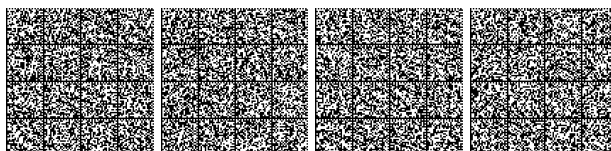


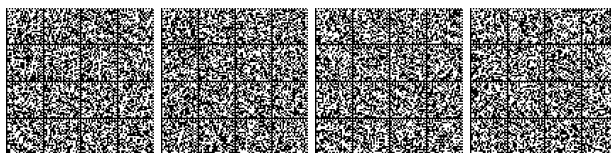
FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

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)
24888	ALFA ROMEO	GIULIA 2.2 TD 136CV	0,5527	2.072,63	2.487,15	4.145,25	4.974,30
27169	ALFA ROMEO	GIULIA 2.2 TD 190CV	0,6895	2.585,63	3.102,75	5.171,25	6.205,50
28704	ALFA ROMEO	GIULIA 2.2 TD AT8 136CV	0,5732	2.149,50	2.579,40	4.299,00	5.158,80
22564	ALFA ROMEO	GIULIETTA 1.6 JTDM-2 120CV	0,4318	1.619,25	1.943,10	3.238,50	3.886,20
28200	ALFA ROMEO	GIULIETTA 2.0 JTDM 170CV VELOCE	0,4968	1.863,00	2.235,60	3.726,00	4.471,20
22238	ALFA ROMEO	GIULIETTA 2.0 JTDM-2 150CV	0,4781	1.792,88	2.151,45	3.585,75	4.302,90
22239	ALFA ROMEO	GIULIETTA 2.0 JTDM-2 175CV	0,5038	1.889,25	2.267,10	3.778,50	4.534,20
22901	ALFA ROMEO	MITO 1.3 JTD 95CV	0,3546	1.329,75	1.595,70	2.659,50	3.191,40
25808	ALFA ROMEO	MITO 1.3 JTDM 90CV	0,3519	1.319,63	1.583,55	2.639,25	3.167,10
26729	ALFA ROMEO	STELVIO 2.2 TD 190CV 2WD	0,6764	2.536,50	3.043,80	5.073,00	6.087,60
26730	ALFA ROMEO	STELVIO 2.2 TD 190CV 4WD	0,7530	2.823,75	3.388,50	5.647,50	6.777,00
23462	ALFA ROMEO	STELVIO 2.2 TD 210CV	0,6519	2.444,63	2.933,55	4.889,25	5.867,10
21937	AUDI	A1 1.4 TDI 90CV	0,3786	1.419,75	1.703,70	2.839,50	3.407,40
21939	AUDI	A1 1.6 TDI 116CV	0,4015	1.505,63	1.806,75	3.011,25	3.613,50
21938	AUDI	A1 SPB 1.4 TDI 90CV	0,3830	1.436,25	1.723,50	2.872,50	3.447,00
21940	AUDI	A1 SPB 1.6 TDI 116CV	0,4056	1.521,00	1.825,20	3.042,00	3.650,40
22936	AUDI	A3 1.6 TDI 110CV MY2016	0,4369	1.638,38	1.966,05	3.276,75	3.932,10
22937	AUDI	A3 1.6 TDI S-TRONIC 110CV MY2016	0,4392	1.647,00	1.976,40	3.294,00	3.952,80
22938	AUDI	A3 2.0 TDI 150CV MY2016	0,4733	1.774,88	2.129,85	3.549,75	4.259,70
23384	AUDI	A3 2.0 TDI 184CV MY2016	0,5003	1.876,13	2.251,35	3.752,25	4.502,70
22940	AUDI	A3 2.0 TDI QUATTRO 150CV MY2016	0,4979	1.867,13	2.240,55	3.734,25	4.481,10
22941	AUDI	A3 2.0 TDI QUATTRO S-TRONIC 184CV MY2016	0,5204	1.951,50	2.341,80	3.903,00	4.683,60
22939	AUDI	A3 2.0 TDI S-TRONIC 150CV MY2016	0,4940	1.852,50	2.223,00	3.705,00	4.446,00
29570	AUDI	A3 2020 SEDAN 30 TDI 2.0 116CV	0,4886	1.832,25	2.198,70	3.664,50	4.397,40
29571	AUDI	A3 2020 SEDAN 30 TDI S-TRONIC 2.0 116CV	0,5148	1.930,50	2.316,60	3.861,00	4.633,20
29626	AUDI	A3 2020 SEDAN 35 TDI 2.0 150CV	0,5283	1.981,13	2.377,35	3.962,25	4.754,70
28946	AUDI	A3 2020 SEDAN 35 TDI S-TRONIC 2.0 150CV	0,5368	2.013,00	2.415,60	4.026,00	4.831,20
29572	AUDI	A3 2020 SEDAN 40 TDI QUATTRO S-TRONIC 2.0 200CV	0,6351	2.381,63	2.857,95	4.763,25	5.715,90
28922	AUDI	A3 2020 SPB 30 TDI 2.0 116CV	0,4789	1.795,88	2.155,05	3.591,75	4.310,10
29573	AUDI	A3 2020 SPB 30 TDI S-TRONIC 2.0 116CV	0,5059	1.897,13	2.276,55	3.794,25	4.553,10
29627	AUDI	A3 2020 SPB 35 TDI 2.0 150CV	0,5183	1.943,63	2.332,35	3.887,25	4.664,70
28923	AUDI	A3 2020 SPB 35 TDI 2.0 S-TRONIC 150CV	0,5280	1.980,00	2.376,00	3.960,00	4.752,00
29551	AUDI	A3 2020 SPB 40 TDI 2.0 QUATTRO S-TRONIC 200CV	0,6265	2.349,38	2.819,25	4.698,75	5.638,50
30807	AUDI	A3 ALLSTREET 35 TDI 2.0 150CV	0,5671	2.126,63	2.551,95	4.253,25	5.103,90
27651	AUDI	A3 SEDAN 30 TDI 1.6 116CV	0,4457	1.671,38	2.005,65	3.342,75	4.011,30
27652	AUDI	A3 SEDAN 35 TDI 2.0 150CV S-TRONIC	0,4974	1.865,25	2.238,30	3.730,50	4.476,60
27653	AUDI	A3 SEDAN 40 TDI 2.0 184CV QUATTRO S-TRONIC	0,5386	2.019,75	2.423,70	4.039,50	4.847,40
27433	AUDI	A3 SPB 30 TDI 1.6 116CV	0,4387	1.645,13	1.974,15	3.290,25	3.948,30
27434	AUDI	A3 SPB 30 TDI 1.6 116CV S-TRONIC	0,4386	1.644,75	1.973,70	3.289,50	3.947,40
27435	AUDI	A3 SPB 35 TDI 2.0 150CV S-TRONIC	0,4894	1.835,25	2.202,30	3.670,50	4.404,60
27436	AUDI	A3 SPB 40 TDI 2.0 184CV QUATTRO S-TRONIC	0,5321	1.995,38	2.394,45	3.990,75	4.788,90
23433	AUDI	A4 2.0 TDI QUATTRO 150CV	0,5449	2.043,38	2.452,05	4.086,75	4.904,10
22962	AUDI	A4 2.0 TDI S-TRONIC 122CV	0,5109	1.915,88	2.299,05	3.831,75	4.598,10
22469	AUDI	A4 2.0 TDI S-TRONIC 150CV	0,5351	2.006,63	2.407,95	4.013,25	4.815,90
22470	AUDI	A4 2.0 TDI S-TRONIC 190CV	0,5581	2.092,88	2.511,45	4.185,75	5.022,90
22471	AUDI	A4 2.0 TDI S-TRONIC QUATTRO 190CV	0,5799	2.174,63	2.609,55	4.349,25	5.219,10
22474	AUDI	A4 3.0 TDI QUATTRO TIPTRONIC 272CV	0,6594	2.472,75	2.967,30	4.945,50	5.934,60
22472	AUDI	A4 3.0 TDI S-TRONIC 218CV	0,6122	2.295,75	2.754,90	4.591,50	5.509,80
22473	AUDI	A4 3.0 TDI S-TRONIC QUATTRO 218CV	0,6293	2.359,88	2.831,85	4.719,75	5.663,70
28705	AUDI	A4 30 2.0 TDI 122CV	0,5154	1.932,75	2.319,30	3.865,50	4.638,60
28707	AUDI	A4 40 2.0 TDI 190CV QUATTRO S-TRONIC	0,6027	2.260,13	2.712,15	4.520,25	5.424,30
28706	AUDI	A4 40 2.0 TDI 190CV S-TRONIC	0,5747	2.155,13	2.586,15	4.310,25	5.172,30
28256	AUDI	A4 45 3.0 TDI 230CV QUATTRO TIPTRONIC	0,6417	2.406,38	2.887,65	4.812,75	5.775,30
28257	AUDI	A4 45 3.0 TDI 286CV QUATTRO TIPTRONIC	0,6599	2.474,63	2.969,55	4.949,25	5.939,10
23388	AUDI	A4 ALLROAD 2.0 TDI 150CV AWD	0,5824	2.184,00	2.620,80	4.368,00	5.241,60
23111	AUDI	A4 ALLROAD 2.0 TDI S-TRONIC 163CV	0,6011	2.254,13	2.704,95	4.508,25	5.409,90
23032	AUDI	A4 ALLROAD 2.0 TDI S-TRONIC 190CV	0,6115	2.293,13	2.751,75	4.586,25	5.503,50
22772	AUDI	A4 ALLROAD 3.0 TDI S-TRONIC 218CV	0,6640	2.490,00	2.988,00	4.980,00	5.976,00
22773	AUDI	A4 ALLROAD 3.0 TDI TIPTRONIC 272CV	0,6881	2.580,38	3.096,45	5.160,75	6.192,90
28989	AUDI	A4 ALLROAD 40 2.0 TDI 190CV S-TRONIC	0,6152	2.307,00	2.768,40	4.614,00	5.536,80
28433	AUDI	A4 ALLROAD 45 3.0 TDI 230CV TIPTRONIC	0,6895	2.585,63	3.102,75	5.171,25	6.205,50
28768	AUDI	A4 ALLROAD 50 3.0 TDI 285CV TIPTRONIC	0,7074	2.652,75	3.183,30	5.305,50	6.366,60
23434	AUDI	A4 AVANT 2.0 TDI QUATTRO 150CV SW	0,5554	2.082,75	2.499,30	4.165,50	4.998,60



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI 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)
22963	AUDI	A4 AVANT 2.0 TDI S-TRONIC 122CV SW	0,5214	1.955,25	2.346,30	3.910,50	4.692,60
22477	AUDI	A4 AVANT 2.0 TDI S-TRONIC 150CV SW	0,5456	2.046,00	2.455,20	4.092,00	4.910,40
22478	AUDI	A4 AVANT 2.0 TDI S-TRONIC 190CV SW	0,5687	2.132,63	2.559,15	4.265,25	5.118,30
22479	AUDI	A4 AVANT 2.0 TDI S-TRONIC QUATTRO 190CV SW	0,5904	2.214,00	2.656,80	4.428,00	5.313,60
28258	AUDI	A4 AVANT 3.0 TDI QUATTRO TIPTRON 230CV SW	0,6513	2.442,38	2.930,85	4.884,75	5.861,70
28259	AUDI	A4 AVANT 3.0 TDI QUATTRO TIPTRON 286CV SW	0,6695	2.510,63	3.012,75	5.021,25	6.025,50
22480	AUDI	A4 AVANT 3.0 TDI S-TRONIC 218CV SW	0,6229	2.335,88	2.803,05	4.671,75	5.606,10
22481	AUDI	A4 AVANT 3.0 TDI S-TRONIC QUATTRO 218CV SW	0,6390	2.396,25	2.875,50	4.792,50	5.751,00
22482	AUDI	A4 AVANT 3.0 TDI TIPTRONIC QUATTRO 272CV SW	0,6721	2.520,38	3.024,45	5.040,75	6.048,90
28718	AUDI	A4 AVANT 30 TDI 2.0 122CV SW	0,5179	1.942,13	2.330,55	3.884,25	4.661,10
28720	AUDI	A4 AVANT 40 TDI 2.0 QUATTRO S TRONIC 190CV SW	0,6051	2.269,13	2.722,95	4.538,25	5.445,90
28719	AUDI	A4 AVANT 40 TDI 2.0 S TRONIC 190CV SW	0,5772	2.164,50	2.597,40	4.329,00	5.194,80
23848	AUDI	A5 2.0 TDI 150CV COUPÉ	0,5641	2.115,38	2.538,45	4.230,75	5.076,90
21591	AUDI	A5 2.0 TDI 190CV CLEAN DIESEL CABRIO	0,6249	2.343,38	2.812,05	4.686,75	5.624,10
21592	AUDI	A5 2.0 TDI 190CV CLEAN DIESEL QUATTRO CABRIO	0,6340	2.377,50	2.853,00	4.755,00	5.706,00
23353	AUDI	A5 2.0 TDI QUATTRO S-TR 190CV COUPÉ	0,6289	2.358,38	2.830,05	4.716,75	5.660,10
23849	AUDI	A5 2.0 TDI S-TR 150CV COUPÉ	0,5801	2.175,38	2.610,45	4.350,75	5.220,90
23113	AUDI	A5 2.0 TDI S-TRONIC 190CV COUPÉ	0,6092	2.284,50	2.741,40	4.569,00	5.482,80
23114	AUDI	A5 3.0 TDI QUATTRO S-TRONIC 218CV COUPÉ	0,6521	2.445,38	2.934,45	4.890,75	5.868,90
24929	AUDI	A5 3.0 TDI QUATTRO TIP 286CV CABRIO	0,7756	2.908,50	3.490,20	5.817,00	6.980,40
24928	AUDI	A5 3.0 TDI QUATTRO TIP 286CV COUPÉ	0,7378	2.766,75	3.320,10	5.533,50	6.640,20
28724	AUDI	A5 40 TDI 2.0 QUATTRO S TRONIC 190CV CABRIO	0,6565	2.461,88	2.954,25	4.923,75	5.908,50
28723	AUDI	A5 40 TDI 2.0 S TRONIC 163CV CABRIO	0,6410	2.403,75	2.884,50	4.807,50	5.769,00
28308	AUDI	A5 45 TDI QUATTRO TIPTRONIC 231CV COUPÉ	0,6916	2.593,50	3.112,20	5.187,00	6.224,40
23828	AUDI	A5 SPB 2.0 TDI 150CV	0,5654	2.120,25	2.544,30	4.240,50	5.088,60
23830	AUDI	A5 SPB 2.0 TDI QUATTRO 150CV	0,5824	2.184,00	2.620,80	4.368,00	5.241,60
23831	AUDI	A5 SPB 2.0 TDI QUATTRO 190CV	0,5968	2.238,00	2.685,60	4.476,00	5.371,20
23349	AUDI	A5 SPB 2.0 TDI QUATTRO S-TR 190CV	0,6309	2.365,88	2.839,05	4.731,75	5.678,10
23348	AUDI	A5 SPB 2.0 TDI S-TR 190CV	0,6089	2.283,38	2.740,05	4.566,75	5.480,10
23829	AUDI	A5 SPB 2.0 TDI S-TRONIC 150CV	0,5768	2.163,00	2.595,60	4.326,00	5.191,20
23350	AUDI	A5 SPB 3.0 TDI QUATTRO S-TR 218CV	0,6501	2.437,88	2.925,45	4.875,75	5.850,90
23722	AUDI	A5 SPB 3.0 TDI QUATTRO TIPTR 272CV	0,7019	2.632,13	3.158,55	5.264,25	6.317,10
28307	AUDI	A5 SPB 45 TDI QUATTRO TIPTRONIC 231CV	0,6916	2.593,50	3.112,20	5.187,00	6.224,40
22641	AUDI	A6 2.0 TDI QUATTRO S-TRONIC 190CV	0,6323	2.371,13	2.845,35	4.742,25	5.690,70
21516	AUDI	A6 2.0 TDI ULTRA 190CV	0,6105	2.289,38	2.747,25	4.578,75	5.494,50
21765	AUDI	A6 2.0 TDI ULTRA S TRONIC 150CV MY2015	0,5864	2.199,00	2.638,80	4.398,00	5.277,60
21767	AUDI	A6 3.0 TDI QUATTRO S TRONIC 218CV MY2015	0,7214	2.705,25	3.246,30	5.410,50	6.492,60
21768	AUDI	A6 3.0 TDI QUATTRO S TRONIC 272CV MY2015	0,7346	2.754,75	3.305,70	5.509,50	6.611,40
21769	AUDI	A6 3.0 TDI QUATTRO TIPTRONIC 320CV MY2015	0,7976	2.991,00	3.589,20	5.982,00	7.178,40
21766	AUDI	A6 3.0 TDI S TRONIC 218CV MY2015	0,6976	2.616,00	3.139,20	5.232,00	6.278,40
22250	AUDI	A6 ALLROAD 3.0 TDI 218CV	0,7292	2.734,50	3.281,40	5.469,00	6.562,80
22643	AUDI	A6 ALLROAD 3.0 TDI 190CV S TRONIC	0,6973	2.614,88	3.137,85	5.229,75	6.275,70
22128	AUDI	A6 ALLROAD 3.0 TDI QUATTRO S-TRONIC 272CV	0,7425	2.784,38	3.341,25	5.568,75	6.682,50
22248	AUDI	A6 AVANT 2.0 TDI 150CV	0,5985	2.244,38	2.693,25	4.488,75	5.386,50
22642	AUDI	A6 AVANT 2.0 TDI QUATTRO S-TRONIC 190CV SW	0,6492	2.434,50	2.921,40	4.869,00	5.842,80
21774	AUDI	A6 AVANT 2.0 TDI S TRONIC 190CV MY2015	0,6261	2.347,88	2.817,45	4.695,75	5.634,90
21517	AUDI	A6 AVANT 2.0 TDI ULTRA 190CV SW	0,6135	2.300,63	2.760,75	4.601,25	5.521,50
21776	AUDI	A6 AVANT 3.0 TDI QUATTRO S TRONIC 218CV MY2015	0,7372	2.764,50	3.317,40	5.529,00	6.634,80
21777	AUDI	A6 AVANT 3.0 TDI QUATTRO S TRONIC 272CV MY2015	0,7504	2.814,00	3.376,80	5.628,00	6.753,60
21778	AUDI	A6 AVANT 3.0 TDI QUATTRO TIPTRONIC 320CV MY2015	0,8144	3.054,00	3.664,80	6.108,00	7.329,60
21775	AUDI	A6 AVANT 3.0 TDI S TRONIC 218CV MY2014	0,7114	2.667,75	3.201,30	5.335,50	6.402,60
22676	AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC 190CV	0,7236	2.713,50	3.256,20	5.427,00	6.512,40
22561	AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC 218CV	0,7459	2.797,13	3.356,55	5.594,25	6.713,10
22562	AUDI	A7 SPB 3.0 TDI QUATTRO S-TRONIC 272CV	0,7702	2.888,25	3.465,90	5.776,50	6.931,80
22563	AUDI	A7 SPB 3.0 TDI QUATTRO TIPTRONIC 320CV	0,8221	3.082,88	3.699,45	6.165,75	7.398,90
22675	AUDI	A7 SPB 3.0 TDI S-TRONIC 190CV	0,6929	2.598,38	3.118,05	5.196,75	6.236,10
22560	AUDI	A7 SPB 3.0 TDI S-TRONIC 218CV	0,7202	2.700,75	3.240,90	5.401,50	6.481,80
24909	AUDI	A8 50 TDI 3.0 QUATTRO TIPTR 286CV	0,9044	3.391,50	4.069,80	6.783,00	8.139,60
22929	AUDI	Q2 1.6 TDI 116CV	0,4485	1.681,88	2.018,25	3.363,75	4.036,50
23391	AUDI	Q2 1.6 TDI S-TRONIC 116CV	0,4654	1.745,25	2.094,30	3.490,50	4.188,60
23343	AUDI	Q2 2.0 TDI QUATTRO 150CV	0,5306	1.989,75	2.387,70	3.979,50	4.775,40
23344	AUDI	Q2 2.0 TDI QUATTRO 190CV	0,5452	2.044,50	2.453,40	4.089,00	4.906,80
29695	AUDI	Q2 30 2.0 TDI 116CV	0,5254	1.970,25	2.364,30	3.940,50	4.728,60



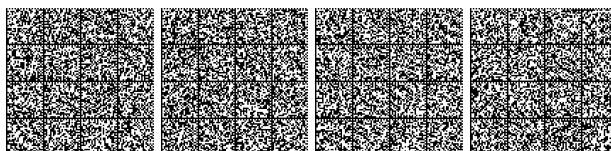
FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

