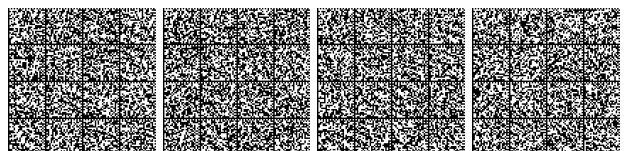


## FRINGE BENEFIT 2025

## AUTOVEICOLI A BENZINA-GPL, BENZINA-METANO e METANO ESCLUSIVO FUORI PRODUZIONE

| MARCA                 | MODELLO                                | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(50% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(60% CK) |
|-----------------------|--|-----------------------|--|--|--|--|
| <b>BENZINA-GPL</b>    |  |                       |  |  |  |  |
| ALFA ROMEO            | GIULIETTA 1.4 T 120CV BENZ+GPL         | 0,4691                | 1.759,17                                 | 2.111,01                                 | 3.518,34                                 | 4.222,01                                 |
| ALFA ROMEO            | MITO 1.4 120CV BENZ+GPL                | 0,4110                | 1.541,32                                 | 1.849,59                                 | 3.082,64                                 | 3.699,17                                 |
| CIRELLI MOTOR COMPANY | CIRELLI 5 1.5T 197CV BENZ+GPL          | 0,5584                | 2.094,06                                 | 2.512,87                                 | 4.188,12                                 | 5.025,75                                 |
| CIRELLI MOTOR COMPANY | CIRELLI 7 1.5T 197CV BENZ+GPL          | 0,5816                | 2.181,17                                 | 2.617,41                                 | 4.362,34                                 | 5.234,81                                 |
| CITROEN               | C3 III 1.2 82CV BENZ+GPL               | 0,3600                | 1.349,87                                 | 1.619,85                                 | 2.699,74                                 | 3.239,69                                 |
| DACIA                 | DOKKER 1.6 110CV BENZ+GPL              | 0,3559                | 1.334,75                                 | 1.601,70                                 | 2.669,50                                 | 3.203,40                                 |
| DACIA                 | DUSTER 1.0 100CV BENZ+GPL              | 0,3796                | 1.423,35                                 | 1.708,02                                 | 2.846,70                                 | 3.416,04                                 |
| DACIA                 | DUSTER 1.6 115CV BENZ+GPL              | 0,3587                | 1.345,18                                 | 1.614,22                                 | 2.690,36                                 | 3.228,43                                 |
| DACIA                 | DUSTER 1.6 115CV 4X2 BENZ+GPL          | 0,3603                | 1.351,00                                 | 1.621,20                                 | 2.702,00                                 | 3.242,40                                 |
| DACIA                 | LODGY 1.6 100CV 7 POSTI BENZ+GPL       | 0,3556                | 1.333,50                                 | 1.600,20                                 | 2.666,99                                 | 3.200,39                                 |
| DACIA                 | LODGY 1.6 100CV S&S BENZ+GPL           | 0,3471                | 1.301,52                                 | 1.561,82                                 | 2.603,04                                 | 3.123,65                                 |
| DACIA                 | LODGY 1.6 110CV S&S BENZ+GPL           | 0,3554                | 1.332,88                                 | 1.599,45                                 | 2.665,75                                 | 3.198,90                                 |
| DACIA                 | LOGAN MCV 0.9 TCE 90CV BENZ+GPL        | 0,3070                | 1.151,18                                 | 1.381,42                                 | 2.302,36                                 | 2.762,83                                 |
| DACIA                 | LOGAN MCV 0.9 TCE 90CV S&S BENZ+GPL    | 0,3047                | 1.142,74                                 | 1.371,29                                 | 2.285,48                                 | 2.742,58                                 |
| DACIA                 | LOGAN MCV 1.0 100CV BENZ+GPL           | 0,3208                | 1.203,17                                 | 1.443,81                                 | 2.406,35                                 | 2.887,62                                 |
| DACIA                 | LOGAN MCV STEPWAY 1.0 100CV BENZ+GPL   | 0,3416                | 1.281,14                                 | 1.537,37                                 | 2.562,28                                 | 3.074,73                                 |
| DACIA                 | SANDERO 0.9 TCE TURBO 90CV BENZ+GPL    | 0,2927                | 1.097,77                                 | 1.317,33                                 | 2.195,54                                 | 2.634,65                                 |
| DACIA                 | SANDERO 2021 1.0 TCE CVT 90CV BENZ+GPL | 0,3498                | 1.311,72                                 | 1.574,06                                 | 2.623,43                                 | 3.148,12                                 |
| DACIA                 | SANDERO 900 TCE 90CV BENZ+GPL          | 0,3001                | 1.125,39                                 | 1.350,47                                 | 2.250,78                                 | 2.700,94                                 |
| DACIA                 | SANDERO STEPWAY 0.9 TCE 90CV BENZ+GPL  | 0,3143                | 1.178,55                                 | 1.414,26                                 | 2.357,10                                 | 2.828,52                                 |
