

FRINGE BENEFIT 2024
AUTOVEICOLI IBRIDO-BENZINA E IBRIDO-GASOLIO IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
NISSAN	QASHQAI 2023 1.3 MHEV	140CV	0,5493	2.059,88	2.471,85	4.119,75	4.943,70
NISSAN	QASHQAI 2023 1.3 MHEV	158CV	0,6590	2.471,25	2.965,50	4.942,50	5.931,00
NISSAN	QASHQAI E-POWER 1.5 190CV	IBRIDO-BENZINA	0,6089	2.283,38	2.740,05	4.566,75	5.480,10
NISSAN	X-TRAIL 1.5 E POWER 2WD	204CV	0,6350	2.381,25	2.857,50	4.762,50	5.715,00
NISSAN	X-TRAIL 1.5 E POWER E-4WD	213CV	0,6837	2.563,88	3.076,65	5.127,75	6.153,30
PEUGEOT	208 1.2 100CV	IBRIDO BENZINA	0,4857	1.821,38	2.185,65	3.642,75	4.371,30
PEUGEOT	208 1.2 136CV	IBRIDO BENZINA	0,5385	2.019,38	2.423,25	4.038,75	4.846,50
PEUGEOT	3008 136E 1.2 136CV	IBRIDO BENZINA	0,6094	2.285,25	2.742,30	4.570,50	5.484,60
PEUGEOT	408 1.2 136CV	IBRIDO BENZINA	0,5766	2.162,25	2.594,70	4.324,50	5.189,40
PEUGEOT	5008 136E 1.2 136CV	IBRIDO BENZINA	0,6315	2.368,13	2.841,75	4.736,25	5.683,50
RENAULT	ARKANA 1.3 TCE 140CV	IBRIDO BENZINA	0,5706	2.139,75	2.567,70	4.279,50	5.135,40
RENAULT	ARKANA 1.6 TCE 145CV	IBRIDO BENZINA	0,5743	2.153,63	2.584,35	4.307,25	5.188,70
RENAULT	AUSTRAL 1.2 130CV	MILD HYBRID	0,5464	2.049,00	2.458,80	4.098,00	4.917,60
RENAULT	AUSTRAL 1.2 E-TECH 200CV	FULL HYBRID	0,6074	2.277,75	2.733,30	4.555,50	5.466,60
RENAULT	AUSTRAL 1.3 160CV	MILD HYBRID	0,6119	2.294,63	2.753,55	4.589,25	5.507,10
RENAULT	CAPTUR 1.3 140CV	MILD HYBRID	0,5169	1.938,38	2.326,05	3.876,75	4.652,10
RENAULT	CAPTUR 2021 1.6 145CV	IBRIDO BENZINA	0,5128	1.923,00	2.307,60	3.846,00	4.615,20
RENAULT	CLIO 1.6 E-TECH 145CV	IBRIDO BENZINA	0,4581	1.717,88	2.061,45	3.453,75	4.122,90
RENAULT	ESPACE 1.2 200CV	FULL HYBRID	0,7005	2.626,88	3.152,25	5.253,75	6.304,50
SEAT	LEON 2020 1.0 ETSI 110CV	IBRIDO-BENZINA	0,5411	2.029,13	2.434,95	4.058,25	4.869,90
SEAT	LEON 2020 1.5 ETSI 150CV	HYBRID	0,5933	2.224,88	2.669,85	4.449,75	5.339,70
SEAT	LEON SPORTSTOURER 2020 1.0 ETSI 110CV	HYBRID	0,5643	2.116,13	2.539,35	4.232,25	5.078,70
SEAT	LEON SPORTSTOURER 2020 1.5 ETSI 150CV	HYBRID	0,6002	2.250,75	2.700,90	4.501,50	5.401,80
SKODA	OCTAVIA 2020 1.0 E-TEC 110CV	IBRIDO-BENZINA	0,5531	2.074,13	2.488,95	4.148,25	4.977,90
SKODA	OCTAVIA 2020 1.0 E-TEC 150CV	IBRIDO-BENZINA	0,6103	2.288,63	2.746,35	4.577,25	5.492,70
SKODA	OCTAVIA WAGON 2020 1.0 E-TEC 110CV	IBRIDO-BENZINA	0,5649	2.118,38	2.542,05	4.236,75	5.084,10
SKODA	OCTAVIA WAGON 2020 1.5 E-TEC 150CV	IBRIDO BENZINA	0,6220	2.332,50	2.799,00	4.665,00	5.598,00
SUBARU	FORESTER 2.0 E-BOXER MHEV 166CV	HYBRID	0,6945	2.604,38	3.125,25	5.208,75	6.250,50
