

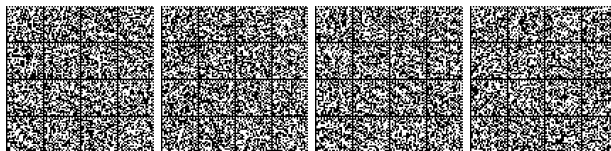
ESTRATTI, SUNTI E COMUNICATI

AGENZIA DELLE ENTRATE

Tabelle nazionali dei costi chilometrici di esercizio di autovetture e motocicli elaborate dall'ACI - articolo 51, comma 4, lettera a) del testo unico delle imposte sui redditi approvato con decreto del Presidente della Repubblica 22 dicembre 1986, n. 917.

FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA IN PRODUZIONE

ID Modello	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)
23383	ALFA ROMEO	GIULIA 2.0 TURBO Q4 VELOCE 280CV AWD	0,9011	3.379,13	4.054,95	6.758,25	8.109,90
23461	ALFA ROMEO	STELVIO 2.0 T 280CV	0,9240	3.465,00	4.158,00	6.930,00	8.316,00
29925	ALPINE	A110 1.8 250CV	0,8537	3.201,38	3.841,65	6.402,75	7.683,30
29926	ALPINE	A110 1.8 300CV	0,9864	3.699,00	4.438,80	7.398,00	8.877,60
31398	AUDI	A1 ALLSTREET 30 TFSI 1.0 116 CV	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
30049	AUDI	A1 ALLSTREET 35 TFSI S-TRONIC 1.5 150CV	0,6133	2.299,88	2.759,85	4.599,75	5.519,70
31206	AUDI	A1 SPB 30 1.0 116CV	0,5181	1.942,88	2.331,45	3.885,75	4.662,90
27949	AUDI	A1 SPB 35 1.5 TFSI S-TRONIC 150CV	0,5830	2.186,25	2.623,50	4.372,50	5.247,00
31412	AUDI	A3 SPB TFSI 1.5 116CV MOD 2025	0,5597	2.098,88	2.518,65	4.197,75	5.037,30
31413	AUDI	A3 SPB TFSI 2.0 204CV MOD 2025	0,7232	2.712,00	3.254,40	5.424,00	6.508,80
31198	AUDI	A5 2025 2.0 TFSI QUATTRO 204CV	0,8029	3.010,88	3.613,05	6.021,75	7.226,10
31196	AUDI	A5 2025 2.0 TFSI S-TRONIC 150CV	0,7158	2.684,25	3.221,10	5.368,50	6.442,20
31197	AUDI	A5 2025 2.0 TFSI S-TRONIC 204CV	0,7704	2.889,00	3.466,80	5.778,00	6.933,60
31219	AUDI	Q2 30 TFSI 1.0 116CV	0,5419	2.032,13	2.438,55	4.064,25	4.877,10
28052	AUDI	Q2 35 1.5 TFSI 150CV	0,5734	2.150,25	2.580,30	4.300,50	5.160,60
28068	AUDI	Q2 35 1.5 TFSI S-TRONIC 150CV	0,5834	2.187,75	2.625,30	4.375,50	5.250,60
31220	AUDI	Q2 40 2.0 TFSI QUATTRO S-TRONIC 190CV	0,7087	2.657,63	3.189,15	5.315,25	6.378,30
31490	AUDI	Q3 2.0 TFSI QUATTRO 204CV MOD 2025	0,7564	2.836,50	3.403,80	5.673,00	6.807,60
30855	AUDI	S3 SPB 2.0 TFSI 333 CV QUATTRO S-TRONIC	0,8443	3.166,13	3.799,35	6.332,25	7.598,70
31222	AUDI	SQ2 2.0 TFSI QUATTRO S-TRONIC 300CV	0,8453	3.169,88	3.803,85	6.339,75	7.607,70
31064	BMW	116 1.5 122CV MOD 2024	0,6043	2.266,13	2.719,35	4.532,25	5.438,70
