

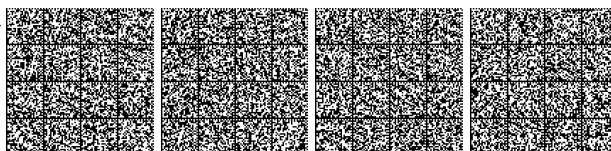
# ESTRATTI, SUNTI E COMUNICATI

## AGENZIA DELLE ENTRATE

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

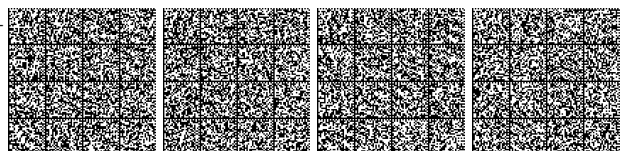
FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA IN PRODUZIONE

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	145CV	0,5082	1.905,75	2.286,90	3.811,50	4.573,80
ABARTH	595 1.4 TURBO T-JET	165CV	0,5376	2.016,00	2.419,20	4.032,00	4.838,40
ABARTH	595 1.4 TURBO T-JET	180CV	0,5734	2.150,25	2.580,30	4.300,50	5.160,60
ABARTH	595C 1.4 TURBO T-JET	165CV	0,5722	2.145,75	2.574,90	4.291,50	5.149,80
ABARTH	595C 1.4 TURBO T-JET	180CV	0,5895	2.210,63	2.652,75	4.421,25	5.305,50
ABARTH	695 2019 1.4 TURBO T-JET	180CV	0,6403	2.401,13	2.881,35	4.802,25	5.762,70
ALFA ROMEO	GIULIA 2.0 TURBO	200CV	0,7080	2.655,00	3.186,00	5.310,00	6.372,00
ALFA ROMEO	GIULIA 2.0 TURBO Q4 VELOCE	280CV AWD	0,8397	3.148,88	3.778,65	6.297,75	7.557,30
ALFA ROMEO	GIULIETTA 1.4 TURBO	120CV	0,5174	1.940,25	2.328,30	3.880,50	4.656,60
ALFA ROMEO	STELVIO 2.0 T	200CV	0,7777	2.916,38	3.499,65	5.832,75	6.999,30
ALFA ROMEO	STELVIO 2.0 T	280CV	0,8700	3.262,50	3.915,00	6.525,00	7.830,00
ASTON MARTIN	VANTAGE 4.0	510CV	1,6696	6.261,00	7.513,20	12.522,00	15.026,40
AUDI	A1 CITYCARVER 25 TFSI 1.0	95CV	0,4627	1.735,13	2.082,15	3.470,25	4.164,30
AUDI	A1 CITYCARVER 35 TFSI 1.5	150CV	0,5245	1.966,88	2.360,25	3.933,75	4.720,50
AUDI	A1 CITYCARVER 35 TFSI S-TRONIC 1.5	150CV	0,5394	2.022,75	2.427,30	4.045,50	4.854,60
AUDI	A1 SPB 25 TFSI	1.0 95CV	0,4541	1.702,88	2.043,45	3.405,75	4.086,90
AUDI	A1 SPB 25 TFSI S-TRONIC	1.0 95CV	0,4690	1.758,75	2.110,50	3.517,50	4.221,00
AUDI	A1 SPB 35 1.5 TFSI S-TRONIC	150CV	0,5246	1.967,25	2.360,70	3.934,50	4.721,40
AUDI	A3 2020 SEDAN 30 TFSI	1.0 110CV	0,5232	1.962,00	2.354,40	3.924,00	4.708,80
AUDI	A3 2020 SEDAN 35 TFSI	1.5 150CV	0,5575	2.090,63	2.508,75	4.181,25	5.017,50
AUDI	A3 2020 SEDAN 40 TFSI QUATTRO S TR	2.0 190CV	0,6702	2.513,25	3.015,90	5.026,50	6.031,80
AUDI	A3 2020 SPB 30 TFSI 1.0	110CV	0,5095	1.910,63	2.292,75	3.821,25	4.585,50
AUDI	A3 2020 SPB 35 TFSI 1.5	150CV	0,5448	2.043,00	2.451,60	4.086,00	4.903,20
AUDI	A3 2020 SPB 40 TFSI QUATTRO S TR	2.0 190CV	0,6613	2.479,88	2.975,85	4.959,75	5.951,70
AUDI	Q2 30 TFSI 1.0	110CV	0,4910	1.841,25	2.209,50	3.682,50	4.419,00
AUDI	Q2 35 1.5 TFSI	150CV	0,5274	1.977,75	2.373,30	3.955,50	4.746,60
AUDI	Q2 35 1.5 TFSI S-TRONIC	150CV	0,5359	2.009,63	2.411,55	4.019,25	4.823,10
AUDI	Q3 35 1.5 TFSI 150CV	MY2020	0,5804	2.176,50	2.611,80	4.353,00	5.223,60
AUDI	Q3 40 2.0 TFSI QUATTRO S-TRONIC	190CV	0,6933	2.599,88	3.119,85	5.199,75	6.239,70
AUDI	Q3 45 2.0 TFSI QUATTRO S-TRONIC	245CV	0,7358	2.759,25	3.311,10	5.518,50	6.622,20
AUDI	Q3 RS 2.5 QUATTRO S-TRONIC	400CV	0,9878	3.704,25	4.445,10	7.408,50	8.890,20
AUDI	Q3 RS SPB 2.5 QUATTRO S-TRONIC	400CV	0,9917	3.718,88	4.462,65	7.437,75	8.925,30
AUDI	RS4 AVANT 3.0	450CV	1,1974	4.490,25	5.388,30	8.980,50	10.776,60
AUDI	RS5 2.9 450CV	COUPÉ	1,2180	4.567,50	5.481,00	9.135,00	10.962,00
AUDI	S3 SEDAN 2020	2.0 TFSI 310CV	0,7627	2.860,13	3.432,15	5.720,25	6.864,30
AUDI	S3 SPB 2020	2.0 TFSI 310CV	0,7560	2.835,00	3.402,00	5.670,00	6.804,00
AUDI	S5 CABRIO 3.0 TFSI QUATTRO TIPTR	353CV	1,0666	3.999,75	4.799,70	7.999,50	9.599,40
AUDI	SQ7 4.0 V8 TFSI QUATTRO TIPTRONIC	507CV	1,3385	5.019,38	6.023,25	10.038,75	12.046,50
AUDI	SQ8 4.0 TFSI QUATTRO TIPTR	507CV	1,3715	5.143,13	6.171,75	10.286,25	12.343,50
AUDI	TT 45 TFSI 2.0 QUATTRO S-TRONIC	245CV COUPÉ	0,7448	2.793,00	3.351,60	5.586,00	6.703,20
AUDI	TT 45 TFSI 2.0 S-TRONIC	245CV COUPÉ	0,7141	2.677,88	3.213,45	5.355,75	6.426,90
AUDI	TT ROADSTER 2.0 TFSI QUATTRO S-TRONIC	320CV CABRIO	0,8524	3.196,50	3.835,80	6.393,00	7.671,60
AUDI	TT ROADSTER 45 TFSI 2.0 QUATTRO S-TRONIC	245CV	0,7661	2.872,88	3.447,45	5.745,75	6.894,90
AUDI	TT ROADSTER 45 TFSI 2.0 S-TRONIC	245CV	0,7354	2.757,75	3.309,30	5.515,50	6.618,60
BMW	116i 2020	1.5 109CV	0,5078	1.904,25	2.285,10	3.808,50	4.570,20
BMW	118i 2020	1.5 136CV	0,5381	2.017,88	2.421,45	4.035,75	4.842,90
BMW	120i 2020	2.0 178CV	0,6105	2.289,38	2.747,25	4.578,75	5.494,50
BMW	128Ti MSPORT 2.0	265CV	0,6716	2.518,50	3.022,20	5.037,00	6.044,40
BMW	216i 1.5 109CV	ACTIVE TOURER	0,5625	2.109,38	2.531,25	4.218,75	5.062,50
BMW	218i 1.5 136CV	CABRIO	0,6210	2.328,75	2.794,50	4.657,50	5.589,00
BMW	218i 1.5 136CV	COUPÉ EURO6	0,5607	2.102,63	2.523,15	4.205,25	5.046,30
BMW	218i 1.5 136CV	GRAN COUPÉ	0,6060	2.272,50	2.727,00	4.545,00	5.454,00
BMW	220i 2.0 178CV	ACTIVE TOURER	0,5932	2.224,50	2.669,40	4.449,00	5.338,80