SUBARU	IMPREZA 2.0I LINEARTRONIC MHEV 150CV	HYBRID	0,6267	2.350,13	2.820,15	4.700,25	5.640,30
SUBARU	XV 2.0I E-BOXER MHEV 166CV	HYBRID	0,6585	2.469,38	2.963,25	4.938,75	5.926,50
SUZUKI	IGNIS 1.2	83CV HYBRID	0,4170	1.563,75	1.876,50	3.127,50	3.753,00
SUZUKI	S-CROSS 2022 1.4 130CV	IBRIDO BENZINA	0,5122	1.920,75	2.304,90	3.841,50	4.609,80
SUZUKI	S-CROSS 2022 1.4 130CV AWD	IBRIDO-BENZINA	0,5402	2.025,75	2.430,90	4.051,50	4.861,80
SUZUKI	S-CROSS 2022 1.4 140CV	IBRIDO BENZINA	0,5666	2.124,75	2.549,70	4.249,50	5.099,40
SUZUKI	SWACE 2021 1.8 2W 122CV	IBRIDO-BENZINA	0,5401	2.025,38	2.430,45	4.050,75	4.860,90
SUZUKI	SWIFT 1.4	130CV HYBRID	0,5037	1.888,88	2.266,65	3.777,75	4.533,30
SUZUKI	VITARA 1.4 130CV 2WD	IBRIDO BENZINA	0,4848	1.818,00	2.181,60	3.636,00	4.363,20
SUZUKI	VITARA 1.4 130CV 4WD	IBRIDO BENZINA	0,5149	1.930,88	2.317,05	3.861,75	4.634,10
SUZUKI	VITARA 1.5 140CV 2WD	HYBRID	0,5445	2.041,88	2.450,25	4.083,75	4.900,50
SUZUKI	VITARA 1.5 140CV 4WD	HYBRID	0,5689	2.133,38	2.560,05	4.266,75	5.120,10
TOYOTA	C-HR 1.8 HV 140CV	IBRIDO BENZINA	0,5975	2.240,63	2.688,75	4.481,25	5.377,50
TOYOTA	C-HR 2.0 HV 197CV	IBRIDO BENZINA	0,6508	2.440,50	2.928,60	4.881,00	5.857,20
TOYOTA	C-HR 2.0 HV 197CV AWD	IBRIDO BENZINA	0,6671	2.501,63	3.001,95	5.003,25	6.003,90
TOYOTA	COROLLA BERLINA 1.8 140CV	IBRIDO BENZINA	0,5751	2.156,63	2.587,95	4.313,25	5.175,90
TOYOTA	COROLLA BERLINA 2.0 200CV	IBRIDO BENZINA	0,6240	2.340,00	2.808,00	4.680,00	5.616,00
TOYOTA	COROLLA CROSS 1.8H 140CV	IBRIDO BENZINA	0,6202	2.325,75	2.790,90	4.651,50	5.581,80
TOYOTA	COROLLA CROSS 2.0H 197CV 2WD	IBRIDO-BENZINA	0,6475	2.428,13	2.913,75	4.856,25	5.827,50
TOYOTA	COROLLA CROSS 2.0H 197CV 4WD	IBRIDO-BENZINA	0,6715	2.518,13	3.021,75	5.036,25	6.043,50
TOYOTA	HIGHLANDER 2.5H AWD	250CV	0,8619	3.232,13	3.878,55	6.464,25	7.757,10
TOYOTA	RAV4 2019	2.5 HV 218CV 2WD	0,6596	2.473,50	2.968,20	4.947,00	5.936,40
TOYOTA	RAV4 2019	2.5 HV 222CV 4WD	0,6913	2.592,38	3.110,85	5.184,75	6.221,70
TOYOTA	YARIS 2020 1.5 116CV	IBRIDO-BENZINA	0,4531	1.699,13	2.038,95	3.398,25	4.077,90
TOYOTA	YARIS CROSS 1.5	116CV HYBRID	0,4727	1.772,63	2.127,15	3.545,25	4.254,30
TOYOTA	YARIS CROSS 1.5 4WD	116CV HYBRID	0,5100	1.912,50	2.295,00	3.825,00	4.590,00
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.0 ETSI 110CV	IBRIDO-BENZINA	0,5718	2.144,25	2.573,10	4.288,50	5.146,20
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 ETSI 130CV	IBRIDO BENZINA	0,6057	2.271,38	2.725,65	4.542,75	5.451,30