| DACIA                 | SANDERO STEPWAY 1.0 100CV BENZ+GPL     | 0,3181                | 1.192,96                                 | 1.431,56                                 | 2.385,93                                 | 2.863,11                                 |
| DACIA                 | SANDERO STREETWAY 1.0 100CV BENZ+GPL   | 0,3138                | 1.176,64                                 | 1.411,97                                 | 2.353,28                                 | 2.823,94                                 |
| DR AUTOMOBILES        | CITY CROSS 1.3 83CV BENZ+GPL           | 0,3479                | 1.304,66                                 | 1.565,59                                 | 2.609,32                                 | 3.131,19                                 |
| DR AUTOMOBILES        | DR 4 2022 1.5 116CV BENZ+GPL           | 0,4458                | 1.671,73                                 | 2.006,07                                 | 3.343,46                                 | 4.012,15                                 |
| DR AUTOMOBILES        | DR 7 1.5 T 160CV BENZ+GPL              | 0,5592                | 2.096,94                                 | 2.516,33                                 | 4.193,89                                 | 5.032,66                                 |
| DR AUTOMOBILES        | DR EVO 1.6 126CV BENZ+GPL              | 0,4020                | 1.507,56                                 | 1.809,07                                 | 3.015,12                                 | 3.618,15                                 |
| DR AUTOMOBILES        | DR EVO 3 1.5 110CV BENZ+GPL            | 0,3655                | 1.370,69                                 | 1.644,83                                 | 2.741,38                                 | 3.289,66                                 |
| DR AUTOMOBILES        | DR F35 1.5 156CV BENZ+GPL              | 0,4791                | 1.796,58                                 | 2.155,89                                 | 3.593,15                                 | 4.311,78                                 |
| DR AUTOMOBILES        | DR0 1.0 70CV BIFUEL                    | 0,2866                | 1.074,71                                 | 1.289,65                                 | 2.149,42                                 | 2.579,30                                 |
| DR AUTOMOBILES        | DR3 S1 1.5 106CV BENZ+GPL              | 0,3768                | 1.413,14                                 | 1.695,76                                 | 2.826,27                                 | 3.391,53                                 |
| DR AUTOMOBILES        | DR3 S2 1.5 115CV BENZ+GPL              | 0,3985                | 1.494,40                                 | 1.793,28                                 | 2.988,81                                 | 3.586,57                                 |
| DR AUTOMOBILES        | DR4 1.6 115CV BENZ+GPL                 | 0,3854                | 1.445,41                                 | 1.734,50                                 | 2.890,83                                 | 3.468,99                                 |
| DR AUTOMOBILES        | DR4 2022 1.5 TURBO DCT 154CV BENZ+GPL  | 0,4620                | 1.732,52                                 | 2.079,02                                 | 3.465,03                                 | 4.158,04                                 |
| DR AUTOMOBILES        | DR5 1.6 126CV BENZ+GPL                 | 0,3880                | 1.455,08                                 | 1.746,10                                 | 2.910,17                                 | 3.492,20                                 |
| DR AUTOMOBILES        | DR5 2.0 139CV 4WD BENZ+GPL             | 0,4375                | 1.640,79                                 | 1.968,95                                 | 3.281,58                                 | 3.937,90                                 |
| DR AUTOMOBILES        | DR6 1.5 T 150CV BENZ+GPL               | 0,4186                | 1.569,89                                 | 1.883,87                                 | 3.139,78                                 | 3.767,74                                 |
| FIAT                  | 500 1.2 69CV BENZ+GPL                  | 0,3802                | 1.425,86                                 | 1.711,03                                 | 2.851,72                                 | 3.422,06                                 |
| FIAT                  | 500L 1.4 T-JET 120CV BENZ+GPL          | 0,4458                | 1.671,70                                 | 2.006,04                                 | 3.343,40                                 | 4.012,07                                 |
| FIAT                  | 500X 1.4 T-JET 120CV BENZ+GPL          | 0,4138                | 1.551,84                                 | 1.862,21                                 | 3.103,68                                 | 3.724,42                                 |
| FIAT                  | PANDA 1.2 69CV BENZ+GPL                | 0,3674                | 1.377,94                                 | 1.653,52                                 | 2.755,87                                 | 3.307,04                                 |
| FIAT                  | PANDA CROSS 2021 1.2 69CV BENZ+GPL     | 0,3758                | 1.409,36                                 | 1.691,23                                 | 2.818,72                                 | 3.382,46                                 |
| FIAT                  | PUNTO 1.4 77CV BENZ+GPL                | 0,3805                | 1.426,87                                 | 1.712,25                                 | 2.853,75                                 | 3.424,50                                 |
