

**FRINGE BENEFIT 2026**  
**MOTOVEICOLI**

| ID Modello | Marca | Modello | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(10% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(50% CK) |
|------------|-------|---------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
|------------|-------|---------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|

**CICLOMOTORI**

|       |         |                |        |        |        |          |          |
|-------|---------|----------------|--------|--------|--------|----------|----------|
| 10459 | APRILIA | SCARABEO 50 4T | 0,1678 | 251,70 | 629,25 | 755,10   | 1.258,50 |
| 20344 | KYMCO   | LIKE 50 T4     | 0,1766 | 264,90 | 662,25 | 794,70   | 1.324,50 |
| 20642 | PIAGGIO | APE 50CC       | 0,2265 | 339,75 | 849,38 | 1.019,25 | 1.698,75 |
| 12084 | PIAGGIO | LIBERTY 4T 50  | 0,1602 | 240,30 | 600,75 | 720,90   | 1.201,50 |
| 10463 | PIAGGIO | VESPA ET4 50   | 0,1654 | 248,10 | 620,25 | 744,30   | 1.240,50 |
| 10460 | PIAGGIO | ZIP 50 4T      | 0,1464 | 219,60 | 549,00 | 658,80   | 1.098,00 |
| 17150 | SYM     | SYMPHONY 50 4T | 0,1407 | 211,05 | 527,63 | 633,15   | 1.055,25 |
| 17149 | YAMAHA  | NEOS 50 4T     | 0,1530 | 229,50 | 573,75 | 688,50   | 1.147,50 |

**CICLOMOTORI ELETTRICI**

|       |         |                     |        |        |          |          |          |
|-------|---------|---------------------|--------|--------|----------|----------|----------|
| 28437 | ASKOLL  | ES 1 1,5 KW         | 0,1168 | 175,20 | 438,00   | 525,60   | 876,00   |
| 29880 | CITROEN | AMI ELETTRICA       | 0,2635 | 395,25 | 988,13   | 1.185,75 | 1.976,25 |
| 28316 | E-FLASH | LIGHT 2,4 KWH       | 0,1532 | 229,80 | 574,50   | 689,40   | 1.149,00 |
| 30972 | FIAT    | TOPOLINO DOLCEVITA  | 0,3288 | 493,20 | 1.233,00 | 1.479,60 | 2.466,00 |
| 30711 | LIFAN   | E4 1.7 KW ELETTRICO | 0,1288 | 193,20 | 483,00   | 579,60   | 966,00   |

**MICROCAR**

|       |          |                     |        |        |          |          |          |
|-------|----------|---------------------|--------|--------|----------|----------|----------|
| 15932 | AIXAM    | A.721 400CC         | 0,3406 | 510,90 | 1.277,25 | 1.532,70 | 2.554,50 |
| 23133 | AIXAM    | COUPÉ GTI 400       | 0,4371 | 655,65 | 1.639,13 | 1.966,95 | 3.278,25 |
| 23134 | CASALINI | M14 2.0 635CC       | 0,4500 | 675,00 | 1.687,50 | 2.025,00 | 3.375,00 |
| 6352  | CASALINI | YDEA CLASSIC        | 0,3370 | 505,50 | 1.263,75 | 1.516,50 | 2.527,50 |
| 20200 | CHATENET | CH 22 00 500CC      | 0,3652 | 547,80 | 1.369,50 | 1.643,40 | 2.739,00 |
| 23135 | CHATENET | CH 26 ST 520CC      | 0,4429 | 664,35 | 1.660,88 | 1.993,05 | 3.321,75 |
| 15935 | ITALCAR  | T3 505CC            | 0,3361 | 504,15 | 1.260,38 | 1.512,45 | 2.520,75 |
| 23136 | LIGIER   | JS50 BLUELINE 480CC | 0,4096 | 614,40 | 1.536,00 | 1.843,20 | 3.072,00 |
| 15936 | LIGIER   | X-TOO 2 BASE        | 0,3464 | 519,60 | 1.299,00 | 1.558,80 | 2.598,00 |
| 15937 | META     | POCKET 505CC        | 0,3501 | 525,15 | 1.312,88 | 1.575,45 | 2.625,75 |
| 6390  | TOWNLIFE | GINEVRA ND          | 0,3898 | 584,70 | 1.461,75 | 1.754,10 | 2.923,50 |