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 ETSI 150CV	IBRIDO BENZINA	0,6468	2.425,50	2.910,60	4.851,00	5.821,20
VOLKSWAGEN	GOLF VIII 2020 1.0 ETSI 110CV	HYBRID	0,5552	2.082,00	2.498,40	4.164,00	4.996,80
VOLKSWAGEN	GOLF VIII 2020 1.5 ETSI 130CV	IBRIDO BENZINA	0,5912	2.217,00	2.660,40	4.434,00	5.320,80
VOLKSWAGEN	GOLF VIII 2020 1.5 ETSI 150CV	HYBRID	0,6467	2.425,13	2.910,15	4.850,25	5.820,30
VOLVO	S60 B4 AUT 2.0 197CV	IBRIDO BENZINA	0,7503	2.813,63	3.376,35	5.627,25	6.752,70
VOLVO	S60 B5 AUT AWD 2.0 250CV	IBRIDO BENZINA	0,9035	3.388,13	4.065,75	6.776,25	8.131,50
VOLVO	S90 B4 GEARTRONIC	2.0 197CV HYBRID	0,8496	3.186,00	3.823,20	6.372,00	7.646,40
VOLVO	V60 B3 AUT 2.0 163CV	IBRIDO BENZINA	0,7249	2.718,38	3.262,05	5.436,75	6.524,10
VOLVO	V60 B4 AUT 2.0 197CV	IBRIDO BENZINA	0,7999	2.999,63	3.599,55	5.999,25	7.199,10
VOLVO	V60 CROSS COUNTRY B5 AWD GEARTRONIC	2.0 250CV HYBRID	0,8478	3.179,25	3.815,10	6.358,50	7.630,20
VOLVO	V90 B4 GEARTRONIC	2.0 197CV HYBRID	0,8752	3.282,00	3.938,40	6.564,00	7.876,80
VOLVO	V90 CROSS COUNTRY B5 AWD GEARTRONIC	2.0 250CV HYBRID	0,9632	3.612,00	4.334,40	7.224,00	8.668,80
VOLVO	XC40 B3 AUT 2.0 163CV	IBRIDO BENZINA	0,6891	2.584,13	3.100,95	5.168,25	6.201,90
VOLVO	XC40 B4 AWD AUT 2.0 197CV	IBRIDO BENZINA	0,7541	2.827,88	3.393,45	5.655,75	6.786,90
VOLVO	XC60 2019 B4 GEARTRONIC 2.0	197CV IBRIDO BENZINA	0,8021	3.007,88	3.609,45	6.015,75	7.218,90
VOLVO	XC60 B5 AWD AUT 2.0 250CV	IBRIDO BENZINA	0,9928	3.723,00	4.467,60	7.446,00	8.935,20
VOLVO	XC90 B5 AWD AUT 2.0 250CV	IBRIDO BENZINA	1,0664	3.999,00	4.798,80	7.998,00	9.597,60



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MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
BMW	X3 XDRIVE 30D 3.0 250CV	IBRIDO-GASOLIO	0,8149	3.055,88	3.667,05	6.111,75	7.334,10
BMW	X3 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,8400	3.150,00	3.780,00	6.300,00	7.560,00
BMW	X3 XDRIVE M40D 3.0 340CV	IBRIDO-GASOLIO	0,9432	3.537,00	4.244,40	7.074,00	8.488,80
BMW	X4 XDRIVE 20D 190CV	HYBRID	0,7655	2.870,63	3.444,75	5.741,25	6.889,50
BMW	X4 XDRIVE 30D 3.0 250CV	IBRIDO-GASOLIO	0,8545	3.204,38	3.845,25	6.408,75	7.690,50
BMW	X4 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,8615	3.230,63	3.876,75	6.461,25	7.753,50
BMW	X4 XDRIVE M40D 3.0 340CV	IBRIDO-GASOLIO	0,9714	3.642,75	4.371,30	7.285,50	8.742,60
BMW	X5 XDRIVE 30D 3.0 298CV	IBRIDO GASOLIO	1,0006	3.752,25	4.502,70	7.504,50	9.005,40
BMW	X5 XDRIVE 40D 3.0 352CV	IBRIDO GASOLIO	1,0414	3.905,25	4.686,30	7.810,50	9.372,60
