

# ESTRATTI, SUNTI E COMUNICATI

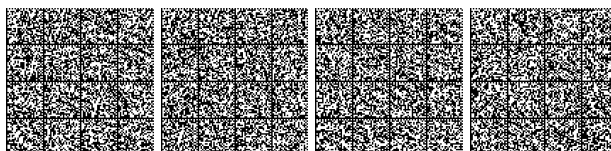
## AGENZIA DELLE ENTRATE

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

FRINGE BENEFIT 2024

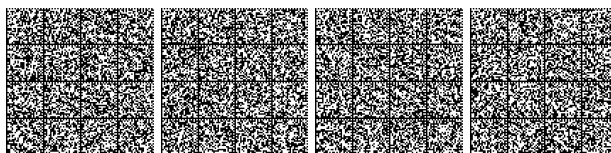
AUTOVEICOLI A BENZINA IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
ABARTH	595 1.4 TURBO T-JET	165CV	0,5885	2.206,88	2.648,25	4.413,75	5.296,50
ABARTH	595C 1.4 TURBO T-JET	165CV	0,6069	2.275,88	2.731,05	4.551,75	5.462,10
ABARTH	695 2019 1.4 TURBO T-JET	180CV	0,6416	2.406,00	2.887,20	4.812,00	5.774,40
ALFA ROMEO	GIULIA 2.0 TURBO Q4 VELOCE	280CV AWD	0,9230	3.461,25	4.153,50	6.922,50	8.307,00
ALFA ROMEO	STELVIO 2.0 T	280CV	0,9597	3.598,88	4.318,65	7.197,75	8.637,30
ALPINE	A110 1.8	250CV	0,8755	3.283,13	3.939,75	6.566,25	7.879,50
ALPINE	A110 1.8	300CV	0,9786	3.669,75	4.403,70	7.339,50	8.807,40
ASTON MARTIN	VANTAGE 4.0	510CV	1,8812	7.054,50	8.465,40	14.109,00	16.930,80
AUDI	A1 ALLSTREET 25 TFSI 1.0	95CV	0,5222	1.958,25	2.349,90	3.916,50	4.699,80
AUDI	A1 ALLSTREET 30 TFSI 1.0	110CV	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
AUDI	A1 ALLSTREET 30 TFSI S-TRONIC 1.0	110CV	0,5677	2.128,88	2.554,65	4.257,75	5.109,30
AUDI	A1 ALLSTREET 35 TFSI S-TRONIC 1.5	150CV	0,6134	2.300,25	2.760,30	4.600,50	5.520,60
AUDI	A1 SPB 25 TFSI	1.0 95CV	0,4929	1.848,38	2.218,05	3.696,75	4.436,10
AUDI	A1 SPB 30 TFSI	1.0 110CV	0,5221	1.957,88	2.349,45	3.915,75	4.698,90
AUDI	A1 SPB 35 1.5 TFSI S-TRONIC	150CV	0,5810	2.178,75	2.614,50	4.357,50	5.229,00
AUDI	A3 2020 SPB 30 TFSI 1.0	110CV	0,5571	2.089,13	2.506,95	4.178,25	5.013,90
AUDI	A3 2020 SPB 35 TFSI 1.5	150CV	0,5963	2.236,13	2.683,35	4.472,25	5.366,70
AUDI	A3 2020 SPB 40 TFSI QUATTRO S TR	2.0 190CV	0,7292	2.734,50	3.281,40	5.469,00	6.562,80
AUDI	Q2 30 TFSI 1.0	110CV	0,5362	2.010,75	2.412,90	4.021,50	4.825,80
AUDI	Q2 35 1.5 TFSI	150CV	0,5834	2.187,75	2.625,30	4.375,50	5.250,60
AUDI	Q2 35 1.5 TFSI S-TRONIC	150CV	0,5864	2.199,00	2.638,80	4.398,00	5.277,60
AUDI	Q3 35 1.5 TFSI 150CV	MY2020	0,6354	2.382,75	2.859,30	4.765,50	5.718,60
AUDI	Q3 40 2.0 TFSI QUATTRO S-TRONIC	190CV	0,7567	2.837,63	3.405,15	5.675,25	6.810,30
AUDI	Q3 45 2.0 TFSI QUATTRO S-TRONIC	245CV	0,8068	3.025,50	3.630,60	6.051,00	7.261,20
AUDI	Q3 RS 2.5 QUATTRO S-TRONIC	400CV	1,0989	4.120,88	4.945,05	8.241,75	9.890,10
AUDI	Q3 RS SPB 2.5 QUATTRO S-TRONIC	400CV	1,1266	4.224,75	5.069,70	8.449,50	10.139,40
AUDI	RS4 AVANT 3.0	450CV	1,3430	5.036,25	6.043,50	10.072,50	12.087,00
AUDI	RS5 2.9 450CV	COUPE	1,3744	5.154,00	6.184,80	10.308,00	12.369,60
AUDI	S3 SPB 2020	2.0 TFSI 310CV	0,8360	3.135,00	3.762,00	6.270,00	7.524,00
AUDI	S5 CABRIO 3.0 TFSI QUATTRO TIPTR	353CV	1,2034	4.512,75	5.415,30	9.025,50	10.830,60
AUDI	SQ7 4.0 V8 TFSI QUATTRO TIPTRONIC	507CV	1,4946	5.604,75	6.725,70	11.209,50	13.451,40
AUDI	SQ8 4.0 TFSI QUATTRO TIPTR	507CV	1,5395	5.773,13	6.927,75	11.546,25	13.855,50
AUDI	TT 45 TFSI 2.0 QUATTRO S-TRONIC	245CV COUPE	0,8293	3.109,88	3.731,85	6.219,75	7.463,70
BMW	116i 2020	1.5 109CV	0,5625	2.109,38	2.531,25	4.218,75	5.062,50
