENZ+GPL | 0,3382 | 1.268,25 | 1.521,90 | 2.536,50 | 3.043,80 |
| PEUGEOT | 208 1.4 VTI 95CV | BENZ+GPL | 0,3869 | 1.450,88 | 1.741,05 | 2.901,75 | 3.482,10 |
| RENAULT | CLIO 1.2 75CV | BENZINA+GPL | 0,3672 | 1.377,00 | 1.652,40 | 2.754,00 | 3.304,80 |
| RENAULT | CLIO 900 TCE 90CV | BENZ+GPL | 0,3478 | 1.304,25 | 1.565,10 | 2.608,50 | 3.130,20 |
| RENAULT | TWINGO 0.9 TCE 90CV | BENZ+GPL | 0,3258 | 1.221,75 | 1.466,10 | 2.443,50 | 2.932,20 |
| RENAULT | TWINGO 2019 900 90CV | BENZINA+GPL | 0,3340 | 1.252,50 | 1.503,00 | 2.505,00 | 3.006,00 |
| SEAT | ALTEA XL 1.6 BI-FUEL | 102CV EURO5 | 0,4564 | 1.711,50 | 2.053,80 | 3.423,00 | 4.107,60 |
| SSANGYONG | KORANDO 2.0 C 2WD 149CV | BENZ+GPL | 0,5203 | 1.951,13 | 2.341,35 | 3.902,25 | 4.682,70 |
| SSANGYONG | KORANDO 2019 1.5 GDI-T 163CV | BENZ+GPL | 0,4938 | 1.851,75 | 2.222,10 | 3.703,50 | 4.444,20 |
| SSANGYONG | TIVOLI 1.6 128CV | BENZ+GPL | 0,4352 | 1.632,00 | 1.958,40 | 3.264,00 | 3.916,80 |
| SSANGYONG | TIVOLI 2020 1.5 GDI 2WD | BENZ+GPL | 0,4964 | 1.861,50 | 2.233,80 | 3.723,00 | 4.467,60 |
| SSANGYONG | XLV 1.6 128CV | BENZ+GPL | 0,4706 | 1.764,75 | 2.117,70 | 3.529,50 | 4.235,40 |
| SUBARU | FORESTER 2.0 150CV | BENZ+GPL | 0,5408 | 2.028,00 | 2.433,60 | 4.056,00 | 4.867,20 |
| SUBARU | FORESTER 2.0X 150CV | BI-FUEL EURO5 | 0,5881 | 2.205,38 | 2.646,45 | 4.410,75 | 5.292,90 |
| SUBARU | OUTBACK 2.5 I-S 175CV | BENZ+GPL | 0,6399 | 2.399,63 | 2.879,55 | 4.799,25 | 5.759,10 |
| SUBARU | XV 1.6I BI-FUEL | 114CV | 0,4504 | 1.689,00 | 2.026,80 | 3.378,00 | 4.053,60 |
| SUBARU | XV 2.0I-ES BI-FUEL | 150CV | 0,5149 | 1.930,88 | 2.317,05 | 3.861,75 | 4.634,10 |
| TATA | VISTA 1.4 75CV | BI-FUEL (BENZ+GPL) | 0,3511 | 1.316,63 | 1.579,95 | 2.633,25 | 3.159,90 |
| BENZINA-METANO | | | | | | | |
| AUDI | A3 SPB 1.4 TFSI G-TRON | 110CV (BENZ+METANO) | 0,5040 | 1.890,00 | 2.268,00 | 3.780,00 | 4.536,00 |
| AUDI | A4 AVANT 2.0 TFSI G-TRON | 170CV BENZ+MET | 0,6499 | 2.437,13 | 2.924,55 | 4.874,25 | 5.849,10 |
| AUDI | A5 SPB 2.0 TFSI G-TRON | 170CV BENZ+MET | 0,6640 | 2.490,00 | 2.988,00 | 4.980,00 | 5.976,00 |
| DR AUTOMOBILES | CITY CROSS 1.3 83CV | BENZ+METANO | 0,4134 | 1.550,25 | 1.860,30 | 3.100,50 | 3.720,60 |
| DR AUTOMOBILES | DR EVO 1.6 126CV | BENZ+METANO | 0,4802 | 1.800,75 | 2.160,90 | 3.601,50 | 4.321,80 |
| DR AUTOMOBILES | DR4 1.6 114CV | BENZ+METANO | 0,4817 | 1.806,38 | 2.167,65 | 3.612,75 | 4.335,30 |
| DR AUTOMOBILES | DR5 1.6 126CV | BENZ+METANO | 0,4756 | 1.783,50 | 2.140,20 | 3.567,00 | 4.280,40 |
| DR AUTOMOBILES | DR5 2.0 139CV 4WD | BENZ+METANO | 0,5111 | 1.916,63 | 2.299,95 | 3.833,25 | 4.599,90 |
| DR AUTOMOBILES | DR6 1.5 T 150CV | BENZ+METANO | 0,5551 | 2.081,63 | 2.497,95 | 4.163,25 | 4.995,90 |
| FIAT | 500L 0.9 TWINAIR 85CV | BENZ+METANO | 0,4561 | 1.710,38 | 2.052,45 | 3.420,75 | 4.104,90 |
| FIAT | 500L LIVING 0.9 TWINAIR 85CV | BENZ+METANO | 0,4748 | 1.780,50 | 2.136,60 | 3.561,00 | 4.273,20 |
| FIAT | 500L WAGON 0.9 TWINAIR 85CV | BENZ+METANO | 0,4566 | 1.712,25 | 2.054,70 | 3.424,50 | 4.109,40 |

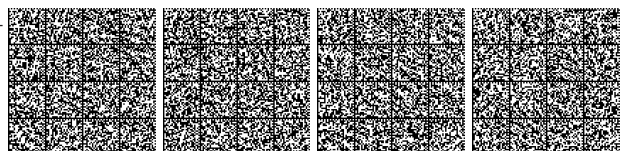


| MARCA | MODELLO | SERIE | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|-------------------------|--------------------------------------|----------------------|-----------------------|--|--|--|--|
| FIAT | DOBLO 1.4 T-JET 120CV | BENZ+METANO | 0,5163 | 1.936,13 | 2.323,35 | 3.872,25 | 4.646,70 |
| FIAT | DOBLO 1.4 T-JET 120CV | NATURAL POWER B-M | 0,5252 | 1.969,50 | 2.363,40 | 3.939,00 | 4.726,80 |
| FIAT | PANDA 0.9 TWIN-AIR | 85CV BENZ+MET | 0,3792 | 1.422,00 | 1.706,40 | 2.844,00 | 3.412,80 |
| FIAT | PANDA 0.9 TWIN-AIR 85CV | BENZ+METANO | 0,3692 | 1.384,50 | 1.661,40 | 2.769,00 | 3.322,80 |
| FIAT | PANDA 2021 0.9 80CV | BENZ+METANO | 0,4122 | 1.545,75 | 1.854,90 | 3.091,50 | 3.709,80 |
| FIAT | PANDA CROSS 2021 0.9 80CV | BENZ+METANO | 0,4312 | 1.617,00 | 1.940,40 | 3.234,00 | 3.880,80 |
| FIAT | PUNTO 2012 1.4 77CV | BENZ+MET | 0,4440 | 1.665,00 | 1.998,00 | 3.330,00 | 3.996,00 |
| FIAT | PUNTO 2012 1.4 8V NATURAL POWER 77CV | BENZ+METANO | 0,4446 | 1.667,25 | 2.000,70 | 3.334,50 | 4.001,40 |
| FIAT | QUBO 1.4 70CV | BENZ+MET | 0,4536 | 1.701,00 | 2.041,20 | 3.402,00 | 4.082,40 |
| FIAT | QUBO 1.4 8V 77CV | EURO5 | 0,4607 | 1.727,63 | 2.073,15 | 3.455,25 | 4.146,30 |
| LANCIA | YPSILON 0.9 AIR 85CV | BENZ+MET | 0,3912 | 1.467,00 | 1.760,40 | 2.934,00 | 3.520,80 |
| LANCIA | YPSILON 0.9 T AIR 70CV | BENZ+METANO | 0,4345 | 1.629,38 | 1.955,25 | 3.258,75 | 3.910,50 |
| LANCIA | YPSILON 0.9 TAIR 80CV | BENZ+METANO | 0,4139 | 1.552,13 | 1.862,55 | 3.104,25 | 3.725,10 |
| LANCIA | YPSILON 0.9 TWINAIR 84CV | BENZ+METANO | 0,3945 | 1.479,38 | 1.775,25 | 2.958,75 | 3.550,50 |
| MERCEDES | B 200 2.0 156CV | BENZ+METANO | 0,5758 | 2.159,25 | 2.591,10 | 4.318,50 | 5.182,20 |
| MERCEDES | E 200 NGD AUT 2.0 156CV | BENZ+MET | 0,7097 | 2.661,38 | 3.193,65 | 5.322,75 | 6.387,30 |
| OPEL | ZAFIRA 1.6 T ECOM 150CV | BENZ+METANO | 0,5640 | 2.115,00 | 2.538,00 | 4.230,00 | 5.076,00 |
| SEAT | IBIZA 1.0 TGI 90CV | BENZ+METANO | 0,3959 | 1.484,63 | 1.781,55 | 2.969,25 | 3.563,10 |
| SEAT | LEON 1.4 TGI 110CV | BENZ+METANO | 0,4536 | 1.701,00 | 2.041,20 | 3.402,00 | 4.082,40 |
| SEAT | OCTAVIA 1.4 G-TEC 110CV | BENZ+METANO | 0,4910 | 1.841,25 | 2.209,50 | 3.682,50 | 4.419,00 |
| SEAT | OCTAVIA WAGON 1.4 G-TEC 110CV | BENZ+METANO | 0,4921 | 1.845,38 | 2.214,45 | 3.690,75 | 4.428,90 |
| TATA | VISTA 1.4 75CV | BENZ+METANO | 0,4072 | 1.527,00 | 1.832,40 | 3.054,00 | 3.664,80 |
| VOLKSWAGEN | GOLF 1.4 TGI 110CV | BENZ+METANO | 0,4747 | 1.780,13 | 2.136,15 | 3.560,25 | 4.272,30 |
| VOLKSWAGEN | POLO 1.0 TGI 90CV MY2018 | BENZ+METANO | 0,4019 | 1.507,13 | 1.808,55 | 3.014,25 | 3.617,10 |
| METANO ESCLUSIVO | | | | | | | |
| AUDI | A3 SPB 30 G-TRONIC 1.5 | 130CV METANO | 0,5902 | 2.213,25 | 2.655,90 | 4.426,50 | 5.311,80 |
| AUDI | A4 AVANT 40 G-TRON 2.0 | 170CV METANO | 0,6983 | 2.618,63 | 3.142,35 | 5.237,25 | 6.284,70 |
| OPEL | ASTRA ST 1.4 T 110CV ECOM | METANO SW | 0,4854 | 1.820,25 | 2.184,30 | 3.640,50 | 4.368,60 |
| OPEL | ASTRA 1.4 T 110CV ECOM | METANO | 0,4800 | 1.800,00 | 2.160,00 | 3.600,00 | 4.320,00 |
| OPEL | ZAFIRA 1.6 16V ECOM | 150CV TURBO ONE | 0,5525 | 2.071,88 | 2.486,25 | 4.143,75 | 4.972,50 |
| OPEL | ZAFIRA TOURER 1.6 T ECOM | 150CV | 0,5441 | 2.040,38 | 2.448,45 | 4.080,75 | 4.896,90 |
| SEAT | MII 1.0 68CV | MET | 0,3244 | 1.216,50 | 1.459,80 | 2.433,00 | 2.919,60 |
| SEAT | MII 1.0 68CV MY2018 | METANO | 0,3580 | 1.342,50 | 1.611,00 | 2.685,00 | 3.222,00 |
| SEAT | MII 1.0 68CV | METANO | 0,3508 | 1.315,50 | 1.578,60 | 2.631,00 | 3.157,20 |
| SEAT | LEON 1.5 TGI 130CV | METANO | 0,4593 | 1.722,38 | 2.066,85 | 3.444,75 | 4.133,70 |
| SKODA | CITIGO 1.0 68CV | MET | 0,3246 | 1.217,25 | 1.460,70 | 2.434,50 | 2.921,40 |
| SKODA | CITIGO 1.0 68CV | METANO | 0,3361 | 1.260,38 | 1.512,45 | 2.520,75 | 3.024,90 |
| SKODA | OCTAVIA WAGON 2019 | 1.5 DSG 130CV METANO | 0,5297 | 1.986,38 | 2.383,65 | 3.972,75 | 4.767,30 |
| VOLKSWAGEN | CADDY 1.4 ECOFUEL 110CV | METANO | 0,5440 | 2.040,00 | 2.448,00 | 4.080,00 | 4.896,00 |
| VOLKSWAGEN | CADDY 2.0 ECOFUEL 109CV | METANO EURO5 | 0,5480 | 2.055,00 | 2.466,00 | 4.110,00 | 4.932,00 |
| VOLKSWAGEN | GOLF VII 1.5 TGI 130CV | METANO | 0,4971 | 1.864,13 | 2.236,95 | 3.728,25 | 4.473,90 |
| VOLKSWAGEN | GOLF VII VARIANT 1.5 TGI 130CV | METANO | 0,5250 | 1.968,75 | 2.362,50 | 3.937,50 | 4.725,00 |
| VOLKSWAGEN | POLO 1.0 TGI 90CV | METANO | 0,4220 | 1.582,50 | 1.899,00 | 3.165,00 | 3.798,00 |
| VOLKSWAGEN | TOURAN 1.4 ECOFUELL | 150CV METANO | 0,5742 | 2.153,25 | 2.583,90 | 4.306,50 | 5.167,80 |
| VOLKSWAGEN | UP! 1.0 68CV | METANO | 0,3556 | 1.333,50 | 1.600,20 | 2.667,00 | 3.200,40 |



FRINGE BENEFIT 2023
 AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO FUORI PRODUZIONE