| FIAT                  | TIPO 1.4 120CV SW BENZ+GPL             | 0,4219                | 1.582,25                                 | 1.898,69                                 | 3.164,49                                 | 3.797,39                                 |
| FIAT                  | TIPO 1.4 4PORTE 120CV BENZ+GPL         | 0,4008                | 1.503,18                                 | 1.803,81                                 | 3.006,35                                 | 3.607,62                                 |
| FIAT                  | TIPO 1.4 5PORTE 120CV BENZ+GPL         | 0,4106                | 1.539,62                                 | 1.847,54                                 | 3.079,24                                 | 3.695,08                                 |
| FORD                  | B-MAX 1.4 90CV BENZ+GPL                | 0,4010                | 1.503,62                                 | 1.804,34                                 | 3.007,24                                 | 3.608,68                                 |
| FORD                  | C-MAX 1.6 120CV BENZ+GPL               | 0,4172                | 1.564,62                                 | 1.877,55                                 | 3.129,24                                 | 3.755,09                                 |
| FORD                  | FIESTA 1.1 75CV BENZ+GPL               | 0,4147                | 1.555,29                                 | 1.866,35                                 | 3.110,58                                 | 3.732,70                                 |
| FORD                  | FOCUS 1.6 120CV BENZ+GPL               | 0,4081                | 1.530,20                                 | 1.836,24                                 | 3.060,40                                 | 3.672,48                                 |
| FORD                  | FOCUS 1.6 SW 120CV BENZ+GPL            | 0,4127                | 1.547,66                                 | 1.857,19                                 | 3.095,32                                 | 3.714,38                                 |
| FORD                  | KA 1.2 8V 70CV BENZ+GPL                | 0,3216                | 1.206,04                                 | 1.447,25                                 | 2.412,09                                 | 2.894,50                                 |
| HYUNDAI               | I10 1.0 69CV BENZ+GPL                  | 0,3137                | 1.176,47                                 | 1.411,76                                 | 2.352,93                                 | 2.823,52                                 |
| HYUNDAI               | I10 1.2 75CV BENZ+GPL                  | 0,3246                | 1.217,25                                 | 1.460,71                                 | 2.434,51                                 | 2.921,41                                 |
| HYUNDAI               | I20 1.2 75CV BENZ+GPL                  | 0,3677                | 1.378,86                                 | 1.654,64                                 | 2.757,73                                 | 3.309,27                                 |
| HYUNDAI               | I20 1.2 75CV ECONEXT BENZ+GPL          | 0,3741                | 1.402,75                                 | 1.683,30                                 | 2.805,49                                 | 3.366,59                                 |
| HYUNDAI               | IX20 1.6 MPI 125CV BENZ+GPL            | 0,4360                | 1.634,83                                 | 1.961,79                                 | 3.269,66                                 | 3.923,59                                 |
| JEEP                  | RENEGADE 1.4 T-JET 120CV BENZ+GPL      | 0,4389                | 1.645,85                                 | 1.975,02                                 | 3.291,70                                 | 3.950,04                                 |
| KIA                   | CEE D 1.4 MPI 100CV BENZ+GPL           | 0,4342                | 1.628,17                                 | 1.953,80                                 | 3.256,33                                 | 3.907,60                                 |
| KIA                   | CEED 1.0 T-GDI BENZINA+GPL             | 0,4495                | 1.685,46                                 | 2.022,55                                 | 3.370,91                                 | 4.045,10                                 |
| KIA                   | PICANTO 1.0 67CV BENZ+GPL              | 0,3583                | 1.343,45                                 | 1.612,14                                 | 2.686,90                                 | 3.224,28                                 |
| KIA                   | PICANTO 1.0 69CV BENZ+GPL              | 0,3116                | 1.168,48                                 | 1.402,18                                 | 2.336,97                                 | 2.804,36                                 |
| KIA                   | RIO 1.2 84CV BENZ+GPL                  | 0,4046                | 1.517,40                                 | 1.820,87                                 | 3.034,79                                 | 3.641,75                                 |
| KIA                   | RIO 1.2 85CV ECO BENZ+GPL              | 0,3530                | 1.323,94                                 | 1.588,72                                 | 2.647,87                                 | 3.177,45                                 |
| KIA                   | SPORTAGE 1.6 ECO 135CV 2WD BENZ+GPL    | 0,4650                | 1.743,61                                 | 2.092,34                                 | 3.487,23                                 | 4.184,67                                 |