BMW	118i 2020	1.5 136CV	0,5969	2.238,38	2.686,05	4.476,75	5.372,10
BMW	120i 2020	2.0 178CV	0,6791	2.546,63	3.055,95	5.093,25	6.111,90
BMW	128TI MSPORT 2.0	265CV	0,7484	2.806,50	3.367,80	5.613,00	6.735,60
BMW	216i 1.5 122CV	ACTIVE TOURER	0,6387	2.395,13	2.874,15	4.790,25	5.748,30
BMW	218i 1.5 136CV	COUPE	0,6807	2.552,63	3.063,15	5.105,25	6.126,30
BMW	218i 1.5 136CV	GRAN COUPE	0,6688	2.508,00	3.009,60	5.016,00	6.019,20
BMW	218i 2022 1.5 136CV	ACTIVE TOURER	0,6448	2.418,00	2.901,60	4.836,00	5.803,20
BMW	220i 2.0 178CV	GRAN COUPE	0,7326	2.747,25	3.296,70	5.494,50	6.593,40
BMW	220i 2.0 178CV XDRIVE	GRAN COUPE	0,7475	2.803,13	3.363,75	5.606,25	6.727,50
BMW	220i 2.0 184CV	COUPE	0,7261	2.722,88	3.267,45	5.445,75	6.534,90
BMW	230i 2.0 245CV	COUPE	0,7644	2.866,50	3.439,80	5.733,00	6.879,60
BMW	420i CABRIO 2021	2.0 184CV	0,8759	3.284,63	3.941,55	6.569,25	7.883,10
BMW	420i COUPE	2.0 184CV	0,7973	2.989,88	3.587,85	5.979,75	7.175,70
BMW	430i 2021 2.0 245CV	GRAN COUPE	0,8995	3.373,13	4.047,75	6.746,25	8.095,50
BMW	M135i 1.2.0 XDRIVE	306CV	0,8243	3.091,13	3.709,35	6.182,25	7.418,70
BMW	M2 3.0 460CV	COUPE	1,1550	4.331,25	5.197,50	8.662,50	10.395,00
BMW	M240i 3.0 XDRIVE 374CV	COUPE	0,9574	3.590,25	4.308,30	7.180,50	8.616,60
BMW	M3 3.0 XDRIVE COMPETITION	510CV	1,4482	5.430,75	6.516,90	10.861,50	13.033,80
BMW	X1 2022 SDRIVE 18i 1.5	136CV	0,6396	2.398,50	2.878,20	4.797,00	5.756,40
BMW	X2 SDRIVE 18i	1.5 136CV	0,6090	2.283,75	2.740,50	4.567,50	5.481,00
BMW	X2 SDRIVE 20i	2.0 178CV	0,7024	2.634,00	3.160,80	5.268,00	6.321,60
BMW	X2 XDRIVE M35i 2.0	306CV	0,8922	3.345,75	4.014,90	6.691,50	8.029,80
BMW	X5 M COMPETITION	625CV	1,8157	6.808,88	8.170,65	13.617,75	16.341,30
BMW	X6 M50i 4.4	530CV	1,5051	5.644,13	6.772,95	11.288,25	13.545,90
BMW	X7 XDRIVE M50i 4.4	530CV	1,6191	6.071,63	7.285,95	12.143,25	14.571,90
CADILLAC	ESCALADE 2022 6.2 V8 AWD	426CV	1,7047	6.392,63	7.671,15	12.785,25	15.342,30
CADILLAC	XT4 350T 2.0 AWD	230CV	0,8017	3.006,38	3.607,65	6.012,75	7.215,30
CIRELLI MOTOR	CIRELLI 3 1.5T	133CV	0,5943	2.228,63	2.674,35	4.457,25	5.348,70
CIRELLI MOTOR	CIRELLI 5 1.5T	197CV	0,6014	2.255,25	2.706,30	4.510,50	5.412,60
CIRELLI MOTOR	CIRELLI 7 1.5T	197CV	0,6217	2.331,38	2.797,65	4.662,75	5.595,30
CITROEN	C3 AIRCROSS 1.2 PURETECH	110CV	0,4675	1.753,13	2.103,75	3.506,25	4.207,50
CITROEN	C3 AIRCROSS 1.2 PURETECH S&S	130CV	0,5054	1.895,25	2.274,30	3.790,50	4.548,60
CITROEN	C3 III 1.2	110CV	0,4711	1.766,63	2.119,95	3.533,25	4.239,90
CITROEN	C3 III 1.2	82CV	0,4479	1.679,63	2.015,55	3.359,25	4.031,10
CITROEN	C4 2020 1.2 PURETECH	100CV	0,5033	1.887,38	2.264,85	3.774,75	4.529,70
CITROEN	C4 2020 1.2 PURETECH	130CV	0,5279	1.979,63	2.375,55	3.959,25	4.751,10



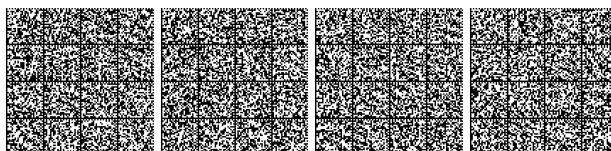
FRINGE BENEFIT 2024  
AUTOVEICOLI A BENZINA IN PRODUZIONE

MARCA	MODELLO	SERIE	COSTO KM 15.000 KM	FRINGE BENEFIT ANNUALE (25% CK)	FRINGE BENEFIT ANNUALE (30% CK)	FRINGE BENEFIT ANNUALE (50% CK)	FRINGE BENEFIT ANNUALE (60% CK)