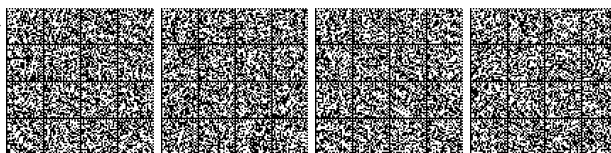
| MARCA | MODELLO | SERIE | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|--|---|--------------------------|-----------------------|--|--|--|--|
| MILD HYBRID - FULL HYBRID BENZINA | | | | | | | |
| AUDI | A4 40 2.0 TFSI 190CV | HYBRID | 0,6453 | 2.419,88 | 2.903,85 | 4.839,75 | 5.807,70 |
| AUDI | A4 40 2.0 TFSI QUATTRO S-TRONIC 204CV | CABRIO HYBRID | 0,7806 | 2.927,25 | 3.512,70 | 5.854,50 | 7.025,40 |
| AUDI | A4 40 2.0 TFSI S-TRONIC 190CV | HYBRID | 0,6592 | 2.472,00 | 2.966,40 | 4.944,00 | 5.932,80 |
| AUDI | A4 40 2.0 TFSI S-TRONIC 204CV | CABRIO HYBRID | 0,7459 | 2.797,13 | 3.356,55 | 5.594,25 | 6.713,10 |
| AUDI | A4 45 2.0 TFSI QUATTRO S-TRONIC 245CV | HYBRID | 0,7367 | 2.762,63 | 3.315,15 | 5.525,25 | 6.630,30 |
| AUDI | A4 45 2.0 TFSI QUATTRO S-TRONIC 252CV | HYBRID | 0,7290 | 2.733,75 | 3.280,50 | 5.467,50 | 6.561,00 |
| AUDI | A4 45 2.0 TFSI S-TRONIC 245CV | HYBRID | 0,7171 | 2.689,13 | 3.226,95 | 5.378,25 | 6.453,90 |
| AUDI | A4 ALLROAD 45 2.0 TFSI S-TRONIC 245CV | HYBRID | 0,7581 | 2.842,88 | 3.411,45 | 5.685,75 | 6.822,90 |
| AUDI | A4 ALLROAD 45 2.0 TFSI S-TRONIC 252CV | HYBRID | 0,7652 | 2.869,50 | 3.443,40 | 5.739,00 | 6.886,80 |
| AUDI | A4 AVANT 40 2.0 TFSI 190CV | HYBRID | 0,6570 | 2.463,75 | 2.956,50 | 4.927,50 | 5.913,00 |
| AUDI | A4 AVANT 40 2.0 TFSI S-TRONIC 190CV | HYBRID | 0,6698 | 2.511,75 | 3.014,10 | 5.023,50 | 6.028,20 |
| AUDI | A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 245CV | HYBRID | 0,7485 | 2.806,88 | 3.368,25 | 5.613,75 | 6.736,50 |
| AUDI | A4 AVANT 45 2.0 TFSI QUATTRO S-TRONIC 252CV | HYBRID | 0,7429 | 2.785,88 | 3.343,05 | 5.571,75 | 6.686,10 |
| AUDI | A4 AVANT 45 2.0 TFSI S-TRONIC 245CV | HYBRID | 0,7288 | 2.733,00 | 3.279,60 | 5.466,00 | 6.559,20 |
| AUDI | A5 40 2.0 TFSI 190CV | CABRIO HYBRID | 0,7105 | 2.664,38 | 3.197,25 | 5.328,75 | 6.394,50 |
| AUDI | A5 40 2.0 TFSI 190CV | HYBRID | 0,6539 | 2.452,13 | 2.942,55 | 4.904,25 | 5.885,10 |
| AUDI | A5 40 2.0 TFSI S-TRONIC 190CV | CABRIO HYBRID | 0,7514 | 2.817,75 | 3.381,30 | 5.635,50 | 6.762,60 |
| AUDI | A5 40 2.0 TFSI S-TRONIC 190CV | HYBRID | 0,6882 | 2.580,75 | 3.096,90 | 5.161,50 | 6.193,80 |
| AUDI | A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV | CABRIO HYBRID | 0,8203 | 3.076,13 | 3.691,35 | 6.152,25 | 7.382,70 |
| AUDI | A5 45 2.0 TFSI QUATTRO S-TRONIC 252CV | HYBRID | 0,7710 | 2.891,25 | 3.469,50 | 5.782,50 | 6.939,00 |
| AUDI | A5 45 2.0 TFSI S-TRONIC 252CV | CABRIO HYBRID | 0,7896 | 2.961,00 | 3.553,20 | 5.922,00 | 7.106,40 |
| AUDI | A5 45 2.0 TFSI S-TRONIC 252CV | COUPÉ HYBRID | 0,7355 | 2.758,13 | 3.309,75 | 5.516,25 | 6.619,50 |
| AUDI | A5 45 2.0 TFSI S-TRONIC 252CV | HYBRID | 0,7246 | 2.717,25 | 3.260,70 | 5.434,50 | 6.521,40 |
| AUDI | A5 SPB 2.0 TFSI 190CV | HYBRID | 0,6550 | 2.456,25 | 2.947,50 | 4.912,50 | 5.895,00 |
| AUDI | A6 2.0 TFSI 245CV TIPTRONIC | HYBRID | 0,7926 | 2.972,25 | 3.566,70 | 5.944,50 | 7.133,40 |
| AUDI | A6 45 2.0 TFSI 245CV QUATTRO S-TRONIC | HYBRID | 0,8119 | 3.044,63 | 3.653,55 | 6.089,25 | 7.307,10 |
| AUDI | A6 45 2.0 TFSI 245CV S-TRONIC | HYBRID | 0,7853 | 2.944,88 | 3.533,85 | 5.889,75 | 7.067,70 |
| AUDI | A6 AVANT 45 2.0 TFSI 245CV QUATTRO S-TRONIC | HYBRID | 0,8301 | 3.112,88 | 3.735,45 | 6.225,75 | 7.470,90 |
| AUDI | A6 AVANT 45 2.0 TFSI 245CV S-TRONIC | HYBRID | 0,8065 | 3.024,38 | 3.629,25 | 6.048,75 | 7.258,50 |
| AUDI | A7 SPB 45 2.0 QUATTRO S-TRONIC 245CV | HYBRID | 0,8792 | 3.297,00 | 3.956,40 | 6.594,00 | 7.912,80 |
| AUDI | A7 SPB 45 2.0 S-TRONIC 245CV | HYBRID | 0,8549 | 3.205,88 | 3.847,05 | 6.411,75 | 7.694,10 |
| AUDI | A7 SPB 55 3.0 340CV | HYBRID | 0,9708 | 3.640,50 | 4.368,60 | 7.281,00 | 8.737,20 |
| AUDI | A8 2.0 TFSI 245CV TIPTRONIC | HYBRID | 0,9990 | 3.746,25 | 4.495,50 | 7.492,50 | 8.991,00 |
| AUDI | Q3 35 1.5 TFSI S TRONIC | 150CV HYBRID | 0,6003 | 2.251,13 | 2.701,35 | 4.502,25 | 5.402,70 |
| AUDI | Q5 2.0 TFSI 245CV | HYBRID QUATTRO TIPTRONIC | 0,8025 | 3.009,38 | 3.611,25 | 6.018,75 | 7.222,50 |
| AUDI | Q5 45 2.0 TFSI QUATTRO S-TRONIC | 245CV HYBRID | 0,7895 | 2.960,63 | 3.552,75 | 5.921,25 | 7.105,50 |
| AUDI | SQ8 4.0 TFSI QUATTRO TIPTRONIC | 507CV HYBRID | 1,3609 | 5.103,38 | 6.124,05 | 10.206,75 | 12.248,10 |
| BMW | 3 ACTIVE HYBRID 3.0 | 340CV | 0,8205 | 3.076,88 | 3.692,25 | 6.153,75 | 7.384,50 |
| BMW | 5 ACTIVE HYBRID 3.0 | 340CV | 0,8708 | 3.265,50 | 3.918,60 | 6.531,00 | 7.837,20 |
| BMW | 7 ACTIVE HYBRID 3.0 | 320CV | 1,1432 | 4.287,00 | 5.144,40 | 8.574,00 | 10.288,80 |
| BMW | X6 ACTIVE HYBRID | 4.4 485CV | 1,3243 | 4.966,13 | 5.959,35 | 9.932,25 | 11.918,70 |
| CHEVROLET | VOLT 1.4 | IBRIDA | 0,5482 | 2.055,75 | 2.466,90 | 4.111,50 | 4.933,80 |
| FORD | FOCUS IV 1.0 ECOBOOST 155CV | IBRIDO-BENZINA | 0,5109 | 1.915,88 | 2.299,05 | 3.831,75 | 4.598,10 |
| FORD | KUGA 2.5 190CV 4WD | IBRIDO-BENZINA | 0,5733 | 2.149,88 | 2.579,85 | 4.299,75 | 5.159,70 |
| HONDA | JAZZ 1.3 98CV | HYBRID | 0,4398 | 1.649,25 | 1.979,10 | 3.298,50 | 3.958,20 |
| HONDA | NSX 3.5 | 580CV | 1,9448 | 7.293,00 | 8.751,60 | 14.586,00 | 17.503,20 |
| HYUNDAI | IONIQ 1.6 140CV | HYBRID | 0,4310 | 1.616,25 | 1.939,50 | 3.232,50 | 3.879,00 |
| HYUNDAI | KONA 1.0 T-GDI 163CV | HYBRID | 0,4559 | 1.709,63 | 2.051,55 | 3.419,25 | 4.103,10 |
| HYUNDAI | KONA HEV 1.6 DGT 140CV | HYBRID | 0,4684 | 1.756,50 | 2.107,80 | 3.513,00 | 4.215,60 |
| INFINITI | Q50 3.5 | 364CV | 0,8872 | 3.327,00 | 3.992,40 | 6.654,00 | 7.984,80 |
| INFINITI | Q50 3.5 HYBRID | 364CV | 0,8199 | 3.074,63 | 3.689,55 | 6.149,25 | 7.379,10 |
| INFINITI | Q70 3.5 | 364CV | 0,9264 | 3.474,00 | 4.168,80 | 6.948,00 | 8.337,60 |
| JAGUAR | E-PACE 2021 1.5 I3 | 160CV IBRIDO BENZINA | 0,6244 | 2.341,50 | 2.809,80 | 4.683,00 | 5.619,60 |
| JAGUAR | E-PACE 2021 2.0 I4 | 200CV IBRIDO BENZINA | 0,7235 | 2.713,13 | 3.255,75 | 5.426,25 | 6.511,50 |
| JAGUAR | E-PACE 2021 2.0 I4 | 249CV IBRIDO BENZINA | 0,7796 | 2.923,50 | 3.508,20 | 5.847,00 | 7.016,40 |
| JAGUAR | F-PACE 3.0 400CV | IBRIDO BENZINA | 1,0065 | 3.774,38 | 4.529,25 | 7.548,75 | 9.058,50 |
| KIA | CEED 1.0 T-GDI 120CV | IBRIDO BENZINA | 0,4767 | 1.787,63 | 2.145,15 | 3.575,25 | 4.290,30 |
| KIA | CEED 1.5 T-GDI 160CV | IBRIDO BENZINA | 0,5352 | 2.007,00 | 2.408,40 | 4.014,00 | 4.816,80 |
| KIA | NIRO 1.6 GDI 140CV | HYBRID | 0,4809 | 1.803,38 | 2.164,05 | 3.606,75 | 4.328,10 |
| KIA | NIRO 1.6 GDI DCT HEV 140CV | HYBRID | 0,4606 | 1.727,25 | 2.072,70 | 3.454,50 | 4.145,40 |
| KIA | NIRO 2019 1.6 GDI HEV 140CV | HYBRID | 0,4668 | 1.750,50 | 2.100,60 | 3.501,00 | 4.201,20 |
| LAND ROVER | DEFENDER 110 3.0 MHEV | 400CV | 0,9829 | 3.685,88 | 4.423,05 | 7.371,75 | 8.846,10 |
| LAND ROVER | DEFENDER 90 2020 3.0 I6 | 400CV 3P IBRIDO-BENZINA | 0,9708 | 3.640,50 | 4.368,60 | 7.281,00 | 8.737,20 |
| LAND ROVER | DEFENDER 90 3.0 MHEV | 400CV | 0,9414 | 3.530,25 | 4.236,30 | 7.060,50 | 8.472,60 |
| LAND ROVER | DISCOVERY 2021 2.0 I4 300CV | IBRIDO BENZINA | 0,8945 | 3.354,38 | 4.025,25 | 6.708,75 | 8.050,50 |
| LAND ROVER | DISCOVERY SPORT 2019 2.0 SI4 | 249CV | 0,7595 | 2.848,13 | 3.417,75 | 5.696,25 | 6.835,50 |
| LAND ROVER | RANGE ROVER 3.0 I6 MHEV | 400CV | 1,3025 | 4.884,38 | 5.861,25 | 9.768,75 | 11.722,50 |
| LAND ROVER | RANGE ROVER EVOQUE 1.5 I3 | 160CV AWD IBRIDO-BENZINA | 0,6205 | 2.326,88 | 2.792,25 | 4.653,75 | 5.584,50 |
| LAND ROVER | RANGE ROVER EVOQUE 2.0 I4 | 200CV AWD | 0,7226 | 2.709,75 | 3.251,70 | 5.419,50 | 6.503,40 |