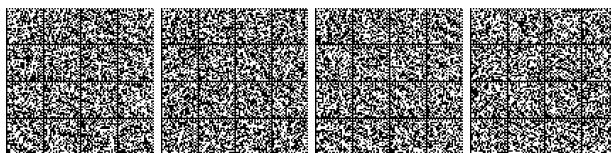
**MOTOCICLI**

|       |         |                                   |        |        |          |          |          |
|-------|---------|-----------------------------------|--------|--------|----------|----------|----------|
| 17710 | APRILIA | SCARABEO 100 4T                   | 0,1888 | 283,20 | 708,00   | 849,60   | 1.416,00 |
| 15333 | APRILIA | SCARABEO 125 15CV                 | 0,1698 | 254,70 | 636,75   | 764,10   | 1.273,50 |
| 22728 | APRILIA | SCARABEO 200 IE 19CV              | 0,1766 | 264,90 | 662,25   | 794,70   | 1.324,50 |
| 23579 | APRILIA | SPORTCITY 250 22CV                | 0,2077 | 311,55 | 778,88   | 934,65   | 1.557,75 |
| 30684 | APRILIA | TUAREG 660 EURO 5                 | 0,3296 | 494,40 | 1.236,00 | 1.483,20 | 2.472,00 |
| 27051 | BENELLI | LEONCINO 500 TRIAL                | 0,2741 | 411,15 | 1.027,88 | 1.233,45 | 2.055,75 |
| 31102 | BENELLI | LEONCINO 800 76CV MOD 2025        | 0,2908 | 436,20 | 1.090,50 | 1.308,60 | 2.181,00 |
| 27050 | BENELLI | TRK 502 X                         | 0,2677 | 401,55 | 1.003,88 | 1.204,65 | 2.007,75 |
| 30714 | BENELLI | TRK 702 EURO 5                    | 0,2832 | 424,80 | 1.062,00 | 1.274,40 | 2.124,00 |
| 31558 | BETA    | EH 14 125CC 15CV MOD 2022         | 0,1943 | 291,45 | 728,63   | 874,35   | 1.457,25 |
| 30325 | BMW     | C 400 GT EURO 5                   | 0,2861 | 429,15 | 1.072,88 | 1.287,45 | 2.145,75 |
| 16631 | BMW     | F 800 GS 85CV                     | 0,3522 | 528,30 | 1.320,75 | 1.584,90 | 2.641,50 |
| 20715 | BMW     | F 800 R 87CV                      | 0,2979 | 446,85 | 1.117,13 | 1.340,55 | 2.234,25 |
| 30618 | BMW     | F 900 R 105 CV EURO 5             | 0,3097 | 464,55 | 1.161,38 | 1.393,65 | 2.322,75 |
| 26294 | BMW     | F750 GS ABS 77CV                  | 0,3115 | 467,25 | 1.168,13 | 1.401,75 | 2.336,25 |
| 19899 | BMW     | K 1600 GTL 118KW                  | 0,6008 | 901,20 | 2.253,00 | 2.703,60 | 4.506,00 |
| 21489 | BMW     | R 1200 GS 125CV ADVENTURE         | 0,4565 | 684,75 | 1.711,88 | 2.054,25 | 3.423,75 |
| 23013 | BMW     | R 1200 R ABS                      | 0,3857 | 578,55 | 1.446,38 | 1.735,65 | 2.892,75 |
| 28236 | BMW     | R 1250 GS 136 CV                  | 0,4461 | 669,15 | 1.672,88 | 2.007,45 | 3.345,75 |
| 30364 | BMW     | R NINE T 1200 CC 110 CV           | 0,4400 | 660,00 | 1.650,00 | 1.980,00 | 3.300,00 |
| 23014 | BMW     | S 1000 XR ABS                     | 0,4238 | 635,70 | 1.589,25 | 1.907,10 | 3.178,50 |
| 31352 | CF MOTO | 800 MT 91 CV MOD 2025             | 0,3025 | 453,75 | 1.134,38 | 1.361,25 | 2.268,75 |
| 23015 | DUCATI  | HYPERMOTARD 939 DUCATI RED        | 0,3510 | 526,50 | 1.316,25 | 1.579,50 | 2.632,50 |
| 27108 | DUCATI  | MULTISTRADA 950 ABS               | 0,4043 | 606,45 | 1.516,13 | 1.819,35 | 3.032,25 |
| 20386 | DUCATI  | MULTISTRADA 1200 150CV            | 0,3932 | 589,80 | 1.474,50 | 1.769,40 | 2.949,00 |
| 28237 | DUCATI  | MULTISTRADA 1250 158 CV           | 0,5153 | 772,95 | 1.932,38 | 2.318,85 | 3.864,75 |
| 30709 | DUCATI  | MULTISTRADA V4 RALLY 1.200 170 CV | 0,6064 | 909,60 | 2.274,00 | 2.728,80 | 4.548,00 |