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)
28197	AUDI	Q2 35 2.0 TDI 150CV	0,4981	1.867,88	2.241,45	3.735,75	4.482,90
22059	AUDI	Q3 2.0 TDI 120CV	0,5054	1.895,25	2.274,30	3.790,50	4.548,60
21944	AUDI	Q3 2.0 TDI 150CV	0,5280	1.980,00	2.376,00	3.960,00	4.752,00
21945	AUDI	Q3 2.0 TDI 150CV QUATTRO S-TRONIC	0,5602	2.100,75	2.520,90	4.201,50	5.041,80
21946	AUDI	Q3 2.0 TDI 184CV QUATTRO S-TRONIC	0,5948	2.230,50	2.676,60	4.461,00	5.353,20
29698	AUDI	Q3 35 2.0 TDI 150CV	0,5825	2.184,38	2.621,25	4.368,75	5.242,50
28071	AUDI	Q3 35 2.0 TDI QUATTRO S-TRONIC 150CV	0,6286	2.357,25	2.828,70	4.714,50	5.657,40
27849	AUDI	Q3 35 2.0 TDI S-TRONIC 150CV	0,5866	2.199,75	2.639,70	4.399,50	5.279,40
28435	AUDI	Q3 40 2.0 TDI QUATTRO S-TRONIC 190CV	0,6707	2.515,13	3.018,15	5.030,25	6.036,30
30692	AUDI	Q3 40 2.0 TDI QUATTRO S-TRONIC 200CV	0,6731	2.524,13	3.028,95	5.048,25	6.057,90
31202	AUDI	Q3 40 TDI QUATTRO S-TRONIC 193CV	0,6868	2.575,50	3.090,60	5.151,00	6.181,20
27449	AUDI	Q5 35 2.0 TDI 163CV QUATTRO S-TRONIC	0,6268	2.350,50	2.820,60	4.701,00	5.641,20
27450	AUDI	Q5 40 2.0 TDI 190CV QUATTRO S-TRONIC	0,6303	2.363,63	2.836,35	4.727,25	5.672,70
28827	AUDI	Q5 40 2.0 TDI QUATTRO 190CV	0,6239	2.339,63	2.807,55	4.679,25	5.615,10
28592	AUDI	Q5 45 3.0 TDI 230CV QUATTRO TIPTRONIC	0,6985	2.619,38	3.143,25	5.238,75	6.286,50
27451	AUDI	Q5 50 3.0 TDI 286CV QUATTRO TIPTRONIC	0,7260	2.722,50	3.267,00	5.445,00	6.534,00
22964	AUDI	SQ7 4.0 V8 TDI 435CV	1,0016	3.756,00	4.507,20	7.512,00	9.014,40
21722	AUDI	TT 2.0 TDI 184CV COUPÉ MY2014	0,5679	2.129,63	2.555,55	4.259,25	5.111,10
21998	AUDI	TT 2.0 TDI 184CV ROADSTER MY2014	0,5863	2.198,63	2.638,35	4.397,25	5.276,70
22256	BMW	114D 1.5 95CV	0,4103	1.538,63	1.846,35	3.077,25	3.692,70
28501	BMW	114D 2019 1.5 95CV	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
22063	BMW	116D 1.5 116CV	0,4099	1.537,13	1.844,55	3.074,25	3.689,10
28351	BMW	116D 2019 1.5 116CV	0,4831	1.811,63	2.173,95	3.623,25	4.347,90
22257	BMW	118D 2.0 150CV	0,4819	1.807,13	2.168,55	3.614,25	4.337,10
28352	BMW	118D 2019 2.0 150CV	0,5440	2.040,00	2.448,00	4.080,00	4.896,00
22064	BMW	120D 2.0 190CV	0,4988	1.870,50	2.244,60	3.741,00	4.489,20
28502	BMW	120D 2019 2.0 190CV	0,6046	2.267,25	2.720,70	4.534,50	5.441,40
22065	BMW	120D XDRIVE 2.0 190CV	0,5241	1.965,38	2.358,45	3.930,75	4.716,90
28353	BMW	120D XDRIVE 2019 2.0 190CV	0,6171	2.314,13	2.776,95	4.628,25	5.553,90
22935	BMW	125D 2.0 MSPORT 224CV	0,5484	2.056,50	2.467,80	4.113,00	4.935,60
22292	BMW	214D 1.5 95CV GRAN TOURER	0,4536	1.701,00	2.041,20	3.402,00	4.082,40
22020	BMW	214D 1.5 95CV ACTIVE TOURER	0,4513	1.692,38	2.030,85	3.384,75	4.061,70
21781	BMW	216D 1.5 116CV ACTIVE TOURER	0,4649	1.743,38	2.092,05	3.486,75	4.184,10
28874	BMW	216D 1.5 116CV GRAN COUPÉ	0,5405	2.026,88	2.432,25	4.053,75	4.864,50
22175	BMW	216D 1.5 116CV GRAN TOURER	0,5221	1.957,88	2.349,45	3.915,75	4.698,90
21624	BMW	218D 2.0 150CV ACTIVE TOURER	0,5230	1.961,25	2.353,50	3.922,50	4.707,00
22496	BMW	218D 2.0 150CV CABRIO	0,5443	2.041,13	2.449,35	4.082,25	4.898,70
22294	BMW	218D 2.0 150CV COUPÉ	0,5133	1.924,88	2.309,85	3.849,75	4.619,70
29216	BMW	218D 2.0 150CV GRAN COUPÉ	0,5799	2.174,63	2.609,55	4.349,25	5.219,10
31090	BMW	218D 2.0 150CV GRAN COUPÉ	0,5749	2.155,88	2.587,05	4.311,75	5.174,10
22177	BMW	218D 2.0 150CV GRAN TOURER	0,5654	2.120,25	2.544,30	4.240,50	5.088,60
22734	BMW	218D XDRIVE 2.0 150CV ACTIVE TOURER	0,5478	2.054,25	2.465,10	4.108,50	4.930,20
29018	BMW	218D XDRIVE 2.0 150CV GRAN TOURER	0,5997	2.248,88	2.698,65	4.497,75	5.397,30
29801	BMW	220D 2.0 190CV COUPÉ	0,6365	2.386,88	2.864,25	4.773,75	5.728,50
21782	BMW	220D 2.0 190CV ACTIVE TOURER	0,5639	2.114,63	2.537,55	4.229,25	5.075,10
22082	BMW	220D 2.0 190CV CABRIO	0,5742	2.153,25	2.583,90	4.306,50	5.167,80
22076	BMW	220D 2.0 190CV COUPÉ	0,5392	2.022,00	2.426,40	4.044,00	4.852,80
28670	BMW	220D 2.0 190CV GRAN COUPÉ	0,6352	2.382,00	2.858,40	4.764,00	5.716,80
22293	BMW	220D 2.0 190CV GRAN TOURER	0,6176	2.316,00	2.779,20	4.632,00	5.558,40
21783	BMW	220D XDRIVE 2.0 190CV ACTIVE TOURER	0,5915	2.218,13	2.661,75	4.436,25	5.323,50
22077	BMW	220D XDRIVE 2.0 190CV COUPÉ	0,5545	2.079,38	2.495,25	4.158,75	4.990,50
29217	BMW	220D XDRIVE 2.0 190CV GRAN COUPÉ	0,6588	2.470,50	2.964,60	4.941,00	5.929,20
22179	BMW	220D XDRIVE 2.0 190CV GRAN TOURER	0,6267	2.350,13	2.820,15	4.700,25	5.640,30
28831	BMW	316D 2.0 122CV	0,5233	1.962,38	2.354,85	3.924,75	4.709,70
22274	BMW	316D TOURING 2.0 116CV	0,4994	1.872,75	2.247,30	3.745,50	4.494,60
28169	BMW	318D 2.0 150CV BERLINA	0,5429	2.035,88	2.443,05	4.071,75	4.886,10
22658	BMW	318D 2.0 150CV GRAN TURISMO	0,5664	2.124,00	2.548,80	4.248,00	5.097,60
29004	BMW	318D 2.0 150CV GRAN TURISMO 2019	0,5941	2.227,88	2.673,45	4.455,75	5.346,90
22275	BMW	318D TOURING 2.0 150CV	0,5321	1.995,38	2.394,45	3.990,75	4.788,90
28509	BMW	318D TOURING 2.0 150CV SW	0,5615	2.105,63	2.526,75	4.211,25	5.053,50
22276	BMW	318D XDRIVE TOURING 2.0 150CV	0,5539	2.077,13	2.492,55	4.154,25	4.985,10
27689	BMW	320D 2.0 190CV BERLINA	0,5626	2.109,75	2.531,70	4.219,50	5.063,40
22659	BMW	320D 2.0 190CV GRAN TURISMO	0,5906	2.214,75	2.657,70	4.429,50	5.315,40



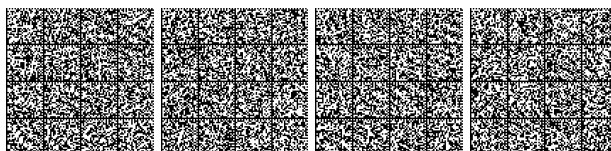
FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

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)
29005	BMW	320D 2.0 190CV GRAN TURISMO 2019	0,5942	2.228,25	2.673,90	4.456,50	5.347,80
22277	BMW	320D TOURING 2.0 163CV	0,5441	2.040,38	2.448,45	4.080,75	4.896,90
22278	BMW	320D TOURING 2.0 190CV	0,5577	2.091,38	2.509,65	4.182,75	5.019,30
27690	BMW	320D XDRIVE 2.0 190CV BERLINA	0,5906	2.214,75	2.657,70	4.429,50	5.315,40
22660	BMW	320D XDRIVE 2.0 190CV GRAN TURISMO	0,6086	2.282,25	2.738,70	4.564,50	5.477,40
29006	BMW	320D XDRIVE 2.0 190CV GRAN TURISMO 2019	0,6251	2.344,13	2.812,95	4.688,25	5.625,90
22279	BMW	320D XDRIVE TOURING 2.0 190CV	0,5807	2.177,63	2.613,15	4.355,25	5.226,30
22661	BMW	325D 2.0 218CV GRAN TURISMO	0,6224	2.334,00	2.800,80	4.668,00	5.601,60
23035	BMW	325DA 2.0 224CV GRAN TURISMO	0,6265	2.349,38	2.819,25	4.698,75	5.638,50
29011	BMW	330D 3.0 258CV GRAN TURISMO 2019	0,6886	2.582,25	3.098,70	5.164,50	6.197,40
28168	BMW	330D 3.0 265CV BERLINA	0,6689	2.508,38	3.010,05	5.016,75	6.020,10
28510	BMW	330D TOURING 3.0 265CV SW	0,6838	2.564,25	3.077,10	5.128,50	6.154,20
28366	BMW	330D XDRIVE 3.0 265CV BERLINA	0,6869	2.575,88	3.091,05	5.151,75	6.182,10
28511	BMW	330D XDRIVE TOURING 3.0 265CV SW	0,7009	2.628,38	3.154,05	5.256,75	6.308,10
22662	BMW	330DA 3.0 258CV GRAN TURISMO	0,6671	2.501,63	3.001,95	5.003,25	6.003,90
29007	BMW	330DA 3.0 258CV GRAN TURISMO 2019	0,6886	2.582,25	3.098,70	5.164,50	6.197,40
22281	BMW	330DA TOURING 3.0 258CV	0,6481	2.430,38	2.916,45	4.860,75	5.832,90
22269	BMW	330DA XDRIVE 3.0 258CV	0,6588	2.470,50	2.964,60	4.941,00	5.929,20
22663	BMW	330DA XDRIVE 3.0 258CV GRAN TURISMO	0,6959	2.609,63	3.131,55	5.219,25	6.263,10
29008	BMW	330DA XDRIVE 3.0 258CV GRAN TURISMO 2019	0,7106	2.664,75	3.197,70	5.329,50	6.395,40
22282	BMW	330DA XDRIVE TOURING 3.0 258CV	0,6669	2.500,88	3.001,05	5.001,75	6.002,10
22664	BMW	335DA XDRIVE 3.0 313CV GRAN TURISMO	0,7324	2.746,50	3.295,80	5.493,00	6.591,60
29009	BMW	335DA XDRIVE 3.0 313CV GRAN TURISMO 2019	0,7466	2.799,75	3.359,70	5.599,50	6.719,40
22283	BMW	335DA XDRIVE TOURING 3.0 313CV	0,7032	2.637,00	3.164,40	5.274,00	6.328,80
22083	BMW	418D 2.0 150CV COUPÉ	0,5598	2.099,25	2.519,10	4.198,50	5.038,20
29041	BMW	418D GRAN COUPÉ 2.0 150CV	0,5982	2.243,25	2.691,90	4.486,50	5.383,80
22297	BMW	420D 2.0 190CV CABRIO	0,6308	2.365,50	2.838,60	4.731,00	5.677,20
22295	BMW	420D 2.0 190CV COUPÉ	0,5758	2.159,25	2.591,10	4.318,50	5.182,20
22298	BMW	420D 2.0 190CV GRAN COUPÉ	0,5760	2.160,00	2.592,00	4.320,00	5.184,00
29033	BMW	420D CABRIO 2.0 190CV	0,6395	2.398,13	2.877,75	4.796,25	5.755,50
29023	BMW	420D COUPÉ 2.0 190CV	0,5885	2.206,88	2.648,25	4.413,75	5.296,50
29042	BMW	420D GRAN COUPÉ 2.0 190CV	0,5915	2.218,13	2.661,75	4.436,25	5.323,50
28728	BMW	420D XDRIVE 2.0 190CV GRAN COUPÉ	0,6321	2.370,38	2.844,45	4.740,75	5.688,90
29024	BMW	420D XDRIVE COUPÉ 2.0 190CV	0,6205	2.326,88	2.792,25	4.653,75	5.584,50
29043	BMW	420D XDRIVE GRAN COUPÉ 2.0 190CV	0,6204	2.326,50	2.791,80	4.653,00	5.583,60
22745	BMW	425D 2.0 224CV GRAN COUPÉ	0,6226	2.334,75	2.801,70	4.669,50	5.603,40
29034	BMW	430D CABRIO 3.0 258CV	0,7520	2.820,00	3.384,00	5.640,00	6.768,00
29025	BMW	430D COUPÉ 3.0 258CV	0,7059	2.647,13	3.176,55	5.294,25	6.353,10
29044	BMW	430D GRAN COUPÉ 3.0 258CV	0,7049	2.643,38	3.172,05	5.286,75	6.344,10
29026	BMW	430D XDRIVE COUPÉ 3.0 258CV	0,7312	2.742,00	3.290,40	5.484,00	6.580,80
29045	BMW	430D XDRIVE GRAN COUPÉ 3.0 258CV	0,7302	2.738,25	3.285,90	5.476,50	6.571,80
21372	BMW	430DA 3.0 258CV COUPÉ	0,7267	2.725,13	3.270,15	5.450,25	6.540,30
21545	BMW	430DA XDRIVE 3.0 258CV COUPÉ	0,7469	2.800,88	3.361,05	5.601,75	6.722,10
29035	BMW	435D XDRIVE CABRIO 3.0 313CV	0,8003	3.001,13	3.601,35	6.002,25	7.202,70
29027	BMW	435D XDRIVE COUPÉ 3.0 313CV	0,7621	2.857,88	3.429,45	5.715,75	6.858,90
29046	BMW	435D XDRIVE GRAN COUPÉ 3.0 313CV	0,7611	2.854,13	3.424,95	5.708,25	6.849,90
21373	BMW	435DA XDRIVE 3.0 313CV COUPÉ	0,7773	2.914,88	3.497,85	5.829,75	6.995,70
26749	BMW	518D 2.0 150CV	0,6253	2.344,88	2.813,85	4.689,75	5.627,70
29013	BMW	518D TOURING 2.0 150CV SW	0,6431	2.411,63	2.893,95	4.823,25	5.787,90
22286	BMW	518D TOURING 2.0 150CV SW	0,6024	2.259,00	2.710,80	4.518,00	5.421,60
23359	BMW	520D 2.0 190CV BERLINA	0,6168	2.313,00	2.775,60	4.626,00	5.551,20
23360	BMW	520D 2.0 XDRIVE 190CV BERLINA	0,6500	2.437,50	2.925,00	4.875,00	5.850,00
22287	BMW	520D TOURING 2.0 190CV SW	0,6206	2.327,25	2.792,70	4.654,50	5.585,40
24013	BMW	520D TOURING XDRIVE 2.0 190CV SW	0,6791	2.546,63	3.055,95	5.093,25	6.111,90
24008	BMW	525D 2.0 230CV BERLINA	0,6733	2.524,88	3.029,85	5.049,75	6.059,70
23480	BMW	525D TOURING 2.0 218CV SW	0,6607	2.477,63	2.973,15	4.955,25	5.946,30
24014	BMW	525D TOURING 2.0 230CV SW	0,6929	2.598,38	3.118,05	5.196,75	6.236,10
23481	BMW	525D TOURING XDRIVE 2.0 218CV SW	0,6921	2.595,38	3.114,45	5.190,75	6.228,90
23362	BMW	530D 3.0 XDRIVE 250CV BERLINA	0,7372	2.764,50	3.317,40	5.529,00	6.634,80
23361	BMW	530D 3.0 250CV BERLINA	0,7125	2.671,88	3.206,25	5.343,75	6.412,50
23363	BMW	530D 3.0 265CV BERLINA	0,7155	2.683,13	3.219,75	5.366,25	6.439,50
23364	BMW	530D 3.0 XDRIVE 265CV BERLINA	0,7403	2.776,13	3.331,35	5.552,25	6.662,70
20807	BMW	530D GRAN TURISMO 3.0 258CV	0,8012	3.004,50	3.605,40	6.009,00	7.210,80



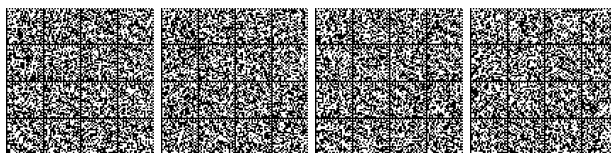
FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

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)
20808	BMW	530D GRAN TURISMO XDRIVE 3.0 258CV	0,8241	3.090,38	3.708,45	6.180,75	7.416,90
29014	BMW	530D TOURING 3.0 250CV SW	0,7391	2.771,63	3.325,95	5.543,25	6.651,90
23482	BMW	530D TOURING 3.0 258CV SW	0,7119	2.669,63	3.203,55	5.339,25	6.407,10
20046	BMW	530D TOURING XDRIVE 3.0 258CV SW	0,7420	2.782,50	3.339,00	5.565,00	6.678,00
22609	BMW	530DA TOURING 3.0 249CV SW	0,7058	2.646,75	3.176,10	5.293,50	6.352,20
22610	BMW	530DA XDRIVE TOURING 3.0 249CV SW	0,7293	2.734,88	3.281,85	5.469,75	6.563,70
20809	BMW	535D GRAN TURISMO 3.0 313CV	0,8412	3.154,50	3.785,40	6.309,00	7.570,80
20810	BMW	535D GRAN TURISMO XDRIVE 3.0 313CV	0,8678	3.254,25	3.905,10	6.508,50	7.810,20
20047	BMW	535D TOURING 3.0 313CV SW	0,7735	2.900,63	3.480,75	5.801,25	6.961,50
23483	BMW	535D TOURING XDRIVE 3.0 313CV SW	0,7617	2.856,38	3.427,65	5.712,75	6.855,30
24015	BMW	540D TOURING XDRIVE 3.0 320CV SW	0,8146	3.054,75	3.665,70	6.109,50	7.331,40
24009	BMW	540D XDRIVE 3.0 320CV BERLINA	0,7959	2.984,63	3.581,55	5.969,25	7.163,10
27209	BMW	620D GT 2.0 190CV	0,6950	2.606,25	3.127,50	5.212,50	6.255,00
24049	BMW	630D GT 3.0 249CV	0,7647	2.867,63	3.441,15	5.735,25	6.882,30
24051	BMW	630D GT 3.0 265CV	0,7678	2.879,25	3.455,10	5.758,50	6.910,20
24050	BMW	630D XDRIVE 3.0 249CV	0,7901	2.962,88	3.555,45	5.925,75	7.110,90
24052	BMW	630D XDRIVE GT 3.0 265CV	0,7932	2.974,50	3.569,40	5.949,00	7.138,80
22307	BMW	640D 3.0 313CV CABRIO	0,9789	3.670,88	4.405,05	7.341,75	8.810,10
22304	BMW	640D 3.0 313CV COUPÉ	0,9246	3.467,25	4.160,70	6.934,50	8.321,40
23484	BMW	640D GC 3.0 313CV	0,9023	3.383,63	4.060,35	6.767,25	8.120,70
24968	BMW	640D XDRIVE GT 3.0 320CV	0,8461	3.172,88	3.807,45	6.345,75	7.614,90
24016	BMW	725D 2.0 230CV	0,8427	3.160,13	3.792,15	6.320,25	7.584,30
22290	BMW	730D 3.0 265CV	0,9251	3.469,13	4.162,95	6.938,25	8.325,90
22291	BMW	730D XDRIVE 3.0 265CV	0,9510	3.566,25	4.279,50	7.132,50	8.559,00
22612	BMW	740D XDRIVE 3.0 320CV	0,9910	3.716,25	4.459,50	7.432,50	8.919,00
23038	BMW	750D 3.0 XDRIVE 400CV	1,0992	4.122,00	4.946,40	8.244,00	9.892,80
27229	BMW	840D 3.0 XDRIVE 320CV	1,0499	3.937,13	4.724,55	7.874,25	9.449,10
24010	BMW	M550D XDRIVE 3.0 400CV BERLINA	1,0132	3.799,50	4.559,40	7.599,00	9.118,80
22534	BMW	X1 SDRIVE 16D 1.5 116CV	0,4711	1.766,63	2.119,95	3.533,25	4.239,90
22427	BMW	X1 SDRIVE 18D 2.0 150 CV	0,5296	1.986,00	2.383,20	3.972,00	4.766,40
30890	BMW	X1 SDRIVE 20D 2.0 163CV MOD 2024	0,6045	2.266,88	2.720,25	4.533,75	5.440,50
22536	BMW	X1 SDRIVE 20D 2.0 190CV	0,5709	2.140,88	2.569,05	4.281,75	5.138,10
22535	BMW	X1 XDRIVE 18D 2.0 150CV 4X4	0,5561	2.085,38	2.502,45	4.170,75	5.004,90
22428	BMW	X1 XDRIVE 20D 2.0 190 CV	0,5965	2.236,88	2.684,25	4.473,75	5.368,50
22429	BMW	X1 XDRIVE 25DA 2.0 231 CV	0,6159	2.309,63	2.771,55	4.619,25	5.543,10
27691	BMW	X2 SDRIVE 16D 1.5 116CV	0,5093	1.909,88	2.291,85	3.819,75	4.583,70
25869	BMW	X2 SDRIVE 18D 2.0 150CV	0,5640	2.115,00	2.538,00	4.230,00	5.076,00
27692	BMW	X2 SDRIVE 20D 2.0 190CV	0,6079	2.279,63	2.735,55	4.559,25	5.471,10
25870	BMW	X2 XDRIVE 18D 2.0 150CV	0,5988	2.245,50	2.694,60	4.491,00	5.389,20
24988	BMW	X2 XDRIVE 20D 2.0 190CV	0,6389	2.395,88	2.875,05	4.791,75	5.750,10
24989	BMW	X2 XDRIVE 25D 2.0 231CV	0,6235	2.338,13	2.805,75	4.676,25	5.611,50
25871	BMW	X3 SDRIVE 18D 2.0 150CV 2WD	0,6361	2.385,38	2.862,45	4.770,75	5.724,90
24054	BMW	X3 XDRIVE 20D 2.0 190CV	0,6273	2.352,38	2.822,85	4.704,75	5.645,70
25872	BMW	X3 XDRIVE 25D 2.0 211CV	0,6685	2.506,88	3.008,25	5.013,75	6.016,50
24055	BMW	X3 XDRIVE 30D 3.0 249CV	0,7340	2.752,50	3.303,00	5.505,00	6.606,00
24056	BMW	X3 XDRIVE 30D 3.0 265CV	0,7371	2.764,13	3.316,95	5.528,25	6.633,90
26769	BMW	X3 XDRIVE M40D 326CV	0,8396	3.148,50	3.778,20	6.297,00	7.556,40
26389	BMW	X4 XDRIVE 20D 2.0 190CV MY2018	0,6634	2.487,75	2.985,30	4.975,50	5.970,60
26390	BMW	X4 XDRIVE 25D 2.0 230CV MY2018	0,6896	2.586,00	3.103,20	5.172,00	6.206,40
28673	BMW	X4 XDRIVE 30D 3.0 250CV	0,7469	2.800,88	3.361,05	5.601,75	6.722,10
26788	BMW	X4 XDRIVE 30D 3.0 265CV	0,7520	2.820,00	3.384,00	5.640,00	6.768,00
26391	BMW	X4 XDRIVE M40D 3.0 326CV MY2018	0,8444	3.166,50	3.799,80	6.333,00	7.599,60
21302	BMW	X5 M50D 3.0 381CV	0,9932	3.724,50	4.469,40	7.449,00	8.938,80
28601	BMW	X5 M50D 3.0 400CV	0,9914	3.717,75	4.461,30	7.435,50	8.922,60
28397	BMW	X5 XDRIVE 25D 2.0 231CV	0,8496	3.186,00	3.823,20	6.372,00	7.646,40
21301	BMW	X5 XDRIVE 30D 3.0 258CV	0,8136	3.051,00	3.661,20	6.102,00	7.322,40
26790	BMW	X5 XDRIVE 30D 3.0 265CV	0,8122	3.045,75	3.654,90	6.091,50	7.309,80
21376	BMW	X5 XDRIVE 40D 3.0 313CV	0,8412	3.154,50	3.785,40	6.309,00	7.570,80
21849	BMW	X6 M50D 3.0 381CV	1,0350	3.881,25	4.657,50	7.762,50	9.315,00
28401	BMW	X6 M50D 3.0 400CV	1,0910	4.091,25	4.909,50	8.182,50	9.819,00
21953	BMW	X6 XDRIVE 3.0 313CV EURO6	0,8822	3.308,25	3.969,90	6.616,50	7.939,80
22616	BMW	X6 XDRIVE 3.0D 249CV	0,8081	3.030,38	3.636,45	6.060,75	7.272,90
21848	BMW	X6 XDRIVE 3.0D 258CV	0,8489	3.183,38	3.820,05	6.366,75	7.640,10