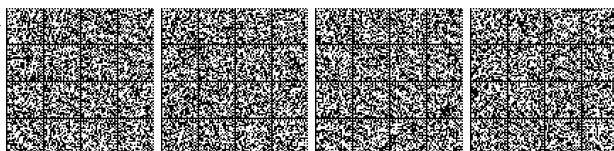
| MARCA | MODELLO | SERIE | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|------------|--------------------------------|-----------------------------|-----------------------|--|--|--|--|
| LAND ROVER | RANGE ROVER EVOQUE 2.0 I4 | 250CV AWD | 0,7655 | 2.870,63 | 3.444,75 | 5.741,25 | 6.889,50 |
| LAND ROVER | RANGE ROVER EVOQUE 2.0 I4 | 300CV AWD | 0,8106 | 3.039,75 | 3.647,70 | 6.079,50 | 7.295,40 |
| LAND ROVER | RANGE ROVER SPORT 3.0 I6 400CV | IBRIDO-BENZINA | 1,1327 | 4.247,63 | 5.097,15 | 8.495,25 | 10.194,30 |
| LAND ROVER | VELAR 2.0 SI4 250CV | IBRIDO-BENZINA | 0,9657 | 3.621,38 | 4.345,65 | 7.242,75 | 8.691,30 |
| LAND ROVER | VELAR 3.0 I6 400CV | IBRIDO-BENZINA | 1,0090 | 3.783,75 | 4.540,50 | 7.567,50 | 9.081,00 |
| LEXUS | CT 200H | 136CV | 0,5202 | 1.950,75 | 2.340,90 | 3.901,50 | 4.681,80 |
| LEXUS | CT 200H 136CV | ND | 0,5120 | 1.920,00 | 2.304,00 | 3.840,00 | 4.608,00 |
| LEXUS | GS 300H | 223CV | 0,7122 | 2.670,75 | 3.204,90 | 5.341,50 | 6.409,80 |
| LEXUS | IS 300H | 223CV | 0,6442 | 2.415,75 | 2.898,90 | 4.831,50 | 5.797,80 |
| LEXUS | IS 300H 223CV | ND | 0,6262 | 2.348,25 | 2.817,90 | 4.696,50 | 5.635,80 |
| LEXUS | LS 600H 445CV | ND | 1,2931 | 4.849,13 | 5.818,95 | 9.698,25 | 11.637,90 |
| LEXUS | LS 600H 5.0 | 445CV | 1,3616 | 5.106,00 | 6.127,20 | 10.212,00 | 12.254,40 |
| LEXUS | NX HYBRID 2.5 | 197CV | 0,6551 | 2.456,63 | 2.947,95 | 4.913,25 | 5.895,90 |
| LEXUS | NX HYBRID 2.5 197CV | 4WD | 0,7225 | 2.709,38 | 3.251,25 | 5.418,75 | 6.502,50 |
| LEXUS | RC 300H | 2.5 223 CV | 0,7122 | 2.670,75 | 3.204,90 | 5.341,50 | 6.409,80 |
| LEXUS | RX HYBRID 3.5 | 300CV | 0,8586 | 3.219,75 | 3.863,70 | 6.439,50 | 7.727,40 |
| LEXUS | UX HYBRID 2.0 | 177CV | 0,6000 | 2.250,00 | 2.700,00 | 4.500,00 | 5.400,00 |
| LEXUS | UX HYBRID 2.0 4WD | 177CV | 0,6133 | 2.299,88 | 2.759,85 | 4.599,75 | 5.519,70 |
| MASERATI | Ghibli 2.0 330CV MHEV | IBRIDA | 0,9445 | 3.541,88 | 4.250,25 | 7.083,75 | 8.500,50 |
| MASERATI | LEVANTE 2.0 330CV MHEV | IBRIDO BENZINA | 1,1087 | 4.157,63 | 4.989,15 | 8.315,25 | 9.978,30 |
| MAZDA | 2 2020 | 1.5 SKYACTIV 75CV | 0,3956 | 1.483,50 | 1.780,20 | 2.967,00 | 3.560,40 |
| MAZDA | 3 2019 | 2.0 SKYACTIV 179CV | 0,5162 | 1.935,75 | 2.322,90 | 3.871,50 | 4.645,80 |
| MAZDA | CX-30 2.0 120CV | 4WD HYBRID | 0,5354 | 2.007,75 | 2.409,30 | 4.015,50 | 4.818,60 |
| MAZDA | CX-30 2.0 180CV | 2WD HYBRID | 0,5222 | 1.958,25 | 2.349,90 | 3.916,50 | 4.699,80 |
| MAZDA | CX-30 2.0 180CV | 4WD HYBRID | 0,5569 | 2.088,38 | 2.506,05 | 4.176,75 | 5.012,10 |
| MERCEDES | C200 AUTO 1.5 197CV COUPÉ | MILD HYBRID | 0,8213 | 3.079,88 | 3.695,85 | 6.159,75 | 7.391,70 |
| MERCEDES | C200 AUTO EQ 1.5 | 197CV CABRIO IBRIDO BENZINA | 0,8314 | 3.117,75 | 3.741,30 | 6.235,50 | 7.482,60 |
| MERCEDES | C200 AUTO EQ 1.5 | 197CV COUPÉ IBRIDO BENZINA | 0,7519 | 2.819,63 | 3.383,55 | 5.639,25 | 6.767,10 |
| MERCEDES | C200 AUTO EQ 1.5 | 197CV IBRIDO BENZINA | 0,7078 | 2.654,25 | 3.185,10 | 5.308,50 | 6.370,20 |
| MERCEDES | C200 SW AUTO EQ 1.5 | 197CV IBRIDO BENZINA | 0,7229 | 2.710,88 | 3.253,05 | 5.421,75 | 6.506,10 |
| MERCEDES | CLS 450 3.0 367CV | HYBRID | 1,0116 | 3.793,50 | 4.552,20 | 7.587,00 | 9.104,40 |
| MERCEDES | CLS 450 3.0 4MATIC AMG | 435CV IBRIDO BENZINA | 1,2735 | 4.775,63 | 5.730,75 | 9.551,25 | 11.461,50 |
| MERCEDES | E200 EQ-BOOST 2.0 | 210CV IBRIDO BENZINA | 0,7842 | 2.940,75 | 3.528,90 | 5.881,50 | 7.057,80 |
| MERCEDES | E200 SW EQ-BOOST 2.0 | 210CV IBRIDO BENZINA | 0,7822 | 2.933,25 | 3.519,90 | 5.866,50 | 7.039,80 |
| MERCEDES | E350 CABRIO 2.0 313CV | MILD HYBRID | 0,9512 | 3.567,00 | 4.280,40 | 7.134,00 | 8.560,80 |
| MERCEDES | E350 EQ-BOOST 2.0 | 313CV CABRIO IBRIDO BENZINA | 0,9213 | 3.454,88 | 4.145,85 | 6.909,75 | 8.291,70 |
| MERCEDES | E350 EQ-BOOST 2.0 | 313CV COUPÉ IBRIDO BENZINA | 0,8783 | 3.293,63 | 3.952,35 | 6.587,25 | 7.904,70 |
| MERCEDES | E350 EQ-BOOST 2.0 | 313CV IBRIDO BENZINA | 0,8715 | 3.268,13 | 3.921,75 | 6.536,25 | 7.843,50 |
| MERCEDES | E450 EQ-BOOST 3.0 4MATIC | 457CV IBRIDO-BENZINA | 0,9727 | 3.647,63 | 4.377,15 | 7.295,25 | 8.754,30 |
| MERCEDES | GLC 200 2.0 4MATIC EQ-BOOST | 197CV | 0,7513 | 2.817,38 | 3.380,85 | 5.634,75 | 6.761,70 |
| MERCEDES | GLC 200 2.0 4MATIC MILD HYBRID | 197CV | 0,7588 | 2.845,50 | 3.414,60 | 5.691,00 | 6.829,20 |
| MERCEDES | GLC 300 2.0 4MATIC EQ-BOOST | 350CV | 0,8424 | 3.159,00 | 3.790,80 | 6.318,00 | 7.581,60 |
| MERCEDES | GLC 300 2.0 4MATIC MILD HYBRID | 350CV | 0,8500 | 3.187,50 | 3.825,00 | 6.375,00 | 7.650,00 |
| MERCEDES | GLS 580 4.0 4MATIC EQ-BOOST | 490CV | 1,3814 | 5.180,25 | 6.216,30 | 10.360,50 | 12.432,60 |
| MERCEDES | S 400 3.5 V6 333CV | HYBRID | 1,1380 | 4.267,50 | 5.121,00 | 8.535,00 | 10.242,00 |
| MERCEDES | S450 3.0 4MATIC EQ BOOST | 389CV IBRIDO BENZINA | 1,2524 | 4.696,50 | 5.635,80 | 9.393,00 | 11.271,60 |
| MERCEDES | S450 3.0 EQ-BOOST 4MATIC | 367CV IBRIDO BENZINA | 1,3012 | 4.879,50 | 5.855,40 | 9.759,00 | 11.710,80 |
| MERCEDES | S500 3.0 EQ BOOST | 457CV IBRIDO BENZINA | 1,3446 | 5.042,25 | 6.050,70 | 10.084,50 | 12.101,40 |
| MERCEDES | S500 3.0 EQ-BOOST 4MATIC | 435CV IBRIDO BENZINA | 1,3725 | 5.146,88 | 6.176,25 | 10.293,75 | 12.352,50 |
| NISSAN | QASHQAI 2021 1.3 140CV | IBRIDO-BENZINA | 0,5126 | 1.922,25 | 2.306,70 | 3.844,50 | 4.613,40 |
| NISSAN | QASHQAI 2021 1.3 158CV | IBRIDO-BENZINA | 0,5434 | 2.037,75 | 2.445,30 | 4.075,50 | 4.890,60 |
| NISSAN | QASHQAI 2021 1.3 158CV 4WD | IBRIDO-BENZINA | 0,5672 | 2.127,00 | 2.552,40 | 4.254,00 | 5.104,80 |
| PORSCHE | CAYENNE 3.0 S E-HYBRID | 416CV | 1,0739 | 4.027,13 | 4.832,55 | 8.054,25 | 9.665,10 |
| PORSCHE | PANAMERA S E-HYBRID 3.0 | 416CV | 1,2946 | 4.854,75 | 5.825,70 | 9.709,50 | 11.651,40 |
| RENAULT | ARKANA 1.3 TCE 160CV | IBRIDO BENZINA | 0,5388 | 2.020,50 | 2.424,60 | 4.041,00 | 4.849,20 |
| RENAULT | CLIO 1.6 E-TECH 140CV | IBRIDO-BENZINA | 0,4253 | 1.594,88 | 1.913,85 | 3.189,75 | 3.827,70 |
| SUZUKI | BALENO 1.2 SHVS DUALJET | 90CV | 0,4345 | 1.629,38 | 1.955,25 | 3.258,75 | 3.910,50 |
| SUZUKI | BALENO 2019 | 1.2 90CV HYBRID | 0,4043 | 1.516,13 | 1.819,35 | 3.032,25 | 3.638,70 |
| SUZUKI | IGNIS 1.2 90CV | HYBRID | 0,3723 | 1.396,13 | 1.675,35 | 2.792,25 | 3.350,70 |
| SUZUKI | IGNIS 1.2 90CV 4X4 | HYBRID | 0,4015 | 1.505,63 | 1.806,75 | 3.011,25 | 3.613,50 |
| SUZUKI | IGNIS 1.2 93CV | HYBRID | 0,3958 | 1.484,25 | 1.781,10 | 2.968,50 | 3.562,20 |
| SUZUKI | S-CROSS 1.4 130CV 2WD | HYBRID | 0,4664 | 1.749,00 | 2.098,80 | 3.498,00 | 4.197,60 |
| SUZUKI | S-CROSS 1.4 130CV 4WD | HYBRID | 0,4981 | 1.867,88 | 2.241,45 | 3.735,75 | 4.482,90 |
| SUZUKI | SWIFT 1.0 BOOSTERJET 110CV | HYBRID | 0,3937 | 1.476,38 | 1.771,65 | 2.952,75 | 3.543,30 |
| SUZUKI | SWIFT 1.2 90CV | HYBRID | 0,3801 | 1.425,38 | 1.710,45 | 2.850,75 | 3.420,90 |
| TOYOTA | AURIS 1.8 136CV | HYBRID | 0,4547 | 1.705,13 | 2.046,15 | 3.410,25 | 4.092,30 |
| TOYOTA | AURIS 1.8 HYBRID | MY2013 | 0,4698 | 1.761,75 | 2.114,10 | 3.523,50 | 4.228,20 |
| TOYOTA | AURIS TS 1.8 136CV | HYBRID SW | 0,4564 | 1.711,50 | 2.053,80 | 3.423,00 | 4.107,60 |
| TOYOTA | AURIS TS 1.8 HYBRID | 136CV SW | 0,4782 | 1.793,25 | 2.151,90 | 3.586,50 | 4.303,80 |