30246	BMW	216i 1.5 122CV ACTIVE TOURER	0,6227	2.335,13	2.802,15	4.670,25	5.604,30
29870	BMW	218i 2022 1.5 136CV ACTIVE TOURER	0,6295	2.360,63	2.832,75	4.721,25	5.665,50
30720	BMW	318i 2.0 156CV MY2023	0,7091	2.659,13	3.190,95	5.318,25	6.381,90
30721	BMW	320i 2.0 184CV MY2023	0,7555	2.833,13	3.399,75	5.666,25	6.799,50
30722	BMW	320i 2.0 184CV XDRIVE MY2023	0,8129	3.048,38	3.658,05	6.096,75	7.316,10
30723	BMW	330i 2.0 245CV XDRIVE MY2023	0,8465	3.174,38	3.809,25	6.348,75	7.618,50
29019	BMW	420i COUPÉ 2.0 184CV	0,7768	2.913,00	3.495,60	5.826,00	6.991,20
30882	BMW	M 135 XDRIVE 2.0 300CV MOD 2024	0,8330	3.123,75	3.748,50	6.247,50	7.497,00
30726	BMW	M3 3.0 480CV MY2023	1,3073	4.902,38	5.882,85	9.804,75	11.765,70
30305	BMW	M3 3.0 XDRIVE COMPETITION 530CV	1,4087	5.282,63	6.339,15	10.565,25	12.678,30
30529	BMW	M3 COMPETITION 3.0 510CV	1,3646	5.117,25	6.140,70	10.234,50	12.281,40
30117	BMW	X1 2022 SDRIVE 18i 1.5 136CV	0,6233	2.337,38	2.804,85	4.674,75	5.609,70
31171	BMW	X1 M35i XDRIVE 300CV MOD 2024	0,8737	3.276,38	3.931,65	6.552,75	7.863,30
30729	BMW	Z4 M40i 3.0 340CV MY2023	1,0026	3.759,75	4.511,70	7.519,50	9.023,40
30728	BMW	Z4 SDRIVE 20i 2.0 197CV MY2023	0,7908	2.965,50	3.558,60	5.931,00	7.117,20
31145	CIRELLI MOTOR	CIRELLI 1 1.5T 109CV	0,4721	1.770,38	2.124,45	3.540,75	4.248,90
31402	CIRELLI MOTOR	CIRELLI 3 1.5T 139 CV MOD 2025	0,5358	2.009,25	2.411,10	4.018,50	4.822,20
30810	CIRELLI MOTOR	CIRELLI 4 1.5T 177CV	0,6003	2.251,13	2.701,35	4.502,25	5.402,70
31404	CIRELLI MOTOR	CIRELLI 5 1.5 T 177 CV MOD 2024	0,6058	2.271,75	2.726,10	4.543,50	5.452,20
31485	CIRELLI MOTOR	CIRELLI 6 1.5T 139CV MOD 2025	0,5305	1.989,38	2.387,25	3.978,75	4.774,50
31149	CIRELLI MOTOR	CIRELLI 7 1.5T 177CV	0,6041	2.265,38	2.718,45	4.530,75	5.436,90
30812	CIRELLI MOTOR	CIRELLI SPORT COUPÉ 1.5T 137CV	0,6153	2.307,38	2.768,85	4.614,75	5.537,70
30856	CITROEN	C3 1.2 100 CV MOD 2024	0,4208	1.578,00	1.893,60	3.156,00	3.787,20
30936	CITROEN	C3 AIRCROSS 1.2 PURETECH 100 CV MOD 2024	0,4495	1.685,63	2.022,75	3.371,25	4.045,50
29307	CITROEN	C4 2020 1.2 PURETECH AUT 130CV	0,5327	1.997,63	2.397,15	3.995,25	4.794,30
31259	CITROEN	C4 X PURETECH 130 131CV MOD 2025	0,5026	1.884,75	2.261,70	3.769,50	4.523,40