CITROEN	C4 2020 1.2 PURETECH AUT	130CV	0,5473	2.052,38	2.462,85	4.104,75	4.925,70
CITROEN	C4-X 1.2 PURETECH	100CV	0,4987	1.870,13	2.244,15	3.740,25	4.488,30
CITROEN	C4-X 1.2 PURETECH	130CV	0,5425	2.034,38	2.441,25	4.068,75	4.882,50
CITROEN	C5 AIRCROSS 1.2 PURETECH	130CV	0,5424	2.034,00	2.440,80	4.068,00	4.881,60
CITROEN	C5 X 1.2 PURETECH	130CV	0,6256	2.346,00	2.815,20	4.692,00	5.630,40
CUPRA	ATECA 1.5 TSI	150CV	0,6464	2.424,00	2.908,80	4.848,00	5.817,60
CUPRA	ATECA 2.0 TSI 4DRIVE	300CV	0,8478	3.179,25	3.815,10	6.358,50	7.630,20
CUPRA	FORMENTOR 2020 1.5 TSI	150CV	0,6067	2.275,13	2.730,15	4.550,25	5.460,30
CUPRA	FORMENTOR 2020 2.0 TSI	245CV	0,7748	2.905,50	3.486,60	5.811,00	6.973,20
CUPRA	FORMENTOR 2020 2.0 TSI	4DRIVE 310CV	0,8289	3.108,38	3.730,05	6.216,75	7.460,10
CUPRA	FORMENTOR 2020 2.0 TSI 4DRIVE	190CV	0,7066	2.649,75	3.179,70	5.299,50	6.359,40
CUPRA	FORMENTOR 2020 2.5 TSI	4DRIVE 390CV	0,9992	3.747,00	4.496,40	7.494,00	8.992,80
CUPRA	LEON 1.5 TSI	150CV	0,6100	2.287,50	2.745,00	4.575,00	5.490,00
CUPRA	LEON 2.0 TSI	190CV	0,6636	2.488,50	2.986,20	4.977,00	5.972,40
CUPRA	LEON 2.0 TSI	300CV	0,7703	2.888,63	3.466,35	5.777,25	6.932,70
CUPRA	LEON SPORTSTOURER 1.5 TSI	150CV	0,6317	2.368,88	2.842,65	4.737,75	5.685,30
CUPRA	LEON SPORTSTOURER 2.0 TSI	190CV	0,6758	2.534,25	3.041,10	5.068,50	6.082,20
CUPRA	LEON SPORTSTOURER 2.0 TSI	310CV	0,8289	3.108,38	3.730,05	6.216,75	7.460,10
DACIA	DUSTER 1.0 TCE	90CV 4X2	0,4057	1.521,38	1.825,65	3.042,75	3.651,30
DACIA	DUSTER 1.3 TCE	150CV	0,5104	1.914,00	2.296,80	3.828,00	4.593,60
DACIA	JOGGER 1.0 TCE	110CV	0,4291	1.609,13	1.930,95	3.218,25	3.861,90
DACIA	SANDERO 2021 1.0 SCE	65CV	0,3824	1.434,00	1.720,80	2.868,00	3.441,60
DACIA	SANDERO 2021 1.0 TCE	90CV	0,3988	1.495,50	1.794,60	2.991,00	3.589,20
DACIA	SANDERO 2023 1.0 TCE	110CV	0,4451	1.669,13	2.002,95	3.338,25	4.005,90
DFSK	GLORY 500 1.5	116CV	0,5012	1.879,50	2.255,40	3.759,00	4.510,80
DFSK	GLORY 580 1.5	145CV	0,6154	2.307,75	2.769,30	4.615,50	5.538,60
DFSK	GLORY IX5 1.5	145CV	0,6337	2.376,38	2.851,65	4.752,75	5.703,30
DR AUTOMOBILES	DR 3 2023 1.5	117CV	0,4813	1.804,88	2.165,85	3.609,75	4.331,70
DR AUTOMOBILES	DR 4 2022 1.5	116CV	0,5432	2.037,00	2.444,40	4.074,00	4.888,80
DR AUTOMOBILES	DR 4 2022 1.5 TURBO DCT	154CV	0,5649	2.118,38	2.542,05	4.236,75	5.084,10
DR AUTOMOBILES	DR 5.0 1.5	116CV	0,4912	1.842,00	2.210,40	3.684,00	4.420,80
DR AUTOMOBILES	DR 5.0 S2 1.5 T	155CV	0,5584	2.094,00	2.512,80	4.188,00	5.025,60
DR AUTOMOBILES	DR 6.0 1.5 T	154CV	0,5942	2.228,25	2.673,90	4.456,50	5.347,80
DR AUTOMOBILES	DR 7 1.5 T	160CV	0,6327	2.372,63	2.847,15	4.745,25	5.694,30
DS	DS3 2022 PURETECH 1.2	100CV	0,5545	2.079,38	2.495,25	4.158,75	4.990,50
DS	DS3 2022 PURETECH 1.2 AUT	130CV	0,6036	2.263,50	2.716,20	4.527,00	5.432,40
DS	DS4 2021 1.2	130CV	0,6014	2.255,25	2.706,30	4.510,50	5.412,60
EVO	EVO 4 1.6	115CV	0,5151	1.931,63	2.317,95	3.863,25	4.635,90
EVO	EVO 5 1.5	127CV	0,5056	1.896,00	2.275,20	3.792,00	4.550,40