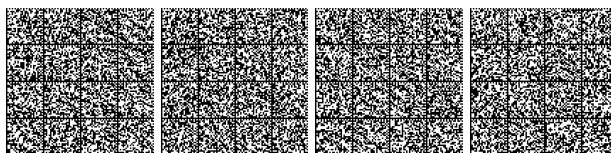
**FRINGE BENEFIT 2026**  
**MOTOVEICOLI**

| ID Modello | Marca           | Modello                        | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(10% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(50% CK) |
|------------|-----------------|--------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 27129      | DUCATI          | PANIGALE V4 S 214 CV           | 0,6157                | 923,55                                   | 2.308,88                                 | 2.770,65                                 | 4.617,75                                 |
| 26290      | DUCATI          | SCRAMBLER 1100 CC              | 0,3653                | 547,95                                   | 1.369,88                                 | 1.643,85                                 | 2.739,75                                 |
| 22419      | DUCATI          | SCRAMBLER 800 CC               | 0,3159                | 473,85                                   | 1.184,63                                 | 1.421,55                                 | 2.369,25                                 |
| 31101      | FANTIC MOTOR    | CABALLERO 500 45CV MOD 2025    | 0,2572                | 385,80                                   | 964,50                                   | 1.157,40                                 | 1.929,00                                 |
| 23424      | GILERA          | FORZA 500 LT 38CV              | 0,2547                | 382,05                                   | 955,13                                   | 1.146,15                                 | 1.910,25                                 |
| 26295      | GUZZI           | V7 III CARBON ABS 52CV         | 0,3263                | 489,45                                   | 1.223,63                                 | 1.468,35                                 | 2.447,25                                 |
| 21500      | HARLEY-DAVIDSON | DYNA FAT BOB 1.7 80CV          | 0,4519                | 677,85                                   | 1.694,63                                 | 2.033,55                                 | 3.389,25                                 |
| 31308      | HARLEY-DAVIDSON | LOW RIDER ST 1.9 116CV         | 0,5421                | 813,15                                   | 2.032,88                                 | 2.439,45                                 | 4.065,75                                 |
| 30672      | HARLEY-DAVIDSON | SPORT GLIDE 1.7 82CV           | 0,4951                | 742,65                                   | 1.856,63                                 | 2.227,95                                 | 3.713,25                                 |
| 15340      | HARLEY-DAVIDSON | SPORTSTER XL 1200C CUSTOM 70CV | 0,3552                | 532,80                                   | 1.332,00                                 | 1.598,40                                 | 2.664,00                                 |
| 30208      | HONDA           | ADV 350 2022                   | 0,2470                | 370,50                                   | 926,25                                   | 1.111,50                                 | 1.852,50                                 |
| 22989      | HONDA           | AFRICA TWIN CFR 1000           | 0,3585                | 537,75                                   | 1.344,38                                 | 1.613,25                                 | 2.688,75                                 |
| 29911      | HONDA           | AFRICA TWIN CFR 1100 D         | 0,3763                | 564,45                                   | 1.411,13                                 | 1.693,35                                 | 2.822,25                                 |
| 30662      | HONDA           | CB 500 X EURO 5                | 0,2537                | 380,55                                   | 951,38                                   | 1.141,65                                 | 1.902,75                                 |
| 22413      | HONDA           | CB 500F 48CV                   | 0,2241                | 336,15                                   | 840,38                                   | 1.008,45                                 | 1.680,75                                 |
| 27128      | HONDA           | CB 650 F ABS                   | 0,2828                | 424,20                                   | 1.060,50                                 | 1.272,60                                 | 2.121,00                                 |
| 31110      | HONDA           | CB 750 HORNET 92CV MOD 2025    | 0,2821                | 423,15                                   | 1.057,88                                 | 1.269,45                                 | 2.115,75                                 |
| 26292      | HONDA           | CB1000 R ABS 145CV             | 0,4067                | 610,05                                   | 1.525,13                                 | 1.830,15                                 | 3.050,25                                 |