30435	CUPRA	ATECA 1.5 TSI 150CV	0,6335	2.375,63	2.850,75	4.751,25	5.701,50
28836	CUPRA	ATECA 2.0 TSI 4DRIVE 300CV	0,8414	3.155,25	3.786,30	6.310,50	7.572,60
30976	CUPRA	FORMENTOR 2.0 TSI 4DRIVE 333CV	0,8652	3.244,50	3.893,40	6.489,00	7.786,80
29477	CUPRA	FORMENTOR 2020 1.5 TSI 150CV	0,6029	2.260,88	2.713,05	4.521,75	5.426,10
31264	CUPRA	LEON 1.5 TSI 150CV MOD 2024	0,5980	2.242,50	2.691,00	4.485,00	5.382,00
31006	CUPRA	LEON 2.0 TSI DSG 300CV MOD 2024	0,7682	2.880,75	3.456,90	5.761,50	6.913,80
31005	CUPRA	TERRAMAR 2.0 TSI 4DRIVE 265CV MOD 2024	0,8337	3.126,38	3.751,65	6.252,75	7.503,30
29948	DACIA	JOGGER 1.0 TCE 110CV	0,4180	1.567,50	1.881,00	3.135,00	3.762,00
29520	DACIA	SANDERO 2021 1.0 SCE 65CV	0,3810	1.428,75	1.714,50	2.857,50	3.429,00
29521	DACIA	SANDERO 2021 1.0 TCE 90CV	0,3923	1.471,13	1.765,35	2.942,25	3.530,70
30316	DACIA	SANDERO 2023 1.0 TCE 110CV	0,4373	1.639,88	1.967,85	3.279,75	3.935,70
30123	DFSK	GLORY 580 1.5 145CV	0,5914	2.217,75	2.661,30	4.435,50	5.322,60
30295	DR AUTOMOBILES	DR 3 2023 1.5 117CV	0,4573	1.714,88	2.057,85	3.429,75	4.115,70
28928	DR AUTOMOBILES	DR 5.0 1.5 116CV	0,4702	1.763,25	2.115,90	3.526,50	4.231,80
31525	DR AUTOMOBILES	DR 5.0 1.5 C 95CV MOD 2025	0,4784	1.794,00	2.152,80	3.588,00	4.305,60
30268	DR AUTOMOBILES	DR 5.0 S3 1.5 T 155CV	0,5194	1.947,75	2.337,30	3.895,50	4.674,60
30028	DR AUTOMOBILES	DR 6.0 1.5 T 154CV	0,5632	2.112,00	2.534,40	4.224,00	5.068,80
31151	EMC	QUATTRO 1.5 103CV	0,4517	1.693,88	2.032,65	3.387,75	4.065,30



FRINGE BENEFIT 2026
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ID Modello	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)
31154	EMC	SEI 1.5 113CV	0,4869	1.825,88	2.191,05	3.651,75	4.382,10
31155	EMC	SEI 1.5 147CV	0,5219	1.957,13	2.348,55	3.914,25	4.697,10
31158	EMC	SETTE 1.5 174CV	0,5145	1.929,38	2.315,25	3.858,75	4.630,50
30674	EVO	EVO 3 1.5 113CV	0,4349	1.630,88	1.957,05	3.261,75	3.914,10
30342	EVO	EVO 4 1.6 115CV	0,4871	1.826,63	2.191,95	3.653,25	4.383,90
30344	EVO	EVO 5 1.5 127CV	0,4801	1.800,38	2.160,45	3.600,75	4.320,90
31095	EVO	EVO 6 1.5 177CV	0,5715	2.143,13	2.571,75	4.286,25	5.143,50
30677	EVO	EVO 7 1.5 174CV	0,5800	2.175,00	2.610,00	4.350,00	5.220,00
29602	FERRARI	ROMA 3.9 V8 620CV	2,2565	8.461,88	10.154,25	16.923,75	20.308,50