FERRARI	812 SUPERFAST 6.5	800CV	3,2103	12.038,63	14.446,35	24.077,25	28.892,70
FERRARI	F8 TRIBUTO 4.0	720CV	2,5777	9.666,38	11.599,65	19.332,75	23.199,30
FERRARI	PORTOFINO 3.9	600CV	2,2383	8.393,63	10.072,35	16.787,25	20.144,70
FERRARI	ROMA 3.9 V8	620CV	2,2404	8.401,50	10.081,80	16.803,00	20.163,60
FIAT	500X 1.0 T3	120CV	0,5010	1.878,75	2.254,50	3.757,50	4.509,00
FIAT	TIPO 1.0 100CV	5 PORTE	0,4852	1.819,50	2.183,40	3.639,00	4.366,80
FIAT	TIPO STATION 1.0 100CV	SW	0,4989	1.870,88	2.245,05	3.741,75	4.490,10
FORD	BRONCO 2.7 ECOBOOST	335CV	1,1887	4.457,63	5.349,15	8.915,25	10.698,30
FORD	MUSTANG 2021 5.0 V8 450CV	CABRIO	1,1102	4.163,25	4.995,90	8.326,50	9.991,80
FORD	MUSTANG 2021 5.0 V8 450CV	COUPE	1,0499	3.937,13	4.724,55	7.874,25	9.449,10
FORD	PUMA 2019 1.5 ST	200CV	0,6665	2.499,38	2.999,25	4.998,75	5.998,50
HONDA	CIVIC 2.0 TYPE-R	330CV	0,8964	3.361,50	4.033,80	6.723,00	8.067,60
HYUNDAI	BAYON 1.2 MPI	84CV	0,4500	1.687,50	2.025,00	3.375,00	4.050,00
HYUNDAI	I10 2020 1.0 MPI	67CV	0,4006	1.502,25	1.802,70	3.004,50	3.605,40
HYUNDAI	I20 2021 1.6 T-GDI	204CV	0,6012	2.254,50	2.705,40	4.509,00	5.410,80
JAGUAR	F-TYPE CONVERTIBILE 2.0	300CV AUT	1,0760	4.035,00	4.842,00	8.070,00	9.684,00
JAGUAR	F-TYPE CONVERTIBILE 5.0 V8	450CV AUT	1,4187	5.320,13	6.384,15	10.640,25	12.768,30
JAGUAR	F-TYPE CONVERTIBILE 5.0 V8	450CV AUT AWD	1,4753	5.532,38	6.638,85	11.064,75	13.277,70
JAGUAR	F-TYPE COUPÉ 2.0	300CV AUT	1,0140	3.802,50	4.563,00	7.605,00	9.126,00
JAGUAR	F-TYPE COUPÉ 5.0 V8	450CV AUT	1,3551	5.081,63	6.097,95	10.163,25	12.195,90
JAGUAR	F-TYPE COUPÉ 5.0 V8	450CV AUT AWD	1,4229	5.335,88	6.403,05	10.671,75	12.806,10
JAGUAR	XE 2019	2.0 250CV AUT	0,8466	3.174,75	3.809,70	6.349,50	7.619,40
JAGUAR	XF 2.0 250CV	AUT	0,9186	3.444,75	4.133,70	6.889,50	8.267,40
JEEP	AVENGER 1.2 T	100CV	0,5015	1.880,63	2.256,75	3.761,25	4.513,50
JEEP	RENEGADE 1.0 T3	120CV	0,5256	1.971,00	2.365,20	3.942,00	4.730,40
KG MOBILITY	TIVOLI 1.5 GDI	135CV	0,5170	1.938,75	2.326,50	3.877,50	4.653,00
KG MOBILITY	TORRES 1.5 T GDI 2WD	163CV	0,6137	2.301,38	2.761,65	4.602,75	5.523,30
KG MOBILITY	TORRES 1.5 T GDI 4WD	163CV	0,6998	2.624,25	3.149,10	5.248,50	6.298,20
KIA	CEED 2022 1.6 T-GDI	204CV	0,6566	2.462,25	2.954,70	4.924,50	5.909,40
KIA	PICANTO 1.0	67CV	0,3873	1.452,38	1.742,85	2.904,75	3.485,70
KIA	PICANTO 1.0 12V	100CV	0,4573	1.714,88	2.057,85	3.429,75	4.115,70



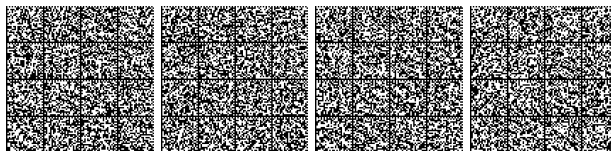
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KIA	PROCEED 2019	1.6 T-GDI 204CV	0,6954	2.607,75	3.129,30	5.215,50	6.258,60
KIA	RIO 1.2 DPI	84CV	0,4463	1.673,63	2.008,35	3.347,25	4.016,70
KIA	STONIC 2020 1.2 DPI	84CV	0,4419	1.657,13	1.988,55	3.314,25	3.977,10
LAMBORGHINI	AVENTADOR S 6.5 V12	740CV COUPÉ	3,5833	13.437,38	16.124,85	26.874,75	32.249,70
LAMBORGHINI	AVENTADOR S 6.5 V12 ROADSTER	740CV SPIDER	3,8887	14.582,63	17.499,15	29.165,25	34.998,30
LAMBORGHINI	HURACAN 5.2 V10 EVO	640CV COUPÉ	2,4987	9.370,13	11.244,15	18.740,25	22.488,30
LAMBORGHINI	HURACAN 5.2 V10 EVO	640CV SPIDER	2,6859	10.072,13	12.086,55	20.144,25	24.173,10