BMW	220i 2.0 178CV	GRAN COUPÉ	0,6573	2.464,88	2.957,85	4.929,75	5.915,70
BMW	220i 2.0 178CV XDRIVE	GRAN COUPÉ	0,6690	2.508,75	3.010,50	5.017,50	6.021,00
BMW	220i 2.0 184CV	CABRIO	0,6649	2.493,38	2.992,05	4.986,75	5.984,10
BMW	220i 2.0 184CV	COUPÉ	0,6488	2.433,00	2.919,60	4.866,00	5.839,20
BMW	220i 2.0 190CV	GRAN TOURER	0,6138	2.301,75	2.762,10	4.603,50	5.524,20
BMW	230i 2.0 252CV MSPORT	CABRIO	0,7497	2.811,38	3.373,65	5.622,75	6.747,30
BMW	318i 2.0	156CV	0,6203	2.326,13	2.791,35	4.652,25	5.582,70
BMW	318i 2.0 TOURING	156CV	0,6422	2.408,25	2.889,90	4.816,50	5.779,80
BMW	320i 2.0 184CV	BERLINA 2019	0,6701	2.512,88	3.015,45	5.025,75	6.030,90
BMW	320i TOURING 2.0	184CV	0,6888	2.583,00	3.099,60	5.166,00	6.199,20
BMW	320i XDRIVE 2.0 184CV	BERLINA 2019	0,6950	2.606,25	3.127,50	5.212,50	6.255,00



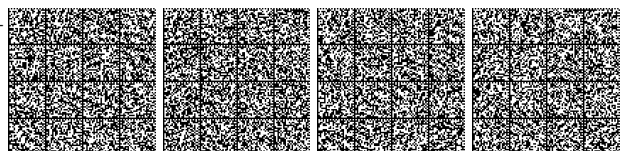
FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA IN PRODUZIONE

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)
BMW	320IA 2.0 184CV	GRAN TURISMO	0,7086	2.657,25	3.188,70	5.314,50	6.377,40
BMW	330I 2.0	258CV	0,7420	2.782,50	3.339,00	5.565,00	6.678,00
BMW	330I TOURING 2.0	258CV	0,7576	2.841,00	3.409,20	5.682,00	6.818,40
BMW	330I XDRIVE 2.0 258CV	2019	0,7679	2.879,63	3.455,55	5.759,25	6.911,10
BMW	330I XDRIVE TOURING 2.0	258CV	0,7814	2.930,25	3.516,30	5.860,50	7.032,60
BMW	420I 2021 2.0 184CV	GRAN COUPÉ	0,8017	3.006,38	3.607,65	6.012,75	7.215,30
BMW	420I CABRIO 2021	2.0 184CV	0,7705	2.889,38	3.467,25	5.778,75	6.934,50
BMW	420I COUPÉ	2.0 184CV	0,7049	2.643,38	3.172,05	5.286,75	6.344,10
BMW	430I 2021 2.0 245CV	GRAN COUPÉ	0,7973	2.989,88	3.587,85	5.979,75	7.175,70
BMW	430I CABRIO 2021	2.0 258CV	0,8300	3.112,50	3.735,00	6.225,00	7.470,00
BMW	430I COUPÉ	2.0 258CV	0,7666	2.874,75	3.449,70	5.749,50	6.899,40
BMW	840I 3.0 340CV	CABRIO	1,2267	4.600,13	5.520,15	9.200,25	11.040,30
BMW	840I 3.0 340CV	COUPÉ	1,1697	4.386,38	5.263,65	8.772,75	10.527,30
BMW	840I XDRIVE 3.0 340CV	CABRIO	1,2606	4.727,25	5.672,70	9.454,50	11.345,40
BMW	840I XDRIVE 3.0 340CV	COUPÉ	1,2026	4.509,75	5.411,70	9.019,50	10.823,40
BMW	M135 I 2.0 XDRIVE	306CV	0,7376	2.766,00	3.319,20	5.532,00	6.638,40
BMW	M2 3.0 COMPETITION	410CV COUPÉ	1,0046	3.767,25	4.520,70	7.534,50	9.041,40
BMW	M240I 3.0 340CV	CABRIO	0,8570	3.213,75	3.856,50	6.427,50	7.713,00
BMW	M240I 3.0 XDRIVE 374CV	COUPÉ	0,8545	3.204,38	3.845,25	6.408,75	7.690,50
BMW	M340I XDRIVE TOURING 3.0	374CV	0,9531	3.574,13	4.288,95	7.148,25	8.577,90
BMW	M850I 4.4 XDRIVE	530CV	1,4967	5.612,63	6.735,15	11.225,25	13.470,30
BMW	X1 SDRIVE 18I	1.5 136CV	0,5408	2.028,00	2.433,60	4.056,00	4.867,20
BMW	X1 SDRIVE 20I	2.0 178CV	0,6233	2.337,38	2.804,85	4.674,75	5.609,70
BMW	X2 SDRIVE 18I	1.5 136CV	0,5476	2.053,50	2.464,20	4.107,00	4.928,40
BMW	X2 SDRIVE 20I	2.0 178CV	0,6312	2.367,00	2.840,40	4.734,00	5.680,80
BMW	X2 XDRIVE M35I 2.0	306CV	0,7941	2.977,88	3.573,45	5.955,75	7.146,90
BMW	X3 M 3.0	480CV	1,1809	4.428,38	5.314,05	8.856,75	10.628,10
BMW	X3 XDRIVE 20I 2.0	184CV	0,7344	2.754,00	3.304,80	5.508,00	6.609,60
BMW	X3 XDRIVE 30I 2.0	252CV	0,7937	2.976,38	3.571,65	5.952,75	7.143,30
BMW	X4 XDRIVE 20I 2.0 184CV	MY2018	0,7792	2.922,00	3.506,40	5.844,00	7.012,80
BMW	X4 XDRIVE 30I 2.0	252CV	0,8398	3.149,25	3.779,10	6.298,50	7.558,20
BMW	X5 M50I 4.4	530CV	1,2765	4.786,88	5.744,25	9.573,75	11.488,50
BMW	X6 M50I 4.4	530CV	1,3377	5.016,38	6.019,65	10.032,75	12.039,30
BMW	X7 XDRIVE M50I 4.4	530CV	1,3265	4.974,38	5.969,25	9.948,75	11.938,50
BMW	Z4 M40I 3.0	340CV	0,9483	3.556,13	4.267,35	7.112,25	8.534,70
BMW	Z4 SDRIVE 2.0	197CV	0,6947	2.605,13	3.126,15	5.210,25	6.252,30
BMW	Z4 SDRIVE 2.0	258CV	0,7689	2.883,38	3.460,05	5.766,75	6.920,10
CITROEN	C1 1.0 VTI	72CV	0,3353	1.257,38	1.508,85	2.514,75	3.017,70
CITROEN	C1 AIRSCAPE 1.0 VTI	72CV	0,3635	1.363,13	1.635,75	2.726,25	3.271,50
CITROEN	C3 AIRCROSS 1.2 PURETECH	110CV	0,4194	1.572,75	1.887,30	3.145,50	3.774,60
CITROEN	C3 AIRCROSS 1.2 PURETECH S&S	130CV	0,4560	1.710,00	2.052,00	3.420,00	4.104,00
CITROEN	C3 III 1.2	110CV	0,4233	1.587,38	1.904,85	3.174,75	3.809,70
CITROEN	C3 III 1.2	82CV	0,3927	1.472,63	1.767,15	2.945,25	3.534,30
CITROEN	C4 2020 1.2 PURETECH	130CV	0,4733	1.774,88	2.129,85	3.549,75	4.259,70
CITROEN	C4 2020 1.2 PURETECH AUT	130CV	0,4905	1.839,38	2.207,25	3.678,75	4.414,50
CITROEN	C5 AIRCROSS 1.2 PURETECH	130CV	0,4888	1.833,00	2.199,60	3.666,00	4.399,20
CITROEN	C5 X 1.2 PURETECH	130CV	0,5748	2.155,50	2.586,60	4.311,00	5.173,20
CITROEN	C5 X 1.6 PURETECH	180CV	0,5953	2.232,38	2.678,85	4.464,75	5.357,70
CITROEN	GRAND C4 SPACETOURER PURETECH 1.2	130CV	0,5475	2.053,13	2.463,75	4.106,25	4.927,50