31174	FIAT	DOBLÒ 1.2 PC 110CV MOD 2024	0,5252	1.969,50	2.363,40	3.939,00	4.726,80
31510	FIAT	GRANDE PANDA 1.2 100CV MOD 2025	0,4373	1.639,88	1.967,85	3.279,75	3.935,70
30332	FORD	BRONCO 2.7 ECOBOOST 335CV	1,1342	4.253,25	5.103,90	8.506,50	10.207,80
30678	FORD	KUGA 2024 1.5 ECOBOOST 150CV	0,5835	2.188,13	2.625,75	4.376,25	5.251,50
30742	FORD	MUSTANG CONVERTIBLE 5.0 V8 446CV CABRIO	1,0200	3.825,00	4.590,00	7.650,00	9.180,00
30740	FORD	MUSTANG FASTBACK 5.0 V8 446CV COUPE	0,9807	3.677,63	4.413,15	7.355,25	8.826,30
31252	FORD	MUSTANG FASTBACK 5.0 V8 453CV COUPE	1,0745	4.029,38	4.835,25	8.058,75	9.670,50
30975	FORD	TOURNEO COURIER 1.0 125CV MOD 2024	0,5127	1.922,63	2.307,15	3.845,25	4.614,30
31251	FORTHING	FRIDAY 1.5 TGDI 177CV	0,5773	2.164,88	2.597,85	4.329,75	5.195,70
31224	FORTHING	U-TOUR 1.5 177CV	0,5923	2.221,13	2.665,35	4.442,25	5.330,70
30685	GIOTTI VICTORIA	V5 1.5 116CV	0,4855	1.820,63	2.184,75	3.641,25	4.369,50
30271	HONDA	CIVIC 2.0 TYPE-R 330CV	0,8679	3.254,63	3.905,55	6.509,25	7.811,10
30899	HYUNDAI	BAYON 1.0 T-GDI 100CV MOD 2024	0,4592	1.722,00	2.066,40	3.444,00	4.132,80
31267	HYUNDAI	BAYON 1.2 79CV	0,4350	1.631,25	1.957,50	3.262,50	3.915,00
30895	HYUNDAI	I10 MPI 1.0 63CV MOD 2024	0,4147	1.555,13	1.866,15	3.110,25	3.732,30
30896	HYUNDAI	I10 T-GDI 1.0 90CV MOD 2024	0,4417	1.656,38	1.987,65	3.312,75	3.975,30
30897	HYUNDAI	I20 1.0 T-GDI 100CV MOD 2024	0,4632	1.737,00	2.084,40	3.474,00	4.168,80
31265	HYUNDAI	I20 1.2 MPI 79CV	0,4521	1.695,38	2.034,45	3.390,75	4.068,90
30900	HYUNDAI	I30 1.0 T-GDI 100CV MOD 2024	0,5225	1.959,38	2.351,25	3.918,75	4.702,50
30939	HYUNDAI	KONA 1.0 T-GDI 100CV MOD 2024	0,4880	1.830,00	2.196,00	3.660,00	4.392,00
30942	HYUNDAI	KONA 1.6 T-GDI DCT 138CV MOD 2024	0,5692	2.134,50	2.561,40	4.269,00	5.122,80
31515	JAECOO	JAECOO 5 1.6 TGDI 147CV MOD 2025	0,5635	2.113,13	2.535,75	4.226,25	5.071,50
31020	JAECOO	JAECOO 7 1.6 150CV	0,6270	2.351,25	2.821,50	4.702,50	5.643,00
30301	JEEP	AVENGER 1.2 T 100CV	0,4862	1.823,25	2.187,90	3.646,50	4.375,80
30550	KG MOBILITY	KORANDO 1.5 GDI 163CV 2WD	0,5459	2.047,13	2.456,55	4.094,25	4.913,10
30552	KG MOBILITY	KORANDO 1.5 GDI 163CV 4WD	0,5701	2.137,88	2.565,45	4.275,75	5.130,90
30360	KG MOBILITY	TIVOLI 1.5 GDI 135CV	0,5034	1.887,75	2.265,30	3.775,50	4.530,60