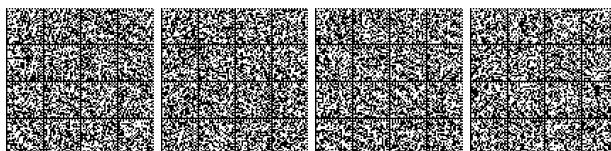
FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

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)
28400	BMW	X6 XDRIVE 30D 265CV	0,8840	3.315,00	3.978,00	6.630,00	7.956,00
27694	BMW	X7 XDRIVE 30D 265CV	0,9740	3.652,50	4.383,00	7.305,00	8.766,00
27695	BMW	X7 XDRIVE M50D 400CV	1,1425	4.284,38	5.141,25	8.568,75	10.282,50
27668	CITROEN	BERLINGO MULTISPACE 1.6 102CV	0,3711	1.391,63	1.669,95	2.783,25	3.339,90
23487	CITROEN	BERLINGO MULTISPACE 1.6 BLUEHDI 75CV	0,3969	1.488,38	1.786,05	2.976,75	3.572,10
26808	CITROEN	C3 AIRCROSS 1.5 BLUEHDI 100CV	0,3657	1.371,38	1.645,65	2.742,75	3.291,30
29476	CITROEN	C3 AIRCROSS 1.5 BLUEHDI 110CV	0,4130	1.548,75	1.858,50	3.097,50	3.717,00
26809	CITROEN	C3 AIRCROSS 1.5 BLUEHDI 120CV	0,4604	1.726,50	2.071,80	3.453,00	4.143,60
29712	CITROEN	C3 III 1.5 BLUEHDI 102CV	0,4068	1.525,50	1.830,60	3.051,00	3.661,20
23300	CITROEN	C3 III 1.6 BLUEHDI 100CV	0,3751	1.406,63	1.687,95	2.813,25	3.375,90
23299	CITROEN	C3 III 1.6 BLUEHDI 75CV	0,3476	1.303,50	1.564,20	2.607,00	3.128,40
22022	CITROEN	C3 PICASSO 1.6 HDI 100CV	0,3862	1.448,25	1.737,90	2.896,50	3.475,80
22680	CITROEN	C4 1.6 BLUEHDI 100CV	0,3811	1.429,13	1.714,95	2.858,25	3.429,90
22681	CITROEN	C4 1.6 BLUEHDI 120CV	0,3891	1.459,13	1.750,95	2.918,25	3.501,90
29308	CITROEN	C4 2020 1.5 BLUEHDI AUT 130CV	0,4726	1.772,25	2.126,70	3.544,50	4.253,40
27698	CITROEN	C4 CACTUS 1.5 BLUEHDI 100CV	0,3813	1.429,88	1.715,85	2.859,75	3.431,70
27697	CITROEN	C4 CACTUS 1.5 BLUEHDI 120CV	0,3992	1.497,00	1.796,40	2.994,00	3.592,80
21628	CITROEN	C4 CACTUS 1.6 BLUEHDI 100CV	0,3796	1.423,50	1.708,20	2.847,00	3.416,40
26410	CITROEN	C4 SPACETOURER 1.6 BLUEHDI 100CV	0,4239	1.589,63	1.907,55	3.179,25	3.815,10
26411	CITROEN	C4 SPACETOURER 1.6 BLUEHDI 120CV	0,4327	1.622,63	1.947,15	3.245,25	3.894,30
26412	CITROEN	C4 SPACETOURER 2.0 BLUEHDI 150CV	0,4743	1.778,63	2.134,35	3.557,25	4.268,70
26488	CITROEN	C4 SPACETOURER 2.0 BLUEHDI 160CV S&S	0,5018	1.881,75	2.258,10	3.763,50	4.516,20
28629	CITROEN	C4 SPACETOURER BLUEHDI 1.5 130CV	0,4432	1.662,00	1.994,40	3.324,00	3.988,80
30200	CITROEN	C4-X 1.5 BLUEHDI 130CV	0,4875	1.828,13	2.193,75	3.656,25	4.387,50
22309	CITROEN	C5 2.0 BLUEHDI 150CV	0,4844	1.816,50	2.179,80	3.633,00	4.359,60
22310	CITROEN	C5 2.0 BLUEHDI 180CV	0,5203	1.951,13	2.341,35	3.902,25	4.682,70
27701	CITROEN	C5 AIRCROSS 1.5 BLUEHDI 130CV	0,4876	1.828,50	2.194,20	3.657,00	4.388,40
27702	CITROEN	C5 AIRCROSS 2.0 BLUEHDI 177CV	0,5238	1.964,25	2.357,10	3.928,50	4.714,20
22311	CITROEN	C5 TOURER 2.0 BLUEHDI 150CV SW	0,4951	1.856,63	2.227,95	3.713,25	4.455,90
22312	CITROEN	C5 TOURER 2.0 BLUEHDI 180CV SW	0,5270	1.976,25	2.371,50	3.952,50	4.743,00
22904	CITROEN	C-ELYSEE 1.6 BLUEHDI 100CV	0,3723	1.396,13	1.675,35	2.792,25	3.350,70
28631	CITROEN	GRAND C4 SPACETOURER 1.5 BLUEHDI 130CV	0,4727	1.772,63	2.127,15	3.545,25	4.254,30
26441	CITROEN	GRAND C4 SPACETOURER 1.6 BLUEHDI 100CV	0,4330	1.623,75	1.948,50	3.247,50	3.897,00
26442	CITROEN	GRAND C4 SPACETOURER 1.6 BLUEHDI 120CV	0,4458	1.671,75	2.006,10	3.343,50	4.012,20
26443	CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI 150CV	0,4833	1.812,38	2.174,85	3.624,75	4.349,70
28632	CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI 160CV	0,5387	2.020,13	2.424,15	4.040,25	4.848,30
26489	CITROEN	GRAND C4 SPACETOURER 2.0 BLUEHDI 160CV S&S	0,5109	1.915,88	2.299,05	3.831,75	4.598,10
23729	CITROEN	JUMPY SPACE TOURER 2.0 HDI 177 CV	0,5680	2.130,00	2.556,00	4.260,00	5.112,00
29928	CITROEN	JUMPY SPACETOURER 1.5 BLUEHDI 120 CV	0,5150	1.931,25	2.317,50	3.862,50	4.635,00
29795	CUPRA	FORmentor 2.0 TDI 150CV	0,5719	2.144,63	2.573,55	4.289,25	5.147,10
29796	CUPRA	FORmentor 2.0 TDI 4DRIVE 150CV	0,6159	2.309,63	2.771,55	4.619,25	5.543,10
27460	DACIA	DUSTER 1.5 BLUEDCI 115CV	0,3877	1.453,88	1.744,65	2.907,75	3.489,30
27459	DACIA	DUSTER 1.5 BLUEDCI 95CV	0,3331	1.249,13	1.498,95	2.498,25	2.997,90
27706	DACIA	DUSTER 1.5 BLUEDCI 115CV 4X4	0,4155	1.558,13	1.869,75	3.116,25	3.739,50
27454	DACIA	LOGGY 1.5 DCI 115CV	0,3799	1.424,63	1.709,55	2.849,25	3.419,10
27453	DACIA	LOGGY 1.5 DCI 95CV	0,3392	1.272,00	1.526,40	2.544,00	3.052,80
23492	DACIA	LOGAN MCV 1.5 DCI S&S 75CV	0,3158	1.184,25	1.421,10	2.368,50	2.842,20
23493	DACIA	LOGAN MCV 1.5 DCI S&S 90CV	0,3207	1.202,63	1.443,15	2.405,25	2.886,30
27704	DACIA	LOGAN MCV 1.5 DCI S&S 95CV	0,3247	1.217,63	1.461,15	2.435,25	2.922,30
27705	DACIA	LOGAN MCV STEPWAY 1.5 DCI S&S 95CV	0,3481	1.305,38	1.566,45	2.610,75	3.132,90
23494	DACIA	SANDERO 1.5 DCI S&S 75CV	0,3083	1.156,13	1.387,35	2.312,25	2.774,70
29054	DACIA	SANDERO STEPWAY 1.5 BLUE DCI S&S 75CV	0,3202	1.200,75	1.440,90	2.401,50	2.881,80
23495	DACIA	SANDERO STEPWAY 1.5 DCI S&S 90CV	0,3364	1.261,50	1.513,80	2.523,00	3.027,60
27703	DACIA	SANDERO STEPWAY 1.5 DCI S&S 95CV	0,3396	1.273,50	1.528,20	2.547,00	3.056,40
28217	DS	DS3 1.5 CROSSBACK BLUEHDI 100CV	0,4089	1.533,38	1.840,05	3.066,75	3.680,10
29713	DS	DS3 1.5 CROSSBACK BLUEHDI 110CV	0,4617	1.731,38	2.077,65	3.462,75	4.155,30
28218	DS	DS3 1.5 CROSSBACK BLUEHDI 130CV AUT	0,4751	1.781,63	2.137,95	3.563,25	4.275,90
21693	DS	DS3 1.6 BLUEHDI 100CV	0,3975	1.490,63	1.788,75	2.981,25	3.577,50
22004	DS	DS3 1.6 BLUEHDI 75CV	0,3789	1.420,88	1.705,05	2.841,75	3.410,10
24510	DS	DS3 1.6 BLUEHDI 100CV CABRIO MY2017	0,4055	1.520,63	1.824,75	3.041,25	3.649,50
21662	DS	DS3 1.6 BLUEHDI 120CV EURO 6	0,4194	1.572,75	1.887,30	3.145,50	3.774,60
21663	DS	DS3 1.6 BLUEHDI 120CV CABRIO EURO 6	0,4381	1.642,88	1.971,45	3.285,75	3.942,90
30162	DS	DS3 2022 BLUEHDI 1.5 AUT 130CV	0,5109	1.915,88	2.299,05	3.831,75	4.598,10



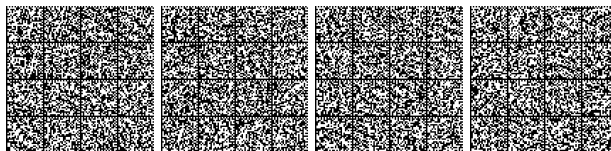
FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

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)
24529	DS	DS4 1.6 BLUEHDI 100CV	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
21881	DS	DS4 1.6 BLUEHDI 120CV	0,4259	1.597,13	1.916,55	3.194,25	3.833,10
22027	DS	DS4 2.0 BLUEHDI 150CV	0,4784	1.794,00	2.152,80	3.588,00	4.305,60
22028	DS	DS4 2.0 BLUEHDI 180CV	0,5236	1.963,50	2.356,20	3.927,00	4.712,40
29768	DS	DS4 2021 1.5 BLUEHDI 130CV	0,5356	2.008,50	2.410,20	4.017,00	4.820,40
21695	DS	DS5 1.6 BLUEHDI 120CV	0,4771	1.789,13	2.146,95	3.578,25	4.293,90
22314	DS	DS5 2.0 BLUEHDI 150CV	0,5024	1.884,00	2.260,80	3.768,00	4.521,60
21696	DS	DS5 2.0 BLUEHDI 180CV	0,5570	2.088,75	2.506,50	4.177,50	5.013,00
25010	DS	DS7 1.5 CROSSBACK BLUEHDI 130CV	0,5085	1.906,88	2.288,25	3.813,75	4.576,50
25011	DS	DS7 2.0 CROSSBACK BLUEHDI 180CV	0,5699	2.137,13	2.564,55	4.274,25	5.129,10
22617	FIAT	500 1.3 MTJ 95CV	0,3374	1.265,25	1.518,30	2.530,50	3.036,60
22618	FIAT	500C 1.3 MTJ 95CV	0,3582	1.343,25	1.611,90	2.686,50	3.223,80
22317	FIAT	500L 1.3 MTJ 95CV	0,4051	1.519,13	1.822,95	3.038,25	3.645,90
23443	FIAT	500L 1.6 MTJ 120CV EURO6	0,4120	1.545,00	1.854,00	3.090,00	3.708,00
23870	FIAT	500L WAGON 1.3 MTJ 95CV	0,4011	1.504,13	1.804,95	3.008,25	3.609,90
23871	FIAT	500L WAGON 1.6 MTJ 120CV	0,4187	1.570,13	1.884,15	3.140,25	3.768,30
22501	FIAT	500X 1.3 MJT 95CV	0,3791	1.421,63	1.705,95	2.843,25	3.411,90
27708	FIAT	500X 1.3 MULTIJET 95CV	0,4376	1.641,00	1.969,20	3.282,00	3.938,40
21956	FIAT	500X 1.6 MJT 120CV	0,4310	1.616,25	1.939,50	3.232,50	3.879,00
27709	FIAT	500X 1.6 MULTIJET 120CV	0,4349	1.630,88	1.957,05	3.261,75	3.914,10
29480	FIAT	500X 1.6 MULTIJET 130CV	0,4788	1.795,50	2.154,60	3.591,00	4.309,20
21957	FIAT	500X 2.0 MJT 140CV 4X4	0,5172	1.939,50	2.327,40	3.879,00	4.654,80
27710	FIAT	500X 2.0 MULTIJET 150CV 4X4	0,5169	1.938,38	2.326,05	3.876,75	4.652,10
25088	FIAT	DOBLO 1.6 120CV	0,4606	1.727,25	2.072,70	3.454,50	4.145,40
22750	FIAT	PANDA 1.3 MTJ 80CV	0,3277	1.228,88	1.474,65	2.457,75	2.949,30
22315	FIAT	PANDA 1.3 MTJ 95CV S&S	0,3301	1.237,88	1.485,45	2.475,75	2.970,90
22751	FIAT	PANDA 1.3 MTJ 80CV 4X4	0,3676	1.378,50	1.654,20	2.757,00	3.308,40
22316	FIAT	PANDA CROSS 1.3 MTJ 95CV 4X4	0,3856	1.446,00	1.735,20	2.892,00	3.470,40
23294	FIAT	PUNTO 1.3 MTJ II 95CV	0,3610	1.353,75	1.624,50	2.707,50	3.249,00
23524	FIAT	QUBO 1.3 MJT 95CV	0,3878	1.454,25	1.745,10	2.908,50	3.490,20
29277	FIAT	TALENTO 1.6 123CV 9 POSTI	0,5183	1.943,63	2.332,35	3.887,25	4.664,70
22820	FIAT	TIPO 1.3 MTJ 5PORTE 95CV MY2016	0,4230	1.586,25	1.903,50	3.172,50	3.807,00
22752	FIAT	TIPO 1.3 MTJ 95CV MY2016	0,3867	1.450,13	1.740,15	2.900,25	3.480,30
22821	FIAT	TIPO 1.3 MTJ 95CV SW MY2016	0,4334	1.625,25	1.950,30	3.250,50	3.900,60
22620	FIAT	TIPO 1.6 MTJ 120CV MY2016	0,3955	1.483,13	1.779,75	2.966,25	3.559,50
22780	FIAT	TIPO 1.6 MTJ 120CV SW MY2016	0,3974	1.490,25	1.788,30	2.980,50	3.576,60
29481	FIAT	TIPO 1.6 MTJ 130CV 5 PORTE	0,4328	1.623,00	1.947,60	3.246,00	3.895,20
22778	FIAT	TIPO 1.6 MTJ 5PORTE 120CV MY2016	0,3898	1.461,75	1.754,10	2.923,50	3.508,20
29482	FIAT	TIPO STATION 1.6 MTJ 130CV SW	0,4408	1.653,00	1.983,60	3.306,00	3.967,20
30894	FIAT	ULYSSE 2.0 BLUEHDI 177CV MOD 2024	0,7057	2.646,38	3.175,65	5.292,75	6.351,30
23544	FORD	B-MAX 1.5 TDCI 75CV PLUS	0,3734	1.400,25	1.680,30	2.800,50	3.360,60
22430	FORD	C MAX 1.5 TDCI 120 CV S&S	0,4315	1.618,13	1.941,75	3.236,25	3.883,50
22196	FORD	C MAX 2.0 TDCI 150CV	0,4568	1.713,00	2.055,60	3.426,00	4.111,20
22197	FORD	C MAX 2.0 TDCI 170CV	0,4967	1.862,63	2.235,15	3.725,25	4.470,30
22195	FORD	C MAX PLUS 1.5 TDCI 120CV	0,4213	1.579,88	1.895,85	3.159,75	3.791,70
28712	FORD	ECOSPORT 1.5 ECOBLUE S&S 95CV	0,3801	1.425,38	1.710,45	2.850,75	3.420,90
25476	FORD	ECOSPORT 1.5 TDCI S&S 100CV	0,3907	1.465,13	1.758,15	2.930,25	3.516,30
25588	FORD	ECOSPORT 1.5 TDCI S&S 125CV	0,4043	1.516,13	1.819,35	3.032,25	3.638,70
29060	FORD	EDGE 2.0 ECOBLUE 150CV AUT	0,6244	2.341,50	2.809,80	4.683,00	5.619,60
27255	FORD	EDGE 2.0 ECOBLUE 190CV	0,6304	2.364,00	2.836,80	4.728,00	5.673,60
27256	FORD	EDGE 2.0 ECOBLUE 240CV	0,6858	2.571,75	3.086,10	5.143,50	6.172,20
29058	FORD	FIESTA 1.5 ECOBLUE 86CV	0,3517	1.318,88	1.582,65	2.637,75	3.165,30
23737	FORD	FIESTA 1.5 TDCI 120CV MY2017	0,3657	1.371,38	1.645,65	2.742,75	3.291,30
23736	FORD	FIESTA PLUS 1.5 TDCI 85CV MY2017	0,3454	1.295,25	1.554,30	2.590,50	3.108,60
30097	FORD	FOCUS IV 1.5 ECOBLUE 115CV AUT	0,5032	1.887,00	2.264,40	3.774,00	4.528,80
26432	FORD	FOCUS IV 1.5 ECOBLUE 120CV	0,4291	1.609,13	1.930,95	3.218,25	3.861,90
26431	FORD	FOCUS IV 1.5 ECOBLUE 95CV	0,3984	1.494,00	1.792,80	2.988,00	3.585,60
26433	FORD	FOCUS IV 2.0 ECOBLUE 150CV	0,4819	1.807,13	2.168,55	3.614,25	4.337,10
28369	FORD	FOCUS IV 2.0 ECOBLUE 190CV	0,5358	2.009,25	2.411,10	4.018,50	4.822,20
26437	FORD	FOCUS IV STATION 1.5 ECOBLUE 120CV SW	0,4194	1.572,75	1.887,30	3.145,50	3.774,60
26436	FORD	FOCUS IV STATION 1.5 ECOBLUE 95CV SW	0,4084	1.531,50	1.837,80	3.063,00	3.675,60
26438	FORD	FOCUS IV STATION 2.0 ECOBLUE 150CV SW	0,4785	1.794,38	2.153,25	3.588,75	4.306,50
27711	FORD	GALAXY 2.0 ECOBLUE 190CV AWD	0,6186	2.319,75	2.783,70	4.639,50	5.567,40



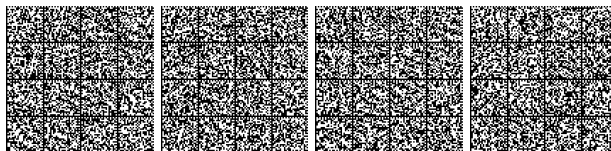
FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