CUPRA	ATECA 2.0 TSI 4DRIVE	300CV	0,7560	2.835,00	3.402,00	5.670,00	6.804,00
CUPRA	FORmentor 2020 1.5 TSI	150CV	0,5326	1.997,25	2.396,70	3.994,50	4.793,40
CUPRA	FORmentor 2020 2.0 TSI	245CV	0,6943	2.603,63	3.124,35	5.207,25	6.248,70
CUPRA	FORmentor 2020 2.0 TSI	4DRIVE 310CV	0,7331	2.749,13	3.298,95	5.498,25	6.597,90
CUPRA	FORmentor 2020 2.0 TSI 4DRIVE	190CV	0,6360	2.385,00	2.862,00	4.770,00	5.724,00
CUPRA	LEON 2.0 TSI	245CV	0,6509	2.440,88	2.929,05	4.881,75	5.858,10
CUPRA	LEON 2.0 TSI	300CV	0,6869	2.575,88	3.091,05	5.151,75	6.182,10
CUPRA	LEON SPORTSTOURER 2.0 TSI	245CV	0,6617	2.481,38	2.977,65	4.962,75	5.955,30
CUPRA	LEON SPORTSTOURER 2.0 TSI	310CV	0,7371	2.764,13	3.316,95	5.528,25	6.633,90
DACIA	DUSTER 1.0 TCE	90CV 4X2	0,3662	1.373,25	1.647,90	2.746,50	3.295,80
DACIA	SANDERO 2021 1.0 SCE	65CV	0,3350	1.256,25	1.507,50	2.512,50	3.015,00
DACIA	SANDERO 2021 1.0 TCE	90CV	0,3571	1.339,13	1.606,95	2.678,25	3.213,90
DR AUTOMOBILES	DR 5.0 1.5	116CV	0,4406	1.652,25	1.982,70	3.304,50	3.965,40
DR AUTOMOBILES	DR F35 1.5	156CV	0,4974	1.865,25	2.238,30	3.730,50	4.476,60
DR AUTOMOBILES	DR3 S2 1.5	115CV	0,4406	1.652,25	1.982,70	3.304,50	3.965,40



FRINGE BENEFIT 2022  
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)
DS	DS3 1.2 CROSSBACK PURETECH	100CV	0,4522	1.695,75	2.034,90	3.391,50	4.069,80
DS	DS3 1.2 CROSSBACK PURETECH	130CV AUT	0,4838	1.814,25	2.177,10	3.628,50	4.354,20
DS	DS3 1.2 CROSSBACK PURETECH	155CV AUT	0,5369	2.013,38	2.416,05	4.026,75	4.832,10
DS	DS4 2021 1.2	130CV	0,5397	2.023,88	2.428,65	4.047,75	4.857,30
DS	DS4 2021 1.6	180CV	0,5883	2.206,13	2.647,35	4.412,25	5.294,70
DS	DS7 1.2 CROSSBACK	130CV AUT	0,5515	2.068,13	2.481,75	4.136,25	4.963,50
DS	DS7 1.6 CROSSBACK PURETECH	180CV	0,6287	2.357,63	2.829,15	4.715,25	5.658,30
FERRARI	812 SUPERFAST 6.5	800CV	2,8538	10.701,75	12.842,10	21.403,50	25.684,20
FERRARI	F8 TRIBUTO 4.0	720CV	2,3008	8.628,00	10.353,60	17.256,00	20.707,20
FERRARI	PORTOFINO 3.9	600CV	2,0049	7.518,38	9.022,05	15.036,75	18.044,10
FERRARI	ROMA 3.9 V8	620CV	2,0038	7.514,25	9.017,10	15.028,50	18.034,20
FIAT	500L 1.4 S&S	95CV	0,4944	1.854,00	2.224,80	3.708,00	4.449,60
FIAT	500X 1.0 T3	120CV	0,4462	1.673,25	2.007,90	3.346,50	4.015,80
FIAT	500X 1.3 T4	150CV	0,4986	1.869,75	2.243,70	3.739,50	4.487,40
FIAT	PANDA 2021 0.9 85CV	4X4	0,4204	1.576,50	1.891,80	3.153,00	3.783,60
FIAT	PANDA CROSS 2021 0.9 85CV	4X4	0,4335	1.625,63	1.950,75	3.251,25	3.901,50
FIAT	TIPO 1.0 100CV	5 PORTE	0,4300	1.612,50	1.935,00	3.225,00	3.870,00
FIAT	TIPO STATION 1.0 100CV	SW	0,4420	1.657,50	1.989,00	3.315,00	3.978,00
FORD	ECOSPORT 1.0 ECOBOOST S&S	125CV	0,4430	1.661,25	1.993,50	3.322,50	3.987,00
FORD	FIESTA 1.1	75CV	0,3955	1.483,13	1.779,75	2.966,25	3.559,50
FORD	FOCUS IV 1.0 ECOBOOST	125CV	0,4803	1.801,13	2.161,35	3.602,25	4.322,70
FORD	FOCUS IV 2.3 ECOBOOST	280CV	0,7219	2.707,13	3.248,55	5.414,25	6.497,10
FORD	FOCUS IV STATION 1.0 ECOBOOST	125CV SW	0,4879	1.829,63	2.195,55	3.659,25	4.391,10
FORD	KUGA 2019 1.5 ECOBOOST	120CV 2WD	0,5095	1.910,63	2.292,75	3.821,25	4.585,50
FORD	KUGA 2019 1.5 ECOBOOST	150CV 2WD	0,5224	1.959,00	2.350,80	3.918,00	4.701,60
FORD	MUSTANG 2021 5.0 V8 450CV	CABRIO	0,9891	3.709,13	4.450,95	7.418,25	8.901,90
FORD	MUSTANG 2021 5.0 V8 450CV	COUPÉ	0,9356	3.508,50	4.210,20	7.017,00	8.420,40
FORD	MUSTANG 2021 5.0 V8 460CV	COUPÉ	1,0429	3.910,88	4.693,05	7.821,75	9.386,10
FORD	PUMA 2019 1.5 ST	200CV	0,6046	2.267,25	2.720,70	4.534,50	5.441,40
HONDA	CIVIC 1.0	126CV	0,4895	1.835,63	2.202,75	3.671,25	4.405,50
HONDA	CIVIC 1.5	182CV	0,5775	2.165,63	2.598,75	4.331,25	5.197,50
HONDA	CIVIC 2.0 320CV	TYPE-R	0,7393	2.772,38	3.326,85	5.544,75	6.653,70
HONDA	HR-V 1.5 VTEC	130 CV	0,4807	1.802,63	2.163,15	3.605,25	4.326,30
HONDA	HR-V 1.5 VTEC	182CV	0,5334	2.000,25	2.400,30	4.000,50	4.800,60
HYUNDAI	BAYON 1.2 MPI	84CV	0,4080	1.530,00	1.836,00	3.060,00	3.672,00
HYUNDAI	I10 2020 1.0 MPI	67CV	0,3584	1.344,00	1.612,80	2.688,00	3.225,60
HYUNDAI	I10 2020 1.0 MPI ECOPACK	67CV	0,3530	1.323,75	1.588,50	2.647,50	3.177,00
HYUNDAI	I20 2021 1.0 T-GDI	100CV	0,4385	1.644,38	1.973,25	3.288,75	3.946,50
HYUNDAI	I20 2021 1.2 MPI	84CV	0,4116	1.543,50	1.852,20	3.087,00	3.704,40
HYUNDAI	I20 2021 1.6 T-GDI	204CV	0,5519	2.069,63	2.483,55	4.139,25	4.967,10
HYUNDAI	I30 2.0 T-GDI	280CV	0,6976	2.616,00	3.139,20	5.232,00	6.278,40
HYUNDAI	KONA 1.0 T-GDI	120CV	0,4341	1.627,88	1.953,45	3.255,75	3.906,90
JAGUAR	F-PACE 2019	2.0 250CV AWD	0,8387	3.145,13	3.774,15	6.290,25	7.548,30
JAGUAR	F-TYPE CONVERTIBILE 2.0	300CV AUT	0,9400	3.525,00	4.230,00	7.050,00	8.460,00