31387	KG MOBILITY	TIVOLI 1.5 GDI 163 CV MOD 2025	0,4808	1.803,00	2.163,60	3.606,00	4.327,20
31388	KG MOBILITY	TIVOLI 1.5 GDI AWD 163 CV MOD 2025	0,5658	2.121,75	2.546,10	4.243,50	5.092,20
30361	KG MOBILITY	TORRES 1.5 T GDI 2WD 163CV	0,5946	2.229,75	2.675,70	4.459,50	5.351,40
30362	KG MOBILITY	TORRES 1.5 T GDI 4WD 163CV	0,6828	2.560,50	3.072,60	5.121,00	6.145,20
31433	KIA	PICANTO 1.0 GDI 68CV MOD 2025	0,4083	1.531,13	1.837,35	3.062,25	3.674,70
31408	KIA	SPORTAGE 1.6 TGDI 150CV MOD 2025	0,6021	2.257,88	2.709,45	4.515,75	5.418,90
30823	KIA	STONIC 1.2 MPI 79CV	0,4375	1.640,63	1.968,75	3.281,25	3.937,50
31434	KIA	XCEED 1.0 T-GDI 115CV MOD 2025	0,4923	1.846,13	2.215,35	3.692,25	4.430,70
31435	KIA	XCEED 1.6 T-GDI DTC 150CV MOD 2025	0,5826	2.184,75	2.621,70	4.369,50	5.243,40
27943	LAMBORGHINI	URUS 4.0 650CV	2,4512	9.192,00	11.030,40	18.384,00	22.060,80
30846	LOTUS	EMIRA 2.0 T 365 CV COUPE	1,1895	4.460,63	5.352,75	8.921,25	10.705,50
31575	LOTUS	EMIRA 3.5 V6 SE 405CV MOD 2025	1,4393	5.397,38	6.476,85	10.794,75	12.953,70
30505	MAHINDRA	KUV100 1.2 VVT 87CV	0,4179	1.567,13	1.880,55	3.134,25	3.761,10
30824	MASERATI	GRANCABRIO 3.0 V6 550CV CABRIO	2,3321	8.745,38	10.494,45	17.490,75	20.988,90
30005	MASERATI	GRECALE 3.0 V6 530CV	1,4876	5.578,50	6.694,20	11.157,00	13.388,40
28496	MAZDA	MX-5 SKYACTIVE 2.0L 184CV	0,6467	2.425,13	2.910,15	4.850,25	5.820,30
28852	MAZDA	MX-5 SKYACTIVE-G 1.5 132CV	0,6074	2.277,75	2.733,30	4.555,50	5.466,60
31535	MERCEDES	CITAN 110 TOURER 1.3 102CV MOD 2025	0,5837	2.188,88	2.626,65	4.377,75	5.253,30
30475	MERCEDES	CLA 45 S AMG 2.0 420CV	1,0771	4.039,13	4.846,95	8.078,25	9.693,90
30582	MERCEDES	GLA 45S 2.0 4MATIC AMG 421CV	1,0877	4.078,88	4.894,65	8.157,75	9.789,30
30559	MERCEDES	GT 63 4.0 4MATIC 585CV	2,1484	8.056,50	9.667,80	16.113,00	19.335,60
30275	MERCEDES	SL 63 AMG 4.0 585CV	2,1579	8.092,13	9.710,55	16.184,25	19.421,10
	MG	MG3 1.5 116CV MOD 2025	0,4217	1.581,38	1.897,65	3.162,75	3.795,30
31228	MG	HS 1.5 T-GDI 170CV MOD 2024	0,5330	1.998,75	2.398,50	3.997,50	4.797,00
31225	MG	ZS 1.5 VTI-TECH 106CV MOD 2024	0,4582	1.718,25	2.061,90	3.436,50	4.123,80
30768	MINI	MINI COOPER C 2024 1.5 156CV	0,5629	2.110,88	2.533,05	4.221,75	5.066,10