LAMBORGHINI	URUS 4.0	650CV	2,5571	9.589,13	11.506,95	19.178,25	23.013,90
LAND ROVER	DEFENDER 110 2020 5.0 V8	525CV 5P	1,6546	6.204,75	7.445,70	12.409,50	14.891,40
LAND ROVER	DEFENDER 90 2020 5.0 V8	525CV 3P	1,6059	6.022,13	7.226,55	12.044,25	14.453,10
LAND ROVER	RANGE ROVER VELAR 2.0 SI4	250CV	0,9654	3.620,25	4.344,30	7.240,50	8.688,60
MAHINDRA	KUV100 1.2 VVT	87CV	0,4302	1.613,25	1.935,90	3.226,50	3.871,80
MASERATI	GRECALE 3.0 V6	530CV	1,4592	5.472,00	6.566,40	10.944,00	13.132,80
MAZDA	2 SKYACTIV-G 1.5	75CV	0,4508	1.690,50	2.028,60	3.381,00	4.057,20
MAZDA	MX-5 SKYACTIVE	2.0L 184CV	0,6595	2.473,13	2.967,75	4.946,25	5.935,50
MAZDA	MX-5 SKYACTIVE-G	1.5 132CV	0,6111	2.291,63	2.749,95	4.583,25	5.499,90
MERCEDES	A 45S AMG 2023 4MATIC+ 2.0	421CV	1,0079	3.779,63	4.535,55	7.559,25	9.071,10
MERCEDES	CLA 45 S AMG 2.0	420CV	1,1288	4.233,00	5.079,60	8.466,00	10.159,20
MERCEDES	G 500 SW 4.0	420CV	1,8768	7.038,00	8.445,60	14.076,00	16.891,20
MERCEDES	G 63 AMG SW 4.0	585CV	2,2161	8.310,38	9.972,45	16.620,75	19.944,90
MERCEDES	SL 63 AMG 4.0	585CV	2,2495	8.435,63	10.122,75	16.871,25	20.245,50
MG	HS 1.5 T-GDI	160CV	0,5473	2.052,38	2.462,85	4.104,75	4.925,70
MG	ZS 1.0T-GDI	111CV	0,4829	1.810,88	2.173,05	3.621,75	4.346,10
MG	ZS 1.5 VTI	106CV	0,4564	1.711,50	2.053,80	3.423,00	4.107,60
MINI	COOPER 1.5	136CV	0,5542	2.078,25	2.493,90	4.156,50	4.987,80
MINI	MINI COOPER CABRIO 1.5	136CV	0,5838	2.189,25	2.627,10	4.378,50	5.254,20
MINI	MINI COOPER CLUBMAN 1.5	136CV	0,5936	2.226,00	2.671,20	4.452,00	5.342,40
MINI	MINI COOPER COUNTRYMAN 1.5	136CV	0,6252	2.344,50	2.813,40	4.689,00	5.626,80
MINI	MINI COOPER COUNTRYMAN ALL4 1.5	136CV 4X4	0,6724	2.521,50	3.025,80	5.043,00	6.051,60
MINI	MINI COOPER S 2.0	178CV	0,6264	2.349,00	2.818,80	4.698,00	5.637,60
MINI	MINI J COOPER WORKS	231CV	0,7232	2.712,00	3.254,40	5.424,00	6.508,80
MINI	MINI JCW 2.0 231CV	CABRIO	0,7539	2.827,13	3.392,55	5.654,25	6.785,10
MINI	MINI JCW COUNTRYMAN ALL4 2.0	306CV	0,8314	3.117,75	3.741,30	6.235,50	7.482,60
MINI	SPACESTAR 2021 1.2	70CV	0,4230	1.586,25	1.903,50	3.172,50	3.807,00
NISSAN	JUKE 2020 1.0 DIG-T	114CV	0,4628	1.735,50	2.082,60	3.471,00	4.165,20
NISSAN	MICRA 2021	1.0 IG-T 92CV	0,4366	1.637,25	1.964,70	3.274,50	3.929,40
NISSAN	MICRA 2021	1.0 IG-T 92CV AUT	0,4537	1.701,38	2.041,65	3.402,75	4.083,30
NISSAN	TOWNSTAR 1.3	130CV	0,5909	2.215,88	2.659,05	4.431,75	5.318,10
OPEL	ASTRA 2022 1.2 T	110CV	0,5049	1.893,38	2.272,05	3.786,75	4.544,10
OPEL	ASTRA 2022 1.2 T	130CV	0,5149	1.930,88	2.317,05	3.861,75	4.634,10
OPEL	CORSA 2019 1.2	100CV	0,4440	1.665,00	1.998,00	3.330,00	3.996,00
OPEL	CORSA 2019 1.2	75CV	0,4263	1.598,63	1.918,35	3.197,25	3.836,70
OPEL	CROSSLAND X 1.2	110CV	0,4784	1.794,00	2.152,80	3.588,00	4.305,60
OPEL	CROSSLAND X 1.2	130CV	0,5083	1.906,13	2.287,35	3.812,25	4.574,70
OPEL	GRANDLAND X 1.2T	130CV	0,5520	2.070,00	2.484,00	4.140,00	4.968,00
OPEL	MOKKA 2020 1.2 T	100CV	0,4872	1.827,00	2.192,40	3.654,00	4.384,80