JAGUAR	F-TYPE CONVERTIBILE 5.0 V8	450CV AUT	1,2466	4.674,75	5.609,70	9.349,50	11.219,40
JAGUAR	F-TYPE CONVERTIBILE 5.0 V8	450CV AUT AWD	1,2964	4.861,50	5.833,80	9.723,00	11.667,60
JAGUAR	F-TYPE COUPÉ 2.0	300CV AUT	0,8930	3.348,75	4.018,50	6.697,50	8.037,00
JAGUAR	F-TYPE COUPÉ 5.0 V8	450CV AUT	1,1983	4.493,63	5.392,35	8.987,25	10.784,70
JAGUAR	F-TYPE COUPÉ 5.0 V8	450CV AUT AWD	1,2481	4.680,38	5.616,45	9.360,75	11.232,90
JAGUAR	XE 2019	2.0 250CV AUT	0,7441	2.790,38	3.348,45	5.580,75	6.696,90
JAGUAR	XE 2019	2.0 300CV AWD AUT	0,8006	3.002,25	3.602,70	6.004,50	7.205,40
JAGUAR	XF 2.0 250CV	AUT	0,8078	3.029,25	3.635,10	6.058,50	7.270,20
JAGUAR	XF 2.0 300CV AWD	AUT	0,8650	3.243,75	3.892,50	6.487,50	7.785,00
JAGUAR	XF SPORTBRAKE 2.0	250CV SW	0,8226	3.084,75	3.701,70	6.169,50	7.403,40
JAGUAR	XF SPORTBRAKE 2.0	300CV AWD SW	0,8903	3.338,63	4.006,35	6.677,25	8.012,70
JEEP	COMPASS 1.3 T4	150CV	0,5584	2.094,00	2.512,80	4.188,00	5.025,60
JEEP	RENEGADE 1.0 T3	120CV	0,4787	1.795,13	2.154,15	3.590,25	4.308,30
JEEP	RENEGADE 1.3 T4	150CV	0,5235	1.963,13	2.355,75	3.926,25	4.711,50
JEEP	WRANGLER 2.0	272CV	0,8300	3.112,50	3.735,00	6.225,00	7.470,00
KIA	CEED 1.6 T-GDI	204CV	0,5844	2.191,50	2.629,80	4.383,00	5.259,60
KIA	PICANTO 1.0	67CV	0,3513	1.317,38	1.580,85	2.634,75	3.161,70
KIA	PICANTO 1.0 12V	100CV	0,4028	1.510,50	1.812,60	3.021,00	3.625,20
KIA	PROCEED 2019	1.6 T-GDI 204CV	0,6268	2.350,50	2.820,60	4.701,00	5.641,20
KIA	RIO 1.2 DPI	84CV	0,4019	1.507,13	1.808,55	3.014,25	3.617,10



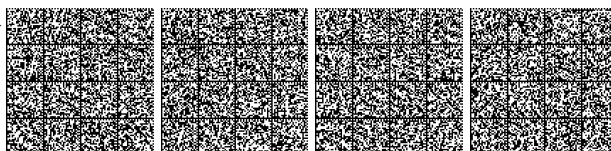
FRINGE BENEFIT 2022  
AUTOVEICOLI A BENZINA IN PRODUZIONE

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)
KIA	SPORTAGE 1.6 GDI 132CV	2WD	0,5226	1,959,75	2,351,70	3,919,50	4,703,40
KIA	STONIC 2020 1.2 DPI	84CV	0,3968	1,488,00	1,785,60	2,976,00	3,571,20
KIA	XCEED 1.0 TGDI	120CV	0,4552	1,707,00	2,048,40	3,414,00	4,096,80
KIA	XCEED 1.5 TGDI	160CV	0,4869	1,825,88	2,191,05	3,651,75	4,382,10
LAMBORGHINI	AVENTADOR S 6.5 V12	740CV COUPÉ	3,1760	11,910,00	14,292,00	23,820,00	28,584,00
LAMBORGHINI	AVENTADOR S 6.5 V12 ROADSTER	740CV SPIDER	3,4376	12,891,00	15,469,20	25,782,00	30,938,40
LAMBORGHINI	HURACAN 5.2 V10 EVO	640CV COUPÉ	2,2304	8,364,00	10,036,80	16,728,00	20,073,60
LAMBORGHINI	HURACAN 5.2 V10 EVO	640CV SPIDER	2,3919	8,969,63	10,763,55	17,939,25	21,527,10
LAMBORGHINI	URUS 4.0	650CV	2,2622	8,483,25	10,179,90	16,966,50	20,359,80
LAND ROVER	DEFENDER 110 2020 2.0 SI4	300CV 5P	0,8875	3,328,13	3,993,75	6,656,25	7,987,50
LAND ROVER	DEFENDER 110 2020 5.0 V8	525CV 5P	1,4544	5,454,00	6,544,80	10,908,00	13,089,60
LAND ROVER	DEFENDER 90 2020 2.0 SI4	300CV 3P	0,8660	3,247,50	3,897,00	6,495,00	7,794,00
LAND ROVER	DEFENDER 90 2020 5.0 V8	525CV 3P	1,4296	5,361,00	6,433,20	10,722,00	12,866,40
LAND ROVER	RANGE ROVER 5.0 SUPERCHARGED	525CV	1,5696	5,886,00	7,063,20	11,772,00	14,126,40
LAND ROVER	RANGE ROVER SPORT 5.0	575CV	1,5737	5,901,38	7,081,65	11,802,75	14,163,30
LAND ROVER	RANGE ROVER SPORT 5.0 V8	525CV	1,3308	4,990,50	5,988,60	9,981,00	11,977,20
LAND ROVER	RANGE ROVER VELAR 2.0 SI4	250CV	0,8473	3,177,38	3,812,85	6,354,75	7,625,70
LEXUS	LC 5.0	477CV	1,3687	5,132,63	6,159,15	10,265,25	12,318,30
LOTUS	ELISE SPORT 1.6 136CV	CABRIOLET	0,6571	2,464,13	2,956,95	4,928,25	5,913,90
MAHINDRA	KUV100 1.2 VVT	87CV	0,3960	1,485,00	1,782,00	2,970,00	3,564,00
MASERATI	Ghibli 3.0	350CV	1,0875	4,078,13	4,893,75	8,156,25	9,787,50
MASERATI	Ghibli 3.0	430CV	1,2855	4,820,63	5,784,75	9,641,25	11,569,50
MASERATI	LEVANTE 3.0 V6 AWD	350CV	1,1326	4,247,25	5,096,70	8,494,50	10,193,40
MASERATI	LEVANTE 3.0 V6 AWD	430CV	1,3207	4,952,63	5,943,15	9,905,25	11,886,30
MASERATI	QUATTROPORTE 3.0	430CV	1,4712	5,517,00	6,620,40	11,034,00	13,240,80
MAZDA	6 2.0L SKYACTIV-G	165CV	0,6083	2,281,13	2,737,35	4,562,25	5,474,70
MAZDA	6 2.0L SKYACTIV-G 165CV	WAGON	0,6083	2,281,13	2,737,35	4,562,25	5,474,70
MAZDA	6 2.5L SKYACTIV-G	194CV	0,6757	2,533,88	3,040,65	5,067,75	6,081,30
MAZDA	6 2.5L SKYACTIV-G 194	WAGON	0,6757	2,533,88	3,040,65	5,067,75	6,081,30
MAZDA	CX-3 2.0L SKYACTIV-G	120CV	0,5037	1,888,88	2,266,65	3,777,75	4,533,30
MAZDA	CX-5 2.0L SKYACTIV-G	165CV	0,5986	2,244,75	2,693,70	4,489,50	5,387,40
MAZDA	CX-5 2.0L SKYACTIV-G 165CV	4WD	0,6665	2,499,38	2,999,25	4,998,75	5,998,50
MAZDA	CX-5 2.5L SKYACTIV-G 194CV	4WD	0,7107	2,665,13	3,198,15	5,330,25	6,396,30
MAZDA	MX-5 SKYACTIVE	2.0L 184CV	0,6242	2,340,75	2,808,90	4,681,50	5,617,80
MAZDA	MX-5 SKYACTIVE-G	1.5 132CV	0,5837	2,188,88	2,626,65	4,377,75	5,253,30
MERCEDES	A 35 AMG 2.0	306CV 4MATIC	0,7521	2,820,38	3,384,45	5,640,75	6,768,90