| KIA                   | SPORTAGE 1.6 ECOGPL 2WD 126CV          | 0,5305                | 1.989,20                                 | 2.387,04                                 | 3.978,40                                 | 4.774,08                                 |
| KIA                   | STONIC 1.0 T-GDI 100CV BENZ+GPL        | 0,4500                | 1.687,32                                 | 2.024,78                                 | 3.374,63                                 | 4.049,56                                 |
| KIA                   | STONIC 1.2 84CV ECO GPL                | 0,4137                | 1.551,35                                 | 1.861,62                                 | 3.102,69                                 | 3.723,23                                 |
| KIA                   | STONIC 1.4 MPI 100CV BENZ+GPL          | 0,3689                | 1.383,46                                 | 1.660,15                                 | 2.766,92                                 | 3.320,30                                 |
| KIA                   | STONIC 2020 1.0 ECO GPL 95CV BENZ+GPL  | 0,4216                | 1.581,00                                 | 1.897,20                                 | 3.162,00                                 | 3.794,39                                 |
| KIA                   | STONIC 2020 1.2 ECO GPL 82CV BENZ+GPL  | 0,4019                | 1.507,18                                 | 1.808,62                                 | 3.014,36                                 | 3.617,24                                 |
| KIA                   | VENGA 1.4 90CV BENZ+GPL                | 0,3980                | 1.492,58                                 | 1.791,10                                 | 2.985,17                                 | 3.582,20                                 |
| KIA                   | XCEED 1.0 T-GDI 120CV BENZ+GPL         | 0,4252                | 1.594,37                                 | 1.913,24                                 | 3.188,74                                 | 3.826,49                                 |
| KIA                   | XCEED 2022 1.0 T-GDI 120CV BENZ+GPL    | 0,4590                | 1.721,40                                 | 2.065,68                                 | 3.442,79                                 | 4.131,35                                 |
| LANCIA                | YPSILON 1.2 69CV 5P BENZ+GPL           | 0,4124                | 1.546,66                                 | 1.855,99                                 | 3.093,32                                 | 3.711,99                                 |
| MAHINDRA              | KUV100 1.2 83CV BENZ+GPL               | 0,3572                | 1.339,50                                 | 1.607,40                                 | 2.679,00                                 | 3.214,80                                 |
| MAHINDRA              | KUV100 2021 1.2 WT 87CV BENZ+GPL       | 0,3730                | 1.398,84                                 | 1.678,61                                 | 2.797,69                                 | 3.357,23                                 |



## FRINGE BENEFIT 2025

## AUTOVEICOLI A BENZINA-GPL, BENZINA-METANO e METANO ESCLUSIVO FUORI PRODUZIONE

| MARCA                   | MODELLO                                    | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(50% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(60% CK) |
|-------------------------|--|-----------------------|--|--|--|--|
| MITSUBISHI              | ASX 1.6 2WD 117CV BENZ+GPL                 | 0,4232                | 1.587,07                                 | 1.904,49                                 | 3.174,14                                 | 3.808,97                                 |
| MITSUBISHI              | ASX 2.0 150CV 2WD BENZ+GPL                 | 0,4696                | 1.760,86                                 | 2.113,03                                 | 3.521,72                                 | 4.226,07                                 |
| MITSUBISHI              | ASX 2.0 150CV 4WD BENZ+GPL                 | 0,5170                | 1.938,74                                 | 2.326,49                                 | 3.877,48                                 | 4.652,97                                 |
| MITSUBISHI              | OUTLANDER 2.0 150CV 2WD BENZ+GPL           | 0,5840                | 2.190,04                                 | 2.628,05                                 | 4.380,09                                 | 5.256,11                                 |
| MITSUBISHI              | OUTLANDER 2.0 150CV 4WD BENZ+GPL           | 0,6306                | 2.364,67                                 | 2.837,61                                 | 4.729,35                                 | 5.675,22                                 |
| MITSUBISHI              | OUTLANDER 2.0 2WD 150 CV BIFUEL GPL        | 0,5147                | 1.930,29                                 | 2.316,35                                 | 3.860,58                                 | 4.632,69                                 |
| MITSUBISHI              | SPACE STAR 1.0 71CV BENZ+GPL               | 0,3111                | 1.166,49                                 | 1.399,79                                 | 2.332,99                                 | 2.799,58                                 |
| MITSUBISHI              | SPACESTAR 1.0 71CV BENZ+GPL                | 0,3334                | 1.250,09                                 | 1.500,11                                 | 2.500,18                                 | 3.000,21                                 |