| 26293      | HONDA           | CB125 13CV                     | 0,2012                | 301,80                                   | 754,50                                   | 905,40                                   | 1.509,00                                 |
| 20589      | HONDA           | CBR 1000 RR 178CV              | 0,4177                | 626,55                                   | 1.566,38                                 | 1.879,65                                 | 3.132,75                                 |
| 22414      | HONDA           | CBR 650F 87CV                  | 0,2821                | 423,15                                   | 1.057,88                                 | 1.269,45                                 | 2.115,75                                 |
| 30418      | HONDA           | CMX 500 46 CV EURO5            | 0,2546                | 381,90                                   | 954,75                                   | 1.145,70                                 | 1.909,50                                 |
| 22415      | HONDA           | CROSSRUNNER 800 CC             | 0,3687                | 553,05                                   | 1.382,63                                 | 1.659,15                                 | 2.765,25                                 |
| 21494      | HONDA           | FORZA 300 26CV                 | 0,2475                | 371,25                                   | 928,13                                   | 1.113,75                                 | 1.856,25                                 |
| 30321      | HONDA           | FORZA 350 EURO 5               | 0,2274                | 341,10                                   | 852,75                                   | 1.023,30                                 | 1.705,50                                 |
| 16848      | HONDA           | GOLD WING 1800                 | 0,7051                | 1.057,65                                 | 2.644,13                                 | 3.172,95                                 | 5.288,25                                 |
| 22412      | HONDA           | INTEGRA 750 DCT 55CV           | 0,2781                | 417,15                                   | 1.042,88                                 | 1.251,45                                 | 2.085,75                                 |
| 22411      | HONDA           | NC 750 X 55CV                  | 0,2483                | 372,45                                   | 931,13                                   | 1.117,35                                 | 1.862,25                                 |
| 21497      | HONDA           | PCX 150 13CV                   | 0,1633                | 244,95                                   | 612,38                                   | 734,85                                   | 1.224,75                                 |
| 17117      | HONDA           | SH 125 I ANNO 2009             | 0,1712                | 256,80                                   | 642,00                                   | 770,40                                   | 1.284,00                                 |
| 15343      | HONDA           | SH 150 MOD.2007                | 0,1811                | 271,65                                   | 679,13                                   | 814,95                                   | 1.358,25                                 |
| 30423      | HONDA           | SH 150 MOD.2022 EURO5          | 0,1625                | 243,75                                   | 609,38                                   | 731,25                                   | 1.218,75                                 |
| 30320      | HONDA           | SH 350 EURO 5                  | 0,2299                | 344,85                                   | 862,13                                   | 1.034,55                                 | 1.724,25                                 |
| 30322      | HONDA           | SH MODE 125 EURO 5             | 0,1472                | 220,80                                   | 552,00                                   | 662,40                                   | 1.104,00                                 |
| 18030      | HONDA           | SW T400                        | 0,2487                | 373,05                                   | 932,63                                   | 1.119,15                                 | 1.865,25                                 |
| 15098      | HONDA           | VFR 800                        | 0,3800                | 570,00                                   | 1.425,00                                 | 1.710,00                                 | 2.850,00                                 |
| 24251      | HONDA           | X-ADV 750 55CV ABS             | 0,3096                | 464,40                                   | 1.161,00                                 | 1.393,20                                 | 2.322,00                                 |
| 30716      | HONDA           | XL 750 TRANSALP EURO 5         | 0,3199                | 479,85                                   | 1.199,63                                 | 1.439,55                                 | 2.399,25                                 |