| 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 | C-HR HYBRID 1.8 | 122CV | 0,4782 | 1.793,25 | 2.151,90 | 3.586,50 | 4.303,80 |
| TOYOTA | COROLLA 2019 | 1.8 122CV HYBRID | 0,4750 | 1.781,25 | 2.137,50 | 3.562,50 | 4.275,00 |
| TOYOTA | COROLLA 2019 | 2.0 180CV HYBRID | 0,5281 | 1.980,38 | 2.376,45 | 3.960,75 | 4.752,90 |
| TOYOTA | COROLLA TOURING 2019 | 1.8 122CV HYBRID | 0,4821 | 1.807,88 | 2.169,45 | 3.615,75 | 4.338,90 |
| TOYOTA | COROLLA TOURING 2019 | 2.0 180CV HYBRID | 0,5352 | 2.007,00 | 2.408,40 | 4.014,00 | 4.816,80 |
| TOYOTA | PRIUS 1.8 | 136CV IBRIDA | 0,5027 | 1.885,13 | 2.262,15 | 3.770,25 | 4.524,30 |
| TOYOTA | RAV4 HYBRID 2.5 | 197CV 2WD | 0,5720 | 2.145,00 | 2.574,00 | 4.290,00 | 5.148,00 |
| TOYOTA | RAV4 HYBRID 2.5 | 197CV 4WD | 0,5984 | 2.244,00 | 2.692,80 | 4.488,00 | 5.385,60 |
| TOYOTA | YARIS 1.5 100CV | HYBRID | 0,4074 | 1.527,75 | 1.833,30 | 3.055,50 | 3.666,60 |
| TOYOTA | YARIS 1.5 HSD | HYBRID | 0,4058 | 1.521,75 | 1.826,10 | 3.043,50 | 3.652,20 |
| VOLKSWAGEN | TOUAREG 3.0 V6 TSI 380CV | HYBRID | 1,0365 | 3.886,88 | 4.664,25 | 7.773,75 | 9.328,50 |
| VOLVO | S60 B3 GEARTRONIC | 2.0 163CV HYBRID | 0,6500 | 2.437,50 | 2.925,00 | 4.875,00 | 5.850,00 |
| VOLVO | S60 B4 GEARTRONIC | 2.0 197CV HYBRID | 0,6726 | 2.522,25 | 3.026,70 | 5.044,50 | 6.053,40 |
| VOLVO | S60 B5 GEARTRONIC AWD | 2.0 250CV HYBRID | 0,7202 | 2.700,75 | 3.240,90 | 5.401,50 | 6.481,80 |
| VOLVO | V60 B3 GEARTRONIC | 2.0 163CV HYBRID | 0,6629 | 2.485,88 | 2.983,05 | 4.971,75 | 5.966,10 |
| VOLVO | V60 B4 GEARTRONIC | 2.0 197CV HYBRID | 0,6935 | 2.600,63 | 3.120,75 | 5.201,25 | 6.241,50 |
| VOLVO | V60 B5 GEARTRONIC AWD | 2.0 250CV HYBRID | 0,7381 | 2.767,88 | 3.321,45 | 5.535,75 | 6.642,90 |
| VOLVO | XC40 2019 B4 GEARTRONIC AWD | 2.0 197CV IBRIDO BENZINA | 0,7087 | 2.657,63 | 3.189,15 | 5.315,25 | 6.378,30 |
| VOLVO | XC40 2019 B5 GEARTRONIC AWD | 2.0 250CV IBRIDO BENZINA | 0,7598 | 2.849,25 | 3.419,10 | 5.698,50 | 6.838,20 |
| VOLVO | XC60 2019 B5 GEARTRONIC 2.0 | 265CV IBRIDO BENZINA | 0,7665 | 2.874,38 | 3.449,25 | 5.748,75 | 6.898,50 |
| VOLVO | XC60 2019 B5 GEARTRONIC 2.0 AWD | 250CV IBRIDO BENZINA | 0,7998 | 2.999,25 | 3.599,10 | 5.998,50 | 7.198,20 |
| VOLVO | XC60 2019 B5 GEARTRONIC 2.0 AWD | 265CV IBRIDO BENZINA | 0,7954 | 2.982,75 | 3.579,30 | 5.965,50 | 7.158,60 |
| VOLVO | XC60 2019 B6 GEARTRONIC 2.0 AWD | 313CV IBRIDO BENZINA | 0,8544 | 3.204,00 | 3.844,80 | 6.408,00 | 7.689,60 |
| VOLVO | XC90 2019 B5 GEARTRONIC 2.0 AWD | 250CV IBRIDO BENZINA | 0,8873 | 3.327,38 | 3.992,85 | 6.654,75 | 7.985,70 |
| VOLVO | XC90 B5 2.0 AWD 265CV | IBRIDO-BENZINA | 0,8827 | 3.310,13 | 3.972,15 | 6.620,25 | 7.944,30 |
| VOLVO | XC90 B6 2.0 AWD 315CV | IBRIDO-BENZINA | 0,9384 | 3.519,00 | 4.222,80 | 7.038,00 | 8.445,60 |
| MILD HYBRID - FULL HYBRID GASOLIO | | | | | | | |
| AUDI | A6 45 3.0 TDI QUATTRO TIPTR 231CV | HYBRID | 0,7391 | 2.771,63 | 3.325,95 | 5.543,25 | 6.651,90 |
| AUDI | A6 ALLROAD 45 3.0 TDI QUATTRO TIPTR 230CV | HYBRID | 0,7950 | 2.981,25 | 3.577,50 | 5.962,50 | 7.155,00 |
| AUDI | A6 ALLROAD 55 3.0 TDI QUATTRO TIPTR 350CV | HYBRID | 0,8605 | 3.226,88 | 3.872,25 | 6.453,75 | 7.744,50 |
| AUDI | A6 AVANT 45 3.0 TDI QUATTRO TIPTR 231CV | HYBRID | 0,7462 | 2.798,25 | 3.357,90 | 5.596,50 | 6.715,80 |
| AUDI | A7 SPB 50 3.0 TDI 286CV | HYBRID | 0,8432 | 3.162,00 | 3.794,40 | 6.324,00 | 7.588,80 |
| AUDI | A8 60 4.0 TDI QUATTRO TIPTR 435CV | HYBRID | 1,1308 | 4.240,50 | 5.088,60 | 8.481,00 | 10.177,20 |
| AUDI | Q5 30 2.0 TDI S-TRONIC | 136CV HYBRID | 0,5821 | 2.182,88 | 2.619,45 | 4.365,75 | 5.238,90 |
| AUDI | Q5 35 SPB 2.0 TDI S-TRONIC | 204CV IBRIDO-GASOLIO | 0,6522 | 2.445,75 | 2.934,90 | 4.891,50 | 5.869,80 |
| AUDI | Q7 45 3.0 TDI QUATTRO TRIP | 230CV HYBRID | 0,7765 | 2.911,88 | 3.494,25 | 5.823,75 | 6.988,50 |
| AUDI | S4 3.0 TDI QUATTRO TIPTR 350CV | HYBRID | 0,8306 | 3.114,75 | 3.737,70 | 6.229,50 | 7.475,40 |
| AUDI | S4 AVANT 3.0 TDI QUATTRO TIPTR 350CV | HYBRID | 0,8403 | 3.151,13 | 3.781,35 | 6.302,25 | 7.562,70 |
| AUDI | S5 3.0 TDI QUATTRO TIPTR 350CV | COUPÉ HYBRID | 0,8551 | 3.206,63 | 3.847,95 | 6.413,25 | 7.695,90 |
| AUDI | S5 SPB 3.0 TDI QUATTRO TIPTR 350CV | HYBRID | 0,8551 | 3.206,63 | 3.847,95 | 6.413,25 | 7.695,90 |
| AUDI | S6 3.0 TDI QUATTRO TIPTR 350CV | HYBRID | 0,8861 | 3.322,88 | 3.987,45 | 6.645,75 | 7.974,90 |
| AUDI | S7 SPB 3.0 TDI QUATTRO TIPTR 350CV | HYBRID | 0,9719 | 3.644,63 | 4.373,55 | 7.289,25 | 8.747,10 |
| AUDI | SQ5 3.0 TDI | 350CV HYBRID | 0,8576 | 3.216,00 | 3.859,20 | 6.432,00 | 7.718,40 |
| AUDI | SQ8 4.0 TDI QUATTRO TIPTR | 435CV HYBRID | 1,0881 | 4.080,38 | 4.896,45 | 8.160,75 | 9.792,90 |
| BMW | 620D XDRIVE GRAN TURISMO 2.0 190CV | IBRIDO-GASOLIO | 0,7367 | 2.762,63 | 3.315,15 | 5.525,25 | 6.630,30 |
| BMW | 620D GRAN TURISMO 2.0 190CV | IBRIDO-GASOLIO | 0,7189 | 2.695,88 | 3.235,05 | 5.391,75 | 6.470,10 |
| BMW | 630D GRAN TURISMO 3.0 211CV | IBRIDO-GASOLIO | 0,7862 | 2.948,25 | 3.537,90 | 5.896,50 | 7.075,80 |
| BMW | 840D XDRIVE CABRIO 3.0 340CV | IBRIDO-GASOLIO | 1,0651 | 3.994,13 | 4.792,95 | 7.988,25 | 9.585,90 |
| BMW | 840D XDRIVE COUPÉ 3.0 340CV | IBRIDO-GASOLIO | 1,0180 | 3.817,50 | 4.581,00 | 7.635,00 | 9.162,00 |
| BMW | 840D XDRIVE GRAN COUPÉ 3.0 340CV | IBRIDO-GASOLIO | 1,0027 | 3.760,13 | 4.512,15 | 7.520,25 | 9.024,30 |
| DS | DS5 2.0 200CV | HYBRID4 | 0,5504 | 2.064,00 | 2.476,80 | 4.128,00 | 4.953,60 |
| DS | DS5 2.0 200CV | IBRIDO GASOLIO | 0,5515 | 2.068,13 | 2.481,75 | 4.136,25 | 4.963,50 |
| FORD | KUGA 2019 2.0 ECOBLUE MHEV | 150CV 2WD HYBRID | 0,4987 | 1.870,13 | 2.244,15 | 3.740,25 | 4.488,30 |
| HYUNDAI | I30 1.6 CRDI 136CV | IBRIDO-GASOLIO | 0,4587 | 1.720,13 | 2.064,15 | 3.440,25 | 4.128,30 |
| HYUNDAI | KONA 1.6 CRDI 136CV | HYBRID | 0,4404 | 1.651,50 | 1.981,80 | 3.303,00 | 3.963,60 |
| HYUNDAI | KONA 1.6 CRDI 136CV 4WD | HYBRID | 0,4681 | 1.755,38 | 2.106,45 | 3.510,75 | 4.212,90 |
| HYUNDAI | TUCSON 2.0 CRDI 48V 4WD | 201CV | 0,6149 | 2.305,88 | 2.767,05 | 4.611,75 | 5.534,10 |
| HYUNDAI | TUCSON 2020 1.6 CRDI | 123CV HYBRID | 0,4974 | 1.865,25 | 2.238,30 | 3.730,50 | 4.476,60 |
| HYUNDAI | TUCSON 2020 1.6 CRDI | 144CV HYBRID | 0,5075 | 1.903,13 | 2.283,75 | 3.806,25 | 4.567,50 |
| JAGUAR | E-PACE 2021 2.0D I4 | 163CV IBRIDO GASOLIO | 0,6012 | 2.254,50 | 2.705,40 | 4.509,00 | 5.410,80 |
| JAGUAR | E-PACE 2021 2.0D I4 | 204CV IBRIDO GASOLIO | 0,6364 | 2.386,50 | 2.863,80 | 4.773,00 | 5.727,60 |
| JAGUAR | F-PACE 2.0D 163CV | IBRIDO-GASOLIO | 0,6759 | 2.534,63 | 3.041,55 | 5.069,25 | 6.083,10 |
| JAGUAR | F-PACE 2.0D 204CV | IBRIDO-GASOLIO | 0,6997 | 2.623,88 | 3.148,65 | 5.247,75 | 6.297,30 |
| JAGUAR | F-PACE 3.0D 300CV | IBRIDO-GASOLIO | 0,8319 | 3.119,63 | 3.743,55 | 6.239,25 | 7.487,10 |
| KIA | CEED 1.6 CRDI 136CV MHEV | IBRIDO GASOLIO | 0,4413 | 1.654,88 | 1.985,85 | 3.309,75 | 3.971,70 |
| KIA | SPORTAGE 1.6 CRDI 115CV | IBRIDO GASOLIO | 0,4574 | 1.715,25 | 2.058,30 | 3.430,50 | 4.116,60 |
| KIA | SPORTAGE 1.6 CRDI 136CV | IBRIDO GASOLIO | 0,4689 | 1.758,38 | 2.110,05 | 3.516,75 | 4.220,10 |
| KIA | SPORTAGE 1.6 CRDI 136CV AWD | IBRIDO GASOLIO | 0,5457 | 2.046,38 | 2.455,65 | 4.092,75 | 4.911,30 |
| KIA | SPORTAGE 2.0 CRDI 185CV AWD | IBRIDO GASOLIO | 0,5899 | 2.212,13 | 2.654,55 | 4.424,25 | 5.309,10 |



| 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 | DEFENDER 90 2020 3.0 I6 | 200CV 3P IBRIDO-GASOLIO | 0,7488 | 2.808,00 | 3.369,60 | 5.616,00 | 6.739,20 |
| LAND ROVER | DEFENDER 90 2020 3.0 I6 | 250CV 3P IBRIDO-GASOLIO | 0,7858 | 2.946,75 | 3.536,10 | 5.893,50 | 7.072,20 |
| LAND ROVER | DEFENDER 90 2020 3.0 I6 | 300CV 3P IBRIDO-GASOLIO | 0,8323 | 3.121,13 | 3.745,35 | 6.242,25 | 7.490,70 |
| LAND ROVER | DISCOVERY SPORT 2019 2.0 I4-L | 150CV | 0,6056 | 2.271,00 | 2.725,20 | 4.542,00 | 5.450,40 |
| LAND ROVER | DISCOVERY SPORT 2019 2.0 SD4 | 240CV | 0,6713 | 2.517,38 | 3.020,85 | 5.034,75 | 6.041,70 |
| LAND ROVER | DISCOVERY SPORT 2019 2.0 TD4 | 180CV | 0,6260 | 2.347,50 | 2.817,00 | 4.695,00 | 5.634,00 |
| LAND ROVER | RANGE ROVER 3.0 SDV6 340CV | HYBRID | 1,1900 | 4.462,50 | 5.355,00 | 8.925,00 | 10.710,00 |
| LAND ROVER | RANGE ROVER 3.0D I6 | 250CV IBRIDO-GASOLIO | 1,0785 | 4.044,38 | 4.853,25 | 8.088,75 | 9.706,50 |
| LAND ROVER | RANGE ROVER 3.0D I6 | 350CV IBRIDO-GASOLIO | 1,1927 | 4.472,63 | 5.367,15 | 8.945,25 | 10.734,30 |
| LAND ROVER | RANGE ROVER EVOQUE 2.0D I4 | 150CV AWD | 0,6274 | 2.352,75 | 2.823,30 | 4.705,50 | 5.646,60 |
| LAND ROVER | RANGE ROVER EVOQUE 2.0D I4 | 180CV AWD | 0,6425 | 2.409,38 | 2.891,25 | 4.818,75 | 5.782,50 |
| LAND ROVER | RANGE ROVER EVOQUE 2.0D I4 | 240CV AWD | 0,6766 | 2.537,25 | 3.044,70 | 5.074,50 | 6.089,40 |
| LAND ROVER | RANGE ROVER SPORT 3.0 SDV6 340CV | HYBRID | 0,9533 | 3.574,88 | 4.289,85 | 7.149,75 | 8.579,70 |
| LAND ROVER | RANGE ROVER SPORT 3.0D I6 250CV | IBRIDO GASOLIO | 0,8795 | 3.298,13 | 3.957,75 | 6.596,25 | 7.915,50 |
| LAND ROVER | RANGE ROVER SPORT 3.0D I6 300CV | IBRIDO-GASOLIO | 0,9363 | 3.511,13 | 4.213,35 | 7.022,25 | 8.426,70 |
| LAND ROVER | RANGE ROVER SPORT 3.0D I6 350CV | IBRIDO-GASOLIO | 1,0511 | 3.941,63 | 4.729,95 | 7.883,25 | 9.459,90 |
| MERCEDES | C 300 BLUETEC 2.2 231CV | HYBRID | 0,6357 | 2.383,88 | 2.860,65 | 4.767,75 | 5.721,30 |
| MERCEDES | C 300 BLUETEC 2.2 231CV | SW HYBRID | 0,6492 | 2.434,50 | 2.921,40 | 4.869,00 | 5.842,80 |
| MERCEDES | E 300 BLUETEC 2.2 231CV | HYBRID | 0,6572 | 2.464,50 | 2.957,40 | 4.929,00 | 5.914,80 |
| MERCEDES | E 300D COUPÉ EQ-BOOST 4MATIC 2.0 | 286CV IBRIDO-GASOLIO | 0,7662 | 2.873,25 | 3.447,90 | 5.746,50 | 6.895,80 |
| MERCEDES | E 300D EQ-BOOST 4MATIC 2.0 | 286CV IBRIDO-GASOLIO | 0,7515 | 2.818,13 | 3.381,75 | 5.636,25 | 6.763,50 |
| MERCEDES | S 300 BLUETECH 2.2 231CV | HYBRID | 0,9007 | 3.377,63 | 4.053,15 | 6.755,25 | 8.106,30 |
| PEUGEOT | 3008 2.0 200CV | HYBRID4 90GR | 0,5048 | 1.893,00 | 2.271,60 | 3.786,00 | 4.543,20 |
| PEUGEOT | 3008 HYBRID 4 85GR 2.0 | 200CV | 0,5349 | 2.005,88 | 2.407,05 | 4.011,75 | 4.814,10 |
| PEUGEOT | 3008 HYBRID 4 2.0 | 200CV | 0,5678 | 2.129,25 | 2.555,10 | 4.258,50 | 5.110,20 |
| PEUGEOT | 508 2.0 RXH 200CV | HYBRID4 | 0,5831 | 2.186,63 | 2.623,95 | 4.373,25 | 5.247,90 |
| RENAULT | GRAND SCENIC 15DCI 110CV | HYBRID ASS | 0,4606 | 1.727,25 | 2.072,70 | 3.454,50 | 4.145,40 |
| VOLVO | V90 CROSS COUNTRY B5 D AWD GEARTRONIC | 2.0 235CV IBRIDO-GASOLIO | 0,7792 | 2.922,00 | 3.506,40 | 5.844,00 | 7.012,80 |
| VOLVO | XC60 2019 B4 AWD GEARTRONIC | 2.0 210CV IBRIDO GASOLIO | 0,6754 | 2.532,75 | 3.039,30 | 5.065,50 | 6.078,60 |
| VOLVO | XC60 2019 B5 AWD GEARTRONIC | 2.0 250CV IBRIDO GASOLIO | 0,7033 | 2.637,38 | 3.164,85 | 5.274,75 | 6.329,70 |
| VOLVO | XC60 B4 2.0 AWD 211CV | IBRIDO GASOLIO | 0,6716 | 2.518,50 | 3.022,20 | 5.037,00 | 6.044,40 |
| VOLVO | XC60 B5 2.0 AWD 250CV | IBRIDO GASOLIO | 0,6994 | 2.622,75 | 3.147,30 | 5.245,50 | 6.294,60 |
| VOLVO | XC90 2019 B5 GEARTRONIC 2.0 AWD | 235CV HYBRID | 0,7827 | 2.935,13 | 3.522,15 | 5.870,25 | 7.044,30 |
| VOLVO | XC90 B5 2.0 AWD 250CV | IBRIDO GASOLIO | 0,7872 | 2.952,00 | 3.542,40 | 5.904,00 | 7.084,80 |