OPEL	MOKKA 2020 1.2 T	130CV	0,4998	1.874,25	2.249,10	3.748,50	4.498,20
OPEL	MOKKA 2020 1.2T	136CV	0,5106	1.914,75	2.297,70	3.829,50	4.595,40
PEUGEOT	2008 2020 1.2 PURETECH 100	100CV	0,5221	1.957,88	2.349,45	3.915,75	4.698,90
PEUGEOT	2008 2020 1.2 PURETECH 130	130CV AUT	0,5522	2.070,75	2.484,90	4.141,50	4.969,80
PEUGEOT	208 2019 1.2	102CV	0,4576	1.716,00	2.059,20	3.432,00	4.118,40
PEUGEOT	208 2019 1.2	130CV	0,5215	1.955,63	2.346,75	3.911,25	4.693,50
PEUGEOT	208 2019 1.2	75CV	0,4255	1.595,63	1.914,75	3.191,25	3.829,50
PEUGEOT	3008 1.2 PURETECH TURBO	130CV	0,5749	2.155,88	2.587,05	4.311,75	5.174,10
PEUGEOT	308 2021 1.2 PURETECH	130CV	0,5472	2.052,00	2.462,40	4.104,00	4.924,80
PEUGEOT	408 PURETECH 1.2	130CV	0,5774	2.165,25	2.598,30	4.330,50	5.196,60
PEUGEOT	5008 1.6 PURETECH TURBO	130CV	0,5942	2.228,25	2.673,90	4.456,50	5.347,80
PEUGEOT	508 PURETECH TURBO 1.2	130CV	0,6419	2.407,13	2.888,55	4.814,25	5.777,10
PEUGEOT	508 STATION 1.2 T S&S	130CV	0,6521	2.445,38	2.934,45	4.890,75	5.868,90
PORSCHE	718 BOXSTER 2.0	300CV	0,9912	3.717,00	4.460,40	7.434,00	8.920,80
PORSCHE	718 BOXSTER GTS 4.0	400CV	1,3240	4.965,00	5.958,00	9.930,00	11.916,00
PORSCHE	718 BOXSTER S 2.5	350CV	1,1379	4.267,13	5.120,55	8.534,25	10.241,10
PORSCHE	718 CAYMAN 2.0	300CV	0,9749	3.655,88	4.387,05	7.311,75	8.774,10
PORSCHE	718 CAYMAN GTS 4.0	400CV	1,3078	4.904,25	5.885,10	9.808,50	11.770,20
PORSCHE	718 CAYMAN S 2.5	350CV	1,1216	4.206,00	5.047,20	8.412,00	10.094,40
PORSCHE	911 CARRERA 3.0 385CV	CABRIO	1,7119	6.419,63	7.703,55	12.839,25	15.407,10
PORSCHE	911 CARRERA 4S 3.0	450CV CABRIO	1,8240	6.840,00	8.208,00	13.680,00	16.416,00
PORSCHE	911 CARRERA 4S 3.0 450CV	COUPÉ	1,7083	6.406,13	7.687,35	12.812,25	15.374,70
PORSCHE	911 CARRERA S 3.0	450CV CABRIO	1,7641	6.615,38	7.938,45	13.230,75	15.876,90
PORSCHE	911 CARRERA S 3.0 450CV	COUPÉ	1,6307	6.115,13	7.338,15	12.230,25	14.676,30



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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)
PORSCHE	911 CARRERA T 3.0 385CV	COUPÉ	1,6794	6.297,75	7.557,30	12.595,50	15.114,60
PORSCHE	CAYENNE 3.0 V6	353CV	1,3129	4.923,38	5.908,05	9.846,75	11.816,10
PORSCHE	CAYENNE 4.0 V8 TURBO S	475CV	1,5193	5.697,38	6.836,85	11.394,75	13.673,70
PORSCHE	MACAN 2.0	265CV	1,0403	3.901,13	4.681,35	7.802,25	9.362,70
PORSCHE	MACAN 2.9 S	380CV	1,2074	4.527,75	5.433,30	9.055,50	10.866,60
PORSCHE	MACAN 2.9 TURBO	440CV	1,3693	5.134,88	6.161,85	10.269,75	12.323,70
PORSCHE	PANAMERA 2.9 4S	440CV	1,5831	5.936,63	7.123,95	11.873,25	14.247,90
RENAULT	CAPTURE 1.0 TCE	90CV	0,4702	1.763,25	2.115,90	3.526,50	4.231,80
RENAULT	CLIO 2019 1.0 SCE	65CV	0,4167	1.562,63	1.875,15	3.125,25	3.750,30
RENAULT	CLIO 2019 1.0 TCE	90CV	0,4296	1.611,00	1.933,20	3.222,00	3.866,40
RENAULT	KADJAR 2022 1.3 TCE	140CV	0,5412	2.029,50	2.435,40	4.059,00	4.870,80
RENAULT	KANGOO 2021 1.3	102CV	0,5458	2.046,75	2.456,10	4.093,50	4.912,20
RENAULT	KANGOO 2021 1.3	130CV	0,5627	2.110,13	2.532,15	4.220,25	5.064,30