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)
25473	FORD	GALAXY 2.0 TDCI BITURBO S&S 210CV	0,6079	2.279,63	2.735,55	4.559,25	5.471,10
25470	FORD	GALAXY 2.0 TDCI S&S 120CV	0,5390	2.021,25	2.425,50	4.042,50	4.851,00
25471	FORD	GALAXY 2.0 TDCI S&S 150CV	0,5706	2.139,75	2.567,70	4.279,50	5.135,40
25472	FORD	GALAXY 2.0 TDCI S&S 180CV	0,5901	2.212,88	2.655,45	4.425,75	5.310,90
26950	FORD	KA+ 1.5 TDCI 95CV	0,3274	1.227,75	1.473,30	2.455,50	2.946,60
23138	FORD	KUGA 1.5 TDCI 120CV 2WD	0,4117	1.543,88	1.852,65	3.087,75	3.705,30
21804	FORD	KUGA 2.0 TDCI 120CV 2WD	0,4993	1.872,38	2.246,85	3.744,75	4.493,70
23406	FORD	KUGA 2.0 TDCI 150CV 2WD	0,4966	1.862,25	2.234,70	3.724,50	4.469,40
21805	FORD	KUGA 2.0 TDCI 150CV 4WD	0,5409	2.028,38	2.434,05	4.056,75	4.868,10
21806	FORD	KUGA 2.0 TDCI 180CV 4WD	0,5875	2.203,13	2.643,75	4.406,25	5.287,50
28522	FORD	KUGA 2019 1.5 ECOBLUE 120CV 2WD	0,4485	1.681,88	2.018,25	3.363,75	4.036,50
29580	FORD	KUGA 2019 2.0 ECOBLUE 150CV AWD	0,5375	2.015,63	2.418,75	4.031,25	4.837,50
28523	FORD	KUGA 2019 2.0 ECOBLUE 190CV AWD	0,5468	2.050,50	2.460,60	4.101,00	4.921,20
30125	FORD	KUGA 2022 2.0 ECOBLUE 1.5 2WD 120CV	0,5547	2.080,13	2.496,15	4.160,25	4.992,30
30126	FORD	KUGA 2022 2.0 ECOBLUE 1.5 4WD 120CV	0,5732	2.149,50	2.579,40	4.299,00	5.158,80
22621	FORD	MONDEO 1.5 TDCI 120CV S&S	0,4496	1.686,00	2.023,20	3.372,00	4.046,40
29059	FORD	MONDEO 2.0 ECOBLUE 150CV S&S	0,5249	1.968,38	2.362,05	3.936,75	4.724,10
28160	FORD	MONDEO 2.0 ECOBLUE 190CV AWD	0,5981	2.242,88	2.691,45	4.485,75	5.382,90
28159	FORD	MONDEO 2.0 ECOBLUE 190CV S&S	0,5767	2.162,63	2.595,15	4.325,25	5.190,30
22191	FORD	MONDEO 2.0 TDCI 210CV	0,5462	2.048,25	2.457,90	4.096,50	4.915,80
22188	FORD	MONDEO 2.0 TDCI 150CV AWD	0,5133	1.924,88	2.309,85	3.849,75	4.619,70
21887	FORD	MONDEO 2.0 TDCI 150CV S&S	0,5100	1.912,50	2.295,00	3.825,00	4.590,00
22189	FORD	MONDEO 2.0 TDCI 180CV AWD	0,5482	2.055,75	2.466,90	4.111,50	4.933,80
21888	FORD	MONDEO 2.0 TDCI 180CV S&S	0,5162	1.935,75	2.322,90	3.871,50	4.645,80
22622	FORD	MONDEO STATION 1.5 TDCI 120CV S&S	0,4556	1.708,50	2.050,20	3.417,00	4.100,40
28162	FORD	MONDEO STATION 2.0 ECOBLUE 190CV AWD	0,6246	2.342,25	2.810,70	4.684,50	5.621,40
28161	FORD	MONDEO STATION 2.0 ECOBLUE 190CV S&S	0,5991	2.246,63	2.695,95	4.493,25	5.391,90
22192	FORD	MONDEO STATION 2.0 TDCI 210CV	0,5556	2.083,50	2.500,20	4.167,00	5.000,40
22187	FORD	MONDEO STATION 2.0 TDCI 150CV AWD	0,5103	1.913,63	2.296,35	3.827,25	4.592,70
21898	FORD	MONDEO STATION 2.0 TDCI 150CV S&S	0,4976	1.866,00	2.239,20	3.732,00	4.478,40
22190	FORD	MONDEO STATION 2.0 TDCI 180CV AWD	0,5556	2.083,50	2.500,20	4.167,00	5.000,40
21899	FORD	MONDEO STATION 2.0 TDCI 180CV S&S	0,5235	1.963,13	2.355,75	3.926,25	4.711,50
28881	FORD	PUMA 1.5 ECOBLUE 120CV	0,4075	1.528,13	1.833,75	3.056,25	3.667,50
27249	FORD	S-MAX 2.0 ECOBLUE 120CV	0,5202	1.950,75	2.340,90	3.901,50	4.681,80
27250	FORD	S-MAX 2.0 ECOBLUE 150CV	0,5533	2.074,88	2.489,85	4.149,75	4.979,70
27251	FORD	S-MAX 2.0 ECOBLUE 150CV AWD	0,5516	2.068,50	2.482,20	4.137,00	4.964,40
27252	FORD	S-MAX 2.0 ECOBLUE 190CV	0,5568	2.088,00	2.505,60	4.176,00	5.011,20
27253	FORD	S-MAX 2.0 ECOBLUE 190CV AWD	0,5890	2.208,75	2.650,50	4.417,50	5.301,00
27254	FORD	S-MAX 2.0 ECOBLUE 240CV	0,6012	2.254,50	2.705,40	4.509,00	5.410,80
24788	FORD	TOURNEO CUSTOM 1.5 TDCI 120 CV	0,5055	1.895,63	2.274,75	3.791,25	4.549,50
29994	FORD	TOURNEO CUSTOM 2.0 TDCI 185CV	0,6621	2.482,88	2.979,45	4.965,75	5.958,90
23628	FORD	TOURNEO CUSTOM 2.0 170CV	0,5486	2.057,25	2.468,70	4.114,50	4.937,40
21609	GREAT WALL MOTORS	H6 2.0 143CV 4X2	0,5292	1.984,50	2.381,40	3.969,00	4.762,80
21610	GREAT WALL MOTORS	H6 2.0 143CV 4X4	0,5472	2.052,00	2.462,40	4.104,00	4.924,80
26444	HONDA	CIVIC 1.6 120CV	0,4209	1.578,38	1.894,05	3.156,75	3.788,10
22125	HONDA	CR-V 1.6 I-DTEC 2WD 120CV	0,4497	1.686,38	2.023,65	3.372,75	4.047,30
22126	HONDA	CR-V 1.6 I-DTEC 4WD 160CV	0,4988	1.870,50	2.244,60	3.741,00	4.489,20
22434	HONDA	HR-V 1.6 DTEC 120 CV	0,4462	1.673,25	2.007,90	3.346,50	4.015,80
23469	HYUNDAI	I30 1.6 CRDI 95CV 5P	0,3837	1.438,88	1.726,65	2.877,75	3.453,30
23470	HYUNDAI	I30 1.6 CRDI 110CV 5P	0,4046	1.517,25	1.820,70	3.034,50	3.641,40
23471	HYUNDAI	I30 1.6 CRDI 136CV 5P	0,4367	1.637,63	1.965,15	3.275,25	3.930,30
29265	HYUNDAI	I30 2020 1.6 CRDI 115CV	0,4337	1.626,38	1.951,65	3.252,75	3.903,30
21399	HYUNDAI	I30 WAGON 1.4 CRDI 90CV	0,4004	1.501,50	1.801,80	3.003,00	3.603,60
22088	HYUNDAI	I30 WAGON 1.6 CRDI 110CV E6	0,3989	1.495,88	1.795,05	2.991,75	3.590,10
22089	HYUNDAI	I30 WAGON 1.6 CRDI 136CV E6	0,4118	1.544,25	1.853,10	3.088,50	3.706,20
20907	HYUNDAI	I40 1.7 CRDI 115CV WAGON	0,4811	1.804,13	2.164,95	3.608,25	4.329,90
22322	HYUNDAI	I40 1.7 CRDI 140CV WAGON	0,4853	1.819,88	2.183,85	3.639,75	4.367,70
28157	HYUNDAI	I40 2019 1.6 CRDI 136CV WAGON	0,4845	1.816,88	2.180,25	3.633,75	4.360,50
23550	HYUNDAI	IX20 1.4 CRDI 90CV ND	0,3736	1.401,00	1.681,20	2.802,00	3.362,40
23551	HYUNDAI	IX20 1.6 CRDI 115CV ND	0,3973	1.489,88	1.787,85	2.979,75	3.575,70
25030	HYUNDAI	KONA 1.6 CRDI 115CV	0,4123	1.546,13	1.855,35	3.092,25	3.710,70
25031	HYUNDAI	KONA 1.6 CRDI 136CV	0,4452	1.669,50	2.003,40	3.339,00	4.006,80
25032	HYUNDAI	KONA 1.6 CRDI 4WD 136CV	0,4576	1.716,00	2.059,20	3.432,00	4.118,40



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI 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)
30751	HYUNDAI	SANTA FE 2.2 CRDI 193CV	0,7360	2.760,00	3.312,00	5.520,00	6.624,00
29778	HYUNDAI	SANTA FE 2.2 CRDI 4WD 201CV	0,6830	2.561,25	3.073,50	5.122,50	6.147,00
27148	HYUNDAI	SANTA FE 2.2 CRDI 4WD 200CV MY2018	0,6812	2.554,50	3.065,40	5.109,00	6.130,80
30300	HYUNDAI	STARIA 2.2 AT 177CV 7 POSTI	0,7813	2.929,88	3.515,85	5.859,75	7.031,70
30299	HYUNDAI	STARIA 2.2 AT 177CV 9 POSTI	0,6777	2.541,38	3.049,65	5.082,75	6.099,30
30750	HYUNDAI	TUCSON 1.6 CRDI 116CV	0,5148	1.930,50	2.316,60	3.861,00	4.633,20
27092	HYUNDAI	TUCSON 1.6 CRDI 116CV MY2018	0,4715	1.768,13	2.121,75	3.536,25	4.243,50
27093	HYUNDAI	TUCSON 1.6 CRDI 136CV MY2018	0,5033	1.887,38	2.264,85	3.774,75	4.529,70
27094	HYUNDAI	TUCSON 1.6 CRDI 136CV 4WD MY2018	0,5270	1.976,25	2.371,50	3.952,50	4.743,00
28811	HYUNDAI	TUCSON 2020 1.6 CRDI 116CV	0,5116	1.918,50	2.302,20	3.837,00	4.604,40
28882	HYUNDAI	TUCSON 2020 1.6 CRDI 136CV	0,4923	1.846,13	2.215,35	3.692,25	4.430,70
26172	INFINITI	Q30 1.5D 110CV MY2018	0,4488	1.683,00	2.019,60	3.366,00	4.039,20
26173	INFINITI	Q30 2.2D 170CV 2WD MY2018	0,5335	2.000,63	2.400,75	4.001,25	4.801,50
26174	INFINITI	Q30 2.2D 170CV 4WD MY2018	0,5618	2.106,75	2.528,10	4.213,50	5.056,20
23552	INFINITI	Q50 2.2 D 170CV ND	0,5712	2.142,00	2.570,40	4.284,00	5.140,80
22035	INFINITI	Q70 2.2 D 170CV	0,6418	2.406,75	2.888,10	4.813,50	5.776,20
26176	INFINITI	QX30 2.2D 170CV AWD	0,5866	2.199,75	2.639,70	4.399,50	5.279,40
21424	INFINITI	QX50 3.0D 238CV	0,7327	2.747,63	3.297,15	5.495,25	6.594,30
21388	INFINITI	QX70 3.0D 238CV	0,7980	2.992,50	3.591,00	5.985,00	7.182,00
24170	JAGUAR	E-PACE 2.0D 150CV	0,5627	2.110,13	2.532,15	4.220,25	5.064,30
24171	JAGUAR	E-PACE 2.0D 150CV AWD	0,5866	2.199,75	2.639,70	4.399,50	5.279,40
24172	JAGUAR	E-PACE 2.0D 180CV AWD	0,6751	2.531,63	3.037,95	5.063,25	6.075,90
24173	JAGUAR	E-PACE 2.0D 241CV AWD	0,7030	2.636,25	3.163,50	5.272,50	6.327,00
29074	JAGUAR	E-PACE 2.0D AWD 150CV	0,5960	2.235,00	2.682,00	4.470,00	5.364,00
29075	JAGUAR	E-PACE 2.0D AWD 180CV	0,6273	2.352,38	2.822,85	4.704,75	5.645,70
29076	JAGUAR	E-PACE 2.0D AWD 240CV	0,6813	2.554,88	3.065,85	5.109,75	6.131,70
29649	JAGUAR	E-PACE 2021 2.0D I4 163CV	0,5587	2.095,13	2.514,15	4.190,25	5.028,30
22541	JAGUAR	F-PACE 2.0D 180CV 2WD	0,6106	2.289,75	2.747,70	4.579,50	5.495,40
22542	JAGUAR	F-PACE 2.0D 180CV 4WD	0,6301	2.362,88	2.835,45	4.725,75	5.670,90
28269	JAGUAR	F-PACE 2019 2.0D 163CV	0,6248	2.343,00	2.811,60	4.686,00	5.623,20
28270	JAGUAR	F-PACE 2019 2.0D 180CV	0,6474	2.427,75	2.913,30	4.855,50	5.826,60
28271	JAGUAR	F-PACE 2019 2.0D 180CV AWD	0,6685	2.506,88	3.008,25	5.013,75	6.016,50
28272	JAGUAR	F-PACE 2019 2.0D 240CV AWD	0,7379	2.767,13	3.320,55	5.534,25	6.641,10
28273	JAGUAR	F-PACE 2019 3.0D 300CV AWD	0,7993	2.997,38	3.596,85	5.994,75	7.193,70
22543	JAGUAR	F-PACE 3.0D 300CV 4WD	0,7592	2.847,00	3.416,40	5.694,00	6.832,80
21966	JAGUAR	XE 2.0 D 163CV	0,5218	1.956,75	2.348,10	3.913,50	4.696,20
21967	JAGUAR	XE 2.0 D TURBO 180CV	0,5249	1.968,38	2.362,05	3.936,75	4.724,10
28224	JAGUAR	XE 2019 2.0D 180CV AUT	0,5911	2.216,63	2.659,95	4.433,25	5.319,90
28225	JAGUAR	XE 2019 2.0D 180CV AWD AUT	0,6095	2.285,63	2.742,75	4.571,25	5.485,50
28243	JAGUAR	XE 20D 240CV AWD LANDMARK EDITION	0,6641	2.490,38	2.988,45	4.980,75	5.976,90
22134	JAGUAR	XF 2.0D 163CV EURO6	0,6031	2.261,63	2.713,95	4.523,25	5.427,90
22687	JAGUAR	XF 2.0D 180CV AWD	0,6613	2.479,88	2.975,85	4.959,75	5.951,70
22135	JAGUAR	XF 2.0D 180CV EURO6	0,6211	2.329,13	2.794,95	4.658,25	5.589,90
22136	JAGUAR	XF 3.0D 300CV EURO6	0,7905	2.964,38	3.557,25	5.928,75	7.114,50
24089	JAGUAR	XF SPORTBRAKE 2.0 D 163CV SW	0,6394	2.397,75	2.877,30	4.795,50	5.754,60
24090	JAGUAR	XF SPORTBRAKE 2.0 D 180CV SW	0,6663	2.498,63	2.998,35	4.997,25	5.996,70
24091	JAGUAR	XF SPORTBRAKE 2.0D AWD 240CV SW	0,7586	2.844,75	3.413,70	5.689,50	6.827,40
24129	JAGUAR	XF SPORTBRAKE 3.0 TDV6 300CV SW	0,8397	3.148,88	3.778,65	6.297,75	7.557,30
24150	JAGUAR	XJ 3.0D 300CV MY2017	0,9354	3.507,75	4.209,30	7.015,50	8.418,60
27328	JEEP	CHEROKEE 2.2 MTJ 194CV	0,6479	2.429,63	2.915,55	4.859,25	5.831,10
27329	JEEP	CHEROKEE 2.2 MTJ 194CV AWD	0,6696	2.511,00	3.013,20	5.022,00	6.026,40
29082	JEEP	COMPASS 1.6 MTJ 120CV	0,4880	1.830,00	2.196,00	3.660,00	4.392,00
23890	JEEP	COMPASS 1.6 MTJ 120CV 2WD	0,4588	1.720,50	2.064,60	3.441,00	4.129,20
30292	JEEP	COMPASS 1.6 MTJ 130CV 2WD	0,5447	2.042,63	2.451,15	4.085,25	4.902,30
23891	JEEP	COMPASS 2.0 MTJ 140CV 4WD	0,5161	1.935,38	2.322,45	3.870,75	4.644,90
23892	JEEP	COMPASS 2.0 MTJ 170CV 4WD	0,5724	2.146,50	2.575,80	4.293,00	5.151,60
22551	JEEP	GRAND CHEROKEE 3.0 V6 MTJ 190CV	0,7485	2.806,88	3.368,25	5.613,75	6.736,50
20935	JEEP	GRAND CHEROKEE 3.0 V6 MTJ 250CV	0,8476	3.178,50	3.814,20	6.357,00	7.628,40
21730	JEEP	RENEGADE 1.6 MTJ 120CV	0,4510	1.691,25	2.029,50	3.382,50	4.059,00
29310	JEEP	RENEGADE 1.6 MTJ 130CV	0,4888	1.833,00	2.199,60	3.666,00	4.399,20
29077	JEEP	RENEGADE 2.0 MTJ 140CV AWD	0,5037	1.888,88	2.266,65	3.777,75	4.533,30
27489	JEEP	WRANGLER 2.2 MTJ II 200CV	0,7194	2.697,75	3.237,30	5.395,50	6.474,60
30555	KG MOBILITY	KORANDO 1.6 136CV	0,4933	1.849,88	2.219,85	3.699,75	4.439,70



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)
22457	KIA	CARENS 1.7 CRDI 141CV	0,4733	1.774,88	2.129,85	3.549,75	4.259,70
23562	KIA	CARENS 1.7 CRDI 115CV ND	0,4376	1.641,00	1.969,20	3.282,00	3.938,40
27531	KIA	CEED 1.6 CRDI 115CV	0,4046	1.517,25	1.820,70	3.034,50	3.641,40
27532	KIA	CEED 1.6 CRDI 136CV	0,4423	1.658,63	1.990,35	3.317,25	3.980,70
22784	KIA	OPTIMA 1.7 CRDI 140CV	0,4666	1.749,75	2.099,70	3.499,50	4.199,40
23366	KIA	OPTIMA SW 1.7 CRDI 141CV	0,4739	1.777,13	2.132,55	3.554,25	4.265,10
28228	KIA	PROCEED 2019 1.6 CRDI 136CV	0,4543	1.703,63	2.044,35	3.407,25	4.088,70
22324	KIA	RIO 1.1 CRDI 75CV	0,3500	1.312,50	1.575,00	2.625,00	3.150,00
22325	KIA	RIO 1.4 CRDI 90CV	0,3683	1.381,13	1.657,35	2.762,25	3.314,70
27533	KIA	SORENTO 2.0 CRDI 185CV AWD	0,6183	2.318,63	2.782,35	4.637,25	5.564,70
27534	KIA	SORENTO 2.2 CRDI 200CV AWD	0,6625	2.484,38	2.981,25	4.968,75	5.962,50
22916	KIA	SOUL 1.6 CRDI 136CV	0,4303	1.613,63	1.936,35	3.227,25	3.872,70
27492	KIA	SPORTAGE 1.6 CRDI 115CV 2WD	0,4860	1.822,50	2.187,00	3.645,00	4.374,00
27508	KIA	SPORTAGE 1.6 CRDI 136CV 2WD	0,4915	1.843,13	2.211,75	3.686,25	4.423,50
27509	KIA	SPORTAGE 1.6 CRDI 136CV AWD	0,4895	1.835,63	2.202,75	3.671,25	4.405,50
25890	KIA	STINGER 2.2 CRDI 200CV AWD	0,6762	2.535,75	3.042,90	5.071,50	6.085,80
25889	KIA	STINGER 2.2 CRDI 200CV RWD	0,6455	2.420,63	2.904,75	4.841,25	5.809,50
24571	KIA	STONIC 1.6 CRDI 110CV	0,3980	1.492,50	1.791,00	2.985,00	3.582,00
27733	KIA	STONIC 1.6 CRDI 115CV	0,3878	1.454,25	1.745,10	2.908,50	3.490,20
23564	KIA	VENGA 1.4 CRDI 90CV ND	0,3844	1.441,50	1.729,80	2.883,00	3.459,60
28527	KIA	XCEED 1.6 CRDI 115CV	0,4263	1.598,63	1.918,35	3.197,25	3.836,70
28528	KIA	XCEED 1.6 CRDI 136CV	0,4603	1.726,13	2.071,35	3.452,25	4.142,70
22971	LANCIA	YPSILON 1.3 MJT 80CV	0,3515	1.318,13	1.581,75	2.636,25	3.163,50
23569	LANCIA	YPSILON 1.3 MJT 95CV	0,3552	1.332,00	1.598,40	2.664,00	3.196,80
28535	LAND ROVER	DEFENDER 110 2.0 SD4 200CV	0,7150	2.681,25	3.217,50	5.362,50	6.435,00
28536	LAND ROVER	DEFENDER 110 2.0 SD4 240CV	0,7456	2.796,00	3.355,20	5.592,00	6.710,40
28531	LAND ROVER	DEFENDER 90 2.0 SD4 200CV	0,6821	2.557,88	3.069,45	5.115,75	6.138,90
28532	LAND ROVER	DEFENDER 90 2.0 SD4 240CV	0,7127	2.672,63	3.207,15	5.345,25	6.414,30
23402	LAND ROVER	DISCOVERY 5 2.0 SD4 240CV	0,7228	2.710,50	3.252,60	5.421,00	6.505,20
23401	LAND ROVER	DISCOVERY 5 2.0 TD4 180CV	0,6615	2.480,63	2.976,75	4.961,25	5.953,50
26608	LAND ROVER	DISCOVERY 5 3.0 SDV6 306CV	0,8225	3.084,38	3.701,25	6.168,75	7.402,50
23403	LAND ROVER	DISCOVERY 5 3.0 TD6 250CV	0,7648	2.868,00	3.441,60	5.736,00	6.883,20
22326	LAND ROVER	DISCOVERY SPORT 2.0 TD4 150CV	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
22972	LAND ROVER	DISCOVERY SPORT 2.0 TD4 180CV	0,5581	2.092,88	2.511,45	4.185,75	5.022,90
20953	LAND ROVER	DISCOVERY4 3.0 SDV6 249CV	0,7933	2.974,88	3.569,85	5.949,75	7.139,70
20952	LAND ROVER	DISCOVERY4 3.0 TDV6 211CV	0,7439	2.789,63	3.347,55	5.579,25	6.695,10
26830	LAND ROVER	RANGE ROVER 3.0 SDV6 249CV	1,0559	3.959,63	4.751,55	7.919,25	9.503,10
26831	LAND ROVER	RANGE ROVER 4.4 SDV8 340CV	1,2003	4.501,13	5.401,35	9.002,25	10.802,70
23472	LAND ROVER	RANGE ROVER EVOQUE 2.0 ED4 150CV 5 PORTE	0,5255	1.970,63	2.364,75	3.941,25	4.729,50
22093	LAND ROVER	RANGE ROVER EVOQUE 2.0 TD4 180CV 3 PORTE	0,6352	2.382,00	2.858,40	4.764,00	5.716,80
22095	LAND ROVER	RANGE ROVER EVOQUE 2.0 TD4 180CV 5 PORTE	0,5880	2.205,00	2.646,00	4.410,00	5.292,00
29272	LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 163CV	0,6468	2.425,50	2.910,60	4.851,00	5.821,20
22624	LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0 TD4 150CV	0,6422	2.408,25	2.889,90	4.816,50	5.779,80
22625	LAND ROVER	RANGE ROVER EVOQUE CABRIO 2.0 TD4 180CV	0,6619	2.482,13	2.978,55	4.964,25	5.957,10
20955	LAND ROVER	RANGE ROVER SPORT 3.0 D 249CV	0,8642	3.240,75	3.888,90	6.481,50	7.777,80
22327	LAND ROVER	RANGE ROVER SPORT 3.0 SDV6 306CV	0,8860	3.322,50	3.987,00	6.645,00	7.974,00
22578	LAND ROVER	RANGE ROVER SPORT 4.4 SDV8 340CV	0,9904	3.714,00	4.456,80	7.428,00	8.913,60
24810	LAND ROVER	RANGE ROVER VELAR 2.0 I4 180CV	0,6723	2.521,13	3.025,35	5.042,25	6.050,70
24811	LAND ROVER	RANGE ROVER VELAR 2.0 I4 240CV	0,7211	2.704,13	3.244,95	5.408,25	6.489,90
28806	LAND ROVER	RANGE ROVER VELAR 2.0D I4 180CV	0,6779	2.542,13	3.050,55	5.084,25	6.101,10
28807	LAND ROVER	RANGE ROVER VELAR 2.0D I4 240CV	0,7148	2.680,50	3.216,60	5.361,00	6.433,20
24812	LAND ROVER	RANGE ROVER VELAR 3.0 SD6 300CV	0,7981	2.992,88	3.591,45	5.985,75	7.182,90
28809	LAND ROVER	RANGE ROVER VELAR 3.0D 300CV	0,7785	2.919,38	3.503,25	5.838,75	7.006,50
28808	LAND ROVER	RANGE ROVER VELAR 3.0D V6 275CV	0,7639	2.864,63	3.437,55	5.729,25	6.875,10
20960	MAHINDRA	XUV500 2.2 140CV 2WD	0,5322	1.995,75	2.394,90	3.991,50	4.789,80
20961	MAHINDRA	XUV500 2.2 140CV 4WD	0,5579	2.092,13	2.510,55	4.184,25	5.021,10
29088	MAHINDRA	XUV500 2.2 AWD 140CV DIESEL	0,5561	2.085,38	2.502,45	4.170,75	5.004,90
29087	MAHINDRA	XUV500 2.2 FWD 140CV DIESEL	0,5370	2.013,75	2.416,50	4.027,50	4.833,00
24353	MASERATI	GHIBLI 3.0 V6 DIESEL 250CV	0,9987	3.745,13	4.494,15	7.490,25	8.988,30
24354	MASERATI	GHIBLI 3.0 V6 DIESEL 275CV	1,0034	3.762,75	4.515,30	7.525,50	9.030,60
29092	MASERATI	GHIBLI 3.0D 250CV	0,8759	3.284,63	3.941,55	6.569,25	7.883,10
29093	MASERATI	GHIBLI 3.0D 275CV	0,8816	3.306,00	3.967,20	6.612,00	7.934,40
22786	MASERATI	LEVANTE 3.0 V6 AWD DIESEL 250CV	0,9077	3.403,88	4.084,65	6.807,75	8.169,30