BMW	X6 XDRIVE 30D 3.0 286CV	IBRIDO-GASOLIO	0,9834	3.687,75	4.425,30	7.375,50	8.850,60
BMW	X6 XDRIVE 40D 3.0 340CV	HYBRID	1,0129	3.798,38	4.558,05	7.596,75	9.116,10
BMW	X7 XDRIVE 40D 3.0 340CV	IBRIDO GASOLIO	1,1284	4.231,50	5.077,80	8.463,00	10.155,60
FORD	TOURNEO CUSTOM 2.0 130CV	IBRIDO-GASOLIO	0,6941	2.602,88	3.123,45	5.205,75	6.246,90
FORD	TOURNEO CUSTOM 2.0 185CV	IBRIDO-GASOLIO	0,7280	2.730,00	3.276,00	5.460,00	6.552,00
JAGUAR	XE 2.0D 204CV	IBRIDO-GASOLIO	0,6806	2.552,25	3.062,70	5.104,50	6.125,40
JAGUAR	XF 2.0D 204CV	IBRIDO-GASOLIO	0,7428	2.785,50	3.342,60	5.571,00	6.685,20
JAGUAR	XF 2.0D 204CV AWD	IBRIDO-GASOLIO	0,7634	2.862,75	3.435,30	5.725,50	6.870,60
KIA	CEED STATION 1.6 CRDI	136CV	0,4924	1.846,50	2.215,80	3.693,00	4.431,60
KIA	SPORTAGE 2022 1.6 CRDI MHEV	136CV AWD	0,6161	2.310,38	2.772,45	4.620,75	5.544,90
KIA	X CEED 1.6 CRDI 136CV	IBRIDO GASOLIO	0,4930	1.848,75	2.218,50	3.697,50	4.437,00
LAND ROVER	DEFENDER 90 3.0D I6 200CV AWD	IBRIDO GASOLIO	0,8837	3.313,88	3.976,65	6.627,75	7.953,30
LAND ROVER	DEFENDER 90 3.0D I6 250CV AWD	IBRIDO GASOLIO	0,9275	3.478,13	4.173,75	6.956,25	8.347,50
LAND ROVER	DEFENDER 90 3.0D I6 300CV AWD	IBRIDO GASOLIO	0,9673	3.627,38	4.352,85	7.254,75	8.705,70
LAND ROVER	DISCOVERY 3.0D I6 250CV AWD	IBRIDO GASOLIO	0,9521	3.570,38	4.284,45	7.140,75	8.568,90
LAND ROVER	DISCOVERY 3.0D I6 300CV AWD	IBRIDO GASOLIO	0,9860	3.697,50	4.437,00	7.395,00	8.874,00
LAND ROVER	DISCOVERY SPORT 2020 2.0 TD4	163CV IBRIDO-GASOLIO	0,6469	2.425,88	2.911,05	4.851,75	5.822,10
LAND ROVER	DISCOVERY SPORT 2020 2.0 TD4	204CV IBRIDO-GASOLIO	0,7286	2.732,25	3.278,70	5.464,50	6.557,40
LAND ROVER	RANGE ROVER 2022 3.0D I6 250CV	IBRIDO GASOLIO	1,2855	4.820,63	5.784,75	9.641,25	11.569,50
LAND ROVER	RANGE ROVER 2022 3.0D I6 350CV	IBRIDO GASOLIO	1,3470	5.051,25	6.061,50	10.102,50	12.123,00
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 163CV AWD	IBRIDO-GASOLIO	0,6897	2.586,38	3.103,65	5.172,75	6.207,30
LAND ROVER	RANGE ROVER EVOQUE 2.0D I4 204CV AWD	IBRIDO-GASOLIO	0,7219	2.707,13	3.248,55	5.414,25	6.497,10
LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 250CV	IBRIDO-GASOLIO	1,0921	4.095,38	4.914,45	8.190,75	9.828,90
LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 300CV	IBRIDO-GASOLIO	1,1501	4.312,88	5.175,45	8.625,75	10.350,90
LAND ROVER	RANGE ROVER SPORT 2022 3.0D I6 350CV	IBRIDO-GASOLIO	1,2869	4.825,88	5.791,05	9.651,75	11.582,10
LAND ROVER	VELAR 2.0D I4 204CV	IBRIDO-GASOLIO	0,8170	3.063,75	3.676,50	6.127,50	7.353,00