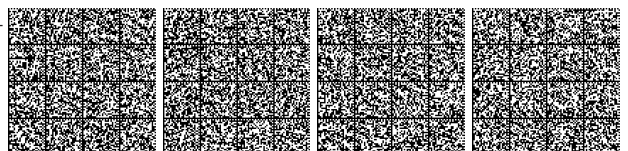


FRINGE BENEFIT 2023
AUTOVEICOLI ELETTRICI E IBRIDI PLUG-IN FUORI PRODUZIONE

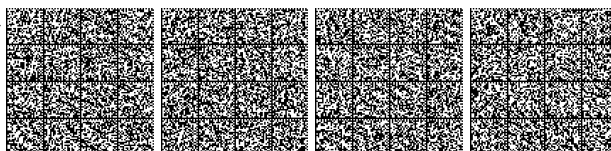
| MARCA | MODELLO | SERIE | COSTO KM 15.000 KM | FRINGE BENEFIT ANNUALE (25% CK) | FRINGE BENEFIT ANNUALE (30% CK) | FRINGE BENEFIT ANNUALE (50% CK) | FRINGE BENEFIT ANNUALE (60% CK) |
|------------------------|-------------------------------------|------------------------|-----------------------|--|--|--|--|
| ELETTRICO | | | | | | | |
| AUDI | E-TRON 50 QUATTRO | ELETTRICA | 0,7125 | 2.671,88 | 3.206,25 | 5.343,75 | 6.412,50 |
| BMW | I3 | 170CV | 0,4000 | 1.500,00 | 1.800,00 | 3.000,00 | 3.600,00 |
| CITROEN | C ZERO | 67CV | 0,3463 | 1.298,63 | 1.558,35 | 2.597,25 | 3.116,70 |
| CITROEN | C ZERO | ELETTRICA | 0,3369 | 1.263,38 | 1.516,05 | 2.526,75 | 3.032,10 |
| FORD | FOCUS ELECTRIC | 145CV | 0,4228 | 1.585,50 | 1.902,60 | 3.171,00 | 3.805,20 |
| FORD | MUSTANG MACH-E 258CV | ELETTRICA | 0,5254 | 1.970,25 | 2.364,30 | 3.940,50 | 4.728,60 |
| HYUNDAI | IONIQ | ELECTRIC | 0,4203 | 1.576,13 | 1.891,35 | 3.152,25 | 3.782,70 |
| HYUNDAI | IONIQ 5 | 218CV 72,6 KWH | 0,5306 | 1.989,75 | 2.387,70 | 3.979,50 | 4.775,40 |
| KIA | E-SOUL 39KW | ELETTRICA | 0,4499 | 1.687,13 | 2.024,55 | 3.374,25 | 4.049,10 |
| KIA | E-SOUL 64KW | ELETTRICA | 0,4652 | 1.744,50 | 2.093,40 | 3.489,00 | 4.186,80 |
| MERCEDES | B | ELETTRICA | 0,4566 | 1.712,25 | 2.054,70 | 3.424,50 | 4.109,40 |
| MERCEDES | EQE 350+ | ELETTRICA | 0,7922 | 2.970,75 | 3.564,90 | 5.941,50 | 7.129,80 |
| MERCEDES | EQS 450+ 4MATIC | ELETTRICA | 1,1831 | 4.436,63 | 5.323,95 | 8.873,25 | 10.647,90 |
| MG | ZS EV | ELETTRICA | 0,4282 | 1.605,75 | 1.926,90 | 3.211,50 | 3.853,80 |
| MITSUBISHI | I MIEV | 64CV | 0,3810 | 1.428,75 | 1.714,50 | 2.857,50 | 3.429,00 |
| NISSAN | LEAF | 109CV | 0,3319 | 1.244,63 | 1.493,55 | 2.489,25 | 2.987,10 |
| PEUGEOT | ION ELETTRICA | 67 CV | 0,3511 | 1.316,63 | 1.579,95 | 2.633,25 | 3.159,90 |
| PORSCHE | TAYCAN 4 CROSS | ELETTRICA | 0,9023 | 3.383,63 | 4.060,35 | 6.767,25 | 8.120,70 |
| PORSCHE | TAYCAN 4S P | ELETTRICA | 0,9993 | 3.747,38 | 4.496,85 | 7.494,75 | 8.993,70 |
| RENAULT | FLUENCE | 95CV | 0,3548 | 1.330,50 | 1.596,60 | 2.661,00 | 3.193,20 |
| RENAULT | ZOE | 88CV | 0,3112 | 1.167,00 | 1.400,40 | 2.334,00 | 2.800,80 |
| RENAULT | ZOE Q90 | 88CV | 0,3334 | 1.250,25 | 1.500,30 | 2.500,50 | 3.000,60 |
| RENAULT | ZOE R110 | ELETTRICA | 0,3724 | 1.396,50 | 1.675,80 | 2.793,00 | 3.351,60 |
| RENAULT | ZOE R135 | ELETTRICA | 0,3912 | 1.467,00 | 1.760,40 | 2.934,00 | 3.520,80 |
| RENAULT | ZOE R90 | 92CV | 0,3293 | 1.234,88 | 1.481,85 | 2.469,75 | 2.963,70 |
| SEAT | MII 61KW | ELETTRICA | 0,3235 | 1.213,13 | 1.455,75 | 2.426,25 | 2.911,50 |
| SKODA | CITIGO-E IV 61KW | ELETTRICA | 0,3076 | 1.153,50 | 1.384,20 | 2.307,00 | 2.768,40 |
| TESLA | MODEL 3 LONG RANGE PERFORMANCE AWD | 75KW | 0,5997 | 2.248,88 | 2.698,65 | 4.497,75 | 5.397,30 |
| TESLA | MODEL 3 LONG RANGE AWD | 75KW | 0,5602 | 2.100,75 | 2.520,90 | 4.201,50 | 5.041,80 |
| TESLA | MODEL S | PLAID+ | 1,1362 | 4.260,75 | 5.112,90 | 8.521,50 | 10.225,80 |
| TESLA | MODEL S 100 D | 100KW | 0,9313 | 3.492,38 | 4.190,85 | 6.984,75 | 8.381,70 |
| TESLA | MODEL S 60 | MOD 2016 | 0,7037 | 2.638,86 | 3.166,63 | 5.277,72 | 6.333,26 |
| TESLA | MODEL S 60 D | MOD 2016 | 0,7463 | 2.798,77 | 3.358,52 | 5.597,54 | 6.717,04 |
| TESLA | MODEL S 60 KWH | 306 CV | 0,6600 | 2.475,09 | 2.970,11 | 4.950,18 | 5.940,22 |
| TESLA | MODEL S 70 D | 332CV | 0,7082 | 2.655,86 | 3.187,03 | 5.311,71 | 6.374,05 |
| TESLA | MODEL S 75 | 320CV | 0,6807 | 2.552,73 | 3.063,27 | 5.105,45 | 6.126,54 |
| TESLA | MODEL S 75 | MOD 2016 | 0,7663 | 2.873,70 | 3.448,44 | 5.747,40 | 6.896,88 |
| TESLA | MODEL S 75 D | MOD 2016 | 0,7918 | 2.969,10 | 3.562,92 | 5.938,21 | 7.125,85 |
| TESLA | MODEL S 85 | 378CV | 0,7462 | 2.798,38 | 3.358,06 | 5.596,76 | 6.716,12 |
| TESLA | MODEL S 85 D | 422CV | 0,7737 | 2.901,51 | 3.481,81 | 5.803,02 | 6.963,62 |
| TESLA | MODEL S 90 D | MOD 2016 | 0,8807 | 3.302,63 | 3.963,15 | 6.605,25 | 7.926,30 |
| TESLA | MODEL S LONG RANGE | 100 KWH AWD | 0,7709 | 2.890,70 | 3.468,83 | 5.781,39 | 6.937,67 |
| TESLA | MODEL S P 100 D | 100KW | 0,9342 | 3.503,25 | 4.203,90 | 7.006,50 | 8.407,80 |
| TESLA | MODEL S P85 D | 762CV | 0,9171 | 3.439,13 | 4.126,95 | 6.878,25 | 8.253,90 |
| TESLA | MODEL S P90 D | MOD 2016 | 1,0288 | 3.858,00 | 4.629,60 | 7.716,00 | 9.259,20 |
| TESLA | MODEL S PERFORMANCE | 100KW AWD | 0,8752 | 3.282,00 | 3.938,40 | 6.564,00 | 7.876,80 |
| TESLA | MODEL X 100 D | 100KW | 0,9917 | 3.718,82 | 4.462,58 | 7.437,63 | 8.925,16 |
| TESLA | MODEL X 75 D | 75KW | 0,8440 | 3.164,93 | 3.797,92 | 6.329,87 | 7.595,84 |
| TESLA | MODEL X 90 D | MOD 2017 | 0,9392 | 3.521,83 | 4.226,19 | 7.043,66 | 8.452,39 |
| TESLA | MODEL X LONG RANGE | 100 KWH AWD | 0,8518 | 3.194,29 | 3.833,15 | 6.388,58 | 7.666,29 |
| TESLA | MODEL X P 100 D | MOD 2017 | 1,1597 | 4.348,88 | 5.218,65 | 8.697,75 | 10.437,30 |
| TESLA | MODEL X P90 D | MOD 2017 | 1,0916 | 4.093,50 | 4.912,20 | 8.187,00 | 9.824,40 |
| TESLA | MODEL X PERFORMANCE | 100KW AWD | 0,9165 | 3.436,85 | 4.124,22 | 6.873,71 | 8.248,45 |
| VOLKSWAGEN | E GOLF | 116CV | 0,4162 | 1.560,75 | 1.872,90 | 3.121,50 | 3.745,80 |
| VOLKSWAGEN | E-UP! | 37KW | 0,3097 | 1.161,38 | 1.393,65 | 2.322,75 | 2.787,30 |
| VOLKSWAGEN | E-UP! | 82CV | 0,3410 | 1.278,75 | 1.534,50 | 2.557,50 | 3.069,00 |
| VOLVO | XC40 P8 AWD | RECHARGE PURE ELECTRIC | 0,5771 | 2.164,13 | 2.596,95 | 4.328,25 | 5.193,90 |
| XEV | IEV7S | FULL ELECTRIC | 0,4019 | 1.507,13 | 1.808,55 | 3.014,25 | 3.617,10 |
| PLUG-IN BENZINA | | | | | | | |
| AUDI | A3 SPB 1.4 TFSI | E-TRON | 0,5681 | 2.130,38 | 2.556,45 | 4.260,75 | 5.112,90 |
| AUDI | A3 SPB 1.4 TFSI E-TRONIC | PLUG IN | 0,5883 | 2.206,13 | 2.647,35 | 4.412,25 | 5.294,70 |
| AUDI | A3 SPB 40 E-TRON S TRONIC 1.4 252CV | PLUG-IN BENZINA | 0,5573 | 2.089,88 | 2.507,85 | 4.179,75 | 5.015,70 |
| BMW | 225 XE 1.5 ACTIVE TOURER | 100KW PLUG-IN | 0,5821 | 2.182,88 | 2.619,45 | 4.365,75 | 5.238,90 |
| BMW | 225XE 1.5 ACTIVE TOURER | 220CV PLUG-IN BENZINA | 0,5770 | 2.163,75 | 2.596,50 | 4.327,50 | 5.193,00 |
| BMW | 330E 2.0 IBRIDA | 185KW PLUG-IN | 0,6298 | 2.361,75 | 2.834,10 | 4.723,50 | 5.668,20 |
| BMW | 520E 2.0 120KW 204CV | PLUG-IN BENZINA | 0,7138 | 2.676,75 | 3.212,10 | 5.353,50 | 6.424,20 |