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI 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)
22787	MASERATI	LEVANTE 3.0 V6 AWD DIESEL 275CV	0,9124	3.421,50	4.105,80	6.843,00	8.211,60
22976	MASERATI	QUATTROPORTE DIESEL 3.0 250CV	1,0223	3.833,63	4.600,35	7.667,25	9.200,70
22977	MASERATI	QUATTROPORTE DIESEL 3.0 275CV	1,0279	3.854,63	4.625,55	7.709,25	9.251,10
21970	MAZDA	2 1.5 105CV MY2015	0,3602	1.350,75	1.620,90	2.701,50	3.241,80
22788	MAZDA	3 1.5 SKYACTIVE-D 105CV	0,4129	1.548,38	1.858,05	3.096,75	3.716,10
23585	MAZDA	3 2.2 SKYACTIVE-D 150CV ND	0,4792	1.797,00	2.156,40	3.594,00	4.312,80
28155	MAZDA	3 2019 1.8 SKYACTIV-D 116CV	0,4170	1.563,75	1.876,50	3.127,50	3.753,00
23586	MAZDA	6 2.2 SKYACTIVE-D 150CV	0,5458	2.046,75	2.456,10	4.093,50	4.912,20
26970	MAZDA	6 2.2 SKYACTIVE-D 184CV	0,5668	2.125,50	2.550,60	4.251,00	5.101,20
29095	MAZDA	6 2.2 SKYACTIVE-D 184CV AUT	0,6108	2.290,50	2.748,60	4.581,00	5.497,20
20968	MAZDA	6 2.2L SKYACTIVE-D 150CV WAGON	0,5198	1.949,25	2.339,10	3.898,50	4.678,20
22097	MAZDA	6 2.2L WAGON 175CV	0,5508	2.065,50	2.478,60	4.131,00	4.957,20
28641	MAZDA	CX-3 1.8L SKYACTIV-D 115CV	0,4113	1.542,38	1.850,85	3.084,75	3.701,70
28642	MAZDA	CX-3 1.8L SKYACTIV-D 4WD 115CV	0,4474	1.677,75	2.013,30	3.355,50	4.026,60
27348	MAZDA	CX-3 1.8L SKYACTIV-D 115CV	0,4237	1.588,88	1.906,65	3.177,75	3.813,30
28443	MAZDA	CX-30 1.8D 116CV 2WD	0,4393	1.647,38	1.976,85	3.294,75	3.953,70
28444	MAZDA	CX-30 1.8D 116CV 4WD	0,4718	1.769,25	2.123,10	3.538,50	4.246,20
20308	MAZDA	CX-5 2.2L SKYACTIV-D 2WD 150CV	0,5097	1.911,38	2.293,65	3.822,75	4.587,30
20309	MAZDA	CX-5 2.2L SKYACTIV-D 4WD 150CV	0,5553	2.082,38	2.498,85	4.164,75	4.997,70
20310	MAZDA	CX-5 2.2L SKYACTIV-D 4WD 175CV	0,5725	2.146,88	2.576,25	4.293,75	5.152,50
28730	MERCEDES	A160 D 1.5 95CV	0,4369	1.638,38	1.966,05	3.276,75	3.932,10
26190	MERCEDES	A180 D 1.5 116CV AUT MY2018	0,4871	1.826,63	2.191,95	3.653,25	4.383,90
29228	MERCEDES	A200 D 2.0 150CV	0,5221	1.957,88	2.349,45	3.915,75	4.698,90
28731	MERCEDES	A200 D 2.0 150CV AUT 4MATIC	0,5612	2.104,50	2.525,40	4.209,00	5.050,80
27896	MERCEDES	A200 D 2.0 150CV AUT MY2018	0,5333	1.999,88	2.399,85	3.999,75	4.799,70
28732	MERCEDES	A220 D 2.0 190CV AUT 4MATIC	0,5899	2.212,13	2.654,55	4.424,25	5.309,10
27897	MERCEDES	A220 D 2.0 190CV AUT MY2018	0,5746	2.154,75	2.585,70	4.309,50	5.171,40
21812	MERCEDES	B 160 CDI 1.5 90CV	0,4294	1.610,25	1.932,30	3.220,50	3.864,60
22520	MERCEDES	B 160 D AUT 1.5 90CV	0,4363	1.636,13	1.963,35	3.272,25	3.926,70
21640	MERCEDES	B 180 CDI 1.5 109CV	0,4362	1.635,75	1.962,90	3.271,50	3.925,80
22521	MERCEDES	B 180 D AUT 1.5 109CV	0,4446	1.667,25	2.000,70	3.334,50	4.001,40
21813	MERCEDES	B 200 CDI 2.2 AUT 4MATIC 136CV	0,5521	2.070,38	2.484,45	4.140,75	4.968,90
21814	MERCEDES	B 220 CDI 2.2 AUT 177CV	0,5602	2.100,75	2.520,90	4.201,50	5.041,80
21815	MERCEDES	B 220 CDI 2.2 AUT 4MATIC 177CV	0,5939	2.227,13	2.672,55	4.454,25	5.345,10
28100	MERCEDES	B180D 2018 1.5 116CV AUT	0,4691	1.759,13	2.110,95	3.518,25	4.221,90
28734	MERCEDES	B200 D 2018 2.0 150CV AUT 4MATIC	0,5170	1.938,75	2.326,50	3.877,50	4.653,00
28101	MERCEDES	B200D 2018 2.0 150CV AUT	0,5291	1.984,13	2.380,95	3.968,25	4.761,90
28735	MERCEDES	B220 D 2018 2.0 190CV AUT 4MATIC	0,6147	2.305,13	2.766,15	4.610,25	5.532,30
28102	MERCEDES	B220D 2018 2.0 190CV AUT	0,5491	2.059,13	2.470,95	4.118,25	4.941,90
26630	MERCEDES	C180 D 1.6 122CV AUT MY2018	0,5168	1.938,00	2.325,60	3.876,00	4.651,20
26670	MERCEDES	C180 D SW 1.6 122CV AUT MY2018	0,5273	1.977,38	2.372,85	3.954,75	4.745,70
26631	MERCEDES	C200 D 1.6 160CV MY2018	0,5324	1.996,50	2.395,80	3.993,00	4.791,60
26671	MERCEDES	C200 D SW 1.6 160CV MY2018	0,5418	2.031,75	2.438,10	4.063,50	4.876,20
26649	MERCEDES	C220 D 2.0 194CV 4MATIC AUT MY2018	0,6045	2.266,88	2.720,25	4.533,75	5.440,50
26693	MERCEDES	C220 D 2.0 194CV AUT CABRIO MY2018	0,7485	2.806,88	3.368,25	5.613,75	6.736,50
26690	MERCEDES	C220 D 2.0 194CV AUT COUPÉ MY2018	0,6212	2.329,50	2.795,40	4.659,00	5.590,80
26648	MERCEDES	C220 D 2.0 194CV AUT MY2018	0,5784	2.169,00	2.602,80	4.338,00	5.205,60
27375	MERCEDES	C220 D 2.2 194CV 4MATIC AUT CABRIO MY2018	0,7702	2.888,25	3.465,90	5.776,50	6.931,80
26672	MERCEDES	C220 D SW 2.0 194CV 4MATIC AUT MY2018	0,6139	2.302,13	2.762,55	4.604,25	5.525,10
26673	MERCEDES	C220 D SW 2.0 194CV AUT MY2018	0,5988	2.245,50	2.694,60	4.491,00	5.389,20
27373	MERCEDES	C300 D 2.0 245CV 4MATIC AUT COUPÉ MY2018	0,6721	2.520,38	3.024,45	5.040,75	6.048,90
27369	MERCEDES	C300 D 2.0 245CV 4MATIC AUT MY2018	0,6548	2.455,50	2.946,60	4.911,00	5.893,20
27374	MERCEDES	C300 D 2.0 245CV AUT CABRIO MY2018	0,7833	2.937,38	3.524,85	5.874,75	7.049,70
27372	MERCEDES	C300 D 2.0 245CV AUT COUPÉ MY2018	0,6466	2.424,75	2.909,70	4.849,50	5.819,40
27368	MERCEDES	C300 D 2.0 245CV AUT MY2018	0,6218	2.331,75	2.798,10	4.663,50	5.596,20
27371	MERCEDES	C300 D SW 2.0 245CV 4MATIC AUT MY2018	0,6561	2.460,38	2.952,45	4.920,75	5.904,90
27370	MERCEDES	C300 D SW 2.0 245CV AUT MY2018	0,6428	2.410,50	2.892,60	4.821,00	5.785,20
27828	MERCEDES	CITAN 1.5 CDI 110CV	0,4068	1.525,50	1.830,60	3.051,00	3.661,20
28280	MERCEDES	CLA 180 2019 1.5 115CV AUT	0,4803	1.801,13	2.161,35	3.602,25	4.322,70
29868	MERCEDES	CLA 180D 2019 2.0 116CV	0,5154	1.932,75	2.319,30	3.865,50	4.638,60
25208	MERCEDES	CLA 200 D 2.1 136CV	0,5486	2.057,25	2.468,70	4.114,50	4.937,40
25210	MERCEDES	CLA 200 D 2.1 4MATIC AUT 136CV	0,5819	2.182,13	2.618,55	4.364,25	5.237,10
25209	MERCEDES	CLA 200 D 2.1 AUT 136CV	0,5560	2.085,00	2.502,00	4.170,00	5.004,00



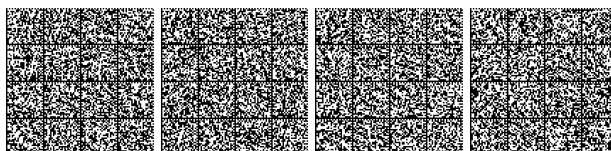
FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

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)
29231	MERCEDES	CLA 200D 2019 2.0 150CV	0,5743	2.153,63	2.584,35	4.307,25	5.168,70
28542	MERCEDES	CLA 200D 2019 2.0 150CV AUT	0,5901	2.212,88	2.655,45	4.425,75	5.310,90
29232	MERCEDES	CLA 200D 2019 2.0 150CV AUT 4MATIC	0,6131	2.299,13	2.758,95	4.598,25	5.517,90
27008	MERCEDES	CLA 220 D 2.1 AUT 170CV	0,5852	2.194,50	2.633,40	4.389,00	5.266,80
27009	MERCEDES	CLA 220 D 2.1 AUT 170CV 4MATIC	0,5992	2.247,00	2.696,40	4.494,00	5.392,80
28543	MERCEDES	CLA 220D 2019 2.0 190CV AUT	0,6192	2.322,00	2.786,40	4.644,00	5.572,80
29233	MERCEDES	CLA 220D 2019 2.0 190CV AUT 4MATIC	0,6397	2.398,88	2.878,65	4.797,75	5.757,30
28041	MERCEDES	CLS 300 D 2.0 245CV	0,8152	3.057,00	3.668,40	6.114,00	7.336,80
25709	MERCEDES	CLS 350D 3.0 4MATIC 286CV	0,9049	3.393,38	4.072,05	6.786,75	8.144,10
29717	MERCEDES	CLS 400D 3.0 4MATIC 330CV	1,0511	3.941,63	4.729,95	7.883,25	9.459,90
25710	MERCEDES	CLS 400D 3.0 4MATIC 340CV	0,9330	3.498,75	4.198,50	6.997,50	8.397,00
23157	MERCEDES	E 200 D 2.0 150CV BERLINA	0,5571	2.089,13	2.506,95	4.178,25	5.013,90
23371	MERCEDES	E 200 D 2.0 150CV SW	0,6011	2.254,13	2.704,95	4.508,25	5.409,90
29100	MERCEDES	E 200D 1.6 160CV BERLINA	0,6792	2.547,00	3.056,40	5.094,00	6.112,80
29101	MERCEDES	E 200D 1.6 160CV SW	0,6936	2.601,00	3.121,20	5.202,00	6.242,40
23369	MERCEDES	E 220D 194CV BERLINA	0,7062	2.648,25	3.177,90	5.296,50	6.355,80
25069	MERCEDES	E 220D 2.0 194CV CABRIO	0,7821	2.932,88	3.519,45	5.865,75	7.038,90
23598	MERCEDES	E 220D 2.0 194CV COUPE	0,7319	2.744,63	3.293,55	5.489,25	6.587,10
23159	MERCEDES	E 220D 2.0 194CV SW	0,7178	2.691,75	3.230,10	5.383,50	6.460,20
25068	MERCEDES	E 220D 2.0 4MATIC 194CV CABRIO	0,6943	2.603,63	3.124,35	5.207,25	6.248,70
22695	MERCEDES	E 220D 2.0 AUTOSPORT 264CV BERLINA	0,6237	2.338,88	2.806,65	4.677,75	5.613,30
23600	MERCEDES	E 220D 2.2 170CV CABRIO	0,6312	2.367,00	2.840,40	4.734,00	5.680,80
23507	MERCEDES	E 220D 4MATIC 194CV ALL-TERRAIN SW	0,6798	2.549,25	3.059,10	5.098,50	6.118,20
23370	MERCEDES	E 220D 4MATIC 194CV BERLINA	0,7414	2.780,25	3.336,30	5.560,50	6.672,60
23506	MERCEDES	E 220D 4MATIC 194CV SW	0,7558	2.834,25	3.401,10	5.668,50	6.802,20
23599	MERCEDES	E 220D 4MATIC 2.0 194CV COUPE	0,7738	2.901,75	3.482,10	5.803,50	6.964,20
23601	MERCEDES	E 250D 2.2 204CV CABRIO	0,6580	2.467,50	2.961,00	4.935,00	5.922,00
28739	MERCEDES	E 300D 2.0 245CV CABRIO	0,7348	2.755,50	3.306,60	5.511,00	6.613,20
28736	MERCEDES	E 300D 2.0 245CV COUPE	0,6919	2.594,63	3.113,55	5.189,25	6.227,10
22704	MERCEDES	E 350 BLUETEC 3.0 258CV 4MATIC SW	0,7277	2.728,88	3.274,65	5.457,75	6.549,30
22335	MERCEDES	E 350 BLUETEC 3.0 258CV CABRIO	0,7103	2.663,63	3.196,35	5.327,25	6.392,70
22333	MERCEDES	E 350 BLUETEC 3.0 258CV COUPE	0,6857	2.571,38	3.085,65	5.142,75	6.171,30
22703	MERCEDES	E 350 BLUETEC 3.0 258CV SW	0,7142	2.678,25	3.213,90	5.356,50	6.427,80
28738	MERCEDES	E 350D 3.0 286CV CABRIO	0,7617	2.856,38	3.427,65	5.712,75	6.855,30
28737	MERCEDES	E 350D 3.0 286CV COUPE	0,7288	2.733,00	3.279,60	5.466,00	6.559,20
22696	MERCEDES	E 350D 3.0 AUTOSPORT 258CV BERLINA	0,7033	2.637,38	3.164,85	5.274,75	6.329,70
27669	MERCEDES	E 400 D 4MATIC 340CV	0,8248	3.093,00	3.711,60	6.186,00	7.423,20
22344	MERCEDES	G 350D 3.0 245CV SW LUNGA	0,9856	3.696,00	4.435,20	7.392,00	8.870,40
28148	MERCEDES	G 350D 3.0 286CV SW	1,0540	3.952,50	4.743,00	7.905,00	9.486,00
29448	MERCEDES	G 400D 3.0 330CV SW	1,2172	4.564,50	5.477,40	9.129,00	10.954,80
30456	MERCEDES	G 400D SW 3.0 330CV	1,4113	5.292,38	6.350,85	10.584,75	12.701,70
21032	MERCEDES	GL 350 3.0 4MATIC 258CV	0,9219	3.457,13	4.148,55	6.914,25	8.297,10
21907	MERCEDES	GLA 180 CDI 1.5 AUT 109CV MY2014	0,4689	1.758,38	2.110,05	3.516,75	4.220,10
21457	MERCEDES	GLA 200 CDI 2.1 136CV MY2014	0,5331	1.999,13	2.398,95	3.998,25	4.797,90
21458	MERCEDES	GLA 200 CDI 2.1 AUT 4MAT 136CV MY2014	0,5691	2.134,13	2.560,95	4.268,25	5.121,90
28933	MERCEDES	GLA 2020 180D AUT 2.0 116CV	0,5596	2.098,50	2.518,20	4.197,00	5.036,40
28886	MERCEDES	GLA 2020 200 AUT 2.0 150CV	0,5848	2.193,00	2.631,60	4.386,00	5.263,20
28888	MERCEDES	GLA 2020 200 AUT 2.0 190CV	0,6343	2.378,63	2.854,35	4.757,25	5.708,70
28887	MERCEDES	GLA 2020 200D AUT 4MATIC 2.0 150CV	0,6152	2.307,00	2.768,40	4.614,00	5.536,80
28889	MERCEDES	GLA 2020 200D AUT 4MATIC 2.0 190CV	0,6548	2.455,50	2.946,60	4.911,00	5.893,20
22923	MERCEDES	GLA 220 D 2.2 AUT 177CV	0,5597	2.098,88	2.518,65	4.197,75	5.037,30
22924	MERCEDES	GLA 220D 2.2 AUT 4MATIC 177CV	0,5859	2.197,13	2.636,55	4.394,25	5.273,10
28609	MERCEDES	GLB 180D AUT 2.0 116CV	0,5883	2.206,13	2.647,35	4.412,25	5.294,70
28610	MERCEDES	GLB 200D AUT 2.0 150CV	0,6117	2.293,88	2.752,65	4.587,75	5.505,30
28611	MERCEDES	GLB 200D AUT 4MATIC 2.0 150CV	0,6436	2.413,50	2.896,20	4.827,00	5.792,40
29447	MERCEDES	GLB 220D AUT 2.0 190CV	0,6620	2.482,50	2.979,00	4.965,00	5.958,00
28612	MERCEDES	GLB 220D AUT 4MATIC 2.0 190CV	0,6835	2.563,13	3.075,75	5.126,25	6.151,50
28449	MERCEDES	GLC 200D 2.0 4MATIC 163CV	0,6313	2.367,38	2.840,85	4.734,75	5.681,70
28454	MERCEDES	GLC 200D 2.0 4MATIC COUPE 163CV	0,6553	2.457,38	2.948,85	4.914,75	5.897,70
28450	MERCEDES	GLC 220D 2.0 4MATIC 194CV	0,6547	2.455,13	2.946,15	4.910,25	5.892,30
28455	MERCEDES	GLC 220D 2.0 4MATIC COUPE 194CV	0,6824	2.559,00	3.070,80	5.118,00	6.141,60
22341	MERCEDES	GLC 220D 2.1 170CV	0,6185	2.319,38	2.783,25	4.638,75	5.566,50
23072	MERCEDES	GLC 220D 2.2 4MATIC 170CV COUPE	0,6497	2.436,38	2.923,65	4.872,75	5.847,30



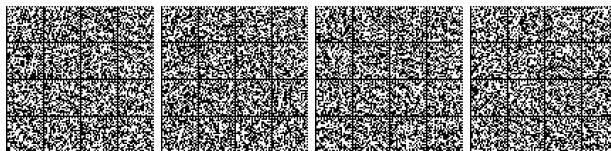
FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