| MITSUBISHI              | SPACESTAR 1.0 80CV BENZ+GPL                | 0,3610                | 1.353,70                                 | 1.624,44                                 | 2.707,41                                 | 3.248,89                                 |
| MITSUBISHI              | SPACESTAR 1.2 70CV BENZ+GPL                | 0,3857                | 1.446,30                                 | 1.735,56                                 | 2.892,59                                 | 3.471,11                                 |
| NISSAN                  | JUKE 1.6 GPL 116CV BENZ+GPL                | 0,4031                | 1.511,81                                 | 1.814,17                                 | 3.023,62                                 | 3.628,34                                 |
| NISSAN                  | MICRA 0.9 IG-T 90CV BENZ+GPL               | 0,3753                | 1.407,39                                 | 1.688,87                                 | 2.814,79                                 | 3.377,75                                 |
| NISSAN                  | MICRA 2021 IG-T 900 90CV BENZ+GPL          | 0,4156                | 1.558,56                                 | 1.870,27                                 | 3.117,11                                 | 3.740,53                                 |
| NISSAN                  | NOTE 1.2 80CV BENZ+GPL                     | 0,3593                | 1.347,53                                 | 1.617,04                                 | 2.695,07                                 | 3.234,08                                 |
| OPEL                    | ADAM 1.4 87CV BENZ+GPL                     | 0,3580                | 1.342,44                                 | 1.610,92                                 | 2.684,87                                 | 3.221,85                                 |
| OPEL                    | ASTRA 1.4 T 140CV BENZ+GPL                 | 0,4218                | 1.581,76                                 | 1.898,12                                 | 3.163,53                                 | 3.796,23                                 |
| OPEL                    | CORSA 1.4 90CV BENZ+GPL                    | 0,3569                | 1.338,23                                 | 1.605,88                                 | 2.676,47                                 | 3.211,76                                 |
| OPEL                    | CROSSLAND X 1.2 81CV BENZ+GPL              | 0,3650                | 1.368,66                                 | 1.642,39                                 | 2.737,32                                 | 3.284,78                                 |
| OPEL                    | INSIGNIA 1.4 T 140CV BENZ+GPL              | 0,5106                | 1.914,65                                 | 2.297,58                                 | 3.829,30                                 | 4.595,16                                 |
| OPEL                    | INSIGNIA 1.4 T 140CV SW BENZ+GPL           | 0,5216                | 1.955,95                                 | 2.347,13                                 | 3.911,89                                 | 4.694,27                                 |
| OPEL                    | KARL 1.0 73CV BENZ+GPL                     | 0,3152                | 1.181,98                                 | 1.418,38                                 | 2.363,96                                 | 2.836,76                                 |
| OPEL                    | MERIVA 1.4 T 120CV BENZ+GPL                | 0,4263                | 1.598,65                                 | 1.918,38                                 | 3.197,29                                 | 3.836,75                                 |
| OPEL                    | MOKKA 1.4 T GPL 140CV 4X2                  | 0,4322                | 1.620,80                                 | 1.944,96                                 | 3.241,60                                 | 3.889,92                                 |
| OPEL                    | MOKKAX 1.4 T 140CV 4X2 BENZ+GPL            | 0,4316                | 1.618,66                                 | 1.942,39                                 | 3.237,31                                 | 3.884,78                                 |
| PEUGEOT                 | 208 1.2 82CV BENZ+GPL                      | 0,3329                | 1.248,46                                 | 1.498,15                                 | 2.496,92                                 | 2.996,31                                 |
| RENAULT                 | CAPTUR 2020 1.0 TCE 100CV BENZ+GPL         | 0,4106                | 1.539,70                                 | 1.847,64                                 | 3.079,39                                 | 3.695,27                                 |
| RENAULT                 | CLIO 2019 1.0 TCE 100CV BENZ+GPL           | 0,3948                | 1.480,46                                 | 1.776,55                                 | 2.960,92                                 | 3.553,10                                 |
| RENAULT                 | CLIO 900 TCE 90CV BENZ+GPL                 | 0,3416                | 1.280,95                                 | 1.537,14                                 | 2.561,89                                 | 3.074,27                                 |
| RENAULT                 | TWINGO 0.9 TCE 90CV BENZ+GPL               | 0,3197                | 1.198,73                                 | 1.438,48                                 | 2.397,47                                 | 2.876,96                                 |