RENAULT	MEGANE TCE 300 1.8 RS	ULTIME	0,8297	3.111,38	3.733,65	6.222,75	7.467,30
RENAULT	TWINGO 2019 1.0	65CV	0,3891	1.459,13	1.750,95	2.918,25	3.501,90
ROLLS ROYCE	GHOST 7.0	570CV	3,2053	12.019,88	14.423,85	24.039,75	28.847,70
SEAT	ARONA 2020 1.0 ECOTSI	110CV	0,4653	1.744,88	2.093,85	3.489,75	4.187,70
SEAT	ARONA 2020 1.0 ECOTSI	95CV	0,4456	1.671,00	2.005,20	3.342,00	4.010,40
SEAT	ARONA 2020 1.5 TSI	150CV	0,5293	1.984,88	2.381,85	3.969,75	4.763,70
SEAT	ATECA 2020 1.0 TSI	110CV	0,5173	1.939,88	2.327,85	3.879,75	4.655,70
SEAT	ATECA 2020 1.5 ECOTSI	150CV	0,5726	2.147,25	2.576,70	4.294,50	5.153,40
SEAT	IBIZA 2020 1.0 ECOTSI	110CV	0,4688	1.758,00	2.109,60	3.516,00	4.219,20
SEAT	IBIZA 2020 1.0 ECOTSI	95CV	0,4693	1.759,88	2.111,85	3.519,75	4.223,70
SEAT	IBIZA 2020 1.0 MPI	80CV	0,4606	1.727,25	2.072,70	3.454,50	4.145,40
SEAT	IBIZA 2020 1.5 TSI	150CV	0,5426	2.034,75	2.441,70	4.069,50	4.883,40
SEAT	LEON 2020 1.0 TSI	110CV FR	0,5549	2.080,88	2.497,05	4.161,75	4.994,10
SEAT	LEON 2020 1.5 TSI	130CV	0,5332	1.999,50	2.399,40	3.999,00	4.798,80
SEAT	LEON SPORTSTOURER 2020 1.0 TSI	110CV SW	0,5517	2.068,88	2.482,65	4.137,75	4.965,30
SEAT	LEON SPORTSTOURER 2020 1.5 TSI	130CV SW	0,5505	2.064,38	2.477,25	4.128,75	4.954,50
SEAT	TARRACO 2019	1.5 TSI 150CV	0,6289	2.358,38	2.830,05	4.716,75	5.660,10
SKODA	FABIA 2021 1.0 MPI	65CV	0,4313	1.617,38	1.940,85	3.234,75	3.881,70
SKODA	FABIA 2021 1.0 MPI	80CV	0,4425	1.659,38	1.991,25	3.318,75	3.982,50
SKODA	FABIA 2021 1.0 TSI	110CV	0,4558	1.709,25	2.051,10	3.418,50	4.102,20
SKODA	FABIA 2021 1.0 TSI	95CV	0,4489	1.683,38	2.020,05	3.366,75	4.040,10
SKODA	FABIA 2021 1.5 TSI EVO	150CV	0,5647	2.117,63	2.541,15	4.235,25	5.082,30
SKODA	KAMIQ 1.0 TSI	110CV	0,4858	1.821,75	2.186,10	3.643,50	4.372,20
SKODA	KAMIQ 1.0 TSI	95CV	0,4763	1.786,13	2.143,35	3.572,25	4.286,70
SKODA	KAMIQ 1.5 TSI	150CV	0,5298	1.986,75	2.384,10	3.973,50	4.768,20
SKODA	KAROQ 2020 1.0 TSI	110CV	0,5101	1.912,88	2.295,45	3.825,75	4.590,90
SKODA	KAROQ 2020 1.5 TSI ACT	150CV	0,5452	2.044,50	2.453,40	4.089,00	4.906,80
SKODA	KODIAQ 1.5 TSI	150CV	0,5974	2.240,25	2.688,30	4.480,50	5.376,60
SKODA	KODIAQ 2.0 TSI 4X4	190CV	0,7867	2.950,13	3.540,15	5.900,25	7.080,30
SKODA	KODIAQ 2.0 TSI 4X4	245CV	0,8422	3.158,25	3.789,90	6.316,50	7.579,80
SKODA	OCTAVIA 2020 1.0 TSI	110CV	0,5487	2.057,63	2.469,15	4.115,25	4.938,30
SKODA	OCTAVIA 2020 1.5 TSI	150CV	0,5838	2.189,25	2.627,10	4.378,50	5.254,20
SKODA	OCTAVIA 2020 2.0 TSI RS	245CV	0,7027	2.635,13	3.162,15	5.270,25	6.324,30
SKODA	OCTAVIA WAGON 2020 1.0 TSI	110CV	0,5584	2.094,00	2.512,80	4.188,00	5.025,60
SKODA	OCTAVIA WAGON 2020 1.5 TSI	150CV	0,5934	2.225,25	2.670,30	4.450,50	5.340,60
SKODA	OCTAVIA WAGON 2020 2.0 TSI RS	245CV	0,7109	2.665,88	3.199,05	5.331,75	6.398,10
SKODA	SCALA 2019	1.0 TSI 110CV	0,5105	1.914,38	2.297,25	3.828,75	4.594,50
SKODA	SCALA 2019	1.0 TSI 95CV	0,4943	1.853,63	2.224,35	3.707,25	4.448,70
SKODA	SCALA 2019	1.5 TSI 150CV	0,5663	2.123,63	2.548,35	4.247,25	5.096,70
SKODA	SUPERB 1.5 TSI	150CV	0,6845	2.566,88	3.080,25	5.133,75	6.160,50