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)
22342	MERCEDES	GLC 250D 2.1 204CV	0,6295	2.360,63	2.832,75	4.721,25	5.665,50
23073	MERCEDES	GLC 250D 2.2 4MATIC 204CV COUPÉ	0,6580	2.467,50	2.961,00	4.935,00	5.922,00
28451	MERCEDES	GLC 300D 2.0 4MATIC 245CV	0,6917	2.593,88	3.112,65	5.187,75	6.225,30
28456	MERCEDES	GLC 300D 2.0 4MATIC COUPÉ 245CV	0,7244	2.716,50	3.259,80	5.433,00	6.519,60
28539	MERCEDES	GLC 400D 2.9 4MATIC 330CV	0,7906	2.964,75	3.557,70	5.929,50	7.115,40
28540	MERCEDES	GLC 400D 2.9 4MATIC COUPÉ 330CV	0,8042	3.015,75	3.618,90	6.031,50	7.237,80
22215	MERCEDES	GLE 250D 2.2 204CV	0,6927	2.597,63	3.117,15	5.195,25	6.234,30
22216	MERCEDES	GLE 250D 4MATIC 2.2 204CV	0,7162	2.685,75	3.222,90	5.371,50	6.445,80
27929	MERCEDES	GLE 300D 2.0 4MATIC 245CV	0,8151	3.056,63	3.667,95	6.113,25	7.335,90
22141	MERCEDES	GLE 350D 3.0 4MATIC 258CV	0,8198	3.074,25	3.689,10	6.148,50	7.378,20
28149	MERCEDES	GLE 350D 3.0 4MATIC 272CV	0,8677	3.253,88	3.904,65	6.507,75	7.809,30
28891	MERCEDES	GLE 350D 3.0 4MATIC 272CV COUPÉ	0,8987	3.370,13	4.044,15	6.740,25	8.088,30
28150	MERCEDES	GLE 400D 3.0 4MATIC 330CV	1,0183	3.818,63	4.582,35	7.637,25	9.164,70
28892	MERCEDES	GLE 400D 3.0 4MATIC 330CV COUPÉ	1,0877	4.078,88	4.894,65	8.157,75	9.789,30
21024	MERCEDES	GLK 200 CDI 2.2 143CV	0,5873	2.202,38	2.642,85	4.404,75	5.285,70
21025	MERCEDES	GLK 220 CDI 2.2 170CV	0,6105	2.289,38	2.747,25	4.578,75	5.494,50
21026	MERCEDES	GLK 250 2.2 4MATIC 204CV	0,6670	2.501,25	3.001,50	5.002,50	6.003,00
21028	MERCEDES	GLK 350 CDI 3.0 4MATIC 265CV	0,7554	2.832,75	3.399,30	5.665,50	6.798,60
22629	MERCEDES	GLS 350D 3.0 4MATIC 258CV	0,8628	3.235,50	3.882,60	6.471,00	7.765,20
28405	MERCEDES	GLS 350D 4MATIC 285CV	1,0947	4.105,13	4.926,15	8.210,25	9.852,30
28406	MERCEDES	GLS 400D 4MATIC 330CV	1,1320	4.245,00	5.094,00	8.490,00	10.188,00
19978	MERCEDES	ML 250 BLUETEC 2.1 204CV EURO6	0,7347	2.755,13	3.306,15	5.510,25	6.612,30
19979	MERCEDES	ML 350 BLUETEC 3.0 258CV EURO6	0,8342	3.128,25	3.753,90	6.256,50	7.507,80
29441	MERCEDES	S 350D 2021 2.9 286CV	1,1430	4.286,25	5.143,50	8.572,50	10.287,00
29442	MERCEDES	S 350D 2021 2.9 4MATIC 286CV	1,1700	4.387,50	5.265,00	8.775,00	10.530,00
23602	MERCEDES	S 350D 3.0 V6 258CV	0,9022	3.383,25	4.059,90	6.766,50	8.119,80
24110	MERCEDES	S 350D 4MATIC 3.0 286CV	0,9786	3.669,75	4.403,70	7.339,50	8.807,40
29443	MERCEDES	S 400D 2021 2.9 4MATIC 330CV	1,2177	4.566,38	5.479,65	9.132,75	10.959,30
24111	MERCEDES	S 400D 4MATIC 3.0 340CV	1,0152	3.807,00	4.568,40	7.614,00	9.136,80
22709	MERCEDES	SLC 250D 2.1 204CV	0,6036	2.263,50	2.716,20	4.527,00	5.432,40
22742	MERCEDES	V 2.2 CDI 163CV 4MATIC	0,6586	2.469,75	2.963,70	4.939,50	5.927,40
22223	MERCEDES	V 250D 2.2 AUT 190CV	0,6612	2.479,50	2.975,40	4.959,00	5.950,80
29598	MERCEDES	V KLASSE 2.0D 237CV	0,8510	3.191,25	3.829,50	6.382,50	7.659,00
22741	MERCEDES	VITO 2.2 CDI 163CV	0,5694	2.135,25	2.562,30	4.270,50	5.124,60
22599	MINI	MINI COOPER CABRIO 1.5 D 116CV	0,4354	1.632,75	1.959,30	3.265,50	3.918,60
22346	MINI	MINI COOPER CLUBMAN 2.0 D 150CV	0,5371	2.014,13	2.416,95	4.028,25	4.833,90
23376	MINI	MINI COOPER D COUNTRYMAN 2.0 150CV	0,5515	2.068,13	2.481,75	4.136,25	4.963,50
23377	MINI	MINI COOPER D COUNTRYMAN ALL4 2.0 150CV 4X4	0,5904	2.214,00	2.656,80	4.428,00	5.313,60
23604	MINI	MINI COOPER D PACEMAN 1.6 111CV	0,4379	1.642,13	1.970,55	3.284,25	3.941,10
23605	MINI	MINI COOPER D PACEMAN 2.0 AUT 111CV	0,4940	1.852,50	2.223,00	3.705,00	4.446,00
22764	MINI	MINI COOPER SD 2.0 170CV CABRIO	0,4989	1.870,88	2.245,05	3.741,75	4.490,10
22603	MINI	MINI COOPER SD CLUBMAN 2.0 190CV	0,5761	2.160,38	2.592,45	4.320,75	5.184,90
22711	MINI	MINI COOPER SD CLUBMAN 2.0 190CV ALL4	0,6047	2.267,63	2.721,15	4.535,25	5.442,30
23378	MINI	MINI COOPER SD COUNTRYMAN AUT 2.0 190CV	0,6040	2.265,00	2.718,00	4.530,00	5.436,00
23379	MINI	MINI COOPER SD COUNTRYMAN AUT ALL4 190CV 4X4	0,6324	2.371,50	2.845,80	4.743,00	5.691,60
23606	MINI	MINI COOPER SD PACEMAN 2.0 143CV	0,4853	1.819,88	2.183,85	3.639,75	4.367,70
23213	MINI	MINI ONE 1.5D 95CV	0,3837	1.438,88	1.726,65	2.877,75	3.453,30
22602	MINI	MINI ONE CLUBMAN 1.5D 116CV	0,4777	1.791,38	2.149,65	3.582,75	4.299,30
24113	MINI	MINI ONE D COUNTRYMAN 1.5 116CV	0,4979	1.867,13	2.240,55	3.734,25	4.481,10
21434	MINI	NUOVA MINI COOPER D 1.5 116CV MY2014	0,4014	1.505,25	1.806,30	3.010,50	3.612,60
21670	MINI	NUOVA MINI COOPER SD 2.0 170CV MY2014	0,4933	1.849,88	2.219,85	3.699,75	4.439,70
22347	MINI	ASX 1.6 DI-D 114CV 2WD	0,4272	1.602,00	1.922,40	3.204,00	3.844,80
22348	MINI	ASX 2.2 DI-D 150CV 4WD	0,5415	2.030,63	2.436,75	4.061,25	4.873,50
28230	MINI	ECLIPSE CROSS 2.2 D 148CV 4WD	0,5841	2.190,38	2.628,45	4.380,75	5.256,90
21669	MINI	OUTLANDER 2.2 4WD DI-D 150CV	0,5526	2.072,25	2.486,70	4.144,50	4.973,40
23091	NISSAN	EVALIA 1.5 D 110CV	0,4362	1.635,75	1.962,90	3.271,50	3.925,80
23620	NISSAN	JUKE 1.5 DCI 110CV	0,3840	1.440,00	1.728,00	2.880,00	3.456,00
23439	NISSAN	MICRA 1.5 DCI 90CV	0,3758	1.409,25	1.691,10	2.818,50	3.382,20
28233	NISSAN	MICRA 2018 1.5 DCI 90CV	0,3729	1.398,38	1.678,05	2.796,75	3.356,10
21833	NISSAN	PULSAR 1.5 DCI 110CV	0,3863	1.448,63	1.738,35	2.897,25	3.476,70
27774	NISSAN	QASHQAI 1.5 DCI 115CV	0,3853	1.444,88	1.733,85	2.889,75	3.467,70
21462	NISSAN	QASHQAI 1.5 DCI 110CV MY2014	0,3935	1.475,63	1.770,75	2.951,25	3.541,50
21463	NISSAN	QASHQAI 1.6 DCI 2WD 131CV MY2014	0,4373	1.639,88	1.967,85	3.279,75	3.935,70



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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)
21464	NISSAN	QASHQAI 1.6 DCI 4WD 131CV MY2014	0,4581	1.717,88	2.061,45	3.435,75	4.122,90
29105	NISSAN	QASHQAI 1.7 DCI 150CV	0,4641	1.740,38	2.088,45	3.480,75	4.176,90
28106	NISSAN	QASHQAI 1.7 DCI 150CV 2WD	0,4436	1.663,50	1.996,20	3.327,00	3.992,40
28107	NISSAN	QASHQAI 1.7 DCI 150CV 4WD	0,4544	1.704,00	2.044,80	3.408,00	4.089,60
29106	NISSAN	QASHQAI 1.7 DCI AWD 150CV	0,4846	1.817,25	2.180,70	3.634,50	4.361,40
25648	NISSAN	X-TRAIL 1.6 DCI 130CV 2WD	0,4674	1.752,75	2.103,30	3.505,50	4.206,60
25649	NISSAN	X-TRAIL 1.6 DCI 130CV 4WD	0,4974	1.865,25	2.238,30	3.730,50	4.476,60
29107	NISSAN	X-TRAIL 1.7 DCI 150CV 2WD	0,4799	1.799,63	2.159,55	3.599,25	4.319,10
29108	NISSAN	X-TRAIL 1.7 DCI 150CV AWD	0,5179	1.942,13	2.330,55	3.884,25	4.661,10
25650	NISSAN	X-TRAIL 2.0 DCI 177CV 2WD	0,5287	1.982,63	2.379,15	3.965,25	4.758,30
25651	NISSAN	X-TRAIL 2.0 DCI 177CV 4WD	0,5330	1.998,75	2.398,50	3.997,50	4.797,00
22838	OPEL	ANTARA 2.0 CDTI 170CV 4X2	0,5211	1.954,13	2.344,95	3.908,25	4.689,90
22840	OPEL	ANTARA 2.0 CDTI 170CV 4X4	0,5371	2.014,13	2.416,95	4.028,25	4.833,90
22839	OPEL	ANTARA 2.0 CDTI 170CV AUT 4X2	0,5529	2.073,38	2.488,05	4.146,75	4.976,10
22446	OPEL	ASTRA 1.6 CDTI 95 CV EURO 6	0,3913	1.467,38	1.760,85	2.934,75	3.521,70
22447	OPEL	ASTRA 1.6 CDTI S&S 110 CV EURO 6	0,3955	1.483,13	1.779,75	2.966,25	3.559,50
22448	OPEL	ASTRA 1.6 CDTI S&S 136 CV EURO 6	0,4086	1.532,25	1.838,70	3.064,50	3.677,40
22652	OPEL	ASTRA 1.6 CDTI S&S BITURBO 160CV	0,4351	1.631,63	1.957,95	3.263,25	3.915,90
28551	OPEL	ASTRA 2019 1.5 CDTI 105CV	0,4160	1.560,00	1.872,00	3.120,00	3.744,00
28552	OPEL	ASTRA 2019 1.5 CDTI 122CV	0,4234	1.587,75	1.905,30	3.175,50	3.810,60
24193	OPEL	ASTRA GTC 1.6 CDTI 110CV MY2017	0,4441	1.665,38	1.998,45	3.330,75	3.996,90
24194	OPEL	ASTRA GTC 1.6 CDTI 136CV MY2017	0,4569	1.713,38	2.056,05	3.426,75	4.112,10
28556	OPEL	ASTRA ST 2019 1.5 CDTI 105CV SW	0,4239	1.589,63	1.907,55	3.179,25	3.815,10
28557	OPEL	ASTRA ST 2019 1.5 CDTI 122CV SW	0,4313	1.617,38	1.940,85	3.234,75	3.881,70
30010	OPEL	ASTRA SW 2022 1.5 TURBO D 130CV	0,4614	1.730,25	2.076,30	3.460,50	4.152,60
23074	OPEL	CASCADA 2.0 CDTI 2.0 170CV	0,5347	2.005,13	2.406,15	4.010,25	4.812,30
29831	OPEL	COMBO LIFE 1.5 CDTI 130CV	0,4672	1.752,00	2.102,40	3.504,00	4.204,80
22013	OPEL	CORSA 1.3 CDTI 75CV MY2015	0,3485	1.306,88	1.568,25	2.613,75	3.136,50
22014	OPEL	CORSA 1.3 CDTI 95CV MY2015	0,3513	1.317,38	1.580,85	2.634,75	3.161,70
28411	OPEL	CORSA 2019 1.5 D 102CV	0,4001	1.500,38	1.800,45	3.000,75	3.600,90
27392	OPEL	CROSSLAND X 1.5D 100CV	0,3783	1.418,63	1.702,35	2.837,25	3.404,70
29344	OPEL	CROSSLAND X 1.5D 110CV	0,4396	1.648,50	1.978,20	3.297,00	3.956,40
29117	OPEL	CROSSLAND X 1.5D 120CV	0,4328	1.623,00	1.947,60	3.246,00	3.895,20
23912	OPEL	CROSSLAND X 1.6D 120CV	0,4060	1.522,50	1.827,00	3.045,00	3.654,00
26455	OPEL	GRANDLAND X 1.5 D 130CV	0,5103	1.913,63	2.296,35	3.827,25	4.592,70
25908	OPEL	GRANDLAND X 2.0 D 177CV	0,5243	1.966,13	2.359,35	3.932,25	4.718,70
22355	OPEL	INSIGNIA 1.6 CDTI 136CV	0,4714	1.767,75	2.121,30	3.535,50	4.242,60
22356	OPEL	INSIGNIA 1.6 ST CDTI 120CV SW	0,4794	1.797,75	2.157,30	3.595,50	4.314,60
22357	OPEL	INSIGNIA 1.6 ST CDTI 136CV SW	0,4797	1.798,88	2.158,65	3.597,75	4.317,30
21977	OPEL	INSIGNIA 2.0 CDTI S&S 170CV	0,5302	1.988,25	2.385,90	3.976,50	4.771,80
21978	OPEL	INSIGNIA 2.0 CDTI S&S 4X4 170CV	0,5619	2.107,13	2.528,55	4.214,25	5.057,10
21979	OPEL	INSIGNIA 2.0 ST CDTI S&S 170CV SW	0,5395	2.023,13	2.427,75	4.046,25	4.855,50
21980	OPEL	INSIGNIA 2.0 ST CDTI S&S 4X4 170CV SW	0,5722	2.145,75	2.574,90	4.291,50	5.149,80
28560	OPEL	INSIGNIA 2019 1.6 CDTI 136CV	0,4836	1.813,50	2.176,20	3.627,00	4.352,40
28562	OPEL	INSIGNIA 2019 2.0 BITURBO CDTI 209CV	0,6416	2.406,00	2.887,20	4.812,00	5.774,40
28561	OPEL	INSIGNIA 2019 2.0 CDTI 170CV	0,5424	2.034,00	2.440,80	4.068,00	4.881,60
29114	OPEL	INSIGNIA 2020 1.5 CDTI 122CV	0,5348	2.005,50	2.406,60	4.011,00	4.813,20
29115	OPEL	INSIGNIA 2020 2.0 CDTI 174CV	0,5762	2.160,75	2.592,90	4.321,50	5.185,80
29116	OPEL	INSIGNIA 2020 2.0 CDTI 174CV AWD	0,6297	2.361,38	2.833,65	4.722,75	5.667,30
24195	OPEL	INSIGNIA ST 1.6 CDTI 110CV SW	0,4741	1.777,88	2.133,45	3.555,75	4.266,90
24668	OPEL	INSIGNIA ST 1.6 CDTI S&S 136CV SW	0,4883	1.831,13	2.197,35	3.662,25	4.394,70
24688	OPEL	INSIGNIA ST 2.0 BITURBO CDTI S&S 209CV SW	0,6282	2.355,75	2.826,90	4.711,50	5.653,80
24669	OPEL	INSIGNIA ST 2.0 CDTI S&S 170CV SW	0,5339	2.002,13	2.402,55	4.004,25	4.805,10
28563	OPEL	INSIGNIA TOURER 2019 1.6 CDTI 136CV SW	0,4895	1.835,63	2.202,75	3.671,25	4.405,50
28565	OPEL	INSIGNIA TOURER 2019 2.0 BITURBO CDTI 209CV SW	0,6435	2.413,13	2.895,75	4.826,25	5.791,50
28566	OPEL	INSIGNIA TOURER 2019 2.0 CDTI 170CV AWD SW	0,5944	2.229,00	2.674,80	4.458,00	5.349,60
28564	OPEL	INSIGNIA TOURER 2019 2.0 CDTI 170CV SW	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
23293	OPEL	MERIVA 1.6 CDTI S&S 95CV	0,4010	1.503,75	1.804,50	3.007,50	3.609,00
29343	OPEL	MOKKA 2020 1.5D 110CV	0,4518	1.694,25	2.033,10	3.388,50	4.066,20
26452	OPEL	MOKKAX 1.6 CDTI 110CV 4X2	0,3995	1.498,13	1.797,75	2.996,25	3.595,50
26453	OPEL	MOKKAX 1.6 CDTI 136CV 4X2	0,4298	1.611,75	1.934,10	3.223,50	3.868,20
26454	OPEL	MOKKAX 1.6 CDTI 136CV 4X4	0,4485	1.681,88	2.018,25	3.363,75	4.036,50
22352	OPEL	NUOVA ASTRA ST 1.6 CDTI 110CV SW	0,4108	1.540,50	1.848,60	3.081,00	3.697,20



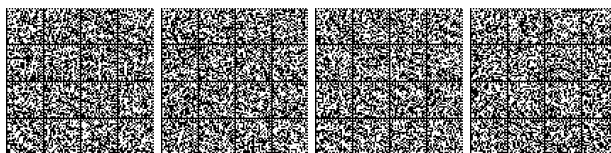
FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

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)
22353	OPEL	NUOVA ASTRA ST 1.6 CDTI 136CV SW	0,4258	1.596,75	1.916,10	3.193,50	3.832,20
28072	OPEL	VIVARO 1.6 CDTI 125CV COMBO	0,5383	2.018,63	2.422,35	4.037,25	4.844,70
23315	OPEL	ZAFIRA 1.6 CDTI 120CV MY2017	0,4683	1.756,13	2.107,35	3.512,25	4.214,70
23316	OPEL	ZAFIRA 1.6 CDTI 134CV MY2017	0,4663	1.748,63	2.098,35	3.497,25	4.196,70
23317	OPEL	ZAFIRA 2.0 CDTI 130CV MY2017	0,5238	1.964,25	2.357,10	3.928,50	4.714,20
23318	OPEL	ZAFIRA 2.0 CDTI 170CV MY2017	0,5102	1.913,25	2.295,90	3.826,50	4.591,80
29514	OPEL	ZAFIRA LIFE 1.5D 120CV	0,5270	1.976,25	2.371,50	3.952,50	4.743,00
28702	PEUGEOT	2008 1.5 BLUEHDI 100CV	0,3889	1.458,38	1.750,05	2.916,75	3.500,10
22105	PEUGEOT	2008 1.6 BLUEHDI 100CV	0,3873	1.452,38	1.742,85	2.904,75	3.485,70
22016	PEUGEOT	2008 1.6 BLUEHDI 120CV	0,4069	1.525,88	1.831,05	3.051,75	3.662,10
22104	PEUGEOT	2008 1.6 BLUEHDI 75CV	0,3693	1.384,88	1.661,85	2.769,75	3.323,70
28747	PEUGEOT	2008 2020 1.5 BLUEHDI 100 100CV	0,3954	1.482,75	1.779,30	2.965,50	3.558,60
29498	PEUGEOT	2008 2020 1.5 BLUEHDI 110 110CV	0,4367	1.637,63	1.965,15	3.275,25	3.930,30
28748	PEUGEOT	2008 2020 1.5 BLUEHDI 130 130CV AUT	0,4901	1.837,88	2.205,45	3.675,75	4.410,90
22221	PEUGEOT	208 1.6 BLUEHDI 100 CV S&S	0,3720	1.395,00	1.674,00	2.790,00	3.348,00
22015	PEUGEOT	208 1.6 BLUEHDI 120CV	0,3949	1.480,88	1.777,05	2.961,75	3.554,10
22220	PEUGEOT	208 1.6 BLUEHDI 75 CV	0,3508	1.315,50	1.578,60	2.631,00	3.157,20
28461	PEUGEOT	208 2019 1.5 BLUEHDI 100CV	0,3919	1.469,63	1.763,55	2.939,25	3.527,10
25128	PEUGEOT	3008 1.5 BLUEHDI 130CV	0,4486	1.682,25	2.018,70	3.364,50	4.037,40
29345	PEUGEOT	3008 1.5 BLUEHDI S&S 131CV	0,5117	1.918,88	2.302,65	3.837,75	4.605,30
23077	PEUGEOT	3008 1.6 BLUEHDI 120CV MY2016	0,4532	1.699,50	2.039,40	3.399,00	4.078,80
29120	PEUGEOT	3008 2.0 BLUEHDI 180CV	0,5583	2.093,63	2.512,35	4.187,25	5.024,70
23078	PEUGEOT	3008 2.0 BLUEHDI 150CV MY2016	0,4832	1.812,00	2.174,40	3.624,00	4.348,80
23079	PEUGEOT	3008 2.0 BLUEHDI 180CV MY2016	0,5442	2.040,75	2.448,90	4.081,50	4.897,80
24293	PEUGEOT	308 1.5 BLUEHDI 130CV	0,4109	1.540,88	1.849,05	3.081,75	3.698,10
24294	PEUGEOT	308 1.5 BLUEHDI 130CV SW	0,4162	1.560,75	1.872,90	3.121,50	3.745,80
22099	PEUGEOT	308 1.6 BLUEHDI 100CV	0,3874	1.452,75	1.743,30	2.905,50	3.486,60
22100	PEUGEOT	308 1.6 BLUEHDI 100CV SW	0,3922	1.470,75	1.764,90	2.941,50	3.529,80
21660	PEUGEOT	308 1.6 BLUEHDI 120CV EURO 6	0,3970	1.488,75	1.786,50	2.977,50	3.573,00
21661	PEUGEOT	308 1.6 BLUEHDI 120CV SW EURO 6	0,4038	1.514,25	1.817,10	3.028,50	3.634,20
21914	PEUGEOT	308 2.0 BLUEHDI 150CV	0,4620	1.732,50	2.079,00	3.465,00	4.158,00
24295	PEUGEOT	308 2.0 BLUEHDI 177CV	0,4911	1.841,63	2.209,95	3.683,25	4.419,90
24296	PEUGEOT	308 2.0 BLUEHDI 177CV SW	0,4980	1.867,50	2.241,00	3.735,00	4.482,00
21538	PEUGEOT	308 2.0 BLUEHDI 150CV SW	0,4668	1.750,50	2.100,60	3.501,00	4.201,20
29122	PEUGEOT	5008 1.5 BLUEHDI 131CV	0,5369	2.013,38	2.416,05	4.026,75	4.832,10
25148	PEUGEOT	5008 1.5 BLUEHDI 130CV MY2017	0,4755	1.783,13	2.139,75	3.566,25	4.279,50
23451	PEUGEOT	5008 1.6 BLUEHDI 120CV MOD 2017	0,4496	1.686,00	2.023,20	3.372,00	4.046,40
29348	PEUGEOT	5008 2.0 BLUEHDI 177CV	0,6236	2.338,50	2.806,20	4.677,00	5.612,40
23452	PEUGEOT	5008 2.0 BLUEHDI 150CV MOD 2017	0,5250	1.968,75	2.362,50	3.937,50	4.725,00
23453	PEUGEOT	5008 2.0 BLUEHDI 180CV MOD 2017	0,5608	2.103,00	2.523,60	4.206,00	5.047,20
22712	PEUGEOT	508 1.6 BLUEHDI 120CV	0,4683	1.756,13	2.107,35	3.512,25	4.214,70
26228	PEUGEOT	508 2.0 BLUEHDI 177CV MY2018	0,5967	2.237,63	2.685,15	4.475,25	5.370,30
29118	PEUGEOT	508 2.0 BLUEHDI S&S 177CV	0,5521	2.070,38	2.484,45	4.140,75	4.968,90
26849	PEUGEOT	508 BLUEHDI 1.5 130CV	0,5573	2.089,88	2.507,85	4.179,75	5.015,70
26850	PEUGEOT	508 BLUEHDI 2.0 163CV	0,5329	1.998,38	2.398,05	3.996,75	4.796,10
28110	PEUGEOT	508 STATION 1.5 BLUEHDI S&S 130CV	0,5622	2.108,25	2.529,90	4.216,50	5.059,80
28111	PEUGEOT	508 STATION 2.0 BLUEHDI S&S 163CV	0,5361	2.010,38	2.412,45	4.020,75	4.824,90
28113	PEUGEOT	508 STATION 2.0 BLUEHDI S&S 177CV	0,5704	2.139,00	2.566,80	4.278,00	5.133,60
22873	PEUGEOT	508 SW 1.6 BLUEHDI 120CV EURO 6	0,4715	1.768,13	2.121,75	3.536,25	4.243,50
21657	PEUGEOT	508 SW 2.0 BLUEHDI 150CV EURO 6	0,5231	1.961,63	2.353,95	3.923,25	4.707,90
21659	PEUGEOT	508 SW 2.0 BLUEHDI 180CV EURO 6	0,5631	2.111,63	2.533,95	4.223,25	5.067,90
28358	PEUGEOT	EXPERT TRAVELLER 1.5 BLUEHDI 120CV	0,5700	2.137,50	2.565,00	4.275,00	5.130,00
27548	PEUGEOT	EXPERT TRAVELLER 2.0 HDI 177CV	0,5862	2.198,25	2.637,90	4.396,50	5.275,80
23671	PEUGEOT	PARTNER TEPEE 1.6 75CV	0,3931	1.474,13	1.768,95	2.948,25	3.537,90
28321	PEUGEOT	RIFTER STD GTLINE 1.5 130CV	0,4536	1.701,00	2.041,20	3.402,00	4.082,40
21556	PORSCHE	MACAN 3.0 S 250CV	0,8254	3.095,25	3.714,30	6.190,50	7.428,60
23676	PORSCHE	PANAMERA 4.0 4S DIESEL 422CV	1,1598	4.349,25	5.219,10	8.698,50	10.438,20
27640	RENAULT	CAPTUR 1.5 DCI 90CV	0,3789	1.420,88	1.705,05	2.841,75	3.410,10
28754	RENAULT	CAPTUR 2020 1.5 BLUE DCI 115CV	0,3876	1.453,50	1.744,20	2.907,00	3.488,40
28755	RENAULT	CAPTUR 2020 1.5 BLUE DCI 115CV AUT	0,4003	1.501,13	1.801,35	3.002,25	3.602,70
28753	RENAULT	CAPTUR 2020 1.5 BLUE DCI 95CV	0,3726	1.397,25	1.676,70	2.794,50	3.353,40
29792	RENAULT	CLIO 1.5 BLUE DCI 100CV	0,3917	1.468,88	1.762,65	2.937,75	3.525,30
27610	RENAULT	CLIO 1.5 DCI 75CV 5P	0,3476	1.303,50	1.564,20	2.607,00	3.128,40