MERCEDES	A160 1.3	109CV	0,5308	1,990,50	2,388,60	3,981,00	4,777,20
MERCEDES	A180 1.3	136CV	0,5520	2,070,00	2,484,00	4,140,00	4,968,00
MERCEDES	A200 1.3 163CV	MY2018	0,5794	2,172,75	2,607,30	4,345,50	5,214,60
MERCEDES	A200 AUT 1.3	163CV 4MATIC	0,6340	2,377,50	2,853,00	4,755,00	5,706,00
MERCEDES	A250 2.0 224CV AUT	MY2018	0,6492	2,434,50	2,921,40	4,869,00	5,842,80
MERCEDES	A250 AUT 2.0	224CV 4MATIC	0,6685	2,506,88	3,008,25	5,013,75	6,016,50
MERCEDES	B160 2018	1.3 109CV	0,5197	1,948,88	2,338,65	3,897,75	4,677,30
MERCEDES	B180 2018	1.3 136CV AUT	0,5295	1,985,63	2,382,75	3,971,25	4,765,50
MERCEDES	B200 2018	1.3 163CV	0,5554	2,082,75	2,499,30	4,165,50	4,998,60
MERCEDES	B200 2018	1.3 163CV AUT	0,5727	2,147,63	2,577,15	4,295,25	5,154,30
MERCEDES	B200 2018	1.3 163CV AUT 4MATIC	0,6017	2,256,38	2,707,65	4,512,75	5,415,30
MERCEDES	B250 2018	2.0 224CV AUT	0,6273	2,352,38	2,822,85	4,704,75	5,645,70
MERCEDES	C43 AMG 4MATIC 3.0 390CV	CABRIO MY2018	1,1315	4,243,13	5,091,75	8,486,25	10,183,50
MERCEDES	C43 AMG 4MATIC 3.0 390CV	COUPÉ MY2018	1,0734	4,025,25	4,830,30	8,050,50	9,660,60
MERCEDES	CLA 180 2019	1.3 136CV AUT	0,6116	2,293,50	2,752,20	4,587,00	5,504,40
MERCEDES	CLA 200 2019	1.3 163CV 4MATIC AUT	0,6937	2,601,38	3,121,65	5,202,75	6,243,30
MERCEDES	CLA 200 2019	1.3 163CV AUT	0,6435	2,413,13	2,895,75	4,826,25	5,791,50
MERCEDES	CLA 250 2019	2.0 225CV 4MATIC AUT	0,7280	2,730,00	3,276,00	5,460,00	6,552,00
MERCEDES	CLA 250 2019	2.0 225CV AUT	0,7029	2,635,88	3,163,05	5,271,75	6,326,10
MERCEDES	CLA 35 AMG 2.0	306CV	0,8176	3,066,00	3,679,20	6,132,00	7,358,40
MERCEDES	CLA 45 AMG 2.0	387CV 4MATIC	0,8953	3,357,38	4,028,85	6,714,75	8,057,70
MERCEDES	G500 4.0 421CV	4X4 SW	1,4055	5,270,63	6,324,75	10,541,25	12,649,50
MERCEDES	G63 4.0 585CV	AMG	1,7556	6,583,50	7,900,20	13,167,00	15,800,40
MERCEDES	GLA 2020 180 AUT 1.3	136CV	0,6167	2,312,63	2,775,15	4,625,25	5,550,30
MERCEDES	GLA 2020 200 AUT 1.3	163CV	0,6432	2,412,00	2,894,40	4,824,00	5,788,80
MERCEDES	GLA 2020 200 AUT 1.3 4MATIC	163CV	0,6939	2,602,13	3,122,55	5,204,25	6,245,10
MERCEDES	GLA 2020 250 AUT 2.0	224CV	0,6931	2,599,13	3,118,95	5,198,25	6,237,90
MERCEDES	GLA 2020 250 AUT 2.0 4MATIC	224CV	0,7177	2,691,38	3,229,65	5,382,75	6,459,30



FRINGE BENEFIT 2022  
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)
MERCEDES	GLA 2020 35 4MATIC AMG	20 306CV	0,8117	3.043,88	3.652,65	6.087,75	7.305,30
MERCEDES	GLA 2020 45 4MATIC AMG	20 387CV	0,9050	3.393,75	4.072,50	6.787,50	8.145,00
MERCEDES	GLA 2020 45 S 4MATIC AMG	20 420CV	0,9438	3.539,25	4.247,10	7.078,50	8.494,20
MERCEDES	GLB 180 AUT 1.3	136CV	0,6025	2.259,38	2.711,25	4.518,75	5.422,50
MERCEDES	GLB 200 AUT 1.3	163CV	0,6263	2.348,63	2.818,35	4.697,25	5.636,70
MERCEDES	GLB 200 AUT 1.3 4MATIC	163CV	0,6738	2.526,75	3.032,10	5.053,50	6.064,20
MERCEDES	GLB 250 AUT 4MATIC 2.0	225CV	0,7514	2.817,75	3.381,30	5.635,50	6.762,60
MERCEDES	GLB 35 4MATIC 2.0 AMG	306CV	0,8422	3.158,25	3.789,90	6.316,50	7.579,80
MERCEDES	GLC 63 4.0S 510CV	4MATIC	1,3597	5.098,88	6.118,65	10.197,75	12.237,30
MERCEDES	S 450 4MATIC 3.0	367CV COUPÉ	1,2590	4.721,25	5.665,50	9.442,50	11.331,00
MERCEDES	S 560 4.0	469CV COUPÉ	1,4761	5.535,38	6.642,45	11.070,75	13.284,90
MERCEDES	S 560 4MATIC 4.0	469CV COUPÉ	1,5170	5.688,75	6.826,50	11.377,50	13.653,00
MERCEDES	S 63 4MATIC 4.0	612CV COUPÉ	1,8951	7.106,63	8.527,95	14.213,25	17.055,90
MERCEDES	SL 400 3.0 367CV	ROADSTER	1,2350	4.631,25	5.557,50	9.262,50	11.115,00
MERCEDES	SL 500 4.7 455CV	ROADSTER	1,4051	5.269,13	6.322,95	10.538,25	12.645,90
MERCEDES	SLC 2020 200	20 184CV	0,6899	2.587,13	3.104,55	5.174,25	6.209,10
MERCEDES	SLC 2020 300	20 245CV	0,7476	2.803,50	3.364,20	5.607,00	6.728,40
MERCEDES	SLC 2020 43	30 390CV AMG	0,9620	3.607,50	4.329,00	7.215,00	8.658,00
MINI	COOPER 1.5	136CV	0,4904	1.839,00	2.206,80	3.678,00	4.413,60
MINI	MINI COOPER CABRIO 1.5	136CV	0,5238	1.964,25	2.357,10	3.928,50	4.714,20
MINI	MINI COOPER CLUBMAN 1.5	136CV	0,5200	1.950,00	2.340,00	3.900,00	4.680,00
MINI	MINI COOPER COUNTRYMAN 1.5	136CV	0,5458	2.046,75	2.456,10	4.093,50	4.912,20
MINI	MINI COOPER COUNTRYMAN ALL4 1.5	136CV 4x4	0,5936	2.226,00	2.671,20	4.452,00	5.342,40
MINI	MINI COOPER S 2.0	178CV	0,5610	2.103,75	2.524,50	4.207,50	5.049,00
MINI	MINI J COOPER WORKS	231CV	0,6489	2.433,38	2.920,05	4.866,75	5.840,10
MINI	MINI JCW 2.0 231CV	CABRIO	0,6721	2.520,38	3.024,45	5.040,75	6.048,90
MINI	MINI ONE 1.5	102CV	0,4632	1.737,00	2.084,40	3.474,00	4.168,80
MINI	MINI ONE 1.5	75CV	0,4517	1.693,88	2.032,65	3.387,75	4.065,30
MINI	MINI ONE 1.5 102CV	CABRIO	0,4964	1.861,50	2.233,80	3.723,00	4.467,60