| 26289      | HUSQVARNA       | 701 ENDURO 75CV                | 0,3027                | 454,05                                   | 1.135,13                                 | 1.362,15                                 | 2.270,25                                 |
| 13794      | KAWASAKI        | ER-6N 650                      | 0,2532                | 379,80                                   | 949,50                                   | 1.139,40                                 | 1.899,00                                 |
| 28440      | KAWASAKI        | J300 ABS 28 CV                 | 0,2661                | 399,15                                   | 997,88                                   | 1.197,45                                 | 1.995,75                                 |
| 26291      | KAWASAKI        | NINJA 400 45CV                 | 0,2254                | 338,10                                   | 845,25                                   | 1.014,30                                 | 1.690,50                                 |
| 30863      | KAWASAKI        | NINJA ZX-6R 124CV MOD 2024     | 0,3858                | 578,70                                   | 1.446,75                                 | 1.736,10                                 | 2.893,50                                 |
| 22421      | KAWASAKI        | VERSYS 650 69 CV               | 0,2898                | 434,70                                   | 1.086,75                                 | 1.304,10                                 | 2.173,50                                 |
| 21493      | KAWASAKI        | Z 1000 SX 142CV ABS            | 0,4076                | 611,40                                   | 1.528,50                                 | 1.834,20                                 | 3.057,00                                 |
| 27109      | KAWASAKI        | Z 650 ABS                      | 0,2772                | 415,80                                   | 1.039,50                                 | 1.247,40                                 | 2.079,00                                 |
| 22420      | KAWASAKI        | Z 800 113 CV                   | 0,3202                | 480,30                                   | 1.200,75                                 | 1.440,90                                 | 2.401,50                                 |
| 26288      | KAWASAKI        | Z900 RS 110CV                  | 0,3626                | 543,90                                   | 1.359,75                                 | 1.631,70                                 | 2.719,50                                 |
| 30825      | KOVE            | 510X 500CC 48CV                | 0,2666                | 399,90                                   | 999,75                                   | 1.199,70                                 | 1.999,50                                 |
| 30619      | KTM             | 390 ADVENTURE                  | 0,2272                | 340,80                                   | 852,00                                   | 1.022,40                                 | 1.704,00                                 |
| 20368      | KTM             | 690 DUKE NAKED                 | 0,2751                | 412,65                                   | 1.031,63                                 | 1.237,95                                 | 2.063,25                                 |
| 31114      | KTM             | 790 DUKE 95CV MOD 2025         | 0,3058                | 458,70                                   | 1.146,75                                 | 1.376,10                                 | 2.293,50                                 |
| 23016      | KTM             | DUKE 125 ABS                   | 0,1977                | 296,55                                   | 741,38                                   | 889,65                                   | 1.482,75                                 |
| 16795      | KYMCO           | AGILITY 125 R 16               | 0,1585                | 237,75                                   | 594,38                                   | 713,25                                   | 1.188,75                                 |
| 22423      | KYMCO           | AGILITY 200I R16               | 0,1516                | 227,40                                   | 568,50                                   | 682,20                                   | 1.137,00                                 |
| 22424      | KYMCO           | DOWNTOWN 300I ABS              | 0,2253                | 337,95                                   | 844,88                                   | 1.013,85                                 | 1.689,75                                 |
| 23002      | KYMCO           | DOWNTOWN 350I ABS              | 0,2171                | 325,65                                   | 814,13                                   | 976,95                                   | 1.628,25                                 |