31227	MINI	MINI COOPER CABRIO 2.0 163CV MOD 2024	0,5981	2.242,88	2.691,45	4.485,75	5.382,90
30769	MINI	MINI COOPER S 2024 2.0 204CV	0,5866	2.199,75	2.639,70	4.399,50	5.279,40
30586	MITSUBISHI	ASX 2024 1.0L 90CV	0,4841	1.815,38	2.178,45	3.630,75	4.356,90



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30583	MITSUBISHI	COLT 2024 1.0L 65CV	0,4404	1.651,50	1.981,80	3.303,00	3.963,60
30584	MITSUBISHI	COLT 2024 1.0L TURBO 90CV	0,4706	1.764,75	2.117,70	3.529,50	4.235,40
30870	MITSUBISHI	SPACE STAR 1.2 71CV MOD 2024	0,4031	1.511,63	1.813,95	3.023,25	3.627,90
29340	NISSAN	JUKE 2020 1.0 DIG-T 114CV	0,4559	1.709,63	2.051,55	3.419,25	4.103,10
30254	NISSAN	TOWNSTAR 1.3 130CV	0,5680	2.130,00	2.556,00	4.260,00	5.112,00
31069	OMODA	OMODA 5 1.6 TGDI 147CV	0,5658	2.121,75	2.546,10	4.243,50	5.092,20
29897	OPEL	ASTRA 2022 1.2 T 130CV	0,5212	1.954,50	2.345,40	3.909,00	4.690,80
31230	OPEL	CORSA 1.2 100CV MOD 2024	0,4418	1.656,75	1.988,10	3.313,50	3.976,20
29342	OPEL	MOKKA 2020 1.2 T 130CV	0,4896	1.836,00	2.203,20	3.672,00	4.406,40
30278	OPEL	MOKKA 2020 1.2T 136CV	0,4895	1.835,63	2.202,75	3.671,25	4.405,50
30849	PEUGEOT	2008 1.2 2020 PURETECH 100 100 CV	0,5180	1.942,50	2.331,00	3.885,00	4.662,00
31229	PEUGEOT	2008 1.2 PURETECH 130 131CV MOD 2024	0,5597	2.098,88	2.518,65	4.197,75	5.037,30
31010	PEUGEOT	208 1.2 PURETECH 100CV MOD 2024	0,4624	1.734,00	2.080,80	3.468,00	4.161,60
31360	PORSCHE	718 CAYMAN GT4 RS 500 CV MOD 2024	1,8546	6.954,75	8.345,70	13.909,50	16.691,40
31440	PORSCHE	911 CARRERA 394CV MOD 2024	1,6059	6.022,13	7.226,55	12.044,25	14.453,10
30356	PORSCHE	CAYENNE 3.0 V6 353CV	1,2916	4.843,50	5.812,20	9.687,00	11.624,40
30357	PORSCHE	CAYENNE 4.0 V8 TURBO S 475CV	1,4901	5.587,88	6.705,45	11.175,75	13.410,90
30920	PORSCHE	PANAMERA 4.0 GTS 500CV MOD 2024	1,9379	7.267,13	8.720,55	14.534,25	17.441,10
30873	RENAULT	CAPTUR 1.0 TCE 90CV MOD 2024	0,4644	1.741,50	2.089,80	3.483,00	4.179,60
31441	RENAULT	CLIO 1.0 67CV MOD 2024	0,4004	1.501,50	1.801,80	3.003,00	3.603,60
31442	RENAULT	CLIO 1.0 90CV MOD 2024	0,4091	1.534,13	1.840,95	3.068,25	3.681,90
29826	RENAULT	KANGOO 2021 1.3 102CV	0,5390	2.021,25	2.425,50	4.042,50	4.851,00
29827	RENAULT	KANGOO 2021 1.3 130CV	0,5551	2.081,63	2.497,95	4.163,25	4.995,90