MINI	MINI ONE CLUBMAN	1.5 102CV	0,4966	1.862,25	2.234,70	3.724,50	4.469,40
MINI	MINI ONE COUNTRYMAN 1.5	102CV	0,5199	1.949,63	2.339,55	3.899,25	4.679,10
MINI	MINI ONE COUNTRYMAN 1.5	102CV	0,5199	1.949,63	2.339,55	3.899,25	4.679,10
MINI	MINI ONE COUNTRYMAN 1.5	102CV	0,5199	1.949,63	2.339,55	3.899,25	4.679,10
MINI	MINI ONE COUNTRYMAN 1.5	102CV	0,5199	1.949,63	2.339,55	3.899,25	4.679,10
MITSUBISHI	ASX 2.0 150CV	2WD	0,5336	2.001,00	2.401,20	4.002,00	4.802,40
MITSUBISHI	ASX 2.0 150CV	4WD	0,5768	2.163,00	2.595,60	4.326,00	5.191,20
MITSUBISHI	ECLIPSE CROSS 1.5 T 163CV	2WD	0,5346	2.004,75	2.405,70	4.009,50	4.811,40
MITSUBISHI	ECLIPSE CROSS 1.5 T 163CV	4WD	0,5896	2.211,00	2.653,20	4.422,00	5.306,40
MITSUBISHI	OUTLANDER 2.0 150CV	4WD	0,6547	2.455,13	2.946,15	4.910,25	5.892,30
MITSUBISHI	SPACESTAR 2021 1.2	70CV	0,3756	1.408,50	1.690,20	2.817,00	3.380,40
NISSAN	JUKE 2020 1.0 DIG-T	114CV	0,4160	1.560,00	1.872,00	3.120,00	3.744,00
NISSAN	MICRA 2021	1.0 IG-T 92CV	0,3901	1.462,88	1.755,45	2.925,75	3.510,90
NISSAN	MICRA 2021	1.0 IG-T 92CV AUT	0,4053	1.519,88	1.823,85	3.039,75	3.647,70
NISSAN	X-TRAIL 1.3 DIG-T	160CV 2WD	0,5391	2.021,63	2.425,95	4.043,25	4.851,90
OPEL	ASTRA 2019 1.2T	110CV	0,4804	1.801,50	2.161,80	3.603,00	4.323,60
OPEL	ASTRA 2019 1.2T	130CV	0,4894	1.835,25	2.202,30	3.670,50	4.404,60
OPEL	ASTRA 2019 1.2T	145CV	0,4984	1.869,00	2.242,80	3.738,00	4.485,60
OPEL	ASTRA ST 2019 1.2T	110CV SW	0,4927	1.847,63	2.217,15	3.695,25	4.434,30
OPEL	ASTRA ST 2019 1.2T	130CV SW	0,5017	1.881,38	2.257,65	3.762,75	4.515,30
OPEL	ASTRA ST 2019 1.2T	145CV SW	0,5106	1.914,75	2.297,70	3.829,50	4.595,40
OPEL	CORSA 2019 1.2	100CV	0,4045	1.516,88	1.820,25	3.033,75	3.640,50
OPEL	CORSA 2019 1.2	130CV	0,4549	1.705,88	2.047,05	3.411,75	4.094,10
OPEL	CORSA 2019 1.2	75CV	0,3900	1.462,50	1.755,00	2.925,00	3.510,00
OPEL	CROSSLAND X 1.2	110CV	0,4260	1.597,50	1.917,00	3.195,00	3.834,00
OPEL	CROSSLAND X 1.2	130CV	0,4506	1.689,75	2.027,70	3.379,50	4.055,40
OPEL	CROSSLAND X 1.2	83CV	0,4105	1.539,38	1.847,25	3.078,75	3.694,50
OPEL	GRANDLAND X 1.2T	130CV	0,4939	1.852,13	2.222,55	3.704,25	4.445,10
OPEL	MOKKA 2020 1.2 T	100CV	0,4328	1.623,00	1.947,60	3.246,00	3.895,20
OPEL	MOKKA 2020 1.2 T	130CV	0,4433	1.662,38	1.994,85	3.324,75	3.989,70
PEUGEOT	108 1.0 VTI 72CV	MY2018	0,3569	1.338,38	1.606,05	2.676,75	3.212,10
PEUGEOT	2008 2020 1.2 PURETECH 100	100CV	0,4598	1.724,25	2.069,10	3.448,50	4.138,20
PEUGEOT	2008 2020 1.2 PURETECH 130	130CV	0,4750	1.781,25	2.137,50	3.562,50	4.275,00
PEUGEOT	2008 2020 1.2 PURETECH 130	130CV AUT	0,4863	1.823,63	2.188,35	3.647,25	4.376,70
PEUGEOT	2008 2020 1.2 PURETECH 155	155CV AUT	0,5462	2.048,25	2.457,90	4.096,50	4.915,80
PEUGEOT	208 2019 1.2	102CV	0,4162	1.560,75	1.872,90	3.121,50	3.745,80
PEUGEOT	208 2019 1.2	130CV	0,4693	1.759,88	2.111,85	3.519,75	4.223,70
PEUGEOT	208 2019 1.2	75CV	0,3819	1.432,13	1.718,55	2.864,25	3.437,10



FRINGE BENEFIT 2022  
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)
PEUGEOT	3008 1.2 PURETECH TURBO	130CV	0,5061	1.897,88	2.277,45	3.795,75	4.554,90
PEUGEOT	3008 1.6 PURETECH	180CV	0,6087	2.282,63	2.739,15	4.565,25	5.478,30
PEUGEOT	308 2021 1.2 PURETECH	110CV	0,4786	1.794,75	2.153,70	3.589,50	4.307,40
PEUGEOT	308 2021 1.2 PURETECH	130CV	0,4877	1.828,88	2.194,65	3.657,75	4.389,30
PEUGEOT	5008 1.6 PURETECH TURBO	130CV	0,5245	1.966,88	2.360,25	3.933,75	4.720,50
PEUGEOT	5008 1.6 PURETECH TURBO	180CV	0,6290	2.358,75	2.830,50	4.717,50	5.661,00
PEUGEOT	508 PURETECH TURBO 1.2	130CV	0,5620	2.107,50	2.529,00	4.215,00	5.058,00
PEUGEOT	508 PURETECH TURBO 1.6	180CV	0,6028	2.260,50	2.712,60	4.521,00	5.425,20
PEUGEOT	508 STATION 1.2 T S&S	130CV	0,5711	2.141,63	2.569,95	4.283,25	5.139,90
PEUGEOT	508 STATION 1.6 T S&S	180CV	0,6096	2.286,00	2.743,20	4.572,00	5.486,40
PEUGEOT	508 STATION 1.6 T S&S	225CV	0,6760	2.535,00	3.042,00	5.070,00	6.084,00
PEUGEOT	RIFTER 1.2	130CV	0,5142	1.928,25	2.313,90	3.856,50	4.627,80
PORSCHE	718 BOXSTER 2.0	300CV	0,8781	3.292,88	3.951,45	6.585,75	7.902,90
PORSCHE	718 BOXSTER GTS 4.0	400CV	1,1759	4.409,63	5.291,55	8.819,25	10.583,10
PORSCHE	718 BOXSTER S 2.5	350CV	1,0091	3.784,13	4.540,95	7.568,25	9.081,90
PORSCHE	718 CAYMAN 2.0	300CV	0,8641	3.240,38	3.888,45	6.480,75	7.776,90
PORSCHE	718 CAYMAN GTS 4.0	400CV	1,1620	4.357,50	5.229,00	8.715,00	10.458,00
PORSCHE	718 CAYMAN S 2.5	350CV	0,9951	3.731,63	4.477,95	7.463,25	8.955,90
PORSCHE	911 CARRERA 4S 3.0	450CV CABRIO	1,5924	5.971,50	7.165,80	11.943,00	14.331,60
PORSCHE	911 CARRERA 4S 3.0 450CV	COUPÉ	1,4930	5.598,75	6.718,50	11.197,50	13.437,00
PORSCHE	911 CARRERA S 3.0	450CV CABRIO	1,5414	5.780,25	6.936,30	11.560,50	13.872,60