| 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 | 520E TOURING 2.0 120KW 204CV | PLUG-IN BENZ | 0,7297 | 2.736,38 | 3.283,65 | 5.472,75 | 6.567,30 |
| BMW | 530E 2.0 | 135KW IBRIDO PLUG-IN | 0,7584 | 2.844,00 | 3.412,80 | 5.688,00 | 6.825,60 |
| BMW | 740E 2.0 IBRIDA | 190KW PLUG-IN | 1,0140 | 3.802,50 | 4.563,00 | 7.605,00 | 9.126,00 |
| BMW | i3 IBRIDA | 75KW PLUG-IN | 0,5545 | 2.079,38 | 2.495,25 | 4.158,75 | 4.990,50 |
| BMW | i8 1.5 IBRIDA | 170KW PLUG-IN | 1,4142 | 5.303,25 | 6.363,90 | 10.606,50 | 12.727,80 |
| BMW | i8 1.5 IBRIDA 170KW | PLUG-IN | 1,5256 | 5.721,00 | 6.865,20 | 11.442,00 | 13.730,40 |
| BMW | X1 XDRIVE 25E 1.5 220CV | PLUG-IN BENZINA | 0,6095 | 2.285,63 | 2.742,75 | 4.571,25 | 5.485,50 |
| BMW | X5 XDRIVE 40E 2.0 | 180KW PLUG-IN | 0,8245 | 3.091,88 | 3.710,25 | 6.183,75 | 7.420,50 |
| DS | DS7 1.6 E-TENSE 225CV 2X4 | PLUG-IN BENZINA | 0,6905 | 2.589,38 | 3.107,25 | 5.178,75 | 6.214,50 |
| DS | DS7 1.6 E-TENSE 300CV 4X4 | PLUG-IN BENZ | 0,7342 | 2.753,25 | 3.303,90 | 5.506,50 | 6.607,80 |
| DS | DS9 1.6 225CV | PLUG IN BENZINA | 0,7389 | 2.770,88 | 3.325,05 | 5.541,75 | 6.650,10 |
| HYUNDAI | IONIQ 1.6 140CV | PLUG IN | 0,5074 | 1.902,75 | 2.283,30 | 3.805,50 | 4.566,60 |
| JAGUAR | F-PACE 2.0 404CV | PHEV | 0,8770 | 3.288,75 | 3.946,50 | 6.577,50 | 7.893,00 |
| JEEP | COMPASS 1.3 T4 PHEV 240CV 4XE | PLUG-IN BENZINA | 0,6061 | 2.272,88 | 2.727,45 | 4.545,75 | 5.454,90 |
| KIA | NIRO 1.6 GDI 140CV | IBRIDO PLUG-IN | 0,5404 | 2.026,50 | 2.431,80 | 4.053,00 | 4.863,60 |
| KIA | OPTIMA 2.0 GDI 205CV | PLUG-IN | 0,6091 | 2.284,13 | 2.740,95 | 4.568,25 | 5.481,90 |
| KIA | OPTIMA SW 2.0 GDI 205CV | IBRIDO PLUG IN | 0,6257 | 2.346,38 | 2.815,65 | 4.692,75 | 5.631,30 |
| LAND ROVER | RANGE ROVER 2.0 SIA PHEV | 404CV | 1,2361 | 4.635,38 | 5.562,45 | 9.270,75 | 11.124,90 |
| LAND ROVER | RANGE ROVER 2.0 SIA PHEV 404CV | PLUG-IN BENZINA | 1,2401 | 4.650,38 | 5.580,45 | 9.300,75 | 11.160,90 |
| LAND ROVER | RANGE ROVER SPORT 2.0 SIA PHEV | 404CV | 1,0016 | 3.756,00 | 4.507,20 | 7.512,00 | 9.014,40 |
| MERCEDES | A 250E 1.3 AUT 262CV | PLUG IN BENZINA | 0,6324 | 2.371,50 | 2.845,80 | 4.743,00 | 5.691,60 |
| MERCEDES | A 250E 1.3 AUT EQ POWER | 218CV PLUG-IN BENZINA | 0,6138 | 2.301,75 | 2.762,10 | 4.603,50 | 5.524,20 |
| MERCEDES | B 250 1.3 AUT EQ POWER | 218CV PLUG-IN BENZINA | 0,6023 | 2.258,63 | 2.710,35 | 4.517,25 | 5.420,70 |
| MERCEDES | C 300E 4MATIC AUTO EQ-BOOST 2.0 | 321CV PLUG IN | 0,7215 | 2.705,63 | 3.246,75 | 5.411,25 | 6.493,50 |
| MERCEDES | C 300E AUTO EQ-BOOST 2.0 | 321CV PLUG-IN | 0,7026 | 2.634,75 | 3.161,70 | 5.269,50 | 6.323,40 |
| MERCEDES | C 350E SW AUT | 240KW PLUG-IN | 0,7019 | 2.632,13 | 3.158,55 | 5.264,25 | 6.317,10 |
| MERCEDES | CLA 250 AUT 1.3 218CV EQ-POWER | PLUG-IN BENZINA | 0,6796 | 2.548,50 | 3.058,20 | 5.097,00 | 6.116,40 |
| MERCEDES | E 300 E 2.0 AUTO EQ POWER | 235KW PLUG-IN BENZINA | 0,8075 | 3.028,13 | 3.633,75 | 6.056,25 | 7.267,50 |
| MERCEDES | E 300 E SW 2.0 AUTO EQ POWER | 235KW PLUG IN-BENZINA | 0,8273 | 3.102,38 | 3.722,85 | 6.204,75 | 7.445,70 |
| MERCEDES | GLA 250 AUT EQ-POWER | 218CV PLUG-IN BENZINA | 0,6782 | 2.543,25 | 3.051,90 | 5.086,50 | 6.103,80 |
| MERCEDES | GLC 300E 4MATIC 320CV | PLUG-IN BENZINA | 0,8022 | 3.008,25 | 3.609,90 | 6.016,50 | 7.219,80 |
| MERCEDES | GLC 300E 4MATIC 320CV COUPÉ | PLUG-IN BENZINA | 0,8101 | 3.037,88 | 3.645,45 | 6.075,75 | 7.290,90 |
| MERCEDES | GLC 300E 4MATIC EQ-POWER | 155KW PLUG-IN BENZINA | 0,7715 | 2.893,13 | 3.471,75 | 5.786,25 | 6.943,50 |
| MERCEDES | GLC 300E 4MATIC EQ-POWER COUPÉ | 155KW PLUG-IN BENZINA | 0,8031 | 3.011,63 | 3.613,95 | 6.023,25 | 7.227,90 |
| MERCEDES | GLC 350E 4MATIC 2.0 | 240KW PLUG-IN | 0,7495 | 2.810,63 | 3.372,75 | 5.621,25 | 6.745,50 |
| MERCEDES | GLE 500E 4MATIC 3.0 | 245KW PLUG-IN | 0,9908 | 3.715,50 | 4.458,60 | 7.431,00 | 8.917,20 |
| MERCEDES | S 500 3.0 V6 | 330KW PLUG-IN | 1,1694 | 4.385,25 | 5.262,30 | 8.770,50 | 10.524,60 |
| MERCEDES | S 560E 3.0 EQ POWER | 360KW PLUG-IN BENZINA | 1,2358 | 4.634,25 | 5.561,10 | 9.268,50 | 11.122,20 |
| MITSUBISHI | OUTLANDER 2.0 HYBRID | 89KW PLUG-IN | 0,6110 | 2.291,25 | 2.749,50 | 4.582,50 | 5.499,00 |
| OPEL | AMPERA | E-REV 150 CV | 0,5897 | 2.211,38 | 2.653,65 | 4.422,75 | 5.307,30 |
| PORSCHE | PANAMERA 2.9 4 E-HYBRID | 462CV | 1,2467 | 4.675,13 | 5.610,15 | 9.350,25 | 11.220,30 |
| PORSCHE | PANAMERA 4.0 TURBO S E-HYBRID | 680CV | 1,7423 | 6.533,63 | 7.840,35 | 13.067,25 | 15.680,70 |
| SEAT | LEON 2020 1.4 E-HYBRID 204CV | PLUG-IN BENZINA | 0,5474 | 2.052,75 | 2.463,30 | 4.105,50 | 4.926,60 |
| SEAT | LEON SPORTSTOURER 2020 1.4 E-HYBRID 204CV | PLUG-IN BENZINA | 0,5533 | 2.074,88 | 2.489,85 | 4.149,75 | 4.979,70 |
| VOLKSWAGEN | GOLF GTE 1.4 TSI | 110KW PLUG-IN | 0,5766 | 2.162,25 | 2.594,70 | 4.324,50 | 5.189,40 |
| VOLKSWAGEN | PASSAT 2019 1.4 GTE 1.4 | 115KW | 0,7104 | 2.664,00 | 3.196,80 | 5.328,00 | 6.393,60 |
| VOLKSWAGEN | PASSAT GTE 1.4 TSI | 160KW PLUG-IN | 0,6759 | 2.534,63 | 3.041,55 | 5.069,25 | 6.083,10 |
| VOLKSWAGEN | TOUAREG 3.0 TSI EHYBRID 380CV | PLUG-IN BENZINA | 0,9010 | 3.378,75 | 4.054,50 | 6.757,50 | 8.109,00 |
| VOLKSWAGEN | TOUAREG 3.0 TSI EHYBRID R 462CV | PLUG-IN BENZINA | 1,0348 | 3.880,50 | 4.656,60 | 7.761,00 | 9.313,20 |
| VOLVO | S60 2019 T8 TWIN ENGINE | 2.0 392CV PLUG-IN | 0,7563 | 2.836,13 | 3.403,35 | 5.672,25 | 6.806,70 |
| VOLVO | S60 2019 T8 TWIN ENGINE | 2.0 405CV PLUG-IN | 0,8085 | 3.031,88 | 3.638,25 | 6.063,75 | 7.276,50 |
| VOLVO | S60 T8 GEARTRONIC AWD | 2.0 392CV PLUG-IN BENZINA | 0,7310 | 2.741,25 | 3.289,50 | 5.482,50 | 6.579,00 |
| VOLVO | S60 T8 GEARTRONIC AWD | 2.0 405CV PLUG-IN BENZINA | 0,7731 | 2.899,13 | 3.478,95 | 5.798,25 | 6.957,90 |
| VOLVO | S90 T8 RECHARGE | 2.0 407CV AWD PLUG-IN | 0,7892 | 2.959,50 | 3.551,40 | 5.919,00 | 7.102,80 |
| VOLVO | S90 T8 TWIN ENGINE GEARTRONIC | 2.0 390CV AWD PLUG-IN | 0,8579 | 3.217,13 | 3.860,55 | 6.434,25 | 7.721,10 |
| VOLVO | V60 T6 RECHARGE AWD 2.0 | 253CV PLUG-IN BENZINA | 0,7207 | 2.702,63 | 3.243,15 | 5.405,25 | 6.486,30 |
| VOLVO | V60 T6 TWIN ENGINE AWD 2.0 | 340CV PLUG-IN | 0,7154 | 2.682,75 | 3.219,30 | 5.365,50 | 6.438,60 |
| VOLVO | V60 T8 RECHARGE AWD 2.0 | 303CV PLUG-IN BENZINA | 0,7577 | 2.841,38 | 3.409,65 | 5.682,75 | 6.819,30 |
| VOLVO | V60 T8 RECHARGE AWD 2.0 | 317CV PLUG-IN BENZINA | 0,8204 | 3.076,50 | 3.691,80 | 6.153,00 | 7.383,60 |
| VOLVO | V60 T8 TWIN ENGINE AWD 2.0 | 392CV PLUG-IN | 0,7421 | 2.782,88 | 3.339,45 | 5.565,75 | 6.678,90 |
| VOLVO | V60 T8 TWIN ENGINE AWD 2.0 | 405CV PLUG-IN | 0,8315 | 3.118,13 | 3.741,75 | 6.236,25 | 7.483,50 |
| VOLVO | V90 T6 RECHARGE 2.0 | 340CV PLUG-IN | 0,8019 | 3.007,13 | 3.608,55 | 6.014,25 | 7.217,10 |
| VOLVO | V90 T8 RECHARGE 2.0 | 390CV PLUG-IN | 0,8596 | 3.223,50 | 3.868,20 | 6.447,00 | 7.736,40 |
| VOLVO | V90 T8 TWIN ENGINE GEARTRONIC | 2.0 390CV AWD PLUG-IN | 0,8778 | 3.291,75 | 3.950,10 | 6.583,50 | 7.900,20 |
| VOLVO | XC40 2019 T5 TWIN ENGINE GEARTRONIC | 1.5 260CV 132KW | 0,5982 | 2.243,25 | 2.691,90 | 4.486,50 | 5.383,80 |
| VOLVO | XC60 2019 T6 RECHARGE 2.0 340CV | 186KW PLUG-IN BENZINA | 0,7716 | 2.893,50 | 3.472,20 | 5.787,00 | 6.944,40 |
| VOLVO | XC60 2019 T8 TWIN ENGINE GEARTRONIC | 2.0 392CV 223KW | 0,8086 | 3.032,25 | 3.638,70 | 6.064,50 | 7.277,40 |



| 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 | XC60 2019 T8 TWIN ENGINE GEARTRONIC | 2.0 405CV 233KW | 0,9115 | 3.418,13 | 4.101,75 | 6.836,25 | 8.203,50 |
| VOLVO | XC60 T8 TWIN ENGINE 2.0 | 408CV | 0,8130 | 3.048,75 | 3.658,50 | 6.097,50 | 7.317,00 |
| VOLVO | XC90 2019 T8 RECHARGE 2.0 390CV | 223KW PLUG-IN BENZINA | 0,9319 | 3.494,63 | 4.193,55 | 6.989,25 | 8.387,10 |
| VOLVO | XC90 T8 TWIN ENGINE 2.0 | 392CV | 0,8861 | 3.322,88 | 3.987,45 | 6.645,75 | 7.974,90 |
| VOLVO | XC90 T8 TWIN ENGINE 2.0 | 400CV | 0,8957 | 3.358,88 | 4.030,65 | 6.717,75 | 8.061,30 |
| PLUG-IN GASOLIO | | | | | | | |
| AUDI | Q7 E-TRON 3.0 TDI QUATTRO | 128CV | 0,8863 | 3.323,63 | 3.988,35 | 6.647,25 | 7.976,70 |
| MERCEDES | C 300 DE 2.0 AUTO EQ-POWER | 225KW PLUG-IN GASOLIO | 0,6307 | 2.365,13 | 2.838,15 | 4.730,25 | 5.676,30 |
| MERCEDES | E 300 DE 2.0 AUTO EQ-POWER | 225KW PLUG-IN GASOLIO | 0,7437 | 2.788,88 | 3.346,65 | 5.577,75 | 6.693,30 |
| MERCEDES | E 300 DE 4MATIC 2.0 AUTO EQ-POWER | 225KW PLUG-IN GASOLIO | 0,7434 | 2.787,75 | 3.345,30 | 5.575,50 | 6.690,60 |
| MERCEDES | GLC 300DE 2.0 4MATIC 143KW | PLUG-IN GASOLIO | 0,7100 | 2.662,50 | 3.195,00 | 5.325,00 | 6.390,00 |
| MERCEDES | GLC 300DE 2.0 4MATIC 143KW COUPÉ | PLUG-IN GASOLIO | 0,7339 | 2.752,13 | 3.302,55 | 5.504,25 | 6.605,10 |
| MERCEDES | GLC 300DE 4MATIC EQ-POWER | 143KW PLUG-IN GASOLIO | 0,6797 | 2.548,88 | 3.058,65 | 5.097,75 | 6.117,30 |
| VOLVO | V60 2.4 D6 TWIN ENGINE | 158KW PLUG-IN | 0,6534 | 2.450,25 | 2.940,30 | 4.900,50 | 5.880,60 |
| VOLVO | V60 PLUG-IN HYBRID | 215 CV | 0,7042 | 2.640,75 | 3.168,90 | 5.281,50 | 6.337,80 |



FRINGE BENEFIT 2023
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) |
|--------------------|----------------------|-------------|-----------------------|--|--|--|--|
| CICLOMOTORI | | | | | | | |
| APRILIA | SCARABEO | 50 4T | 0,1662 | 623,25 | 747,90 | 1.246,50 | 1.495,80 |
| APRILIA | SPORT CITY | 50 4T | 0,1564 | 586,67 | 704,00 | 1.173,34 | 1.408,01 |
| ASKOLL | ES 1 | 1,5 KW | 0,1201 | 450,38 | 540,45 | 900,75 | 1.080,90 |
| CITROEN | AMI | ELETTRICA | 0,2717 | 1.018,88 | 1.222,65 | 2.037,75 | 2.445,30 |
| E-FLASH | LIGHT | 2,4 KWH | 0,1568 | 588,00 | 705,60 | 1.176,00 | 1.411,20 |
| KIMCO | LIKE 50 | T4 | 0,1818 | 681,75 | 818,10 | 1.363,50 | 1.636,20 |
| MALAGUTI | CIACK 50 | MOD.2008 | 0,1607 | 602,75 | 723,30 | 1.205,50 | 1.446,60 |
| PIAGGIO | APE | 50CC | 0,2243 | 841,13 | 1.009,35 | 1.682,25 | 2.018,70 |
| PIAGGIO | LIBERTY | 4T 50 | 0,1588 | 595,50 | 714,60 | 1.191,00 | 1.429,20 |
| PIAGGIO | VESPA | ET4 50 | 0,1681 | 630,38 | 756,45 | 1.260,75 | 1.512,90 |
| PIAGGIO | ZIP | 50 4T | 0,1450 | 543,75 | 652,50 | 1.087,50 | 1.305,00 |
| SYM | SYMPHONY | 50 4T | 0,1396 | 523,50 | 628,20 | 1.047,00 | 1.256,40 |
| YAMAHA | NEOS | 50 4T | 0,1519 | 569,63 | 683,55 | 1.139,25 | 1.367,10 |
| MICROCAR | | | | | | | |
| AIXAM | A.721 | 400CC | 0,3850 | 1.443,75 | 1.732,50 | 2.887,50 | 3.465,00 |
| AIXAM | COUPE GTI | 400 | 0,4814 | 1.805,25 | 2.166,30 | 3.610,50 | 4.332,60 |
| CASALINI | M14 2.0 | 635CC | 0,5060 | 1.897,50 | 2.277,00 | 3.795,00 | 4.554,00 |
| CASALINI | YDEA | CLASSIC | 0,3831 | 1.436,63 | 1.723,95 | 2.873,25 | 3.447,90 |
| CHATANET | CH 22 00 | 500CC | 0,4052 | 1.519,50 | 1.823,40 | 3.039,00 | 3.646,80 |
| CHATANET | CH 26 ST | 520CC | 0,5072 | 1.902,00 | 2.282,40 | 3.804,00 | 4.564,80 |
| ITALCAR | T3 | 505CC | 0,3731 | 1.399,13 | 1.678,95 | 2.798,25 | 3.357,90 |
| LIGIER | JS50 BLUELINE | 480CC | 0,4626 | 1.734,75 | 2.081,70 | 3.469,50 | 4.163,40 |
| LIGIER | X-TOO 2 | BASE | 0,3833 | 1.437,38 | 1.724,85 | 2.874,75 | 3.449,70 |
| META | POCKET | 505CC | 0,3857 | 1.446,38 | 1.735,65 | 2.892,75 | 3.471,30 |
| TOWNLIFE | GINEVRA | ND | 0,4353 | 1.632,38 | 1.958,85 | 3.264,75 | 3.917,70 |
| MOTOCICLI | | | | | | | |
| APRILIA | ATLANTIC | 500 38CV | 0,2576 | 965,82 | 1.158,98 | 1.931,64 | 2.317,97 |
| APRILIA | PEGASO 650 | 48CV | 0,3142 | 1.178,28 | 1.413,94 | 2.356,57 | 2.827,88 |
| APRILIA | RSV 1000 R | FACTORY | 0,4497 | 1.686,41 | 2.023,69 | 3.372,81 | 4.047,37 |
| APRILIA | SCARABEO 100 | 4T | 0,1805 | 676,75 | 812,10 | 1.353,50 | 1.624,19 |
| APRILIA | SCARABEO 125 | 15CV | 0,1611 | 603,95 | 724,74 | 1.207,91 | 1.449,49 |
| APRILIA | SCARABEO 200 IE | 19CV | 0,1651 | 619,03 | 742,84 | 1.238,06 | 1.485,68 |
| APRILIA | SL SHIVER 750 | ABS | 0,3325 | 1.246,97 | 1.496,36 | 2.493,93 | 2.992,72 |
| APRILIA | SPORTCITY 250 | 22CV | 0,1971 | 739,22 | 887,06 | 1.478,44 | 1.774,13 |
| APRILIA | SPORTCITY 4T | 200 | 0,1782 | 668,27 | 801,92 | 1.336,54 | 1.603,85 |
| APRILIA | TUONO | 1000 R | 0,4131 | 1.549,12 | 1.858,94 | 3.098,24 | 3.717,88 |
| BENELLI | LEONCINO 500 | TRIAL | 0,2683 | 1.005,95 | 1.207,14 | 2.011,91 | 2.414,29 |
| BENELLI | TRK 502 | X | 0,2635 | 988,28 | 1.185,94 | 1.976,57 | 2.371,88 |
| BMW | F 800 GS | 85CV | 0,3489 | 1.308,33 | 1.569,99 | 2.616,65 | 3.139,98 |
| BMW | F 800 R | 87CV | 0,2910 | 1.091,43 | 1.309,71 | 2.182,85 | 2.619,42 |
| BMW | F750 GS ABS | 77CV | 0,3058 | 1.146,92 | 1.376,30 | 2.293,83 | 2.752,60 |
| BMW | K 1200 | GT 152CV | 0,4870 | 1.826,37 | 2.191,64 | 3.652,73 | 4.383,28 |
| BMW | K 1600 GTL | 118KW | 0,5855 | 2.195,52 | 2.634,63 | 4.391,05 | 5.269,26 |
| BMW | R 1200 | S | 0,3990 | 1.496,28 | 1.795,53 | 2.992,55 | 3.591,06 |
| BMW | R 1200 GS 125CV | ADVENTURE | 0,4540 | 1.702,34 | 2.042,81 | 3.404,68 | 4.085,61 |
| BMW | R 1200 R | ABS | 0,3718 | 1.394,41 | 1.673,29 | 2.788,82 | 3.346,59 |
| BMW | R 1250 GS | 136 CV | 0,4238 | 1.589,28 | 1.907,13 | 3.178,55 | 3.814,26 |
| BMW | S 1000 XR | ABS | 0,4107 | 1.540,03 | 1.848,04 | 3.080,06 | 3.696,08 |
| BUJELL | FIREBOLT | XB12R | 0,3771 | 1.414,31 | 1.697,17 | 2.828,61 | 3.394,33 |
| DERBI | CROSS CYTY | 125 | 0,2019 | 757,09 | 908,51 | 1.514,18 | 1.817,01 |
| DUKATI | 1098 S | 160CV | 0,5162 | 1.935,75 | 2.322,90 | 3.871,51 | 4.645,81 |
| DUKATI | 696 | MONSTER | 0,2929 | 1.098,51 | 1.318,22 | 2.197,03 | 2.636,43 |
| DUKATI | GT | 1000 | 0,3530 | 1.323,93 | 1.588,71 | 2.647,85 | 3.177,42 |
| DUKATI | HYPERMOTARD 939 | DUKATI RED | 0,3435 | 1.288,19 | 1.545,83 | 2.576,39 | 3.091,66 |
| DUKATI | MULTISTRADA | 950 ABS | 0,3981 | 1.493,05 | 1.791,66 | 2.986,10 | 3.583,32 |
| DUKATI | MULTISTRADA 1200 | 150CV | 0,3947 | 1.480,26 | 1.776,31 | 2.960,52 | 3.552,62 |
| DUKATI | MULTISTRADA 1250 | 158 CV | 0,4923 | 1.845,96 | 2.215,15 | 3.691,91 | 4.430,30 |
| DUKATI | PANIGALE V4 S | 214 CV | 0,6051 | 2.269,20 | 2.723,04 | 4.538,39 | 5.446,07 |
| DUKATI | SCRAMBLER | 1100 CC | 0,3586 | 1.344,59 | 1.613,51 | 2.689,18 | 3.227,01 |
| DUKATI | SCRAMBLER | 800 CC | 0,3088 | 1.158,01 | 1.389,61 | 2.316,02 | 2.779,23 |
| GILERA | FORZA 500 LT | 38CV | 0,2483 | 931,01 | 1.117,21 | 1.862,02 | 2.234,42 |
| GILERA | GP | 800 | 0,3269 | 1.225,69 | 1.470,83 | 2.451,38 | 2.941,66 |
| GILERA | NEXUS | 500 | 0,2447 | 917,73 | 1.101,28 | 1.835,46 | 2.202,55 |
| GUZZI | BREVA | 1100 | 0,4001 | 1.500,54 | 1.800,65 | 3.001,08 | 3.601,30 |
| GUZZI | CALIFORNIA 1400 96CV | CUSTOM | 0,4439 | 1.664,81 | 1.997,77 | 3.329,62 | 3.995,54 |
| GUZZI | NEVADA 750 | MOD.2006 | 0,2659 | 997,25 | 1.196,69 | 1.994,49 | 2.393,39 |
| GUZZI | NORGE | 1200 | 0,4305 | 1.614,40 | 1.937,28 | 3.228,80 | 3.874,56 |
| GUZZI | STELVIO | 1200 | 0,4045 | 1.517,05 | 1.820,46 | 3.034,10 | 3.640,92 |
| GUZZI | V7 III CARBON ABS | 52CV | 0,3216 | 1.205,83 | 1.446,99 | 2.411,66 | 2.893,99 |
| HARLEY-DAVIDSON | DYNA FAT BOB 1.7 | 80CV | 0,4311 | 1.616,69 | 1.940,03 | 3.233,38 | 3.880,05 |
| HARLEY-DAVIDSON | SPORTSTER XL 1200C | CUSTOM 70CV | 0,3392 | 1.272,10 | 1.526,52 | 2.544,20 | 3.053,04 |
| HONDA | AFRICA TWIN | CFR 1000 | 0,3549 | 1.330,73 | 1.596,87 | 2.661,45 | 3.193,74 |