30226	ROLLS ROYCE	GHOST 7.0 570CV	3,0388	11.395,50	13.674,60	22.791,00	27.349,20
29365	SEAT	ARONA 2020 1.0 ECOTSI 95CV	0,4324	1.621,50	1.945,80	3.243,00	3.891,60
29366	SEAT	ARONA 2020 1.5 TSI 150CV	0,5136	1.926,00	2.311,20	3.852,00	4.622,40
29369	SEAT	ATECA 2020 1.5 ECOTSI 150CV	0,5617	2.106,38	2.527,65	4.212,75	5.055,30
31232	SEAT	IBIZA 1.0 MPI 80CV MOD 2024	0,4334	1.625,25	1.950,30	3.250,50	3.900,60
30487	SEAT	IBIZA 2020 1.0 ECOTSI 95CV	0,4603	1.726,13	2.071,35	3.452,25	4.142,70
29362	SEAT	IBIZA 2020 1.5 TSI 150CV	0,5322	1.995,75	2.394,90	3.991,50	4.789,80
31011	SEAT	LEON 1.5 TSI 116CV 2024	0,5308	1.990,50	2.388,60	3.981,00	4.777,20
31012	SEAT	LEON 1.5 TSI 150CV 2024	0,5480	2.055,00	2.466,00	4.110,00	4.932,00
29810	SKODA	FABIA 2021 1.0 MPI 80CV	0,4365	1.636,88	1.964,25	3.273,75	3.928,50
30646	SKODA	FABIA 2021 1.0 TSI 115CV	0,4553	1.707,38	2.048,85	3.414,75	4.097,70
29811	SKODA	FABIA 2021 1.0 TSI 95CV	0,4449	1.668,38	2.002,05	3.336,75	4.004,10
30087	SKODA	FABIA 2021 1.5 TSI EVO 150CV	0,5384	2.019,00	2.422,80	4.038,00	4.845,60
28691	SKODA	KAMIQ 1.0 TSI 95CV	0,4637	1.738,88	2.086,65	3.477,75	4.173,30
31052	SKODA	KAMIQ 1.0 TSI 115 CV MOD. 2024	0,4720	1.770,00	2.124,00	3.540,00	4.248,00
28693	SKODA	KAMIQ 1.5 TSI 150CV	0,5025	1.884,38	2.261,25	3.768,75	4.522,50
30869	SKODA	KAROQ 1.0 TSI 115CV MOD 2024	0,5267	1.975,13	2.370,15	3.950,25	4.740,30
29240	SKODA	KAROQ 2020 1.5 TSI ACT 150CV	0,5472	2.052,00	2.462,40	4.104,00	4.924,80
31162	SKODA	KODIAQ 2.0 TSI 4X4 204CV	0,7548	2.830,50	3.396,60	5.661,00	6.793,20
30830	SKODA	OCTAVIA 1.5 TSI 115CV BERLINA	0,5394	2.022,75	2.427,30	4.045,50	4.854,60
31298	SKODA	OCTAVIA 2.0 TSI 204CV BERLINA	0,6430	2.411,25	2.893,50	4.822,50	5.787,00
28896	SKODA	OCTAVIA 2020 1.5 TSI 150CV	0,5669	2.125,88	2.551,05	4.251,75	5.102,10
28897	SKODA	OCTAVIA WAGON 2020 1.5 TSI 150CV	0,5841	2.190,38	2.628,45	4.380,75	5.256,90
30647	SKODA	SCALA 2019 1.0 TSI 116CV	0,5044	1.891,50	2.269,80	3.783,00	4.539,60
29132	SKODA	SCALA 2019 1.0 TSI 95CV	0,4964	1.861,50	2.233,80	3.723,00	4.467,60
28282	SKODA	SCALA 2019 1.5 TSI 150CV	0,5618	2.106,75	2.528,10	4.213,50	5.056,20
30926	SKODA	SUPERB SW 2.0 TSI 4X4 265CV MOD 2024	0,8029	3.010,88	3.613,05	6.021,75	7.226,10
31118	SPORTEQUIPE	SPORTEQUIPE 6GT 1.5T 155CV MOD 2024	0,5724	2.146,50	2.575,80	4.293,00	5.151,60