SKODA	SUPERB WAGON 1.5 TSI	150CV	0,6944	2.604,00	3.124,80	5.208,00	6.249,60
SUBARU	IMPENZA 1.6I LINEATRONIC	114CV	0,5333	1.999,88	2.399,85	3.999,75	4.799,70
SUBARU	OUTBACK 2021 2.5I	170CV	0,7763	2.911,13	3.493,35	5.822,25	6.986,70
SUBARU	XV 1.6I 114CV	LINEARTRONIC	0,5772	2.164,50	2.597,40	4.329,00	5.194,80
TOYOTA	AYGO X 1.0	72CV	0,4227	1.585,13	1.902,15	3.170,25	3.804,30
TOYOTA	GR86 2.4 SPORT	234CV	0,7372	2.764,50	3.317,40	5.529,00	6.634,80
TOYOTA	PROACE CITY VERSO 1.2	110CV	0,5206	1.952,25	2.342,70	3.904,50	4.685,40
TOYOTA	SUPRA 2022 2.0B	258CV	0,8877	3.328,88	3.994,65	6.657,75	7.989,30
TOYOTA	SUPRA 2022 3.0	340CV	1,0054	3.770,25	4.524,30	7.540,50	9.048,60
TOYOTA	YARIS 2020 1.0	72CV	0,4414	1.655,25	1.986,30	3.310,50	3.972,60
TOYOTA	YARIS 2020 1.6 TURBO	261CV	0,7779	2.917,13	3.500,55	5.834,25	7.001,10
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.0 TSI	110CV	0,5588	2.095,50	2.514,60	4.191,00	5.029,20
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 TSI	130CV	0,5937	2.226,38	2.671,65	4.452,75	5.343,30
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 TSI	150CV	0,6348	2.380,50	2.856,60	4.761,00	5.713,20
VOLKSWAGEN	GOLF VIII 2020 1.0 TSI	110CV	0,5443	2.041,13	2.449,35	4.082,25	4.898,70
VOLKSWAGEN	GOLF VIII 2020 1.5 TSI	130CV	0,5770	2.163,75	2.596,50	4.327,50	5.193,00
VOLKSWAGEN	GOLF VIII 2020 1.5 TSI	150CV ECO ACT	0,6209	2.328,38	2.794,05	4.656,75	5.588,10



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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)
VOLKSWAGEN	PASSAT VARIANT 2019 1.5 TSI	150CV	0,6947	2.605,13	3.126,15	5.210,25	6.252,30
VOLKSWAGEN	POLO 2021 1.0 TSI	110CV	0,5277	1.978,88	2.374,65	3.957,75	4.749,30
VOLKSWAGEN	POLO 2021 1.0 TSI	95CV	0,4688	1.758,00	2.109,60	3.516,00	4.219,20
VOLKSWAGEN	TAIGO 1.0 TSI	110CV	0,4893	1.834,88	2.201,85	3.669,75	4.403,70
VOLKSWAGEN	TAIGO 1.0 TSI	95CV	0,4750	1.781,25	2.137,50	3.562,50	4.275,00
VOLKSWAGEN	TAIGO 1.5 TSI	150CV	0,5528	2.073,00	2.487,60	4.146,00	4.975,20
VOLKSWAGEN	T-CROSS 2019	1.0 TSI 110CV	0,4895	1.835,63	2.202,75	3.671,25	4.405,50
VOLKSWAGEN	T-CROSS 2019	1.0 TSI 95CV	0,4693	1.759,88	2.111,85	3.519,75	4.223,70
VOLKSWAGEN	T-CROSS 2019	1.5 TSI 150CV	0,5539	2.077,13	2.492,55	4.154,25	4.985,10
VOLKSWAGEN	TIGUAN 2020 1.5 TSI	130CV	0,5995	2.248,13	2.697,75	4.496,25	5.395,50
VOLKSWAGEN	TIGUAN 2020 1.5 TSI	150CV	0,6205	2.326,88	2.792,25	4.653,75	5.584,50
VOLKSWAGEN	TIGUAN ALLSPACE 1.5 TSI ACT	150CV	0,6957	2.608,88	3.130,65	5.217,75	6.261,30
VOLKSWAGEN	TOURAN 1.5 TSI	150CV	0,6894	2.585,25	3.102,30	5.170,50	6.204,60
VOLKSWAGEN	T-ROC 1.0 TSI	110CV	0,5268	1.975,50	2.370,60	3.951,00	4.741,20
VOLKSWAGEN	T-ROC 1.5 TSI ACT	150CV	0,5651	2.119,13	2.542,95	4.238,25	5.085,90
VOLKSWAGEN	T-ROC CABRIO 2022 1.0 TSI	110CV	0,5894	2.210,25	2.652,30	4.420,50	5.304,60
VOLKSWAGEN	T-ROC CABRIO 2022 1.5 TSI	150CV	0,6305	2.364,38	2.837,25	4.728,75	5.674,50
VOLVO	XC40 2019 T2	GEARTRONIC 1.5 130CV	0,6390	2.396,25	2.875,50	4.792,50	5.751,00