| RENAULT                 | TWINGO 2019 900 90CV BENZINA+GPL           | 0,3272                | 1.227,13                                 | 1.472,55                                 | 2.454,25                                 | 2.945,10                                 |
| SSANGYONG               | KORANDO 2.0 C 2WD 149CV BENZ+GPL           | 0,5105                | 1.914,31                                 | 2.297,17                                 | 3.828,61                                 | 4.594,33                                 |
| SSANGYONG               | KORANDO 2019 1.5 GDI-T 163CV BENZ+GPL      | 0,4849                | 1.818,28                                 | 2.181,93                                 | 3.636,56                                 | 4.363,87                                 |
| SSANGYONG               | TIVOLI 1.2 GDI 128CV BENZ+GPL              | 0,4669                | 1.750,85                                 | 2.101,02                                 | 3.501,70                                 | 4.202,04                                 |
| SSANGYONG               | TIVOLI 1.6 128CV BENZ+GPL                  | 0,4266                | 1.599,89                                 | 1.919,86                                 | 3.199,77                                 | 3.839,73                                 |
| SSANGYONG               | TIVOLI 2020 1.5 GDI 2WD BENZ+GPL           | 0,4877                | 1.829,05                                 | 2.194,86                                 | 3.658,10                                 | 4.389,72                                 |
| SSANGYONG               | XLV 1.6 128CV BENZ+GPL                     | 0,4618                | 1.731,76                                 | 2.078,11                                 | 3.463,52                                 | 4.156,23                                 |
| SUBARU                  | FORESTER 2.0 150CV BENZ+GPL                | 0,5307                | 1.990,01                                 | 2.388,01                                 | 3.980,02                                 | 4.776,02                                 |
| SUBARU                  | XV 1.6i BI-FUEL 114CV                      | 0,4429                | 1.660,84                                 | 1.993,01                                 | 3.321,68                                 | 3.986,01                                 |
| SUBARU                  | XV 2.0i-ES BI-FUEL 150CV                   | 0,5065                | 1.899,50                                 | 2.279,41                                 | 3.799,01                                 | 4.558,81                                 |
| <b>BENZINA-METANO</b>   |  |                       |  |  |  |  |
| AUDI                    | A3 SPB 1.4 TFSI G-TRON 110CV (BENZ+METANO) | 0,4585                | 1.719,41                                 | 2.063,29                                 | 3.438,81                                 | 4.126,58                                 |
| AUDI                    | A4 AVANT 2.0 TFSI G-TRON 170CV BENZ+MET    | 0,5933                | 2.224,88                                 | 2.669,85                                 | 4.449,75                                 | 5.339,70                                 |
| AUDI                    | A5 SPB 2.0 TFSI G-TRON 170CV BENZ+MET      | 0,6083                | 2.281,18                                 | 2.737,42                                 | 4.562,37                                 | 5.474,84                                 |
| DR AUTOMOBILES          | CITY CROSS 1.3 83CV BENZ+METANO            | 0,3670                | 1.376,25                                 | 1.651,50                                 | 2.752,50                                 | 3.303,00                                 |
| DR AUTOMOBILES          | DR EVO 1.6 126CV BENZ+METANO               | 0,4132                | 1.549,52                                 | 1.859,42                                 | 3.099,03                                 | 3.718,84                                 |
| DR AUTOMOBILES          | DR4 1.6 114CV BENZ+METANO                  | 0,4177                | 1.566,31                                 | 1.879,58                                 | 3.132,63                                 | 3.759,16                                 |
| DR AUTOMOBILES          | DR5 1.6 126CV BENZ+METANO                  | 0,4187                | 1.570,13                                 | 1.884,15                                 | 3.140,25                                 | 3.768,30                                 |
| DR AUTOMOBILES          | DR5 2.0 139CV 4WD BENZ+METANO              | 0,4408                | 1.653,17                                 | 1.983,80                                 | 3.306,34                                 | 3.967,61                                 |
| DR AUTOMOBILES          | DR6 1.5 T 150CV BENZ+METANO                | 0,4819                | 1.807,13                                 | 2.168,55                                 | 3.614,25                                 | 4.337,10                                 |
| FIAT                    | 500L 0.9 TWINAIR 85CV BENZ+METANO          | 0,4054                | 1.520,21                                 | 1.824,25                                 | 3.040,42                                 | 3.648,50                                 |
| FIAT                    | 500L WAGON 0.9 TWINAIR 85CV BENZ+METANO    | 0,4065                | 1.524,45                                 | 1.829,33                                 | 3.048,89                                 | 3.658,67                                 |