**FRINGE BENEFIT 2026**  
**MOTOVEICOLI**

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|------------|---------------|--------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 27968      | KYMCO         | LIKE 200I                      | 0,1611                | 241,65                                   | 604,13                                   | 724,95                                   | 1.208,25                                 |
| 23017      | KYMCO         | PEOPLE 125I ONE                | 0,1483                | 222,45                                   | 556,13                                   | 667,35                                   | 1.112,25                                 |
| 23018      | KYMCO         | PEOPLE 300 GTI ABS             | 0,2089                | 313,35                                   | 783,38                                   | 940,05                                   | 1.566,75                                 |
| 13311      | KYMCO         | PEOPLE S 200                   | 0,1864                | 279,60                                   | 699,00                                   | 838,80                                   | 1.398,00                                 |
| 30323      | KYMCO         | PEOPLE S 125 EURO 5            | 0,1659                | 248,85                                   | 622,13                                   | 746,55                                   | 1.244,25                                 |
| 27048      | KYMCO         | PEOPLE S 150 ABS               | 0,1896                | 284,40                                   | 711,00                                   | 853,20                                   | 1.422,00                                 |
| 18032      | KYMCO         | XCITING 300I                   | 0,2100                | 315,00                                   | 787,50                                   | 945,00                                   | 1.575,00                                 |
| 24249      | KYMCO         | X-TOWN 300I 25CV ABS           | 0,2176                | 326,40                                   | 816,00                                   | 979,20                                   | 1.632,00                                 |
| 30196      | MASH          | CITY 125                       | 0,1578                | 236,70                                   | 591,75                                   | 710,10                                   | 1.183,50                                 |
| 21492      | MOTO MORINI   | MOTO MORINI 11 E MEZZO 117CV   | 0,3984                | 597,60                                   | 1.494,00                                 | 1.792,80                                 | 2.988,00                                 |
| 30717      | MOTO MORINI   | X-CAPE 650 EURO 5              | 0,2684                | 402,60                                   | 1.006,50                                 | 1.207,80                                 | 2.013,00                                 |
| 20688      | MV AUGUSTA    | BRUTALE 800                    | 0,3509                | 526,35                                   | 1.315,88                                 | 1.579,05                                 | 2.631,75                                 |
| 23724      | MV AUGUSTA    | BRUTALE 800 110CV              | 0,3859                | 578,85                                   | 1.447,13                                 | 1.736,55                                 | 2.894,25                                 |
| 21499      | MV AUGUSTA    | RIVALE 125CV 800               | 0,4178                | 626,70                                   | 1.566,75                                 | 1.880,10                                 | 3.133,50                                 |
| 21496      | PEUGEOT       | METROPOLIS 400 37CV            | 0,2535                | 380,25                                   | 950,63                                   | 1.140,75                                 | 1.901,25                                 |
| 23019      | PEUGEOT       | TWEET EVO 125 PROFESSIONAL     | 0,1551                | 232,65                                   | 581,63                                   | 697,95                                   | 1.163,25                                 |
| 18034      | PIAGGIO       | BEVERLY 300 IE                 | 0,2029                | 304,35                                   | 760,88                                   | 913,05                                   | 1.521,75                                 |
| 21498      | PIAGGIO       | BEVERLY - 125 IE 15CV          | 0,1973                | 295,95                                   | 739,88                                   | 887,85                                   | 1.479,75                                 |
| 30324      | PIAGGIO       | BEVERLY 300 S ABS EURO 5       | 0,2267                | 340,05                                   | 850,13                                   | 1.020,15                                 | 1.700,25                                 |
| 22990      | PIAGGIO       | BEVERLY 350 IE SPORT TOURING   | 0,2182                | 327,30                                   | 818,25                                   | 981,90                                   | 1.636,50                                 |
| 30092      | PIAGGIO       | BEVERLY 400 HPE                | 0,2244                | 336,60                                   | 841,50                                   | 1.009,80                                 | 1.683,00                                 |
| 18033      | PIAGGIO       | LIBERTY 150                    | 0,1649                | 247,35                                   | 618,38                                   | 742,05                                   | 1.236,75                                 |
| 26328      | PIAGGIO       | LIBERTY 125 ABS                | 0,1478                | 221,70                                   | 554,25                                   | 665,10                                   | 1.108,50                                 |
| 24250      | PIAGGIO       | MEDLEY 125 ABS                 | 0,1533                | 229,95                                   | 574,88                                   | 689,85                                   | 1.149,75                                 |
| 30719      | PIAGGIO       | MEDLEY 150 ABS EURO 5          | 0,1795                | 269,25                                   | 673,13                                   | 807,75                                   | 1.346,25                                 |
| 21502      | PIAGGIO       | MP3 500 40CV                   | 0,3105                | 465,75                                   | 1.164,38                                 | 1.397,25                                 | 2.328,75                                 |
| 22998      | PIAGGIO       | VESPA 125 PRIMAVERA            | 0,1877                | 281,55                                   | 703,88                                   | 844,65                                   | 1.407,75                                 |
| 26329      | PIAGGIO       | VESPA 300 GTS                  | 0,2384                | 357,60                                   | 894,00                                   | 1.072,80                                 | 1.788,00                                 |