MAZDA	CX-60 3.3L E-SKYACTIVE D 200CV	IBRIDO GASOLIO	0,7184	2.694,00	3.232,80	5.388,00	6.465,60
MAZDA	CX-60 3.3L E-SKYACTIVE D 250CV	IBRIDO GASOLIO	0,7732	2.899,50	3.479,40	5.799,00	6.958,80
MERCEDES	C200D 2.0 163CV BERLINA	MILD HYBRID	0,6950	2.606,25	3.127,50	5.212,50	6.255,00
MERCEDES	C200D 2.0 163CV SW	MILD HYBRID	0,7045	2.641,88	3.170,25	5.283,75	6.340,50
MERCEDES	C220D 2.0 197CV 4MATIC	IBRIDO GASOLIO	0,7885	2.956,88	3.548,25	5.913,75	7.096,50
MERCEDES	C220D 2.0 200CV BERLINA	MILD HYBRID	0,7225	2.709,38	3.251,25	5.418,75	6.502,50
MERCEDES	C220D 2.0 200CV 4MATIC BERLINA	MILD HYBRID	0,7359	2.759,63	3.311,55	5.519,25	6.623,10
MERCEDES	C220D 2.0 200CV 4MATIC SW	MILD HYBRID	0,7506	2.814,75	3.377,70	5.629,50	6.755,40
MERCEDES	C220D 2.0 200CV SW	MILD HYBRID	0,7282	2.730,75	3.276,90	5.461,50	6.553,80
MERCEDES	C300D 2.0 265CV BERLINA	MILD HYBRID	0,7620	2.857,50	3.429,00	5.715,00	6.858,00
MERCEDES	C300D 2.0 265CV 4MATIC BERLINA	MILD HYBRID	0,7752	2.907,00	3.488,40	5.814,00	6.976,80
MERCEDES	C300D 2.0 265CV SW	MILD HYBRID	0,7788	2.920,50	3.504,60	5.841,00	7.009,20
MERCEDES	E 220D 2.0 200CV	MILD HYBRID	0,7625	2.859,38	3.431,25	5.718,75	6.862,50
MERCEDES	E 220D 4MATIC 2.0 200CV	MILD HYBRID	0,7823	2.933,63	3.520,35	5.867,25	7.040,70
MERCEDES	E 220D SW 2.0 200CV	MILD HYBRID	0,7794	2.922,75	3.507,30	5.845,50	7.014,60
MERCEDES	E 220D SW 4MATIC 2.0 200CV	MILD HYBRID	0,8002	3.000,75	3.600,90	6.001,50	7.201,80
MERCEDES	E 300D 4MATIC 2.0 265CV	MILD HYBRID	0,8255	3.095,63	3.714,75	6.191,25	7.429,50
MERCEDES	GLC 220D 4M 200CV	IBRIDO GASOLIO	0,7862	2.948,25	3.537,90	5.896,50	7.075,80
MERCEDES	GLC 300D 4M 270CV	IBRIDO GASOLIO	0,8867	3.325,13	3.990,15	6.650,25	7.980,30
MERCEDES	GLE 300D 2.0 4MATIC 272CV	MILD HYBRID	0,9361	3.510,38	4.212,45	7.020,75	8.424,90
VOLVO	S90 B5 D AWD GEARTRONIC	2.0 235CV IBRIDO-GASOLIO	0,8158	3.059,25	3.671,10	6.118,50	7.342,20
VOLVO	V60 B4 GEARTRONIC 2.0 197CV	IBRIDO GASOLIO	0,6625	2.484,38	2.981,25	4.968,75	5.962,50
VOLVO	V60 CROSS COUNTRY B4 AWD GEARTRONIC	2.0 190CV IBRIDO-GASOLIO	0,7166	2.687,25	3.224,70	5.374,50	6.449,40
VOLVO	V90 B4 GEARTRONIC 2.0 197CV	IBRIDO GASOLIO	0,7624	2.859,00	3.430,80	5.718,00	6.861,60
VOLVO	V90 CROSS COUNTRY B4 D AWD GEARTRONIC	2.0 197CV IBRIDO-GASOLIO	0,8170	3.063,75	3.676,50	6.127,50	7.353,00
VOLVO	XC60 2019 B4 GEARTRONIC 2.0 AWD	197CV HYBRID	0,7382	2.768,25	3.321,90	5.536,50	6.643,80
VOLVO	XC60 B4 2.0 197CV FWD	IBRIDO GASOLIO	0,7529	2.823,38	3.388,05	5.646,75	6.776,10
VOLVO	XC90 B5 2.0 AWD 235CV	IBRIDO GASOLIO	0,9158	3.434,25	4.121,10	6.868,50	8.242,20