| FIAT                    | DOBLO 1.4 T-JET 120CV BENZ+METANO          | 0,4554                | 1.707,62                                 | 2.049,14                                 | 3.415,24                                 | 4.098,29                                 |
| FIAT                    | PANDA 0.9 TWIN-AIR 85CV BENZ+MET           | 0,3378                | 1.266,65                                 | 1.519,98                                 | 2.533,30                                 | 3.039,96                                 |
| FIAT                    | PANDA 2021 0.9 80CV BENZ+METANO            | 0,3644                | 1.366,67                                 | 1.640,01                                 | 2.733,34                                 | 3.280,01                                 |
| FIAT                    | PANDA CROSS 2021 0.9 80CV BENZ+METANO      | 0,3832                | 1.436,82                                 | 1.724,19                                 | 2.873,65                                 | 3.448,37                                 |
| FIAT                    | PUNTO 2012 1.4 77CV BENZ+MET               | 0,3889                | 1.458,30                                 | 1.749,96                                 | 2.916,59                                 | 3.499,91                                 |
| FIAT                    | QUBO 1.4 70CV BENZ+MET                     | 0,3967                | 1.487,56                                 | 1.785,07                                 | 2.975,12                                 | 3.570,15                                 |
| LANCIA                  | YPSILON 0.9 AIR 85CV BENZ+MET              | 0,3496                | 1.311,01                                 | 1.573,22                                 | 2.622,03                                 | 3.146,43                                 |
| LANCIA                  | YPSILON 0.9 T AIR 70CV BENZ+METANO         | 0,3973                | 1.489,88                                 | 1.787,85                                 | 2.979,75                                 | 3.575,70                                 |
| LANCIA                  | YPSILON 0.9 TWINAIR 84CV BENZ+METANO       | 0,3554                | 1.332,65                                 | 1.599,18                                 | 2.665,31                                 | 3.198,37                                 |
| MERCEDES                | B 200 2.0 156CV BENZ+METANO                | 0,5205                | 1.951,69                                 | 2.342,03                                 | 3.903,39                                 | 4.684,07                                 |
| MERCEDES                | E 200 NGD AUT 2.0 156CV BENZ+MET           | 0,6500                | 2.437,44                                 | 2.924,93                                 | 4.874,88                                 | 5.849,85                                 |
| OPEL                    | ZAFIRA 1.6 T ECOM 150CV BENZ+METANO        | 0,5002                | 1.875,76                                 | 2.250,91                                 | 3.751,51                                 | 4.501,81                                 |
| SEAT                    | IBIZA 1.0 TGI 90CV BENZ+METANO             | 0,3532                | 1.324,35                                 | 1.589,21                                 | 2.648,69                                 | 3.178,43                                 |
| SEAT                    | LEON 1.4 TGI 110CV BENZ+METANO             | 0,4212                | 1.579,34                                 | 1.895,21                                 | 3.158,68                                 | 3.790,41                                 |
| SKODA                   | OCTAVIA 1.4 G-TEC 110CV BENZ+METANO        | 0,4439                | 1.664,78                                 | 1.997,74                                 | 3.329,56                                 | 3.995,48                                 |
| SKODA                   | OCTAVIA WAGON 1.4 G-TEC 110CV BENZ+METANO  | 0,4450                | 1.668,67                                 | 2.002,41                                 | 3.337,34                                 | 4.004,81                                 |
| VOLKSWAGEN              | GOLF 1.4 TGI 110CV BENZ+METANO             | 0,4278                | 1.604,21                                 | 1.925,05                                 | 3.208,42                                 | 3.850,11                                 |
| VOLKSWAGEN              | POLO 1.0 TGI 90CV MY2018 BENZ+METANO       | 0,3620                | 1.357,40                                 | 1.628,88                                 | 2.714,80                                 | 3.257,75                                 |
| <b>METANO ESCLUSIVO</b> |  |                       |  |  |  |  |
| AUDI                    | A3 SPB 30 G-TRONIC 1.5 130CV METANO        | 0,5183                | 1.943,63                                 | 2.332,35                                 | 3.887,25                                 | 4.664,70                                 |
| AUDI                    | A4 AVANT 40 G-TRON 2.0 170CV METANO        | 0,6066                | 2.274,75                                 | 2.729,70                                 | 4.549,50                                 | 5.459,40                                 |
| OPEL                    | ASTRA 1.4 T 110CV ECOM METANO              | 0,4179                | 1.567,00                                 | 1.880,40                                 | 3.134,00                                 | 3.760,80                                 |