PORSCHE	911 CARRERA S 3.0 450CV	COUPÉ	1,4342	5.378,25	6.453,90	10.756,50	12.907,80
PORSCHE	CAYENNE 2.9 V6 S	440CV	1,2435	4.663,13	5.595,75	9.326,25	11.191,50
PORSCHE	CAYENNE 3.0 V6	340CV	1,0982	4.118,25	4.941,90	8.236,50	9.883,80
PORSCHE	CAYENNE 4.0 V8 T	550CV	1,6632	6.237,00	7.484,40	12.474,00	14.968,80
PORSCHE	CAYENNE COUPÉ 3.0	340CV	1,1682	4.380,75	5.256,90	8.761,50	10.513,80
PORSCHE	CAYENNE COUPÉ 4.0	550CV	1,7034	6.387,75	7.665,30	12.775,50	15.330,60
PORSCHE	MACAN 2.0	245CV	0,9206	3.452,25	4.142,70	6.904,50	8.285,40
PORSCHE	MACAN 2.0	265CV	0,9616	3.606,00	4.327,20	7.212,00	8.654,40
PORSCHE	MACAN 2.9 TURBO	440CV	1,2492	4.684,50	5.621,40	9.369,00	11.242,80
PORSCHE	MACAN 3.0 S	350CV	1,0185	3.819,38	4.583,25	7.638,75	9.166,50
PORSCHE	MACAN GTS 2.9	380CV	1,1348	4.255,50	5.106,60	8.511,00	10.213,20
PORSCHE	PANAMERA 2.9 4S	440CV	1,3890	5.208,75	6.250,50	10.417,50	12.501,00
PORSCHE	PANAMERA 3.0 4	330CV	1,2291	4.609,13	5.530,95	9.218,25	11.061,90
PORSCHE	PANAMERA 4 2.9	330CV	1,2321	4.620,38	5.544,45	9.240,75	11.088,90
RENAULT	CAPTUR 2021 1.0 TCE	90CV	0,4028	1.510,50	1.812,60	3.021,00	3.625,20
RENAULT	CAPTUR 2021 1.3 TCE	140CV	0,4487	1.682,63	2.019,15	3.365,25	4.038,30
RENAULT	CLIO 2019 1.0 SCE	65CV	0,3863	1.448,63	1.738,35	2.897,25	3.476,70
RENAULT	CLIO 2019 1.0 TCE	90CV	0,4001	1.500,38	1.800,45	3.000,75	3.600,90
RENAULT	KADJAR 1.3 TCE	140CV	0,5138	1.926,75	2.312,10	3.853,50	4.624,20
RENAULT	KANGOO 2021 1.3	102CV	0,5053	1.894,88	2.273,85	3.789,75	4.547,70
RENAULT	KANGOO 2021 1.3	130CV	0,5206	1.952,25	2.342,70	3.904,50	4.685,40
RENAULT	KOLEOS 2020 1.3 TCE	160CV	0,5678	2.129,25	2.555,10	4.258,50	5.110,20
RENAULT	MEGANE 2020 1.3 TCE	140CV	0,5077	1.903,88	2.284,65	3.807,75	4.569,30
RENAULT	MEGANE 2020 1.8 TCE	300CV	0,7030	2.636,25	3.163,50	5.272,50	6.327,00
RENAULT	MEGANE SPORTER 2020 1.3 TCE	140CV	0,5189	1.945,88	2.335,05	3.891,75	4.670,10
RENAULT	SCENIC 1.3 TCE	140CV	0,5662	2.123,25	2.547,90	4.246,50	5.095,80
RENAULT	TALISMAN SPORTER 1.3 TCE	160CV	0,6345	2.379,38	2.855,25	4.758,75	5.710,50
RENAULT	TWINGO 2019 1.0	65CV	0,3486	1.307,25	1.568,70	2.614,50	3.137,40
SEAT	ARONA 2020 1.0 ECOTSI	110CV	0,4176	1.566,00	1.879,20	3.132,00	3.758,40
SEAT	ARONA 2020 1.0 ECOTSI	95CV	0,4031	1.511,63	1.813,95	3.023,25	3.627,90
SEAT	ARONA 2020 1.5 TSI	150CV	0,4715	1.768,13	2.121,75	3.536,25	4.243,50
SEAT	ATECA 2020 1.5 ECOTSI	150CV	0,5088	1.908,00	2.289,60	3.816,00	4.579,20
SEAT	ATECA 2020 2.0 TSI 4DRIVE	190CV	0,6201	2.325,38	2.790,45	4.650,75	5.580,90
SEAT	IBIZA 2020 1.0 ECOTSI	110CV	0,4302	1.613,25	1.935,90	3.226,50	3.871,80
SEAT	IBIZA 2020 1.0 MPI	80CV	0,4182	1.568,25	1.881,90	3.136,50	3.763,80
SEAT	IBIZA 2020 1.5 TSI	150CV	0,4866	1.824,75	2.189,70	3.649,50	4.379,40
SEAT	LEON 2020 1.5 TSI	130CV	0,4872	1.827,00	2.192,40	3.654,00	4.384,80
SEAT	LEON 2020 1.5 TSI	150CV	0,5199	1.949,63	2.339,55	3.899,25	4.679,10
SEAT	LEON 2020 2.0 TSI	190CV	0,5850	2.193,75	2.632,50	4.387,50	5.265,00
SEAT	LEON SPORTSTOURER 2020 1.0 TSI	110CV SW	0,4895	1.835,63	2.202,75	3.671,25	4.405,50
SEAT	LEON SPORTSTOURER 2020 1.5 TSI	130CV SW	0,4933	1.849,88	2.219,85	3.699,75	4.439,70
SEAT	LEON SPORTSTOURER 2020 1.5 TSI	150CV SW	0,5259	1.972,13	2.366,55	3.944,25	4.733,10
SEAT	TARRACO 2019	1.5 TSI 150CV	0,5601	2.100,38	2.520,45	4.200,75	5.040,90



FRINGE BENEFIT 2022  
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)
SEAT	TARRACO 2019	2.0 TSI 4DRIVE 190CV	0,6683	2.506,13	3.007,35	5.012,25	6.014,70
SKODA	FABIA 2021 1.0 MPI	65CV	0,3937	1.476,38	1.771,65	2.952,75	3.543,30
SKODA	FABIA 2021 1.0 MPI	80CV	0,4012	1.504,50	1.805,40	3.009,00	3.610,80
SKODA	FABIA 2021 1.0 TSI	110CV	0,4163	1.561,13	1.873,35	3.122,25	3.746,70
SKODA	FABIA 2021 1.0 TSI	95CV	0,4088	1.533,00	1.839,60	3.066,00	3.679,20
SKODA	KAMIQ 1.0 TSI	110CV	0,4365	1.636,88	1.964,25	3.273,75	3.928,50
SKODA	KAMIQ 1.0 TSI	95CV	0,4270	1.601,25	1.921,50	3.202,50	3.843,00
SKODA	KAMIQ 1.5 TSI	150CV	0,4777	1.791,38	2.149,65	3.582,75	4.299,30
SKODA	KAROQ 2020 1.0 TSI	110CV	0,4582	1.718,25	2.061,90	3.436,50	4.123,80
SKODA	KAROQ 2020 1.5 TSI ACT	150CV	0,4905	1.839,38	2.207,25	3.678,75	4.414,50
SKODA	KODIAQ 1.5 TSI	150CV	0,5272	1.977,00	2.372,40	3.954,00	4.744,80
SKODA	KODIAQ 2.0 TSI 4X4	190CV	0,6922	2.595,75	3.114,90	5.191,50	6.229,80
SKODA	KODIAQ 2.0 TSI 4X4	245CV	0,7456	2.796,00	3.355,20	5.592,00	6.710,40
SKODA	OCTAVIA 2020 1.0 TSI	110CV	0,4811	1.804,13	2.164,95	3.608,25	4.329,90
SKODA	OCTAVIA 2020 1.5 TSI	150CV	0,5135	1.925,63	2.310,75	3.851,25	4.621,50
SKODA	OCTAVIA 2020 2.0 TSI RS	245CV	0,6259	2.347,13	2.816,55	4.694,25	5.633,10