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI 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)
27611	RENAULT	CLIO 1.5 DCI 90CV 5P	0,3554	1.332,75	1.599,30	2.665,50	3.198,60
28383	RENAULT	CLIO 2019 1.5 BLUE DCI 115CV	0,3708	1.390,50	1.668,60	2.781,00	3.337,20
28382	RENAULT	CLIO 2019 1.5 BLUE DCI 85CV	0,3623	1.358,63	1.630,35	2.717,25	3.260,70
23687	RENAULT	CLIO SPORTER 1.5 DCI 75CV SW	0,3583	1.343,63	1.612,35	2.687,25	3.224,70
23686	RENAULT	CLIO SPORTER 1.5 DCI 90CV SW	0,3673	1.377,38	1.652,85	2.754,75	3.305,70
22362	RENAULT	ESCAPE 1.6 DCI 160CV	0,5201	1.950,38	2.340,45	3.900,75	4.680,90
22361	RENAULT	ESPACE 1.6 DCI 130CV	0,4840	1.815,00	2.178,00	3.630,00	4.356,00
27931	RENAULT	ESPACE 2.0 BLUE DCI 160CV	0,6426	2.409,75	2.891,70	4.819,50	5.783,40
29499	RENAULT	ESPACE 2.0 BLUE DCI 190CV	0,6656	2.496,00	2.995,20	4.992,00	5.990,40
27932	RENAULT	ESPACE 2.0 BLUE DCI 200CV	0,5850	2.193,75	2.632,50	4.387,50	5.265,00
27813	RENAULT	GRAND SCENIC 1.8 BLUE DCI 120CV	0,4655	1.745,63	2.094,75	3.491,25	4.189,50
27814	RENAULT	GRAND SCENIC 1.8 BLUE DCI 150CV	0,4898	1.836,75	2.204,10	3.673,50	4.408,20
27643	RENAULT	KADJAR 1.5 BLUE DCI 116CV	0,4090	1.533,75	1.840,50	3.067,50	3.681,00
29123	RENAULT	KADJAR 1.7 BLUE DCI 150CV AWD	0,5090	1.908,75	2.290,50	3.817,50	4.581,00
30012	RENAULT	KADJAR 2022 1.5 BLUE DCI 116CV	0,5003	1.876,13	2.251,35	3.752,25	4.502,70
29828	RENAULT	KANGOO 2021 1.5 BLUE DCI 75CV	0,4558	1.709,25	2.051,10	3.418,50	4.102,20
26029	RENAULT	KOLEOS 2.0 DCI 177CV 2X4	0,5416	2.031,00	2.437,20	4.062,00	4.874,40
26030	RENAULT	KOLEOS 2.0 DCI 177CV 4X4	0,5618	2.106,75	2.528,10	4.213,50	5.056,20
28756	RENAULT	KOLEOS 2020 1.7 BLUE DCI 150CV 2X4	0,5168	1.938,00	2.325,60	3.876,00	4.651,20
29595	RENAULT	KOLEOS 2020 2.0 BLUE DCI 190CV 2X4	0,5698	2.136,75	2.564,10	4.273,50	5.128,20
28757	RENAULT	KOLEOS 2020 2.0 BLUE DCI 190CV 4X4	0,5842	2.190,75	2.628,90	4.381,50	5.257,80
27633	RENAULT	MEGANE 1.5 BLUE DCI 115CV	0,3952	1.482,00	1.778,40	2.964,00	3.556,80
27632	RENAULT	MEGANE 1.5 BLUE DCI 95CV	0,3802	1.425,75	1.710,90	2.851,50	3.421,80
29354	RENAULT	MEGANE 2020 1.5 BLUE DCI 115CV	0,4565	1.711,88	2.054,25	3.423,75	4.108,50
27635	RENAULT	MEGANE SPORTER 1.5 BLUE DCI 115CV	0,4011	1.504,13	1.804,95	3.008,25	3.609,90
27634	RENAULT	MEGANE SPORTER 1.5 BLUE DCI 95CV	0,4043	1.516,13	1.819,35	3.032,25	3.638,70
23456	RENAULT	MEGANE SPORTER 1.6 DCI 165CV SW	0,4943	1.853,63	2.224,35	3.707,25	4.448,70
29359	RENAULT	MEGANE SPORTER 2020 1.5 BLUE DCI 115CV	0,4668	1.750,50	2.100,60	3.501,00	4.201,20
27808	RENAULT	SCENIC 1.8 BLUE DCI 120CV	0,4606	1.727,25	2.072,70	3.454,50	4.145,40
27809	RENAULT	SCENIC 1.8 BLUE DCI 150CV	0,4796	1.798,50	2.158,20	3.597,00	4.316,40
22854	RENAULT	TALISMAN 1.5 DCI 8V 110CV	0,4543	1.703,63	2.044,35	3.407,25	4.088,70
22633	RENAULT	TALISMAN 1.6 DCI 130CV	0,4711	1.766,63	2.119,95	3.533,25	4.239,90
22855	RENAULT	TALISMAN 1.6 DCI 160CV	0,5160	1.935,00	2.322,00	3.870,00	4.644,00
27790	RENAULT	TALISMAN 1.8 BLUE DCI 150CV	0,5356	2.008,50	2.410,20	4.017,00	4.820,40
22876	RENAULT	TALISMAN SPORTER 1.5 DCI 110CV	0,4523	1.696,13	2.035,35	3.392,25	4.070,70
22877	RENAULT	TALISMAN SPORTER 1.6 DCI 130CV	0,4694	1.760,25	2.112,30	3.520,50	4.224,60
22878	RENAULT	TALISMAN SPORTER 1.6 DCI 160CV	0,5123	1.921,13	2.305,35	3.842,25	4.610,70
27791	RENAULT	TALISMAN SPORTER 1.8 BLUE DCI 150CV	0,5410	2.028,75	2.434,50	4.057,50	4.869,00
29530	RENAULT	TALISMAN SPORTER 2.0 BLUE DCI 160CV	0,5693	2.134,88	2.561,85	4.269,75	5.123,70
29531	RENAULT	TALISMAN SPORTER 2.0 BLUE DCI 190CV	0,6036	2.263,50	2.716,20	4.527,00	5.432,40
27549	RENAULT	TRAFIC 1.6 CDI 125 CV EURO 6	0,4935	1.850,63	2.220,75	3.701,25	4.441,50
23425	SEAT	ALHAMBRA 2.0 TDI 115CV	0,5265	1.974,38	2.369,25	3.948,75	4.738,50
23426	SEAT	ALHAMBRA 2.0 TDI 150CV	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
23427	SEAT	ALHAMBRA 2.0 TDI 184CV	0,5775	2.165,63	2.598,75	4.331,25	5.197,50
28653	SEAT	ALHAMBRA 2.0 TDI DSG 150CV	0,5868	2.200,50	2.640,60	4.401,00	5.281,20
28654	SEAT	ALHAMBRA 2.0 TDI DSG 177CV	0,6040	2.265,00	2.718,00	4.530,00	5.436,00
25948	SEAT	ARONA 1.6 TDI 115CV	0,4220	1.582,50	1.899,00	3.165,00	3.798,00
25171	SEAT	ARONA 1.6 TDI 95CV	0,4138	1.551,75	1.862,10	3.103,50	3.724,20
29367	SEAT	ARONA 2020 1.6 TDI 95CV	0,3993	1.497,38	1.796,85	2.994,75	3.593,70
29126	SEAT	ATECA 1.6 TDI 115CV	0,4542	1.703,25	2.043,90	3.406,50	4.087,80
22884	SEAT	ATECA 1.6 TDI 116CV	0,4489	1.683,38	2.020,05	3.366,75	4.040,10
29533	SEAT	ATECA 2.0 TDI 115CV	0,5157	1.933,88	2.320,65	3.867,75	4.641,30
22885	SEAT	ATECA 2.0 TDI 150CV	0,4699	1.762,13	2.114,55	3.524,25	4.229,10
22882	SEAT	ATECA 2.0 TDI 4DRIVE 150CV	0,5376	2.016,00	2.419,20	4.032,00	4.838,40
22883	SEAT	ATECA 2.0 TDI 4DRIVE 190CV	0,5446	2.042,25	2.450,70	4.084,50	4.901,40
29128	SEAT	ATECA 2.0 TDI 4X4 150CV	0,5830	2.186,25	2.623,50	4.372,50	5.247,00
26010	SEAT	IBIZA 1.6 TDI 115CV MY2017	0,3981	1.492,88	1.791,45	2.985,75	3.582,90
25169	SEAT	IBIZA 1.6 TDI 80CV MY2017	0,3783	1.418,63	1.702,35	2.837,25	3.404,70
25170	SEAT	IBIZA 1.6 TDI 95CV MY2017	0,3900	1.462,50	1.755,00	2.925,00	3.510,00
29363	SEAT	IBIZA 2020 1.6 TDI 95CV	0,3842	1.440,75	1.728,90	2.881,50	3.457,80
23412	SEAT	LEON 1.6 TDI 115CV	0,4175	1.565,63	1.878,75	3.131,25	3.757,50
29124	SEAT	LEON 2020 2.0 TDI 115CV	0,4718	1.769,25	2.123,10	3.538,50	4.246,20
28957	SEAT	LEON 2020 2.0 TDI DSG 150CV	0,5059	1.897,13	2.276,55	3.794,25	4.553,10



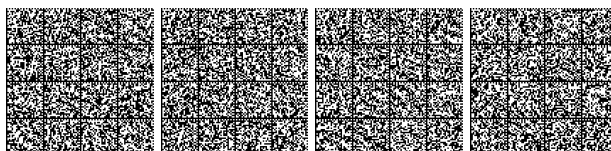
FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

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)
28962	SEAT	LEON SPORTSTOURER 2020 2.0 TDI DSG 150CV SW	0,5130	1.923,75	2.308,50	3.847,50	4.617,00
29615	SEAT	LEON SPORTSTOURER 2020 2.0 TDI FR 115CV SW	0,4911	1.841,63	2.209,95	3.683,25	4.419,90
23413	SEAT	LEON ST 1.6 TDI 115CV SW	0,4215	1.580,63	1.896,75	3.161,25	3.793,50
28116	SEAT	TARRACO 2019 2.0 TDI 150CV	0,5796	2.173,50	2.608,20	4.347,00	5.216,40
28117	SEAT	TARRACO 2019 2.0 TDI 150CV 4X4	0,5658	2.121,75	2.546,10	4.243,50	5.092,20
28118	SEAT	TARRACO 2019 2.0 TDI 190CV 4X4	0,6051	2.269,13	2.722,95	4.538,25	5.445,90
22667	SKODA	FABIA 1.4 TDI 75CV	0,3461	1.297,88	1.557,45	2.595,75	3.114,90
21985	SKODA	FABIA 1.4 TDI 90CV .	0,3616	1.356,00	1.627,20	2.712,00	3.254,40
22054	SKODA	FABIA WAGON 1.4 TDI 105CV	0,3854	1.445,25	1.734,30	2.890,50	3.468,60
22668	SKODA	FABIA WAGON 1.4 TDI 75CV	0,3508	1.315,50	1.578,60	2.631,00	3.157,20
22053	SKODA	FABIA WAGON 1.4 TDI 90CV	0,3639	1.364,63	1.637,55	2.729,25	3.275,10
28694	SKODA	KAMIQ 1.6 TDI 115CV	0,4336	1.626,00	1.951,20	3.252,00	3.902,40
25190	SKODA	KAROK 1.6 TDI 115CV	0,4560	1.710,00	2.052,00	3.420,00	4.104,00
25191	SKODA	KAROK 2.0 TDI 4X4 150CV	0,4962	1.860,75	2.232,90	3.721,50	4.465,80
28467	SKODA	KAROK 2.0 TDI 4X4 190CV	0,5454	2.045,25	2.454,30	4.090,50	4.908,60
29241	SKODA	KAROK 2020 1.6 TDI SCR 116CV	0,4423	1.658,63	1.990,35	3.317,25	3.980,70
28716	SKODA	KAROQ 2.0 TDI 2X4 150CV	0,5372	2.014,50	2.417,40	4.029,00	4.834,80
28964	SKODA	KODIAQ 2.0 RS BIT D 240CV 4X4	0,6493	2.434,88	2.921,85	4.869,75	5.843,70
23417	SKODA	KODIAQ 2.0 TDI 150CV 2X4	0,5871	2.201,63	2.641,95	4.403,25	5.283,90
23418	SKODA	KODIAQ 2.0 TDI 150CV 4X4	0,6269	2.350,88	2.821,05	4.701,75	5.642,10
23419	SKODA	KODIAQ 2.0 TDI 190CV 4X4	0,5804	2.176,50	2.611,80	4.353,00	5.223,60
29986	SKODA	KODIAQ 2.0 TDI 200CV 4WD	0,6620	2.482,50	2.979,00	4.965,00	5.958,00
27055	SKODA	OCTAVIA 1.6 TDI 115CV	0,4259	1.597,13	1.916,55	3.194,25	3.833,10
23694	SKODA	OCTAVIA 2.0 TDI 150CV	0,4558	1.709,25	2.051,10	3.418,50	4.102,20
27816	SKODA	OCTAVIA 2.0 TDI 184CV	0,5228	1.960,50	2.352,60	3.921,00	4.705,20
28898	SKODA	OCTAVIA 2020 2.0 TDI 116CV	0,4996	1.873,50	2.248,20	3.747,00	4.496,40
29459	SKODA	OCTAVIA 2020 2.0 TDI 200CV	0,6272	2.352,00	2.822,40	4.704,00	5.644,80
24388	SKODA	OCTAVIA WAGON 1.6 TDI 115CV SW	0,4332	1.624,50	1.949,40	3.249,00	3.898,80
23696	SKODA	OCTAVIA WAGON 2.0 TDI 150CV SW	0,4614	1.730,25	2.076,30	3.460,50	4.152,60
27817	SKODA	OCTAVIA WAGON 2.0 TDI 184CV SW	0,5285	1.981,88	2.378,25	3.963,75	4.756,50
23697	SKODA	OCTAVIA WAGON 2.0 TDI 4X4 150CV SW	0,4884	1.831,50	2.197,80	3.663,00	4.395,60
27818	SKODA	OCTAVIA WAGON 2.0 TDI 4X4 184CV SW	0,5338	2.001,75	2.402,10	4.003,50	4.804,20
29987	SKODA	OCTAVIA WAGON 2020 2.0 RS TDI 4X4 200CV	0,6314	2.367,75	2.841,30	4.735,50	5.682,60
28900	SKODA	OCTAVIA WAGON 2020 2.0 TDI 116CV	0,5067	1.900,13	2.280,15	3.800,25	4.560,30
29460	SKODA	OCTAVIA WAGON 2020 2.0 TDI 200CV	0,6343	2.378,63	2.854,35	4.757,25	5.708,70
29534	SKODA	OCTAVIA WAGON 2020 2.0 TDI 4X4 150CV	0,5552	2.082,00	2.498,40	4.164,00	4.996,80
22376	SKODA	RAPID 1.4 TDI CR 90CV	0,3883	1.456,13	1.747,35	2.912,25	3.494,70
22377	SKODA	RAPID 1.6 TDI CR 115CV	0,4168	1.563,00	1.875,60	3.126,00	3.751,20
28283	SKODA	SCALA 2019 1.6 TDI 115CV	0,4158	1.559,25	1.871,10	3.118,50	3.742,20
27935	SKODA	SUPERB 1.6 TDI SCR 120CV	0,5160	1.935,00	2.322,00	3.870,00	4.644,00
22526	SKODA	SUPERB 2.0 TDI 190CV	0,5492	2.059,50	2.471,40	4.119,00	4.942,80
22527	SKODA	SUPERB 2.0 TDI 190CV 4X4	0,5752	2.157,00	2.588,40	4.314,00	5.176,80
29372	SKODA	SUPERB 2.0 TDI EVO 200CV 2X4	0,6363	2.386,13	2.863,35	4.772,25	5.726,70
29373	SKODA	SUPERB 2.0 TDI EVO 200CV 4X4	0,6505	2.439,38	2.927,25	4.878,75	5.854,50
25968	SKODA	SUPERB 2.0 TDI SCR 150CV	0,5904	2.214,00	2.656,80	4.428,00	5.313,60
29237	SKODA	SUPERB 2020 2.0 TDI 122CV	0,5177	1.941,38	2.329,65	3.882,75	4.659,30
23500	SKODA	SUPERB WAGON 1.6 TDI 120CV	0,4999	1.874,63	2.249,55	3.749,25	4.499,10
23501	SKODA	SUPERB WAGON 2.0 TDI DSG 150CV	0,6221	2.332,88	2.799,45	4.665,75	5.598,90
23502	SKODA	SUPERB WAGON 2.0 TDI DSG 190CV	0,5607	2.102,63	2.523,15	4.205,25	5.046,30
23503	SKODA	SUPERB WAGON 2.0 TDI DSG 4X4 190CV	0,5833	2.187,38	2.624,85	4.374,75	5.249,70
29374	SKODA	SUPERB WAGON 2.0 TDI EVO 200CV 2X4	0,6354	2.382,75	2.859,30	4.765,50	5.718,60
29375	SKODA	SUPERB WAGON 2.0 TDI EVO 200CV 4X4	0,6566	2.462,25	2.954,70	4.924,50	5.909,40
25969	SKODA	SUPERB WAGON 2.0 TDI SCR 150CV	0,5306	1.989,75	2.387,70	3.979,50	4.775,40
29238	SKODA	SUPERB WAGON 2020 2.0 TDI 122CV	0,5257	1.971,38	2.365,65	3.942,75	4.731,30
22669	SSANGYONG	KORANDO 2.2 E-XDI 178CV 2WD	0,4779	1.792,13	2.150,55	3.584,25	4.301,10
22670	SSANGYONG	KORANDO 2.2 E-XDI 178CV 4WD	0,5005	1.876,88	2.252,25	3.753,75	4.504,50
28572	SSANGYONG	KORANDO 2019 1.6D 2WD 136CV	0,5139	1.927,13	2.312,55	3.854,25	4.625,10
28573	SSANGYONG	KORANDO 2019 1.6D AWD 136CV	0,5413	2.029,88	2.435,85	4.059,75	4.871,70
25192	SSANGYONG	REXTON 2.2D 181CV 2WD	0,6181	2.317,88	2.781,45	4.635,75	5.562,90
25193	SSANGYONG	REXTON 2.2D 181CV 4WD	0,6358	2.384,25	2.861,10	4.768,50	5.722,20
29691	SSANGYONG	REXTON 2.2D 202CV 4WD	0,7143	2.678,63	3.214,35	5.357,25	6.428,70
22634	SSANGYONG	RODIUS 2.2D 178CV 2WD	0,5590	2.096,25	2.515,50	4.192,50	5.031,00
22635	SSANGYONG	RODIUS 2.2D 178CV 4WD	0,5959	2.234,63	2.681,55	4.469,25	5.363,10



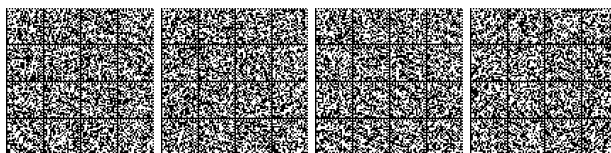
FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI PRODUZIONE