| 31608      | ROYAL ENFIELD | CLASSIC 650 TWIN 47CV MOD 2025 | 0,2661                | 399,15                                   | 997,88                                   | 1.197,45                                 | 1.995,75                                 |
| 31113      | ROYAL ENFIELD | HIMALAYAN 452 40CV MOD 2025    | 0,2373                | 355,95                                   | 889,88                                   | 1.067,85                                 | 1.779,75                                 |
| 30718      | ROYAL ENFIELD | HNTR 350 EURO 5                | 0,2123                | 318,45                                   | 796,13                                   | 955,35                                   | 1.592,25                                 |
| 21491      | SUZUKI        | BURGMAN 200 18CV ABS           | 0,2183                | 327,45                                   | 818,63                                   | 982,35                                   | 1.637,25                                 |
| 15364      | SUZUKI        | GSX-R 1000 185CV               | 0,4405                | 660,75                                   | 1.651,88                                 | 1.982,25                                 | 3.303,75                                 |
| 15361      | SUZUKI        | GSX-R 600 125CV                | 0,3458                | 518,70                                   | 1.296,75                                 | 1.556,10                                 | 2.593,50                                 |
| 21490      | SUZUKI        | V-STROM 1000 100CV ABS         | 0,3783                | 567,45                                   | 1.418,63                                 | 1.702,35                                 | 2.837,25                                 |
| 15677      | SUZUKI        | V-STROM DL 650                 | 0,3108                | 466,20                                   | 1.165,50                                 | 1.398,60                                 | 2.331,00                                 |
| 17848      | SYM           | HD 200 F.I. 171CC              | 0,1818                | 272,70                                   | 681,75                                   | 818,10                                   | 1.363,50                                 |
| 30255      | SYM           | HD 300 26 CV                   | 0,2109                | 316,35                                   | 790,88                                   | 949,05                                   | 1.581,75                                 |
| 21495      | SYM           | JOYMAX 300I 29CV ABS           | 0,2308                | 346,20                                   | 865,50                                   | 1.038,60                                 | 1.731,00                                 |
| 27049      | SYM           | SYMPHONY 125 S                 | 0,1704                | 255,60                                   | 639,00                                   | 766,80                                   | 1.278,00                                 |
| 16869      | TRIUMPH       | BONNEVILLE 865CC               | 0,3161                | 474,15                                   | 1.185,38                                 | 1.422,45                                 | 2.370,75                                 |
| 31115      | TRIUMPH       | SPEED 400 40CV MOD 2025        | 0,2067                | 310,05                                   | 775,13                                   | 930,15                                   | 1.550,25                                 |
| 23020      | TRIUMPH       | STREET TWIN 900                | 0,2799                | 419,85                                   | 1.049,63                                 | 1.259,55                                 | 2.099,25                                 |
| 22422      | TRIUMPH       | TIGER XR 800                   | 0,3171                | 475,65                                   | 1.189,13                                 | 1.426,95                                 | 2.378,25                                 |
| 30353      | TRIUMPH       | TIGER 1.2 DESERT 141CV         | 0,4759                | 713,85                                   | 1.784,63                                 | 2.141,55                                 | 3.569,25                                 |
| 31116      | VOGE          | BRIVIDO 125 15CV MOD 2025      | 0,1679                | 251,85                                   | 629,63                                   | 755,55                                   | 1.259,25                                 |
| 30338      | VOGE          | LX 500 V 48 CV EURO 5          | 0,2406                | 360,90                                   | 902,25                                   | 1.082,70                                 | 1.804,50                                 |
| 31560      | VOGE          | SFIDA SR16 125CC MOD 2025      | 0,1664                | 249,60                                   | 624,00                                   | 748,80                                   | 1.248,00                                 |
| 31086      | VOGE          | SR3 250 26CV MOD 2024          | 0,1912                | 286,80                                   | 717,00                                   | 860,40                                   | 1.434,00                                 |
| 31358      | VOGE          | SR4 350 CC 29 CV MOD 2024      | 0,2316                | 347,40                                   | 868,50                                   | 1.042,20                                 | 1.737,00                                 |
| 30964      | VOGE          | VALICO 525 DSX 48CV MOD 2024   | 0,2475                | 371,25                                   | 928,13                                   | 1.113,75                                 | 1.856,25                                 |
| 10457      | VYRUS         | VYRUS 984 C32V                 | 0,6775                | 1.016,25                                 | 2.540,63                                 | 3.048,75                                 | 5.081,25                                 |
| 14995      | YAMAHA        | FZ 1                           | 0,3558                | 533,70                                   | 1.334,25                                 | 1.601,10                                 | 2.668,50                                 |
| 22789      | YAMAHA        | MIDNIGHT STAR 1900CC           | 0,4652                | 697,80                                   | 1.744,50                                 | 2.093,40                                 | 3.489,00                                 |
| 30347      | YAMAHA        | MT-03 321CC EURO 5 MOD. 2022   | 0,2614                | 392,10                                   | 980,25                                   | 1.176,30                                 | 1.960,50                                 |
| 22417      | YAMAHA        | MT-07 700 CC                   | 0,2506                | 375,90                                   | 939,75                                   | 1.127,70                                 | 1.879,50                                 |
| 22416      | YAMAHA        | MT-09 TRACER 850 CC            | 0,3045                | 456,75                                   | 1.141,88                                 | 1.370,25                                 | 2.283,75                                 |