SKODA	OCTAVIA WAGON 2020 1.0 TSI	110CV	0,4895	1.835,63	2.202,75	3.671,25	4.405,50
SKODA	OCTAVIA WAGON 2020 1.5 TSI	150CV	0,5219	1.957,13	2.348,55	3.914,25	4.697,10
SKODA	OCTAVIA WAGON 2020 2.0 TSI RS	245CV	0,6329	2.373,38	2.848,05	4.746,75	5.696,10
SKODA	SCALA 2019	1.0 TSI 110CV	0,4554	1.707,75	2.049,30	3.415,50	4.098,60
SKODA	SCALA 2019	1.0 TSI 95CV	0,4409	1.653,38	1.984,05	3.306,75	3.968,10
SKODA	SCALA 2019	1.5 TSI 150CV	0,5051	1.894,13	2.272,95	3.788,25	4.545,90
SKODA	SUPERB 1.5 TSI	150CV	0,5987	2.245,13	2.694,15	4.490,25	5.388,30
SKODA	SUPERB WAGON 1.5 TSI	150CV	0,6076	2.278,50	2.734,20	4.557,00	5.468,40
SSANGYONG	KORANDO 2019 1.5 GDI TURBO 2WD	163CV	0,5620	2.107,50	2.529,00	4.215,00	5.058,00
SSANGYONG	KORANDO 2019 1.5 GDI TURBO AWD	163CV	0,5799	2.174,63	2.609,55	4.349,25	5.219,10
SSANGYONG	TIVOLI 2020	1.2 GDI T 130CV	0,4774	1.790,25	2.148,30	3.580,50	4.296,60
SSANGYONG	TIVOLI 2020	1.5 GDI T 160CV	0,5336	2.001,00	2.401,20	4.002,00	4.802,40
SUBARU	BRZ 2.0 HIGH	200CV	0,6984	2.619,00	3.142,80	5.238,00	6.285,60
SUBARU	IMPREZA 1.6i LINEARTRONIC	114CV	0,4912	1.842,00	2.210,40	3.684,00	4.420,80
SUBARU	LEVORG 2.0i LINEARTRONIC	150CV	0,6219	2.332,13	2.798,55	4.664,25	5.597,10
SUBARU	OUTBACK 2021 2.5i	170CV	0,7020	2.632,50	3.159,00	5.265,00	6.318,00
SUBARU	XV 1.6i 114CV	LINEARTRONIC	0,5307	1.990,13	2.388,15	3.980,25	4.776,30
TOYOTA	AYGO 1.0	72CV	0,3416	1.281,00	1.537,20	2.562,00	3.074,40
TOYOTA	SUPRA 2.0B	258CV	0,7582	2.843,25	3.411,90	5.686,50	6.823,80
TOYOTA	SUPRA 3.0 PREMIUM	340CV	0,8994	3.372,75	4.047,30	6.745,50	8.094,60
TOYOTA	YARIS 2020 1.0	72CV	0,3976	1.491,00	1.789,20	2.982,00	3.578,40
TOYOTA	YARIS 2020 1.6 TURBO	261CV	0,6863	2.573,63	3.088,35	5.147,25	6.176,70
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.0 TSI	110CV	0,4923	1.846,13	2.215,35	3.692,25	4.430,70
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 TSI	130CV	0,5253	1.969,88	2.363,85	3.939,75	4.727,70
VOLKSWAGEN	GOLF VARIANT VIII 2020 1.5 TSI	150CV	0,5573	2.089,88	2.507,85	4.179,75	5.015,70
VOLKSWAGEN	GOLF VIII 2020 1.0 TSI	110CV	0,4857	1.821,38	2.185,65	3.642,75	4.371,30
VOLKSWAGEN	GOLF VIII 2020 1.5 TSI	130CV	0,5113	1.917,38	2.300,85	3.834,75	4.601,70
VOLKSWAGEN	GOLF VIII 2020 1.5 TSI	150CV ECO ACT	0,5454	2.045,25	2.454,30	4.090,50	4.908,60
VOLKSWAGEN	GOLF VIII 2020 2.0 TSI GTI	245CV	0,6673	2.502,38	3.002,85	5.004,75	6.005,70
VOLKSWAGEN	GOLF VIII 2020 2.0 TSI GTI	300CV	0,7448	2.793,00	3.351,60	5.586,00	6.703,20
VOLKSWAGEN	GOLF VIII 2020 2.0 TSI R	320CV	0,7670	2.876,25	3.451,50	5.752,50	6.903,00
VOLKSWAGEN	PASSAT VARIANT 2019 1.5 TSI	150CV	0,6177	2.316,38	2.779,65	4.632,75	5.559,30
VOLKSWAGEN	POLO 2021 1.0 EVO	80CV	0,4147	1.555,13	1.866,15	3.110,25	3.732,30
VOLKSWAGEN	POLO 2021 1.0 TSI	110CV	0,4692	1.759,50	2.111,40	3.519,00	4.222,80
VOLKSWAGEN	POLO 2021 1.0 TSI	95CV	0,4247	1.592,63	1.911,15	3.185,25	3.822,30
VOLKSWAGEN	TAIGO 1.0 TSI	110CV	0,4506	1.689,75	2.027,70	3.379,50	4.055,40
VOLKSWAGEN	TAIGO 1.0 TSI	95CV	0,4288	1.608,00	1.929,60	3.216,00	3.859,20
VOLKSWAGEN	TAIGO 1.5 TSI	150CV	0,4944	1.854,00	2.224,80	3.708,00	4.449,60
VOLKSWAGEN	T-CROSS 2019	1.0 TSI 110CV	0,4391	1.646,63	1.975,95	3.293,25	3.951,90
VOLKSWAGEN	T-CROSS 2019	1.0 TSI 95CV	0,4198	1.574,25	1.889,10	3.148,50	3.778,20
VOLKSWAGEN	T-CROSS 2019	1.5 TSI 150CV	0,4968	1.863,00	2.235,60	3.726,00	4.471,20
VOLKSWAGEN	TIGUAN 2020 1.5 TSI	130CV	0,5294	1.985,25	2.382,30	3.970,50	4.764,60
VOLKSWAGEN	TIGUAN 2020 1.5 TSI	150CV	0,5487	2.057,63	2.469,15	4.115,25	4.938,30
VOLKSWAGEN	TIGUAN 2020 2.0 TSI 4MOTION	190CV	0,6909	2.590,88	3.109,05	5.181,75	6.218,10
VOLKSWAGEN	TIGUAN ALLSPACE 1.5 TSI ACT	150CV	0,6111	2.291,63	2.749,95	4.583,25	5.499,90
VOLKSWAGEN	TOUAREG 3.0 TSI	340CV	1,0179	3.817,13	4.580,55	7.634,25	9.161,10
VOLKSWAGEN	TOURAN 1.5 TSI	150CV	0,6099	2.287,13	2.744,55	4.574,25	5.489,10
VOLKSWAGEN	T-ROC 1.0 TSI	110CV	0,4671	1.751,63	2.101,95	3.503,25	4.203,90



FRINGE BENEFIT 2022  
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)
VOLKSWAGEN	T-ROC 1.5 TSI ACT	150CV	0,4984	1.869,00	2.242,80	3.738,00	4.485,60
VOLKSWAGEN	T-ROC CABRIO 1.5 TSI	150CV	0,5450	2.043,75	2.452,50	4.087,50	4.905,00
VOLKSWAGEN	T-ROC R 2.0 TSI 4MOTION	300CV	0,7410	2.778,75	3.334,50	5.557,50	6.669,00
VOLKSWAGEN	UP! 1.0 EVO	65CV	0,3690	1.383,75	1.660,50	2.767,50	3.321,00
VOLKSWAGEN	UP! 1.0 TSI	115CV	0,4354	1.632,75	1.959,30	3.265,50	3.918,60
VOLVO	XC40 2019 T2	GEARTRONIC 1.5 130CV	0,5654	2.120,25	2.544,30	4.240,50	5.088,60
VOLVO	XC40 2019 T3	GEARTRONIC 1.5 163CV	0,5949	2.230,88	2.677,05	4.461,75	5.354,10