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)
22387	SSANGYONG	TIVOLI 1.6D 115CV	0,3903	1.463,63	1.756,35	2.927,25	3.512,70
29136	SSANGYONG	TIVOLI 2020 1.6D 136CV	0,4401	1.650,38	1.980,45	3.300,75	3.960,90
22914	SSANGYONG	XLV 1.6D 115CV	0,4370	1.638,75	1.966,50	3.277,50	3.933,00
21166	SUBARU	FORESTER 2.0D 147CV	0,5348	2.005,50	2.406,60	4.011,00	4.813,20
22111	SUBARU	OUTBACK 2.0 D LINEARTRONIC 150CV	0,5726	2.147,25	2.576,70	4.294,50	5.153,40
23703	SUZUKI	S-CROSS 1.6 120CV	0,4080	1.530,00	1.836,00	3.060,00	3.672,00
23704	SUZUKI	S-CROSS 1.6 120CV 4WD	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
22409	TOYOTA	AURIS 1.4D 90CV	0,3866	1.449,75	1.739,70	2.899,50	3.479,40
22410	TOYOTA	AURIS 1.6D 4D 112CV	0,4224	1.584,00	1.900,80	3.168,00	3.801,60
22528	TOYOTA	LAND CRUISER 2.8 D4-D 177CV	0,6951	2.606,63	3.127,95	5.213,25	6.255,90
22529	TOYOTA	LAND CRUISER 2.8 D4-D 177CV LOUNGE	0,7627	2.860,13	3.432,15	5.720,25	6.864,30
24748	TOYOTA	PROACE 2.0D 177CV 9 POSTI	0,5560	2.085,00	2.502,00	4.170,00	5.004,00
28263	TOYOTA	PROACE VERSO 1.5D 120CV 9 POSTI	0,5337	2.001,38	2.401,65	4.002,75	4.803,30
22693	TOYOTA	RAV4 2.0 D-4D 143CV 2WD	0,4847	1.817,63	2.181,15	3.635,25	4.362,30
22118	TOYOTA	VERSO 1.6 D-4D 110CV	0,4377	1.641,38	1.969,65	3.282,75	3.939,30
21758	TOYOTA	YARIS 1.4 D-4D 90CV MY2014	0,3448	1.293,00	1.551,60	2.586,00	3.103,20
29484	VOLKSWAGEN	AMAROK 3.0 204CV	0,6498	2.436,75	2.924,10	4.873,50	5.848,20
23773	VOLKSWAGEN	ARTEON 2.0 BITDI 4MOTION 240CV 4WD	0,6871	2.576,63	3.091,95	5.153,25	6.183,90
28797	VOLKSWAGEN	ARTEON 2.0 BI-TDI 4MOTION 240CV	0,7022	2.633,25	3.159,90	5.266,50	6.319,80
23770	VOLKSWAGEN	ARTEON 2.0 TDI 150CV	0,6022	2.258,25	2.709,90	4.516,50	5.419,80
23771	VOLKSWAGEN	ARTEON 2.0 TDI 190CV	0,6366	2.387,25	2.864,70	4.774,50	5.729,40
23772	VOLKSWAGEN	ARTEON 2.0 TDI 4MOTION 190CV 4WD	0,6523	2.446,13	2.935,35	4.892,25	5.870,70
28320	VOLKSWAGEN	CADDY 2.0 TDI 102CV	0,5054	1.895,25	2.274,30	3.790,50	4.548,60
29620	VOLKSWAGEN	CADDY 2.0 TDI 122CV	0,5391	2.021,63	2.425,95	4.043,25	4.851,90
22556	VOLKSWAGEN	CARAVELLE 2.0 TDI 204CV	0,6110	2.291,25	2.749,50	4.582,50	5.499,00
23382	VOLKSWAGEN	GOLF SPORTSVAN 1.6 TDI 115CV	0,4392	1.647,00	1.976,40	3.294,00	3.952,80
21636	VOLKSWAGEN	GOLF SPORTSVAN 2.0 TDI 150CV	0,5129	1.923,38	2.308,05	3.846,75	4.616,10
29385	VOLKSWAGEN	GOLF VARIANT VIII 2020 2.0 TDI 116CV	0,4996	1.873,50	2.248,20	3.747,00	4.496,40
29386	VOLKSWAGEN	GOLF VARIANT VIII 2020 2.0 TDI 150CV	0,5379	2.017,13	2.420,55	4.034,25	4.841,10
22231	VOLKSWAGEN	GOLF VII 1.6 TDI 110CV 4MOTION	0,4648	1.743,00	2.091,60	3.486,00	4.183,20
23710	VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT 90CV	0,4202	1.575,75	1.890,90	3.151,50	3.781,80
23712	VOLKSWAGEN	GOLF VII 1.6 TDI BLUEMOT. TECH 115CV	0,4431	1.661,63	1.993,95	3.323,25	3.987,90
21194	VOLKSWAGEN	GOLF VII 2.0 GTD BLUEMOT. TECH 184CV	0,5375	2.015,63	2.418,75	4.031,25	4.837,50
23711	VOLKSWAGEN	GOLF VII 2.0 TDI BLUE MOTION 150CV	0,4769	1.788,38	2.146,05	3.576,75	4.292,10
23721	VOLKSWAGEN	GOLF VII VARIANT 1.6 TDI 115CV	0,4332	1.624,50	1.949,40	3.249,00	3.898,80
23713	VOLKSWAGEN	GOLF VII VARIANT 1.6 TDI TREND 90CV	0,4192	1.572,00	1.886,40	3.144,00	3.772,80
23274	VOLKSWAGEN	GOLF VII VARIANT 2.0 TDI ALLTRACK 184 CV	0,5323	1.996,13	2.395,35	3.992,25	4.790,70
23714	VOLKSWAGEN	GOLF VII VARIANT 2.0 TDI BMT 150CV	0,5073	1.902,38	2.282,85	3.804,75	4.565,70
28790	VOLKSWAGEN	GOLF VIII 2020 2.0 TDI 115CV	0,4978	1.866,75	2.240,10	3.733,50	4.480,20
28791	VOLKSWAGEN	GOLF VIII 2020 2.0 TDI 150CV	0,5367	2.012,63	2.415,15	4.025,25	4.830,30
29703	VOLKSWAGEN	GOLF VIII 2020 2.0 TDI 200CV	0,6185	2.319,38	2.783,25	4.638,75	5.566,50
23095	VOLKSWAGEN	MAGGIOLINO 2.0 TDI BLUEMOTION 110CV MY2016	0,4544	1.704,00	2.044,80	3.408,00	4.089,60
23096	VOLKSWAGEN	MAGGIOLINO 2.0 TDI BLUEMOTION 150CV MY2016	0,4908	1.840,50	2.208,60	3.681,00	4.417,20
22639	VOLKSWAGEN	MULTIVAN 2.0 150CV	0,7244	2.716,50	3.259,80	5.433,00	6.519,60
21646	VOLKSWAGEN	PASSAT 1.6 TDI 120CV EURO 6	0,4742	1.778,25	2.133,90	3.556,50	4.267,80
22532	VOLKSWAGEN	PASSAT 2.0 BITDI 4MOTION 240CV	0,6174	2.315,25	2.778,30	4.630,50	5.556,60
21647	VOLKSWAGEN	PASSAT 2.0 TDI 150CV EURO 6	0,5253	1.969,88	2.363,85	3.939,75	4.727,70
21648	VOLKSWAGEN	PASSAT 2.0 TDI 190CV EURO 6	0,5662	2.123,25	2.547,90	4.246,50	5.095,80
28474	VOLKSWAGEN	PASSAT 2019 1.6 TDI 120CV	0,4976	1.866,00	2.239,20	3.732,00	4.478,40
28478	VOLKSWAGEN	PASSAT 2019 2.0 BITDI 4MOTION DSG 240CV	0,6550	2.456,25	2.947,50	4.912,50	5.895,00
29206	VOLKSWAGEN	PASSAT 2019 2.0 TDI 122CV	0,5162	1.935,75	2.322,90	3.871,50	4.645,80
28475	VOLKSWAGEN	PASSAT 2019 2.0 TDI 150CV	0,5260	1.972,50	2.367,00	3.945,00	4.734,00
28476	VOLKSWAGEN	PASSAT 2019 2.0 TDI 190CV	0,5800	2.175,00	2.610,00	4.350,00	5.220,00
28477	VOLKSWAGEN	PASSAT 2019 2.0 TDI 190CV 4X4	0,6007	2.252,63	2.703,15	4.505,25	5.406,30
21651	VOLKSWAGEN	PASSAT VARIANT 1.6 TDI 120CV EURO 6 SW	0,4801	1.800,38	2.160,45	3.600,75	4.320,90
21652	VOLKSWAGEN	PASSAT VARIANT 2.0 TDI 150CV EURO 6 SW	0,5294	1.985,25	2.382,30	3.970,50	4.764,60
21653	VOLKSWAGEN	PASSAT VARIANT 2.0 TDI 190CV EURO 6 SW	0,5716	2.143,50	2.572,20	4.287,00	5.144,40
28578	VOLKSWAGEN	PASSAT VARIANT 2019 1.6 TDI 120CV	0,5087	1.907,63	2.289,15	3.815,25	4.578,30
28582	VOLKSWAGEN	PASSAT VARIANT 2019 2.0 BITDI 4MOTION DSG 240CV	0,6581	2.467,88	2.961,45	4.935,75	5.922,90
29207	VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 122CV	0,5898	2.211,75	2.654,10	4.423,50	5.308,20
28579	VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 150CV	0,5983	2.243,63	2.692,35	4.487,25	5.384,70
28580	VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 190CV	0,5884	2.206,50	2.647,80	4.413,00	5.295,60
28581	VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 190CV 4X4	0,6081	2.280,38	2.736,45	4.560,75	5.472,90



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI 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)
29387	VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 200CV	0,6691	2.509,13	3.010,95	5.018,25	6.021,90
29388	VOLKSWAGEN	PASSAT VARIANT 2019 2.0 TDI 200CV 4X4	0,6920	2.595,00	3.114,00	5.190,00	6.228,00
23559	VOLKSWAGEN	PASSAT VARIANT ALLTRACK 2.0 TDI 150CV 4MOTION	0,5636	2.113,50	2.536,20	4.227,00	5.072,40
22893	VOLKSWAGEN	PASSAT VARIANT ALLTRACK 2.0 TDI 190CV 4MOTION	0,6000	2.250,00	2.700,00	4.500,00	5.400,00
25195	VOLKSWAGEN	POLO 1.6 TDI 80CV MY2018	0,4023	1.508,63	1.810,35	3.017,25	3.620,70
25196	VOLKSWAGEN	POLO 1.6 TDI 95CV MY2018	0,4336	1.626,00	1.951,20	3.252,00	3.902,40
22395	VOLKSWAGEN	SHARAN 2.0 TDI 150CV	0,5545	2.079,38	2.495,25	4.158,75	4.990,50
22396	VOLKSWAGEN	SHARAN 2.0 TDI 150CV 4MOTION	0,6038	2.264,25	2.717,10	4.528,50	5.434,20
22397	VOLKSWAGEN	SHARAN 2.0 TDI 184CV	0,6139	2.302,13	2.762,55	4.604,25	5.525,10
28798	VOLKSWAGEN	SHARAN 2.0 TDI 177CV 2X4	0,6471	2.426,63	2.911,95	4.853,25	5.823,90
28799	VOLKSWAGEN	SHARAN 2.0 TDI 177CV 4X4	0,6619	2.482,13	2.978,55	4.964,25	5.957,10
28324	VOLKSWAGEN	T-CROSS 2019 1.6 TDI 95CV	0,4133	1.549,88	1.859,85	3.099,75	3.719,70
22897	VOLKSWAGEN	TIGUAN 1.6 TDI 115CV MY2016	0,4842	1.815,75	2.178,90	3.631,50	4.357,80
24729	VOLKSWAGEN	TIGUAN 2.0 BITDI 240CV 4 MOTION MY2017	0,6519	2.444,63	2.933,55	4.889,25	5.867,10
29250	VOLKSWAGEN	TIGUAN 2.0 TDI 122CV	0,5695	2.135,63	2.562,75	4.271,25	5.125,50
29141	VOLKSWAGEN	TIGUAN 2.0 TDI 150CV 2X4	0,5977	2.241,38	2.689,65	4.482,75	5.379,30
29142	VOLKSWAGEN	TIGUAN 2.0 TDI 150CV 4X4	0,6167	2.312,63	2.775,15	4.625,25	5.550,30
22768	VOLKSWAGEN	TIGUAN 2.0 TDI 150CV MY2016	0,5231	1.961,63	2.353,95	3.923,25	4.707,90
22769	VOLKSWAGEN	TIGUAN 2.0 TDI 150CV 4MOTION MY2016	0,5479	2.054,63	2.465,55	4.109,25	4.931,10
22770	VOLKSWAGEN	TIGUAN 2.0 TDI 190CV 4 MOTION MY2016	0,5990	2.246,25	2.695,50	4.492,50	5.391,00
28242	VOLKSWAGEN	TIGUAN 2.0 TDI 4MOTION 190CV	0,6059	2.272,13	2.726,55	4.544,25	5.453,10
29390	VOLKSWAGEN	TIGUAN 2.0 TDI 4MOTION 200CV	0,6657	2.496,38	2.995,65	4.992,75	5.991,30
28616	VOLKSWAGEN	TIGUAN ALLSPACE 2.0 BITDI 4MOTION 240CV	0,6902	2.588,25	3.105,90	5.176,50	6.211,80
24308	VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 150CV	0,6326	2.372,25	2.846,70	4.744,50	5.693,40
24309	VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4 MOTION 150CV 4WD	0,6588	2.470,50	2.964,60	4.941,00	5.929,20
28615	VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION 190CV	0,6450	2.418,75	2.902,50	4.837,50	5.805,00
24310	VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION 190CV 4WD	0,6322	2.370,75	2.844,90	4.741,50	5.689,80
29251	VOLKSWAGEN	TIGUAN ALLSPACE 2.0 TDI 4MOTION 200CV	0,6897	2.586,38	3.103,65	5.172,75	6.207,30
29208	VOLKSWAGEN	TOUAREG 2020 3.0 TDI 231CV	0,7584	2.844,00	3.412,80	5.688,00	6.825,60
29209	VOLKSWAGEN	TOUAREG 2020 3.0 TDI 286CV	0,7934	2.975,25	3.570,30	5.950,50	7.140,60
29210	VOLKSWAGEN	TOUAREG 2020 4.0 V8 TDI 421CV	0,9944	3.729,00	4.474,80	7.458,00	8.949,60
26910	VOLKSWAGEN	TOUAREG 3.0 TDI 230CV	0,7445	2.791,88	3.305,25	5.583,75	6.700,50
26468	VOLKSWAGEN	TOUAREG 3.0 TDI 286CV	0,7920	2.970,00	3.564,00	5.940,00	7.128,00
28617	VOLKSWAGEN	TOUAREG 4.0 TDI 420CV	0,9950	3.731,25	4.477,50	7.462,50	8.955,00
22896	VOLKSWAGEN	TOURAN 1.6 TDI 115CV	0,4668	1.750,50	2.100,60	3.501,00	4.201,20
28618	VOLKSWAGEN	TOURAN 2.0 TDI 116CV	0,5288	1.983,00	2.379,60	3.966,00	4.759,20
29464	VOLKSWAGEN	TOURAN 2.0 TDI 122CV	0,5835	2.188,13	2.625,75	4.376,25	5.251,50
22394	VOLKSWAGEN	TOURAN 2.0 TDI 150CV	0,5166	1.937,25	2.324,70	3.874,50	4.649,40
29140	VOLKSWAGEN	TOURAN 2.0 TDI 150CV 2WD	0,6090	2.283,75	2.740,50	4.567,50	5.481,00
22531	VOLKSWAGEN	TOURAN 2.0 TDI 190CV	0,5527	2.072,63	2.487,15	4.145,25	4.974,30
26909	VOLKSWAGEN	T-ROC 1.6 TDI BLUEMOTION 116CV	0,4660	1.747,50	2.097,00	3.495,00	4.194,00
22149	VOLVO	S60 2.0 D2 120CV	0,4676	1.753,50	2.104,20	3.507,00	4.208,40
22150	VOLVO	S60 2.0 D3 150CV	0,4961	1.860,38	2.232,45	3.720,75	4.464,90
22151	VOLVO	S60 2.0 D4 190CV	0,5177	1.941,38	2.329,65	3.882,75	4.659,30
22152	VOLVO	S60 2.0 D5 GEARTRONIC 225CV	0,5803	2.176,13	2.611,35	4.352,25	5.222,70
22153	VOLVO	S60 2.4 D4 AWD GEARTRONIC 190CV	0,5925	2.221,88	2.666,25	4.443,75	5.332,50
22899	VOLVO	S60 CROSS COUNTRY D3 2.0 150CV	0,5248	1.968,00	2.361,60	3.936,00	4.723,20
22401	VOLVO	S60 CROSS COUNTRY D4 2.0 190CV	0,5454	2.045,25	2.454,30	4.090,50	4.908,60
23788	VOLVO	S60 CROSS COUNTRY D4 2.0 4WD 190CV	0,6199	2.324,63	2.789,55	4.649,25	5.579,10
22794	VOLVO	S90 D3 2.0 150CV	0,5432	2.037,00	2.444,40	4.074,00	4.888,80
28338	VOLVO	S90 D3 GEARTRONIC 2.0 150CV	0,6261	2.347,88	2.817,45	4.695,75	5.634,90
22795	VOLVO	S90 D3 GEARTRONIC 2.0 150CV	0,5717	2.143,88	2.572,65	4.287,75	5.145,30
22796	VOLVO	S90 D4 2.0 190CV	0,5677	2.128,88	2.554,65	4.257,75	5.109,30
28339	VOLVO	S90 D4 GEARTRONIC 2.0 190CV	0,6417	2.406,38	2.887,65	4.812,75	5.775,30
22797	VOLVO	S90 D4 GEARTRONIC 2.0 190CV	0,5812	2.179,50	2.615,40	4.359,00	5.230,80
22798	VOLVO	S90 D4 GETRONIC 2.0 190CV AWD	0,6155	2.308,13	2.769,75	4.616,25	5.539,50
28340	VOLVO	S90 D5 GEARTRONIC 2.0 235CV AWD	0,6740	2.527,50	3.033,00	5.055,00	6.066,00
22799	VOLVO	S90 D5 GEARTRONIC 2.0 235CV AWD	0,6675	2.503,13	3.003,75	5.006,25	6.007,50
22143	VOLVO	V40 D2 2.0 120CV	0,4401	1.650,38	1.980,45	3.300,75	3.960,90
22144	VOLVO	V40 D2 2.0 GEARTRONIC 120CV	0,4564	1.711,50	2.053,80	3.423,00	4.107,60
22122	VOLVO	V40 D2 CROSS COUNTRY 2.0 120CV	0,4584	1.719,00	2.062,80	3.438,00	4.125,60
23723	VOLVO	V40 D3 2.0 150CV ND	0,4606	1.727,25	2.072,70	3.454,50	4.145,40
27592	VOLVO	V40 D3 2.0 GEARTRONIC 150CV	0,4621	1.732,88	2.079,45	3.465,75	4.158,90



FRINGE BENEFIT 2026
AUTOVEICOLI A GASOLIO FUORI 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)
23725	VOLVO	V40 D3 CROSS COUNTRY 2.0 150CV	0,4786	1.794,75	2.153,70	3.589,50	4.307,40
21858	VOLVO	V40 D4 2.0 190CV	0,5101	1.912,88	2.295,45	3.825,75	4.590,90
21859	VOLVO	V40 D4 C COUNTRY 2.0 190CV	0,5210	1.953,75	2.344,50	3.907,50	4.689,00
22165	VOLVO	V60 CROSS COUNTRY D3 2.0 150CV	0,5202	1.950,75	2.340,90	3.901,50	4.681,80
22166	VOLVO	V60 CROSS COUNTRY D4 2.0 190CV	0,5408	2.028,00	2.433,60	4.056,00	4.867,20
28912	VOLVO	V60 CROSS COUNTRY D4 2.0 AWD GEARTRONIC 190CV	0,6175	2.315,63	2.778,75	4.631,25	5.557,50
22167	VOLVO	V60 CROSS COUNTRY D4 2.4 AWD GEARTRONIC 190CV	0,6171	2.314,13	2.776,95	4.628,25	5.553,90
26050	VOLVO	V60 D3 2.0 150CV MY2018	0,5275	1.978,13	2.373,75	3.956,25	4.747,50
28910	VOLVO	V60 D3 2.0 AWD GEARTRONIC 150CV	0,5740	2.152,50	2.583,00	4.305,00	5.166,00
26051	VOLVO	V60 D4 2.0 190CV MY2018	0,5439	2.039,63	2.447,55	4.079,25	4.895,10
28911	VOLVO	V60 D4 2.0 AWD GEARTRONIC 190CV	0,5924	2.221,50	2.665,80	4.443,00	5.331,60
22987	VOLVO	V70 2.0 D3 GEARTRONIC 150CV	0,5690	2.133,75	2.560,50	4.267,50	5.121,00
22988	VOLVO	V70 2.0 D4 GEARTRONIC 180CV	0,5919	2.219,63	2.663,55	4.439,25	5.327,10
22993	VOLVO	V90 2.0 D3 150CV	0,5587	2.095,13	2.514,15	4.190,25	5.028,30
22994	VOLVO	V90 2.0 D3 GEARTRONIC 150CV	0,5822	2.183,25	2.619,90	4.366,50	5.239,80
22995	VOLVO	V90 2.0 D4 190CV	0,5832	2.187,00	2.624,40	4.374,00	5.248,80
22997	VOLVO	V90 2.0 D4 AWD GEARTRONIC 190CV	0,6319	2.369,63	2.843,55	4.739,25	5.687,10
22996	VOLVO	V90 2.0 D4 GEARTRONIC 190CV	0,6037	2.263,88	2.716,65	4.527,75	5.433,30
22999	VOLVO	V90 2.0 D5 AWD GEARTRONIC 235CV	0,6865	2.574,38	3.089,25	5.148,75	6.178,50
28915	VOLVO	V90 CROSS COUNTRY D4 AWD 2.0 190CV	0,6781	2.542,88	3.051,45	5.085,75	6.102,90
28916	VOLVO	V90 CROSS COUNTRY D4 GEARTRONIC AWD 2.0 190CV	0,6906	2.589,75	3.107,70	5.179,50	6.215,40
28917	VOLVO	V90 CROSS COUNTRY D5 GEARTRONIC AWD 2.0 235CV	0,7247	2.717,63	3.261,15	5.435,25	6.522,30
28345	VOLVO	V90 D3 GEARTRONIC 2.0 150CV	0,6110	2.291,25	2.749,50	4.582,50	5.499,00
28346	VOLVO	V90 D4 GEARTRONIC 2.0 190CV	0,6312	2.367,00	2.840,40	4.734,00	5.680,80
28347	VOLVO	V90 D4 GEARTRONIC AWD 2.0 190CV	0,6525	2.446,88	2.936,25	4.893,75	5.872,50
28348	VOLVO	V90 D5 GEARTRONIC AWD 2.0 235CV	0,7034	2.637,75	3.165,30	5.275,50	6.330,60
25388	VOLVO	XC40 2.0 D3 150CV	0,5037	1.888,88	2.266,65	3.777,75	4.533,30
25390	VOLVO	XC40 2.0 D3 AWD 150CV	0,5203	1.951,13	2.341,35	3.902,25	4.682,70
25389	VOLVO	XC40 2.0 D3 GEARTRONIC 150CV 2WD	0,5214	1.955,25	2.346,30	3.910,50	4.692,60
26348	VOLVO	XC40 2.0 D4 GEARTRONIC 190CV	0,5552	2.082,00	2.498,40	4.164,00	4.996,80
28918	VOLVO	XC40 2019 D3 2.0 150CV	0,5220	1.957,50	2.349,00	3.915,00	4.698,00
28484	VOLVO	XC40 2019 D3 GEARTRONIC 2.0 150CV	0,5357	2.008,88	2.410,65	4.017,75	4.821,30
28485	VOLVO	XC40 2019 D3 AWD GEARTRONIC 2.0 150CV	0,5563	2.086,13	2.503,35	4.172,25	5.006,70
28486	VOLVO	XC40 2019 D4 AWD GEARTRONIC 2.0 190CV	0,5763	2.161,13	2.593,35	4.322,25	5.186,70
26048	VOLVO	XC60 2.0 D4 2WD 190CV	0,5979	2.242,13	2.690,55	4.484,25	5.381,10
24750	VOLVO	XC60 2.0 D4 AWD 190CV	0,6140	2.302,50	2.763,00	4.605,00	5.526,00
27942	VOLVO	XC60 2.0 D5 AWD 235CV	0,6709	2.515,88	3.019,05	5.031,75	6.038,10
23368	VOLVO	XC60 2.4 D4 AWD 190CV	0,6048	2.268,00	2.721,60	4.536,00	5.443,20
22407	VOLVO	XC60 2.4 D5 AWD 220CV	0,6291	2.359,13	2.830,95	4.718,25	5.661,90
29145	VOLVO	XC60 2019 D3 2.0 150CV	0,5625	2.109,38	2.531,25	4.218,75	5.062,50
28495	VOLVO	XC60 2019 D4 GEARTRONIC 2.0 190CV	0,5912	2.217,00	2.660,40	4.434,00	5.320,80
23000	VOLVO	XC90 2.0 D4 GEARTRONIC 190CV	0,6363	2.386,13	2.863,35	4.772,25	5.726,70
23001	VOLVO	XC90 2.0 D5 AWD GEARTRONIC 235CV	0,6757	2.533,88	3.040,65	5.067,75	6.081,30