31120	SPORTEQUIPE	SPORTEQUIPE 7 GTW 1.5 T 155CV MOD 2024	0,5921	2.220,38	2.664,45	4.440,75	5.328,90
31188	SPORTEQUIPE	SPORTEQUIPE 7 GTW 1.5 T 185CV	0,6323	2.371,13	2.845,35	4.742,25	5.690,70
29652	SUBARU	OUTBACK 2021 2.5i 170CV	0,7542	2.828,25	3.393,90	5.656,50	6.787,80
31072	SWM	G01 1.5 133CV	0,5044	1.891,50	2.269,80	3.783,00	4.539,60
31074	SWM	G01 1.5 DCT 139CV	0,5531	2.074,13	2.488,95	4.148,25	4.977,90
31073	SWM	G01F 1.5 DCT 139CV	0,5622	2.108,25	2.529,90	4.216,50	5.059,80
31075	SWM	G03F 1.5 110CV	0,4729	1.773,38	2.128,05	3.546,75	4.256,10
31076	SWM	G05 1.5 139CV	0,5351	2.006,63	2.407,95	4.013,25	4.815,90
30013	TOYOTA	AYGO X 1.0 72CV	0,4156	1.558,50	1.870,20	3.117,00	3.740,40
29881	TOYOTA	PROACE CITY VERSO 1.2 110CV	0,5178	1.941,75	2.330,10	3.883,50	4.660,20
30788	VOLKSWAGEN	GOLF VARIANT VIII 1.5 TSI 115CV	0,5680	2.130,00	2.556,00	4.260,00	5.112,00
30778	VOLKSWAGEN	GOLF VIII 1.5 TSI 115CV	0,5568	2.088,00	2.505,60	4.176,00	5.011,20
30780	VOLKSWAGEN	GOLF VIII 2024 1.5 TSI 150CV	0,5777	2.166,38	2.599,65	4.332,75	5.199,30
31160	VOLKSWAGEN	GOLF VIII 2024 2.0 TSI R DSG 333CV	0,8775	3.290,63	3.948,75	6.581,25	7.897,50



FRINGE BENEFIT 2026
AUTOVEICOLI A BENZINA IN PRODUZIONE

ID Modello	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)
30649	VOLKSWAGEN	POLO 2021 1.0 TSI 115CV	0,5352	2.007,00	2.408,40	4.014,00	4.816,80
30648	VOLKSWAGEN	POLO 2021 1.0 TSI 80CV	0,4736	1.776,00	2.131,20	3.552,00	4.262,40
29741	VOLKSWAGEN	POLO 2021 1.0 TSI 95CV	0,4681	1.755,38	2.106,45	3.510,75	4.212,90
30789	VOLKSWAGEN	TAIGO 1.0 TSI 115CV	0,4869	1.825,88	2.191,05	3.651,75	4.382,10
29858	VOLKSWAGEN	TAIGO 1.0 TSI 95CV	0,4620	1.732,50	2.079,00	3.465,00	4.158,00
29861	VOLKSWAGEN	TAIGO 1.5 TSI 150CV	0,5341	2.002,88	2.403,45	4.005,75	4.806,90
30598	VOLKSWAGEN	T-CROSS 2024 1.0 115CV	0,4889	1.833,38	2.200,05	3.666,75	4.400,10
30597	VOLKSWAGEN	T-CROSS 2024 1.0 95CV	0,4787	1.795,13	2.154,15	3.590,25	4.308,30
31192	VOLKSWAGEN	TIGUAN 2025 2.0 TSI 4MOTION 265CV	0,8559	3.209,63	3.851,55	6.419,25	7.703,10
31454	VOLKSWAGEN	TOURAN 1.5 TSI ACT 150CV MOD 2024	0,6990	2.621,25	3.145,50	5.242,50	6.291,00
29968	VOLKSWAGEN	T-ROC CABRIO 2022 1.5 TSI 150CV	0,6293	2.359,88	2.831,85	4.719,75	5.663,70