| 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 | AFRICA TWIN | CFR 1100 D | 0,3690 | 1.383,75 | 1.660,50 | 2.767,49 | 3.320,99 |
| HONDA | CB 1000 R | 92KW | 0,3790 | 1.421,11 | 1.705,33 | 2.842,22 | 3.410,66 |
| HONDA | CB 500F | 48CV | 0,2174 | 815,40 | 978,48 | 1.630,81 | 1.956,97 |
| HONDA | CB 650 F | ABS | 0,2779 | 1.042,02 | 1.250,42 | 2.084,04 | 2.500,85 |
| HONDA | CB1000 R ABS | 145CV | 0,3939 | 1.477,26 | 1.772,72 | 2.954,53 | 3.545,43 |
| HONDA | CB125 | 13CV | 0,1910 | 716,34 | 859,60 | 1.432,67 | 1.719,21 |
| HONDA | CB600F | HORNET | 0,2929 | 1.098,51 | 1.318,21 | 2.197,01 | 2.636,42 |
| HONDA | CBR 1000 RR | 178CV | 0,4070 | 1.526,37 | 1.831,65 | 3.052,75 | 3.663,30 |
| HONDA | CBR 650F | 87CV | 0,2772 | 1.039,43 | 1.247,31 | 2.078,85 | 2.494,62 |
| HONDA | CROSSRUNNER | 800 CC | 0,3608 | 1.353,00 | 1.623,60 | 2.705,99 | 3.247,19 |
| HONDA | FORZA 300 | 26CV | 0,2389 | 895,98 | 1.075,18 | 1.791,97 | 2.150,36 |
| HONDA | GOLD WING | 1800 | 0,6724 | 2.521,32 | 3.025,59 | 5.042,65 | 6.051,18 |
| HONDA | HORNET 600 | MOD.2009 | 0,3071 | 1.151,66 | 1.382,00 | 2.303,33 | 2.763,99 |
| HONDA | INTEGRA 750 DCT | 55CV | 0,2659 | 997,23 | 1.196,67 | 1.994,45 | 2.393,34 |
| HONDA | NC 750 X | 55CV | 0,2425 | 909,55 | 1.091,46 | 1.819,10 | 2.182,92 |
| HONDA | PANTHEON | 125 | 0,1659 | 622,05 | 746,46 | 1.244,09 | 1.492,91 |
| HONDA | PANTHEON | 150 | 0,1751 | 656,56 | 787,87 | 1.313,12 | 1.575,74 |
| HONDA | PCX 150 | 13CV | 0,1493 | 559,69 | 671,63 | 1.119,38 | 1.343,26 |
| HONDA | SH | 300 | 0,2146 | 804,72 | 965,67 | 1.609,45 | 1.931,34 |
| HONDA | SH 125 I | ANNO 2009 | 0,1563 | 585,98 | 703,17 | 1.171,95 | 1.406,34 |
| HONDA | SH 150 | MOD.2007 | 0,1650 | 618,62 | 742,35 | 1.237,25 | 1.484,69 |
| HONDA | SILVER WING | 400 | 0,2384 | 894,03 | 1.072,84 | 1.788,07 | 2.145,68 |
| HONDA | SILVER WING 600 | MOD.2003 | 0,2775 | 1.040,49 | 1.248,59 | 2.080,99 | 2.497,19 |
| HONDA | SW | T400 | 0,2469 | 925,97 | 1.111,16 | 1.851,94 | 2.222,33 |
| HONDA | VFR | 800 | 0,3766 | 1.412,43 | 1.694,92 | 2.824,87 | 3.389,84 |
| HONDA | X-ADV 750 | 55CV ABS | 0,3043 | 1.141,08 | 1.369,30 | 2.282,17 | 2.738,60 |
| HONDA | XL 700 TRANSALP | 680CC | 0,2977 | 1.116,37 | 1.339,65 | 2.232,74 | 2.679,29 |
| HUSQVARNA | 701 ENDURO | 75CV | 0,2968 | 1.113,10 | 1.335,72 | 2.226,20 | 2.671,44 |
| KAWASAKI | ER-6N | 650 | 0,2510 | 941,24 | 1.129,49 | 1.882,48 | 2.258,97 |
| KAWASAKI | J300 | ABS 28 CV | 0,2485 | 931,81 | 1.118,17 | 1.863,62 | 2.236,34 |
| KAWASAKI | KX | 125 | 0,2378 | 891,60 | 1.069,92 | 1.783,21 | 2.139,85 |
| KAWASAKI | KX | 250 | 0,2559 | 959,54 | 1.151,44 | 1.919,07 | 2.302,88 |
| KAWASAKI | NINJA 250R | EURO3 | 0,2148 | 805,43 | 966,52 | 1.610,87 | 1.933,04 |
| KAWASAKI | NINJA 400 | 45CV | 0,2211 | 829,30 | 995,16 | 1.658,60 | 1.990,31 |
| KAWASAKI | VERSYS 650 | 69 CV | 0,2835 | 1.063,07 | 1.275,69 | 2.126,15 | 2.551,37 |
| KAWASAKI | Z | 1000 | 0,3507 | 1.315,10 | 1.578,12 | 2.630,20 | 3.156,24 |
| KAWASAKI | Z 1000 SX 142CV | ABS | 0,3846 | 1.442,33 | 1.730,80 | 2.884,67 | 3.461,60 |
| KAWASAKI | Z 650 | ABS | 0,2712 | 1.016,92 | 1.220,30 | 2.033,84 | 2.440,60 |
| KAWASAKI | Z 800 | 113 CV | 0,3135 | 1.175,51 | 1.410,62 | 2.351,03 | 2.821,23 |
| KAWASAKI | Z750 | 106CV | 0,3226 | 1.209,62 | 1.451,55 | 2.419,25 | 2.903,09 |
| KAWASAKI | Z900 RS | 110CV | 0,3550 | 1.331,10 | 1.597,32 | 2.662,19 | 3.194,63 |
| KTM | 690 DUKE | NAKED | 0,2677 | 1.003,73 | 1.204,47 | 2.007,45 | 2.408,94 |
| KTM | 990 | SUPERDUKE | 0,4301 | 1.612,88 | 1.935,45 | 3.225,75 | 3.870,90 |
| KTM | DUKE 125 | ABS | 0,1831 | 686,64 | 823,97 | 1.373,29 | 1.647,95 |
| KYMCO | AGILITY 125 | R 16 | 0,1467 | 549,99 | 659,99 | 1.099,98 | 1.319,98 |
| KYMCO | AGILITY 150 | R 16 | 0,1495 | 560,68 | 672,82 | 1.121,36 | 1.345,64 |
| KYMCO | AGILITY 200I | R16 | 0,1442 | 540,78 | 648,94 | 1.081,56 | 1.297,87 |
| KYMCO | DOWNTOWN 300I | ABS | 0,2120 | 794,84 | 953,81 | 1.589,69 | 1.907,62 |
| KYMCO | DOWNTOWN 350I | ABS | 0,2058 | 771,60 | 925,92 | 1.543,20 | 1.851,84 |
| KYMCO | LIKE | 200I | 0,1523 | 571,22 | 685,46 | 1.142,44 | 1.370,93 |
| KYMCO | PEOPLE 125 | 9,3CV | 0,1675 | 628,13 | 753,76 | 1.256,27 | 1.507,52 |
| KYMCO | PEOPLE 125I | ONE | 0,1358 | 509,24 | 611,08 | 1.018,47 | 1.222,16 |
| KYMCO | PEOPLE 300 GTI | ABS | 0,1984 | 743,81 | 892,58 | 1.487,63 | 1.785,15 |
| KYMCO | PEOPLE S | 200 | 0,1777 | 666,26 | 799,51 | 1.332,52 | 1.599,02 |
| KYMCO | PEOPLE S 150 | ABS | 0,1786 | 669,80 | 803,76 | 1.339,60 | 1.607,52 |
| KYMCO | XCITING | 300I | 0,1989 | 745,88 | 895,06 | 1.491,77 | 1.790,12 |
| KYMCO | X-TOWN 300I | 25CV ABS | 0,2034 | 762,77 | 915,32 | 1.525,53 | 1.830,64 |
| MALAGUTI | MADISON 3 | 125 | 0,1850 | 693,74 | 832,48 | 1.387,47 | 1.664,96 |
| MALAGUTI | SPIDER MAX | GT 500 | 0,2651 | 994,01 | 1.192,82 | 1.988,03 | 2.385,63 |
| MOTO MORINI | MOTO MORINI 11 E MEZZO | 117CV | 0,3769 | 1.413,30 | 1.695,96 | 2.826,61 | 3.391,93 |
| MV AUGUSTA | BRUTALE | 800 | 0,3428 | 1.285,46 | 1.542,55 | 2.570,92 | 3.085,10 |
| MV AUGUSTA | BRUTALE 800 | 110CV | 0,3777 | 1.416,35 | 1.699,61 | 2.832,69 | 3.399,23 |
| MV AUGUSTA | RIVALE 125CV | 800 | 0,3955 | 1.483,23 | 1.779,88 | 2.966,46 | 3.559,75 |
| PEUGEOT | METROPOLIS 400 | 37CV | 0,2395 | 898,09 | 1.077,71 | 1.796,18 | 2.155,41 |
| PEUGEOT | SATELIS | 125 4V | 0,1890 | 708,62 | 850,34 | 1.417,23 | 1.700,68 |
| PEUGEOT | TWEET EVO 125 | PROFESSIONAL | 0,1473 | 552,28 | 662,73 | 1.104,56 | 1.325,47 |
| PIAGGIO | BEVERLY | 250 | 0,1865 | 699,28 | 839,13 | 1.398,56 | 1.678,27 |
| PIAGGIO | BEVERLY | 300 IE | 0,1866 | 699,74 | 839,69 | 1.399,48 | 1.679,37 |
| PIAGGIO | BEVERLY - 125 IE | 15CV | 0,1850 | 693,82 | 832,59 | 1.387,64 | 1.665,17 |