**FRINGE BENEFIT 2026**  
**MOTOVEICOLI**

| ID Modello | Marca  | Modello                       | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(10% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(50% CK) |
|------------|--------|-------------------------------|-----------------------|------------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| 16798      | YAMAHA | T MAX 500                     | 0,3121                | 468,15                                   | 1.170,38                                 | 1.404,45                                 | 2.340,75                                 |
| 29243      | YAMAHA | TENERE 700 EURO 4             | 0,2861                | 429,15                                   | 1.072,88                                 | 1.287,45                                 | 2.145,75                                 |
| 27053      | YAMAHA | TRACER 700 ABS                | 0,2876                | 431,40                                   | 1.078,50                                 | 1.294,20                                 | 2.157,00                                 |
| 24248      | YAMAHA | TRACER 900 115 CV             | 0,3319                | 497,85                                   | 1.244,63                                 | 1.493,55                                 | 2.489,25                                 |
| 29292      | YAMAHA | TRICITY 155                   | 0,2025                | 303,75                                   | 759,38                                   | 911,25                                   | 1.518,75                                 |
| 30620      | YAMAHA | TRICITY 300 EURO 5            | 0,2961                | 444,15                                   | 1.110,38                                 | 1.332,45                                 | 2.220,75                                 |
| 16796      | YAMAHA | X CITY 250                    | 0,2080                | 312,00                                   | 780,00                                   | 936,00                                   | 1.560,00                                 |
| 18028      | YAMAHA | X MAX 125                     | 0,2046                | 306,90                                   | 767,25                                   | 920,70                                   | 1.534,50                                 |
| 16797      | YAMAHA | X MAX 250                     | 0,2090                | 313,50                                   | 783,75                                   | 940,50                                   | 1.567,50                                 |
| 23022      | YAMAHA | XENTER 150                    | 0,1702                | 255,30                                   | 638,25                                   | 765,90                                   | 1.276,50                                 |
| 20719      | YAMAHA | XJ6 600CC                     | 0,2772                | 415,80                                   | 1.039,50                                 | 1.247,40                                 | 2.079,00                                 |
| 22418      | YAMAHA | XMAX 400 CC                   | 0,2069                | 310,35                                   | 775,88                                   | 931,05                                   | 1.551,75                                 |
| 23672      | YAMAHA | XMAX 300 EURO 4               | 0,2393                | 358,95                                   | 897,38                                   | 1.076,85                                 | 1.794,75                                 |
| 23021      | YAMAHA | XSR 700 ABS                   | 0,2790                | 418,50                                   | 1.046,25                                 | 1.255,50                                 | 2.092,50                                 |
| 21488      | YAMAHA | XT 1200 ZE 112CV SUPER TENERE | 0,4489                | 673,35                                   | 1.683,38                                 | 2.020,05                                 | 3.366,75                                 |
| 31368      | ZONTES | ZT 125 G1 EURO 5              | 0,1713                | 256,95                                   | 642,38                                   | 770,85                                   | 1.284,75                                 |

**MOTOCICLI ELETTRICI**

|       |         |                              |        |        |          |          |          |
|-------|---------|------------------------------|--------|--------|----------|----------|----------|
| 31088 | RENAULT | TWIZY LIFE 45 ELETTRICO      | 0,2537 | 380,55 | 951,38   | 1.141,65 | 1.902,75 |
| 22219 | RENAULT | TWIZY LIFE FLEX 80 ELETTRICO | 0,2680 | 402,00 | 1.005,00 | 1.206,00 | 2.010,00 |
| 22218 | XEV     | YOYO Y01 7,5KW               | 0,3153 | 472,95 | 1.182,38 | 1.418,85 | 2.364,75 |

**MOTOCICLI IBRIDO-BENZINA**

|       |         |                |        |        |        |          |          |
|-------|---------|----------------|--------|--------|--------|----------|----------|
| 20459 | PIAGGIO | MP3 300 HYBRID | 0,2246 | 336,90 | 842,25 | 1.010,70 | 1.684,50 |
|-------|---------|----------------|--------|--------|--------|----------|----------|