| OPEL                    | ASTRA ST 1.4 T 110CV ECOM METANO SW        | 0,4249                | 1.593,33                                 | 1.912,00                                 | 3.186,67                                 | 3.824,00                                 |
| SEAT                    | ARONA 1.0 TGI 90CV METANO                  | 0,4086                | 1.532,25                                 | 1.838,70                                 | 3.064,50                                 | 3.677,40                                 |
| SEAT                    | IBIZA 1.0 TGI 90CV METANO                  | 0,4229                | 1.585,88                                 | 1.903,05                                 | 3.171,75                                 | 3.806,10                                 |



FRINGE BENEFIT 2025  
 AUTOVEICOLI A BENZINA-GPL, BENZINA-METANO e METANO ESCLUSIVO FUORI PRODUZIONE

| MARCA      | MODELLO                                 | COSTO KM<br>15.000 KM | FRINGE<br>BENEFIT<br>ANNUALE<br>(25% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(30% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(50% CK) | FRINGE<br>BENEFIT<br>ANNUALE<br>(60% CK) |
|------------|---|-----------------------|--|--|--|--|
| SEAT       | LEON 1.5 TGI 130CV METANO               | 0,4287                | 1.607,71                                 | 1.929,26                                 | 3.215,43                                 | 3.858,51                                 |
| SEAT       | LEON 2021 1.5 TGI 130CV METANO          | 0,4702                | 1.763,34                                 | 2.116,01                                 | 3.526,68                                 | 4.232,02                                 |
| SEAT       | LEON SPORTSTOURER 2021 1.5 TGI 130CV SW | 0,4780                | 1.792,34                                 | 2.150,81                                 | 3.584,69                                 | 4.301,62                                 |
| SEAT       | MII 1.0 68CV MET                        | 0,2912                | 1.092,00                                 | 1.310,40                                 | 2.184,00                                 | 2.620,80                                 |
| SEAT       | MII 1.0 68CV MY2018 METANO              | 0,3096                | 1.160,98                                 | 1.393,17                                 | 2.321,95                                 | 2.786,34                                 |
| SKODA      | CITIGO 1.0 68CV MET                     | 0,2914                | 1.092,75                                 | 1.311,30                                 | 2.185,50                                 | 2.622,60                                 |
| SKODA      | KAMIQ 1.0 G-TEC 90CV METANO             | 0,4298                | 1.611,75                                 | 1.934,10                                 | 3.223,50                                 | 3.868,20                                 |
| SKODA      | OCTAVIA 2020 1.5 G-TEC 130CV METANO     | 0,5322                | 1.995,63                                 | 2.394,75                                 | 3.991,26                                 | 4.789,51                                 |
| SKODA      | OCTAVIA WAGON 2019 1.5 DSG 130CV METANO | 0,4731                | 1.774,07                                 | 2.128,88                                 | 3.548,14                                 | 4.257,77                                 |
| SKODA      | SCALA 2019 1.0 G-TEC 90CV METANO        | 0,4455                | 1.670,70                                 | 2.004,83                                 | 3.341,39                                 | 4.009,67                                 |
| VOLKSWAGEN | CADDY 1.4 ECOFUEL 110CV METANO          | 0,4745                | 1.779,38                                 | 2.135,25                                 | 3.558,75                                 | 4.270,50                                 |
| VOLKSWAGEN | GOLF VARIANT VIII 2020 1.5 TGI 130CV    | 0,5602                | 2.100,75                                 | 2.520,90                                 | 4.201,50                                 | 5.041,80                                 |
| VOLKSWAGEN | GOLF VII 1.5 TGI 130CV METANO           | 0,4378                | 1.641,93                                 | 1.970,32                                 | 3.283,86                                 | 3.940,63                                 |
| VOLKSWAGEN | GOLF VII VARIANT 1.5 TGI 130CV METANO   | 0,4595                | 1.723,01                                 | 2.067,61                                 | 3.446,02                                 | 4.135,22                                 |
| VOLKSWAGEN | GOLF VIII 2020 1.5 TGI 130CV            | 0,5476                | 2.053,50                                 | 2.464,20                                 | 4.107,00                                 | 4.928,40                                 |
| VOLKSWAGEN | POLO 1.0 TGI 90CV METANO                | 0,3712                | 1.392,04                                 | 1.670,45                                 | 2.784,08                                 | 3.340,89                                 |
| VOLKSWAGEN | POLO 2021 1.0 TGI 90CV METANO           | 0,4359                | 1.634,63                                 | 1.961,55                                 | 3.269,25                                 | 3.923,10                                 |
| VOLKSWAGEN | UPI 1.0 68CV ECO METANO                 | 0,3717                | 1.394,04                                 | 1.672,85                                 | 2.788,09                                 | 3.345,71                                 |