| 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 350 IE | SPORT TOURING | 0,2101 | 788,02 | 945,63 | 1.576,04 | 1.891,25 |
| PIAGGIO | BEVERLY 400 | HPE | 0,2213 | 829,80 | 995,76 | 1.659,59 | 1.991,51 |
| PIAGGIO | LIBERTY | 150 | 0,1564 | 586,59 | 703,91 | 1.173,18 | 1.407,82 |
| PIAGGIO | LIBERTY 125 | ABS | 0,1393 | 522,27 | 626,73 | 1.044,55 | 1.253,46 |
| PIAGGIO | LIBERTY 125 | MOD.2007 | 0,1573 | 589,97 | 707,97 | 1.179,95 | 1.415,93 |
| PIAGGIO | MEDLEY 125 | ABS | 0,1434 | 537,72 | 645,27 | 1.075,45 | 1.290,54 |
| PIAGGIO | MP3 | 250 | 0,2292 | 859,64 | 1.031,57 | 1.719,28 | 2.063,13 |
| PIAGGIO | MP3 | 400 | 0,2385 | 894,23 | 1.073,07 | 1.788,46 | 2.146,15 |
| PIAGGIO | MP3 300 | HYBRID | 0,2206 | 827,39 | 992,87 | 1.654,79 | 1.985,74 |
| PIAGGIO | MP3 500 | 40CV | 0,2951 | 1.106,61 | 1.327,94 | 2.213,23 | 2.655,87 |
| PIAGGIO | VESPA | 125 LX 4T | 0,1697 | 636,24 | 763,48 | 1.272,47 | 1.526,97 |
| PIAGGIO | VESPA | 150 LX 4T | 0,1708 | 640,39 | 768,47 | 1.280,78 | 1.536,93 |
| PIAGGIO | VESPA | GTS 250 I.E. | 0,1948 | 730,67 | 876,80 | 1.461,33 | 1.753,60 |
| PIAGGIO | VESPA 125 | PRIMAVERA | 0,1785 | 669,39 | 803,26 | 1.338,77 | 1.606,53 |
| PIAGGIO | VESPA 300 | GTS | 0,2222 | 833,18 | 999,82 | 1.666,37 | 1.999,64 |
| PIAGGIO | VESPA GTS 300 | I.E. | 0,2020 | 757,35 | 908,82 | 1.514,71 | 1.817,65 |
| PIAGGIO | X7 | 125 | 0,1726 | 647,12 | 776,54 | 1.294,24 | 1.553,09 |
| PIAGGIO | X7 | 250 | 0,1850 | 693,59 | 832,30 | 1.387,17 | 1.664,60 |
| POLARIS | SPORTSMAN | 800 | 0,4717 | 1.768,72 | 2.122,47 | 3.537,44 | 4.244,93 |
| RENAULT | TWIZY LIFE 45 | ELETTRICO | 0,2703 | 1.013,59 | 1.216,31 | 2.027,18 | 2.432,61 |
| RENAULT | TWIZY LIFE FLEX 80 | ELETTRICO | 0,2837 | 1.064,00 | 1.276,80 | 2.128,00 | 2.553,60 |
| SUZUKI | BURGMAN 200 18CV | ABS | 0,2062 | 773,30 | 927,96 | 1.546,61 | 1.855,93 |
| SUZUKI | BURGMAN 250 | MOD.2004 | 0,2209 | 828,54 | 994,25 | 1.657,09 | 1.988,51 |
| SUZUKI | BURGMAN 400 | MOD.2006 | 0,2374 | 890,07 | 1.068,09 | 1.780,15 | 2.136,18 |
| SUZUKI | BURGMAN 650 | MOD.2007 | 0,3336 | 1.250,88 | 1.501,06 | 2.501,76 | 3.002,11 |
| SUZUKI | GSR 600 | 98CV | 0,2978 | 1.116,66 | 1.339,99 | 2.233,32 | 2.679,98 |
| SUZUKI | GSX-R 1000 | 185CV | 0,4178 | 1.566,71 | 1.880,05 | 3.133,41 | 3.760,09 |
| SUZUKI | GSX-R 600 | 125CV | 0,3427 | 1.285,21 | 1.542,25 | 2.570,42 | 3.084,50 |
| SUZUKI | SIXTEEN | 150 | 0,1950 | 731,15 | 877,38 | 1.462,30 | 1.754,76 |
| SUZUKI | SV 650 | MOD.2007 | 0,3030 | 1.136,32 | 1.363,59 | 2.272,64 | 2.727,17 |
| SUZUKI | VL 800 | 39KW | 0,3145 | 1.179,30 | 1.415,16 | 2.358,59 | 2.830,31 |
| SUZUKI | V-STROM 1000 100CV | ABS | 0,3596 | 1.348,39 | 1.618,07 | 2.696,78 | 3.236,14 |
| SUZUKI | V-STROM DL | 650 | 0,2943 | 1.103,46 | 1.324,16 | 2.206,93 | 2.648,31 |
| SYM | HD 200 F.I. | 171CC | 0,1735 | 650,46 | 780,55 | 1.300,92 | 1.561,10 |
| SYM | JOYMAX 300I 29CV | ABS | 0,2169 | 813,47 | 976,17 | 1.626,95 | 1.952,33 |
| SYM | SYMPHONY 125 | S | 0,1628 | 610,68 | 732,82 | 1.221,36 | 1.465,63 |
| TRIUMPH | BONNEVILLE | 865CC | 0,3142 | 1.178,24 | 1.413,89 | 2.356,49 | 2.827,78 |
| TRIUMPH | STREET TWIN | 900 | 0,2751 | 1.031,77 | 1.238,12 | 2.063,54 | 2.476,24 |
| TRIUMPH | TIGER | XR 800 | 0,3117 | 1.168,91 | 1.402,70 | 2.337,83 | 2.805,39 |
| VYRUS | VYRUS 984 | C32V | 0,6746 | 2.529,62 | 3.035,54 | 5.059,23 | 6.071,08 |
| YAMAHA | FJR 1300 | MOD.2006 | 0,4567 | 1.712,73 | 2.055,28 | 3.425,46 | 4.110,55 |
| YAMAHA | FZ | 1 | 0,3519 | 1.319,72 | 1.583,66 | 2.639,44 | 3.167,33 |
| YAMAHA | FZ6 S2 | 600CC | 0,3117 | 1.168,79 | 1.402,55 | 2.337,58 | 2.805,09 |
| YAMAHA | MAJESTY 125 | MOD.2006 | 0,1674 | 627,72 | 753,27 | 1.255,45 | 1.506,54 |
| YAMAHA | MAJESTY 400 | MOD.2006 | 0,2502 | 938,35 | 1.126,02 | 1.876,70 | 2.252,03 |
| YAMAHA | MIDNIGHT STAR | 1900CC | 0,4508 | 1.690,47 | 2.028,56 | 3.380,94 | 4.057,13 |
| YAMAHA | MT | 03 | 0,3324 | 1.246,61 | 1.495,93 | 2.493,21 | 2.991,85 |
| YAMAHA | MT-07 | 700 CC | 0,2452 | 919,32 | 1.103,18 | 1.838,63 | 2.206,36 |
| YAMAHA | MT-09 TRACER | 850 CC | 0,2979 | 1.117,26 | 1.340,71 | 2.234,52 | 2.681,42 |
| YAMAHA | T MAX | 500 | 0,2957 | 1.108,87 | 1.330,64 | 2.217,74 | 2.661,28 |
| YAMAHA | TDM 850 | 60KW | 0,3073 | 1.152,34 | 1.382,81 | 2.304,68 | 2.765,62 |
| YAMAHA | TDM 900 | MOD.2004 | 0,3409 | 1.278,44 | 1.534,13 | 2.556,88 | 3.068,25 |
| YAMAHA | TENERE 700 | EURO 4 | 0,2784 | 1.044,00 | 1.252,80 | 2.088,00 | 2.505,60 |
| YAMAHA | TRACER 700 | ABS | 0,2816 | 1.055,85 | 1.267,02 | 2.111,71 | 2.534,05 |
| YAMAHA | TRACER 900 | 115 CV | 0,3261 | 1.222,77 | 1.467,32 | 2.445,53 | 2.934,64 |
| YAMAHA | TRICITY | 155 | 0,1873 | 702,24 | 842,68 | 1.404,47 | 1.685,37 |
| YAMAHA | X CITY | 250 | 0,1983 | 743,64 | 892,37 | 1.487,28 | 1.784,74 |
| YAMAHA | X MAX | 125 | 0,1937 | 726,24 | 871,49 | 1.452,49 | 1.742,99 |
| YAMAHA | X MAX | 250 | 0,2008 | 752,93 | 903,52 | 1.505,87 | 1.807,04 |
| YAMAHA | XENTER | 150 | 0,1600 | 600,10 | 720,12 | 1.200,20 | 1.440,24 |
| YAMAHA | XJ6 | 600CC | 0,2622 | 983,40 | 1.180,08 | 1.966,81 | 2.360,17 |
| YAMAHA | XJR 1300 | MOD.2006 | 0,3842 | 1.440,60 | 1.728,72 | 2.881,20 | 3.457,44 |
| YAMAHA | XMAX | 400 CC | 0,2039 | 764,57 | 917,48 | 1.529,14 | 1.834,97 |
| YAMAHA | XMAX 300 | EURO 4 | 0,2269 | 850,89 | 1.021,07 | 1.701,78 | 2.042,14 |
| YAMAHA | XSR 700 | ABS | 0,2729 | 1.023,40 | 1.228,08 | 2.046,80 | 2.456,15 |
| YAMAHA | XT 1200 ZE 112CV | SUPER TENERE | 0,4379 | 1.642,28 | 1.970,73 | 3.284,56 | 3.941,47 |
| YAMAHA | YBR 250 | 21CV | 0,2103 | 788,48 | 946,17 | 1.576,96 | 1.892,35 |



FRINGE BENEFIT 2023
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 | 2.3 MJT 160 CV | 0,7761 | 2,716,13 | 3,259,35 | 5,432,25 | 6,518,70 |
| CAPRON | CRF1 | 2.3 MJT 140 CV | 0,6803 | 2,384,63 | 2,861,55 | 4,769,25 | 5,723,10 |
| CARADO | V 132 | 2.2 MJT 140 CV | 0,5788 | 2,059,88 | 2,471,85 | 4,119,75 | 4,943,70 |
| DETHLEFFS | JUST | T7052 EB | 0,7012 | 2,484,38 | 2,981,25 | 4,968,75 | 5,962,50 |
| ELNAGH | BARON 531 | 2.2 MJT 140 CV | 0,6377 | 2,278,50 | 2,734,20 | 4,557,00 | 5,468,40 |
| ELNAGH | MAGNUM 582 | 2.3 MJT 140 CV | 0,7586 | 2,690,63 | 3,228,75 | 5,381,25 | 6,457,50 |
| FONT VENDOME | X CAPE FL | 2.0 TDCI | 0,6340 | 2,269,13 | 2,722,95 | 4,538,25 | 5,445,90 |
| GIOTTI | GIOTTI VAN | 54 T | 0,6310 | 2,243,63 | 2,692,35 | 4,487,25 | 5,384,70 |
| HYMER | GRAND CANYON | 2.2 MJT 140 CV | 0,7106 | 2,574,00 | 3,088,80 | 5,148,00 | 6,177,60 |
| KNAUS | K250L R19 | 2.2 MJT 140 CV | 0,6003 | 2,301,00 | 2,761,20 | 4,602,00 | 5,522,40 |
| KNAUS | BOXSTAR | 600 SOLUTION | 0,6490 | 2,490,38 | 2,988,45 | 4,980,75 | 5,976,90 |
| LAIKA | KOSMO | 509 EMBLEMA | 0,6948 | 2,439,00 | 2,926,80 | 4,878,00 | 5,853,60 |
| MALIBU' | VAN 640 | 2.3 MJT 140 CV | 0,6829 | 2,439,00 | 2,926,80 | 4,878,00 | 5,853,60 |
| VOLKSWAGEN | CALIFORNIA BEACH | 2.0 TDI 150 CV | 0,7334 | 2,643,75 | 3,172,50 | 5,287,50 | 6,345,00 |
| WEINBERG | CARABUS | 2.3 MJT 140 CV | 0,5952 | 2,139,00 | 2,566,80 | 4,278,00 | 5,133,60 |

22A07181

AGENZIA ITALIANA DEL FARMACO

Autorizzazione all'immissione in commercio del medicinale per uso umano, a base di paracetamolo, «Paracetamolo Dr.Max».

Estratto determina AAM/A.I.C. n. 256 del 15 dicembre 2022

Procedura europea n. SK/H/0173/001/E/001 - N. SK/H/0173/001/IA/010.

È autorizzata l'immissione in commercio del medicinale PARACETAMOLO DR.MAX, le cui caratteristiche sono riepilogate nel riassunto delle caratteristiche del prodotto (RCP), foglio illustrativo (FI) ed etichette (Eti), parti integranti della determina di cui al presente estratto, nella forma farmaceutica, dosaggio e confezioni alle condizioni e con le specificazioni di seguito indicate:

titolare A.I.C.: Dr. Max Pharma S.r.o., con sede legale e domicilio fiscale in Na Florenci 2116/15, Nové Město, 110 00 Praga 1, Repubblica Ceca;

confezioni:

«500 mg compresse» 10 compresse in blister PVC/PVDC/AL - A.I.C. n. 050294014 (in base 10) 1HYV7Y (in base 32);

«500 mg compresse» 20 compresse in blister PVC/PVDC/AL - A.I.C. n. 050294026 (in base 10) 1HYV8B (in base 32);

«500 mg compresse» 30 compresse in blister PVC/PVDC/AL - A.I.C. n. 050294038 (in base 10) 1HYV8Q (in base 32);

«500 mg compresse» 50 compresse in blister PVC/PVDC/AL - A.I.C. n. 050294040 (in base 10) 1HYV8S (in base 32);

principio attivo: paracetamolo.

Produttore responsabile del rilascio dei lotti:

Saneca Pharmaceuticals a.s. - Nitrianska 100, 920 27 Hlohovec, Repubblica Slovacca.

Classificazione ai fini della rimborsabilità

Confezioni:

«500 mg compresse» 10 compresse in blister PVC/PVDC/AL - A.I.C. n. 050294014 (in base 10) 1HYV7Y (in base 32);

«500 mg compresse» 20 compresse in blister PVC/PVDC/AL - A.I.C. n. 050294026 (in base 10) 1HYV8B (in base 32);

«500 mg compresse» 30 compresse in blister PVC/PVDC/AL - A.I.C. n. 050294038 (in base 10) 1HYV8Q (in base 32).

Per le confezioni sopra riportate è adottata la seguente classificazione ai fini della rimborsabilità: classificazione ai fini della rimborsabilità: «C-bis».

Confezione: «500 mg compresse» 50 compresse in blister PVC/PVDC/AL - A.I.C. n. 050294040 (in base 10) 1HYV8S (in base 32).

Classificazione ai fini della rimborsabilità: apposita sezione della classe di cui all'art. 8, comma 10, lettera c) della legge 24 dicembre 1993, n. 537 e successive modificazioni, dedicata ai farmaci non ancora valutati ai fini della rimborsabilità, denominata classe «C(nm)».

Classificazione ai fini della fornitura:

Confezioni:

«500 mg compresse» 10 compresse in blister PVC/PVDC/AL - A.I.C. n. 050294014 (in base 10) 1HYV7Y (in base 32);

«500 mg compresse» 20 compresse in blister PVC/PVDC/AL - A.I.C. n. 050294026 (in base 10) 1HYV8B (in base 32);

«500 mg compresse» 30 compresse in blister PVC/PVDC/AL - A.I.C. n. 050294038 (in base 10) 1HYV8Q (in base 32).

Per le confezioni sopra riportate è adottata la seguente classificazione ai fini della fornitura: classificazione ai fini della fornitura: OTC - medicinale non soggetto a prescrizione medica da banco o di automedicazione.

Confezione:

«500 mg compresse» 50 compresse in blister PVC/PVDC/AL - A.I.C. n. 050294040 (in base 10) 1HYV8S (in base 32).

Classificazione ai fini della fornitura: RR - medicinale soggetto a prescrizione medica.

Stampati

Le confezioni del medicinale devono essere poste in commercio con etichette e fogli illustrativi conformi al testo allegato alla determina, di cui al presente estratto.

È approvato il riassunto delle caratteristiche del prodotto allegato alla determina, di cui al presente estratto.

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 legislativo.

